

**PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY**

060496-CW

**FOR FISCAL YEARS 2001 THROUGH 2005**

Filing Requirements per paragraph 6 (g) of Rule 25.7.045

- (1) Plant and Reserve activity for fiscal years 2001 through 2005
- (2) Plant Aging as of December 31, 2005 and calculations
- (3) Reconciliation of Plant and Retirement Data to study
- (4) Aging of Retirement by fiscal year
- (5) Retirements Aging five year band and calculations
- (6) Detail list of Plant and Reserve Adjustments

DOCUMENT NUMBER-DATE

06136 JUL 13 8

FPSC-COMMISSION CLERK

Filing Requirement 6 (g)

**PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY**

**NUMERICAL DATA AND CALCULATIONS**

(1) Plant and Reserve activity for fiscal years 2001 through 2005

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

Company: Peoples Gas System  
For the Year Ended December 31, 2001

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		1,246,580	0	(10,716)				1,663,873
374-00	Land-Distribution WFG		270,393	157,616					
<b>Amortizable General Plant Assets:</b>									
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						1,088,764
374-02	Land Rights WFG		0	16,248					
386-08	NGV Projects		316,004						316,004
390-02	Improvements to Leased Property		84,044		(55,828)				28,216
<b>Depreciable Assets:</b> 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%	840,078				(612)		839,466
375-00	Structures and Improvements	2.7%	14,659,459	355,531	(3,938,933)		(4,468)		11,071,589
376-00	Mains - Other than Plastic	4.1%	191,691,267	1,558,898	(565,140)		(54,381)		192,630,644
376-02	Mains - Plastic	2.6%	112,033,728	1,276,579	(47,608)		(22,442)		113,240,257
378-00	Measuring and Regulating Stations - General	3.3%	2,745,469	100,680	(35,956)		(88)		2,810,105
379-00	Measuring and Regulating Stations - City Gate	3.1%	4,402,202	495,672	(36,513)		(180)		4,861,180
380-00	Service Lines - Other than Plastic	6.7%	33,907,562	1,306,387	(454,608)		(24,453)	(107,598)	34,627,289
380-02	Service Lines - Plastic	3.7%	84,029,233	10,355,016	(536,647)		(959)	107,598	93,954,241
381-00	Meters	3.4%	22,177,722	3,307,805	(2,833,066)		(10,837)		22,641,623
382-00	Meter Installations	8.0%	19,074,941	2,346,396	(449,394)		(256)		20,971,688
383-00	Regulators	3.5%	6,521,833	609,824			(224)	(9,136)	7,122,296
384-00	Regulator Installations	7.4%	6,312,228	781,835	(99,801)				6,994,261
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	7,818,668	395,551	(3,314)		(52)	9,136	8,219,990
387-00	Other Distribution Equipment	7.9%	1,031,417	104,747	(47,514)		(103)		1,088,547
391-00	Office Furniture and Equipment	6.7%	2,479,698	0	(49,629)			(136,337)	2,293,732
391-01	Computer Equipment	9.5%	16,164,361	466,879	(210,593)		(26,396)	(327,513)	16,066,738
391-02	Office Machines	4.5%	446,164	18,199	(10,004)			(3,820)	450,539
392-01	Automobiles & Trucks thru 1 Ton	9.5%	8,882,590	1,818,117	(1,297,856)		(63,336)	(200,417)	8,939,099
392-03	Airplanes	6.3%	0	9,952,997	(3,923,281)				6,029,716
392-04	Other Transportation Equipment	3.3%	246,031	9,267	(12,978)				242,320
392-05	Trucks over 1 Ton	5.3%	702,122	203,416	(59,837)		(2,078)	26,121	869,744
393-00	Stores Equipment	11.3%	69,060		(8,777)				60,283
394-00	Tools, Shop and Garage Equipment	7.9%	2,908,782	88,207	(81,364)		(2,440)		2,913,184
395-00	Laboratory Equipment	5.4%	111,838				(163)		111,675
396-00	Power Operated Equipment	6.9%	1,665,634	63,704	(126,278)		(139)		1,602,921
397-00	Communication Equipment	4.6%	3,398,833		(204,182)		(286)		3,194,365
398-00	Miscellaneous Equipment	5.5%	157,284	4,854	(200)				161,937

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

Company: Peoples Gas System  
For the Year Ended December 31, 2001

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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%	119,309	65,418					184,727
376-00	Mains - Other than Plastic	3.2%	8,188,043	6,630	(7,949)		(57)	1,210	8,187,877
376-02	Mains - Plastic	2.8%	20,427,555	196,097				1,442	20,625,095
378-00	Measuring and Regulating Stations - General	3.7%	259,840	1,842	(17,413)				244,269
378-01	Meas. and Regulating Sta. - General/Electronic	16.8%	117,248						117,248
379-00	Measuring and Regulating Stations - City Gate	3.5%	638,839	4,158	(40,616)				602,381
379-01	Meas. and Regulating Sta. - City Gate/Electronic	16.7%	0						0
380-00	Service Lines - Other than Plastic	3.3%	755,490	7,119	(12,958)			(2,597)	747,054
380-02	Service Lines - Plastic	3.3%	9,267,326	1,607,506	(43,615)		(2,969)	(55)	10,828,194
381-00	Meters	3.7%	2,224,939		(98,848)		(157)		2,125,934
381-01	Meters - Electronic	9.6%	3,190						3,190
382-00	Meter Installations	2.6%	2,147,597	489,147	(34,836)		(4)		2,601,903
383-00	Regulators	3.8%	1,278,975	77,978					1,356,953
384-00	Regulator Installations	2.9%	1,080,367	163,049	(13,411)				1,230,004
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	210,125	32,651					242,776
387-00	Other Equipment	7.9%	24,819	3,185					28,004
390-00	Structures and Improvements	2.7%	966,118		(1,756)				964,362
391-00	Office Furniture and Equipment	5.2%	270,208	9,633	(181,026)				98,815
391-01	Computer Equipment	14.8%	197,278	28,721	(3,885)		(12,171)	(15,246)	194,698
391-02	Office Machines	13.5%	14,898						14,898
391-03	Computer Equipment - New	16.6%	615,465		(267,741)				347,725
392-01	Automobiles & Trucks thru 1 Ton	17.0%	417,473	220,006				(25,442)	612,038
392-04	Other Transportation Equipment	6.8%	13,915						13,915
392-05	Trucks over 1 Ton	8.3%	366,301		(76,299)			(19,944)	270,058
394-00	Tools, Shop and Garage Equipment	7.5%	218,813	2,290	(22,766)		(4)		198,332
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%	171,700		(2,649)				169,051
397-00	Communication Equipment	14.2%	195,458	5,948	(131,820)				69,586
398-00	Miscellaneous Equipment	5.5%	151,058						151,058
NON-UTILITY									
386	Other Prop on Customer's Premises Mfd Prod Gas Plant								

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

Company: Peoples Gas System  
For the Year Ended December 31, 2001

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass. Adjustment	Transfers	Ending Balance*	
(Continued)									
Capital Recovery Schedules:									
<b>Total Account 101*</b>			599,062,801	38,715,802	(16,057,607)	0	(229,256)	(702,597)	620,789,143
<b>Amortizable Assets:</b>									
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	
<b>Total Utility Plant</b>			604,540,426					626,266,769	

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, 2001

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<b>Amortizable General Plant Assets:</b>										
301-20	Organization	(3,116)								(3,116)
302-20	Franchises and Consents	(247,399)	(15,651)							(299,042)
302-20	Franchises and Consents WFG	(35,992)								
303-20	Miscellaneous Intangible Plant WFG	(224,839)	(32,610)							(257,448)
374-22	Land Rights	(531,700)	(36,208)							(567,908)
374-22	Land Rights WFG**	0								
390-22	Improvements to Leased Property	(84,044)			55,828					(28,216)
<b>SUB-TOTAL</b>		<b>(1,127,090)</b>	<b>(84,469)</b>	<b>0</b>	<b>55,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,155,731)</b>

Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.

386-28	NGV Projects	(225,773)	(29,934)							(255,707)
The contra account for this amortization is 907 under the Natural Gas Vehicle Program.										
<b>TOTAL</b>		<b>(1,352,863)</b>	<b>(114,403)</b>	<b>0</b>	<b>55,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,411,438)</b>

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	(113,118)	(189,373)							(302,491)
374-00	Land	28,776			10,716			(10,716)		28,776
375-50	Structures and Improvements	(2,988,426)	(429,431)		3,938,933	(3,002,010)	33,431	(495)		(2,447,998)
376-50	Mains - Other than Plastic	(82,947,044)	(8,838,158)		565,140		115,141			(91,104,921)
376-52	Mains - Plastic	(24,605,715)	(3,143,668)		47,608		1,230			(27,700,544)
378-50	Measuring and Regulating Sta.- General	(825,327)	(132,168)		35,956		5,204			(916,335)
379-50	Measuring and Regulating Sta.- City Gate	(1,374,698)	(142,322)		36,513					(1,480,507)
380-50	Service Lines - Other than Plastic	(26,516,282)	(2,291,674)		454,608	(4,325)	827,033		11,640	(27,518,899)
380-52	Service Lines - Plastic	(25,942,003)	(3,259,273)		536,647		427,569		(11,640)	(28,248,701)
381-50	Meters	(8,271,753)	(739,230)		2,833,066	(234,946)	336,983			(6,076,880)
382-50	Meter Installations	(7,130,652)	(1,587,344)		449,394		232,353			(8,036,249)
383-50	Regulators	(2,071,621)	(236,080)						1,227	(2,306,474)
384-50	Regulator Installations	(2,280,632)	(487,790)		99,801		327,374			(2,341,246)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(2,515,229)	(240,489)		3,314				(1,227)	(2,753,632)
387-50	Other Distribution Equipment	(394,171)	(105,563)		47,514					(452,220)
391-50	Office Furniture and Equipment	(216,293)	(160,537)		49,629				81,284	(245,917)
391-51	Computer Equipment	(8,243,965)	(1,638,026)		210,593				68,048	(9,603,350)
391-52	Office Machines	(189,898)	(20,738)		10,004				78	(200,553)
392-51	Automobiles & Trucks thru 1 Ton	(2,118,772)	(822,638)		1,297,856	(156,936)			17,555	(1,782,935)
392-53	Airplanes	324,994	(231,952)		3,923,281	(4,170,000)				(153,677)
392-54	Other Transportation Equipment	(104,835)	(8,321)		12,978	(3,300)				(103,478)
392-55	Trucks over 1 Ton	(472,715)	(44,428)		59,837	(5,650)			(9,409)	(472,365)
393-50	Stores Equipment	(69,060)	(26)		8,777					(60,309)
394-50	Tools, Shop and Garage Equipment	(1,503,702)	(232,143)		81,364	(900)				(1,655,381)
395-50	Laboratory Equipment	150,395	(5,921)					(13,000)		131,474
396-50	Power Operated Equipment	(985,693)	(114,772)		126,278	(4,000)				(978,188)
397-50	Communication Equipment	(916,307)	(152,515)		204,182					(864,640)
398-50	Miscellaneous Equipment	(43,201)	(9,194)		200					(52,195)
<b>SUB-TOTAL</b>		<b>(202,336,949)</b>	<b>(25,263,673)</b>	<b>0</b>	<b>15,044,189</b>	<b>(7,582,067)</b>	<b>2,305,318</b>	<b>(24,211)</b>	<b>157,556</b>	<b>(217,699,837)</b>

Annual Status Report

Analysis of Entries In Accumulated Depreciation & Amortization

Company: Peoples Gas System  
For the Year Ended December 31, 2001

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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										
		(607)	(417)							(1,024)
303-51	Customized Software WFG	0	(893)							(893)
374-22	Land Rights WFG**	(12,843)	(11,366)							(24,198)
375-50	Structures and Improvements	(4,222,048)	(266,515)		7,949				(48)	(4,480,663)
376-50	Mains - Other than Plastic	(5,278,424)	(581,521)						(119)	(5,860,065)
376-52	Mains - Plastic	(52,309)	(9,292)		17,413					(44,187)
378-50	Measuring and Regulating Stations - General	(96,823)	(19,698)							(116,520)
378-51	Meas. and Regulating Sta. - General/Electronic	(182,144)	(20,321)		40,616					(161,849)
379-50	Meas. and Regulating Stations - City Gate	(18,781)	(5,031)							(23,812)
379-51	Meas. and Reg. Sta. - City Gate/Electronic	(495,376)	(24,664)		12,958		25,838		165	(481,079)
380-50	Service Lines - Other than Plastic	(2,172,837)	(326,750)		43,615		46,085			(2,409,887)
380-52	Service Lines - Plastic	(1,239,557)	(80,280)		98,848					(1,220,989)
381-50	Meters	(1,733)	(306)							(2,040)
381-51	Meters - Electronic	(452,020)	(60,643)		34,836		6,044			(471,783)
382-50	Meter Installations	(596,756)	(49,959)							(646,715)
383-50	Regulators	(297,520)	(33,092)		13,411		13			(317,187)
384-50	Regulator Installations	(7,832)	(6,534)							(14,366)
385-50	Industrial Meas. & Reg. Sta. Equipment	(1,644)	(2,608)							(4,252)
387-50	Other Equipment	(147,577)	(26,048)		1,756					(171,869)
390-50	Structures and Improvements	(163,526)	(7,286)		181,026					10,214
391-50	Office Furniture and Equipment	(185,622)	(29,299)		3,885				4,816	(206,220)
391-51	Computer Equipment	(10,119)	(2,011)							(12,130)
391-52	Office Machines	(639,553)	(63,276)		267,741					(435,089)
391-53	Computer Equipment - New	(151,516)	(84,317)				21,890			(213,943)
392-51	Automobiles & Trucks thru 1 Ton	(6,558)	(946)							(7,504)
392-54	Other Transportation Equipment	(246,343)	(25,046)		76,299	(7,100)			6,553	(195,638)
392-55	Trucks over 1 Ton	(93,194)	(15,163)		22,766					(85,591)
394-50	Tools, Shop and Garage Equipment	(70,178)	(11,321)							(81,500)
394-51	Tools, Shop -CNG Equipment	(4,532)	(680)							(5,213)
395-50	Laboratory Equipment	(76,607)	(10,854)		2,649					(84,813)
396-50	Power Operated Equipment	(167,340)	(13,886)		131,820					(49,406)
397-50	Communication Equipment	(125,779)	(8,308)							(134,087)
398-50	Miscellaneous Equipment									
SUB-TOTAL		(17,217,698)	(1,798,322)	0	957,590	(7,100)	99,871	0	11,367	(17,954,295)
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  
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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<b>(Continued)</b>										
<b>Capital Recovery Schedules:</b> This schedule should identify each approved capital recovery schedule.										
	<b>Subtotal</b>	(219,554,647)	(27,061,996)	0	16,001,778	(7,589,167)	2,405,189	(24,211)	168,923	(235,654,132)
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)	791,516			208,688			496		1,000,700
	<b>Subtotal</b>	791,516	0	0	208,688	0	0	496	0	1,000,700
	<b>Grand Total</b>	(218,763,131)	(27,061,996)	0	16,210,467	(7,589,167)	2,405,189	(23,715)	168,923	(234,653,432)
<b>Note:</b>	* The grand total of beginning and ending balances must agree to Line 17, Page 20.									
115	Acquisition Adjustment	(2,175,745)	(156,372)							(2,332,117)
<b>Note:</b>	* The total ending balance must agree to Line 31, Page 20. The contra account for this adjustment(accrual) is 425.									
	<b>TOTAL</b>	(222,291,739)	(27,332,771)	0	16,266,295	(7,589,167)	2,405,189	(23,715)	168,923	(238,396,987)
<b>Note:</b>	* The total ending balance must agree to Line 13 and Line 32, Page 20. **374-22 for WFG was incorrectly depreciated to 403 account. This will be corrected April 2002 so the amortization will properly go to the 404 account.									



**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		1,663,873	467,325					2,131,198
374-00	Land-Distribution WFG								
<b>Amortizable General Plant Assets:</b>									
301-00	Organization		12,620						12,620
301-00	Organization WFG								
302-00	Franchises and Consents		427,466						427,466
302-00	Franchises and Consents WFG								
303-00	Miscellaneous Intangible Plant WFG		815,325						815,325
374-02	Land Rights		1,088,763	62,803					1,151,566
374-02	Land Rights WFG								
386-02	Dessicants								
386-08	NGV Projects		316,004						316,004
390-02	Improvements to Leased Property		28,216	10,827					39,043
<b>Depreciable Assets:</b> 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%	839,466	2,990,853			(1,658)		3,828,661
375-00	Structures and Improvements	2.7%	11,071,589	4,191,715	(72,292)		(216)		15,190,795
376-00	Mains - Other than Plastic	4.1%	192,630,644	11,618,503	(756,209)		(6,612)	(265)	203,486,061
376-02	Mains - Plastic	2.6%	113,240,257	9,929,961	(189,847)		(688)	4,663	122,984,346
378-00	Measuring and Regulating Stations - General	3.3%	2,810,105	880,862	(33,445)		(3)		3,657,518
379-00	Measuring and Regulating Stations - City Gate	3.1%	4,861,180	660,317	(45,126)		(273)		5,476,098
380-00	Service Lines - Other than Plastic	6.7%	34,627,289	1,376,131	(483,038)		(97,962)	(84,716)	35,337,704
380-02	Service Lines - Plastic	3.7%	93,954,241	10,922,466	(497,142)		3,539	80,318	104,463,423
381-00	Meters	3.4%	22,641,623	2,999,314	(2,098,991)		(1,101)	112,311	23,653,157
382-00	Meter Installations	8.0%	20,971,688	2,521,586	(636,066)		(98)		22,857,110
383-00	Regulators	3.5%	7,122,296	250,807	(19,446)			(112,311)	7,241,346
384-00	Regulator Installations	7.4%	6,994,261	840,337	(139,692)				7,694,906
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	8,219,990	200,954	(228,778)		(27)		8,192,139
387-00	Other Distribution Equipment	7.9%	1,088,547	93,110	(12,377)		(5)		1,169,275
391-00	Office Furniture and Equipment	6.7%	2,293,732	227,222	(10,919)				2,510,035
391-01	Computer Equipment	9.5%	16,066,738	1,750,774	(197,975)		(1,323)	(113,221)	17,504,994
391-02	Office Machines	4.5%	450,539	61,248	(23,966)				487,821
392-01	Automobiles & Trucks thru 1 Ton	9.5%	8,939,099	1,697,997	(1,391,964)		(15)	(53,418)	9,191,698
392-03	Airplanes	6.3%	6,029,716						6,029,716
392-04	Other Transportation Equipment	3.3%	242,320	17,181	(6,476)				253,025
392-05	Trucks over 1 Ton	5.3%	869,744	212,757	(128,519)		(26)		953,957
393-00	Stores Equipment	11.3%	60,283	4,362					64,645
394-00	Tools, Shop and Garage Equipment	7.9%	2,913,184	137,747	(24,553)				3,026,378
395-00	Laboratory Equipment	5.4%	111,675						111,675
396-00	Power Operated Equipment	6.9%	1,602,921	105,461	(124,966)		(2,769)		1,580,647
397-00	Communication Equipment	4.6%	3,194,365	1,363,562	(28,354)			97,946	4,627,519
398-00	Miscellaneous Equipment	5.5%	161,937	16,784					178,721

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

Company: Peoples Gas System  
For the Year Ended December 31, 2002

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>									
<b>WEST FLORIDA</b>									
303-01	Customized Software WFG	14.8%	10414						10,414
375-00	Structures and Improvements	6.7%	184,727	26,496					211,224
376-00	Mains - Other than Plastic	3.2%	8,187,877	382,069	(1,527)				8,568,420
376-02	Mains - Plastic	2.8%	20,625,095	281,106			(8,051)		20,898,150
378-00	Measuring and Regulating Stations - General	3.7%	244,269	9,589					253,858
378-01	Meas. and Regulating Sta. - General/Electronic	16.8%	117,248						117,248
379-00	Measuring and Regulating Stations - City Gate	3.5%	602,381						602,381
379-01	Meas. and Regulating Sta. - City Gate/Electronic	16.7%	0						0
380-00	Service Lines - Other than Plastic	3.3%	747,054	36,786	(10,477)		(2,677)	(1,651)	769,034
380-02	Service Lines - Plastic	3.3%	10,828,194	1,740,587	(24,405)			1,651	12,546,027
381-00	Meters	3.7%	2,125,934		(102,994)				2,022,940
381-01	Meters - Electronic	9.6%	3,190		(158)				3,032
382-00	Meter Installations	2.6%	2,601,903	523,184	(114,316)		(3)		3,010,768
383-00	Regulators	3.8%	1,356,953	46,578	(18,937)				1,384,594
384-00	Regulator Installations	2.9%	1,230,004	174,395	(48,697)		(25)		1,355,677
385-00	Industrial Meas. & Reg. Sta. Eqpt.	3.0%	242,776	22,684	(4,750)				260,710
387-00	Other Equipment	7.9%	28,004	14,772					42,776
390-00	Structures and Improvements	2.7%	964,362		(59,146)				905,217
391-00	Office Furniture and Equipment	5.2%	98,815						98,815
391-01	Computer Equipment	14.8%	194,698	45,901				37	240,636
391-02	Office Machines	13.5%	14,898	1,429					16,327
391-03	Computer Equipment - New	16.6%	347,725		(347,725)				(0)
392-01	Automobiles & Trucks thru 1 Ton	17.0%	612,038	182,509	(50,731)				743,817
392-04	Other Transportation Equipment	6.8%	13,915						13,915
392-05	Trucks over 1 Ton	8.3%	270,058		(50,642)				219,415
394-00	Tools, Shop and Garage Equipment	7.5%	198,332	5,739					204,071
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%	169,051						169,051
397-00	Communication Equipment	14.2%	69,586	3,580	0				73,167
398-00	Miscellaneous Equipment	5.5%	151,058						151,058
<b>NON-UTILITY</b>									
386	Other Prop on Customer's Premises Mfd Prod Gas Plant								



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

Company: Peoples Gas System  
 For the Year Ended December 31, 2002

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
	Amortizable General Plant Assets:									(3,116)
301-20	Organization	(3,116)	(15,651)							(314,694)
302-20	Franchises and Consents	(299,042)								(290,058)
303-20	Franchises and Consents WFG	(257,448)	(32,610)							(606,008)
303-20	Miscellaneous Intangible Plant WFG	(567,908)	(37,207)							
374-22	Land Rights			(893)						(433)
374-22	Land Rights WFG**		(433)							(28,216)
386-22	Dessicants	(28,216)								(1,242,525)
390-22	Improvements to Leased Property		(85,901)	(893)	0	0	0	0	0	
	<b>SUB-TOTAL</b>	<b>(1,155,731)</b>	<b>(85,901)</b>	<b>(893)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(284,671)</b>
	Items necessary to reconcile the total amortization accrual amount to Acct. 404.03, Amortization Expense, shown on page 12.	(255,707)	(28,964)							
386-28	NGV Projects									(1,527,196)
	The contra account for this amortization is 907 under the Natural Gas Vehicle Program.	(1,411,438)	(114,865)	(893)	0	0	0	0	0	
	<b>TOTAL</b>									<b>(745,031)</b>
	Note: * The total ending balance must agree to Line 20, Page 20.									(0)
	This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.	(302,491)	(442,540)			(28,776)				(2,728,676)
303-51	Customized Software	28,776				28,526				(99,633,948)
374-00	Land	(2,447,998)	(381,497)		72,292				16	(30,881,223)
375-50	Structures and Improvements	(91,104,921)	(9,813,508)		756,209	(1,500)	529,756		(318)	(984,417)
376-50	Mains - Other than Plastic	(27,700,544)	(3,461,752)		189,847		91,544			(1,615,949)
376-52	Mains - Plastic	(916,335)	(113,226)		33,445		11,699			(28,655,010)
378-50	Measuring and Regulating Sta.- General	(1,480,507)	(192,856)		45,126		12,287		8,337	(31,039,503)
379-50	Measuring and Regulating Sta.- City Gate	(27,518,899)	(2,337,079)		483,038	(1,028)	710,620		(8,036)	(4,820,789)
380-50	Service Lines - Other than Plastic	(28,248,701)	(3,626,493)		497,142	(5,810)	352,395		(2,569)	(8,870,922)
380-52	Service Lines - Plastic	(6,076,880)	(783,905)		2,098,991	(56,424)				(2,536,959)
381-50	Meters	(8,036,249)	(1,736,157)		636,066		265,418			(2,483,519)
382-50	Meter Installations	(2,306,474)	(252,711)		19,446		210		2,569	(2,771,045)
383-50	Regulators	(2,341,246)	(538,536)		139,692		256,571			(545,821)
384-50	Regulator Installations	(2,753,632)	(246,192)		228,778					(409,465)
385-50	Industrial Meas. & Reg. Sta. Eqpt.	(452,220)	(105,978)		12,377					(10,921,140)
387-50	Other Distribution Equipment	(245,917)	(174,467)		10,919				39,448	(195,510)
391-50	Office Furniture and Equipment	(9,603,350)	(1,554,463)		197,975	(750)				(1,427,387)
391-51	Computer Equipment	(200,553)	(21,536)		23,966		2,614			(533,549)
391-52	Office Machines	(1,782,935)	(885,052)		1,391,964	(159,641)	2,583			(107,414)
392-51	Automobiles & Trucks thru 1 Ton	(153,677)	(379,872)			(1,950)				(402,605)
392-53	Airplanes	(103,478)	(8,461)		6,476					(60,729)
392-54	Other Transportation Equipment	(472,365)	(51,449)		128,519	(7,310)				(1,874,422)
392-55	Trucks over 1 Ton	(60,309)	(420)							125,556
393-50	Stores Equipment	(1,655,381)	(238,957)		24,553	(5,000)	362			(1,001,173)
394-50	Tools, Shop and Garage Equipment	131,474	(5,918)				51			(1,099,462)
395-50	Laboratory Equipment	(978,188)	(113,903)		124,966	(34,100)			(36,285)	(61,948)
396-50	Power Operated Equipment	(864,640)	(226,891)		28,354					
397-50	Communication Equipment	(52,195)	(9,753)							
398-50	Miscellaneous Equipment								8,858	(236,282,060)
	<b>SUB-TOTAL</b>	<b>(217,699,837)</b>	<b>(27,703,572)</b>	<b>0</b>	<b>7,150,142</b>	<b>(273,763)</b>	<b>2,236,112</b>	<b>0</b>	<b>8,858</b>	

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System  
for the Year Ended December 31, 2002

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Continued) WEST FLORIDA										
		(1,024)	(417)							(1,440)
103-51	Customized Software WFG	(893)		893						0
174-22	Land Rights WFG	(24,198)	(13,359)							(37,557)
175-50	Structures and Improvements	(4,480,663)	(273,725)		1,527		76			(4,752,786)
176-50	Mains - Other than Plastic	(5,860,065)	(617,789)				278		46	(6,477,530)
176-52	Mains - Plastic	(44,187)	(9,392)							(53,579)
178-50	Measuring and Regulating Stations - General	(116,520)	(19,698)							(136,218)
178-51	Meas. and Regulating Sta. - General/Electronic	(161,849)	(20,031)							(181,880)
179-50	Meas. and Regulating Stations - City Gate	(23,812)	(5,031)							(28,843)
179-51	Meas. and Reg. Sta. - City Gate/Electronic	(481,079)	(24,315)		10,477		5,896		15	(489,005)
180-50	Service Lines - Other than Plastic	(2,409,887)	(379,103)		24,405		13,578		(62)	(2,751,069)
180-52	Service Lines - Plastic	(1,220,989)	(77,506)		102,994					(1,195,501)
181-50	Meters	(2,040)	(294)		158					(2,176)
181-51	Meters - Electronic	(471,783)	(71,771)		114,316		5,927			(423,311)
182-50	Meter Installations	(646,715)	(52,312)		18,937					(680,090)
183-50	Regulators	(317,187)	(37,111)		48,697		2,788			(302,813)
184-50	Regulator Installations	(14,366)	(7,568)		4,750					(17,184)
185-50	Industrial Meas. & Reg. Sta. Equipment	(4,252)	(3,130)							(7,382)
187-50	Other Equipment	(171,869)	(25,439)		59,146		140			(138,022)
190-50	Structures and Improvements	10,214	(5,138)							5,076
191-50	Office Furniture and Equipment	(206,220)	(36,486)							(242,706)
191-51	Computer Equipment	(12,130)	(2,214)							(14,344)
191-52	Office Machines	(435,089)	(52,787)		347,725					(140,151)
191-53	Computer Equipment - New	(213,943)	(104,559)		50,731	(4,200)				(271,971)
192-51	Automobiles & Trucks thru 1 Ton	(7,504)	(946)							(8,450)
192-54	Other Transportation Equipment	(195,638)	(19,674)		50,642	(4,700)				(169,369)
192-55	Trucks over 1 Ton	(85,591)	(15,292)			(250)	250			(100,882)
194-50	Tools, Shop and Garage Equipment	(81,500)	(11,357)							(92,856)
194-51	Tools, Shop -CNG Equipment	(5,213)	(680)							(5,893)
195-50	Laboratory Equipment	(84,813)	(11,093)							(95,906)
196-50	Power Operated Equipment	(49,406)	(10,199)							(59,605)
197-50	Communication Equipment	(134,087)	(8,308)							(142,396)
198-50	Miscellaneous Equipment									
SUB-TOTAL		(17,954,295)	(1,916,724)	893	834,505	(9,150)	28,932	0	0	(19,015,840)
NON-UTILITY										0
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, 2002

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
<b>Capital Recovery Schedules:</b> This schedule should identify each approved capital recovery schedule.										
	<b>Subtotal</b>	<b>(235,654,132)</b>	<b>(29,620,296)</b>	<b>893</b>	<b>7,984,647</b>	<b>(282,913)</b>	<b>2,265,044</b>	<b>0</b>	<b>8,858</b>	<b>(255,297,900)</b>
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)	1,000,700					353,178			1,353,878
	<b>Subtotal</b>	<b>1,000,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,178</b>	<b>0</b>	<b>0</b>	<b>1,353,878</b>
	<b>Grand Total</b>	<b>(234,653,432)</b>	<b>(29,620,296)</b>	<b>893</b>	<b>7,984,647</b>	<b>(282,913)</b>	<b>2,618,222</b>	<b>0</b>	<b>8,858</b>	<b>(253,944,022)</b>
Note:	* The grand total of beginning and ending balances must agree to Line 17, Page 20.									
115	Acquisition Adjustment	(2,332,117)	(156,371)							(2,488,488)
Note:	* The total ending balance must agree to Line 31, Page 20. The contra account for this adjustment(accrual) is 425.									
	<b>TOTAL</b>	<b>(238,396,987)</b>	<b>(29,891,531)</b>	<b>0</b>	<b>7,984,647</b>	<b>(282,913)</b>	<b>2,618,222</b>	<b>0</b>	<b>8,858</b>	<b>(257,959,705)</b>
Note:	* The total ending balance must agree to Line 13 and Line 32, Page 20. **374-22 for WFG was incorrectly depreciated to 403 account. This will be corrected April 2002 so the amortization will properly go to the 404 account.									

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

**Company: Peoples Gas System**  
**For the Year Ended December 31, 2003**

**Page 1 of 2**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		2,131,198		(28,076)				2,103,122
<b>Amortizable General Plant Assets:</b>									
301-00	Organization		12,620						12,620
302-00	Franchises and Consents		427,466						427,466
303-00	Misc Intangible Plant		815,325						815,325
303-01	Customized Software		3,839,076	582,084				9,873,755	14,294,915
374-02	Land Rights / Easements		1,151,566						1,151,566
386-02	Othr Prop Cust Prem-Desi			51,942					51,942
386-08	Othr Prop Cust Prem-CNG		316,004		(206,140)			(109,864)	
390-02	Structures&Improvem-Leas		39,043						39,043
<b>Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.</b>									
375-00	Land/Building Struct&Imp	2.7%	15,402,019	1,244,909	(124,298)				16,522,630
376-00	Mains - Other than Plastic	3.7%	212,054,481	17,702,985	(1,814,915)		(14,692)	41,072	227,968,931
376-02	Mains - Plastic	2.8%	143,882,495	29,844,205	(497,814)		(33,881)	(47,767)	173,147,238
378-00	Regulator Stations-Meas&	3.9%	4,028,624	683,492	(132,328)				4,579,788
379-00	City Gate Stations-Meas&	3.0%	6,078,479	97,522	(14,902)		7,931	18,882	6,187,912
380-00	Service Lines - Steel	6.6%	36,106,739	785,028	(505,854)		(6,640)	(61,450)	36,317,823
380-02	Service Lines - Plastic	4.4%	117,009,448	10,835,572	(587,084)		(679)	56,886	127,314,143
381-00	Meters - All Types	5.4%	25,679,129	2,991,730	(1,708,007)		1,038	1,362	26,965,251
382-00	Meter Installations	4.3%	25,867,878	2,903,885	(590,062)		150	(2,446)	28,179,404
383-00	House Regulators	4.6%	8,625,940	208,000	(78,471)		640	(640)	8,755,469
384-00	House Regulator Installa	4.4%	9,050,583	1,352,869	(124,423)			35	10,279,064
385-00	Industrial Cust Regulato	3.0%	8,452,849	774,111	(290,162)			(171,723)	8,765,076
387-00	Other Equipment-DistribS	7.9%	1,212,052	176,263	(4,758)		(52)		1,383,506
390-00	Structures& Improvemen-U	2.7%	905,217	125,876	(22,061)				1,009,031
391-00	Office Furniture	9.7%	2,608,850	396,687	(24,582)				2,980,956
391-01	Computer Equipment	19.8%	17,745,629	766,760	(852,699)			(9,647,813)	8,011,878
391-02	Office Equipment/Machine	6.6%	504,148	60,494	(23,741)			291	541,192
392-01	Auto&Truck less than 1/2	14.3%	7,236,673	63,262	(284,213)			18,800	7,034,522
392-02	Auto&Truck 3/4 - 1 ton	11.3%	2,698,840	19,777					2,718,617
392-03	Airplanes	1.7%	6,029,716						6,029,716
392-04	Trailers, Other	3.9%	266,939	1,358					268,297
392-05	Trucks over 1 ton	7.3%	1,173,373	24,082	(32,517)				1,164,938
393-00	Stores Equipment	11.3%	64,645		(3,562)				61,083
394-00	Tools, Shop, & Garage Eq	6.7%	3,399,436	146,002	(59,557)		(299)	109,864	3,595,445

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

**Company: Peoples Gas System**

**For the Year Ended December 31, 2003**

**Page 2 of 2**

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
395-00	Laboratory Equipment	5.0%	129,578						129,578
396-00	Power Operated Equipment	6.3%	1,749,698	96,322	(59,551)				1,786,469
397-00	Communication Equipment	9.7%	4,700,686	734,683	(701,618)			(40,664)	4,693,087
398-00	Misc Equipment-Gas	3.2%	329,779	32,287	(192)				361,873
NOTE: Data on pages 13 and 14 are inclusive of both Peoples Gas System and West Florida Gas due to combined rates per order PSC-02-1647-CO-GU, effective 1/1/2003.									
<b>Capital Recovery Schedules:</b>									
118	Other Utility Plant								
<b>Total Account 101*</b>			671,726,219	72,702,187	(8,771,589)		(46,482)	38,580	735,648,916
<b>Amortizable Assets:</b>									
114	Acquisition Adjustment		5,248,671						5,248,671
105	Property Held for Future Use		228,955						228,955
<b>Total Utility Plant</b>			677,203,844	72,702,187	(8,771,589)		(46,482)	38,580	741,126,542

Note: \* The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.



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

Company: Peoples Gas System

For the Year Ended December 31, 2003

Page 1 of 2

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 & Consents	(314,694)	(15,651)							(330,345)
303-20	Misc Intangible Plant	(290,058)	(32,610)							(322,668)
303-51	Customized Software	(746,471)	(897,297)						(7,080,763)	(8,724,531)
374-22	Land Rights / Easements	(606,008)	(38,952)							(644,960)
386-22	Othr Prop Cust Prem-Desi	(433)	(4,328)							(4,761)
390-02	Structure & Improvements-Leased	(28,216)								(28,216)
SUB-TOTAL		(1,988,996)	(988,838)	-	-	-	-	-	(7,080,763)	(10,058,597)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.3, Amortization Expense, shown on page 8.										
The contra for this amortization is Acct. 907		(284,671)	78,531		206,140					(0)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
374-50	Land				28,076	(24,474)				3,603
375-50	Land/Building Struct&Imp	(2,766,234)	(449,539)		124,298		12,866			(3,078,607)
376-50	Mains - Other than Plastic	(104,386,734)	(8,781,749)		1,814,915	(2,778)	384,752	(5,279)	5,313	(110,971,559)
376-52	Mains - Plastic	(37,358,752)	(5,246,633)		497,814		30,774	(3,982)	3,599	(42,077,179)
378-50	Regulator Stations-Meas&	(1,037,996)	(163,074)		132,328		17,391			(1,051,351)
378-51	Regulator Stations-Do no	(136,217)	(4,573)							(140,790)
379-50	City Gate Stations-Meas&	(1,797,829)	(200,982)		14,902		55,629	(7,931)	7,931	(1,928,281)
379-51	City Gate Stations-Do no	(28,844)	(904)							(29,747)
380-50	Service Lines - Steel	(29,144,015)	(2,383,136)		505,854	(3,291)	716,577		3,558	(30,304,453)
380-52	Service Lines - Plastic	(33,790,570)	(5,312,495)		587,084	(1,200)	398,674	(1,860)	(1,334)	(38,121,701)
381-50	Meters - All Types	(6,016,289)	(1,406,189)		1,708,007	(79,653)		(1,038)	1,038	(5,794,124)
381-51	Meters - Do not use	(2,176)	(164)							(2,340)
382-50	Meter Installations	(9,294,233)	(1,152,042)		590,062		265,620	(150)	143	(9,590,600)
383-50	House Regulators	(3,217,050)	(399,241)		78,471	(433)	7,252	(640)	640	(3,531,001)
384-50	House Regulator Installa	(2,786,332)	(414,380)		124,423		115,682		(9)	(2,960,617)
385-50	Industrial Cust Regulator	(2,788,230)	(266,188)		290,162		14,096		13,839	(2,736,320)
387-50	Other Equipment-DistribS	(553,203)	(76,833)		4,758					(625,279)
390-50	Structures& Improvemen-U	(138,021)	(26,534)		22,061					(142,494)
391-50	Office Furniture	(404,389)	(290,287)		24,582	(443)				(670,538)
391-51	Computer Equipment	(11,163,846)	(1,979,820)		852,699				6,897,750	(5,393,217)
391-52	Office Equipment/Machine	(209,854)	(36,384)		23,741				350	(222,146)
391-53	Office Furniture/Equip	(140,150)							140,150	-
392-51	Auto&Truck less than 1/2	(1,188,910)	(1,022,005)		284,213	(20,300)			(977,271)	(2,924,273)
392-52	Auto&Truck 3/4 - 1 ton	(510,446)	(298,796)						222,566	(586,677)
392-53	Airplanes	(533,549)	(102,529)						512,445	(123,633)
392-54	Trailers, Other	(115,864)	(10,535)							(126,399)
392-55	Trucks over 1 ton	(571,974)	(86,148)		32,517	(3,500)			109,814	(519,292)
393-50	Stores Equipment	(60,729)	(4,329)		3,562				3,864	(57,632)

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

Company: Peoples Gas System

For the Year Ended December 31, 2003

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
<i>(Continued)</i>										
394-50	Tools, Shop, & Garage Eq	(1,975,306)	(232,472)		59,557	(7)			269,853	(1,878,374)
394-51	Tools, Shop, & Garage-CNG	(92,856)	(11,286)							(104,142)
395-50	Laboratory Equipment	119,663	(7,140)						(149,763)	(37,240)
396-50	Power Operated Equipment	(1,097,079)	(114,290)		59,551	(400)				(1,152,219)
397-50	Communication Equipment	(1,159,066)	(447,804)		701,618				7,973	(897,279)
398-50	Misc Equipment-Gas	(204,343)	(11,754)		192					(215,904)
NOTE: Data on pages 15 and 16 are inclusive of both Peoples Gas System and West Florida Gas due to combined rates per order PSC-02-1647-CO-GU, effective 1/1/2003.										
NOTE: As can be seen 403.01 (depreciation expense) is \$29,454 greater than as shown on page 8, line 6 and 404.03 (amortization expense) is \$29,454 less than as shown on page 8, line 7. This is due to the January 2003 expense related to account 303.01 being expensed to account 403.01, rather than to account 404.3 as approved in depreciation study. This change was made during the month of January, after the expense was incurred. The transfer was not done on the expense side to the General Ledger.										
<b>Capital Recovery Schedules:</b>										
<b>Subtotal</b>		(254,551,424)	(30,940,235)		8,565,449	(136,479)	2,019,313	(20,881)	7,072,450	(267,991,807)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.										
Retirement Work in Progress (108)		1,353,878					240,402			1,594,280
115 Acquisition Adjustment		(2,488,488)	(156,372)							(2,644,860)
<b>Subtotal</b>		(1,134,610)	(156,372)	-	-	-	240,402	-	-	(1,050,580)
<b>Grand Total</b>		(257,959,701)	(32,006,914)	-	8,771,589	(136,479)	2,259,715	(20,881)	(8,313)	(279,100,983)

Note: \* The grand total of ending balances must agree to Line 32, Page 12.

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

**Company: Peoples Gas System  
For the Year Ended December 31, 2004**

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		2,103,122		(31,568)				2,071,554
	Amortizable General Plant Assets:								
301-00	Organization		12,620						12,620
302-00	Franchises and Consents		427,466						427,466
303-00	Misc Intangible Plant		815,325						815,325
303-01	Customized Software		14,294,915	323,083	(84,058)				14,533,939
374-02	Land Rights / Easements		1,151,566	15,983					1,167,549
386-02	Othr Prop Cust Prem-Desi		51,942						51,942
386-08	Othr Prop Cust Prem-CNG								
390-02	Structures&Improvem-Leas		39,043						39,043
Depreciable Assets: <b>This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.</b>									
375-00	Land/Building Struct&Imp	2.7%	16,522,630	126,189	(2,232,687)				14,416,133
376-00	Mains - Other than Plastic	3.7%	227,968,931	4,671,233	(824,732)		(20,088)		231,795,344
376-02	Mains - Plastic	2.8%	173,147,238	12,383,122	(671,568)		(20,385)	(5,192)	184,833,215
378-00	Regulator Stations-Meas&	3.9%	4,579,788	228,582	(19,641)				4,788,730
379-00	City Gate Stations-Meas&	3.0%	6,187,912	1,288,710	(42,763)		7,931		7,441,790
380-00	Service Lines - Steel	6.6%	36,317,823	646,095	(677,742)		(695)		36,285,481
380-02	Service Lines - Plastic	4.4%	127,314,143	11,082,740	(852,872)		(4,149)	5,192	137,545,054
381-00	Meters - All Types	5.4%	26,965,251	2,847,727	(1,015,209)		1,038		28,798,807
382-00	Meter Installations	4.3%	28,179,404	2,912,584	(596,890)		150		30,495,247
383-00	House Regulators	4.6%	8,755,469	300,867	(91,630)		640		8,965,346
384-00	House Regulator Installa	4.4%	10,279,064	1,010,231	(163,583)				11,125,712
385-00	Industrial Cust Regulato	3.0%	8,765,076	182,952	(111,126)				8,836,902
387-00	Other Equipment-DistribS	7.9%	1,383,506	172,098	(61,154)				1,494,450
390-00	Structures& Improvemen-U	2.7%	1,009,031	65,462	(1,095)				1,073,398
391-00	Office Furniture	9.7%	2,980,956	232,369	(229,658)				2,983,666
391-01	Computer Equipment	19.8%	8,011,878	917,568	(1,807,994)		(3,309)		7,118,142
391-02	Office Equipment/Machine	6.6%	541,192	96,366	(25,375)				612,183
392-01	Auto&Truck less than 1/2	14.3%	7,034,522	655,685	(1,085,562)			21,233	6,625,878
392-02	Auto&Truck 3/4 - 1 ton	11.3%	2,718,617	578,428	(14,250)				3,282,795
392-03	Airplanes	1.7%	6,029,716						6,029,716
392-04	Trailers, Other	3.9%	268,297	8,886	(1,967)				275,216
392-05	Trucks over 1 ton	7.3%	1,164,938	-	(88,243)				1,076,695
393-00	Stores Equipment	11.3%	61,083		(4,610)				56,473
394-00	Tools, Shop, & Garage Eq	6.7%	3,595,445	86,680	(241,662)		68		3,440,531

Annual Status Report  
Analysis of Plant in Service Accounts

Company: Peoples Gas System

For the Year Ended December 31, 2004

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
395-00	Laboratory Equipment	5.0%	129,578						129,578
396-00	Power Operated Equipment	6.3%	1,786,469	49,851	(78,615)				1,757,705
397-00	Communication Equipment	9.7%	4,693,087	80,397	(178,959)				4,594,525
398-00	Misc Equipment-Gas	3.2%	361,873	42,957	(16,344)				388,487
<b>Capital Recovery Schedules:</b>									
118	Other Utility Plant								
<b>Total Account 101*</b>			735,648,916	41,006,843	(11,251,558)		(38,799)	21,233	765,386,635
Amortizable Assets:									
114	Acquisition Adjustment		5,248,671						5,248,671
105	Property Held for Future Use		228,955						228,955
<b>Total Utility Plant</b>			741,126,542	41,006,843	(11,251,558)		(38,799)	21,233	770,864,260

Note: \* The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.

## Annual Status Report

### Analysis of Entries in Accumulated Depreciation & Amortization

Company: Peoples Gas System  
For the Year Ended December 31, 2004

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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 & Consents	(330,345)	(15,651)							(345,996)
303-20	Misc Intangible Plant	(322,668)	(32,610)							(355,277)
303-51	Customized Software	(8,724,531)	(970,489)		84,058					(9,610,962)
374-22	Land Rights / Easements	(644,960)	(40,226)							(685,185)
386-22	Othr Prop Cust Prem-Desi	(4,761)	(5,194)							(9,955)
390-02	Structure & Improvements-Leased	(28,216)	(879)							(29,094)
SUB-TOTAL		(10,058,597)	(1,065,047)	-	84,058	-	-	-	-	(11,039,586)
Items necessary to reconcile the total amortization accrual amount to Acct. 404.3, Amortization Expense, shown on page 8.										
The contra for this amortization is Acct. 907		(0)								(0)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
374-50	Land	3,603			31,568	(31,870)	302			3,603
375-50	Land/Building Struct&Imp	(3,078,607)	(390,732)		2,232,687	(1,570,854)	21,668		2,922	(2,782,917)
376-50	Mains - Other than Plastic	(110,971,559)	(9,024,649)		824,732	(3,807)	943,077	(5,279)	(17,271)	(118,254,756)
376-52	Mains - Plastic	(42,077,179)	(5,774,884)		671,568		145,453	(3,982)	8,755	(47,030,268)
378-50	Regulator Stations-Meas&	(1,051,351)	(183,157)		8,817		1,566		41	(1,224,084)
378-51	Regulator Stations-Do no	(140,790)	(4,168)		10,824					(134,134)
379-50	City Gate Stations-Meas&	(1,928,281)	(213,588)		42,763		12,022	(7,931)		(2,095,015)
379-51	City Gate Stations-Do no	(29,747)	(904)							(30,651)
380-50	Service Lines - Steel	(30,304,453)	(2,394,319)		677,742		979,873			(31,041,156)
380-52	Service Lines - Plastic	(38,121,701)	(5,781,114)		852,872		485,315	(1,860)	(132)	(42,566,619)
381-50	Meters - All Types	(5,794,124)	(1,492,185)		1,015,209		16,120	(1,038)		(6,256,019)
381-51	Meters - Do not use	(2,340)	(164)							(2,504)
382-50	Meter Installations	(9,590,600)	(1,249,997)		596,890		137,974	(150)		(10,105,883)
383-50	House Regulators	(3,531,001)	(406,659)		91,630		2,074	(640)		(3,844,597)
384-50	House Regulator Installa	(2,960,617)	(467,383)		163,583		105,439			(3,158,978)
385-50	Industrial Cust Regulato	(2,736,320)	(262,249)		111,126		1,579		17	(2,885,847)
387-50	Other Equipment-DistribS	(625,279)	(117,845)		61,154				1,145	(680,825)
390-50	Structures& Improvemen-U	(142,494)	(28,882)		1,095					(170,282)
391-50	Office Furniture	(670,538)	(299,281)		229,658				3,677	(736,485)
391-51	Computer Equipment	(5,393,217)	(1,723,920)		1,807,994					(5,309,142)
391-52	Office Equipment/Machine	(222,146)	(38,662)		25,375					(235,433)
391-53	Office Furniture/Equip	-								-
392-51	Auto&Truck less than 1/2	(2,924,273)	(1,013,324)		1,085,562	(82,937)	6,737		(19,233)	(2,947,468)
392-52	Auto&Truck 3/4 - 1 ton	(586,677)	(332,505)		14,250	(2,000)	196			(906,736)
392-53	Airplanes	(123,633)	(102,529)							(226,163)
392-54	Trailers, Other	(126,399)	(10,648)		1,967					(135,080)
392-55	Trucks over 1 ton	(519,292)	(82,119)		88,243	(4,100)	720			(516,547)
393-50	Stores Equipment	(57,632)	(493)		4,610					(53,515)

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

Company: Peoples Gas System

For the Year Ended December 31, 2004

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Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
	394-50 Tools, Shop, & Garage Eq	(1,878,374)	(225,336)		241,662				198	(1,861,850)
	394-51 Tools, Shop, & Garage-CNG	(104,142)	(11,321)							(115,464)
	395-50 Laboratory Equipment	(37,240)	(7,140)							(44,380)
	396-50 Power Operated Equipment	(1,152,219)	(111,324)		78,615	(5,500)	109			(1,190,319)
	397-50 Communication Equipment	(897,279)	(447,840)		178,959	(30,524)	390		648	(1,195,647)
	398-50 Misc Equipment-Gas	(215,904)	(13,992)		16,344					(213,552)
Capital Recovery Schedules:										
-										
<b>Subtotal</b>		(267,991,807)	(32,213,313)		11,167,500	(1,731,592)	2,860,615	(20,881)	(19,233)	(287,948,711)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.										
	Retirement Work in Progress (108)	1,594,280					(131,575)			1,462,705
	115 Acquisition Adjustment	(2,644,860)	(156,372)							(2,801,232)
<b>Subtotal</b>		(1,050,580)	(156,372)	-	-	-	(131,575)	-	-	(1,338,527)
<b>Grand Total</b>		(279,100,983)	(33,434,733)	-	11,251,558	(1,731,592)	2,729,040	(20,881)	(19,233)	(300,326,824)

Note: \* The grand total of ending balances must agree to Line 32, Page 12.

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

Company: Peoples Gas System  
For the Year Ended December 31, 2005

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374-00	Land-Distribution		2,071,554	265,984	(1,008)				2,336,530
	Amortizable General Plant Assets:								
301-00	Organization		12,620						12,620
302-00	Franchises and Consents		427,466						427,466
303-00	Misc Intangible Plant		815,325						815,325
303-01	Customized Software		14,533,939	148,131	(40,000)				14,642,070
374-02	Land Rights / Easements		1,167,549		(4,756)				1,162,793
386-02	Othr Prop Cust Prem-Desi		51,942						51,942
386-08	Othr Prop Cust Prem-CNG		39,043						39,043
390-02	Structures&Improvem-Leas								
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375-00	Land/Building Struct&Imp	2.7%	14,416,133	54,951	(1,152)				14,469,931
376-00	Mains - Other than Plastic	3.7%	231,795,344	3,743,891	(2,473,978)		(2,140)		233,063,117
376-02	Mains - Plastic	2.8%	184,833,215	7,717,508	(479,226)		(1,486)	5,524	192,075,534
378-00	Regulator Stations-Meas&	3.9%	4,788,730	207,493	(51,630)				4,944,594
379-00	City Gate Stations-Meas&	3.0%	7,441,790	851,230	(14,896)				8,278,124
380-00	Service Lines - Steel	6.6%	36,285,481	714,541	(618,691)			(5,524)	36,375,807
380-02	Service Lines - Plastic	4.4%	137,545,054	10,361,022	(1,066,268)		(18,800)		146,821,009
381-00	Meters - All Types	5.4%	28,798,807	3,613,990	(1,409,305)				31,003,491
382-00	Meter Installations	4.3%	30,495,247	2,420,858	(816,016)		(7)		32,100,082
383-00	House Regulators	4.6%	8,965,346	382,910	(90,468)				9,257,787
384-00	House Regulator Installa	4.4%	11,125,712	1,011,041	(212,432)				11,924,320
385-00	Industrial Cust Regulato	3.0%	8,836,902	330,015					9,166,917
387-00	Other Equipment-DistribS	7.9%	1,494,450	160,182	(9,753)				1,644,879
390-00	Structures& Improvemen-U	2.7%	1,073,398	102,887					1,176,285
391-00	Office Furniture	9.7%	2,983,666	39,210	(293)			(45,666)	2,976,916
391-01	Computer Equipment	19.8%	7,118,142	1,255,103	(152,735)			12,334	8,232,844
391-02	Office Equipment/Machine	6.6%	612,183	17,334	(11,073)			33,332	651,777
392-01	Auto&Truck less than 1/2	14.3%	6,625,878	544,460	(982,523)			42,686	6,230,501
392-02	Auto&Truck 3/4 - 1 ton	11.3%	3,282,795	449,211	(130,505)			19,198	3,620,698
392-03	Airplanes	1.7%	6,029,716						6,029,716
392-04	Trailers, Other	3.9%	275,216	4,071	(7,725)				271,562
392-05	Trucks over 1 ton	7.3%	1,076,695		(37,911)				1,038,784
393-00	Stores Equipment	11.3%	56,473						56,473
394-00	Tools, Shop, & Garage Eq	6.7%	3,440,531	89,358	(19,082)				3,510,807

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

Company: Peoples Gas System  
For the Year Ended December 31, 2005

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Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
395-00	Laboratory Equipment	5.0%	129,578						129,578
396-00	Power Operated Equipment	6.3%	1,757,705	5,104	(11,695)				1,751,114
397-00	Communication Equipment	9.7%	4,594,525	176,000	(31,962)				4,738,563
398-00	Misc Equipment-Gas	3.2%	388,487						388,487
<b>Capital Recovery Schedules:</b>									
118	Other Utility Plant								
<b>Total Account 101*</b>			765,386,635	34,666,486	(8,675,085)	-	(22,433)	61,884	791,417,488
Amortizable Assets:									
114	Acquisition Adjustment		5,248,671						5,248,671
105	Property Held for Future Use		228,955						228,955
<b>Total Utility Plant</b>			770,864,260	34,666,486	(8,675,085)		(22,433)	61,884	796,895,113

Note: \* The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 12.



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

Company: Peoples Gas System

For the Year Ended December 31, 2005

Page 1 of 2

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 & Consents	(345,996)	(15,651)							(361,647)
303-20	Misc Intangible Plant	(355,277)	(32,610)							(387,887)
303-51	Customized Software	(9,610,962)	(1,007,534)		40,000					(10,578,496)
374-22	Land Rights / Easements	(685,185)	(46,504)		4,756					(726,933)
386-22	Othr Prop Cust Prem-Desi	(9,955)	(5,194)							(15,149)
390-02	Structure & Improvements-Leased	(29,094)	(1,054)							(30,148)
	<b>SUB-TOTAL</b>	<b>(11,039,586)</b>	<b>(1,108,547)</b>	-	<b>44,756</b>	-	-			<b>(12,103,376)</b>
Items necessary to reconcile the total amortization accrual amount to Acct. 404.3, Amortization Expense, shown on page 8.										
The contra for this amortization is Acct. 907										
		(0)								(0)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
374-50	Land	3,603			1,008			(1,008)		3,603
375-50	Land/Building Struct&Imp	(2,782,917)	(390,747)		1,152					(3,172,512)
376-50	Mains - Other than Plastic	(118,254,756)	(8,996,041)		2,473,978	(214,563)	713,685			(124,277,697)
376-52	Mains - Plastic	(47,030,268)	(6,055,552)		479,226	(101,532)	41,780		(562)	(52,666,908)
378-50	Regulator Stations-Meas&	(1,224,084)	(190,108)		51,630	(499)	34,991			(1,328,071)
378-51	Regulator Stations-Do no	(134,134)	(4,150)							(138,284)
379-50	City Gate Stations-Meas&	(2,095,015)	(247,248)		14,896		20,348			(2,307,018)
379-51	City Gate Stations-Do no	(30,651)	(904)							(31,555)
380-50	Service Lines - Steel	(31,041,156)	(2,388,907)		618,691		976,036		562	(31,834,774)
380-52	Service Lines - Plastic	(42,566,619)	(6,202,294)		1,066,268		619,725			(47,082,921)
381-50	Meters - All Types	(6,256,019)	(1,588,538)		1,409,305		19,104			(6,416,147)
381-51	Meters - Do not use	(2,504)	(164)							(2,667)
382-50	Meter Installations	(10,105,883)	(1,339,611)		816,016		117,763			(10,511,715)
383-50	House Regulators	(3,844,597)	(418,197)		90,468		(1,100)			(4,173,425)
384-50	House Regulator Installa	(3,158,978)	(500,788)		212,432		61,527			(3,385,807)
385-50	Industrial Cust Regulato	(2,885,847)	(269,349)							(3,155,196)
387-50	Other Equipment-DistribS	(680,825)	(129,662)		9,753					(800,734)
390-50	Structures& Improvemen-U	(170,282)	(30,748)							(201,029)
391-50	Office Furniture	(736,485)	(288,109)		293					(1,000,177)
391-51	Computer Equipment	(5,309,142)	(1,715,777)		152,735				24,124	(6,878,700)
391-52	Office Equipment/Machine	(235,433)	(42,516)		11,073				(6,516)	(284,485)
391-53	Office Furniture/Equip	-							(17,608)	-
392-51	Auto&Truck less than 1/2	(2,947,468)	(927,288)		982,523	(109,041)	13,370	5,900	(31,436)	(3,013,439)
392-52	Auto&Truck 3/4 - 1 ton	(906,736)	(384,890)		130,505	(11,000)	1,135		(12,716)	(1,183,702)
392-53	Airplanes	(226,163)	(102,529)							(328,692)
392-54	Trailers, Other	(135,080)	(10,489)		7,725	(1,000)	413			(138,431)
392-55	Trucks over 1 ton	(516,547)	(76,561)		37,911	(3,762)	430			(558,528)
393-50	Stores Equipment	(53,515)	(493)							(54,008)

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

Company: Peoples Gas System  
For the Year Ended December 31, 2005

Page 2 of 2

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
394-50	Tools, Shop, & Garage Eq	(1,861,850)	(221,719)		19,082	(1,000)	543			(2,064,944)
394-51	Tools, Shop, & Garage-CNG	(115,464)	(11,321)							(126,785)
395-50	Laboratory Equipment	(44,380)	(6,102)							(50,482)
396-50	Power Operated Equipment	(1,190,319)	(110,388)		11,695	(400)	56			(1,289,356)
397-50	Communication Equipment	(1,195,647)	(455,077)		31,962					(1,618,761)
398-50	Misc Equipment-Gas	(213,552)	(12,530)							(226,082)
Capital Recovery Schedules:										
Subtotal		(287,948,711)	(33,118,795)	-	8,630,329	(442,797)	2,619,807	4,892	(44,152)	(310,299,428)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 8.										
Retirement Work in Progress (108)		1,462,705					(234,278)			1,228,427
115 Acquisition Adjustment		(2,801,232)	(156,372)							(2,957,604)
Subtotal		(1,338,527)	(156,372)	-	-	-	(234,278)	0	0	(1,729,177)
Grand Total		(300,326,824)	(34,383,714)	-	8,675,085	(442,797)	2,385,528	4,892	(44,152)	(324,131,981)

Note: \* The grand total of beginning and ending balances must agree to Line 17, Page 12.

Filing Requirement 6 (g)

**PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY**

**NUMERICAL DATA AND CALCULATIONS**

(2) Plant Aging as of December 31, 2005 and calculations

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37500 STRUCTURES AND IMPROVEMENTS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
84,566.82	2005	0.5	42,283.41
141,877.00	2004	1.5	212,815.50
1,185,320.46	2003	2.5	2,963,301.15
2,551,934.18	2002	3.5	8,931,769.63
1,394,114.47	2001	4.5	6,273,515.12
846,784.69	2000	5.5	4,657,315.80
394,729.59	1999	6.5	2,565,742.34
95,271.22	1998	7.5	714,534.15
675,150.69	1997	8.5	5,738,780.87
151,676.81	1996	9.5	1,440,929.70
281,244.07	1995	10.5	2,953,062.74
554,189.41	1994	11.5	6,373,178.22
639,793.57	1993	12.5	7,997,419.63
171,285.31	1992	13.5	2,312,351.69
136,320.85	1991	14.5	1,976,652.33
92,514.05	1990	15.5	1,433,967.78
1,036,317.95	1989	16.5	17,099,246.18
51,625.70	1988	17.5	903,449.75
63,488.60	1987	18.5	1,174,539.10
2,124,901.26	1986	19.5	41,435,574.57
190,903.66	1985	20.5	3,913,525.03
228,028.97	1984	21.5	4,902,622.86
43,012.57	1983	22.5	967,782.83
23,644.67	1982	23.5	555,649.75
192,298.13	1981	24.5	4,711,304.19
97,095.22	1980	25.5	2,475,928.11
21,317.00	1979	26.5	564,900.50
203,769.20	1978	27.5	5,603,653.00
13,541.98	1976	29.5	399,488.41
25,007.19	1975	30.5	762,719.30
183,058.77	1974	31.5	5,766,351.26
2,077.16	1973	32.5	67,507.70
1,152.02	1972	33.5	38,592.67
1,879.48	1971	34.5	64,842.06
449.00	1969	36.5	16,388.50
5,151.52	1968	37.5	193,182.00
21,241.06	1967	38.5	817,780.81
156,997.62	1966	39.5	6,201,405.99
137,126.82	1965	40.5	5,553,636.21
4,205.10	1964	41.5	174,511.65
130,833.63	1963	42.5	5,560,429.28
34,854.34	1962	43.5	1,516,163.79
3,110.62	1960	45.5	141,533.21

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37500 STRUCTURES AND IMPROVEMENTS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
73,511.29	1959	46.5	3,418,274.99
7,645.20	1955	50.5	386,082.60
6,830.04	1940	65.5	447,367.62
3,992.71	1937	68.5	273,500.64
19,127.53	1929	76.5	1,463,256.05
<u>10,265.62</u>	1926	79.5	<u>816,116.79</u>
<b>14,515,234.82</b>			<b>174,974,927.35</b>
<b>CALCULATED AVERAGE AGE</b>		<b>12.1</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37600 MAINS OTHER THAN PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
4,032,929.91	2005	0.5	2,016,464.96
3,683,129.99	2004	1.5	5,524,694.99
6,815,039.34	2003	2.5	17,037,598.35
13,028,351.44	2002	3.5	45,599,230.04
20,038,100.31	2001	4.5	90,171,451.40
14,034,210.88	2000	5.5	77,188,159.84
30,665,669.48	1999	6.5	199,326,851.62
15,986,562.60	1998	7.5	119,899,219.50
5,545,650.82	1997	8.5	47,138,031.97
3,764,873.38	1996	9.5	35,766,297.11
8,182,143.41	1995	10.5	85,912,505.81
4,542,203.34	1994	11.5	52,235,338.41
4,306,569.95	1993	12.5	53,832,124.38
3,428,560.33	1992	13.5	46,285,564.46
14,126,602.37	1991	14.5	204,835,734.37
4,020,941.06	1990	15.5	62,324,586.43
3,638,410.23	1989	16.5	60,033,768.80
5,725,176.03	1988	17.5	100,190,580.53
3,591,326.55	1987	18.5	66,439,541.18
8,356,021.70	1986	19.5	162,942,423.15
2,347,509.05	1985	20.5	48,123,935.53
3,031,421.97	1984	21.5	65,175,572.36
2,671,710.06	1983	22.5	60,113,476.35
2,594,463.21	1982	23.5	60,969,885.44
4,401,496.31	1981	24.5	107,836,659.60
2,689,404.64	1980	25.5	68,579,818.32
3,362,985.76	1979	26.5	89,119,122.64
3,325,097.28	1978	27.5	91,440,175.20
1,632,720.82	1977	28.5	46,532,543.37
1,891,142.35	1976	29.5	55,788,699.33
2,467,892.40	1975	30.5	75,270,718.20
3,401,545.35	1974	31.5	107,148,678.53
3,104,496.67	1973	32.5	100,896,141.78
2,259,457.44	1972	33.5	75,691,824.24
2,380,756.14	1971	34.5	82,136,086.83
1,822,052.22	1970	35.5	64,682,853.81
1,785,324.57	1969	36.5	65,164,346.81
4,137,360.93	1968	37.5	155,151,034.88
1,814,753.49	1967	38.5	69,868,009.37
942,056.22	1966	39.5	37,211,220.69
1,173,868.31	1965	40.5	47,541,666.56
1,089,003.11	1964	41.5	45,193,629.07
843,827.64	1963	42.5	35,862,674.70

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37600 MAINS OTHER THAN PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
707,597.72	1962	43.5	30,780,500.82
701,417.26	1961	44.5	31,213,068.07
2,882,731.37	1960	45.5	131,164,277.34
2,903,222.61	1959	46.5	134,999,851.37
2,030,855.95	1958	47.5	96,465,657.63
351,302.86	1957	48.5	17,038,188.71
283,234.19	1956	49.5	14,020,092.41
107,015.43	1955	50.5	5,404,279.22
139,662.67	1954	51.5	7,192,627.51
153,300.40	1953	52.5	8,048,271.00
127,195.62	1952	53.5	6,804,965.67
91,884.38	1951	54.5	5,007,698.71
83,926.70	1950	55.5	4,657,931.85
26,388.66	1949	56.5	1,490,959.29
103,333.70	1948	57.5	5,941,687.75
281,070.67	1947	58.5	16,442,634.20
167,183.70	1946	59.5	9,947,430.15
28,844.72	1945	60.5	1,745,105.56
13,286.60	1944	61.5	817,125.90
36,502.14	1943	62.5	2,281,383.75
55,971.82	1942	63.5	3,554,210.57
86,706.93	1941	64.5	5,592,596.99
226,892.35	1940	65.5	14,861,448.93
33,154.98	1939	66.5	2,204,806.17
23,677.77	1938	67.5	1,598,249.48
60,432.08	1937	68.5	4,139,597.48
61,768.21	1936	69.5	4,292,890.60
2,560.70	1935	70.5	180,529.35
218,778.89	1934	71.5	15,642,690.64
830.64	1933	72.5	60,221.40
2,425.05	1932	73.5	178,241.18
10,481.17	1931	74.5	780,847.17
13,384.21	1930	75.5	1,010,507.86
7,732.13	1929	76.5	591,507.95
24,489.49	1928	77.5	1,897,935.48
130,319.53	1927	78.5	10,230,083.11
270,869.25	1926	79.5	21,534,105.38
29,518.96	1925	80.5	2,376,276.28
<b>245,162,770.57</b>			<b>3,812,389,423.64</b>
<b>CALCULATED AVERAGE AGE</b>		<b>15.6</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37602 MAINS - PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
9,066,102.29	2005	0.5	4,533,051.15
13,362,632.90	2004	1.5	20,043,949.35
10,836,623.97	2003	2.5	27,091,559.93
21,029,606.46	2002	3.5	73,603,622.61
30,888,128.20	2001	4.5	138,996,576.90
7,962,309.11	2000	5.5	43,792,700.11
20,460,377.91	1999	6.5	132,992,456.42
14,664,836.45	1998	7.5	109,986,273.38
8,667,455.96	1997	8.5	73,673,375.66
5,514,804.20	1996	9.5	52,390,639.90
8,019,422.87	1995	10.5	84,203,940.14
6,640,460.10	1994	11.5	76,365,291.15
6,485,020.27	1993	12.5	81,062,753.38
3,437,575.64	1992	13.5	46,407,271.14
3,652,363.22	1991	14.5	52,959,266.69
7,785,993.62	1990	15.5	120,682,901.11
4,671,970.04	1989	16.5	77,087,505.66
5,409,907.28	1988	17.5	94,673,377.40
4,540,670.17	1987	18.5	84,002,398.15
5,744,585.94	1986	19.5	112,019,425.83
3,755,490.40	1985	20.5	76,987,553.20
3,294,024.56	1984	21.5	70,821,528.04
2,435,133.46	1983	22.5	54,790,502.85
1,857,092.41	1982	23.5	43,641,671.64
1,371,929.40	1981	24.5	33,612,270.30
1,202,579.93	1980	25.5	30,665,788.22
2,130,382.60	1979	26.5	56,455,138.90
1,212,712.33	1978	27.5	33,349,589.08
800,862.73	1977	28.5	22,824,587.81
380,129.01	1976	29.5	11,213,805.80
700,557.02	1975	30.5	21,366,989.11
693,951.77	1974	31.5	21,859,480.76
245,557.96	1973	32.5	7,980,633.70
265,464.20	1972	33.5	8,893,050.70
184,991.37	1971	34.5	6,382,202.27
176,085.57	1970	35.5	6,251,037.74
181,213.35	1969	36.5	6,614,287.28
126,247.14	1968	37.5	4,734,267.75
12,702.23	1967	38.5	489,035.86
2,629.30	1966	39.5	103,857.35
966.32	1965	40.5	39,135.96
3,969.58	1963	42.5	168,707.15



PEOPLES GAS SYSTEM, INC.  
PLANT AGING AS OF DECEMBER 31, 2005  
ACCOUNT 37602 MAINS - PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
<b>219,875,519.24</b>			<b>2,025,813,457.44</b>
<b>CALCULATED AVERAGE AGE</b>		<b>9.2</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37800 MEASURING & REGULATING STATION EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
259,836.23	2005	0.5	129,918.12
158,786.57	2004	1.5	238,179.86
378,013.86	2003	2.5	945,034.65
776,694.18	2002	3.5	2,718,429.63
516,472.86	2001	4.5	2,324,127.87
165,465.43	2000	5.5	910,059.87
487,152.63	1999	6.5	3,166,492.10
276,744.56	1998	7.5	2,075,584.20
155,019.68	1997	8.5	1,317,667.28
122,576.24	1996	9.5	1,164,474.28
125,775.43	1995	10.5	1,320,642.02
203,626.07	1994	11.5	2,341,699.81
202,677.01	1993	12.5	2,533,462.63
94,187.44	1992	13.5	1,271,530.44
70,843.06	1991	14.5	1,027,224.37
97,554.50	1990	15.5	1,512,094.75
80,800.73	1989	16.5	1,333,212.05
23,149.66	1988	17.5	405,119.05
108,724.84	1987	18.5	2,011,409.54
87,263.94	1986	19.5	1,701,646.83
32,646.44	1985	20.5	669,252.02
123,167.89	1984	21.5	2,648,109.64
21,831.59	1983	22.5	491,210.78
47,684.58	1982	23.5	1,120,587.63
44,635.46	1981	24.5	1,093,568.77
33,364.54	1980	25.5	850,795.77
35,967.22	1979	26.5	953,131.33
5,109.75	1978	27.5	140,518.13
27,196.11	1977	28.5	775,089.14
35,518.38	1976	29.5	1,047,792.21
20,860.41	1975	30.5	636,242.51
30,985.34	1974	31.5	976,038.21
17,041.81	1973	32.5	553,858.83
9,129.11	1972	33.5	305,825.19
8,236.08	1971	34.5	284,144.76
7,656.16	1970	35.5	271,793.68
18,866.48	1969	36.5	688,626.52
24,602.39	1968	37.5	922,589.63
5,330.80	1967	38.5	205,235.80
6,941.68	1966	39.5	274,196.36
6,296.67	1965	40.5	255,015.14
11,282.04	1964	41.5	468,204.66
1,314.18	1963	42.5	55,852.65



PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 37900 MEASURING & REGULATING STATION EQUIPMENT-CITY GATE

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
510,881.44	2005	0.5	255,440.72
992,012.83	2004	1.5	1,488,019.25
782,606.35	2003	2.5	1,956,515.88
190,687.11	2002	3.5	667,404.89
575,488.90	2001	4.5	2,589,700.05
590,650.42	2000	5.5	3,248,577.31
429,848.08	1999	6.5	2,794,012.52
136,059.32	1998	7.5	1,020,444.90
944,368.01	1997	8.5	8,027,128.09
31,149.53	1996	9.5	295,920.54
73,189.20	1995	10.5	768,486.60
118,926.78	1994	11.5	1,367,657.97
959,292.20	1993	12.5	11,991,152.50
397,399.74	1992	13.5	5,364,896.49
86,485.80	1991	14.5	1,254,044.10
103,728.30	1990	15.5	1,607,788.65
298,228.36	1989	16.5	4,920,767.94
4,673.71	1988	17.5	81,789.93
3,948.52	1987	18.5	73,047.62
127,141.63	1986	19.5	2,479,261.79
439.62	1985	20.5	9,012.21
208,701.51	1984	21.5	4,487,082.47
98,169.98	1983	22.5	2,208,824.55
86,518.79	1982	23.5	2,033,191.57
5,591.88	1981	24.5	137,001.06
4,029.97	1980	25.5	102,764.24
3,496.39	1979	26.5	92,654.34
8,887.38	1978	27.5	244,402.95
13,674.76	1977	28.5	389,730.66
101.56	1976	29.5	2,996.02
88,376.98	1975	30.5	2,695,497.89
78,410.62	1974	31.5	2,469,934.53
886.99	1973	32.5	28,827.18
9,109.86	1972	33.5	305,180.31
1,837.32	1970	35.5	65,224.86
83,129.15	1969	36.5	3,034,213.98
48,679.19	1967	38.5	1,874,148.82
15,701.93	1966	39.5	620,226.24
43,529.78	1965	40.5	1,762,956.09
49,159.90	1964	41.5	2,040,135.85
1,379.42	1963	42.5	58,625.35
4,555.35	1962	43.5	198,157.73
832.13	1961	44.5	37,029.79



PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38000 SERVICE LINES OTHER THAN PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
714,365.03	2005	0.5	357,182.52
642,055.13	2004	1.5	963,082.70
778,967.20	2003	2.5	1,947,418.00
1,301,989.49	2002	3.5	4,556,963.22
1,288,295.23	2001	4.5	5,797,328.54
1,031,124.89	2000	5.5	5,671,186.90
1,252,134.31	1999	6.5	8,138,873.02
1,277,673.07	1998	7.5	9,582,548.03
998,873.15	1997	8.5	8,490,421.78
589,483.91	1996	9.5	5,600,097.15
663,715.60	1995	10.5	6,969,013.80
1,092,384.08	1994	11.5	12,562,416.92
974,234.48	1993	12.5	12,177,931.00
1,072,797.00	1992	13.5	14,482,759.50
1,353,738.58	1991	14.5	19,629,209.41
957,281.19	1990	15.5	14,837,858.45
853,794.36	1989	16.5	14,087,606.94
764,602.89	1988	17.5	13,380,550.58
648,604.86	1987	18.5	11,999,189.91
569,323.87	1986	19.5	11,101,815.47
734,235.28	1985	20.5	15,051,823.24
525,418.81	1984	21.5	11,296,504.42
477,689.40	1983	22.5	10,748,011.50
530,576.78	1982	23.5	12,468,554.33
604,320.64	1981	24.5	14,805,855.68
311,020.25	1980	25.5	7,931,016.38
740,983.84	1979	26.5	19,636,071.76
799,440.28	1978	27.5	21,984,607.70
428,228.43	1977	28.5	12,204,510.26
512,735.94	1976	29.5	15,125,710.23
747,647.52	1975	30.5	22,803,249.36
1,135,511.37	1974	31.5	35,768,608.16
1,290,596.41	1973	32.5	41,944,383.33
839,630.91	1972	33.5	28,127,635.49
705,405.94	1971	34.5	24,336,504.93
419,045.95	1970	35.5	14,876,131.23
538,938.03	1969	36.5	19,671,238.10
545,390.61	1968	37.5	20,452,147.88
792,462.29	1967	38.5	30,509,798.17
721,357.53	1966	39.5	28,493,622.44
310,979.63	1965	40.5	12,594,675.02
310,603.40	1964	41.5	12,890,041.10
233,278.59	1963	42.5	9,914,340.08

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38000 SERVICE LINES OTHER THAN PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
212,870.39	1962	43.5	9,259,861.97
206,937.48	1961	44.5	9,208,717.86
521,373.98	1960	45.5	23,722,516.09
1,180,039.87	1959	46.5	54,871,853.96
237,084.68	1958	47.5	11,261,522.30
108,078.26	1957	48.5	5,241,795.61
98,827.65	1956	49.5	4,891,968.68
58,867.85	1955	50.5	2,972,826.43
34,584.69	1954	51.5	1,781,111.54
51,332.50	1953	52.5	2,694,956.25
41,966.93	1952	53.5	2,245,230.76
75,907.33	1951	54.5	4,136,949.49
19,124.22	1950	55.5	1,061,394.21
21,947.36	1949	56.5	1,240,025.84
95,346.14	1948	57.5	5,482,403.05
32,433.67	1947	58.5	1,897,369.70
18,715.12	1946	59.5	1,113,549.64
1,546.39	1945	60.5	93,556.60
8,588.72	1944	61.5	528,206.28
28,488.24	1943	62.5	1,780,515.00
8,358.09	1942	63.5	530,738.72
8,723.04	1941	64.5	562,636.08
81.07	1940	65.5	5,310.09
2,140.85	1939	66.5	142,366.53
41,227.61	1938	67.5	2,782,863.68
6,419.83	1937	68.5	439,758.36
6,577.45	1936	69.5	457,132.78
(1,263.72)	1935	70.5	(89,092.26)
5,144.93	1934	71.5	367,862.50
4,539.96	1933	72.5	329,147.10
1,478.96	1932	73.5	108,703.56
21,318.66	1931	74.5	1,588,240.17
101,525.23	1930	75.5	7,665,154.87
888.65	1928	77.5	68,870.38
15,416.70	1927	78.5	1,210,210.95
18,232.34	1926	79.5	1,449,471.03
<b>36,375,807.27</b>			<b>789,074,200.22</b>
<b>CALCULATED AVERAGE AGE</b>		<b>21.7</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38002 SERVICE LINES - PLASTIC

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
10,361,022.40	2005	0.5	5,180,511.20
11,037,017.30	2004	1.5	16,555,525.95
10,862,569.50	2003	2.5	27,156,423.75
12,655,630.85	2002	3.5	44,294,707.98
13,058,708.93	2001	4.5	58,764,190.19
10,114,058.39	2000	5.5	55,627,321.15
8,575,840.56	1999	6.5	55,742,963.64
5,672,570.48	1998	7.5	42,544,278.60
5,909,279.75	1997	8.5	50,228,877.88
5,257,742.59	1996	9.5	49,948,554.61
5,015,773.64	1995	10.5	52,665,623.22
5,290,861.06	1994	11.5	60,844,902.19
5,111,349.24	1993	12.5	63,891,865.50
3,905,284.64	1992	13.5	52,721,342.64
3,974,080.59	1991	14.5	57,624,168.56
4,195,926.33	1990	15.5	65,036,858.12
3,391,987.47	1989	16.5	55,967,793.26
3,547,933.92	1988	17.5	62,088,843.60
2,960,495.90	1987	18.5	54,769,174.15
2,761,416.40	1986	19.5	53,847,619.80
1,969,025.17	1985	20.5	40,365,015.99
1,663,733.15	1984	21.5	35,770,262.73
1,432,943.15	1983	22.5	32,241,220.88
1,376,078.06	1982	23.5	32,337,834.41
1,238,572.54	1981	24.5	30,345,027.23
940,824.08	1980	25.5	23,991,014.04
874,748.89	1979	26.5	23,180,845.59
598,207.40	1978	27.5	16,450,703.50
327,541.82	1977	28.5	9,334,941.87
269,506.50	1976	29.5	7,950,441.75
285,154.46	1975	30.5	8,697,211.03
454,899.32	1974	31.5	14,329,328.58
154,714.02	1973	32.5	5,028,205.65
255,662.77	1972	33.5	8,564,702.80
266,934.52	1971	34.5	9,209,240.94
440,405.11	1970	35.5	15,634,381.41
439,082.85	1969	36.5	16,026,524.03
159,435.15	1968	37.5	5,978,818.13
13,775.32	1967	38.5	530,349.82
105.39	1966	39.5	4,162.91
108.89	1963	42.5	4,627.83

**146,821,008.50**

**1,321,476,407.02**

**CALCULATED AVERAGE AGE**

**9.0**



PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38100 METERS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
3,613,989.85	2005	0.5	1,806,994.93
2,833,394.16	2004	1.5	4,250,091.24
2,958,031.73	2003	2.5	7,395,079.33
2,908,015.43	2002	3.5	10,178,054.01
3,189,219.78	2001	4.5	14,351,489.01
3,221,631.38	2000	5.5	17,718,972.59
2,160,348.76	1999	6.5	14,042,266.94
766,932.57	1998	7.5	5,751,994.28
806,493.29	1997	8.5	6,855,192.97
4,683,038.35	1996	9.5	44,488,864.33
109,865.11	1995	10.5	1,153,583.66
73,554.04	1994	11.5	845,871.46
56,111.86	1993	12.5	701,398.25
70,569.90	1992	13.5	952,693.65
356,134.86	1991	14.5	5,163,955.47
82,982.15	1990	15.5	1,286,223.33
1,944,711.42	1989	16.5	32,087,738.43
96,554.91	1988	17.5	1,689,710.93
89,822.83	1987	18.5	1,661,722.36
150,316.42	1986	19.5	2,931,170.19
126,757.91	1985	20.5	2,598,537.16
112,770.08	1984	21.5	2,424,556.72
71,043.40	1983	22.5	1,598,476.50
55,361.17	1982	23.5	1,300,987.50
27,938.68	1981	24.5	684,497.66
93,013.03	1980	25.5	2,371,832.27
47,038.13	1979	26.5	1,246,510.45
63,798.81	1978	27.5	1,754,467.28
22,356.28	1977	28.5	637,153.98
20,210.88	1976	29.5	596,220.96
191,484.10	1975	30.5	5,840,265.05
<b>31,003,491.27</b>			<b>196,366,572.82</b>

**CALCULATED AVERAGE AGE**

**6.3**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38200 METER INSTALLATIONS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
2,420,857.96	2005	0.5	1,210,428.98
2,877,265.56	2004	1.5	4,315,898.34
2,647,785.34	2003	2.5	6,619,463.35
2,595,510.71	2002	3.5	9,084,287.49
2,390,554.47	2001	4.5	10,757,495.12
1,507,861.12	2000	5.5	8,293,236.16
1,737,183.51	1999	6.5	11,291,692.82
1,320,493.59	1998	7.5	9,903,701.93
1,418,783.92	1997	8.5	12,059,663.32
1,325,608.82	1996	9.5	12,593,283.79
917,384.91	1995	10.5	9,632,541.56
1,190,845.93	1994	11.5	13,694,728.20
1,010,185.16	1993	12.5	12,627,314.50
1,116,336.49	1992	13.5	15,070,542.62
737,350.89	1991	14.5	10,691,587.91
978,040.18	1990	15.5	15,159,622.79
536,547.50	1989	16.5	8,853,033.75
569,792.24	1988	17.5	9,971,364.20
428,537.52	1987	18.5	7,927,944.12
457,542.79	1986	19.5	8,922,084.41
453,805.81	1985	20.5	9,303,019.11
318,031.76	1984	21.5	6,837,682.84
325,432.71	1983	22.5	7,322,235.98
312,752.41	1982	23.5	7,349,681.64
290,490.37	1981	24.5	7,117,014.07
319,435.91	1980	25.5	8,145,615.71
225,174.51	1979	26.5	5,967,124.52
201,021.49	1978	27.5	5,528,090.98
73,614.41	1977	28.5	2,098,010.69
110,589.60	1976	29.5	3,262,393.20
253,968.87	1975	30.5	7,746,050.54
65,933.86	1974	31.5	2,076,916.59
75,284.99	1973	32.5	2,446,762.18
47,557.99	1972	33.5	1,593,192.67
34,766.15	1971	34.5	1,199,432.18
24,693.48	1970	35.5	876,618.54
20,023.42	1969	36.5	730,854.83
130,066.10	1968	37.5	4,877,478.75
34,720.57	1967	38.5	1,336,741.95
20,273.61	1966	39.5	800,807.60
27,099.13	1965	40.5	1,097,514.77
48,973.46	1964	41.5	2,032,398.59
37,916.38	1963	42.5	1,611,446.15

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38200 METER INSTALLATIONS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
40,983.66	1962	43.5	1,782,789.21
50,375.07	1961	44.5	2,241,690.62
156,282.70	1960	45.5	7,110,862.85
126,633.80	1959	46.5	5,888,471.70
27,443.47	1958	47.5	1,303,564.83
20,281.59	1957	48.5	983,657.12
17,335.40	1956	49.5	858,102.30
12,421.94	1955	50.5	627,307.97
10,175.98	1954	51.5	524,062.97
2,053.09	1953	52.5	107,787.23
<b>32,100,082.30</b>			<b>311,465,296.10</b>
<b>CALCULATED AVERAGE AGE</b>		<b>9.7</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38300 REGULATORS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
382,909.77	2005	0.5	191,454.89
300,866.68	2004	1.5	451,300.02
208,000.07	2003	2.5	520,000.18
297,384.61	2002	3.5	1,040,846.14
581,174.05	2001	4.5	2,615,283.23
545,326.64	2000	5.5	2,999,296.52
569,562.81	1999	6.5	3,702,158.27
478,882.01	1998	7.5	3,591,615.08
610,075.09	1997	8.5	5,185,638.27
377,597.16	1996	9.5	3,587,173.02
356,367.28	1995	10.5	3,741,856.44
380,738.40	1994	11.5	4,378,491.60
398,323.68	1993	12.5	4,979,046.00
257,945.84	1992	13.5	3,482,268.84
378,981.07	1991	14.5	5,495,225.52
275,701.85	1990	15.5	4,273,378.68
211,070.88	1989	16.5	3,482,669.52
256,717.73	1988	17.5	4,492,560.28
325,334.54	1987	18.5	6,018,688.99
295,503.74	1986	19.5	5,762,322.93
241,022.85	1985	20.5	4,940,968.43
190,207.67	1984	21.5	4,089,464.91
122,487.96	1983	22.5	2,755,979.10
150,965.48	1982	23.5	3,547,688.78
184,175.01	1981	24.5	4,512,287.75
144,236.56	1980	25.5	3,678,032.28
91,356.80	1979	26.5	2,420,955.20
82,706.47	1978	27.5	2,274,427.93
57,511.85	1977	28.5	1,639,087.73
32,098.26	1976	29.5	946,898.67
80,513.52	1975	30.5	2,455,662.36
50,187.55	1974	31.5	1,580,907.83
108,800.69	1973	32.5	3,536,022.43
20,032.02	1972	33.5	671,072.67
14,213.32	1971	34.5	490,359.54
18,048.44	1970	35.5	640,719.62
24,121.61	1969	36.5	880,438.77
23,671.99	1968	37.5	887,699.63
5,817.65	1967	38.5	223,979.53
7,112.46	1966	39.5	280,942.17
3,569.73	1965	40.5	144,574.07
5,185.40	1964	41.5	215,194.10
4,972.59	1963	42.5	211,335.08

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38300 REGULATORS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
280.96	1962	43.5	12,221.76
7,293.00	1961	44.5	324,538.50
49,749.76	1960	45.5	2,263,614.08
14,008.75	1959	46.5	651,406.88
20,739.60	1958	47.5	985,131.00
13,975.64	1957	48.5	677,818.54
245.44	1956	49.5	12,149.28
14.52	1955	50.5	733.26
<b>9,257,787.45</b>			<b>117,943,586.19</b>
<b>CALCULATED AVERAGE AGE</b>		<b>12.7</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38400 REGULATOR INSTALLATIONS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
1,011,040.84	2005	0.5	505,520.42
1,002,559.10	2004	1.5	1,503,838.65
1,279,155.01	2003	2.5	3,197,887.53
920,813.91	2002	3.5	3,222,848.69
842,572.85	2001	4.5	3,791,577.83
587,485.55	2000	5.5	3,231,170.53
565,844.18	1999	6.5	3,677,987.17
466,391.81	1998	7.5	3,497,938.58
544,767.29	1997	8.5	4,630,521.97
501,175.11	1996	9.5	4,761,163.55
398,114.25	1995	10.5	4,180,199.63
440,380.81	1994	11.5	5,064,379.32
350,175.62	1993	12.5	4,377,195.25
341,226.79	1992	13.5	4,606,561.67
228,727.72	1991	14.5	3,316,551.94
375,711.09	1990	15.5	5,823,521.90
261,318.72	1989	16.5	4,311,758.88
249,096.35	1988	17.5	4,359,186.13
157,934.00	1987	18.5	2,921,779.00
162,544.28	1986	19.5	3,169,613.46
199,707.75	1985	20.5	4,094,008.88
143,470.33	1984	21.5	3,084,612.10
100,319.62	1983	22.5	2,257,191.45
91,634.11	1982	23.5	2,153,401.59
94,058.62	1981	24.5	2,304,436.19
79,692.32	1980	25.5	2,032,154.16
85,274.75	1979	26.5	2,259,780.88
63,237.98	1978	27.5	1,739,044.45
31,265.32	1977	28.5	891,061.62
28,766.75	1976	29.5	848,619.13
49,706.69	1975	30.5	1,516,054.05
24,419.74	1974	31.5	769,221.81
48,571.07	1973	32.5	1,578,559.78
16,507.25	1972	33.5	552,992.88
17,550.32	1971	34.5	605,486.04
11,344.92	1970	35.5	402,744.66
10,630.95	1969	36.5	388,029.68
4,099.16	1968	37.5	153,718.50
8,880.97	1967	38.5	341,917.35
8,130.55	1966	39.5	321,156.73
9,381.82	1965	40.5	379,963.71
7,928.05	1964	41.5	329,014.08
6,676.59	1963	42.5	283,755.08

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38400 REGULATOR INSTALLATIONS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
7,018.28	1962	43.5	305,295.18
7,822.95	1961	44.5	348,121.28
13,814.70	1960	45.5	628,568.85
35,468.37	1959	46.5	1,649,279.21
9,447.32	1958	47.5	448,747.70
6,371.28	1957	48.5	309,007.08
3,817.18	1956	49.5	188,950.41
3,797.00	1955	50.5	191,748.50
4,463.09	1954	51.5	229,849.14
4,009.15	1953	52.5	210,480.38
<b>11,924,320.23</b>			<b>107,948,174.49</b>
<b>CALCULATED AVERAGE AGE</b>		<b>9.1</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38500 INDUSTRIAL INSTALLATIONS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
330,015.43	2005	0.5	165,007.72
182,951.63	2004	1.5	274,427.45
602,388.73	2003	2.5	1,505,971.83
220,939.20	2002	3.5	773,287.20
424,064.68	2001	4.5	1,908,291.06
359,514.49	2000	5.5	1,977,329.70
500,437.40	1999	6.5	3,252,843.10
399,565.80	1998	7.5	2,996,743.50
292,567.29	1997	8.5	2,486,821.97
245,307.32	1996	9.5	2,330,419.54
221,380.08	1995	10.5	2,324,490.84
690,084.77	1994	11.5	7,935,974.86
386,571.68	1993	12.5	4,832,146.00
240,035.33	1992	13.5	3,240,476.96
330,338.20	1991	14.5	4,789,903.90
1,340,417.63	1990	15.5	20,776,473.27
298,792.17	1989	16.5	4,930,070.81
528,664.77	1988	17.5	9,251,633.48
240,519.55	1987	18.5	4,449,611.68
435,890.40	1986	19.5	8,499,862.80
232,742.38	1985	20.5	4,771,218.79
188,103.79	1984	21.5	4,044,231.49
193,878.28	1983	22.5	4,362,261.30
91,029.90	1982	23.5	2,139,202.65
50,306.85	1981	24.5	1,232,517.83
31,791.00	1980	25.5	810,670.50
4,977.29	1979	26.5	131,898.19
17,082.83	1978	27.5	469,777.83
6,344.39	1977	28.5	180,815.12
4,413.86	1976	29.5	130,208.87
5,065.51	1975	30.5	154,498.06
15,464.19	1974	31.5	487,121.99
2,455.50	1973	32.5	79,803.75
5,559.53	1972	33.5	186,244.26
7,558.91	1971	34.5	260,782.40
9,193.32	1970	35.5	326,362.86
4,137.73	1969	36.5	151,027.15
3,537.07	1968	37.5	132,640.13
21,345.14	1967	38.5	821,787.89
1,483.18	1966	39.5	58,585.61
<b>9,166,917.20</b>			<b>109,633,444.23</b>

**CALCULATED AVERAGE AGE** **12.0**



PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 38700 OTHER EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
107,400.15	2005	0.5	53,700.08
210,456.66	2004	1.5	315,684.99
206,511.93	2003	2.5	516,279.83
87,285.47	2002	3.5	305,499.15
105,310.99	2001	4.5	473,899.46
172,438.01	2000	5.5	948,409.06
99,591.13	1999	6.5	647,342.35
57,239.78	1998	7.5	429,298.35
123,834.49	1997	8.5	1,052,593.17
60,411.77	1996	9.5	573,911.82
51,427.89	1995	10.5	539,992.85
69,978.21	1994	11.5	804,749.42
74,762.93	1993	12.5	934,536.63
40,047.03	1992	13.5	540,634.91
54,199.12	1991	14.5	785,887.24
26,912.60	1990	15.5	417,145.30
4,770.83	1989	16.5	78,718.70
10,559.52	1988	17.5	184,791.60
14,816.44	1987	18.5	274,104.14
26,780.60	1986	19.5	522,221.70
23,375.17	1985	20.5	479,190.99
3,815.31	1984	21.5	82,029.17
2,334.43	1983	22.5	52,524.68
4,670.26	1982	23.5	109,751.11
8,106.05	1981	24.5	198,598.23
357.30	1980	25.5	9,111.15
3,674.27	1979	26.5	97,368.16
784.41	1978	27.5	21,571.28
20,002.22	1977	28.5	570,063.27
6,192.57	1975	30.5	188,873.39
199.41	1973	32.5	6,480.83
160.42	1972	33.5	5,374.07
242.67	1967	38.5	9,342.80
<b>1,678,650.04</b>			<b>12,229,679.77</b>

**CALCULATED AVERAGE AGE**

**7.3**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39000 STRUCTURES AND IMPROVEMENTS

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
99,928.55	2005	0.5	49,964.28
48,804.36	2004	1.5	73,206.54
145,491.35	2003	2.5	363,728.38
3,092.94	1999	6.5	20,104.11
13,076.37	1997	8.5	111,149.15
39,604.09	1996	9.5	376,238.86
17,870.15	1995	10.5	187,636.58
11,957.75	1994	11.5	137,514.13
2,924.30	1993	12.5	36,553.75
2,568.71	1992	13.5	34,677.59
267,395.04	1991	14.5	3,877,228.08
523,571.35	1990	15.5	8,115,355.93
<b>1,176,284.96</b>			<b>13,383,357.34</b>

**CALCULATED AVERAGE AGE** **11.4**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39100 OFFICE FURNITURE

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
34,416.49	2005	0.5	17,208.25
234,671.11	2004	1.5	352,006.67
261,158.92	2003	2.5	652,897.30
218,413.25	2002	3.5	764,446.38
148,249.23	2001	4.5	667,121.54
15,614.63	2000	5.5	85,880.47
56,712.34	1999	6.5	368,630.21
809,084.71	1998	7.5	6,068,135.33
37,034.86	1997	8.5	314,796.31
85,160.88	1996	9.5	809,028.36
31,179.95	1995	10.5	327,389.48
91,656.55	1994	11.5	1,054,050.33
329,481.93	1993	12.5	4,118,524.13
34,384.77	1992	13.5	464,194.40
28,614.12	1991	14.5	414,904.74
58,186.75	1990	15.5	901,894.63
87,024.11	1989	16.5	1,435,897.82
63,608.91	1988	17.5	1,113,155.93
5,408.05	1987	18.5	100,048.93
166,726.28	1986	19.5	3,251,162.46
64,796.43	1985	20.5	1,328,326.82
41,120.79	1984	21.5	884,096.99
11,577.60	1983	22.5	260,496.00
7,699.43	1982	23.5	180,936.61
6,038.37	1981	24.5	147,940.07
1,997.76	1980	25.5	50,942.88
1,233.92	1979	26.5	32,698.88
5,268.38	1978	27.5	144,880.45
19,066.84	1977	28.5	543,404.94
719.68	1976	29.5	21,230.56
13,103.24	1975	30.5	399,648.82
3,414.82	1974	31.5	107,566.83
614.23	1973	32.5	19,962.48
103.48	1972	33.5	3,466.58
1,406.28	1969	36.5	51,329.22
133.71	1968	37.5	5,014.13
242.51	1966	39.5	9,579.15
460.82	1964	41.5	19,124.03
494.30	1960	45.5	22,490.65
1,739.10	1959	46.5	80,868.15
306.43	1950	55.5	17,006.87
<b>2,978,325.96</b>			<b>27,612,384.67</b>

**CALCULATED AVERAGE AGE**

**9.3**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39101 COMPUTER EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
1,153,216.52	2005	0.5	576,608.26
1,040,059.08	2004	1.5	1,560,088.62
552,190.17	2003	2.5	1,380,475.43
1,025,416.24	2002	3.5	3,588,956.84
847,742.24	2001	4.5	3,814,840.08
160,071.71	2000	5.5	880,394.41
617,985.30	1999	6.5	4,016,904.45
1,476,620.45	1998	7.5	11,074,653.38
329,703.21	1997	8.5	2,802,477.29
389,075.59	1996	9.5	3,696,218.11
47,804.86	1995	10.5	501,951.03
334,089.31	1994	11.5	3,842,027.07
281,674.28	1993	12.5	3,520,928.50
69,170.38	1992	13.5	933,800.13
96,268.97	1991	14.5	1,395,900.07
295,673.08	1990	15.5	4,582,932.74
79,972.72	1989	16.5	1,319,549.88
23,702.10	1988	17.5	414,786.75
20,471.55	1987	18.5	378,723.68
1,310.96	1986	19.5	25,563.72
6,117.29	1985	20.5	125,404.45
6,013.65	1984	21.5	129,293.48
1,148.45	1982	23.5	26,988.58
<b>8,855,498.11</b>			<b>50,589,466.90</b>
<b>CALCULATED AVERAGE AGE</b>		<b>5.7</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39102 OFFICE MACHINES & EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
17,334.31	2005	0.5	8,667.16
86,945.45	2004	1.5	130,418.18
68,658.38	2003	2.5	171,645.95
44,924.16	2002	3.5	157,234.56
19,811.08	2001	4.5	89,149.86
13,872.53	2000	5.5	76,298.92
14,810.57	1999	6.5	96,268.71
87,069.54	1998	7.5	653,021.55
12,176.51	1997	8.5	103,500.34
8,550.36	1996	9.5	81,228.42
27,334.61	1995	10.5	287,013.41
4,870.36	1994	11.5	56,009.14
13,835.96	1993	12.5	172,949.50
20,024.18	1992	13.5	270,326.43
8,538.01	1991	14.5	123,801.15
15,002.67	1990	15.5	232,541.39
15,417.54	1989	16.5	254,389.41
20,941.49	1988	17.5	366,476.08
12,127.42	1987	18.5	224,357.27
6,951.27	1986	19.5	135,549.77
21,955.32	1985	20.5	450,084.06
73,159.19	1984	21.5	1,572,922.59
7,421.26	1983	22.5	166,978.35
9,095.42	1982	23.5	213,742.37
7,818.32	1981	24.5	191,548.84
7,495.20	1980	25.5	191,127.60
2,176.66	1979	26.5	57,681.49
929.25	1978	27.5	25,554.38
969.08	1977	28.5	27,618.78
633.36	1976	29.5	18,684.12
627.33	1974	31.5	19,760.90
300.00	1959	46.5	13,950.00

**651,776.79**

**6,640,500.62**

**CALCULATED AVERAGE AGE**

**10.2**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39201 AUTOS & TRUCKS UP TO 3/4 TON

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
290,217.35	2005	0.5	145,108.68
965,533.24	2004	1.5	1,448,299.86
67,029.78	2003	2.5	167,574.45
930,967.70	2002	3.5	3,258,386.95
1,166,562.08	2001	4.5	5,249,529.36
642,666.51	2000	5.5	3,534,665.81
487,607.60	1999	6.5	3,169,449.40
590,806.02	1998	7.5	4,431,045.15
541,278.40	1997	8.5	4,600,866.40
511,051.49	1996	9.5	4,854,989.16
50,369.76	1995	10.5	528,882.48
38,008.05	1994	11.5	437,092.58
24,292.35	1993	12.5	303,654.38
27,988.69	1992	13.5	377,847.32
17,992.91	1987	18.5	332,868.84
<b>6,352,371.93</b>			<b>32,840,260.79</b>

**CALCULATED AVERAGE AGE** **5.2**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39202 AUTOS & TRUCKS 3/4 TO 1 TON

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
286,989.97	2005	0.5	143,494.99
802,328.70	2004	1.5	1,203,493.05
19,776.57	2003	2.5	49,441.43
853,584.16	2002	3.5	2,987,544.56
625,987.36	2001	4.5	2,816,943.12
785,743.81	2000	5.5	4,321,590.96
260,698.14	1999	6.5	1,694,537.91
47,269.97	1997	8.5	401,794.75
<b>3,682,378.68</b>			<b>13,618,840.75</b>
<b>CALCULATED AVERAGE AGE</b>		<b>3.7</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39203 AIRPLANES

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
<u>6,029,716.15</u>	2001	4.5	<u>27,133,722.68</u>
<b>6,029,716.15</b>			<b>27,133,722.68</b>
<b>CALCULATED AVERAGE AGE</b>		<b>4.5</b>	



PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39204 OTHER TRANSPORTATION EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
4,071.00	2005	0.5	2,035.50
5,808.77	2004	1.5	8,713.16
4,435.24	2003	2.5	11,088.10
1,136.61	2002	3.5	3,978.14
22,067.41	2001	4.5	99,303.35
6,398.95	2000	5.5	35,194.23
3,509.27	1999	6.5	22,810.26
17,690.64	1998	7.5	132,679.80
18,026.26	1997	8.5	153,223.21
58,319.86	1996	9.5	554,038.67
10,455.12	1995	10.5	109,778.76
34,745.96	1994	11.5	399,578.54
6,535.40	1991	14.5	94,763.30
3,623.68	1990	15.5	56,167.04
27,499.01	1988	17.5	481,232.68
4,914.45	1987	18.5	90,917.33
14,281.61	1986	19.5	278,491.40
7,196.44	1984	21.5	154,723.46
6,121.82	1982	23.5	143,862.77
1,322.41	1979	26.5	35,043.87
4,830.08	1978	27.5	132,827.20
1,425.84	1976	29.5	42,062.28
927.68	1974	31.5	29,221.92
1,658.80	1973	32.5	53,911.00
1,397.39	1969	36.5	51,004.74
1,716.00	1968	37.5	64,350.00
1,446.36	1967	38.5	55,684.86

**271,562.06**

**3,296,685.52**

**CALCULATED AVERAGE AGE**

**12.1**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39205 TRUCKS OVER 1 TON

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
10,202.86	2005	0.4	4,081.14
165,860.22	2002	3.5	580,510.77
151,657.42	2001	4.5	682,458.39
120,633.90	2000	5.5	663,486.45
208,188.77	1998	7.5	1,561,415.78
62,227.93	1997	8.5	528,937.41
32,743.25	1996	9.5	311,060.88
39,347.29	1995	10.5	413,146.55
18,938.22	1994	11.5	217,789.53
31,883.50	1993	12.5	398,543.75
75,077.27	1992	13.5	1,013,543.15
89,196.67	1987	18.5	1,650,138.40
42,729.17	1986	19.5	833,218.82
300.00	1975	30.5	9,150.00
<b>1,048,986.47</b>			<b>8,867,480.99</b>

**CALCULATED AVERAGE AGE** **8.5**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39300 STORES EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
1,415.94	2002	3.5	4,955.79
2,945.91	2001	4.5	13,256.60
710.31	1991	14.5	10,299.50
2,670.93	1986	19.5	52,083.14
735.35	1982	23.5	17,280.73
1,298.60	1981	24.5	31,815.70
26,015.22	1979	26.5	689,403.33
807.44	1978	27.5	22,204.60
389.30	1975	30.5	11,873.65
953.25	1973	32.5	30,980.63
139.00	1968	37.5	5,212.50
6,850.00	1967	38.5	263,725.00
6,816.28	1966	39.5	269,243.06
4,725.71	1965	40.5	191,391.26
<b>56,473.24</b>			<b>1,613,725.46</b>

**CALCULATED AVERAGE AGE** **28.6**

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39400 TOOLS, SHOP & GARAGE EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
104,675.95	2005	0.5	52,337.98
79,887.99	2004	1.5	119,831.99
89,937.99	2003	2.5	224,844.98
197,109.82	2002	3.5	689,884.37
98,177.07	2001	4.5	441,796.82
177,443.71	2000	5.5	975,940.41
83,981.99	1999	6.5	545,882.94
114,342.74	1998	7.5	857,570.55
285,930.05	1997	8.5	2,430,405.43
227,803.23	1996	9.5	2,164,130.69
388,595.78	1995	10.5	4,080,255.69
293,969.14	1994	11.5	3,380,645.11
240,090.24	1993	12.5	3,001,128.00
209,327.78	1992	13.5	2,825,925.03
156,802.16	1991	14.5	2,273,631.32
96,033.43	1990	15.5	1,488,518.17
61,507.63	1989	16.5	1,014,875.90
224,684.25	1988	17.5	3,931,974.38
44,744.29	1987	18.5	827,769.37
51,074.52	1986	19.5	995,953.14
50,556.05	1985	20.5	1,036,399.03
47,694.61	1984	21.5	1,025,434.12
13,631.03	1983	22.5	306,698.18
30,901.51	1982	23.5	726,185.49
29,328.23	1981	24.5	718,541.64
41,256.45	1980	25.5	1,052,039.48
10,158.33	1979	26.5	269,195.75
20,869.39	1978	27.5	573,908.23
14,611.14	1977	28.5	416,417.49
6,470.56	1976	29.5	190,881.52
8,509.66	1975	30.5	259,544.63
11,311.86	1974	31.5	356,323.59
5,381.79	1973	32.5	174,908.18
1,609.84	1972	33.5	53,929.64
1,671.78	1971	34.5	57,676.41
2,858.81	1970	35.5	101,487.76
14,867.07	1969	36.5	542,648.06
4,226.48	1968	37.5	158,493.00
2,908.51	1967	38.5	111,977.64
290.43	1964	41.5	12,052.85
8,306.76	1960	45.5	377,957.58
1,525.20	1959	46.5	70,921.80
140.00	1949	56.5	7,910.00

PEOPLES GAS SYSTEM, INC.  
PLANT AGING AS OF DECEMBER 31, 2005  
ACCOUNT 39400 TOOLS, SHOP & GARAGE EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
<b>3,555,205.25</b>			<b>40,924,834.22</b>
<b>CALCULATED AVERAGE AGE</b>		<b>11.5</b>	

PEOPLES GAS SYSTEM, INC.  
PLANT AGING AS OF DECEMBER 31, 2005  
ACCOUNT 39500 LABORATORY EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
16,833.22	1998	7.5	126,249.15
22,316.76	1997	8.5	189,692.46
23,132.07	1996	9.5	219,754.67
39,177.44	1995	10.5	411,363.12
28,118.18	1994	11.5	323,359.07
<b>129,577.67</b>			<b>1,270,418.47</b>
<b>CALCULATED AVERAGE AGE</b>		<b>9.8</b>	

PEOPLES GAS SYSTEM, INC.  
 PLANT AGING AS OF DECEMBER 31, 2005  
 ACCOUNT 39600 POWER OPERATED EQUIPMENT

AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
5,104.27	2005	0.5	2,552.14
49,850.67	2004	1.5	74,776.01
115,361.33	2002	3.5	403,764.66
108,221.65	2001	4.5	486,997.43
69,198.36	2000	5.5	380,590.98
29,163.34	1999	6.5	189,561.71
300,442.74	1998	7.5	2,253,320.55
82,055.12	1997	8.5	697,468.52
127,353.01	1996	9.5	1,209,853.60
100,872.67	1995	10.5	1,059,163.04
186,627.32	1994	11.5	2,146,214.18
23,935.67	1993	12.5	299,195.88
57,132.44	1992	13.5	771,287.94
3,798.37	1991	14.5	55,076.37
62,702.19	1990	15.5	971,883.95
37,017.97	1989	16.5	610,796.51
9,685.75	1988	17.5	169,500.63
84,230.13	1987	18.5	1,558,257.41
131,699.73	1986	19.5	2,568,144.74
51,215.47	1985	20.5	1,049,917.14
48,151.60	1984	21.5	1,035,259.40
1,040.64	1982	23.5	24,455.04
41,503.15	1981	24.5	1,016,827.18
1,805.82	1978	27.5	49,660.05
14,508.06	1976	29.5	427,987.77
8,436.50	1973	32.5	274,186.25

**1,751,113.97**

**19,786,699.01**

**CALCULATED AVERAGE AGE**

**11.3**







PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY

RETIREMENT DATA RECONCILIATION

RETIREMENT YEAR	PLANT ACCOUNT	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
2001	37500	STRUCTURES & IMPROVEMENTS	3,938,932.64	33,430.76	(3,002,009.58)
2002	37500	STRUCTURES & IMPROVEMENTS	72,292.44	-	28,526.31
2003	37500	STRUCTURES & IMPROVEMENTS	124,298.21	12,866.33	-
2004	37500	STRUCTURES & IMPROVEMENTS	2,232,686.50	21,667.70	(1,570,854.23)
2005	37500	STRUCTURES & IMPROVEMENTS	1,152.48	-	-
	<b>37500 Total</b>		<b>6,369,362.27</b>	<b>67,964.79</b>	<b>(4,544,337.50)</b>
2001	37600	MAINS - OTHER THAN PLASTIC	573,088.76	115,140.95	-
2002	37600	MAINS - OTHER THAN PLASTIC	757,735.52	529,831.07	(1,500.00)
2003	37600	MAINS - OTHER THAN PLASTIC	1,814,915.44	384,752.47	(2,778.00)
2004	37600	MAINS - OTHER THAN PLASTIC	824,732.07	943,077.40	(3,807.38)
2005	37600	MAINS - OTHER THAN PLASTIC	1,275,488.77	701,015.84	-
	<b>37600 Total</b>	ITEMS DELETED FROM STUDY	<b>1,198,488.86</b>	<b>12,669.62</b>	<b>(214,563.04)</b>
	<b>37600 Total</b>		<b>6,444,449.42</b>	<b>2,686,487.35</b>	<b>(222,648.42)</b>
2001	37602	MAINS - PLASTIC	47,608.36	1,230.18	-
2002	37602	MAINS - PLASTIC	189,847.04	91,821.91	-
2003	37602	MAINS - PLASTIC	497,814.36	30,774.35	-
2004	37602	MAINS - PLASTIC	671,568.20	145,452.64	-
2005	37602	MAINS - PLASTIC	365,140.72	41,049.27	-
	<b>37602 Total</b>	ITEMS DELETED FROM STUDY	<b>114,085.57</b>	<b>730.58</b>	<b>(101,532.46)</b>
	<b>37602 Total</b>		<b>1,886,064.25</b>	<b>311,058.93</b>	<b>(101,532.46)</b>
2001	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	53,368.94	5,204.09	-
2002	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	33,445.15	11,699.22	-
2003	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	132,327.79	17,390.92	-
2004	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	19,640.73	1,566.06	-
2005	37800	MEASURING & REGULATING STATION EQUIPMENT - GENERAL	50,884.64	34,492.15	-
	<b>37800 Total</b>	ITEMS DELETED FROM STUDY	<b>745.04</b>	<b>-</b>	<b>(499.20)</b>
	<b>37800 Total</b>		<b>290,412.29</b>	<b>70,352.44</b>	<b>(499.20)</b>
2001	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GA1	77,129.28	-	-
2002	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GA1	45,126.07	12,287.48	-
2003	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GA1	14,902.37	55,628.92	-
2004	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GA1	42,763.23	12,021.89	-
2005	37900	MEASURING & REGULATING STATION EQUIPMENT - CITY GA1	14,896.11	20,348.13	-
	<b>37900 Total</b>	ITEMS DELETED FROM STUDY	<b>-</b>	<b>-</b>	<b>-</b>
	<b>37900 Total</b>		<b>194,817.06</b>	<b>100,286.42</b>	<b>-</b>
2001	38000	SERVICES - OTHER THAN PLASTIC	467,566.54	852,871.38	(4,325.00)
2002	38000	SERVICES - OTHER THAN PLASTIC	493,515.69	716,516.21	(1,027.50)
2003	38000	SERVICES - OTHER THAN PLASTIC	505,853.78	716,577.05	(3,291.00)
2004	38000	SERVICES - OTHER THAN PLASTIC	677,742.10	979,873.41	-
2005	38000	SERVICES - OTHER THAN PLASTIC	618,691.27	976,035.86	-
	<b>38000 Total</b>	ITEMS DELETED FROM STUDY	<b>-</b>	<b>-</b>	<b>-</b>
	<b>38000 Total</b>		<b>2,763,369.38</b>	<b>4,241,873.91</b>	<b>(8,643.50)</b>
2001	38002	SERVICES - PLASTIC	580,261.78	473,654.10	-
2002	38002	SERVICES - PLASTIC	521,547.01	365,972.82	(5,810.00)
2003	38002	SERVICES - PLASTIC	587,084.19	398,673.84	(1,200.00)
2004	38002	SERVICES - PLASTIC	852,871.95	485,315.41	-
2005	38002	SERVICES - PLASTIC	1,066,267.89	619,724.96	-
	<b>38002 Total</b>	ITEMS DELETED FROM STUDY	<b>-</b>	<b>-</b>	<b>-</b>
	<b>38002 Total</b>		<b>3,608,032.82</b>	<b>2,343,341.13</b>	<b>(7,010.00)</b>
2001	38100	METERS	2,931,914.08	335,982.82	(234,946.35)
2002	38100	METERS	2,202,142.51	-	(56,424.45)
2003	38100	METERS	1,708,007.44	-	(79,653.12)
2004	38100	METERS	1,015,209.20	16,119.64	-
2005	38100	METERS	1,409,305.27	19,104.33	-
	<b>38100 Total</b>	ITEMS DELETED FROM STUDY	<b>-</b>	<b>-</b>	<b>-</b>
	<b>38100 Total</b>		<b>9,266,578.50</b>	<b>371,206.79</b>	<b>(371,023.92)</b>
2001	38200	METER INSTALLATIONS	484,230.38	238,397.09	-
2002	38200	METER INSTALLATIONS	750,382.33	271,344.93	-
2003	38200	METER INSTALLATIONS	590,061.94	265,619.79	-
2004	38200	METER INSTALLATIONS	596,890.41	137,974.14	-
2005	38200	METER INSTALLATIONS	816,016.28	117,762.71	-
	<b>38200 Total</b>	ITEMS DELETED FROM STUDY	<b>-</b>	<b>-</b>	<b>-</b>
	<b>38200 Total</b>		<b>3,237,581.34</b>	<b>1,031,098.66</b>	<b>-</b>
2001	38300	HOUSE REGULATORS	-	-	-
2002	38300	HOUSE REGULATORS	38,383.29	210.24	-
2003	38300	HOUSE REGULATORS	78,471.48	7,251.76	(433.43)
2004	38300	HOUSE REGULATORS	91,629.89	2,073.87	-
2005	38300	HOUSE REGULATORS	90,468.33	(1,100.00)	-
	<b>38300 Total</b>	ITEMS DELETED FROM STUDY	<b>-</b>	<b>-</b>	<b>-</b>
	<b>38300 Total</b>		<b>298,952.99</b>	<b>8,435.87</b>	<b>(433.43)</b>
2001	38400	HOUSE REGULATOR INSTALLATIONS	113,212.73	327,387.20	-
2002	38400	HOUSE REGULATOR INSTALLATIONS	188,389.05	259,359.43	-

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENT DATA RECONCILIATION

RETIREMENT YEAR	PLANT ACCOUNT	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
2003	38400	HOUSE REGULATOR INSTALLATIONS	124,422.63	115,682.13	-
2004	38400	HOUSE REGULATOR INSTALLATIONS	163,582.70	105,439.28	-
2005	38400	HOUSE REGULATOR INSTALLATIONS	212,432.32	61,526.80	-
		ITEMS DELETED FROM STUDY	-	-	-
	<b>38400 Total</b>		<b>802,039.43</b>	<b>869,394.84</b>	-
2001	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPME	3,313.59	-	-
2002	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPME	233,528.18	-	-
2003	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPME	290,161.85	14,095.70	-
2004	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPME	111,125.51	1,579.13	-
2005	38500	INDUSTRIAL MEASURING & REGULATING STATION EQUIPME	-	-	-
	<b>38500 Total</b>		<b>638,129.13</b>	<b>15,674.83</b>	-
2001	38700	OTHER DISTRIBUTION EQUIPMENT	47,513.89	-	-
2002	38700	OTHER DISTRIBUTION EQUIPMENT	12,377.13	-	-
2003	38700	OTHER DISTRIBUTION EQUIPMENT	4,757.74	-	-
2004	38700	OTHER DISTRIBUTION EQUIPMENT	61,153.99	-	-
2005	38700	OTHER DISTRIBUTION EQUIPMENT	9,752.92	-	-
	<b>38700 Total</b>		<b>135,555.67</b>	-	-
2001	39000	STRUCTURES & IMPROVEMENTS	1,755.77	-	-
2002	39000	STRUCTURES & IMPROVEMENTS	59,145.65	139.67	-
2003	39000	STRUCTURES & IMPROVEMENTS	22,060.91	-	-
2004	39000	STRUCTURES & IMPROVEMENTS	1,095.00	-	-
2005	39000	STRUCTURES & IMPROVEMENTS	-	-	-
	<b>39000 Total</b>		<b>84,057.33</b>	<b>139.67</b>	-
2001	39100	OFFICE FURNITURE	230,655.90	-	-
2002	39100	OFFICE FURNITURE	10,919.45	-	-
2003	39100	OFFICE FURNITURE	24,581.73	-	(443.38)
2004	39100	OFFICE FURNITURE	229,658.42	-	-
2005	39100	OFFICE FURNITURE	292.99	-	-
	<b>39100 Total</b>		<b>496,108.49</b>	-	<b>(443.38)</b>
2001	39101	COMPUTER EQUIPMENT	482,218.49	-	-
2002	39101	COMPUTER EQUIPMENT	545,700.14	-	(750.00)
2003	39101	COMPUTER EQUIPMENT	852,698.86	-	-
2004	39101	COMPUTER EQUIPMENT	1,807,994.38	-	-
2005	39101	COMPUTER EQUIPMENT	152,735.13	-	-
	<b>39101 Total</b>		<b>3,841,347.00</b>	-	<b>(750.00)</b>
2001	39102	OFFICE MACHINES	10,003.80	-	-
2002	39102	OFFICE MACHINES	23,965.72	2,614.00	-
2003	39102	OFFICE MACHINES	23,741.07	-	-
2004	39102	OFFICE MACHINES	25,375.30	-	-
2005	39102	OFFICE MACHINES	11,072.57	-	-
	<b>39102 Total</b>		<b>94,158.46</b>	<b>2,614.00</b>	-
2001	39201	AUTOS & TRUCKS UP TO 1/2 TON	1,297,855.50	21,890.25	(152,136.00)
2002	39201	AUTOS & TRUCKS UP TO 1/2 TON	1,442,695.26	2,583.08	(163,841.38)
2003	39201	AUTOS & TRUCKS UP TO 1/2 TON	284,213.30	-	(20,300.00)
2004	39201	AUTOS & TRUCKS UP TO 1/2 TON	1,085,561.99	6,737.21	(82,936.85)
2005	39201	AUTOS & TRUCKS UP TO 1/2 TON	964,825.31	13,168.20	(97,399.85)
		ITEMS DELETED FROM STUDY	17,697.77	202.14	(11,640.75)
	<b>39201 Total</b>		<b>5,092,849.13</b>	<b>44,580.88</b>	<b>(528,254.83)</b>
2001	39202	AUTOS & TRUCKS 3/4 & 1 TON	-	-	(4,800.00)
2002	39202	AUTOS & TRUCKS 3/4 & 1 TON	-	-	-
2003	39202	AUTOS & TRUCKS 3/4 & 1 TON	-	-	-
2004	39202	AUTOS & TRUCKS 3/4 & 1 TON	14,250.00	195.50	(2,000.00)
2005	39202	AUTOS & TRUCKS 3/4 & 1 TON	130,505.27	1,135.28	(11,000.00)
	<b>39202 Total</b>		<b>144,755.27</b>	<b>1,330.78</b>	<b>(17,800.00)</b>
2001	39203	AIRPLANE	3,923,281.01	-	(4,170,000.00)
	<b>39203 Total</b>		<b>3,923,281.01</b>	-	<b>(4,170,000.00)</b>
2001	39204	OTHER TRANSPORTATION EQUIPMENT	9,623.55	-	(3,300.00)
2002	39204	OTHER TRANSPORTATION EQUIPMENT	6,475.82	-	(1,950.00)
2003	39204	OTHER TRANSPORTATION EQUIPMENT	-	-	-
2004	39204	OTHER TRANSPORTATION EQUIPMENT	1,967.47	-	-
2005	39204	OTHER TRANSPORTATION EQUIPMENT	7,724.83	413.27	(1,000.00)
		ITEMS DELETED FROM STUDY	3,354.76	-	-
	<b>39204 Total</b>		<b>29,146.43</b>	<b>413.27</b>	<b>(6,250.00)</b>
2001	39205	TRUCKS OVER 1 TON	136,136.44	-	(12,750.00)
2002	39205	TRUCKS OVER 1 TON	179,160.83	-	(12,010.00)
2003	39205	TRUCKS OVER 1 TON	32,517.19	-	(3,500.00)
2004	39205	TRUCKS OVER 1 TON	88,242.83	719.95	(4,100.00)
2005	39205	TRUCKS OVER 1 TON	37,911.11	429.97	(3,761.50)
		ITEMS DELETED FROM STUDY	-	-	-
	<b>39205 Total</b>		<b>473,968.40</b>	<b>1,149.92</b>	<b>(36,121.50)</b>
2001	39300	STORES EQUIPMENT	8,776.92	-	-

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY

RETIREMENT DATA RECONCILIATION

RETIREMENT YEAR	PLANT ACCOUNT	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
2002	39300	STORES EQUIPMENT	-	-	-
2003	39300	STORES EQUIPMENT	3,561.60	-	-
2004	39300	STORES EQUIPMENT	4,610.00	-	-
2005	39300	STORES EQUIPMENT	-	-	-
	<b>39300 Total</b>		<b>16,948.52</b>	-	-
2001	39400	TOOLS & SHOP EQUIPMENT	104,130.59	-	(900.00)
2002	39400	TOOLS & SHOP EQUIPMENT	24,552.56	612.43	(5,250.00)
2003	39400	TOOLS & SHOP EQUIPMENT	59,557.34	-	(6.62)
2004	39400	TOOLS & SHOP EQUIPMENT	241,662.16	-	-
2005	39400	TOOLS & SHOP EQUIPMENT	19,081.71	542.80	(1,000.00)
	<b>39400 Total</b>	ITEMS DELETED FROM STUDY	-	-	-
			<b>448,984.36</b>	<b>1,155.23</b>	<b>(7,156.62)</b>
2001	39500	LABORATORY EQUIPMENT	-	-	-
2002	39500	LABORATORY EQUIPMENT	-	-	-
2003	39500	LABORATORY EQUIPMENT	-	-	-
2004	39500	LABORATORY EQUIPMENT	-	-	-
2005	39500	LABORATORY EQUIPMENT	-	-	-
	<b>39500 Total</b>	ITEMS DELETED FROM STUDY	-	-	-
2001	39600	POWER OPERATED HEAVY WORK EQUIPMENT	128,927.02	-	(4,000.00)
2002	39600	POWER OPERATED HEAVY WORK EQUIPMENT	124,965.83	51.43	(34,100.00)
2003	39600	POWER OPERATED HEAVY WORK EQUIPMENT	59,551.03	-	(400.00)
2004	39600	POWER OPERATED HEAVY WORK EQUIPMENT	78,615.21	109.06	(5,500.00)
2005	39600	POWER OPERATED HEAVY WORK EQUIPMENT	11,694.86	55.51	(400.00)
	<b>39600 Total</b>	ITEMS DELETED FROM STUDY	-	-	-
			<b>403,753.95</b>	<b>216.00</b>	<b>(44,400.00)</b>
2001	39700	COMMUNICATION EQUIPMENT	336,002.54	-	-
2002	39700	COMMUNICATION EQUIPMENT	28,354.17	-	-
2003	39700	COMMUNICATION EQUIPMENT	701,617.99	-	-
2004	39700	COMMUNICATION EQUIPMENT	178,959.06	390.22	(30,524.09)
2005	39700	COMMUNICATION EQUIPMENT	31,962.32	-	-
	<b>39700 Total</b>		<b>1,276,896.08</b>	<b>390.22</b>	<b>(30,524.09)</b>
2001	39800	MISCELLANEOUS EQUIPMENT	200.00	-	-
2002	39800	MISCELLANEOUS EQUIPMENT	-	-	-
2003	39800	MISCELLANEOUS EQUIPMENT	192.40	-	-
2004	39800	MISCELLANEOUS EQUIPMENT	16,343.94	-	-
2005	39800	MISCELLANEOUS EQUIPMENT	-	-	-
	<b>39800 Total</b>		<b>16,736.34</b>	-	-
	<b>Total</b>		<b>52,278,335.32</b>	<b>12,169,165.93</b>	<b>(10,097,828.85)</b>
	30301	CUSTOMIZED SOFTWARE	124,058.18	-	-
	37400 Total	LAND	71,367.41	302.23	(85,119.66)
	37402	LAND RIGHTS/EASEMENTS	4,756.00	-	-
	38608 Total	NGV	206,140.00	-	-
	39002 Total	IMPROVEMENTS TO LEASED PROPERTY	55,828.29	-	-
		RWIP	208,688.00	227,727.00	-
	<b>Total</b>	ITEMS EXCLUDED FROM STUDY - NON-DEPRECIABLE PLANT	<b>670,837.88</b>	<b>228,029.23</b>	<b>(85,119.66)</b>
	<b>Grand Total</b>		<b>52,949,173.20</b>	<b>12,397,195.16</b>	<b>(10,182,948.51)</b>
		2001 ANNUAL STATUS REPORT	16,266,295.00	2,405,189.00	(7,589,167.00)
		2002 ANNUAL STATUS REPORT	7,984,647.00	2,618,222.00	(282,913.00)
		2003 ANNUAL STATUS REPORT	8,771,589.00	2,259,715.00	(136,479.00)
		2004 ANNUAL STATUS REPORT	11,251,558.00	2,729,040.00	(1,731,592.00)
		2005 ANNUAL STATUS REPORT	8,675,085.00	2,385,528.00	(442,797.00)
	<b>Grand Total Per Annual Status Report</b>		<b>52,949,174.00</b>	<b>12,397,694.00</b>	<b>(10,182,948.00)</b>
		Difference due to rounding on Annual Status Report	(0.80)	(498.84)	(0.51)

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, 2001

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
37400	10,715.58	1935	66.5
<b>37400 Total</b>	<b>10,715.58</b>		
37500	4,669.49	1937	64.5
	6,573.45	1939	62.5
	180,190.97	1966	35.5
	7,819.41	1971	30.5
	14,632.43	1972	29.5
	1,395.53	1973	28.5
	24,242.21	1974	27.5
	1,935.10	1980	21.5
	30,322.21	1985	16.5
	13,366.57	1986	15.5
	156,960.68	1990	11.5
	2,450.56	1991	10.5
	3,659.72	1992	9.5
	3,148,797.63	1993	8.5
	34,338.56	1994	7.5
	306,538.21	1995	6.5
	1,039.91	1999	2.5
<b>37500 Total</b>	<b>3,938,932.64</b>		
37600	4,078.66	1925	76.5
	6,309.90	1926	75.5
	75.86	1934	67.5
	365.27	1937	64.5
	101.25	1938	63.5
	44.29	1940	61.5
	565.05	1941	60.5
	133.43	1944	57.5
	1,594.01	1946	55.5
	78.74	1947	54.5
	206.14	1948	53.5
	42.35	1952	49.5
	706.13	1953	48.5
	172.48	1955	46.5
	2,348.21	1957	44.5
	1,541.31	1958	43.5
	30,012.89	1959	42.5
	19,988.40	1960	41.5
	15,176.30	1961	40.5
	13,460.96	1962	39.5
	7,820.76	1963	38.5
	139.91	1964	37.5
	19,344.82	1965	36.5
	6,494.39	1966	35.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2001

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	1,115.16	1967	34.5
	6,390.72	1968	33.5
	1,547.56	1969	32.5
	1,561.39	1970	31.5
	169.52	1971	30.5
	7,960.21	1972	29.5
	5,283.18	1973	28.5
	4,938.23	1974	27.5
	4,685.16	1975	26.5
	936.39	1977	24.5
	21,840.81	1978	23.5
	2,318.13	1979	22.5
	12,133.27	1980	21.5
	1,372.38	1981	20.5
	4,459.54	1982	19.5
	1,711.73	1986	15.5
	24,360.74	1987	14.5
	1,947.42	1988	13.5
	62,217.23	1990	11.5
	43,099.91	1994	7.5
	1,614.57	1996	5.5
	1,178.33	1998	3.5
	216,690.87	1999	2.5
	12,754.80	2000	1.5
<b>37600 Total</b>	<b>573,088.76</b>		
37602	455.13	1968	33.5
	1,162.20	1978	23.5
	5,682.98	1979	22.5
	245.47	1982	19.5
	(10,674.74)	1983	18.5
	3,057.16	1986	15.5
	568.86	1987	14.5
	14,992.37	1989	12.5
	416.44	1990	11.5
	9,047.77	1994	7.5
	11,895.71	1998	3.5
	10,891.57	1999	2.5
	(132.56)	2000	1.5
<b>37602 Total</b>	<b>47,608.36</b>		
37800	1,636.00	1960	41.5
	1,537.94	1963	38.5
	1,169.34	1964	37.5
	123.00	1967	34.5
	845.21	1968	33.5
	192.14	1970	31.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	222.26	1972	29.5
	3,661.24	1974	27.5
	196.56	1980	21.5
	2,351.36	1981	20.5
	392.01	1983	18.5
	289.53	1984	17.5
	225.40	1985	16.5
	18,221.19	1987	14.5
	3,177.16	1993	8.5
	8,774.53	1994	7.5
	10,354.07	1995	6.5
<b>37800 Total</b>	<b>53,368.94</b>		
37900	35,998.24	1975	26.5
	5,199.26	1976	25.5
	831.57	1979	22.5
	1,036.30	1981	20.5
	2,209.23	1982	19.5
	540.94	1983	18.5
	5,606.27	1991	10.5
	25,707.47	1993	8.5
<b>37900 Total</b>	<b>77,129.28</b>		
38000	883.29	1925	76.5
	343.34	1926	75.5
	164.49	1927	74.5
	240.68	1928	73.5
	968.86	1930	71.5
	26.24	1931	70.5
	573.29	1938	63.5
	138.16	1939	62.5
	2,268.96	1940	61.5
	1,806.09	1941	60.5
	580.19	1942	59.5
	745.53	1943	58.5
	22.75	1944	57.5
	820.99	1946	55.5
	580.04	1947	54.5
	2,297.78	1948	53.5
	279.71	1949	52.5
	1,113.75	1950	51.5
	1,442.80	1951	50.5
	823.19	1952	49.5
	435.63	1953	48.5
	545.62	1954	47.5
	704.92	1955	46.5
	558.70	1956	45.5



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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	1,237.99	1957	44.5
	3,025.76	1958	43.5
	6,200.31	1959	42.5
	6,088.35	1960	41.5
	1,846.02	1961	40.5
	2,173.51	1962	39.5
	2,699.05	1963	38.5
	5,324.95	1964	37.5
	4,330.64	1965	36.5
	8,533.48	1966	35.5
	4,161.97	1967	34.5
	7,517.78	1968	33.5
	5,474.03	1969	32.5
	5,726.45	1970	31.5
	9,292.51	1971	30.5
	11,163.80	1972	29.5
	19,257.15	1973	28.5
	14,285.90	1974	27.5
	8,999.22	1975	26.5
	5,677.36	1976	25.5
	6,519.65	1977	24.5
	12,864.83	1978	23.5
	8,733.27	1979	22.5
	6,641.52	1980	21.5
	9,644.02	1981	20.5
	15,036.53	1982	19.5
	13,336.09	1983	18.5
	11,787.14	1984	17.5
	15,919.26	1985	16.5
	30,397.21	1986	15.5
	8,843.36	1987	14.5
	13,328.27	1988	13.5
	13,903.77	1989	12.5
	34,395.93	1990	11.5
	22,361.41	1991	10.5
	12,098.15	1992	9.5
	13,132.93	1993	8.5
	6,129.74	1994	7.5
	24,324.36	1995	6.5
	4,566.29	1996	5.5
	14,764.38	1997	4.5
	2,869.62	1999	2.5
	14,587.58	2000	1.5
<b>38000 Total</b>	<b>467,566.54</b>		
38002	252.94	1967	34.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	1,478.53	1968	33.5
	2,561.91	1969	32.5
	2,495.38	1970	31.5
	1,762.50	1971	30.5
	1,240.25	1972	29.5
	3,569.29	1973	28.5
	4,962.62	1974	27.5
	2,407.41	1975	26.5
	3,198.12	1976	25.5
	8,166.04	1977	24.5
	10,700.87	1978	23.5
	12,663.47	1979	22.5
	11,979.68	1980	21.5
	20,986.11	1981	20.5
	9,865.50	1982	19.5
	15,212.18	1983	18.5
	21,367.81	1984	17.5
	28,018.50	1985	16.5
	67,357.50	1986	15.5
	27,713.60	1987	14.5
	27,843.90	1988	13.5
	24,395.20	1989	12.5
	45,110.43	1990	11.5
	27,341.48	1991	10.5
	28,224.45	1992	9.5
	32,165.95	1993	8.5
	24,565.44	1994	7.5
	30,975.80	1995	6.5
	19,065.64	1996	5.5
	9,990.33	1997	4.5
	6,479.35	1998	3.5
	15,149.08	1999	2.5
	30,994.52	2000	1.5
<b>38002 Total</b>	<b>580,261.78</b>		
38100	3,406.59	1972	29.5
	19,589.43	1975	26.5
	518.67	1976	25.5
	3,955.97	1977	24.5
	2,112.28	1978	23.5
	1,654.31	1979	22.5
	4,431.99	1980	21.5
	2,568.37	1981	20.5
	5,044.76	1982	19.5
	4,508.83	1983	18.5
	2,919.06	1984	17.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	3,148.96	1985	16.5
	6,857.09	1986	15.5
	2,448.61	1987	14.5
	4,057.01	1988	13.5
	2,226,903.26	1989	12.5
	7,391.80	1990	11.5
	39,269.85	1991	10.5
	10,030.89	1992	9.5
	3,295.82	1993	8.5
	11,702.38	1994	7.5
	13,359.58	1995	6.5
	320,800.51	1996	5.5
	42,903.89	1997	4.5
	31,627.01	1998	3.5
	91,343.75	1999	2.5
	66,063.41	2000	1.5
<b>38100 Total</b>	<b>2,931,914.08</b>		
38200	2,510.07	1953	48.5
	120.60	1954	47.5
	120.81	1955	46.5
	133.31	1956	45.5
	140.17	1957	44.5
	217.08	1958	43.5
	1,837.90	1959	42.5
	1,075.76	1960	41.5
	171.15	1961	40.5
	211.29	1962	39.5
	237.19	1963	38.5
	320.37	1964	37.5
	181.02	1965	36.5
	207.71	1966	35.5
	292.26	1967	34.5
	308.39	1968	33.5
	493.62	1969	32.5
	653.89	1970	31.5
	506.08	1971	30.5
	610.35	1972	29.5
	1,886.19	1973	28.5
	338.30	1974	27.5
	3,340.47	1975	26.5
	46.91	1976	25.5
	782.36	1977	24.5
	1,193.09	1978	23.5
	466.60	1979	22.5
	2,519.73	1980	21.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	2,160.18	1981	20.5
	2,144.34	1982	19.5
	2,325.92	1983	18.5
	7,211.87	1984	17.5
	14,558.39	1985	16.5
	19,283.69	1986	15.5
	4,673.07	1987	14.5
	6,367.64	1988	13.5
	3,617.45	1989	12.5
	6,904.31	1990	11.5
	7,753.48	1991	10.5
	10,533.56	1992	9.5
	5,216.87	1993	8.5
	4,801.57	1994	7.5
	54,060.49	1995	6.5
	81,245.27	1996	5.5
	65,582.99	1997	4.5
	26,567.13	1998	3.5
	29,898.80	1999	2.5
	108,400.69	2000	1.5
<b>38200 Total</b>	<b>484,230.38</b>		
38400	663.19	1953	48.5
	54.10	1954	47.5
	36.90	1955	46.5
	29.31	1956	45.5
	43.94	1957	44.5
	74.99	1958	43.5
	321.60	1959	42.5
	120.66	1960	41.5
	53.76	1961	40.5
	65.47	1962	39.5
	13.20	1963	38.5
	128.99	1964	37.5
	30.52	1965	36.5
	64.07	1966	35.5
	114.55	1967	34.5
	83.08	1968	33.5
	245.10	1969	32.5
	288.42	1970	31.5
	226.28	1971	30.5
	278.72	1972	29.5
	982.99	1973	28.5
	110.66	1974	27.5
	2,186.96	1975	26.5
	14.09	1976	25.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	208.44	1977	24.5
	1,129.15	1978	23.5
	234.59	1979	22.5
	139.88	1980	21.5
	275.99	1981	20.5
	320.34	1982	19.5
	365.80	1983	18.5
	1,311.08	1984	17.5
	1,193.48	1985	16.5
	955.07	1986	15.5
	902.66	1987	14.5
	445.58	1988	13.5
	1,114.70	1989	12.5
	1,311.63	1990	11.5
	2,137.78	1991	10.5
	2,633.00	1992	9.5
	2,292.84	1993	8.5
	4,709.34	1994	7.5
	13,741.25	1995	6.5
	20,030.09	1996	5.5
	15,573.68	1997	4.5
	6,825.26	1998	3.5
	6,342.31	1999	2.5
	22,787.24	2000	1.5
<b>38400 Total</b>	<b>113,212.73</b>		
38500	2,734.77	1976	25.5
	578.82	1985	16.5
<b>38500 Total</b>	<b>3,313.59</b>		
38700	1,947.97	1964	37.5
	652.31	1966	35.5
	1,011.15	1967	34.5
	1,793.69	1968	33.5
	324.45	1970	31.5
	1,157.35	1974	27.5
	1,646.55	1975	26.5
	546.12	1977	24.5
	1,040.00	1978	23.5
	279.24	1979	22.5
	709.27	1980	21.5
	340.97	1981	20.5
	2,047.83	1983	18.5
	3,774.09	1984	17.5
	8,550.14	1985	16.5
	937.74	1986	15.5
	3,410.65	1987	14.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	7,172.72	1988	13.5
	1,942.66	1989	12.5
	1,406.44	1992	9.5
	5,097.92	1993	8.5
	1,724.63	1994	7.5
<b>38700 Total</b>	<b>47,513.89</b>		
39000	1,755.77	1991	10.5
<b>39000 Total</b>	<b>1,755.77</b>		
39002	8,057.67	1975	26.5
	1,725.89	1977	24.5
	1,302.93	1985	16.5
	1,559.33	1991	10.5
	39,235.44	1992	9.5
	3,947.03	1993	8.5
<b>39002 Total</b>	<b>55,828.29</b>		
39100	409.75	1958	43.5
	407.80	1959	42.5
	305.37	1960	41.5
	94.05	1965	36.5
	255.15	1967	34.5
	130.11	1968	33.5
	141.96	1969	32.5
	200.35	1970	31.5
	285.53	1973	28.5
	9,956.61	1975	26.5
	2,022.38	1979	22.5
	7,227.01	1981	20.5
	2,118.92	1982	19.5
	565.99	1984	17.5
	5,744.88	1985	16.5
	169,947.27	1986	15.5
	2,071.90	1987	14.5
	3,654.88	1988	13.5
	2,368.75	1990	11.5
	21,889.91	1991	10.5
	857.33	1993	8.5
<b>39100 Total</b>	<b>230,655.90</b>		
39101	1,789.80	1984	17.5
	26,507.54	1985	16.5
	878.70	1986	15.5
	1,287.84	1988	13.5
	3,673.61	1989	12.5
	1,937.76	1990	11.5
	2,004.35	1991	10.5
	1,590.91	1992	9.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	11,254.52	1993	8.5
	60,802.41	1994	7.5
	39,523.70	1996	5.5
	8,623.48	1997	4.5
	49,857.00	1998	3.5
	4,746.22	1999	2.5
<b>39101 Total</b>	<b>214,477.84</b>		
39102	153.21	1974	27.5
	619.28	1981	20.5
	595.76	1982	19.5
	468.98	1983	18.5
	2,281.55	1984	17.5
	366.42	1986	15.5
	4,874.67	1989	12.5
	643.93	1993	8.5
<b>39102 Total</b>	<b>10,003.80</b>		
39103	14,025.79	1991	10.5
	12,410.21	1992	9.5
	63,814.40	1993	8.5
	30,020.48	1994	7.5
	26,467.11	1995	6.5
	21,644.17	1996	5.5
	99,358.49	1997	4.5
<b>39103 Total</b>	<b>267,740.65</b>		
39201	15,010.99	1986	15.5
	11,853.14	1988	13.5
	77,699.76	1991	10.5
	38,580.37	1992	9.5
	191,608.57	1993	8.5
	470,384.48	1994	7.5
	145,634.27	1995	6.5
	231,824.88	1996	5.5
	86,749.59	1997	4.5
	27,443.75	1998	3.5
<b>39201 Total</b>	<b>1,296,789.80</b>		
39203	3,923,281.01	2001	0.5
<b>39203 Total</b>	<b>3,923,281.01</b>		
39204	1,302.29	1982	19.5
	2,528.21	1984	17.5
	2,726.91	1986	15.5
	3,066.14	1994	7.5
<b>39204 Total</b>	<b>9,623.55</b>		
39205	59,837.49	1989	12.5
	2,045.91	1991	10.5
	36,392.86	1992	9.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	14,079.38	1993	8.5
	18,901.02	1994	7.5
	3,572.19	1995	6.5
	1,307.59	1997	4.5
<b>39205 Total</b>	<b>136,136.44</b>		
39300	5,267.47	1960	41.5
	3,509.45	1986	15.5
<b>39300 Total</b>	<b>8,776.92</b>		
39400	719.68	1965	36.5
	392.08	1967	34.5
	191.25	1969	32.5
	477.51	1970	31.5
	74.41	1971	30.5
	2,699.39	1972	29.5
	731.30	1973	28.5
	1,337.60	1974	27.5
	4,808.56	1975	26.5
	4,715.49	1977	24.5
	2,073.03	1978	23.5
	1,330.72	1980	21.5
	1,887.57	1981	20.5
	10,876.54	1982	19.5
	1,702.47	1983	18.5
	12,043.78	1984	17.5
	6,984.11	1985	16.5
	7,775.28	1986	15.5
	2,899.49	1987	14.5
	6,573.40	1988	13.5
	5,999.44	1989	12.5
	1,025.40	1990	11.5
	11,887.34	1991	10.5
	2,148.85	1992	9.5
	4,580.62	1993	8.5
	4,813.07	1994	7.5
	3,382.21	1997	4.5
<b>39400 Total</b>	<b>104,130.59</b>		
39600	13,520.00	1978	23.5
	645.84	1985	16.5
	29,763.82	1986	15.5
	12,019.41	1987	14.5
	17,039.70	1990	11.5
	7,102.16	1991	10.5
	1,007.99	1992	9.5
	7,299.43	1994	7.5
	40,528.67	1997	4.5



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<b>39600 Total</b>	<b>128,927.02</b>		
39700	2,070.59	1973	28.5
	885.59	1975	26.5
	973.99	1976	25.5
	1,149.24	1978	23.5
	1,226.68	1980	21.5
	30,345.30	1982	19.5
	30,945.64	1984	17.5
	24,657.28	1985	16.5
	37,954.70	1986	15.5
	5,748.17	1987	14.5
	1,633.43	1988	13.5
	3,327.71	1989	12.5
	6,911.20	1990	11.5
	39,421.61	1991	10.5
	14,854.13	1992	9.5
	11,243.91	1993	8.5
	4,080.64	1994	7.5
	3,946.36	1995	6.5
	819.15	1996	5.5
	113,807.22	1997	4.5
<b>39700 Total</b>	<b>336,002.54</b>		
39800	200.00	1959	42.5
<b>39800 Total</b>	<b>200.00</b>		
<b>Grand Total</b>	<b>16,053,186.67</b>		

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
37500	34,209.52	1966	36.5
	2,547.49	1969	33.5
	2,891.67	1972	30.5
	690.39	1975	27.5
	3,853.80	1978	24.5
	3,806.70	1979	23.5
	4,666.04	1981	21.5
	2,555.21	1985	17.5
	5,088.90	1989	13.5
	1,182.85	1991	11.5
	2,852.68	1992	10.5
	1,195.18	1993	9.5
	2,503.11	1994	8.5
4,248.90	1997	5.5	
<b>37500 Total</b>	<b>72,292.44</b>		
37600	1,307.64	1925	77.5
	49,066.23	1926	76.5
	4,538.67	1927	75.5
	198.46	1934	68.5
	214.09	1936	66.5
	46.57	1938	64.5
	267.33	1939	63.5
	51.91	1940	62.5
	50.61	1941	61.5
	146.95	1942	60.5
	153.15	1944	58.5
	326.98	1945	57.5
	611.08	1946	56.5
	298.11	1947	55.5
	436.18	1948	54.5
	478.38	1950	52.5
	84.01	1954	48.5
	110.58	1955	47.5
	1,041.49	1956	46.5
	5,754.82	1957	45.5
	17,893.95	1958	44.5
	41,686.47	1959	43.5
	12,989.57	1960	42.5
7,913.44	1961	41.5	
190.54	1962	40.5	
1,762.18	1963	39.5	
5,291.92	1964	38.5	
12,854.83	1965	37.5	
4,293.56	1966	36.5	

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	4,708.85	1967	35.5
	3,981.68	1968	34.5
	44,667.19	1969	33.5
	4,602.19	1970	32.5
	5,714.78	1971	31.5
	15,802.65	1973	29.5
	4,983.51	1974	28.5
	2,471.99	1975	27.5
	3,716.63	1976	26.5
	2,689.63	1977	25.5
	14,718.33	1979	23.5
	23,205.13	1980	22.5
	39,944.70	1981	21.5
	8,718.63	1982	20.5
	20,078.24	1985	17.5
	42,843.33	1986	16.5
	52,809.53	1987	15.5
	15,329.85	1988	14.5
	34,863.80	1989	13.5
	22,455.40	1990	12.5
	42,944.61	1991	11.5
	12,639.64	1992	10.5
	207.22	1993	9.5
	29,092.68	1995	7.5
	1,544.57	1996	6.5
	38,922.93	1997	5.5
	71,927.90	1998	4.5
	18,775.38	1999	3.5
	3,314.85	2000	2.5
<b>37600 Total</b>	<b>757,735.52</b>		
37602	1,847.71	1967	35.5
	2,463.35	1968	34.5
	2,209.37	1969	33.5
	590.55	1972	30.5
	449.06	1974	28.5
	4,323.50	1976	26.5
	9,296.48	1977	25.5
	1,829.27	1978	24.5
	196.09	1979	23.5
	10,011.49	1980	22.5
	2,619.73	1982	20.5
	915.00	1983	19.5
	8,930.43	1985	17.5
	532.22	1986	16.5
	4,659.56	1987	15.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	18,360.59	1989	13.5
	15,414.20	1990	12.5
	3,127.08	1991	11.5
	2,672.40	1992	10.5
	12,111.91	1993	9.5
	5,907.66	1994	8.5
	4,063.01	1995	7.5
	43,881.03	1997	5.5
	(10,560.21)	1998	4.5
	31,824.20	1999	3.5
	(685.50)	2000	2.5
	(0.01)	2001	1.5
	12,856.87	2002	0.3
<b>37602 Total</b>	<b>189,847.04</b>		
37800	408.06	1959	43.5
	4,236.26	1960	42.5
	1,157.75	1964	38.5
	816.12	1974	28.5
	258.80	1975	27.5
	4,134.71	1981	21.5
	1,240.61	1985	17.5
	21,192.84	1990	12.5
<b>37800 Total</b>	<b>33,445.15</b>		
37900	4,291.37	1983	19.5
	9,816.11	1988	14.5
	9,578.96	1992	10.5
	8,354.05	1993	9.5
	13,085.58	1994	8.5
<b>37900 Total</b>	<b>45,126.07</b>		
38000	252.61	1925	77.5
	436.81	1926	76.5
	173.47	1927	75.5
	1,288.26	1928	74.5
	1,198.74	1930	72.5
	159.97	1931	71.5
	2.94	1934	68.5
	598.67	1938	64.5
	37.88	1939	63.5
	8.30	1940	62.5
	380.19	1941	61.5
	304.68	1942	60.5
	1,519.64	1943	59.5
	1,176.28	1944	58.5
	2,602.79	1946	56.5
	553.97	1947	55.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	1,233.74	1948	54.5
	309.46	1949	53.5
	913.18	1950	52.5
	1,147.56	1951	51.5
	854.27	1952	50.5
	405.23	1953	49.5
	399.43	1954	48.5
	335.70	1955	47.5
	1,261.30	1956	46.5
	708.07	1957	45.5
	576.85	1958	44.5
	4,224.44	1959	43.5
	5,018.49	1960	42.5
	922.74	1961	41.5
	910.97	1962	40.5
	1,473.41	1963	39.5
	1,395.44	1964	38.5
	7,961.90	1965	37.5
	4,528.00	1966	36.5
	2,651.46	1967	35.5
	933.39	1968	34.5
	3,438.10	1969	33.5
	5,706.50	1970	32.5
	9,900.94	1971	31.5
	12,243.22	1972	30.5
	10,427.40	1973	29.5
	9,645.35	1974	28.5
	18,138.66	1975	27.5
	4,738.51	1976	26.5
	8,468.31	1977	25.5
	12,786.26	1978	24.5
	4,548.23	1979	23.5
	17,876.30	1980	22.5
	11,742.27	1981	21.5
	10,467.39	1982	20.5
	14,073.32	1983	19.5
	15,271.60	1984	18.5
	9,248.98	1985	17.5
	7,774.00	1986	16.5
	17,485.89	1987	15.5
	13,156.90	1988	14.5
	19,424.67	1989	13.5
	17,991.90	1990	12.5
	13,494.01	1991	11.5
	21,053.07	1992	10.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	9,943.51	1993	9.5
	5,703.68	1994	8.5
	18,516.95	1995	7.5
	43,685.50	1996	6.5
	23,619.08	1997	5.5
	11,913.89	1998	4.5
	14,827.12	1999	3.5
	26,692.98	2000	2.5
	650.97	2001	1.5
<b>38000 Total</b>	<b>493,515.69</b>		
38002	137.42	1967	35.5
	1,726.12	1968	34.5
	3,117.45	1969	33.5
	903.43	1970	32.5
	1,748.69	1971	31.5
	1,079.71	1972	30.5
	1,959.05	1973	29.5
	2,395.76	1974	28.5
	2,327.86	1975	27.5
	4,336.77	1976	26.5
	3,681.85	1977	25.5
	5,570.02	1978	24.5
	11,959.73	1979	23.5
	7,275.11	1980	22.5
	8,436.03	1981	21.5
	12,174.32	1982	20.5
	30,238.83	1983	19.5
	17,261.21	1984	18.5
	23,894.71	1985	17.5
	29,532.69	1986	16.5
	21,969.27	1987	15.5
	16,334.76	1988	14.5
	15,608.50	1989	13.5
	40,291.74	1990	12.5
	29,422.68	1991	11.5
	21,349.21	1992	10.5
	29,050.92	1993	9.5
	39,684.94	1994	8.5
	20,875.10	1995	7.5
	21,808.60	1996	6.5
	20,425.19	1997	5.5
	25,271.15	1998	4.5
	20,423.77	1999	3.5
	21,475.05	2000	2.5
	7,795.28	2001	1.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	4.09	2002	0.5
<b>38002 Total</b>	<b>521,547.01</b>		
38100	21,242.94	1975	27.5
	316.16	1976	26.5
	4,450.23	1977	25.5
	3,633.17	1978	24.5
	1,698.82	1979	23.5
	5,750.68	1980	22.5
	3,006.85	1981	21.5
	3,369.39	1982	20.5
	7,091.03	1983	19.5
	4,074.35	1984	18.5
	4,301.96	1985	17.5
	3,830.45	1986	16.5
	1,823.63	1987	15.5
	3,119.91	1988	14.5
	1,613,639.36	1989	13.5
	7,180.56	1990	12.5
	33,122.95	1991	11.5
	15,448.94	1992	10.5
	2,945.70	1993	9.5
	7,848.07	1994	8.5
	4,327.94	1995	7.5
	199,555.99	1996	6.5
	33,516.32	1997	5.5
	36,039.71	1998	4.5
	72,877.76	1999	3.5
	69,417.38	2000	2.5
	38,354.34	2001	1.5
<b>38100 Total</b>	<b>2,201,984.59</b>		
38101	157.92	1995	7.5
<b>38101 Total</b>	<b>157.92</b>		
38200	1,757.77	1953	49.5
	46.90	1954	48.5
	60.41	1955	47.5
	112.28	1956	46.5
	126.16	1957	45.5
	189.07	1958	44.5
	2,606.09	1959	43.5
	699.77	1960	42.5
	175.44	1961	41.5
	62.28	1962	40.5
	224.85	1963	39.5
	265.46	1964	38.5
	55.75	1965	37.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	141.68	1966	36.5
	139.92	1967	35.5
	375.53	1968	34.5
	192.36	1969	33.5
	307.74	1970	32.5
	642.53	1971	31.5
	913.48	1972	30.5
	991.75	1973	29.5
	580.87	1974	28.5
	12,476.43	1975	27.5
	444.10	1976	26.5
	430.74	1977	25.5
	1,350.69	1978	24.5
	2,721.90	1979	23.5
	2,534.20	1980	22.5
	1,815.31	1981	21.5
	1,367.98	1982	20.5
	2,893.79	1983	19.5
	4,570.66	1984	18.5
	5,633.27	1985	17.5
	11,160.87	1986	16.5
	3,129.83	1987	15.5
	7,592.97	1988	14.5
	4,249.54	1989	13.5
	5,217.91	1990	12.5
	13,081.93	1991	11.5
	14,448.32	1992	10.5
	8,398.93	1993	9.5
	4,197.02	1994	8.5
	68,307.50	1995	7.5
	63,165.66	1996	6.5
	51,126.40	1997	5.5
	42,574.80	1998	4.5
	62,439.17	1999	3.5
	206,108.58	2000	2.5
	138,275.74	2001	1.5
<b>38200 Total</b>	<b>750,382.33</b>		
38300	137.94	1955	47.5
	901.25	1959	43.5
	260.68	1960	42.5
	170.89	1963	39.5
	658.59	1965	37.5
	533.37	1967	35.5
	293.65	1968	34.5
	706.77	1969	33.5



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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	875.79	1970	32.5
	289.08	1971	31.5
	1,275.92	1972	30.5
	299.05	1973	29.5
	587.02	1974	28.5
	19,743.09	1975	27.5
	984.72	1976	26.5
	3,664.47	1977	25.5
	1,070.28	1978	24.5
	8.95	1980	22.5
	781.08	1981	21.5
	985.56	1984	18.5
	2,143.73	1985	17.5
	1,158.58	1986	16.5
	36.75	1987	15.5
	441.67	1990	12.5
	135.22	1991	11.5
	28.15	1994	8.5
	211.04	1996	6.5
<b>38300 Total</b>	<b>38,383.29</b>		
38400	437.53	1953	49.5
	21.06	1954	48.5
	18.45	1955	47.5
	24.68	1956	46.5
	39.55	1957	45.5
	65.30	1958	44.5
	449.11	1959	43.5
	67.26	1960	42.5
	40.32	1961	41.5
	9.34	1962	40.5
	15.18	1963	39.5
	72.02	1964	38.5
	21.94	1965	37.5
	225.48	1966	36.5
	38.19	1967	35.5
	145.40	1968	34.5
	106.77	1969	33.5
	141.55	1970	32.5
	299.42	1971	31.5
	381.73	1972	30.5
	577.05	1973	29.5
	231.16	1974	28.5
	8,130.60	1975	27.5
	192.89	1976	26.5
	214.62	1977	25.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	203.23	1978	24.5
	1,017.11	1979	23.5
	332.03	1980	22.5
	547.42	1981	21.5
	361.41	1982	20.5
	653.32	1983	19.5
	1,084.89	1984	18.5
	645.15	1985	17.5
	1,288.29	1986	16.5
	440.74	1987	15.5
	1,266.09	1988	14.5
	1,606.01	1989	13.5
	1,754.21	1990	12.5
	4,733.79	1991	11.5
	3,808.88	1992	10.5
	5,778.91	1993	9.5
	2,639.18	1994	8.5
	19,754.57	1995	7.5
	22,452.46	1996	6.5
	20,419.86	1997	5.5
	16,322.84	1998	4.5
	15,411.89	1999	3.5
	29,245.23	2000	2.5
	24,654.94	2001	1.5
<b>38400 Total</b>	<b>188,389.05</b>		
38500	846.04	1962	40.5
	20,816.81	1964	38.5
	4,571.13	1965	37.5
	5,956.10	1966	36.5
	5,891.72	1967	35.5
	2,064.79	1968	34.5
	6,419.29	1969	33.5
	5,052.14	1970	32.5
	2,856.90	1971	31.5
	6,549.10	1978	24.5
	13,643.49	1980	22.5
	32,531.67	1981	21.5
	111,459.35	1982	20.5
	37.72	1983	19.5
	3,710.80	1988	14.5
	5,656.10	1992	10.5
	715.03	1995	7.5
	4,750.00	1998	4.5
<b>38500 Total</b>	<b>233,528.18</b>		
38700	914.59	1976	26.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	503.98	1977	25.5
	1,985.93	1982	20.5
	2,044.93	1985	17.5
	294.53	1986	16.5
	2,166.99	1987	15.5
	2,424.54	1990	12.5
	1,088.99	2000	2.5
	952.65	2001	0.7
<b>38700 Total</b>	<b>12,377.13</b>		
39000	59,145.65	1995	7.5
<b>39000 Total</b>	<b>59,145.65</b>		
39100	473.76	1963	39.5
	1,085.58	1980	22.5
	248.52	1981	21.5
	4,465.45	1984	18.5
	582.66	1987	15.5
	872.72	1988	14.5
	1,055.56	1991	11.5
	1,483.94	1993	9.5
	651.26	1995	7.5
<b>39100 Total</b>	<b>10,919.45</b>		
39101	1,864.73	1984	18.5
	1,428.14	1986	16.5
	1,686.92	1991	11.5
	700.00	1992	10.5
	53,418.41	1993	9.5
	1,178.87	1994	8.5
	15,989.29	1995	7.5
	9,856.92	1996	6.5
	5,868.61	1997	5.5
	93,087.94	1998	4.5
	5,558.63	1999	3.5
	3,292.00	2000	2.5
	4,044.64	2001	1.5
<b>39101 Total</b>	<b>197,975.10</b>		
39102	174.78	1976	26.5
	8,803.80	1984	18.5
	2,326.34	1987	15.5
	2,961.84	1988	14.5
	7,657.40	1989	13.5
	1,396.30	1993	9.5
	645.26	1994	8.5
<b>39102 Total</b>	<b>23,965.72</b>		
39103	18,509.42	1994	8.5
	232,097.82	1995	7.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	23,309.15	1996	6.5
	73,808.65	1997	5.5
<b>39103 Total</b>	<b>347,725.04</b>		
39201	15,974.62	1983	19.5
	21,511.24	1988	14.5
	16,969.23	1989	13.5
	13,931.35	1990	12.5
	80,152.34	1991	11.5
	16,738.09	1992	10.5
	68,938.56	1993	9.5
	257,371.26	1994	8.5
	188,889.26	1995	7.5
	512,101.13	1996	6.5
	214,041.47	1997	5.5
	35,765.77	1998	4.5
	310.94	2000	2.5
<b>39201 Total</b>	<b>1,442,695.26</b>		
39204	1,055.44	1968	34.5
	2,920.38	1977	25.5
	2,500.00	1991	11.5
<b>39204 Total</b>	<b>6,475.82</b>		
39205	5,668.30	1973	29.5
	22,772.10	1987	15.5
	37,554.58	1988	14.5
	28,957.49	1989	13.5
	12,433.07	1992	10.5
	33,566.04	1993	9.5
	38,209.25	1994	8.5
<b>39205 Total</b>	<b>179,160.83</b>		
39400	784.89	1968	34.5
	317.98	1982	20.5
	4,822.90	1984	18.5
	395.01	1986	16.5
	729.88	1987	15.5
	6,139.47	1989	13.5
	6,150.44	1990	12.5
	870.69	1991	11.5
	2,677.68	1993	9.5
	1,663.62	1996	6.5
<b>39400 Total</b>	<b>24,552.56</b>		
39600	8,431.50	1986	16.5
	3,614.26	1987	15.5
	28,703.48	1990	12.5
	36,421.50	1991	11.5
	46,741.45	1997	5.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	1,053.64	1998	4.5
<b>39600 Total</b>	<b>124,965.83</b>		
39700	1,115.55	1986	16.5
	981.48	1988	14.5
	805.58	1989	13.5
	2,636.99	1990	12.5
	5,860.31	1991	11.5
	4,725.37	1992	10.5
	4,822.97	1993	9.5
	2,599.81	1994	8.5
	1,618.19	1995	7.5
	3,187.92	1997	5.5
<b>39700 Total</b>	<b>28,354.17</b>		
<b>Grand Total</b>	<b>7,984,646.84</b>		

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
37400	28,076.10	1997	6.5
<b>37400 Total</b>	<b>28,076.10</b>		
37500	71,922.44	1985	18.5
	11,759.62	1987	16.5
	890.37	1991	12.5
	1,515.00	1993	10.5
	38,210.78	2001	2.5
<b>37500 Total</b>	<b>124,298.21</b>		
37600	642.98	1925	78.5
	11,271.26	1926	77.5
	320.16	1928	75.5
	150.68	1931	72.5
	2,813.21	1934	69.5
	688.18	1936	67.5
	35.40	1937	66.5
	172.00	1939	64.5
	246.24	1940	63.5
	1,016.09	1941	62.5
	41.33	1943	60.5
	404.97	1951	52.5
	12.51	1953	50.5
	15.88	1956	47.5
	851.09	1957	46.5
	14,146.67	1958	45.5
	123,113.70	1959	44.5
	48,671.65	1960	43.5
	3,016.70	1961	42.5
	3,586.49	1962	41.5
	20,826.41	1963	40.5
	28,892.54	1964	39.5
	3,025.04	1965	38.5
	28,812.03	1966	37.5
	29,161.43	1967	36.5
	54,906.91	1968	35.5
	13,243.79	1969	34.5
	3,791.89	1970	33.5
	116,324.68	1971	32.5
	7,689.59	1972	31.5
	13,808.36	1973	30.5
	22,013.25	1974	29.5
	1,660.29	1975	28.5
	21,275.45	1976	27.5
	57,419.68	1981	22.5
	26,480.36	1982	21.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	5,952.53	1983	20.5
	25,365.00	1984	19.5
	68,901.02	1985	18.5
	144,304.77	1986	17.5
	1,716.03	1987	16.5
	40,126.05	1988	15.5
	82,475.13	1989	14.5
	105,119.00	1990	13.5
	123,178.55	1991	12.5
	54,026.19	1992	11.5
	237,303.88	1993	10.5
	102,294.74	1994	9.5
	14,084.90	1996	7.5
	58,232.87	1997	6.5
	33,254.89	1998	5.5
	3,797.48	1999	4.5
	847.47	2000	3.5
	50,805.21	2001	2.5
	2,447.97	2002	1.5
	132.87	2003	0.5
<b>37600 Total</b>	<b>1,814,915.44</b>		
37602	6,890.67	1968	35.5
	10,748.85	1969	34.5
	343.25	1970	33.5
	1,237.39	1971	32.5
	1,854.75	1972	31.5
	286.52	1973	30.5
	12,976.53	1974	29.5
	11,255.55	1975	28.5
	3,798.57	1976	27.5
	9,526.37	1977	26.5
	16,770.10	1979	24.5
	2,861.15	1980	23.5
	200.41	1981	22.5
	10,714.44	1982	21.5
	67,759.25	1983	20.5
	25,862.68	1985	18.5
	14,943.46	1986	17.5
	1,738.36	1987	16.5
	42,211.63	1988	15.5
	40,693.81	1989	14.5
	49,433.35	1990	13.5
	874.78	1991	12.5
	1,693.97	1992	11.5
	5,926.13	1993	10.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	3,144.74	1994	9.5
	18,764.88	1995	8.5
	11,281.01	1996	7.5
	1,162.14	1997	6.5
	59,035.70	1998	5.5
	60,021.82	1999	4.5
	5,056.03	2000	3.5
	(1,271.51)	2001	2.5
	17.56	2002	1.5
	0.02	2003	0.5
<b>37602 Total</b>	<b>497,814.36</b>		
37800	873.22	1954	49.5
	1,136.29	1968	35.5
	53.60	1969	34.5
	1,305.85	1971	32.5
	24.55	1977	26.5
	1,461.02	1988	15.5
	104,949.55	1991	12.5
	7,459.58	1993	10.5
	4,486.79	1994	9.5
	1,764.27	1996	7.5
	8,813.07	1997	6.5
<b>37800 Total</b>	<b>132,327.79</b>		
37900	705.49	1965	38.5
	2,927.60	1972	31.5
	11,239.43	1986	17.5
	29.85	1991	12.5
<b>37900 Total</b>	<b>14,902.37</b>		
38000	731.31	1926	77.5
	108.63	1927	76.5
	1,219.98	1928	75.5
	1,470.22	1930	73.5
	50.32	1931	72.5
	986.10	1938	65.5
	23.45	1939	64.5
	33.16	1941	62.5
	23.35	1942	61.5
	369.58	1943	60.5
	17.68	1944	59.5
	52.21	1945	58.5
	1,150.31	1946	57.5
	409.08	1947	56.5
	1,460.63	1948	55.5
	689.63	1949	54.5
	1,286.49	1950	53.5



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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	288.57	1951	52.5
	1,068.81	1952	51.5
	674.64	1953	50.5
	433.10	1954	49.5
	519.80	1955	48.5
	1,237.43	1956	47.5
	1,636.75	1957	46.5
	1,750.55	1958	45.5
	8,937.75	1959	44.5
	4,464.93	1960	43.5
	2,440.59	1961	42.5
	1,664.76	1962	41.5
	1,961.95	1963	40.5
	3,086.79	1964	39.5
	5,191.71	1965	38.5
	6,758.23	1966	37.5
	5,541.19	1967	36.5
	6,482.59	1968	35.5
	7,925.96	1969	34.5
	6,720.85	1970	33.5
	9,930.05	1971	32.5
	9,862.93	1972	31.5
	17,364.96	1973	30.5
	8,436.37	1974	29.5
	6,235.80	1975	28.5
	5,992.61	1976	27.5
	11,460.12	1977	26.5
	8,289.27	1978	25.5
	25,899.69	1979	24.5
	7,060.50	1980	23.5
	18,549.94	1981	22.5
	13,273.32	1982	21.5
	10,296.76	1983	20.5
	6,318.33	1984	19.5
	13,935.84	1985	18.5
	11,449.89	1986	17.5
	10,275.90	1987	16.5
	12,275.45	1988	15.5
	20,920.28	1989	14.5
	32,255.26	1990	13.5
	25,009.73	1991	12.5
	29,408.57	1992	11.5
	25,288.97	1993	10.5
	5,043.26	1994	9.5
	21,870.23	1995	8.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	7,183.47	1996	7.5
	21,316.47	1997	6.5
	13,600.94	1998	5.5
	11,405.35	1999	4.5
	6,752.51	2000	3.5
	21.93	2001	2.5
<b>38000 Total</b>	<b>505,853.78</b>		
38002	283.90	1967	36.5
	1,541.61	1968	35.5
	2,761.38	1969	34.5
	2,401.16	1970	33.5
	1,985.31	1971	32.5
	1,083.35	1972	31.5
	1,723.01	1973	30.5
	2,141.04	1974	29.5
	928.76	1975	28.5
	3,248.08	1976	27.5
	4,958.85	1977	26.5
	12,051.61	1978	25.5
	24,170.31	1979	24.5
	7,220.30	1980	23.5
	8,131.71	1981	22.5
	12,664.34	1982	21.5
	11,778.66	1983	20.5
	19,723.33	1984	19.5
	23,225.38	1985	18.5
	39,287.69	1986	17.5
	19,797.76	1987	16.5
	26,452.99	1988	15.5
	30,673.80	1989	14.5
	45,881.28	1990	13.5
	24,024.39	1991	12.5
	24,784.88	1992	11.5
	24,612.07	1993	10.5
	23,588.50	1994	9.5
	12,674.75	1995	8.5
	23,932.84	1996	7.5
	51,351.01	1997	6.5
	13,643.63	1998	5.5
	21,320.42	1999	4.5
	40,198.19	2000	3.5
	17,784.50	2001	2.5
	5,053.40	2002	1.5
<b>38002 Total</b>	<b>587,084.19</b>		
38100	18,356.59	1975	28.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	193.77	1976	27.5
	3,756.85	1977	26.5
	2,692.93	1978	25.5
	1,143.66	1979	24.5
	3,892.34	1980	23.5
	1,566.06	1981	22.5
	2,589.98	1982	21.5
	5,408.65	1983	20.5
	3,298.14	1984	19.5
	3,857.47	1985	18.5
	2,681.85	1986	17.5
	2,280.74	1987	16.5
	3,310.51	1988	15.5
	1,142,785.32	1989	14.5
	4,295.48	1990	13.5
	18,865.66	1991	12.5
	8,308.11	1992	11.5
	3,378.67	1993	10.5
	2,247.34	1994	9.5
	1,797.49	1995	8.5
	213,777.94	1996	7.5
	22,378.34	1997	6.5
	17,733.85	1998	5.5
	58,608.56	1999	4.5
	82,118.57	2000	3.5
	56,192.64	2001	2.5
	20,489.93	2002	1.5
<b>38100 Total</b>	<b>1,708,007.44</b>		
38200	1,167.12	1953	50.5
	13.40	1954	49.5
	53.69	1955	48.5
	91.23	1956	47.5
	154.20	1957	46.5
	133.05	1958	45.5
	1,417.59	1959	44.5
	580.25	1960	43.5
	114.87	1961	42.5
	60.36	1962	41.5
	14.82	1963	40.5
	133.09	1964	39.5
	50.70	1965	38.5
	42.49	1966	37.5
	172.82	1967	36.5
	309.35	1968	35.5
	195.76	1969	34.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	307.74	1970	33.5
	140.13	1971	32.5
	228.51	1972	31.5
	269.62	1973	30.5
	250.54	1974	29.5
	5,037.72	1975	28.5
	197.81	1977	26.5
	499.80	1978	25.5
	122.04	1979	24.5
	1,688.79	1980	23.5
	356.86	1981	22.5
	488.10	1982	21.5
	523.02	1983	20.5
	2,223.00	1984	19.5
	4,741.32	1985	18.5
	5,064.90	1986	17.5
	2,209.59	1987	16.5
	1,898.86	1988	15.5
	1,093.46	1989	14.5
	1,990.26	1990	13.5
	3,103.18	1991	12.5
	3,230.94	1992	11.5
	3,473.49	1993	10.5
	8,901.45	1994	9.5
	47,052.49	1995	8.5
	19,644.98	1996	7.5
	42,462.41	1997	6.5
	16,594.36	1998	5.5
	37,172.48	1999	4.5
	138,815.80	2000	3.5
	88,769.20	2001	2.5
	146,576.51	2002	1.5
	227.79	2003	0.5
<b>38200 Total</b>	<b>590,061.94</b>		
38300	479.16	1955	48.5
	966.14	1959	44.5
	7.43	1960	43.5
	163.52	1965	38.5
	130.75	1966	37.5
	1,153.13	1967	36.5
	786.94	1968	35.5
	2,623.53	1969	34.5
	1,368.33	1970	33.5
	115.95	1971	32.5
	920.55	1972	31.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	4,610.78	1973	30.5
	2,348.02	1974	29.5
	37,765.90	1975	28.5
	736.54	1976	27.5
	4,861.37	1977	26.5
	4,546.67	1978	25.5
	857.28	1979	24.5
	2,157.26	1980	23.5
	546.30	1981	22.5
	342.21	1982	21.5
	48.73	1983	20.5
	1,723.75	1984	19.5
	4,400.92	1985	18.5
	31.16	1986	17.5
	52.61	1988	15.5
	293.25	1991	12.5
	87.72	1995	8.5
	911.16	1996	7.5
	1,664.36	1997	6.5
	584.61	1998	5.5
	363.52	1999	4.5
	821.93	2000	3.5
<b>38300 Total</b>	<b>78,471.48</b>		
38400	282.22	1953	50.5
	6.02	1954	49.5
	16.40	1955	48.5
	20.04	1956	47.5
	48.35	1957	46.5
	45.95	1958	45.5
	209.54	1959	44.5
	67.26	1960	43.5
	27.64	1961	42.5
	18.72	1962	41.5
	5.28	1963	40.5
	42.72	1964	39.5
	19.76	1965	38.5
	17.21	1966	37.5
	68.19	1967	36.5
	96.68	1968	35.5
	100.95	1969	34.5
	138.32	1970	33.5
	69.30	1971	32.5
	111.69	1972	31.5
	201.55	1973	30.5
	100.10	1974	29.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	4,452.72	1975	28.5
	156.32	1977	26.5
	60.75	1978	25.5
	116.56	1980	23.5
	110.04	1981	22.5
	113.83	1982	21.5
	92.39	1983	20.5
	429.65	1984	19.5
	171.27	1985	18.5
	203.11	1986	17.5
	349.83	1987	16.5
	247.26	1988	15.5
	206.28	1989	14.5
	467.86	1990	13.5
	801.20	1991	12.5
	969.26	1992	11.5
	1,056.65	1993	10.5
	2,574.52	1994	9.5
	8,310.02	1995	8.5
	2,930.63	1996	7.5
	12,180.40	1997	6.5
	5,744.09	1998	5.5
	11,100.43	1999	4.5
	23,582.43	2000	3.5
	22,498.20	2001	2.5
	23,783.04	2002	1.5
<b>38400 Total</b>	<b>124,422.63</b>		
38500	8,504.20	1965	38.5
	741.58	1966	37.5
	2,967.41	1969	34.5
	1,007.09	1974	29.5
	7,610.21	1975	28.5
	727.10	1976	27.5
	779.10	1979	24.5
	11,120.61	1980	23.5
	48,499.45	1981	22.5
	26,954.62	1982	21.5
	55,397.84	1983	20.5
	17,522.59	1984	19.5
	6,559.14	1985	18.5
	1,488.04	1986	17.5
	21,691.55	1990	13.5
	15,278.52	1993	10.5
	9,906.96	1995	8.5
	1,847.37	1996	7.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	1,435.08	1997	6.5
	50,123.39	1999	4.5
<b>38500 Total</b>	<b>290,161.85</b>		
38608	206,140.00	1993	10.5
<b>38608 Total</b>	<b>206,140.00</b>		
38700	525.67	1977	26.5
	2,031.58	1989	14.5
	683.50	1993	10.5
	638.15	1995	8.5
	878.84	2001	1.5
<b>38700 Total</b>	<b>4,757.74</b>		
39000	22,060.91	1990	13.5
<b>39000 Total</b>	<b>22,060.91</b>		
39100	1,982.52	1969	34.5
	229.46	1973	30.5
	1,109.99	1974	29.5
	1,123.57	1975	28.5
	2,970.90	1976	27.5
	2,593.69	1977	26.5
	778.90	1982	21.5
	5,991.19	1984	19.5
	7,796.11	1985	18.5
	5.40	1991	12.5
<b>39100 Total</b>	<b>24,581.73</b>		
39101	1,122.45	1987	16.5
	2,859.35	1990	13.5
	814.43	1991	12.5
	1,586.71	1992	11.5
	3,397.57	1993	10.5
	4,058.37	1994	9.5
	2,218.37	1995	8.5
	14,316.63	1996	7.5
	22,989.66	1997	6.5
	737,776.38	1998	5.5
	(28,732.69)	1999	4.5
	7,288.77	2000	3.5
	74,102.97	2001	2.5
	5,893.39	2002	1.5
	3,006.50	2003	0.5
<b>39101 Total</b>	<b>852,698.86</b>		
39102	809.80	1978	25.5
	2,356.43	1981	22.5
	1,851.10	1983	20.5
	4,686.00	1984	19.5
	420.84	1986	17.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	958.31	1987	16.5
	1,020.00	1991	12.5
	11,638.59	1993	10.5
<b>39102 Total</b>	<b>23,741.07</b>		
39201	26,383.05	1991	12.5
	52,554.04	1994	9.5
	68,141.40	1995	8.5
	20,358.07	1996	7.5
	58,730.86	1997	6.5
	36,571.16	1998	5.5
	21,474.72	2001	2.5
<b>39201 Total</b>	<b>284,213.30</b>		
39205	32,517.19	1994	9.5
<b>39205 Total</b>	<b>32,517.19</b>		
39300	3,561.60	1988	15.5
<b>39300 Total</b>	<b>3,561.60</b>		
39400	950.00	1969	34.5
	468.00	1975	28.5
	375.50	1976	27.5
	133.86	1977	26.5
	574.67	1981	22.5
	481.55	1982	21.5
	2,240.96	1986	17.5
	6,618.51	1988	15.5
	8,220.46	1990	13.5
	15,550.24	1991	12.5
	3,193.91	1994	9.5
	790.65	1996	7.5
	19,346.18	1997	6.5
	612.85	2000	3.5
<b>39400 Total</b>	<b>59,557.34</b>		
39600	10,407.98	1967	36.5
	522.93	1991	12.5
	40,858.55	1998	5.5
	6,591.58	1999	4.5
	1,169.99	2002	1.5
<b>39600 Total</b>	<b>59,551.03</b>		
39700	7,331.20	1989	14.5
	42,596.64	1993	10.5
	4,154.23	1994	9.5
	352,320.47	1998	5.5
	295,215.45	1999	4.5
<b>39700 Total</b>	<b>701,617.99</b>		
39800	192.40	1975	28.5
<b>39800 Total</b>	<b>192.40</b>		



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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
<b>Grand Total</b>	<b>8,771,588.74</b>		

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
30301	84,058.18	1997	7.5
<b>30301 Total</b>	<b>84,058.18</b>		
37400	8,503.50	1926	78.5
	23,064.05	1984	20.5
<b>37400 Total</b>	<b>31,567.55</b>		
37500	330.76	1946	58.5
	2,406.13	1965	39.5
	4,822.34	1977	27.5
	18,873.08	1979	25.5
	9,742.81	1981	23.5
	1,475.44	1982	22.5
	1,413,830.54	1985	19.5
	19,219.19	1986	18.5
	20,136.00	1987	17.5
	6,092.25	1988	16.5
	82,313.99	1991	13.5
	27,176.63	1992	12.5
	19,618.66	1993	11.5
	49,363.39	1994	10.5
	11,931.94	1995	9.5
	233,121.33	1996	8.5
	221,708.79	1997	7.5
	20,298.92	1998	6.5
	1,025.89	1999	5.5
	29,061.77	2000	4.5
	40,136.65	2001	3.5
<b>37500 Total</b>	<b>2,232,686.50</b>		
37600	3,844.70	1925	79.5
	37,394.07	1926	78.5
	9,039.02	1927	77.5
	25.83	1928	76.5
	198.28	1929	75.5
	2,117.99	1934	70.5
	528.06	1936	68.5
	46.86	1939	65.5
	381.91	1940	64.5
	163.08	1945	59.5
	967.16	1946	58.5
	84.26	1947	57.5
	186.32	1948	56.5
	8.80	1950	54.5
	360.29	1951	53.5
	58.41	1956	48.5
	539.58	1957	47.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	9,525.22	1958	46.5
	35,495.63	1959	45.5
	21,962.83	1960	44.5
	1,188.53	1961	43.5
	609.06	1963	41.5
	20,288.02	1964	40.5
	11,683.16	1965	39.5
	(10,497.28)	1966	38.5
	2,928.91	1967	37.5
	50,618.34	1968	36.5
	6,508.79	1969	35.5
	9,430.07	1970	34.5
	33,454.84	1971	33.5
	13,084.19	1972	32.5
	3,058.81	1973	31.5
	8,132.15	1974	30.5
	8,064.16	1975	29.5
	17,108.78	1976	28.5
	2,314.70	1977	27.5
	32,873.90	1978	26.5
	10,027.55	1981	23.5
	11,306.92	1982	22.5
	2,671.95	1983	21.5
	27,984.16	1984	20.5
	33,274.19	1985	19.5
	117.47	1986	18.5
	55,837.49	1987	17.5
	6,997.61	1989	15.5
	36,580.55	1990	14.5
	5,398.01	1991	13.5
	9,020.65	1992	12.5
	31,831.38	1993	11.5
	463.26	1994	10.5
	23,251.12	1995	9.5
	15,232.43	1996	8.5
	5,948.70	1997	7.5
	8,946.53	1998	6.5
	156,423.38	1999	5.5
	39,112.35	2000	4.5
	6,380.99	2001	3.5
	3,984.80	2002	2.5
	163.15	2003	1.5
<b>37600 Total</b>	<b>824,732.07</b>		
37602	478.44	1966	38.5
	2,507.06	1969	35.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	469.25	1970	34.5
	2,016.91	1973	31.5
	649.74	1976	28.5
	(8,273.16)	1977	27.5
	1,107.97	1979	25.5
	1,321.63	1980	24.5
	471.12	1981	23.5
	663.94	1982	22.5
	16,403.07	1983	21.5
	5,698.83	1985	19.5
	30,290.87	1986	18.5
	5,207.83	1987	17.5
	1,880.96	1988	16.5
	162,971.77	1989	15.5
	9,737.16	1990	14.5
	4,756.88	1991	13.5
	29,417.35	1993	11.5
	26,472.31	1995	9.5
	48,944.40	1997	7.5
	13,966.66	1998	6.5
	69,123.78	1999	5.5
	24,661.20	2000	4.5
	123,265.32	2001	3.5
	12,392.90	2002	2.5
	84,964.01	2003	1.5
<b>37602 Total</b>	<b>671,568.20</b>		
37800	2,329.10	1964	40.5
	137.15	1985	19.5
	6,350.32	1995	9.5
<b>37800 Total</b>	<b>8,816.57</b>		
37801	5,786.77	1996	8.5
	5,037.39	1997	7.5
<b>37801 Total</b>	<b>10,824.16</b>		
37900	2,424.30	1975	29.5
	17,337.76	1982	22.5
	4,677.33	1989	15.5
	18,323.84	1995	9.5
<b>37900 Total</b>	<b>42,763.23</b>		
38000	15.85	1926	78.5
	2,107.96	1928	76.5
	2,994.47	1930	74.5
	68.30	1931	73.5
	57.99	1933	71.5
	542.02	1938	66.5
	28.86	1939	65.5

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	131.20	1941	63.5
	1,406.33	1943	61.5
	45.82	1944	60.5
	423.95	1946	58.5
	1,220.54	1947	57.5
	2,671.50	1948	56.5
	450.33	1949	55.5
	1,009.99	1950	54.5
	558.47	1951	53.5
	2,354.08	1952	52.5
	536.34	1953	51.5
	717.99	1954	50.5
	1,033.53	1955	49.5
	472.68	1956	48.5
	2,058.03	1957	47.5
	1,554.27	1958	46.5
	15,597.14	1959	45.5
	7,604.03	1960	44.5
	2,001.63	1961	43.5
	2,009.71	1962	42.5
	2,055.92	1963	41.5
	4,565.33	1964	40.5
	20,799.29	1965	39.5
	17,026.32	1966	38.5
	5,058.02	1967	37.5
	5,282.73	1968	36.5
	5,333.02	1969	35.5
	3,858.59	1970	34.5
	7,974.26	1971	33.5
	14,373.05	1972	32.5
	16,591.33	1973	31.5
	12,651.35	1974	30.5
	8,154.45	1975	29.5
	8,361.24	1976	28.5
	12,041.05	1977	27.5
	11,927.08	1978	26.5
	11,435.90	1979	25.5
	14,938.18	1980	24.5
	16,221.24	1981	23.5
	12,567.29	1982	22.5
	6,791.83	1983	21.5
	29,040.17	1984	20.5
	21,478.04	1985	19.5
	11,960.75	1986	18.5
	19,734.48	1987	17.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	20,605.18	1988	16.5
	9,926.22	1989	15.5
	11,575.21	1990	14.5
	53,988.52	1991	13.5
	15,575.85	1992	12.5
	71,395.45	1993	11.5
	12,734.45	1994	10.5
	5,690.90	1995	9.5
	10,519.55	1996	8.5
	22,551.20	1997	7.5
	34,995.79	1998	6.5
	12,652.81	1999	5.5
	20,490.26	2000	4.5
	11,869.21	2001	3.5
	12,740.99	2002	2.5
	536.59	2003	1.5
<b>38000 Total</b>	<b>677,742.10</b>		
38002	1,305.41	1967	37.5
	3,681.10	1968	36.5
	5,576.75	1969	35.5
	3,244.13	1970	34.5
	2,763.96	1971	33.5
	1,730.04	1972	32.5
	2,383.54	1973	31.5
	2,065.04	1974	30.5
	2,226.66	1975	29.5
	9,549.54	1976	28.5
	6,188.42	1977	27.5
	8,769.42	1978	26.5
	13,542.04	1979	25.5
	15,465.59	1980	24.5
	13,964.65	1981	23.5
	13,244.21	1982	22.5
	16,858.97	1983	21.5
	26,973.44	1984	20.5
	35,567.09	1985	19.5
	44,018.50	1986	18.5
	29,306.05	1987	17.5
	44,861.95	1988	16.5
	33,429.22	1989	15.5
	66,973.40	1990	14.5
	36,509.97	1991	13.5
	28,856.01	1992	12.5
	24,717.11	1993	11.5
	35,415.23	1994	10.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	37,397.14	1995	9.5
	29,766.59	1996	8.5
	39,209.39	1997	7.5
	35,463.27	1998	6.5
	56,361.39	1999	5.5
	50,445.36	2000	4.5
	22,861.99	2001	3.5
	46,239.75	2002	2.5
	5,939.63	2003	1.5
<b>38002 Total</b>	<b>852,871.95</b>		
38100	9,250.23	1975	29.5
	253.51	1976	28.5
	1,632.93	1977	27.5
	857.84	1978	26.5
	507.62	1979	25.5
	1,137.04	1980	24.5
	1,315.50	1981	23.5
	940.80	1982	22.5
	2,490.09	1983	21.5
	1,045.33	1984	20.5
	1,561.25	1985	19.5
	1,454.14	1986	18.5
	1,441.45	1987	17.5
	1,071.61	1988	16.5
	486,947.70	1989	15.5
	3,514.86	1990	14.5
	18,055.09	1991	13.5
	4,257.28	1992	12.5
	1,766.85	1993	11.5
	932.74	1994	10.5
	745.89	1995	9.5
	222,530.96	1996	8.5
	21,518.57	1997	7.5
	16,916.62	1998	6.5
	54,255.24	1999	5.5
	64,413.65	2000	4.5
	61,398.69	2001	3.5
	23,522.72	2002	2.5
	9,473.00	2003	1.5
<b>38100 Total</b>	<b>1,015,209.20</b>		
38200	724.19	1953	51.5
	46.90	1954	50.5
	67.12	1955	49.5
	98.23	1956	48.5
	175.22	1957	47.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	28.00	1958	46.5
	1,165.85	1959	45.5
	323.17	1960	44.5
	71.31	1961	43.5
	114.25	1962	42.5
	12.35	1963	41.5
	78.63	1964	40.5
	40.60	1965	39.5
	14.16	1966	38.5
	28.76	1967	37.5
	31.08	1968	36.5
	32.91	1969	35.5
	237.50	1970	34.5
	214.78	1971	33.5
	228.51	1972	32.5
	274.54	1973	31.5
	248.94	1974	30.5
	3,426.93	1975	29.5
	230.11	1976	28.5
	585.96	1977	27.5
	126.99	1978	26.5
	683.47	1979	25.5
	528.15	1980	24.5
	694.34	1981	23.5
	271.15	1982	22.5
	875.61	1983	21.5
	1,580.93	1984	20.5
	3,175.61	1985	19.5
	3,949.37	1986	18.5
	1,768.46	1987	17.5
	1,538.05	1988	16.5
	653.67	1989	15.5
	3,658.48	1990	14.5
	3,939.98	1991	13.5
	5,192.89	1992	12.5
	3,173.42	1993	11.5
	20,765.12	1994	10.5
	22,437.41	1995	9.5
	17,209.11	1996	8.5
	38,395.39	1997	7.5
	14,976.74	1998	6.5
	23,462.38	1999	5.5
	96,623.31	2000	4.5
	93,814.36	2001	3.5
	127,321.75	2002	2.5



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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	101,574.27	2003	1.5
<b>38200 Total</b>	<b>596,890.41</b>		
38300	316.56	1954	50.5
	1,481.36	1955	49.5
	84.36	1957	47.5
	627.27	1959	45.5
	1,850.70	1960	44.5
	152.90	1962	42.5
	1,031.87	1963	41.5
	1,573.54	1964	40.5
	591.07	1965	39.5
	1,917.41	1966	38.5
	4,076.09	1967	37.5
	1,276.00	1968	36.5
	637.47	1969	35.5
	7,822.83	1970	34.5
	5,196.33	1971	33.5
	1,002.90	1972	32.5
	590.95	1973	31.5
	1,901.80	1974	30.5
	21,801.95	1975	29.5
	4,151.84	1976	28.5
	4,655.54	1977	27.5
	6,210.59	1978	26.5
	4,746.09	1979	25.5
	26.86	1980	24.5
	418.44	1981	23.5
	11,048.67	1985	19.5
	1,848.12	1986	18.5
	1,167.02	1987	17.5
	1,202.18	1988	16.5
	826.88	1996	8.5
	1,303.41	1997	7.5
	90.89	2000	4.5
<b>38300 Total</b>	<b>91,629.89</b>		
38400	187.60	1953	51.5
	21.06	1954	50.5
	20.50	1955	49.5
	21.60	1956	48.5
	54.92	1957	47.5
	9.68	1958	46.5
	274.73	1959	45.5
	69.42	1960	44.5
	22.40	1961	43.5
	19.25	1962	42.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	4.40	1963	41.5
	29.30	1964	40.5
	15.40	1965	39.5
	5.74	1966	38.5
	17.27	1967	37.5
	9.23	1968	36.5
	16.34	1969	35.5
	114.75	1970	34.5
	99.16	1971	33.5
	102.15	1972	32.5
	159.23	1973	31.5
	108.66	1974	30.5
	2,203.92	1975	29.5
	87.97	1976	28.5
	358.05	1977	27.5
	29.87	1978	26.5
	400.21	1979	25.5
	152.15	1980	24.5
	347.20	1981	23.5
	107.59	1982	22.5
	173.93	1983	21.5
	187.06	1984	20.5
	494.58	1985	19.5
	471.55	1986	18.5
	483.90	1987	17.5
	115.91	1988	16.5
	246.01	1989	15.5
	1,462.13	1990	14.5
	1,265.24	1991	13.5
	1,484.78	1992	12.5
	940.39	1993	11.5
	2,405.93	1994	10.5
	5,979.37	1995	9.5
	3,485.43	1996	8.5
	12,075.46	1997	7.5
	4,040.22	1998	6.5
	4,797.76	1999	5.5
	29,078.45	2000	4.5
	22,266.21	2001	3.5
	33,135.16	2002	2.5
	33,923.48	2003	1.5
<b>38400 Total</b>	<b>163,582.70</b>		
38500	741.58	1966	38.5
	528.34	1979	25.5
	743.13	1981	23.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	3,139.27	1982	22.5
	34,098.87	1983	21.5
	5,046.92	1985	19.5
	963.33	1986	18.5
	13,041.84	1993	11.5
	50,123.38	1999	5.5
	2,698.85	2002	2.5
<b>38500 Total</b>	<b>111,125.51</b>		
38700	292.19	1969	35.5
	1,970.88	1975	29.5
	3,691.69	1977	27.5
	1,898.56	1978	26.5
	3,119.05	1979	25.5
	3,984.27	1981	23.5
	3,681.65	1983	21.5
	1,081.96	1984	20.5
	3,284.43	1985	19.5
	1,476.17	1987	17.5
	1,343.25	1988	16.5
	2,255.96	1989	15.5
	1,748.47	1990	14.5
	13,179.15	1991	13.5
	1,144.46	1992	12.5
	7,549.59	1993	11.5
	2,973.30	1994	10.5
	1,221.24	1995	9.5
	5,257.72	1997	7.5
<b>38700 Total</b>	<b>61,153.99</b>		
39000	1,095.00	1990	14.5
<b>39000 Total</b>	<b>1,095.00</b>		
39100	202.91	1940	64.5
	1,594.44	1950	54.5
	188.03	1983	21.5
	52,773.62	1985	19.5
	577.64	1988	16.5
	4,164.30	1989	15.5
	(159.47)	1991	13.5
	1,267.83	1992	12.5
	9,066.25	1993	11.5
	11,104.27	1994	10.5
	148,878.60	1998	6.5
<b>39100 Total</b>	<b>229,658.42</b>		
39101	1,310.68	1984	20.5
	6,779.44	1986	18.5
	3,271.03	1989	15.5

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	3,549.43	1990	14.5
	6,365.03	1991	13.5
	7,628.43	1992	12.5
	295,629.78	1993	11.5
	2,218.94	1994	10.5
	132,017.03	1995	9.5
	63,476.60	1996	8.5
	282,484.07	1997	7.5
	324,523.07	1998	6.5
	675,025.02	1999	5.5
	(1,893.92)	2000	4.5
	5,609.79	2001	3.5
	(0.04)	2002	2.5
<b>39101 Total</b>	<b>1,807,994.38</b>		
39102	1,129.75	1974	30.5
	279.84	1976	28.5
	1,311.86	1979	25.5
	2,162.76	1981	23.5
	1,140.65	1982	22.5
	1,372.63	1983	21.5
	422.00	1984	20.5
	188.60	1985	19.5
	1,546.73	1986	18.5
	576.09	1988	16.5
	1,039.30	1990	14.5
	13,671.78	1993	11.5
	533.31	1996	8.5
<b>39102 Total</b>	<b>25,375.30</b>		
39201	24,114.42	1988	16.5
	21,662.97	1991	13.5
	184,580.13	1994	10.5
	28,405.65	1995	9.5
	225,693.95	1996	8.5
	408,701.27	1997	7.5
	150,180.30	1998	6.5
	2,809.28	1999	5.5
	39,414.02	2001	3.5
<b>39201 Total</b>	<b>1,085,561.99</b>		
39202	14,250.00	1997	7.5
<b>39202 Total</b>	<b>14,250.00</b>		
39204	1,967.47	1977	27.5
<b>39204 Total</b>	<b>1,967.47</b>		
39205	14,428.39	1992	12.5
	16,354.34	1995	9.5
	46,342.57	1997	7.5

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	11,163.14	1998	6.5
	(45.61)	2000	4.5
<b>39205 Total</b>	<b>88,242.83</b>		
39300	125.06	1964	40.5
	538.90	1977	27.5
	3,946.04	1980	24.5
<b>39300 Total</b>	<b>4,610.00</b>		
39400	3,712.47	1957	47.5
	642.19	1959	45.5
	3,170.08	1969	35.5
	3,015.66	1974	30.5
	5,671.46	1976	28.5
	9,215.73	1977	27.5
	4,728.88	1978	26.5
	8,771.62	1979	25.5
	2,763.10	1981	23.5
	10,789.74	1982	22.5
	3,586.13	1983	21.5
	7,229.01	1985	19.5
	14,754.76	1986	18.5
	16,489.91	1987	17.5
	11,014.32	1988	16.5
	14,881.52	1989	15.5
	9,239.99	1990	14.5
	4,499.09	1991	13.5
	61,383.52	1992	12.5
	3,373.29	1993	11.5
	14,958.95	1994	10.5
	10,316.73	1995	9.5
	8,490.09	1996	8.5
	3,160.82	1997	7.5
	3,520.44	1998	6.5
	2,282.66	1999	5.5
<b>39400 Total</b>	<b>241,662.16</b>		
39600	10,702.71	1988	16.5
	27,765.04	1991	13.5
	7,884.60	1993	11.5
	13,528.52	1994	10.5
	14,921.92	1995	9.5
	3,812.42	1996	8.5
<b>39600 Total</b>	<b>78,615.21</b>		
39700	737.57	1986	18.5
	29,587.69	1990	14.5
	19,161.00	1993	11.5
	69,741.37	1994	10.5

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	760.00	1995	9.5
	45,612.67	1998	6.5
	13,358.76	1999	5.5
<b>39700 Total</b>	<b>178,959.06</b>		
39800	16,343.94	1974	30.5
<b>39800 Total</b>	<b>16,343.94</b>		
<b>Grand Total</b>	<b>11,251,557.97</b>		

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PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
30301	40,000.00	1998	7.5
<b>30301 Total</b>	<b>40,000.00</b>		
37400	1,008.18	1965	40.5
<b>37400 Total</b>	<b>1,008.18</b>		
37402	4,756.07	1960	45.5
<b>37402 Total</b>	<b>4,756.07</b>		
37500	1,152.48	1961	44.5
<b>37500 Total</b>	<b>1,152.48</b>		
37600	626.17	1925	80.5
	2,296.32	1926	79.5
	10.33	1928	77.5
	447.18	1934	71.5
	1,996.71	1936	69.5
	48.20	1937	68.5
	10.50	1938	67.5
	24.60	1939	66.5
	6.39	1940	65.5
	7.32	1942	63.5
	120.33	1945	60.5
	9.24	1946	59.5
	2,683.46	1947	58.5
	939.99	1948	57.5
	341.46	1952	53.5
	97.43	1957	48.5
	21,933.45	1958	47.5
	92,524.84	1959	46.5
	9,441.06	1960	45.5
	396.04	1962	43.5
	13,388.34	1963	42.5
	(16,451.40)	1964	41.5
	3,723.73	1965	40.5
	23,199.64	1966	39.5
	1,695.97	1967	38.5
	7,093.99	1968	37.5
	11,365.31	1969	36.5
	61,330.01	1971	34.5
	473.46	1972	33.5
	28,351.91	1973	32.5
	15,552.30	1974	31.5
	1,801.26	1975	30.5
	6,845.84	1977	28.5

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	4,407.90	1978	27.5
	14,226.88	1979	26.5
	15,858.73	1982	23.5
	14,785.02	1983	22.5
	105.86	1985	20.5
	11,540.70	1986	19.5
	26,578.18	1987	18.5
	3,750.50	1988	17.5
	-	1989	16.5
	135.47	1991	14.5
	32,758.81	1992	13.5
	5,177.47	1993	12.5
	42,468.78	1994	11.5
	(493.07)	1995	10.5
	-	1996	9.5
	5,877.66	1997	8.5
	471,980.57	1998	7.5
	89,356.83	1999	6.5
	218,086.10	2000	5.5
	22,376.61	2001	4.5
	4,178.39	2002	3.5
	-	2003	2.5
<b>37600 Total</b>	<b>1,275,488.77</b>		
37602	800.46	1970	35.5
	314.02	1974	31.5
	2,413.58	1976	29.5
	9,526.37	1977	28.5
	18,893.43	1978	27.5
	2,549.10	1979	26.5
	3,367.43	1982	23.5
	1,667.66	1983	22.5
	17,705.44	1984	21.5
	3,687.73	1985	20.5
	11,083.17	1986	19.5
	484.61	1987	18.5
	1,625.19	1988	17.5
	5,758.98	1989	16.5
	360.05	1990	15.5
	27,053.35	1991	14.5
	9,350.87	1992	13.5
	28,359.16	1993	12.5
	15,034.09	1994	11.5



PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	57,608.79	1995	10.5
	4,212.57	1996	9.5
	1,461.25	1997	8.5
	5,188.15	1998	7.5
	34,222.51	1999	6.5
	62,905.13	2000	5.5
	2,942.11	2001	4.5
	-	2002	3.5
	33,068.35	2003	2.5
	3,497.17	2004	1.5
<b>37602 Total</b>	<b>365,140.72</b>		
37800	4,285.69	1959	46.5
	1,969.54	1962	43.5
	53.14	1966	39.5
	591.19	1969	36.5
	593.06	1974	31.5
	468.47	1975	30.5
	6,057.76	1976	29.5
	31.38	1979	26.5
	1,142.86	1980	25.5
	288.78	1982	23.5
	7,067.24	1984	21.5
	-	1996	9.5
	7,519.23	1999	6.5
	889.00	2000	5.5
	19,927.30	2001	4.5
<b>37800 Total</b>	<b>50,884.64</b>		
37900	4,630.61	1959	46.5
	10,265.50	1997	8.5
<b>37900 Total</b>	<b>14,896.11</b>		
38000	31.96	1926	79.5
	898.59	1928	77.5
	2,169.37	1930	75.5
	80.88	1931	74.5
	223.76	1938	67.5
	39.68	1939	66.5
	35.69	1941	64.5
	53.53	1942	63.5
	108.58	1943	62.5
	143.76	1944	61.5
	214.45	1946	59.5
	2,331.80	1947	58.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	2,788.59	1948	57.5
	878.22	1949	56.5
	1,616.13	1950	55.5
	760.31	1951	54.5
	2,143.52	1952	53.5
	802.66	1953	52.5
	759.72	1954	51.5
	1,035.97	1955	50.5
	1,440.71	1956	49.5
	1,330.50	1957	48.5
	2,005.03	1958	47.5
	21,094.21	1959	46.5
	7,255.50	1960	45.5
	1,560.99	1961	44.5
	1,508.99	1962	43.5
	2,667.82	1963	42.5
	3,443.86	1964	41.5
	7,046.06	1965	40.5
	10,345.51	1966	39.5
	4,855.16	1967	38.5
	6,958.11	1968	37.5
	4,693.58	1969	36.5
	4,280.75	1970	35.5
	30,655.47	1971	34.5
	14,495.01	1972	33.5
	21,088.61	1973	32.5
	15,199.79	1974	31.5
	9,258.29	1975	30.5
	9,630.04	1976	29.5
	9,825.88	1977	28.5
	17,937.06	1978	27.5
	9,155.86	1979	26.5
	8,433.70	1980	25.5
	33,462.16	1981	24.5
	10,201.92	1982	23.5
	8,951.83	1983	22.5
	13,021.60	1984	21.5
	20,077.75	1985	20.5
	17,085.02	1986	19.5
	14,052.17	1987	18.5
	22,069.73	1988	17.5
	17,937.12	1989	16.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	13,156.00	1990	15.5
	47,122.09	1991	14.5
	6,292.73	1992	13.5
	26,431.79	1993	12.5
	10,653.60	1994	11.5
	41,900.39	1995	10.5
	12,949.66	1996	9.5
	9,781.69	1997	8.5
	3,281.07	1998	7.5
	20,505.35	1999	6.5
	10,457.75	2000	5.5
	1,916.04	2001	4.5
	5,774.18	2002	3.5
	8,325.97	2004	1.5
<b>38000 Total</b>	<b>618,691.27</b>		
38002	950.57	1967	38.5
	4,857.98	1968	37.5
	7,384.99	1969	36.5
	1,832.85	1970	35.5
	4,547.15	1971	34.5
	3,277.81	1972	33.5
	5,524.55	1973	32.5
	2,280.66	1974	31.5
	2,772.93	1975	30.5
	18,412.72	1976	29.5
	3,859.93	1977	28.5
	9,867.21	1978	27.5
	16,952.95	1979	26.5
	9,684.70	1980	25.5
	20,063.03	1981	24.5
	24,939.01	1982	23.5
	14,998.24	1983	22.5
	28,502.65	1984	21.5
	25,490.42	1985	20.5
	36,555.60	1986	19.5
	37,574.77	1987	18.5
	35,822.37	1988	17.5
	29,497.55	1989	16.5
	48,128.95	1990	15.5
	47,681.29	1991	14.5
	45,136.15	1992	13.5
	40,523.44	1993	12.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR FY ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	130,890.66	1994	11.5
	59,344.62	1995	10.5
	43,626.26	1996	9.5
	30,416.93	1997	8.5
	35,971.70	1998	7.5
	102,292.81	1999	6.5
	81,987.63	2000	5.5
	23,488.47	2001	4.5
	14,858.65	2002	3.5
	9,024.74	2003	2.5
	7,244.95	2004	1.5
<b>38002 Total</b>	<b>1,066,267.89</b>		
38100	25,645.46	1975	30.5
	453.10	1976	29.5
	2,530.01	1977	28.5
	2,025.29	1978	27.5
	1,782.75	1979	26.5
	4,742.27	1980	25.5
	1,691.35	1981	24.5
	3,518.77	1982	23.5
	6,242.23	1983	22.5
	4,629.32	1984	21.5
	2,874.82	1985	20.5
	3,506.01	1986	19.5
	2,036.21	1987	18.5
	2,698.66	1988	17.5
	579,116.10	1989	16.5
	3,605.71	1990	15.5
	27,075.58	1991	14.5
	3,475.99	1992	13.5
	25,833.37	1993	12.5
	1,836.78	1994	11.5
	2,971.85	1995	10.5
	329,675.77	1996	9.5
	22,646.86	1997	8.5
	19,204.85	1998	7.5
	72,394.06	1999	6.5
	82,576.25	2000	5.5
	89,578.77	2001	4.5
	46,379.71	2002	3.5
	24,224.81	2003	2.5
	14,332.56	2004	1.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
<b>38100 Total</b>	<b>1,409,305.27</b>		
38200	632.79	1953	52.5
	46.90	1954	51.5
	33.56	1955	50.5
	56.13	1956	49.5
	56.07	1957	48.5
	56.02	1958	47.5
	538.17	1959	46.5
	288.35	1960	45.5
	96.10	1961	44.5
	80.49	1962	43.5
	12.35	1963	42.5
	86.11	1964	41.5
	20.20	1965	40.5
	14.16	1966	39.5
	25.50	1967	38.5
	62.16	1968	37.5
	31.21	1969	36.5
	240.08	1970	35.5
	218.46	1971	34.5
	152.47	1972	33.5
	213.29	1973	32.5
	6,486.93	1975	30.5
	44.69	1976	29.5
	98.98	1977	28.5
	764.11	1978	27.5
	542.24	1979	26.5
	534.41	1980	25.5
	270.87	1981	24.5
	409.24	1982	23.5
	1,244.56	1983	22.5
	1,970.79	1984	21.5
	1,608.66	1985	20.5
	3,020.54	1986	19.5
	1,479.09	1987	18.5
	1,598.32	1988	17.5
	1,101.36	1989	16.5
	2,570.99	1990	15.5
	3,631.39	1991	14.5
	3,048.86	1992	13.5
	2,471.83	1993	12.5
	3,159.97	1994	11.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	22,732.84	1995	10.5
	78,313.20	1996	9.5
	32,616.97	1997	8.5
	20,292.09	1998	7.5
	22,130.54	1999	6.5
	111,869.10	2000	5.5
	124,008.04	2001	4.5
	175,426.59	2002	3.5
	153,756.22	2003	2.5
	35,852.29	2004	1.5
<b>38200 Total</b>	<b>816,016.28</b>		
38300	1,662.54	1955	50.5
	113.17	1965	40.5
	25.74	1966	39.5
	366.09	1967	38.5
	2,101.93	1968	37.5
	1,202.29	1969	36.5
	952.66	1970	35.5
	1,421.19	1971	34.5
	405.60	1972	33.5
	2,168.22	1973	32.5
	701.66	1974	31.5
	11,668.57	1975	30.5
	7,139.60	1976	29.5
	11,193.56	1977	28.5
	3,418.47	1978	27.5
	3,844.14	1979	26.5
	6,941.63	1980	25.5
	4,283.46	1985	20.5
	29,247.87	1986	19.5
	1,609.94	1987	18.5
<b>38300 Total</b>	<b>90,468.33</b>		
38400	159.27	1953	52.5
	21.05	1954	51.5
	10.25	1955	50.5
	12.35	1956	49.5
	17.58	1957	48.5
	19.35	1958	47.5
	86.38	1959	46.5
	42.72	1960	45.5
	17.92	1961	44.5
	24.94	1962	43.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	4.40	1963	42.5
	21.36	1964	41.5
	8.72	1965	40.5
	5.74	1966	39.5
	18.47	1968	37.5
	19.25	1969	36.5
	108.30	1970	35.5
	95.34	1971	34.5
	68.89	1972	33.5
	65.33	1973	32.5
	22.39	1974	31.5
	3,677.88	1975	30.5
	22.85	1976	29.5
	60.74	1978	27.5
	510.73	1979	26.5
	78.08	1980	25.5
	104.02	1981	24.5
	114.41	1982	23.5
	170.90	1983	22.5
	437.26	1984	21.5
	171.27	1985	20.5
	211.31	1986	19.5
	53.32	1987	18.5
	264.28	1988	17.5
	343.03	1989	16.5
	966.57	1990	15.5
	565.52	1991	14.5
	1,591.94	1992	13.5
	502.85	1993	12.5
	970.12	1994	11.5
	3,292.00	1995	10.5
	27,951.79	1996	9.5
	10,324.03	1997	8.5
	6,006.80	1998	7.5
	4,047.27	1999	6.5
	31,800.90	2000	5.5
	32,846.74	2001	4.5
	37,033.61	2002	3.5
	39,610.02	2003	2.5
	7,852.08	2004	1.5
<b>38400 Total</b>	<b>212,432.32</b>		
38700	145.34	1959	46.5

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR F/Y ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
	267.38	1960	45.5
	215.13	1976	29.5
	329.39	1978	27.5
	1,466.75	1982	23.5
	2,315.09	1986	19.5
	1,110.12	1987	18.5
	616.34	1988	17.5
	604.87	1989	16.5
	643.19	1991	14.5
	585.31	1992	13.5
	751.35	1994	11.5
	702.66	1997	8.5
<b>38700 Total</b>	<b>9,752.92</b>		
39100	292.99	1975	30.5
<b>39100 Total</b>	<b>292.99</b>		
39101	2,169.83	1996	9.5
	109,886.55	1998	7.5
	40,678.75	1999	6.5
<b>39101 Total</b>	<b>152,735.13</b>		
39102	2,683.32	1984	21.5
	1,842.83	1988	17.5
	1,747.34	1989	16.5
	550.43	1999	6.5
	4,248.65	2002	3.5
<b>39102 Total</b>	<b>11,072.57</b>		
39201	17,323.06	1988	17.5
	13,548.79	1990	15.5
	23,880.94	1991	14.5
	114,022.92	1996	9.5
	244,607.77	1997	8.5
	198,705.61	1998	7.5
	138,550.87	1999	6.5
	97,030.11	2000	5.5
	79,808.65	2001	4.5
	38,412.29	2002	3.5
<b>39201 Total</b>	<b>965,891.01</b>		
39202	50,730.53	1999	6.5
	79,774.74	2000	5.5
<b>39202 Total</b>	<b>130,505.27</b>		
39204	1,664.00	1975	30.5
	5,161.65	1991	14.5
	899.18	1993	12.5



PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
AGING OF RETIREMENTS  
FOR FY ENDING DECEMBER 31, 2005

PLANT ACCOUNT	ORIGINAL COST	YEAR PURCHASED	AGE OF RETIREMENT
<b>39204 Total</b>	<b>7,724.83</b>		
39205	16,870.83	1983	22.5
	21,040.28	1997	8.5
<b>39205 Total</b>	<b>37,911.11</b>		
39400	640.48	1959	46.5
	1,198.72	1963	42.5
	565.27	1969	36.5
	416.00	1975	30.5
	4,676.23	1988	17.5
	2,917.41	1989	16.5
	1,058.43	1993	12.5
	7,609.17	1996	9.5
<b>39400 Total</b>	<b>19,081.71</b>		
39600	10,190.31	1986	19.5
	1,504.55	1994	11.5
<b>39600 Total</b>	<b>11,694.86</b>		
39700	31,962.32	2002	3.5
<b>39700 Total</b>	<b>31,962.32</b>		
<b>Grand Total</b>	<b>7,345,133.05</b>		

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, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 37500 STRUCTURES & IMPROVEMENTS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39,250.69	2.5	0.6162%	1.5406%
40,136.65	3.5	0.6302%	2.2055%
29,061.77	4.5	0.4563%	2.0532%
5,274.79	5.5	0.0828%	0.4555%
326,837.13	6.5	5.1314%	33.3541%
256,047.35	7.5	4.0200%	30.1499%
3,384,422.07	8.5	53.1360%	451.6557%
16,786.84	9.5	0.2636%	2.5038%
56,181.63	10.5	0.8821%	9.2616%
177,762.19	11.5	2.7909%	32.0953%
28,067.00	12.5	0.4407%	5.5082%
87,402.89	13.5	1.3722%	18.5252%
13,366.57	15.5	0.2099%	3.2528%
48,174.08	16.5	0.7563%	12.4796%
22,691.21	17.5	0.3563%	6.2345%
91,141.63	18.5	1.4309%	26.4724%
1,413,830.54	19.5	22.1974%	432.8486%
6,601.14	21.5	0.1036%	2.2282%
1,475.44	22.5	0.0232%	0.5212%
13,549.51	23.5	0.2127%	4.9991%
3,853.80	24.5	0.0605%	1.4824%
18,873.08	25.5	0.2963%	7.5559%
29,754.94	27.5	0.4672%	12.8468%
1,395.53	28.5	0.0219%	0.6244%
14,632.43	29.5	0.2297%	6.7771%
10,711.08	30.5	0.1682%	5.1291%
2,547.49	33.5	0.0400%	1.3399%
180,190.97	35.5	2.8290%	100.4305%
34,209.52	36.5	0.5371%	19.6040%
2,406.13	39.5	0.0378%	1.4922%
1,152.48	43.5	0.0181%	0.7871%
330.76	58.5	0.0052%	0.3038%
6,573.45	62.5	0.1032%	6.4503%
4,669.49	64.5	0.0733%	4.7286%
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6,369,362.27		100.0000%	1247.8970%
AVERAGE SERVICE LIFE (YEARS)			12.48
COST OF REMOVAL		67,964.79	0.0107
SALVAGE		(4,544,337.50)	(0.7135)

PEOPLES GAS SYSTEM, INC.  
 DEPRECIATION STUDY  
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
 ACCOUNT# 37500 STRUCTURES & IMPROVEMENTS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
NET SALVAGE		4,476,372.71	70.2798%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		2.4%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 37600 MAINS OTHER THAN PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
132.87	0.5	0.0025%	0.0013%
15,365.92	1.5	0.2929%	0.4394%
274,795.73	2.5	5.2382%	13.0956%
31,360.56	3.5	0.5978%	2.0923%
137,214.34	4.5	2.6156%	11.7703%
448,301.87	5.5	8.5457%	47.0011%
158,080.80	6.5	3.0134%	19.5870%
564,206.76	7.5	10.7551%	80.6630%
21,110.09	8.5	0.4024%	3.4205%
125,753.08	9.5	2.3971%	22.7728%
249,913.71	10.5	4.7639%	50.0212%
233,488.19	11.5	4.4508%	51.1844%
159,832.07	12.5	3.0468%	38.0846%
180,087.04	13.5	3.4329%	46.3438%
158,881.74	14.5	3.0286%	43.9154%
101,644.92	15.5	1.9376%	30.0326%
44,559.36	16.5	0.8494%	14.0152%
223,971.00	17.5	4.2694%	74.7145%
95,596.67	18.5	1.8223%	33.7124%
74,639.43	19.5	1.4228%	27.7446%
44,133.56	20.5	0.8413%	17.2464%
81,230.28	21.5	1.5484%	33.2913%
109,034.88	22.5	2.0785%	46.7652%
62,445.42	23.5	1.1904%	27.9733%
936.39	24.5	0.0178%	0.4373%
2,689.63	25.5	0.0513%	1.3074%
55,502.57	26.5	1.0580%	28.0372%
35,408.27	27.5	0.6750%	18.5615%
35,881.60	28.5	0.6840%	19.4936%
53,840.27	29.5	1.0263%	30.2764%
23,911.29	30.5	0.4558%	13.9020%
33,576.87	31.5	0.6401%	20.1616%
163,910.53	32.5	3.1245%	101.5466%
88,778.10	33.5	1.6923%	56.6925%
89,100.71	34.5	1.6985%	58.5970%
72,618.94	35.5	1.3843%	49.1420%
114,783.46	36.5	2.1880%	79.8633%
51,829.67	37.5	0.9880%	37.0497%
7,336.41	38.5	0.1398%	5.3842%
78,998.48	39.5	1.5059%	59.4827%
60,205.00	40.5	1.1476%	46.4796%
15,645.99	41.5	0.2982%	12.3773%
59,407.50	42.5	1.1324%	48.1288%
93,484.00	43.5	1.7820%	77.5178%
165,318.69	44.5	3.1514%	140.2352%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 37600 MAINS OTHER THAN PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
64,838.18	45.5	1.2360%	56.2364%
104,115.12	46.5	1.9847%	92.2873%
22,599.49	47.5	0.4308%	20.4629%
945.98	48.5	0.0180%	0.8746%
42.35	49.5	0.0008%	0.0400%
12.51	50.5	0.0002%	0.0120%
883.35	52.5	0.0168%	0.8840%
907.89	53.5	0.0173%	0.9259%
523.72	54.5	0.0100%	0.5441%
1,892.12	55.5	0.0361%	2.0018%
797.40	56.5	0.0152%	0.8588%
1,484.66	57.5	0.0283%	1.6273%
3,803.77	58.5	0.0725%	4.2418%
172.32	59.5	0.0033%	0.1954%
873.66	60.5	0.0167%	1.0076%
94.90	61.5	0.0018%	0.1113%
1,068.00	62.5	0.0204%	1.2724%
622.14	63.5	0.0119%	0.7531%
965.75	64.5	0.0184%	1.1874%
53.25	65.5	0.0010%	0.0665%
274.09	66.5	0.0052%	0.3474%
774.54	67.5	0.0148%	0.9966%
774.72	68.5	0.0148%	1.0116%
4,809.92	69.5	0.0917%	6.3723%
2,117.99	70.5	0.0404%	2.8463%
447.18	71.5	0.0085%	0.6095%
150.68	72.5	0.0029%	0.2082%
11,367.01	75.5	0.2167%	16.3594%
53,170.72	76.5	1.0136%	77.5370%
21,628.25	77.5	0.4123%	31.9520%
38,037.05	78.5	0.7251%	56.9182%
6,141.02	79.5	0.1171%	9.3064%
626.17	80.5	0.0119%	0.9609%
5,245,960.56		100.0000%	2031.5781%

AVERAGE SERVICE LIFE (YEARS)		20.32
COST OF REMOVAL	2,673,817.73	0.5097
SALVAGE	(8,085.35)	(0.0015)
NET SALVAGE	(2,665,732.38)	-50.8150%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	7.4%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR FY ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 37602 MAINS - PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
12,856.89	0.5	0.7256%	0.3628%
88,346.17	1.5	4.9857%	7.4786%
54,395.81	2.5	3.0698%	7.6744%
172,041.26	3.5	9.7090%	33.9815%
77,064.92	4.5	4.3491%	19.5709%
234,945.64	5.5	13.2589%	72.9242%
49,351.31	6.5	2.7851%	18.1031%
78,524.34	7.5	4.4314%	33.2359%
26,133.79	8.5	1.4748%	12.5361%
45,941.53	9.5	2.5927%	24.6303%
66,207.32	10.5	3.7363%	39.2317%
49,688.93	11.5	2.8041%	32.2477%
59,640.51	12.5	3.3658%	42.0720%
81,901.69	13.5	4.6220%	62.3976%
78,053.18	14.5	4.4049%	63.8705%
213,260.17	15.5	12.0351%	186.5447%
9,910.52	16.5	0.5593%	9.2283%
30,706.91	17.5	1.7329%	30.3260%
45,963.42	18.5	2.5939%	47.9872%
17,942.47	19.5	1.0126%	19.7451%
74,066.71	20.5	4.1799%	85.6877%
44,822.95	21.5	2.5295%	54.3852%
18,226.48	22.5	1.0286%	23.1434%
8,057.99	23.5	0.4547%	10.6865%
19,921.00	24.5	1.1242%	27.5435%
10,404.45	25.5	0.5872%	14.9727%
16,398.97	26.5	0.9255%	24.5247%
14,418.84	27.5	0.8137%	22.3771%
21,880.72	28.5	1.2348%	35.1923%
15,390.11	29.5	0.8685%	25.6215%
877.07	30.5	0.0495%	1.5096%
4,185.68	31.5	0.2362%	7.4408%
1,237.39	32.5	0.0698%	2.2695%
3,007.75	33.5	0.1697%	5.6863%
13,681.45	34.5	0.7721%	26.6375%
12,045.90	35.5	0.6798%	24.1329%
478.44	38.5	0.0270%	1.0395%
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1,771,978.68		100.0000%	1156.9994%
AVERAGE SERVICE LIFE (YEARS)			11.57
COST OF REMOVAL		310,328.53	0.1751
SALVAGE		-	-

PEOPLES GAS SYSTEM, INC.  
 DEPRECIATION STUDY  
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
 ACCOUNT# 37602 MAINS - PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
NET SALVAGE		(310,328.53)	-17.5131%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		10.2%



PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 37800 REGULATOR STATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
19,927.30	4.5	6.8794%	30.9572%
889.00	5.5	0.3069%	1.6880%
26,686.37	6.5	9.2128%	59.8830%
15,576.19	7.5	5.3773%	40.3295%
8,963.93	8.5	3.0946%	26.3038%
10,837.11	9.5	3.7412%	35.5417%
7,459.58	10.5	2.5752%	27.0399%
126,142.39	12.5	43.5473%	544.3418%
18,221.19	14.5	6.2904%	91.2106%
1,461.02	15.5	0.5044%	7.8179%
225.40	16.5	0.0778%	1.2839%
1,530.14	17.5	0.5282%	9.2442%
392.01	18.5	0.1353%	2.5036%
137.15	19.5	0.0473%	0.9233%
2,351.36	20.5	0.8117%	16.6408%
11,398.51	21.5	3.9350%	84.6033%
288.78	23.5	0.0997%	2.3428%
1,142.86	25.5	0.3945%	10.0608%
55.93	26.5	0.0193%	0.5117%
3,920.04	27.5	1.3533%	37.2155%
816.12	28.5	0.2817%	8.0297%
6,280.02	29.5	2.1680%	63.9563%
468.47	30.5	0.1617%	4.9327%
785.20	31.5	0.2711%	8.5387%
1,305.85	32.5	0.4508%	14.6513%
845.21	33.5	0.2918%	9.7748%
176.60	34.5	0.0610%	2.1033%
1,136.29	35.5	0.3923%	13.9257%
591.19	36.5	0.2041%	7.4494%
1,169.34	37.5	0.4037%	15.1381%
2,695.69	38.5	0.9306%	35.8287%
53.14	39.5	0.0183%	0.7246%
2,329.10	40.5	0.8041%	32.5645%
1,636.00	41.5	0.5648%	23.4386%
4,236.26	42.5	1.4625%	62.1544%
2,377.60	43.5	0.8208%	35.7050%
4,285.69	46.5	1.4795%	68.7978%
873.22	49.5	0.3015%	14.9221%

289,667.25	100.0000%	1453.0790%
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AVERAGE SERVICE LIFE (YEARS)	14.53
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COST OF REMOVAL	70,851.64	0.2446
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PEOPLES GAS SYSTEM, INC.  
 DEPRECIATION STUDY  
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
 ACCOUNT# 37800 REGULATOR STATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
SALVAGE		-	-
NET SALVAGE		(70,851.64)	-24.4597%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		8.6%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 37900 GATE STATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
49,058.55	8.5	25.1819%	214.0458%
26,677.89	9.5	13.6938%	130.0913%
15,185.23	10.5	7.7946%	81.8434%
29.85	12.5	0.0153%	0.1915%
9,816.11	14.5	5.0386%	73.0601%
4,677.33	15.5	2.4009%	37.2137%
11,239.43	17.5	5.7692%	100.9614%
540.94	18.5	0.2777%	5.1368%
6,500.60	19.5	3.3368%	65.0670%
1,036.30	20.5	0.5319%	10.9047%
18,169.33	22.5	9.3264%	209.8430%
5,199.26	25.5	2.6688%	68.0542%
35,998.24	26.5	18.4780%	489.6662%
2,424.30	29.5	1.2444%	36.7097%
2,927.60	31.5	1.5027%	47.3364%
705.49	38.5	0.3621%	13.9420%
4,630.61	46.5	2.3769%	110.5259%
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194,817.06		100.0000%	1694.5931%
AVERAGE SERVICE LIFE (YEARS)			16.95
COST OF REMOVAL		100,286.42	0.5148
SALVAGE		-	-
NET SALVAGE		(100,286.42)	-51.4772%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL			8.9%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38000 SERVICE LINES - OTHER THAN PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
24,101.11	1.5	0.8722%	1.3082%
42,325.52	2.5	1.5317%	3.8292%
39,223.02	3.5	1.4194%	4.9679%
60,489.92	4.5	2.1890%	9.8505%
64,896.87	5.5	2.3485%	12.9166%
144,827.47	6.5	5.2410%	34.0663%
57,662.43	7.5	2.0867%	15.6500%
61,008.08	8.5	2.2077%	18.7658%
45,725.48	9.5	1.6547%	15.7197%
123,338.29	10.5	4.4633%	46.8650%
159,347.56	11.5	5.7664%	66.3139%
98,913.04	12.5	3.5794%	44.7430%
125,289.45	13.5	4.5339%	61.2082%
101,617.84	14.5	3.6773%	53.3211%
83,240.77	15.5	3.0123%	46.6905%
72,511.46	16.5	2.6240%	43.2964%
74,290.22	17.5	2.6884%	47.0469%
68,556.45	18.5	2.4809%	45.8967%
73,991.24	19.5	2.6776%	52.2127%
79,526.09	20.5	2.8779%	58.9963%
51,470.54	21.5	1.8626%	40.0459%
66,678.63	22.5	2.4129%	54.2913%
50,896.72	23.5	1.8418%	43.2831%
93,605.94	24.5	3.3874%	82.9909%
42,304.54	25.5	1.5309%	39.0381%
46,280.79	26.5	1.6748%	44.3821%
68,395.28	27.5	2.4751%	68.0644%
53,325.42	28.5	1.9297%	54.9972%
47,812.06	29.5	1.7302%	51.0412%
60,810.33	30.5	2.2006%	67.1179%
57,281.44	31.5	2.0729%	65.2958%
56,572.24	32.5	2.0472%	66.5346%
40,146.00	33.5	1.4528%	48.6685%
47,535.38	34.5	1.7202%	59.3468%
27,281.30	35.5	0.9872%	35.0473%
24,376.14	36.5	0.8821%	32.1973%
32,061.21	37.5	1.1602%	43.5083%
31,167.68	38.5	1.1279%	43.4236%
37,878.51	39.5	1.3707%	54.1441%
16,330.33	40.5	0.5910%	23.9338%
14,175.63	41.5	0.5130%	21.2888%
18,336.92	42.5	0.6636%	28.2018%
15,225.75	43.5	0.5510%	23.9678%
19,917.61	44.5	0.7208%	32.0744%
25,869.96	45.5	0.9362%	42.5959%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38000 SERVICE LINES - OTHER THAN PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
26,251.45	46.5	0.9500%	44.1741%
6,181.81	47.5	0.2237%	10.6260%
3,158.04	48.5	0.1143%	5.5427%
4,135.76	49.5	0.1497%	7.4084%
4,725.67	50.5	0.1710%	8.6361%
4,626.18	51.5	0.1674%	8.6217%
4,638.20	52.5	0.1678%	8.8119%
6,595.72	53.5	0.2387%	12.7696%
4,273.71	54.5	0.1547%	8.4287%
4,902.05	55.5	0.1774%	9.8454%
6,561.59	56.5	0.2374%	13.4159%
5,182.19	57.5	0.1875%	10.7831%
4,729.77	58.5	0.1712%	10.0128%
2,331.96	59.5	0.0844%	5.0211%
2,526.17	60.5	0.0914%	5.5307%
4,222.59	61.5	0.1528%	9.3976%
288.20	62.5	0.0104%	0.6518%
795.90	63.5	0.0288%	1.8289%
657.81	64.5	0.0238%	1.5354%
1,014.96	65.5	0.0367%	2.4058%
581.70	66.5	0.0211%	1.3999%
223.76	67.5	0.0081%	0.5466%
2.94	68.5	0.0001%	0.0073%
26.24	70.5	0.0009%	0.0669%
1,186.82	71.5	0.0429%	3.0708%
1,249.06	72.5	0.0452%	3.2770%
1,779.20	73.5	0.0644%	4.7323%
4,528.10	74.5	0.1639%	12.2077%
3,906.16	75.5	0.1414%	10.6723%
3,536.69	76.5	0.1280%	9.7908%
1,882.51	77.5	0.0681%	5.2796%
15.85	78.5	0.0006%	0.0450%
31.96	79.5	0.0012%	0.0919%

2,763,369.38

100.0000%

2085.7811%

AVERAGE SERVICE LIFE (YEARS)

20.86

COST OF REMOVAL  
SALVAGE

4,241,873.91  
(8,643.50)

1.5350  
(0.0031)

NET SALVAGE

(4,233,230.41)

-153.1909%

COMPUTED DEPRECIATION RATE

(100-NET SALVAGE)/ASL

12.1%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38002 SERVICE LINES - PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
4.09	0.5	0.0001%	0.0001%
57,027.78	1.5	1.5806%	2.3709%
109,673.12	2.5	3.0397%	7.5992%
104,821.95	3.5	2.9052%	10.1683%
130,515.73	4.5	3.6174%	16.2781%
191,483.48	5.5	5.3071%	29.1893%
241,891.49	6.5	6.7042%	43.5776%
144,554.47	7.5	4.0065%	30.0485%
144,709.16	8.5	4.0107%	34.0914%
161,887.27	9.5	4.4869%	42.6251%
168,062.61	10.5	4.6580%	48.9091%
254,925.76	11.5	7.0655%	81.2533%
158,090.78	12.5	4.3816%	54.7704%
170,979.80	13.5	4.7389%	63.9747%
189,376.85	14.5	5.2488%	76.1070%
197,337.93	15.5	5.4694%	84.7758%
151,708.45	16.5	4.2047%	69.3782%
149,678.63	17.5	4.1485%	72.5985%
137,292.04	18.5	3.8052%	70.3958%
131,950.35	19.5	3.6571%	71.3140%
97,402.95	20.5	2.6996%	55.3421%
78,441.67	21.5	2.1741%	46.7428%
56,312.74	22.5	1.5608%	35.1171%
68,784.56	23.5	1.9064%	44.8011%
73,434.99	24.5	2.0353%	49.8653%
42,158.32	25.5	1.1685%	29.7957%
37,425.40	26.5	1.0373%	27.4879%
26,594.19	27.5	0.7371%	20.2698%
20,303.28	28.5	0.5627%	16.0376%
25,979.72	29.5	0.7201%	21.2415%
9,403.19	30.5	0.2606%	7.9489%
9,991.62	31.5	0.2769%	8.7232%
12,705.24	32.5	0.3521%	11.4445%
13,038.91	33.5	0.3614%	12.1064%
12,531.72	34.5	0.3473%	11.9828%
9,088.63	35.5	0.2519%	8.9424%
11,349.99	36.5	0.3146%	11.4820%
6,163.39	37.5	0.1708%	6.4059%
950.57	38.5	0.0263%	1.0143%
3,608,032.82		100.0000%	1336.1766%

AVERAGE SERVICE LIFE (YEARS)

13.36

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38002 SERVICE LINES - PLASTIC

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
COST OF REMOVAL		2,343,341.13	0.6495
SALVAGE		(7,010.00)	(0.0019)
NET SALVAGE		(2,336,331.13)	-64.7536%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		12.3%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38100 METERS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
148,713.24	1.5	1.6049%	2.4073%
264,701.30	2.5	2.8566%	7.1414%
294,401.74	3.5	3.1771%	11.1198%
291,544.58	4.5	3.1462%	14.1581%
508,882.17	5.5	5.4917%	30.2042%
324,604.59	6.5	3.5030%	22.7696%
270,531.68	7.5	2.9195%	21.8961%
258,119.20	8.5	2.7855%	23.6770%
345,645.59	9.5	3.7301%	35.4358%
62,002.05	10.5	0.6691%	7.0256%
52,426.49	11.5	0.5658%	6.5063%
2,283,040.13	12.5	24.6378%	307.9722%
1,643,522.93	13.5	17.7363%	239.4405%
1,178,944.28	14.5	12.7228%	184.4800%
502,544.64	15.5	5.4233%	84.0610%
589,447.86	16.5	6.3611%	104.9584%
14,042.98	17.5	0.1515%	2.6521%
15,931.00	18.5	0.1719%	3.1806%
20,501.19	19.5	0.2212%	4.3142%
15,266.56	20.5	0.1648%	3.3774%
17,148.23	21.5	0.1851%	3.9787%
16,154.08	22.5	0.1743%	3.9224%
12,537.71	23.5	0.1353%	3.1796%
11,561.19	24.5	0.1248%	3.0567%
12,911.72	25.5	0.1393%	3.5531%
26,303.03	26.5	0.2839%	7.5221%
25,094.93	27.5	0.2708%	7.4474%
21,140.11	28.5	0.2281%	6.5019%
13,109.92	29.5	0.1415%	4.1736%
25,645.46	30.5	0.2768%	8.4411%
9,266,420.58		100.0000%	1168.5545%

AVERAGE SERVICE LIFE (YEARS)		11.69
COST OF REMOVAL	371,206.79	0.0401
SALVAGE	(371,023.92)	(0.0400)
NET SALVAGE	(182.87)	-0.0020%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	8.6%



PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38200 METER INSTALLATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
227.79	0.5	0.0070%	0.0035%
530,679.50	1.5	16.3912%	24.5868%
605,854.55	2.5	18.7132%	46.7830%
497,063.05	3.5	15.3529%	53.7352%
365,961.62	4.5	11.3035%	50.8660%
284,297.51	5.5	8.7812%	48.2964%
196,795.84	6.5	6.0785%	39.5101%
151,441.53	7.5	4.6776%	35.0821%
106,292.46	8.5	3.2831%	27.9062%
128,584.55	9.5	3.9716%	37.7304%
69,173.25	10.5	2.1366%	22.4340%
29,550.57	11.5	0.9127%	10.4965%
19,603.26	12.5	0.6055%	7.5686%
19,596.28	13.5	0.6053%	8.1712%
20,649.37	14.5	0.6378%	9.2481%
27,537.04	15.5	0.8505%	13.1834%
30,568.26	16.5	0.9442%	15.5788%
21,276.82	17.5	0.6572%	11.5007%
17,066.36	18.5	0.5271%	9.7520%
13,457.28	19.5	0.4157%	8.1053%
7,240.77	20.5	0.2236%	4.5848%
7,669.54	21.5	0.2369%	5.0932%
4,873.37	22.5	0.1505%	3.3868%
6,707.36	23.5	0.2072%	4.8685%
3,054.11	24.5	0.0943%	2.3112%
2,195.33	25.5	0.0678%	1.7291%
4,651.61	26.5	0.1437%	3.8074%
14,164.80	27.5	0.4375%	12.0316%
7,833.87	28.5	0.2420%	6.8961%
5,324.26	29.5	0.1645%	4.8513%
8,425.05	30.5	0.2602%	7.9369%
1,799.47	31.5	0.0556%	1.7508%
1,383.29	32.5	0.0427%	1.3886%
1,175.74	33.5	0.0363%	1.2166%
1,319.51	34.5	0.0408%	1.4061%
929.97	35.5	0.0287%	1.0197%
557.81	36.5	0.0172%	0.6289%
509.53	37.5	0.0157%	0.5902%
593.01	38.5	0.0183%	0.7052%
623.99	39.5	0.0193%	0.7613%
347.08	40.5	0.0107%	0.4342%
1,410.02	41.5	0.0436%	1.8074%
2,779.14	42.5	0.0858%	3.6482%
3,555.22	43.5	0.1098%	4.7768%
2,166.10	44.5	0.0669%	2.9773%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38200 METER INSTALLATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
1,846.72	45.5	0.0570%	2.5953%
953.46	46.5	0.0294%	1.3694%
503.48	47.5	0.0156%	0.7387%
2,764.96	48.5	0.0854%	4.1420%
1,894.42	49.5	0.0585%	2.8964%
1,247.58	50.5	0.0385%	1.9460%
771.09	51.5	0.0238%	1.2266%
632.79	52.5	0.0195%	1.0261%
<u>3,237,581.34</u>		<u>100.0000%</u>	<u>577.0869%</u>
AVERAGE SERVICE LIFE (YEARS)			5.77
COST OF REMOVAL		1,031,098.66	0.3185
SALVAGE		-	-
NET SALVAGE		(1,031,098.66)	-31.8478%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL	22.8%

\*\*Cost of removal includes amount charged to meter-38100 in error.

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38300 HOUSE REGULATORS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
821.93	3.5	0.2749%	0.9623%
454.41	4.5	0.1520%	0.6840%
584.61	5.5	0.1956%	1.0755%
1875.4	6.5	0.6273%	4.0776%
2214.57	7.5	0.7408%	5.5558%
942.75	8.5	0.3154%	2.6805%
135.22	11.5	0.0452%	0.5202%
734.92	12.5	0.2458%	3.0729%
89.36	15.5	0.0299%	0.4633%
2360.76	16.5	0.7897%	13.0297%
3341.91	17.5	1.1179%	19.5627%
8844.54	18.5	2.9585%	54.7323%
42020.29	19.5	14.0558%	274.0885%
4332.19	20.5	1.4491%	29.7070%
1123.29	21.5	0.3757%	8.0784%
555.25	22.5	0.1857%	4.1790%
2575.7	23.5	0.8616%	20.2470%
1954.42	24.5	0.6538%	16.0170%
19898.86	25.5	6.6562%	169.7327%
15900.82	26.5	5.3188%	140.9492%
28553.64	27.5	9.5512%	262.6584%
53698.32	28.5	17.9621%	511.9207%
31588.62	29.5	10.5664%	311.7093%
19457.07	30.5	6.5084%	198.5063%
2502.24	31.5	0.8370%	26.3655%
4162.86	32.5	1.3925%	45.2556%
7677.03	33.5	2.5680%	86.0271%
12161.2	34.5	4.0679%	140.3436%
2910.44	35.5	0.9735%	34.5608%
3631.42	36.5	1.2147%	44.3370%
6967.36	37.5	2.3306%	87.3970%
2447.02	38.5	0.8185%	31.5134%
787.7	39.5	0.2635%	10.4077%
1686.71	40.5	0.5642%	22.8503%
1031.87	41.5	0.3452%	14.3242%
413.58	42.5	0.1383%	5.8796%
908.68	43.5	0.3040%	13.2220%
2816.84	44.5	0.9422%	41.9295%
627.27	45.5	0.2098%	9.5469%
222.3	47.5	0.0744%	3.5321%
479.16	48.5	0.1603%	7.7735%
1481.36	49.5	0.4955%	24.5280%
1979.1	50.5	0.6620%	33.4315%
298,952.99		100.0000%	2737.4356%

PEOPLES GAS SYSTEM, INC.  
 DEPRECIATION STUDY  
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
 ACCOUNT# 38300 HOUSE REGULATORS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
AVERAGE SERVICE LIFE (YEARS)			27.37
COST OF REMOVAL		8,435.87	0.0282
SALVAGE		(433.43)	(0.0014)
NET SALVAGE		(8,002.44)	-2.6768%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		3.8%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38400 REGULATOR INSTALLATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
113,000.78	1.5	14.0892%	21.1338%
130,830.92	2.5	16.3123%	40.7807%
105,119.40	3.5	13.1065%	45.8728%
104,922.14	4.5	13.0819%	58.8686%
82,792.70	5.5	10.3228%	56.7752%
56,461.60	6.5	7.0398%	45.7584%
45,476.80	7.5	5.6701%	42.5261%
27,051.50	8.5	3.3728%	28.6691%
44,917.59	9.5	5.6004%	53.2040%
12,701.24	10.5	1.5836%	16.6280%
8,925.19	11.5	1.1128%	12.7973%
5,657.74	12.5	0.7054%	8.8177%
5,376.63	13.5	0.6704%	9.0500%
4,402.68	14.5	0.5489%	7.9596%
2,855.65	15.5	0.3560%	5.5188%
3,290.54	16.5	0.4103%	6.7695%
2,907.52	17.5	0.3625%	6.3440%
2,146.83	18.5	0.2677%	4.9519%
2,109.20	19.5	0.2630%	5.1281%
1,088.12	20.5	0.1357%	2.7812%
1,412.32	21.5	0.1761%	3.7860%
955.15	22.5	0.1191%	2.6795%
2,724.43	23.5	0.3397%	7.9827%
667.84	24.5	0.0833%	2.0401%
767.75	25.5	0.0957%	2.4410%
3,076.77	26.5	0.3836%	10.1659%
8,660.05	27.5	1.0798%	29.6932%
5,754.84	28.5	0.7175%	20.4495%
3,182.64	29.5	0.3968%	11.7061%
4,596.10	30.5	0.5731%	17.4781%
881.15	31.5	0.1099%	3.4607%
623.43	32.5	0.0777%	2.5262%
496.22	33.5	0.0619%	2.0726%
570.99	34.5	0.0712%	2.4561%
323.58	35.5	0.0403%	1.4322%
352.67	36.5	0.0440%	1.6050%
203.88	37.5	0.0254%	0.9533%
110.72	38.5	0.0138%	0.5315%
144.51	39.5	0.0180%	0.7117%
106.40	40.5	0.0133%	0.5373%
205.46	41.5	0.0256%	1.0631%
440.15	42.5	0.0549%	2.3324%
638.70	43.5	0.0796%	3.4641%
406.12	44.5	0.0506%	2.2533%
432.26	45.5	0.0539%	2.4522%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38400 REGULATOR INSTALLATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
205.99	46.5	0.0257%	1.1943%
166.86	47.5	0.0208%	0.9882%
739.83	48.5	0.0922%	4.4738%
476.40	49.5	0.0594%	2.9402%
313.53	50.5	0.0391%	1.9741%
208.65	51.5	0.0260%	1.3398%
159.27	52.5	0.0199%	1.0426%
<u>802,039.43</u>		<u>100.0000%</u>	<u>630.5616%</u>
AVERAGE SERVICE LIFE (YEARS)			6.31
COST OF REMOVAL		869,394.84	1.0840
SALVAGE		-	-
NET SALVAGE		(869,394.84)	-108.3980%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL	33.0%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38500 INDUSTRIAL INSTALLATIONS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
2,698.85	2.5	0.4229%	1.0573%
54,873.39	4.5	8.5991%	38.6960%
50,123.38	5.5	7.8547%	43.2011%
1,435.08	6.5	0.2249%	1.4618%
2,562.40	7.5	0.4015%	3.0116%
9,906.96	8.5	1.5525%	13.1963%
20,934.62	10.5	3.2806%	34.4466%
13,041.84	11.5	2.0438%	23.5033%
21,691.55	13.5	3.3992%	45.8898%
3,710.80	14.5	0.5815%	8.4319%
578.82	16.5	0.0907%	1.4966%
1,488.04	17.5	0.2332%	4.0808%
7,522.47	18.5	1.1788%	21.8084%
22,607.23	19.5	3.5427%	69.0834%
166,857.19	20.5	26.1479%	536.0314%
93,585.16	21.5	14.6656%	315.3094%
65,282.21	22.5	10.2303%	230.1806%
11,863.74	23.5	1.8591%	43.6899%
7,328.20	24.5	1.1484%	28.1355%
3,263.11	25.5	0.5114%	13.0396%
727.10	27.5	0.1139%	3.1334%
7,610.21	28.5	1.1926%	33.9886%
1,007.09	29.5	0.1578%	4.6557%
2,856.90	31.5	0.4477%	14.1025%
5,052.14	32.5	0.7917%	25.7306%
6,419.29	33.5	1.0060%	33.6995%
5,032.20	34.5	0.7886%	27.2062%
5,891.72	35.5	0.9233%	32.7764%
5,956.10	36.5	0.9334%	34.0680%
5,312.71	37.5	0.8325%	31.2204%
30,062.59	38.5	4.7111%	181.3755%
846.04	40.5	0.1326%	5.3695%
638,129.13		100.0000%	1903.0774%

AVERAGE SERVICE LIFE (YEARS)		19.03
COST OF REMOVAL	15,674.83	0.0246
SALVAGE	-	-
NET SALVAGE	(15,674.83)	-2.4564%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	5.4%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 38700 OTHER EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
1,831.49	1.5	1.3511%	2.0266%
1,088.99	2.5	0.8034%	2.0084%
6,982.35	7.5	5.1509%	38.6318%
6,438.73	8.5	4.7499%	40.3740%
2,627.68	9.5	1.9385%	18.4153%
3,656.80	10.5	2.6976%	28.3252%
8,300.94	11.5	6.1236%	70.4218%
5,511.66	12.5	4.0660%	50.8247%
20,937.18	13.5	15.4454%	208.5135%
7,833.89	14.5	5.7791%	83.7969%
5,360.69	15.5	3.9546%	61.2964%
10,792.79	16.5	7.9619%	131.3711%
7,911.53	17.5	5.8364%	102.1365%
3,157.95	18.5	2.3296%	43.0982%
5,599.52	19.5	4.1308%	80.5504%
3,408.86	20.5	2.5147%	51.5520%
4,390.92	21.5	3.2392%	69.6428%
279.24	22.5	0.2060%	4.6349%
6,491.02	23.5	4.7885%	112.5287%
546.12	24.5	0.4029%	9.8704%
3,623.03	25.5	2.6727%	68.1545%
4,985.37	26.5	3.6777%	97.4598%
5,178.43	27.5	3.8202%	105.0541%
2,186.01	29.5	1.6126%	47.5726%
324.45	31.5	0.2393%	7.5395%
1,793.69	33.5	1.3232%	44.3276%
1,011.15	34.5	0.7459%	25.7346%
944.50	35.5	0.6968%	24.7350%
1,947.97	37.5	1.4370%	53.8885%
267.38	45.5	0.1972%	8.9748%
145.34	46.5	0.1072%	4.9856%
135,555.67		100.0000%	1698.4462%

AVERAGE SERVICE LIFE (YEARS)		16.98
COST OF REMOVAL	-	-
SALVAGE	-	-
NET SALVAGE	-	0.0000%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	5.9%



PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39000 STRUCTURES AND IMPROVEMENTS

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
59,145.65	7.5	70.3635%	527.7260%
1,755.77	10.5	2.0888%	21.9322%
22,060.91	13.5	26.2451%	354.3085%
<u>1,095.00</u>	14.5	<u>1.3027%</u>	<u>18.8889%</u>
84,057.33		100.0000%	922.8556%
AVERAGE SERVICE LIFE (YEARS)			9.23
COST OF REMOVAL		139.67	0.0017
SALVAGE			-
NET SALVAGE		(139.67)	-0.1662%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL	10.9%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39100 OFFICE FURNITURE

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
148,878.60	6.5	30.0093%	195.0603%
651.26	7.5	0.1313%	0.9846%
857.33	8.5	0.1728%	1.4689%
1,483.94	9.5	0.2991%	2.8416%
32,994.18	10.5	6.6506%	69.8313%
12,490.56	11.5	2.5177%	28.9536%
1,273.23	12.5	0.2566%	3.2080%
3,495.41	13.5	0.7046%	9.5116%
2,944.62	14.5	0.5935%	8.6064%
174,694.23	15.5	35.2129%	545.8001%
6,322.52	16.5	1.2744%	21.0280%
565.99	17.5	0.1141%	1.9965%
12,261.56	18.5	2.4715%	45.7236%
60,883.73	19.5	12.2723%	239.3091%
7,227.01	20.5	1.4567%	29.8632%
1,215.45	21.5	0.2450%	5.2674%
3,107.96	22.5	0.6265%	14.0955%
12,550.30	26.5	2.5297%	67.0384%
2,970.90	27.5	0.5988%	16.4681%
1,409.10	28.5	0.2840%	8.0949%
1,109.99	29.5	0.2237%	6.6003%
522.45	30.5	0.1053%	3.2119%
200.35	31.5	0.0404%	1.2721%
141.96	32.5	0.0286%	0.9300%
130.11	33.5	0.0262%	0.8786%
2,237.67	34.5	0.4510%	15.5610%
94.05	36.5	0.0190%	0.6920%
473.76	39.5	0.0955%	3.7721%
305.37	41.5	0.0616%	2.5545%
407.80	42.5	0.0822%	3.4935%
409.75	43.5	0.0826%	3.5928%
1,594.44	54.5	0.3214%	17.5157%
202.91	64.5	0.0409%	2.6381%
496,108.49		7.3192%	203.5400%

AVERAGE SERVICE LIFE (YEARS)		27.81
COST OF REMOVAL		-
SALVAGE	(443.38)	(0.0009)
NET SALVAGE	443.38	0.0894%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	0.3%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39101 COMPUTER EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
3,006.50	0.5	0.0783%	0.0391%
9,938.03	1.5	0.2587%	0.3881%
82,141.15	2.5	2.1383%	5.3459%
68,314.19	3.5	1.7784%	6.2244%
170,443.30	4.5	4.4371%	19.9668%
1,553,646.53	5.5	40.4454%	222.4495%
447,824.66	6.5	11.6580%	75.7771%
745,597.25	7.5	19.4098%	145.5734%
160,452.18	8.5	4.1770%	35.5043%
205,664.76	9.5	5.3540%	50.8628%
22,346.65	10.5	0.5817%	6.1083%
300,841.17	11.5	7.8317%	90.0641%
12,116.47	12.5	0.3154%	3.9428%
10,512.22	13.5	0.2737%	3.6944%
3,549.43	14.5	0.0924%	1.3398%
4,149.73	15.5	0.1080%	1.6744%
29,058.13	16.5	0.7565%	12.4815%
1,789.80	17.5	0.0466%	0.8154%
8,644.17	18.5	0.2250%	4.1630%
1,310.68	20.5	0.0341%	0.6995%
3,841,347.00		100.0000%	687.1145%

AVERAGE SERVICE LIFE (YEARS)		6.87
COST OF REMOVAL		-
SALVAGE	(750.00)	(0.0002)
NET SALVAGE	750.00	0.0195%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	14.6%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39102 OFFICE EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
4,248.65	3.5	4.5122%	15.7928%
550.43	6.5	0.5846%	3.7998%
1,822.50	8.5	1.9356%	16.4523%
1,396.30	9.5	1.4829%	14.0878%
11,638.59	10.5	12.3606%	129.7867%
13,671.78	11.5	14.5200%	166.9797%
5,894.67	12.5	6.2604%	78.2547%
7,657.40	13.5	8.1325%	109.7882%
4,001.14	14.5	4.2494%	61.6158%
2,692.76	15.5	2.8598%	44.3272%
3,281.74	16.5	3.4853%	57.5081%
4,545.22	17.5	4.8272%	84.4761%
10,819.51	18.5	11.4907%	212.5788%
5,470.36	19.5	5.8097%	113.2899%
2,892.38	20.5	3.0718%	62.9723%
4,055.95	21.5	4.3076%	92.6129%
3,497.08	22.5	3.7140%	83.5658%
2,162.76	23.5	2.2969%	53.9780%
2,121.66	25.5	2.2533%	57.4588%
174.78	26.5	0.1856%	4.9190%
153.21	27.5	0.1627%	4.4747%
279.84	28.5	0.2972%	8.4702%
1,129.75	30.5	1.1998%	36.5951%
94,158.46		100.0000%	1513.7847%

AVERAGE SERVICE LIFE (YEARS)		15.14
COST OF REMOVAL	2,614.00	0.0278
SALVAGE		-
NET SALVAGE	(2,614.00)	-2.7762%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	6.8%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39201 AUTOS & TRUCKS UP TO 3/4 TON

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
21,785.66	2.5	0.4293%	1.0732%
105,270.06	3.5	2.0742%	7.2598%
202,324.01	4.5	3.9866%	17.9395%
582,276.90	5.5	11.4731%	63.1020%
1,005,197.43	6.5	19.8063%	128.7407%
1,287,038.69	7.5	25.3596%	190.1971%
987,422.95	8.5	19.4560%	165.3763%
302,501.54	9.5	5.9604%	56.6242%
279,017.98	10.5	5.4977%	57.7261%
80,152.34	11.5	1.5793%	18.1621%
40,314.40	12.5	0.7943%	9.9294%
50,485.34	13.5	0.9948%	13.4292%
45,392.18	14.5	0.8944%	12.9688%
28,559.78	15.5	0.5627%	8.7224%
24,114.42	16.5	0.4751%	7.8399%
17,323.06	17.5	0.3413%	5.9733%
15,974.62	19.5	0.3148%	6.1378%
5,075,151.36		100.0000%	771.2017%

AVERAGE SERVICE LIFE (YEARS)		7.71
COST OF REMOVAL	44,378.74	0.0087
SALVAGE	(516,614.08)	(0.1018)
NET SALVAGE	472,235.34	9.3049%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	11.8%

PEOPLES GAS SYSTEM, INC.  
 DEPRECIATION STUDY  
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
 ACCOUNT# 39202 AUTOS & TRUCKS 3/4 TO 1TON

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
79,774.74	5.5	55.1101%	303.1054%
50,730.53	6.5	35.0457%	227.7972%
<u>14,250.00</u>	7.5	<u>9.8442%</u>	<u>73.8315%</u>
144,755.27		100.0000%	604.7341%
AVERAGE SERVICE LIFE (YEARS)			6.05
COST OF REMOVAL		1,330.78	0.0092
SALVAGE		(17,800.00)	(0.1230)
NET SALVAGE		16,469.22	11.3773%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL	14.7%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39203 AIRPLANES

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
<u>3,923,281.01</u>	0.5	<u>100.0000%</u>	<u>50.0000%</u>
3,923,281.01		100.0000%	50.0000%
AVERAGE SERVICE LIFE (YEARS)			0.50
COST OF REMOVAL			-
SALVAGE		(4,170,000.00)	(1.0629)
NET SALVAGE		4,170,000.00	106.2886%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL	-12.6%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39204 OTHER TRANSPORTATION EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
3,066.14	7.5	11.8881%	89.1608%
2,500.00	11.5	9.6931%	111.4701%
899.18	12.5	3.4863%	43.5790%
5,161.65	14.5	20.0129%	290.1864%
2,726.91	15.5	10.5728%	163.8789%
2,528.21	17.5	9.8024%	171.5425%
1,302.29	19.5	5.0493%	98.4607%
2,920.38	25.5	11.3230%	288.7354%
1,967.47	27.5	7.6283%	209.7787%
1,664.00	30.5	6.4517%	196.7767%
1,055.44	34.5	4.0922%	141.1800%
25,791.67		100.0000%	1804.7492%
AVERAGE SERVICE LIFE (YEARS)			18.05
COST OF REMOVAL		413.27	0.0160
SALVAGE		(6,250.00)	(0.2423)
NET SALVAGE		5,836.73	22.6303%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		4.3%



PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39205 TRUCKS OVER 1 TON

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
1,261.98	4.5	0.2663%	1.1982%
14,735.33	6.5	3.1089%	20.2080%
65,243.59	7.5	13.7654%	103.2404%
73,328.91	8.5	15.4713%	131.5058%
118,830.43	9.5	25.0714%	238.1781%
14,478.98	10.5	3.0548%	32.0758%
74,265.88	12.5	15.6690%	195.8619%
28,957.49	13.5	6.1096%	82.4794%
37,554.58	14.5	7.9234%	114.8898%
22,772.10	15.5	4.8046%	74.4707%
16,870.83	22.5	3.5595%	80.0884%
5,668.30	29.5	1.1959%	35.2797%
473,968.40		100.0000%	1109.4762%
AVERAGE SERVICE LIFE (YEARS)			11.09
COST OF REMOVAL		1,149.92	0.0024
SALVAGE		(36,121.50)	(0.0762)
NET SALVAGE		34,971.58	7.3785%
COMPUTED DEPRECIATION RATE		(100-NET SALVAGE)/ASL	8.3%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39300 STORES EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
7,071.05	15.5	41.7208%	646.6717%
3,946.04	24.5	23.2825%	570.4214%
538.90	27.5	3.1796%	87.4398%
125.06	40.5	0.7379%	29.8842%
<u>5,267.47</u>	41.5	<u>31.0792%</u>	<u>1289.7882%</u>
16,948.52		100.0000%	2624.2052%

AVERAGE SERVICE LIFE (YEARS)	26.24
COST OF REMOVAL SALVAGE	-
NET SALVAGE	0.0000%
COMPUTED DEPRECIATION RATE	3.8%

(100-NET SALVAGE)/ASL

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR FY ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39400 TOOLS, SHOP & GARAGE EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
612.85	3.5	0.1365%	0.4777%
3,382.21	4.5	0.7533%	3.3899%
2,282.66	5.5	0.5084%	2.7962%
24,530.24	6.5	5.4635%	35.5127%
8,764.54	7.5	1.9521%	14.6406%
13,070.71	8.5	2.9112%	24.7450%
25,946.34	9.5	5.7789%	54.8995%
26,846.29	10.5	5.9793%	62.7830%
5,269.38	11.5	1.1736%	13.4967%
90,142.07	12.5	20.0769%	250.9611%
25,432.42	13.5	5.6644%	76.4699%
12,139.48	14.5	2.7038%	39.2046%
30,005.19	15.5	6.6829%	103.5850%
21,310.85	16.5	4.7465%	78.3165%
35,450.88	17.5	7.8958%	138.1764%
21,280.13	18.5	4.7396%	87.6829%
18,105.55	19.5	4.0326%	78.6349%
2,205.55	20.5	0.4912%	10.0702%
5,398.40	21.5	1.2024%	25.8507%
11,364.41	22.5	2.5311%	56.9506%
4,836.13	23.5	1.0771%	25.3125%
4,715.49	24.5	1.0503%	25.7313%
8,771.62	25.5	1.9537%	49.8183%
9,671.30	26.5	2.1540%	57.0820%
10,928.83	27.5	2.4341%	66.9384%
6,870.76	28.5	1.5303%	43.6132%
2,699.39	29.5	0.6012%	17.7360%
3,506.07	30.5	0.7809%	23.8171%
477.51	31.5	0.1064%	3.3501%
191.25	32.5	0.0426%	1.3844%
2,126.97	34.5	0.4737%	16.3437%
3,170.08	35.5	0.7061%	25.0650%
1,284.95	36.5	0.2862%	10.4459%
1,198.72	42.5	0.2670%	11.3469%
642.19	45.5	0.1430%	6.5079%
640.48	46.5	0.1427%	6.6333%
3,712.47	47.5	0.8269%	39.2758%
448,984.36		100.0000%	1589.0459%

AVERAGE SERVICE LIFE (YEARS)		15.89
COST OF REMOVAL	1,155.43	0.0026
SALVAGE	(7,156.62)	(0.0159)

PEOPLES GAS SYSTEM, INC.  
 DEPRECIATION STUDY  
 RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
 ACCOUNT# 39400 TOOLS, SHOP & GARAGE EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
NET SALVAGE		6,001.19	1.3366%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL		6.2%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39600 POWER OPERATED EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
1,169.99	1.5	0.2898%	0.4347%
48,173.89	4.5	11.9315%	53.6917%
87,600.00	5.5	21.6964%	119.3301%
7,299.43	7.5	1.8079%	13.5592%
3,812.42	8.5	0.9442%	8.0261%
15,929.91	9.5	3.9454%	37.4818%
20,630.68	10.5	5.1097%	53.6520%
62,850.35	11.5	15.5665%	179.0147%
29,226.41	12.5	7.2387%	90.4834%
27,765.04	13.5	6.8767%	92.8358%
12,019.41	14.5	2.9769%	43.1653%
33,378.08	15.5	8.2669%	128.1375%
19,780.05	16.5	4.8990%	80.8341%
10,190.31	19.5	2.5239%	49.2159%
13,520.00	23.5	3.3486%	78.6915%
10,407.98	36.5	2.5778%	94.0898%

403,753.95	100.0000%	1122.6434%
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AVERAGE SERVICE LIFE (YEARS)		11.23
COST OF REMOVAL	216.00	0.0005
SALVAGE	(44,400.00)	(0.1100)
NET SALVAGE	44,184.00	10.9433%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	7.9%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39700 COMMUNICATIONS EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
31,962.32	3.5	2.5031%	8.7609%
409,022.67	4.5	32.0326%	144.1466%
369,686.30	5.5	28.9519%	159.2357%
49,559.03	6.5	3.8812%	25.2279%
5,698.83	7.5	0.4463%	3.3473%
13,843.72	8.5	1.0842%	9.2154%
24,591.33	9.5	1.9259%	18.2957%
156,484.99	10.5	12.2551%	128.6786%
31,932.51	11.5	2.5008%	28.7591%
5,964.70	12.5	0.4671%	5.8391%
2,439.01	13.5	0.1910%	2.5786%
43,648.54	14.5	3.4183%	49.5658%
37,954.70	15.5	2.9724%	46.0725%
25,772.83	16.5	2.0184%	33.3035%
30,945.64	17.5	2.4235%	42.4113%
737.57	18.5	0.0578%	1.0686%
30,345.30	19.5	2.3765%	46.3415%
1,226.68	21.5	0.0961%	2.0654%
1,149.24	23.5	0.0900%	2.1151%
973.99	25.5	0.0763%	1.9451%
885.59	26.5	0.0694%	1.8379%
2,070.59	28.5	0.1622%	4.6215%
1,276,896.08		100.0000%	765.4334%

AVERAGE SERVICE LIFE (YEARS)		7.65
COST OF REMOVAL	390.22	0.0003
SALVAGE	(30,524.09)	(0.0239)
NET SALVAGE	30,133.87	2.3599%
COMPUTED DEPRECIATION RATE	(100-NET SALVAGE)/ASL	12.8%

PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY  
RETIREMENTS FOR F/Y ENDING DECEMBER 31, 2001 THRU DECEMBER 31, 2005  
ACCOUNT# 39800 MISCELLANEOUS EQUIPMENT

ORIGINAL COST	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
192.40	28.5	1.1496%	32.7634%
16,343.94	30.5	97.6554%	2978.4897%
<u>200.00</u>	42.5	<u>1.1950%</u>	<u>50.7877%</u>
16,736.34		100.0000%	3062.0409%
AVERAGE SERVICE LIFE (YEARS)			30.62
COST OF REMOVAL SALVAGE			-
NET SALVAGE			0.0000%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL			3.3%

Filing Requirement 6 (g)

**PEOPLES GAS SYSTEM, INC.  
DEPRECIATION STUDY**

**NUMERICAL DATA AND CALCULATIONS**

(6) Detail list of Plant and Reserve Adjustments



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

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
May-01	162	90-HIL	30301	(109.50)	surtax charged for items over \$5,000 - per C. Maghuersan
Jul-01	162	90-HIL	30301	(502.88)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
			<b>30301 Total</b>	(612.38)	
Apr-01	162	01-DAD	37500	(34.17)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	03-PIN	37500	(119.95)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	05-LAK	37500	(4,313.60)	RETAINER FEES PER C. MAGHERSAUN
			<b>37500 Total</b>	(4,467.72)	
Apr-01	162	01-DAD	37600	(14,204.38)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	02-HIL	37600	(827.75)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	02-HIL	37600	(54.00)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	03-PIN	37600	(22.40)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	04-ORA	37600	(2,040.00)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	04-OSC	37600	(182.50)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	06-DUV	37600	(1,750.09)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	06-DUV	37600	(3,270.13)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	09-VOL	37600	(620.49)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	11-SAR	37600	(6,014.00)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	12-PAS	37600	(44.80)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	06-DUV	37600	(830.89)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	11-MAN	37600	(27.16)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	11-SAR	37600	(13.00)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	14-BAY	37600	(51.89)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	14-BAY	37600	(4.98)	surtax charged for items over \$5,000 - per C. Maghuersan
Jul-01	162	01-DAD	37600	(52.00)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Jul-01	162	16-LEE	37600	(298.35)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Sep-01	162	04-ORA	37600	(2,481.00)	Refundable construction deposit closed to plant per P. Houtopoulos
Sep-01	162	04-SEM	37600	(21,647.85)	Refundable construction deposit closed to plant per P. Houtopoulos
			<b>37600 Total</b>	(54,437.66)	
Apr-01	162	01-DAD	37602	(1,215.96)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	02-HIL	37602	(35.10)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	03-PIN	37602	(107.89)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	06-DUV	37602	(4,607.73)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	11-MAN	37602	(21.60)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	11-SAR	37602	(7,947.49)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	13-PAL	37602	(2,608.36)	Retainer Fee adjustments for AP (C. Maghuersaun)
May-01	162	11-SAR	37602	(1.52)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	11-SAR	37602	(53.04)	surtax charged for items over \$5,000 - per C. Maghuersan
Jul-01	162	09-VOL	37602	(2,897.76)	WO was reverse unitized but bug prevented asset from reversing
Sep-01	162	04-ORA	37602	(1,440.00)	Balance of \$1500 const deposit closed to plant per P. Houtopoulos
Sep-01	162	04-ORA	37602	(1,506.00)	Refundable construction deposit closed to plant per P. Houtopoulos
			<b>37602 Total</b>	(22,442.45)	
May-01	162	03-PIN	37800	(36.25)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	11-SAR	37800	(51.65)	credit for taxes accrued for over \$5,000 per C. Magherusan
			<b>37800 Total</b>	(87.90)	
Apr-01	162	02-HIL	37900	(15.83)	Retainer Fee adjustments for AP (C. Maghuersaun)
May-01	162	02-HIL	37900	(123.91)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	11-MAN	37900	(40.35)	credit for taxes accrued for over \$5,000 per C. Magherusan
			<b>37900 Total</b>	(180.09)	
May-01	162	06-DUV	38000	(28.50)	credit for taxes accrued for over \$5,000 per C. Magherusan
Jul-01	162	02-HIL	38000	268.44	Reversing prev adj - Did incorrect adj-268.44 shb done on 010670000604
Jul-01	162	02-HIL	38000	(290.04)	Taxes accrued on invoices over \$5,000 per C. Magherusan

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

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Aug-01	162	02-HIL	38000	(17,000.00)	Did prev journal as a debit of \$8,500, reversing & crediting.
Aug-01	162	02-HIL	38000	(2,996.00)	In error, prsntd as Cnst Dep-s/h/b CIAC per K. O'halloran (see memo)
Sep-01	162	03-PIN	38000	(4,406.66)	INV CHRGD TO INCORR ACC. TRSFG to Corr AFE (010375003301500).
			<b>38000 Total</b>	<b>(24,452.76)</b>	
Apr-01	162	03-PIN	38002	(78.46)	RETAINER FEES PER C. MAGHERSAUN
Apr-01	162	07-DAD	38002	(155.40)	Retainer Fee adjustments for AP (C. Maghuersaun
Jul-01	162	01-DAD	38002	(41.60)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Jul-01	162	02-HIL	38002	(153.27)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Jul-01	162	04-ORA	38002	(4.45)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Jul-01	162	06-DUV	38002	(178.96)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Jul-01	162	06-DUV	38002	(268.44)	Taxes accrued on invoices over \$5,000 per C. Maghuersan
Jul-01	162	11-SAR	38002	(78.75)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Sep-01	162	15-MAR	38002	(2,968.51)	INV CHRGD TO INCORR ACC. TRSFG to Corr AFE (011575003004500)
			<b>38002 Total</b>	<b>(3,927.84)</b>	
Apr-01	162	90-HIL	38100	(5,081.23)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	14-BAY	38100	(140.64)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	14-BAY	38100	(16.50)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	90-HIL	38100	(5,489.82)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	90-HIL	38100	(266.25)	surtax charged for items over \$5,000 - per C. Maghuersan
			<b>38100 Total</b>	<b>(10,994.44)</b>	
Apr-01	162	02-HIL	38200	(33.47)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	01-DAD	38200	(14.22)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	02-HIL	38200	(41.51)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	03-PIN	38200	(32.47)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	06-DUV	38200	(13.69)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	06-DUV	38200	(4.95)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	11-SAR	38200	(61.86)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	11-SAR	38200	(33.65)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	14-BAY	38200	(4.30)	surtax charged for items over \$5,000 - per C. Maghuersan
Jul-01	162	02-HIL	38200	(19.68)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
			<b>38200 Total</b>	<b>(259.80)</b>	
Apr-01	162	01-DAD	38300	(32.44)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	02-HIL	38300	(60.00)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
Apr-01	162	06-DUV	38300	(2.21)	Retainer Fee adjustments for AP (C. Maghuersaun)
May-01	162	01-DAD	38300	(15.41)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	01-DAD	38300	(0.85)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	02-HIL	38300	(11.55)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	04-ORA	38300	(9.48)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	06-DUV	38300	(21.14)	credit for taxes accrued for over \$5,000 per C. Maghuersan
May-01	162	06-DUV	38300	(12.97)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	11-SAR	38300	(58.40)	surtax charged for items over \$5,000 - per C. Maghuersan
			<b>38300 Total</b>	<b>(224.45)</b>	
Jan-01	162	05-LAK	38400	12.00	ENTER 2000 QNTY
Jan-01	162	05-LAK	38400	(12.00)	ENTER 2000 QTY
Jan-01	162	06-DUV	38400	24.00	ENTER 2000 QNTY
Jan-01	162	06-DUV	38400	(24.00)	ENTER 2000 QTY
			<b>38400 Total</b>	<b>-</b>	
May-01	162	06-DUV	38500	(52.24)	surtax charged for items over \$5,000 - per C. Maghuersan
			<b>38500 Total</b>	<b>(52.24)</b>	
Apr-01	162	01-DAD	38700	(1.35)	Retainer Fee adjustments for AP (C. Maghuersaun)

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

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Apr-01	162	90-HIL	38700	(100.26)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	90-ORA	38700	(1.17)	credit for taxes accrued for over \$5,000 per C. Magherusan
			<b>38700 Total</b>	(102.78)	
Apr-01	162	06-DUV	39101	(73.75)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	90-HIL	39101	(113.78)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	03-PIN	39101	(37.68)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	04-ORA	39101	(154.65)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	04-ORA	39101	(4.99)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	16-LEE	39101	(2.49)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	90-HIL	39101	(1,111.93)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	90-HIL	39101	(606.29)	surtax charged for items over \$5,000 - per C. Maghuersan
Jul-01	162	15-MAR	39101	(12,170.71)	WO was reverse unitized but bug prevented asset from reversing
Jul-01	162	90-HIL	39101	(991.24)	Credit for taxes accrued for over \$5,000 per C. Maghuersan
Jul-01	162	90-HIL	39101	(0.01)	Manual Fix b/c of reverse unitization
Jul-01	162	90-HIL	39101	(23,299.50)	WO was reverse unitized but bug prevented asset from reversing
			<b>39101 Total</b>	(38,567.02)	
May-01	162	06-DUV	39201	(1.05)	surtax charged for items over \$5,000 - per C. Maghuersan
Jul-01	162	04-ORA	39201	(21,848.34)	WO was reverse unitized but did not catch the asset because of bug
Jul-01	162	06-DUV	39201	(41,486.24)	WO was reverse unitized but bug prevented asset from reversing
			<b>39201 Total</b>	(63,335.63)	
Jul-01	162	16-LEE	39205	(2,077.57)	Tax acc on invoices over \$5,000 per C M
			<b>39205 Total</b>	(2,077.57)	
Apr-01	162	90-BRO	39400	(2,217.56)	Retainer Fee adjustments for AP (C. Maghuersaun)
May-01	162	02-HIL	39400	(51.55)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	03-PIN	39400	(22.00)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	11-SAR	39400	(38.50)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	14-BAY	39400	(4.24)	credit for taxes accrued for over \$5,000 per C. Magherusan
May-01	162	90-DUV	39400	(110.84)	credit for taxes accrued for over \$5,000 per C. Magherusan
			<b>39400 Total</b>	(2,444.69)	
Apr-01	162	90-HIL	39500	(80.67)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	90-HIL	39500	(82.59)	credit for taxes accrued for over \$5,000 per C. Magherusan
			<b>39500 Total</b>	(163.26)	
May-01	162	01-DAD	39600	(125.28)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	03-PIN	39600	(4.95)	surtax charged for items over \$5,000 - per C. Maghuersan
May-01	162	07-DAD	39600	(8.43)	surtax charged for items over \$5,000 - per C. Maghuersan
			<b>39600 Total</b>	(138.66)	
Apr-01	162	01-BRO	39700	(19.64)	Retainer Fee adjustments for AP (C. Maghuersaun)
Apr-01	162	90-HIL	39700	(243.52)	Taxes accrued over \$5,000 adjustments for AP (C. Maghuersaun)
May-01	162	09-VOL	39700	(23.10)	credit for taxes accrued for over \$5,000 per C. Magherusan
			<b>39700 Total</b>	(286.26)	
			<b>Grand Total</b>	(229,255.60)	

**Adjustments to Plant In Service  
Peoples Gas System, Inc.  
01/01/02 Thru 12/31/02**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Jun-02	162	90-HIL	30301	(756.00)	Over accrual of taxes per C. Magherusan
Jun-02	162	90-HIL	30301	(243.73)	To correct je 162 from Jul 2000
Jun-02	162	90-HIL	30301	10.07	To correct je 162 from jul 2000
Jul-02	162	90-HIL	30301	(668.25)	1997 over accrual of taxes per C. Magherusaun
			<b>30301 Total</b>	<b>(1,657.91)</b>	
Jun-02	162	16-LEE	37500	22.80	Under accrual of taxes per C. Magherusan
Jul-02	162	09-VOL	37500	(239.08)	1997 over accrual of taxes per C. Magherusaun
			<b>37500 Total</b>	<b>(216.28)</b>	
Jul-02	162	01-DAD	37600	(104.87)	1997 over accrual of taxes per C. Magherusaun
Nov-02	162	04-ORA	37600	(10,898.60)	Construction deposit closed to plant in service.
Nov-02	162	04-ORA	37600	4,391.08	Trsf excell deposit to income account, leaving \$1 to keep track of asset.
			<b>37600 Total</b>	<b>(6,612.39)</b>	
Mar-02	162	09-VOL	37602	617.00	Refundable deposit applied to AFE in error. Trsf to 25201 in March 2002.
Jun-02	162	02-HIL	37602	(14.60)	Over accrual of taxes per C. Magherusan
Jun-02	162	13-PAL	37602	(86.52)	Over accrual of taxes per C. Magherusan
Jul-02	162	09-VOL	37602	(81.98)	1997 over accrual of taxes per C. Magherusaun
Jul-02	162	14-BAY	37602	2,676.81	will adj asset for afe 011470104101
Aug-02	162	03-PIN	37602	(25.63)	Informed B. Bowen that meals could not be capitalized to job.
Sep-02	162	04-ORA	37602	1,403.00	CORRECTION OF ADJUSTMENT THAT SHOULD HAVE ONLY ADJ QTY.
Sep-02	162	04-ORA	37602	(1,403.00)	ASSETS FOR THIS AFE.
Nov-02	162	04-ORA	37602	929.21	Trsf excess deposit to income acct, leaving \$1 to keep track of asset.
Nov-02	162	04-ORA	37602	(2,025.12)	Various construction deposits closed to plant in service.
Nov-02	162	14-BAY	37602	(3,235.67)	Various construction deposits closed to plant in service.
Nov-02	162	14-BAY	37602	(2,342.70)	Various deposits closed to plant in service
Nov-02	162	14-BAY	37602	(1,332.15)	Various deposits closed to plant in service.
Nov-02	162	15-MAR	37602	(1,980.00)	Close construction deposit to plant in service.
Nov-02	162	15-MAR	37602	(1,837.00)	Various construction deposits closed to plant in service.
			<b>37602 Total</b>	<b>(8,738.35)</b>	
Jun-02	162	11-SAR	37800	(3.44)	Over accrual of taxes per C. Magherusan
			<b>37800 Total</b>	<b>(3.44)</b>	
Jun-02	162	03-PIN	37900	(273.00)	Over accrual of taxes per C. Magherusan
			<b>37900 Total</b>	<b>(273.00)</b>	
Jul-02	162	14-BAY	38000	(2,676.81)	will adj asset for afe 011470104101
Oct-02	162	16-LEE	38000	(25,762.00)	Trsf cost chrgd for internal piping to Partners-TP reimbursed by Cap Farrat
Oct-02	162	16-LEE	38000	(72,000.00)	Trsf cost chrgd for internal piping to Partners-TP reimbursed by Cap Farrat
Nov-02	162	16-LEE	38000	(200.00)	Ad'l Trsf cost chrgd f/internal piping to Partners-TPreimbursed Cap Farrat
Nov-02	162	16-LEE	38000	800.00	CORRECTION OF 2001 SERVICE LINE INFO PER M SABLICH.
Nov-02	162	16-LEE	38000	(800.00)	ACCIDENTALLY INC AMT BY \$800 WHEN MEANT TO INC QTY BY 800.
			<b>38000 Total</b>	<b>(100,638.81)</b>	
Mar-02	162	02-HIL	38002	(871.40)	jrl 162 Feb00 done in error no aid to const paid cust met load requirement
Mar-02	162	04-ORA	38002	(250.00)	APPLIED TO 252-01 IN ERROR SHB BLANKET PER PETE
Mar-02	162	04-ORA	38002	(250.00)	KODSI-APPLIED TO 25201 IN ERROR SHB BLANKET PER PETE
Mar-02	162	04-ORA	38002	441.93	PARTIAL REFUND OF 6/99 PMT REFUNDED OUT OF 25201 IN ERROR
Mar-02	162	09-VOL	38002	(788.00)	correction done in 2/00 for \$394 credited instead of debited
Jul-02	162	08-POL	38002	5,364.00	Crctng prev adj,s/h/b dbit to binkt acct pmt s/h/b Refundable in acct 25201
Jul-02	162	08-POL	38002	8,998.00	Crctng prev adj,s/h/b debit to binkt, pmt was for refundable const dep
Jul-02	162	08-POL	38002	(7,181.00)	Pmt should have been Refundable Const Deposit per Jennifer Lowers
Jul-02	162	09-VOL	38002	(45.00)	1997 over accrual of taxes per C. Magherusaun
Jul-02	162	11-SAR	38002	(24.00)	1997 over accrual of taxes per C. Magherusaun
Jul-02	162	13-PAL	38002	(1,855.04)	removed tank @ backfill-shb chrgd to services general per T. Montesano
			<b>38002 Total</b>	<b>3,539.49</b>	

**Adjustments to Plant In Service  
Peoples Gas System, Inc.  
01/01/02 Thru 12/31/02**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Jun-02	162	90-HIL	38100	(1,100.53)	Over accrual of taxes per C. Magherusan
			<b>38100 Total</b>	(1,100.53)	
Jun-02	162	01-DAD	38200	(12.25)	Over accrual of taxes per C. Magherusan
Jun-02	162	02-HIL	38200	(24.88)	Over accrual of taxes per C. Magherusan
Jun-02	162	06-DUV	38200	(50.00)	Over accrual of taxes per C. Magherusan
Jun-02	162	11-SAR	38200	(10.80)	Over accrual of taxes per C. Magherusan
Jun-02	162	14-BAY	38200	(2.76)	Over accrual of taxes per C. Magherusan
			<b>38200 Total</b>	(100.69)	
Jun-02	162	14-BAY	38400	(25.00)	Over accrual of taxes per C. Magherusan
			<b>38400 Total</b>	(25.00)	
Jun-02	162	06-DUV	38500	(26.58)	Over accrual of taxes per C. Magherusan
			<b>38500 Total</b>	(26.58)	
Jun-02	162	11-SAR	38700	(5.20)	Over accrual of taxes per C. Magherusan
			<b>38700 Total</b>	(5.20)	
Jul-02	162	90-HIL	39101	(1,323.00)	1997 over accrual of taxes per C. Magherusaun
			<b>39101 Total</b>	(1,323.00)	
Jun-02	162	02-HIL	39201	(14.20)	Over accrual of taxes per C. Magherusan
Jul-02	162	01-DAD	39201	(4.49)	1997 over accrual of taxes per C. Magherusaun
Aug-02	162	02-HIL	39201	(419.12)	Manual JE 913 done in FRS - refund from Weisman audit
Sep-02	162	05-LAK	39201	422.80	Added hitch after afe closed
			<b>39201 Total</b>	(15.01)	
Jun-02	162	01-DAD	39205	(26.00)	Over accrual of taxes per C. Magherusan
			<b>39205 Total</b>	(26.00)	
Feb-02	162	06-DUV	39600	(2,768.65)	Taxes accrued in error per C. Magherusan
			<b>39600 Total</b>	(2,768.65)	
			<b>Grand Total</b>	<b>(119,991.35)</b>	

**Adjustments to Plant In Service  
Peoples Gas System, Inc.  
01/01/03 Thru 12/31/03**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Feb-03	162	04-SEM	37600	0.45	Closed .45 to much deposit to PIS.
Feb-03	162	09-VOL	37600	(9,700.00)	CLOSE DEPOSIT TO PLANT IN SERVICE PER JERRY CUNNINGHAM
May-03	162	06-DUV	37600	(5,200.00)	Customer Pymnt made after unitization
May-03	162	06-DUV	37600	(5,200.00)	To credit payment to AFE-Closed before payment received.
Jul-03	162	06-DUV	37600	5,200.00	To reverse adj in May done not requiring a JE-Also did one requiring JE, but didn't reverse 1st adj.
Oct-03	162	04-ORA	37600	(5,071.00)	Close to Plant in Service per P. Houtopoulos.
Dec-03	162	02-HIL	37600	5,278.62	Per PSC findings during audit of Chesapeake (CFG)
			<b>37600 Total</b>	<b>(14,691.93)</b>	
Jan-03	162	02-HIL	37602	(5,244.96)	Close refundable const dep to PIS per K. Ohalloran
Jan-03	162	02-HIL	37602	(416.35)	Cls rfndbl dep to PIS per K. Ohalloran(dep is \$424, apply remaining amt to 010200048801000)
Jan-03	162	03-PIN	37602	(1,203.00)	Close refundable construction to PIS per K. Ohalloran
Jan-03	162	11-MAN	37602	(26,109.00)	Close refundable construction to PIS per K. Ohalloran
Jan-03	162	11-SAR	37602	(1,300.00)	Close refundable construction to PIS per K. Ohalloran
Jan-03	162	11-SAR	37602	(1,300.00)	Close refundable construction to PIS per K. Ohalloran (Bachman Deposit)
Jan-03	162	14-BAY	37602	(2,497.39)	Commodore,Hearn,Dusseault,Clardy,Stoutemire & Ciyatt)
Jul-03	162	02-HIL	37602	208.00	Per K. O'Halloran, decision made to do partial refund to customer after deposit was closed to PIS
Dec-03	162	02-HIL	37602	3,982.11	Per PSC findings during audit of Chesapeake (CFG)
			<b>37602 Total</b>	<b>(33,880.59)</b>	
Dec-03	162	02-HIL	37900	7,931.46	Per PSC findings during audit of Chesapeake (CFG)
			<b>37900 Total</b>	<b>7,931.46</b>	
Feb-03	162	04-ORA	38000	(6,002.00)	CLOSE DEPOSIT TO PIS/SHB AID TO CONSTRUCTION
May-03	162	10-HIG	38000	(306.00)	Pymnt for Allen Hopson applied to jobbing acct in error
Nov-03	162	08-POL	38000	(300.00)	Check issued from 2002 AFE, applying canc check to 2002 asset rather than 2003 asset
Nov-03	162	08-POL	38000	(31.70)	Overheads from cancelled check shld apply to 2002 asset, not 2003
			<b>38000 Total</b>	<b>(6,639.70)</b>	
Jan-03	162	02-HIL	38002	(1,747.95)	CREDIT APPLIED TO 25201-SHB SERVICE LINE PER K. OHALLORAN
Jan-03	162	02-HIL	38002	1,742.80	Durrance corct done incorrect-shb dbt of 871.4, will correct w/dbt of 1,742.80
Jan-03	162	03-PIN	38002	(2,640.00)	CREDIT APPLIED TO 25201-SHB APPLIED TO SERV LINE, NON REFUNDABLE PER K O
Jan-03	162	03-PIN	38002	(3,000.00)	CREDIT APPLIED TO 25201-SHB TO SERVICE LINE, NON REFUNDABLE PER K. OHALLORAN
Jan-03	162	09-VOL	38002	1,576.00	Je of \$394 shb dbt, not cr, crctng Je of \$788 shb dbt,not cr-Now dbtng \$1,576 to correct acc 25201
Jan-03	162	11-SAR	38002	(1,281.00)	CREDIT APPLIED TO 25201-SHB SERVICE LINE, NON REFUNDABLE PER K. OHALLORAN
Feb-03	162	04-ORA	38002	1,305.01	DEP APPLIED TO BLANKET, S/H/B TO 25201 PER CONTRACT & P.HOUTOPOULOS
Feb-03	162	04-ORA	38002	1,506.00	Dep apld to srv line, then closed to plant crediting AFE out of 25201 acct-trsfng to corr 25201-dwh
Dec-03	162	02-HIL	38002	1,860.19	Per PSC findings during audit of Chesapeake (CFG)
			<b>38002 Total</b>	<b>(678.95)</b>	
Dec-03	162	90-HIL	38100	1,038.32	Per PSC findings during audit of Chesapeake (CFG)
			<b>38100 Total</b>	<b>1,038.32</b>	
Dec-03	162	02-HIL	38200	149.94	Per PSC findings during audit of Chesapeake (CFG)
			<b>38200 Total</b>	<b>149.94</b>	
Dec-03	162	02-HIL	38300	640.44	Per PSC findings during audit of Chesapeake (CFG)
			<b>38300 Total</b>	<b>640.44</b>	
Dec-03	162	15-MAR	38700	(51.80)	Elevon true-up of capital - corr from Aug 03 from Caryn Magherusan
			<b>38700 Total</b>	<b>(51.80)</b>	
Dec-03	162	01-DAD	39400	(298.51)	Elevon true-up of capital - corr from Aug 03 from Caryn Magherusan
			<b>39400 Total</b>	<b>(298.51)</b>	
			<b>Grand Total</b>	<b>(46,481.32)</b>	

**Adjustments to Plant In Service  
Peoples Gas System, Inc.  
01/01/04 Thru 12/31/04**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Mar-04	162	04-ORA	37600	(6,678.00)	Close deposit to PIS per P. Houtopoulos, no refund due to customer
Dec-04	162	04-ORA	37600	(13,409.73)	Apply refundable const deposit - no refund due per P. Houtopoulos
			<b>37600 Total</b>	<b>(20,087.73)</b>	
Jan-04	162	13-PAL	37602	(1,705.00)	Cust deposit applied to asset - customer never connected service.
Mar-04	162	04-ORA	37602	(4,348.47)	Close deposit to PIS per P. Houtopoulos, no refund due to customer
Jun-04	162	06-DUV	37602	(6,500.00)	Ref frm St f Florida, work order already closed (FRS entry incld on JE512)
Dec-04	162	04-ORA	37602	(4,069.89)	Close refundable construction deposit to PIS per P. Houtopoulos
Dec-04	162	04-ORA	37602	(250.00)	Close dep to PIS - FRS JE 847
Dec-04	162	07-DAD	37602	(3,512.00)	No refund due on customers refundable const dep per A. Quant
			<b>37602 Total</b>	<b>(20,385.36)</b>	
Dec-03	162	02-HIL	37900	7,931.46	Correction to entry
			<b>37900 Total</b>	<b>7,931.46</b>	
Sep-04	162	04-ORA	38000	(694.76)	Apply deposit to PIS per Pete Houtopoulos - no refund required.
			<b>38000 Total</b>	<b>(694.76)</b>	
Apr-04	162	04-ORA	38002	(727.59)	Apply deposit to PIS per Pete Houtopoulos - no refund required.
Apr-04	162	08-POL	38002	3,484.19	Dep appld to 2" blanket acct. Shb appld to 252-01 for AFE 010870303007
Sep-04	162	04-ORA	38002	441.93	Ref gvn in 11/00 chrgd to 25201 /shb chrgd here where dep appld in 1999.
Dec-04	162	04-ORA	38002	(3,000.00)	City of Orlando refunded retainer on file for service line permits from 1997
Dec-04	162	11-SAR	38002	(1,439.81)	Close refundable const deposit to plant per D. Shanahan
Dec-04	162	11-SAR	38002	(2,908.00)	No refund due on customers refundable const dep per A. Quant
			<b>38002 Total</b>	<b>(4,149.28)</b>	
Dec-03	162	02-HIL	38100	1,038.00	Correction to entry
			<b>38100 Total</b>	<b>1,038.00</b>	
Dec-03	162	02-HIL	38200	150.00	Correction to entry
			<b>38200 Total</b>	<b>150.00</b>	
Dec-03	162	02-HIL	38400	640.00	Correction to entry
			<b>38400 Total</b>	<b>640.00</b>	
Jan-04	162	90-HIL	39101	(1,596.44)	Received credit from vendor thru TECO bill
Jan-04	162	90-HIL	39101	(1,596.44)	Received credits from vendor thru TECO bill
Jan-04	162	90-HIL	39101	(116.55)	credit from invoice 056065 thru TECO bill
			<b>39101 Total</b>	<b>(3,309.43)</b>	
Apr-04	162	07-DAD	39400	67.83	Tax accrual correction per C. Magherusan
			<b>39400 Total</b>	<b>67.83</b>	
			<b>Grand Total</b>	<b>(38,799.27)</b>	

**Adjustments to Plant In Service  
Peoples Gas System, Inc.  
1/1/2005 Thru 12/21/05**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Apr-05	162	04-SEM	37600	(2,140.00)	Close to Plant in Service per Pete Houtopoulos.
			<b>37600 Total</b>	(2,140.00)	
Feb-05	162	04-ORA	37602	(6,800.00)	Close deposit to PIS per P. Houtopoulos
Feb-05	162	04-ORA	37602	(799.41)	Close to PIS per P. Houtopoulos. No more refund due to customer.
Feb-05	162	13-PAL	37602	(802.00)	Close dep to PIS per Tulio Montesano
Apr-05	162	04-ORA	37602	(1,293.13)	Close to Plant in service per Pete Houtopoulos.
Apr-05	162	11-SAR	37602	18,800.00	Correcting 2/2004 entry done incorrectly.
Apr-05	162	16-LEE	37602	(9,998.50)	Retainer fee to PGS due to Earthworks not out of business.
May-05	162	04-ORA	37602	(593.12)	Close deposit to PIS per Pete Houtopoulos
			<b>37602 Total</b>	(1,486.16)	
Jul-05	162	08-POL	38000	4,286.46	\$Trs frm 05 asst b/c no 'age in 05,\$due 2 inv cmng in aftr yr-end J. Lowers
Jul-05	162	08-POL	38000	(4,286.46)	Trs chrgs to 04 asset where 'age is-asset has no qnty,\$ b/c inv in aftr ye
Oct-05	162	02-HIL	38000	(4,110.26)	Pymnt applied to asset id 92081 in error-moving to here per C Thomas
Oct-05	162	02-HIL	38000	4,110.26	Pymnt clctd late frm cust-apply to asset id 85652, 02 srv line-C Thomas
			<b>38000 Total</b>	-	
Apr-05	162	11-SAR	38002	(18,800.00)	Correcting 2/2004 entry done incorrectly.
			<b>38002 Total</b>	(18,800.00)	
Feb-05	162	04-ORA	38200	(6.60)	Tax was accrued on amt over \$5,000 in error per C. Magherusan
			<b>38200 Total</b>	(6.60)	
			<b>Grand Total</b>	<b>(22,432.76)</b>	



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

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Dec-01	162	01-DAD	37400	(10,715.58)	Make reserve whole- book loss on land.
			<b>37400 Total</b>	(10,715.58)	
Jul-01	162	01-DAD	37500	(494.94)	Correction related to dispensing station transferred from co 2 to co1.
			<b>37500 Total</b>	(494.94)	
Mar-01	162	90-HIL	39500	(13,000.00)	To book \$13,000 salvage on provers sold for credit towards services.
			<b>39500 Total</b>	(13,000.00)	
			<b>Grand Total</b>	<b>(23,715.58)</b>	

**Adjustments to Depreciation Reserve  
Peoples Gas System, Inc.  
01/01/02 Thru 12/31/02**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
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NONE

**Adjustments to Depreciation Reserve  
Peoples Gas System, Inc.  
01/01/03 Thru 12/31/03**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Dec-03	162	02-HIL	37600	(5,278.62)	Per PSC findings during audit of Chesapeake (CFG)
			<b>37600 Total</b>	<b>(5,278.62)</b>	
Dec-03	162	02-HIL	37602	(3,982.11)	Per PSC findings during audit of Chesapeake (CFG)
			<b>37602 Total</b>	<b>(3,982.11)</b>	
Dec-03	162	02-HIL	37900	(7,931.46)	Per PSC findings during audit of Chesapeake (CFG)
			<b>37900 Total</b>	<b>(7,931.46)</b>	
Dec-03	162	02-HIL	38002	(1,860.19)	Per PSC findings during audit of Chesapeake (CFG)
			<b>38002 Total</b>	<b>(1,860.19)</b>	
Dec-03	162	02-HIL	38100	(1,038.32)	Per PSC findings during audit of Chesapeake (CFG)
			<b>38100 Total</b>	<b>(1,038.32)</b>	
Dec-03	162	02-HIL	38200	(149.94)	Per PSC findings during audit of Chesapeake (CFG)
			<b>38200 Total</b>	<b>(149.94)</b>	
Dec-03	162	02-HIL	38300	(640.44)	Per PSC findings during audit of Chesapeake (CFG)
			<b>38300 Total</b>	<b>(640.44)</b>	
			<b>Grand Total</b>	<b>(20,881.08)</b>	

**Adjustments to Depreciation Reserve  
Peoples Gas System, Inc.  
01/01/04 Thru 12/31/04**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Dec-03		02-HIL	37600	(5,278.62)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>37600 Total</b>		
Dec-03		02-HIL	37602	(3,982.11)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>37602 Total</b>		
Dec-03		02-HIL	37900	(7,931.46)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>37900 Total</b>		
Dec-03		02-HIL	38002	(1,860.19)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>38002 Total</b>		
Dec-03		02-HIL	38100	(1,038.32)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>38100 Total</b>		
Dec-03		02-HIL	38200	(149.94)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>38200 Total</b>		
Dec-03		02-HIL	38300	(640.44)	Correction to entry. Adj reversed thru trsf in prior year - rebooking.
			<b>38300 Total</b>		
			<b>Grand Total</b>	<b>(20,881.08)</b>	

**Adjustments to Depreciation Reserve  
Peoples Gas System, Inc.  
01/01/05 Thru 12/31/05**

JE DATE	JE #	DIVISION	PLANT ACCT	AMOUNT	DESCRIPTION
Sep-05	162	02-HIL	39201	5,899.76	To correct manual adj FRM May thru IntelliPlant. May entries rvrsd in Sep
			<b>39201 Total</b>	5,899.76	
Nov-05	162	04-ORA	37400	(1,008.18)	To replenish reserve and book loss.
			<b>37400 Total</b>	(1,008.18)	
			<b>Grand Total</b>	4,891.58	