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March 29, 1996

IN REPLY REFER TO:

ORIGINAL
FILE COPY

Ansley Watson, Jr.
P. O. Box 1531
Tampa, Florida 33601

VIA FEDERAL EXPRESS

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

960404-GU

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

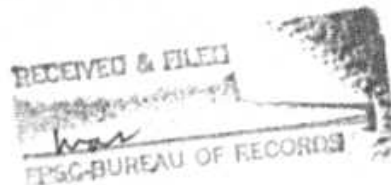
Dear Ms. Bayo:

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

- ① Original and 15 copies of the captioned application;
- ② Fifteen copies of the information required by paragraphs (6)(a) through (6)(f) and (6)(h) of Rule 25-7.045;
- ③ Three copies of the information required by paragraph (6)(g) of Rule 25-7.045 and
4. A computer diskette containing the captioned application in WordPerfect 5.1 format.

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

Thank you for your usual assistance.



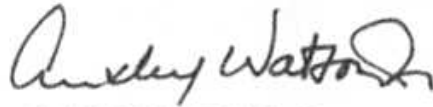
①
DOCUMENT NUMBER-DATE
03735 APR-1 86
FPSC-RECORDS/REPORTING

②
DOCUMENT NUMBER-DATE
03736 APR-1 86
FPSC-RECORDS/REPORTING

DOCUMENT NUMBER-DATE
③
03737 APR-1 86
FPSC-RECORDS/REPORTING

Blanca S. Bayo, Director
March 29, 1996
Page 2

Sincerely,

A handwritten signature in cursive script that reads "Ansley Watson, Jr." The signature is written in dark ink and is positioned above the printed name.

ANSLEY WATSON, JR.

AWjr/a
Enclosures

cc: Mr. Francis J. Sivard



DEPRECIATION STUDY FOR FISCAL YEARS 1991 THROUGH 1995

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

DOCUMENT NUMBER-DATE

03737 APR-1 1995

FPSC-RECORDS/REPORTING

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

- (1) PLANT AND RESERVE ACTIVITY FOR FISCAL YEARS 1991 THROUGH 1995
- (2) PLANT AGING AS OF SEPTEMBER 30, 1995 AND CALCULATIONS
- (3) RECONCILIATION OF PLANT AND RETIREMENT DATA TO STUDY
- (4) AGEING OF RETIREMENTS BY FISCAL YEAR
- (5) RETIREMENTS AGEING FIVE YEAR BAND AND CALCULATIONS
- (6) DETAIL LIST OF PLANT AND RESERVE ADJUSTMENTS
- (7) ADJUSTMENTS TO REMOVAL COST

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(1) PLANT AND RESERVE ACTIVITY FOR FISCAL YEARS 1991 THROUGH 1995

PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
30100	ORGANIZATION	11,636.32	0.00	0.00	0.00	0.00	11,636.32
30200	FRANCHISES AND CONSENTS	291,325.20	0.00	0.00	0.00	0.00	291,325.20
** Subtotal **		402,961.52	0.00	0.00	0.00	0.00	402,961.52
37400	LAND	1,409,135.43	0.00	-80,599.25	0.00	-98,756.00	1,221,789.18
37402	LAND RIGHTS	691,638.57	12,084.98	0.00	0.00	0.00	703,723.25
37500	STRUCTURES AND IMPROVE ENTS	9,894,414.36	238,188.13	-17,731.29	0.00	0.00	10,114,781.20
37600	MAINS-OTHER THAN PLASTIC	100,446,473.54	12,904,957.81	-1,343,868.29	-30,514.32	-86,221.00	111,890,825.83
37602	MAINS-PLASTIC	40,944,315.23	4,410,684.82	-226,051.53	44,851.98	-57,451.36	45,116,329.24
37800	MEAS. & REG. STA. EQUIPMENT - GENERAL	1,331,538.04	282,544.77	-16,836.71	-1,980.40	0.00	1,585,265.70
37900	MEAS. & REG. STA. EQUIPMENT - CITY GATE	1,711,319.86	189,958.86	-4,752.71	34,958.45	0.00	1,851,479.66
38000	SERVICES-OTHER THAN PLASTIC	27,522,340.26	1,866,487.71	-570,288.83	0.00	0.00	28,818,621.14
38002	SERVICES-PLASTIC	30,002,823.50	4,246,814.91	-90,158.16	-23,249.00	0.00	34,216,431.25
38100	METERS	11,294,346.88	978,458.06	-248,848.26	0.00	0.00	12,121,955.88
38200	METER INSTALLATIONS	6,884,774.27	1,837,282.73	0.00	7,244.08	0.00	7,929,221.08
38300	HOUSE REGULATORS	3,636,749.96	344,786.28	-197,328.76	-13,861.58	-1,189.10	3,769,074.80
38400	HOUSE REGULATOR INSTALLATIONS	2,097,423.95	353,745.44	0.00	4,258.45	0.00	2,455,418.84
38500	INDUSTRIAL MEAS. & REG. STA. EQUIPMENT	4,295,286.90	328,818.97	0.00	0.00	0.00	4,722,017.87
38600	OTHER PROP. ON CUSTOMER'S PREMISES	0.00	0.00	0.00	0.00	0.00	0.00
38601	OTHER PROP. ON CUST. PREM.-A/C & BURNERS	0.00	0.00	0.00	0.00	0.00	0.00
38602	OTHER PROP. ON CUST. PREM.-WATER HEATERS	0.00	0.00	0.00	0.00	0.00	0.00
38603	OTHER PROP. ON CUST. PREM.-SCHOOL APPL.	0.00	0.00	0.00	0.00	0.00	0.00
38606	C.N.G. EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
38607	CO-GENERATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00

PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT RUN	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
38700	OTHER DISTRIBUTION EQUIPMENT	687,727.13	111,848.45	-86,452.13	-1,588.82	0.00	711,622.83
38900	LAND	0.00	0.00	0.00	0.00	0.00	0.00
** Subtotal **		243,182,426.36	26,422,499.62	-2,862,888.83	20,899.84	-243,627.46	266,439,200.73
39000	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
39002	LEASEHOLD IMPROVEMENTS	725,895.28	135,852.18	-1,233.58	-3,486.18	0.00	856,327.72
39100	OFFICE FURNITURE & EQUIPMENT	1,583,557.89	134,800.52	-82,480.95	-14,695.31	0.00	1,621,302.15
39101	COMPUTER EQUIPMENT	6,083,889.84	1,128,584.84	-784,813.74	15,553.28	0.00	6,443,194.33
39102	OFFICE MACHINES	663,579.74	8,919.27	-65,896.13	0.00	0.00	606,603.88
39201	AUTOS & TRUCKS - UP TO 1/2 TON	6,725,738.50	1,165,229.11	-531,272.77	-17,453.23	-6,700.00	7,325,540.61
39202	TRUCKS 3/4 AND 1 TON	0.00	0.00	0.00	0.00	0.00	0.00
39203	AIRPLANES	1,356,102.70	0.00	0.00	0.00	0.00	1,356,102.70
39204	OTHER TRANSPORTATION EQUIPMENT	143,308.01	45,282.69	-12,260.67	-18,174.47	0.00	158,075.56
39205	TRUCKS OVER 1 TON	952,209.85	149.60	-85,111.52	15,900.89	0.00	983,158.82
39300	STORES EQUIPMENT	93,468.22	7,752.45	-18,135.34	17,838.64	0.00	100,924.97
39400	TOOLS, SHOP & GARAGE EQUIPMENT	1,784,299.01	182,281.58	-183,815.65	-15,383.91	0.00	1,758,891.04
39500	LABORATORY EQUIPMENT	135,357.97	0.00	-952.23	0.00	0.00	134,405.74
39600	POWER OPERATED EQUIPMENT	1,429,793.36	111,229.62	-52,595.98	0.00	0.00	1,479,427.00
39700	COMMUNICATIONS EQUIPMENT	2,381,422.26	457,571.55	-274,247.64	-896.98	0.00	2,483,749.19
39800	MISCELLANEOUS EQUIPMENT	43,853.50	22,843.97	-11,817.59	0.00	0.00	53,879.88
** Subtotal **		24,822,567.23	3,679,717.39	-2,083,814.79	-20,899.84	-6,700.00	25,590,870.79
*** Total ***		267,527,955.11	30,102,217.01	-4,946,623.62	0.00	-250,327.46	292,433,221.04

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR DEPRECIATION

NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPRIC-PROVISION	PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
	OFFICE FURNITURE & EQUIPMENT	-488,845.00	-89,844.25	82,480.95	0.00	-172.72	139.00	0.00	-484,862.82
	COMPUTER EQUIPMENT	-3,064,880.84	-837,357.15	784,813.74	0.00	-50.00	-336.48	0.00	-3,117,820.83
	OFFICE MACHINES	-259,822.05	-45,762.35	65,896.13	0.00	-6,537.28	0.00	0.00	-245,421.25
	AUTOS & TRUCKS - UP TO 1/2 TON	-2,109,432.60	-908,738.73	531,273.77	5,746.55	-13,459.00	0.00	0.00	-2,484,610.10
	TRUCKS 1/2 AND 1 TON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AIRPLANES	-453,408.95	-96,283.32	0.00	0.00	0.00	0.00	0.00	-549,692.27
	OTHER TRANSPORTATION EQUIPMENT	-73,641.71	-5,789.72	12,260.67	0.00	-200.00	0.00	0.00	-67,370.76
	TRUCKS OVER 1 TON	-410,984.49	-81,939.02	65,111.52	0.00	-4,150.00	0.00	0.00	-431,881.99
	STORES EQUIPMENT	-53,971.30	-6,094.85	18,135.34	0.00	0.00	-528.30	0.00	-42,459.11
	TOOLS, SHOP & GARAGE EQUIPMENT	-726,677.78	-128,470.06	183,015.65	0.00	0.00	389.30	0.00	-671,743.89
	LABORATORY EQUIPMENT	-35,673.47	-5,389.10	852.23	0.00	0.00	0.00	0.00	-40,110.34
	POWER OPERATED EQUIPMENT	-672,022.00	-118,610.63	52,595.98	0.00	-1,300.00	0.00	0.00	-739,336.73
	COMMUNICATIONS EQUIPMENT	-940,725.29	-355,196.32	274,247.64	0.00	0.00	338.48	0.00	-1,021,337.49
	MISCELLANEOUS EQUIPMENT	-33,564.90	-4,045.14	11,817.59	0.00	0.00	0.00	0.00	-25,792.45
total **		-9,300,872.06	-2,693,531.54	2,882,581.21	5,746.55	-26,464.00	0.00	0.00	-8,932,539.84
total ***		-97,554,385.09	-12,821,790.96	4,864,799.79	1,329,732.54	-31,671.57	0.00	-426.99	-104,263,667.28

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR AMORTIZATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	AMORTZ-PROVISION		PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
		BEGINNING BALANCE							
30120	ORGANIZATION	-3,116.43	0.00	0.00	0.00	0.00	0.00	0.00	-3,116.43
30220	FRANCHISES & CONSENTS	-247,398.73	0.00	0.00	0.00	0.00	0.00	0.00	-247,398.73
** Subtotal **		-250,515.16	0.00	0.00	0.00	0.00	0.00	0.00	-250,515.16
37421		-188,345.40	-13,260.00	0.00	0.00	0.00	0.00	0.00	-201,605.40
37422	LAND RIGHTS	-119,518.04	-8,460.00	0.00	0.00	0.00	0.00	0.00	-127,978.04
** Subtotal **		-307,863.44	-21,720.00	0.00	0.00	0.00	0.00	0.00	-329,583.44
39021		-8,443.99	-6,264.33	0.00	0.00	0.00	0.00	0.00	-14,708.32
39022	LEASEHOLD IMPROVEMENTS	-472,083.86	-77,611.16	1,233.58	0.00	0.00	0.00	682.74	-541,778.50
** Subtotal **		-480,527.85	-77,875.49	1,233.58	0.00	0.00	0.00	682.74	-557,482.82
*** Total ***		-1,039,906.25	-99,591.49	1,233.58	0.00	0.00	0.00	682.74	-1,137,581.42

PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
38700	OTHER DISTRIBUTION EQUIPMENT	711,622.83	62,952.49	-46,567.06	7,255.96	0.00	735,264.22
38800	LAND	0.00	0.00	0.00	0.00	0.00	0.00
**	Subtotal **	266,429,368.73	14,579,662.04	-2,002,947.14	2,255.96	-357,559.77	278,649,799.82
39000	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
39002	LEASEHOLD IMPROVEMENTS	856,327.72	60,251.26	-15,293.59	0.00	0.00	901,285.39
39100	OFFICE FURNITURE & EQUIPMENT	1,921,302.15	129,146.60	-43,261.98	0.00	0.00	2,007,086.77
39101	COMPUTER EQUIPMENT	6,443,194.23	2,137,096.37	-48,504.65	0.00	-91,556.91	8,440,227.14
39102	OFFICE MACHINES	606,693.00	26,574.10	-19,607.47	0.00	0.00	613,530.51
39201	AUTOS & TRUCKS - UP TO 1/2 TON	7,325,546.41	1,805,801.90	-776,899.53	-11,285.81	-4,285.83	8,428,672.94
39202	TRUCKS 3/4 AND 1 TON	0.00	0.00	0.00	0.00	0.00	0.00
39203	AIRPLANES	1,256,182.70	0.00	0.00	0.00	0.00	1,256,182.70
39204	OTHER TRANSPORTATION EQUIPMENT	158,875.56	0.00	-3,050.19	0.00	0.00	155,825.37
39205	TRUCKS OVER 1 TON	903,156.02	28,294.30	-19,001.04	3,193.56	0.00	915,632.84
39300	STORES EQUIPMENT	100,924.97	0.00	-145.55	0.00	0.00	100,779.42
39400	TOOLS, SHOP & GARAGE EQUIPMENT	1,750,091.04	214,353.23	-71,297.98	9,817.42	0.00	1,902,963.71
39500	LABORATORY EQUIPMENT	134,405.74	0.00	0.00	0.00	0.00	134,405.74
39600	POWER OPERATED EQUIPMENT	1,478,437.00	50,605.05	-72,844.63	-2,255.96	0.00	1,454,932.26
39700	COMMUNICATIONS EQUIPMENT	2,483,749.19	127,992.67	-62,941.55	0.00	11,974.67	2,560,768.08
39800	MISCELLANEOUS EQUIPMENT	53,879.88	7,757.52	-2,198.55	-1,205.97	0.00	58,132.88
**	Subtotal **	25,590,870.79	4,727,212.90	-1,135,132.81	-2,255.96	-83,849.27	29,097,548.65
***	Total ***	292,433,221.04	19,307,575.94	-3,138,879.95	0.00	-441,409.04	308,161,307.99

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPRIC-PROVISION			SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
				PLANT RETIRED	COST OF REMOVAL				
39150	OFFICE FURNITURE & EQUIPMENT	-484,952.62	-108,486.12	43,261.98	52.68	-587.58	0.00	0.00	-550,620.58
39151	COMPUTER EQUIPMENT	-3,117,828.83	-880,778.87	48,504.65	0.00	0.00	0.00	0.00	-3,930,086.85
39152	OFFICE MACHINES	-245,421.25	-44,803.70	19,687.47	0.00	0.00	0.00	0.00	-269,737.58
39251	AUTOS & TRUCKS - UP TO 1/2 TON	-2,494,618.18	-886,352.87	776,589.53	2,424.15	-68,731.00	276.78	13,648.78	-2,766,644.81
39252	TRUCKS 1/2 AND 1 TON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39253	AIRPLANES	-549,882.27	-96,283.32	0.00	0.00	0.00	0.00	0.00	-645,975.58
39254	OTHER TRANSPORTATION EQUIPMENT	-67,378.76	-6,881.84	3,858.19	0.00	-2,358.00	0.00	0.00	-73,552.41
39255	TRUCKS OVER 1 TON	-431,881.88	-88,283.45	18,881.84	0.00	-1,588.00	-276.78	0.00	-494,861.18
39350	STORES EQUIPMENT	-42,458.11	-4,841.27	145.55	0.00	0.00	0.00	0.00	-47,254.83
39450	TOOLS, SHOP & GARAGE EQUIPMENT	-671,743.88	-119,628.75	71,297.88	0.00	0.00	-257.41	0.00	-720,323.88
39550	LABORATORY EQUIPMENT	-48,118.34	-5,376.12	0.00	0.00	0.00	0.00	0.00	-53,494.46
39650	POWER OPERATED EQUIPMENT	-729,336.73	-118,836.15	72,844.63	0.00	0.00	285.83	0.00	-777,043.22
39750	COMMUNICATIONS EQUIPMENT	-1,821,337.48	-367,483.58	62,847.65	638.88	0.00	45.81	-1,281.58	-1,926,318.92
39850	MISCELLANEOUS EQUIPMENT	-25,782.45	-2,818.53	2,188.55	0.00	0.00	257.41	0.00	-26,147.88
** Subtotal **		-9,832,539.84	-2,883,878.38	1,119,738.22	3,116.83	-73,188.58	338.84	12,447.11	-11,674,845.53
*** Total ***		-184,283,862.28	-12,825,847.97	3,121,486.36	1,538,962.63	-74,325.88	0.00	12,728.56	-112,432,478.58

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR AMORTIZATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	AMORT-PROVISION		SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
				PLANT RETIRED				
30120	ORGANIZATION	-3,116.43	0.00	0.00	0.00	0.00	0.00	-3,116.43
30220	FRANCHISES & CONSENTS	-247,398.73	0.00	0.00	0.00	0.00	0.00	-247,398.73
** Subtotal **		-250,515.16	0.00	0.00	0.00	0.00	0.00	-250,515.16
37472	LAND RIGHTS	-329,583.44	-21,720.00	0.00	0.00	0.00	0.00	-351,303.44
** Subtotal **		-329,583.44	-21,720.00	0.00	0.00	0.00	0.00	-351,303.44
39072	LEASEHOLD IMPROVEMENTS	-557,482.82	-84,873.02	15,393.59	0.00	0.00	0.00	-626,162.25
** Subtotal **		-557,482.82	-84,873.02	15,393.59	0.00	0.00	0.00	-626,162.25
*** Total ***		-1,137,581.42	-106,793.02	15,393.59	0.00	0.00	0.00	-1,227,980.85

PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
38600		0.00	434,345.00	0.00	0.00	0.00	434,345.00
38700	OTHER DISTRIBUTION EQUIPMENT	730,264.20	91,009.79	-17,635.56	1,341.90	0.00	813,780.33
38907	LAND	0.00	0.00	0.00	0.00	0.00	0.00
** Subtotal **		279,660,799.82	26,713,848.53	-1,726,084.78	-28,560.72	72,063.94	303,682,068.79
39000	STRUCTURES & IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
39007	LEASEHOLD IMPROVEMENTS	801,285.30	76,488.41	-505,985.93	-2,817.75	0.00	468,870.12
39100	OFFICE FURNITURE & EQUIPMENT	2,007,086.77	375,036.30	-52,387.93	-6,946.50	0.00	2,321,788.64
39101	COMPUTER EQUIPMENT	8,440,227.14	1,574,203.43	-220,270.20	8,946.50	-27,574.31	9,793,532.56
39102	OFFICE MACHINES	613,530.51	43,769.47	-6,869.74	0.00	0.00	650,430.24
39201	AUTOS & TRUCKS - UP TO 1/2 TON	8,428,672.94	1,749,959.83	-1,104,708.76	-2,558.92	35,555.53	9,105,920.62
39202	TRUCKS 3/4 AND 1 TON	0.00	0.00	0.00	0.00	0.00	0.00
39203	AIRPLANES	1,356,182.70	0.00	0.00	0.00	0.00	1,356,182.70
39204	OTHER TRANSPORTATION EQUIPMENT	155,925.37	899.18	0.00	0.00	0.00	155,924.55
39205	TRUCKS OVER 1 TON	915,632.84	112,208.14	-30,344.35	2,558.92	0.00	1,001,055.55
39300	STORES EQUIPMENT	100,779.42	0.00	0.00	0.00	0.00	100,779.42
39400	TOOLS, SHOP & GARAGE EQUIPMENT	1,970,963.81	223,243.36	-55,845.50	10,476.99	0.00	2,149,038.66
39500	LABORATORY EQUIPMENT	134,405.74	28,122.37	-2,706.29	0.00	0.00	159,821.82
39600	POWER OPERATED EQUIPMENT	1,454,932.26	57,188.32	-11,041.54	0.00	0.00	1,501,079.04
39700	COMMUNICATIONS EQUIPMENT	2,560,768.88	265,582.53	-182,125.51	0.00	0.00	2,634,225.90
39800	MISCELLANEOUS EQUIPMENT	58,132.80	36,147.05	0.00	31,001.48	0.00	125,281.41
** Subtotal **		29,097,546.65	4,542,848.39	-2,183,085.75	38,560.72	-2,818.78	31,483,851.23
*** Total ***		308,161,307.89	31,256,696.92	-3,909,170.53	0.00	70,045.16	335,578,879.54

PEOPLES GAS SYSTEM, INC.
 ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPRC-PROVISION		SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
			PLANT RETIRED	COST OF REMOVAL				
28150	OFFICE FURNITURE & EQUIPMENT	-550,620.50	-116,981.45	53,387.93	628.72	-1,501.00	0.00	-615,005.30
28151	COMPUTER EQUIPMENT	-3,930,006.85	-1,056,483.50	220,270.20	0.00	-50.00	185.70	-4,766,164.45
28152	OFFICE MACHINES	-269,737.50	-46,160.00	6,868.74	0.00	-1,390.00	0.00	-310,418.76
28251	AUTOS & TRUCKS - UP TO 1/2 TON	-2,766,644.81	-1,148,250.07	1,104,700.76	612.92	-83,180.00	0.00	-2,912,906.52
28252	TRUCKS 1/2 AND 1 TON	0.00	0.00	0.00	0.00	-1,900.00	0.00	-1,900.00
28253	AIRPLANES	-645,975.59	-98,283.32	0.00	0.00	0.00	0.00	-744,258.91
28254	OTHER TRANSPORTATION EQUIPMENT	-73,552.41	-5,626.11	0.00	0.00	0.00	0.00	-80,178.52
28255	TRUCKS OVER 1 TON	-494,861.18	-83,427.75	30,344.35	0.00	0.00	0.00	-547,944.58
28350	STORES EQUIPMENT	-47,254.83	-4,838.12	0.00	0.00	0.00	0.00	-52,092.95
28450	TOOLS, SHOP & GARAGE EQUIPMENT	-720,323.88	-134,667.72	55,645.50	0.00	0.00	0.00	-799,346.10
28550	LABORATORY EQUIPMENT	-45,486.46	-5,899.79	2,706.28	0.00	0.00	0.00	-48,679.97
28650	POWER OPERATED EQUIPMENT	-777,043.22	-112,439.37	11,041.54	0.00	-1,450.00	0.00	-879,891.05
28750	COMMUNICATIONS EQUIPMENT	-1,326,310.82	-378,762.13	182,125.51	0.00	-1,331.35	0.00	-1,514,278.69
28850	MISCELLANEOUS EQUIPMENT	-26,147.82	-5,767.18	0.00	0.00	0.00	0.00	-31,914.21
** Subtotal **		-11,674,045.53	-3,196,687.33	1,677,099.82	1,241.64	-90,722.35	0.00	-12,203,161.31
*** Total ***		-112,432,470.50	-13,803,358.48	3,402,184.60	1,374,567.20	-91,157.35	0.00	-121,864,821.41

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR AMORTIZATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	AMORTI-PROVISION		ACCUMULATED RESERVE FOR AMORTIZATION					ENDING BALANCE
		BEGINNING BALANCE	PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS		
30120	ORGANIZATION	-3,116.43	0.00	0.00	0.00	0.00	0.00	0.00	-3,116.43
30220	FRANCHISES & CONSENTS	-247,300.73	0.00	0.00	0.00	0.00	0.00	0.00	-247,300.73
**	Subtotal **	-250,417.16	0.00	0.00	0.00	0.00	0.00	0.00	-250,417.16
31422	LAND RIGHTS	-351,303.44	-21,720.00	0.00	0.00	0.00	0.00	0.00	-373,023.44
30620		0.00	-21,734.42	0.00	0.00	0.00	0.00	0.00	-21,734.42
**	Subtotal **	-351,303.44	-43,454.42	0.00	0.00	0.00	0.00	0.00	-394,757.86
39022	LEASEHOLD IMPROVEMENTS	-626,162.25	-129,064.72	505,985.93	0.00	0.00	0.00	0.00	-250,241.04
**	Subtotal **	-626,162.25	-129,064.72	505,985.93	0.00	0.00	0.00	0.00	-250,241.04
***	Total ***	-1,227,880.85	-192,519.14	505,985.93	0.00	0.00	0.00	0.00	-914,514.06

COMBINED ALL DIVISIONS
10/01/93 THRU 09/01/94PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
30100	ORGANIZATION	11,836.32	0.00	0.00	0.00	0.00	11,836.32
30200	FRANCHISES AND CONSENTS	391,325.20	0.00	0.00	0.00	0.00	391,325.20
** Subtotal **		402,961.52	0.00	0.00	0.00	0.00	402,961.52
37400	LAND	1,254,859.55	7,839.16	0.00	0.00	0.00	1,264,899.71
37402	LAND RIGHTS	793,723.25	18,606.00	0.00	0.00	0.00	722,329.33
37500	STRUCTURES AND IMPROVEMENTS	14,262,657.33	294,895.75	-356,516.00	0.00	0.00	14,291,036.48
37600	MAINS-OTHER THAN PLASTIC	119,305,131.61	3,301,394.58	-489,777.10	-25,416.57	65,277.74	122,236,609.66
37602	MAINS-PLASTIC	54,296,149.84	4,368,777.53	-153,861.27	-1,088.50	-11,217.43	58,499,768.17
37800	MEAS. & REG. STA. EQUIPMENT - GENERAL	1,863,790.41	149,650.62	-37,553.07	0.00	0.00	1,975,887.36
37900	MEAS. & REG. STA. EQUIPMENT - CITY GATE	3,065,100.03	-12,888.67	-29,018.79	0.00	0.00	3,023,290.57
38000	SERVICES-OTHER THAN PLASTIC	29,489,228.15	1,184,845.86	-217,949.50	-22,551.50	0.00	30,433,573.61
38002	SERVICES-PLASTIC	42,762,404.72	4,762,883.47	-211,638.62	48,028.57	-3,330.00	46,859,348.14
38100	METERS	13,195,410.65	832,832.52	-275,147.68	0.00	-15,743.48	13,737,352.01
38200	METER INSTALLATIONS	9,891,648.67	1,240,978.12	-3,410.00	510.25	0.00	11,129,727.04
38300	HOUSE REGULATORS	4,378,548.22	318,876.89	-89,685.72	0.00	0.00	4,605,539.39
38400	HOUSE REGULATOR INSTALLATIONS	3,141,890.35	414,202.38	-3,586.25	-510.25	0.00	3,551,196.23
38500	INDUSTRIAL MEAS. & REG. STA. EQUIPMENT	5,322,190.68	866,795.17	-36,892.36	0.00	0.00	5,952,093.49
38600	NOV PROJECTS	434,345.00	0.00	0.00	0.00	0.00	434,345.00
38700	OTHER DISTRIBUTION EQUIPMENT	813,780.33	68,948.31	-29,834.63	2,898.57	0.00	852,792.58
** Subtotal **		303,682,066.79	17,715,030.17	-1,864,072.19	2,898.57	34,986.83	319,570,910.17
39002	RESIDUAL IMPROVEMENTS	468,870.12	56,910.94	-57,326.82	0.00	0.00	468,454.24
39100	OFFICE FURNITURE & EQUIPMENT	2,321,788.64	481,712.71	-29,519.74	1,112.35	0.00	2,774,593.96
39101	COMPUTER EQUIPMENT	9,763,532.56	2,330,296.04	-336,485.89	-1,112.35	0.00	11,756,230.36

COMBINED ALL DIVISIONS
10/01/83 THRU 09/01/84

PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
29102	OFFICE MACHINES	850,430.24	9,685.44	-14,232.57	0.00	0.00	845,883.11
29201	AUTOS & TRUCKS - UP TO 1/2 TON	9,105,920.42	1,603,751.07	-424,324.26	-11,904.36	-435,892.43	9,837,650.64
29202	TRUCKS 3/4 AND 1 TON	0.00	1,287.72	0.00	0.00	-1,287.72	0.00
29203	AIRPLANES	1,356,102.70	0.00	0.00	0.00	0.00	1,356,102.70
29204	OTHER TRANSPORTATION EQUIPMENT	155,924.55	34,745.96	-1,656.10	888.51	0.00	189,812.92
29205	TRUCKS OVER 1 TON	1,001,055.55	53,812.07	-16,790.39	6,148.93	0.00	1,044,226.16
29300	STORES EQUIPMENT	100,779.42	0.00	-7,711.22	0.00	0.00	93,068.20
29400	TOOLS, SHOP & GARAGE EQUIPMENT	2,149,030.66	434,625.22	-72,183.42	-1,892.07	-19,184.10	2,490,496.29
29500	LABORATORY EQUIPMENT	159,821.82	28,120.34	-25,919.81	-411.57	0.00	161,610.78
29600	POWER OPERATED EQUIPMENT	1,501,070.04	188,745.11	-187,273.81	4,261.99	0.00	1,504,812.33
29700	COMMUNICATIONS EQUIPMENT	2,434,225.90	265,256.82	-188,229.99	0.00	0.00	2,711,242.73
29800	MISCELLANEOUS EQUIPMENT	125,281.41	86,294.26	-5,260.88	0.00	0.00	206,415.59
** Subtotal **		31,493,851.23	5,572,823.70	-1,286,824.10	-2,898.57	-456,364.25	35,329,588.01
*** Total ***		335,578,879.54	23,287,861.87	-3,150,896.29	0.00	-421,777.42	355,794,467.70

COMBINED ALL DIVISIONS
10/01/93 THRU 09/30/94

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPRIC-PROVISION	PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
37550	STRUCTURES AND IMPROVEMENTS	-2,305,614.01	-372,022.34	374,516.60	21,959.37	0.00	0.00	0.00	-2,290,029.38
37650	MAINS-OTHER THAN PLASTIC	-48,178,641.36	-4,203,718.97	409,777.70	553,910.93	-2,924.93	452.71	0.00	-51,421,143.92
37652	MAINS-PLASTIC	-10,786,885.63	-1,486,524.99	153,861.27	17,104.78	0.00	-452.71	0.00	-12,112,901.36
37850	MEAS. & REG. STA. EQUIPMENT - GENERAL	-552,324.46	-68,311.64	37,553.07	1,806.41	0.00	0.00	0.00	-582,116.62
37850	MEAS. & REG. STA. EQUIPMENT - CITY GATE	-890,365.55	-113,946.83	29,018.78	1,223.71	0.00	13,289.89	0.00	-760,780.18
38050	SERVICES-OTHER THAN PLASTIC	-19,278,732.44	-1,847,624.76	217,949.50	648,617.15	0.00	212.23	0.00	-20,109,570.32
38052	SERVICES-PLASTIC	-12,841,765.49	-1,801,634.12	211,638.62	113,833.13	0.00	-212.23	0.00	-14,310,840.09
38150	METERS	-1,503,493.46	-592,063.87	275,147.68	0.00	-8,383.05	0.00	-898.63	-7,829,691.33
38250	METER INSTALLATIONS	-2,728,178.62	-340,497.48	3,418.00	1,184.53	0.00	0.00	0.00	-3,064,581.57
38350	HOUSE REGULATORS	-1,464,418.78	-157,498.62	89,685.72	0.00	0.00	0.00	0.00	-1,532,223.66
38450	HOUSE REGULATOR INSTALLATIONS	-803,321.21	-111,628.40	3,546.25	0.00	0.00	0.00	0.00	-911,373.36
38550	INDUSTRIAL MEAS. & REG. STA. EQUIPMENT	-1,168,857.68	-169,337.97	36,892.36	0.00	0.00	0.00	0.00	-1,322,103.29
38750	OTHER DISTRIBUTION EQUIPMENT	-288,559.37	-59,851.79	29,834.63	456.54	0.00	-2,340.97	0.00	-300,269.96
** Subtotal **		-108,541,660.04	-11,335,161.88	1,864,072.19	1,378,423.47	-11,707.99	18,948.93	-898.63	-116,634,884.04
39150	OFFICE FURNITURE & EQUIPMENT	-615,086.38	-148,480.60	29,519.74	0.00	-286.00	0.00	0.00	-726,343.24
39151	COMPUTER EQUIPMENT	-4,766,184.45	-1,238,309.66	336,485.89	0.00	-5,007.00	-13,289.80	0.00	-5,686,285.02
39152	OFFICE MACHINES	-310,418.74	-47,438.55	14,232.57	0.00	0.00	0.00	0.00	-343,616.72
39251	AUTOS & TRUCKS - UP TO 1/2 TON	-2,912,906.52	-1,215,286.78	424,224.26	2,022.47	-23,875.00	882.71	163,633.85	-3,621,294.91
39252	TRUCKS 1/2 AND 1 TON	-1,900.00	0.00	0.00	0.00	-500.00	1,900.00	0.00	-500.00
39253	AIRPLANES	-742,258.91	-96,283.32	0.00	0.00	0.00	0.00	0.00	-838,542.23
39254	OTHER TRANSPORTATION EQUIPMENT	-80,378.52	-7,483.16	1,656.10	0.00	0.00	-898.51	0.00	-87,104.89
39255	TRUCKS OVER 1 TON	-547,944.58	-88,055.47	16,790.39	0.00	-600.00	0.00	0.00	-619,809.66
39350	STORES EQUIPMENT	-52,193.05	-4,912.09	7,711.22	0.00	0.00	0.00	0.00	-49,393.92

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEPRIC-PROVISION			SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
				PLANT RETIRED	COST OF REMOVAL				
39450	TOOLS, SHOP & GARAGE EQUIPMENT	-799,346.20	-147,233.50	72,183.42	44.23	-1,500.00	1,647.99	10,287.58	-863,921.30
39550	LABORATORY EQUIPMENT	-48,479.87	-8,987.81	25,919.81	0.00	-100.00	72.83	0.00	-29,274.24
39650	POWER OPERATED EQUIPMENT	-878,881.85	-116,209.84	187,273.81	0.00	-400.00	-1,274.85	0.00	-890,500.93
39750	COMMUNICATIONS EQUIPMENT	-1,514,278.89	-388,729.82	188,239.99	0.00	0.00	0.00	0.00	-1,715,768.82
39850	MISCELLANEOUS EQUIPMENT	-31,814.21	-10,258.37	5,260.88	0.00	0.00	0.00	0.00	-36,812.50
** Subtotal **		-13,383,161.37	-3,588,368.87	1,229,487.28	2,868.70	-32,278.00	-10,948.83	113,918.83	-15,589,287.86
*** Total ***		-121,844,821.41	-14,843,821.95	3,883,569.47	1,381,438.17	-43,585.98	0.00	113,818.00	-132,144,151.70

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR AMORTIZATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	AMORTZ-PROVISION		PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
		BEGINNING BALANCE							
30120	ORGANIZATION	-3,116.43	0.00	0.00	0.00	0.00	0.00	0.00	-3,116.43
30220	FRANCHISES & CONSENTS	-247,398.73	0.00	0.00	0.00	0.00	0.00	0.00	-247,398.73
** Subtotal **		-250,515.16	0.00	0.00	0.00	0.00	0.00	0.00	-250,515.16
31422	LAND RIGHTS	-313,823.44	-21,720.00	0.00	0.00	0.00	0.00	0.00	-335,543.44
30628	NGV PROJECTS	-31,734.42	-62,407.68	0.00	0.00	0.00	0.00	0.00	-94,142.10
** Subtotal **		-404,757.86	-84,127.68	0.00	0.00	0.00	0.00	0.00	-488,885.54
39022	LEASEHOLD IMPROVEMENTS	-259,241.04	-80,695.00	57,326.82	0.00	0.00	0.00	0.00	-282,609.22
** Subtotal **		-259,241.04	-80,695.00	57,326.82	0.00	0.00	0.00	0.00	-282,609.22
*** Total ***		-914,514.06	-164,922.76	57,326.82	0.00	0.00	0.00	0.00	-1,022,010.00

COMBINED ALL DIVISIONS
10/01/94 THRU 09/01/95PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	REQUIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
30100	ORGANIZATION	11,636.32	0.00	0.00	0.00	0.00	11,636.32
30200	FRANCHISES AND CONSENTS	391,325.20	0.00	0.00	0.00	0.00	391,325.20
** Subtotal **		402,961.52	0.00	0.00	0.00	0.00	402,961.52
37400	LAND	1,264,696.71	120.90	0.00	0.00	-51,244.00	1,213,573.61
37402	LAND RIGHTS	722,329.33	42.19	0.00	0.00	0.00	722,372.52
37500	STRUCTURES AND IMPROVEMENTS	14,291,036.48	856,594.76	-249,511.22	0.00	30.11	14,898,150.13
37600	MAINS-OTHER THAN PLASTIC	122,236,609.86	6,485,821.29	-918,061.67	-34,947.75	-42,183.92	127,729,237.81
37602	MAINS-PLASTIC	58,499,788.17	6,942,646.90	-293,248.05	5,742.00	362,163.31	65,517,100.33
37800	MEAS. & REG. STA. EQUIPMENT - GENERAL	1,975,887.36	89,947.81	-183,050.85	-184,850.12	0.00	1,857,834.20
37900	MEAS. & REG. STA. EQUIPMENT - CITY GATE	3,823,280.57	121,595.34	-41,470.54	134,055.87	0.00	3,237,381.24
38000	SERVICES-OTHER THAN PLASTIC	38,433,573.81	778,848.22	-182,817.61	151.85	47,894.83	38,477,650.30
38002	SERVICES-PLASTIC	48,858,348.14	4,047,820.97	-313,762.90	0.00	194,029.62	50,787,535.83
38100	METERS	13,737,352.81	1,848,506.92	-544,888.78	0.00	214,797.34	15,248,547.49
38200	METER INSTALLATIONS	11,128,727.84	1,370,152.53	-264,744.65	-151.85	431,571.81	12,668,554.88
38300	HOUSE REGULATORS	4,605,538.39	331,848.27	-42,817.85	0.00	3,288.00	4,897,856.61
38400	HOUSE REGULATOR INSTALLATIONS	3,551,186.23	488,272.37	-76,352.47	0.00	4,177.50	3,947,283.63
38500	INDUSTRIAL MEAS. & REG. STA. EQUIPMENT	5,952,893.49	263,312.49	-35,898.75	0.00	0.00	6,181,107.23
38600	MOV PROJECTS	434,345.00	0.00	0.00	0.00	0.00	434,345.00
38700	OTHER DISTRIBUTION EQUIPMENT	853,393.58	73,838.62	-74,530.68	0.00	0.00	852,701.52
** Subtotal **		319,570,918.17	23,678,568.58	-3,736,467.22	0.00	1,183,724.60	340,648,544.13
39002	LEASEHOLD IMPROVEMENTS	468,454.24	36,352.75	-168,845.24	3,291.87	0.00	340,152.77
39100	OFFICE FURNITURE & EQUIPMENT	2,774,593.96	46,517.64	-148,236.48	-3,291.82	0.00	2,669,484.10
39101	COMPUTER EQUIPMENT	11,756,230.36	2,246,797.33	-314,567.39	0.00	-238,188.83	13,471,671.47

PEOPLES GAS SYSTEM, INC.
UTILITY PLANT IN SERVICE

ACCT NUM	PLANT ACCOUNT DESCRIPTION	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ADJUSTMENTS	ENDING BALANCE
39102	OFFICE MACHINES	845,063.11	38,879.50	-95,066.10	0.00	0.00	589,676.51
39201	AUTOS & TRUCKS - UP TO 1/2 TON	9,837,650.84	1,050,238.56	-887,705.00	-1,282.25	16,841.63	10,014,943.58
39202	TRUCKS 3/4 AND 1 TON	0.00	0.00	0.00	0.00	0.00	0.00
39203	AIRPLANES	1,356,182.70	0.00	0.00	0.00	0.00	1,356,182.70
39204	OTHER TRANSPORTATION EQUIPMENT	189,912.82	17,353.63	-898.51	0.00	2,850.60	209,218.84
39205	TRUCKS OVER 1 TON	1,044,226.16	39,545.63	-22,210.74	1,282.25	0.00	1,062,843.30
39300	STORES EQUIPMENT	93,068.20	0.00	0.00	0.00	0.00	93,068.20
39400	TOOLS, SHOP & GARAGE EQUIPMENT	2,490,404.29	324,688.94	-132,933.97	0.00	10,450.62	2,692,609.88
39500	LABORATORY EQUIPMENT	161,610.78	35,415.36	-15,558.15	0.00	0.00	181,467.99
39600	POWER OPERATED EQUIPMENT	1,584,812.33	72,313.90	-103,843.22	0.00	0.00	1,553,283.01
39700	COMMUNICATIONS EQUIPMENT	2,711,242.73	156,189.30	-443,675.45	0.00	5,327.17	2,429,083.75
39800	MISCELLANEOUS EQUIPMENT	206,415.50	12,460.96	-2,328.92	0.00	0.00	216,547.53
** Subtotal **		35,320,588.01	4,096,732.79	-2,335,069.17	0.00	-202,116.81	36,880,135.73
*** Total ***		353,294,467.70	27,767,302.20	-6,071,736.39	0.00	961,607.79	377,951,641.30

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR DEPRECIATION

ACCT NUM	PLANT ACCOUNT DESCRIPTION	DEPRIC-PROVISION							ENDING BALANCE
		BEGINNING BALANCE	PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS		
19450	TOOLS, SHOP & GARAGE EQUIPMENT	-863,921.38	-167,121.26	122,533.97	0.00	-2,238.00	0.00	-3,657.72	-804,496.39
19550	LABORATORY EQUIPMENT	-29,274.24	-8,341.92	15,558.15	0.00	0.00	0.00	0.00	-20,058.01
19650	POWER OPERATED EQUIPMENT	-888,560.93	-118,643.20	103,843.22	0.00	-3,550.00	0.00	0.00	-906,850.91
19750	COMMUNICATIONS EQUIPMENT	-1,715,188.82	-378,284.44	443,675.45	-1,458.50	-1,000.00	0.00	-2,397.23	-1,655,433.54
19850	MISCELLANEOUS EQUIPMENT	-36,917.50	-11,671.57	2,328.92	0.00	0.00	0.00	0.00	-46,259.15
** Subtotal **		-15,509,267.68	-3,834,366.65	2,167,823.93	279.21	-91,200.00	0.00	-9,237.06	-17,276,848.23
*** Total ***		-132,144,151.70	-15,835,958.68	5,903,691.15	1,913,108.10	-104,356.05	0.00	-517,829.10	-140,764,616.28

PEOPLES GAS SYSTEM, INC.
ACCUMULATED RESERVE FOR AMORTIZATION

ACCT NO.	PLANT ACCOUNT DESCRIPTION	AMORTZ-PROVISION		ACCUMULATED RESERVE FOR AMORTIZATION					ENDING BALANCE
		BEGINNING BALANCE		PLANT RETIRED	COST OF REMOVAL	SALVAGE	TRANSFERS	ADJUSTMENTS	
30120	ORGANIZATION	-3,116.43	0.00	0.00	0.00	0.00	0.00	0.00	-3,116.43
30220	FRANCHISES & CONSENTS	-247,398.73	0.00	0.00	0.00	0.00	0.00	0.00	-247,398.73
**	Subtotal **	-250,515.16	0.00	0.00	0.00	0.00	0.00	0.00	-250,515.16
37422	LAND RIGHTS	-394,743.44	-21,720.00	0.00	0.00	0.00	0.00	0.00	-416,463.44
38428	RDY PROJECTS	-54,142.10	-62,407.68	0.00	0.00	0.00	0.00	0.00	-116,549.78
**	Subtotal **	-448,885.54	-84,127.68	0.00	0.00	0.00	0.00	0.00	-533,013.22
39022	LEASEHOLD IMPROVEMENTS	-282,609.30	-58,389.63	168,045.24	0.00	0.00	0.00	0.00	-172,953.69
**	Subtotal **	-282,609.30	-58,389.63	168,045.24	0.00	0.00	0.00	0.00	-172,953.69
***	Total ***	-1,022,010.00	-142,517.31	168,045.24	0.00	0.00	0.00	0.00	-996,482.07

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(2) PLANT AGING AS OF SEPTEMBER 30, 1995 AND CALCULATIONS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37500 - STRUCTURES & IMPROVEMENTS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37500	849,289.03	9506	0.5	424,644.51
37500	535,548.00	9406	1.5	803,322.00
37500	3,843,825.31	9306	2.5	9,609,563.27
37500	218,550.14	9206	3.5	764,925.49
37500	230,727.63	9106	4.5	1,038,274.33
37500	497,003.67	9006	5.5	2,733,520.18
37500	1,347,947.31	8906	6.5	8,761,657.51
37500	800,124.86	8806	7.5	6,000,936.45
37500	136,118.22	8706	8.5	1,157,004.87
37500	2,264,306.23	8606	9.5	21,510,909.18
37500	1,912,823.68	8506	10.5	20,084,648.64
37500	268,646.28	8406	11.5	3,089,432.22
37500	27,786.90	8306	12.5	347,336.25
37500	53,172.51	8206	13.5	717,828.88
37500	234,846.02	8106	14.5	3,405,267.29
37500	140,200.75	8006	15.5	2,173,111.62
37500	37,178.03	7906	16.5	613,437.49
37500	222,447.15	7806	17.5	3,892,825.12
37500	5,264.93	7706	18.5	97,401.20
37500	15,810.02	7606	19.5	308,295.39
37500	44,601.79	7506	20.5	914,336.69
37500	238,559.64	7406	21.5	5,129,032.26
37500	17,671.54	7306	22.5	397,609.65
37500	30,849.77	7206	23.5	724,969.59
37500	9,698.89	7106	24.5	237,622.80
37500	7,583.86	7006	25.5	193,388.43
37500	4,081.75	6906	26.5	108,166.37
37500	5,151.52	6806	27.5	141,666.80
37500	21,241.06	6706	28.5	605,370.21
37500	371,398.11	6606	29.5	10,956,244.24
37500	155,617.40	6506	30.5	4,746,330.70
37500	4,205.10	6406	31.5	132,460.65
37500	131,052.82	6306	32.5	4,259,216.65
37500	39,873.58	6206	33.5	1,335,764.93
37500	1,152.48	6106	34.5	39,760.56
37500	3,808.82	6006	35.5	135,213.11
37500	73,511.29	5906	36.5	2,683,162.08
37500	7,031.37	5806	37.5	263,676.37
37500	7,645.20	5506	40.5	309,630.60
37500	330.76	4606	49.5	16,372.62
37500	6,830.04	4006	55.5	379,067.22
37500	6,573.45	3906	56.5	371,399.92
37500	8,662.20	3706	58.5	506,738.70
37500	19,127.53	2906	66.5	1,271,980.74
37500	40,273.49	2606	69.5	2,799,007.55

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37500 - STRUCTURES & IMPROVEMENTS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
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37500 TOTALS	\$14,898,150.13			\$126,192,531.43
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CALCULATED AVERAGE AGE		8.4	YEARS	

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37600 - MAINS / OTHER THAN PLASTIC

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37600	6,373,760.87	9506	0.5	3,186,880.43
37600	3,434,341.24	9406	1.5	5,151,511.86
37600	6,180,402.89	9306	2.5	15,451,007.22
37600	3,024,655.54	9206	3.5	10,586,294.39
37600	11,465,868.70	9106	4.5	51,596,409.15
37600	4,110,963.47	9006	5.5	22,610,299.08
37600	3,982,378.14	8906	6.5	25,885,457.91
37600	5,370,465.62	8806	7.5	40,278,492.15
37600	3,796,371.47	8706	8.5	32,269,157.49
37600	8,532,864.58	8606	9.5	81,062,213.51
37600	2,668,717.94	8506	10.5	28,021,538.37
37600	3,066,815.26	8406	11.5	35,268,375.49
37600	2,831,324.83	8306	12.5	35,391,560.37
37600	2,732,072.63	8206	13.5	36,882,980.50
37600	4,920,132.20	8106	14.5	71,341,916.90
37600	3,077,996.78	8006	15.5	47,708,950.09
37600	2,524,190.02	7906	16.5	41,649,135.33
37600	3,384,344.48	7806	17.5	59,226,028.40
37600	1,647,802.93	7706	18.5	30,484,354.20
37600	1,944,541.42	7606	19.5	37,918,557.69
37600	2,444,032.99	7506	20.5	50,102,676.29
37600	3,524,382.25	7406	21.5	75,774,218.37
37600	1,217,585.07	7306	22.5	27,395,664.07
37600	2,012,023.73	7305	22.5	45,270,533.92
37600	1,756,215.31	7206	23.5	41,271,059.78
37600	2,642,381.70	7106	24.5	64,738,351.65
37600	1,891,304.98	7006	25.5	48,228,276.99
37600	1,897,048.46	6906	26.5	50,271,784.19
37600	4,394,696.45	6806	27.5	120,854,152.37
37600	1,876,500.71	6706	28.5	53,480,270.23
37600	1,011,558.30	6606	29.5	29,840,969.85
37600	1,263,592.47	6506	30.5	38,539,570.33
37600	1,124,780.52	6406	31.5	35,430,586.38
37600	895,802.35	6306	32.5	29,113,576.37
37600	735,820.43	6206	33.5	24,649,984.40
37600	747,368.35	6106	34.5	25,784,208.07
37600	3,128,828.48	6006	35.5	111,073,411.04
37600	4,393,725.54	5906	36.5	160,370,982.21
37600	2,200,063.85	5806	37.5	82,502,394.37
37600	362,465.97	5706	38.5	13,954,939.84
37600	290,339.24	5606	39.5	11,468,399.98
37600	107,746.20	5506	40.5	4,363,721.10
37600	141,770.22	5406	41.5	5,883,464.13
37600	154,140.82	5306	42.5	6,550,984.85
37600	128,032.09	5206	43.5	5,569,395.91
37600	92,661.48	5106	44.5	4,123,435.86

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37600 - MAINS / OTHER THAN PLASTIC

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37600	84,434.89	5006	45.5	3,841,787.49
37600	26,665.85	4906	46.5	1,239,962.02
37600	105,382.37	4806	47.5	5,005,662.57
37600	298,478.15	4706	48.5	14,476,190.77
37600	151,458.31	4606	49.5	7,497,186.34
37600	30,302.05	4506	50.5	1,530,253.52
37600	13,740.68	4406	51.5	707,645.02
37600	36,670.78	4306	52.5	1,925,215.95
37600	56,257.86	4206	53.5	3,009,795.51
37600	89,937.79	4106	54.5	4,901,609.55
37600	230,470.40	4006	55.5	12,791,107.20
37600	33,934.05	3906	56.5	1,917,273.82
37600	23,959.09	3806	57.5	1,377,647.67
37600	76,426.80	3706	58.5	4,470,967.80
37600	65,999.76	3606	59.5	3,926,935.72
37600	2,822.61	3506	60.5	170,767.90
37600	226,739.29	3406	61.5	13,944,466.33
37600	830.64	3306	62.5	51,915.00
37600	2,425.05	3206	63.5	153,990.67
37600	10,631.85	3106	64.5	685,754.32
37600	13,384.21	3006	65.5	876,665.75
37600	7,930.41	2906	66.5	527,372.26
37600	26,169.34	2806	67.5	1,766,430.45
37600	146,007.45	2706	68.5	10,001,510.32
37600	407,130.32	2606	69.5	28,295,557.24
37600	56,168.64	2506	70.5	3,959,889.12
37600	0.00	2406	71.5	0.00
37600 TOTALS	127,729,237.61			2,007,631,743.07

CALCULATED AVERAGE AGE 15.7 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37602 - MAINS / PLASTIC

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37602	6,834,582.02	9506	0.5	3,417,291.01
37602	4,301,601.60	9406	1.5	6,452,402.40
37602	5,792,604.71	9306	2.5	14,481,511.77
37602	3,524,669.77	9206	3.5	12,336,344.19
37602	4,533,572.22	9106	4.5	20,401,074.99
37602	6,521,917.20	9006	5.5	35,870,544.60
37602	3,650,912.60	8906	6.5	23,730,931.90
37602	5,867,398.20	8806	7.5	44,005,486.50
37602	3,888,685.64	8706	8.5	33,053,827.94
37602	4,467,976.86	8606	9.5	42,445,780.17
37602	2,382,586.54	8506	10.5	25,017,158.67
37602	1,879,472.72	8406	11.5	21,613,936.28
37602	1,715,947.62	8306	12.5	21,449,345.25
37602	1,613,182.02	8206	13.5	21,777,957.27
37602	993,239.49	8106	14.5	14,401,972.60
37602	1,252,995.05	8006	15.5	19,421,423.27
37602	1,616,095.84	7906	16.5	26,665,581.36
37602	992,155.45	7806	17.5	17,362,720.37
37602	640,572.86	7706	18.5	11,850,597.91
37602	330,822.48	7606	19.5	6,451,038.36
37602	681,186.94	7506	20.5	13,964,332.27
37602	727,463.31	7406	21.5	15,640,461.16
37602	247,861.39	7306	22.5	5,576,881.27
37602	245,028.61	7206	23.5	5,758,172.33
37602	205,747.75	7106	24.5	5,040,819.87
37602	193,508.97	7006	25.5	4,934,478.73
37602	210,232.45	6906	26.5	5,571,159.92
37602	180,235.13	6806	27.5	4,956,466.07
37602	17,767.57	6706	28.5	506,375.74
37602	3,107.74	6606	29.5	91,678.33
37602	3,969.58	6306	32.5	129,011.35
37602 TOTALS	\$65,517,100.33			\$484,376,763.91

CALCULATED AVERAGE AGE 7.3 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37800 - MEAS. & REG. STA. EQUIPMENT-GENERAL

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	* WEIGHTED YEARS
37800	88,782.38	9506	0.5	44,391.19
37800	153,221.93	9406	1.5	229,832.89
37800	189,552.29	9306	2.5	473,880.72
37800	60,419.42	9206	3.5	211,467.97
37800	201,368.89	9106	4.5	906,160.00
37800	68,774.43	9006	5.5	378,259.36
37800	78,303.14	8906	6.5	508,970.41
37800	31,796.58	8806	7.5	238,474.35
37800	125,501.51	8706	8.5	1,066,762.83
37800	82,234.66	8606	9.5	781,229.27
37800	36,213.01	8506	10.5	380,236.60
37800	126,667.12	8406	11.5	1,456,671.88
37800	26,657.69	8306	12.5	333,221.12
37800	52,374.83	8206	13.5	707,060.20
37800	48,184.87	8106	14.5	698,680.61
37800	42,401.61	8006	15.5	657,224.95
37800	25,210.36	7906	16.5	415,970.94
37800	5,109.75	7806	17.5	89,420.62
37800	27,545.13	7706	18.5	509,584.90
37800	42,268.47	7606	19.5	824,235.16
37800	23,625.97	7506	20.5	484,332.38
37800	37,499.47	7406	21.5	806,238.60
37800	17,405.85	7306	22.5	391,631.62
37800	9,351.37	7206	23.5	219,757.19
37800	10,511.49	7106	24.5	257,531.50
37800	10,207.11	7006	25.5	260,281.30
37800	31,530.66	6906	26.5	835,562.49
37800	28,222.01	6806	27.5	776,105.27
37800	5,453.80	6706	28.5	155,433.30
37800	9,798.85	6606	29.5	289,066.07
37800	6,708.44	6506	30.5	204,607.42
37800	17,718.96	6406	31.5	558,147.24
37800	4,422.84	6306	32.5	143,742.30
37800	9,160.39	6206	33.5	306,873.06
37800	3,072.14	6106	34.5	105,988.83
37800	31,943.79	6006	35.5	1,134,004.54
37800	76,583.28	5906	36.5	2,795,289.72
37800	8,540.91	5806	37.5	320,284.12
37800	455.57	5706	38.5	17,539.44
37800	1,699.04	5406	41.5	70,510.16
37800	534.19	5306	42.5	22,703.07
37800	0.00	2406	71.5	0.00

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37800 - MEAS. & REG. STA. EQUIPMENT-GENERAL

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
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37800 TOTALS	\$1,857,034.20			\$21,067,365.72
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CALCULATED AVERAGE AGE 11.3 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 37900 - MEAS. & REG. STA. EQUIPMENT-CITY GATE

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
37900	121,595.34	9506	0.5	60,797.67
37900	68,428.86	9406	1.5	102,643.29
37900	871,090.49	9306	2.5	2,177,726.22
37900	374,323.34	9206	3.5	1,310,131.69
37900	107,431.06	9106	4.5	483,439.77
37900	124,893.33	9006	5.5	686,913.31
37900	307,291.64	8906	6.5	1,997,395.66
37900	23,518.62	8806	7.5	176,389.65
37900	31,269.64	8706	8.5	265,791.94
37900	138,381.06	8606	9.5	1,314,620.07
37900	152.62	8506	10.5	1,602.51
37900	217,234.20	8406	11.5	2,498,193.30
37900	93,928.66	8306	12.5	1,174,108.25
37900	103,856.55	8206	13.5	1,402,063.42
37900	5,591.88	8106	14.5	81,082.26
37900	3,027.02	8006	15.5	46,918.81
37900	6,804.51	7806	17.5	119,078.92
37900	13,674.76	7706	18.5	252,983.06
37900	5,300.82	7606	19.5	103,365.99
37900	69,869.89	7506	20.5	1,432,332.74
37900	79,727.47	7406	21.5	1,714,140.60
37900	13,856.29	7306	22.5	311,766.52
37900	12,037.46	7206	23.5	282,880.31
37900	1,837.32	7006	25.5	46,851.66
37900	85,632.35	6906	26.5	2,269,257.27
37900	48,679.19	6706	28.5	1,387,356.91
37900	23,692.68	6606	29.5	698,934.06
37900	44,235.27	6506	30.5	1,349,175.73
37900	52,863.25	6406	31.5	1,665,192.37
37900	1,379.42	6306	32.5	44,831.15
37900	4,555.35	6206	33.5	152,604.22
37900	1,188.92	6106	34.5	41,017.74
37900	76,268.36	6006	35.5	2,707,526.78
37900	102,614.11	5906	36.5	3,745,415.01
37900	1,149.51	5806	37.5	43,106.62
37900 TOTALS				\$32,147,635.55

CALCULATED AVERAGE AGE 9.9 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38000 - SERVICES / OTHER THAN PLASTIC

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38000	778,871.05	9506	0.5	389,435.52
38000	1,180,427.43	9406	1.5	1,770,641.14
38000	1,174,316.74	9306	2.5	2,935,791.85
38000	1,049,701.09	9206	3.5	3,673,953.81
38000	1,072,678.04	9106	4.5	4,827,051.18
38000	1,111,659.65	9006	5.5	6,114,128.07
38000	1,030,214.99	8906	6.5	6,696,397.43
38000	928,878.06	8806	7.5	6,966,585.45
38000	806,678.05	8706	8.5	6,856,763.42
38000	747,369.48	8606	9.5	7,100,010.06
38000	884,421.20	8506	10.5	9,286,422.60
38000	655,886.14	8406	11.5	7,542,690.61
38000	616,106.79	8306	12.5	7,701,334.87
38000	657,483.49	8206	13.5	8,876,027.11
38000	778,409.47	8106	14.5	11,286,937.31
38000	487,503.78	8006	15.5	7,556,308.59
38000	877,485.95	7906	16.5	14,478,518.17
38000	940,674.55	7806	17.5	16,461,804.62
38000	539,404.40	7706	18.5	9,978,981.40
38000	590,588.89	7606	19.5	11,516,483.35
38000	845,701.20	7506	20.5	17,336,874.60
38000	1,263,093.73	7406	21.5	27,156,515.19
38000	1,508,369.17	7306	22.5	33,938,306.32
38000	877,809.10	7206	23.5	20,628,513.85
38000	852,542.72	7106	24.5	20,887,296.64
38000	501,004.46	7006	25.5	12,775,613.73
38000	595,595.62	6906	26.5	15,783,283.93
38000	599,194.95	6806	27.5	16,477,861.12
38000	841,701.79	6706	28.5	23,988,501.01
38000	817,418.61	6606	29.5	24,113,848.99
38000	403,422.23	6506	30.5	12,304,378.01
38000	354,178.18	6406	31.5	11,156,612.67
38000	265,450.62	6306	32.5	8,627,145.15
38000	254,475.55	6206	33.5	8,524,930.92
38000	241,767.72	6106	34.5	8,340,986.34
38000	595,719.45	6006	35.5	21,148,040.47
38000	1,303,415.58	5906	36.5	47,574,668.67
38000	258,510.45	5806	37.5	9,694,141.87
38000	125,879.24	5706	38.5	4,846,350.74
38000	109,865.93	5606	39.5	4,339,704.23
38000	68,050.97	5506	40.5	2,756,064.28
38000	45,781.42	5406	41.5	1,899,928.93
38000	59,840.59	5306	42.5	2,543,225.07
38000	58,863.12	5206	43.5	2,560,545.72
38000	86,077.98	5106	44.5	3,830,470.11
38000	34,270.13	5006	45.5	1,559,290.91

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38000 - SERVICES / OTHER THAN PLASTIC

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	% WEIGHTED YEARS
38000	30,263.45	4906	46.5	1,407,250.42
38000	121,117.32	4806	47.5	5,753,072.70
38000	44,602.15	4706	48.5	2,163,204.27
38000	30,604.70	4606	49.5	1,514,932.65
38000	2,178.03	4506	50.5	109,990.51
38000	10,995.05	4406	51.5	566,245.07
38000	35,748.05	4306	52.5	1,876,772.62
38000	9,909.42	4206	53.5	530,153.97
38000	13,655.87	4106	54.5	744,244.91
38000	4,683.94	4006	55.5	259,958.67
38000	5,281.79	3906	56.5	298,421.13
38000	58,483.63	3806	57.5	3,362,808.72
38000	6,437.61	3706	58.5	376,600.18
38000	6,623.53	3606	59.5	394,100.03
38000	1,899.40	3506	60.5	114,913.70
38000	5,253.27	3406	61.5	323,076.10
38000	4,822.23	3306	62.5	301,389.37
38000	1,480.50	3206	63.5	94,011.75
38000	22,402.41	3106	64.5	1,444,955.44
38000	127,017.62	3006	65.5	8,319,654.11
38000	9,178.56	2806	67.5	619,552.80
38000	20,309.38	2706	68.5	1,391,192.53
38000	22,431.67	2606	69.5	1,559,001.06
38000	5,242.10	2506	70.5	369,568.05
38000	268.87	2406	71.5	19,224.20
38000 TOTALS	\$30,477,650.30			\$550,723,661.19

CALCULATED AVERAGE AGE 18.0 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38002 - SERVICES / PLASTIC

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38002	4,695,572.25	9506	0.5	2,347,786.12
38002	5,282,238.42	9406	1.5	7,923,357.63
38002	5,059,929.05	9306	2.5	12,649,822.62
38002	4,126,576.78	9206	3.5	14,443,018.73
38002	4,395,684.38	9106	4.5	19,780,579.71
38002	3,748,971.50	9006	5.5	20,619,343.25
38002	3,388,254.02	8906	6.5	22,023,651.13
38002	3,567,698.40	8806	7.5	26,757,738.00
38002	2,888,778.27	8706	8.5	24,554,615.29
38002	2,564,243.42	8606	9.5	24,360,312.49
38002	1,942,047.72	8506	10.5	20,391,501.06
38002	1,567,841.22	8406	11.5	18,030,174.03
38002	1,424,722.13	8306	12.5	17,809,026.62
38002	1,318,133.32	8206	13.5	17,794,799.82
38002	1,225,641.72	8106	14.5	17,771,804.94
38002	1,014,914.45	8006	15.5	15,731,173.97
38002	886,306.63	7906	16.5	14,624,059.39
38002	601,263.92	7806	17.5	10,522,118.60
38002	203,447.91	7706	18.5	3,763,786.33
38002	250,204.73	7606	19.5	4,878,992.23
38002	291,396.81	7506	20.5	5,973,634.60
38002	482,722.00	7406	21.5	10,378,523.00
38002	180,954.88	7306	22.5	4,071,484.80
38002	255,437.17	7206	23.5	6,002,773.49
38002	300,771.33	7106	24.5	7,368,897.58
38002	490,234.77	7006	25.5	12,500,986.63
38002	491,433.23	6906	26.5	13,022,980.59
38002	180,074.32	6806	27.5	4,952,043.80
38002	22,164.56	6706	28.5	631,689.96
38002	248.01	6606	29.5	7,316.29
38002	1.03	6506	30.5	31.41
38002	108.89	6306	32.5	3,538.92
38002 TOTALS	\$52,848,017.24			\$381,691,563.11

CALCULATED AVERAGE AGE 7.2 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38100 - METERS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38100	1,865,141.60	9506	0.5	932,570.80
38100	831,601.88	9406	1.5	1,247,402.82
38100	661,744.54	9306	2.5	1,654,361.35
38100	813,306.44	9206	3.5	2,846,572.54
38100	584,395.80	9106	4.5	2,629,781.10
38100	769,998.00	9006	5.5	4,234,989.00
38100	660,665.28	8906	6.5	4,294,324.32
38100	553,649.42	8806	7.5	4,152,370.65
38100	457,637.89	8706	8.5	3,889,922.06
38100	342,159.87	8606	9.5	3,250,518.76
38100	358,753.52	8506	10.5	3,766,911.96
38100	414,926.33	8406	11.5	4,771,652.79
38100	292,170.92	8306	12.5	3,652,136.50
38100	272,820.15	8206	13.5	3,683,072.02
38100	547,485.73	8106	14.5	7,938,543.08
38100	377,628.09	8006	15.5	5,853,235.39
38100	214,130.43	7906	16.5	3,533,152.09
38100	247,838.30	7806	17.5	4,337,170.25
38100	120,660.06	7706	18.5	2,232,211.11
38100	95,549.13	7606	19.5	1,863,208.03
38100	75,098.90	7506	20.5	1,539,527.45
38100	321,817.47	7406	21.5	6,919,075.60
38100	464,449.09	7306	22.5	10,450,104.52
38100	191,079.48	7206	23.5	4,490,367.78
38100	233,907.90	7106	24.5	5,730,743.55
38100	225,037.01	7006	25.5	5,738,443.75
38100	293,686.92	6906	26.5	7,782,703.38
38100	231,822.74	6806	27.5	6,375,125.35
38100	218,476.63	6706	28.5	6,226,583.95
38100	205,363.73	6606	29.5	6,058,230.03
38100	122,788.76	6506	30.5	3,745,057.18
38100	145,982.52	6406	31.5	4,598,449.38
38100	120,866.58	6306	32.5	3,928,163.85
38100	109,580.61	6206	33.5	3,670,950.43
38100	75,813.22	6106	34.5	2,615,556.09
38100	448,077.07	6006	35.5	15,906,735.98
38100	828,967.33	5906	36.5	30,257,307.54
38100	147,026.13	5806	37.5	5,513,479.87
38100	63,295.16	5706	38.5	2,436,863.66
38100	51,060.03	5606	39.5	2,017,108.18
38100	6,035.90	5506	40.5	244,453.95
38100	10,774.99	5406	41.5	447,162.08
38100	33,857.27	5306	42.5	1,438,933.97
38100	3,117.64	5206	43.5	135,617.34
38100	1,843.85	5106	44.5	82,051.32
38100	1,177.17	5006	45.5	53,561.23

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38100 - METERS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38100	698.67	4906	46.5	32,488.15
38100	28,401.68	4806	47.5	1,349,079.80
38100	889.60	4706	48.5	43,145.60
38100	786.23	4606	49.5	38,918.38
38100	330.40	4506	50.5	16,685.20
38100	0.00	4406	51.5	0.00
38100	14,422.86	4306	52.5	757,200.15
38100	0.00	4206	53.5	0.00
38100	283.33	4106	54.5	15,441.48
38100	949.03	4006	55.5	52,671.16
38100	1,010.46	3906	56.5	57,090.99
38100	17,937.45	3806	57.5	1,031,403.37
38100	0.00	3706	58.5	0.00
38100	135.96	3606	59.5	8,089.62
38100	639.18	3506	60.5	38,670.39
38100	0.00	3406	61.5	0.00
38100	14,576.22	3306	62.5	911,013.75
38100	11.88	3206	63.5	754.38
38100	11.88	3106	64.5	766.26
38100	11.88	3006	65.5	778.14
38100	727.13	2906	66.5	48,354.14
38100	18,906.38	2806	67.5	1,276,180.65
38100	34,645.79	2406	71.5	2,477,173.98
38100 TOTALS	\$15,248,649.49			\$217,322,369.76

CALCULATED AVERAGE AGE 14.2 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38200 - METER INSTALLATIONS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38200	1,363,484.74	9506	0.5	681,742.37
38200	1,240,312.76	9406	1.5	1,860,469.14
38200	1,067,926.73	9306	2.5	2,669,816.82
38200	1,248,591.47	9206	3.5	4,370,070.14
38200	1,072,317.18	9106	4.5	4,825,427.31
38200	733,376.80	9006	5.5	4,033,572.40
38200	537,525.48	8906	6.5	3,493,915.62
38200	581,520.74	8806	7.5	4,361,405.55
38200	479,231.44	8706	8.5	4,073,467.24
38200	560,107.27	8606	9.5	5,321,019.06
38200	490,282.80	8506	10.5	5,147,969.40
38200	296,744.64	8406	11.5	3,412,563.36
38200	323,815.56	8306	12.5	4,047,694.50
38200	301,804.47	8206	13.5	4,074,360.34
38200	282,035.13	8106	14.5	4,089,509.38
38200	325,081.87	8006	15.5	5,038,768.98
38200	217,352.40	7906	16.5	3,586,314.60
38200	176,833.50	7806	17.5	3,094,586.25
38200	43,137.73	7706	18.5	798,048.00
38200	81,145.17	7606	19.5	1,582,330.81
38200	68,852.56	7506	20.5	1,411,477.48
38200	71,125.83	7406	21.5	1,529,205.34
38200	44,323.56	7306	22.5	997,280.10
38200	42,889.71	7305	22.5	965,018.47
38200	48,631.04	7206	23.5	1,142,829.44
38200	40,823.12	7106	24.5	1,000,166.44
38200	28,279.90	7006	25.5	721,137.45
38200	23,547.57	6906	26.5	624,010.60
38200	134,238.65	6806	27.5	3,691,562.87
38200	37,492.32	6706	28.5	1,068,531.12
38200	24,956.36	6606	29.5	736,212.62
38200	27,822.56	6506	30.5	848,588.08
38200	52,999.12	6406	31.5	1,669,472.28
38200	39,239.94	6306	32.5	1,275,298.05
38200	46,223.81	6206	33.5	1,548,497.63
38200	52,865.86	6106	34.5	1,823,872.17
38200	166,326.62	6006	35.5	5,904,595.01
38200	167,877.70	5906	36.5	6,127,536.05
38200	29,284.84	5806	37.5	1,098,181.50
38200	22,193.74	5706	38.5	854,458.99
38200	18,786.00	5606	39.5	742,047.00
38200	13,314.03	5506	40.5	539,218.21
38200	10,859.36	5406	41.5	450,663.44
38200	16,962.86	5306	42.5	720,921.55
38200	18,345.44	5206	43.5	798,026.64
38200	-4,335.50	5106	44.5	-192,929.75

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38200 - METER INSTALLATIONS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
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38200 TOTALS	\$12,666,554.88			\$108,658,930.12
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CALCULATED AVERAGE AGE 8.5 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38300 - REGULATORS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38300	331,846.27	9506	0.5	165,923.13
38300	319,964.89	9406	1.5	479,947.33
38300	369,971.43	9306	2.5	924,928.57
38300	270,950.98	9206	3.5	948,328.43
38300	358,330.01	9106	4.5	1,612,485.04
38300	247,756.98	9006	5.5	1,362,663.39
38300	178,537.53	8906	6.5	1,160,493.94
38300	249,570.40	8806	7.5	1,871,778.00
38300	260,959.51	8706	8.5	2,218,155.83
38300	254,833.23	8606	9.5	2,420,915.68
38300	214,473.70	8506	10.5	2,251,973.85
38300	167,888.22	8406	11.5	1,930,714.53
38300	83,299.70	8306	12.5	1,041,246.25
38300	142,502.98	8206	13.5	1,923,790.23
38300	179,595.00	8106	14.5	2,604,127.50
38300	137,134.12	8006	15.5	2,125,578.86
38300	104,634.96	7906	16.5	1,726,476.84
38300	92,321.89	7806	17.5	1,615,633.07
38300	79,932.27	7706	18.5	1,478,746.99
38300	52,952.43	7606	19.5	1,032,572.38
38300	79,031.17	7506	20.5	1,620,138.98
38300	95,287.83	7406	21.5	2,048,688.34
38300	55,851.00	7306	22.5	1,256,647.50
38300	78,552.27	7305	22.5	1,767,426.07
38300	39,663.50	7206	23.5	932,092.25
38300	33,065.85	7106	24.5	810,113.32
38300	47,945.08	7006	25.5	1,222,599.54
38300	45,566.71	6906	26.5	1,207,517.81
38300	35,163.87	6806	27.5	967,006.42
38300	22,225.58	6706	28.5	633,429.03
38300	20,195.28	6606	29.5	595,760.76
38300	17,591.73	6506	30.5	536,547.76
38300	13,958.52	6406	31.5	437,693.38
38300	10,864.38	6306	32.5	353,092.35
38300	2,527.97	6206	33.5	84,686.99
38300	9,444.43	6106	34.5	325,832.83
38300	71,015.19	6006	35.5	2,521,039.24
38300	65,781.25	5906	36.5	2,401,015.62
38300	20,739.60	5806	37.5	777,735.00
38300	14,060.00	5706	38.5	541,310.00
38300	988.00	5606	39.5	39,026.00
38300	3,775.52	5506	40.5	152,908.56
38300	316.56	5406	41.5	13,137.24
38300	13,358.40	5306	42.5	567,732.00
38300	3,430.42	5106	44.5	152,653.69

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38300 - REGULATORS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLAN"	\$ WEIGHTED YEARS
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38300 TOTALS	\$4,897,856.61			\$52,864,310.62
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CALCULATED AVERAGE AGE 10.7 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38400 - REGULATOR INSTALLATIONS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38400	466,048.69	9506	0.5	233,024.34
38400	413,455.74	9406	1.5	620,183.61
38400	355,990.77	9306	2.5	889,976.92
38400	331,583.23	9206	3.5	1,160,541.30
38400	341,997.38	9106	4.5	1,538,988.21
38400	273,629.87	9006	5.5	1,504,964.28
38400	215,067.19	8906	6.5	1,397,936.73
38400	209,761.57	8806	7.5	1,573,211.77
38400	133,136.07	8706	8.5	1,131,656.59
38400	134,649.28	8606	9.5	1,279,168.16
38400	155,770.86	8506	10.5	1,635,594.03
38400	98,971.59	8406	11.5	1,138,173.28
38400	72,821.69	8306	12.5	910,271.12
38400	65,610.07	8206	13.5	885,735.94
38400	75,512.96	8106	14.5	1,094,937.92
38400	61,619.34	8006	15.5	955,099.77
38400	76,879.62	7906	16.5	1,268,513.73
38400	68,112.20	7806	17.5	1,191,963.50
38400	32,934.40	7706	18.5	609,286.40
38400	28,905.37	7606	19.5	563,654.71
38400	36,335.02	7506	20.5	744,867.91
38400	26,246.60	7406	21.5	564,301.90
38400	23,154.38	7306	22.5	520,973.55
38400	32,087.66	7305	22.5	721,972.35
38400	15,655.62	7206	23.5	367,907.07
38400	19,525.57	7106	24.5	478,376.46
38400	12,831.09	7006	25.5	327,192.79
38400	12,219.13	6906	26.5	323,806.94
38400	5,230.98	6806	27.5	143,851.95
38400	9,782.08	6706	28.5	278,789.28
38400	9,962.25	6606	29.5	293,886.37
38400	9,657.48	6506	30.5	294,553.14
38400	8,797.84	6406	31.5	277,131.96
38400	6,807.88	6306	32.5	221,256.10
38400	7,388.64	6206	33.5	247,519.44
38400	8,429.41	6106	34.5	290,814.64
38400	15,188.80	6006	35.5	539,202.40
38400	38,780.12	5906	36.5	1,415,474.38
38400	10,089.37	5806	37.5	378,351.37
38400	6,957.12	5706	38.5	267,849.12
38400	4,131.59	5606	39.5	163,197.80
38400	4,063.38	5506	40.5	164,566.89
38400	4,872.09	5406	41.5	202,191.73
38400	6,641.64	5306	42.5	282,269.70

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38400 - REGULATOR INSTALLATIONS

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	% WEIGHTED YEARS
=====				
38400 TOTALS	----- \$3,947,293.63 -----			----- \$31,093,187.64 -----
CALCULATED AVERAGE AGE		7.8	YEARS	

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38500 - INDUSTRIAL MEAS. & REG. STA. EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
38500	242,213.38	9506	0.5	121,106.69
38500	679,873.46	9406	1.5	1,019,810.19
38500	414,892.04	9306	2.5	1,037,230.10
38500	245,691.43	9206	3.5	859,920.00
38500	330,338.20	9106	4.5	1,486,521.90
38500	1,362,109.18	9006	5.5	7,491,600.49
38500	303,241.28	8906	6.5	1,971,068.32
38500	527,926.46	8806	7.5	3,959,448.45
38500	240,519.55	8706	8.5	2,044,416.17
38500	438,341.77	8606	9.5	4,164,246.81
38500	244,927.26	8506	10.5	2,571,736.23
38500	205,626.38	8406	11.5	2,364,703.37
38500	283,412.71	8306	12.5	3,542,658.87
38500	232,583.14	8206	13.5	3,139,872.39
38500	133,553.00	8106	14.5	1,936,518.50
38500	56,856.57	8006	15.5	881,276.83
38500	5,983.26	7906	16.5	98,723.79
38500	30,697.54	7806	17.5	537,206.95
38500	6,344.39	7706	18.5	117,371.21
38500	7,875.73	7606	19.5	153,576.73
38500	12,675.72	7506	20.5	259,852.26
38500	16,471.28	7406	21.5	354,132.52
38500	2,455.50	7306	22.5	55,248.75
38500	5,559.53	7206	23.5	130,648.95
38500	10,415.81	7106	24.5	255,187.34
38500	14,245.46	7006	25.5	363,259.23
38500	17,808.15	6906	26.5	471,915.97
38500	5,601.86	6806	27.5	154,051.15
38500	30,842.19	6706	28.5	879,002.41
38500	9,767.66	6606	29.5	288,145.97
38500	18,140.33	6506	30.5	553,280.06
38500	30,297.94	6406	31.5	954,385.11
38500	6,099.77	6306	32.5	198,242.52
38500	4,929.53	6206	33.5	165,139.25
38500	390.73	6106	34.5	13,480.18
38500	345.73	6006	35.5	12,273.41
38500	1,799.05	5906	36.5	65,665.32
38500	254.26	5806	37.5	9,534.75
38500 TOTALS	\$6,181,107.23			\$44,682,459.22

CALCULATED AVERAGE AGE 7.2 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 38700 - OTHER DISTRIBUTION EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	% WEIGHTED YEARS
38700	73,838.62	9506	0.11	36,919.31
38700	66,549.31	9406	1.5	99,823.96
38700	98,972.55	9306	2.5	247,431.37
38700	60,896.82	9206	3.5	213,138.87
38700	109,236.91	9106	4.5	491,566.09
38700	40,582.50	9006	5.5	223,203.75
38700	42,190.33	8906	6.5	274,237.14
38700	49,052.38	8806	7.5	367,892.85
38700	38,831.25	8706	8.5	330,065.62
38700	51,201.94	8606	9.5	486,418.43
38700	51,374.86	8506	10.5	539,436.03
38700	19,461.04	8406	11.5	223,801.96
38700	13,522.26	8306	12.5	169,028.25
38700	29,722.27	8206	13.5	401,250.64
38700	15,992.97	8106	14.5	231,898.06
38700	17,858.59	8006	15.5	276,808.14
38700	7,470.89	7906	16.5	123,269.68
38700	6,603.35	7806	17.5	115,558.62
38700	30,108.12	7706	18.5	557,000.22
38700	2,944.08	7606	19.5	57,409.56
38700	14,296.16	7506	20.5	293,071.28
38700	1,157.35	7406	21.5	24,883.02
38700	692.16	7306	22.5	15,573.60
38700	2,135.56	7206	23.5	50,185.66
38700	324.45	7006	25.5	8,273.47
38700	292.19	6906	26.5	7,743.03
38700	1,793.69	6806	27.5	49,326.47
38700	1,253.82	6706	28.5	35,733.87
38700	652.31	6606	29.5	19,243.14
38700	277.99	6506	30.5	8,478.69
38700	1,947.97	6406	31.5	61,361.05
38700	604.01	6006	35.5	21,442.35
38700	862.82	5906	36.5	31,492.93
38700 TOTALS	\$852,701.52			\$6,092,967.20

CALCULATED AVERAGE AGE 7.1 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39100 - OFFICE FURNITURE & EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39100	44,399.68	9506	0.5	22,199.84
39100	473,106.90	9406	1.5	709,660.35
39100	382,981.40	9306	2.5	957,453.50
39100	122,200.10	9206	3.5	427,700.35
39100	408,175.19	9106	4.5	1,836,788.35
39100	74,465.70	9006	5.5	409,561.35
39100	140,159.53	8906	6.5	911,036.94
39100	116,399.62	8806	7.5	872,997.15
39100	24,076.76	8706	8.5	204,652.46
39100	293,754.88	8606	9.5	2,790,671.36
39100	132,728.66	8506	10.5	1,393,650.93
39100	198,411.67	8406	11.5	2,281,734.20
39100	16,660.31	8306	12.5	208,253.87
39100	27,320.99	8206	13.5	368,833.36
39100	36,664.27	8106	14.5	531,631.91
39100	19,373.44	8006	15.5	300,288.32
39100	9,529.12	7906	16.5	157,230.48
39100	12,220.74	7806	17.5	213,862.95
39100	41,456.28	7706	18.5	766,941.18
39100	5,361.97	7606	19.5	104,558.41
39100	39,749.81	7506	20.5	814,871.10
39100	15,016.93	7406	21.5	322,863.99
39100	1,991.63	7306	22.5	44,811.67
39100	113.64	7305	22.5	2,556.90
39100	1,973.65	7206	23.5	46,380.77
39100	391.41	7106	24.5	9,589.54
39100	717.27	7006	25.5	18,290.38
39100	3,530.76	6906	26.5	93,565.14
39100	858.35	6806	27.5	23,604.62
39100	389.20	6706	28.5	11,092.20
39100	242.51	6606	29.5	7,154.04
39100	227.95	6506	30.5	6,952.47
39100	1,509.03	6406	31.5	47,534.44
39100	2,328.49	6306	32.5	75,675.92
39100	6,281.19	6206	33.5	210,419.86
39100	1,470.11	6006	35.5	52,188.90
39100	6,165.62	5906	36.5	225,045.13
39100	3,255.20	5806	37.5	122,070.00
39100	500.96	5606	39.5	19,787.92
39100	108.62	5506	40.5	4,399.11
39100	138.64	5406	41.5	5,753.56
39100	282.79	5306	42.5	12,018.57
39100	2,056.82	5006	45.5	93,585.31
39100	155.50	4706	48.5	7,541.75
39100	580.81	4006	55.5	32,234.95

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39100 - OFFICE FURNITURE & EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
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39100 TOTALS	\$2,669,484.10			\$17,779,695.61
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CALCULATED AVERAGE AGE 6.6 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39101 - COMPUTER EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39101	2,166,884.15	9506	0.5	1,083,442.07
39101	2,057,338.76	9406	1.5	3,086,008.14
39101	1,627,617.32	9306	2.5	4,069,043.30
39101	1,985,659.86	9206	3.5	6,949,809.51
39101	951,537.80	9106	4.5	4,281,920.10
39101	361,024.62	9006	5.5	1,985,635.41
39101	1,630,751.79	8906	6.5	10,599,886.63
39101	381,771.14	8806	7.5	2,863,283.55
39101	1,903,736.43	8706	8.5	16,181,759.65
39101	131,341.53	8606	9.5	1,247,744.53
39101	91,814.62	8506	10.5	964,053.51
39101	173,046.47	8406	11.5	1,990,034.40
39101	5,742.10	8306	12.5	71,776.25
39101	3,406.88	8206	13.5	45,992.88
39101 TOTALS	13,471,673.47			55,420,389.95

CALCULATED AVERAGE AGE 4.1 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39102 - OFFICE MACHINES

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39102	40,215.65	9506	0.5	20,107.82
39102	6,768.86	9406	1.5	10,153.29
39102	42,545.04	9306	2.5	106,362.60
39102	22,569.34	9206	3.5	78,992.69
39102	8,494.94	9106	4.5	38,227.23
39102	37,943.21	9006	5.5	208,687.65
39102	67,806.74	8906	6.5	440,743.81
39102	21,594.05	8806	7.5	161,955.37
39102	24,706.71	8706	8.5	210,007.03
39102	12,270.04	8606	9.5	116,565.38
39102	33,010.49	8506	10.5	346,610.14
39102	144,973.77	8406	11.5	1,667,198.35
39102	30,785.47	8306	12.5	384,818.37
39102	35,794.03	8206	13.5	483,219.40
39102	18,191.59	8106	14.5	263,778.05
39102	16,064.40	8006	15.5	248,998.20
39102	7,320.49	7906	16.5	120,788.08
39102	2,880.84	7806	17.5	50,414.70
39102	4,422.89	7706	18.5	81,823.46
39102	2,081.57	7606	19.5	40,590.61
39102	1,914.41	7506	20.5	39,245.40
39102	3,476.79	7406	21.5	74,750.98
39102	608.42	7306	22.5	13,689.45
39102	814.11	7206	23.5	19,131.58
39102	726.99	7106	24.5	17,811.25
39102	275.11	6906	26.5	7,290.41
39102	853.07	6406	31.5	26,871.70
39102	267.49	6006	35.5	9,495.89
39102	300.00	5906	36.5	10,950.00
39102 TOTALS	589,676.51			5,299,278.98

CALCULATED AVERAGE AGE 8.9 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39201 - AUTOS & TRUCKS THRU 1 TON

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39201	1,022,767.96	9506	0.5	511,383.98
39201	1,592,821.42	9406	1.5	2,389,232.13
39201	1,670,946.50	9306	2.5	4,177,366.25
39201	1,349,679.96	9206	3.5	4,723,879.86
39201	1,141,214.33	9106	4.5	5,135,464.48
39201	801,059.91	9006	5.5	4,405,829.50
39201	967,948.63	8906	6.5	6,291,666.09
39201	914,337.05	8806	7.5	6,857,527.87
39201	231,273.03	8706	8.5	1,965,820.75
39201	139,863.40	8606	9.5	1,328,702.30
39201	104,541.69	8506	10.5	1,097,687.74
39201	29,793.76	8406	11.5	342,628.24
39201	27,702.79	8306	12.5	346,284.87
39201	12,177.31	8206	13.5	164,393.68
39201	8,815.84	8106	14.5	127,829.68
39201 TOTALS	\$10,014,943.58			\$39,865,697.46

CALCULATED AVERAGE AGE 3.9 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39203 - AIRPLANES

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39203	16,891.92	8906	6.5	109,797.48
39203	31,709.72	8606	9.5	301,242.34
39203	1,307,501.06	8506	10.5	13,728,761.13
39203 TOTALS	\$1,356,102.70			\$14,139,800.95

CALCULATED AVERAGE AGE 10.4 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39204 - OTHER TRANSPORTATION EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39204	8,235.64	9506	0.5	4,117.82
39204	34,745.96	9406	1.5	52,118.94
39204	899.18	9306	2.5	2,247.95
39204	27,028.22	9106	4.5	121,626.99
39204	3,623.68	9006	5.5	19,930.24
39204	9,205.30	8906	6.5	59,834.45
39204	29,717.01	8806	7.5	222,877.57
39204	7,284.84	8706	8.5	61,921.14
39204	17,008.52	8606	9.5	161,580.94
39204	9,724.65	8406	11.5	111,833.47
39204	8,848.67	8306	12.5	110,608.37
39204	2,828.12	8206	13.5	38,179.62
39204	3,121.61	8106	14.5	45,263.34
39204	1,322.41	7906	16.5	21,819.76
39204	6,974.89	7806	17.5	122,060.57
39204	4,887.85	7706	18.5	90,425.22
39204	1,425.84	7606	19.5	27,803.88
39204	9,570.65	7506	20.5	196,198.32
39204	927.68	7406	21.5	19,945.12
39204	3,791.32	7306	22.5	85,304.70
39204	3,313.42	7206	23.5	77,865.37
39204	1,397.39	6906	26.5	37,030.83
39204	2,771.44	6806	27.5	76,214.60
39204	1,446.36	6706	28.5	41,221.26
39204 TOTALS	\$200,100.65			\$1,808,030.51

CALCULATED AVERAGE AGE 9.0 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39205 - TRUCKS OVER 1 TON

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39205	39,186.97	9506	0.5	19,593.48
39205	53,073.79	9406	1.5	79,610.68
39205	112,208.14	9306	2.5	280,520.35
39205	29,416.90	9206	3.5	102,959.15
39205	16,846.73	9006	5.5	92,657.01
39205	208,636.86	8906	6.5	1,356,139.59
39205	93,262.69	8806	7.5	699,470.17
39205	141,568.77	8706	8.5	1,203,334.54
39205	100,804.03	8606	9.5	957,638.28
39205	114,581.26	8506	10.5	1,203,103.23
39205	45,284.87	8406	11.5	520,776.00
39205	16,870.83	8306	12.5	210,885.37
39205	40,638.06	8206	13.5	548,613.81
39205	22,475.26	8006	15.5	348,366.53
39205	13,717.05	7906	16.5	226,331.32
39205	8,602.79	7506	20.5	176,357.19
39205	5,668.30	7306	22.5	127,536.75
39205 TOTALS	\$1,062,843.30			\$8,153,893.50

CALCULATED AVERAGE AGE 7.6 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39300 - STORES EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39300	710.31	9106	4.5	3,196.39
39300	17,311.34	9006	5.5	95,212.37
39300	3,561.60	8806	7.5	26,712.00
39300	2,206.93	8706	8.5	18,758.90
39300	6,180.38	8606	9.5	58,713.61
39300	0.00	8506	10.5	0.00
39300	735.35	8206	13.5	9,927.22
39300	1,298.60	8106	14.5	18,829.70
39300	3,946.04	8006	15.5	61,163.62
39300	26,015.22	7906	16.5	429,251.13
39300	807.44	7806	17.5	14,130.20
39300	538.90	7706	18.5	9,969.65
39300	389.30	7506	20.5	7,980.65
39300	3,660.71	7306	22.5	82,365.97
39300	1,569.54	7206	23.5	36,884.19
39300	213.02	7006	25.5	5,432.01
39300	139.00	6806	27.5	3,822.50
39300	6,850.00	6706	28.5	195,225.00
39300	6,816.28	6606	29.5	201,080.26
39300	4,725.71	6506	30.5	144,134.15
39300	125.06	6406	31.5	3,939.39
39300	5,267.47	6006	35.5	186,995.18
39300 TOTALS	\$93,068.20			\$1,613,724.12

CALCULATED AVERAGE AGE 17.3 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39400 - TOOLS, SHOP & GARAGE EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF P. ANT	\$ WEIGHTED YEARS
39400	317,887.47	9506	0.5	158,943.73
39400	441,403.48	9406	1.5	662,105.22
39400	222,239.20	9306	2.5	555,598.00
39400	290,789.58	9206	3.5	1,017,763.53
39400	123,590.63	9106	4.5	556,157.83
39400	108,071.44	9006	5.5	594,392.92
39400	112,783.20	8906	6.5	733,090.80
39400	308,750.88	8806	7.5	2,315,631.60
39400	80,368.41	8706	8.5	683,131.48
39400	131,879.27	8606	9.5	1,252,853.06
39400	73,188.21	8506	10.5	768,476.20
39400	74,305.90	8406	11.5	854,517.85
39400	28,338.88	8306	12.5	354,236.00
39400	56,055.19	8206	13.5	756,745.06
39400	38,925.26	8106	14.5	564,416.27
39400	44,754.85	8006	15.5	693,700.17
39400	30,093.45	7906	16.5	496,541.92
39400	37,405.39	7806	17.5	654,594.32
39400	35,450.05	7706	18.5	655,825.92
39400	14,621.08	7606	19.5	285,111.06
39400	17,094.01	7506	20.5	350,427.20
39400	21,973.26	7406	21.5	472,425.09
39400	11,746.21	7306	22.5	264,289.72
39400	9,713.63	7206	23.5	228,270.30
39400	2,617.58	7106	24.5	64,130.71
39400	4,165.67	7006	25.5	106,224.58
39400	19,843.73	6906	26.5	525,858.84
39400	5,451.87	6806	27.5	149,926.42
39400	3,300.59	6706	28.5	94,066.81
39400	938.97	6506	30.5	28,638.58
39400	651.05	6406	31.5	20,508.07
39400	1,198.72	6306	32.5	38,958.40
39400	373.91	6106	34.5	12,899.89
39400	10,032.82	6006	35.5	356,165.11
39400	5,055.24	5906	36.5	184,516.26
39400	3,712.47	5706	38.5	142,930.09
39400	1,149.27	5606	39.5	45,396.16
39400	322.55	5406	41.5	13,385.82
39400	140.00	4906	46.5	6,510.00
39400	2,102.51	4006	55.5	116,689.30
39400	124.00	3906	56.5	7,006.00
39400 TOTALS				\$17,843,056.41

CALCULATED AVERAGE AGE * 6.6 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39500 - LABORATORY EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39500	35,415.36	9506	0.5	17,707.68
39500	28,120.34	9406	1.5	42,180.51
39500	28,122.37	9306	2.5	70,305.92
39500	22,219.29	9006	5.5	122,206.09
39500	24,918.29	8906	6.5	161,768.88
39500	21,645.48	8606	9.5	205,632.06
39500	21,026.86	8506	10.5	220,782.03
39500 TOTALS	\$181,467.99			\$840,783.18

CALCULATED AVERAGE AGE 4.6 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39600 - POWER OPERATED EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLAN	\$ WEIGHTED YEARS
39600	81,432.09	9506	0.5	40,716.04
39600	186,745.11	9406	1.5	280,117.66
39600	57,188.32	9306	2.5	142,970.80
39600	50,605.85	9206	3.5	177,120.47
39600	97,371.65	9106	4.5	438,172.42
39600	124,445.35	9006	5.5	684,449.42
39600	38,487.09	8906	6.5	250,166.08
39600	77,725.64	8806	7.5	582,942.30
39600	162,338.17	8706	8.5	1,379,874.44
39600	207,335.46	8606	9.5	1,969,686.87
39600	21,019.41	8506	10.5	220,703.80
39600	119,570.72	8406	11.5	1,375,063.28
39600	68,082.88	8306	12.5	851,036.00
39600	50,795.16	8206	13.5	685,734.66
39600	41,503.15	8106	14.5	601,795.67
39600	31,379.94	8006	15.5	486,389.07
39600	7,870.75	7906	16.5	129,867.37
39600	46,017.07	7806	17.5	805,298.72
39600	23,000.00	7706	18.5	425,500.00
39600	14,508.06	7606	19.5	282,907.17
39600	11,093.56	7406	21.5	238,511.54
39600	28,691.50	7306	22.5	645,558.75
39600	1,462.19	7206	23.5	34,361.46
39600	2,979.05	7006	25.5	75,965.77
39600	10,407.98	6706	28.5	296,627.43
39600	345.05	6406	31.5	10,869.07
39600 TOTALS	\$1,562,401.20			\$13,112,406.33

CALCULATED AVERAGE AGE 8.3 YEARS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
PLANT AGING AS OF SEPTEMBER 30, 1995
ACCT# 39700 - COMMUNICATION EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39700	153,103.43	9506	0.5	76,551.71
39700	266,881.51	9406	1.5	400,322.26
39700	239,614.46	9306	2.5	599,036.15
39700	121,029.89	9206	3.5	423,604.61
39700	444,094.46	9106	4.5	1,998,425.07
39700	162,186.90	9006	5.5	892,027.95
39700	136,648.20	8906	6.5	888,213.30
39700	108,809.43	8806	7.5	816,070.72
39700	92,415.88	8706	8.5	785,534.98
39700	158,993.18	8606	9.5	1,510,435.21
39700	89,498.41	8506	10.5	939,733.30
39700	143,249.92	8406	11.5	1,647,374.08
39700	17,544.97	8306	12.5	219,312.12
39700	198,743.43	8206	13.5	2,683,036.30
39700	12,143.61	8106	14.5	176,082.34
39700	11,022.39	8006	15.5	170,847.04
39700	22,281.55	7906	16.5	367,645.57
39700	3,985.96	7806	17.5	69,754.30
39700	16,439.54	7706	18.5	304,131.49
39700	2,969.18	7606	19.5	57,899.01
39700	9,749.88	7506	20.5	199,872.54
39700	10,457.43	7406	21.5	224,834.74
39700	6,269.48	7306	22.5	141,063.30
39700	226.29	6906	26.5	5,996.68
39700	704.37	6706	28.5	20,074.54
39700 TOTALS	\$2,429,063.75			\$15,617,879.37

CALCULATED AVERAGE AGE 6.4 YEARS

PEOPLES GAS SYSTEM, INC.
 DEPRECIATION STUDY
 PLANT AGING AS OF SEPTEMBER 30, 1995
 ACCT# 39800 - MISCELLANEOUS EQUIPMENT

PLANT ACCT#	AMOUNT	YEAR PURCHASED	AGE OF PLANT	\$ WEIGHTED YEARS
39800	12,460.96	9506	0.5	6,230.48
39800	86,394.26	9406	1.5	129,591.39
39800	32,890.30	9306	2.5	82,225.75
39800	42,015.75	9206	3.5	147,055.12
39800	18,885.39	9106	4.5	84,984.25
39800	2,168.53	8706	8.5	18,432.50
39800	538.65	8406	11.5	6,194.47
39800	192.40	7506	20.5	3,944.20
39800	18,814.71	7406	21.5	404,516.26
39800	673.60	7006	25.5	17,176.80
39800	297.00	6906	26.5	7,870.50
39800	1,016.08	6806	27.5	27,942.20
39800	200.00	5906	36.5	7,300.00
39800 TOTALS	\$216,547.63			\$943,463.94

CALCULATED AVERAGE AGE 4.3 YEARS

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(3) RECONCILIATION OF PLANT AND RETIREMENT DATA TO STUDY

PEOPLES GAS SYSTEM, INC. - RETIREMENT DATA RECONCILIATION

YEAR	P/A	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
F/Y 1991	37400	LAND	80,590.25	0.00	(10,000.00)
F/Y 1992	37400	LAND	1,200.00	0.00	0.00
	37400	ITEMS REMOVED FROM DEPRECIATION STUDY	(81,790.25)	0.00	10,000.00
	37400	STUDY BAND TOTAL	0.00	0.00	0.00
F/Y 1991	37500	STRUCTURES AND IMPROVEMENTS	17,731.29	0.00	0.00
F/Y 1992	37500	STRUCTURES AND IMPROVEMENTS	31,849.65	0.00	0.00
F/Y 1993	37500	STRUCTURES AND IMPROVEMENTS	126,455.38	5,555.63	0.00
F/Y 1994	37500	STRUCTURES AND IMPROVEMENTS	166,516.60	21,090.37	0.00
F/Y 1995	37500	STRUCTURES AND IMPROVEMENTS	249,511.22	15,305.46	(882.95)
	37500	ITEMS REMOVED FROM DEPRECIATION STUDY	0.00	(51.88)	0.00
	37500	STUDY BAND TOTAL	1,092,064.14	41,899.58	(882.95)
F/Y 1991	37600	MAINS - OTHER THAN PLASTIC	1,343,860.20	464,724.70	0.00
F/Y 1992	37600	MAINS - OTHER THAN PLASTIC	797,476.05	468,865.37	0.00
F/Y 1993	37600	MAINS - OTHER THAN PLASTIC	477,332.34	523,810.33	0.00
F/Y 1994	37600	MAINS - OTHER THAN PLASTIC	409,777.70	553,910.93	(2,924.93)
F/Y 1995	37600	MAINS - OTHER THAN PLASTIC	916,061.67	429,056.07	0.00
		ITEMS REMOVED FROM DEPRECIATION STUDY	0.00	(60,984.74)	0.00
	37600	STUDY BAND TOTAL	3,944,507.98	2,379,382.66	(2,924.93)
F/Y 1991	37602	MAINS - PLASTIC	226,051.53	13,122.07	0.00
F/Y 1992	37602	MAINS - PLASTIC	139,310.02	2,404.31	0.00
F/Y 1993	37602	MAINS - PLASTIC	87,166.69	2,727.23	0.00
F/Y 1994	37602	MAINS - PLASTIC	153,861.27	17,100.70	0.00
F/Y 1995	37602	MAINS - PLASTIC	293,240.05	16,479.26	0.00
		ITEMS REMOVED FROM DEPRECIATION STUDY	0.00	(35.00)	0.00
	37602	STUDY BAND TOTAL	899,629.58	51,798.57	0.00
F/Y 1991	37800	MEASURING & REGULATING STATION EQ.-GENERAL	18,836.71	9,792.03	0.00
F/Y 1992	37800	MEASURING & REGULATING STATION EQ.-GENERAL	20,553.09	0.00	0.00
F/Y 1993	37800	MEASURING & REGULATING STATION EQ.-GENERAL	944.90	0.00	0.00
F/Y 1994	37800	MEASURING & REGULATING STATION EQ.-GENERAL	37,553.07	1,906.41	0.00
F/Y 1995	37800	MEASURING & REGULATING STATION EQ.-GENERAL	103,050.85	2,019.67	0.00
		ITEMS REMOVED FROM DEPRECIATION STUDY	0.00	(2,019.87)	0.00
	37800	STUDY BAND TOTAL	178,938.62	11,698.44	0.00
F/Y 1991	37900	MEASURING & REGULATING STATION EQ.-CITY GATE	4,752.71	2,432.05	0.00
F/Y 1992	37900	MEASURING & REGULATING STATION EQ.-CITY GATE	10,833.53	0.00	0.00
F/Y 1993	37900	MEASURING & REGULATING STATION EQ.-CITY GATE	33,563.87	1,011.22	0.00
F/Y 1994	37900	MEASURING & REGULATING STATION EQ.-CITY GATE	29,018.79	1,223.71	0.00
F/Y 1995	37900	MEASURING & REGULATING STATION EQ.-CITY GATE	41,470.54	1,210.81	0.00
	37900	STUDY BAND TOTAL	119,639.44	5,877.79	0.00
F/Y 1991	38000	SERVICE LINES - OTHER THAN PLASTIC	570,206.83	741,141.62	0.00
F/Y 1992	38000	SERVICE LINES - OTHER THAN PLASTIC	490,956.55	971,918.64	0.00
F/Y 1993	38000	SERVICE LINES - OTHER THAN PLASTIC	332,528.62	744,032.87	0.00
F/Y 1994	38000	SERVICE LINES - OTHER THAN PLASTIC	217,949.50	668,617.15	0.00
F/Y 1995	38000	SERVICE LINES - OTHER THAN PLASTIC	782,017.61	1,175,502.26	0.00
		PRIOR PERIOD ACCOUNTING ADJUSTMENTS	0.00	(1,822,611.42)	0.00
	38000	STUDY BAND TOTAL	2,393,659.11	2,478,601.12	0.00
F/Y 1991	38002	SERVICE LINES - PLASTIC	90,158.16	101,296.56	0.00
F/Y 1992	38002	SERVICE LINES - PLASTIC	170,656.45	89,699.19	0.00
F/Y 1993	38002	SERVICE LINES - PLASTIC	190,979.29	96,188.28	0.00
F/Y 1994	38002	SERVICE LINES - PLASTIC	211,638.62	113,933.13	0.00
F/Y 1995	38002	SERVICE LINES - PLASTIC	313,762.90	186,695.83	0.00
		PRIOR PERIOD ACCOUNTING ADJUSTMENTS	0.00	(237,869.99)	0.00
	38002	STUDY BAND TOTAL	977,195.42	349,943.00	0.00

PEOPLES GAS SYSTEM, INC. - RETIREMENT DATA RECONCILIATION

YEAR	P/A	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
F/Y 1991	38100	METERS	248,848.26	133.75	(5,197.57)
F/Y 1992	38100	METERS	94,843.90	0.00	(1,167.30)
F/Y 1993	38100	METERS	102,400.43	0.00	(435.00)
F/Y 1994	38100	METERS	275,147.68	0.00	(8,383.05)
F/Y 1995	38100	METERS	544,008.78	0.00	(12,193.10)
	38100	STUDY BAND TOTAL	1,265,249.05	133.75	(27,376.02)
F/Y 1991	38200	METER INSTALLATIONS	0.00	1,343.21	0.00
F/Y 1992	38200	METER INSTALLATIONS	75,131.34	958.29	0.00
F/Y 1993	38200	METER INSTALLATIONS	33,344.05	0.00	0.00
F/Y 1994	38200	METER INSTALLATIONS	3,410.00	1,184.53	0.00
F/Y 1995	38200	METER INSTALLATIONS	264,744.65	65,765.84	0.00
	38200	STUDY BAND TOTAL	376,638.04	69,251.87	0.00
F/Y 1991	38300	REGULATORS	197,320.76	0.00	(10.00)
F/Y 1992	38300	REGULATORS	76,352.13	0.00	0.00
F/Y 1993	38300	REGULATORS	0.00	0.00	0.00
F/Y 1994	38300	REGULATORS	89,685.72	0.00	0.00
F/Y 1995	38300	REGULATORS	42,817.05	0.00	0.00
	38300	STUDY BAND TOTAL	406,175.66	0.00	(10.00)
F/Y 1991	38400	REGULATOR INSTALLATIONS	0.00	0.00	0.00
F/Y 1992	38400	REGULATOR INSTALLATIONS	7,520.36	0.00	0.00
F/Y 1993	38400	REGULATOR INSTALLATIONS	6,014.80	0.00	0.00
F/Y 1994	38400	REGULATOR INSTALLATIONS	3,586.25	0.00	0.00
F/Y 1995	38400	REGULATOR INSTALLATIONS	76,352.47	20,383.49	0.00
	38400	STUDY BAND TOTAL	93,473.88	20,383.49	0.00
F/Y 1991	38500	INDUSTRIAL INSTALLATIONS	0.00	0.00	0.00
F/Y 1992	38500	INDUSTRIAL INSTALLATIONS	39,688.99	0.00	0.00
F/Y 1993	38500	INDUSTRIAL INSTALLATIONS	17,718.85	0.00	0.00
F/Y 1994	38500	INDUSTRIAL INSTALLATIONS	36,092.36	0.00	0.00
F/Y 1995	38500	INDUSTRIAL INSTALLATIONS	35,098.75	410.00	0.00
	38500	STUDY BAND TOTAL	128,598.95	410.00	0.00
F/Y 1991	38700	OTHER DISTRIBUTION EQUIPMENT	66,452.13	0.00	0.00
F/Y 1992	38700	OTHER DISTRIBUTION EQUIPMENT	46,567.08	0.00	0.00
F/Y 1993	38700	OTHER DISTRIBUTION EQUIPMENT	17,635.56	0.00	0.00
F/Y 1994	38700	OTHER DISTRIBUTION EQUIPMENT	29,834.83	456.54	0.00
F/Y 1995	38700	OTHER DISTRIBUTION EQUIPMENT	74,530.68	0.00	0.00
	38700	STUDY BAND TOTAL	235,020.08	456.54	0.00
F/Y 1991	39002	LEASEHOLD IMPROVEMENTS	1,233.58	0.00	0.00
F/Y 1992	39002	LEASEHOLD IMPROVEMENTS	15,393.59	0.00	0.00
F/Y 1993	39002	LEASEHOLD IMPROVEMENTS	505,985.93	0.00	0.00
F/Y 1994	39002	LEASEHOLD IMPROVEMENTS	57,326.82	456.54	0.00
F/Y 1995	39002	LEASEHOLD IMPROVEMENTS ITEMS REMOVED FROM DEPRECIATION STUDY	168,045.24 (747,985.16)	0.00	0.00
	39002	STUDY BAND TOTAL	0.00	456.54	0.00
F/Y 1991	39100	OFFICE FURNITURE AND EQUIPMENT	82,460.95	0.00	(772.72)
F/Y 1992	39100	OFFICE FURNITURE AND EQUIPMENT	43,361.98	53.68	(587.50)
F/Y 1993	39100	OFFICE FURNITURE AND EQUIPMENT	53,387.93	628.72	(1,501.00)
F/Y 1994	39100	OFFICE FURNITURE AND EQUIPMENT	29,519.74	0.00	(296.00)
F/Y 1995	39100	OFFICE FURNITURE AND EQUIPMENT	148,236.48	0.00	0.00
	39100	STUDY BAND TOTAL	356,967.08	682.40	(3,157.22)

PEOPLES GAS SYSTEM, INC. - RETIREMENT DATA RECONCILIATION

YEAR	P/A	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
F/Y 1991	39101	COMPUTER EQUIPMENT	784,813.74	0.00	(50.00)
F/Y 1992	39101	COMPUTER EQUIPMENT	48,504.65	0.00	0.00
F/Y 1993	39101	COMPUTER EQUIPMENT	220,270.20	0.00	(50.00)
F/Y 1994	39101	COMPUTER EQUIPMENT	336,485.89	0.00	(5,007.00)
F/Y 1995	39101	COMPUTER EQUIPMENT	314,567.39	0.00	(2,275.00)
		ITEMS REMOVED FROM DEPRECIATION STUDY	(162,541.00)	0.00	0.00
	39101	STUDY BAND TOTAL	1,542,100.87	0.00	(7,382.00)
F/Y 1991	39102	OFFICE MACHINES	65,896.11	0.00	(6,532.28)
F/Y 1992	39102	OFFICE MACHINES	19,687.41	0.00	0.00
F/Y 1993	39102	OFFICE MACHINES	6,869.74	0.00	(1,390.00)
F/Y 1994	39102	OFFICE MACHINES	14,232.57	0.00	0.00
F/Y 1995	39102	OFFICE MACHINES	95,066.10	0.00	(200.00)
	39102	STUDY BAND TOTAL	201,752.01	0.00	(8,122.28)
F/Y 1991	39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	531,273.77	5,746.55	(13,459.00)
F/Y 1992	39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	776,699.53	2,424.15	(68,731.00)
F/Y 1993	39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	1,104,708.76	812.92	(83,500.00)
F/Y 1994	39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	424,224.26	2,022.47	(24,375.00)
F/Y 1995	39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	887,705.00	1,937.71	(82,025.00)
	39201	STUDY BAND TOTAL	3,724,611.32	12,743.80	(272,090.00)
F/Y 1991	39204	OTHER TRANSPORTATION EQUIPMENT	12,260.67	0.00	(200.00)
F/Y 1992	39204	OTHER TRANSPORTATION EQUIPMENT	3,050.19	0.00	(2,350.00)
F/Y 1993	39204	OTHER TRANSPORTATION EQUIPMENT	0.00	0.00	0.00
F/Y 1994	39204	OTHER TRANSPORTATION EQUIPMENT	1,656.10	0.00	0.00
F/Y 1995	39204	OTHER TRANSPORTATION EQUIPMENT	898.51	0.00	0.00
	39204	STUDY BAND TOTAL	17,865.47	0.00	(2,550.00)
F/Y 1991	39205	TRUCKS OVER 1 TON	65,111.52	0.00	(4,150.00)
F/Y 1992	39205	TRUCKS OVER 1 TON	19,001.04	0.00	(1,500.00)
F/Y 1993	39205	TRUCKS OVER 1 TON	30,344.35	0.00	(1,500.00)
F/Y 1994	39205	TRUCKS OVER 1 TON	16,790.39	0.00	(600.00)
F/Y 1995	39205	TRUCKS OVER 1 TON	22,210.74	0.00	0.00
	39205	STUDY BAND TOTAL	153,458.04	0.00	(7,750.00)
F/Y 1991	39300	STORES EQUIPMENT	18,135.34	0.00	0.00
F/Y 1992	39300	STORES EQUIPMENT	145.55	0.00	0.00
F/Y 1993	39300	STORES EQUIPMENT	0.00	0.00	0.00
F/Y 1994	39300	STORES EQUIPMENT	7,711.22	0.00	0.00
F/Y 1995	39300	STORES EQUIPMENT	0.00	0.00	0.00
	39300	STUDY BAND TOTAL	25,992.11	0.00	0.00
F/Y 1991	39400	TOOLS, SHOP AND GARAGE EQUIPMENT	183,015.65	0.00	0.00
F/Y 1992	39400	TOOLS, SHOP AND GARAGE EQUIPMENT	71,297.98	0.00	0.00
F/Y 1993	39400	TOOLS, SHOP AND GARAGE EQUIPMENT	55,645.50	0.00	0.00
F/Y 1994	39400	TOOLS, SHOP AND GARAGE EQUIPMENT	72,183.42	44.23	(1,500.00)
F/Y 1995	39400	TOOLS, SHOP AND GARAGE EQUIPMENT	132,933.97	0.00	(2,230.00)
	39400	STUDY BAND TOTAL	515,076.52	44.23	(3,730.00)
F/Y 1991	39500	LABORATORY EQUIPMENT	952.23	0.00	0.00
F/Y 1992	39500	LABORATORY EQUIPMENT	0.00	0.00	0.00
F/Y 1993	39500	LABORATORY EQUIPMENT	2,706.29	0.00	0.00
F/Y 1994	39500	LABORATORY EQUIPMENT	25,919.81	0.00	(100.00)
F/Y 1995	39500	LABORATORY EQUIPMENT	15,558.15	0.00	0.00
	39500	STUDY BAND TOTAL	45,136.48	0.00	(100.00)

PEOPLES GAS SYSTEM, INC. - RETIREMENT DATA RECONCILIATION

YEAR	P/A	DESCRIPTION	ORIGINAL COST	REMOVAL COST	SALVAGE
FY 1991	39600	POWER OPERATED EQUIPMENT	52,595.98	0.00	(1,300.00)
FY 1992	39600	POWER OPERATED EQUIPMENT	72,844.63	0.00	0.00
FY 1993	39600	POWER OPERATED EQUIPMENT	11,041.54	0.00	(1,450.00)
FY 1994	39600	POWER OPERATED EQUIPMENT	107,273.81	0.00	(400.00)
FY 1995	39600	POWER OPERATED EQUIPMENT	103,843.22	0.00	(3,550.00)
	39600	STUDY BAND TOTAL	347,599.18	0.00	(6,700.00)
FY 1991	39700	COMMUNICATION EQUIPMENT	274,147.64	0.00	0.00
FY 1992	39700	COMMUNICATION EQUIPMENT	62,947.65	639.00	0.00
FY 1993	39700	COMMUNICATION EQUIPMENT	192,125.51	0.00	(1,331.35)
FY 1994	39700	COMMUNICATION EQUIPMENT	188,239.99	0.00	0.00
FY 1995	39700	COMMUNICATION EQUIPMENT	443,675.45	(1,658.50)	(1,000.00)
	39700	STUDY BAND TOTAL	1,161,236.24	(1,019.50)	(2,331.35)
FY 1991	39800	MISCELLANEOUS EQUIPMENT	11,817.59	0.00	0.00
FY 1992	39800	MISCELLANEOUS EQUIPMENT	2,198.55	0.00	0.00
FY 1993	39800	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.00
FY 1994	39800	MISCELLANEOUS EQUIPMENT	5,260.08	0.00	0.00
FY 1995	39800	MISCELLANEOUS EQUIPMENT	2,328.92	0.00	0.00
	39800	STUDY BAND TOTAL	21,605.14	0.00	0.00

PEOPLES GAS SYSTEM, INC. - PLANT DATA RECONCILIATION					
P/A	DESCRIPTION	F/Y 95 ENDING BALANCE	DELETED FROM STUDY	PRIOR PERIOD ACCOUNTING ADJ	PLANT AGED
30100	ORGANIZATION	11,636.32	(11,636.32)	0.00	0.00
30200	FRANCHISES AND CONSENTS	391,325.20	(391,325.20)	0.00	0.00
37400	LAND	1,213,575.61	(1,213,575.61)	0.00	0.00
37402	LAND RIGHTS	722,372.52	(722,372.52)	0.00	0.00
37500	STRUCTURES AND IMPROVEMENTS	14,898,150.13	0.00	0.00	14,898,150.13
37600	MAINS - OTHER THAN PLASTIC	127,729,237.61	0.00	0.00	127,729,237.61
37602	MAINS - PLASTIC	65,517,100.33	0.00	0.00	65,517,100.33
37800	MEASURING & REGULATING STATION EQ.-GENERAL	1,857,034.20	0.00	0.00	1,857,034.20
37900	MEASURING & REGULATING STATION EQ.-CITY GATE	3,237,381.24	0.00	0.00	3,237,381.24
38000	SERVICE LINES - OTHER THAN PLASTIC	30,477,650.30	0.00	0.00	30,477,650.30
38002	SERVICE LINES - PLASTIC	50,787,535.83	0.00	2,060,481.41	52,848,017.24
38100	METERS	15,248,647.49	0.00	0.00	15,248,647.49
38200	METER INSTALLATIONS	12,666,554.88	0.00	0.00	12,666,554.88
38300	REGULATORS	4,897,856.61	0.00	0.00	4,897,856.61
38400	REGULATOR INSTALLATIONS	3,947,293.63	0.00	0.00	3,947,293.63
38500	INDUSTRIAL INSTALLATIONS	6,181,107.23	0.00	0.00	6,181,107.23
38608	NGV PROJECTS	434,345.00	(434,345.00)	0.00	0.00
38700	OTHER DISTRIBUTION EQUIPMENT	852,701.52	0.00	0.00	852,701.52
39002	LEASEHOLD IMPROVEMENTS	340,152.77	(340,152.77)	0.00	0.00
39100	OFFICE FURNITURE AND EQUIPMENT	2,689,484.10	0.00	0.00	2,689,484.10
39101	COMPUTER EQUIPMENT	13,471,673.47	0.00	0.00	13,471,673.47
39102	OFFICE MACHINES	589,676.51	0.00	0.00	589,676.51
39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	10,014,943.58	0.00	0.00	10,014,943.58
39203	AIRPLANES	1,356,102.70	0.00	0.00	1,356,102.70
39204	OTHER TRANSPORTATION EQUIPMENT	208,218.84	0.00	(9,118.19)	200,100.65
39205	TRUCKS OVER 1 TON	1,062,843.30	0.00	0.00	1,062,843.30
39300	STORES EQUIPMENT	93,068.20	0.00	0.00	93,068.20
39400	TOOLS, SHOP AND GARAGE EQUIPMENT	2,692,609.88	0.00	0.00	2,692,609.88
39500	LABORATORY EQUIPMENT	181,467.99	0.00	0.00	181,467.99
39600	POWER OPERATED EQUIPMENT	1,563,283.01	0.00	9,118.19	1,562,401.20
39700	COMMUNICATION EQUIPMENT	2,429,063.75	0.00	0.00	2,429,063.75
39800	MISCELLANEOUS EQUIPMENT	216,547.83	0.00	0.00	216,547.83
	TOTALS	377,951,841.38	(3,113,407.42)	2,060,481.41	376,898,715.37

PEOPLES GAS SYSTEM, INC. - DEPRECIATION RESERVE DATA RECONCILIATION				
P/A	DESCRIPTION	FY 95 ENDING BALANCE	PRIOR PERIOD ACCOUNTING ADJ FY 95	ADJUSTED BALANCE
37500	STRUCTURES AND IMPROVEMENTS	(2,403,502.47)		(2,403,502.47)
37600	MAINS - OTHER THAN PLASTIC	(54,544,451.92)		(54,544,451.92)
37602	MAINS - PLASTIC	(13,611,300.63)		(13,611,300.63)
37800	MEASURING & REGULATING STATION EQ.-GENERAL	(501,379.08)		(501,379.08)
37900	MEASURING & REGULATING STATION EQ.-CITY GATE	(898,045.87)		(898,045.87)
38000	SERVICE LINES - OTHER THAN PLASTIC	(20,165,082.60)	(1,822,811.42)	(21,987,894.02)
38002	SERVICE LINES - PLASTIC	(15,869,166.60)	(237,869.99)	(16,107,036.59)
38100	METERS	(7,971,426.72)		(7,971,426.72)
38200	METER INSTALLATIONS	(3,187,382.30)		(3,187,382.30)
38300	REGULATORS	(1,654,261.40)		(1,654,261.40)
38400	REGULATOR INSTALLATIONS	(941,730.37)		(941,730.37)
38500	INDUSTRIAL INSTALLATIONS	(1,473,918.08)		(1,473,918.08)
38700	OTHER DISTRIBUTION EQUIPMENT	(286,200.01)		(286,200.01)
39100	OFFICE FURNITURE AND EQUIPMENT	(736,096.74)		(736,096.74)
39101	COMPUTER EQUIPMENT	(6,830,683.69)		(6,830,683.69)
39102	OFFICE MACHINES	(293,836.91)		(293,836.91)
39201	AUTOMOBILES AND TRUCKS-UP TO 1 TON	(4,106,787.69)		(4,106,787.69)
39203	AIRPLANES	(934,825.55)		(934,825.55)
39204	OTHER TRANSPORTATION EQUIPMENT	(97,649.64)		(97,649.64)
39205	TRUCKS OVER 1 TON	(689,919.85)		(689,919.85)
39300	STORES EQUIPMENT	(53,954.16)		(53,954.16)
39400	TOOLS, SHOP AND GARAGE EQUIPMENT	(904,496.39)		(904,496.39)
39500	LABORATORY EQUIPMENT	(20,058.01)		(20,058.01)
39600	POWER OPERATED EQUIPMENT	(906,850.91)		(906,850.91)
39700	COMMUNICATION EQUIPMENT	(1,655,433.54)		(1,655,433.54)
39800	MISCELLANEOUS EQUIPMENT	(46,255.15)		(46,255.15)
	TOTALS	(140,784,696.28)	(2,060,481.41)	(142,845,177.69)

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(4) AGEING OF RETIREMENTS BY FISCAL YEAR

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	6,952.01	9106	8506	6.5
37500	8,801.54	9106	8606	5.5
37500	1,977.74	9106	8806	3.5

** Subtotal ** 37500	17,731.29			
=====				
37600	3,317.32	9106	2506	66.5
37600	288.00	9106	2606	65.5
37600	1,538.45	9106	2806	63.5
37600	1,992.50	9106	2906	62.5
37600	57.60	9106	3006	61.5
37600	39,477.61	9106	3406	57.5
37600	10,061.75	9106	3706	54.5
37600	604,585.09	9106	3806	53.5
37600	48,665.35	9106	3906	52.5
37600	599.89	9106	4006	51.5
37600	639.13	9106	4106	50.5
37600	7,397.67	9106	4206	49.5
37600	97.89	9106	4306	48.5
37600	10,078.85	9106	4406	47.5
37600	7.20	9106	4506	46.5
37600	1,191.05	9106	4606	45.5
37600	2,457.42	9106	4706	44.5
37600	4,330.86	9106	4806	43.5
37600	323.32	9106	4906	42.5
37600	4,060.60	9106	5006	41.5
37600	1,021.70	9106	5106	40.5
37600	3,990.57	9106	5206	39.5
37600	14,839.94	9106	5306	38.5
37600	6,638.82	9106	5406	37.5
37600	4,405.37	9106	5506	36.5
37600	4,312.69	9106	5606	35.5
37600	3,625.46	9106	5706	34.5
37600	66,852.86	9106	5806	33.5
37600	106,632.76	9106	5906	32.5
37600	14,736.12	9106	6006	31.5
37600	1,018.67	9106	6106	30.5
37600	1,145.61	9106	6206	29.5
37600	3,471.68	9106	6306	28.5
37600	22,071.38	9106	6406	27.5
37600	7,308.13	9106	6506	26.5
37600	476.70	9106	6606	25.5
37600	712.58	9106	6706	24.5
37600	95,204.34	9106	6806	23.5
37600	18,121.11	9106	6906	22.5
37600	3,634.18	9106	7006	21.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	66,316.05	9106	7106	20.5
37600	15,888.85	9106	7206	19.5
37600	6,712.79	9106	7306	18.5
37600	43,089.57	9106	7406	17.5
37600	11,675.80	9106	7506	16.5
37600	12,535.86	9106	7606	15.5
37600	14,485.61	9106	7806	13.5
37600	6,363.00	9106	7906	12.5
37600	9,870.18	9106	8006	11.5
37600	396.46	9106	8106	10.5
37600	3,482.46	9106	8206	9.5
37600	2,263.46	9106	8306	8.5
37600	14,574.11	9106	8406	7.5
37600	5,594.16	9106	8606	5.5
37600	2,139.45	9106	8706	4.5
37600	263.25	9106	8806	3.5
37600	811.20	9106	8906	2.5
37600	1,228.92	9106	9006	1.5
37600	4,780.80	9106	9106	0.5

** Subtotal ** 37600	1,343,860.20			
=====				
37602	59,699.44	9106	6706	24.5
37602	37,324.48	9106	6806	23.5
37602	51,094.64	9106	6906	22.5
37602	632.00	9106	7006	21.5
37602	101.01	9106	7106	20.5
37602	274.05	9106	7506	16.5
37602	420.00	9106	7606	15.5
37602	832.32	9106	7706	14.5
37602	11,083.37	9106	7806	13.5
37602	14,250.08	9106	7906	12.5
37602	1,411.27	9106	8006	11.5
37602	1,533.00	9106	8106	10.5
37602	1,853.00	9106	8506	6.5
37602	13,001.40	9106	8606	5.5
37602	1,379.58	9106	8706	4.5
37602	25,467.44	9106	8806	3.5
37602	2,072.00	9106	8906	2.5
37602	1,395.39	9106	9006	1.5
37602	2,227.06	9106	9106	0.5

** Subtotal ** 37602	226,051.53			
=====				
37800	288.20	9106	5906	32.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37800	31.71	9106	6406	27.5
37800	1,136.29	9106	6806	23.5
37800	7,679.82	9106	7106	20.5
37800	81.70	9106	7406	17.5
37800	735.81	9106	7506	16.5
37800	3,582.91	9106	7606	15.5
37800	373.03	9106	7706	14.5
37800	420.56	9106	8006	11.5
37800	2,506.68	9106	8906	2.5

** Subtotal ** 37800	16,836.71			
=====				
37900	0.00	9106	5706	34.5
37900	2,999.64	9106	6506	26.5
37900	510.78	9106	7406	17.5
37900	1,242.29	9106	8606	5.5

** Subtotal ** 37900	4,752.71			
=====				
38000	351.47	9106	2406	67.5
38000	399.90	9106	2506	66.5
38000	747.00	9106	2606	65.5
38000	44,885.14	9106	2706	64.5
38000	552.72	9106	2806	63.5
38000	42.50	9106	2906	62.5
38000	2,102.52	9106	3006	61.5
38000	489.93	9106	3106	60.5
38000	69.00	9106	3206	59.5
38000	731.47	9106	3306	58.5
38000	234.30	9106	3406	57.5
38000	420.29	9106	3506	56.5
38000	454.48	9106	3606	55.5
38000	386.86	9106	3706	54.5
38000	4,534.41	9106	3806	53.5
38000	1,823.29	9106	3906	52.5
38000	1,934.32	9106	4006	51.5
38000	2,271.45	9106	4106	50.5
38000	710.08	9106	4206	49.5
38000	683.21	9106	4306	48.5
38000	717.67	9106	4406	47.5
38000	2,663.62	9106	4506	46.5
38000	6,568.93	9106	4606	45.5
38000	5,886.79	9106	4706	44.5
38000	6,549.15	9106	4806	43.5
38000	8,679.47	9106	4906	42.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	6,323.55	9106	5006	41.5
38000	6,530.58	9106	5106	40.5
38000	4,831.37	9106	5206	39.5
38000	3,507.46	9106	5306	38.5
38000	3,491.64	9106	5406	37.5
38000	4,062.80	9106	5506	36.5
38000	6,953.60	9106	5606	35.5
38000	6,679.89	9106	5706	34.5
38000	9,928.68	9106	5806	33.5
38000	57,559.18	9106	5906	32.5
38000	22,672.78	9106	6006	31.5
38000	11,940.59	9106	6106	30.5
38000	9,931.21	9106	6206	29.5
38000	7,808.15	9106	6306	28.5
38000	14,244.50	9106	6406	27.5
38000	18,461.82	9106	6506	26.5
38000	18,299.18	9106	6606	25.5
38000	10,474.98	9106	6706	24.5
38000	8,792.47	9106	6806	23.5
38000	16,667.98	9106	6906	22.5
38000	19,740.27	9106	7006	21.5
38000	22,186.84	9106	7106	20.5
38000	20,188.85	9106	7206	19.5
38000	21,451.60	9106	7306	18.5
38000	10,280.20	9106	7406	17.5
38000	9,124.60	9106	7506	16.5
38000	11,264.79	9106	7606	15.5
38000	6,528.86	9106	7706	14.5
38000	10,963.19	9106	7806	13.5
38000	14,682.17	9106	7906	12.5
38000	13,838.58	9106	8006	11.5
38000	14,554.16	9106	8106	10.5
38000	3,325.81	9106	8206	9.5
38000	8,353.62	9106	8306	8.5
38000	5,205.21	9106	8406	7.5
38000	5,473.44	9106	8506	6.5
38000	4,792.23	9106	8606	5.5
38000	4,124.57	9106	8706	4.5
38000	899.11	9106	8806	3.5
38000	19,176.35	9106	8906	2.5

** Subtotal ** 38000	570,206.83			
=====				
38002	498.00	9106	6606	25.5
38002	102.12	9106	6706	24.5
38002	4,618.29	9106	6806	23.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	7,626.18	9106	690A	22.5
38002	4,135.41	9106	7006	21.5
38002	2,699.34	9106	7106	20.5
38002	214.88	9106	7206	19.5
38002	1,501.74	9106	7306	18.5
38002	3,338.54	9106	7406	17.5
38002	1,917.16	9106	7506	16.5
38002	1,409.86	9106	7606	15.5
38002	2,177.38	9106	7706	14.5
38002	2,516.46	9106	7806	13.5
38002	18,552.87	9106	7906	12.5
38002	11,182.17	9106	8006	11.5
38002	2,311.83	9106	8106	10.5
38002	2,344.52	9106	8206	9.5
38002	1,304.72	9106	8306	8.5
38002	2,098.15	9106	8406	7.5
38002	4,433.25	9106	8506	6.5
38002	4,584.41	9106	8606	5.5
38002	1,289.06	9106	8706	4.5
38002	1,645.19	9106	8806	3.5
38002	7,656.63	9106	8906	2.5

** Subtotal ** 38002	90,158.16			
=====				
38100	127.93	9106	2406	67.5
38100	114.10	9106	2806	63.5
38100	125.44	9106	2906	62.5
38100	393.78	9106	3306	58.5
38100	110.95	9106	3506	56.5
38100	144.22	9106	3606	55.5
38100	22.18	9106	3706	54.5
38100	440.66	9106	3806	53.5
38100	11.09	9106	3906	52.5
38100	110.95	9106	4006	51.5
38100	2,942.94	9106	4306	48.5
38100	165.20	9106	4506	46.5
38100	206.12	9106	4606	45.5
38100	15.24	9106	4706	44.5
38100	484.73	9106	4806	43.5
38100	59.56	9106	4906	42.5
38100	519.19	9106	5006	41.5
38100	69.94	9106	5106	40.5
38100	156.02	9106	5206	39.5
38100	214.28	9106	5306	38.5
38100	287.92	9106	5406	37.5
38100	236.87	9106	5506	36.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	1,474.07	9106	5606	35.5
38100	1,379.70	9106	5706	34.5
38100	7,208.62	9106	5806	33.5
38100	83,194.61	9106	5906	32.5
38100	16,648.63	9106	6006	31.5
38100	7,500.76	9106	6106	30.5
38100	6,403.72	9106	6206	29.5
38100	4,467.41	9106	6306	28.5
38100	4,643.38	9106	6406	27.5
38100	2,181.69	9106	6506	26.5
38100	7,340.05	9106	6606	25.5
38100	9,416.57	9106	6706	24.5
38100	7,135.33	9106	6806	23.5
38100	6,209.32	9106	6906	22.5
38100	7,937.21	9106	7006	21.5
38100	3,298.96	9106	7106	20.5
38100	2,227.67	9106	7206	19.5
38100	7,890.01	9106	7306	18.5
38100	9,565.96	9106	7406	17.5
38100	4,341.01	9106	7506	16.5
38100	911.00	9106	7606	15.5
38100	2,877.11	9106	7706	14.5
38100	6,554.64	9106	7806	13.5
38100	15,790.05	9106	7906	12.5
38100	1,652.96	9106	8006	11.5
38100	673.83	9106	8106	10.5
38100	1,253.24	9106	8206	9.5
38100	1,205.50	9106	8306	8.5
38100	822.51	9106	8406	7.5
38100	2,987.06	9106	8506	6.5
38100	468.63	9106	8606	5.5
38100	2,857.24	9106	8706	4.5
38100	1,083.37	9106	8806	3.5
38100	355.38	9106	8906	2.5
38100	1,931.75	9106	9006	1.5

** Subtotal ** 38100	248,848.26			
=====				
38200	0.00	9106	5906	32.5

** Subtotal ** 38200	0.00			
=====				
38300	269.17	9106	5606	35.5
38300	28,429.24	9106	5906	32.5
38300	18,499.68	9106	6006	31.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38300	6,373.42	9106	6106	30.5
38300	7,749.62	9106	6206	29.5
38300	6,260.64	9106	6306	28.5
38300	13,208.65	9106	6406	27.5
38300	10,772.13	9106	6506	26.5
38300	4,694.37	9106	6606	25.5
38300	20,886.12	9106	6706	24.5
38300	27,724.44	9106	6806	23.5
38300	33,571.06	9106	6906	22.5
38300	7,527.46	9106	7006	21.5
38300	1,964.68	9106	7106	20.5
38300	3,031.78	9106	7206	19.5
38300	607.47	9106	7306	18.5
38300	382.00	9106	7506	16.5
38300	1,645.08	9106	8106	10.5
38300	3,260.74	9106	8606	5.5
38300	463.01	9106	9006	1.5

** Subtotal ** 38300 197,320.76
=====

38700	0.00	9106	5006	41.5
38700	1,204.12	9106	5106	40.5
38700	0.00	9106	5206	39.5
38700	2,787.38	9106	5406	37.5
38700	1,342.26	9106	5906	32.5
38700	4,902.52	9106	6006	31.5
38700	104.96	9106	6206	29.5
38700	508.15	9106	6306	28.5
38700	1,164.08	9106	6406	27.5
38700	5,108.88	9106	6506	26.5
38700	2,299.77	9106	6606	25.5
38700	459.86	9106	6706	24.5
38700	71.24	9106	6806	23.5
38700	829.92	9106	6906	22.5
38700	220.34	9106	7006	21.5
38700	1,337.68	9106	7106	20.5
38700	891.46	9106	7206	19.5
38700	1,789.58	9106	7306	18.5
38700	584.80	9106	7406	17.5
38700	15,117.94	9106	7506	16.5
38700	518.10	9106	7606	15.5
38700	2,288.87	9106	7706	14.5
38700	5,869.43	9106	7806	13.5
38700	1,883.96	9106	7906	12.5
38700	3,827.00	9106	8006	11.5
38700	365.22	9106	8106	10.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38700	2,135.64	9106	8206	9.5
38700	2,963.20	9106	8306	8.5
38700	1,934.39	9106	8406	7.5
38700	446.79	9106	8506	6.5
38700	3,494.59	9106	8606	5.5
38700	0.00	9106	8806	3.5

** Subtotal ** 38700 66,452.13

39100	70.07	9106	4706	44.5
39100	28.28	9106	5506	36.5
39100	76.47	9106	5606	35.5
39100	83.27	9106	5806	33.5
39100	5,719.17	9106	5906	32.5
39100	2,121.70	9106	6006	31.5
39100	338.83	9106	6206	29.5
39100	2,356.44	9106	6306	28.5
39100	7,628.27	9106	6906	22.5
39100	522.18	9106	7006	21.5
39100	323.73	9106	7106	20.5
39100	1,052.87	9106	7206	19.5
39100	2,853.86	9106	7306	18.5
39100	14,637.78	9106	7406	17.5
39100	9,466.88	9106	7506	16.5
39100	38.10	9106	7606	15.5
39100	336.75	9106	7706	14.5
39100	2,908.64	9106	7806	13.5
39100	734.70	9106	7906	12.5
39100	489.52	9106	8006	11.5
39100	1,332.14	9106	8106	10.5
39100	2,425.74	9106	8206	9.5
39100	197.80	9106	8306	8.5
39100	5,686.24	9106	8406	7.5
39100	21,031.52	9106	8506	6.5
39100	0.00	9106	8806	3.5

** Subtotal ** 39100 82,460.95

39101	50,714.08	9106	8206	9.5
39101	202,762.69	9106	8306	8.5
39101	167,541.31	9106	8406	7.5
39101	26,285.15	9106	8506	6.5
39101	6,544.51	9106	8606	5.5
39101	143,607.04	9106	8706	4.5
39101	15,747.34	9106	8806	3.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39101	9,070.62	9106	8906	2.5
** Subtotal ** 39101		622,272.74		
=====				
39102	243.96	9106	3906	52.5
39102	736.22	9106	5506	36.5
39102	435.42	9106	5906	32.5
39102	658.44	9106	6006	31.5
39102	637.90	9106	6306	28.5
39102	514.37	9106	6406	27.5
39102	280.09	9106	6506	26.5
39102	860.80	9106	6706	24.5
39102	2,466.72	9106	6906	22.5
39102	1,085.56	9106	7006	21.5
39102	446.93	9106	7106	20.5
39102	179.92	9106	7206	19.5
39102	1,610.22	9106	7306	18.5
39102	559.59	9106	7406	17.5
39102	3,083.87	9106	7506	16.5
39102	1,833.52	9106	7606	15.5
39102	5,751.08	9106	7706	14.5
39102	2,429.42	9106	7806	13.5
39102	1,916.62	9106	7906	12.5
39102	3,394.55	9106	8106	10.5
39102	313.21	9106	8206	9.5
39102	3,694.11	9106	8306	8.5
39102	1,179.10	9106	8406	7.5
39102	31,584.51	9106	8606	5.5
** Subtotal ** 39102		65,896.13		
=====				
39201	9,569.15	9106	8006	11.5
39201	33,238.31	9106	8106	10.5
39201	105,732.73	9106	8206	9.5
39201	68,923.65	9106	8306	8.5
39201	114,852.81	9106	8406	7.5
39201	115,949.02	9106	8506	6.5
39201	83,008.10	9106	8606	5.5
** Subtotal ** 39201		531,273.77		
=====				
39204	564.52	9106	5406	37.5
39204	0.00	9106	5906	32.5
39204	0.00	9106	6306	28.5

PEOPLES GAS SYSTEM, INC.
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FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39204	0.00	9106	6506	26.5
39204	6,192.99	9106	6706	24.5
39204	1,593.67	9106	7006	21.5
39204	3,041.09	9106	7206	19.5
39204	0.00	9106	7306	18.5
39204	868.40	9106	7606	15.5

** Subtotal ** 39204	12,260.67			
=====				
39205	0.00	9106	7406	17.5
39205	40,361.54	9106	8106	10.5
39205	24,749.98	9106	8206	9.5

** Subtotal ** 39205	65,111.52			
=====				
39300	400.00	9106	4006	51.5
39300	453.21	9106	5706	34.5
39300	0.00	9106	5906	32.5
39300	48.08	9106	6106	30.5
39300	87.49	9106	6206	29.5
39300	513.59	9106	6306	26.5
39300	7,679.45	9106	6606	25.5
39300	583.76	9106	6806	23.5
39300	201.61	9106	7006	21.5
39300	1,671.55	9106	7306	18.5
39300	581.10	9106	7406	17.5
39300	5,915.50	9106	8706	4.5

** Subtotal ** 39300	18,135.34			
=====				
39400	85.12	9106	4106	50.5
39400	144.83	9106	4906	42.5
39400	1,753.08	9106	5006	41.5
39400	107.65	9106	5206	39.5
39400	467.15	9106	5406	37.5
39400	843.25	9106	5506	36.5
39400	1,665.99	9106	5606	35.5
39400	2,676.02	9106	5706	34.5
39400	4,176.75	9106	5906	32.5
39400	4,186.74	9106	6006	31.5
39400	542.69	9106	6106	30.5
39400	965.97	9106	6306	28.5
39400	858.78	9106	6406	27.5
39400	16,946.20	9106	6506	26.5

PEOPLES GAS SYSTEM, INC.
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FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39400	1,327.51	9106	6606	25.5
39400	2,108.52	9106	6706	24.5
39400	1,105.15	9106	6806	23.5
39400	13,253.79	9106	6906	22.5
39400	3,024.94	9106	7006	21.5
39400	10,405.58	9106	7106	20.5
39400	2,232.46	9106	7206	19.5
39400	7,651.66	9106	7306	18.5
39400	6,933.95	9106	7406	17.5
39400	8,099.95	9106	7506	16.5
39400	6,798.72	9106	7606	15.5
39400	5,197.52	9106	7706	14.5
39400	12,303.17	9106	7806	13.5
39400	5,866.51	9106	7906	12.5
39400	6,194.06	9106	8006	11.5
39400	15,133.57	9106	8106	10.5
39400	16,267.75	9106	8206	9.5
39400	4,489.06	9106	8306	8.5
39400	6,143.56	9106	8406	7.5
39400	3,362.33	9106	8606	5.5
39400	6,811.32	9106	8706	4.5
39400	404.84	9106	8712	4.4
39400	2,479.51	9106	8806	3.5

** Subtotal ** 39400	183,015.65			
=====				
39500	70.00	9106	4906	42.5
39500	202.18	9106	5906	32.5
39500	621.91	9106	6906	22.5
39500	58.14	9106	7006	21.5

** Subtotal ** 39500	952.23			
=====				
39600	4,456.33	9106	5306	38.5
39600	4,871.05	9106	7306	18.5
39600	22,454.68	9106	7406	17.5
39600	0.00	9106	7506	16.5
39600	20,813.92	9106	7606	15.5

** Subtotal ** 39600	52,595.98			
=====				
39700	0.00	9106	5006	41.5
39700	0.00	9106	5906	32.5
39700	4,607.42	9106	6006	31.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1991

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39700	0.00	9106	6606	25.5
39700	4,972.09	9106	6906	22.5
39700	7,201.26	9106	7006	21.5
39700	8,917.46	9106	7106	20.5
39700	17,621.09	9106	7206	19.5
39700	23,656.53	9106	7306	18.5
39700	2,771.43	9106	7406	17.5
39700	10,417.67	9106	7506	16.5
39700	2,092.89	9106	7606	15.5
39700	1,732.92	9106	7706	14.5
39700	3,138.77	9106	7806	13.5
39700	6,077.45	9106	7906	12.5
39700	435.14	9106	8006	11.5
39700	488.36	9106	8106	10.5
39700	653.29	9106	8306	8.5
39700	0.00	9106	8406	7.5
39700	0.00	9106	8506	6.5
39700	75,579.03	9106	8606	5.5
39700	952.25	9106	8706	4.5
39700	99,193.19	9106	8906	2.5
39700	896.30	9106	9006	1.5
39700	2,843.10	9106	9106	0.5

** Subtotal ** 39700	274,247.64			
=====				
39800	0.00	9106	5906	32.5
39800	169.30	9106	6006	31.5
39800	1,530.00	9106	6706	24.5
39800	240.08	9106	7206	19.5
39800	2,319.23	9106	7306	18.5
39800	7,374.05	9106	7406	17.5
39800	184.93	9106	7506	16.5

** Subtotal ** 39800	11,817.59			
=====				
*** Total ***	4,702,258.79			

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1992

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	1,567.50	9206	4706	45.5
37500	2,871.02	9206	5006	42.5
37500	971.00	9206	5206	40.5
37500	2,583.79	9206	5206	39.5
37500	2,777.68	9206	5406	38.5
37500	300.00	9206	6306	29.5
37500	2,000.00	9206	6406	28.5
37500	387.14	9206	7406	18.5
37500	2,710.10	9206	7906	13.5
37500	2,104.10	9206	8306	9.5
37500	8,460.00	9206	8606	6.5
37500	5,117.32	9206	9006	2.5

** Subtotal ** 37500	31,849.65			
=====				
37600	3,973.60	9206	2406	68.5
37600	4,490.35	9206	2506	67.5
37600	18,187.50	9206	2606	66.5
37600	6,134.40	9206	2706	65.5
37600	7,293.12	9206	2806	64.5
37600	543.31	9206	3006	62.5
37600	2,260.00	9206	3206	60.5
37600	24,853.23	9206	3406	58.5
37600	13,872.59	9206	3506	57.5
37600	515.00	9206	3606	56.5
37600	195.96	9206	3706	55.5
37600	41,190.71	9206	3806	54.5
37600	1,600.00	9206	3906	53.5
37600	661.79	9206	4006	52.5
37600	1,720.61	9206	4106	51.5
37600	67.98	9206	4606	46.5
37600	2,071.61	9206	4706	45.5
37600	774.92	9206	4806	44.5
37600	181.21	9206	4906	43.5
37600	83.50	9206	5006	42.5
37600	46.50	9206	5106	41.5
37600	330.75	9206	5206	40.5
37600	4,709.25	9206	5306	39.5
37600	7.07	9206	5406	38.5
37600	6,199.39	9206	5506	37.5
37600	2,368.29	9206	5606	36.5
37600	39.10	9206	5706	35.5
37600	44,406.26	9206	5806	34.5
37600	112,059.50	9206	5906	33.5
37600	67,479.74	9206	6006	32.5
37600	2,419.39	9206	6106	31.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	293.28	9206	6206	30.5
37600	40.43	9206	6406	28.5
37600	1,862.95	9206	6506	27.5
37600	48,451.56	9206	6706	25.5
37600	14,892.08	9206	6806	24.5
37600	7,622.94	9206	6906	23.5
37600	11,181.65	9206	7006	22.5
37600	40,546.76	9206	7106	21.5
37600	8,135.64	9206	7206	20.5
37600	13,554.78	9206	7306	19.5
37600	23,547.87	9206	7406	18.5
37600	36,103.17	9206	7506	17.5
37600	4,382.75	9206	7606	16.5
37600	9,994.86	9206	7706	15.5
37600	22,113.72	9206	7806	14.5
37600	992.95	9206	7906	13.5
37600	2,446.87	9206	8006	12.5
37600	22,897.68	9206	8106	11.5
37600	186.53	9206	8206	10.5
37600	21,106.60	9206	8306	9.5
37600	12,330.85	9206	8406	8.5
37600	45,717.20	9206	8506	7.5
37600	45,493.38	9206	8606	6.5
37600	31,589.52	9206	8706	5.5
37600	1,253.40	9206	8806	4.5

** Subtotal ** 37600	797,476.05			
=====				
37602	238.00	9206	6606	26.5
37602	915.86	9206	6706	25.5
37602	6,895.40	9206	6906	23.5
37602	377.52	9206	7006	22.5
37602	6,942.91	9206	7306	19.5
37602	1,397.61	9206	7606	16.5
37602	1,440.08	9206	7806	14.5
37602	17,118.10	9206	7906	13.5
37602	1,025.65	9206	8006	12.5
37602	1,242.00	9206	8106	11.5
37602	1,641.00	9206	8406	8.5
37602	83,245.37	9206	8506	7.5
37602	9,882.00	9206	8606	6.5
37602	1,966.07	9206	8706	5.5
37602	2,340.80	9206	8806	4.5
37602	1,196.85	9206	8906	3.5
37602	1,444.80	9206	9106	1.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 37602	139,310.02			
=====				
37800	98.14	9206	6506	27.5
37800	408.06	9206	6606	26.5
37800	863.82	9206	6706	25.5
37800	1,651.26	9206	6806	24.5
37800	6,141.67	9206	7106	21.5
37800	1,941.61	9206	7506	17.5
37800	214.64	9206	7606	16.5
37800	7,345.32	9206	7706	15.5
37800	34.47	9206	7806	14.5
37800	418.96	9206	7906	13.5
37800	1,435.14	9206	8006	12.5

** Subtotal ** 37800	20,553.09			
=====				
37900	7,203.95	9206	6006	32.5
37900	832.13	9206	6106	31.5
37900	791.79	9206	6406	28.5
37900	500.00	9206	6906	23.5
37900	1,000.00	9206	7006	22.5
37900	505.66	9206	7406	18.5

** Subtotal ** 37900	10,833.53			
=====				
38000	541.91	9206	2406	68.5
38000	5,352.46	9206	2506	67.5
38000	6,646.01	9206	2606	66.5
38000	1,174.37	9206	2706	65.5
38000	1,798.20	9206	2806	64.5
38000	268.41	9206	2906	63.5
38000	1,553.52	9206	3006	62.5
38000	822.46	9206	3106	61.5
38000	929.06	9206	3206	60.5
38000	560.86	9206	3306	59.5
38000	1,426.92	9206	3406	58.5
38000	1,150.50	9206	3506	57.5
38000	2,285.52	9206	3606	56.5
38000	1,809.88	9206	3706	55.5
38000	5,741.45	9206	3806	54.5
38000	16,160.24	9206	3906	53.5
38000	7,797.14	9206	4006	52.5
38000	3,146.82	9206	4106	51.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	2,400.54	9206	4206	50.5
38000	538.74	9206	4306	49.5
38000	629.24	9206	4406	48.5
38000	3,065.06	9206	4506	47.5
38000	4,624.86	9206	4606	46.5
38000	5,551.38	9206	4706	45.5
38000	3,985.25	9206	4806	44.5
38000	3,588.92	9206	4906	43.5
38000	1,647.27	9206	5006	42.5
38000	4,306.88	9206	5106	41.5
38000	2,125.62	9206	5206	40.5
38000	2,960.12	9206	5306	39.5
38000	2,104.94	9206	5406	38.5
38000	6,288.61	9206	5506	37.5
38000	3,379.72	9206	5606	36.5
38000	3,768.33	9206	5706	35.5
38000	4,187.31	9206	5806	34.5
38000	27,853.46	9206	5906	33.5
38000	19,246.90	9206	6006	32.5
38000	9,710.36	9206	6106	31.5
38000	3,127.94	9206	6206	30.5
38000	6,751.53	9206	6306	29.5
38000	3,193.98	9206	6406	28.5
38000	11,133.72	9206	6506	27.5
38000	7,416.95	9206	6606	26.5
38000	6,426.62	9206	6706	25.5
38000	2,959.26	9206	6806	24.5
38000	4,613.80	9206	6906	23.5
38000	6,808.68	9206	7006	22.5
38000	35,899.85	9206	7106	21.5
38000	20,011.01	9206	7206	20.5
38000	90,675.45	9206	7306	19.5
38000	12,114.08	9206	7406	18.5
38000	7,865.57	9206	7506	17.5
38000	13,462.60	9206	7606	16.5
38000	3,188.91	9206	7706	15.5
38000	5,667.13	9206	7806	14.5
38000	3,523.19	9206	7906	13.5
38000	7,706.48	9206	8006	12.5
38000	14,670.11	9206	8106	11.5
38000	1,475.91	9206	8206	10.5
38000	4,244.70	9206	8306	9.5
38000	14,171.62	9206	8406	8.5
38000	2,490.25	9206	8506	7.5
38000	8,694.15	9206	8606	6.5
38000	4,587.92	9206	8706	5.5
38000	7,064.54	9206	8806	4.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	4,486.39	9206	8906	3.5
38000	5,394.97	9206	9006	2.5
** Subtotal ** 38000				490,956.55
=====				
38002	30.60	9206	6306	29.5
38002	312.00	9206	6606	26.5
38002	763.68	9206	6706	25.5
38002	9,171.64	9206	6806	24.5
38002	6,762.66	9206	6906	23.5
38002	10,211.93	9206	7006	22.5
38002	3,362.87	9206	7106	21.5
38002	1,582.36	9206	7206	20.5
38002	2,131.62	9206	7306	19.5
38002	1,981.82	9206	7406	18.5
38002	5,539.87	9206	7506	17.5
38002	2,537.65	9206	7606	16.5
38002	4,516.79	9206	7706	15.5
38002	9,707.24	9206	7806	14.5
38002	15,506.89	9206	7906	13.5
38002	9,075.18	9206	8006	12.5
38002	4,389.46	9206	8106	11.5
38002	6,791.93	9206	8206	10.5
38002	7,680.91	9206	8306	9.5
38002	8,988.76	9206	8406	8.5
38002	12,373.63	9206	8506	7.5
38002	11,718.66	9206	8606	6.5
38002	28,607.62	9206	8706	5.5
38002	1,511.00	9206	8806	4.5
38002	2,872.46	9206	8906	3.5
38002	195.25	9206	9006	2.5
38002	2,331.97	9206	9106	1.5
** Subtotal ** 38002				170,656.45
=====				
38100	488.46	9206	2406	68.5
38100	387.94	9206	2806	64.5
38100	33.21	9206	3106	61.5
38100	420.66	9206	3306	59.5
38100	86.19	9206	3506	57.5
38100	108.37	9206	3606	56.5
38100	358.87	9206	3806	54.5
38100	167.07	9206	3906	53.5
38100	208.23	9206	4006	52.5
38100	98.07	9206	4106	51.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	101.92	9206	4306	49.5
38100	30.96	9206	4606	46.5
38100	30.48	9206	4706	45.5
38100	75.84	9206	4806	44.5
38100	159.00	9206	4906	43.5
38100	343.02	9206	5206	40.5
38100	224.64	9206	5306	39.5
38100	80.98	9206	5406	38.5
38100	230.54	9206	5506	37.5
38100	296.65	9206	5606	36.5
38100	921.98	9206	5706	35.5
38100	3,658.31	9206	5806	34.5
38100	13,308.56	9206	5906	33.5
38100	8,363.21	9206	6006	32.5
38100	2,086.77	9206	6106	31.5
38100	4,143.37	9206	6206	30.5
38100	2,905.55	9206	6306	29.5
38100	2,588.23	9206	6406	28.5
38100	1,684.99	9206	6506	27.5
38100	2,607.57	9206	6606	26.5
38100	2,770.53	9206	6706	25.5
38100	1,587.73	9206	6806	24.5
38100	6,847.24	9206	6906	23.5
38100	2,383.03	9206	7006	22.5
38100	2,468.28	9206	7106	21.5
38100	1,749.40	9206	7206	20.5
38100	1,603.33	9206	7306	19.5
38100	2,068.59	9206	7406	18.5
38100	5,226.28	9206	7506	17.5
38100	1,254.41	9206	7606	16.5
38100	1,586.57	9206	7706	15.5
38100	5,203.86	9206	7806	14.5
38100	5,284.15	9206	7906	13.5
38100	2,285.07	9206	8006	12.5
38100	980.73	9206	8106	11.5
38100	98.11	9206	8206	10.5
38100	383.95	9206	8306	9.5
38100	316.73	9206	8406	8.5
38100	540.12	9206	8506	7.5
38100	461.50	9206	8806	4.5
38100	59.67	9206	8906	3.5
38100	1,042.28	9206	9006	2.5
38100	1,340.88	9206	9106	1.5
38100	1,101.82	9206	9206	0.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 38100	94,843.90			
=====				
38200	2,535.00	9206	5006	42.5
38200	32,881.10	9206	5406	38.5
38200	3,453.90	9206	5506	37.5
38200	3,624.91	9206	5606	36.5
38200	5,006.67	9206	5706	35.5
38200	5,333.56	9206	5806	34.5
38200	18,858.90	9206	5906	33.5
38200	2,101.76	9206	6006	32.5
38200	1,343.54	9206	7106	21.5

** Subtotal ** 38200	75,139.34			
=====				
38300	9,308.55	9206	5406	38.5
38300	253.55	9206	5606	36.5
38300	3,180.14	9206	5706	35.5
38300	11,468.62	9206	5806	34.5
38300	13,414.58	9206	5906	33.5
38300	15,067.54	9206	6006	32.5
38300	8,875.40	9206	6106	31.5
38300	4,167.39	9206	6206	30.5
38300	174.40	9206	6306	29.5
38300	381.24	9206	6406	28.5
38300	631.98	9206	6506	27.5
38300	1,876.32	9206	6906	23.5
38300	462.74	9206	7206	20.5
38300	220.68	9206	7906	13.5
38300	4,209.59	9206	8206	10.5
38300	2,659.41	9206	8506	7.5

** Subtotal ** 38300	76,352.13			
=====				
38400	2,114.80	9206	5306	39.5
38400	833.69	9206	5506	37.5
38400	288.02	9206	5606	36.5
38400	723.93	9206	5706	35.5
38400	1,366.92	9206	5806	34.5
38400	1,036.20	9206	5906	33.5
38400	1,156.80	9206	7106	21.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 38400	7,520.36			
=====				
38500	32,481.00	9206	7106	21.5
38500	3,223.00	9206	7306	19.5
38500	3,692.25	9206	7606	16.5
38500	226.59	9206	7906	13.5
38500	66.15	9206	8006	12.5

** Subtotal ** 38500	39,688.99			
=====				
38700	473.00	9206	4906	43.5
38700	350.00	9206	5706	35.5
38700	200.00	9206	5806	34.5
38700	2,139.00	9206	5906	33.5
38700	582.44	9206	6106	31.5
38700	781.29	9206	6306	29.5
38700	156.05	9206	6406	28.5
38700	204.46	9206	6506	27.5
38700	265.50	9206	6606	26.5
38700	200.42	9206	6706	25.5
38700	274.25	9206	6906	23.5
38700	730.52	9206	7006	22.5
38700	1,489.95	9206	7106	21.5
38700	6,088.02	9206	7206	20.5
38700	563.19	9206	7306	19.5
38700	1,972.22	9206	7406	18.5
38700	2,385.07	9206	7506	17.5
38700	384.75	9206	7606	16.5
38700	2,353.93	9206	7706	15.5
38700	7,433.62	9206	7806	14.5
38700	3,282.75	9206	7906	13.5
38700	493.43	9206	8006	12.5
38700	3,125.85	9206	8106	11.5
38700	1,048.53	9206	8206	10.5
38700	1,754.26	9206	8306	9.5
38700	2,332.53	9206	8406	8.5
38700	1,152.25	9206	8506	7.5
38700	1,533.81	9206	8606	6.5
38700	1,578.51	9206	8706	5.5
38700	1,237.48	9206	8806	4.5

** Subtotal ** 38700	46,567.08			
=====				

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39100	262.50	9206	2406	68.5
39100	123.00	9206	2606	66.5
39100	159.25	9206	4806	44.5
39100	145.65	9206	5206	40.5
39100	319.30	9206	5306	39.5
39100	568.89	9206	5406	38.5
39100	15,272.29	9206	5506	37.5
39100	191.23	9206	5606	36.5
39100	113.35	9206	5906	33.5
39100	558.19	9206	6206	30.5
39100	62.54	9206	6306	29.5
39100	543.28	9206	6406	28.5
39100	1,263.77	9206	6506	27.5
39100	314.79	9206	6606	26.5
39100	100.93	9206	6706	25.5
39100	134.16	9206	6906	23.5
39100	288.40	9206	7206	20.5
39100	723.08	9206	7306	19.5
39100	541.22	9206	7406	18.5
39100	248.03	9206	7506	17.5
39100	581.77	9206	7606	16.5
39100	10,720.96	9206	7706	15.5
39100	544.08	9206	7906	13.5
39100	1,400.72	9206	8006	12.5
39100	387.43	9206	8106	11.5
39100	694.14	9206	8206	10.5
39100	726.13	9206	8306	9.5
39100	1,760.79	9206	8406	8.5
39100	4,122.79	9206	8606	6.5
39100	277.22	9206	8706	5.5
39100	212.10	9206	8806	4.5

** Subtotal ** 39100	43,361.98			
=====				
39101	4,656.00	9206	8306	9.5
39101	5,672.47	9206	8406	8.5
39101	3,004.82	9206	8506	7.5
39101	32,347.34	9206	8606	6.5
39101	2,824.02	9206	8806	4.5

** Subtotal ** 39101	48,504.65			
=====				
39102	210.00	9206	2406	68.5
39102	200.00	9206	2606	66.5
39102	279.70	9206	5606	36.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39102	149.52	9206	5706	35.5
39102	534.17	9206	6006	32.5
39102	550.72	9206	6206	30.5
39102	252.72	9206	6506	27.5
39102	299.81	9206	6706	25.5
39102	245.00	9206	7506	17.5
39102	174.79	9206	7606	16.5
39102	1,326.50	9206	7706	15.5
39102	505.54	9206	7906	13.5
39102	1,288.02	9206	8006	12.5
39102	1,670.95	9206	8106	11.5
39102	206.14	9206	8206	10.5
39102	11,201.53	9206	8306	9.5
39102	592.36	9206	8406	8.5

** Subtotal ** 39102	19,687.47			
=====				
39201	7,691.01	9206	8006	12.5
39201	28,565.82	9206	8106	11.5
39201	51,721.88	9206	8206	10.5
39201	82,252.65	9206	8306	9.5
39201	142,314.52	9206	8406	8.5
39201	161,689.45	9206	8506	7.5
39201	187,611.79	9206	8606	6.5
39201	78,261.17	9206	8706	5.5
39201	36,020.96	9206	8806	4.5
39201	402.80	9206	9006	2.5
39201	167.48	9206	9106	1.5

** Subtotal ** 39201	776,699.53			
=====				
39204	233.46	9206	7406	18.5
39204	359.12	9206	7606	16.5
39204	2,457.61	9206	8606	6.5

** Subtotal ** 39204	3,050.19			
=====				
39205	6,084.29	9206	7406	18.5
39205	12,916.75	9206	7806	14.5

** Subtotal ** 39205	19,001.04			
=====				
39300	145.55	9206	8006	12.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 39300	145.55			
=====				
39400	903.62	9206	5806	34.5
39400	628.89	9206	6106	31.5
39400	379.19	9206	6206	30.5
39400	1,148.83	9206	6406	28.5
39400	193.57	9206	6506	27.5
39400	2,668.05	9206	6706	25.5
39400	541.96	9206	6906	23.5
39400	2,082.92	9206	7006	22.5
39400	1,178.95	9206	7106	21.5
39400	3,876.98	9206	7206	20.5
39400	3,259.49	9206	7306	19.5
39400	1,394.28	9206	7406	18.5
39400	1,358.01	9206	7506	17.5
39400	7,483.85	9206	7606	16.5
39400	2,890.96	9206	7706	15.5
39400	4,157.14	9206	7806	14.5
39400	674.84	9206	7906	13.5
39400	1,053.21	9206	8006	12.5
39400	8,420.08	9206	8106	11.5
39400	703.87	9206	8206	10.5
39400	750.24	9206	8209	10.5
39400	1,277.67	9206	8306	9.5
39400	14,730.41	9206	8406	8.5
39400	1,971.37	9206	8506	7.5
39400	1,213.69	9206	8606	6.5
39400	3,742.69	9206	8706	5.5
39400	1,353.94	9206	8906	3.5
39400	1,259.28	9206	9106	1.5

** Subtotal ** 39400	71,297.98			
=====				
39600	4,817.83	9206	6606	26.5
39600	2,872.44	9206	7206	20.5
39600	5,333.80	9206	7306	19.5
39600	4,420.00	9206	7506	17.5
39600	11,050.11	9206	7606	16.5
39600	4,391.10	9206	7906	13.5
39600	8,627.66	9206	8106	11.5
39600	3,331.69	9206	8206	10.5
39600	28,000.00	9206	8706	5.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 39600	72,844.63			
=====				
39700	1,555.02	9206	6906	23.5
39700	542.29	9206	7006	22.5
39700	9,297.82	9206	7106	21.5
39700	728.72	9206	7206	20.5
39700	3,880.61	9206	7306	19.5
39700	13,134.28	9206	7406	18.5
39700	2,656.77	9206	7506	17.5
39700	4,873.27	9206	7606	16.5
39700	1,881.55	9206	7706	15.5
39700	10,208.66	9206	7806	14.5
39700	440.67	9206	7906	13.5
39700	316.65	9206	8206	10.5
39700	1,039.80	9206	8306	9.5
39700	12,391.54	9206	8606	6.5

** Subtotal ** 39700	62,947.65			
=====				
39800	842.92	9206	7406	18.5
39800	505.57	9206	7506	17.5
39800	280.33	9206	7806	14.5
39800	396.75	9206	8406	8.5
39800	172.98	9206	8606	6.5

** Subtotal ** 39800	2,198.55			
=====				
*** Total ***	3,121,486.36			

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	2,178.25	9306	4706	46.5
37500	4,082.84	9306	5206	41.5
37500	495.75	9306	5906	34.5
37500	9,372.00	9306	6306	30.5
37500	894.62	9306	6506	28.5
37500	6,566.00	9306	8006	13.5
37500	3,452.00	9306	8506	8.5
37500	2,410.32	9306	8806	5.5
37500	2,104.57	9306	9006	3.5
37500	394,899.03	9306	9306	0.5

** Subtotal ** 37500	426,455.38			
=====				
37600	8,868.51	9306	2406	69.5
37600	9,976.30	9306	2506	68.5
37600	36,601.69	9306	2606	67.5
37600	10,733.45	9306	2706	66.5
37600	2,031.84	9306	2806	65.5
37600	161.70	9306	2906	64.5
37600	23.52	9306	3206	61.5
37600	1,211.29	9306	3406	59.5
37600	245.00	9306	3606	57.5
37600	915.66	9306	3706	56.5
37600	53,563.40	9306	3806	55.5
37600	12,549.64	9306	3906	54.5
37600	5,640.74	9306	4006	53.5
37600	127.58	9306	4606	47.5
37600	116.05	9306	4706	46.5
37600	14,450.85	9306	4806	45.5
37600	114.47	9306	5306	40.5
37600	282.80	9306	5406	39.5
37600	1,484.50	9306	5506	38.5
37600	896.27	9306	5606	37.5
37600	575.31	9306	5706	36.5
37600	31,749.82	9306	5806	35.5
37600	11,805.68	9306	5906	34.5
37600	34,022.45	9306	6006	33.5
37600	3,043.72	9306	6106	32.5
37600	12,536.35	9306	6206	31.5
37600	3,424.30	9306	6406	29.5
37600	23,043.48	9306	6506	28.5
37600	4,657.60	9306	6606	27.5
37600	123.93	9306	6706	26.5
37600	141.70	9306	6806	25.5
37600	30,954.91	9306	6906	24.5
37600	1,349.61	9306	7006	23.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	35,710.16	9306	7106	22.5
37600	1,240.04	9306	7206	21.5
37600	1,497.06	9306	7406	19.5
37600	1,598.91	9306	7606	17.5
37600	4,048.00	9306	7906	14.5
37600	21,810.90	9306	8006	13.5
37600	30,961.44	9306	8106	12.5
37600	5,666.11	9306	8306	10.5
37600	32,929.30	9306	8406	9.5
37600	5,034.74	9306	8506	8.5
37600	10,086.99	9306	8606	7.5
37600	3,230.00	9306	8706	6.5
37600	5,883.36	9306	8806	5.5
37600	211.21	9306	9206	1.5

** Subtotal ** 37600	477,332.34			
=====				
37602	529.54	9306	6706	26.5
37602	9,449.82	9306	6806	25.5
37602	10,823.87	9306	6906	24.5
37602	882.00	9306	7106	22.5
37602	183.68	9306	7506	18.5
37602	11,913.28	9306	7906	14.5
37602	1,566.20	9306	8006	13.5
37602	1,875.68	9306	8406	9.5
37602	5,241.17	9306	8506	8.5
37602	918.51	9306	8606	7.5
37602	18,592.94	9306	8706	6.5
37602	25,190.00	9306	8906	4.5

** Subtotal ** 37602	87,166.69			
=====				
37800	944.90	9306	7106	22.5

** Subtotal ** 37800	944.90			
=====				
37900	12,366.34	9306	6606	27.5
37900	1,260.96	9306	6906	24.5
37900	4,484.93	9306	7206	21.5
37900	3,167.78	9306	8606	7.5
37900	12,283.86	9306	8906	4.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 37900	33,563.87			
=====				
38000	208.71	9306	2406	69.5
38000	1,964.18	9306	2506	68.5
38000	1,783.67	9306	2606	67.5
38000	486.62	9306	2706	66.5
38000	739.72	9306	2806	65.5
38000	11.70	9306	2906	64.5
38000	1,186.92	9306	3006	63.5
38000	868.45	9306	3106	62.5
38000	311.60	9306	3206	61.5
38000	997.12	9306	3306	60.5
38000	1,069.97	9306	3406	59.5
38000	2,243.52	9306	3506	58.5
38000	3,916.84	9306	3606	57.5
38000	4,656.33	9306	3706	56.5
38000	4,245.48	9306	3806	55.5
38000	16,194.43	9306	3906	54.5
38000	5,044.13	9306	4006	53.5
38000	2,181.55	9306	4106	52.5
38000	764.36	9306	4206	51.5
38000	50.01	9306	4306	50.5
38000	173.81	9306	4406	49.5
38000	2,056.68	9306	4506	48.5
38000	6,529.04	9306	4606	47.5
38000	5,829.67	9306	4706	46.5
38000	4,979.09	9306	4806	45.5
38000	3,618.55	9306	4906	44.5
38000	5,932.23	9306	5006	43.5
38000	7,624.98	9306	5106	42.5
38000	3,550.22	9306	5206	41.5
38000	3,201.90	9306	5306	40.5
38000	1,481.60	9306	5406	39.5
38000	6,293.83	9306	5506	38.5
38000	969.48	9306	5606	37.5
38000	1,647.16	9306	5706	36.5
38000	2,355.68	9306	5806	35.5
38000	10,886.83	9306	5906	34.5
38000	31,120.16	9306	6006	33.5
38000	3,524.23	9306	6106	32.5
38000	5,534.72	9306	6206	31.5
38000	5,559.92	9306	6306	30.5
38000	3,761.66	9306	6406	29.5
38000	10,675.96	9306	6506	28.5
38000	3,041.07	9306	6606	27.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	4,449.86	9306	6706	26.5
38000	2,081.96	9306	6806	25.5
38000	5,997.53	9306	6906	24.5
38000	20,977.50	9306	7006	23.5
38000	20,507.66	9306	7106	22.5
38000	9,739.77	9306	7206	21.5
38000	8,944.62	9306	7306	20.5
38000	10,066.41	9306	7406	19.5
38000	1,782.35	9306	7506	18.5
38000	5,350.76	9306	7606	17.5
38000	2,595.77	9306	7706	16.5
38000	4,365.47	9306	7806	15.5
38000	2,603.20	9306	7906	14.5
38000	18,094.63	9306	8006	13.5
38000	8,930.27	9306	8106	12.5
38000	7,260.32	9306	8206	11.5
38000	4,085.22	9306	8306	10.5
38000	5,772.20	9306	8406	9.5
38000	428.40	9306	8506	8.5
38000	2,608.32	9306	8606	7.5
38000	1,449.06	9306	8706	6.5
38000	191.60	9306	8906	4.5
38000	1,822.52	9306	9006	3.5
38000	3,149.44	9306	9106	2.5

** Subtotal ** 38000	332,528.62			
=====				
38002	192.00	9306	6506	28.5
38002	702.00	9306	6606	27.5
38002	507.64	9306	6706	26.5
38002	5,507.28	9306	6806	25.5
38002	7,311.24	9306	6906	24.5
38002	16,930.24	9306	7006	23.5
38002	10,734.51	9306	7106	22.5
38002	5,926.48	9306	7206	21.5
38002	7,466.08	9306	7306	20.5
38002	8,612.03	9306	7406	19.5
38002	13,408.60	9306	7506	18.5
38002	3,807.86	9306	7606	17.5
38002	13,283.54	9306	7706	16.5
38002	8,512.56	9306	7806	15.5
38002	15,175.01	9306	7906	14.5
38002	14,806.95	9306	8006	13.5
38002	15,800.72	9306	8106	12.5
38002	4,269.36	9306	8206	11.5
38002	11,121.61	9306	8306	10.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	3,378.53	9306	8406	9.5
38002	3,688.17	9306	8506	8.5
38002	1,015.86	9306	8606	7.5
38002	7,962.91	9306	8706	6.5
38002	629.53	9306	8806	5.5
38002	6,005.71	9306	8906	4.5
38002	2,186.44	9306	9006	3.5
38002	2,036.43	9306	9106	2.5

** Subtotal ** 38002	190,979.29			
=====				
38100	302.38	9306	2406	69.5
38100	342.30	9306	2806	65.5
38100	172.38	9306	2906	64.5
38100	22.14	9306	3106	62.5
38100	473.64	9306	3306	60.5
38100	122.04	9306	3506	58.5
38100	98.07	9306	3606	57.5
38100	127.71	9306	3806	55.5
38100	1,303.64	9306	4006	53.5
38100	101.92	9306	4306	50.5
38100	82.60	9306	4506	48.5
38100	164.25	9306	4606	47.5
38100	203.02	9306	4706	46.5
38100	148.88	9306	4806	45.5
38100	157.70	9306	4906	44.5
38100	129.15	9306	5006	43.5
38100	220.33	9306	5106	42.5
38100	347.04	9306	5206	41.5
38100	482.03	9306	5306	40.5
38100	286.25	9306	5406	39.5
38100	276.30	9306	5506	38.5
38100	2,798.24	9306	5606	37.5
38100	3,156.61	9306	5706	36.5
38100	3,963.32	9306	5806	35.5
38100	19,772.06	9306	5906	34.5
38100	12,858.99	9306	6006	33.5
38100	3,248.70	9306	6106	32.5
38100	4,830.40	9306	6206	31.5
38100	2,826.44	9306	6306	30.5
38100	3,075.66	9306	6406	29.5
38100	2,383.26	9306	6506	28.5
38100	3,414.13	9306	6606	27.5
38100	2,213.24	9306	6706	26.5
38100	5,755.82	9306	6806	25.5
38100	2,409.35	9306	6906	24.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	3,100.28	9306	7006	23.5
38100	1,766.33	9306	7106	22.5
38100	817.27	9306	7206	21.5
38100	2,854.97	9306	7306	20.5
38100	2,304.34	9306	7406	19.5
38100	187.57	9306	7506	18.5
38100	602.38	9306	7606	17.5
38100	218.31	9306	7706	16.5
38100	1,278.24	9306	7806	15.5
38100	2,232.60	9306	7906	14.5
38100	217.50	9306	8006	13.5
38100	396.87	9306	8106	12.5
38100	724.48	9306	8206	11.5
38100	757.58	9306	8306	10.5
38100	316.73	9306	8406	9.5
38100	149.68	9306	8506	8.5
38100	592.60	9306	8606	7.5
38100	1,833.40	9306	8806	5.5
38100	40.25	9306	9006	3.5
38100	1,477.74	9306	9106	2.5
38100	2,301.32	9306	9206	1.5

** Subtotal ** 38100	102,400.43			
=====				
38200	4,433.00	9306	5006	43.5
38200	24,316.38	9306	5906	34.5
38200	1,781.57	9306	6006	33.5
38200	2,782.56	9306	7106	22.5
38200	30.54	9306	7906	14.5

** Subtotal ** 38200	33,344.05			
=====				
38400	1,713.40	9306	5306	40.5
38400	1,787.06	9306	5906	34.5
38400	2,484.52	9306	7106	22.5
38400	29.82	9306	7906	14.5

** Subtotal ** 38400	6,014.80			
=====				
38500	17,718.85	9306	8406	9.5

** Subtotal ** 38500	17,718.85			
=====				

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38700	1,147.80	9306	7406	19.5
38700	718.34	9306	7506	18.5
38700	955.09	9306	7606	17.5
38700	279.24	9306	7906	14.5
38700	1,195.06	9306	8006	13.5
38700	340.19	9306	8106	12.5
38700	1,977.93	9306	8206	11.5
38700	400.15	9306	8306	10.5
38700	575.86	9306	8406	9.5
38700	1,606.10	9306	8506	8.5
38700	2,708.77	9306	8606	7.5
38700	556.26	9306	8706	6.5
38700	4,571.51	9306	8806	5.5
38700	603.26	9306	9006	3.5

** Subtotal ** 38700	17,635.56			
=====				
39100	120.00	9306	4706	46.5
39100	1,245.12	9306	5006	43.5
39100	284.49	9306	5406	39.5
39100	248.65	9306	5606	37.5
39100	217.49	9306	5706	36.5
39100	357.65	9306	5806	35.5
39100	582.98	9306	5906	34.5
39100	529.60	9306	6106	32.5
39100	3,402.35	9306	6206	31.5
39100	214.76	9306	6306	30.5
39100	401.02	9306	6506	28.5
39100	313.34	9306	6706	26.5
39100	145.08	9306	7006	23.5
39100	398.54	9306	7106	22.5
39100	387.17	9306	7206	21.5
39100	2,504.45	9306	7406	19.5
39100	872.66	9306	7506	18.5
39100	3,734.71	9306	7706	16.5
39100	462.18	9306	7806	15.5
39100	103.54	9306	7906	14.5
39100	937.55	9306	8006	13.5
39100	13,985.91	9306	8106	12.5
39100	1,912.03	9306	8206	11.5
39100	1,418.50	9306	8306	10.5
39100	7,336.81	9306	8406	9.5
39100	1,064.38	9306	8506	8.5
39100	138.80	9306	8606	7.5
39100	10,068.17	9306	8906	4.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 39100	53,387.93			
=====				
39101	5,419.72	9306	8406	9.5
39101	166,764.91	9306	8506	8.5
39101	16,510.92	9306	8606	7.5
39101	19,437.10	9306	8706	6.5
39101	5,824.22	9306	8806	5.5
39101	6,313.33	9306	8906	4.5

** Subtotal ** 39101	220,270.20			
=====				
39102	134.00	9306	6306	30.5
39102	299.42	9306	6406	29.5
39102	280.10	9306	6506	28.5
39102	156.00	9306	7006	23.5
39102	696.80	9306	7506	18.5
39102	821.60	9306	7606	17.5
39102	204.72	9306	7706	16.5
39102	2,026.48	9306	7806	15.5
39102	542.78	9306	8006	13.5
39102	184.16	9306	8406	9.5
39102	1,523.68	9306	8806	5.5

** Subtotal ** 39102	6,869.74			
=====				
39201	24,235.20	9306	8106	12.5
39201	54,874.40	9306	8206	11.5
39201	36,760.64	9306	8306	10.5
39201	58,573.80	9306	8406	9.5
39201	102,627.24	9306	8506	8.5
39201	208,762.02	9306	8606	7.5
39201	290,996.88	9306	8706	6.5
39201	204,507.46	9306	8806	5.5
39201	108,417.30	9306	8906	4.5
39201	14,953.82	9306	9106	2.5

** Subtotal ** 39201	1,104,708.76			
=====				
39205	30,344.35	9306	8406	9.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 39205	30,344.35			
=====				
39400	592.76	9306	6806	25.5
39400	530.40	9306	6906	24.5
39400	729.40	9306	7106	22.5
39400	787.66	9306	7306	20.5
39400	1,752.51	9306	7506	18.5
39400	1,907.33	9306	8306	10.5
39400	3,392.37	9306	8406	9.5
39400	37,822.11	9306	8606	7.5
39400	8,130.96	9306	8806	5.5

** Subtotal ** 39400	55,645.50			
=====				
39500	2,706.29	9306	7206	21.5

** Subtotal ** 39300	2,706.29			
=====				
39600	1,521.50	9306	7406	19.5
39600	1,630.86	9306	7706	16.5
39600	7,889.18	9306	7906	14.5

** Subtotal ** 39600	11,041.54			
=====				
39700	712.96	9306	6706	26.5
39700	647.87	9306	6806	25.5
39700	687.67	9306	6906	24.5
39700	1,916.37	9306	7106	22.5
39700	3,584.63	9306	7206	21.5
39700	4,545.92	9306	7306	20.5
39700	2,348.19	9306	7406	19.5
39700	3,423.78	9306	7506	18.5
39700	551.52	9306	7706	16.5
39700	3,823.10	9306	7806	15.5
39700	1,181.61	9306	8006	13.5
39700	1,134.91	9306	8106	12.5
39700	9,559.04	9306	8306	10.5
39700	8,003.03	9306	8406	9.5
39700	3,248.00	9306	8506	8.5
39700	1,347.76	9306	8606	7.5
39700	140,798.84	9306	8706	6.5
39700	2,494.86	9306	8806	5.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1993

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39700	833.14	9306	8906	4.5
39700	1,282.31	9306	9006	3.5

** Subtotal ** 39700	192,125.51			
=====				

*** Total *** 3,403,184.60

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	909.66	9406	5006	44.5
37500	984.95	9406	5906	35.5
37500	184.78	9406	6006	34.5
37500	1,950.40	9406	6506	29.5
37500	16,655.05	9406	6706	27.5
37500	6,298.14	9406	7406	20.5
37500	586.77	9406	7706	17.5
37500	3,900.16	9406	7806	16.5
37500	8,668.52	9406	8106	13.5
37500	2,011.88	9406	8306	11.5
37500	38,743.87	9406	8406	10.5
37500	41,982.55	9406	8506	9.5
37500	61,687.25	9406	8606	8.5
37500	10,477.83	9406	8706	7.5
37500	5,382.80	9406	8806	6.5
37500	138,639.76	9406	8906	5.5
37500	27,452.23	9406	9006	4.5

** Subtotal ** 37500	366,516.60			
=====				
37600	10,347.84	9406	2406	70.5
37600	4,290.56	9406	2506	69.5
37600	26,566.25	9406	2606	68.5
37600	8,142.09	9406	2706	67.5
37600	6,804.84	9406	2806	66.5
37600	97.79	9406	2906	65.5
37600	41.04	9406	3406	60.5
37600	1,675.44	9406	3606	58.5
37600	550.14	9406	3706	57.5
37600	1,000.82	9406	3806	56.5
37600	95.94	9406	3906	55.5
37600	91.72	9406	4006	54.5
37600	57.20	9406	4106	53.5
37600	859.93	9406	4506	49.5
37600	80,134.23	9406	4606	48.5
37600	4,165.81	9406	4706	47.5
37600	11,162.32	9406	4806	46.5
37600	2,473.83	9406	4906	45.5
37600	1,206.66	9406	5106	43.5
37600	1,913.12	9406	5206	42.5
37600	601.93	9406	5306	41.5
37600	2,189.56	9406	5406	40.5
37600	1,405.89	9406	5506	39.5
37600	27,320.51	9406	5606	38.5
37600	804.90	9406	5706	37.5
37600	9,380.86	9406	5806	36.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	20,026.90	9406	5906	35.5
37600	4,067.31	9406	6006	34.5
37600	5,237.40	9406	6206	32.5
37600	837.52	9406	6306	31.5
37600	279.78	9406	6406	30.5
37600	139.00	9406	6506	29.5
37600	1,145.54	9406	6606	28.5
37600	7,241.50	9406	6806	26.5
37600	1,740.66	9406	7006	24.5
37600	30,420.48	9406	7106	23.5
37600	2,310.93	9406	7206	22.5
37600	201.30	9406	7306	21.5
37600	5,575.10	9406	7406	20.5
37600	16,682.81	9406	7506	19.5
37600	1,275.56	9406	7606	18.5
37600	2,220.55	9406	7706	17.5
37600	4,053.27	9406	7906	15.5
37600	90.12	9406	8006	14.5
37600	10,816.48	9406	8206	12.5
37600	1,985.50	9406	8406	10.5
37600	3,848.51	9406	8506	9.5
37600	51,556.45	9406	8606	8.5
37600	127.42	9406	8706	7.5
37600	23,798.99	9406	8806	6.5
37600	1,964.84	9406	9006	4.5
37600	6,304.62	9406	9206	2.5
37600	2,447.94	9406	9406	0.5

** Subtotal ** 37600 409,777.70

37602	181.17	9406	6606	28.5
37602	1,636.57	9406	6706	27.5
37602	10,776.27	9406	6806	26.5
37602	18,837.94	9406	6906	25.5
37602	2,022.14	9406	7006	24.5
37602	1,095.64	9406	7106	23.5
37602	147.85	9406	7406	20.5
37602	7,327.67	9406	7706	17.5
37602	163.24	9406	7806	16.5
37602	4,585.77	9406	8306	11.5
37602	82,493.56	9406	8606	8.5
37602	7,234.88	9406	8706	7.5
37602	1,789.06	9406	9006	4.5
37602	2,698.14	9406	9106	3.5
37602	7,597.96	9406	9306	1.5
37602	5,273.41	9406	9406	0.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 37602	153,861.27			
=====				
37800	3,414.32	9406	5806	36.5
37800	200.00	9406	6206	32.5
37800	200.00	9406	6606	28.5
37800	2,340.26	9406	7006	24.5
37800	2,332.46	9406	7506	19.5
37800	6,065.26	9406	7606	18.5
37800	708.84	9406	8006	14.5
37800	8,935.91	9406	8106	13.5
37800	2,899.50	9406	8406	10.5
37800	10,456.52	9406	8506	9.5

** Subtotal ** 37800	37,553.07			
=====				
37900	23,181.47	9406	6006	34.5
37900	5,837.32	9406	8406	10.5

** Subtotal ** 37900	29,018.79			
=====				
38000	1,560.55	9406	2506	69.5
38000	390.00	9406	2606	68.5
38000	360.12	9406	2706	67.5
38000	1,087.76	9406	2806	66.5
38000	24.00	9406	2906	65.5
38000	314.64	9406	3006	64.5
38000	363.60	9406	3106	63.5
38000	363.34	9406	3206	62.5
38000	62.16	9406	3406	60.5
38000	129.50	9406	3506	59.5
38000	53.28	9406	3606	58.5
38000	2,485.18	9406	3706	57.5
38000	277.15	9406	3806	56.5
38000	1,005.17	9406	3906	55.5
38000	518.98	9406	4006	54.5
38000	873.34	9406	4106	53.5
38000	2,182.11	9406	4206	52.5
38000	31.00	9406	4406	50.5
38000	382.24	9406	4506	49.5
38000	342.51	9406	4606	48.5
38000	1,007.18	9406	4706	47.5
38000	1,987.37	9406	4806	46.5
38000	2,103.30	9406	4906	45.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	1,183.91	9406	5006	44.5
38000	461.00	9406	5106	43.5
38000	746.25	9406	5206	42.5
38000	468.05	9406	5306	41.5
38000	858.91	9406	5406	40.5
38000	64.02	9406	5506	39.5
38000	263.78	9406	5606	38.5
38000	770.18	9406	5706	37.5
38000	1,056.59	9406	5806	36.5
38000	5,247.47	9406	5906	35.5
38000	16,643.59	9406	6006	34.5
38000	6,570.88	9406	6106	33.5
38000	3,963.97	9406	6206	32.5
38000	2,849.71	9406	6306	31.5
38000	2,488.73	9406	6406	30.5
38000	8,047.21	9406	6506	29.5
38000	4,521.11	9406	6606	28.5
38000	2,682.37	9406	6706	27.5
38000	4,925.59	9406	6806	26.5
38000	5,044.23	9406	6906	25.5
38000	12,225.75	9406	7006	24.5
38000	17,579.07	9406	7106	23.5
38000	5,129.28	9406	7206	22.5
38000	3,758.27	9406	7306	21.5
38000	9,886.53	9406	7406	20.5
38000	2,487.00	9406	7506	19.5
38000	3,660.05	9406	7606	18.5
38000	2,743.87	9406	7706	17.5
38000	3,274.26	9406	7806	16.5
38000	2,556.71	9406	7906	15.5
38000	20,442.68	9406	8006	14.5
38000	1,502.12	9406	8106	13.5
38000	3,217.86	9406	8206	12.5
38000	6,064.05	9406	8306	11.5
38000	5,506.59	9406	8406	10.5
38000	4,016.76	9406	8506	9.5
38000	10,307.75	9406	8606	8.5
38000	10,097.22	9406	8706	7.5
38000	715.36	9406	8906	5.5
38000	6,016.29	9406	9006	4.5

** Subtotal ** 38000	217,949.50			
=====				
38002	604.80	9406	6506	29.5
38002	7.15	9406	6606	28.5
38002	369.16	9406	6706	27.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38002	1,586.99	9406	6806	26.5
38002	8,907.97	9406	6906	25.5
38002	11,247.25	9406	7006	24.5
38002	1,774.35	9406	7106	23.5
38002	4,287.05	9406	7206	22.5
38002	3,096.76	9406	7306	21.5
38002	2,451.71	9406	7406	20.5
38002	13,082.68	9406	7506	19.5
38002	1,414.70	9406	7606	18.5
38002	3,889.50	9406	7706	17.5
38002	5,388.53	9406	7806	16.5
38002	13,736.50	9406	7906	15.5
38002	45,786.72	9406	8006	14.5
38002	7,903.16	9406	8106	13.5
38002	9,954.33	9406	8206	12.5
38002	7,691.91	9406	8306	11.5
38002	16,621.60	9406	8406	10.5
38002	10,171.47	9406	8506	9.5
38002	21,765.53	9406	8606	8.5
38002	10,397.51	9406	8706	7.5
38002	1,751.50	9406	8806	6.5
38002	1,461.84	9406	8906	5.5
38002	4,779.07	9406	9006	4.5
38002	1,508.88	9406	9106	3.5

** Subtotal ** 38002	211,638.62			
=====				
38100	395.42	9406	2406	70.5
38100	193.97	9406	2806	66.5
38100	11.88	9406	3106	63.5
38100	133.57	9406	3306	61.5
38100	110.95	9406	3506	59.5
38100	208.98	9406	3806	56.5
38100	110.95	9406	3906	55.5
38100	1,126.82	9406	4006	54.5
38100	89.18	9406	4306	51.5
38100	82.60	9406	4506	49.5
38100	15.48	9406	4606	48.5
38100	106.68	9406	4706	47.5
38100	1,128.67	9406	4806	46.5
38100	260.19	9406	4906	45.5
38100	239.85	9406	5006	44.5
38100	640.96	9406	5106	43.5
38100	433.80	9406	5206	42.5
38100	1,774.35	9406	5306	41.5
38100	523.42	9406	5406	40.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	738.33	9406	5506	39.5
38100	1,262.14	9406	5606	38.5
38100	2,834.39	9406	5706	37.5
38100	5,374.73	9406	5806	36.5
38100	83,870.32	9406	5906	35.5
38100	26,659.22	9406	6006	34.5
38100	5,613.06	9406	6106	33.5
38100	5,750.92	9406	6206	32.5
38100	2,861.94	9406	6306	31.5
38100	1,626.31	9406	6406	30.5
38100	4,207.80	9406	6506	29.5
38100	9,809.49	9406	6606	28.5
38100	9,468.96	9406	6706	27.5
38100	8,276.40	9406	6806	26.5
38100	14,413.43	9406	6906	25.5
38100	13,179.51	9406	7006	24.5
38100	4,569.39	9406	7106	23.5
38100	4,230.86	9406	7206	22.5
38100	11,855.05	9406	7306	21.5
38100	7,133.10	9406	7406	20.5
38100	2,803.66	9406	7506	19.5
38100	1,055.74	9406	7606	18.5
38100	956.28	9406	7706	17.5
38100	1,136.03	9406	7806	16.5
38100	3,723.60	9406	7906	15.5
38100	7,691.39	9406	8006	14.5
38100	2,745.28	9406	8106	13.5
38100	3,542.98	9406	8206	12.5
38100	2,179.19	9406	8306	11.5
38100	1,856.84	9406	8406	10.5
38100	472.91	9406	8506	9.5
38100	3,451.75	9406	8606	8.5
38100	54.62	9406	8706	7.5
38100	2,386.92	9406	8806	6.5
38100	299.00	9406	8906	5.5
38100	1,748.59	9406	9006	4.5
38100	117.08	9406	9206	2.5
38100	7,549.56	9406	9306	1.5
38100	53.19	9406	9406	0.5

** Subtotal ** 38100	275,147.68			
=====				
38200	3,410.00	9406	7106	23.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 38200	3,410.00			
=====				
38300	1,940.05	9406	6006	34.5
38300	1,308.00	9406	6306	31.5
38300	850.00	9406	6406	30.5
38300	1,696.68	9406	6506	29.5
38300	3,491.95	9406	6606	28.5
38300	2,317.18	9406	6706	27.5
38300	1,480.29	9406	6806	26.5
38300	7,400.67	9406	6906	25.5
38300	8,041.26	9406	7006	24.5
38300	22,250.13	9406	7106	23.5
38300	8,114.75	9406	7206	22.5
38300	8,870.48	9406	7306	21.5
38300	16,200.60	9406	7406	20.5
38300	667.08	9406	7506	19.5
38300	1,590.53	9406	7606	18.5
38300	694.12	9406	7706	17.5
38300	303.68	9406	8006	14.5
38300	728.73	9406	8106	13.5
38300	267.54	9406	9006	4.5
38300	1,472.00	9406	9206	2.5

** Subtotal ** 38300	89,685.72			
=====				
38400	3,586.25	9406	7206	22.5

** Subtotal ** 38400	3,586.25			
=====				
38500	772.34	9406	7506	19.5
38500	1,888.52	9406	7606	18.5
38500	11,425.64	9406	8106	13.5
38500	22,005.86	9406	9006	4.5

** Subtotal ** 38500	36,092.36			
=====				
38700	325.72	9406	5906	35.5
38700	477.78	9406	6006	34.5
38700	318.86	9406	6506	29.5
38700	392.20	9406	6806	26.5
38700	182.19	9406	6906	25.5
38700	496.94	9406	7206	22.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38700	2,899.88	9406	7306	21.5
38700	7,782.55	9406	7506	19.5
38700	1,077.44	9406	7606	18.5
38700	678.11	9406	7706	17.5
38700	520.00	9406	7806	16.5
38700	1,541.40	9406	7906	15.5
38700	1,894.45	9406	8006	14.5
38700	3,943.24	9406	8106	13.5
38700	756.27	9406	8306	11.5
38700	2,707.57	9406	8406	10.5
38700	605.76	9406	8806	6.5
38700	551.88	9406	8906	5.5
38700	581.00	9406	9006	4.5
38700	1,234.41	9406	9106	3.5
38700	866.98	9406	9206	2.5
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** Subtotal ** 38700	29,834.63			
<hr/>				
39100	227.38	9406	5606	38.5
39100	156.33	9406	5906	35.5
39100	135.96	9406	6306	31.5
39100	52.71	9406	7006	24.5
39100	124.70	9406	7306	21.5
39100	1,907.24	9406	7506	19.5
39100	1,546.04	9406	8006	14.5
39100	2,954.00	9406	8106	13.5
39100	2,259.71	9406	8206	12.5
39100	114.73	9406	8406	10.5
39100	2,842.75	9406	8506	9.5
39100	5,965.43	9406	8606	8.5
39100	5,658.33	9406	8706	7.5
39100	4,549.65	9406	8806	6.5
39100	710.50	9406	8906	5.5
39100	314.28	9406	9006	4.5
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** Subtotal ** 39100	29,519.74			
<hr/>				
39101	1,839.52	9406	8206	12.5
39101	33,483.60	9406	8306	11.5
39101	53,352.13	9406	8406	10.5
39101	18,598.74	9406	8506	9.5
39101	28,373.24	9406	8606	8.5
39101	14,271.94	9406	8706	7.5
39101	45,151.34	9406	8806	6.5
39101	20,609.69	9406	8906	5.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39101	113,672.47	9406	9006	4.5
39101	2,897.34	9406	9106	3.5
39101	4,235.88	9406	9406	0.5
** Subtotal ** 39101		336,485.89		
=====				
39102	598.18	9406	6206	32.5
39102	540.80	9406	6906	25.5
39102	901.68	9406	7606	18.5
39102	413.18	9406	7706	17.5
39102	1,374.88	9406	7806	16.5
39102	638.82	9406	8006	14.5
39102	971.29	9406	8106	13.5
39102	308.26	9406	8206	12.5
39102	908.32	9406	8606	8.5
39102	2,537.80	9406	8906	5.5
39102	5,039.36	9406	9006	4.5
** Subtotal ** 39102		14,232.57		
=====				
39201	9,422.02	9406	7906	15.5
39201	2,340.00	9406	8106	13.5
39201	10,856.50	9406	8206	12.5
39201	6,357.09	9406	8306	11.5
39201	34,875.57	9406	8406	10.5
39201	41,316.28	9406	8506	9.5
39201	94,034.64	9406	8606	8.5
39201	104,580.83	9406	8706	7.5
39201	61,934.54	9406	8806	6.5
39201	42,625.42	9406	8906	5.5
39201	14,319.60	9406	9006	4.5
39201	1,561.77	9406	9106	3.5
** Subtotal ** 39201		424,224.26		
=====				
39204	1,656.10	9406	8506	9.5
** Subtotal ** 39204		1,656.10		
=====				
39205	12,720.55	9406	7706	17.5
39205	4,069.84	9406	8006	14.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS

** Subtotal ** 39205	16,790.39			
=====				
39300	3,461.17	9406	6506	29.5
39300	583.75	9406	6906	25.5
39300	374.40	9406	7106	23.5
39300	283.75	9406	7806	16.5
39300	490.46	9406	7906	15.5
39300	2,517.69	9406	8606	8.5

** Subtotal ** 39300	7,711.22			
=====				
39400	490.10	9406	4706	47.5
39400	810.75	9406	6006	34.5
39400	361.83	9406	6306	31.5
39400	400.08	9406	7106	23.5
39400	357.39	9406	7206	22.5
39400	2,657.42	9406	7306	21.5
39400	5,700.12	9406	7406	20.5
39400	1,991.14	9406	7506	19.5
39400	1,354.80	9406	7606	18.5
39400	7,139.20	9406	7706	17.5
39400	3,430.47	9406	7806	16.5
39400	1,456.39	9406	7906	15.5
39400	2,541.28	9406	8006	14.5
39400	4,730.90	9406	8106	13.5
39400	1,578.04	9406	8206	12.5
39400	4,178.79	9406	8306	11.5
39400	8,125.27	9406	8406	10.5
39400	1,392.70	9406	8506	9.5
39400	6,183.15	9406	8606	8.5
39400	3,118.68	9406	8706	7.5
39400	8,538.12	9406	8806	6.5
39400	1,799.91	9406	8906	5.5
39400	2,199.31	9406	9006	4.5
39400	738.16	9406	9106	3.5
39400	909.42	9406	9206	2.5

** Subtotal ** 39400	72,183.42			
=====				
39500	515.00	9406	4706	47.5
39500	745.00	9406	5506	39.5
39500	810.75	9406	6006	34.5
39500	4,827.64	9406	7206	22.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39500	11,735.70	9406	7406	20.5
39500	7,285.72	9406	7706	17.5
** Subtotal ** 39500		25,919.81		
=====				
39600	3,307.30	9406	6806	26.5
39600	4,355.74	9406	7506	19.5
39600	6,185.87	9406	7806	16.5
39600	19,499.57	9406	7906	15.5
39600	18,625.00	9406	8006	14.5
39600	12,987.42	9406	8106	13.5
39600	9,720.97	9406	8206	12.5
39600	13,267.51	9406	8506	9.5
39600	65.00	9406	8606	8.5
39600	18,866.68	9406	8706	7.5
39600	392.75	9406	9006	4.5
** Subtotal ** 39600		107,273.81		
=====				
39700	306.34	9406	6706	27.5
39700	1,073.24	9406	7006	24.5
39700	2,652.00	9406	7106	23.5
39700	1,762.81	9406	7306	21.5
39700	314.10	9406	7506	19.5
39700	3,961.04	9406	7706	17.5
39700	5,524.08	9406	7806	16.5
39700	4,931.78	9406	7906	15.5
39700	3,400.13	9406	8106	13.5
39700	3,874.06	9406	8206	12.5
39700	1,655.93	9406	8306	11.5
39700	39,939.03	9406	8406	10.5
39700	64,569.67	9406	8506	9.5
39700	3,532.19	9406	8606	8.5
39700	3,013.21	9406	8706	7.5
39700	5,024.95	9406	8806	6.5
39700	40,124.07	9406	8906	5.5
39700	786.00	9406	9006	4.5
39700	1,294.02	9406	9206	2.5
39700	501.34	9406	9306	1.5
** Subtotal ** 39700		188,239.99		
=====				
39800	944.37	9406	7206	22.5
39800	150.00	9406	7606	18.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1994

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39800	2,147.16	9406	8606	8.5
39800	1,846.09	9406	8706	7.5
39800	172.46	9406	8806	6.5
** Subtotal ** 39800	5,260.08			

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*** Total *** 3,093,569.47

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37500	226.49	9506	6206	33.5
37500	3,939.02	9506	6306	32.5
37500	616.31	9506	7406	21.5
37500	72,348.46	9506	8006	15.5
37500	2,642.12	9506	8106	14.5
37500	5,704.67	9506	8306	12.5
37500	5,469.43	9506	8406	11.5
37500	96,179.59	9506	8606	9.5
37500	42,426.66	9506	8706	8.5
37500	5,382.80	9506	8806	7.5
37500	9,294.13	9506	9106	4.5
37500	4,382.42	9506	9206	3.5
37500	899.12	9506	9306	2.5

** Subtotal ** 37500	249,511.22			
=====				
37600	4,043.34	9506	2406	71.5
37600	2,411.36	9506	2506	70.5
37600	26,863.82	9506	2606	69.5
37600	157.25	9506	2706	68.5
37600	3,422.04	9506	3406	61.5
37600	330.00	9506	3506	60.5
37600	1,344.13	9506	3606	59.5
37600	533.33	9506	3706	58.5
37600	4,236.41	9506	3806	57.5
37600	368.17	9506	3906	56.5
37600	498.92	9506	4006	55.5
37600	48.38	9506	4106	54.5
37600	79.49	9506	4206	53.5
37600	85.59	9506	4406	51.5
37600	124.97	9506	4506	50.5
37600	160.91	9506	4706	48.5
37600	89.57	9506	4806	47.5
37600	7,721.29	9506	5206	43.5
37600	404.15	9506	5306	42.5
37600	238.91	9506	5406	41.5
37600	85.40	9506	5506	40.5
37600	2,484.47	9506	5606	39.5
37600	23,310.52	9506	5806	37.5
37600	31,781.53	9506	5906	36.5
37600	11,871.35	9506	6006	35.5
37600	5,510.07	9506	6106	34.5
37600	132.86	9506	6206	33.5
37600	223.84	9506	6306	32.5
37600	163.38	9506	6406	31.5
37600	929.70	9506	6506	30.5

PEOPLES GAS SYSTEM, INC.
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37600	5,139.57	9506	6606	29.5
37600	858.00	9506	6706	28.5
37600	35,367.39	9506	6806	27.5
37600	19,877.86	9506	6906	26.5
37600	8,373.78	9506	7106	24.5
37600	8,720.00	9506	7206	23.5
37600	17,668.97	9506	7306	22.5
37600	10,511.06	9506	7406	21.5
37600	2,152.80	9506	7506	20.5
37600	19,397.35	9506	7606	19.5
37600	1,083.60	9506	7706	18.5
37600	8,668.95	9506	7806	17.5
37600	434,692.85	9506	8006	15.5
37600	3,544.29	9506	8106	14.5
37600	4,362.36	9506	8206	13.5
37600	9,843.21	9506	8306	12.5
37600	24,186.45	9506	8406	11.5
37600	108.27	9506	8506	10.5
37600	37,275.32	9506	8606	9.5
37600	20,770.68	9506	8706	8.5
37600	8,234.93	9506	8806	7.5
37600	24,910.67	9506	8906	6.5
37600	35,098.88	9506	9006	5.5
37600	37,790.41	9506	9106	4.5
37600	6,094.38	9506	9306	2.5
37600	1,591.00	9506	9406	1.5
37600	83.49	9506	9506	0.5

** Subtotal ** 37600	916,061.67			
=====				
37602	40,509.20	9506	5906	36.5
37602	912.50	9506	6806	27.5
37602	6,157.72	9506	6906	26.5
37602	130.79	9506	7006	25.5
37602	596.14	9506	7106	24.5
37602	33,742.85	9506	7406	21.5
37602	2,263.00	9506	7606	19.5
37602	2,906.40	9506	7706	18.5
37602	7,248.25	9506	7906	16.5
37602	45,616.08	9506	8006	15.5
37602	842.00	9506	8206	13.5
37602	2,850.00	9506	8306	12.5
37602	1,927.35	9506	8406	11.5
37602	4,745.29	9506	8506	10.5
37602	55,246.13	9506	8606	9.5
37602	36,757.52	9506	8706	8.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
37602	3,186.36	9506	8806	7.5
37602	12,379.89	9506	8906	6.5
37602	4,668.57	9506	9006	5.5
37602	19,550.96	9506	9306	2.5
37602	11,003.05	9506	9406	1.5

** Subtotal ** 37602	293,240.05			
=====				
37800	133.78	9506	5806	37.5
37800	1,613.58	9506	6406	31.5
37800	606.04	9506	6606	29.5
37800	845.21	9506	6806	27.5
37800	12.33	9506	7206	23.5
37800	620.81	9506	7406	21.5
37800	697.57	9506	7606	19.5
37800	28,534.83	9506	8006	15.5
37800	2,796.48	9506	8506	10.5
37800	2,302.91	9506	8606	9.5
37800	64,887.31	9506	9106	4.5

** Subtotal ** 37800	103,050.85			
=====				
37900	9,611.16	9506	6006	35.5
37900	2,000.00	9506	7006	25.5
37900	5,587.90	9506	7606	19.5
37900	8,329.74	9506	8006	15.5
37900	15,941.74	9506	9106	4.5

** Subtotal ** 37900	41,470.54			
=====				
38000	3,307.75	9506	2506	70.5
38000	365.85	9506	2606	69.5
38000	1,039.72	9506	2706	68.5
38000	264.06	9506	2806	67.5
38000	64.38	9506	2906	66.5
38000	95.96	9506	3006	65.5
38000	168.84	9506	3106	64.5
38000	4,587.81	9506	3306	62.5
38000	323.11	9506	3406	61.5
38000	107.30	9506	3506	60.5
38000	222.25	9506	3606	59.5
38000	1,441.67	9506	3706	58.5
38000	650.02	9506	3806	57.5
38000	523.54	9506	3906	56.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	968.79	9506	4006	55.5
38000	5,595.90	9506	4106	54.5
38000	10,281.54	9506	4206	53.5
38000	75.27	9506	4306	52.5
38000	267.00	9506	4406	51.5
38000	1,387.71	9506	4506	50.5
38000	3,754.25	9506	4606	49.5
38000	3,359.44	9506	4706	48.5
38000	2,476.40	9506	4806	47.5
38000	1,657.31	9506	4906	46.5
38000	5,820.65	9506	5006	45.5
38000	1,506.22	9506	5106	44.5
38000	5,907.19	9506	5206	43.5
38000	2,845.78	9506	5306	42.5
38000	797.98	9506	5406	41.5
38000	2,133.34	9506	5506	40.5
38000	1,502.64	9506	5606	39.5
38000	1,752.81	9506	5706	38.5
38000	2,057.13	9506	5806	37.5
38000	11,453.17	9506	5906	36.5
38000	36,746.19	9506	6006	35.5
38000	13,685.11	9506	6106	34.5
38000	5,513.95	9506	6206	33.5
38000	5,855.60	9506	6306	32.5
38000	6,346.21	9506	6406	31.5
38000	10,138.96	9506	6506	30.5
38000	6,658.32	9506	6606	29.5
38000	6,889.13	9506	6706	28.5
38000	7,354.51	9506	6806	27.5
38000	7,596.24	9506	6906	26.5
38000	41,282.28	9506	7006	25.5
38000	36,173.60	9506	7106	24.5
38000	8,134.91	9506	7206	23.5
38000	8,143.57	9506	7306	22.5
38000	36,437.93	9506	7406	21.5
38000	11,463.50	9506	7506	20.5
38000	8,690.81	9506	7606	19.5
38000	8,661.38	9506	7706	18.5
38000	4,783.23	9506	7806	17.5
38000	4,146.75	9506	7906	16.5
38000	300,801.09	9506	8006	15.5
38000	18,820.17	9506	8106	14.5
38000	13,466.19	9506	8206	13.5
38000	10,288.95	9506	8306	12.5
38000	13,686.68	9506	8406	11.5
38000	11,560.37	9506	8506	10.5
38000	2,476.51	9506	8606	9.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38000	11,553.83	9506	8706	8.5
38000	2,149.48	9506	8805	7.5
38000	9,462.12	9506	8905	6.5
38000	22,297.45	9506	9005	5.5
38000	4,985.60	9506	9106	4.5
38000	1,659.47	9506	9206	3.5
38000	751.23	9506	9306	2.5
38000	4,593.51	9506	9406	1.5

** Subtotal ** 38000	782,017.61			
=====				
38002	480.00	9506	6506	30.5
38002	1,472.60	9506	6706	28.5
38002	8,018.09	9506	6806	27.5
38002	7,162.60	9506	6906	26.5
38002	26,421.49	9506	7006	25.5
38002	1,664.88	9506	7106	24.5
38002	9,600.46	9506	7206	23.5
38002	16,159.63	9506	7306	22.5
38002	3,074.96	9506	7406	21.5
38002	10,190.82	9506	7506	20.5
38002	3,542.38	9506	7606	19.5
38002	2,039.15	9506	7706	18.5
38002	10,615.56	9506	7806	17.5
38002	19,005.45	9506	7906	16.5
38002	79,287.00	9506	8006	15.5
38002	20,729.50	9506	8106	14.5
38002	12,004.26	9506	8206	13.5
38002	2,557.48	9506	8306	12.5
38002	23,603.03	9506	8406	11.5
38002	18,296.48	9506	8506	10.5
38002	9,982.62	9506	8606	9.5
38002	6,638.02	9506	8706	8.5
38002	1,519.10	9506	8806	7.5
38002	2,199.06	9506	8906	6.5
38002	12,800.84	9506	9006	5.5
38002	431.79	9506	9206	3.5
38002	4,264.65	9506	9406	1.5

** Subtotal ** 38002	313,762.90			
=====				
38100	10,040.86	9506	2406	71.5
38100	1,802.78	9506	2806	67.5
38100	86.19	9506	3106	64.5
38100	1,239.85	9506	3306	62.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	110.95	9506	3506	60.5
38100	308.09	9506	3606	59.5
38100	2,136.24	9506	3805	57.5
38100	197.14	9506	3905	56.5
38100	110.95	9506	4006	55.5
38100	548.81	9506	4106	54.5
38100	2,726.36	9506	4306	52.5
38100	61.92	9506	4606	49.5
38100	152.40	9506	4706	48.5
38100	1,095.33	9506	4806	47.5
38100	78.72	9506	4906	46.5
38100	132.31	9506	5006	45.5
38100	408.92	9506	5106	44.5
38100	326.55	9506	5206	43.5
38100	2,502.03	9506	5306	42.5
38100	1,409.30	9506	5406	41.5
38100	358.59	9506	5506	40.5
38100	7,667.25	9506	5606	39.5
38100	10,569.64	9506	5706	38.5
38100	12,429.45	9506	5806	37.5
38100	126,237.10	9506	5906	36.5
38100	61,565.87	9506	6006	35.5
38100	4,559.10	9506	6106	34.5
38100	6,724.77	9506	6206	33.5
38100	7,638.32	9506	6306	32.5
38100	10,681.51	9506	6406	31.5
38100	6,702.06	9506	6506	30.5
38100	23,872.95	9506	6606	29.5
38100	13,063.70	9506	6706	28.5
38100	8,700.01	9506	6806	27.5
38100	11,784.69	9506	6906	26.5
38100	7,359.82	9506	7006	25.5
38100	11,194.28	9506	7106	24.5
38100	9,512.76	9506	7206	23.5
38100	61,698.18	9506	7306	22.5
38100	23,363.79	9506	7406	21.5
38100	4,866.59	9506	7506	20.5
38100	715.69	9506	7606	19.5
38100	4,322.07	9506	7706	18.5
38100	11,604.68	9506	7806	17.5
38100	12,033.35	9506	7906	16.5
38100	6,637.07	9506	8006	15.5
38100	8,410.66	9506	8106	14.5
38100	12,929.03	9506	8206	13.5
38100	6,951.31	9506	8306	12.5
38100	4,465.56	9506	8506	10.5
38100	285.00	9506	8606	9.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38100	3,124.83	9506	8706	8.5
38100	3,504.35	9506	8806	7.5
38100	1,319.51	9506	8906	6.5
38100	2,787.03	9506	9006	5.5
38100	4,707.60	9506	9106	4.5
38100	761.02	9506	9206	3.5
38100	1,081.83	9506	9306	2.5
38100	1,987.07	9506	9406	1.5
38100	354.99	9506	9506	0.5

** Subtotal ** 38100	544,008.78			
=====				
38200	14,040.00	9506	5106	44.5
38200	299.00	9506	5206	43.5
38200	198.36	9506	5306	42.5
38200	214.40	9506	5406	41.5
38200	221.10	9506	5506	40.5
38200	245.00	9506	5606	39.5
38200	217.00	9506	5706	38.5
38200	427.00	9506	5806	37.5
38200	7,492.51	9506	5906	36.5
38200	614.20	9506	6006	35.5
38200	661.54	9506	6106	34.5
38200	258.59	9506	6206	33.5
38200	323.00	9506	6306	32.5
38200	639.42	9506	6406	31.5
38200	915.07	9506	6506	30.5
38200	1,696.74	9506	6606	29.5
38200	748.35	9506	6706	28.5
38200	813.16	9506	6806	27.5
38200	720.50	9506	6906	26.5
38200	819.37	9506	7006	25.5
38200	873.91	9506	7106	24.5
38200	1,458.21	9506	7206	23.5
38200	1,509.81	9506	7306	22.5
38200	648.22	9506	7406	21.5
38200	772.48	9506	7506	20.5
38200	914.15	9506	7606	19.5
38200	860.52	9506	7706	18.5
38200	3,017.02	9506	7806	17.5
38200	4,383.96	9506	7906	16.5
38200	18,269.90	9506	8006	15.5
38200	3,808.31	9506	8106	14.5
38200	2,821.67	9506	8206	13.5
38200	4,429.84	9506	8306	12.5
38200	10,120.01	9506	8406	11.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
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PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38200	13,212.44	9506	8506	10.5
38200	19,518.91	9506	8606	9.5
38200	23,766.33	9506	8706	8.5
38200	12,249.73	9506	8806	7.5
38200	8,856.18	9506	8906	6.5
38200	12,058.83	9506	9006	5.5
38200	34,901.00	9506	9106	4.5
38200	27,229.04	9506	9206	3.5
38200	13,318.08	9506	9306	2.5
38200	4,920.85	9506	9406	1.5
38200	9,260.94	9506	9506	0.5
<hr/>				
** Subtotal ** 38200	264,744.65			
<hr/>				
38300	3,093.86	9506	5906	36.5
38300	454.92	9506	6506	30.5
38300	2,625.18	9506	6906	26.5
38300	2,827.77	9506	7006	25.5
38300	3,482.34	9506	7106	24.5
38300	87.64	9506	7206	23.5
38300	171.60	9506	7506	20.5
38300	30,073.74	9506	8006	15.5
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** Subtotal ** 38300	42,817.05			
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38400	39.85	9506	5306	42.5
38400	96.32	9506	5406	41.5
38400	67.65	9506	5506	40.5
38400	53.90	9506	5606	39.5
38400	67.89	9506	5706	38.5
38400	148.50	9506	5806	37.5
38400	423.76	9506	5906	36.5
38400	184.54	9506	6006	35.5
38400	176.14	9506	6106	34.5
38400	77.53	9506	6206	33.5
38400	34.44	9506	6306	32.5
38400	260.48	9506	6406	31.5
38400	65.54	9506	6506	30.5
38400	473.22	9506	6606	29.5
38400	211.92	9506	6706	28.5
38400	234.51	9506	6806	27.5
38400	301.80	9506	6906	26.5
38400	376.39	9506	7006	25.5
38400	332.60	9506	7106	24.5
38400	576.48	9506	7206	23.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38400	1,057.83	9506	7306	22.5
38400	341.12	9506	7406	21.5
38400	333.94	9506	7506	20.5
38400	258.58	9506	7606	19.5
38400	700.32	9506	7706	18.5
38400	937.06	9506	7806	17.5
38400	1,549.89	9506	7906	16.5
38400	553.12	9506	8006	15.5
38400	1,236.87	9506	8106	14.5
38400	656.37	9506	8206	13.5
38400	936.17	9506	8306	12.5
38400	5,542.70	9506	8406	11.5
38400	4,472.54	9506	8506	10.5
38400	5,484.26	9506	8606	9.5
38400	7,131.68	9506	8706	8.5
38400	3,892.21	9506	8806	7.5
38400	2,810.84	9506	8906	6.5
38400	4,236.21	9506	9006	5.5
38400	11,748.06	9506	9106	4.5
38400	9,166.89	9506	9206	3.5
38400	4,480.64	9506	9306	2.5
38400	1,534.68	9506	9406	1.5
38400	3,087.03	9506	9506	0.5

** Subtotal ** 38400	76,352.47			
=====				
38500	741.60	9506	6006	35.5
38500	424.20	9506	6106	34.5
38500	989.93	9506	6206	33.5
38500	13,278.61	9506	6406	31.5
38500	213.43	9506	6506	30.5
38500	2,046.13	9506	7106	24.5
38500	17,404.85	9506	8006	15.5

** Subtotal ** 38500	35,098.75			
=====				
38700	129.46	9506	6306	32.5
38700	289.03	9506	6406	31.5
38700	276.92	9506	6806	27.5
38700	436.02	9506	7206	23.5
38700	2,602.37	9506	7306	22.5
38700	1,971.10	9506	7406	21.5
38700	23,521.12	9506	7506	20.5
38700	248.27	9506	7606	19.5
38700	332.90	9506	7706	18.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
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FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
38700	872.34	9506	7806	17.5
38700	459.09	9506	7906	16.5
38700	15,498.72	9506	8006	15.5
38700	383.09	9506	8106	14.5
38700	6,099.39	9506	8206	13.5
38700	1,808.38	9506	8306	12.5
38700	4,707.93	9506	8406	11.5
38700	6,703.54	9506	8506	10.5
38700	4,492.86	9506	8606	9.5
38700	1,128.75	9506	8706	8.5
38700	1,964.52	9506	8806	7.5
38700	604.88	9506	8906	6.5

** Subtotal ** 38700	74,530.68			
=====				
39100	151.40	9506	3106	64.5
39100	120.12	9506	4106	54.5
39100	237.68	9506	4206	53.5
39100	200.00	9506	5106	44.5
39100	43.78	9506	5206	43.5
39100	61.34	9506	5506	40.5
39100	164.85	9506	5806	37.5
39100	887.06	9506	5906	36.5
39100	231.94	9506	6006	35.5
39100	2,235.64	9506	6206	33.5
39100	60.05	9506	6806	27.5
39100	150.00	9506	6906	26.5
39100	107.77	9506	7006	25.5
39100	653.58	9506	7106	24.5
39100	598.28	9506	7206	23.5
39100	4,833.80	9506	7406	21.5
39100	2,531.45	9506	7506	20.5
39100	1,582.50	9506	7706	18.5
39100	2,625.52	9506	7906	16.5
39100	24,630.25	9506	8006	15.5
39100	18,641.76	9506	8106	14.5
39100	22,714.49	9506	8206	13.5
39100	10,855.48	9506	8306	12.5
39100	36,076.42	9506	8406	11.5
39100	1,245.77	9506	8506	10.5
39100	15,976.80	9506	8606	9.5
39100	618.75	9506	8806	7.5

** Subtotal ** 39100	148,236.48			
=====				

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39101	446.05	9506	8306	12.5
39101	83,583.26	9506	8406	11.5
39101	6,928.34	9506	8506	10.5
39101	189,220.35	9506	8606	9.5
39101	2,573.70	9506	8706	8.5
39101	26,589.83	9506	8806	7.5
39101	509.18	9506	9006	5.5
39101	2,969.48	9506	9106	4.5
39101	1,747.20	9506	9206	3.5

** Subtotal ** 39101	314,567.39			
=====				
39102	424.71	9506	6206	33.5
39102	305.65	9506	7006	25.5
39102	861.84	9506	7206	23.5
39102	605.09	9506	7306	22.5
39102	589.47	9506	7406	21.5
39102	1,386.92	9506	7506	20.5
39102	1,213.68	9506	7606	19.5
39102	6,099.13	9506	7706	18.5
39102	1,347.79	9506	7806	17.5
39102	5,386.90	9506	7906	16.5
39102	22,974.37	9506	8006	15.5
39102	8,255.01	9506	8106	14.5
39102	8,403.77	9506	8206	13.5
39102	1,780.81	9506	8306	12.5
39102	9,089.79	9506	8406	11.5
39102	6,731.26	9506	8506	10.5
39102	8,458.47	9506	8606	9.5
39102	519.23	9506	8706	8.5
39102	628.57	9506	8906	6.5
39102	2,839.69	9506	9006	5.5
39102	424.33	9506	9106	4.5
39102	3,954.76	9506	9206	3.5
39102	1,224.43	9506	9306	2.5
39102	1,560.43	9506	9406	1.5

** Subtotal ** 39102	95,066.10			
=====				
39201	21,117.86	9506	8206	13.5
39201	15,467.61	9506	8406	11.5
39201	59,713.67	9506	8506	10.5
39201	74,082.84	9506	8606	9.5
39201	165,169.73	9506	8706	8.5
39201	251,765.05	9506	8806	7.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39201	7,846.62	9506	8903	6.5
39201	177,582.52	9506	8906	6.5
39201	33,862.19	9506	9006	5.5
39201	37,380.81	9506	9106	4.5
39201	11,801.90	9506	9206	3.5
39201	20,079.61	9506	9306	2.5
39201	11,834.59	9506	9406	1.5

** Subtotal ** 39201	887,705.00			
=====				
39204	898.51	9506	8806	7.5

** Subtotal ** 39204	898.51			
=====				
39205	22,210.74	9506	8206	13.5

** Subtotal ** 39205	22,210.74			
=====				
39400	173.13	9506	5906	36.5
39400	627.00	9506	6006	35.5
39400	6,538.19	9506	6506	30.5
39400	557.73	9506	6606	29.5
39400	194.39	9506	6706	28.5
39400	939.19	9506	6806	27.5
39400	250.49	9506	6906	26.5
39400	1,791.87	9506	7006	25.5
39400	419.44	9506	7106	24.5
39400	156.00	9506	7306	22.5
39400	3,961.47	9506	7406	21.5
39400	5,528.65	9506	7506	20.5
39400	1,830.14	9506	7606	19.5
39400	5,446.63	9506	7706	18.5
39400	3,878.44	9506	7906	16.5
39400	17,916.62	9506	8006	15.5
39400	8,583.21	9506	8106	14.5
39400	4,952.62	9506	8206	13.5
39400	9,710.57	9506	8306	12.5
39400	6,367.63	9506	8406	11.5
39400	5,646.24	9506	8506	10.5
39400	20,344.84	9506	8606	9.5
39400	2,409.44	9506	8706	8.5
39400	8,745.73	9506	8806	7.5
39400	11,141.78	9506	8906	6.5
39400	1,196.53	9506	9006	5.5

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
AGING OF RETIREMENTS
FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
39400	3,626.00	9506	9106	4.5
** Subtotal ** 39400	132,933.97			
=====				
39500	15,558.15	9506	8306	12.5
** Subtotal ** 39500	15,558.15			
=====				
39600	11,208.00	9506	7106	24.5
39600	5,350.80	9506	7306	22.5
39600	4,420.00	9506	7506	20.5
39600	4,738.76	9506	7806	17.5
39600	5,046.89	9506	7906	16.5
39600	19,058.48	9506	8106	14.5
39600	7,083.68	9506	8306	12.5
39600	38,079.47	9506	8406	11.5
39600	2,525.88	9506	8606	9.5
39600	3,263.26	9506	8806	7.5
39600	3,068.00	9506	8906	6.5
** Subtotal ** 39600	103,843.22			
=====				
39700	765.27	9506	7106	24.5
39700	109.20	9506	7206	23.5
39700	776.12	9506	7306	22.5
39700	342.90	9506	7506	20.5
39700	1,898.05	9506	7706	18.5
39700	73,042.84	9506	8006	15.5
39700	4,952.03	9506	8106	14.5
39700	2,896.96	9506	8206	13.5
39700	3,964.70	9506	8306	12.5
39700	26,000.75	9506	8406	11.5
39700	110,271.07	9506	8506	10.5
39700	58,788.91	9506	8606	9.5
39700	9,529.37	9506	8706	8.5
39700	30,711.11	9506	8806	7.5
39700	20,808.65	9506	8906	6.5
39700	74,224.61	9506	9006	5.5
39700	1,260.00	9506	9106	4.5
39700	22,488.45	9506	9306	2.5
39700	844.46	9506	9406	1.5

PEOPLES GAS SYSTEM, INC.
 DEPRECIATION STUDY
 AGING OF RETIREMENTS
 FOR F/Y ENDING SEPTEMBER 30, 1995

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENTS
** Subtotal ** 39700	443,675.45			
39800	60.44	9506	5806	37.5
39800	597.40	9506	6306	32.5
39800	1,671.08	9506	6006	15.5
** Subtotal ** 39800	2,328.92			
*** Total ***	5,903,691.15			

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(5) RETIREMENTS AGEING FIVE YEAR BAND AND CALCULATIONS

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 37500 STRUCTURES & IMPROVEMENTS

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37500	394,899.03	F/Y 91-95	9306	0.5	36.1608%	18.0804%
37500	6,016.44	F/Y 91-95	9006	2.5	0.5509%	1.3773%
37500	8,464.73	F/Y 91-95	8806	3.5	0.7751%	2.7129%
37500	36,746.36	F/Y 91-95	9006	4.5	3.3649%	15.1418%
37500	149,851.62	F/Y 91-95	8606	5.5	13.7219%	75.4702%
37500	20,794.81	F/Y 91-95	8506	6.5	1.9042%	12.3771%
37500	15,860.63	F/Y 91-95	8706	7.5	1.4524%	10.8926%
37500	107,565.91	F/Y 91-95	8506	8.5	9.8498%	83.7231%
37500	140,266.24	F/Y 91-95	8306	9.5	12.8441%	122.0193%
37500	38,743.87	F/Y 91-95	8406	10.5	3.5478%	37.2515%
37500	7,481.31	F/Y 91-95	8306	11.5	0.6851%	7.8782%
37500	5,704.67	F/Y 91-95	8306	12.5	0.5224%	6.5296%
37500	17,944.62	F/Y 91-95	7906	13.5	1.6432%	22.1829%
37500	2,642.12	F/Y 91-95	8106	14.5	0.2419%	3.5081%
37500	72,348.46	F/Y 91-95	8006	15.5	6.6249%	102.6863%
37500	3,900.16	F/Y 91-95	7806	16.5	0.3571%	5.8927%
37500	586.77	F/Y 91-95	7706	17.5	0.0537%	0.9402%
37500	387.14	F/Y 91-95	7406	18.5	0.0355%	0.6558%
37500	6,298.14	F/Y 91-95	7406	20.5	0.5767%	11.8227%
37500	616.31	F/Y 91-95	7406	21.5	0.0564%	1.2133%
37500	16,655.05	F/Y 91-95	6706	27.5	1.5251%	41.9402%
37500	2,894.62	F/Y 91-95	6406	28.5	0.2651%	7.5542%
37500	2,250.40	F/Y 91-95	6306	29.5	0.2061%	6.0790%
37500	9,372.00	F/Y 91-95	6306	30.5	0.8582%	26.1748%
37500	3,939.02	F/Y 91-95	6306	32.5	0.3607%	11.7225%
37500	226.49	F/Y 91-95	6206	33.5	0.0207%	0.6947%
37500	680.53	F/Y 91-95	5906	34.5	0.0623%	2.1499%
37500	984.95	F/Y 91-95	5906	35.5	0.0902%	3.2018%
37500	2,777.68	F/Y 91-95	5406	38.5	0.2544%	9.7925%
37500	2,583.79	F/Y 91-95	5306	39.5	0.2366%	9.3455%
37500	971.00	F/Y 91-95	5206	40.5	0.0889%	3.6010%
37500	4,082.84	F/Y 91-95	5206	41.5	0.3739%	15.5153%
37500	2,871.02	F/Y 91-95	5006	42.5	0.2629%	11.1731%
37500	909.66	F/Y 91-95	5006	44.5	0.0833%	3.7067%
37500	1,567.50	F/Y 91-95	4706	45.5	0.1435%	6.5308%
37500	2,178.25	F/Y 91-95	4706	46.5	0.1995%	9.2749%
TOTALS	1,092,064.14				100.0000%	710.8143%

AVERAGE SERVICE LIFE (YEARS) 7.108

COST OF REMOVAL 41,899.58 3.8%

SALVAGE -882.95 -0.0%

NET SALVAGE -41,016.63 -3.7%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 14.5%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 37600 MAINS / OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37600	7,312.23	F/Y 91-95	9106	0.5	0.1854%	0.0926%
37600	3,031.13	F/Y 91-95	9006	1.5	0.0768%	0.1152%
37600	13,210.20	F/Y 91-95	8906	2.5	0.3349%	0.8372%
37600	263.25	F/Y 91-95	8806	3.5	0.0067%	0.0233%
37600	43,148.10	F/Y 91-95	8706	4.5	1.0939%	4.9224%
37600	78,165.92	F/Y 91-95	8606	5.5	1.9816%	10.8990%
37600	97,433.04	F/Y 91-95	8606	6.5	2.4701%	16.0556%
37600	73,740.65	F/Y 91-95	8406	7.5	1.9962%	14.9715%
37600	91,956.18	F/Y 91-95	8306	8.5	2.3312%	19.8155%
37600	98,642.19	F/Y 91-95	8206	9.5	2.5007%	23.7571%
37600	8,342.87	F/Y 91-95	8106	10.5	0.2115%	2.2208%
37600	56,954.31	F/Y 91-95	8006	11.5	1.4439%	16.6047%
37600	60,431.00	F/Y 91-95	7906	12.5	1.5320%	19.1503%
37600	41,651.82	F/Y 91-95	7806	13.5	1.0559%	14.2552%
37600	29,796.13	F/Y 91-95	7806	14.5	0.7554%	10.9530%
37600	461,276.84	F/Y 91-95	7606	15.5	11.6942%	181.2593%
37600	16,058.55	F/Y 91-95	7506	16.5	0.4071%	6.7173%
37600	91,681.15	F/Y 91-95	7406	17.5	2.3243%	40.6747%
37600	32,619.82	F/Y 91-95	7306	18.5	0.8270%	15.2989%
37600	67,020.85	F/Y 91-95	7206	19.5	1.6991%	33.1323%
37600	82,179.59	F/Y 91-95	7106	20.5	2.0834%	42.7095%
37600	56,133.34	F/Y 91-95	7006	21.5	1.4231%	30.5961%
37600	84,992.82	F/Y 91-95	6906	22.5	2.1547%	48.4810%
37600	143,317.37	F/Y 91-95	6806	23.5	3.6333%	85.3834%
37600	56,674.01	F/Y 91-95	6706	24.5	1.4368%	35.2011%
37600	49,069.96	F/Y 91-95	6606	25.5	1.2440%	31.7221%
37600	34,551.42	F/Y 91-95	6506	26.5	0.8759%	23.2123%
37600	63,959.32	F/Y 91-95	6406	27.5	1.6215%	44.5906%
37600	28,559.13	F/Y 91-95	6306	28.5	0.7240%	20.6346%
37600	9,848.48	F/Y 91-95	6206	29.5	0.2497%	7.3654%
37600	2,521.43	F/Y 91-95	6106	30.5	0.0639%	1.9496%
37600	30,692.76	F/Y 91-95	6006	31.5	0.7781%	24.5105%
37600	182,617.46	F/Y 91-95	5906	32.5	4.6297%	150.4640%
37600	213,067.67	F/Y 91-95	5806	33.5	5.4016%	180.9545%
37600	69,414.78	F/Y 91-95	5706	34.5	1.7598%	60.7125%
37600	67,999.86	F/Y 91-95	5606	35.5	1.7239%	61.1988%
37600	48,511.36	F/Y 91-95	5506	36.5	1.2298%	44.8893%
37600	37,849.90	F/Y 91-95	5406	37.5	0.9596%	35.9834%
37600	43,652.02	F/Y 91-95	5306	38.5	1.1067%	42.6061%
37600	12,872.98	F/Y 91-95	5206	39.5	0.3264%	12.8909%
37600	3,741.88	F/Y 91-95	5106	40.5	0.0949%	3.8419%
37600	4,947.94	F/Y 91-95	5006	41.5	0.1254%	5.2057%
37600	2,724.09	F/Y 91-95	4906	42.5	0.0691%	2.9350%
37600	13,440.02	F/Y 91-95	4806	43.5	0.3407%	14.8216%
37600	3,232.34	F/Y 91-95	4706	44.5	0.0819%	3.6465%
37600	20,187.34	F/Y 91-95	4606	45.5	0.5118%	23.2861%
37600	11,353.55	F/Y 91-95	4506	46.5	0.2878%	13.3841%
37600	14,461.81	F/Y 91-95	4406	47.5	0.3666%	17.4150%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 37600 MAINS / OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37600	80,393.03	F/Y 91-95	4306	48.1	2.0381%	98.8478%
37600	8,257.60	F/Y 91-95	4206	49.5	0.2093%	10.3625%
37600	764.10	F/Y 91-95	4106	50.5	0.0194%	0.9782%
37600	2,406.09	F/Y 91-95	4006	51.5	0.0610%	3.1414%
37600	49,327.14	F/Y 91-95	3906	52.5	1.2505%	65.6526%
37600	611,962.52	F/Y 91-95	3806	53.5	15.5143%	830.0146%
37600	63,942.20	F/Y 91-95	3706	54.5	1.6210%	88.3468%
37600	54,354.22	F/Y 91-95	3706	55.5	1.3780%	76.4774%
37600	2,799.65	F/Y 91-95	3606	56.5	0.0710%	4.0101%
37600	58,381.75	F/Y 91-95	3406	57.5	1.4801%	85.1044%
37600	27,062.00	F/Y 91-95	3406	58.5	0.6861%	40.1349%
37600	2,555.42	F/Y 91-95	3406	59.5	0.0648%	3.8546%
37600	2,631.04	F/Y 91-95	3206	60.5	0.0667%	4.0354%
37600	3,503.16	F/Y 91-95	3006	61.5	0.0888%	5.4618%
37600	2,535.81	F/Y 91-95	2906	62.5	0.0643%	4.0179%
37600	1,538.45	F/Y 91-95	2806	63.5	0.0390%	2.4766%
37600	7,454.82	F/Y 91-95	2806	64.5	0.1890%	12.1900%
37600	8,552.03	F/Y 91-95	2606	65.5	0.2168%	14.2009%
37600	39,043.11	F/Y 91-95	2506	66.5	0.9898%	65.8223%
37600	49,234.13	F/Y 91-95	2506	67.5	1.2482%	84.2514%
37600	40,673.40	F/Y 91-95	2406	68.5	1.0311%	70.6330%
37600	40,022.89	F/Y 91-95	2406	69.5	1.0146%	70.5180%
37600	12,759.20	F/Y 91-95	2406	70.5	0.3235%	22.8044%
37600	4,043.34	F/Y 91-95	2406	71.5	0.1025%	7.3291%
TOTALS	3,944,507.96				100.0000%	3173.0171%

AVERAGE SERVICE LIFE (YEARS) 31.730

COST OF REMOVAL 2,379,382.66 60.3%
SALVAGE -2,924.93 -0.0%

NET SALVAGE -2,376,457.73 -60.2%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 5.0%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 37602 MAINS / PLASTIC

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37602	7,500.47	F/Y 91-95	9106	0.5	0.8337%	0.4168%
37602	21,441.20	F/Y 91-95	9006	1.5	2.3833%	3.5750%
37602	21,622.96	F/Y 91-95	8906	2.5	2.4035%	6.0088%
37602	29,362.43	F/Y 91-95	8806	3.5	3.2638%	11.4234%
37602	30,699.44	F/Y 91-95	8706	4.5	3.4125%	15.3560%
37602	19,636.04	F/Y 91-95	8606	5.5	2.1827%	12.0047%
37602	42,707.83	F/Y 91-95	8506	6.5	4.7473%	30.8572%
37602	94,585.12	F/Y 91-95	8506	7.5	10.5138%	78.8533%
37602	126,133.25	F/Y 91-95	8406	8.5	14.0206%	119.1749%
37602	57,121.81	F/Y 91-95	8306	9.5	6.3495%	60.3200%
37602	6,278.29	F/Y 91-95	8106	10.5	0.6979%	7.3276%
37602	9,166.39	F/Y 91-95	8006	11.5	1.0189%	11.7174%
37602	18,125.73	F/Y 91-95	7906	12.5	2.0148%	25.1849%
37602	30,609.67	F/Y 91-95	7806	13.5	3.4025%	45.9334%
37602	14,185.68	F/Y 91-95	7706	14.5	1.5768%	22.8641%
37602	46,036.08	F/Y 91-95	7606	15.5	5.1172%	79.3170%
37602	9,083.15	F/Y 91-95	7506	16.5	1.0097%	16.6593%
37602	7,327.67	F/Y 91-95	7706	17.5	0.8145%	14.2541%
37602	3,090.08	F/Y 91-95	7506	18.5	0.3435%	6.3544%
37602	9,205.91	F/Y 91-95	7306	19.5	1.0233%	19.9543%
37602	248.86	F/Y 91-95	7106	20.5	0.0277%	0.5670%
37602	34,374.85	F/Y 91-95	7006	21.5	3.8210%	82.1515%
37602	52,354.16	F/Y 91-95	6906	22.5	5.8195%	130.9392%
37602	45,315.52	F/Y 91-95	6806	23.5	5.0371%	118.3725%
37602	73,141.59	F/Y 91-95	6706	24.5	8.1302%	199.1896%
37602	29,334.41	F/Y 91-95	6706	25.5	3.2607%	83.1483%
37602	17,701.53	F/Y 91-95	6606	26.5	1.9676%	52.1426%
37602	2,549.07	F/Y 91-95	6706	27.5	0.2833%	7.7920%
37602	181.17	F/Y 91-95	6606	28.5	0.0201%	0.5739%
37602	40,509.20	F/Y 91-95	5906	36.5	4.5029%	164.3549%
TOTALS	899,629.56				100.0000%	1426.7894%

AVERAGE SERVICE LIFE (YEARS) 14.268

COST OF REMOVAL 51,798.57 5.7%
SALVAGE 0.00 0.0%

NET SALVAGE -51,798.57 -5.7%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 7.4%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 37800 MEAS. & REG. STA. EQUIPMENT-GENERAL

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37800	2,506.68	F/Y 91-95	8906	2.5	1.4009%	3.5021%
37800	64,887.31	F/Y 91-95	9106	4.5	36.2623%	163.1804%
37800	12,759.43	F/Y 91-95	8506	9.5	7.1306%	67.7408%
37800	5,695.98	F/Y 91-95	8406	10.5	3.1832%	33.4236%
37800	420.56	F/Y 91-95	8006	11.5	0.2350%	2.7028%
37800	1,435.14	F/Y 91-95	8006	12.5	0.8020%	10.0253%
37800	9,354.87	F/Y 91-95	7906	13.5	5.2280%	70.5776%
37800	1,116.34	F/Y 91-95	7706	14.5	0.6239%	9.0460%
37800	39,463.06	F/Y 91-95	7606	15.5	22.0540%	341.8364%
37800	950.45	F/Y 91-95	7506	16.5	0.5312%	8.7641%
37800	2,023.31	F/Y 91-95	7406	17.5	1.1307%	19.7877%
37800	6,065.26	F/Y 91-95	7606	18.5	3.3896%	62.7071%
37800	3,030.03	F/Y 91-95	7506	19.5	1.6933%	33.0200%
37800	7,679.82	F/Y 91-95	7106	20.5	4.2919%	87.9834%
37800	6,762.48	F/Y 91-95	7106	21.5	3.7792%	81.2531%
37800	944.90	F/Y 91-95	7106	22.5	0.5281%	11.8813%
37800	1,148.62	F/Y 91-95	6806	23.5	0.6419%	15.0848%
37800	3,991.52	F/Y 91-95	6806	24.5	2.2307%	54.6512%
37800	863.82	F/Y 91-95	6706	25.5	0.4827%	12.3100%
37800	408.06	F/Y 91-95	6606	26.5	0.2280%	6.0431%
37800	975.06	F/Y 91-95	6406	27.5	0.5449%	14.9851%
37800	200.00	F/Y 91-95	6606	28.5	0.1118%	3.1854%
37800	606.04	F/Y 91-95	6606	29.5	0.3387%	9.9912%
37800	1,613.58	F/Y 91-95	6406	31.5	0.9018%	28.4051%
37800	488.20	F/Y 91-95	5906	32.5	0.2728%	8.8670%
37800	3,414.32	F/Y 91-95	5806	36.5	1.9081%	69.6454%
37800	133.78	F/Y 91-95	5806	37.5	0.0748%	2.8036%
TOTALS	178,938.62				100.0000%	1233.4049%

AVERAGE SERVICE LIFE (YEARS) 12.334

COST OF REMOVAL 11,698.44 6.5%
SALVAGE 0.00 0.0%

NET SALVAGE -11,698.44 -6.5%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 8.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 37900 MEAS. & REG. STA. EQUIPMENT-CITY GATE

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
37900	28,225.60	F/Y 91-95	8906	4.5	23.5922%	106.1649%
37900	1,242.29	F/Y 91-95	8606	5.5	1.0384%	5.7109%
37900	3,167.78	F/Y 91-95	8606	7.5	2.6478%	19.8582%
37900	0.00	F/Y 91-95	8606	8.5	0.0000%	0.0000%
37900	0.00	F/Y 91-95	8606	9.5	0.0000%	0.0000%
37900	5,837.32	F/Y 91-95	8406	10.5	4.8791%	51.2304%
37900	8,329.74	F/Y 91-95	8006	15.5	6.9624%	107.9167%
37900	510.78	F/Y 91-95	7406	17.5	0.4269%	7.4713%
37900	505.66	F/Y 91-95	7406	18.5	0.4227%	7.8190%
37900	5,587.90	F/Y 91-95	7606	19.5	4.6706%	91.0770%
37900	4,484.93	F/Y 91-95	7206	21.5	3.7487%	80.5971%
37900	1,000.00	F/Y 91-95	7006	22.5	0.8358%	18.8065%
37900	500.00	F/Y 91-95	6906	23.5	0.4179%	9.8211%
37900	1,260.96	F/Y 91-95	6906	24.5	1.0540%	25.8221%
37900	2,000.00	F/Y 91-95	7006	25.5	1.6717%	42.6280%
37900	2,999.64	F/Y 91-95	6506	26.5	2.5072%	66.4416%
37900	12,366.34	F/Y 91-95	6606	27.5	10.3363%	284.2493%
37900	791.79	F/Y 91-95	6406	28.5	0.6618%	18.8616%
37900	832.13	F/Y 91-95	6106	31.5	0.6955%	21.9092%
37900	7,203.95	F/Y 91-95	6006	32.5	6.0214%	195.6949%
37900	23,181.47	F/Y 91-95	5706	34.5	19.3761%	668.4758%
37900	9,611.16	F/Y 91-95	6006	35.5	8.0334%	285.1870%
TOTALS	119,639.44				100.0000%	2115.7438%

AVERAGE SERVICE LIFE (YEARS) 21.157

COST OF REMOVAL 5,877.79 4.9%
SALVAGE 0.00 0.0%

NET SALVAGE -5,877.79 -4.9%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 4.9%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38000 SERVICES / OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38000	4,593.51	F/Y 91-95	9406	1.5	0.1919%	0.2878%
38000	28,471.99	F/Y 91-95	8906	2.5	1.1895%	2.9736%
38000	8,867.49	F/Y 91-95	8806	3.5	0.3705%	1.2966%
38000	22,382.60	F/Y 91-95	8706	4.5	0.9351%	4.2078%
38000	32,392.96	F/Y 91-95	8606	5.5	1.3533%	7.4430%
38000	25,078.77	F/Y 91-95	8506	6.5	1.0477%	6.8101%
38000	22,550.48	F/Y 91-95	8406	7.5	0.9421%	7.0656%
38000	44,815.22	F/Y 91-95	8306	8.5	1.8722%	15.9141%
38000	19,835.98	F/Y 91-95	8206	9.5	0.8287%	7.8725%
38000	37,182.25	F/Y 91-95	8106	10.5	1.5534%	16.3103%
38000	55,519.74	F/Y 91-95	8006	11.5	2.3195%	26.6736%
38000	44,825.73	F/Y 91-95	7906	12.5	1.8727%	23.4085%
38000	47,549.32	F/Y 91-95	7806	13.5	1.9865%	26.8173%
38000	54,062.04	F/Y 91-95	7706	14.5	2.2586%	32.7490%
38000	322,176.97	F/Y 91-95	7606	15.5	13.4596%	208.6238%
38000	32,603.98	F/Y 91-95	7506	16.5	1.3621%	22.4746%
38000	31,023.63	F/Y 91-95	7406	17.5	1.2961%	22.6813%
38000	47,669.46	F/Y 91-95	7306	18.5	1.9915%	36.8425%
38000	132,108.52	F/Y 91-95	7206	19.5	5.5191%	107.6225%
38000	72,492.50	F/Y 91-95	7106	20.5	3.0285%	62.0847%
38000	105,576.09	F/Y 91-95	7006	21.5	4.4107%	94.8291%
38000	57,257.17	F/Y 91-95	6906	22.5	2.3920%	53.8207%
38000	60,097.75	F/Y 91-95	6806	23.5	2.5107%	59.0016%
38000	67,831.12	F/Y 91-95	6706	24.5	2.8338%	69.4277%
38000	73,134.27	F/Y 91-95	6606	25.5	3.0553%	77.9110%
38000	42,850.46	F/Y 91-95	6506	26.5	1.7902%	47.4393%
38000	38,456.17	F/Y 91-95	6406	27.5	1.6066%	44.1810%
38000	33,088.33	F/Y 91-95	6306	28.5	1.3823%	39.3964%
38000	35,149.93	F/Y 91-95	6206	29.5	1.4685%	43.3195%
38000	33,256.14	F/Y 91-95	6106	30.5	1.3893%	42.3749%
38000	47,113.78	F/Y 91-95	6006	31.5	1.9683%	62.0006%
38000	90,149.88	F/Y 91-95	5906	32.5	3.7662%	122.4013%
38000	80,987.13	F/Y 91-95	5806	33.5	3.3834%	113.3439%
38000	52,082.73	F/Y 91-95	5706	34.5	2.1759%	75.0672%
38000	55,071.27	F/Y 91-95	5606	35.5	2.3007%	81.6753%
38000	21,599.44	F/Y 91-95	5506	36.5	0.9024%	32.9361%
38000	13,577.04	F/Y 91-95	5406	37.5	0.5672%	21.2703%
38000	13,922.82	F/Y 91-95	5306	38.5	0.5817%	22.3936%
38000	10,839.75	F/Y 91-95	5206	39.5	0.4529%	17.8876%
38000	14,850.35	F/Y 91-95	5106	40.5	0.6204%	25.1263%
38000	15,446.68	F/Y 91-95	5006	41.5	0.6453%	26.7806%
38000	21,543.75	F/Y 91-95	4906	42.5	0.9000%	38.2514%
38000	22,438.49	F/Y 91-95	4806	43.5	0.9374%	40.7775%
38000	16,180.72	F/Y 91-95	4706	44.5	0.6760%	30.0812%
38000	25,023.35	F/Y 91-95	4606	45.5	1.0454%	47.5657%
38000	16,762.83	F/Y 91-95	4506	46.5	0.7003%	32.5640%
38000	13,795.35	F/Y 91-95	4406	47.5	0.5763%	27.3756%
38000	7,071.08	F/Y 91-95	4306	48.5	0.2954%	14.3273%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38000 SERVICES / OTHER THAN PLASTIC

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38000	5,559.12	F/Y 91-95	4206	49.5	0.2322%	11.4960%
38000	6,140.71	F/Y 91-95	4106	50.5	0.2565%	12.9553%
38000	6,112.50	F/Y 91-95	4006	51.5	0.2554%	13.1511%
38000	14,059.36	F/Y 91-95	3906	52.5	0.5874%	30.8363%
38000	36,893.66	F/Y 91-95	3806	53.5	1.5413%	82.4599%
38000	28,437.62	F/Y 91-95	3706	54.5	1.1880%	64.7481%
38000	8,483.80	F/Y 91-95	3606	55.5	0.3544%	19.6707%
38000	8,162.83	F/Y 91-95	3506	56.5	0.3410%	19.2675%
38000	8,436.84	F/Y 91-95	3406	57.5	0.3525%	20.2668%
38000	5,896.86	F/Y 91-95	3306	58.5	0.2464%	14.4116%
38000	2,051.58	F/Y 91-95	3206	59.5	0.0857%	5.0996%
38000	2,585.57	F/Y 91-95	3106	60.5	0.1080%	6.5350%
38000	3,559.69	F/Y 91-95	3006	61.5	0.1487%	9.1458%
38000	7,415.62	F/Y 91-95	2906	62.5	0.3098%	19.3626%
38000	2,371.65	F/Y 91-95	2806	63.5	0.0991%	6.2916%
38000	47,178.52	F/Y 91-95	2706	64.5	1.9710%	127.1281%
38000	2,781.05	F/Y 91-95	2606	65.5	0.1162%	7.6100%
38000	8,684.67	F/Y 91-95	2506	66.5	0.3628%	24.1275%
38000	8,111.78	F/Y 91-95	2406	67.5	0.3389%	22.8748%
38000	3,935.81	F/Y 91-95	2406	68.5	0.1644%	11.2632%
38000	2,135.11	F/Y 91-95	2406	69.5	0.0892%	6.1993%
38000	3,307.75	F/Y 91-95	2506	70.5	0.1382%	9.7422%

TOTALS	2,393,659.11				100.0000%	2588.3321%
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AVERAGE SERVICE LIFE (YEARS) 25.883

COST OF REMOVAL 2,478,601.12 103.5%
SALVAGE 0.00 0.0%

NET SALVAGE -2,478,601.12 -103.5%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 7.8%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38002 SERVICES / PLASTIC

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38002	6,596.62	F/Y 91-95	9106	1.5	0.6751%	1.0125%
38002	9,888.31	F/Y 91-95	8906	2.5	1.0119%	2.5297%
38002	8,644.76	F/Y 91-95	8806	3.5	0.8847%	3.0962%
38002	13,584.84	F/Y 91-95	8706	4.5	1.3902%	6.2558%
38002	48,084.24	F/Y 91-95	8606	5.5	4.9206%	27.0635%
38002	28,065.38	F/Y 91-95	8506	6.5	2.8720%	18.6682%
38002	27,404.25	F/Y 91-95	8406	7.5	2.8044%	21.0328%
38002	42,385.20	F/Y 91-95	8306	8.5	4.3374%	36.8681%
38002	33,558.05	F/Y 91-95	8206	9.5	3.4341%	32.6241%
38002	55,143.45	F/Y 91-95	8106	10.5	5.6430%	59.2518%
38002	51,135.93	F/Y 91-95	8006	11.5	5.2329%	60.1786%
38002	55,940.58	F/Y 91-95	7906	12.5	5.7246%	71.5575%
38002	52,737.72	F/Y 91-95	7806	13.5	5.3968%	72.8574%
38002	93,575.85	F/Y 91-95	7706	14.5	9.5760%	138.8514%
38002	107,462.71	F/Y 91-95	7606	15.5	10.9971%	170.4543%
38002	42,132.33	F/Y 91-95	7506	16.5	4.3116%	71.1406%
38002	27,192.33	F/Y 91-95	7406	17.5	2.7827%	48.6970%
38002	20,346.01	F/Y 91-95	7306	18.5	2.0821%	38.5185%
38002	27,583.59	F/Y 91-95	7206	19.5	2.8227%	55.0432%
38002	24,390.31	F/Y 91-95	7106	20.5	2.4960%	51.1669%
38002	19,596.48	F/Y 91-95	7006	21.5	2.0054%	43.1156%
38002	49,019.30	F/Y 91-95	6906	22.5	5.0163%	112.8673%
38002	39,686.00	F/Y 91-95	6806	23.5	4.0612%	95.4385%
38002	29,497.13	F/Y 91-95	6706	24.5	3.0185%	73.9544%
38002	42,098.42	F/Y 91-95	6606	25.5	4.3081%	109.8562%
38002	9,569.23	F/Y 91-95	6606	26.5	0.9793%	25.9502%
38002	9,089.25	F/Y 91-95	6606	27.5	0.9301%	25.5787%
38002	1,671.75	F/Y 91-95	6506	28.5	0.1711%	4.8756%
38002	635.40	F/Y 91-95	6306	29.5	0.0650%	1.9181%
38002	480.00	F/Y 91-95	6506	30.5	0.0491%	1.4981%
38002	0.00	F/Y 91-95	6006	34.5	0.0000%	0.0000%
TOTALS	977,195.42				100.0000%	1481.9222%

AVERAGE SERVICE LIFE (YEARS)		14.819
COST OF REMOVAL	349,943.00	35.8%
SALVAGE	0.00	0.0%
NET SALVAGE	-349,943.00	-35.8%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 9.1%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38100 - METERS

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38100	1,510.00	F/Y 91-95	9206	0.5	0.1193%	0.0596%
38100	15,110.58	F/Y 91-95	9006	1.5	1.1943%	1.7914%
38100	4,074.31	F/Y 91-95	8906	2.5	0.3220%	0.8050%
38100	1,944.31	F/Y 91-95	8806	3.5	0.1537%	0.5378%
38100	9,774.93	F/Y 91-95	8706	4.5	0.7726%	3.4765%
38100	5,388.06	F/Y 91-95	8606	5.5	0.4258%	2.3421%
38100	6,693.49	F/Y 91-95	8506	6.5	0.5290%	3.4386%
38100	5,514.20	F/Y 91-95	8406	7.5	0.4358%	3.2686%
38100	8,248.49	F/Y 91-95	8306	8.5	0.6519%	5.5413%
38100	2,711.83	F/Y 91-95	8206	9.5	0.2143%	2.0361%
38100	7,851.92	F/Y 91-95	8106	10.5	0.6206%	6.5161%
38100	5,537.36	F/Y 91-95	8006	11.5	0.4376%	5.0329%
38100	28,966.28	F/Y 91-95	7906	12.5	2.2894%	28.6171%
38100	27,730.60	F/Y 91-95	7806	13.5	2.1917%	29.5881%
38100	26,415.62	F/Y 91-95	7706	14.5	2.0878%	30.2728%
38100	14,136.48	F/Y 91-95	7606	15.5	1.1173%	17.3179%
38100	18,983.11	F/Y 91-95	7506	16.5	1.5003%	24.7557%
38100	27,955.58	F/Y 91-95	7406	17.5	2.2095%	38.6661%
38100	15,523.98	F/Y 91-95	7306	18.5	1.2270%	22.6985%
38100	9,654.69	F/Y 91-95	7206	19.5	0.7631%	14.8797%
38100	19,903.02	F/Y 91-95	7106	20.5	1.5731%	32.2475%
38100	46,441.60	F/Y 91-95	7006	21.5	3.6706%	78.9168%
38100	76,287.72	F/Y 91-95	6906	22.5	6.0295%	135.6629%
38100	31,165.00	F/Y 91-95	6806	23.5	2.4632%	57.8840%
38100	37,787.44	F/Y 91-95	6706	24.5	2.9868%	73.1707%
38100	37,639.65	F/Y 91-95	6606	25.5	2.9749%	75.8594%
38100	27,063.59	F/Y 91-95	6506	26.5	2.1390%	56.6833%
38100	27,911.47	F/Y 91-95	6406	27.5	2.2060%	60.6651%
38100	32,312.09	F/Y 91-95	6306	28.5	2.5538%	72.7836%
38100	40,465.68	F/Y 91-95	6206	29.5	3.1902%	94.3480%
38100	22,798.94	F/Y 91-95	6106	30.5	1.8019%	54.9589%
38100	37,109.25	F/Y 91-95	6006	31.5	2.9330%	92.3882%
38100	108,195.76	F/Y 91-95	5906	32.5	8.5513%	277.9185%
38100	45,714.00	F/Y 91-95	5806	33.5	3.6130%	121.0369%
38100	56,028.39	F/Y 91-95	5706	34.5	4.4282%	152.7746%
38100	151,795.56	F/Y 91-95	5606	35.5	11.9973%	425.9036%
38100	135,301.96	F/Y 91-95	5506	36.5	10.6937%	390.3201%
38100	18,540.54	F/Y 91-95	5406	37.5	1.4654%	54.9512%
38100	12,403.34	F/Y 91-95	5306	38.5	0.9803%	37.7418%
38100	9,072.49	F/Y 91-95	5206	39.5	0.7171%	28.3235%
38100	1,777.00	F/Y 91-95	5106	40.5	0.1404%	5.6880%
38100	4,049.88	F/Y 91-95	5006	41.5	0.3201%	13.2835%
38100	3,215.72	F/Y 91-95	4906	42.5	0.2542%	10.8016%
38100	1,740.39	F/Y 91-95	4806	43.5	0.1376%	5.9835%
38100	897.55	F/Y 91-95	4706	44.5	0.0709%	3.1567%
38100	777.98	F/Y 91-95	4606	45.5	0.0615%	2.7977%
38100	1,606.57	F/Y 91-95	4506	46.5	0.1270%	5.9044%
38100	1,366.26	F/Y 91-95	4606	47.5	0.1080%	5.1292%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38100 - METERS

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38100	3,193.42	F/Y 91-95	4306	48.5	0.2524%	12.2411%
38100	246.44	F/Y 91-95	4306	49.5	0.0195%	0.9641%
38100	101.92	F/Y 91-95	4306	50.5	0.0081%	0.4067%
38100	298.20	F/Y 91-95	4006	51.5	0.0236%	1.2137%
38100	2,945.68	F/Y 91-95	3906	52.5	0.2328%	12.2227%
38100	1,911.37	F/Y 91-95	3806	53.5	0.1511%	8.0820%
38100	2,056.68	F/Y 91-95	3706	54.5	0.1626%	8.8590%
38100	493.83	F/Y 91-95	3606	55.5	0.0390%	2.1661%
38100	625.44	F/Y 91-95	3506	56.5	0.0494%	2.7929%
38100	2,320.50	F/Y 91-95	3506	57.5	0.1834%	10.5456%
38100	515.82	F/Y 91-95	3306	58.5	0.0408%	2.3849%
38100	839.70	F/Y 91-95	3306	59.5	0.0664%	3.9488%
38100	584.59	F/Y 91-95	3306	60.5	0.0462%	2.7953%
38100	166.78	F/Y 91-95	3106	61.5	0.0132%	0.8106%
38100	1,387.43	F/Y 91-95	2906	62.5	0.1097%	6.8535%
38100	125.98	F/Y 91-95	2806	63.5	0.0100%	0.6322%
38100	646.51	F/Y 91-95	2806	64.5	0.0511%	3.2957%
38100	342.30	F/Y 91-95	2806	65.5	0.0271%	1.7720%
38100	193.97	F/Y 91-95	2806	66.5	0.0153%	1.0194%
38100	1,930.71	F/Y 91-95	2406	67.5	0.1526%	10.3001%
38100	488.46	F/Y 91-95	2406	68.5	0.0386%	2.6445%
38100	302.38	F/Y 91-95	2406	69.5	0.0239%	1.6609%
38100	395.42	F/Y 91-95	2406	70.5	0.0313%	2.2032%
38100	10,040.86	F/Y 91-95	2406	71.5	0.7936%	56.7415%
TOTALS	1,265,249.05				100.0000%	2825.4852%

AVERAGE SERVICE LIFE (YEARS) 28.255

COST OF REMOVAL 133.75 0.0%
SALVAGE -27,376.02 -2.1%

NET SALVAGE 27,242.27 2.1%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 3.4%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38200 - METER INSTALLATIONS

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38200	9,260.94	F/Y 91-95	9506	0.5	2.4588%	1.2294%
38200	4,920.85	F/Y 91-95	9406	1.5	1.3065%	1.9597%
38200	13,318.08	F/Y 91-95	9306	2.5	3.5360%	8.8401%
38200	27,229.04	F/Y 91-95	9206	3.5	7.2295%	25.3032%
38200	34,901.00	F/Y 91-95	9106	4.5	9.2665%	41.6990%
38200	12,058.83	F/Y 91-95	9006	5.5	3.2017%	17.6093%
38200	8,856.18	F/Y 91-95	8906	6.5	2.3514%	15.2839%
38200	12,249.73	F/Y 91-95	8806	7.5	3.2524%	24.3929%
38200	23,766.33	F/Y 91-95	8706	8.5	6.3101%	53.6360%
38200	19,518.91	F/Y 91-95	8606	9.5	5.1824%	49.2328%
38200	13,212.44	F/Y 91-95	8506	10.5	3.5080%	36.8339%
38200	10,120.01	F/Y 91-95	8406	11.5	2.6869%	30.8997%
38200	4,429.84	F/Y 91-95	8306	12.5	1.1762%	14.7019%
38200	2,821.67	F/Y 91-95	8206	13.5	0.7492%	10.1138%
38200	3,838.85	F/Y 91-95	7906	14.5	1.0192%	14.7790%
38200	18,269.90	F/Y 91-95	8006	15.5	4.8508%	75.1871%
38200	4,383.96	F/Y 91-95	7906	16.5	1.1640%	19.2055%
38200	3,017.02	F/Y 91-95	7806	17.5	0.8010%	14.0181%
38200	860.52	F/Y 91-95	7706	18.5	0.2285%	4.2267%
38200	914.15	F/Y 91-95	7606	19.5	0.2427%	4.7329%
38200	772.48	F/Y 91-95	7506	20.5	0.2051%	4.2045%
38200	1,991.76	F/Y 91-95	7106	21.5	0.5288%	11.3697%
38200	4,292.37	F/Y 91-95	7106	22.5	1.1397%	25.6422%
38200	4,868.21	F/Y 91-95	7106	23.5	1.2925%	30.3747%
38200	873.91	F/Y 91-95	7106	24.5	0.2320%	5.6847%
38200	819.37	F/Y 91-95	7006	25.5	0.2175%	5.5474%
38200	720.50	F/Y 91-95	6906	26.5	0.1913%	5.0693%
38200	813.16	F/Y 91-95	6806	27.5	0.2159%	5.9372%
38200	748.35	F/Y 91-95	6706	28.5	0.1987%	5.6627%
38200	1,696.74	F/Y 91-95	6606	29.5	0.4505%	13.2896%
38200	915.07	F/Y 91-95	6506	30.5	0.2430%	7.4102%
38200	639.42	F/Y 91-95	6406	31.5	0.1698%	5.3477%
38200	2,424.76	F/Y 91-95	5906	32.5	0.6438%	20.9231%
38200	20,899.06	F/Y 91-95	5906	33.5	5.5488%	185.8863%
38200	30,311.48	F/Y 91-95	5806	34.5	8.0479%	277.6528%
38200	5,620.87	F/Y 91-95	5706	35.5	1.4924%	52.9794%
38200	11,117.42	F/Y 91-95	5606	36.5	2.9518%	107.7389%
38200	3,880.90	F/Y 91-95	5506	37.5	1.0304%	38.6402%
38200	33,098.10	F/Y 91-95	5406	38.5	8.7878%	338.3293%
38200	245.00	F/Y 91-95	5606	39.5	0.0650%	2.5694%
38200	221.10	F/Y 91-95	5506	40.5	0.0587%	2.3774%
38200	214.40	F/Y 91-95	5406	41.5	0.0569%	2.3623%
38200	2,733.36	F/Y 91-95	5006	42.5	0.7257%	30.8433%
38200	4,732.00	F/Y 91-95	5006	43.5	1.2564%	54.6524%
38200	14,040.00	F/Y 91-95	5106	44.5	3.7277%	165.8834%
TOTALS	376,638.04				100.0000%	1870.2649%

AVERAGE SERVICE LIFE (YEARS)		18.703
COST OF REMOVAL	69,251.87	18.3%
SALVAGE	0.00	0.0%
NET SALVAGE	-69,251.87	-18.3%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL		6.3%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38300 - REGULATORS

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38300	463.01	F/Y 91-95	9006	1.5	0.1140%	0.1709%
38300	1,472.00	F/Y 91-95	9206	2.5	0.3624%	0.9060%
38300	267.54	F/Y 91-95	9006	4.5	0.0659%	0.2964%
38300	3,260.74	F/Y 91-95	8606	5.5	0.8028%	4.4153%
38300	2,659.41	F/Y 91-95	8506	7.5	0.6547%	4.9105%
38300	5,854.67	F/Y 91-95	8106	10.5	1.4414%	15.1348%
38300	949.41	F/Y 91-95	7906	13.5	0.2337%	3.1555%
38300	303.68	F/Y 91-95	8006	14.5	0.0748%	1.0841%
38300	30,073.74	F/Y 91-95	8006	15.5	7.4041%	114.7638%
38300	382.00	F/Y 91-95	7506	16.5	0.0940%	1.5517%
38300	694.12	F/Y 91-95	7706	17.5	0.1709%	2.9906%
38300	2,198.00	F/Y 91-95	7306	18.5	0.5411%	10.0111%
38300	3,698.86	F/Y 91-95	7206	19.5	0.9107%	17.7577%
38300	18,799.62	F/Y 91-95	7106	20.5	4.6284%	94.8831%
38300	16,397.94	F/Y 91-95	7006	21.5	4.0372%	86.7988%
38300	41,685.81	F/Y 91-95	6906	22.5	10.2630%	230.9175%
38300	51,938.53	F/Y 91-95	6806	23.5	12.7872%	300.4994%
38300	32,409.72	F/Y 91-95	6706	24.5	7.9792%	195.4913%
38300	14,922.81	F/Y 91-95	6606	25.5	3.6740%	93.6864%
38300	14,877.60	F/Y 91-95	6506	26.5	3.6628%	97.0654%
38300	16,157.81	F/Y 91-95	6406	27.5	3.9780%	109.3959%
38300	10,133.83	F/Y 91-95	6306	28.5	2.4949%	71.1057%
38300	9,620.70	F/Y 91-95	6206	29.5	2.3686%	69.8738%
38300	11,845.73	F/Y 91-95	6106	30.5	2.9164%	88.9503%
38300	28,683.08	F/Y 91-95	6006	31.5	7.0617%	222.4448%
38300	43,496.78	F/Y 91-95	5906	32.5	10.7089%	348.0379%
38300	13,414.58	F/Y 91-95	5906	33.5	3.3027%	110.6389%
38300	13,408.67	F/Y 91-95	5806	34.5	3.3012%	113.8913%
38300	3,449.31	F/Y 91-95	5606	35.5	0.8492%	30.1471%
38300	3,347.41	F/Y 91-95	5606	36.5	0.8241%	30.0807%
38300	9,308.55	F/Y 91-95	5406	38.5	2.2918%	88.2325%
TOTALS	406,175.66				100.0000%	2559.2907%

AVERAGE SERVICE LIFE (YEARS) 25.593

COST OF REMOVAL 0.00 0.0%
SALVAGE -10.00 -0.0%

NET SALVAGE 10.00 0.0%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 3.9%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT. 30, 1991 THRU SEPT. 30, 1995
ACCT# 38400 - REGULATOR INSTALLATIONS

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38400	3,087.03	F/Y 91-95	9506	0.5	3.3026%	1.6512%
38400	1,534.68	F/Y 91-95	9406	1.5	1.6418%	2.4627%
38400	4,480.64	F/Y 91-95	9306	2.5	4.7935%	11.9836%
38400	9,166.89	F/Y 91-95	9206	3.5	9.8069%	34.3241%
38400	11,748.06	F/Y 91-95	9106	4.5	12.5683%	56.5572%
38400	4,236.21	F/Y 91-95	9006	5.5	4.5320%	24.9258%
38400	2,810.84	F/Y 91-95	8906	6.5	3.0071%	19.5460%
38400	3,892.21	F/Y 91-95	8806	7.5	4.1640%	31.2296%
38400	7,131.68	F/Y 91-95	8706	8.5	7.6296%	64.8515%
38400	5,484.26	F/Y 91-95	8606	9.5	5.8672%	55.7380%
38400	4,472.54	F/Y 91-95	8506	10.5	4.7848%	50.2404%
38400	5,542.70	F/Y 91-95	8406	11.5	5.9297%	68.1913%
38400	936.17	F/Y 91-95	8306	12.5	1.0015%	12.5191%
38400	656.37	F/Y 91-95	8206	13.5	0.7022%	9.4796%
38400	1,266.69	F/Y 91-95	7906	14.5	1.3551%	19.6493%
38400	553.12	F/Y 91-95	8006	15.5	0.5917%	9.1719%
38400	1,549.89	F/Y 91-95	7906	16.5	1.6581%	27.3586%
38400	937.06	F/Y 91-95	7806	17.5	1.0025%	17.5434%
38400	700.32	F/Y 91-95	7706	18.5	0.7492%	13.8604%
38400	258.58	F/Y 91-95	7606	19.5	0.2766%	5.3943%
38400	333.94	F/Y 91-95	7506	20.5	0.3573%	7.3237%
38400	1,497.92	F/Y 91-95	7106	21.5	1.6025%	34.4537%
38400	7,128.60	F/Y 91-95	7106	22.5	7.6263%	171.5917%
38400	576.48	F/Y 91-95	7206	23.5	0.6167%	14.4931%
38400	332.60	F/Y 91-95	7106	24.5	0.3558%	8.7176%
38400	376.39	F/Y 91-95	7006	25.5	0.4027%	10.2680%
38400	301.80	F/Y 91-95	6906	26.5	0.3229%	8.5560%
38400	234.51	F/Y 91-95	6806	27.5	0.2509%	6.8992%
38400	211.92	F/Y 91-95	6706	28.5	0.2267%	6.4614%
38400	473.22	F/Y 91-95	6606	29.5	0.5063%	14.9346%
38400	65.54	F/Y 91-95	6506	30.5	0.0701%	2.1385%
38400	260.48	F/Y 91-95	6406	31.5	0.2787%	8.7779%
38400	34.44	F/Y 91-95	6306	32.5	0.0368%	1.1974%
38400	1,113.73	F/Y 91-95	5906	33.5	1.1915%	39.9148%
38400	3,330.12	F/Y 91-95	5806	34.5	3.5626%	122.9104%
38400	908.47	F/Y 91-95	5706	35.5	0.9719%	34.5023%
38400	711.78	F/Y 91-95	5606	36.5	0.7615%	27.7938%
38400	982.19	F/Y 91-95	5506	37.5	1.0508%	39.4036%
38400	67.89	F/Y 91-95	5406	38.5	0.0726%	2.7962%
38400	2,168.70	F/Y 91-95	5306	39.5	2.3201%	91.6444%
38400	1,781.05	F/Y 91-95	5306	40.5	1.9054%	77.1686%
38400	96.32	F/Y 91-95	5406	41.5	0.1030%	4.2763%
38400	39.85	F/Y 91-95	5306	42.5	0.0426%	1.8118%
TOTALS	93,473.88				100.0000%	1274.7150%

AVERAGE SERVICE LIFE (YEARS)		12.747
COST OF REMOVAL	20,383.49	21.8%
SALVAGE	0.00	0.0%
NET SALVAGE	-20,383.49	-21.8%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL		9.5%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38500 - INDUSTRIAL MEAS. & REG. STA. EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38500	22,005.86	F/Y 91-95	9006	4.5	17.1120%	77.0040%
38500	17,718.85	F/Y 91-95	8406	9.5	13.7784%	130.8946%
38500	66.15	F/Y 91-95	8006	12.5	0.0514%	0.6429%
38500	11,652.23	F/Y 91-95	7906	13.5	9.0609%	122.3222%
38500	17,404.85	F/Y 91-95	8006	15.5	13.5342%	209.7802%
38500	3,692.25	F/Y 91-95	7606	16.5	2.8711%	47.3737%
38500	1,888.52	F/Y 91-95	7606	18.5	1.4685%	27.1678%
38500	3,995.34	F/Y 91-95	7306	19.5	3.1068%	60.5830%
38500	32,481.00	F/Y 91-95	7106	21.5	25.2576%	543.0382%
38500	2,046.13	F/Y 91-95	7106	24.5	1.5911%	38.9818%
38500	213.43	F/Y 91-95	6506	30.5	0.1660%	5.0619%
38500	13,278.61	F/Y 91-95	6406	31.5	10.3256%	325.2563%
38500	989.93	F/Y 91-95	6206	33.5	0.7698%	25.7876%
38500	424.20	F/Y 91-95	6106	34.5	0.3299%	11.3802%
38500	741.60	F/Y 91-95	6006	35.5	0.5767%	20.4720%
TOTALS	128,598.95				100.0000%	1645.7469%

AVERAGE SERVICE LIFE (YEARS) 16.457

COST OF REMOVAL 410.00 0.3%
SALVAGE 0.00 0.0%

NET SALVAGE -410.00 -0.3%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 6.0%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 38700 - OTHER DISTRIBUTION EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
38700	866.98	F/Y 91-95	9206	2.5	0.3689%	0.9222%
38700	1,837.67	F/Y 91-95	8806	3.5	0.7819%	2.7367%
38700	1,818.48	F/Y 91-95	8806	4.5	0.7738%	3.4819%
38700	10,196.49	F/Y 91-95	8606	5.5	4.3386%	23.8620%
38700	3,747.50	F/Y 91-95	8506	6.5	1.5945%	10.3645%
38700	7,759.93	F/Y 91-95	8406	7.5	3.3018%	24.7636%
38700	8,030.58	F/Y 91-95	8306	8.5	3.4170%	29.0443%
38700	8,958.62	F/Y 91-95	8206	9.5	3.8119%	36.2126%
38700	11,225.01	F/Y 91-95	8106	10.5	4.7762%	50.1500%
38700	14,394.98	F/Y 91-95	8006	11.5	6.1250%	70.4375%
38700	4,525.96	F/Y 91-95	7906	12.5	1.9258%	24.0722%
38700	20,389.87	F/Y 91-95	7806	13.5	8.6758%	117.1232%
38700	12,279.27	F/Y 91-95	7706	14.5	5.2248%	75.7592%
38700	19,912.15	F/Y 91-95	7606	15.5	8.4725%	131.3242%
38700	16,481.78	F/Y 91-95	7506	16.5	7.0129%	115.7132%
38700	5,475.41	F/Y 91-95	7406	17.5	2.3298%	40.7708%
38700	5,890.48	F/Y 91-95	7306	18.5	2.5064%	46.3679%
38700	10,633.27	F/Y 91-95	7206	19.5	4.5244%	88.2259%
38700	30,946.82	F/Y 91-95	7106	20.5	13.1677%	269.9385%
38700	6,581.27	F/Y 91-95	7006	21.5	2.8003%	60.2064%
38700	4,659.75	F/Y 91-95	6906	22.5	1.9827%	44.6108%
38700	781.51	F/Y 91-95	6806	23.5	0.3325%	7.8144%
38700	459.86	F/Y 91-95	6706	24.5	0.1957%	4.7938%
38700	2,682.38	F/Y 91-95	6606	25.5	1.1413%	29.1041%
38700	5,766.58	F/Y 91-95	6506	26.5	2.4537%	65.0218%
38700	1,645.46	F/Y 91-95	6406	27.5	0.7001%	19.2537%
38700	664.20	F/Y 91-95	6306	28.5	0.2826%	8.0545%
38700	1,205.11	F/Y 91-95	6206	29.5	0.5128%	15.1266%
38700	5,773.99	F/Y 91-95	6006	31.5	2.4568%	77.3894%
38700	1,471.72	F/Y 91-95	5906	32.5	0.6262%	20.9518%
38700	2,139.00	F/Y 91-95	5906	33.5	0.9101%	30.4895%
38700	677.78	F/Y 91-95	5806	34.5	0.2884%	9.9495%
38700	675.72	F/Y 91-95	5706	35.5	0.2875%	10.2068%
38700	2,787.38	F/Y 91-95	5406	37.5	1.1860%	44.4756%
38700	0.00	F/Y 91-95	5206	39.5	0.0000%	0.0000%
38700	1,204.12	F/Y 91-95	5106	40.5	0.5123%	20.7500%
38700	0.00	F/Y 91-95	5006	41.5	0.0000%	0.0000%
38700	473.00	F/Y 91-95	4906	43.5	0.2013%	8.7547%
TOTALS	235,020.08				100.0000%	1637.6252%

AVERAGE SERVICE LIFE (YEARS) 16.376

COST OF REMOVAL 456.54 0.1%
SALVAGE 0.00 0.0%

NET SALVAGE -456.54 -0.1%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 6.1%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39100 - OFFICE FURNITURE & EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39100	0.00	F/Y 91-95	8806	3.5	0.0000%	0.0000%
39100	10,594.55	F/Y 91-95	8806	4.5	2.9679%	13.3557%
39100	987.72	F/Y 91-95	8706	5.5	0.2767%	1.5218%
39100	29,703.96	F/Y 91-95	8506	6.5	8.3212%	54.0878%
39100	12,102.12	F/Y 91-95	8406	7.5	3.3903%	25.4269%
39100	8,988.40	F/Y 91-95	8306	8.5	2.5180%	21.4029%
39100	29,308.23	F/Y 91-95	8206	9.5	8.2103%	77.9982%
39100	4,805.28	F/Y 91-95	8106	10.5	1.3461%	14.1344%
39100	38,865.40	F/Y 91-95	8006	11.5	10.8877%	125.2082%
39100	29,236.52	F/Y 91-95	7906	12.5	8.1903%	102.3782%
39100	30,058.76	F/Y 91-95	7806	13.5	8.4206%	113.6780%
39100	20,628.09	F/Y 91-95	7706	14.5	5.7787%	83.7912%
39100	35,851.49	F/Y 91-95	7606	15.5	10.0434%	155.6720%
39100	16,408.88	F/Y 91-95	7506	16.5	4.5967%	75.8463%
39100	14,885.81	F/Y 91-95	7406	17.5	4.1701%	72.9763%
39100	5,850.24	F/Y 91-95	7306	18.5	1.6389%	30.3191%
39100	6,187.64	F/Y 91-95	7206	19.5	1.7334%	33.8011%
39100	3,143.58	F/Y 91-95	7106	20.5	0.8806%	18.0530%
39100	5,867.85	F/Y 91-95	7006	21.5	1.6438%	35.3418%
39100	8,026.81	F/Y 91-95	6906	22.5	2.2486%	50.5938%
39100	877.52	F/Y 91-95	6906	23.5	0.2458%	5.7769%
39100	706.29	F/Y 91-95	7006	24.5	0.1979%	4.8475%
39100	208.70	F/Y 91-95	6706	25.5	0.0585%	1.4908%
39100	778.13	F/Y 91-95	6606	26.5	0.2180%	5.7765%
39100	1,323.82	F/Y 91-95	6506	27.5	0.3709%	10.1984%
39100	3,300.74	F/Y 91-95	6306	28.5	0.9247%	26.3528%
39100	401.37	F/Y 91-95	6206	29.5	0.1124%	3.3169%
39100	772.95	F/Y 91-95	6206	30.5	0.2165%	6.6042%
39100	5,660.01	F/Y 91-95	6006	31.5	1.5856%	49.9458%
39100	6,248.77	F/Y 91-95	5906	32.5	1.7505%	56.8916%
39100	2,432.26	F/Y 91-95	5806	33.5	0.6814%	22.8258%
39100	582.98	F/Y 91-95	5906	34.5	0.1633%	5.6343%
39100	822.39	F/Y 91-95	5606	35.5	0.2304%	8.1785%
39100	1,324.06	F/Y 91-95	5506	36.5	0.3709%	13.5385%
39100	15,685.79	F/Y 91-95	5506	37.5	4.3942%	164.7819%
39100	796.27	F/Y 91-95	5406	38.5	0.2231%	8.5880%
39100	603.79	F/Y 91-95	5306	39.5	0.1691%	6.6812%
39100	206.99	F/Y 91-95	5206	40.5	0.0580%	2.3484%
39100	1,288.90	F/Y 91-95	5006	43.5	0.3611%	15.7065%
39100	429.32	F/Y 91-95	4706	44.5	0.1203%	5.3519%
39100	120.00	F/Y 91-95	4706	46.5	0.0336%	1.5631%
39100	237.68	F/Y 91-95	4206	53.5	0.0666%	3.5622%
39100	120.12	F/Y 91-95	4106	54.5	0.0337%	1.8339%
39100	151.40	F/Y 91-95	3106	64.5	0.0424%	2.7356%
39100	123.00	F/Y 91-95	2606	86.5	0.0345%	2.2913%
39100	262.50	F/Y 91-95	2406	68.5	0.0735%	5.0372%
TOTALS	356,967.08				100.0000%	1547.4486%

AVERAGE SERVICE LIFE (YEARS)		15.474
COST OF REMOVAL	682.40	0.1%
SALVAGE	-3,157.22	-0.8%
NET SALVAGE	2,474.82	0.6%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL		6.4%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39101 - COMPUTER EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39101	268,608.89	F/Y 91-95	8206	9.5	17.4184%	165.4745%
39101	2,285.57	F/Y 91-95	8206	12.5	0.1482%	1.8526%
39101	406,147.01	F/Y 91-95	8306	8.5	26.3373%	223.8666%
39101	117,066.86	F/Y 91-95	8306	11.5	7.5914%	87.3009%
39101	227,918.82	F/Y 91-95	8406	7.5	14.7798%	110.8482%
39101	60,280.47	F/Y 91-95	8406	10.5	3.9090%	41.0443%
39101	123,220.93	F/Y 91-95	8506	6.5	7.9905%	51.9379%
39101	33,487.60	F/Y 91-95	8606	5.5	2.1716%	11.9435%
39101	269,386.34	F/Y 91-95	8706	4.5	17.4688%	78.6095%
39101	20,391.88	F/Y 91-95	8806	3.5	1.3223%	4.6282%
39101	9,070.62	F/Y 91-95	8906	2.5	0.5882%	1.4705%
39101	4,235.88	F/Y 91-95	9406	0.5	0.2747%	0.1373%
TOTALS	1,542,100.87				100.0000%	779.1144%

AVERAGE SERVICE LIFE (YEARS) 7.791

COST OF REMOVAL 0.00 0.0%
SALVAGE -7,382.00 -0.4%

NET SALVAGE 7,382.00 0.4%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 12.7%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39102 - OFFICE MACHINES

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39102	1,560.43	F/Y 91-95	9406	1.5	0.7734%	1.1601%
39102	1,224.43	F/Y 91-95	9306	2.5	0.6069%	1.5172%
39102	3,954.76	F/Y 91-95	9206	3.5	1.9602%	6.8607%
39102	5,463.69	F/Y 91-95	9006	4.5	2.7081%	12.1865%
39102	38,485.68	F/Y 91-95	8606	5.5	19.0757%	104.9165%
39102	628.57	F/Y 91-95	8906	6.5	0.3116%	2.0251%
39102	1,179.10	F/Y 91-95	8406	7.5	0.5844%	4.3832%
39102	5,714.02	F/Y 91-95	8306	8.5	2.8322%	24.0737%
39102	20,157.37	F/Y 91-95	8206	9.5	9.9912%	94.9160%
39102	10,331.95	F/Y 91-95	8106	10.5	5.1211%	53.7716%
39102	10,760.74	F/Y 91-95	8106	11.5	5.3336%	61.3369%
39102	5,293.71	F/Y 91-95	7906	12.5	2.6239%	32.7983%
39102	12,852.80	F/Y 91-95	7806	13.5	6.3706%	86.0030%
39102	14,644.91	F/Y 91-95	7706	14.5	7.2589%	105.2535%
39102	28,160.87	F/Y 91-95	7606	15.5	13.9582%	216.3514%
39102	10,225.16	F/Y 91-95	7506	16.5	5.0682%	83.6250%
39102	3,387.16	F/Y 91-95	7406	17.5	1.6789%	29.3802%
39102	9,307.83	F/Y 91-95	7306	18.5	4.6135%	85.3497%
39102	1,393.60	F/Y 91-95	7206	19.5	0.6907%	13.4696%
39102	1,833.85	F/Y 91-95	7106	20.5	0.9090%	18.6337%
39102	1,675.03	F/Y 91-95	7006	21.5	0.8302%	17.8502%
39102	3,071.81	F/Y 91-95	6906	22.5	1.5226%	34.2577%
39102	1,017.84	F/Y 91-95	7006	23.5	0.5045%	11.8557%
39102	860.80	F/Y 91-95	6706	24.5	0.4267%	10.4532%
39102	1,146.26	F/Y 91-95	6706	25.5	0.5682%	14.4879%
39102	280.09	F/Y 91-95	6506	26.5	0.1388%	3.6789%
39102	767.09	F/Y 91-95	6406	27.5	0.3802%	10.4558%
39102	918.00	F/Y 91-95	6306	28.5	0.4550%	12.9679%
39102	299.42	F/Y 91-95	6406	29.5	0.1484%	4.3780%
39102	684.72	F/Y 91-95	6206	30.5	0.3394%	10.3513%
39102	658.44	F/Y 91-95	6006	31.5	0.3264%	10.2803%
39102	1,567.77	F/Y 91-95	5906	32.5	0.7771%	25.2550%
39102	424.71	F/Y 91-95	6206	33.5	0.2105%	7.0521%
39102	149.52	F/Y 91-95	5706	35.5	0.0741%	2.6309%
39102	1,015.92	F/Y 91-95	5506	36.5	0.5035%	18.3795%
39102	243.96	F/Y 91-95	3906	52.5	0.1209%	6.3483%
39102	200.00	F/Y 91-95	2606	66.5	0.0991%	6.5922%
39102	210.00	F/Y 91-95	2406	68.5	0.1041%	7.1300%
TOTALS	201,752.01				100.0000%	1252.4183%

AVERAGE SERVICE LIFE (YEARS)		12.524
COST OF REMOVAL	0.00	0.0%
SALVAGE	-8,122.28	-4.0%
NET SALVAGE	8,122.28	4.0%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 7.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39201 - AUTOS & TRUCKS THRU 1 TON

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39201	12,002.07	F/Y 91-95	9106	1.5	0.3222%	0.4833%
39201	35,436.23	F/Y 91-95	9006	2.5	0.9514%	2.3785%
39201	13,363.67	F/Y 91-95	9106	3.5	0.3588%	1.2557%
39201	196,138.67	F/Y 91-95	8806	4.5	5.2660%	23.6970%
39201	442,264.34	F/Y 91-95	8606	5.5	11.8741%	65.3075%
39201	841,921.37	F/Y 91-95	8506	6.5	22.6043%	146.9277%
39201	841,650.16	F/Y 91-95	8406	7.5	22.5970%	169.4774%
39201	573,069.78	F/Y 91-95	8306	8.5	15.3860%	130.7812%
39201	361,958.30	F/Y 91-95	8206	9.5	9.7180%	92.3211%
39201	216,310.07	F/Y 91-95	8106	10.5	5.8076%	60.9796%
39201	114,834.07	F/Y 91-95	8006	11.5	3.0831%	35.4558%
39201	42,782.71	F/Y 91-95	8006	12.5	1.1486%	14.3581%
39201	23,457.86	F/Y 91-95	8106	13.5	0.6298%	8.5023%
39201	9,422.02	F/Y 91-95	7906	15.5	0.2530%	3.9209%
TOTALS	3,724,611.32				100.0000%	755.8469%

AVERAGE SERVICE LIFE (YEARS) 7.558

COST OF REMOVAL 12,743.80 0.3%
SALVAGE -272,090.00 -7.3%

NET SALVAGE 259,346.20 6.9%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 12.3%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39204 - OTHER TRANSPORTATION EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39204	2,457.61	F/Y 91-95	8606	6.5	13.7562%	89.4153%
39204	898.51	F/Y 91-95	8806	7.5	5.0293%	37.7198%
39204	1,656.10	F/Y 91-95	8506	9.5	9.2698%	88.0634%
39204	868.40	F/Y 91-95	7606	15.5	4.8608%	75.3419%
39204	359.12	F/Y 91-95	7606	16.5	2.0101%	33.1672%
39204	233.46	F/Y 91-95	7306	18.5	1.3068%	24.1751%
39204	3,041.09	F/Y 91-95	7206	19.5	17.0222%	331.9322%
39204	0.00	F/Y 91-95	7206	20.5	0.0000%	0.0000%
39204	1,593.67	F/Y 91-95	7006	21.5	8.9204%	191.7884%
39204	0.00	F/Y 91-95	7006	22.5	0.0000%	0.0000%
39204	6,192.99	F/Y 91-95	6706	24.5	34.6646%	849.2821%
39204	0.00	F/Y 91-95	6506	26.5	0.0000%	0.0000%
39204	0.00	F/Y 91-95	6306	28.5	0.0000%	0.0000%
39204	0.00	F/Y 91-95	5906	32.5	0.0000%	0.0000%
39204	0.00	F/Y 91-95	5906	35.5	0.0000%	0.0000%
39204	564.52	F/Y 91-95	5406	37.5	3.1598%	118.4939%
TOTALS	17,865.47				100.0000%	1839.3797%

AVERAGE SERVICE LIFE (YEARS) 18.394

COST OF REMOVAL 0.00 0.0%
SALVAGE -2,550.00 -14.2%

NET SALVAGE 2,550.00 14.2%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 4.6%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39205 - TRUCKS OVER 1 TON

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39205	55,094.33	F/Y 91-95	8206	9.5	35.9019%	341.0679%
39205	40,361.54	F/Y 91-95	8106	10.5	26.3014%	276.1642%
39205	22,210.74	F/Y 91-95	8206	13.5	14.4735%	195.3921%
39205	16,986.59	F/Y 91-95	7806	14.5	11.0692%	160.5035%
39205	0.00	F/Y 91-95	7806	15.5	0.0000%	0.0000%
39205	12,720.55	F/Y 91-95	7406	17.5	8.2893%	145.0622%
39205	6,084.29	F/Y 91-95	7406	18.5	3.9648%	73.3486%
TOTALS	153,458.04				100.0000%	1191.5386%
AVERAGE SERVICE LIFE (YEARS)						11.915
COST OF REMOVAL					0.00	0.0%
SALVAGE					-7,750.00	-5.0%
NET SALVAGE					7,750.00	5.0%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL						7.9%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39300 - STORES EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39300	5,915.50	F/Y 91-95	8706	4.5	22.7588%	102.4147%
39300	2,517.69	F/Y 91-95	8606	8.5	9.6864%	82.3340%
39300	145.55	F/Y 91-95	8006	12.3	0.5600%	6.9997%
39300	490.46	F/Y 91-95	7906	15.5	1.8870%	29.2478%
39300	283.75	F/Y 91-95	7806	16.5	1.0917%	18.0126%
39300	581.10	F/Y 91-95	7406	17.5	2.2357%	39.1243%
39300	1,671.55	F/Y 91-95	7306	18.5	6.4310%	118.9733%
39300	201.61	F/Y 91-95	7006	21.5	0.7757%	16.6766%
39300	958.16	F/Y 91-95	6806	23.5	3.6863%	86.6292%
39300	8,263.20	F/Y 91-95	6606	25.5	31.7912%	810.6752%
39300	513.59	F/Y 91-95	6506	26.5	1.9759%	52.3625%
39300	3,548.66	F/Y 91-95	6206	29.5	13.6528%	402.7586%
39300	48.08	F/Y 91-95	6106	30.5	0.1850%	5.6418%
39300	0.00	F/Y 91-95	5906	32.5	0.0000%	0.0000%
39300	453.21	F/Y 91-95	5706	34.5	1.7436%	60.1557%
39300	400.00	F/Y 91-95	4006	51.5	1.5389%	79.2548%
TOTALS	25,992.11				100.0000%	1911.2614%

AVERAGE SERVICE LIFE (YEARS)

19.113

COST OF REMOVAL
SALVAGE

0.00
0.00

0.0%
0.0%

NET SALVAGE

0.00

0.0%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL

5.2%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39400 - TOOLS, SHOP & GARAGE EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39400	1,259.28	F/Y 91-95	9106	1.5	0.2445%	0.3667%
39400	909.42	F/Y 91-95	9206	2.5	0.1766%	0.4414%
39400	4,571.61	F/Y 91-95	8806	3.5	0.8876%	3.1064%
39400	404.84	F/Y 91-95	8712	4.4	0.0786%	0.3458%
39400	12,636.63	F/Y 91-95	8706	4.5	2.4534%	11.0400%
39400	18,232.42	F/Y 91-95	8606	5.5	3.5397%	19.4686%
39400	20,893.59	F/Y 91-95	8606	6.5	4.0564%	26.3666%
39400	57,801.45	F/Y 91-95	8406	7.5	11.2219%	84.1643%
39400	27,812.06	F/Y 91-95	8306	8.5	5.3996%	45.8965%
39400	42,675.33	F/Y 91-95	8206	9.5	8.2852%	78.7097%
39400	32,266.52	F/Y 91-95	8106	10.5	6.2644%	65.7763%
39400	25,160.56	F/Y 91-95	8006	11.5	4.8848%	56.1754%
39400	18,208.33	F/Y 91-95	7906	12.5	3.5351%	44.1884%
39400	22,661.53	F/Y 91-95	7806	13.5	4.3996%	59.3951%
39400	20,479.15	F/Y 91-95	7706	14.5	3.9759%	57.6511%
39400	29,062.69	F/Y 91-95	7606	15.5	5.6424%	87.4572%
39400	22,892.71	F/Y 91-95	7506	16.5	4.4445%	73.3346%
39400	15,431.16	F/Y 91-95	7406	17.5	2.9959%	52.4281%
39400	17,599.88	F/Y 91-95	7306	18.5	3.4169%	63.2134%
39400	9,313.23	F/Y 91-95	7206	19.5	1.8081%	35.2584%
39400	26,298.99	F/Y 91-95	7106	20.5	5.1058%	104.6697%
39400	10,822.78	F/Y 91-95	7006	21.5	2.1012%	45.1757%
39400	16,579.50	F/Y 91-95	6906	22.5	3.2188%	72.4239%
39400	2,047.19	F/Y 91-95	6806	23.5	0.3975%	9.3401%
39400	3,058.36	F/Y 91-95	6706	24.5	0.5938%	14.5473%
39400	6,380.19	F/Y 91-95	6606	25.5	1.2387%	31.5865%
39400	17,196.69	F/Y 91-95	6506	26.5	3.3387%	88.4746%
39400	1,991.54	F/Y 91-95	6406	27.5	0.3866%	10.6328%
39400	2,309.19	F/Y 91-95	6306	28.5	0.4483%	12.7771%
39400	557.73	F/Y 91-95	6606	29.5	0.1083%	3.1942%
39400	7,460.07	F/Y 91-95	6106	30.5	1.4483%	44.1744%
39400	5,177.46	F/Y 91-95	6006	31.5	1.0052%	31.6632%
39400	4,176.75	F/Y 91-95	5906	32.5	0.8109%	26.3542%
39400	4,390.39	F/Y 91-95	5706	34.5	0.8524%	29.4069%
39400	2,292.99	F/Y 91-95	5606	35.5	0.4452%	15.8037%
39400	1,016.38	F/Y 91-95	5506	36.5	0.1973%	7.2024%
39400	467.15	F/Y 91-95	5406	37.5	0.0907%	3.4010%
39400	107.65	F/Y 91-95	5206	39.5	0.0209%	0.8255%
39400	1,753.08	F/Y 91-95	5006	41.5	0.3404%	14.1246%
39400	144.83	F/Y 91-95	4906	42.5	0.0281%	1.1950%
39400	490.10	F/Y 91-95	4706	47.5	0.0952%	4.5196%
39400	85.12	F/Y 91-95	4106	50.5	0.0165%	0.8345%
TOTALS	515,076.52				100.0000%	1437.1129%

AVERAGE SERVICE LIFE (YEARS)		14.371
COST OF REMOVAL	44.23	0.0%
SALVAGE	-3,730.00	-0.7%
NET SALVAGE	3,685.77	0.7%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL		6.9%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39500 - LABORATORY EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39500	15,558.15	F/Y 91-95	8306	12.5	34.4691%	430.8640%
39500	7,285.72	F/Y 91-95	7706	17.5	16.1415%	282.4768%
39500	11,735.70	F/Y 91-95	7406	20.5	26.0005%	533.0097%
39500	2,764.43	F/Y 91-95	7006	21.5	6.1246%	131.6789%
39500	5,449.55	F/Y 91-95	6906	22.5	12.0735%	271.6536%
39500	202.18	F/Y 91-95	5906	32.5	0.4479%	14.5577%
39500	810.75	F/Y 91-95	6006	34.5	1.7962%	61.9695%
39500	745.00	F/Y 91-95	5506	39.5	1.6505%	65.1967%
39500	70.00	F/Y 91-95	4906	42.5	0.1551%	6.5911%
39500	515.00	F/Y 91-95	4706	47.5	1.1410%	54.1967%
TOTALS	45,136.48				100.0000%	1852.1951%
AVERAGE SERVICE LIFE (YEARS)						18.522
COST OF REMOVAL SALVAGE					0.00	0.0%
					-100.00	-0.2%
NET SALVAGE					100.00	0.2%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL						5.3%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39600 - POWER OPERATED EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39600	392.75	F/Y 91-95	9006	4.5	0.1130%	0.5084%
39600	28,000.00	F/Y 91-95	8706	5.5	8.0553%	44.3039%
39600	3,068.00	F/Y 91-95	8706	6.5	0.8826%	5.7370%
39600	22,129.94	F/Y 91-95	8706	7.5	6.3665%	47.7488%
39600	65.00	F/Y 91-95	8606	8.5	0.0187%	0.1589%
39600	15,793.39	F/Y 91-95	8506	9.5	4.5436%	43.1638%
39600	3,331.69	F/Y 91-95	8206	10.5	0.9585%	10.0641%
39600	46,707.13	F/Y 91-95	8106	11.5	13.4371%	154.5262%
39600	16,804.65	F/Y 91-95	8206	12.5	4.8345%	60.4311%
39600	17,378.52	F/Y 91-95	7906	13.5	4.9996%	67.4944%
39600	45,572.66	F/Y 91-95	7906	14.5	13.1107%	190.1050%
39600	40,313.49	F/Y 91-95	7606	15.5	11.5977%	179.7642%
39600	23,913.73	F/Y 91-95	7506	16.5	6.8797%	113.5148%
39600	31,613.44	F/Y 91-95	7406	17.5	9.0948%	159.1589%
39600	4,871.05	F/Y 91-95	7306	18.5	1.4013%	25.9248%
39600	11,211.04	F/Y 91-95	7306	19.5	3.2253%	62.8929%
39600	7,292.44	F/Y 91-95	7206	20.5	2.0979%	13.0078%
39600	5,350.80	F/Y 91-95	7306	22.5	1.5394%	34.6355%
39600	11,208.00	F/Y 91-95	7106	24.5	3.2244%	78.9978%
39600	8,125.13	F/Y 91-95	6606	26.5	2.3375%	61.9437%
39600	4,456.33	F/Y 91-95	5306	38.5	1.2820%	49.3582%
TOTALS	347,599.18				100.0000%	1433.4410%

AVERAGE SERVICE LIFE (YEARS)		14.334
COST OF REMOVAL	0.00	0.0%
SALVAGE	-6,700.00	-1.9%
NET SALVAGE	6,700.00	1.9%
COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL		6.8%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39700 - COMMUNICATIONS EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39700	2,843.10	F/Y 91-95	9106	0.5	0.2448%	0.1224%
39700	2,242.10	F/Y 91-95	9006	1.5	0.1931%	0.2896%
39700	122,975.66	F/Y 91-95	8906	2.5	10.5901%	26.4751%
39700	1,282.31	F/Y 91-95	9006	3.5	0.1104%	0.3864%
39700	3,831.39	F/Y 91-95	8706	4.5	0.3299%	1.4847%
39700	192,422.57	F/Y 91-95	8606	5.5	16.5705%	91.1377%
39700	179,023.98	F/Y 91-95	8506	6.5	15.4167%	100.2083%
39700	35,072.08	F/Y 91-95	8406	7.5	3.0202%	22.6517%
39700	16,962.85	F/Y 91-95	8306	8.5	1.4608%	12.4164%
39700	132,401.41	F/Y 91-95	8306	9.5	11.4018%	108.3167%
39700	160,574.15	F/Y 91-95	8106	10.5	13.8279%	145.1925%
39700	28,091.82	F/Y 91-95	8006	11.5	2.4191%	27.8200%
39700	15,051.12	F/Y 91-95	7906	12.5	1.2961%	16.2016%
39700	11,058.14	F/Y 91-95	7806	13.5	0.9523%	12.8556%
39700	16,893.61	F/Y 91-95	7706	14.5	1.4548%	21.0945%
39700	85,772.16	F/Y 91-95	7606	15.5	7.3863%	114.4873%
39700	21,366.54	F/Y 91-95	7506	16.5	1.8400%	30.3597%
39700	9,389.24	F/Y 91-95	7406	17.5	0.8086%	14.1497%
39700	42,112.64	F/Y 91-95	7306	18.5	3.6265%	67.0909%
39700	24,163.99	F/Y 91-95	7206	19.5	2.0809%	40.5772%
39700	14,535.00	F/Y 91-95	7106	20.5	1.2517%	25.6595%
39700	21,846.52	F/Y 91-95	7006	21.5	1.8813%	40.4482%
39700	8,206.87	F/Y 91-95	6906	22.5	0.7067%	15.9015%
39700	4,316.22	F/Y 91-95	6906	23.5	0.3717%	8.7347%
39700	2,526.18	F/Y 91-95	6906	24.5	0.2175%	5.3297%
39700	647.87	F/Y 91-95	6606	25.5	0.0558%	1.4226%
39700	712.96	F/Y 91-95	6706	26.5	0.0614%	1.6270%
39700	306.34	F/Y 91-95	6706	27.5	0.0264%	0.7254%
39700	4,607.42	F/Y 91-95	6006	31.5	0.3968%	12.4982%
39700	0.00	F/Y 91-95	5906	32.5	0.0000%	0.0000%
39700	0.00	F/Y 91-95	5006	41.5	0.0000%	0.0000%
TOTALS	1,161,236.24				100.0000%	965.6660%

AVERAGE SERVICE LIFE (YEARS) 9.657

COST OF REMOVAL -1,019.50 -0.0%
SALVAGE -2,331.35 -0.2%

NET SALVAGE 3,350.85 0.2%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 10.3%

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY
RETIREMENTS FOR F/Y ENDING SEPT.30, 1991 THRU SEPT.30, 1995
ACCT# 39800 - MISCELLANEOUS EQUIPMENT

PLANT ACCT#	ORIGINAL COST	YEAR RETIRED	YEAR PURCHASED	AGE OF RETIREMENT	% OF COST	PERCENT YEARS
39800	345.44	F/Y 91-95	8606	6.5	1.5989%	10.3927%
39800	1,846.09	F/Y 91-95	8706	7.5	8.5447%	64.0851%
39800	2,543.91	F/Y 91-95	8406	8.5	11.7746%	100.0837%
39800	280.33	F/Y 91-95	7806	14.5	1.2975%	18.8139%
39800	1,671.08	F/Y 91-95	8006	15.5	7.7346%	119.8869%
39800	184.93	F/Y 91-95	7506	16.5	0.8560%	14.1232%
39800	7,879.62	F/Y 91-95	7406	17.5	36.4710%	638.2432%
39800	3,312.15	F/Y 91-95	7306	18.5	15.3304%	283.6120%
39800	240.08	F/Y 91-95	7206	19.5	1.1112%	21.6687%
39800	944.37	F/Y 91-95	7206	22.5	4.3710%	98.3484%
39800	1,530.00	F/Y 91-95	6706	24.5	7.0816%	173.5003%
39800	169.30	F/Y 91-95	6006	31.5	0.7836%	24.6837%
39800	597.40	F/Y 91-95	5906	32.5	2.7651%	89.8651%
39800	60.44	F/Y 91-95	5806	37.5	0.2797%	10.4905%
TOTALS	21,605.14				100.0000%	1667.7980%

AVERAGE SERVICE LIFE (YEARS)		16.678
COST OF REMOVAL	0.00	0.0%
SALVAGE	0.00	0.0%
NET SALVAGE	0.00	0.0%

COMPUTED DEPRECIATION RATE (100-NET SALVAGE)/ASL 5.9%

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.
10/01/90 THRU 09/30/91

9109	927	13	39201	-6,700.00	ACCT #102-01 / ACQUISITION ADJUSTMENT
9109	931	02	37600	-434.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	03	37600	-17,179.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	04	37600	-42,092.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	04	37600	-10,155.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	06	37600	-1,900.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	09	37600	-8,435.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	09	37600	-6,026.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	01	37602	-1,612.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	03	37602	-3,398.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	03	37602	-13,507.25	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	04	37602	-831.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	04	37602	-687.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	05	37602	-936.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	05	37602	-1,256.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	06	37602	-2,450.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	06	37602	-8,405.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	09	37602	-17,200.53	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9102	953	10	37602	-1,263.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	931	10	37602	-6,563.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9109	534	09	37602	657.42	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT/REFUND
9011	940	11	37400	-98,756.00	RATE CASE ADJUSTMENT #891353-GU
9101	175	08	38300	-1,199.10	TRANSFER TO L/P

*** Total ***

\$ -250,327.46

ADJUSTMENTS TO DEPRECIATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/90 THRU 09/30/91

9105	161	01	37950	-682.74	TRANSFER FROM AMORTIZATION ACCT# 39022
9101	175	08	38350	255.75	TRANSFER TO L/P
*** Total ***				\$ -426.99	

ADJUSTMENTS TO AMORTIZATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/90 THRU 09/30/91

9105 161 01 39022

682.74 TRANSFER TO DEPRECIATION ACCT# 37950

Total

\$ 682.74

ADJUSTMENTS TO PLANT IN SERVICE
PEOPLES GAS SYSTEM, INC.
10/01/91 THRU 09/30/92

9205	160	04	37600	-272,295.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9205	160	06	37600	-25,000.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9205	160	03	37602	-10,942.54	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9205	160	04	37602	-7,981.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9205	160	06	37602	-24,500.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9205	160	09	37600	395.85	ACCT #252-01/MAIN DEPOSIT CLOSED 'D PLANT/REFUNDED
9205	160	09	37602	619.15	ACCT #252-01/MAIN DEPOSIT CLOSED 'D PLANT/REFUNDED
9201	918	01	37600	-6,896.87	ADDITIONAL REIMBURSEMENT FROM D.O.T.
9201	918	01	37602	-3,822.45	ADDITIONAL REIMBURSEMENT FROM D.O.T.
9201	918	07	37602	-5,667.48	ADDITIONAL REIMBURSEMENT FROM D.O.T.
9201	983	90	39101	5,476.35	C.P.U. & PRINTER FROM CO-GEN CNIP
9209	913	90	39101	-97,035.26	TRANS TO S & S
9209	913	05	39201	-14,879.77	TRANS TO S & S
9202	161	02	39201	22,339.46	TRANSFER FROM L/P
9202	161	02	39700	11,974.67	TRANSFER FROM L/P
9204	161	90	38100	-251.14	TRANSFER TO L/P
9205	160	90	38100	-207.11	TRANSFER TO L/P
9206	925	90	38100	-1,011.18	TRANSFER TO L/P
9204	161	90	39201	-11,724.72	TRANSFER TO L/P (ORL)

*** Total ***

\$ -441,409.04

ADJUSTMENTS TO DEPRECIATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/91 THRU 09/30/92

9202	161	02	39251	-5,808.26	TRANSFER FROM L/P
9202	161	02	39750	-1,201.59	TRANSFER FROM L/P
9204	161	90	38150	120.18	TRANSFER TO L/P
9205	161	90	38150	60.84	TRANSFER TO L/P
9206	925	90	38150	98.43	TRANSFER TO L/P
9202	161	90	39251	9,145.28	TRANSFER TO L/P
9209	913	05	39251	10,311.68	TRANSFER TO S & S

*** Total ***

\$ 12,726.56

ADJUSTMENTS TO PLANT IN SERVICE
PEOPLES GAS SYSTEM, INC.
10/01/92 THRU 09/30/93

9302	965	01	37600	-128,545.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9302	965	04	37600	-59,352.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9308	954	04	37600	-4,791.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9302	965	09	37600	-2,600.95	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9308	954	09	37600	-5,626.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9302	965	03	37602	-8,182.12	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9308	954	03	37602	-6,134.72	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9302	965	04	37602	-669.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9308	954	04	37602	-895.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9302	965	06	37602	-411.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9302	965	10	37602	-363.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9305	958	90	38100	323.54	TRANSFER FROM L/P
9306	918	90	38100	37.52	TRANSFER FROM L/P
9307	946	90	38100	723.57	TRANSFER FROM L/P
9309	990	90	38100	276.67	TRANSFER FROM L/P
9212	161	05	39201	22,345.14	TRANSFER FROM L/P
9309	842	01	37600	167,442.86	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	900	02	37600	42,599.50	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9305	953	08	37600	8,827.76	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	900	02	37602	2,184.00	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	842	01	38000	42,083.25	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	900	02	38000	26,465.40	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9305	953	08	38000	2,382.57	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9302	964	05	39201	14,879.77	TRANSFER FROM S & S
9305	958	90	38100	-1,832.80	TRANSFER TO L/P
9306	918	90	38100	-204.98	TRANSFER TO L/P
9307	946	90	38100	-232.23	TRANSFER TO L/P
9308	957	90	38100	-656.34	TRANSFER TO L/P
9309	990	90	38100	-786.56	TRANSFER TO L/P
9210	971	01	39101	-23,511.18	TRANSFER TO L/P
9210	971	01	39201	-571.14	TRANSFER TO L/P
9210	971	04	39201	-1,098.24	TRANSFER TO L/P
9210	970	90	39101	-14,063.13	TRANSFER TO S & S

*** Total ***

\$ 70,045.16

ADJUSTMENTS TO DEPRECIATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/92 THRU 09/30/93

9305	958	90	38150	-237.42	TRANSFER FROM L/P
9306	918	90	38150	-36.58	TRANSFER FROM L/P
9307	946	90	38150	-191.82	TRANSFER FROM L/P
9309	990	90	38150	-100.16	TRANSFER FROM L/P
9212	161	05	39251	-9,496.68	TRANSFER FROM L/P
9309	842	01	37650	-161,955.50	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	900	02	37650	-34,505.60	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9305	953	08	37650	-7,897.23	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	900	02	37652	-1,354.08	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	842	01	38050	-42,083.25	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9309	900	02	38050	-26,463.40	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9305	953	08	38050	-2,059.80	TRANSFER FROM L/P, BLOCK SYSTEM CONVERTED TO N/G
9302	964	05	39251	-10,745.68	TRANSFER FROM S & S
9305	958	90	38150	653.62	TRANSFER TO L/P
9306	918	90	38150	120.43	TRANSFER TO L/P
9307	946	90	38150	82.87	TRANSFER TO L/P
9308	957	90	38150	216.52	TRANSFER TO L/P
9309	990	90	38150	264.15	TRANSFER TO L/P
9210	971	01	39151	122.45	TRANSFER TO L/P
9210	971	01	39251	3.09	TRANSFER TO L/P
9210	971	04	39251	5.95	TRANSFER TO L/P
9210	970	90	39151	73.25	TRANSFER TO S & S

*** Total ***

\$ -295,586.87

ADJUSTMENTS TO PLANT IN SERVICE
PEOPLES GAS SYSTEM, INC.
10/01/93 THRU 09/30/94

9403	886	02	37600	-28,185.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	04	37600	-8,696.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	06	37600	-661.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	03	37602	-2,900.80	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9408	884	03	37602	-4,396.63	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	04	37602	-1,653.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	05	37602	-1,000.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	06	37602	-1,267.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9403	886	04	38002	-3,330.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9408	060	01	37600	20,889.97	SALES TAX AUDIT ADJUSTMENT
9408	060	02	37600	16,052.70	SALES TAX AUDIT ADJUSTMENT
9408	060	03	37600	6,016.73	SALES TAX AUDIT ADJUSTMENT
9408	060	04	37600	15,672.30	SALES TAX AUDIT ADJUSTMENT
9408	060	05	37600	1,284.30	SALES TAX AUDIT ADJUSTMENT
9408	060	06	37600	24,233.32	SALES TAX AUDIT ADJUSTMENT
9408	060	07	37600	4,632.50	SALES TAX AUDIT ADJUSTMENT
9408	060	08	37600	5,657.49	SALES TAX AUDIT ADJUSTMENT
9408	060	09	37600	3,162.40	SALES TAX AUDIT ADJUSTMENT
9408	060	10	37600	418.40	SALES TAX AUDIT ADJUSTMENT
9408	060	11	37600	3,006.89	SALES TAX AUDIT ADJUSTMENT
9408	060	13	37600	1,267.74	SALES TAX AUDIT ADJUSTMENT
9406	830	01	39201	-182,263.35	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	02	39201	-40,623.78	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	03	39201	-89,544.39	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	04	39201	-61,545.89	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	06	39201	-19,573.71	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	09	39201	-42,341.31	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9310	827	90	38100	254.69	TRANSFER FROM L/P
9311	848	90	38100	839.35	TRANSFER FROM L/P
9312	806	90	38100	1,007.11	TRANSFER FROM L/P
9401	849	90	38100	501.05	TRANSFER FROM L/P
9402	819	90	38100	120.77	TRANSFER FROM L/P
9403	853	90	38100	2,620.15	TRANSFER FROM L/P
9404	842	90	38100	1,332.17	TRANSFER FROM L/P
9405	858	90	38100	292.37	TRANSFER FROM L/P
9406	849	90	38100	128.77	TRANSFER FROM L/P
9407	839	90	38100	155.10	TRANSFER FROM L/P
9408	871	90	38100	226.31	TRANSFER FROM L/P
9409	901	90	38100	76.57	TRANSFER FROM L/P
9310	827	90	38100	-449.23	TRANSFER TO L/P
9311	848	90	38100	-445.34	TRANSFER TO L/P
9312	806	90	38100	-601.86	TRANSFER TO L/P
9401	849	90	38100	-574.80	TRANSFER TO L/P
9402	819	90	38100	-1,585.22	TRANSFER TO L/P
9403	853	90	38100	-894.89	TRANSFER TO L/P
9404	842	90	38100	-806.40	TRANSFER TO L/P
9405	858	90	38100	-5,294.06	TRANSFER TO L/P
9406	849	90	38100	-6,487.46	TRANSFER TO L/P
9407	839	90	38100	-1,387.58	TRANSFER TO L/P

ADJUSTMENTS TO PLANT IN SERVICE
PEOPLES GAS SYSTEM, INC.
10/01/93 THRU 09/30/94

9408	571	90	38100	-2,457.57	TRANSFER TO L/P
9409	901	90	38100	-2,313.48	TRANSFER TO L/P
9404	852	05	39202	-1,287.72	TRANSFER TO L/P
9402	918	04	39400	-19,184.10	TRANSFER TO S&S

*** Total ***

\$ -421,902.42

ADJUSTMENTS TO DEPRECIATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/93 THRU 09/30/94

9406	830	01	39251	44,780.25	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	02	39251	10,122.09	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	03	39251	21,810.46	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	04	39251	14,001.69	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	06	39251	4,453.02	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9406	830	09	39251	8,459.84	SPECIAL RECALL OF DEDICATED C.N.G. VEHICLES
9310	827	90	38150	-160.80	TRANSFER FROM L/P
9311	848	90	38150	-578.47	TRANSFER FROM L/P
9312	806	90	38150	-593.33	TRANSFER FROM L/P
9401	849	90	38150	-280.32	TRANSFER FROM L/P
9402	819	90	38150	-89.16	TRANSFER FROM L/P
9403	853	90	38150	-1,424.40	TRANSFER FROM L/P
9404	842	90	38150	-607.68	TRANSFER FROM L/P
9405	858	90	38150	-159.66	TRANSFER FROM L/P
9406	849	90	38150	-93.22	TRANSFER FROM L/P
9407	839	90	38150	-125.40	TRANSFER FROM L/P
9408	871	90	38150	-86.26	TRANSFER FROM L/P
9409	901	90	38150	-42.23	TRANSFER FROM L/P
9310	827	90	38150	168.95	TRANSFER TO L/P
9311	848	90	38150	103.88	TRANSFER TO L/P
9312	806	90	38150	262.23	TRANSFER TO L/P
9401	849	90	38150	159.44	TRANSFER TO L/P
9402	819	90	38150	156.57	TRANSFER TO L/P
9403	853	90	38150	285.17	TRANSFER TO L/P
9404	842	90	38150	407.25	TRANSFER TO L/P
9405	858	90	38150	466.29	TRANSFER TO L/P
9406	849	90	38150	229.52	TRANSFER TO L/P
9407	839	90	38150	376.43	TRANSFER TO L/P
9408	871	90	38150	221.89	TRANSFER TO L/P
9409	901	90	38150	504.68	TRANSFER TO L/P
9404	852	05	39251	6.60	TRANSFER TO L/P
9402	918	04	39450	10,282.68	TRANSFER TO S&S

*** Total ***

\$ 113,018.00

ADJUSTMENTS TO PLANT IN SERVICE
PEOPLES GAS SYSTEM, INC.
10/01/94 THRU 09/30/95

9412	813	01	37602	-443.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9412	813	03	37602	-921.87	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9412	813	05	37602	-1,891.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9412	813	03	38002	-90.13	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT
9412	813	04	37602	65.00	ACCT #252-01 / MAIN DEPOSIT CLOSED TO PLANT/REFUND
9507	841	02	37600	-2,685.00	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	04	37600	-154,529.52	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	01	37602	-1,825.00	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	02	37602	-14,322.00	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	03	37602	-8,744.76	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	04	37602	-1,170.00	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	07	37602	-11,200.00	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	09	37602	-116.85	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	841	11	37602	-7,071.50	ACCT# 252-01 / MAIN DEPOSIT CLOSED TO PLANT
9507	161	02	39201	6.00	ADJUSTMENT BETWEEN PLANT AND RESERVE
9509	888	01	37500	30.11	CLOSE TO PLANT 01-01-795-051-99-800
9412	512	06	37600	-15,045.96	D.O.T. REIMBURSEMENT / DIRECT CREDIT TO PLANT
9507	840	09	37600	927.00	H.U.D. ACQUISITION
9507	840	09	37602	277,610.00	H.U.D. ACQUISITION
9507	840	09	38002	127,548.00	H.U.D. ACQUISITION
9507	840	09	38100	34,807.00	H.U.D. ACQUISITION
9507	840	09	38200	61,836.00	H.U.D. ACQUISITION
9508	843	90	38100	157,149.00	H.U.D. ACQUISITION-TPA
9508	843	02	38200	331,411.00	H.U.D. ACQUISITION-TPA
9507	813	11	37400	-51,244.00	SALE OF LEMON STREET PROPERTY
9410	818	90	38100	376.67	TRANSFER FROM L/P
9411	818	90	38100	87.72	TRANSFER FROM L/P
9410	818	90	38100	-881.44	TRANSFER TO L/P
9411	818	90	38100	-780.10	TRANSFER TO L/P
9411	818	90	39101	-243,325.36	TRANSFER TO L/P
9504	866	01	37600	83,864.99	TRANSFERED FROM L/P
9504	800	04	37600	24,486.01	TRANSFERED FROM L/P
9502	889	09	37600	20,798.56	TRANSFERED FROM L/P
9504	800	04	37602	31,990.64	TRANSFERED FROM L/P
9502	889	09	37602	1,127.90	TRANSFERED FROM L/P
9509	877	11	37602	99,075.75	TRANSFERED FROM L/P
9504	866	01	38000	32,121.01	TRANSFERED FROM L/P
9502	889	09	38000	14,973.82	TRANSFERED FROM L/P
9504	800	04	38002	18,641.14	TRANSFERED FROM L/P
9502	889	09	38002	1,036.84	TRANSFERED FROM L/P
9509	877	11	38002	46,895.77	TRANSFERED FROM L/P
9412	820	90	38100	276.06	TRANSFERED FROM L/P
9501	850	90	38100	72.16	TRANSFERED FROM L/P
9502	844	90	38100	12,894.04	TRANSFERED FROM L/P
9503	845	90	38100	18,678.67	TRANSFERED FROM L/P
9503	845	90	38100	483.60	TRANSFERED FROM L/P
9504	830	90	38100	28.67	TRANSFERED FROM L/P
9505	819	90	38100	54.44	TRANSFERED FROM L/P
9506	850	90	38100	542.43	TRANSFERED FROM L/P

ADJUSTMENTS TO PLANT IN SERVICE
PEOPLES GAS SYSTEM, INC.
10/01/94 THRU 09/30/95

9508	845	90	38100	25.48	TRANSFERED FROM L/P
9509	878	90	38100	48.89	TRANSFERED FROM L/P
9504	800	04	38200	5,777.31	TRANSFERED FROM L/P
9509	877	11	38200	12,547.50	TRANSFERED FROM L/P
9509	877	11	38300	3,288.00	TRANSFERED FROM L/P
9509	877	11	38400	4,177.50	TRANSFERED FROM L/P
9503	845	05	39101	6,338.53	TRANSFERED FROM L/P
9504	800	04	39201	28,233.60	TRANSFERED FROM L/P
9503	845	05	39204	2,850.60	TRANSFERED FROM L/P
9504	800	04	39400	10,450.62	TRANSFERED FROM L/P
9504	866	01	39700	5,327.17	TRANSFERED FROM L/P
9412	820	90	38100	-842.74	TRANSFERED TO L/P
9501	950	90	38100	-889.86	TRANSFERED TO L/P
9502	844	90	38100	-497.58	TRANSFERED TO L/P
9503	845	90	38100	-1,252.09	TRANSFERED TO L/P
9504	830	90	38100	-1,223.09	TRANSFERED TO L/P
9505	819	90	38100	-896.50	TRANSFERED TO L/P
9506	850	90	38100	-955.15	TRANSFERED TO L/P
9507	842	90	38100	-863.67	TRANSFERED TO L/P
9508	845	90	38100	-1,065.48	TRANSFERED TO L/P
9509	878	90	38100	-579.79	TRANSFERED TO L/P
9506	850	02	39201	-12,197.97	TRANSFERED TO L/P

*** Total ***

\$ 961,607.79

ADJUSTMENTS TO DEPRECIATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/94 THRU 09/30/95

9507	840	02	39251	-6.00	ADJUSTMENT BTMN PLANT AND RESERVE
9507	840	09	37550	-556.00	H.U.D. ACQUISITION
9507	840	09	37652	-125,931.00	H.U.D. ACQUISITION
9507	840	09	38052	-54,666.00	H.U.D. ACQUISITION
9507	840	90	38150	-18,420.00	H.U.D. ACQUISITION
9507	840	09	38250	-25,215.00	H.U.D. ACQUISITION
9508	843	90	38150	-19,986.00	H.U.D. ACQUISITION - TPA
9508	843	02	38250	-37,450.00	H.U.D. ACQUISITION - TPA
9410	818	90	38150	-231.94	TRANSFER FROM L/P
9411	818	90	38150	-69.13	TRANSFER FROM L/P
9412	820	90	38150	-183.50	TRANSFER FROM L/P
9410	818	90	38150	190.65	TRANSFER TO L/P
9411	818	90	38150	132.58	TRANSFER TO L/P
9412	820	90	38150	41.72	TRANSFER TO L/P
9411	818	90	39151	5,069.28	TRANSFER TO L/P
9504	866	01	37650	-83,864.99	TRANSFERED FROM L/P
9504	800	04	37650	-15,915.91	TRANSFERED FROM L/P
9502	889	09	37650	-20,798.56	TRANSFERED FROM L/P
9504	800	04	37652	-18,973.42	TRANSFERED FROM L/P
9502	889	09	37652	-1,127.90	TRANSFERED FROM L/P
9509	887	11	37652	-14,861.36	TRANSFERED FROM L/P
9504	866	04	38050	-32,121.01	TRANSFERED FROM L/P
9502	889	09	38050	-14,973.82	TRANSFERED FROM L/P
9504	866	04	38052	-11,240.87	TRANSFERED FROM L/P
9502	889	09	38052	-1,036.84	TRANSFERED FROM L/P
9509	887	11	38052	-4,787.53	TRANSFERED FROM L/P
9501	850	90	38150	-61.15	TRANSFERED FROM L/P
9502	844	90	38150	-900.68	TRANSFERED FROM L/P
9503	845	90	38150	-466.97	TRANSFERED FROM L/P
9503	845	90	38150	-6.05	TRANSFERED FROM L/P
9504	830	90	38150	-20.34	TRANSFERED FROM L/P
9505	819	90	38150	-0.90	TRANSFERED FROM L/P
9506	850	90	38150	-62.65	TRANSFERED FROM L/P
9508	845	90	38150	-20.60	TRANSFERED FROM L/P
9509	878	90	38150	-0.81	TRANSFERED FROM L/P
9504	800	04	38250	-3,371.84	TRANSFERED FROM L/P
9509	887	11	38250	-1,279.83	TRANSFERED FROM L/P
9509	887	11	38350	-164.40	TRANSFERED FROM L/P
9509	887	11	38450	-419.44	TRANSFERED FROM L/P
9503	845	05	39151	-6,538.53	TRANSFERED FROM L/P
9504	800	04	39251	-11,054.23	TRANSFERED FROM L/P
9503	845	05	39254	-2,850.60	TRANSFERED FROM L/P
9504	800	04	39450	-3,657.72	TRANSFERED FROM L/P
9504	866	01	39750	-2,397.23	TRANSFERED FROM L/P
9501	850	90	38150	103.16	TRANSFERED TO L/P
9502	844	90	38150	23.01	TRANSFERED TO L/P
9503	845	90	38150	117.90	TRANSFERED TO L/P
9504	830	90	38150	62.08	TRANSFERED TO L/P
9505	819	90	38150	49.06	TRANSFERED TO L/P

ADJUSTMENTS TO DEPRECIATION RESERVE
PEOPLES GAS SYSTEM, INC.
10/01/94 THRU 09/30/95

9506	850	90	38150	97.46	TRANSFERED TO L/P
9507	842	90	38150	183.45	TRANSFERED TO L/P
9508	845	90	38150	97.74	TRANSFERED TO L/P
9509	878	90	38150	295.59	TRANSFERED TO L/P
9506	850	02	39251	12,197.97	TRANSFERED TO L/P

*** Total ***

\$ -517,029.10

Filing Requirement 6 (g)

PEOPLES GAS SYSTEM, INC.
DEPRECIATION STUDY

NUMERICAL DATA AND CALCULATIONS

(7) ADJUSTMENTS TO REMOVAL COST

PEOPLES GAS SYSTEM, INC.
 ALLOCATION OF REMOVAL COST TO CAPITAL
 SERVICE LINES

TOTAL REMOVAL COST FOR STEEL SERVICE LINES F/Y 86 THRU F/Y 90	2,120,370.13
TOTAL FOOTAGE REMOVED FOR STEEL SERVICE LINES F/Y 86 THRU F/Y 90	1,250,185
AVERAGE COST PER FOOT FOR 5 YEAR SPAN FOR STEEL SERVICE LINES	1.70
TOTAL REMOVAL COST FOR PLASTIC SERVICE LINES F/Y 86 THRU F/Y 90	197,381.31
TOTAL FOOTAGE REMOVED FOR PLASTIC SERVICE LINES F/Y 86 THRU F/Y 90	170,860
AVERAGE COST PER FOOT FOR 5 YEAR SPAN FOR PLASTIC SERVICE LINES	1.16

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F/Y	PLANT ACCT	FOOTAGE RETIRED	AVG COST PER FOOT	CALCULATED REMOVAL COST	ACTUAL REMOVAL COST	DIFFERENCE
1991	38000	369,326	1.76	648,317.32	741,141.62	92,824.30
1991	38002	32,931	1.20	39,374.12	101,298.56	61,922.44
1992	38000	323,117	1.82	586,486.60	971,918.64	385,432.04
1992	38002	42,345	1.24	52,351.44	89,699.19	37,347.75
1993	38000	215,873	1.88	405,151.22	744,032.87	338,881.65
1993	38002	61,141	1.28	78,159.11	96,188.28	18,029.17
1994	38000	119,189	1.94	231,747.34	668,617.15	436,869.81
1994	38002	52,092	1.32	68,988.68	113,933.13	44,944.45
1995	38000	302,453	2.01	606,898.65	1,175,502.26	568,603.61
1995	38002	81,266	1.37	111,069.65	186,695.83	75,626.18
PLANT CORRECTION						2,060,481.41
RESERVE CORRECTIONS						
5 YEAR TOTAL	38000			2,478,601.12	4,301,212.54	(1,822,611.42)
5 YEAR TOTAL	38002			349,943.00	587,812.99	(237,869.99)

AN INFLATION FACTOR WAS ADDED TO THE AVERAGE COST PER FOOT EACH YEAR
 THE FACTOR WAS DETERMINED BY OUR ANNUAL AVERAGE WAGE INCREASE FOR OPERATIONAL PERSONNEL
 1991 = 3.5% 1992 = 3.4% 1993 = 3.4% 1994 = 3.6% 1995 = 3.2%

PLANT CORRECTIONS			
1995	39204	CORRECTION TO SEPTEMBER, 1995 JOURNAL MADE IN OCTOBER	(9,118.19)
1995	39600	CORRECTION TO SEPTEMBER, 1995 JOURNAL MADE IN OCTOBER	9,118.19

PEOPLES GAS SYSTEM, INC.
 ALLOCATION OF REMOVAL COST TO CAPITAL
 SERVICE LINES

During the course of developing this depreciation study, it became apparent that a problem existed with the removal cost of both plastic and steel service lines. To fully understand the impact of this problem, we created the following calculation tables:

Services, Other Than Plastic (Account 38000)

YEAR	ORIG COST	REM COST	RMC%	FOOTAGE	RMC/FT
FY 1986	\$202,642.49	\$373,070.51	184.10	148,305	\$2.52
FY 1987	\$344,096.80	\$433,789.98	126.07	240,158	\$1.81
FY 1988	\$395,451.98	\$312,431.14	79.01	187,348	\$1.67
FY 1989	\$360,594.77	\$358,703.87	99.48	200,992	\$1.78
FY 1990	\$550,332.82	\$642,374.63	116.72	471,937	\$1.36
Total					
5 Years	\$1,853,118.86	\$2,120,370.13	114.42	1,248,740	\$1.70
FY 1991	\$541,312.63	\$741,141.62	136.92	369,326	\$2.01
FY 1992	\$490,956.55	\$971,918.64	197.96	323,117	\$3.01
FY 1993	\$332,528.62	\$744,032.87	223.75	215,873	\$3.45
FY 1994	\$217,949.50	\$668,617.15	306.78	119,189	\$5.61
FY 1995	\$567,614.27	\$1,175,502.26	207.10	302,453	\$3.89
Total					
5 Years	\$2,150,361.57	\$4,301,212.54	200.02	1,329,958	\$3.23
Increase over previous study period.			74.81%		90.0%

Services, Plastic (Account 38002)

YEAR	ORIG COST	REM COST	RMC%	FOOTAGE	RMC/FT
FY 1986	\$ 45,611.17	\$ 16,985.45	37.24	13,351	\$1.27
FY 1987	\$131,198.59	\$ 26,553.16	20.24	38,045	\$0.70
FY 1988	\$112,531.41	\$ 36,704.52	32.62	22,290	\$1.65
FY 1989	\$ 97,767.83	\$ 41,261.45	42.20	19,458	\$2.12
FY 1990	\$288,899.54	\$ 75,876.73	26.26	77,026	\$0.99
Total					
5 Years	\$676,008.54	\$197,381.31	29.20	170,170	\$1.16
FY 1991	\$ 90,158.16	\$101,352.35	112.42	32,931	\$3.08
FY 1992	\$170,656.45	\$ 90,115.48	52.81	42,345	\$2.13
FY 1993	\$190,979.29	\$ 96,188.28	50.37	61,141	\$1.57
FY 1994	\$211,638.62	\$114,350.32	54.03	52,092	\$2.20
FY 1995	\$313,762.90	\$186,279.54	59.37	81,266	\$2.29
Total					
5 Years	\$977,195.42	\$588,285.97	60.20	269,775	\$2.18
Increase over previous study period.			106.16%		87.9%

The removal cost per foot of service lines retired had basically been going down during the previous five year depreciation study period for both types of services. However, the current five year period shows the cost nearly doubling for both types.

Through our investigation into what had caused this problem, it was determined that a miscommunication and/or misunderstanding with division operating personnel occurred following the last depreciation study. As a result of this problem, labor charges other than those for the cutting and capping of retired service lines were being charged to service line retirements rather than installation of new services.

Based on our findings, we felt that a significant amount of removal costs were in fact installation costs and should be reclassified as such. We determined that using the average cost per foot from the previous depreciation study and applying the average pay increases for our operational staff during this study period was the most equitable way to calculate the correct removal costs.

The difference between the recorded and calculated removal costs represents the amount reclassified to plant. Since most new construction of service lines as well as the replacement of older ones is plastic pipe, we chose to move the entire adjustment to this plant account. Although our removal costs are still high after this adjustment, we feel that without this adjustment they would be outside the zone of reasonableness.