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November 28, 2017

**Hand Delivery**

Ms. Carlotta Stauffer  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**REDACTED**

**Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.**

Dear Ms. Stauffer:

Enclosed for filing, please find the original and 15 copies of Florida City Gas's Request for Confidential Classification and Motion for Protective Order, requesting that certain information provided in response to the OPC's Revised First Set of Interrogatories and First Requests for Production of Documents be afforded confidential classification. Also included is a DVD with the confidential files contained thereon, as well as two redacted copies of documents provided in response to POD 33.

Thank you for your assistance with this filing. Please do not hesitate to contact me if you have any questions.

Sincerely,

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
215 South Monroe St., Suite 601  
Tallahassee, FL 32301  
(850) 521-1706

MEK

**ATTACHMENTS**

cc:// PSC (15 Hard copies)  
Office of Public Counsel (Ponder)

|     |     |
|-----|-----|
| COM | ___ |
| AFD | 4   |
| APA | ___ |
| ECO | 7   |
| ENG | 4   |
| GCL | ___ |
| IDM | ___ |
| CLK | ___ |

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida City  
Gas.

DOCKET NO. 20170179-GU

DATED: November 28, 2017

**REQUEST FOR CONFIDENTIAL CLASSIFICATION AND MOTION FOR  
PROTECTIVE ORDER**

FLORIDA CITY GAS (FCG or the Company), by and through undersigned counsel pursuant to rule 25-22.006, Fla. Admin. Code, requests that the Florida Public Service Commission (the Commission) enter an order protecting from public disclosure certain portions of FCG's responses to Citizens' Revised First Set of Interrogatories and Revised First Requests for Production. In support of this request, the Company states:

1. On October 23, 2017, FCG filed its Petition for Rate Increase, and *inter alia* the prefiled direct testimony and supporting exhibits of its witnesses and Minimum Filing Requirements.
2. On October 26, 2017, the Citizens of the State of Florida, through the Office of Public Counsel (OPC), served FCG with its Revised First Set of Interrogatories (Nos. 1-48) and Revised First Requests for Production of Documents (PODs) (Nos. 1-40). Numerous documents responsive to both the interrogatories, as well as document productions, contain material and information that FCG and its affiliates treat as highly confidential, which has not otherwise been publicly disclosed. In certain instances, the Company considers entire documents to be confidential, the disclosure of which would cause harm to FCG and its customers.

3. The information for which FCG seeks confidential classification is information that meets the definition of “proprietary confidential business information” as set forth in Section 366.093(3), Florida Statutes, which provides:

(3) Proprietary confidential business information means information, regardless of form or characteristics, which is owned or controlled by the person or company, is intended to be and is treated by the person or company as private in that the disclosure of the information would cause harm to the ratepayers or the person’s or company’s business operations, and has not been disclosed unless disclosed pursuant to a statutory provision, an order of a court or administrative body, or private agreement that provides that the information will not be released to the public. Proprietary confidential business information includes, but is not limited to:

- (a) Trade secrets.
- (b) Internal auditing controls and reports of internal auditors.
- (c) Security measures, systems, or procedures.
- (d) Information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms.
- (e) Information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.
- (f) Employee personnel information unrelated to compensation, duties, qualifications, or responsibilities.

4. Specifically, FCG seeks confidential classification of information and documents that fall into the following categories: (1) Board minutes; (2) Internal Audits; (3) Employee compensation policy and actual compensation information; (4) Tax information; and (5) Competitively sensitive revenue projection information and cost information. The information for which the Company is seeking confidential classification is information provided in response to the following discovery requests in OPC’s revised first set: documents provided as attachments to the Company’s responses to Interrogatories 23 and 24, and documents provided in response to Requests for Production, Nos. 1, 12, 20, 22, 26, 29, 30, 33, and 38.<sup>1</sup>

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<sup>1</sup> FCG notes that it also considers responses to PODs 21 and 34 to be highly confidential information consistent with the definition in Section 366.093(3), F.S. At this time, however, FCG does not propose to provide these documents, but will seek confidential classification at a later date if necessary.



5. With regard to the attachments provided in response to Interrogatories 23 and 24, and the documents produced in response to POD 20, these documents contain detailed information regarding employee compensation, which the Company considers to be proprietary confidential business information and strictly protects. This information should be classified as proprietary confidential business information because its disclosure would impair the FCG's competitive interests, by providing information that would provide other companies with an unfair advantage in efforts to lure employees away, which would not only drive up salaries - and therefore rates, but create circumstances under which employee morale could be negatively affected. See, *Florida Power & Light Company et al. v. Public Service Commission*, 31 So. 3d 860 (Fla. 1st DCA 2010). The Commission has recognized that similar such employee information warrants confidential classification.<sup>2</sup> Because redaction of the confidential information would, for all intents, result in blank pages, the Company is requesting that these files be granted confidential classification in their entirety.

6. With regard to the documents provided in response to PODs 12 and 26 (26.1,26.2, and 26.3), and 29, these documents contain information regarding corporate financing plans, strategies, rating agency presentations, and business plans that the Company also strenuously protects, including information and capitalization strategies that pertain to entities outside to the Commission's jurisdiction.<sup>3</sup> Such information should be deemed "proprietary confidential business information," consistent with Section 366.093 (d and e), F.S., in that public disclosure would reveal competitively-sensitive financial and strategic information of FCG, its parent, Southern Company Gas, as well as that of other Southern Company affiliates. Disclosure of this information would

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<sup>2</sup> See, for instance, Order No. PSC-13-0626-CFO-EI, issued November 26, 2013, in Docket No. 130140-EI.

<sup>3</sup> To the extent that information in certain documents, particularly documents responsive to POD 34, contain information that exceeds FCG's discovery obligations, those documents are submitted with partial redaction. This is not meant to indicate that the unredacted material is not confidential. To the contrary, the information is confidential, but nonetheless, responsive to OPC's discovery request.



impair FCG's, and Southern Company Gas's, ability to effectively compete for goods and services, potentially driving up costs, and could impair the companies' ability to obtain financing at favorable rates and terms. With regard in particular to the document produced in response to POD 29, this document contains highly confidential information about business options, including reference to an option that is the subject of a non-disclosure agreement. As with the documents referenced in paragraph 5 above, redaction of these documents would, for all purposes, render the documents blank pages. As such, FCG is respectfully requesting that the documents be granted confidential classification in their entirety.

7. As for the documents provided in response to PODs 22 and 38, these documents constitute tax returns and tax sharing agreements with the corporate entities. As with the other referenced documents, these documents are all treated as highly confidential. The Commission has traditionally considered tax returns and tax information to be confidential, and disclosure of this information would impair FCG's competitive interests by providing competitors with unfair insight into FCG's finances.<sup>4</sup> Given their competitively sensitive nature and the fact that redaction would render these documents blank, FCG respectfully requests that these documents be granted confidential classification in their entirety, as the material is consistent with the definition of "proprietary confidential business information" as set forth in Section 366.093(3)(d) and (e), F.S..

8. With regard to documents produced in response to POD 30, these documents are all internal audits that are not otherwise publicly available. Public disclosure of this competitively sensitive information would impair the operations of FCG and Southern Company Gas. Moreover, these documents specifically fit the definition of "proprietary confidential business information" contained in Section 366.093(3)(b), F.S. As such, the Company is requesting that these documents also be treated as confidential in their entirety.

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<sup>4</sup> See, for instance, Order no. PSC-08-0394-CFO-SU, issued June 12, 2008, in Docket No. 20070293-SU.

9. As for the documents provided in response to POD 33, these documents contain information that pertains to injuries and damages charged to Account 925. Disclosure of this information would negatively impact FCG by revealing competitively sensitive information regarding projected liability, incidents and costs incurred, that could not only provide competitors with unfair advantage, but could also impair the Company’s ability to obtain financing and insurance coverage on favorable terms, which would ultimately result in harm to the customers. These documents also provide detail for affiliate companies that are outside the Florida jurisdiction, which also treat this information as competitively sensitive. With regard to the documents responsive to POD 33, FCG seeks confidential classification as follows:

| Document/Discovery Production | Page/Lines – Document   | Rationale   |
|-------------------------------|---|---|
| POD 33.1                      | All lines in columns 1, 2, 4, and 5 on page 1, lines 1-4 of Columns 1-12 on page 2, and all lines in Column 12 of pages 3 – 12.   | Proprietary Confidential Business Information that is competitively sensitive and meets the definition in Section 366.093(3)(e), F.S. |
| POD 33.2                      | Lines 1-9, 15-23, and 30-38, of all columns on page 1, and the amounts in the Total Retained column of lines 1-3 on page 4.   | Proprietary Confidential Business Information that is competitively sensitive and meets the definition in Section 366.093(3)(e), F.S. |
| POD 33.3                      | All highlighted amounts in all columns and lines 2001 through 2016, Total, Total Case Reserve, IBNR, Case on Years prior to 2001, and Indicated Total Unpaid Loss on pages 1-3, as well as the amounts in the Total Retained column of lines 1-3 on page 2. | Proprietary Confidential Business Information that is competitively sensitive and meets the definition in Section 366.093(3)(e), F.S. |

| Document/Discovery Production | Page/Lines – Document  | Rationale   |
|-------------------------------|--|---|
| POD 33.4                      | The amounts in the Total Retained column of lines 1-3 on page 1, as well as the highlighted amounts in all Discounted and Undiscounted Columns, All highlighted amounts in all columns and lines 2001 through 2016, Total, Total Case Reserve, IBNR, Case on Years prior to 2001, and Indicated Total Unpaid Loss on pages 2, 4, 6, 8-10; and all highlighted amounts in all lines for the Columns labeled Undiscounted Amount, Discount Factor, and Discounted Amount on pages 3, 5, and 7. | Proprietary Confidential Business Information that is competitively sensitive and meets the definition in Section 366.093(3)(e), F.S. |

10. With regard to FCG’s request as it relates to POD 1, the Company seeks confidential classification of the Excel file labeled Confidential POD 1 BATES 10700-13517. This file contains the Company’s revenue model that it considers to be competitively sensitive, as release of these document would reveal the method, input, and results of FCG’s revenue forecast model. Disclosure of this model would impair the Company’s competitive interests and impact its ability to contract for goods and services and reasonable rates, as well as potentially impact its ability to obtain financing on reasonable terms; thus, this information meets the definition of “proprietary confidential business information” as set forth in Section 366.093(3)(e), F.S. and should be protected from disclosure as a public document. Given that redaction of this document would result in a blank file, because the file, in its entirety is



considered proprietary, the Company asks that the entire file be granted confidential classification.

11. Release of any of this information would ultimately impair the Company's ability to provide services and its ratepayers. As such, FCG requests that the Commission deem afford this information confidential treatment and exempt from Section 119.07, Florida Statutes. Included with this Request are highlighted copies of the referenced Testimony and Exhibit pages. Also enclosed are two redacted copies of the same information.

12. Submitted herewith, in substantial compliance with Rule 25-22.006, Florida Administrative Code, is a DVD containing the confidential files clearly identified as confidential. Given the electronic nature of the documents, highlighting is, in most instances, not feasible. Also attached are two redacted copies of POD 33. With regard to the Interrogatory Attachments 23 and 24, and PODs 1, 12, 20, 22, 26 (a-c), 29, 30, 33, and 38, a redacted version is not feasible and would simply result in a blank file.

13. FCG further requests that the Commission issue a protective order, in accordance with Rule 25-22.006(6), Florida Administrative Code, to protect this information when provided to the Office of Public Counsel, which is a party to this proceeding.

WHEREFORE, FCG respectfully requests that:

1. The Commission enter an order protecting the information in the following files, in its entirety, from public disclosure as proprietary confidential business information:
  - a. Confidential POD 1 BATES 010700-013517;
  - b. Confidential POD 12, 12.1 – 12.10 (BATES 013523-013598);
  - c. Confidential POD 20 (BATES 013959 – 013961)
  - d. Confidential POD 22, 22.1 – 22.10 (BATES 015266 – 015295) ;

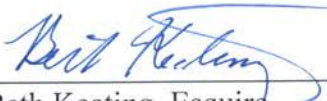
- e. Confidential POD 26 (26.1-26.3) (BATES 015296-015301);
- f. Confidential POD 29, (BATES 15302);
- g. Confidential POD 30, 30.1-30.76 (BATES 015303-016424)
- h. Confidential POD 38, 38.1-38.3 (BATES 017625-017883);
- i. Confidential Attachment ROG 23 (Pages 1-50); and
- j. Confidential Attachment ROG 24 (Pages 1-62).

2. The Commission enter an order protecting the information in the file POD 33 33.1-33.4 (BATES 016425-016452), as described herein, from public disclosure as proprietary confidential business information.

3. The Commission issue a protective order, in accordance with Rule 25-22.006(6), Florida Administrative Code, to protect this information when provided to the Office of Public Counsel; and

4. The Commission grant confidential classification for this information for a period of at least 18 months.

Respectfully submitted this 28th day of November, 2017, by:

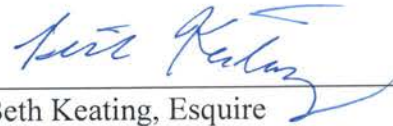
  
Beth Keating, Esquire  
Florida Bar No. 0022756  
Gunster Law Firm  
215 South Monroe Street  
Suite 601  
Tallahassee, FL 32301  
***Attorneys for Florida City Gas***

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing filing has been served by  
Hand Delivery this 28th day of November, 2017, upon the following:

Walter Treirweiler  
Florida Public Service Commission  
General Counsel's Office  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Virginia Ponder  
Office of the Public Counsel  
c/o The Florida Legislature  
111 West Madison St., Rm 812  
Tallahassee, FL 32399-1400



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Beth Keating, Esquire  
Florida Bar No. 0022756  
Gunster Law Firm  
215 South Monroe Street  
Suite 601  
Tallahassee, FL 32301  
*Attorneys for Florida City Gas*



| Item No. | FERC Account Internal General Ledger Account |           | Internal General Ledger Account Description | (1)          |                        | (2) (*)      |                 | (3)          |             | (4)          |              | (5)          |              |
|----------|--|-----------|---|--------------|------------------------|--------------|-----------------|--------------|-------------|--------------|--------------|--------------|--------------|
|          | 2018 GL53                                    | 2018 GL53 |   | 2017 GL53    | Reference              | 2016 GL53    | Reference       | 2015 GL53    | Reference   | 2014 GL53    | Reference    |              |              |
| 1        | 925.0  | 670400    | Injuries and Damages                        | Year-To-Date | POD 1-33a.1.1          | Year-To-Date | POD 1-33a.2,3,4 | Year-To-Date | POD 1-33a.5 | Year-To-Date | POD 1-33a.6  | Year-To-Date | POD 1-33a.11 |
| 2        | 925.0  | 670401    | Workers Compensation Expense                |              | POD 1-33a.1.1          |              | POD 1-33a.2,3,4 |              | POD 1-33a.6 |              | POD 1-33a.9  |              | POD 1-33a.12 |
| 3        | 925.0  | 670410    | Workers Comp Fees & Assessment (**)         |              | POD 1-33a.1.1          |              | POD 1-33a.2,3,4 |              | POD 1-33a.7 |              | POD 1-33a.10 |              | POD 1-33a.13 |
|          |  |           |   |              | Schedule G2-17, Line 9 |              |                 |              |             |              |              |              |              |

\* Represents activity through September 30, 2017  
\*\* Represents AGSC allocations spread across all FERC accounts used for regulatory reporting purposes.

Item  
No.  
1  
2  
3  
4

Internal General Ledger Account  
670400 Injuries and Damages  
670401 Workers Compensation Expense  
670430 Workers Comp Fees & Assessment

| [1]                     | [2]                     | [3]                     | [4]                     | [5]                     | [6]                     | [7]                     | [8]                     | [9]                     | [10]                    | [11]                    | [12]                    | [13]                    |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget | Florida City Gas Budget |
| FCG Rate Case 9/21/17   | FCG Rate Case 9/22/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   | FCG Rate Case 9/21/17   |
| FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    | FY18                    |
| January                 | February                | March                   | April                   | May                     | June                    | July                    | August                  | September               | October                 | November                | December                | POD 1-33a.1.1           |
|                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |                         |

| [1]     | [2]  | [3]        | [4]        | [5]    | [6]   | [7]    | [8]    | [9]       | [10]    | [11]              | [12] | [13]   |   |
|---------|------|------------|------------|--------|-------|--------|--------|-----------|---------|-------------------|------|--------|---|
| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User      | Account | Line Descr        | Dept | Amount | Long Descr  |
| 1       | GL53 | WC_INU_ADJ | 2017-01-31 | 9      | 2,017 |        | 1 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 2       | GL53 | WC_INU_D   | 2017-01-31 | 9      | 2,017 |        | 1 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 3       | GL53 | WC_INU_D   | 2017-02-28 | 9      | 2,017 |        | 2 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 4       | GL53 | WC_INU_D   | 2017-03-31 | 9      | 2,017 |        | 3 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 5       | GL53 | WC_INU_D   | 2017-04-30 | 9      | 2,017 |        | 4 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 6       | GL53 | WC_INU_D   | 2017-05-31 | 9      | 2,017 |        | 5 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 7       | GL53 | WC_INU_D   | 2017-06-30 | 9      | 2,017 |        | 6 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 8       | GL53 | WC_INU_D   | 2017-07-31 | 9      | 2,017 |        | 7 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 9       | GL53 | WC_INU_D   | 2017-08-31 | 9      | 2,017 |        | 8 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 10      | GL53 | 0000846347 | 2017-09-30 | 9      | 2,017 |        | 9 RCR  | RCRANSTO  | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 11      | GL53 | WC_INU_ADJ | 2017-01-31 | 24     | 2,017 |        | 1 RCR  | MILGENTIL | 670400  | INJURIES AND 0371 |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 12      | GL53 | WC_INU_D   | 2017-01-31 | 24     | 2,017 |        | 1 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 13      | GL53 | WC_INU_D   | 2017-02-28 | 24     | 2,017 |        | 2 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 14      | GL53 | WC_INU_D   | 2017-03-31 | 24     | 2,017 |        | 3 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 15      | GL53 | WC_INU_D   | 2017-04-30 | 24     | 2,017 |        | 4 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 16      | GL53 | WC_INU_D   | 2017-05-31 | 24     | 2,017 |        | 5 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 17      | GL53 | WC_INU_D   | 2017-06-30 | 24     | 2,017 |        | 6 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 18      | GL53 | WC_INU_D   | 2017-07-31 | 24     | 2,017 |        | 7 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 19      | GL53 | WC_INU_D   | 2017-08-31 | 24     | 2,017 |        | 8 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 20      | GL53 | 0000846347 | 2017-09-30 | 24     | 2,017 |        | 9 RCR  | RCRANSTO  | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 21      | GL53 | FAL0530001 | 2017-01-31 | 1,592  | 2,017 |        | 1 ALS  | MILGENTIL | 670401  | WORKERS COI 0371  |      |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 22      | GL53 | FAL0530001 | 2017-01-31 | 1,593  | 2,017 |        | 1 ALS  | SCROW     | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 23      | GL53 | FAL0530001 | 2017-02-28 | 1,622  | 2,017 |        | 2 ALS  | SCROW     | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 24      | GL53 | FAL0530001 | 2017-02-28 | 1,621  | 2,017 |        | 2 ALS  | SCROW     | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 25      | GL53 | FAL0530001 | 2017-03-31 | 1,613  | 2,017 |        | 3 ALS  | SCROW     | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 26      | GL53 | FAL0530001 | 2017-03-31 | 1,614  | 2,017 |        | 3 ALS  | SCROW     | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 27      | GL53 | FAL0530001 | 2017-04-30 | 1,623  | 2,017 |        | 4 ALS  | SCROW     | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 28      | GL53 | FAL0530001 | 2017-04-30 | 1,624  | 2,017 |        | 4 ALS  | SCROW     | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 29      | GL53 | FAL0530001 | 2017-05-31 | 1,626  | 2,017 |        | 5 ALS  | SCROW     | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 30      | GL53 | FAL0530001 | 2017-05-31 | 1,625  | 2,017 |        | 5 ALS  | SCROW     | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 31      | GL53 | FAL0530001 | 2017-06-30 | 3,154  | 2,017 |        | 6 ALS  | SCROW     | 670410  | 1471              | 1447 |        | ERC Allocations Method GL53   |
| 32      | GL53 | FAL0530001 | 2017-06-30 | 3,151  | 2,017 |        | 6 ALS  | SCROW     | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 33      | GL53 | FAL0530001 | 2017-06-30 | 3,153  | 2,017 |        | 6 ALS  | SCROW     | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 34      | GL53 | FAL0530001 | 2017-06-30 | 1,526  | 2,017 |        | 7 ALS  | SCROW     | 670410  | 1463              | 1447 |        | ERC Allocations Method GL53   |
| 35      | GL53 | FAL0530001 | 2017-07-31 | 1,527  | 2,017 |        | 7 ALS  | ARAY      | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 36      | GL53 | FAL0530001 | 2017-07-31 | 2,856  | 2,017 |        | 7 ALS  | ARAY      | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 37      | GL53 | FAL0530001 | 2017-08-31 | 2,855  | 2,017 |        | 8 ALS  | MILGENTIL | 670410  | 1471              | 0392 |        | ERC Allocations Method GL53   |
| 38      | GL53 | FAL0530001 | 2017-08-31 | 2,854  | 2,017 |        | 8 ALS  | MILGENTIL | 670410  | 1463              | 0392 |        | ERC Allocations Method GL53   |
| 39      | GL53 | FAL0530001 | 2017-08-31 | 2,853  | 2,017 |        | 8 ALS  | MILGENTIL | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 40      | GL53 | FAL0530001 | 2017-09-30 | 2,840  | 2,017 |        | 9 ALS  | MILGENTIL | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 41      | GL53 | FAL0530001 | 2017-09-30 | 2,838  | 2,017 |        | 9 ALS  | MILGENTIL | 670410  | 1463              | 0392 |        | ERC Allocations Method GL53   |
| 42      | GL53 | FAL0530001 | 2017-09-30 | 2,839  | 2,017 |        | 9 ALS  | MILGENTIL | 670410  | 1463              | 0303 |        | ERC Allocations Method GL53   |
| 43      | GL53 | FAL0530001 | 2017-09-30 | 2,841  | 2,017 |        | 9 ALS  | MILGENTIL | 670410  | 1471              | 0303 |        | ERC Allocations Method GL53   |
| 44      | GL53 | FAL0530001 | 2017-09-30 | 2,841  | 2,017 |        | 9 ALS  | MILGENTIL | 670410  | 1471              | 0392 |        | ERC Allocations Method GL53   |



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| No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr           | Dept | Amount | Long Descr  |
|----|------|------------|------------|--------|-------|--------|--------|----------|---------|----------------------|------|--------|---|
| 1  | GL53 | 0000724219 | 2016-06-30 | 16     | 2,016 | 6      | NJE    | RCRANSTO | 670400  | Injuries and Damages | 0371 |        | Adjust monthly Injuries and Damages and Worker's Comp accrual based on updated actuarial findings |
| 2  | GL53 | 0000769039 | 2016-12-31 | 4      | 2,016 | 12     | NJE    | JGIVENS  | 670400  | Injuries and Damages | 0371 |        | Record change in actuarial reserves - I&D   |
| 3  | GL53 | WC_INJ_D   | 2016-01-31 | 9      | 2,016 | 1      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 4  | GL53 | WC_INJ_D   | 2016-02-29 | 9      | 2,016 | 2      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 5  | GL53 | WC_INJ_D   | 2016-03-31 | 9      | 2,016 | 3      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 6  | GL53 | WC_INJ_D   | 2016-04-30 | 9      | 2,016 | 4      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 7  | GL53 | WC_INJ_D   | 2016-05-31 | 9      | 2,016 | 5      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 8  | GL53 | WC_INJ_D   | 2016-06-30 | 9      | 2,016 | 6      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 9  | GL53 | WC_INJ_D   | 2016-07-31 | 9      | 2,016 | 7      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 10 | GL53 | WC_INJ_D   | 2016-08-31 | 9      | 2,016 | 8      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 11 | GL53 | WC_INJ_D   | 2016-09-30 | 9      | 2,016 | 9      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 12 | GL53 | WC_INJ_D   | 2016-10-31 | 9      | 2,016 | 10     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 13 | GL53 | WC_INJ_D   | 2016-11-30 | 9      | 2,016 | 11     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 14 | GL53 | WC_INJ_D   | 2016-12-31 | 9      | 2,016 | 12     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 15 |      |            |            |        |       |        |        |          |         |                      |      |        |   |

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| No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr                   | Dept | PC Bus Unit | Project | Activity | Amount | Long Descr  |
|----|------|------------|------------|--------|-------|--------|--------|----------|---------|------------------------------|------|-------------|---------|----------|--------|---|
| 1  | GLS3 | 0000724219 | 2016-06-30 | 4      | 2,016 |        | NJE    | RCRANSTO | 670401  | Workers Compensation Expense | 0371 | PC53        | 020732  | XACTID   |        | Adjust monthly Injuries and Damages and Worker's Comp accrual based on updated actuarial findings |
| 2  | GLS3 | WC_INJ_D   | 2016-01-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 3  | GLS3 | WC_INJ_D   | 2016-02-29 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 4  | GLS3 | WC_INJ_D   | 2016-03-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 5  | GLS3 | WC_INJ_D   | 2016-04-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 6  | GLS3 | WC_INJ_D   | 2016-05-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 7  | GLS3 | WC_INJ_D   | 2016-06-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 8  | GLS3 | WC_INJ_D   | 2016-07-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 9  | GLS3 | WC_INJ_D   | 2016-08-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 10 | GLS3 | WC_INJ_D   | 2016-09-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 11 | GLS3 | WC_INJ_D   | 2016-10-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 12 | GLS3 | WC_INJ_D   | 2016-11-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 13 | GLS3 | WC_INJ_D   | 2016-12-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 | PC53        | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 14 |      |            |            |        |       |        |        |          |         |                              |      |             |         |          |        |   |

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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User  | Account | Line Descr | Dept | Amount | Long Descr                   |
|---------|------|------------|------------|--------|-------|--------|--------|-------|---------|------------|------|--------|------------------------------|
| 1       | GL53 | FALO530001 | 2016-01-31 | 1,468  | 2,016 | 1      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 2       | GL53 | FALO530001 | 2016-01-31 | 1,469  | 2,016 | 1      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 3       | GL53 | FALO530001 | 2016-02-29 | 1,557  | 2,016 | 2      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 4       | GL53 | FALO530001 | 2016-02-29 | 1,558  | 2,016 | 2      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 5       | GL53 | FALO530001 | 2016-03-31 | 1,570  | 2,016 | 3      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 6       | GL53 | FALO530001 | 2016-03-31 | 1,571  | 2,016 | 3      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 7       | GL53 | FALO530001 | 2016-04-30 | 1,533  | 2,016 | 4      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 8       | GL53 | FALO530001 | 2016-04-30 | 1,534  | 2,016 | 4      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 9       | GL53 | FALO530001 | 2016-05-31 | 1,541  | 2,016 | 5      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 10      | GL53 | FALO530001 | 2016-05-31 | 1,542  | 2,016 | 5      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 11      | GL53 | FALO530001 | 2016-06-30 | 1,612  | 2,016 | 6      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 12      | GL53 | FALO530001 | 2016-06-30 | 1,613  | 2,016 | 6      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 13      | GL53 | FALO530001 | 2016-07-31 | 1,528  | 2,016 | 7      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 14      | GL53 | FALO530001 | 2016-07-31 | 1,529  | 2,016 | 7      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 15      | GL53 | FALO530001 | 2016-08-31 | 1,529  | 2,016 | 8      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 16      | GL53 | FALO530001 | 2016-08-31 | 1,530  | 2,016 | 8      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 17      | GL53 | FALO530001 | 2016-09-30 | 1,529  | 2,016 | 9      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 18      | GL53 | FALO530001 | 2016-09-30 | 1,530  | 2,016 | 9      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 19      | GL53 | FALO530001 | 2016-10-31 | 1,563  | 2,016 | 10     | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 20      | GL53 | FALO530001 | 2016-10-31 | 1,564  | 2,016 | 10     | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 21      | GL53 | FALO530001 | 2016-11-30 | 1,598  | 2,016 | 11     | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 22      | GL53 | FALO530001 | 2016-11-30 | 1,599  | 2,016 | 11     | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 23      | GL53 | FALO530001 | 2016-12-31 | 1,592  | 2,016 | 12     | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 24      | GL53 | FALO530001 | 2016-12-31 | 1,593  | 2,016 | 12     | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 25      |      |            |            |        |       |        |        |       |         |            |      |        |                              |
| 26      |      |            |            |        |       |        |        |       |         |            |      |        |                              |



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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr           | Amount | Long Descr  |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|----------------------|--------|---|
| 1       | GL53 | 0000631456 | 2015-03-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0.00   | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 2       | GL53 | 0000631456 | 2015-03-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 3       | GL53 | 0000649206 | 2015-06-30 | 4      | 2,015 |        | NJE    | ARAY     | 670400  | Injuries and Damages |        | Adjust to updated Actuarial report - GL/Auto Actuaries findings                           |
| 4       | GL53 | 0000683735 | 2015-12-31 | 4      | 2,015 |        | NJE    | ARAY     | 670400  | Injuries and Damages |        | Update Legal Reserves Based on Actuarial Report   |
| 5       | GL53 | WC_INJ_D   | 2015-01-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 6       | GL53 | WC_INJ_D   | 2015-01-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 7       | GL53 | WC_INJ_D   | 2015-02-28 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 8       | GL53 | WC_INJ_D   | 2015-02-28 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 9       | GL53 | WC_INJ_D   | 2015-04-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 10      | GL53 | WC_INJ_D   | 2015-04-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 11      | GL53 | WC_INJ_D   | 2015-05-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 12      | GL53 | WC_INJ_D   | 2015-05-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 13      | GL53 | WC_INJ_D   | 2015-06-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 14      | GL53 | WC_INJ_D   | 2015-06-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 15      | GL53 | WC_INJ_D   | 2015-07-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 16      | GL53 | WC_INJ_D   | 2015-07-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 17      | GL53 | WC_INJ_D   | 2015-08-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 18      | GL53 | WC_INJ_D   | 2015-08-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 19      | GL53 | WC_INJ_D   | 2015-09-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 20      | GL53 | WC_INJ_D   | 2015-09-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 21      | GL53 | WC_INJ_D   | 2015-10-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 22      | GL53 | WC_INJ_D   | 2015-10-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 23      | GL53 | WC_INJ_D   | 2015-11-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 24      | GL53 | WC_INJ_D   | 2015-11-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 25      | GL53 | WC_INJ_D   | 2015-12-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 26      | GL53 | WC_INJ_D   | 2015-12-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 27      | GL53 | FALOS30001 | 2015-09-30 | 1,553  | 2,015 |        | ALS    | DALLEN   | 670400  | 1471                 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 28      |      |            |            |        |       |        |        |          |         |                      |        | ERC Allocations Method GL53   |
| 29      |      |            |            |        |       |        |        |          |         |                      |        |   |

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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr                   | Amount | Long Descr  |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|------------------------------|--------|---|
| 1       | GL53 | 0000631456 | 2015-03-31 | 25     | 2,015 | 3      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 2       | GL53 | 0000631456 | 2015-03-31 | 24     | 2,015 | 3      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 3       | GL53 | 0000649205 | 2015-06-30 | 4      | 2,015 | 6      | NJE    | ARAY     | 670401  | Workers Compensation Expense |        | Adjust to updated Actuarial report - Workers Comp   |
| 4       | GL53 | WC_INJ_D   | 2015-01-31 | 25     | 2,015 | 1      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 5       | GL53 | WC_INJ_D   | 2015-01-31 | 24     | 2,015 | 1      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 6       | GL53 | WC_INJ_D   | 2015-02-28 | 24     | 2,015 | 2      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 7       | GL53 | WC_INJ_D   | 2015-02-28 | 25     | 2,015 | 2      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 8       | GL53 | WC_INJ_D   | 2015-04-30 | 25     | 2,015 | 4      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 9       | GL53 | WC_INJ_D   | 2015-04-30 | 24     | 2,015 | 4      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 10      | GL53 | WC_INJ_D   | 2015-05-31 | 25     | 2,015 | 5      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 11      | GL53 | WC_INJ_D   | 2015-05-31 | 24     | 2,015 | 5      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 12      | GL53 | WC_INJ_D   | 2015-06-30 | 24     | 2,015 | 6      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 13      | GL53 | WC_INJ_D   | 2015-06-30 | 25     | 2,015 | 6      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 14      | GL53 | WC_INJ_D   | 2015-07-31 | 24     | 2,015 | 7      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 15      | GL53 | WC_INJ_D   | 2015-07-31 | 25     | 2,015 | 7      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 16      | GL53 | WC_INJ_D   | 2015-08-31 | 24     | 2,015 | 8      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 17      | GL53 | WC_INJ_D   | 2015-08-31 | 25     | 2,015 | 8      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 18      | GL53 | WC_INJ_D   | 2015-09-30 | 24     | 2,015 | 9      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 19      | GL53 | WC_INJ_D   | 2015-09-30 | 25     | 2,015 | 9      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 20      | GL53 | WC_INJ_D   | 2015-10-31 | 24     | 2,015 | 10     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 21      | GL53 | WC_INJ_D   | 2015-10-31 | 25     | 2,015 | 10     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 22      | GL53 | WC_INJ_D   | 2015-11-30 | 24     | 2,015 | 11     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 23      | GL53 | WC_INJ_D   | 2015-11-30 | 25     | 2,015 | 11     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 24      | GL53 | WC_INJ_D   | 2015-12-31 | 24     | 2,015 | 12     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 25      | GL53 | WC_INJ_D   | 2015-12-31 | 25     | 2,015 | 12     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 26      | GL53 | FALOS30001 | 2015-01-31 | 1,683  | 2,015 | 1      | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 27      | GL53 | FALOS30001 | 2015-03-31 | 1,723  | 2,015 | 3      | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 28      | GL53 | FALOS30001 | 2015-04-30 | 1,768  | 2,015 | 4      | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 29      | GL53 | FALOS30001 | 2015-06-30 | 1,738  | 2,015 | 6      | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 30      | GL53 | FALOS30001 | 2015-07-31 | 1,709  | 2,015 | 7      | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 31      | GL53 | FALOS30001 | 2015-08-31 | 1,503  | 2,015 | 8      | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 32      | GL53 | FALOS30001 | 2015-10-31 | 1,507  | 2,015 | 10     | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings |
| 33      |      |            |            |        |       |        |        |          |         |                              |        |   |
| 34      |      |            |            |        |       |        |        |          |         |                              |        |   |

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User   | Account | Line Descr | Dept | Amount | Long Descr                   |
|---------|------|------------|------------|--------|-------|--------|--------|--------|---------|------------|------|--------|------------------------------|
| 1       | GL53 | FALOS30001 | 2015-01-31 | 1,686  | 2,015 | 1      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 2       | GL53 | FALOS30001 | 2015-01-31 | 1,687  | 2,015 | 1      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 3       | GL53 | FALOS30001 | 2015-02-28 | 1,739  | 2,015 | 2      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 4       | GL53 | FALOS30001 | 2015-02-28 | 1,740  | 2,015 | 2      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 5       | GL53 | FALOS30001 | 2015-03-31 | 1,725  | 2,015 | 3      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 6       | GL53 | FALOS30001 | 2015-03-31 | 1,726  | 2,015 | 3      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 7       | GL53 | FALOS30001 | 2015-04-30 | 1,772  | 2,015 | 4      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 8       | GL53 | FALOS30001 | 2015-04-30 | 1,773  | 2,015 | 4      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 9       | GL53 | FALOS30001 | 2015-05-31 | 1,702  | 2,015 | 5      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 10      | GL53 | FALOS30001 | 2015-05-31 | 1,703  | 2,015 | 5      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 11      | GL53 | FALOS30001 | 2015-06-30 | 1,741  | 2,015 | 6      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 12      | GL53 | FALOS30001 | 2015-06-30 | 1,742  | 2,015 | 6      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 13      | GL53 | FALOS30001 | 2015-07-31 | 1,712  | 2,015 | 7      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 14      | GL53 | FALOS30001 | 2015-07-31 | 1,713  | 2,015 | 7      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 15      | GL53 | FALOS30001 | 2015-08-31 | 1,506  | 2,015 | 8      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 16      | GL53 | FALOS30001 | 2015-08-31 | 1,507  | 2,015 | 8      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 17      | GL53 | FALOS30001 | 2015-09-30 | 1,556  | 2,015 | 9      | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 18      | GL53 | FALOS30001 | 2015-09-30 | 1,557  | 2,015 | 9      | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 19      | GL53 | FALOS30001 | 2015-10-31 | 1,510  | 2,015 | 10     | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 20      | GL53 | FALOS30001 | 2015-10-31 | 1,511  | 2,015 | 10     | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 21      | GL53 | FALOS30001 | 2015-11-30 | 1,538  | 2,015 | 11     | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 22      | GL53 | FALOS30001 | 2015-11-30 | 1,539  | 2,015 | 11     | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 23      | GL53 | FALOS30001 | 2015-12-31 | 1,554  | 2,015 | 12     | ALS    | DALLEN | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 24      | GL53 | FALOS30001 | 2015-12-31 | 1,555  | 2,015 | 12     | ALS    | DALLEN | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 25      |      |            |            |        |       |        |        |        |         |            |      |        |                              |
| 26      |      |            |            |        |       |        |        |        |         |            |      |        |                              |



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| No | Unit | Journal ID | Date       | Line |       | Source | User     | Account | Line Descr           | Dept | PC Bus | Project | Activity | Amount | Long Descr  |
|----|------|------------|------------|------|-------|--------|----------|---------|----------------------|------|--------|---------|----------|--------|---|
|    |      |            |            | #    | Year  |        |          |         |                      |      |        |         |          |        |   |
| 1  | GLS3 | WC_INJ_D   | 2014-01-31 | 9    | 2,014 | 1 ONL  | AMACK    | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 2  | GLS3 | WC_INJ_D   | 2014-01-31 | 10   | 2,014 | 1 ONL  | AMACK    | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 3  | GLS3 | WC_INJ_D   | 2014-02-28 | 9    | 2,014 | 2 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 4  | GLS3 | WC_INJ_D   | 2014-02-28 | 10   | 2,014 | 2 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 5  | GLS3 | WC_INJ_D   | 2014-03-31 | 9    | 2,014 | 3 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 6  | GLS3 | WC_INJ_D   | 2014-03-31 | 10   | 2,014 | 3 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 7  | GLS3 | WC_INJ_D   | 2014-04-30 | 9    | 2,014 | 4 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 8  | GLS3 | WC_INJ_D   | 2014-04-30 | 10   | 2,014 | 4 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 9  | GLS3 | WC_INJ_D   | 2014-05-31 | 9    | 2,014 | 5 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 10 | GLS3 | WC_INJ_D   | 2014-05-31 | 10   | 2,014 | 5 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 11 | GLS3 | WC_INJ_D   | 2014-06-30 | 9    | 2,014 | 6 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 12 | GLS3 | WC_INJ_D   | 2014-06-30 | 10   | 2,014 | 6 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 13 | GLS3 | WC_INJ_D   | 2014-07-31 | 9    | 2,014 | 7 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 14 | GLS3 | WC_INJ_D   | 2014-07-31 | 10   | 2,014 | 7 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 15 | GLS3 | WC_INJ_D   | 2014-08-31 | 9    | 2,014 | 8 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 16 | GLS3 | WC_INJ_D   | 2014-08-31 | 10   | 2,014 | 8 ONL  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 17 | GLS3 | WC_INJ_D   | 2014-09-30 | 9    | 2,014 | 9 RCR  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 18 | GLS3 | WC_INJ_D   | 2014-09-30 | 10   | 2,014 | 9 RCR  | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 19 | GLS3 | WC_INJ_D   | 2014-10-31 | 9    | 2,014 | 10 RCR | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 20 | GLS3 | WC_INJ_D   | 2014-10-31 | 10   | 2,014 | 10 RCR | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 21 | GLS3 | WC_INJ_D   | 2014-11-30 | 9    | 2,014 | 11 RCR | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 22 | GLS3 | WC_INJ_D   | 2014-11-30 | 10   | 2,014 | 11 RCR | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 23 | GLS3 | WC_INJ_D   | 2014-12-31 | 9    | 2,014 | 12 RCR | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 24 | GLS3 | WC_INJ_D   | 2014-12-31 | 10   | 2,014 | 12 RCR | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732  | XACTID   |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 25 |      |            |            |      |       |        |          |         |                      |      |        |         |          |        |   |
| 26 |      |            |            |      |       |        |          |         |                      |      |        |         |          |        |   |



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| Line No | Unit | Journal ID | Date       | Line #  | Year    | Period | Source | User     | Account | Line Descr                   | Dept | Amount | Long Descr  |
|---------|------|------------|------------|---------|---------|--------|--------|----------|---------|------------------------------|------|--------|---|
| 1       | GL53 | 0000616553 | 2014-12-31 | 6       | 2,014   | 12     | NJE    | SCROW    | 670401  | Workers Compensation Expense | 0371 |        | Just Workers comp/I&D reserves based on 11/30/14 actuarial report                             |
| 2       | GL53 | WC_INJ_D   | 2014-01-31 | 24      | 2,014   | 1      | ONL    | AMACK    | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 3       | GL53 | WC_INJ_D   | 2014-01-31 | 25      | 2,014   | 1      | ONL    | AMACK    | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 4       | GL53 | WC_INJ_D   | 2014-02-28 | 24      | 2,014   | 2      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 5       | GL53 | WC_INJ_D   | 2014-02-28 | 25      | 2,014   | 2      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 6       | GL53 | WC_INJ_D   | 2014-03-31 | 24      | 2,014   | 3      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 7       | GL53 | WC_INJ_D   | 2014-03-31 | 25      | 2,014   | 3      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 8       | GL53 | WC_INJ_D   | 2014-04-30 | 25      | 2,014   | 4      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 9       | GL53 | WC_INJ_D   | 2014-04-30 | 24      | 2,014   | 4      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 10      | GL53 | WC_INJ_D   | 2014-05-31 | 24      | 2,014   | 5      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 11      | GL53 | WC_INJ_D   | 2014-05-31 | 25      | 2,014   | 5      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 12      | GL53 | WC_INJ_D   | 2014-06-30 | 24      | 2,014   | 6      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 13      | GL53 | WC_INJ_D   | 2014-06-30 | 25      | 2,014   | 6      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 14      | GL53 | WC_INJ_D   | 2014-07-31 | 25      | 2,014   | 7      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 15      | GL53 | WC_INJ_D   | 2014-07-31 | 24      | 2,014   | 7      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 16      | GL53 | WC_INJ_D   | 2014-08-31 | 24      | 2,014   | 8      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 17      | GL53 | WC_INJ_D   | 2014-08-31 | 25      | 2,014   | 8      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 18      | GL53 | WC_INJ_D   | 2014-09-30 | 24      | 2,014   | 9      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 19      | GL53 | WC_INJ_D   | 2014-09-30 | 25      | 2,014   | 9      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 20      | GL53 | WC_INJ_D   | 2014-10-31 | 24      | 2,014   | 10     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 21      | GL53 | WC_INJ_D   | 2014-10-31 | 25      | 2,014   | 10     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 22      | GL53 | WC_INJ_D   | 2014-11-30 | 25      | 2,014   | 11     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 23      | GL53 | WC_INJ_D   | 2014-11-30 | 24      | 2,014   | 11     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 24      | GL53 | WC_INJ_D   | 2014-12-31 | 24      | 2,014   | 12     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 25      | GL53 | WC_INJ_D   | 2014-12-31 | 25      | 2,014   | 12     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 26      | GL53 | FALOS30001 | 2014-03-31 | 1,759   | 2,014   | 3      | ALS    | RCRANSTO | 670401  | FERC Allocations Method GL53 | 0303 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 27      | GL53 | FALOS30001 | 2014-11-30 | 1769.00 | 2014.00 | 11.00  | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 | 0303 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 28      |      |            |            |         |         |        |        |          |         |                              |      |        |   |
| 29      |      |            |            |         |         |        |        |          |         |                              |      |        |   |

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr | Dept | Amount | Long Descr                   |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|------------|------|--------|------------------------------|
| 1       | GL53 | FALO530001 | 2014-01-31 | 1,755  | 2,014 | 1      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        |                              |
| 2       | GL53 | FALO530001 | 2014-01-31 | 1,754  | 2,014 | 1      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 3       | GL53 | FALO530001 | 2014-02-28 | 1,775  | 2,014 | 2      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 4       | GL53 | FALO530001 | 2014-02-28 | 1,776  | 2,014 | 2      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 5       | GL53 | FALO530001 | 2014-03-31 | 1,761  | 2,014 | 3      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 6       | GL53 | FALO530001 | 2014-03-31 | 1,762  | 2,014 | 3      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 7       | GL53 | FALO530001 | 2014-04-30 | 1,780  | 2,014 | 4      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 8       | GL53 | FALO530001 | 2014-04-30 | 1,781  | 2,014 | 4      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 9       | GL53 | FALO530001 | 2014-05-31 | 1,744  | 2,014 | 5      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 10      | GL53 | FALO530001 | 2014-05-31 | 1,745  | 2,014 | 5      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 11      | GL53 | FALO530001 | 2014-06-30 | 3,499  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1463       | 0392 |        | FERC Allocations Method GL53 |
| 12      | GL53 | FALO530001 | 2014-06-30 | 3,498  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 13      | GL53 | FALO530001 | 2014-06-30 | 3,497  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 14      | GL53 | FALO530001 | 2014-06-30 | 3,500  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1471       | 0392 |        | FERC Allocations Method GL53 |
| 15      | GL53 | FALO530001 | 2014-07-31 | 3,511  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 16      | GL53 | FALO530001 | 2014-07-31 | 3,512  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 17      | GL53 | FALO530001 | 2014-07-31 | 3,513  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1463       | 0392 |        | FERC Allocations Method GL53 |
| 18      | GL53 | FALO530001 | 2014-07-31 | 3,514  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1471       | 0392 |        | FERC Allocations Method GL53 |
| 19      | GL53 | FALO530001 | 2014-08-31 | 1,671  | 2,014 | 8      | ALS    | WCSMITH  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 20      | GL53 | FALO530001 | 2014-08-31 | 1,672  | 2,014 | 8      | ALS    | WCSMITH  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 21      | GL53 | FALO530001 | 2014-09-30 | 1,792  | 2,014 | 9      | ALS    | WCSMITH  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 22      | GL53 | FALO530001 | 2014-09-30 | 1,793  | 2,014 | 9      | ALS    | WCSMITH  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 23      | GL53 | FALO530001 | 2014-10-31 | 1,807  | 2,014 | 10     | ALS    | DALLEN   | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 24      | GL53 | FALO530001 | 2014-10-31 | 1,808  | 2,014 | 10     | ALS    | DALLEN   | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 25      | GL53 | FALO530001 | 2014-11-30 | 1,771  | 2,014 | 11     | ALS    | DALLEN   | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 26      | GL53 | FALO530001 | 2014-11-30 | 1,772  | 2,014 | 11     | ALS    | DALLEN   | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 27      | GL53 | FALO530001 | 2014-12-31 | 1,806  | 2,014 | 12     | ALS    | DALLEN   | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 28      | GL53 | FALO530001 | 2014-12-31 | 1,807  | 2,014 | 12     | ALS    | DALLEN   | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 29      |      |            |            |        |       |        |        |          |         |            |      |        |                              |
| 30      |      |            |            |        |       |        |        |          |         |            |      |        |                              |

Confidential Attachment POD1-33b contains confidential information highlighted in yellow.

**BASIS USED TO ALLOCATE TO AFFILIATES (ANNUAL BUDGET)**

| Line No. | Business Unit | Description | 670400 Injuries and Damages | Allocation % | 670401 Workers Compensation Expense | Allocation % | Source |
|----------|---------------|-------------|-----------------------------|--------------|-------------------------------------|--------------|--------|
| 1        |               |             |                             |              |                                     |              |        |
| 2        |               |             |                             |              |                                     |              |        |
| 3        |               |             |                             |              |                                     |              |        |
| 4        |               |             |                             |              |                                     |              |        |
| 5        |               |             |                             |              |                                     |              |        |
| 6        |               |             |                             |              |                                     |              |        |
| 7        |               |             |                             |              |                                     |              |        |
| 8        |               |             |                             |              |                                     |              |        |
| 9        |               |             |                             |              |                                     |              |        |
| 10       |               |             |                             |              |                                     |              |        |
| 11       |               |             |                             |              |                                     |              |        |

**ANNUAL AMOUNTS FROM THE HANER REPORT USED TO DEVELOP THE MONTHLY ACCRUALS TO ALLOCATE TO AFFILIATES (1/1/2017-12/31/2017 IBNR Accrual)**

| Line No. | Business Unit | Description | 670400 Injuries and Damages | 670401 Workers Compensation Expense | Total | Source |
|----------|---------------|-------------|-----------------------------|-------------------------------------|-------|--------|
| 13       |               |             |                             |                                     |       |        |
| 14       |               |             |                             |                                     |       |        |
| 15       |               |             |                             |                                     |       |        |
| 16       |               |             |                             |                                     |       |        |
| 17       |               |             |                             |                                     |       |        |
| 18       |               |             |                             |                                     |       |        |
| 19       |               |             |                             |                                     |       |        |
| 20       |               |             |                             |                                     |       |        |
| 21       |               |             |                             |                                     |       |        |
| 22       |               |             |                             |                                     |       |        |
| 23       |               |             |                             |                                     |       |        |
| 24       |               |             |                             |                                     |       |        |
| 25       |               |             |                             |                                     |       |        |
| 26       |               |             |                             |                                     |       |        |

**MONTHLY ACCRUAL BASED ON THE ANNUAL AMOUNTS FROM THE HANER REPORT TO ALLOCATE TO AFFILIATES**

| Line No. | Business Unit | Description | 670400 Injuries and Damages | 670401 Workers Compensation Expense | Total | Source |
|----------|---------------|-------------|-----------------------------|-------------------------------------|-------|--------|
| 28       |               |             |                             |                                     |       |        |
| 29       |               |             |                             |                                     |       |        |
| 30       |               |             |                             |                                     |       |        |
| 31       |               |             |                             |                                     |       |        |
| 32       |               |             |                             |                                     |       |        |
| 33       |               |             |                             |                                     |       |        |
| 34       |               |             |                             |                                     |       |        |
| 35       |               |             |                             |                                     |       |        |
| 36       |               |             |                             |                                     |       |        |
| 37       |               |             |                             |                                     |       |        |
| 38       |               |             |                             |                                     |       |        |
| 39       | Total         |             |                             |                                     |       |        |
| 40       |               |             |                             |                                     |       |        |
| 41       | GL29          |             |                             |                                     |       |        |



Attachment 2 (1-33)b.2

Excerpt from the November 2016 AGL and Nicor Walter Haner & Associates Report

See file labeled "Attachment POD Set 1 (1-33)c Confidential.pdf" on page 4 of 4 for further details supporting the amounts below.

# AGL Resources

## Summary

A. Forecast - Upcoming Exposure Period - 1/1/2017-12/31/2017  
*including MUI & NICOR*

|                          | Total<br>Retained<br>\$1 mm<br>Layer |
|--------------------------|--------------------------------------|
| 1. Workers' Compensation | [REDACTED]                           |
| 2. Automobile Liability  | [REDACTED]                           |
| 3. General Liability     | [REDACTED]                           |
| <b>Total</b>             | [REDACTED]                           |



# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Workers' Compensation

Losses Valued as of 11/30/2016

Section A

Exhibit 1

Sheet 1

| Fiscal Year | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2001        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2002        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2001  
Indicated Total Unpaid Loss

Column (7): 2016 IBNR calculation reflects 91.7% of full policy year, ie. exposure through, 11/30 only.  
Selected Ultimate amount shown in Column (6) is for the full year.

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Automobile Liability

Losses Valued as of 11/30/2016

Section A

Exhibit 2

Sheet 1

| Fiscal Year | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2001        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2002        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2001

Indicated Total Unpaid Loss

Column (7): 2016 IBNR calculation reflects 91.7% of full policy year, ie. exposure through, 11/30 only.  
Selected Ultimate amount shown in Column (6) is for the full year.



# AGL Resources

Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: General Liability

Losses Valued as of 11/30/2016

Section A

Exhibit 3

Sheet 1

| Fiscal Year            | Estimated Ultimate Losses  |   |                    |                           |   |  | Unpaid Loss Amounts |   |                                  |
|------------------------|----------------------------|---|--------------------|---------------------------|---|--|---------------------|---|----------------------------------|
|                        | Using Reported Loss Data   |   |                    | Using Paid Loss Data      |   |  | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) |
| Reported Losses<br>(1) | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4) | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |  |                     |   |                                  |
| 2001                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2002                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2003                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2004                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2005                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2006                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2007                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2008                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2009                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2010                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2011                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2012                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2013                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2014                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2015                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2016                   |                            |   |                    |                           |   |  |                     |   |                                  |
| <b>Total</b>           |                            |   |                    |                           |   |  |                     |   |                                  |

Total Case Reserve  
IBNR  
Case on Years Prior to 2001

Indicated Total Unpaid Loss

Column (7): 2016 IBNR calculation reflects 91.7% of full policy year, ie. exposure through 11/30 only.  
Selected Ultimate amount shown in Column (6) is for the full year.  
2003 year excludes Hunter claim - 2011 IBNR reflective of 2 retention claims

# AGL Resources

## Summary

### A. Forecast - Upcoming Exposure Period - 1/1/2017-12/31/2017

*Including NUI & NICOR*

|                          | Total Retained<br>\$1 mm<br>Layer |
|--------------------------|-----------------------------------|
| 1. Workers' Compensation | [REDACTED]                        |
| 2. Automobile Liability  | [REDACTED]                        |
| 3. General Liability     | [REDACTED]                        |
| Total                    | [REDACTED]                        |



# AGL Resources

## Summary

### A. Forecast - Upcoming Exposure Period - 1/1/2018-12/31/2018 *Including NUI & NICOR*

|                          | Total Retained \$1 mm Layer |
|--------------------------|-----------------------------|
| 1. Workers' Compensation | [REDACTED]                  |
| 2. Automobile Liability  | [REDACTED]                  |
| 3. General Liability     | [REDACTED]                  |
| Total                    | [REDACTED]                  |

### B. Accrual for Historical Period 10/1/87 - 05/31/2017 *Losses Valued as of 05/31/2017*

| AGL                      | Undiscounted | Discounted |
|--------------------------|--------------|------------|
| 1. Workers' Compensation | [REDACTED]   | [REDACTED] |
| 2. Automobile Liability  | [REDACTED]   | [REDACTED] |
| 3. General Liability     | [REDACTED]   | [REDACTED] |
| Totals                   | [REDACTED]   | [REDACTED] |

Notes: Item 1. Undiscounted from Section A, Exhibit 1, Sheet 1 -- Discounted from Sheet 2.  
Item 2. Undiscounted from Section A, Exhibit 2, Sheet 1 -- Discounted from Sheet 2.  
Item 3. Undiscounted from Section A, Exhibit 3, Sheet 1 -- Discounted from Sheet 2.

### Historic NICOR

|                          | Undiscounted |
|--------------------------|--------------|
| 1. Workers' Compensation | [REDACTED]   |
| 2. Automobile Liability  | [REDACTED]   |
| 3. General Liability     | [REDACTED]   |
| Totals                   | [REDACTED]   |

Notes: Item 1. From Section B, Exhibit 1, Sheet 1  
Item 2. From Section B, Exhibit 2, Sheet 1  
Item 3. From Section B, Exhibit 3, Sheet 1

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Workers' Compensation

Losses Valued as of 05/31/2017

Section A

Exhibit 1

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2002

Indicated Total Unpaid Loss

Column (7): 2017 IBNR calculation reflects 41.7% of full policy year, ie. exposure through, 5/31 only.  
Selected Ultimate amount shown in Column (6) is for the full year.

# AGL Resources

Section A  
Exhibit 1  
Sheet 2

Calculation of Discounted Unpaid Losses  
Losses Valued as of 05/31/2017  
Line: Workers' Compensation

Rate: 5.0%

| <u>Policy Year</u> | <u>Undiscounted Amount</u><br>(1) | <u>Discount Factor</u><br>(2) | <u>Discounted Amount</u><br>(1) x (2)<br>(3) |
|--------------------|-----------------------------------|-------------------------------|--|
| Prior              | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2002               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2003               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2004               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2005               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2006               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2007               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2008               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2009               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2010               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2011               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2012               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2013               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2014               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2015               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2016               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2017               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| Totals             | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |

Implied Discount in Totals:



# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Automobile Liability

Losses Valued as of 05/31/2017

Section A

Exhibit 2

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve

IBNR

Case on Years Prior to 2002

Indicated Total Unpaid Loss

Column (7): 2017 IBNR calculation reflects 41.7% of full policy year, ie. exposure through, 5/31 only.  
Selected Ultimate amount shown in Column (6) is for the full year.



# AGL Resources

Section A  
Exhibit 2  
Sheet 2

Calculation of Discounted Unpaid Losses  
Losses Valued as of 05/31/2017  
Line: Automobile Liability

Rate: 5.0%

| <u>Policy Year</u> | <u>Undiscounted Amount</u><br>(1) | <u>Discount Factor</u><br>(2) | <u>Discounted Amount</u><br><u>(1) x (2)</u><br>(3) |
|--------------------|-----------------------------------|-------------------------------|---|
| Prior              | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2002               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2003               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2004               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2005               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2006               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2007               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2008               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2009               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2010               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2011               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2012               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2013               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2014               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2015               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2016               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2017               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| Totals             | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |

Implied Discount in Totals: [REDACTED]

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: General Liability  
Losses Valued as of 05/31/2017

Section A  
Exhibit 3  
Sheet 1

| Fiscal Year | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve

IBNR

Case on Years Prior to 2002

Indicated Total Unpaid Loss

Column (7): 2017 IBNR calculation reflects 41.7% of full policy year, ie. exposure through 5/31 only.  
Selected Ultimate amount shown in Column (6) is for the full year.  
2003 year excludes Hunter claim. IBNR for 2011 (2), 2015 & 2016 (each) reflective of retention claims

# AGL Resources

Section A  
Exhibit 3  
Sheet 2

Calculation of Discounted Unpaid Losses  
Losses Valued as of 05/31/2017  
Line: General Liability

Rate: 5.0%

| <u>Policy Year</u> | <u>Undiscounted Amount</u><br>(1) | <u>Discount Factor</u><br>(2) | <u>Discounted Amount</u><br><u>(1) x (2)</u><br>(3) |
|--------------------|-----------------------------------|-------------------------------|---|
| Prior              | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2002               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2003               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2004               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2005               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2006               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2007               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2008               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2009               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2010               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2011               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2012               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2013               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2014               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2015               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2016               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2017               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| Totals             | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |

Implied Discount in Totals: [REDACTED]



# AGL Historic NICOR

Estimates of Ultimate Loss & ALAE

Limited to \$1 million per Occurrence

Line: Workers' Compensation

Losses Valued as of 05/31/2017

Section B

Exhibit 1

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2002  
Indicated Total Unpaid Loss

# AGL Historic NICOR

Estimates of Ultimate Loss & ALAE

Limited to \$1 million per Occurrence



Line: Automobile Liability

Losses Valued as of 05/31/2017

Section B

Exhibit 2

Sheet 1

| Fiscal Year | Estimated Ultimate Losses  |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|--|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data   |                            |   | Using Paid Loss Data |                           |   | Selected            | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)   | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002        |    |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017        |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       |  |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
 IBNR  
 Case on Years Prior to 2002  
 Indicated Total Unpaid Loss



# AGL Historic NICOR

Estimates of Ultimate Loss & ALAE

Limited to \$1 million per Occurrence

Line: General Liability

Losses Valued as-of 05/31/2017

Section B

Exhibit 3

Sheet 1

| Fiscal Year            | Estimated Ultimate Losses  |   |                    |                           |   |  | Unpaid Loss Amounts |   |                                  |
|------------------------|----------------------------|---|--------------------|---------------------------|---|--|---------------------|---|----------------------------------|
|                        | Using Reported Loss Data   |   |                    | Using Paid Loss Data      |   |  | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) |
| Reported Losses<br>(1) | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4) | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |  |                     |   |                                  |
| 2002                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2003                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2004                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2005                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2006                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2007                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2008                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2009                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2010                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2011                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2012                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2013                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2014                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2015                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2016                   |                            |   |                    |                           |   |  |                     |   |                                  |
| 2017                   |                            |   |                    |                           |   |  |                     |   |                                  |
| <b>Total</b>           |                            |   |                    |                           |   |  |                     |   |                                  |

Total Case Reserve  
IBNR  
Case on Years Prior to 2002  
Indicated Total Unpaid Loss



| Item No. | FERC Account | Internal General Ledger Account | Internal General Ledger Account Description | (1)        |                        | (2) (**)   |                 | (3)        |              | (4)        |              | (5)        |              |
|----------|--------------|---------------------------------|---|------------|------------------------|------------|-----------------|------------|--------------|------------|--------------|------------|--------------|
|          |              |                                 |   | 2018 GL53  | Year-To-Date           | 2017 GL53  | Year-To-Date    | 2016 GL53  | Year-To-Date | 2015 GL53  | Year-To-Date | 2014 GL53  | Year-To-Date |
| 1        | 925.0        | 670400                          | Injuries and Damages                        | [REDACTED] | POD 1-33a.1.1          | [REDACTED] | POD 1-33a.2,3,4 | [REDACTED] | POD 1-33a.5  | [REDACTED] | POD 1-33a.6  | [REDACTED] | POD 1-33a.11 |
| 2        | 925.0        | 670401                          | Workers Compensation Expense                | [REDACTED] | POD 1-33a.1.1          | [REDACTED] | POD 1-33a.2,3,4 | [REDACTED] | POD 1-33a.6  | [REDACTED] | POD 1-33a.9  | [REDACTED] | POD 1-33a.12 |
| 3        | 925.0        | 670410                          | Workers Comp Fees & Assessment (**)         | [REDACTED] | POD 1-33a.1.1          | [REDACTED] | POD 1-33a.2,3,4 | [REDACTED] | POD 1-33a.7  | [REDACTED] | POD 1-33a.10 | [REDACTED] | POD 1-33a.13 |
|          |              |                                 |   | [REDACTED] | Schedule G2-17, Line 9 | [REDACTED] |                 | [REDACTED] |              | [REDACTED] |              | [REDACTED] |              |

\* Represents activity through September 30, 2017  
\*\* Represents AGSC allocations spread across all FERC accounts used for regulatory reporting purposes.

Ram  
 No. Internal General Ledger Account  
 1 670400 Injuries and Damages  
 2 670401 Workers Compensation Expense  
 3 670410 Workers Comp Fees & Assessment  
 4

|  | (1)                   | (2)                   | (3)                   | (4)                   | (5)                   | (6)                   | (7)                   | (8)                   | (9)                   | (10)                  | (11)                  | (12)                  | (13)                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      | Florida City Gas      |
|  | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                | Budget                |
|  | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 | FCG Rate Case 9/21/17 |
|  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  | FY18                  |
|  | January               | February              | March                 | April                 | May                   | June                  | July                  | August                | September             | October               | November              | December              | POD 1-33a.1.1         |
|  |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |

| [1]     | [2]  | [3]        | [4]        | [5]    | [6]   | [7]    | [8]    | [9]      | [10]    | [11]         | [12] | [13]   |   |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|--------------|------|--------|---|
| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr   | Dept | Amount | Long Descr  |
| 1       | GL53 | WC_INU_ADJ | 2017-01-31 | 9      | 2,017 | 1      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 2       | GL53 | WC_INU_D   | 2017-01-31 | 9      | 2,017 | 1      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 3       | GL53 | WC_INU_D   | 2017-02-28 | 9      | 2,017 | 2      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 4       | GL53 | WC_INU_D   | 2017-03-31 | 9      | 2,017 | 3      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 5       | GL53 | WC_INU_D   | 2017-04-30 | 9      | 2,017 | 4      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 6       | GL53 | WC_INU_D   | 2017-05-31 | 9      | 2,017 | 5      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 7       | GL53 | WC_INU_D   | 2017-06-30 | 9      | 2,017 | 6      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 8       | GL53 | WC_INU_D   | 2017-07-31 | 9      | 2,017 | 7      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 9       | GL53 | WC_INU_D   | 2017-08-31 | 9      | 2,017 | 8      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 10      | GL53 | 0000846347 | 2017-09-30 | 9      | 2,017 | 9      | RCR    | RCRANSTO | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 11      | GL53 | WC_INU_ADJ | 2017-01-31 | 24     | 2,017 | 1      | RCR    | MLGENTIL | 670400  | INJURIES AND | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 12      | GL53 | WC_INU_D   | 2017-01-31 | 24     | 2,017 | 1      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 13      | GL53 | WC_INU_D   | 2017-02-28 | 24     | 2,017 | 2      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 14      | GL53 | WC_INU_D   | 2017-03-31 | 24     | 2,017 | 3      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 15      | GL53 | WC_INU_D   | 2017-04-30 | 24     | 2,017 | 4      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 16      | GL53 | WC_INU_D   | 2017-05-31 | 24     | 2,017 | 5      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 17      | GL53 | WC_INU_D   | 2017-06-30 | 24     | 2,017 | 6      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 18      | GL53 | WC_INU_D   | 2017-07-31 | 24     | 2,017 | 7      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 19      | GL53 | WC_INU_D   | 2017-08-31 | 24     | 2,017 | 8      | RCR    | RCRANSTO | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 20      | GL53 | 0000846347 | 2017-09-30 | 24     | 2,017 | 9      | RCR    | MLGENTIL | 670401  | WORKERS COI  | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 21      | GL53 | FALOS30001 | 2017-01-31 | 1,592  | 2,017 | 1      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 22      | GL53 | FALOS30001 | 2017-01-31 | 1,593  | 2,017 | 1      | ALS    | SCROW    | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 23      | GL53 | FALOS30001 | 2017-02-28 | 1,622  | 2,017 | 2      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 24      | GL53 | FALOS30001 | 2017-02-28 | 1,621  | 2,017 | 2      | ALS    | SCROW    | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 25      | GL53 | FALOS30001 | 2017-03-31 | 1,613  | 2,017 | 3      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 26      | GL53 | FALOS30001 | 2017-03-31 | 1,614  | 2,017 | 3      | ALS    | SCROW    | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 27      | GL53 | FALOS30001 | 2017-04-30 | 1,623  | 2,017 | 4      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 28      | GL53 | FALOS30001 | 2017-04-30 | 1,624  | 2,017 | 4      | ALS    | SCROW    | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 29      | GL53 | FALOS30001 | 2017-05-31 | 1,626  | 2,017 | 5      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 30      | GL53 | FALOS30001 | 2017-05-31 | 1,625  | 2,017 | 5      | ALS    | SCROW    | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 31      | GL53 | FALOS30001 | 2017-06-30 | 3,154  | 2,017 | 6      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 32      | GL53 | FALOS30001 | 2017-06-30 | 3,152  | 2,017 | 6      | ALS    | SCROW    | 670410  | 1471         | 1447 |        | ERC Allocations Method GL53   |
| 33      | GL53 | FALOS30001 | 2017-06-30 | 3,153  | 2,017 | 6      | ALS    | SCROW    | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 34      | GL53 | FALOS30001 | 2017-06-30 | 3,152  | 2,017 | 6      | ALS    | SCROW    | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 35      | GL53 | FALOS30001 | 2017-07-31 | 1,526  | 2,017 | 7      | ALS    | SCROW    | 670410  | 1463         | 1447 |        | ERC Allocations Method GL53   |
| 36      | GL53 | FALOS30001 | 2017-07-31 | 1,527  | 2,017 | 7      | ALS    | ARAY     | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 37      | GL53 | FALOS30001 | 2017-08-31 | 2,856  | 2,017 | 8      | ALS    | ARAY     | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 38      | GL53 | FALOS30001 | 2017-08-31 | 2,855  | 2,017 | 8      | ALS    | MLGENTIL | 670410  | 1471         | 0392 |        | ERC Allocations Method GL53   |
| 39      | GL53 | FALOS30001 | 2017-08-31 | 2,854  | 2,017 | 8      | ALS    | MLGENTIL | 670410  | 1463         | 0392 |        | ERC Allocations Method GL53   |
| 40      | GL53 | FALOS30001 | 2017-08-31 | 2,853  | 2,017 | 8      | ALS    | MLGENTIL | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 41      | GL53 | FALOS30001 | 2017-09-30 | 2,840  | 2,017 | 9      | ALS    | MLGENTIL | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 42      | GL53 | FALOS30001 | 2017-09-30 | 2,838  | 2,017 | 9      | ALS    | MLGENTIL | 670410  | 1463         | 0392 |        | ERC Allocations Method GL53   |
| 43      | GL53 | FALOS30001 | 2017-09-30 | 2,839  | 2,017 | 9      | ALS    | MLGENTIL | 670410  | 1463         | 0303 |        | ERC Allocations Method GL53   |
| 44      | GL53 | FALOS30001 | 2017-09-30 | 2,841  | 2,017 | 9      | ALS    | MLGENTIL | 670410  | 1471         | 0303 |        | ERC Allocations Method GL53   |
| 45      | GL53 | FALOS30001 | 2017-09-30 | 2,841  | 2,017 | 9      | ALS    | MLGENTIL | 670410  | 1471         | 0392 |        | ERC Allocations Method GL53   |



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| No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr           | Dept | Amount     | Long Descr  |
|----|------|------------|------------|--------|-------|--------|--------|----------|---------|----------------------|------|------------|---|
| 1  | GL53 | 0000724219 | 2016-06-30 | 16     | 2,016 | 6      | NJE    | RCRANSTO | 670400  | Injuries and Damages | 0371 | [REDACTED] | Record monthly Injuries and Damages and Worker's Comp accrual based on updated actuarial findings |
| 2  | GL53 | 0000769039 | 2016-12-31 | 4      | 2,016 | 12     | NJE    | JGIVENS  | 670400  | Injuries and Damages | 0371 | [REDACTED] | Record change in actuarial reserves - I&D   |
| 3  | GL53 | WC_INJ_D   | 2016-01-31 | 9      | 2,016 | 1      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 4  | GL53 | WC_INJ_D   | 2016-02-29 | 9      | 2,016 | 2      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 5  | GL53 | WC_INJ_D   | 2016-03-31 | 9      | 2,016 | 3      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 6  | GL53 | WC_INJ_D   | 2016-04-30 | 9      | 2,016 | 4      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 7  | GL53 | WC_INJ_D   | 2016-05-31 | 9      | 2,016 | 5      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 8  | GL53 | WC_INJ_D   | 2016-06-30 | 9      | 2,016 | 6      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 9  | GL53 | WC_INJ_D   | 2016-07-31 | 9      | 2,016 | 7      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 10 | GL53 | WC_INJ_D   | 2016-08-31 | 9      | 2,016 | 8      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 11 | GL53 | WC_INJ_D   | 2016-09-30 | 9      | 2,016 | 9      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 12 | GL53 | WC_INJ_D   | 2016-10-31 | 9      | 2,016 | 10     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 13 | GL53 | WC_INJ_D   | 2016-11-30 | 9      | 2,016 | 11     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 14 | GL53 | WC_INJ_D   | 2016-12-31 | 9      | 2,016 | 12     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | [REDACTED] | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuarial findings         |
| 15 |      |            |            |        |       |        |        |          |         |                      |      |            |   |

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| No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr                   | PC Bus |      | Activity | Amount | Long Descr  |
|----|------|------------|------------|--------|-------|--------|--------|----------|---------|------------------------------|--------|------|----------|--------|---|
|    |      |            |            |        |       |        |        |          |         |                              | Dept   | Unit |          |        |   |
| 1  | GL53 | 0000724219 | 2016-06-30 | 4      | 2,016 |        | NIE    | RCRANSTO | 670401  | Workers Compensation Expense |        |      |          |        |   |
| 2  | GL53 | WC_INJ_D   | 2016-01-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Adjust monthly Injuries and Damages and Worker's Comp accrual based on updated actuaries findings |
| 3  | GL53 | WC_INJ_D   | 2016-02-29 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 4  | GL53 | WC_INJ_D   | 2016-03-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 5  | GL53 | WC_INJ_D   | 2016-04-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 6  | GL53 | WC_INJ_D   | 2016-05-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 7  | GL53 | WC_INJ_D   | 2016-06-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 8  | GL53 | WC_INJ_D   | 2016-07-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 9  | GL53 | WC_INJ_D   | 2016-08-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 10 | GL53 | WC_INJ_D   | 2016-09-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 11 | GL53 | WC_INJ_D   | 2016-10-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 12 | GL53 | WC_INJ_D   | 2016-11-30 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 13 | GL53 | WC_INJ_D   | 2016-12-31 | 24     | 2,016 |        | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371   | PCS3 | 020732   | XACTID | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings         |
| 14 |      |            |            |        |       |        |        |          |         |                              |        |      |          |        |   |

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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User  | Account | Line Descr | Dept | Amount | Long Descr                   |
|---------|------|------------|------------|--------|-------|--------|--------|-------|---------|------------|------|--------|------------------------------|
| 1       | GL53 | FAL0530001 | 2016-01-31 | 1,468  | 2,016 | 1      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 2       | GL53 | FAL0530001 | 2016-01-31 | 1,469  | 2,016 | 1      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 3       | GL53 | FAL0530001 | 2016-02-29 | 1,557  | 2,016 | 2      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 4       | GL53 | FAL0530001 | 2016-02-29 | 1,558  | 2,016 | 2      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 5       | GL53 | FAL0530001 | 2016-03-31 | 1,570  | 2,016 | 3      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 6       | GL53 | FAL0530001 | 2016-03-31 | 1,571  | 2,016 | 3      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 7       | GL53 | FAL0530001 | 2016-04-30 | 1,533  | 2,016 | 4      | ALS    | ARRAY | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 8       | GL53 | FAL0530001 | 2016-04-30 | 1,534  | 2,016 | 4      | ALS    | ARRAY | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 9       | GL53 | FAL0530001 | 2016-05-31 | 1,541  | 2,016 | 5      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 10      | GL53 | FAL0530001 | 2016-05-31 | 1,542  | 2,016 | 5      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 11      | GL53 | FAL0530001 | 2016-06-30 | 1,612  | 2,016 | 6      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 12      | GL53 | FAL0530001 | 2016-06-30 | 1,613  | 2,016 | 6      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 13      | GL53 | FAL0530001 | 2016-07-31 | 1,528  | 2,016 | 7      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 14      | GL53 | FAL0530001 | 2016-07-31 | 1,529  | 2,016 | 7      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 15      | GL53 | FAL0530001 | 2016-08-31 | 1,529  | 2,016 | 8      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 16      | GL53 | FAL0530001 | 2016-08-31 | 1,530  | 2,016 | 8      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 17      | GL53 | FAL0530001 | 2016-09-30 | 1,529  | 2,016 | 9      | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 18      | GL53 | FAL0530001 | 2016-09-30 | 1,530  | 2,016 | 9      | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 19      | GL53 | FAL0530001 | 2016-10-31 | 1,563  | 2,016 | 10     | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 20      | GL53 | FAL0530001 | 2016-10-31 | 1,564  | 2,016 | 10     | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 21      | GL53 | FAL0530001 | 2016-11-30 | 1,598  | 2,016 | 11     | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 22      | GL53 | FAL0530001 | 2016-11-30 | 1,599  | 2,016 | 11     | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 23      | GL53 | FAL0530001 | 2016-12-31 | 1,592  | 2,016 | 12     | ALS    | SCROW | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 24      | GL53 | FAL0530001 | 2016-12-31 | 1,593  | 2,016 | 12     | ALS    | SCROW | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 25      |      |            |            |        |       |        |        |       |         |            |      |        |                              |
| 26      |      |            |            |        |       |        |        |       |         |            |      |        |                              |



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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr           | Amount | Long Descr  |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|----------------------|--------|---|
| 1       | GLS3 | 0000631456 | 2015-03-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0.00   | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 2       | GLS3 | 0000631456 | 2015-03-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 3       | GLS3 | 0000649206 | 2015-06-30 | 4      | 2,015 |        | NJE    | ARAY     | 670400  | Injuries and Damages |        | Adjust to updated Actuarial report - GI/Auto Actuaries findings                           |
| 4       | GLS3 | 0000683735 | 2015-12-31 | 4      | 2,015 |        | NJE    | ARAY     | 670400  | Injuries and Damages |        | Update Legal Reserves Based on Actuarial Report   |
| 5       | GLS3 | WC_INJ_D   | 2015-01-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 6       | GLS3 | WC_INJ_D   | 2015-01-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 7       | GLS3 | WC_INJ_D   | 2015-02-28 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 8       | GLS3 | WC_INJ_D   | 2015-02-28 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 9       | GLS3 | WC_INJ_D   | 2015-04-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 10      | GLS3 | WC_INJ_D   | 2015-04-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 11      | GLS3 | WC_INJ_D   | 2015-05-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 12      | GLS3 | WC_INJ_D   | 2015-05-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 13      | GLS3 | WC_INJ_D   | 2015-06-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 14      | GLS3 | WC_INJ_D   | 2015-06-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 15      | GLS3 | WC_INJ_D   | 2015-07-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 16      | GLS3 | WC_INJ_D   | 2015-07-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 17      | GLS3 | WC_INJ_D   | 2015-08-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 18      | GLS3 | WC_INJ_D   | 2015-08-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 19      | GLS3 | WC_INJ_D   | 2015-09-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 20      | GLS3 | WC_INJ_D   | 2015-09-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 21      | GLS3 | WC_INJ_D   | 2015-10-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 22      | GLS3 | WC_INJ_D   | 2015-10-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 23      | GLS3 | WC_INJ_D   | 2015-11-30 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 24      | GLS3 | WC_INJ_D   | 2015-11-30 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 25      | GLS3 | WC_INJ_D   | 2015-12-31 | 9      | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 26      | GLS3 | WC_INJ_D   | 2015-12-31 | 10     | 2,015 |        | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 27      | GLS3 | FALOS30001 | 2015-09-30 | 1,553  | 2,015 |        | ALS    | DALLEN   | 670400  | 1471                 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 28      |      |            |            |        |       |        |        |          |         |                      |        | ERC Allocations Method GL53   |
| 29      |      |            |            |        |       |        |        |          |         |                      |        |   |

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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr                   | Amount | Long Descr  |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|------------------------------|--------|---|
| 1       | GL53 | 0000631456 | 2015-03-31 | 25     | 2,015 |        | 3 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 2       | GL53 | 0000631456 | 2015-03-31 | 24     | 2,015 |        | 3 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 3       | GL53 | 0000649205 | 2015-06-30 | 4      | 2,015 |        | 6 NJE  | ARAY     | 670401  | Workers Compensation Expense |        | Adjust to updated Actuarial report - Workers Comp   |
| 4       | GL53 | WC_INJ_D   | 2015-01-31 | 25     | 2,015 |        | 1 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 5       | GL53 | WC_INJ_D   | 2015-01-31 | 24     | 2,015 |        | 1 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 6       | GL53 | WC_INJ_D   | 2015-02-28 | 24     | 2,015 |        | 2 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 7       | GL53 | WC_INJ_D   | 2015-02-28 | 25     | 2,015 |        | 2 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 8       | GL53 | WC_INJ_D   | 2015-04-30 | 25     | 2,015 |        | 4 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 9       | GL53 | WC_INJ_D   | 2015-04-30 | 24     | 2,015 |        | 4 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 10      | GL53 | WC_INJ_D   | 2015-05-31 | 25     | 2,015 |        | 5 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 11      | GL53 | WC_INJ_D   | 2015-05-31 | 24     | 2,015 |        | 5 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 12      | GL53 | WC_INJ_D   | 2015-06-30 | 24     | 2,015 |        | 6 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 13      | GL53 | WC_INJ_D   | 2015-06-30 | 25     | 2,015 |        | 6 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 14      | GL53 | WC_INJ_D   | 2015-07-31 | 24     | 2,015 |        | 7 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 15      | GL53 | WC_INJ_D   | 2015-07-31 | 25     | 2,015 |        | 7 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 16      | GL53 | WC_INJ_D   | 2015-08-31 | 24     | 2,015 |        | 8 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 17      | GL53 | WC_INJ_D   | 2015-08-31 | 25     | 2,015 |        | 8 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 18      | GL53 | WC_INJ_D   | 2015-09-30 | 24     | 2,015 |        | 9 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 19      | GL53 | WC_INJ_D   | 2015-09-30 | 25     | 2,015 |        | 9 RCR  | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 20      | GL53 | WC_INJ_D   | 2015-10-31 | 24     | 2,015 |        | 10 RCR | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 21      | GL53 | WC_INJ_D   | 2015-10-31 | 25     | 2,015 |        | 10 RCR | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 22      | GL53 | WC_INJ_D   | 2015-11-30 | 24     | 2,015 |        | 11 RCR | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 23      | GL53 | WC_INJ_D   | 2015-11-30 | 25     | 2,015 |        | 11 RCR | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 24      | GL53 | WC_INJ_D   | 2015-12-31 | 24     | 2,015 |        | 12 RCR | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 25      | GL53 | WC_INJ_D   | 2015-12-31 | 25     | 2,015 |        | 12 RCR | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 26      | GL53 | FAL0530001 | 2015-01-31 | 1,683  | 2,015 |        | 1 ALS  | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 27      | GL53 | FAL0530001 | 2015-03-31 | 1,723  | 2,015 |        | 3 ALS  | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 28      | GL53 | FAL0530001 | 2015-04-30 | 1,768  | 2,015 |        | 4 ALS  | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 29      | GL53 | FAL0530001 | 2015-06-30 | 1,738  | 2,015 |        | 6 ALS  | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 30      | GL53 | FAL0530001 | 2015-07-31 | 1,709  | 2,015 |        | 7 ALS  | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 31      | GL53 | FAL0530001 | 2015-08-31 | 1,503  | 2,015 |        | 8 ALS  | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 32      | GL53 | FAL0530001 | 2015-10-31 | 1,507  | 2,015 |        | 10 ALS | DALLEN   | 670401  | FERC Allocations Method GL53 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on Actuaries findings |
| 33      |      |            |            |        |       |        |        |          |         |                              |        |   |
| 34      |      |            |            |        |       |        |        |          |         |                              |        |   |

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| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User   | Account | Line Descr | Dept | Amount     | Long Descr                   |
|---------|------|------------|------------|--------|-------|--------|--------|--------|---------|------------|------|------------|------------------------------|
| 1       | GL53 | FALOS30001 | 2015-01-31 | 1,686  | 2,015 | 1      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 2       | GL53 | FALOS30001 | 2015-01-31 | 1,687  | 2,015 | 1      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 3       | GL53 | FALOS30001 | 2015-02-28 | 1,739  | 2,015 | 2      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 4       | GL53 | FALOS30001 | 2015-02-28 | 1,740  | 2,015 | 2      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 5       | GL53 | FALOS30001 | 2015-03-31 | 1,725  | 2,015 | 3      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 6       | GL53 | FALOS30001 | 2015-03-31 | 1,726  | 2,015 | 3      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 7       | GL53 | FALOS30001 | 2015-04-30 | 1,772  | 2,015 | 4      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 8       | GL53 | FALOS30001 | 2015-04-30 | 1,773  | 2,015 | 4      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 9       | GL53 | FALOS30001 | 2015-05-31 | 1,702  | 2,015 | 5      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 10      | GL53 | FALOS30001 | 2015-05-31 | 1,703  | 2,015 | 5      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 11      | GL53 | FALOS30001 | 2015-06-30 | 1,741  | 2,015 | 6      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 12      | GL53 | FALOS30001 | 2015-06-30 | 1,742  | 2,015 | 6      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 13      | GL53 | FALOS30001 | 2015-07-31 | 1,712  | 2,015 | 7      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 14      | GL53 | FALOS30001 | 2015-07-31 | 1,713  | 2,015 | 7      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 15      | GL53 | FALOS30001 | 2015-08-31 | 1,506  | 2,015 | 8      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 16      | GL53 | FALOS30001 | 2015-08-31 | 1,507  | 2,015 | 8      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 17      | GL53 | FALOS30001 | 2015-09-30 | 1,556  | 2,015 | 9      | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 18      | GL53 | FALOS30001 | 2015-09-30 | 1,557  | 2,015 | 9      | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 19      | GL53 | FALOS30001 | 2015-10-31 | 1,510  | 2,015 | 10     | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 20      | GL53 | FALOS30001 | 2015-10-31 | 1,511  | 2,015 | 10     | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 21      | GL53 | FALOS30001 | 2015-11-30 | 1,538  | 2,015 | 11     | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 22      | GL53 | FALOS30001 | 2015-11-30 | 1,539  | 2,015 | 11     | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 23      | GL53 | FALOS30001 | 2015-12-31 | 1,554  | 2,015 | 12     | ALS    | DALLEN | 670410  | 1463       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 24      | GL53 | FALOS30001 | 2015-12-31 | 1,555  | 2,015 | 12     | ALS    | DALLEN | 670410  | 1471       | 0303 | [REDACTED] | FERC Allocations Method GL53 |
| 25      |      |            |            |        |       |        |        |        |         |            |      |            |                              |
| 26      |      |            |            |        |       |        |        |        |         |            |      |            |                              |



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| No | Unit | Journal ID | Date       | Line |       | Period | Source | User     | Account | Line Descr           | Dept | PC Bus | Unit   | Project | Activity | Amount  | Long Descr |
|----|------|------------|------------|------|-------|--------|--------|----------|---------|----------------------|------|--------|--------|---------|----------|---|------------|
|    |      |            |            | #    | Year  |        |        |          |         |                      |      |        |        |         |          |   |            |
| 1  | GLS3 | WC_INJ_D   | 2014-01-31 | 9    | 2,014 | 1      | ONL    | AMACK    | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 2  | GLS3 | WC_INJ_D   | 2014-01-31 | 10   | 2,014 | 1      | ONL    | AMACK    | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 3  | GLS3 | WC_INJ_D   | 2014-02-28 | 9    | 2,014 | 2      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 4  | GLS3 | WC_INJ_D   | 2014-02-28 | 10   | 2,014 | 2      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 5  | GLS3 | WC_INJ_D   | 2014-03-31 | 9    | 2,014 | 3      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 6  | GLS3 | WC_INJ_D   | 2014-03-31 | 10   | 2,014 | 3      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 7  | GLS3 | WC_INJ_D   | 2014-04-30 | 9    | 2,014 | 4      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 8  | GLS3 | WC_INJ_D   | 2014-04-30 | 10   | 2,014 | 4      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 9  | GLS3 | WC_INJ_D   | 2014-05-31 | 9    | 2,014 | 5      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 10 | GLS3 | WC_INJ_D   | 2014-05-31 | 10   | 2,014 | 5      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 11 | GLS3 | WC_INJ_D   | 2014-06-30 | 9    | 2,014 | 6      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 12 | GLS3 | WC_INJ_D   | 2014-06-30 | 10   | 2,014 | 6      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 13 | GLS3 | WC_INJ_D   | 2014-07-31 | 9    | 2,014 | 7      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 14 | GLS3 | WC_INJ_D   | 2014-07-31 | 10   | 2,014 | 7      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 15 | GLS3 | WC_INJ_D   | 2014-08-31 | 9    | 2,014 | 8      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 16 | GLS3 | WC_INJ_D   | 2014-08-31 | 10   | 2,014 | 8      | ONL    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 17 | GLS3 | WC_INJ_D   | 2014-09-30 | 9    | 2,014 | 9      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 18 | GLS3 | WC_INJ_D   | 2014-09-30 | 10   | 2,014 | 9      | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 19 | GLS3 | WC_INJ_D   | 2014-10-31 | 9    | 2,014 | 10     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 20 | GLS3 | WC_INJ_D   | 2014-10-31 | 10   | 2,014 | 10     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 21 | GLS3 | WC_INJ_D   | 2014-11-30 | 9    | 2,014 | 11     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 22 | GLS3 | WC_INJ_D   | 2014-11-30 | 10   | 2,014 | 11     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 23 | GLS3 | WC_INJ_D   | 2014-12-31 | 9    | 2,014 | 12     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 24 | GLS3 | WC_INJ_D   | 2014-12-31 | 10   | 2,014 | 12     | RCR    | RCRANSTO | 670400  | INJURIES AND DAMAGES | 0371 | PCS3   | 020732 | XACTID  |          | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |            |
| 25 |      |            |            |      |       |        |        |          |         |                      |      |        |        |         |          |   |            |
| 26 |      |            |            |      |       |        |        |          |         |                      |      |        |        |         |          |   |            |

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)

| Line No | Unit | Journal ID | Date       | Line #  | Year    | Period | Source | User     | Account | Line Descr                   | Dept | Amount | Long Descr  |
|---------|------|------------|------------|---------|---------|--------|--------|----------|---------|------------------------------|------|--------|---|
| 1       | GL53 | 0000616553 | 2014-12-31 | 6       | 2,014   | 12     | NJE    | SCROW    | 670401  | Workers Compensation Expense | 0371 |        | Just Workers comp/I&D reserves based on 11/30/14 actuarial report                             |
| 2       | GL53 | WC_INJ_D   | 2014-01-31 | 24      | 2,014   | 1      | ONL    | AMACK    | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 3       | GL53 | WC_INJ_D   | 2014-01-31 | 25      | 2,014   | 1      | ONL    | AMACK    | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 4       | GL53 | WC_INJ_D   | 2014-02-28 | 24      | 2,014   | 2      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 5       | GL53 | WC_INJ_D   | 2014-02-28 | 25      | 2,014   | 2      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 6       | GL53 | WC_INJ_D   | 2014-03-31 | 24      | 2,014   | 3      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 7       | GL53 | WC_INJ_D   | 2014-03-31 | 25      | 2,014   | 3      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 8       | GL53 | WC_INJ_D   | 2014-04-30 | 25      | 2,014   | 4      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 9       | GL53 | WC_INJ_D   | 2014-04-30 | 24      | 2,014   | 4      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 10      | GL53 | WC_INJ_D   | 2014-05-31 | 24      | 2,014   | 5      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 11      | GL53 | WC_INJ_D   | 2014-05-31 | 25      | 2,014   | 5      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 12      | GL53 | WC_INJ_D   | 2014-06-30 | 24      | 2,014   | 6      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 13      | GL53 | WC_INJ_D   | 2014-06-30 | 25      | 2,014   | 6      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 14      | GL53 | WC_INJ_D   | 2014-07-31 | 25      | 2,014   | 7      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 15      | GL53 | WC_INJ_D   | 2014-07-31 | 24      | 2,014   | 7      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 16      | GL53 | WC_INJ_D   | 2014-08-31 | 24      | 2,014   | 8      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 17      | GL53 | WC_INJ_D   | 2014-08-31 | 25      | 2,014   | 8      | ONL    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 18      | GL53 | WC_INJ_D   | 2014-09-30 | 24      | 2,014   | 9      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 19      | GL53 | WC_INJ_D   | 2014-09-30 | 25      | 2,014   | 9      | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 20      | GL53 | WC_INJ_D   | 2014-10-31 | 24      | 2,014   | 10     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 21      | GL53 | WC_INJ_D   | 2014-10-31 | 25      | 2,014   | 10     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 22      | GL53 | WC_INJ_D   | 2014-11-30 | 25      | 2,014   | 11     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 23      | GL53 | WC_INJ_D   | 2014-11-30 | 24      | 2,014   | 11     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 24      | GL53 | WC_INJ_D   | 2014-12-31 | 24      | 2,014   | 12     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 25      | GL53 | WC_INJ_D   | 2014-12-31 | 25      | 2,014   | 12     | RCR    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 26      | GL53 | FALOS30001 | 2014-03-31 | 1,759   | 2,014   | 3      | ALS    | RCRANSTO | 670401  | WORKERS COMPENSATION EXPENSE | 0371 |        | Record Monthly Injuries and Damages and Worker's Comp Accrual based on WHA Actuaries findings |
| 27      | GL53 | FALOS30001 | 2014-11-30 | 1769.00 | 2014.00 | 11.00  | ALS    | DALLEN   | 670401  | FERC Allocations Method GL53 | 0303 |        | FERC Allocations Method GL53  |
| 28      |      |            |            |         |         |        |        |          |         |                              |      |        |   |
| 29      |      |            |            |         |         |        |        |          |         |                              |      |        |   |

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

| Line No | Unit | Journal ID | Date       | Line # | Year  | Period | Source | User     | Account | Line Descr | Dept | Amount | Long Descr                   |
|---------|------|------------|------------|--------|-------|--------|--------|----------|---------|------------|------|--------|------------------------------|
| 1       | GL53 | FALO530001 | 2014-01-31 | 1,755  | 2,014 | 1      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        |                              |
| 2       | GL53 | FALO530001 | 2014-01-31 | 1,754  | 2,014 | 1      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 3       | GL53 | FALO530001 | 2014-02-28 | 1,775  | 2,014 | 2      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 4       | GL53 | FALO530001 | 2014-02-28 | 1,776  | 2,014 | 2      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 5       | GL53 | FALO530001 | 2014-03-31 | 1,761  | 2,014 | 3      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 6       | GL53 | FALO530001 | 2014-03-31 | 1,762  | 2,014 | 3      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 7       | GL53 | FALO530001 | 2014-04-30 | 1,780  | 2,014 | 4      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 8       | GL53 | FALO530001 | 2014-04-30 | 1,781  | 2,014 | 4      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 9       | GL53 | FALO530001 | 2014-05-31 | 1,744  | 2,014 | 5      | ALS    | RCRANSTO | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 10      | GL53 | FALO530001 | 2014-05-31 | 1,745  | 2,014 | 5      | ALS    | RCRANSTO | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 11      | GL53 | FALO530001 | 2014-06-30 | 3,499  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1463       | 0392 |        | FERC Allocations Method GL53 |
| 12      | GL53 | FALO530001 | 2014-06-30 | 3,498  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 13      | GL53 | FALO530001 | 2014-06-30 | 3,497  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 14      | GL53 | FALO530001 | 2014-06-30 | 3,500  | 2,014 | 6      | ALS    | MPBROWN  | 670410  | 1471       | 0392 |        | FERC Allocations Method GL53 |
| 15      | GL53 | FALO530001 | 2014-07-31 | 3,511  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 16      | GL53 | FALO530001 | 2014-07-31 | 3,512  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 17      | GL53 | FALO530001 | 2014-07-31 | 3,513  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1463       | 0392 |        | FERC Allocations Method GL53 |
| 18      | GL53 | FALO530001 | 2014-07-31 | 3,514  | 2,014 | 7      | ALS    | MPBROWN  | 670410  | 1471       | 0392 |        | FERC Allocations Method GL53 |
| 19      | GL53 | FALO530001 | 2014-08-31 | 1,671  | 2,014 | 8      | ALS    | WCSMITH  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 20      | GL53 | FALO530001 | 2014-08-31 | 1,672  | 2,014 | 8      | ALS    | WCSMITH  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 21      | GL53 | FALO530001 | 2014-09-30 | 1,792  | 2,014 | 9      | ALS    | WCSMITH  | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 22      | GL53 | FALO530001 | 2014-09-30 | 1,793  | 2,014 | 9      | ALS    | WCSMITH  | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 23      | GL53 | FALO530001 | 2014-10-31 | 1,807  | 2,014 | 10     | ALS    | DALLEN   | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 24      | GL53 | FALO530001 | 2014-10-31 | 1,808  | 2,014 | 10     | ALS    | DALLEN   | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 25      | GL53 | FALO530001 | 2014-11-30 | 1,771  | 2,014 | 11     | ALS    | DALLEN   | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 26      | GL53 | FALO530001 | 2014-11-30 | 1,772  | 2,014 | 11     | ALS    | DALLEN   | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 27      | GL53 | FALO530001 | 2014-12-31 | 1,806  | 2,014 | 12     | ALS    | DALLEN   | 670410  | 1463       | 0303 |        | FERC Allocations Method GL53 |
| 28      | GL53 | FALO530001 | 2014-12-31 | 1,807  | 2,014 | 12     | ALS    | DALLEN   | 670410  | 1471       | 0303 |        | FERC Allocations Method GL53 |
| 29      |      |            |            |        |       |        |        |          |         |            |      |        |                              |
| 30      |      |            |            |        |       |        |        |          |         |            |      |        |                              |



Confidential Attachment POD1-33b contains confidential information highlighted in yellow.

**BASIS USED TO ALLOCATE TO AFFILIATES (ANNUAL BUDGET)**

| Line No. | Business Unit | Description | 670400 Injuries and Damages | Allocation % | 670401 Workers Compensation Expense | Allocation % | Source |
|----------|---------------|-------------|-----------------------------|--------------|-------------------------------------|--------------|--------|
| 1        |               |             |                             |              |                                     |              |        |
| 2        |               |             |                             |              |                                     |              |        |
| 3        |               |             |                             |              |                                     |              |        |
| 4        |               |             |                             |              |                                     |              |        |
| 5        |               |             |                             |              |                                     |              |        |
| 6        |               |             |                             |              |                                     |              |        |
| 7        |               |             |                             |              |                                     |              |        |
| 8        |               |             |                             |              |                                     |              |        |
| 9        |               |             |                             |              |                                     |              |        |
| 10       |               |             |                             |              |                                     |              |        |
| 11       |               |             |                             |              |                                     |              |        |

**ANNUAL AMOUNTS FROM THE HANER REPORT USED TO DEVELOP THE MONTHLY ACCRUALS TO ALLOCATE TO AFFILIATES (1/1/2017-12/31/2017 IBNR Accrual)**

| Line No. | Business Unit | Description | 670400 Injuries and Damages | 670401 Workers Compensation Expense | Total | Source |
|----------|---------------|-------------|-----------------------------|-------------------------------------|-------|--------|
| 13       |               |             |                             |                                     |       |        |
| 14       |               |             |                             |                                     |       |        |
| 15       |               |             |                             |                                     |       |        |
| 16       |               |             |                             |                                     |       |        |
| 17       |               |             |                             |                                     |       |        |
| 18       |               |             |                             |                                     |       |        |
| 19       |               |             |                             |                                     |       |        |
| 20       |               |             |                             |                                     |       |        |
| 21       |               |             |                             |                                     |       |        |
| 22       |               |             |                             |                                     |       |        |
| 23       |               |             |                             |                                     |       |        |
| 24       |               |             |                             |                                     |       |        |
| 25       |               |             |                             |                                     |       |        |
| 26       |               |             |                             |                                     |       |        |

**MONTHLY ACCRUAL BASED ON THE ANNUAL AMOUNTS FROM THE HANER REPORT TO ALLOCATE TO AFFILIATES**

| Line No. | Business Unit | Description | 670400 Injuries and Damages | 670401 Workers Compensation Expense | Total | Source |
|----------|---------------|-------------|-----------------------------|-------------------------------------|-------|--------|
| 28       |               |             |                             |                                     |       |        |
| 29       |               |             |                             |                                     |       |        |
| 30       |               |             |                             |                                     |       |        |
| 31       |               |             |                             |                                     |       |        |
| 32       |               |             |                             |                                     |       |        |
| 33       |               |             |                             |                                     |       |        |
| 34       |               |             |                             |                                     |       |        |
| 35       |               |             |                             |                                     |       |        |
| 36       |               |             |                             |                                     |       |        |
| 37       |               |             |                             |                                     |       |        |
| 38       |               |             |                             |                                     |       |        |
| 39       |               | Total       |                             |                                     |       |        |
| 40       |               |             |                             |                                     |       |        |
| 41       | GL29          |             |                             |                                     |       |        |



Attachment 2 (1-33)b.2

Excerpt from the November 2016 AGL and Nicor Walter Haner & Associates Report

See file labeled "Attachment POD Set 1 (1-33)c Confidential.pdf" on page 4 of 4 for further details supporting the amounts below.

# AGL Resources

## Summary

A. Forecast - Upcoming Exposure Period - 1/1/2017-12/31/2017  
*Including HUI & NICOR*

|                          | Total<br>Retained<br>\$1 mm<br>Layer |
|--------------------------|--------------------------------------|
| 1. Workers' Compensation | [REDACTED]                           |
| 2. Automobile Liability  | [REDACTED]                           |
| 3. General Liability     | [REDACTED]                           |
| <b>Total</b>             | [REDACTED]                           |

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Workers' Compensation





Losses Valued as of 11/30/2016

Section A

Exhibit 1

Sheet 1

| Fiscal Year | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2001        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2002        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve   
 IBNR   
 Case on Years Prior to 2001   
 Indicated Total Unpaid Loss 

Column (7): 2016 IBNR calculation reflects 91.7% of full policy year, ie. exposure through, 11/30 only.  
 Selected Ultimate amount shown in Column (6) is for the full year.

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Automobile Liability

Losses Valued as of 11/30/2016

Section A

Exhibit 2

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2001         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2002         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2001

Indicated Total Unpaid Loss

Column (7): 2016 IBNR calculation reflects 91.7% of full policy year, ie. exposure through, 11/30 only.  
Selected Ultimate amount shown in Column (6) is for the full year.



# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: General Liability

Losses Valued as of 11/30/2016

Section A

Exhibit 3

Sheet 1

| Fiscal Year            | Estimated Ultimate Losses  |   |                    |                           |   |  | Unpaid Loss Amounts |   |                                  |                           |
|------------------------|----------------------------|---|--------------------|---------------------------|---|--|---------------------|---|----------------------------------|---------------------------|
|                        | Using Reported Loss Data   |   |                    | Using Paid Loss Data      |   |  | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
| Reported Losses<br>(1) | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4) | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |  |                     |   |                                  |                           |
| 2001                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2002                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2003                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2004                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2005                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2006                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2007                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2008                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2009                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2010                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2011                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2012                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2013                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2014                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2015                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| 2016                   |                            |   |                    |                           |   |  |                     |   |                                  |                           |
| <b>Total</b>           |                            |   |                    |                           |   |  |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2001

Indicated Total Unpaid Loss

Column (7): 2016 IBNR calculation reflects 91.7% of full policy year, ie. exposure through 11/30 only.  
Selected Ultimate amount shown in Column (6) is for the full year.  
2003 year excludes Hunter claim - 2011 IBNR reflective of 2 retention claims



# AGL Resources

## Summary

A. Forecast - Upcoming Exposure Period - 1/1/2017-12/31/2017  
*Including NUI & NICOR*

|                          | Total Retained \$1 mm Layer |
|--------------------------|-----------------------------|
| 1. Workers' Compensation | [REDACTED]                  |
| 2. Automobile Liability  | [REDACTED]                  |
| 3. General Liability     | [REDACTED]                  |
| Total                    | [REDACTED]                  |

# AGL Resources

## Summary

### A. Forecast - Upcoming Exposure Period - 1/1/2018-12/31/2018 *Including NUI & NICOR*

|                          | Total Retained \$1 mm Layer |
|--------------------------|-----------------------------|
| 1. Workers' Compensation | [REDACTED]                  |
| 2. Automobile Liability  | [REDACTED]                  |
| 3. General Liability     | [REDACTED]                  |
| Total                    | [REDACTED]                  |

### B. Accrual for Historical Period 10/1/87 - 05/31/2017 *Losses Valued as of 05/31/2017*

| <u>AGL</u>               | <u>Undiscounted</u> | <u>Discounted</u> |
|--------------------------|---------------------|-------------------|
| 1. Workers' Compensation | [REDACTED]          | [REDACTED]        |
| 2. Automobile Liability  | [REDACTED]          | [REDACTED]        |
| 3. General Liability     | [REDACTED]          | [REDACTED]        |
| Totals                   | [REDACTED]          | [REDACTED]        |

Notes: Item 1. Undiscounted from Section A, Exhibit 1, Sheet 1 -- Discounted from Sheet 2.  
Item 2. Undiscounted from Section A, Exhibit 2, Sheet 1 -- Discounted from Sheet 2.  
Item 3. Undiscounted from Section A, Exhibit 3, Sheet 1 -- Discounted from Sheet 2.

| <u>Historic NICOR</u>    | <u>Undiscounted</u> |
|--------------------------|---------------------|
| 1. Workers' Compensation | [REDACTED]          |
| 2. Automobile Liability  | [REDACTED]          |
| 3. General Liability     | [REDACTED]          |
| Totals                   | [REDACTED]          |

Notes: Item 1. From Section B, Exhibit 1, Sheet 1  
Item 2. From Section B, Exhibit 2, Sheet 1  
Item 3. From Section B, Exhibit 3, Sheet 1

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Workers' Compensation

Losses Valued as of 05/31/2017

Section A

Exhibit 1

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2002

Indicated Total Unpaid Loss

Column (7): 2017 IBNR calculation reflects 41.7% of full policy year, ie. exposure through, 5/31 only.  
Selected Ultimate amount shown in Column (6) is for the full year.

# AGL Resources

Section A  
Exhibit 1  
Sheet 2

Calculation of Discounted Unpaid Losses  
Losses Valued as of 05/31/2017  
Line: Workers' Compensation

Rate: 5.0%

| <u>Policy Year</u> | <u>Undiscounted Amount</u><br>(1) | <u>Discount Factor</u><br>(2) | <u>Discounted Amount</u><br>(1) x (2)<br>(3) |
|--------------------|-----------------------------------|-------------------------------|--|
| Prior              | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2002               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2003               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2004               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2005               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2006               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2007               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2008               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2009               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2010               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2011               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2012               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2013               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2014               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2015               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2016               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| 2017               | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |
| Totals             | [REDACTED]                        | [REDACTED]                    | [REDACTED]                                   |

Implied Discount in Totals:



# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: Automobile Liability

Losses Valued as of 05/31/2017

Section A

Exhibit 2

Sheet 1

| Fiscal Year | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017        |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve

IBNR

Case on Years Prior to 2002

Indicated Total Unpaid Loss

Column (7): 2017 IBNR calculation reflects 41.7% of full policy year, ie. exposure through, 5/31 only.  
Selected Ultimate amount shown in Column (6) is for the full year.

# AGL Resources

Section A  
Exhibit 2  
Sheet 2

Calculation of Discounted Unpaid Losses  
Losses Valued as of 05/31/2017  
Line: Automobile Liability

Rate: 5.0%

| <u>Policy Year</u> | <u>Undiscounted Amount</u><br>(1) | <u>Discount Factor</u><br>(2) | <u>Discounted Amount</u><br><u>(1) x (2)</u><br>(3) |
|--------------------|-----------------------------------|-------------------------------|---|
| Prior              | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2002               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2003               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2004               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2005               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2006               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2007               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2008               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2009               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2010               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2011               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2012               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2013               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2014               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2015               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2016               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2017               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| Totals             | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |

Implied Discount in Totals: [REDACTED]

# AGL Resources

## Estimates of Ultimate Loss & ALAE

12/9/2011 and Subsequent Include NICOR operations

Line: General Liability

Losses Valued as of 05/31/2017

Section A

Exhibit 3

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected            | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve

IBNR

Case on Years Prior to 2002

Indicated Total Unpaid Loss

Column (7): 2017 IBNR calculation reflects 41.7% of full policy year, ie. exposure through 5/31 only.  
 Selected Ultimate amount shown in Column (6) is for the full year.  
 2003 year excludes Hunter claim. IBNR for 2011 (2), 2015 & 2016 (each) reflective of retention claims



# AGL Resources

Section A  
Exhibit 3  
Sheet 2

Calculation of Discounted Unpaid Losses  
Losses Valued as of 05/31/2017

Line: General Liability

Rate: 5.0%

| <u>Policy Year</u> | <u>Undiscounted Amount</u><br>(1) | <u>Discount Factor</u><br>(2) | <u>Discounted Amount</u><br><u>(1) x (2)</u><br>(3) |
|--------------------|-----------------------------------|-------------------------------|---|
| Prior              | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2002               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2003               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2004               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2005               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2006               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2007               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2008               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2009               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2010               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2011               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2012               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2013               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2014               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2015               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2016               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| 2017               | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |
| Totals             | [REDACTED]                        | [REDACTED]                    | [REDACTED]  |

Implied Discount in Totals:

# AGL Historic NICOR

Estimates of Ultimate Loss & ALAE

Limited to \$1 million per Occurrence

Line: Workers' Compensation

Losses Valued as of 05/31/2017

Section B

Exhibit 1

Sheet 1

| Fiscal Year | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|-------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|             | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|             | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017        | [REDACTED]                |                            |   |                      |                           |   |                     |   |                                  |                           |
| Total       | [REDACTED]                |                            |   |                      |                           |   | [REDACTED]          | [REDACTED]                                  | [REDACTED]                       | [REDACTED]                |

Total Case Reserve  
 IBNR  
 Case on Years Prior to 2002  
 Indicated Total Unpaid Loss

# AGL Historic NICOR

Estimates of Ultimate Loss & ALAE

Limited to \$1 million per Occurrence

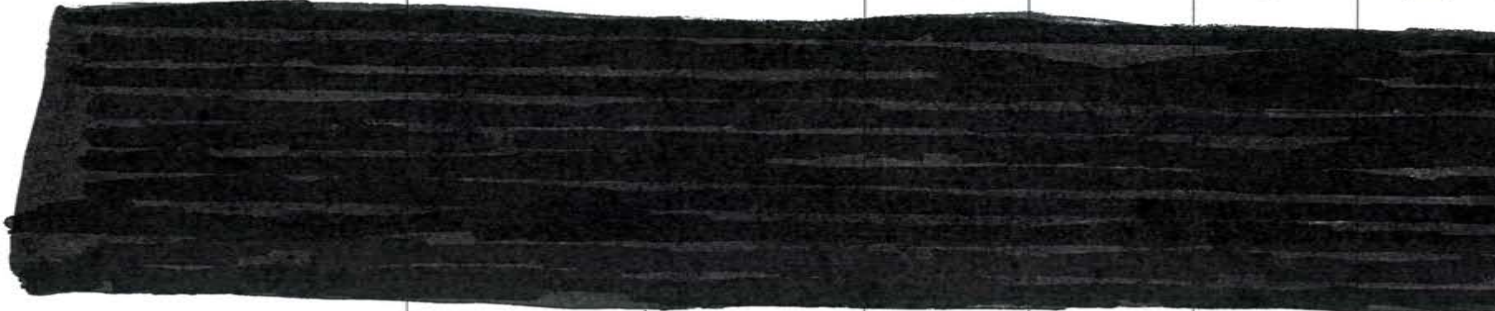

Line: Automobile Liability

Losses Valued as of 05/31/2017

Section B

Exhibit 2

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses  |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|--|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data   |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)   | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         |    |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |  |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |  |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2002  
Indicated Total Unpaid Loss





# AGL Historic NICOR

Estimates of Ultimate Loss & ALAE

Limited to \$1 million per Occurrence

Line: General Liability

Losses Valued as-of 05/31/2017

Section B

Exhibit 3

Sheet 1

| Fiscal Year  | Estimated Ultimate Losses |                            |   |                      |                           |   | Unpaid Loss Amounts |   |                                  |                           |
|--------------|---------------------------|----------------------------|---|----------------------|---------------------------|---|---------------------|---|----------------------------------|---------------------------|
|              | Using Reported Loss Data  |                            |   | Using Paid Loss Data |                           |   | Selected<br>(7)     | Indicated Unpaid Losses<br>(7) - (4)<br>(8) | Case Reserve<br>(1) - (4)<br>(9) | IBNR<br>(7) - (1)<br>(10) |
|              | Reported Losses<br>(1)    | Reptd Devel. Factor<br>(2) | Estimated Ultimate Losses<br>(1) x (2)<br>(3) | Paid Losses<br>(4)   | Paid Devel. Factor<br>(5) | Estimated Ultimate Losses<br>(4) x (5)<br>(6) |                     |   |                                  |                           |
| 2002         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2003         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2004         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2005         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2006         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2007         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2008         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2009         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2010         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2011         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2012         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2013         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2014         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2015         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2016         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| 2017         |                           |                            |   |                      |                           |   |                     |   |                                  |                           |
| <b>Total</b> |                           |                            |   |                      |                           |   |                     |   |                                  |                           |

Total Case Reserve  
IBNR  
Case on Years Prior to 2002  
Indicated Total Unpaid Loss