

**SECTION 285.2005
State Investment Tax Credits
(\$000)**

Utility: Northern Illinois Gas Company
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/05

	2004	2005
Jan		9,607
Feb		9,576
Mar		9,545
Apr		9,514
May		9,483
Jun		9,452
Jul		9,421
Aug		9,390
Sep		9,359
Oct		9,328
Nov		9,298
Dec	9,638	9,267

**SECTION 285.2005
Federal Investment Tax Credits Pre-1971
(\$000)**

Utility: Northern Illinois Gas Company
d/b/a Nicor Gas Company

Test Year: 12 Months Ended 12/31/05

	<u>2004</u>	<u>2005</u>
Jan		120
Feb		112
Mar		104
Apr		95
May		87
Jun		79
Jul		70
Aug		62
Sep		54
Oct		45
Nov		37
Dec	129	29