

Section 285.4050 Schedule D-5: Unrecovered Common Equity Issuance Costs

- d) Describe the accounting methods (including account numbers) by which underwriters' discounts, issuance expenses, gains or losses on redemption, and the amortization thereon are recorded for regulatory and financial reporting purposes.

For financial reporting purposes, Nicor records underwriters' discounts, issuance expenses, gains or losses on redemption, and the amortization thereof according to generally accepted accounting principles ("GAAP"). In relation to common stock issuance expenses, a hypothetical example of book entries is illustrated below:

(Example: Issue 10,000 shares of common stock at \$3.00 per share with a par value of \$2.50, and issuance costs of \$10,000.

Dr. Cash (Account 13100)	\$20,000
Dr. Common Stock Issuance Expense (Account 21400)	\$10,000
Cr. Common Stock Issues (Account 20100)	(\$25,000)
Cr. Premium on Common Stock (Account 20700)	(\$5,000)

For regulatory reporting purposes, common stock issuance expense is reported in Prime Account 214, Capital Stock Expense. Any gain or loss on redemption is recorded in Prime Account 210, Gain on Resale or Cancellation of Reacquired Capital Stock.

- e) Provide any available documents showing that the costs contained in this Schedule have not been recovered through rates.

At December 2003, the total Nicor Gas common stock issuance expense reported in Prime Account 214, Capital Stock Expense, was \$478,277. This is the same amount as was reported at December 1978. The 1979 stock issuance reported on this schedule was issued by Nicor Inc, not Nicor Gas. Had any of this amount been recovered through rates, the expense would have been amortized, and the balance in Prime Account 214 would have been reduced by the amount collected.

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PROSPECTUS

450,037 Shares
Northern Illinois Gas Company
Common Stock
(Par Value \$5 Per Share)

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

As more fully set forth herein, the Company is offering to holders of its Common Stock the right to subscribe for additional Common Stock at the rate of 1 share for each 16 shares held of record on June 22, 1961.

The Subscription Offer will expire at 2:30 P.M. Chicago Time (3:30 P.M. New York Time) on July 11, 1961.

	Subscription Price	Underwriting Commissions (a) (c)	Proceeds to Company (b) (c)
Per Share	\$49.50	\$0.297	\$49.203
Total	\$22,276,831.50	\$133,660.99	\$22,143,170.51

(a) The Company has agreed to indemnify the several Underwriters against certain civil liabilities, including liabilities under the Securities Act of 1933.
 (b) Before deducting expenses payable by the Company estimated at \$165,000.
 (c) Reference is made to the last paragraph under "Underwriting" herein.

Prior to the expiration of the Subscription Offer, the several Underwriters may offer the additional Common Stock including shares acquired through the purchase and exercise of Warrants, either firm or subject to prior subscription, at prices set from time to time by the Representatives of the Underwriters. Each such price when set will not exceed the greater of the last sale or current asked price of the Common Stock of the Company on the Midwest Stock Exchange plus the amount of the Exchange commission, and the offering price set in any calendar day will not be increased more than once during such day. After the expiration of the Subscription Offer, the Underwriters may offer shares of Common Stock at a price or prices to be determined, but which it is presently intended will be determined in conformity with the preceding sentence. The Underwriters may thus realize profits or losses independent of the underwriting commissions referred to above. Any shares of Common Stock offered by the Underwriters will be offered when, as and if issued by the Company and accepted by the Underwriters and subject to their right to reject orders in whole or in part.

The First Boston Corporation

Glore, Forgan & Co.

The date of this Prospectus is June 22, 1961

PROSPECTUS

900,000 Shares
Northern Illinois Gas Company
Common Stock
 (\$5 par value)

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	Price to Public	Underwriting Discounts	Proceeds to Company (1)
Per Share.....	\$32.875	\$0.780	\$32.095
Total.....	\$29,587,500	\$702,000	\$28,885,500

(1) Before deduction of expenses, payable by the Company, estimated at \$62,000.

It is expected that delivery of the shares of additional Common Stock, in definitive form, will be made in Chicago, Illinois, on or about April 22, 1971.

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITERS MAY OVER-ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICES OF THE COMMON STOCK AND \$1.90 CONVERTIBLE PREFERENCE STOCK OF THE COMPANY AT LEVELS ABOVE THOSE WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH TRANSACTIONS MAY BE EFFECTED ON THE NEW YORK, MIDWEST AND PACIFIC COAST STOCK EXCHANGES AND IN THE OVER-THE-COUNTER MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

Blyth & Co., Inc.

duPont Glore Forgan
 Incorporated

Equitable Securities, Morton & Co.
 Incorporated

Merrill Lynch, Pierce, Fenner & Smith
 Incorporated

Paine, Webber, Jackson & Curtis
 Incorporated

The date of this Prospectus is April 14, 1971.

1,000,000 SHARES
NORTHERN ILLINOIS GAS COMPANY

COMMON STOCK

(\$5 Par Value)

On July 11, 1978 the closing price of the Common Stock on the New York Stock Exchange was \$25.50.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE
SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION
PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS.
ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	<i>Price to Public</i>	<i>Underwriting Discounts and Commissions(1)</i>	<i>Proceeds to Company(2)</i>
Per Share	\$25.50	\$.727	\$24.773
Total	\$25,500,000	\$727,000	\$24,773,000

- (1) The Company has agreed to indemnify the Purchasers against certain liabilities, including liabilities under the Securities Act of 1933.
- (2) Before expenses payable by the Company estimated at \$57,000.

It is expected that delivery of certificates for the Common Stock, in definitive fully registered form, will be made in Chicago, Illinois, on or about July 19, 1978.

BLYTH EASTMAN DILLON & CO.
INCORPORATED

duPONT WALSTON
INCORPORATED

MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

PAINÉ, WEBBER, JACKSON & CURTIS
INCORPORATED

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1,500,000 Shares

NICOR Inc.
Common Stock
(Par Value \$5)

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)
Per Share.....	\$31.50	\$.83	\$30.67
Total	\$47,250,000	\$1,245,000	\$46,005,000

- (1) For information concerning indemnification of the Underwriters by the Company see "Underwriting" herein.
- (2) Before deducting expenses estimated at \$80,000.

The shares of Common Stock are offered by the Underwriters subject to prior sale, withdrawal, cancellation or modification of the offer without notice, to delivery to and acceptance by the Underwriters, to approval of certain legal matters by counsel and to certain further conditions. It is expected that delivery of the shares will be made in New York, N. Y., on or about July 25, 1979.

Merrill Lynch White Weld Capital Markets Group

Supplement to Prospectus of NICOR Inc. dated July 18, 1979.

On July 19, 1979 the news media reported that the Canadian government rejected the sale of the gas reserves by McCulloch Exploration Ltd. referred to under "Recent Developments" on page 4 of the Prospectus.

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1,500,000 Shares

NICOR Inc.

Common Stock
(Par Value \$5)

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION NOR HAS THE COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

	Price to Public	Underwriting Discounts and Commissions(1)	Proceeds to Company(2)
Per Share.....	\$32.50	\$.89	\$31.61
Total	\$48,750,000	\$1,335,000	\$47,415,000

- (1) For information concerning indemnification of the Underwriters by the Company see "Underwriting" herein.
- (2) Before deducting expenses estimated at \$90,000.

The shares of Common Stock are offered by the Underwriters subject to prior sale, withdrawal, cancellation or modification of the offer without notice, to delivery to and acceptance by the Underwriters, to approval of certain legal matters by counsel and to certain further conditions. It is expected that delivery of the shares will be made in New York, N.Y., on or about September 2, 1980.

Merrill Lynch White Weld Capital Markets Group
Merrill Lynch, Pierce, Fenner & Smith Incorporated

The date of this Prospectus is August 26, 1980.

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