

SECTION 285.5100
SCHEDULE E-6
EMBEDDED CLASS COST OF SERVICE STUDIES

Utility: Northern Illinois Gas Company
D/B/A Nicor Gas Company

Schedule E-6 and the Supporting Work Papers are Attached

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES

(Dollars in Thousands)

Line No.	Description (A)	Rate Base Amounts ECOSS 1/ (B)	Current Base Rate Revenues 2/ (C)	Operating Expenses				Operating Income (Col. C-H) (I)	After Tax Rates of Return (Col. I/B) (J)	
				O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Taxes				Total Expenses (H)
						Other Than Income 1/ (F)	Income Taxes 3/ (G)			
Residential Rates:										
1	Rate 1 - Residential	962,433	322,467	191,448	101,186	7,316	6,096	306,046	16,421	1.71
Nonresidential Rates:										
2	Rate 4 - General Gas Service	283,145	115,285	36,533	32,528	2,295	11,893	83,249	32,036	11.31
3	Rate 6 - Large General Service	444	219	52	43	4	32	132	87	19.69
4	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
5	Rate 10 - Compressed Natural Gas	80	11	20	7	1	(5)	23	(12)	(15.14)
6	Rate 11 - Energy	180	69	30	27	2	3	62	7	4.02
7	Rate 17 - Contract Service	21,673	8,933	2,165	2,394	197	1,131	5,887	3,046	14.05
8	Rate 74 - General Transportation	140,727	38,260	16,618	14,548	1,137	1,613	33,915	4,345	3.09
9	Rate 76 - Large General Transportation	22,680	8,750	2,358	2,180	184	1,090	5,813	2,937	12.95
10	Rate 77 - Large Volume Transportation	17,283	5,525	1,790	1,593	140	542	4,065	1,460	8.45
11	Rate 81 - Energy Transportation	2,136	573	255	195	17	29	495	78	3.64
12	Total - Nonresidential	488,348	177,625	59,821	53,514	3,977	16,329	133,641	43,984	9.01
13	Other (Rider 13 & 16):		1,781						1,781	
14	Total -- All Rates	<u>\$ 1,450,781</u>	<u>\$ 501,873</u>	<u>\$ 251,269</u>	<u>\$ 154,700</u>	<u>\$ 11,293</u>	<u>\$ 22,425</u>	<u>\$ 439,687</u>	<u>\$ 62,186</u>	4.29

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

3/ Income taxes from Schedule K were allocated according to operating income before income taxes.

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES

(Dollars in Thousands)

Line No.	Description (A)	Projected 2005 Test Year at Current Rates				Test Year Adjusted for Proposed Rate Case				
		Rate Base Amounts (B)	Base Rate Revenues (C)	Operating Income (D)	Rates of Return (E)	Proposed Revenue Adjustments			Percent Revenue Change (I)	Rates of Return 3/ (J)
						Equalizing Adjustment 1/ (F)	Proposed Increases 2/ (G)	Total Amount (H)		
Residential Rates:										
1	Rate 1 - Residential	962,433	322,467	16,421	1.71	30,216	56,133	86,348	26.8	7.48
Nonresidential Rates:										
2	Rate 4 - General Gas Service	283,145	115,285	32,036	11.31	(28,126)	16,514	(11,612)	(10.1)	7.55
3	Rate 6 - Large General Service	444	219	87	19.69	(95)	26	(69)	(31.4)	7.61
4	Rate 7 - Large-Volume Service	4/ 0	0	0	0.00	0	0	0	0.0	0.00
5	Rate 10 - Compressed Natural Gas	80	11	(12)	(15.14)	21	5	26	233.3	7.36
6	Rate 11 - Energy	180	69	7	4.02	(0)	10	10	15.2	7.50
7	Rate 17 - Contract Service	5/ 21,673	8,933	3,046	14.05	N/A	N/A	N/A	0.0	14.05
8	Rate 74 - General Transportation	140,727	38,260	4,345	3.09	1,774	8,208	9,981	26.1	7.49
9	Rate 76 - Large General Transportation	22,680	8,750	2,937	12.95	(2,758)	1,323	(1,435)	(16.4)	7.56
10	Rate 77 - Large Volume Transportation	17,283	5,525	1,460	8.45	(1,042)	1,008	(34)	(0.6)	7.53
11	Rate 81 - Energy Transportation	2,136	573	78	3.64	11	125	135	23.6	7.49
12	Total - Nonresidential	488,348	177,625	43,984	9.01	(30,216)	27,218	(2,997)	(1.7)	7.82
13	Total -- All Rates	1,450,781	500,092	60,405	11	0	83,351	83,351		
14	Other (Riders 13 & 16)		1,781	1,781		0	(43)	(43)	(2.4)	
15	Total -- All Rates	<u>\$ 1,450,781</u>	<u>\$ 501,873</u>	<u>\$ 62,186</u>	4.29 %	<u>\$ -</u>	<u>\$ 83,308</u>	<u>\$ 83,308</u>	16.6	7.71 %

1/ Revenue adjustments to establish a uniform rate return among rate classes based on a composite of current income taxes at

27.0733 %

2/ Proposed revenue increases, with uniform rate of return for all rate classes, except Rate 17.

Rates of return assume a composite income tax rate for new or incremental return amounts, as follows:

39.7450 %

3/ From Schedule C, Col. (J)

4/ No customers under Rate 7.

5/ No rate change proposed for Rate 17 -- negotiated rates.

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

RATES OF RETURN BY RATE CLASS BASED ON PROPOSED RATES

(Dollars in Thousands)

Line No.	Description (A)	Rate Base Amounts ECOSS 1/ (B)	Proposed Base Rate Revenues 2/ (C)	Operating Expenses			Total Expenses (D thru G) (H)	Operating Income (Col. C-H) (I)	Rates of Return (Col. I/B) (J)	
				O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Taxes Other Than Income 1/ (F)				Income Taxes 3/ (G)
Residential Rates:										
1	Rate 1 - Residential	962,433	408,815	191,448	101,186	7,316	36,884	336,834	71,982	7.48
Nonresidential Rates:										
2	Rate 4 - General Gas Service	283,145	103,673	36,533	32,528	2,295	10,949	82,305	21,368	7.55
3	Rate 6 - Large General Service	444	150	52	43	4	17	116	34	7.61
4	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
5	Rate 10 - Compressed Natural Gas	80	37	20	7	1	3	31	6	7.36
6	Rate 11 - Energy	180	79	30	27	2	7	66	13	7.50
7	Rate 17 - Contract Service	21,673	8,933	2,165	2,394	197	1,131	5,887	3,046	14.05
8	Rate 74 - General Transportation	140,727	48,241	16,618	14,548	1,137	5,400	37,703	10,539	7.49
9	Rate 76 - Large General Transportation	22,680	7,315	2,358	2,180	184	878	5,601	1,714	7.56
10	Rate 77 - Large Volume Transportation	17,283	5,491	1,790	1,593	140	667	4,190	1,301	7.53
11	Rate 81 - Energy Transportation	2,136	708	255	195	17	82	548	160	7.49
12	Total - Nonresidential	488,348	174,628	59,821	53,514	3,977	19,134	136,446	38,181	7.82
13	Other (Rider 13 & 16):		1,738						1,738	
14	Total -- All Rates	<u>\$ 1,450,781</u>	<u>\$ 585,181</u>	<u>\$ 251,269</u>	<u>\$ 154,700</u>	<u>\$ 11,293</u>	<u>\$ 56,018</u>	<u>\$ 473,280</u>	<u>\$ 111,901</u>	7.71

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

3/ Income taxes from Schedule K were allocated according to operating income before income taxes.

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES

(Dollars in Thousands)

Line No.	Description (A)	Overall Revenue Requirements (Source: Schedule F)					Total Amount (G)
		Allocated by Component			Directly Assigned		
		Customer Costs (B)	Demand Costs ^{1/} (C)	Volume Costs (D)	Customer Costs (E)	Distribution Main (F)	
Residential Rates:							
1	Rate 1 - Residential	119,792	69,221	0	104,887	115,152	409,052
Nonresidential Rates:							
2	Rate 4 - General Gas Service	11,244	22,212	0	42,001	27,995	103,453
3	Rate 6 - Large General Service	0	52	0	46	51	149
4	Rate 7 - Large-Volume Service	0	0	0	0	0	0
5	Rate 10 - Compressed Natural Gas	1	2	0	32	2	37
6	Rate 11 - Energy	3	2	0	72	2	79
7	Rate 17 - Contract Service						
8	Rate 74 - General Transportation	530	11,720	0	18,772	17,233	48,255
9	Rate 76 - Large General Transportation	13	3,779	0	1,223	2,278	7,293
10	Rate 77 - Large Volume Transportation	2	3,970	0	389	1,121	5,482
11	Rate 81 - Energy Transportation	2	274	0	180	252	709
12	Total - Nonresidential	11,795	42,012	0	62,716	48,934	165,458
13	Total -- All Rates	\$ 131,587	\$ 111,233	\$ -	\$ 167,604	\$ 164,086	\$ 574,510

^{1/} Including revenue requirements associated with top gas inventory allocated to sales service rates according to peak day demands

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2005 Test Year**

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Schedule E
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STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME

(Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements				Total (w/o Top Gas Amounts) (F)
		Storage Revenue Requirement w/ Top Gas O & M, Depr. & TOI (B)	Return & Inc. Taxes (C) 3/	Total (D)	Amount (Due to Top Gas) (E) 4/	
Residential Rates:						
1	Rate 1 - Residential	19,216	20,527	39,743	10,754	28,989
Nonresidential Rates:						
2	Rate 4 - General Gas Service	6,390	6,826	13,216	2,753	10,463
3	Rate 6 - Large General Service	17	18	35	0	35
4	Rate 7 - Large-Volume Service	0	0	0	0	0
5	Rate 10 - Compressed Natural Gas	1	1	1	0	1
6	Rate 11 - Energy	1	1	1	0	1
7	Rate 17 - Contract Service	0	0	0	0	0
8	Rate 74 - General Transportation	3,837	4,099	7,937	0	7,937
9	Rate 76 - Large General Transportation	1,237	1,322	2,559	0	2,559
10	Rate 77 - Large Volume Transportation	1,300	1,389	2,689	0	2,689
11	Rate 81 - Energy Transportation	90	96	186	0	186
12	Total - Nonresidential	12,873	13,751	26,624	2,753	23,871
13	Total -- All Rates ex Rate 17	<u>\$ 32,088</u>	<u>\$ 34,279</u>	<u>\$ 66,367</u>	<u>\$ 13,507</u>	<u>\$ 52,860</u>
14	Storage Rate Base (w Top Gas)		<u>\$296,160</u>	1/		
15	Top Gas Portion of Storage Rate Base				<u>\$ 116,701</u>	
16	Proposed Overall Rate of Return (Schedule C)		11.57%		11.57%	
17	Rate 17 -- Contract Service	<u>\$ 1,279</u>	<u>\$ 828</u>	<u>\$ 2,107</u>	<u>\$ -</u>	<u>\$ 2,107</u>
18	Total -- All Rates	<u>\$ 33,367</u>	<u>\$ 35,107</u>	<u>\$ 68,474</u>	<u>\$ 13,507</u>	<u>\$ 54,967</u>

1/ Excludes Rate 17 Rate Base

2/ Allocated to rate classes on firm demand ("32-DEM-FIRM" in Schedule G; sourced from Col.(D), Schedule L)

3/ The total at line 13 is rate base at line 14 times return at line 16.

4/ The total at line 13 is Top Gas at line 15 times return at line 16.

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STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME

(Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements				Total (w/o Top Gas Amounts) (F)
		Storage Revenue Requirement w/ Top Gas O & M, Depr. & TOI (B)	Return & Inc. Taxes (C) 3/	Total (D)	Amount (Due to Top Gas) (E) 4/	
Residential Rates:						
1	Rate 1 - Residential	19,216	20,527	39,743	10,754	28,989
Nonresidential Rates:						
2	Rate 4 - General Gas Service	6,390	6,826	13,216	2,753	10,463
3	Rate 6 - Large General Service	17	18	35	0	35
4	Rate 7 - Large-Volume Service	0	0	0	0	0
5	Rate 10 - Compressed Natural Gas	1	1	1	0	1
6	Rate 11 - Energy	1	1	1	0	1
7	Rate 17 - Contract Service	0	0	0	0	0
8	Rate 74 - General Transportation	3,837	4,099	7,937	0	7,937
9	Rate 76 - Large General Transportation	1,237	1,322	2,559	0	2,559
10	Rate 77 - Large Volume Transportation	1,300	1,389	2,689	0	2,689
11	Rate 81 - Energy Transportation	90	96	186	0	186
12	Total - Nonresidential	12,873	13,751	26,624	2,753	23,871
13	Total -- All Rates ex Rate 17	<u>\$ 32,088</u>	<u>\$ 34,279</u>	<u>\$ 66,367</u>	<u>\$ 13,507</u>	<u>\$ 52,860</u>
14	Storage Rate Base (w Top Gas)		<u>\$296,160</u>			
15	Top Gas Portion of Storage Rate Base				<u>\$ 116,701</u>	
16	Proposed Overall Rate of Return (Schedule C)		11.57%		11.57%	
17	Rate 17 -- Contract Service	<u>\$ 1,279</u>	<u>\$ 828</u>	<u>\$ 2,107</u>	<u>\$ -</u>	<u>\$ 2,107</u>
18	Total -- All Rates	<u>\$ 33,367</u>	<u>\$ 35,107</u>	<u>\$ 68,474</u>	<u>\$ 13,507</u>	<u>\$ 54,967</u>

1/ Excludes Rate 17 Rate Base

2/ Allocated to rate classes on firm demand ("32-DEM-FIRM" in Schedule G; sourced from Col.(D), Schedule L)

3/ The total at line 13 is rate base at line 14 times return at line 16.

4/ The total at line 13 is Top Gas at line 15 times return at line 16.

DEVELOPMENT OF COMPONENTS OF STORAGE REVENUE REQUIREMENT

	Description (A)	Account No. (B)	Company Total (C) From (Schedule G)	Underground Storage (D)	Function Factor (E)	Allocation to to Rate 17 (F)	Other Rate Groups (G)
Gross Plant in Service							
1	Intangible Plant		\$ 106,922	\$ 4,426	Labor	\$ 170	\$ 4,257
2	Underground Storage Plant	350-357	516,766	516,766	Direct	19,809	496,957
3	Transmission Plant		347,276	0			
4	Distribution Plant		2,756,607	0			
5	General Plant		252,826	10,467	Labor	401	10,065
6	Total Gas Utility Plant		<u>3,980,397</u>	<u>531,659</u>		<u>20,380</u>	<u>511,279</u>
Accumulated Reserve for Depreciation							
7	Intangible Plant		(51,643)	(2,138)	Labor	(82)	(2,056)
8	Underground Storage Plant	350-357	(282,096)	(282,096)	Direct	(10,814)	(271,282)
9	Transmission Plant		(242,842)	0			
10	Distribution Plant		(1,588,215)	0			
11	General Plant		<u>(75,588)</u>	<u>(3,129)</u>	Labor	<u>(120)</u>	<u>(3,009)</u>
12	Total Accumulated Depr & Amort.		<u>(2,240,384)</u>	<u>(287,363)</u>		<u>(11,016)</u>	<u>(276,348)</u>
13	Total Net Plant in Service		\$1,740,013	\$244,296		\$9,365	\$234,931
Adjustments to Rate Base							
Additions							
14	Gas in Storage (recoverable base gas)		116,701	116,701	Direct		116,701
15	Materials and Supplies		4,313	603	Net Deprec. Plt	23	580
16	Accrued Pension Provision		<u>195,359</u>	<u>8,088</u>	Labor	<u>310</u>	<u>7,778</u>
17	Total Additions to Rate Base		<u>316,373</u>	<u>125,392</u>		<u>333</u>	<u>125,059</u>
Deductions							
18	Prepaid Retirement Benefits		0	0			
19	Deferred Income Taxes		(327,742)	(45,833)	Net Deprec. Plt	(1,757)	(44,076)
20	Regulatory Tax Liability		(40,828)	(5,710)	Net Deprec. Plt	(219)	(5,491)
21	Customer Credit Balances		(60,965)	0	None		
22	Customer Deposits		(23,711)	(3,316)	Net Deprec. Plt	(127)	(3,189)
23	Customer Advances for Construction		(4,019)	(562)	Net Deprec. Plt	(22)	(540)
24	Unamortized Investment Tax Credit		(9,296)	(1,300)	Net Deprec. Plt	(50)	(1,250)
25	CWIP Subject to AFUDC		(39,592)	(5,537)	Net Deprec. Plt	(212)	(5,324)
26	Asset Retirement Obligation		0	0			
27	Injuries and Damages		(1,597)	(66)	Labor	(3)	(64)
28	Directors Deferred Compensation		(1,420)	(59)	Labor	(2)	(57)
29	Retirement & Health Care Provisions		<u>(96,435)</u>	<u>(3,992)</u>	Labor	<u>(153)</u>	<u>(3,839)</u>
30	Total Deductions from Rate Base		<u>(605,605)</u>	<u>(66,374)</u>		<u>(2,544)</u>	<u>(63,830)</u>
31	Total Adjustments to Rate Base		<u>(289,232)</u>	<u>59,017</u>		<u>(2,211)</u>	<u>61,229</u>
32	Total Rate Base		<u>\$1,450,781</u>	<u>\$303,313</u>		<u>\$7,153</u>	<u>\$296,160</u>

DEVELOPMENT OF COMPONENTS OF STORAGE REVENUE REQUIREMENT (Continued)

	Description (A)	Account No. (B)	Company Total (C) From (Schedule G)	Underground Storage (D)	Function Factor (E)	Allocation to to Rate 17 (F)	Other Rate Groups (G)
O&M Expenses							
34	Production Expenses		\$2,625	\$0			
35	Underground Storage Expenses		12,399	12,399	Direct	\$ 475	\$ 11,924
36	Transmission Expenses		4,340	0			
37	Distribution Expenses		49,781	0			
38	Customer Accounts Expenses		65,743	0			
39	Sales Expenses		4,859	0			
40	Total -- Operation and Maintenance Expenses		139,747	12,399		475	11,924
Administrative and General Expenses							
Operation:							
41	Administrative and General Salaries	920	46,464	1,924	Labor	74	1,850
43	Office Supplies and Expenses	921	23,328	966	Labor	37	929
44	Administrative Expenses Transferred	922	(19,365)	(802)	Labor	(31)	(771)
45	Outside Services Employed	923	5,585	231	Labor	9	222
46	Property Insurance	924	1,560	208	Gross Plant	8	200
47	Injuries and Damages	925	11,979	496	Labor	19	477
48	Employee Pensions and Benefits	926	23,315	965	Labor	37	928
49	Franchise Requirements	927	6,847	283	Labor	11	273
50	Duplicate Charges (Cr)	929	(5,437)	(225)	Labor	(9)	(216)
51	Miscellaneous General Expenses	930/935	4,781	198	Labor	8	190
52	Rents	931	0	0			
53	Total Operation		99,057	4,245		163	4,082
Maintenance:							
54	Maintenance of General Plant	932	4,359	180	Labor	7	174
Total -- Administrative and General			103,416	4,425		170	4,255
56	Payroll Transferred from Other Taxes		8,106	336	Labor	13	323
57	Total - Gas Operation and Maintenance		\$251,269	\$17,160		\$658	\$16,502
Depreciation Expense							
58	Intangible Plant		12,648	524	Labor	20	504
59	Underground Storage Plant	350-357	13,630	13,630	Direct	522	13,108
60	Transmission Plant		12,964	0			
61	Distribution Plant		102,276	0			
General Plant							
63	Land and Land Rights	389	0	0			
64	Structures and Improvements	390	2,060	85	Labor	3	82
65	Office Furniture and Equipment	391.1	466	19	Labor	1	19
66	Computer Equipment	391.2	4,527	187	Labor	7	180
67	Transportation Equipment	392	4,876	202	Labor	8	194
68	Stores Equipment	393	0	0	Labor	0	0
69	Tools, Shop and Garage Equipmen	394	616	26	Labor	1	25
70	Laboratory Equipment	395	0	0			
71	Communication Equipment	397	637	26	Labor	1	25
72	Miscellaneous Equipment	398	0	0			
73	Total General Plant		13,182	546		21	525
74	Total Depreciation Expense		154,700	14,699		563	14,136
Taxes Other Than Income Taxes							
75	State Franchise	408	131	17	Gross Plant	1	17
76	Real Estate and Invested Capital		11,162	1,491	Gross Plant	57	1,434
77	State & Municipal Revenue Taxes (Note 1)		146,388	0			
78	Payroll Taxes (Note 1)		8,106	0			
79	Total		165,787	1,508		58	1,451

Note 1 -- Revenue Taxes are not in ECOSS;
Payroll Taxes are included in O&M, above.

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

**Nicor Gas Exhibit 14.1
Schedule F
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EMBEDDED COST OF SERVICE STUDY -- REVENUE REQUIREMENT BY CLASSIFICATION BY RATE SCHEDULE

		Residential -- Rate 1					Nonresidential -- Rate 4 - General						
		Customer	Demand	Volume	Other	Dist.Mains	Total	Customer	Demand	Volume	Other	Dist.Mains	Total
1	Rate Base	\$90,694	\$277,373	\$0	\$192,397	\$401,969	\$962,433	\$8,513	\$85,127	\$0	\$91,779	\$97,726	\$283,145
2	O&M Expenses	\$100,617	\$19,012	\$0	\$34,771	\$37,049	\$191,448	\$9,444	\$6,322	\$0	\$11,760	\$9,007	\$36,533
3	Depreciation Expense	\$8,556	\$17,233	\$0	\$45,788	\$29,609	\$101,186	\$803	\$5,731	\$0	\$18,795	\$7,199	\$32,528
4	Taxes Other than Income	\$338	\$1,533	\$0	\$2,519	\$2,926	\$7,316	\$32	\$510	\$0	\$1,042	\$711	\$2,295
5	Total Expenses	\$109,511	\$37,778	\$0	\$83,077	\$69,584	\$299,959	\$10,279	\$12,562	\$0	\$31,597	\$16,917	\$71,365
6	Return Inc. Taxes	\$10,281	\$31,443	\$0	\$21,810	\$45,567	\$109,102	\$965	\$9,650	\$0	\$10,404	\$11,078	\$32,097
7	Total Revenue Requirement	\$119,792	\$69,221	\$0	\$104,887	\$115,152	\$409,052	\$11,244	\$22,212	\$0	\$42,001	\$27,995	\$103,453
		Nonresidential -- Rate 6 - Large General Service					Nonresidential -- Rate 7 - Large Volume Service						
		Customer	Demand	Volume	Other	Dist.Mains	Total	Customer	Demand	Volume	Other	Dist.Mains	Total
8	Rate Base	\$0	\$164	\$0	\$103	\$177	\$444	\$0	\$0	\$0	\$0	\$0	\$0
9	O&M Expenses	\$0	\$17	\$0	\$19	\$16	\$52	\$0	\$0	\$0	\$0	\$0	\$0
10	Depreciation Expense	\$0	\$15	\$0	\$15	\$13	\$43	\$0	\$0	\$0	\$0	\$0	\$0
11	Taxes Other than Income	\$0	\$1	\$0	\$1	\$1	\$4	\$0	\$0	\$0	\$0	\$0	\$0
12	Total Expenses	\$0	\$34	\$0	\$35	\$31	\$108	\$0	\$0	\$0	\$0	\$0	\$9
13	Return Inc. Taxes	\$0	\$19	\$0	\$12	\$20	\$50	\$0	\$0	\$0	\$0	\$0	\$0
14	Total Revenue Requirement	\$0	\$52	\$0	\$46	\$51	\$149	\$0	\$0	\$0	\$0	\$0	\$0
		Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy						
		Customer	Demand	Volume	Other	Dist.Mains	Total	Customer	Demand	Volume	Other	Dist.Mains	Total
15	Rate Base	\$1	\$6	\$0	\$68	\$6	\$80	\$3	\$6	\$0	\$165	\$6	\$180
16	O&M Expenses	\$1	\$1	\$0	\$18	\$1	\$20	\$3	\$1	\$0	\$26	\$1	\$30
17	Depreciation Expense	\$0	\$1	\$0	\$6	\$0	\$7	\$0	\$1	\$0	\$26	\$0	\$27
18	Taxes Other than Income	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$2	\$0	\$2
19	Total Expenses	\$1	\$1	\$0	\$25	\$1	\$37	\$3	\$1	\$0	\$54	\$1	\$68
20	Return Inc. Taxes	\$0	\$1	\$0	\$8	\$1	\$9	\$0	\$1	\$0	\$19	\$1	\$20
21	Total Revenue Requirement	\$1	\$2	\$0	\$32	\$2	\$37	\$3	\$2	\$0	\$72	\$2	\$79

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

**Nicor Gas Exhibit 14.1
Schedule F
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	Nonresidential -- Rate 17 - Contract Service						Nonresidential -- Rate 74 - General Transportation						
	Customer	Demand	Volume	Other	Dist.Mains	Total	Customer	Demand	Volume	Other	Dist.Mains	Total	
22	Rate Base	\$1	\$10,814	\$0	\$8,247	\$2,611	\$21,673	\$401	\$36,836	\$0	\$43,332	\$60,158	\$140,727
23	O&M Expenses	\$1	\$1,189	\$0	\$734	\$241	\$2,165	\$445	\$3,797	\$0	\$6,831	\$5,545	\$16,618
24	Depreciation Expense	\$0	\$1,563	\$0	\$638	\$192	\$2,394	\$38	\$3,441	\$0	\$6,637	\$4,431	\$14,548
25	Taxes Other than Income	\$0	\$116	\$0	\$62	\$19	\$197	\$1	\$306	\$0	\$392	\$438	\$1,137
26	Total Expenses	\$1	\$2,868	\$0	\$1,435	\$452	\$4,765	\$484	\$7,544	\$0	\$13,860	\$10,414	\$32,311
27	Return Inc. Taxes	\$0	\$1,226	\$0	\$935	\$296	\$2,457	\$45	\$4,176	\$0	\$4,912	\$6,820	\$15,953
28	Total Revenue Requirement	\$1	\$4,094	\$0	\$2,370	\$748	\$7,213	\$530	\$11,720	\$0	\$18,772	\$17,233	\$48,255

	Nonresidential -- Rate 76 - Large General Transportation						Nonresidential -- Rate 77 - Large Volume Transportation						
	Customer	Demand	Volume	Other	Dist.Mains	Total	Customer	Demand	Volume	Other	Dist.Mains	Total	
29	Rate Base	\$10	\$11,878	\$0	\$2,841	\$7,951	\$22,680	\$2	\$12,479	\$0	\$888	\$3,914	\$17,283
30	O&M Expenses	\$11	\$1,224	\$0	\$390	\$733	\$2,358	\$2	\$1,286	\$0	\$141	\$361	\$1,790
31	Depreciation Expense	\$1	\$1,110	\$0	\$484	\$586	\$2,180	\$0	\$1,166	\$0	\$139	\$288	\$1,593
32	Taxes Other than Income	\$0	\$99	\$0	\$28	\$58	\$184	\$0	\$104	\$0	\$8	\$28	\$140
33	Total Expenses	\$12	\$2,433	\$0	\$901	\$1,376	\$4,731	\$2	\$2,556	\$0	\$288	\$678	\$3,532
34	Return Inc. Taxes	\$1	\$1,347	\$0	\$322	\$901	\$2,571	\$0	\$1,415	\$0	\$101	\$444	\$1,959
35	Total Revenue Requirement	\$13	\$3,779	\$0	\$1,223	\$2,278	\$7,293	\$2	\$3,970	\$0	\$389	\$1,121	\$5,482

	Nonresidential -- Rate 81 -- Energy Transportation						
	Customer	Demand	Volume	Other	Dist.Mains	Total	
36	Rate Base	\$1	\$862	\$0	\$392	\$881	\$2,136
37	O&M Expenses	\$2	\$89	\$0	\$84	\$81	\$255
38	Depreciation Expense	\$0	\$81	\$0	\$49	\$65	\$195
39	Taxes Other than Income	\$0	\$7	\$0	\$3	\$6	\$17
40	Total Expenses	\$2	\$177	\$0	\$136	\$152	\$475
41	Return Inc. Taxes	\$0	\$98	\$0	\$44	\$100	\$242
42	Total Revenue Requirement	\$2	\$274	\$0	\$180	\$252	\$709
43	Grand Total Revenue Requ.	\$574,510 (excluding Rate 17 and Other)					

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
Gross Plant in Service	
1 Intangible Plant:	
2 Organization	0
3 Miscellaneous	27,868
4	
5 Total Intangible Plant	<u>27,868</u>
6	
7 Mftured Gas Production Plant:	
8 Total Manufactured Gas Plant	
9	
10 Underground Storage Plant:	to Rate 17
11 Land	0
12 Rights-of-way	0
13 Structures and Improvements	0
14 Wells	0
15 Storage Leaseholds and Rights	0
16 Reservoirs	0
17 Non-recoverable base gas	0
18 Lines	0
19 Compressor Station Equipment	0
20 Measuring and Reg. Equipment	0
21 Purification Equipment	0
22 Other Equipment	0
23 Recoverable base gas	0
24	
25 Total Underground Storage Plant	<u>0</u>
26	
27 Transmission Plant:	
28 Land in Fee - Transmission Stations	0
29 Land in Fee - Transmission Mains	0
30 Land Rights - Transmission Mains	0
31 Land Rights - Transmission Stations	0
32 Structures and Improvements	0
33 Mains - Transmission	0
34 Measuring and Regulating Equipment -	
35 Transmission Stations	0
36 Measuring and Regulating Equipment -	
37 Transmission Mains	0
38	
39 Total Transmission Plant	<u>0</u>
40	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description		Nonresidential -- Rate 81 - Energy Transportation				
(A)		Customer	Demand	Volume	Other	D-Mains
Gross Plant in Service						
1	Intangible Plant:					
2	Organization	30-NONE	0	0	0	0
3	Miscellaneous	43-LABOR	1	30	0	47
4						
5	Total Intangible Plant		<u>1</u>	<u>30</u>	<u>0</u>	<u>47</u>
6						
7	Mftured Gas Production Plant:					
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0
9						
10	Underground Storage Plant:					
11	Land		0	6	0	0
12	Rights-of-way	34-UG-DEM	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	42	0	0
14	Wells	34-UG-DEM	0	217	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	25	0	0
16	Reservoirs	30-NONE	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	462	0	0
18	Lines	34-UG-DEM	0	64	0	0
19	Compressor Station Equipment	34-UG-DEM	0	289	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	10	0	0
21	Purification Equipment	34-UG-DEM	0	132	0	0
22	Other Equipment	34-UG-DEM	0	5	0	0
23	Recoverable base gas	34-UG-DEM	0	137	0	0
24						
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>1,390</u>	<u>0</u>	<u>0</u>
26						
27	Transmission Plant:					
28	Land in Fee - Transmission Stations	35-DEM-TOT	0	2	0	0
29	Land in Fee - Transmission Mains	35-DEM-TOT	0	8	0	0
30	Land Rights - Transmission Mains	35-DEM-TOT	0	49	0	0
31	Land Rights - Transmission Stations	35-DEM-TOT	0	1	0	0
32	Structures and Improvements	35-DEM-TOT	0	0	0	0
33	Mains - Transmission	35-DEM-TOT	0	647	0	0
34	Measuring and Regulating Equipment -					
35	Transmission Stations	35-DEM-TOT	0	161	0	0
36	Measuring and Regulating Equipment -					
37	Transmission Mains	30-NONE	0	0	0	0
38						
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>868</u>	<u>0</u>	<u>0</u>
40						

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
41 Distribution Plant:	
42 Land in Fee - Distribution Stations	0
43 Land in Fee - Distribution Mains	0
44 Structures and Improvements -	
45 Distribution Stations	0
46 Mains - Distribution	1,382,615
47 Measuring and Regulating Equipment -	
48 Distribution Stations	0
49 Measuring and Regulating Equipment -	
50 Distribution Mains	0
51 Services	0
52 Meters	0
53 Meter Installations	0
54 House Reg. and Reg. Installations	0
55 Industrial Meas. and Reg. Equipment	0
56 Other Property on Customers' Premises	0
57	
58 Total Distribution Plant	<u>1,382,615</u>
59	
60 General Plant:	
61 Land and Land Rights	1,079
62 Structures and Improvements	22,715
63 Office Furniture and Equipment	3,618
64 Computer Equipment	10,680
65 Transportation Equipment	19,554
66 Stores Equipment	0
67 Tools, Shop and Garage Equipment	6,066
68 Laboratory Equipment	0
69 Communication Equipment	2,185
70 Miscellaneous Equipment	0
71	
72 Total General Plant	<u>65,897</u>
73	
74 Total Gas Utility Plant	<u>1,476,380</u>
75	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)		Nonresidential -- Rate 81 - Energy Transportation					
		Customer	Demand	Volume	Other	D-Mains	
41	Distribution Plant:						
42	Land in Fee - Distribution Stations	32-DEM-FIRM	0	1	0	0	
43	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	
44	Structures and Improvements -						
45	Distribution Stations	32-DEM-FIRM	0	6	0	0	
46	Mains - Distribution	40-DXMAINS	0	0	0	2,116	
47	Measuring and Regulating Equipment -						
48	Distribution Stations	32-DEM-FIRM	0	42	0	0	
49	Measuring and Regulating Equipment -						
50	Distribution Mains	32-DEM-FIRM	0	117	0	0	
51	Services	36-METERS\$	0	0	0	446	
52	Meters	36-METERS\$	0	0	0	84	
53	Meter Installations	36-METERS\$	0	0	0	76	
54	House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	
55	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	296	
56	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	
57							
58	Total Distribution Plant	Subtotal	<u>0</u>	<u>166</u>	<u>0</u>	<u>903</u>	<u>2,116</u>
59							
60	General Plant:						
61	Land and Land Rights	43-LABOR	0	1	0	2	
62	Structures and Improvements	43-LABOR	0	24	0	39	
63	Office Furniture and Equipment	43-LABOR	0	4	0	6	
64	Computer Equipment	43-LABOR	0	11	0	18	
65	Transportation Equipment	43-LABOR	0	21	0	33	
66	Stores Equipment	30-NONE	0	0	0	0	
67	Tools, Shop and Garage Equipment	43-LABOR	0	6	0	10	
68	Laboratory Equipment	30-NONE	0	0	0	0	
69	Communication Equipment	43-LABOR	0	2	0	4	
70	Miscellaneous Equipment	43-LABOR	0	0	0	0	
71							
72	Total General Plant	Subtotal	<u>1</u>	<u>70</u>	<u>0</u>	<u>112</u>	<u>101</u>
73							
74	Total Gas Utility Plant	Subtotal	<u>2</u>	<u>2,525</u>	<u>0</u>	<u>1,062</u>	<u>2,260</u>
75							

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	
76	Accumulated Reserve for Depreciation										
77											
78	Intangible Plant:										
79	Organization	301	0		\$0	1-NONE	0	0	0	0	
80	Miscellaneous	303	<u>(51,643)</u>		<u>(51,643)</u>	16-LABOR	(18,790)	(5,387)	0	(14,005)	
81											
82	Total Intangible Plant		<u>(51,643)</u>	<u>0</u>	<u>0</u>	<u>(51,643)</u>	<u>(18,790)</u>	<u>(5,387)</u>	<u>0</u>	<u>(14,005)</u>	
83											
84	Mftured Gas Production Plant:										
85	Total Manufactured Gas Plant	304-311	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	
86											
87	Underground Storage Plant:										
88	Land	350.1	0		0	7-UGSTOR	0	0	0	0	
89	Rights-of-way	350.2	(12)		(12)	7-UGSTOR	0	(12)	0	(0)	
90	Structures and Improvements	351	(11,266)		(11,266)	7-UGSTOR	0	(10,834)	0	(432)	
91	Wells	352	(66,990)		(66,990)	7-UGSTOR	0	(64,422)	0	(2,568)	
92	Storage Leaseholds and Rights	352.1	(7,433)		(7,433)	7-UGSTOR	0	(7,148)	0	(285)	
93	Reservoirs	352.2	0		0	1-NONE	0	0	0	0	
94	Non-recoverable base gas	352.3	(102,141)		(102,141)	7-UGSTOR	0	(98,226)	0	(3,915)	
95	Lines	353	(13,851)		(13,851)	7-UGSTOR	0	(13,320)	0	(531)	
96	Compressor Station Equipment	354	(52,355)		(52,355)	7-UGSTOR	0	(50,348)	0	(2,007)	
97	Measuring and Reg. Equipment	355	(1,455)		(1,455)	7-UGSTOR	0	(1,399)	0	(56)	
98	Purification Equipment	356	(25,934)		(25,934)	7-UGSTOR	0	(24,940)	0	(994)	
99	Other Equipment	357	(659)		(659)	7-UGSTOR	0	(634)	0	(25)	
100	Recoverable base gas	117	<u>0</u>		<u>0</u>	7-UGSTOR	0	0	0	0	
101											
102	Total Underground Storage Plant	350-357	<u>(282,096)</u>	<u>0</u>	<u>0</u>	<u>(282,096)</u>	<u>0</u>	<u>(271,282)</u>	<u>0</u>	<u>(10,814)</u>	
103											
104	Transmission Plant:										
105	Land in Fee - Transmission Stations	374.5	0		0	1-NONE	0	0	0	0	
106	Land in Fee - Transmission Mains	374.6	0		0	1-NONE	0	0	0	0	
107	Land Rights - Transmission Mains	374.7	(7,136)		(7,136)	2-DEM	0	(7,136)	0	0	
108	Land Rights - Transmission Stations	374.8	(29)		(29)	2-DEM	0	(29)	0	0	
109	Structures and Improvements	375.1	(91)		(91)	2-DEM	0	(91)	0	0	
110	Mains - Transmission	376.1	(200,199)		(200,199)	2-DEM	0	(200,199)	0	0	
111	Measuring and Regulating Equipment -										
112	Transmission Stations	378.3	(35,387)		(35,387)	2-DEM	0	(35,387)	0	0	
113	Measuring and Regulating Equipment -										
114	Transmission Mains	378.4	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	
115											
116	Total Transmission Plant		(242,842)	0	0	(242,842)	0	(242,842)	0	0	

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
76 Accumulated Reserve for Depreciation	
77	
78 Intangible Plant:	
79 Organization	0
80 Miscellaneous	(13,460)
81	
82 Total Intangible Plant	<u>(13,460)</u>
83	
84 Mftured Gas Production Plant:	
85 Total Manufactured Gas Plant	0
86	
87 Underground Storage Plant:	
88 Land	0
89 Rights-of-way	0
90 Structures and Improvements	0
91 Wells	0
92 Storage Leaseholds and Rights	0
93 Reservoirs	0
94 Non-recoverable base gas	0
95 Lines	0
96 Compressor Station Equipment	0
97 Measuring and Reg. Equipment	0
98 Purification Equipment	0
99 Other Equipment	0
100 Recoverable base gas	0
101	
102 Total Underground Storage Plant	<u>0</u>
103	
104 Transmission Plant:	
105 Land in Fee - Transmission Stations	0
106 Land in Fee - Transmission Mains	0
107 Land Rights - Transmission Mains	0
108 Land Rights - Transmission Stations	0
109 Structures and Improvements	0
110 Mains - Transmission	0
111 Measuring and Regulating Equipment -	
112 Transmission Stations	0
113 Measuring and Regulating Equipment -	
114 Transmission Mains	0
115	
116 Total Transmission Plant	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 Accumulated Reserve for Depreciation											
77											
78 Intangible Plant:											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	
80 Miscellaneous	43-LABOR	(17,106)	(3,074)	0	(9,023)	(9,403)	(1,606)	(1,022)	0	(2,860)	(2,286)
81											
82 Total Intangible Plant	Subtotal	(17,106)	(3,074)	0	(9,023)	(9,403)	(1,606)	(1,022)	0	(2,860)	(2,286)
83											
84 Mftured Gas Production Plant:											
85 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	
86											
87 Underground Storage Plant:											
88 Land	34-UG-DEM	0	0	0	0	0	0	0	0	0	
89 Rights-of-way	34-UG-DEM	0	(7)	0	0	0	0	(2)	0	0	
90 Structures and Improvements	34-UG-DEM	0	(6,488)	0	0	0	0	(2,157)	0	0	
91 Wells	34-UG-DEM	0	(38,578)	0	0	0	0	(12,829)	0	0	
92 Storage Leaseholds and Rights	34-UG-DEM	0	(4,281)	0	0	0	0	(1,423)	0	0	
93 Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	
94 Non-recoverable base gas	34-UG-DEM	0	(58,821)	0	0	0	0	(19,560)	0	0	
95 Lines	34-UG-DEM	0	(7,977)	0	0	0	0	(2,652)	0	0	
96 Compressor Station Equipment	34-UG-DEM	0	(30,150)	0	0	0	0	(10,026)	0	0	
97 Measuring and Reg. Equipment	34-UG-DEM	0	(838)	0	0	0	0	(279)	0	0	
98 Purification Equipment	34-UG-DEM	0	(14,935)	0	0	0	0	(4,966)	0	0	
99 Other Equipment	34-UG-DEM	0	(380)	0	0	0	0	(126)	0	0	
100 Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	0	
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(162,454)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(54,021)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 Transmission Plant:											
105 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	
106 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	
107 Land Rights - Transmission Mains	35-DEM-TOT	0	(3,818)	0	0	0	0	(1,270)	0	0	
108 Land Rights - Transmission Stations	35-DEM-TOT	0	(16)	0	0	0	0	(5)	0	0	
109 Structures and Improvements	35-DEM-TOT	0	(49)	0	0	0	0	(16)	0	0	
110 Mains - Transmission	35-DEM-TOT	0	(107,121)	0	0	0	0	(35,621)	0	0	
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-DEM-TOT	0	(18,935)	0	0	0	0	(6,296)	0	0	
113 Measuring and Regulating Equipment -											
114 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	
115											
116 Total Transmission Plant	Subtotal	0	(129,938)	0	0	0	0	(43,209)	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 Accumulated Reserve for Depreciation											
77											
78 Intangible Plant:											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80 Miscellaneous	43-LABOR	(0)	(0)	0	(5)	(0)	(0)	(0)	0	(7)	(0)
81											
82 Total Intangible Plant	Subtotal	(0)	(0)	0	(5)	(0)	(0)	(0)	0	(7)	(0)
83											
84 Mftured Gas Production Plant:											
85 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
89 Rights-of-way	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
90 Structures and Improvements	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
91 Wells	34-UG-DEM	0	(1)	0	0	0	(1)	0	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
93 Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94 Non-recoverable base gas	34-UG-DEM	0	(2)	0	0	0	(2)	0	0	0	0
95 Lines	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(1)	0	0	0	(1)	0	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
98 Purification Equipment	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
99 Other Equipment	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
100 Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(5)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 Transmission Plant:											
105 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107 Land Rights - Transmission Mains	35-DEM-TOT	0	(0)	0	0	0	(0)	0	0	0	0
108 Land Rights - Transmission Stations	35-DEM-TOT	0	(0)	0	0	0	(0)	0	0	0	0
109 Structures and Improvements	35-DEM-TOT	0	(0)	0	0	0	(0)	0	0	0	0
110 Mains - Transmission	35-DEM-TOT	0	(4)	0	0	0	(4)	0	0	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-DEM-TOT	0	(1)	0	0	0	(1)	0	0	0	0
113 Measuring and Regulating Equipment -											
114 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116 Total Transmission Plant	Subtotal	0	(4)	0	0	0	(4)	0	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 17 - Contract Service					Nonresidential -- Rate 74 - General Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 Accumulated Reserve for Depreciation											
77											
78 Intangible Plant:											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80 Miscellaneous	43-LABOR	(0)	(255)	0	(102)	(61)	(76)	(614)	0	(1,838)	(1,407)
81											
82 Total Intangible Plant	Subtotal	(0)	(255)	0	(102)	(61)	(76)	(614)	0	(1,838)	(1,407)
83											
84 Mftured Gas Production Plant:											
85 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
89 Rights-of-way	34-UG-DEM	0	0	0	(0)	0	0	(1)	0	0	0
90 Structures and Improvements	34-UG-DEM	0	0	0	(432)	0	0	(1,296)	0	0	0
91 Wells	34-UG-DEM	0	0	0	(2,568)	0	0	(7,704)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	(285)	0	0	(855)	0	0	0
93 Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94 Non-recoverable base gas	34-UG-DEM	0	0	0	(3,915)	0	0	(11,746)	0	0	0
95 Lines	34-UG-DEM	0	0	0	(531)	0	0	(1,593)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	0	0	(2,007)	0	0	(6,021)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	(56)	0	0	(167)	0	0	0
98 Purification Equipment	34-UG-DEM	0	0	0	(994)	0	0	(2,982)	0	0	0
99 Other Equipment	34-UG-DEM	0	0	0	(25)	0	0	(76)	0	0	0
100 Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,814)</u>	<u>0</u>	<u>0</u>	<u>(32,442)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 Transmission Plant:											
105 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107 Land Rights - Transmission Mains	35-DEM-TOT	0	(760)	0	0	0	0	(762)	0	0	0
108 Land Rights - Transmission Stations	35-DEM-TOT	0	(3)	0	0	0	0	(3)	0	0	0
109 Structures and Improvements	35-DEM-TOT	0	(10)	0	0	0	0	(10)	0	0	0
110 Mains - Transmission	35-DEM-TOT	0	(21,318)	0	0	0	0	(21,392)	0	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-DEM-TOT	0	(3,768)	0	0	0	0	(3,781)	0	0	0
113 Measuring and Regulating Equipment -											
114 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116 Total Transmission Plant	Subtotal	0	(25,858)	0	0	0	0	(25,948)	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
76 Accumulated Reserve for Depreciation											
77											
78 Intangible Plant:											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80 Miscellaneous	43-LABOR	(2)	(198)	0	(104)	(186)	(0)	(208)	0	(38)	(92)
81											
82 Total Intangible Plant	Subtotal	(2)	(198)	0	(104)	(186)	(0)	(208)	0	(38)	(92)
83											
84 Mftured Gas Production Plant:											
85 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
89 Rights-of-way	34-UG-DEM	0	(0)	0	0	0	0	(0)	0	0	0
90 Structures and Improvements	34-UG-DEM	0	(418)	0	0	0	0	(439)	0	0	0
91 Wells	34-UG-DEM	0	(2,484)	0	0	0	0	(2,610)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(276)	0	0	0	0	(290)	0	0	0
93 Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94 Non-recoverable base gas	34-UG-DEM	0	(3,788)	0	0	0	0	(3,979)	0	0	0
95 Lines	34-UG-DEM	0	(514)	0	0	0	0	(540)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(1,942)	0	0	0	0	(2,040)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(54)	0	0	0	0	(57)	0	0	0
98 Purification Equipment	34-UG-DEM	0	(962)	0	0	0	0	(1,010)	0	0	0
99 Other Equipment	34-UG-DEM	0	(24)	0	0	0	0	(26)	0	0	0
100 Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(10,461)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,990)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 Transmission Plant:											
105 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
106 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
107 Land Rights - Transmission Mains	35-DEM-TOT	0	(246)	0	0	0	0	(258)	0	0	0
108 Land Rights - Transmission Stations	35-DEM-TOT	0	(1)	0	0	0	0	(1)	0	0	0
109 Structures and Improvements	35-DEM-TOT	0	(3)	0	0	0	0	(3)	0	0	0
110 Mains - Transmission	35-DEM-TOT	0	(6,898)	0	0	0	0	(7,247)	0	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-DEM-TOT	0	(1,219)	0	0	0	0	(1,281)	0	0	0
113 Measuring and Regulating Equipment -											
114 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
115											
116 Total Transmission Plant	Subtotal	0	(8,367)	0	0	0	0	(8,791)	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)		Nonresidential -- Rate 81 - Energy Transportation				
		Customer	Demand	Volume	Other	D-Mains
76	Accumulated Reserve for Depreciation					
77						
78	Intangible Plant:					
79	Organization	30-NONE	0	0	0	0
80	Miscellaneous	43-LABOR	(0)	(14)	0	(23)
81						
82	Total Intangible Plant	Subtotal	(0)	(14)	0	(23)
83						
84	Mftured Gas Production Plant:					
85	Total Manufactured Gas Plant	30-NONE	0	0	0	0
86						
87	Underground Storage Plant:					
88	Land	34-UG-DEM	0	0	0	0
89	Rights-of-way	34-UG-DEM	0	(0)	0	0
90	Structures and Improvements	34-UG-DEM	0	(30)	0	0
91	Wells	34-UG-DEM	0	(180)	0	0
92	Storage Leaseholds and Rights	34-UG-DEM	0	(20)	0	0
93	Reservoirs	34-UG-DEM	0	0	0	0
94	Non-recoverable base gas	34-UG-DEM	0	(275)	0	0
95	Lines	34-UG-DEM	0	(37)	0	0
96	Compressor Station Equipment	34-UG-DEM	0	(141)	0	0
97	Measuring and Reg. Equipment	34-UG-DEM	0	(4)	0	0
98	Purification Equipment	34-UG-DEM	0	(70)	0	0
99	Other Equipment	34-UG-DEM	0	(2)	0	0
100	Recoverable base gas	34-UG-DEM	0	0	0	0
101						
102	Total Underground Storage Plant		<u>0</u>	<u>(759)</u>	<u>0</u>	<u>0</u>
103						
104	Transmission Plant:					
105	Land in Fee - Transmission Stations	30-NONE	0	0	0	0
106	Land in Fee - Transmission Mains	30-NONE	0	0	0	0
107	Land Rights - Transmission Mains	35-DEM-TOT	0	(18)	0	0
108	Land Rights - Transmission Stations	35-DEM-TOT	0	(0)	0	0
109	Structures and Improvements	35-DEM-TOT	0	(0)	0	0
110	Mains - Transmission	35-DEM-TOT	0	(501)	0	0
111	Measuring and Regulating Equipment -					
112	Transmission Stations	35-DEM-TOT	0	(88)	0	0
113	Measuring and Regulating Equipment -					
114	Transmission Mains	30-NONE	0	0	0	0
115						
116	Total Transmission Plant	Subtotal	0	(607)	0	0

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
117	
118	Distribution Plant:
119	Land in Fee - Distribution Stations 0
120	Land in Fee - Distribution Mains 0
121	Structures and Improvements -
122	Distribution Stations 0
123	Mains - Distribution (681,678)
124	Measuring and Regulating Equipment -
125	Distribution Stations 0
126	Measuring and Regulating Equipment -
127	Distribution Mains 0
128	Services 0
129	Meters 0
130	Meter Installations 0
131	House Reg. and Reg. Installations 0
132	Industrial Meas. and Reg. Equipment 0
133	Other Property on Customers' Premises 0
134	
135	Total Distribution Plant (681,678)
136	
137	General Plant:
138	Land and Land Rights 0
139	Structures and Improvements (5,915)
140	Office Furniture and Equipment (1,076)
141	Computer Equipment (3,882)
142	Transportation Equipment (6,122)
143	Stores Equipment 0
144	Tools, Shop and Garage Equipment (1,467)
145	Laboratory Equipment 0
146	Communication Equipment (1,240)
147	Miscellaneous Equipment 0
148	
149	Total General Plant (19,701)
150	
151	Total Accumulated Depr & Amort. (714,840)
152	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)		Nonresidential -- Rate 81 - Energy Transportation					
		Customer	Demand	Volume	Other	D-Mains	
117							
118	Distribution Plant:						
119	Land in Fee - Distribution Stations	30-NONE	0	0	0	0	
120	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	
121	Structures and Improvements -						
122	Distribution Stations	32-DEM-FIRM	0	(6)	0	0	
123	Mains - Distribution	40-DXMAINS	0	0	0	(1,043)	
124	Measuring and Regulating Equipment -						
125	Distribution Stations	32-DEM-FIRM	0	(21)	0	0	
126	Measuring and Regulating Equipment -						
127	Distribution Mains	32-DEM-FIRM	0	(49)	0	0	
128	Services	36-METERS\$	0	0	(317)	0	
129	Meters	36-METERS\$	0	0	(50)	0	
130	Meter Installations	36-METERS\$	0	0	(48)	0	
131	House Reg. and Reg. Installations	37-LPMET#	0	0	(0)	0	
132	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	(125)	0	
133	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	
134							
135	Total Distribution Plant	Subtotal	0	(75)	0	(540)	(1,043)
136							
137	General Plant:						
138	Land and Land Rights	43-LABOR	0	0	0	0	
139	Structures and Improvements	43-LABOR	(0)	(6)	0	(10)	(9)
140	Office Furniture and Equipment	43-LABOR	(0)	(1)	0	(2)	(2)
141	Computer Equipment	43-LABOR	(0)	(4)	0	(7)	(6)
142	Transportation Equipment	43-LABOR	(0)	(7)	0	(10)	(9)
143	Stores Equipment	30-NONE	0	0	0	0	0
144	Tools, Shop and Garage Equipment	43-LABOR	(0)	(2)	0	(2)	(2)
145	Laboratory Equipment	30-NONE	0	0	0	0	0
146	Communication Equipment	43-LABOR	(0)	(1)	0	(2)	(2)
147	Miscellaneous Equipment	30-NONE	0	0	0	0	0
148							
149	Total General Plant	Subtotal	(0)	(21)	0	(34)	(30)
150							
151	Total Accumulated Depr & Amort.	Subtotal	(1)	(1,477)	0	(597)	(1,094)
152							

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	
153 Net Plant in Service											
154											
155 Intangible Plant:											
156 Organization	301	\$0	\$0	\$0	\$0	x By Addition	0	0	0	0	
157 Miscellaneous	303	<u>\$26,773</u>	<u>\$28,506</u>	<u>\$0</u>	<u>\$55,279</u>	By Addition	20,113	5,767	0	14,991	
158											
159 Total Intangible Plant		\$26,773	\$28,506	\$0	<u>\$55,279</u>		\$20,113	\$5,767	\$0	\$14,991	
160											
161 Mftured Gas Production Plant:											
162 Total Manufactured Gas Plant	304-311	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	x By Addition	0	0	0	0	
163											
164 Underground Storage Plant:											DA to RT 17
165 Land		\$2,369			\$2,369	x By Addition	0	2,278	0	91	
166 Rights-of-way		154			154	x By Addition	0	148	0	6	
167 Structures and Improvements		4,246			4,246	By Addition	0	4,083	0	163	
168 Wells		13,787			13,787	By Addition	0	13,258	0	529	
169 Storage Leaseholds and Rights		1,757			1,757	By Addition	0	1,690	0	67	
170 Reservoirs		0			0	x By Addition	0	0	0	0	
171 Non-recoverable base gas		69,605			69,605	By Addition	0	66,937	0	2,668	
172 Lines		9,879			9,879	By Addition	0	9,500	0	379	
173 Compressor Station Equipment		54,993			54,993	By Addition	0	52,885	0	2,108	
174 Measuring and Reg. Equipment		2,446			2,446	By Addition	0	2,352	0	94	
175 Purification Equipment		23,243			23,243	By Addition	0	22,352	0	891	
176 Other Equipment		1,251			1,251	By Addition	0	1,203	0	48	
177 Recoverable base gas		<u>50,940</u>			<u>50,940</u>	x By Addition	0	48,987	0	1,953	
178											
179 Total Underground Storage Plant	350-357	<u>\$234,670</u>	<u>\$0</u>	<u>\$0</u>	<u>\$234,670</u>		<u>\$0</u>	<u>\$225,674</u>	<u>\$0</u>	<u>\$8,996</u>	
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	374.5	\$935	\$0	\$0	\$935	x By Addition	0	935	0	0	
183 Land in Fee - Transmission Mains	374.6	3,043	0	0	3,043	x By Addition	0	3,043	0	0	
184 Land Rights - Transmission Mains	374.7	12,506	0	0	12,506	By Addition	0	12,506	0	0	
185 Land Rights - Transmission Stations	374.8	371	0	0	371	By Addition	0	371	0	0	
186 Structures and Improvements	375.1	13	0	0	13	By Addition	0	13	0	0	
187 Mains - Transmission	376.1	58,590	0	0	58,590	By Addition	0	58,590	0	0	
188 Measuring and Regulating Equipment -											
189 Transmission Stations	378.3	28,922	54	0	28,976	By Addition	0	28,976	0	0	
190 Measuring and Regulating Equipment -											
191 Transmission Mains	378.4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	x By Addition	0	0	0	0	
192											
193 Total Transmission Plant		\$104,380	\$54	\$0	\$104,434		\$0	\$104,434	\$0	\$0	

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
153 Net Plant in Service	
154	
155 Intangible Plant:	
156 Organization	0
157 Miscellaneous	14,408
158	
159 Total Intangible Plant	\$14,408
160	
161 Mftured Gas Production Plant:	
162 Total Manufactured Gas Plant	0
163	
164 Underground Storage Plant:	
165 Land	0
166 Rights-of-way	0
167 Structures and Improvements	0
168 Wells	0
169 Storage Leaseholds and Rights	0
170 Reservoirs	0
171 Non-recoverable base gas	0
172 Lines	0
173 Compressor Station Equipment	0
174 Measuring and Reg. Equipment	0
175 Purification Equipment	0
176 Other Equipment	0
177 Recoverable base gas	0
178	
179 Total Underground Storage Plant	<u>\$0</u>
180	
181 Transmission Plant:	
182 Land in Fee - Transmission Stations	0
183 Land in Fee - Transmission Mains	0
184 Land Rights - Transmission Mains	0
185 Land Rights - Transmission Stations	0
186 Structures and Improvements	0
187 Mains - Transmission	0
188 Measuring and Regulating Equipment -	
189 Transmission Stations	0
190 Measuring and Regulating Equipment -	
191 Transmission Mains	0
192	
193 Total Transmission Plant	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 Net Plant in Service											
154											
155 Intangible Plant:											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	18,310	3,290	0	9,658	10,065	1,719	1,094	0	3,062	2,447
158											
159 Total Intangible Plant	Subtotal	\$18,310	\$3,290	\$0	\$9,658	\$10,065	\$1,719	\$1,094	\$0	\$3,062	\$2,447
160											
161 Mftured Gas Production Plant:											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 Underground Storage Plant:											
165 Land	34-UG-DEM	0	1,364	0	0	0	0	454	0	0	0
166 Rights-of-way	34-UG-DEM	0	89	0	0	0	0	29	0	0	0
167 Structures and Improvements	34-UG-DEM	0	2,445	0	0	0	0	813	0	0	0
168 Wells	34-UG-DEM	0	7,940	0	0	0	0	2,640	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	1,012	0	0	0	0	336	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	40,084	0	0	0	0	13,329	0	0	0
172 Lines	34-UG-DEM	0	5,689	0	0	0	0	1,892	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	31,669	0	0	0	0	10,531	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	1,409	0	0	0	0	468	0	0	0
175 Purification Equipment	34-UG-DEM	0	13,385	0	0	0	0	4,451	0	0	0
176 Other Equipment	34-UG-DEM	0	720	0	0	0	0	240	0	0	0
177 Recoverable base gas	34-UG-DEM	0	29,335	0	0	0	0	9,755	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	\$0	\$135,142	\$0	\$0	\$0	\$0	\$44,939	\$0	\$0	\$0
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-DEM-TOT	0	500	0	0	0	0	166	0	0	0
183 Land in Fee - Transmission Mains	35-DEM-TOT	0	1,628	0	0	0	0	541	0	0	0
184 Land Rights - Transmission Mains	35-DEM-TOT	0	6,692	0	0	0	0	2,225	0	0	0
185 Land Rights - Transmission Stations	35-DEM-TOT	0	199	0	0	0	0	66	0	0	0
186 Structures and Improvements	35-DEM-TOT	0	7	0	0	0	0	2	0	0	0
187 Mains - Transmission	35-DEM-TOT	0	31,350	0	0	0	0	10,425	0	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-DEM-TOT	0	15,504	0	0	0	0	5,156	0	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$55,880	\$0	\$0	\$0	\$0	\$18,582	\$0	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 Net Plant in Service											
154											
155 Intangible Plant:											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	0	0	0	5	0	1	0	0	8	0
158											
159 Total Intangible Plant	Subtotal	\$0	\$0	\$0	\$5	\$0	\$1	\$0	\$0	\$8	\$0
160											
161 Mftured Gas Production Plant:											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 Underground Storage Plant:											
165 Land	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
167 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
168 Wells	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	1	0	0	0	0	1	0	0	0
172 Lines	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	1	0	0	0	0	1	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
175 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
176 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
177 Recoverable base gas	34-UG-DEM	0	1	0	0	0	0	1	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$4</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
183 Land in Fee - Transmission Mains	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
184 Land Rights - Transmission Mains	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
185 Land Rights - Transmission Stations	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
186 Structures and Improvements	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-DEM-TOT	0	1	0	0	0	0	1	0	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-DEM-TOT	0	1	0	0	0	0	1	0	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 17 - Contract Service					Nonresidential -- Rate 74 - General Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 Net Plant in Service											
154											
155 Intangible Plant:											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	0	273	0	110	65	81	657	0	1,967	1,506
158											
159 Total Intangible Plant	Subtotal	\$0	\$273	\$0	\$110	\$65	\$81	\$657	\$0	\$1,967	\$1,506
160											
161 Mftured Gas Production Plant:											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 Underground Storage Plant:											
165 Land	34-UG-DEM	0	0	0	91	0	0	272	0	0	0
166 Rights-of-way	34-UG-DEM	0	0	0	6	0	0	18	0	0	0
167 Structures and Improvements	34-UG-DEM	0	0	0	163	0	0	488	0	0	0
168 Wells	34-UG-DEM	0	0	0	529	0	0	1,586	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	67	0	0	202	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	0	0	2,668	0	0	8,005	0	0	0
172 Lines	34-UG-DEM	0	0	0	379	0	0	1,136	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	0	0	2,108	0	0	6,324	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	94	0	0	281	0	0	0
175 Purification Equipment	34-UG-DEM	0	0	0	891	0	0	2,673	0	0	0
176 Other Equipment	34-UG-DEM	0	0	0	48	0	0	144	0	0	0
177 Recoverable base gas	34-UG-DEM	0	0	0	1,953	0	0	5,858	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,996</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,988</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-DEM-TOT	0	100	0	0	0	0	100	0	0	0
183 Land in Fee - Transmission Mains	35-DEM-TOT	0	324	0	0	0	0	325	0	0	0
184 Land Rights - Transmission Mains	35-DEM-TOT	0	1,332	0	0	0	0	1,336	0	0	0
185 Land Rights - Transmission Stations	35-DEM-TOT	0	40	0	0	0	0	40	0	0	0
186 Structures and Improvements	35-DEM-TOT	0	1	0	0	0	0	1	0	0	0
187 Mains - Transmission	35-DEM-TOT	0	6,239	0	0	0	0	6,260	0	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-DEM-TOT	0	3,085	0	0	0	0	3,096	0	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$11,120	\$0	\$0	\$0	\$0	\$11,159	\$0	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
153 Net Plant in Service											
154											
155 Intangible Plant:											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	2	212	0	111	199	0	223	0	41	98
158											
159 Total Intangible Plant	Subtotal	\$2	\$212	\$0	\$111	\$199	\$0	\$223	\$0	\$41	\$98
160											
161 Mftured Gas Production Plant:											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 Underground Storage Plant:											
165 Land	34-UG-DEM	0	88	0	0	0	0	92	0	0	0
166 Rights-of-way	34-UG-DEM	0	6	0	0	0	0	6	0	0	0
167 Structures and Improvements	34-UG-DEM	0	157	0	0	0	0	165	0	0	0
168 Wells	34-UG-DEM	0	511	0	0	0	0	537	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	65	0	0	0	0	68	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	2,581	0	0	0	0	2,712	0	0	0
172 Lines	34-UG-DEM	0	366	0	0	0	0	385	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	2,039	0	0	0	0	2,142	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	91	0	0	0	0	95	0	0	0
175 Purification Equipment	34-UG-DEM	0	862	0	0	0	0	906	0	0	0
176 Other Equipment	34-UG-DEM	0	46	0	0	0	0	49	0	0	0
177 Recoverable base gas	34-UG-DEM	0	1,889	0	0	0	0	1,985	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$8,702</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,143</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-DEM-TOT	0	32	0	0	0	0	34	0	0	0
183 Land in Fee - Transmission Mains	35-DEM-TOT	0	105	0	0	0	0	110	0	0	0
184 Land Rights - Transmission Mains	35-DEM-TOT	0	431	0	0	0	0	453	0	0	0
185 Land Rights - Transmission Stations	35-DEM-TOT	0	13	0	0	0	0	13	0	0	0
186 Structures and Improvements	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-DEM-TOT	0	2,019	0	0	0	0	2,121	0	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-DEM-TOT	0	998	0	0	0	0	1,049	0	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$3,598	\$0	\$0	\$0	\$0	\$3,780	\$0	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description		Nonresidential -- Rate 81 - Energy Transportation				
(A)		Customer	Demand	Volume	Other	D-Mains
153	Net Plant in Service					
154						
155	Intangible Plant:					
156	Organization	30-NONE	0	0	0	0
157	Miscellaneous	43-LABOR	0	15	0	25
158						
159	Total Intangible Plant	Subtotal	\$0	\$15	\$0	\$25
160						
161	Mftured Gas Production Plant:					
162	Total Manufactured Gas Plant	30-NONE	0	0	0	0
163						
164	Underground Storage Plant:					
165	Land	34-UG-DEM	0	6	0	0
166	Rights-of-way	34-UG-DEM	0	0	0	0
167	Structures and Improvements	34-UG-DEM	0	11	0	0
168	Wells	34-UG-DEM	0	37	0	0
169	Storage Leaseholds and Rights	34-UG-DEM	0	5	0	0
170	Reservoirs	30-NONE	0	0	0	0
171	Non-recoverable base gas	34-UG-DEM	0	187	0	0
172	Lines	34-UG-DEM	0	27	0	0
173	Compressor Station Equipment	34-UG-DEM	0	148	0	0
174	Measuring and Reg. Equipment	34-UG-DEM	0	7	0	0
175	Purification Equipment	34-UG-DEM	0	63	0	0
176	Other Equipment	34-UG-DEM	0	3	0	0
177	Recoverable base gas	34-UG-DEM	0	137	0	0
178						
179	Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$631</u>	<u>\$0</u>	<u>\$0</u>
180						
181	Transmission Plant:					
182	Land in Fee - Transmission Stations	35-DEM-TOT	0	2	0	0
183	Land in Fee - Transmission Mains	35-DEM-TOT	0	8	0	0
184	Land Rights - Transmission Mains	35-DEM-TOT	0	31	0	0
185	Land Rights - Transmission Stations	35-DEM-TOT	0	1	0	0
186	Structures and Improvements	35-DEM-TOT	0	0	0	0
187	Mains - Transmission	35-DEM-TOT	0	146	0	0
188	Measuring and Regulating Equipment -					
189	Transmission Stations	35-DEM-TOT	0	72	0	0
190	Measuring and Regulating Equipment -					
191	Transmission Mains	30-NONE	0	0	0	0
192						
193	Total Transmission Plant	Subtotal	\$0	\$261	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

	Description (A)	Account	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
		No. (B)						Customer (H)	Demand (I)	Volume (J)	Other (K)	
194												
195	Distribution Plant:											
196	Land in Fee - Distribution Stations	374.1	\$501	\$0	\$0	\$501	x By Addition	0	501	0	0	0
197	Land in Fee - Distribution Mains	374.4	-	-	-	-	x By Addition	0	0	0	0	0
198	Structures and Improvements -						x					
199	Distribution Stations	375	10	-	-	10	By Addition	0	10	0	0	0
200	Mains - Distribution	376	700,131	806	-	700,937	By Addition	0	0	0	0	0
201	Measuring and Regulating Equipment -											
202	Distribution Stations	378.1	7,906	-	-	7,906	By Addition	0	7,906	0	0	0
203	Measuring and Regulating Equipment -											
204	Distribution Mains	378.2	25,430	-	-	25,430	By Addition	0	25,430	0	0	0
205	Services	380	246,601	566	-	247,167	By Addition	0	0	0	247,167	0
206	Meters	381	65,397	-	-	65,397	By Addition	0	0	0	65,397	0
207	Meter Installations	382	53,111	-	-	53,111	By Addition	0	0	0	53,111	0
208	House Reg. and Reg. Installations	383	53,959	-	-	53,959	By Addition	0	0	0	53,959	0
209	Industrial Meas. and Reg. Equipment	385	12,579	110	-	12,689	By Addition	0	0	0	12,689	0
210	Other Property on Customers' Premises	386	1,285	-	-	1,285	By Addition	0	0	0	1,285	0
211												
212	Total Distribution Plant		\$1,166,910	\$1,482	\$0	\$1,168,392		\$0	\$33,847	\$0	\$433,608	0
213												
214	General Plant:											
215	Land and Land Rights	389	\$4,141	\$0	\$0	\$4,141	x By Addition	1,507	432	0	1,123	0
216	Structures and Improvements	390	64,421	34	-	64,455	By Addition	23,452	6,724	0	17,479	0
217	Office Furniture and Equipment	391.1	9,724	29	-	9,753	By Addition	3,549	1,017	0	2,645	0
218	Computer Equipment	391.2	21,958	4,126	-	26,084	By Addition	9,491	2,721	0	7,074	0
219	Transportation Equipment	392	50,311	1,223	-	51,534	By Addition	18,751	5,376	0	13,975	0
220	Stores Equipment	393	-	-	-	-	x By Addition	0	0	0	0	0
221	Tools, Shop and Garage Equipment	394	17,645	-	-	17,645	By Addition	6,420	1,841	0	4,785	0
222	Laboratory Equipment	395	-	-	-	-	x By Addition	0	0	0	0	0
223	Communication Equipment	397	3,465	161	-	3,626	By Addition	1,319	378	0	983	0
224	Miscellaneous Equipment	398	-	-	-	-	x By Addition	0	0	0	0	0
225												
226	Total General Plant		\$171,665	\$5,573	\$0	\$177,238		\$64,488	\$18,490	\$0	\$48,064	0
227												
228	Total Net Plant in Service		\$1,704,398	\$35,615	\$0	\$1,740,013		\$84,602	\$388,212	\$0	\$505,659	0
229						115.42%						

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
194	
195 Distribution Plant:	
196 Land in Fee - Distribution Stations	0
197 Land in Fee - Distribution Mains	0
198 Structures and Improvements -	
199 Distribution Stations	0
200 Mains - Distribution	700,937
201 Measuring and Regulating Equipment -	
202 Distribution Stations	0
203 Measuring and Regulating Equipment -	
204 Distribution Mains	0
205 Services	0
206 Meters	0
207 Meter Installations	0
208 House Reg. and Reg. Installations	0
209 Industrial Meas. and Reg. Equipment	0
210 Other Property on Customers' Premises	0
211	
212 Total Distribution Plant	\$700,937
213	
214 General Plant:	
215 Land and Land Rights	1,079
216 Structures and Improvements	16,800
217 Office Furniture and Equipment	2,542
218 Computer Equipment	6,799
219 Transportation Equipment	13,432
220 Stores Equipment	0
221 Tools, Shop and Garage Equipment	4,599
222 Laboratory Equipment	0
223 Communication Equipment	945
224 Miscellaneous Equipment	0
225	
226 Total General Plant	\$46,196
227	
228 Total Net Plant in Service	\$761,541
229	\$1,740,013

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component			
							Customer (H)	Demand (I)	Volume (J)	Other (K)
230	Adjustments to Rate Base			Lab	\$73,626	4.14%				
231				NP	\$1,728,870	13.984%				
232	Additions									
233	Gas in Storage (recoverable base gas)	116,701 x			116,701	2-DEM	0	116,701	0	0
234	Materials and Supplies	4,313 x			4,313	18-NTPLT-DPR	214	853	0	1,292
235	Accrued Pension Provision	<u>195,359</u>			<u>195,359</u>	16-LABOR	71,082	20,380	0	52,979
236										
237	Total Additions to Rate Base	316,373			316,373		71,295	137,934	0	54,270
238										
239	Deductions									
240	Prepaid Retirement Benefits	0			0	1-NONE	0	0	0	0
241	Deferred Income Taxes	(327,742) x			(327,742)	18-NTPLT-DPR	(16,231)	(64,826)	0	(98,148)
242	Regulatory Tax Liability	(40,828) x			(40,828)	18-NTPLT-DPR	(2,022)	(8,076)	0	(12,227)
243	Customer Credit Balances	(60,965) x			(60,965)	4-OTR	0	0	0	(60,965)
244	Customer Deposits	(23,711) x			(23,711)	18-NTPLT-DPR	(1,174)	(4,690)	0	(7,101)
245	Customer Advances for Construction	(4,019) x			(4,019)	18-NTPLT-DPR	(199)	(795)	0	(1,204)
246	Unamortized Investment Tax Credit	(9,296) x			(9,296)	18-NTPLT-DPR	(460)	(1,839)	0	(2,784)
247	CWIP Subject to AFUDC	(39,592)			(39,592)	13-MAIN-SERV	0	0	0	(10,321)
248	Asset Retirement Obligation	0			0	1-NONE	0	0	0	0
249	Injuries and Damages	(1,597)			(1,597)	16-LABOR	(581)	(167)	0	(433)
250	Directors Deferred Compensation	(1,420)			(1,420)	16-LABOR	(517)	(148)	0	(385)
251	Retirement & Health Care Provisions	(96,435)			<u>(\$96,435)</u>	16-LABOR	(35,088)	(10,060)	0	(26,152)
252										
253										
254	Total Deductions from Rate Base	(605,605)			(605,605)		(56,272)	(90,600)	0	(219,720)
255										
256	Total Adjustments to Rate Base	(289,232)			(289,232)		15,023	47,334	0	(165,449)
257										
258	Total Rate Base	\$1,415,166			\$1,450,781		\$99,625	\$435,546	\$0	\$340,210
259					\$0					

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
230 Adjustments to Rate Base	
231	
232 Additions	
233 Gas in Storage (recoverable base gas)	0
234 Materials and Supplies	1,955
235 Accrued Pension Provision	50,919
236	
237 Total Additions to Rate Base	52,873
238	\$316,373
239 Deductions	
240 Prepaid Retirement Benefits	0
241 Deferred Income Taxes	(148,537)
242 Regulatory Tax Liability	(18,504)
243 Customer Credit Balances	0
244 Customer Deposits	(10,746)
245 Customer Advances for Construction	(1,821)
246 Unamortized Investment Tax Credit	(4,213)
247 CWIP Subject to AFUDC	(29,271)
248 Asset Retirement Obligation	0
249 Injuries and Damages	(416)
250 Directors Deferred Compensation	(370)
251 Retirement & Health Care Provisions	(25,135)
252	
253	
254 Total Deductions from Rate Base	(239,014)
255	
256 Total Adjustments to Rate Base	(186,140)
257	
258 Total Rate Base	\$575,400
259	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)		Nonresidential -- Rate 81 - Energy Transportation				
		Customer	Demand	Volume	Other	D-Mains
230	Adjustments to Rate Base					
231						
232	Additions					
233	Gas in Storage (recoverable base gas)	33-DEM-SALE	0	0	0	0
234	Materials and Supplies	44-NETDPL	0	2	0	1
235	Accrued Pension Provision	43-LABOR	1	54	0	87
236						
237	Total Additions to Rate Base		1	57	0	88
238						
239	Deductions					
240	Prepaid Retirement Benefits	30-NONE	0	0	0	0
241	Deferred Income Taxes	44-NETDPL	(0)	(174)	0	(91)
242	Regulatory Tax Liability	44-NETDPL	(0)	(22)	0	(11)
243	Customer Credit Balances	51-CUSCRD	0	0	0	0
244	Customer Deposits	44-NETDPL	(0)	(13)	0	(7)
245	Customer Advances for Construction	44-NETDPL	(0)	(2)	0	(1)
246	Unamortized Investment Tax Credit	44-NETDPL	(0)	(5)	0	(3)
247	CWIP Subject to AFUDC	41-SRVMAIN	0	0	0	(5)
248	Asset Retirement Obligation	30-NONE	0	0	0	0
249	Injuries and Damages	43-LABOR	(0)	(0)	0	(1)
250	Directors Deferred Compensation	43-LABOR	(0)	(0)	0	(1)
251	Retirement & Health Care Provisions	43-LABOR	(1)	(27)	0	(43)
252						
253						
254	Total Deductions from Rate Base	Subtotal	(1)	(243)	0	(162)
255						
256	Total Adjustments to Rate Base	Subtotal	0	(187)	0	(74)
257						
258	Total Rate Base	Total	\$1	\$862	\$0	\$392
259						\$881

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	
260	O&M Expenses										
261	Production Expenses										
262	Other Gas Supply Expenses:										
263	Operation:										
264	Natural Gas City Gate Purchases	804/805.1	0		\$2,640	\$2,640	2-DEM	0	2,640	0	0
265	Purchased Gas Expenses	807	0			0	1-NONE	0	0	0	0
266	Gas Withdrawn From Storage (Dr)	808.1	0			0	1-NONE	0	0	0	0
267	Gas Delivered To Storage (Cr)	808.2	0			0	1-NONE	0	0	0	0
268	Other Gas Supply Expenses	812/813	(15)			(15)	2-DEM	0	(15)	0	0
269											
270	Total - Other Gas Supply Expenses		(15)	0	2,640	2,625		0	2,625	0	0
271											
272	Total - Production Expenses		(15)	0	2,640	2,625		0	2,625	0	0
273											
274	Underground Storage Expenses										
275	Operation:										
276	Supervision and Engineering	814	286			286	7-UGSTOR	0	275	0	11
277	Maps and records	815	0			0	7-UGSTOR	0	0	0	0
278	Wells	816	719			719	7-UGSTOR	0	691	0	28
279	Lines	817	167			167	7-UGSTOR	0	161	0	6
280	Compressor Stations	818	860			860	7-UGSTOR	0	827	0	33
281	Compressor Stations Fuel and Power	819	6,678			6,678	7-UGSTOR	0	6,422	0	256
282	Measuring and Regulating Stations	820	111			111	7-UGSTOR	0	107	0	4
283	Purification	821	477			477	7-UGSTOR	0	459	0	18
284	Exploration and Development	822	0			0	1-NONE	0	0	0	0
285	Other Expenses	824	0			0	1-NONE	0	0	0	0
286	Rents	826	12			12	7-UGSTOR	0	12	0	0
287											
288	Total Operation		9,310	0	0	9,310		0	8,953	0	357
289											
290	Maintenance:										
291	Supervision and Engineering	830	139			139	7-UGSTOR	0	134	0	5
292	Structures and Improvements	831	488			488	7-UGSTOR	0	469	0	19
293	Wells	832	595			595	7-UGSTOR	0	572	0	23
294	Lines	833	610			610	7-UGSTOR	0	587	0	23
295	Compressor Stations	834	814			814	7-UGSTOR	0	783	0	31
296	Measuring and Reg. Stations Equipment	835	0			0	1-NONE	0	0	0	0
297	Purification Equipment	836	282			282	7-UGSTOR	0	271	0	11
298	Other Equipment	837	161			161	7-UGSTOR	0	155	0	6
299											
300	Total Maintenance		3,089	0	0	3,089		0	2,971	0	118
301											
302	Total - Underground Storage Expenses		12,399	0	0	12,399		0	11,924	0	475

DA to RT 17

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
260 O&M Expenses	
261 Production Expenses	
262 Other Gas Supply Expenses:	
263 Operation:	
264 Natural Gas City Gate Purchases	0
265 Purchased Gas Expenses	0
266 Gas Withdrawn From Storage (Dr)	0
267 Gas Delivered To Storage (Cr)	0
268 Other Gas Supply Expenses	0
269	
270 Total - Other Gas Supply Expenses	<u>0</u>
271	
272 Total - Production Expenses	<u>0</u>
273	
274 Underground Storage Expenses	
275 Operation:	
276 Supervision and Engineering	0
277 Maps and records	0
278 Wells	0
279 Lines	0
280 Compressor Stations	0
281 Compressor Stations Fuel and Power	0
282 Measuring and Regulating Stations	0
283 Purification	0
284 Exploration and Development	0
285 Other Expenses	0
286 Rents	0
287	
288 Total Operation	<u>0</u>
289	
290 Maintenance:	
291 Supervision and Engineering	0
292 Structures and Improvements	0
293 Wells	0
294 Lines	0
295 Compressor Stations	0
296 Measuring and Reg. Stations Equipment	0
297 Purification Equipment	0
298 Other Equipment	0
299	
300 Total Maintenance	<u>0</u>
301	
302 Total - Underground Storage Expenses	<u>0</u>

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
260 O&M Expenses											
261 Production Expenses											
262 Other Gas Supply Expenses:											
263 Operation:											
264 Natural Gas City Gate Purchases	32-DEM-FIRM	0	1,526	0	0	0	507	0	0	0	0
265 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
267 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
268 Other Gas Supply Expenses	32-DEM-FIRM	0	(9)	0	0	0	(3)	0	0	0	0
269											
270 Total - Other Gas Supply Expenses	Subtotal	0	1,517	0	0	0	505	0	0	0	0
271											
272 Total - Production Expenses	Subtotal	<u>0</u>	<u>1,517</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>505</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
273											
274 Underground Storage Expenses											
275 Operation:											
276 Supervision and Engineering	34-UG-DEM	0	165	0	0	0	55	0	0	0	0
277 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
278 Wells	34-UG-DEM	0	414	0	0	0	138	0	0	0	0
279 Lines	34-UG-DEM	0	96	0	0	0	32	0	0	0	0
280 Compressor Stations	34-UG-DEM	0	495	0	0	0	165	0	0	0	0
281 Compressor Stations Fuel and Power	34-UG-DEM	0	3,846	0	0	0	1,279	0	0	0	0
282 Measuring and Regulating Stations	34-UG-DEM	0	64	0	0	0	21	0	0	0	0
283 Purification	34-UG-DEM	0	275	0	0	0	91	0	0	0	0
284 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
285 Other Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
286 Rents	34-UG-DEM	0	7	0	0	0	2	0	0	0	0
287											
288 Total Operation	Subtotal	0	5,361	0	0	0	1,783	0	0	0	0
289											
290 Maintenance:											
291 Supervision and Engineering	34-UG-DEM	0	80	0	0	0	27	0	0	0	0
292 Structures and Improvements	34-UG-DEM	0	281	0	0	0	93	0	0	0	0
293 Wells	34-UG-DEM	0	343	0	0	0	114	0	0	0	0
294 Lines	34-UG-DEM	0	351	0	0	0	117	0	0	0	0
295 Compressor Stations	34-UG-DEM	0	469	0	0	0	156	0	0	0	0
296 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
297 Purification Equipment	34-UG-DEM	0	162	0	0	0	54	0	0	0	0
298 Other Equipment	34-UG-DEM	0	93	0	0	0	31	0	0	0	0
299											
300 Total Maintenance	Subtotal	0	1,779	0	0	0	592	0	0	0	0
301											
302 Total - Underground Storage Expenses	Subtotal	0	7,140	0	0	0	2,374	0	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 17 - Contract Service					Nonresidential -- Rate 74 - General Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
260 O&M Expenses											
261 Production Expenses											
262 Other Gas Supply Expenses:											
263 Operation:											
264 Natural Gas City Gate Purchases	32-DEM-FIRM	0	92	0	0	0	0	305	0	0	0
265 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
267 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
268 Other Gas Supply Expenses	32-DEM-FIRM	0	(1)	0	0	0	0	(2)	0	0	0
269											
270 Total - Other Gas Supply Expenses	Subtotal	0	91	0	0	0	0	303	0	0	0
271											
272 Total - Production Expenses	Subtotal	<u>0</u>	<u>91</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>303</u>	<u>0</u>	<u>0</u>	<u>0</u>
273											
274 Underground Storage Expenses											
275 Operation:											
276 Supervision and Engineering	34-UG-DEM	0	0	0	11	0	0	33	0	0	0
277 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
278 Wells	34-UG-DEM	0	0	0	28	0	0	83	0	0	0
279 Lines	34-UG-DEM	0	0	0	6	0	0	19	0	0	0
280 Compressor Stations	34-UG-DEM	0	0	0	33	0	0	99	0	0	0
281 Compressor Stations Fuel and Power	34-UG-DEM	0	0	0	256	0	0	768	0	0	0
282 Measuring and Regulating Stations	34-UG-DEM	0	0	0	4	0	0	13	0	0	0
283 Purification	34-UG-DEM	0	0	0	18	0	0	55	0	0	0
284 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
285 Other Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
286 Rents	34-UG-DEM	0	0	0	0	0	0	1	0	0	0
287											
288 Total Operation	Subtotal	0	0	0	357	0	0	1,071	0	0	0
289											
290 Maintenance:											
291 Supervision and Engineering	34-UG-DEM	0	0	0	5	0	0	16	0	0	0
292 Structures and Improvements	34-UG-DEM	0	0	0	19	0	0	56	0	0	0
293 Wells	34-UG-DEM	0	0	0	23	0	0	68	0	0	0
294 Lines	34-UG-DEM	0	0	0	23	0	0	70	0	0	0
295 Compressor Stations	34-UG-DEM	0	0	0	31	0	0	94	0	0	0
296 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
297 Purification Equipment	34-UG-DEM	0	0	0	11	0	0	32	0	0	0
298 Other Equipment	34-UG-DEM	0	0	0	6	0	0	19	0	0	0
299											
300 Total Maintenance	Subtotal	0	0	0	118	0	0	355	0	0	0
301											
302 Total - Underground Storage Expenses	Subtotal	0	0	0	475	0	0	1,426	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
260 O&M Expenses											
261 Production Expenses											
262 Other Gas Supply Expenses:											
263 Operation:											
264 Natural Gas City Gate Purchases	32-DEM-FIRM	0	98	0	0	0	0	103	0	0	0
265 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
267 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
268 Other Gas Supply Expenses	32-DEM-FIRM	0	(1)	0	0	0	0	(1)	0	0	0
269											
270 Total - Other Gas Supply Expenses	Subtotal	0	98	0	0	0	0	103	0	0	0
271											
272 Total - Production Expenses	Subtotal	<u>0</u>	<u>98</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>103</u>	<u>0</u>	<u>0</u>	<u>0</u>
273											
274 Underground Storage Expenses											
275 Operation:											
276 Supervision and Engineering	34-UG-DEM	0	11	0	0	0	0	11	0	0	0
277 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
278 Wells	34-UG-DEM	0	27	0	0	0	0	28	0	0	0
279 Lines	34-UG-DEM	0	6	0	0	0	0	7	0	0	0
280 Compressor Stations	34-UG-DEM	0	32	0	0	0	0	34	0	0	0
281 Compressor Stations Fuel and Power	34-UG-DEM	0	248	0	0	0	0	260	0	0	0
282 Measuring and Regulating Stations	34-UG-DEM	0	4	0	0	0	0	4	0	0	0
283 Purification	34-UG-DEM	0	18	0	0	0	0	19	0	0	0
284 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
285 Other Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
286 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
287											
288 Total Operation	Subtotal	0	345	0	0	0	0	363	0	0	0
289											
290 Maintenance:											
291 Supervision and Engineering	34-UG-DEM	0	5	0	0	0	0	5	0	0	0
292 Structures and Improvements	34-UG-DEM	0	18	0	0	0	0	19	0	0	0
293 Wells	34-UG-DEM	0	22	0	0	0	0	23	0	0	0
294 Lines	34-UG-DEM	0	23	0	0	0	0	24	0	0	0
295 Compressor Stations	34-UG-DEM	0	30	0	0	0	0	32	0	0	0
296 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
297 Purification Equipment	34-UG-DEM	0	10	0	0	0	0	11	0	0	0
298 Other Equipment	34-UG-DEM	0	6	0	0	0	0	6	0	0	0
299											
300 Total Maintenance	Subtotal	0	115	0	0	0	0	120	0	0	0
301											
302 Total - Underground Storage Expenses	Subtotal	0	460	0	0	0	0	483	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description		Nonresidential -- Rate 81 - Energy Transportation				
(A)		Customer	Demand	Volume	Other	D-Mains
260	O&M Expenses					
261	Production Expenses					
262	Other Gas Supply Expenses:					
263	Operation:					
264	Natural Gas City Gate Purchases	32-DEM-FIRM	0	7	0	0
265	Purchased Gas Expenses	30-NONE	0	0	0	0
266	Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0
267	Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0
268	Other Gas Supply Expenses	32-DEM-FIRM	0	(0)	0	0
269						
270	Total - Other Gas Supply Expenses	Subtotal	0	7	0	0
271						
272	Total - Production Expenses	Subtotal	<u>0</u>	<u>7</u>	<u>0</u>	<u>0</u>
273						
274	Underground Storage Expenses					
275	Operation:					
276	Supervision and Engineering	34-UG-DEM	0	1	0	0
277	Maps and records	30-NONE	0	0	0	0
278	Wells	34-UG-DEM	0	2	0	0
279	Lines	34-UG-DEM	0	0	0	0
280	Compressor Stations	34-UG-DEM	0	2	0	0
281	Compressor Stations Fuel and Power	34-UG-DEM	0	18	0	0
282	Measuring and Regulating Stations	34-UG-DEM	0	0	0	0
283	Purification	34-UG-DEM	0	1	0	0
284	Exploration and Development	30-NONE	0	0	0	0
285	Other Expenses	30-NONE	0	0	0	0
286	Rents	34-UG-DEM	0	0	0	0
287						
288	Total Operation	Subtotal	0	25	0	0
289						
290	Maintenance:					
291	Supervision and Engineering	34-UG-DEM	0	0	0	0
292	Structures and Improvements	34-UG-DEM	0	1	0	0
293	Wells	34-UG-DEM	0	2	0	0
294	Lines	34-UG-DEM	0	2	0	0
295	Compressor Stations	34-UG-DEM	0	2	0	0
296	Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0
297	Purification Equipment	34-UG-DEM	0	1	0	0
298	Other Equipment	34-UG-DEM	0	0	0	0
299						
300	Total Maintenance	Subtotal	0	8	0	0
301						
302	Total - Underground Storage Expenses	Subtotal	0	33	0	0

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

<u>Description</u> (A)	<u>Dist. Mains</u> (L)
303	
304 Transmission Expenses	
305 Operation:	
306 Supervision and Engineering	0
307 System Control and Load Dispatching	0
308 Mains	0
309 Meas. and Reg. Stations	0
310	
311 Total Operation	<u>0</u>
312	
313 Maintenance:	
314 Supervision and Engineering	0
315 Structures and Improvements	0
316 Mains	0
317 Meas. and Reg. Stations	0
318 Other Equipment	0
319	
320 Total Maintenance	<u>0</u>
321	
322 Total - Transmission Expenses	<u>0</u>
323	
324 Distribution Expenses 1/	
325 Operation:	
326 Supervision and Engineering	2,983
327 Distribution Load Dispatching	37
328 Mains and Services	14,281
329 Meas. and Reg. Stations - General	0
330 Meas. and Reg. Stations - Industrial	0
331 Meas. and Reg. Stations - City Gate	0
332 Meters and House Regulators	0
333 Customer Installations	0
334 Other Expenses	55
335 Rents	351
336	
337 Total Operation	<u>17,708</u>
338	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description		Nonresidential -- Rate 81 - Energy Transportation				
(A)		Customer	Demand	Volume	Other	D-Mains
303						
304	Transmission Expenses					
305	Operation:					
306	Supervision and Engineering	35-DEM-TOT	0	0	0	0
307	System Control and Load Dispatching	35-DEM-TOT	0	2	0	0
308	Mains	35-DEM-TOT	0	1	0	0
309	Meas. and Reg. Stations	35-DEM-TOT	0	2	0	0
310						
311	Total Operation	Subtotal	0	5	0	0
312						
313	Maintenance:					
314	Supervision and Engineering	35-DEM-TOT	0	1	0	0
315	Structures and Improvements	35-DEM-TOT	0	1	0	0
316	Mains	35-DEM-TOT	0	3	0	0
317	Meas. and Reg. Stations	35-DEM-TOT	0	1	0	0
318	Other Equipment	35-DEM-TOT	0	0	0	0
319						
320	Total Maintenance	Subtotal	0	5	0	0
321						
322	Total - Transmission Expenses	Subtotal	0	11	0	0
323						
324	Distribution Expenses 1/					
325	Operation:					
326	Supervision and Engineering	46-DISTSP-O	0	1	0	2
327	Distribution Load Dispatching	46-DISTSP-O	0	0	0	0
328	Mains and Services	41-SRVMAIN	0	0	0	3
329	Meas. and Reg. Stations - General	32-DEM-FIRM	0	0	0	0
330	Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	6
331	Meas. and Reg. Stations - City Gate	32-DEM-FIRM	0	2	0	0
332	Meters and House Regulators	37-LPMET#	0	0	0	0
333	Customer Installations	53-CUSINT	0	0	0	0
334	Other Expenses	46-DISTSP-O	0	0	0	0
335	Rents	46-DISTSP-O	0	0	0	1
336						
337	Total Operation	Subtotal	0	3	0	11
338						27

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
339 Maintenance:	
340 Supervision and Engineering	480
341 Structures and Improvements	0
342 Mains	5,607
343 Meas. and Reg. Stations - General	0
344 Meas. and Reg. Stations - Industrial	0
345 Services	0
346 Meters and House Regulators	0
347 Other Equipment	0
348	
349 Total Maintenance	<u>6,087</u>
350	
351 Total - Distribution Expenses	<u>23,794</u>
352	
353 Customer Accounts Expenses	
354 Operation:	
355 Supervision	0
356 Meter Reading	0
357 Customer Records and Collection	0
358 Uncollectible Accounts	0
359 Miscellaneous Accounts Expenses	0
360	
361 Total - Customer Accounts Expenses	<u>0</u>
362	
363 Sales Expenses	
364 Operation:	
365 Supervision	0
366 Demonstrating and Selling Expenses	0
367 Advertising	0
368 Revenues from Merchandising, Jobbing and Contract Work	0
369	
370 Costs and Expenses of Merchandising, Jobbing and Contract Work	0
371	
372 Miscellaneous Sales Expenses	0
373	
374 Total - Sales Expenses	<u>0</u>
375	
376 Total -- Operation and Maintenance Expenses	\$23,794

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Residential -- Rate 1					Nonresidential -- Rate 4 - General					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
339 Maintenance:											
340 Supervision and Engineering	47-DISTSP-M	0	47	0	350	335	0	16	0	90	81
341 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
342 Mains	40-DXMAINS	0	0	0	0	3,917	0	0	0	0	952
343 Meas. and Reg. Stations - General	32-DEM-FIRM	0	552	0	0	0	0	184	0	0	0
344 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	0	0	0	51	0
345 Services	36-METERS\$	0	0	0	1,619	0	0	0	0	769	0
346 Meters and House Regulators	37-LPMET#	0	0	0	2,475	0	0	0	0	232	0
347 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
348											
349 Total Maintenance	Subtotal	0	599	0	4,444	4,252	0	199	0	1,142	1,034
350											
351 Total - Distribution Expenses	Subtotal	5,543	1,276	0	11,561	16,622	520	424	0	3,388	4,041
352											
353 Customer Accounts Expenses											
354 Operation:											
355 Supervision	31-CUST#	846	0	0	0	0	79	0	0	0	0
356 Meter Reading	48-MTR-RD	1,559	0	0	2,738	0	146	0	0	268	0
357 Customer Records and Collection	31-CUST#	25,212	0	0	0	0	2,367	0	0	0	0
358 Uncollectible Accounts	31-CUST#	27,634	0	0	0	0	2,594	0	0	0	0
359 Miscellaneous Accounts Expenses	52-CUSMSC	717	0	0	912	0	67	0	0	79	0
360											
361 Total - Customer Accounts Expenses	Subtotal	55,967	0	0	3,650	0	5,253	0	0	347	0
362											
363 Sales Expenses											
364 Operation:											
365 Supervision	31-CUST#	38	0	0	0	0	4	0	0	0	0
366 Demonstrating and Selling Expenses	50-SELLING	2,726	0	0	0	0	256	0	0	1,790	0
367 Advertising	31-CUST#	574	0	0	0	0	54	0	0	0	0
368 Revenues from Merchandising, Jobbing											
369 and Contract Work	31-CUST#	(732)	0	0	0	0	(69)	0	0	0	0
370 Costs and Expenses of Merchandising,											
371 Jobbing and Contract Work	31-CUST#	3	0	0	0	0	0	0	0	0	0
372 Miscellaneous Sales Expenses	31-CUST#	27	0	0	0	0	3	0	0	0	0
373											
374 Total - Sales Expenses	Subtotal	<u>2,636</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>247</u>	<u>0</u>	<u>0</u>	<u>1,790</u>	<u>0</u>
375											
376 Total -- Operation and Maintenance Expenses	Subtotal	\$64,147	\$12,256	\$0	\$15,211	\$16,622	\$6,021	\$4,075	\$0	\$5,525	\$4,041

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 6 - Large General					Nonresidential -- Rate 7 - Large Volume Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
339 Maintenance:										
340 Supervision and Engineering	47-DISTSP-M	0	0	0	0	0	0	0	0	0
341 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0
342 Mains	40-DXMAINS	0	0	0	0	2	0	0	0	0
343 Meas. and Reg. Stations - General	32-DEM-FIRM	0	0	0	0	0	0	0	0	0
344 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	3	0	0	0	0	0
345 Services	36-METERS\$	0	0	0	0	0	0	0	0	0
346 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0
347 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0
348										
349 Total Maintenance	Subtotal	0	1	0	4	2	0	0	0	0
350										
351 Total - Distribution Expenses	Subtotal	0	1	0	7	7	0	0	0	0
352										
353 Customer Accounts Expenses										
354 Operation:										
355 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0
356 Meter Reading	48-MTR-RD	0	0	0	1	0	0	0	0	0
357 Customer Records and Collection	31-CUST#	0	0	0	0	0	0	0	0	0
358 Uncollectible Accounts	31-CUST#	0	0	0	0	0	0	0	0	0
359 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0
360										
361 Total - Customer Accounts Expenses	Subtotal	0	0	0	1	0	0	0	0	0
362										
363 Sales Expenses										
364 Operation:										
365 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0
366 Demonstrating and Selling Expenses	50-SELLING	0	0	0	0	0	0	0	0	0
367 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0
368 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	0	0	0	0
370 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0
371										
372 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0
373										
374 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0
375										
376 Total -- Operation and Maintenance Expenses	Subtotal	\$0	\$11	\$0	\$8	\$7	\$0	\$0	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
339 Maintenance:											
340 Supervision and Engineering	47-DISTSP-M	0	0	0	0	0	0	0	0	0	0
341 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
342 Mains	40-DXMAINS	0	0	0	0	0	0	0	0	0	0
343 Meas. and Reg. Stations - General	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
344 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	4	0	0	0	0	4	0
345 Services	36-METERS\$	0	0	0	0	0	0	0	0	1	0
346 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
347 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
348											
349 Total Maintenance	Subtotal	0	0	0	4	0	0	0	0	5	0
350											
351 Total - Distribution Expenses	Subtotal	0	0	0	6	0	0	0	0	9	0
352											
353 Customer Accounts Expenses											
354 Operation:											
355 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
356 Meter Reading	48-MTR-RD	0	0	0	1	0	0	0	0	1	0
357 Customer Records and Collection	31-CUST#	0	0	0	0	0	1	0	0	0	0
358 Uncollectible Accounts	31-CUST#	0	0	0	0	0	1	0	0	0	0
359 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	0
360											
361 Total - Customer Accounts Expenses	Subtotal	0	0	0	1	0	2	0	0	1	0
362											
363 Sales Expenses											
364 Operation:											
365 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Demonstrating and Selling Expenses	50-SELLING	0	0	0	0	0	0	0	0	1	0
367 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
368 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(0)	0	0	0	0
370 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
373											
374 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	1	0
375											
376 Total -- Operation and Maintenance Expenses	Subtotal	\$0	\$0	\$0	\$7	\$0	\$2	\$0	\$0	\$11	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 17 - Contract Service					Nonresidential -- Rate 74 - General Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
339 Maintenance:											
340 Supervision and Engineering	47-DISTSP-M	0	3	0	1	2	0	9	0	111	50
341 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
342 Mains	40-DXMAINS	0	0	0	0	25	0	0	0	0	586
343 Meas. and Reg. Stations - General	32-DEM-FIRM	0	33	0	0	0	0	110	0	0	0
344 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	12	0	0	0	0	1,047	0
345 Services	36-METERS\$	0	0	0	3	0	0	0	0	239	0
346 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	9	0
347 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
348											
349 Total Maintenance	Subtotal	0	36	0	16	28	0	120	0	1,405	636
350											
351 Total - Distribution Expenses	Subtotal	0	77	0	28	108	25	255	0	2,468	2,488
352											
353 Customer Accounts Expenses											
354 Operation:											
355 Supervision	31-CUST#	0	0	0	0	0	4	0	0	0	0
356 Meter Reading	48-MTR-RD	0	0	0	3	0	7	0	0	242	0
357 Customer Records and Collection	31-CUST#	0	0	0	0	0	112	0	0	0	0
358 Uncollectible Accounts	31-CUST#	0	0	0	0	0	122	0	0	0	0
359 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	3	0	0	0	0
360											
361 Total - Customer Accounts Expenses	Subtotal	1	0	0	3	0	248	0	0	242	0
362											
363 Sales Expenses											
364 Operation:											
365 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Demonstrating and Selling Expenses	50-SELLING	0	0	0	2	0	12	0	0	154	0
367 Advertising	31-CUST#	0	0	0	0	0	3	0	0	0	0
368 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(3)	0	0	0	0
370 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
373											
374 Total - Sales Expenses	Subtotal	0	0	0	2	0	12	0	0	154	0
375											
376 Total -- Operation and Maintenance Expenses	Subtotal	\$1	\$630	\$0	\$507	\$108	\$284	\$2,447	\$0	\$2,864	\$2,488

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation							
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains			
339 Maintenance:													
340 Supervision and Engineering			47-DISTSP-M	0	3	0	6	7	0	3	0	2	3
341 Structures and Improvements			30-NONE	0	0	0	0	0	0	0	0	0	0
342 Mains			40-DXMAINS	0	0	0	0	77	0	0	0	0	38
343 Meas. and Reg. Stations - General			32-DEM-FIRM	0	36	0	0	0	0	37	0	0	0
344 Meas. and Reg. Stations - Industrial			38-HPMET#	0	0	0	49	0	0	0	0	22	0
345 Services			36-METERS\$	0	0	0	19	0	0	0	0	5	0
346 Meters and House Regulators			37-LPMET#	0	0	0	0	0	0	0	0	0	0
347 Other Equipment			30-NONE	0	0	0	0	0	0	0	0	0	0
348													
349 Total Maintenance			Subtotal	0	39	0	74	84	0	41	0	29	41
350													
351 Total - Distribution Expenses			Subtotal	1	82	0	142	329	0	86	0	52	162
352													
353 Customer Accounts Expenses													
354 Operation:													
355 Supervision			31-CUST#	0	0	0	0	0	0	0	0	0	0
356 Meter Reading			48-MTR-RD	0	0	0	11	0	0	0	0	5	0
357 Customer Records and Collection			31-CUST#	3	0	0	0	0	0	0	0	0	0
358 Uncollectible Accounts			31-CUST#	3	0	0	0	0	1	0	0	0	0
359 Miscellaneous Accounts Expenses			52-CUSMSC	0	0	0	0	0	0	0	0	0	0
360													
361 Total - Customer Accounts Expenses			Subtotal	6	0	0	11	0	1	0	0	5	0
362													
363 Sales Expenses													
364 Operation:													
365 Supervision			31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Demonstrating and Selling Expenses			50-SELLING	0	0	0	13	0	0	0	0	2	0
367 Advertising			31-CUST#	0	0	0	0	0	0	0	0	0	0
368 Revenues from Merchandising, Jobbing													
369 and Contract Work			31-CUST#	(0)	0	0	0	0	(0)	0	0	0	0
370 Costs and Expenses of Merchandising,													
371 Jobbing and Contract Work			31-CUST#	0	0	0	0	0	0	0	0	0	0
372 Miscellaneous Sales Expenses			31-CUST#	0	0	0	0	0	0	0	0	0	0
373													
374 Total - Sales Expenses			Subtotal	0	0	0	13	0	0	0	0	2	0
375													
376 Total -- Operation and Maintenance Expenses			Subtotal	\$7	\$789	\$0	\$166	\$329	\$1	\$829	\$0	\$59	\$162

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)		Nonresidential -- Rate 81 - Energy Transportation					
		Customer	Demand	Volume	Other	D-Mains	
339	Maintenance:						
340	Supervision and Engineering	47-DISTSP-M	0	0	0	2	1
341	Structures and Improvements	30-NONE	0	0	0	0	0
342	Mains	40-DXMAINS	0	0	0	0	9
343	Meas. and Reg. Stations - General	32-DEM-FIRM	0	3	0	0	0
344	Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	16	0
345	Services	36-METERS\$	0	0	0	1	0
346	Meters and House Regulators	37-LPMET#	0	0	0	0	0
347	Other Equipment	30-NONE	0	0	0	0	0
348							
349	Total Maintenance	Subtotal	0	3	0	19	9
350							
351	Total - Distribution Expenses	Subtotal	0	6	0	30	36
352							
353	Customer Accounts Expenses						
354	Operation:						
355	Supervision	31-CUST#	0	0	0	0	0
356	Meter Reading	48-MTR-RD	0	0	0	4	0
357	Customer Records and Collection	31-CUST#	0	0	0	0	0
358	Uncollectible Accounts	31-CUST#	0	0	0	0	0
359	Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0
360							
361	Total - Customer Accounts Expenses	Subtotal	1	0	0	4	0
362							
363	Sales Expenses						
364	Operation:						
365	Supervision	31-CUST#	0	0	0	0	0
366	Demonstrating and Selling Expenses	50-SELLING	0	0	0	1	0
367	Advertising	31-CUST#	0	0	0	0	0
368	Revenues from Merchandising, Jobbing						
369	and Contract Work	31-CUST#	(0)	0	0	0	0
370	Costs and Expenses of Merchandising,						
371	Jobbing and Contract Work	31-CUST#	0	0	0	0	0
372	Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0
373							
374	Total - Sales Expenses	Subtotal	0	0	0	1	0
375							
376	Total -- Operation and Maintenance Expenses	Subtotal	\$1	\$57	\$0	\$35	\$36

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component				
							Customer (H)	Demand (I)	Volume (J)	Other (K)	
377											
378	Administrative and General Expenses										
379	Operation:										
380	Administrative and General Salaries	920	48,799		(2,335)	46,464	16-LABOR	16,906	4,847	0	12,600
381	Office Supplies and Expenses	921	23,633		(305)	23,328	16-LABOR	8,488	2,434	0	6,326
382	Administrative Expenses Transferred (Cr)	922	(19,365)			(19,365)	16-LABOR	(7,046)	(2,020)	0	(5,252)
383	Outside Services Employed	923	5,585			5,585	16-LABOR	2,032	583	0	1,515
384	Property Insurance	924	1,560			1,560	17-GROSS PLT	51	370	0	560
385	Injuries and Damages	925	11,979			11,979	16-LABOR	4,359	1,250	0	3,249
386	Employee Pensions and Benefits	926	23,315			23,315	16-LABOR	8,483	2,432	0	6,323
387	Franchise Requirements	927	6,847			6,847	16-LABOR	2,491	714	0	1,857
388	Duplicate Charges (Cr)	929	(5,437)			(5,437)	16-LABOR	(1,978)	(567)	0	(1,474)
389	Miscellaneous General Expenses	930/935	4,781			4,781	16-LABOR	1,740	499	0	1,297
390	Rents	931	0			0	1-NONE	0	0	0	0
391											
392	Total Operation		<u>101,697</u>	<u>0</u>	<u>(2,640)</u>	<u>99,057</u>		<u>35,526</u>	<u>10,541</u>	<u>0</u>	<u>27,000</u>
393											
394	Maintenance:										
395	Maintenance of General Plant	932	4,359			<u>4,359</u>	16-LABOR	1,586	455	0	1,182
396											
397	Total -- Administrative and General		<u>106,056</u>	<u>0</u>	<u>(2,640)</u>	<u>103,416</u>		<u>37,112</u>	<u>10,995</u>	<u>0</u>	<u>28,182</u>
398											
399	Payroll Transferred from Other Taxes		<u>8,106</u>			<u>8,106</u>	16-LABOR	2,949	846	0	2,198
400											
401	Total - Gas Operation and Maintenance		251,269	0	0	251,269		110,525	32,937	0	54,773
402	Excuding payroll taxes>>>		243,163			243,163					

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
377	
378 Administrative and General Expenses	
379 Operation:	
380 Administrative and General Salaries	12,110
381 Office Supplies and Expenses	6,080
382 Administrative Expenses Transferred (Cr)	(5,047)
383 Outside Services Employed	1,456
384 Property Insurance	579
385 Injuries and Damages	3,122
386 Employee Pensions and Benefits	6,077
387 Franchise Requirements	1,785
388 Duplicate Charges (Cr)	(1,417)
389 Miscellaneous General Expenses	1,246
390 Rents	0
391	
392 Total Operation	<u>25,990</u>
393	
394 Maintenance:	
395 Maintenance of General Plant	1,136
396	
397 Total -- Administrative and General	<u>27,127</u>
398	
399 Payroll Transferred from Other Taxes	2,113
400	
401 Total - Gas Operation and Maintenance	53,033
402 Excluding payroll taxes>>>	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
377												
378	Administrative and General Expenses											
379	Operation:											
380	Administrative and General Salaries	43-LABOR	15,390	2,765	0	8,118	8,460	1,445	920	0	2,573	2,057
381	Office Supplies and Expenses	43-LABOR	7,727	1,388	0	4,076	4,248	725	462	0	1,292	1,033
382	Administrative Expenses Transferred (Cr)	43-LABOR	(6,414)	(1,153)	0	(3,383)	(3,526)	(602)	(383)	0	(1,073)	(857)
383	Outside Services Employed	43-LABOR	1,850	332	0	976	1,017	174	111	0	309	247
384	Property Insurance	45-GRSPLT	47	212	0	348	404	4	70	0	144	98
385	Injuries and Damages	43-LABOR	3,968	713	0	2,093	2,181	372	237	0	663	530
386	Employee Pensions and Benefits	43-LABOR	7,723	1,388	0	4,073	4,245	725	461	0	1,291	1,032
387	Franchise Requirements	43-LABOR	2,268	408	0	1,196	1,247	213	136	0	379	303
388	Duplicate Charges (Cr)	43-LABOR	(1,801)	(324)	0	(950)	(990)	(169)	(108)	0	(301)	(241)
389	Miscellaneous General Expenses	43-LABOR	1,584	285	0	835	871	149	95	0	265	212
390	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
391												
392	Total Operation	Subtotal	32,341	6,014	0	17,382	18,157	3,036	2,000	0	5,544	4,414
393												
394	Maintenance:											
395	Maintenance of General Plant	43-LABOR	1,444	259	0	762	794	136	86	0	241	193
396												
397	Total -- Administrative and General	Subtotal	33,785	6,274	0	18,144	18,950	3,171	2,086	0	5,785	4,607
398												
399	Payroll Transferred from Other Taxes	43-LABOR	2,685	482	0	1,416	1,476	252	160	0	449	359
400												
401	Total - Gas Operation and Maintenance	Subtotal	100,617	19,012	0	34,771	37,049	9,444	6,322	0	11,760	9,007
402	Excluding payroll taxes>>>											

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Nonresidential -- Rate 6 - Large General					Nonresidential -- Rate 7 - Large Volume Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
377												
378	Administrative and General Expenses											
379	Operation:											
380	Administrative and General Salaries	43-LABOR	0	2	0	5	4	0	0	0	0	0
381	Office Supplies and Expenses	43-LABOR	0	1	0	2	2	0	0	0	0	0
382	Administrative Expenses Transferred (Cr)	43-LABOR	(0)	(1)	0	(2)	(2)	0	0	0	0	0
383	Outside Services Employed	43-LABOR	0	0	0	1	0	0	0	0	0	0
384	Property Insurance	45-GRSPLT	0	0	0	0	0	0	0	0	0	0
385	Injuries and Damages	43-LABOR	0	1	0	1	1	0	0	0	0	0
386	Employee Pensions and Benefits	43-LABOR	0	1	0	2	2	0	0	0	0	0
387	Franchise Requirements	43-LABOR	0	0	0	1	1	0	0	0	0	0
388	Duplicate Charges (Cr)	43-LABOR	(0)	(0)	0	(1)	(0)	0	0	0	0	0
389	Miscellaneous General Expenses	43-LABOR	0	0	0	0	0	0	0	0	0	0
390	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
391												
392	Total Operation	Subtotal	0	5	0	10	8	0	0	0	0	0
393												
394	Maintenance:											
395	Maintenance of General Plant	43-LABOR	0	0	0	0	0	0	0	0	0	0
396												
397	Total -- Administrative and General	Subtotal	0	6	0	10	8	0	0	0	0	0
398												
399	Payroll Transferred from Other Taxes	43-LABOR	0	0	0	1	1	0	0	0	0	0
400												
401	Total - Gas Operation and Maintenance	Subtotal	0	17	0	19	16	0	0	0	0	0
402	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
377												
378	Administrative and General Expenses											
379	Operation:											
380	Administrative and General Salaries	43-LABOR	0	0	0	4	0	0	0	0	6	0
381	Office Supplies and Expenses	43-LABOR	0	0	0	2	0	0	0	0	3	0
382	Administrative Expenses Transferred (Cr)	43-LABOR	(0)	(0)	0	(2)	(0)	(0)	(0)	0	(3)	(0)
383	Outside Services Employed	43-LABOR	0	0	0	1	0	0	0	0	1	0
384	Property Insurance	45-GRSPLT	0	0	0	0	0	0	0	0	0	0
385	Injuries and Damages	43-LABOR	0	0	0	1	0	0	0	0	2	0
386	Employee Pensions and Benefits	43-LABOR	0	0	0	2	0	0	0	0	3	0
387	Franchise Requirements	43-LABOR	0	0	0	1	0	0	0	0	1	0
388	Duplicate Charges (Cr)	43-LABOR	(0)	(0)	0	(1)	(0)	(0)	(0)	0	(1)	(0)
389	Miscellaneous General Expenses	43-LABOR	0	0	0	0	0	0	0	0	1	0
390	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
391												
392	Total Operation	Subtotal	0	0	0	9	0	1	0	0	13	0
393												
394	Maintenance:											
395	Maintenance of General Plant	43-LABOR	0	0	0	0	0	0	0	0	1	0
396												
397	Total -- Administrative and General	Subtotal	0	0	0	10	0	1	0	0	14	0
398												
399	Payroll Transferred from Other Taxes	43-LABOR	0	0	0	1	0	0	0	0	1	0
400												
401	Total - Gas Operation and Maintenance	Subtotal	1	1	0	18	1	3	1	0	26	1
402	Excuding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 17 - Contract Service					Nonresidential -- Rate 74 - General Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
377												
378	Administrative and General Expenses											
379	Operation:											
380	Administrative and General Salaries	43-LABOR	0	229	0	92	55	68	552	0	1,653	1,266
381	Office Supplies and Expenses	43-LABOR	0	115	0	46	28	34	277	0	830	636
382	Administrative Expenses Transferred (Cr)	43-LABOR	(0)	(96)	0	(38)	(23)	(28)	(230)	0	(689)	(528)
383	Outside Services Employed	43-LABOR	0	28	0	11	7	8	66	0	199	152
384	Property Insurance	45-GRSPLT	0	16	0	9	3	0	42	0	54	60
385	Injuries and Damages	43-LABOR	0	59	0	24	14	18	142	0	426	326
386	Employee Pensions and Benefits	43-LABOR	0	115	0	46	28	34	277	0	830	635
387	Franchise Requirements	43-LABOR	0	34	0	14	8	10	81	0	244	187
388	Duplicate Charges (Cr)	43-LABOR	(0)	(27)	0	(11)	(6)	(8)	(65)	0	(193)	(148)
389	Miscellaneous General Expenses	43-LABOR	0	24	0	9	6	7	57	0	170	130
390	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
391												
392	Total Operation	Subtotal	0	497	0	202	118	143	1,201	0	3,524	2,717
393												
394	Maintenance:											
395	Maintenance of General Plant	43-LABOR	0	22	0	9	5	6	52	0	155	119
396												
397	Total -- Administrative and General	Subtotal	0	519	0	211	123	149	1,253	0	3,679	2,836
398												
399	Payroll Transferred from Other Taxes	43-LABOR	0	40	0	16	10	12	96	0	288	221
400												
401	Total - Gas Operation and Maintenance	Subtotal	1	1,189	0	734	241	445	3,797	0	6,831	5,545
402	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
377												
378	Administrative and General Expenses											
379	Operation:											
380	Administrative and General Salaries	43-LABOR	2	178	0	93	167	0	187	0	34	82
381	Office Supplies and Expenses	43-LABOR	1	89	0	47	84	0	94	0	17	41
382	Administrative Expenses Transferred (Cr)	43-LABOR	(1)	(74)	0	(39)	(70)	(0)	(78)	0	(14)	(34)
383	Outside Services Employed	43-LABOR	0	21	0	11	20	0	22	0	4	10
384	Property Insurance	45-GRSPLT	0	14	0	4	8	0	14	0	1	4
385	Injuries and Damages	43-LABOR	0	46	0	24	43	0	48	0	9	21
386	Employee Pensions and Benefits	43-LABOR	1	89	0	47	84	0	94	0	17	41
387	Franchise Requirements	43-LABOR	0	26	0	14	25	0	28	0	5	12
388	Duplicate Charges (Cr)	43-LABOR	(0)	(21)	0	(11)	(20)	(0)	(22)	0	(4)	(10)
389	Miscellaneous General Expenses	43-LABOR	0	18	0	10	17	0	19	0	4	8
390	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
391												
392	Total Operation	Subtotal	3	387	0	199	359	1	407	0	73	177
393												
394	Maintenance:											
395	Maintenance of General Plant	43-LABOR	0	17	0	9	16	0	18	0	3	8
396												
397	Total -- Administrative and General	Subtotal	4	404	0	208	375	1	424	0	76	185
398												
399	Payroll Transferred from Other Taxes	43-LABOR	0	31	0	16	29	0	33	0	6	14
400												
401	Total - Gas Operation and Maintenance	Subtotal	11	1,224	0	390	733	2	1,286	0	141	361
402	Excluding payroll taxes>>>											

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description		Nonresidential -- Rate 81 - Energy Transportation				
(A)		Customer	Demand	Volume	Other	D-Mains
377						
378	Administrative and General Expenses					
379	Operation:					
380	Administrative and General Salaries	43-LABOR	0	13	0	21
381	Office Supplies and Expenses	43-LABOR	0	6	0	10
382	Administrative Expenses Transferred (Cr)	43-LABOR	(0)	(5)	0	(9)
383	Outside Services Employed	43-LABOR	0	2	0	2
384	Property Insurance	45-GRSPLT	0	1	0	0
385	Injuries and Damages	43-LABOR	0	3	0	5
386	Employee Pensions and Benefits	43-LABOR	0	6	0	10
387	Franchise Requirements	43-LABOR	0	2	0	3
388	Duplicate Charges (Cr)	43-LABOR	(0)	(2)	0	(2)
389	Miscellaneous General Expenses	43-LABOR	0	1	0	2
390	Rents	30-NONE	0	0	0	0
391						
392	Total Operation	Subtotal	1	28	0	44
393						
394	Maintenance:					
395	Maintenance of General Plant	43-LABOR	0	1	0	2
396						
397	Total -- Administrative and General	Subtotal	1	29	0	46
398						
399	Payroll Transferred from Other Taxes	43-LABOR	0	2	0	4
400						
401	Total - Gas Operation and Maintenance	Subtotal	2	89	0	84
402	Excuding payroll taxes>>>					

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
403 Depreciation Expense	
404	
405 Intangible Plant:	
406 Organization	0
407 Miscellaneous	3,297
408	
409 Total Intangible Plant	<u>3,297</u>
410	
411 Mftured Gas Production Plant:	
412 Total Manufactured Gas Plant	0
413	
414 Underground Storage Plant:	
415 Land	0
416 Rights-of-way	0
417 Structures and Improvements	0
418 Wells	0
419 Storage Leaseholds and Rights	0
420 Reservoirs	0
421 Non-recoverable base gas	0
422 Lines	0
423 Compressor Station Equipment	0
424 Measuring and Reg. Equipment	0
425 Purification Equipment	0
426 Other Equipment	0
427 Recoverable base gas	0
428	
429 Total Underground Storage Plant	0
430	
431 Transmission Plant:	
432 Land in Fee - Transmission Stations	0
433 Land in Fee - Transmission Mains	0
434 Land Rights - Transmission Mains	0
435 Land Rights - Transmission Stations	0
436 Structures and Improvements	0
437 Mains - Transmission	0
438 Measuring and Regulating Equipment -	
439 Transmission Stations	0
440 Measuring and Regulating Equipment -	
441 Transmission Mains	0
442	
443 Total Transmission Plant	<u>0</u>
444	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)		Nonresidential -- Rate 81 - Energy Transportation				
		Customer	Demand	Volume	Other	D-Mains
403	Depreciation Expense					
404						
405	Intangible Plant:					
406	Organization	30-NONE	0	0	0	0
407	Miscellaneous	43-LABOR	0	4	0	6
408						
409	Total Intangible Plant	Subtotal	0	4	0	6
410						
411	Mftured Gas Production Plant:					
412	Total Manufactured Gas Plant	30-NONE	0	0	0	0
413						
414	Underground Storage Plant:					
415	Land	30-NONE	0	0	0	0
416	Rights-of-way	30-NONE	0	0	0	0
417	Structures and Improvements	34-UG-DEM	0	2	0	0
418	Wells	34-UG-DEM	0	10	0	0
419	Storage Leaseholds and Rights	34-UG-DEM	0	1	0	0
420	Reservoirs	30-NONE	0	0	0	0
421	Non-recoverable base gas	34-UG-DEM	0	9	0	0
422	Lines	34-UG-DEM	0	2	0	0
423	Compressor Station Equipment	34-UG-DEM	0	8	0	0
424	Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0
425	Purification Equipment	34-UG-DEM	0	4	0	0
426	Other Equipment	34-UG-DEM	0	0	0	0
427	Recoverable base gas	30-NONE	0	0	0	0
428						
429	Total Underground Storage Plant	Subtotal	0	37	0	0
430						
431	Transmission Plant:					
432	Land in Fee - Transmission Stations	30-NONE	0	0	0	0
433	Land in Fee - Transmission Mains	30-NONE	0	0	0	0
434	Land Rights - Transmission Mains	35-DEM-TOT	0	1	0	0
435	Land Rights - Transmission Stations	35-DEM-TOT	0	0	0	0
436	Structures and Improvements	35-DEM-TOT	0	0	0	0
437	Mains - Transmission	35-DEM-TOT	0	26	0	0
438	Measuring and Regulating Equipment -					
439	Transmission Stations	35-DEM-TOT	0	6	0	0
440	Measuring and Regulating Equipment -					
441	Transmission Mains	30-NONE	0	0	0	0
442						
443	Total Transmission Plant	Subtotal	0	32	0	0
444						

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Description (A)	Account No. (B)	Per Books (C)	CWIP (D)	Adjust- ments (E)	Adjusted Total (F)	Factor (G)	Classification by Component			
							Customer (H)	Demand (I)	Volume (J)	Other (K)
445 Distribution Plant:										
446 Land in Fee - Distribution Stations	374.1	0			0	1-NONE	0	0	0	0
447 Land in Fee - Distribution Mains	374.4	0			0	1-NONE	0	0	0	0
448 Structures and Improvements -		0								
449 Distribution Stations	375	72			72	2-DEM	0	72	0	0
450 Mains - Distribution	376	35,652			35,652	5-DA-MAINS	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Stations	378.1	454			454	2-DEM	0	454	0	0
453 Measuring and Regulating Equipment -										
454 Distribution Mains	378.2	1,048			1,048	2-DEM	0	1,048	0	0
455 Services	380	44,659			44,659	4-OTR	0	0	0	44,659
456 Meters	381	5,556			5,556	4-OTR	0	0	0	5,556
457 Meter Installations	382	7,745			7,745	4-OTR	0	0	0	7,745
458 House Reg. and Reg. Installations	383	6,539			6,539	4-OTR	0	0	0	6,539
459 Industrial Meas. and Reg. Equipment	385	531			531	4-OTR	0	0	0	531
460 Other Property on Customers' Premises	386	20			20	4-OTR	0	0	0	20
461										
462 Total Distribution Plant		<u>102,276</u>	<u>0</u>	<u>0</u>	<u>102,276</u>		<u>0</u>	<u>1,574</u>	<u>0</u>	<u>65,050</u>
463										
464 General Plant:										
465 Land and Land Rights	389	0			0	1-NONE	0	0	0	0
466 Structures and Improvements	390	2,060			2,060	16-LABOR	750	215	0	559
467 Office Furniture and Equipment	391.1	466			466	16-LABOR	170	49	0	126
468 Computer Equipment	391.2	4,527			4,527	16-LABOR	1,647	472	0	1,228
469 Transportation Equipment	392	4,876			4,876	16-LABOR	1,774	509	0	1,322
470 Stores Equipment	393	0			0	16-LABOR	0	0	0	0
471 Tools, Shop and Garage Equipment	394	616			616	16-LABOR	224	64	0	167
472 Laboratory Equipment	395	0			0	1-NONE	0	0	0	0
473 Communication Equipment	397	637			637	16-LABOR	232	66	0	173
474 Miscellaneous Equipment	398	0			0	1-NONE	0	0	0	0
475										
476 Total General Plant		<u>13,182</u>	<u>0</u>	<u>0</u>	<u>13,182</u>		<u>4,796</u>	<u>1,375</u>	<u>0</u>	<u>3,575</u>
477										
478 Total Depreciation Expense		<u>154,700</u>	<u>0</u>	<u>0</u>	<u>154,700</u>		<u>9,398</u>	<u>30,340</u>	<u>0</u>	<u>72,577</u>
479										
480 Taxes Other Than Income Taxes										
481 State Franchise	408	131			131	17-GROSS PLT	4	31	0	47
482 Real Estate and Invested Capital		11,162			11,162	17-GROSS PLT	367	2,645	0	4,009
483 State & Municipal Revenue Taxes (Note 1)		146,388			146,388	1-NONE	0	0	0	0
484 Payroll Taxes (Note 1)		8,106			<u>8,106</u>	1-NONE	0	0	0	0
485										
486 Total		<u>165,787</u>			<u>165,787</u>		<u>371</u>	<u>2,676</u>	<u>0</u>	<u>4,056</u>

487 Note 1 -- Revenue Taxes are not in ECOSS; Payroll Taxes included above at line 399

Classification and Allocation of Costs

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Description (A)	Dist. Mains (L)
445 Distribution Plant:	
446 Land in Fee - Distribution Stations	0
447 Land in Fee - Distribution Mains	0
448 Structures and Improvements -	
449 Distribution Stations	0
450 Mains - Distribution	35,652
451 Measuring and Regulating Equipment -	
452 Distribution Stations	0
453 Measuring and Regulating Equipment -	
454 Distribution Mains	0
455 Services	0
456 Meters	0
457 Meter Installations	0
458 House Reg. and Reg. Installations	0
459 Industrial Meas. and Reg. Equipment	0
460 Other Property on Customers' Premises	0
461	
462 Total Distribution Plant	<u>35,652</u>
463	
464 General Plant:	
465 Land and Land Rights	0
466 Structures and Improvements	537
467 Office Furniture and Equipment	121
468 Computer Equipment	1,180
469 Transportation Equipment	1,271
470 Stores Equipment	0
471 Tools, Shop and Garage Equipment	161
472 Laboratory Equipment	0
473 Communication Equipment	166
474 Miscellaneous Equipment	0
475	
476 Total General Plant	<u>3,436</u>
477	
478 Total Depreciation Expense	<u>42,384</u>
479	
480 Taxes Other Than Income Taxes	
481 State Franchise	49
482 Real Estate and Invested Capital	4,140
483 State & Municipal Revenue Taxes (Note 1)	0
484 Payroll Taxes (Note 1)	0
485	
486 Total	<u>4,189</u>
487 Note 1 -- Revenue Taxes are not in ECOSS; Payrol	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Residential -- Rate 1					Nonresidential -- Rate 4 - General					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
445 Distribution Plant:											
446 Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
447 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
448 Structures and Improvements -											
449 Distribution Stations	32-DEM-FIRM	0	42	0	0	0	0	14	0	0	0
450 Mains - Distribution	40-DXMAINS	0	0	0	0	24,906	0	0	0	0	6,055
451 Measuring and Regulating Equipment -											
452 Distribution Stations	32-DEM-FIRM	0	262	0	0	0	0	87	0	0	0
453 Measuring and Regulating Equipment -											
454 Distribution Mains	32-DEM-FIRM	0	606	0	0	0	0	201	0	0	0
455 Services	36-METERS\$	0	0	0	27,212	0	0	0	12,932	0	0
456 Meters	36-METERS\$	0	0	0	3,385	0	0	0	1,609	0	0
457 Meter Installations	36-METERS\$	0	0	0	4,719	0	0	0	2,243	0	0
458 House Reg. and Reg. Installations	37-LPMET#	0	0	0	5,958	0	0	0	559	0	0
459 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	0	0	0	22	0	0
460 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
461											
462 Total Distribution Plant	Subtotal	<u>0</u>	<u>910</u>	<u>0</u>	<u>41,275</u>	<u>24,906</u>	<u>0</u>	<u>303</u>	<u>0</u>	<u>17,365</u>	<u>6,055</u>
463											
464 General Plant:											
465 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
466 Structures and Improvements	43-LABOR	682	123	0	360	375	64	41	0	114	91
467 Office Furniture and Equipment	43-LABOR	154	28	0	81	85	14	9	0	26	21
468 Computer Equipment	43-LABOR	1,499	269	0	791	824	141	90	0	251	200
469 Transportation Equipment	43-LABOR	1,615	290	0	852	888	152	97	0	270	216
470 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
471 Tools, Shop and Garage Equipment	43-LABOR	204	37	0	108	112	19	12	0	34	27
472 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
473 Communication Equipment	43-LABOR	211	38	0	111	116	20	13	0	35	28
474 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
475											
476 Total General Plant	Subtotal	<u>4,366</u>	<u>785</u>	<u>0</u>	<u>2,303</u>	<u>2,400</u>	<u>410</u>	<u>261</u>	<u>0</u>	<u>730</u>	<u>584</u>
477											
478 Total Depreciation Expense	Subtotal	<u>8,556</u>	<u>17,233</u>	<u>0</u>	<u>45,788</u>	<u>29,609</u>	<u>803</u>	<u>5,731</u>	<u>0</u>	<u>18,795</u>	<u>7,199</u>
479											
480 Taxes Other Than Income Taxes											
481 State Franchise	45-GRSPLT	4	18	0	29	34	0	6	0	12	8
482 Real Estate and Invested Capital	45-GRSPLT	334	1,516	0	2,489	2,892	31	504	0	1,030	703
483 State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
484 Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
485											
486 Total	Subtotal	<u>338</u>	<u>1,533</u>	<u>0</u>	<u>2,519</u>	<u>2,926</u>	<u>32</u>	<u>510</u>	<u>0</u>	<u>1,042</u>	<u>711</u>

487 Note 1 -- Revenue Taxes are not in ECOSS; Payrol

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Nonresidential -- Rate 6 - Large General					Nonresidential -- Rate 7 - Large Volume Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
445 Distribution Plant:										
446 Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0
447 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0
448 Structures and Improvements -										
449 Distribution Stations	32-DEM-FIRM	0	0	0	0	0	0	0	0	0
450 Mains - Distribution	40-DXMAINS	0	0	0	0	11	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Stations	32-DEM-FIRM	0	0	0	0	0	0	0	0	0
453 Measuring and Regulating Equipment -										
454 Distribution Mains	32-DEM-FIRM	0	1	0	0	0	0	0	0	0
455 Services	36-METERS\$	0	0	0	8	0	0	0	0	0
456 Meters	36-METERS\$	0	0	0	1	0	0	0	0	0
457 Meter Installations	36-METERS\$	0	0	0	1	0	0	0	0	0
458 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0
459 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	1	0	0	0	0	0
460 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0
461										
462 Total Distribution Plant	Subtotal	0	1	0	12	11	0	0	0	0
463										
464 General Plant:										
465 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0
466 Structures and Improvements	43-LABOR	0	0	0	0	0	0	0	0	0
467 Office Furniture and Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
468 Computer Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
469 Transportation Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
470 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
471 Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
472 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
473 Communication Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
474 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
475										
476 Total General Plant	Subtotal	0	1	0	1	1	0	0	0	0
477										
478 Total Depreciation Expense	Subtotal	0	15	0	15	13	0	0	0	0
479										
480 Taxes Other Than Income Taxes										
481 State Franchise	45-GRSPLT	0	0	0	0	0	0	0	0	0
482 Real Estate and Invested Capital	45-GRSPLT	0	1	0	1	1	0	0	0	0
483 State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0
484 Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0
485										
486 Total	Subtotal	0	1	0	1	1	0	0	0	0

487 Note 1 -- Revenue Taxes are not in ECOSS; Payrol

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
445 Distribution Plant:											
446 Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
447 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
448 Structures and Improvements -											
449 Distribution Stations	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
450 Mains - Distribution	40-DXMAINS	0	0	0	0	0	0	0	0	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Stations	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
453 Measuring and Regulating Equipment -											
454 Distribution Mains	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
455 Services	36-METERS\$	0	0	0	2	0	0	0	0	16	0
456 Meters	36-METERS\$	0	0	0	0	0	0	0	0	2	0
457 Meter Installations	36-METERS\$	0	0	0	0	0	0	0	0	3	0
458 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
459 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	2	0	0	0	0	2	0
460 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
461											
462 Total Distribution Plant	Subtotal	0	0	0	4	0	0	0	0	22	0
463											
464 General Plant:											
465 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
466 Structures and Improvements	43-LABOR	0	0	0	0	0	0	0	0	0	0
467 Office Furniture and Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	0
468 Computer Equipment	43-LABOR	0	0	0	0	0	0	0	0	1	0
469 Transportation Equipment	43-LABOR	0	0	0	0	0	0	0	0	1	0
470 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
471 Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	0
472 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
473 Communication Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	0
474 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
475											
476 Total General Plant	Subtotal	0	0	0	1	0	0	0	0	2	0
477											
478 Total Depreciation Expense	Subtotal	0	1	0	6	0	0	1	0	26	0
479											
480 Taxes Other Than Income Taxes											
481 State Franchise	45-GRSPLT	0	0	0	0	0	0	0	0	0	0
482 Real Estate and Invested Capital	45-GRSPLT	0	0	0	0	0	0	0	0	1	0
483 State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
484 Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
485											
486 Total	Subtotal	0	0	0	0	0	0	0	0	2	0

487 Note 1 -- Revenue Taxes are not in ECOSS; Payrol

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A) Description	Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
445 Distribution Plant:											
446 Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
447 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
448 Structures and Improvements -											
449 Distribution Stations	32-DEM-FIRM	0	3	0	0	0	0	3	0	0	0
450 Mains - Distribution	40-DXMAINS	0	0	0	0	493	0	0	0	0	243
451 Measuring and Regulating Equipment -											
452 Distribution Stations	32-DEM-FIRM	0	17	0	0	0	0	18	0	0	0
453 Measuring and Regulating Equipment -											
454 Distribution Mains	32-DEM-FIRM	0	39	0	0	0	0	41	0	0	0
455 Services	36-METERS\$	0	0	0	316	0	0	0	0	85	0
456 Meters	36-METERS\$	0	0	0	39	0	0	0	0	11	0
457 Meter Installations	36-METERS\$	0	0	0	55	0	0	0	0	15	0
458 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
459 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	22	0	0	0	0	10	0
460 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
461											
462 Total Distribution Plant	Subtotal	<u>0</u>	<u>59</u>	<u>0</u>	<u>432</u>	<u>493</u>	<u>0</u>	<u>62</u>	<u>0</u>	<u>120</u>	<u>243</u>
463											
464 General Plant:											
465 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
466 Structures and Improvements	43-LABOR	0	8	0	4	7	0	8	0	2	4
467 Office Furniture and Equipment	43-LABOR	0	2	0	1	2	0	2	0	0	1
468 Computer Equipment	43-LABOR	0	17	0	9	16	0	18	0	3	8
469 Transportation Equipment	43-LABOR	0	19	0	10	18	0	20	0	4	9
470 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
471 Tools, Shop and Garage Equipment	43-LABOR	0	2	0	1	2	0	2	0	0	1
472 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
473 Communication Equipment	43-LABOR	0	2	0	1	2	0	3	0	0	1
474 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
475											
476 Total General Plant	Subtotal	<u>0</u>	<u>51</u>	<u>0</u>	<u>26</u>	<u>47</u>	<u>0</u>	<u>53</u>	<u>0</u>	<u>10</u>	<u>23</u>
477											
478 Total Depreciation Expense	Subtotal	<u>1</u>	<u>1,110</u>	<u>0</u>	<u>484</u>	<u>586</u>	<u>0</u>	<u>1,166</u>	<u>0</u>	<u>139</u>	<u>288</u>
479											
480 Taxes Other Than Income Taxes											
481 State Franchise	45-GRSPLT	0	1	0	0	1	0	1	0	0	0
482 Real Estate and Invested Capital	45-GRSPLT	0	98	0	28	57	0	103	0	8	28
483 State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
484 Payroll Taxes (Note 1)	30-NONE	0	0	0	0	0	0	0	0	0	0
485											
486 Total	Subtotal	<u>0</u>	<u>99</u>	<u>0</u>	<u>28</u>	<u>58</u>	<u>0</u>	<u>104</u>	<u>0</u>	<u>8</u>	<u>28</u>

487 Note 1 -- Revenue Taxes are not in ECOSS; Payrol

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

(A)	Nonresidential -- Rate 81 - Energy Transportation					
	Customer	Demand	Volume	Other	D-Mains	
445	Distribution Plant:					
446	Land in Fee - Distribution Stations	30-NONE	0	0	0	0
447	Land in Fee - Distribution Mains	30-NONE	0	0	0	0
448	Structures and Improvements -					
449	Distribution Stations	32-DEM-FIRM	0	0	0	0
450	Mains - Distribution	40-DXMAINS	0	0	0	55
451	Measuring and Regulating Equipment -					
452	Distribution Stations	32-DEM-FIRM	0	1	0	0
453	Measuring and Regulating Equipment -					
454	Distribution Mains	32-DEM-FIRM	0	3	0	0
455	Services	36-METERS\$	0	0	0	23
456	Meters	36-METERS\$	0	0	0	3
457	Meter Installations	36-METERS\$	0	0	0	4
458	House Reg. and Reg. Installations	37-LPMET#	0	0	0	0
459	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	7
460	Other Property on Customers' Premises	39-RATE 74	0	0	0	0
461						
462	Total Distribution Plant	Subtotal	<u>0</u>	<u>4</u>	<u>0</u>	<u>38</u>
463						<u>55</u>
464	General Plant:					
465	Land and Land Rights	30-NONE	0	0	0	0
466	Structures and Improvements	43-LABOR	0	1	0	1
467	Office Furniture and Equipment	43-LABOR	0	0	0	0
468	Computer Equipment	43-LABOR	0	1	0	2
469	Transportation Equipment	43-LABOR	0	1	0	2
470	Stores Equipment	30-NONE	0	0	0	0
471	Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0
472	Laboratory Equipment	30-NONE	0	0	0	0
473	Communication Equipment	43-LABOR	0	0	0	0
474	Miscellaneous Equipment	30-NONE	0	0	0	0
475						
476	Total General Plant	Subtotal	<u>0</u>	<u>4</u>	<u>0</u>	<u>6</u>
477						<u>5</u>
478	Total Depreciation Expense	Subtotal	<u>0</u>	<u>81</u>	<u>0</u>	<u>49</u>
479						<u>65</u>
480	Taxes Other Than Income Taxes					
481	State Franchise	45-GRSPLT	0	0	0	0
482	Real Estate and Invested Capital	45-GRSPLT	0	7	0	3
483	State & Municipal Revenue Taxes (Note 1)	30-NONE	0	0	0	0
484	Payroll Taxes (Note 1)	30-NONE	0	0	0	0
485						
486	Total	Subtotal	<u>0</u>	<u>7</u>	<u>0</u>	<u>3</u>
487	Note 1 -- Revenue Taxes are not in ECOSS; Payrol					<u>6</u>

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Embedded Cost of Service Study -- Classification Factors

EXTERNAL			<u>Customer</u>	<u>Demand</u>	<u>Volume</u>	<u>Other</u>	<u>Mains</u>
1	1-NONE	EXT	0	0	0	0	0
2			0	0.0000%	0.0000%	0.0000%	0.0000%
3							
4	2-DEM	EXT	0	1	0	0	0
5			1	0.0000%	100.0000%	0.0000%	0.0000%
6	Direct Assignment to Demand			0.0000%	0.0000%	0.0000%	0.0000%
7							
8	3-CUS	EXT	1	0	0	0	0
9			1	100.0000%	0.0000%	0.0000%	0.0000%
10	Direct Assignment to Customer			0.0000%	0.0000%	0.0000%	0.0000%
11							
12	4-OTR	EXT	0	0	0	1	0
13			1	0.0000%	0.0000%	100.0000%	0.0000%
14	Direct Assignment to Other			0.0000%	0.0000%	0.0000%	0.0000%
15							
16	5-DA-MAINS	EXT	0	0	0	0	1
17			1	0.0000%	0.0000%	0.0000%	100.0000%
18	Direct Assignment to Distribution Mains			0.0000%	0.0000%	0.0000%	0.0000%
19							
20	6-AVAILABLE FOR FUTURE USE						
21							
22	7-UGSTOR	EXT	0	0.961666667	0	3.8333%	0
23			1	0.0000%	96.1667%	3.8333%	0.0000%
24	Directly Assign Portion of Storage to Rate 17; Remainder to Demand (See Schedule M, line 4)						
25							
26	8-CUST-INST	EXT	4,911	0	0	(888)	0
27			4023	122.0731%	0.0000%	-22.0731%	0.0000%
28	DA of Cust. Installation Costs (See Schedule M)						
29							
30	9-CUS-MR	EXT	1,712	0	0	3,273	0
31			4985	34.3430%	0.0000%	65.6570%	0.0000%
32	DA of Meter Reading Costs (See Schedule M)						
33							
34	10-AVAILABLE FOR FUTURE USE						
35							
36	11-CUS-MISC	EXT	788	0	0	991	0
37			1779	44.2945%	0.0000%	55.7055%	0.0000%
38	DA of Interest on Credit Balances (See Schedule M)						
39							
40	12-SELLING	INT	2,995	0	0	1,963	0
41			4958	60.4074%	0.0000%	39.5926%	0.0000%
42	DA of a Portion of Selling Expenses (See Schedule M)						
43							
44							
45							
46							
47							
48							

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Embedded Cost of Service Study -- Classification Factors

			<u>Customer</u>	<u>Demand</u>	<u>Volume</u>	<u>Other</u>	<u>Mains</u>
49	EXTERNAL						
50	INTERNAL						
51	13-MAIN-SERV	INT	0	0	0	0.260696084	0.739303916
52			1	0.0000%	0.0000%	0.0000%	26.0696%
53	Splits Acct #874 (Combined Mains/Services Operations Expense) on basis of Net Plant						
54							
55							
56	14-DIS-SPEC-O	INT	4,911	944	0	8,506	14,281
57			28642	17.1461%	3.2959%	0.0000%	29.6972%
58	Classified based on sum of accts 874 through 879						
59							
60	15-DIS-SPEC-M	INT	0	955	0	6,581	5,607
61			13143	0.0000%	7.2662%	0.0000%	50.0723%
62	Classified based on sum of accts 886 through 894						
63							
64	16-LABOR	INT	26,789	7,681	-	19,966	19,190
65			73626	36.3851%	10.4321%	0.0000%	27.1186%
66	Developed internally from classified W&S (Schedule I)						
67							
68	17-GROSS PLT	INT	130,895	943,374	0	1,429,748	1,476,380
69			3980397	3.2885%	23.7005%	0.0000%	35.9197%
70							
71	18-NTPLT-DPR	INT	\$83,095	\$331,887	\$0	\$502,487	\$760,461
72			1677930	4.9522%	19.7796%	0.0000%	29.9468%
73	Depreciable net plant						
74							
75							
76							
77							
78							
79							
80							
81							
82							
83							
84							
85							
86							
87							
88							
89							
90							
91							
92							

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

			Allocation Factors									
			Residential -- Rate 1					Nonresidential -- Rate 4 - General				
EXTERNAL			Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
49												
50	43-LABOR	INT	0.00000	0	0	0	0	0.00000	0	0	0	0
51			91.0350%	57.0503%	0.0000%	64.42627%	69.85908%	8.5449%	18.9711%	0.0000%	20.42308%	16.98404%
52		0										
53												
54	44-NETDPL	INT	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
55			91.0350%	57.5409%	0.0000%	62.0676%	69.8591%	8.5449%	19.1342%	0.0000%	24.6142%	16.9840%
56	Depreciable net plant		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
57												
58	45-GRSPLT	INT	91.0350%	57.2875%	0.0000%	62.0876%	69.8591%	8.5449%	19.0500%	0.0000%	25.6896%	16.9840%
59			4	91.0350%	57.2875%	0.0000%	62.0876%	69.8591%	8.5449%	19.0500%	25.6896%	16.9840%
60												
61	46-DISTSP-O	INT	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
62			91.0350%	57.7995%	0.0000%	67.4869%	69.8591%	8.5449%	19.2202%	0.0000%	21.2933%	16.9840%
63	Allocated based on sum of accts 874 through 879											
64												
65	47-DISTSP-M	INT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
66			0	0.0000%	57.7995%	0.0000%	62.2042%	69.8591%	19.2202%	0.0000%	15.9901%	16.9840%
67	Allocated based on sum of accts 886 through 894											
68												
69	Development of Allocation of Meter Reading Costs Directly Assigned Costs											
70	Acct 902 subcode 571 -- allocated to low pressure meters											
71	\$	3,005										
72	Acct 902 subcode 862 -- allocated to high pressure meters											
73	\$	268										
74	48-MTR-RD		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
75			0	91.0350%	0	0	83.6540%	0.0000%	8.5449%	0	0	8.1927%
76	49-AVAILABLE FOR FUTURE USE											
77												
78	Development of Allocation of Demonstrating/Selling Directly Assigned Costs											
79												
80	50-SELLING		0	0	0	0	0	0	0	0	0.0000%	0.0000%
81			0	91.0350%	0	0	0.0000%	0.0000%	8.5449%	0	0	91.1866%
82												
83	51-CUSCRD		0	0	0	0	\$ (56,088)	0.0000%	0	0	0	\$ (4,877)
84			(60,965)	0.0000%	0.0000%	0.0000%	92.0000%	0.0000%	0.0000%	0.0000%	8.0000%	0
85	DA of rate base Customer Credit Balances											
86	52-CUSMSC		0	0	0	0	\$ 912	0.0000%	0	0	0	\$ 79
87			991	91.0350%	0.0000%	0.0000%	92.0000%	0.0000%	8.5449%	0.0000%	0.0000%	8.0000%
88	DA of Interest on Cust. Credit Balances											
89												
90	53-CUSINT		0	91.0350%	0	0	100.0000%	0.0000%	8.5449%	0	0	0
91			2	91.0350%	0.0000%	0.0000%	100.0000%	0.0000%	8.5449%	0.0000%	0.0000%	0.0000%
92	Allocates Installation Costs (with Credit Balances DA to residential customers only)											

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Allocation Factors				
Nonresidential -- Rate 81 - Energy Transportation				
Customer	Demand	Volume	Other	D-Mains

1	30-NONE	0	0	0	0	0
2		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3						
4	31-CUST#	31	0	0	0	0
5		0.0015%	0.0000%	0.0000%	0.0000%	0.0000%
6						
7	32-DEM-FIRM	0	142	0	0	0
8		0.0000%	0.2701%	0.0000%	0.0000%	0.0000%
9						
10						
11	33-DEM-SALES	0	0	0	0	0
12		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13						
14						
15	34-UG-DEM	0.0000%	0.2798%	0.0000%	0.0000%	0.0000%
16		0.0000%	0.2798%	0.0000%	0.0000%	0.0000%
17						
18						
19	35-DEM-TOT	0	0.2500%	0	0	0
20		0.0000%	0.2500%	0.0000%	0.0000%	0.0000%
21						
22						
23	36-METERS\$	0	0	0	\$84	\$0
24		0.0000%	0.0000%	0.0000%	0.0524%	0.0000%
25						
26						
27	37-LPMET#	0	0	0	6	0
28		0.0000%	0.0000%	0.0000%	0.0003%	0.0000%
29						
30						
31	38-HPMET#	0	0	0	25	0
32		0.0000%	0.0000%	0.0000%	1.3463%	0.0000%
33						
34						
35	39-RATE 74	0	0	0	0	0
36		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37						
38						
39	40-DXMANS	0.00000%	0.00000%	0.00000%	0	2,115
40		0.0000%	0.0000%	0.0000%	0.0000%	0.1531%
41						
42	INTERNAL					
43						
44	41-SRVMAIN	0	0	0	0	0
45		0.0000%	0	0.0000%	0.0524%	0.1531%
46						
47						
48						

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Allocation Factors				
Nonresidential -- Rate 81 - Energy Transportation				
Customer	Demand	Volume	Other	D-Mains

49					
50	43-LABOR	0.00000	0	0	0
51		0.0015%	0.2666%	0.0000%	0.16353%
52					
53					
54	44-NETDPL	0	0.0%	0.0%	0.0%
55		0.0015%	0.26889%	0.0000%	0.0923%
56		0.0000%	0.0000%	0.0000%	0.1531%
57					
58	45-GRSPLT	0.0015%	0.2677%	0.0000%	0.0743%
59		0.0015%	0.2677%	0.0000%	0.1531%
60					
61	46-DISTSP-O	0	\$0	\$0	\$0
62		0.0015%	0.2701%	0.0000%	0.1025%
63					
64					
65	47-DISTSP-M	0.0000%	0.0000%	0.0000%	0.0000%
66		0.0000%	0.2701%	0.0000%	0.2684%
67					
68					
69					
70					
71					
72					
73					
74	48-MTR-RD	0.0000%	0.0000%	0.0000%	0.0000%
75		0.0015%	0	0	0.1105%
76					
77					
78					
79					
80	50-SELLING	0	0	0	0.0000%
81		0.0015%	0	0	0.0495%
82					
83	51-CUSCRD	0	0	0	0
84		0.0000%	0.0000%	0.0000%	0.0000%
85					
86	52-CUSMSC	0	0	0	0
87		0.0015%	0.0000%	0.0000%	0.0000%
88					
89					
90	53-CUSINT	0.0015%	0	0	0
91		0.0015%	0.0000%	0.0000%	0.0000%
92					

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION OF WAGES & SALARIES COMPONENT OF EXPENSES

				Classification					
				Factor	Customer	Demand	Volume	Other	Dist. Mains
1	Wages & Salaries Component of Expenses								
2	O&M Expenses								
3	Production Expenses								
4	Other Gas Supply Expenses:								
5	Operation:								
6	Natural Gas City Gate Purchases	804/805.1	-	2-DEM	0	0	0	0	0
7	Purchased Gas Expenses	807	-	1-NONE	0	0	0	0	0
8	Gas Withdrawn From Storage (Dr)	808.1	-	1-NONE	0	0	0	0	0
9	Gas Delivered To Storage (Cr)	808.2	-	1-NONE	0	0	0	0	0
10	Other Gas Supply Expenses	812/813	-	2-DEM	0	0	0	0	0
11									
12	Total - Other Gas Supply Expenses		-		0	0	0	0	0
13									
14	Total - Production Expenses		-		0	0	0	0	0
15									
16	Underground Storage Expenses								
17	Operation:								
18	Supervision and Engineering	814	230	7-UGSTOR	0	221	0	9	0
19	Maps and records	815	-	7-UGSTOR	0	0	0	0	0
20	Wells	816	536	7-UGSTOR	0	515	0	21	0
21	Lines	817	67	7-UGSTOR	0	64	0	3	0
22	Compressor Stations	818	460	7-UGSTOR	0	442	0	18	0
23	Compressor Stations Fuel and Power	819	-	7-UGSTOR	0	0	0	0	0
24	Measuring and Regulating Stations	820	72	7-UGSTOR	0	69	0	3	0
25	Purification	821	239	7-UGSTOR	0	230	0	9	0
26	Exploration and Development	822	-	1-NONE	0	0	0	0	0
27	Other Expenses	824	-	1-NONE	0	0	0	0	0
28	Rents	826	-	7-UGSTOR	0	0	0	0	0
29									
30	Total Operation		1,604		-	1,543	-	61	-
31									

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator				
Nonresidential -- Rate 81 - Energy Transportation				
Customer	Demand	Volume	Other	D-Mains

1					
2					
3					
4					
5					
6	32-DEM-FIRM	0	0	0	0
7	30-NONE	0	0	0	0
8	30-NONE	0	0	0	0
9	30-NONE	0	0	0	0
10	32-DEM-FIRM	0	0	0	0
11					
12	Subtotal	0	0	0	0
13					
14	Subtotal	0	0	0	0
15					
16					
17					
18	34-UG-DEM	0	1	0	0
19	30-NONE	0	0	0	0
20	34-UG-DEM	0	1	0	0
21	34-UG-DEM	0	0	0	0
22	34-UG-DEM	0	1	0	0
23	34-UG-DEM	0	0	0	0
24	34-UG-DEM	0	0	0	0
25	34-UG-DEM	0	1	0	0
26	30-NONE	0	0	0	0
27	30-NONE	0	0	0	0
28	34-UG-DEM	0	0	0	0
29					
30	Subtotal	0	4	0	0
31					

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION OF WAGES & SALARIES COMPONENT OF EXPENSES

				Classification					
				Factor	Customer	Demand	Volume	Other	Dist. Mains
32	Maintenance:								
33	Supervision and Engineering	830	103	7-UGSTOR	0	99	0	4	0
34	Structures and Improvements	831	313	7-UGSTOR	0	301	0	12	0
35	Wells	832	189	7-UGSTOR	0	182	0	7	0
36	Lines	833	75	7-UGSTOR	0	72	0	3	0
37	Compressor Stations	834	557	7-UGSTOR	0	536	0	21	0
38	Measuring and Reg. Stations Equipment	835	-	1-NONE	0	0	0	0	0
39	Purification Equipment	836	192	7-UGSTOR	0	185	0	7	0
40	Other Equipment	837	15	7-UGSTOR	0	14	0	1	0
41									
42	Total Maintenance		<u>1,444</u>		-	<u>1,389</u>	-	<u>55</u>	-
43									
44	Total - Underground Storage Expenses		<u>3,048</u>		-	<u>2,931</u>	-	<u>117</u>	-
45									
46	Transmission Expenses								
47	Operation:								
48	Supervision and Engineering	850	96	2-DEM	0	96	0	0	0
49	System Control and Load Dispatching	851	753	2-DEM	0	753	0	0	0
50	Mains	856	594	2-DEM	0	594	0	0	0
51	Meas. and Reg. Stations	857	459	2-DEM	0	459	0	0	0
52									
53	Total Operation		<u>1,902</u>		-	<u>1,902</u>	-	-	-
54									
55	Maintenance:								
56	Supervision and Engineering	861	213	2-DEM	0	213	0	0	0
57	Structures and Improvements	862	137	2-DEM	0	137	0	0	0
58	Mains	863	125	2-DEM	0	125	0	0	0
59	Meas. and Reg. Stations	865	386	2-DEM	0	386	0	0	0
60	Other Equipment	867	1	2-DEM	0	1	0	0	0
61									
62	Total Maintenance		<u>862</u>		-	<u>862</u>	-	-	-
63									
64	Total - Transmission Expenses		<u>2,764</u>	2,764	-	<u>2,764</u>	-	-	-

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator										
Residential -- Rate 1						Nonresidential -- Rate 4 - General				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32										
33	34-UG-DEM	0	59	0	0	0	20	0	0	0
34	34-UG-DEM	0	180	0	0	0	60	0	0	0
35	34-UG-DEM	0	109	0	0	0	36	0	0	0
36	34-UG-DEM	0	43	0	0	0	14	0	0	0
37	34-UG-DEM	0	321	0	0	0	107	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	111	0	0	0	37	0	0	0
40	34-UG-DEM	0	9	0	0	0	3	0	0	0
41										
42	Subtotal	0	832	0	0	0	277	0	0	0
43										
44	Subtotal	0	1755	0	0	0	584	0	0	0
45										
46										
47										
48	35-DEM-TOT	0	51	0	0	0	17	0	0	0
49	35-DEM-TOT	0	403	0	0	0	134	0	0	0
50	35-DEM-TOT	0	318	0	0	0	106	0	0	0
51	35-DEM-TOT	0	246	0	0	0	82	0	0	0
52										
53	Subtotal	0	1018	0	0	0	338	0	0	0
54										
55										
56	35-DEM-TOT	0	114	0	0	0	38	0	0	0
57	35-DEM-TOT	0	73	0	0	0	24	0	0	0
58	35-DEM-TOT	0	67	0	0	0	22	0	0	0
59	35-DEM-TOT	0	207	0	0	0	69	0	0	0
60	35-DEM-TOT	0	1	0	0	0	0	0	0	0
61										
62	Subtotal	0	461	0	0	0	153	0	0	0
63										
64	Subtotal	0	1479	0	0	0	492	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator										
Nonresidential -- Rate 6 - Large General						Nonresidential -- Rate 7 - Large Volume Service				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32										
33	34-UG-DEM	0	0	0	0	0	0	0	0	0
34	34-UG-DEM	0	0	0	0	0	0	0	0	0
35	34-UG-DEM	0	0	0	0	0	0	0	0	0
36	34-UG-DEM	0	0	0	0	0	0	0	0	0
37	34-UG-DEM	0	0	0	0	0	0	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	0	0	0	0	0	0	0	0
40	34-UG-DEM	0	0	0	0	0	0	0	0	0
41										
42	Subtotal	0	1	0	0	0	0	0	0	0
43										
44	Subtotal	0	2	0	0	0	0	0	0	0
45										
46										
47										
48	35-DEM-TOT	0	0	0	0	0	0	0	0	0
49	35-DEM-TOT	0	0	0	0	0	0	0	0	0
50	35-DEM-TOT	0	0	0	0	0	0	0	0	0
51	35-DEM-TOT	0	0	0	0	0	0	0	0	0
52										
53	Subtotal	0	1	0	0	0	0	0	0	0
54										
55										
56	35-DEM-TOT	0	0	0	0	0	0	0	0	0
57	35-DEM-TOT	0	0	0	0	0	0	0	0	0
58	35-DEM-TOT	0	0	0	0	0	0	0	0	0
59	35-DEM-TOT	0	0	0	0	0	0	0	0	0
60	35-DEM-TOT	0	0	0	0	0	0	0	0	0
61										
62	Subtotal	0	0	0	0	0	0	0	0	0
63										
64	Subtotal	0	1	0	0	0	0	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator											
Nonresidential -- Rate 17 - Contract Service						Nonresidential -- Rate 74 - General Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
32											
33	34-UG-DEM	0	0	0	4	0	0	12	0	0	0
34	34-UG-DEM	0	0	0	12	0	0	36	0	0	0
35	34-UG-DEM	0	0	0	7	0	0	22	0	0	0
36	34-UG-DEM	0	0	0	3	0	0	9	0	0	0
37	34-UG-DEM	0	0	0	21	0	0	64	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	0	0	7	0	0	22	0	0	0
40	34-UG-DEM	0	0	0	1	0	0	2	0	0	0
41											
42	Subtotal	0	0	0	55	0	0	166	0	0	0
43											
44	Subtotal	0	0	0	117	0	0	351	0	0	0
45											
46											
47											
48	35-DEM-TOT	0	10	0	0	0	0	10	0	0	0
49	35-DEM-TOT	0	80	0	0	0	0	80	0	0	0
50	35-DEM-TOT	0	63	0	0	0	0	63	0	0	0
51	35-DEM-TOT	0	49	0	0	0	0	49	0	0	0
52											
53	Subtotal	0	203	0	0	0	0	203	0	0	0
54											
55											
56	35-DEM-TOT	0	23	0	0	0	0	23	0	0	0
57	35-DEM-TOT	0	15	0	0	0	0	15	0	0	0
58	35-DEM-TOT	0	13	0	0	0	0	13	0	0	0
59	35-DEM-TOT	0	41	0	0	0	0	41	0	0	0
60	35-DEM-TOT	0	0	0	0	0	0	0	0	0	0
61											
62	Subtotal	0	92	0	0	0	0	92	0	0	0
63											
64	Subtotal	0	294	0	0	0	0	295	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator										
Nonresidential -- Rate 76 - Large General Transportation						Nonresidential -- Rate 77 - Large Volume Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32										
33	34-UG-DEM	0	4	0	0	0	4	0	0	0
34	34-UG-DEM	0	12	0	0	0	12	0	0	0
35	34-UG-DEM	0	7	0	0	0	7	0	0	0
36	34-UG-DEM	0	3	0	0	0	3	0	0	0
37	34-UG-DEM	0	21	0	0	0	22	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	7	0	0	0	7	0	0	0
40	34-UG-DEM	0	1	0	0	0	1	0	0	0
41										
42	Subtotal	0	54	0	0	0	56	0	0	0
43										
44	Subtotal	0	113	0	0	0	119	0	0	0
45										
46										
47										
48	35-DEM-TOT	0	3	0	0	0	3	0	0	0
49	35-DEM-TOT	0	26	0	0	0	27	0	0	0
50	35-DEM-TOT	0	20	0	0	0	22	0	0	0
51	35-DEM-TOT	0	16	0	0	0	17	0	0	0
52										
53	Subtotal	0	66	0	0	0	69	0	0	0
54										
55										
56	35-DEM-TOT	0	7	0	0	0	8	0	0	0
57	35-DEM-TOT	0	5	0	0	0	5	0	0	0
58	35-DEM-TOT	0	4	0	0	0	5	0	0	0
59	35-DEM-TOT	0	13	0	0	0	14	0	0	0
60	35-DEM-TOT	0	0	0	0	0	0	0	0	0
61										
62	Subtotal	0	30	0	0	0	31	0	0	0
63										
64	Subtotal	0	95	0	0	0	100	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator				
Nonresidential -- Rate 81 - Energy Transportation				
Customer	Demand	Volume	Other	D-Mains

32					
33	34-UG-DEM	0	0	0	0
34	34-UG-DEM	0	1	0	0
35	34-UG-DEM	0	1	0	0
36	34-UG-DEM	0	0	0	0
37	34-UG-DEM	0	1	0	0
38	30-NONE	0	0	0	0
39	34-UG-DEM	0	1	0	0
40	34-UG-DEM	0	0	0	0
41					
42	Subtotal	0	4	0	0
43					
44	Subtotal	0	8	0	0
45					
46					
47					
48	35-DEM-TOT	0	0	0	0
49	35-DEM-TOT	0	2	0	0
50	35-DEM-TOT	0	1	0	0
51	35-DEM-TOT	0	1	0	0
52					
53	Subtotal	0	5	0	0
54					
55					
56	35-DEM-TOT	0	1	0	0
57	35-DEM-TOT	0	0	0	0
58	35-DEM-TOT	0	0	0	0
59	35-DEM-TOT	0	1	0	0
60	35-DEM-TOT	0	0	0	0
61					
62	Subtotal	0	2	0	0
63					
64	Subtotal	0	7	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION OF WAGES & SALARIES COMPONENT OF EXPENSES

			Classification						
Factor			Customer	Demand	Volume	Other	Dist. Mains		
65									
66	Distribution Expenses 1/								
67	Operation:								
68	Supervision and Engineering	870	4,759	14-DIS-SPEC-C	816	157	0	1,413	2,373
69	Distribution Load Dispatching	871	75	14-DIS-SPEC-C	13	2	0	22	37
70	Mains and Services	874	15,184	13-MAIN-SERV	0	0	0	3,958	11,226
71	Meas. and Reg. Stations - General	875	42	2-DEM	0	42	0	0	0
72	Meas. and Reg. Stations - Industrial	876	451	4-OTR	0	0	0	451	0
73	Meas. and Reg. Stations - City Gate	877	873	2-DEM	0	873	0	0	0
74	Meters and House Regulators	878	3,404	4-OTR	0	0	0	3,404	0
75	Customer Installations	879	4,023	8-CUST-INST	4,911	0	0	(888)	0
76	Other Expenses	880	97	14-DIS-SPEC-C	17	3	0	29	48
77	Rents	881	189	14-DIS-SPEC-C	32	6	0	56	94
78									
79	Total Operation		29,097	29,097	5,789	1,084	-	8,446	13,778
80									
81	Maintenance:								
82	Supervision and Engineering	885	810	15-DIS-SPEC-M	0	59	0	406	346
83	Structures and Improvements	886	-	1-NONE	0	0	0	0	0
84	Mains	887	5,066	5-DA-MAINS	0	0	0	0	5,066
85	Meas. and Reg. Stations - General	889	843	2-DEM	0	843	0	0	0
86	Meas. and Reg. Stations - Industrial	890	1,208	4-OTR	0	0	0	1,208	0
87	Services	892	2,867	4-OTR	0	0	0	2,867	0
88	Meters and House Regulators	893	2,716	4-OTR	0	0	0	2,716	0
89	Other Equipment	894	-	1-NONE	0	0	0	0	0
90									
91	Total Maintenance		13,510	-	902	-	7,197	5,412	
92									
93	Total - Distribution Expenses		42,607	42,607	5,789	1,986	-	15,642	19,190

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator										
Residential -- Rate 1						Nonresidential -- Rate 4 - General				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	

65											
66											
67											
68	46-DISTSP-O	743	91	0	954	1658	70	30	0	301	403
69	46-DISTSP-O	12	1	0	15	26	1	0	0	5	6
70	41-SRVMAIN	0	0	0	2412	7842	0	0	0	1146	1907
71	32-DEM-FIRM	0	24	0	0	0	0	8	0	0	0
72	38-HPMET#	0	0	0	0	0	0	0	0	19	0
73	32-DEM-FIRM	0	505	0	0	0	0	168	0	0	0
74	37-LPMET#	0	0	0	3102	0	0	0	0	291	0
75	53-CUSINT	4471	0	0	-888	0	420	0	0	0	0
76	46-DISTSP-O	15	2	0	19	34	1	1	0	6	8
77	46-DISTSP-O	30	4	0	38	66	3	1	0	12	16
78											
79	Subtotal	5270	626	0	5652	9626	495	208	0	1780	2340
80											
81											
82	47-DISTSP-M	0	34	0	252	241	0	11	0	65	59
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	3539	0	0	0	0	860
85	32-DEM-FIRM	0	487	0	0	0	0	162	0	0	0
86	38-HPMET#	0	0	0	0	0	0	0	0	51	0
87	36-METERS\$	0	0	0	1747	0	0	0	0	830	0
88	37-LPMET#	0	0	0	2475	0	0	0	0	232	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	0	521	0	4474	3780	0	173	0	1178	919
92											
93	Subtotal	5270	1148	0	10126	13406	495	382	0	2958	3259

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator										
Nonresidential -- Rate 6 - Large General						Nonresidential -- Rate 7 - Large Volume Service				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	Customer

65											
66											
67											
68	46-DISTSP-O	0	0	0	0	1	0	0	0	0	0
69	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
70	41-SRVMAIN	0	0	0	1	3	0	0	0	0	0
71	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
72	38-HPMET#	0	0	0	1	0	0	0	0	0	0
73	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	0	1	0	2	4	0	0	0	0	0
80											
81											
82	47-DISTSP-M	0	0	0	0	0	0	0	0	0	0
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	2	0	0	0	0	0
85	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
86	38-HPMET#	0	0	0	3	0	0	0	0	0	0
87	36-METERS\$	0	0	0	1	0	0	0	0	0	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	0	0	0	4	2	0	0	0	0	0
92											
93	Subtotal	0	1	0	6	6	0	0	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator										
Nonresidential -- Rate 10 - Compressed Nat. Gas					Nonresidential -- Rate 11 - Energy					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	

65											
66											
67											
68	46-DISTSP-O	0	0	0	0	0	0	0	0	1	0
69	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
70	41-SRVMAIN	0	0	0	0	0	0	0	0	1	0
71	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
72	38-HPMET#	0	0	0	1	0	0	0	0	1	0
73	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	0	0	0	2	0	0	0	0	4	0
80											
81											
82	47-DISTSP-M	0	0	0	0	0	0	0	0	0	0
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	0	0	0	0	0	0
85	32-DEM-FIRM	0	0	0	0	0	0	0	0	0	0
86	38-HPMET#	0	0	0	4	0	0	0	0	4	0
87	36-METERS\$	0	0	0	0	0	0	0	0	1	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	0	0	0	4	0	0	0	0	5	0
92											
93	Subtotal	0	0	0	6	0	0	0	0	9	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator									
Nonresidential -- Rate 17 - Contract Service					Nonresidential -- Rate 74 - General Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains

65											
66											
67											
68	46-DISTSP-O	0	5	0	2	11	3	18	0	142	248
69	46-DISTSP-O	0	0	0	0	0	0	0	0	2	4
70	41-SRVMAIN	0	0	0	4	51	0	0	0	356	1174
71	32-DEM-FIRM	0	1	0	0	0	0	5	0	0	0
72	38-HPMET#	0	0	0	4	0	0	0	0	391	0
73	32-DEM-FIRM	0	30	0	0	0	0	101	0	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	11	0
75	53-CUSINT	0	0	0	0	0	20	0	0	0	0
76	46-DISTSP-O	0	0	0	0	0	0	0	0	3	5
77	46-DISTSP-O	0	0	0	0	0	0	1	0	6	10
78											
79	Subtotal	0	38	0	10	63	23	125	0	911	1441
80											
81											
82	47-DISTSP-M	0	2	0	1	2	0	7	0	80	36
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	23	0	0	0	0	530
85	32-DEM-FIRM	0	29	0	0	0	0	97	0	0	0
86	38-HPMET#	0	0	0	12	0	0	0	0	1047	0
87	36-METERS\$	0	0	0	3	0	0	0	0	258	0
88	37-LPMET#	0	0	0	0	0	0	0	0	9	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	0	31	0	16	25	0	104	0	1393	566
92											
93	Subtotal	0	69	0	26	87	23	229	0	2305	2006

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator									
Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains

65											
66											
67											
68	46-DISTSP-O	0	6	0	9	33	0	6	0	3	16
69	46-DISTSP-O	0	0	0	0	1	0	0	0	0	0
70	41-SRVMAIN	0	0	0	28	155	0	0	0	8	76
71	32-DEM-FIRM	0	2	0	0	0	0	2	0	0	0
72	38-HPMET#	0	0	0	18	0	0	0	0	8	0
73	32-DEM-FIRM	0	32	0	0	0	0	34	0	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	0	0	0	0	1	0	0	0	0	0
77	46-DISTSP-O	0	0	0	0	1	0	0	0	0	1
78											
79	Subtotal	1	40	0	56	190	0	42	0	19	94
80											
81											
82	47-DISTSP-M	0	2	0	4	5	0	2	0	2	2
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	70	0	0	0	0	34
85	32-DEM-FIRM	0	31	0	0	0	0	33	0	0	0
86	38-HPMET#	0	0	0	49	0	0	0	0	22	0
87	36-METERS\$	0	0	0	20	0	0	0	0	5	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	0	34	0	74	75	0	35	0	29	37
92											
93	Subtotal	1	74	0	130	265	0	78	0	48	131

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator					
Nonresidential -- Rate 81 - Energy Transportation					
Customer	Demand	Volume	Other	D-Mains	

65					
66					
67					
68	46-DISTSP-O	0	0	0	1 4
69	46-DISTSP-O	0	0	0	0 0
70	41-SRVMAIN	0	0	0	2 17
71	32-DEM-FIRM	0	0	0	0 0
72	38-HPMET#	0	0	0	6 0
73	32-DEM-FIRM	0	2	0	0 0
74	37-LPMET#	0	0	0	0 0
75	53-CUSINT	0	0	0	0 0
76	46-DISTSP-O	0	0	0	0 0
77	46-DISTSP-O	0	0	0	0 0
78					
79	Subtotal	0	3	0	10 21
80					
81					
82	47-DISTSP-M	0	0	0	1 1
83	30-NONE	0	0	0	0 0
84	40-DXMANS	0	0	0	0 8
85	32-DEM-FIRM	0	2	0	0 0
86	38-HPMET#	0	0	0	16 0
87	36-METERS\$	0	0	0	2 0
88	37-LPMET#	0	0	0	0 0
89	30-NONE	0	0	0	0 0
90					
91	Subtotal	0	2	0	19 8
92					
93	Subtotal	0	5	0	29 29

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year**

Labor Allocator					
Nonresidential -- Rate 81 - Energy Transportation					
Customer	Demand	Volume	Other	D-Mains	

94					
95					
96					
97	31-CUST#	0	0	0	0
98	48-MTR-RD	0	0	4	0
99	31-CUST#	0	0	0	0
100	31-CUST#	0	0	0	0
101	52-CUSMSC	0	0	0	0
102					
103	Subtotal	0	0	4	0
104					
105					
106					
107	31-CUST#	0	0	0	0
108	50-SELLING	0	0	0	0
109	31-CUST#	0	0	0	0
110					
111	31-CUST#	0	0	0	0
112					
113	31-CUST#	0	0	0	0
114	31-CUST#	0	0	0	0
115					
116	Subtotal	0	0	0	0
117					
118	Subtotal	0	20	0	33
119					
120					

BASE RATE REVENUES BY RATE CLASS -- PRESENT AND PROPOSED RATES

(Dollars in Thousands)

Line No.	Description (A)	Base Rate Revenues	
		Present Rates (B)	Proposed Rates (C)
Residential Rates:			
1	Rate 1 - Residential	322,467	408,815
Nonresidential Rates:			
2	Rate 4 - General Gas Service	115,285	103,673
3	Rate 6 - Large General Service	219	150
4	Rate 7 - Large-Volume Service	0	0
5	Rate 10 - Compressed Natural Gas	11	37
6	Rate 11 - Energy	69	79
7	Rate 17 - Contract Service	8,933 1/	8,933
8	Rate 74 - General Transportation	38,260	48,241
9	Rate 76 - Large General Transportation	8,750	7,315
10	Rate 77 - Large Volume Transportation	5,525	5,491
11	Rate 81 - Energy Transportation	573	708
12	Total - Nonresidential	177,625	174,628
13	Other Revenues:	1,781 2/	1,738
14	Total -- All Rates	\$ 501,873	\$ 585,181
15	Adjustment for Elwood Expense	\$ 2,236	\$ 2,236
16	Total Base Rate Revenues	\$ 504,109	\$ 587,417
17	Proposed Increase:		\$ 83,308

1/ Excludes \$2,236 Elwood expense

2/ Rider 13 and 16 Revenues

CURRENT AND PROPOSED INCOME TAXES
(Dollars in Thousands)

Line No.	Description (A)	Test Year Amounts Based on:	
		Present Rates (B)	Proposed Rates (C)
1	Current Income Taxes:		
2	Federal Income Taxes	\$ 17,479 1/	\$ 44,508
3	State Income Taxes	5,428	11,509
4	Total	<u>\$ 22,907</u>	<u>\$ 56,018</u>
5	Less Taxes Allocable to Other (Rate 13 & 16)	482	
6	Net Taxes	\$ 22,425	

1/ Includes state's portion of deferral of ITC.

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

ALLOCATION UNITS --CUSTOMERS, DEMANDS AND VOLUMES BY RATE CLASS

Line No.	Description (A)	Customers		Demands				Volumes	
		Average Number (B)	Percent Share (C)	Firm Peak Day Therms (1,000s) (D)	Percent Share (E)	Total Peak Day Therms (1,000s) (F)	Percent Share (G)	Annual Therms (1,000s) (H)	Percent Share (I)
Residential Rates:									
1	Rate 1 - Residential	1,933,771	91.03	30,391	57.80	30,391	53.51	2,256,096	47.06
Nonresidential Rates:									
2	Rate 4 - General Gas Service	181,512	8.54	10,106	19.22	10,106	17.79	870,350	18.16
3	Rate 6 - Large General Service	7	0.00	27	0.05	27	0.05	7,867	0.16
4	Rate 7 - Large-Volume Service	0	0.00	0	0.00	0	0.00	0	0.00
5	Rate 10 - Compressed Natural Gas	11	0.00	1	0.00	1	0.00	190	0.00
6	Rate 11 - Energy	55	0.00	1	0.00	1	0.00	131	0.00
7	Rate 17 - Contract Service	24	0.00	1,830	3.48	6,048	10.65	392,710	8.19
8	Rate 74 - General Transportation	8,555	0.40	6,069	11.54	6,069	10.69	591,737	12.34
9	Rate 76 - Large General Transportation	206	0.01	1,957	3.72	1,957	3.45	329,401	6.87
10	Rate 77 - Large Volume Transportation	35	0.00	2,056	3.91	2,056	3.62	323,616	6.75
11	Rate 81 - Energy Transportation	31	0.00	142	0.27	142	0.25	21,573	0.45
12	Total - Nonresidential	190,436	8.97	22,189	42.20	26,407	46.49	2,537,575	52.94
13	Total -- All Rates	<u>2,124,207</u>	<u>100 %</u>	<u>52,580</u>	<u>100 %</u>	<u>56,798</u>	<u>100 %</u>	<u>4,793,671</u>	<u>100 %</u>

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2005 Test Year

Nicor Gas Exhibit 14.1
Schedule L
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ALLOCATION UNITS FOR DIRECTLY ASSIGNABLE O. & M. EXPENSES -- AVERAGE NUMBER OF CUSTOMERS

Line No.	Description (A)	Customers Served by:		Space Heat Customers (D)	Residential Customers (E)	Commercial Customers (F)	Industrial Customers (G)
		High Press. Metering (B)	Low Press. Metering (C)				
Residential Rates:							
1	Rate 1 - Residential	0	1,933,771	1,896,527	1,933,771	0	0
Nonresidential Rates:							
2	Rate 4 - General Gas Service	78	181,434	169,879	0	169,647	11,865
3	Rate 6 - Large General Service	5	2	0	0	2	5
4	Rate 7 - Large-Volume Service	0	0	0	0	0	0
5	Rate 10 - Compressed Natural Gas	6	5	0	0	11	0
6	Rate 11 - Energy	6	49	0	0	51	4
7	Rate 17 - Contract Service	18	6	0	0	1	23
8	Rate 74 - General Transportation	1,609	6,946	7,886	0	7,055	1,500
9	Rate 76 - Large General Transportation	76	130	127	0	47	159
10	Rate 77 - Large Volume Transportation	34	1	0	0	7	28
11	Rate 81 - Energy Transportation	25	6	0	0	20	11
12	Total - Nonresidential	<u>1,857</u>	<u>188,579</u>	<u>177,892</u>	<u>0</u>	<u>176,841</u>	<u>13,595</u>
13	Total -- All Rates	<u><u>1,857</u></u>	<u><u>2,122,350</u></u>	<u><u>2,074,419</u></u>	<u><u>1,933,771</u></u>	<u><u>176,841</u></u>	<u><u>13,595</u></u>
14	Customer Group No. Identification	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>

Northern Illinois Gas Company
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2005 Test Year

ALLOCATION FACTORS -- DIRECTLY ASSIGNABLE RATE BASE AMOUNTS

Line No.	Description (A)	Peak Day Demands (Sales Only) 1/ (B)	Investment in \$1,000s		No. of Customers Served by:	
			Distribution Mains (C)	Meters (D)	High Press. Metering (E)	Low Press. Metering (F)
Residential Rates:						
1	Rate 1 - Residential	27,505	965,319	97,751	0	1,933,771
Nonresidential Rates:						
2	Rate 4 - General Gas Service	7,042	234,687	46,454	78	181,434
3	Rate 6 - Large General Service	0	424	30	5	2
4	Rate 7 - Large-Volume Service	0	0	0	0	0
5	Rate 10 - Compressed Natural Gas	0	15	6	6	5
6	Rate 11 - Energy	0	15	57	6	49
7	Rate 17 - Contract Service	0	6,271	165	18	6
8	Rate 74 - General Transportation	0	144,468	14,438	1,609	6,946
9	Rate 76 - General Limited Transport	0	19,095	1,134	76	130
10	Rate 77 - Lrge Vol. Limited Transport	0	9,400	305	34	1
11	Rate 81 - Energy Transportation	0	2,115	84	25	6
12	Total - Nonresidential	<u>7,042</u>	<u>416,490</u>	<u>62,673</u>	<u>1,857</u>	<u>188,579</u>
13	Total -- All Rates	<u><u>34,547</u></u>	<u><u>1,381,809</u></u>	<u><u>160,424</u></u>	<u><u>1,857</u></u>	<u><u>2,122,350</u></u>

1/ Therms in thousands

**Embedded Cost of Service Study -- Direct Assignment Amounts
(Other than Main and Meter Investments)
\$000s**

A&G Directly Assigned to Gas Supply/Production Expenses

1	A & G Salaries	920	2,335	1/
2	Outside Services Employed	923	305	1/
3	<u>Total</u>		<u>2,640</u>	

1/ Estimated salaries, legal expenses, and office supplies attributed to gas supply / production expenses.

4 **Share of Underground Storage DA to Rate 17** 0.038333 2/

5 2/ Rate 17, 19, 29 and 31 have contracted storage capacity of 4.6 Bcf of the 120 Bcf cycled annually.
6 Remainder is allocated based on firm peak day excluding Rate 17.

Directly Assigned Distribution O & M Expense

7	Operations			
8	Meas. And Reg. Stations - Industrial	876		451
9	Meters and House Regulators	878		3,907
10			Subtotal	<u>4,358</u>
	Customer Installations:			
11	Appliance service charges - charge		58455	176
12	Appliance service charges billed - credit		58472	(700)
13	Comfort Guard costs - charge	914	58485	286
14	Comfort Guard costs billed - credit		58474	(650)
15			Subtotal	<u>(888)</u>
	Maintenance			
16	Meas. And Reg. Stations - Industrial	890		1,208
17	Meters and House Regulators	893		2,716
18			Subtotal	<u>3,924</u>
19	Distribution O&M		Subtotal	7,394

Customer Accounts Expenses

	Operation:			
20	Meter Reading:	902		
21	Gas Meter Readings - Regular		53571	3,005
22	Gas Meter Readings - Special		53573	268
23			Subtotal	<u>3,273</u>

Embedded Cost of Service Study -- Direct Assignment Amounts

Sales Expenses				
Operation:				
24	Demonstrating and Selling Expenses	912		
25	Commercial		150	887
26	Industrial		152	<u>1,076</u>
27	Total - Sales Expenses		Subtotal	<u>1,963</u>
28	Total -- Directly Assigned Expenses		Total	<u><u>12,630</u></u>
Customer Credit Balances -- Directly Assigned (Rate Base Deduction)				
29			Rate 3	(56,088) 92%
30			Rate 4	<u>(4,877)</u> 8%
				<u>(60,965)</u>
31	Directly Assignable Interest on Customer Credit Balances			
32			Total	991
33			Rate 3	912 92%
34			Rate 4	79 8%