

SECTION 285.5100

General Information Requirements Applicable to All Utilities Subject to this Part

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

Schedule E-6

Embedded Cost of Service Study

Schedule E-6 and the Supporting Work Papers are Attached

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

LIST OF SCHEDULES

<u>Schedule</u>	<u>Title</u>
A	RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES
B	RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES
C	RATES OF RETURN BY RATE CLASS BASED ON PROPOSED RATES
D	REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES
E	STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME
F	EMBEDDED COST OF SERVICE STUDY -- REVENUE REQUIREMENT BY CLASSIFICATION BY RATE SCHEDULE
G	EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION AND ALLOCATION OF COSTS
H	EMBEDDED COST OF SERVICE STUDY -- CLASSIFICATION AND ALLOCATION FACTORS
I	EMBEDDED COST OF SERVICE STUDY -- DEVELOPMENT OF LABOR ALLOCATORS
J	BASE RATE REVENUES BY RATE CLASS -- PRESENT AND PROPOSED RATES
K	CURRENT AND PROPOSED INCOME TAXES
L	ALLOCATION UNITS (CUSTOMERS, VOLUMES) AND DIRECT ASSIGNMENT RATE BASE ITEMS
M	DIRECT ASSIGNMENT AMOUNTS (OTHER THAN MAINS AND METER INVESTMENTS)

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	974,549	354,002	242,036	114,707	7,301	(737)	363,307	(9,305)	(0.95)
Nonresidential Rates:										
2	Rate 4 - General Gas Service	304,746	121,463	47,690	37,317	2,327	2,505	89,839	31,624	10.38
3	Rate 5 - Seasonal Use Service	562	189	65	44	4	6	118	71	12.55
4	Rate 6 - Large General Service	112	49	14	12	1	2	28	21	18.87
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	32,088	9,234	3,693	3,337	253	143	7,426	1,808	5.63
7	Rate 74 - General Transportation	147,613	42,744	17,208	16,139	1,098	609	35,055	7,689	5.21
8	Rate 75 - Seasonal Use Transportation	1,610	147	181	138	11	(13)	317	(170)	(10.53)
9	Rate 76 - Large General Transportation	41,237	10,498	4,861	3,788	289	114	9,053	1,445	3.50
10	Rate 77 - Large Volume Transportation	33,103	7,034	3,798	2,917	231	6	6,953	81	0.25
11	Subtotal - Nonresidential	561,072	191,358	77,510	63,693	4,214	3,372	148,789	42,569	7.59
12	Subtotal - Residential & Nonresidential	1,535,621	545,360	319,546	178,400	11,515	2,635	512,096	33,264	2.17
13	Other (Rider 13 & 16):		1,920						1,920	
14	Total -- All Rates & Riders	\$ 1,535,621	\$ 547,280	\$ 319,546	\$ 178,400	\$ 11,515	\$ 2,635	\$ 512,096	\$ 35,184	2.29

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
2009 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 2009 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	974,549	354,002	(9,305)	(0.95)	32,047	90,889	122,936	34.7	7.70
Nonresidential Rates:										
2	Rate 4 - General Gas Service	304,746	121,463	31,624	10.38	(27,248)	28,422	1,174	1.0	7.70
3	Rate 5 - Seasonal Use Service	562	189	71	12.55	(63)	52	(11)	(5.8)	7.70
4	Rate 6 - Large General Service	112	49	21	18.87	(20)	10	(10)	(20.0)	7.70
5	Rate 7 - Large-Volume Service	0	0	0	0.00	0	0	0	0.0	0.00
6	Rate 17/19 - Contract Service	32,088	9,234	1,808	5.63	N/A	N/A	N/A	0.0	5.63
7	Rate 74 - General Transportation	147,613	42,744	7,689	5.21	(4,965)	13,767	8,801	20.6	7.70
8	Rate 75 - Seasonal Use Transportation	1,610	147	(170)	(10.53)	219	150	370	251.4	7.70
9	Rate 76 - Large General Transportation	41,237	10,498	1,445	3.50	(629)	3,846	3,217	30.6	7.70
10	Rate 77 - Large Volume Transportation	33,103	7,034	81	0.25	660	3,087	3,747	53.3	7.70
11	Subtotal - Nonresidential	561,072	191,358	42,569	7.59	(32,047)	49,335	17,288	9.0	7.58
12	Subtotal - Residential & Nonresidential	<u>1,535,621</u>	<u>545,360</u>	<u>33,264</u>	2.17	<u>0</u>	<u>140,224</u>	<u>140,224</u>	<u>44</u>	
13	Total -- All Rates & Riders		1,920	1,920		0	62	62	3.2	
14	Total -- All Rates	<u>\$ 1,535,621</u>	<u>\$ 547,280</u>	<u>\$ 35,184</u>	2.29 %	<u>\$ -</u>	<u>\$ 140,286</u>	<u>\$ 140,286</u>	<u>25.6</u>	7.79 %

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

7.3402 %

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 rate change proposed for Rate 17/19 -- negotiated rates.

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	974,549	476,938	242,036	114,707	7,301	37,846	401,891	75,047	7.70
Nonresidential Rates:										
2	Rate 4 - General Gas Service	304,746	122,637	47,690	37,317	2,327	11,835	99,169	23,468	7.70
3	Rate 5 - Seasonal Use Service	562	178	65	44	4	22	135	43	7.70
4	Rate 6 - Large General Service	112	39	14	12	1	4	31	9	7.70
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	32,088	9,234	3,693	3,337	253	143	7,426	1,808	5.63
7	Rate 74 - General Transportation	147,613	51,545	17,208	16,139	1,098	5,733	40,178	11,367	7.70
8	Rate 75 - Seasonal Use Transportation	1,610	517	181	138	11	63	393	124	7.70
9	Rate 76 - Large General Transportation	41,237	13,715	4,861	3,788	289	1,601	10,540	3,175	7.70
10	Rate 77 - Large Volume Transportation	33,103	10,781	3,798	2,917	231	1,286	8,232	2,549	7.70
11	Subtotal - Nonresidential	561,072	208,646	77,510	63,693	4,214	20,686	166,103	42,543	7.58
12	Subtotal - Residential & Nonresidential	1,535,621	685,584	319,546	178,400	11,515	58,533	567,994	117,590	
13	Total -- All Rates & Riders		1,982						1,982	
14	Total -- All Rates	\$ 1,535,621	\$ 687,566	\$ 319,546	\$ 178,400	\$ 11,515	\$ 58,533	\$ 567,994	\$ 119,572	7.79

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
2009 Test Year**

**Nicor Gas Exhibit 15.1
Schedule D
Page 1 of 1**

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 (C) 1/	Volume Costs (D)	Rt 17/19 Costs (E)	Distribution Mains (F)	
Residential Rates:							
1	Rate 1 - Residential	256,230	77,499	27,941	0	115,269	476,938
Nonresidential Rates:							
2	Rate 4 - General Gas Service	61,992	26,941	10,607	0	23,098	122,637
3	Rate 5 - Seasonal Use Service	14	41	55	0	67	178
4	Rate 6 - Large General Service	11	15	13	0	1	39
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	350	3,282	3,895	2,743	729	11,000
7	Rate 74 - General Transportation	17,492	13,541	7,361	0	13,151	51,545
8	Rate 75 - Seasonal Use Transportation	74	150	47	0	246	517
9	Rate 76 - Large General Transportation	1,860	5,150	4,176	0	2,529	13,715
10	Rate 77 - Large Volume Transportation	505	4,529	4,307	0	1,441	10,781
11	Subtotal - Nonresidential	82,297	53,649	30,460	2,743	41,263	210,412
12	Total - Residential & Nonresidential	\$ 338,527	\$ 131,147	\$ 58,401	\$ 2,743	\$ 156,532	\$ 687,350

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

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

**Nicor Gas Exhibit 15.1
Schedule E
Page 1 of 3**

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	31,587	22,325	53,912	8,402	45,510
Nonresidential Rates:						
2	Rate 4 - General Gas Service	11,106	7,850	18,956	2,691	16,264
3	Rate 5 - Seasonal Use Service	24	17	41	0	41
4	Rate 6 - Large General Service	7	5	12	0	12
5	Rate 7 - Large-Volume Service	0	0	0	0	0
6	Rate 17/19 - Contract Service	0	0	0	0	0
7	Rate 74 - General Transportation	6,323	4,469	10,793	0	10,793
8	Rate 75 - Seasonal Use Transportation	87	62	149	0	149
9	Rate 76 - Large General Transportation	2,405	1,700	4,105	0	4,105
10	Rate 77 - Large Volume Transportation	2,115	1,495	3,610	0	3,610
11	Total - Nonresidential	22,067	15,597	37,664	2,691	34,973
12	Total -- All Rates ex Rate 17/19	2/ <u>\$ 53,654</u>	<u>\$ 37,922</u>	<u>\$ 91,576</u>	<u>\$ 11,093</u>	<u>\$ 80,483</u>
13	Storage Rate Base (w Top Gas)		<u>\$326,962</u> 1/			
14	Top Gas Portion of Storage Rate Base				<u>\$ 95,645</u>	
15	Proposed Overall Rate of Return (Schedule C)		11.60%		11.60%	
16	Rate 17/19 -- Contract Service	<u>\$ 1,802</u>	<u>\$ 901</u>	<u>\$ 2,703</u>	<u>\$ -</u>	<u>\$ 2,703</u>
17	Total -- All Rates	<u>\$ 55,457</u>	<u>\$ 38,823</u>	<u>\$ 94,279</u>	<u>\$ 11,093</u>	<u>\$ 83,186</u>

1/ Excludes Rate 17/19 Rate Base

2/ Allocated to rate classes on firm demand sourced from Col.(F), Schedule L)

3/ The total at line 12 is rate base at line 13 times return at line 15.

4/ The total at line 12 is Top Gas at line 14 times return at line 15.

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

DEVELOPMENT OF COMPONENTS OF STORAGE REVENUE REQUIREMENT

Description (A)	Account No. (B)	Company Total (C)	Underground Storage (D)	Function Factor (E)	Allocation to to Rate 17/19 (F)	Other Rate Groups (G)
		From (Schedule G)				
Gross Plant in Service						
1		\$ 105,935	\$ 4,108	Labor	\$ 134	\$ 3,975
2	350-357	597,182	597,182	Direct	19,406	577,776
3		363,756	0	None	0	0
4		3,138,871	0	None	0	0
5		274,806	10,658	Labor	346	10,311
6	Total Gas Utility Plant	<u>4,480,550</u>	<u>611,948</u>		<u>19,886</u>	<u>592,062</u>
Accumulated Reserve for Depreciation						
7		(81,711)	(3,169)	Labor	(103)	(3,066)
8	350-357	(320,465)	(320,465)	Direct	(10,414)	(310,051)
9		(281,590)	0	None	0	0
10		(1,926,469)	0	None	0	0
11		(84,190)	(3,265)	Labor	(106)	(3,159)
12	Total Accumulated Depr & Amort.	<u>(2,694,425)</u>	<u>(326,899)</u>		<u>(10,623)</u>	<u>(316,276)</u>
13	Total Net Plant in Service	<u>\$1,786,125</u>	<u>\$285,049</u>		<u>\$9,263</u>	<u>\$275,786</u>
Adjustments to Rate Base						
Additions						
14						
15		99,138	11,433	O&M	372	11,061
16		95,645	95,645	Direct	0	95,645
17		5,634	901	Net Deprec. Plt	29	872
18		98,929	3,837	Labor	125	3,712
19	Total Additions to Rate Base	<u>299,346</u>	<u>111,815</u>		<u>525</u>	<u>111,290</u>
Deductions						
20		(273,699)	(43,762)	Net Deprec. Plt	(1,422)	(42,340)
21		(45,237)	(7,233)	Net Deprec. Plt	(235)	(6,998)
22		(160,582)	0	None	0	0
23		(38,644)	(6,179)	Net Deprec. Plt	(201)	(5,978)
24		(10,239)	(1,637)	Net Deprec. Plt	(53)	(1,584)
25		(11,334)	(1,812)	Net Deprec. Plt	(59)	(1,753)
26		(9,232)	(1,476)	Net Deprec. Plt	(48)	(1,428)
27		(883)	(34)	Labor	(1)	(33)
28		0	0	None	0	0
29	Total Deductions from Rate Base	<u>(549,850)</u>	<u>(62,134)</u>		<u>(2,019)</u>	<u>(60,114)</u>
30	Total Adjustments to Rate Base	<u>(250,504)</u>	<u>49,682</u>		<u>(1,494)</u>	<u>51,175</u>
31	Total Rate Base	<u><u>\$1,535,621</u></u>	<u><u>\$334,731</u></u>		<u><u>\$7,769</u></u>	<u><u>\$326,962</u></u>

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

DEVELOPMENT OF COMPONENTS OF STORAGE REVENUE REQUIREMENT (Continued)

Description (A)	Account No. (B)	Company Total (C)	Underground Storage (D)	Function Factor (E)	Allocation to to Rate 17 (F)	Other Rate Groups (G)
		From (Schedule G)				
O&M Expenses						
32	Production Expenses	\$2,367	\$0	None	0	0
33	Underground Storage Expenses	32,789	32,789	Direct	1,066	31,723
36	Transmission Expenses	5,110	0	None	0	0
37	Distribution Expenses	55,691	0	None	0	0
38	Customer Accounts Expenses	119,642	0	None	0	0
39	Sales Expenses	416	0	None	0	0
40	Total -- Operation and Maintenance Expenses	216,015	32,789		1,066	31,723
Administrative and General Expenses						
41	Operation:					
42	Administrative and General Salaries	920 40,530	1,572	Labor	51	1,521
43	Office Supplies and Expenses	921 26,315	1,021	Labor	33	987
44	Administrative Expenses Transferred	922 (17,065)	(662)	Labor	(22)	(640)
45	Outside Services Employed	923 8,850	343	Labor	11	332
46	Property Insurance	924 474	65	Gross Plant	2	63
47	Injuries and Damages	925 10,563	410	Labor	13	396
48	Employee Pensions and Benefits	926 18,018	699	Labor	23	676
49	Franchise Requirements	927 0	0	Labor	0	0
50	Duplicate Charges (Cr)	929 (7,513)	(291)	Labor	(9)	(282)
51	Miscellaneous General Expenses	930/935 10,426	404	Labor	13	391
52	Rents	931 0	0	None	0	0
53	Total Operation	90,598	3,560		116	3,444
54	Maintenance:					
55	Maintenance of General Plant	932 4,329	168	Labor	5	162
	Total -- Administrative and General	94,927	3,728		121	3,607
56	Payroll Transferred from Other Taxes	8,604	334	Labor	11	323
57	Total - Gas Operation and Maintenance	\$319,546	\$36,851		\$1,198	\$35,653
Depreciation Expense						
58	Intangible Plant	17,883	694	Labor	23	671
59	Underground Storage Plant	350-357 15,806	15,806	Direct	514	15,292
60	Transmission Plant	13,495	0	None	0	0
61	Distribution Plant	117,455	0	None	0	0
62	General Plant					
63	Land and Land Rights	389 0	0	None	0	0
64	Structures and Improvements	390 2,218	86	Labor	3	83
65	Office Furniture and Equipment	391.1 451	17	Labor	1	17
66	Computer Equipment	391.2 4,946	192	Labor	6	186
67	Transportation Equipment	392 5,117	198	Labor	6	192
68	Stores Equipment	393 0	0	Labor	0	0
69	Tools, Shop and Garage Equipmen	394 631	24	Labor	1	24
70	Laboratory Equipment	395 0	0	None	0	0
71	Communication Equipment	397 398	15	Labor	1	15
72	Miscellaneous Equipment	398 0	0	None	0	0
73	Total General Plant	13,761	534		17	516
74	Total Depreciation Expense	\$178,400	\$17,033		\$554	\$16,480
Taxes Other Than Income Taxes						
75	State Franchise	408 131	18	Gross Plant	1	17
76	Real Estate and Invested Capital	11,384	1,555	Gross Plant	51	1,504
77	State & Municipal Revenue Taxes (Note 1)	164,762	0	None	0	0
78	Payroll Taxes (Note 1)	8,604	0	None	0	0
79	Total	\$184,881	\$1,573		\$51	\$1,522

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

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

**Nicor Gas Exhibit 15.1
Schedule F
Page 1 of 2**

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	\$224,154	\$266,270	\$90,044	\$0	\$394,082	\$974,549	\$100,119	\$91,338	\$34,322	\$0	\$78,967	\$304,746
2	O&M Expenses	\$166,789	\$28,490	\$9,250	\$0	\$37,507	\$242,036	\$26,720	\$9,974	\$3,481	\$0	\$7,516	\$47,690
3	Depreciation Expense	\$60,671	\$16,783	\$7,645	\$0	\$29,608	\$114,707	\$22,568	\$5,901	\$2,915	\$0	\$5,933	\$37,317
4	Taxes Other than Income	\$2,804	\$1,380	\$616	\$0	\$2,502	\$7,301	\$1,106	\$485	\$235	\$0	\$501	\$2,327
5	Total Expenses	\$230,263	\$46,653	\$17,510	\$0	\$69,618	\$364,054	\$50,394	\$16,360	\$6,631	\$0	\$13,950	\$87,343
6	Return Inc. Taxes	\$25,966	\$30,845	\$10,431	\$0	\$45,651	\$112,894	\$11,598	\$10,581	\$3,976	\$0	\$9,148	\$35,302
7	Total Revenue Requirement	\$256,230	\$77,499	\$27,941	\$0	\$115,269	\$476,938	\$61,992	\$26,941	\$10,607	\$0	\$23,098	\$122,637
		Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large Volume Service						
		Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other	Dist. Mains	Total
8	Rate Base	\$29	\$122	\$181	\$0	\$230	\$562	\$24	\$42	\$42	\$0	\$4	\$112
9	O&M Expenses	\$8	\$18	\$18	\$0	\$22	\$65	\$3	\$6	\$4	\$0	\$0	\$14
10	Depreciation Expense	\$3	\$8	\$15	\$0	\$17	\$44	\$4	\$4	\$4	\$0	\$0	\$12
11	Taxes Other than Income	\$0	\$1	\$1	\$0	\$1	\$4	\$0	\$0	\$0	\$0	\$0	\$1
12	Total Expenses	\$11	\$27	\$34	\$0	\$41	\$122	\$8	\$10	\$8	\$0	\$1	\$35
13	Return Inc. Taxes	\$3	\$14	\$21	\$0	\$27	\$65	\$3	\$5	\$5	\$0	\$0	\$13
14	Total Revenue Requirement	\$14	\$41	\$55	\$0	\$67	\$178	\$11	\$15	\$13	\$0	\$1	\$39

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

**Nicor Gas Exhibit 15.1
Schedule F
Page 2 of 2**

		Nonresidential -- Rate 7 - Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service						
		Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other	Dist. Mains	Total
15	Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$801	\$7,936	\$12,737	\$8,120	\$2,494	\$32,088
16	O&M Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$85	\$924	\$1,249	\$1,198	\$237	\$3,693
17	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$165	\$1,348	\$1,083	\$554	\$187	\$3,337
18	Taxes Other than Income	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$90	\$87	\$51	\$16	\$253
19	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$9	\$257	\$2,363	\$2,420	\$1,802	\$441	\$7,292
20	Return Inc. Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$93	\$919	\$1,476	\$941	\$289	\$3,717
21	Total Revenue Requirement	\$0	\$0	\$0	\$0	\$0	\$0	\$350	\$3,282	\$3,895	\$2,743	\$729	\$11,000
		Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation						
		Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other	Dist. Mains	Total
22	Rate Base	\$39,883	\$38,700	\$24,069	\$0	\$44,961	\$147,613	\$167	\$448	\$153	\$0	\$843	\$1,610
23	O&M Expenses	\$5,142	\$5,426	\$2,361	\$0	\$4,279	\$17,208	\$21	\$65	\$15	\$0	\$80	\$181
24	Depreciation Expense	\$7,358	\$3,357	\$2,047	\$0	\$3,378	\$16,139	\$32	\$30	\$13	\$0	\$63	\$138
25	Taxes Other than Income	\$372	\$276	\$165	\$0	\$285	\$1,098	\$2	\$3	\$1	\$0	\$5	\$11
26	Total Expenses	\$12,872	\$9,058	\$4,572	\$0	\$7,943	\$34,455	\$54	\$98	\$29	\$0	\$149	\$339
27	Return Inc. Taxes	\$4,620	\$4,483	\$2,788	\$0	\$5,208	\$17,100	\$19	\$52	\$18	\$0	\$98	\$187
28	Total Revenue Requirement	\$17,492	\$13,541	\$7,361	\$0	\$13,151	\$51,545	\$74	\$150	\$47	\$0	\$246	\$517
		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	\$4,215	\$14,719	\$13,655	\$0	\$8,648	\$41,237	\$1,152	\$12,944	\$14,083	\$0	\$4,925	\$33,103
30	O&M Expenses	\$635	\$2,064	\$1,340	\$0	\$823	\$4,861	\$133	\$1,815	\$1,381	\$0	\$469	\$3,798
31	Depreciation Expense	\$701	\$1,277	\$1,161	\$0	\$650	\$3,788	\$227	\$1,123	\$1,197	\$0	\$370	\$2,917
32	Taxes Other than Income	\$36	\$105	\$93	\$0	\$55	\$289	\$11	\$92	\$96	\$0	\$31	\$231
33	Total Expenses	\$1,371	\$3,445	\$2,594	\$0	\$1,528	\$8,947	\$371	\$3,030	\$2,675	\$0	\$870	\$6,955
34	Return Inc. Taxes	\$488	\$1,705	\$1,582	\$0	\$1,002	\$4,777	\$133	\$1,499	\$1,631	\$0	\$571	\$3,835
35	Total Revenue Requirement	\$1,860	\$5,150	\$4,176	\$0	\$2,529	\$13,715	\$505	\$4,529	\$4,307	\$0	\$1,441	\$10,781

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

	Account No.	Per Books	CWIP	Adjust- ments	Adjusted Total	Factor	Classification by Component					
							Description (A)	(B)	(C)	(D)	(E)	(F)
41	Distribution Plant:											
42	Land in Fee - Distribution Stations	374.1	476	0	476	6-DEM & VOL	0	366	110	0	0	
43	Land in Fee - Distribution Mains	374.4	0	0	0	1-NONE	0	0	0	0	0	
44	Structures and Improvements -											
45	Distribution Stations	375	2,145	0	2,145	6-DEM & VOL	0	1,649	496	0	0	
46	Mains - Distribution	376	1,587,597	3,941	1,591,538	5-MDM & VOL	0	0	367,964	0	1,223,574	
47	Measuring and Regulating Equipment -											
48	Distribution Stations	378.1	8,194	0	8,194	6-DEM & VOL	0	6,300	1,894	0	0	
49	Measuring and Regulating Equipment -											
50	Distribution Mains	378.2	60,261	0	60,261	6-DEM & VOL	0	46,329	13,932	0	0	
51	Services	380	954,364	506	954,870	3-CUS	954,870	0	0	0	0	
52	Meters	381	174,981	0	174,981	3-CUS	174,981	0	0	0	0	
53	Meter Installations	382	153,752	0	153,752	3-CUS	153,752	0	0	0	0	
54	House Reg. and Reg. Installations	383	167,420	0	167,420	3-CUS	167,420	0	0	0	0	
55	Industrial Meas. and Reg. Equipment	385	23,763	0	23,763	3-CUS	23,763	0	0	0	0	
56	Other Property on Customers' Premises	386	<u>1,471</u>	<u>0</u>	<u>1,471</u>	3-CUS	1,471	0	0	0	0	
57												
58	Total Distribution Plant		<u>3,134,424</u>	<u>4,447</u>	<u>0</u>	<u>3,138,871</u>	<u>1,476,257</u>	<u>54,643</u>	<u>384,396</u>	<u>0</u>	<u>1,223,574</u>	
59												
60	General Plant:											
61	Land and Land Rights	389	10,128	2,658	12,786	16-LABOR	7,132	1,152	1,184	16	3,301	
62	Structures and Improvements	390	98,949	926	99,875	16-LABOR	55,708	9,000	9,252	126	25,789	
63	Office Furniture and Equipment	391.1	12,293	0	12,293	16-LABOR	6,857	1,108	1,139	15	3,174	
64	Computer Equipment	391.2	43,272	282	43,554	16-LABOR	24,293	3,925	4,035	55	11,246	
65	Transportation Equipment	392	75,106	1,966	77,072	16-LABOR	42,989	6,945	7,140	97	19,901	
66	Stores Equipment	393	0	0	0	1-NONE	0	0	0	0	0	
67	Tools, Shop and Garage Equipment	394	24,425	0	24,425	16-LABOR	13,624	2,201	2,263	31	6,307	
68	Laboratory Equipment	395	0	0	0	1-NONE	0	0	0	0	0	
69	Communication Equipment	397	4,801	0	4,801	16-LABOR	2,678	433	445	6	1,240	
70	Miscellaneous Equipment	398	<u>0</u>	<u>0</u>	<u>0</u>	1-NONE	0	0	0	0	0	
71												
72	Total General Plant		<u>268,974</u>	<u>5,832</u>	<u>0</u>	<u>274,806</u>	<u>153,279</u>	<u>24,765</u>	<u>25,458</u>	<u>346</u>	<u>70,958</u>	
73												
74	Total Gas Utility Plant		<u>4,462,972</u>	<u>17,578</u>	<u>0</u>	<u>4,480,550</u>	<u>1,688,624</u>	<u>946,386</u>	<u>503,768</u>	<u>19,886</u>	<u>1,321,886</u>	
75												

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

	Account No.	Per Books	CWIP	Adjust- ments	Adjusted Total	Factor	Classification by Component						
							Description (A)	(B)	(C)	(D)	(E)	(F)	(G)
76	Accumulated Reserve for Depreciation												
77													
78	Intangible Plant:												
79	Organization	301	0		\$0	1-NONE	0	0	0	0	0	0	0
80	Miscellaneous	303	(81,711)		(81,711)	16-LABOR	(45,576)	(7,364)	(7,570)	(103)	(21,099)		
81													
82	Total Intangible Plant		(81,711)	0	0		(45,576)	(7,364)	(7,570)	(103)	(21,099)		
83													
84	Mftured Gas Production Plant:												
85	Total Manuafactured Gas Plant	304-311	0		0	1-NONE	0	0	0	0	0	0	0
86													
87	Underground Storage Plant:												
88	Land	350.1	0		0	1-NONE	0	0	0	0	0	0	0
89	Rights-of-way	350.2	0		0	1-NONE	0	0	0	0	0	0	0
90	Structures and Improvements	351	(12,181)		(12,181)	7-UGSTOR	0	(11,785)	0	(396)	0	0	0
91	Wells	352	(76,512)		(76,512)	7-UGSTOR	0	(74,026)	0	(2,486)	0	0	0
92	Storage Leaseholds and Rights	352.1	(8,252)		(8,252)	7-UGSTOR	0	(7,984)	0	(268)	0	0	0
93	Reservoirs	352.2	0		0	1-NONE	0	0	0	0	0	0	0
94	Non-recoverable base gas	352.3	(115,602)		(115,602)	7-UGSTOR	0	(111,845)	0	(3,757)	0	0	0
95	Lines	353	(16,922)		(16,922)	7-UGSTOR	0	(16,372)	0	(550)	0	0	0
96	Compressor Station Equipment	354	(57,875)		(57,875)	7-UGSTOR	0	(55,994)	0	(1,881)	0	0	0
97	Measuring and Reg. Equipment	355	(1,848)		(1,848)	7-UGSTOR	0	(1,788)	0	(60)	0	0	0
98	Purification Equipment	356	(30,533)		(30,533)	7-UGSTOR	0	(29,541)	0	(992)	0	0	0
99	Other Equipment	357	(740)		(740)	7-UGSTOR	0	(716)	0	(24)	0	0	0
100	Recoverable base gas	117	0		0	1-NONE	0	0	0	0	0	0	0
101													
102	Total Underground Storage Plant	350-357	(320,465)	0	0		0	(310,051)	0	(10,414)	0	0	0
103													
104	Transmission Plant:												
105	Land in Fee - Transmission Stations	374.5	0		0	1-NONE	0	0	0	0	0	0	0
106	Land in Fee - Transmission Mains	374.6	0		0	1-NONE	0	0	0	0	0	0	0
107	Land Rights - Transmission Mains	374.7	(9,378)		(9,378)	6-DEM & VOL	0	(7,210)	(2,168)	0	0	0	0
108	Land Rights - Transmission Stations	374.8	(32)		(32)	6-DEM & VOL	0	(25)	(7)	0	0	0	0
109	Structures and Improvements	375.1	(102)		(102)	6-DEM & VOL	0	(78)	(24)	0	0	0	0
110	Mains - Transmission	376.1	(223,759)		(223,759)	6-DEM & VOL	0	(172,026)	(51,733)	0	0	0	0
111	Measuring and Regulating Equipment -												
112	Transmission Stations	378.3	(48,319)		(48,319)	6-DEM & VOL	0	(37,148)	(11,171)	0	0	0	0
113	Measuring and Regulating Equipment -												
114	Transmission Mains	378.4	0		0	1-NONE	0	0	0	0	0	0	0
115													
116	Total Transmission Plant		(281,590)	0	0		0	(216,486)	(65,104)	0	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	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	(36,182)	(4,147)	(3,599)	0	(15,537)	(6,549)	(1,458)	(1,372)	0	(3,113)
81											
82 Total Intangible Plant	Subtotal	(36,182)	(4,147)	(3,599)	0	(15,537)	(6,549)	(1,458)	(1,372)	0	(3,113)
83											
84 Mftured Gas Production Plant:											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	30-NONE	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	(6,938)	0	0	0	0	(2,439)	0	0	0
91 Wells	34-UG-DEM	0	(43,580)	0	0	0	0	(15,323)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(4,700)	0	0	0	0	(1,653)	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	(65,845)	0	0	0	0	(23,151)	0	0	0
95 Lines	34-UG-DEM	0	(9,639)	0	0	0	0	(3,389)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(32,965)	0	0	0	0	(11,590)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(1,053)	0	0	0	0	(370)	0	0	0
98 Purification Equipment	34-UG-DEM	0	(17,391)	0	0	0	0	(6,115)	0	0	0
99 Other Equipment	34-UG-DEM	0	(421)	0	0	0	0	(148)	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(182,532)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,178)</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-D-TOT&V	0	(3,772)	(1,031)	0	0	0	(1,326)	(393)	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	(13)	(4)	0	0	0	(5)	(1)	0	0
109 Structures and Improvements	35-D-TOT&V	0	(41)	(11)	0	0	0	(14)	(4)	0	0
110 Mains - Transmission	35-D-TOT&V	0	(90,003)	(24,595)	0	0	0	(31,643)	(9,379)	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-D-TOT&V	0	(19,436)	(5,311)	0	0	0	(6,833)	(2,025)	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	(113,265)	(30,952)	0	0	0	(39,821)	(11,803)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	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	(3)	(2)	(7)	0	(9)	(2)	(1)	(2)	0	(0)
81											
82 Total Intangible Plant	Subtotal	(3)	(2)	(7)	0	(9)	(2)	(1)	(2)	0	(0)
83											
84 Mftured Gas Production Plant:											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	30-NONE	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	(5)	0	0	0	(1)	0	0	0	0
91 Wells	34-UG-DEM	0	(33)	0	0	0	(9)	0	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(4)	0	0	0	(1)	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	(50)	0	0	0	(14)	0	0	0	0
95 Lines	34-UG-DEM	0	(7)	0	0	0	(2)	0	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(25)	0	0	0	(7)	0	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(1)	0	0	0	(0)	0	0	0	0
98 Purification Equipment	34-UG-DEM	0	(13)	0	0	0	(4)	0	0	0	0
99 Other Equipment	34-UG-DEM	0	(0)	0	0	0	(0)	0	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		0	(137)	0	0	0	(39)	0	0	0	0
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-D-TOT&V	0	0	(2)	0	0	(1)	(0)	0	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	0	(0)	0	0	(0)	(0)	0	0	0
109 Structures and Improvements	35-D-TOT&V	0	0	(0)	0	0	(0)	(0)	0	0	0
110 Mains - Transmission	35-D-TOT&V	0	0	(50)	0	0	(19)	(11)	0	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-D-TOT&V	0	0	(11)	0	0	(4)	(2)	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	0	(62)	0	0	(24)	(14)	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service				
	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	0	0	0	0	(40)	(325)	(510)	(103)	(98)
81										
82 Total Intangible Plant	Subtotal	0	0	0	0	(40)	(325)	(510)	(103)	(98)
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	30-NONE	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
90 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	(396)	0
91 Wells	34-UG-DEM	0	0	0	0	0	0	0	(2,486)	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	(268)	0
93 Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0
94 Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	(3,757)	0
95 Lines	34-UG-DEM	0	0	0	0	0	0	0	(550)	0
96 Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	(1,881)	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	(60)	0
98 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	(992)	0
99 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	(24)	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0
101										
102 Total Underground Storage Plant		0	0	0	0	0	0	0	(10,414)	0
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-D-TOT&V	0	0	0	0	0	(819)	(146)	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	(3)	(0)	0	0
109 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	(9)	(2)	0	0
110 Mains - Transmission	35-D-TOT&V	0	0	0	0	0	(19,545)	(3,484)	0	0
111 Measuring and Regulating Equipment -										
112 Transmission Stations	35-D-TOT&V	0	0	0	0	0	(4,221)	(752)	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	0	0	0	0	(24,596)	(4,385)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use 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	(2,417)	(829)	(963)	0	(1,773)	(10)	(8)	(6)	0	(33)
81											
82 Total Intangible Plant	Subtotal	(2,417)	(829)	(963)	0	(1,773)	(10)	(8)	(6)	0	(33)
83											
84 Mftured Gas Production Plant:											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	30-NONE	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	(1,389)	0	0	0	0	(19)	0	0	0
91 Wells	34-UG-DEM	0	(8,724)	0	0	0	0	(120)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(941)	0	0	0	0	(13)	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	(13,181)	0	0	0	0	(182)	0	0	0
95 Lines	34-UG-DEM	0	(1,930)	0	0	0	0	(27)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(6,599)	0	0	0	0	(91)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(211)	0	0	0	0	(3)	0	0	0
98 Purification Equipment	34-UG-DEM	0	(3,481)	0	0	0	0	(48)	0	0	0
99 Other Equipment	34-UG-DEM	0	(84)	0	0	0	0	(1)	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(36,541)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(504)</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-D-TOT&V	0	(753)	(276)	0	0	0	0	(2)	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	(3)	(1)	0	0	0	0	(0)	0	0
109 Structures and Improvements	35-D-TOT&V	0	(8)	(3)	0	0	0	0	(0)	0	0
110 Mains - Transmission	35-D-TOT&V	0	(17,970)	(6,584)	0	0	0	0	(42)	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-D-TOT&V	0	(3,881)	(1,422)	0	0	0	0	(9)	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	(22,615)	(8,286)	0	0	0	0	(53)	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	(310)	(315)	(547)	0	(341)	(63)	(277)	(564)	0	(194)
81											
82 Total Intangible Plant	Subtotal	(310)	(315)	(547)	0	(341)	(63)	(277)	(564)	0	(194)
83											
84 Mftured Gas Production Plant:											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	30-NONE	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	(528)	0	0	0	(465)	0	0	0	0
91 Wells	34-UG-DEM	0	(3,318)	0	0	0	(2,918)	0	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(358)	0	0	0	(315)	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	(5,013)	0	0	0	(4,409)	0	0	0	0
95 Lines	34-UG-DEM	0	(734)	0	0	0	(645)	0	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(2,510)	0	0	0	(2,207)	0	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(80)	0	0	0	(70)	0	0	0	0
98 Purification Equipment	34-UG-DEM	0	(1,324)	0	0	0	(1,164)	0	0	0	0
99 Other Equipment	34-UG-DEM	0	(32)	0	0	0	(28)	0	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		0	(13,897)	0	0	0	(12,222)	0	0	0	0
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-D-TOT&V	0	(286)	(157)	0	0	(252)	(161)	0	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	(1)	(1)	0	0	(1)	(1)	0	0	0
109 Structures and Improvements	35-D-TOT&V	0	(3)	(2)	0	0	(3)	(2)	0	0	0
110 Mains - Transmission	35-D-TOT&V	0	(6,835)	(3,735)	0	0	(6,011)	(3,852)	0	0	0
111 Measuring and Regulating Equipment -											
112 Transmission Stations	35-D-TOT&V	0	(1,476)	(807)	0	0	(1,298)	(832)	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	(8,601)	(4,701)	0	0	(7,564)	(4,848)	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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)	Dist. Mains (L)	
153 Net Plant in Service												
154												
155 Intangible Plant:												
156 Organization	301	\$0	\$0	\$0	\$0	x By Addition	0	0	0	0	0	0
157 Miscellaneous	303	<u>\$23,428</u>	<u>\$796</u>	<u>\$0</u>	<u>\$24,224</u>	By Addition	13,512	2,183	2,244	31	6,255	
158												
159 Total Intangible Plant		\$23,428	\$796	\$0	<u>\$24,224</u>		\$13,512	\$2,183	\$2,244	\$31	\$6,255	
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	0	0
163												
164 Underground Storage Plant:												
165 Land		\$2,545			\$2,545	x By Addition	0	2,462	0	83	0	
166 Rights-of-way		0			0	x By Addition	0	0	0	0	0	
167 Structures and Improvements		4,275			4,275	By Addition	0	4,136	0	139	0	
168 Wells		9,088			9,088	By Addition	0	8,793	0	295	0	
169 Storage Leaseholds and Rights		1,103			1,103	By Addition	0	1,067	0	36	0	
170 Reservoirs		0			0	x By Addition	0	0	0	0	0	
171 Non-recoverable base gas		56,216			56,216	By Addition	0	54,389	0	1,827	0	
172 Lines		30,252			30,252	By Addition	0	29,269	0	983	0	
173 Compressor Station Equipment		89,572			95,980	By Addition	0	92,861	0	3,119	0	
174 Measuring and Reg. Equipment		3,129			3,129	By Addition	0	3,027	0	102	0	
175 Purification Equipment		21,967			22,062	By Addition	0	21,345	0	717	0	
176 Other Equipment		1,649			1,649	By Addition	0	1,595	0	54	0	
177 Recoverable base gas		<u>50,418</u>			<u>50,418</u>	x By Addition	0	48,780	0	1,638	0	
178												
179 Total Underground Storage Plant	350-357	<u>\$270,214</u>	<u>\$0</u>	<u>\$0</u>	<u>\$276,717</u>		<u>\$0</u>	<u>\$267,725</u>	<u>\$0</u>	<u>\$8,992</u>	<u>\$0</u>	
180												
181 Transmission Plant:												
182 Land in Fee - Transmission Stations	374.5	\$565	\$0	\$0	\$565	x By Addition	0	434	131	0	0	
183 Land in Fee - Transmission Mains	374.6	2,899	0	0	2,899	x By Addition	0	2,229	670	0	0	
184 Land Rights - Transmission Mains	374.7	9,889	0	0	9,889	By Addition	0	7,603	2,286	0	0	
185 Land Rights - Transmission Stations	374.8	176	0	0	176	By Addition	0	135	41	0	0	
186 Structures and Improvements	375.1	2	0	0	2	By Addition	0	2	0	0	0	
187 Mains - Transmission	376.1	35,784	0	0	35,784	By Addition	0	27,511	8,273	0	0	
188 Measuring and Regulating Equipment - Transmission Stations	378.3	32,851	0	0	32,851	By Addition	0	25,256	7,595	0	0	
189 Measuring and Regulating Equipment - Transmission Mains	378.4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	x By Addition	0	0	0	0	0	
190												
191												
192												
193 Total Transmission Plant		\$82,166	\$0	\$0	\$82,166		\$0	\$63,169	\$18,997	\$0	\$0	

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	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	10,726	1,229	1,067	0	4,606	1,942	432	407	0	923
158											
159 Total Intangible Plant	Subtotal	\$10,726	\$1,229	\$1,067	\$0	\$4,606	\$1,942	\$432	\$407	\$0	\$923
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	1,450	0	0	0	0	510	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	2,435	0	0	0	0	856	0	0	0
168 Wells	34-UG-DEM	0	5,176	0	0	0	0	1,820	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	628	0	0	0	0	221	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	32,020	0	0	0	0	11,258	0	0	0
172 Lines	34-UG-DEM	0	17,231	0	0	0	0	6,058	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	54,669	0	0	0	0	19,222	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	1,782	0	0	0	0	627	0	0	0
175 Purification Equipment	34-UG-DEM	0	12,566	0	0	0	0	4,418	0	0	0
176 Other Equipment	34-UG-DEM	0	939	0	0	0	0	330	0	0	0
177 Recoverable base gas	34-UG-DEM	0	28,717	0	0	0	0	10,097	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$157,614</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$55,417</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	227	62	0	0	0	80	24	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	1,166	319	0	0	0	410	122	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	3,978	1,087	0	0	0	1,398	414	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	71	19	0	0	0	25	7	0	0
186 Structures and Improvements	35-D-TOT&V	0	1	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	14,394	3,933	0	0	0	5,060	1,500	0	0
188 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	13,214	3,611	0	0	0	4,646	1,377	0	0
189 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
190											
191											
192											
193 Total Transmission Plant	Subtotal	\$0	\$33,050	\$9,032	\$0	\$0	\$0	\$11,620	\$3,444	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
	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	1	1	2	0	3	0	0	0	0	0
158											
159 Total Intangible Plant	Subtotal	\$1	\$1	\$2	\$0	\$3	\$0	\$0	\$0	\$0	\$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	1	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	2	0	0	0	0	1	0	0	0
168 Wells	34-UG-DEM	0	4	0	0	0	0	1	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	24	0	0	0	0	7	0	0	0
172 Lines	34-UG-DEM	0	13	0	0	0	0	4	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	41	0	0	0	0	12	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
175 Purification Equipment	34-UG-DEM	0	9	0	0	0	0	3	0	0	0
176 Other Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
177 Recoverable base gas	34-UG-DEM	0	22	0	0	0	0	6	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$119</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	0	1	0	0	0	0	0	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	0	2	0	0	0	1	1	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	0	8	0	0	0	3	2	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	0	7	0	0	0	3	2	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	\$0	\$18	\$0	\$0	\$0	\$7	\$4	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	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	0	0	12	96	151	31	29
158											
159 Total Intangible Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$12	\$96	\$151	\$31	\$29
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	83	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	139	0
168 Wells	34-UG-DEM	0	0	0	0	0	0	0	0	295	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	36	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	0	0	0	0	0	1,827	0
172 Lines	34-UG-DEM	0	0	0	0	0	0	0	0	983	0
173 Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	3,119	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	102	0
175 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	717	0
176 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	54	0
177 Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	0	1,638	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,992</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	49	9	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	253	45	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	864	154	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	15	3	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	0	0	0	0	0	3,126	557	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	2,869	512	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	\$0	\$0	\$0	\$0	\$0	\$7,177	\$1,279	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use 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	717	246	286	0	526	3	2	2	0	10
158											
159 Total Intangible Plant	Subtotal	\$717	\$246	\$286	\$0	\$526	\$3	\$2	\$2	\$0	\$10
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	290	0	0	0	0	4	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	487	0	0	0	0	7	0	0	0
168 Wells	34-UG-DEM	0	1,036	0	0	0	0	14	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	126	0	0	0	0	2	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	6,410	0	0	0	0	88	0	0	0
172 Lines	34-UG-DEM	0	3,449	0	0	0	0	48	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	10,944	0	0	0	0	151	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	357	0	0	0	0	5	0	0	0
175 Purification Equipment	34-UG-DEM	0	2,516	0	0	0	0	35	0	0	0
176 Other Equipment	34-UG-DEM	0	188	0	0	0	0	3	0	0	0
177 Recoverable base gas	34-UG-DEM	0	5,749	0	0	0	0	79	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$31,552</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$435</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	45	17	0	0	0	0	0	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	233	85	0	0	0	0	1	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	794	291	0	0	0	0	2	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	14	5	0	0	0	0	0	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	2,874	1,053	0	0	0	0	7	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	2,638	967	0	0	0	0	6	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	\$6,599	\$2,418	\$0	\$0	\$0	\$0	\$15	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	92	94	162	0	101	19	82	167	0	58
158											
159 Total Intangible Plant	Subtotal	\$92	\$94	\$162	\$0	\$101	\$19	\$82	\$167	\$0	\$58
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	110	0	0	0	0	97	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	185	0	0	0	0	163	0	0	0
168 Wells	34-UG-DEM	0	394	0	0	0	0	347	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	48	0	0	0	0	42	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	2,438	0	0	0	0	2,144	0	0	0
172 Lines	34-UG-DEM	0	1,312	0	0	0	0	1,154	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	4,162	0	0	0	0	3,660	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	136	0	0	0	0	119	0	0	0
175 Purification Equipment	34-UG-DEM	0	957	0	0	0	0	841	0	0	0
176 Other Equipment	34-UG-DEM	0	72	0	0	0	0	63	0	0	0
177 Recoverable base gas	34-UG-DEM	0	2,186	0	0	0	0	1,923	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$12,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,553</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	17	9	0	0	0	15	10	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	89	48	0	0	0	78	50	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	302	165	0	0	0	266	170	0	0
185 Land Rights - Transmission Stations	35-D-TOT&V	0	5	3	0	0	0	5	3	0	0
186 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
187 Mains - Transmission	35-D-TOT&V	0	1,093	597	0	0	0	961	616	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	1,003	548	0	0	0	882	566	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	\$2,510	\$1,372	\$0	\$0	\$0	\$2,207	\$1,415	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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)	Dist. Mains (L)
258	O&M Expenses										
259	Production Expenses										
260	Other Gas Supply Expenses:										
261	Operation:										
262	Natural Gas City Gate Purchases	804/805.1	0	\$2,367	\$2,367	6-DEM & VOL	0	1,820	547	0	0
263	Purchased Gas Expenses	807	0		0	1-NONE	0	0	0	0	0
264	Gas Withdrawn From Storage (Dr)	808.1	0		0	1-NONE	0	0	0	0	0
265	Gas Delivered To Storage (Cr)	808.2	0		0	1-NONE	0	0	0	0	0
266	Other Gas Supply Expenses	812/813	0		0	1-NONE	0	0	0	0	0
267											
268	Total - Other Gas Supply Expenses		0	2,367	2,367		0	1,820	547	0	0
269											
270	Total - Production Expenses		0	2,367	2,367		0	1,820	547	0	0
271											
272	Underground Storage Expenses										
273	Operation:										
274	Supervision and Engineering	814	314		314	7-UGSTOR	0	304	0	10	0
275	Maps and records	815	0		0	1-NONE	0	0	0	0	0
276	Wells	816	561		561	7-UGSTOR	0	543	0	18	0
277	Lines	817	159		159	7-UGSTOR	0	154	0	5	0
278	Compressor Stations	818	1,583		1,583	7-UGSTOR	0	1,532	0	51	0
279	Compressor Stations Fuel and Power	819	9,915		9,915	7-UGSTOR	0	9,593	0	322	0
280	Measuring and Regulating Stations	820	239		239	7-UGSTOR	0	231	0	8	0
281	Purification	821	546		546	7-UGSTOR	0	528	0	18	0
282	Exploration and Development	822	0		0	1-NONE	0	0	0	0	0
283	Other Expenses	824	15,230		15,230	7-UGSTOR	0	14,735	0	495	0
284	Rents	826	4		4	7-UGSTOR	0	4	0	0	0
285											
286	Total Operation		28,551	0	28,551		0	27,623	0	928	0
287											
288	Maintenance:										
289	Supervision and Engineering	830	107		107	7-UGSTOR	0	104	0	3	0
290	Structures and Improvements	831	563		563	7-UGSTOR	0	545	0	18	0
291	Wells	832	1,058		1,058	7-UGSTOR	0	1,024	0	34	0
292	Lines	833	886		886	7-UGSTOR	0	857	0	29	0
293	Compressor Stations	834	1,042		1,042	7-UGSTOR	0	1,008	0	34	0
294	Measuring and Reg. Stations Equipment	835	0		0	1-NONE	0	0	0	0	0
295	Purification Equipment	836	421		421	7-UGSTOR	0	407	0	14	0
296	Other Equipment	837	161		161	7-UGSTOR	0	156	0	5	0
297											
298	Total Maintenance		4,238	0	4,238		0	4,100	0	138	0
299											
300	Total - Underground Storage Expenses		32,789	0	32,789		0	31,723	0	1,066	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 O&M Expenses											
259 Production Expenses											
260 Other Gas Supply Expenses:											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	1,378	430	0	0	0	441	117	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	1,378	430	0	0	0	441	117	0	0
269											
270 Total - Production Expenses	Subtotal	0	1,378	430	0	0	0	441	117	0	0
271											
272 Underground Storage Expenses											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	179	0	0	0	0	63	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	320	0	0	0	0	112	0	0	0
277 Lines	34-UG-DEM	0	91	0	0	0	0	32	0	0	0
278 Compressor Stations	34-UG-DEM	0	902	0	0	0	0	317	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	5,647	0	0	0	0	1,986	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	136	0	0	0	0	48	0	0	0
281 Purification	34-UG-DEM	0	311	0	0	0	0	109	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	8,675	0	0	0	0	3,050	0	0	0
284 Rents	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
285											
286 Total Operation	Subtotal	0	16,262	0	0	0	0	5,718	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	61	0	0	0	0	21	0	0	0
290 Structures and Improvements	34-UG-DEM	0	321	0	0	0	0	113	0	0	0
291 Wells	34-UG-DEM	0	603	0	0	0	0	212	0	0	0
292 Lines	34-UG-DEM	0	505	0	0	0	0	177	0	0	0
293 Compressor Stations	34-UG-DEM	0	594	0	0	0	0	209	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	240	0	0	0	0	84	0	0	0
296 Other Equipment	34-UG-DEM	0	92	0	0	0	0	32	0	0	0
297											
298 Total Maintenance	Subtotal	0	2,414	0	0	0	0	849	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	18,676	0	0	0	0	6,567	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
258 O&M Expenses										
259 Production Expenses										
260 Other Gas Supply Expenses:										
261 Operation:										
262 Natural Gas City Gate Purchases 33-DSALES&V	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses 30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr) 30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr) 30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses 30-NONE	0	0	0	0	0	0	0	0	0	0
267										
268 Total - Other Gas Supply Expenses Subtotal	0	0	0	0	0	0	0	0	0	0
269										
270 Total - Production Expenses Subtotal	0	0	0	0	0	0	0	0	0	0
271										
272 Underground Storage Expenses										
273 Operation:										
274 Supervision and Engineering 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
275 Maps and records 30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
277 Lines 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
278 Compressor Stations 34-UG-DEM	0	1	0	0	0	0	0	0	0	0
279 Compressor Stations Fuel and Power 34-UG-DEM	0	4	0	0	0	0	1	0	0	0
280 Measuring and Regulating Stations 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
281 Purification 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
282 Exploration and Development 30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses 34-UG-DEM	0	7	0	0	0	0	2	0	0	0
284 Rents 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
285										
286 Total Operation Subtotal	0	12	0	0	0	0	3	0	0	0
287										
288 Maintenance:										
289 Supervision and Engineering 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
290 Structures and Improvements 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
291 Wells 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
292 Lines 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
293 Compressor Stations 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
294 Measuring and Reg. Stations Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
296 Other Equipment 34-UG-DEM	0	0	0	0	0	0	0	0	0	0
297										
298 Total Maintenance Subtotal	0	2	0	0	0	0	1	0	0	0
299										
300 Total - Underground Storage Expenses Subtotal	0	14	0	0	0	0	4	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 O&M Expenses											
259 Production Expenses											
260 Other Gas Supply Expenses:											
261 Operation:											
262 Natural Gas City Gate Purchases 33-DSALES&¹	0	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses 30-NONE	0	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses 30-NONE	0	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses Subtotal	0	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses Subtotal	0	0	0	0	0	0	0	0	0	0	0
271											
272 Underground Storage Expenses											
273 Operation:											
274 Supervision and Engineering 34-UG-DEM	0	0	0	0	0	0	0	0	10	0	0
275 Maps and records 30-NONE	0	0	0	0	0	0	0	0	0	0	0
276 Wells 34-UG-DEM	0	0	0	0	0	0	0	0	18	0	0
277 Lines 34-UG-DEM	0	0	0	0	0	0	0	0	5	0	0
278 Compressor Stations 34-UG-DEM	0	0	0	0	0	0	0	0	51	0	0
279 Compressor Stations Fuel and Power 34-UG-DEM	0	0	0	0	0	0	0	0	322	0	0
280 Measuring and Regulating Stations 34-UG-DEM	0	0	0	0	0	0	0	0	8	0	0
281 Purification 34-UG-DEM	0	0	0	0	0	0	0	0	18	0	0
282 Exploration and Development 30-NONE	0	0	0	0	0	0	0	0	0	0	0
283 Other Expenses 34-UG-DEM	0	0	0	0	0	0	0	0	495	0	0
284 Rents 34-UG-DEM	0	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation Subtotal	0	0	0	0	0	0	0	0	928	0	0
287											
288 Maintenance:											
289 Supervision and Engineering 34-UG-DEM	0	0	0	0	0	0	0	0	3	0	0
290 Structures and Improvements 34-UG-DEM	0	0	0	0	0	0	0	0	18	0	0
291 Wells 34-UG-DEM	0	0	0	0	0	0	0	0	34	0	0
292 Lines 34-UG-DEM	0	0	0	0	0	0	0	0	29	0	0
293 Compressor Stations 34-UG-DEM	0	0	0	0	0	0	0	0	34	0	0
294 Measuring and Reg. Stations Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment 34-UG-DEM	0	0	0	0	0	0	0	0	14	0	0
296 Other Equipment 34-UG-DEM	0	0	0	0	0	0	0	0	5	0	0
297											
298 Total Maintenance Subtotal	0	0	0	0	0	0	0	0	138	0	0
299											
300 Total - Underground Storage Expenses Subtotal	0	0	0	0	0	0	0	0	1,066	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
258 O&M Expenses											
259 Production Expenses											
260 Other Gas Supply Expenses:											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
271											
272 Underground Storage Expenses											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	36	0	0	0	0	0	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	64	0	0	0	1	0	0	0	0
277 Lines	34-UG-DEM	0	18	0	0	0	0	0	0	0	0
278 Compressor Stations	34-UG-DEM	0	180	0	0	0	2	0	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	1,131	0	0	0	16	0	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	27	0	0	0	0	0	0	0	0
281 Purification	34-UG-DEM	0	62	0	0	0	1	0	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	1,737	0	0	0	24	0	0	0	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation	Subtotal	0	3,255	0	0	0	45	0	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	12	0	0	0	0	0	0	0	0
290 Structures and Improvements	34-UG-DEM	0	64	0	0	0	1	0	0	0	0
291 Wells	34-UG-DEM	0	121	0	0	0	2	0	0	0	0
292 Lines	34-UG-DEM	0	101	0	0	0	1	0	0	0	0
293 Compressor Stations	34-UG-DEM	0	119	0	0	0	2	0	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	48	0	0	0	1	0	0	0	0
296 Other Equipment	34-UG-DEM	0	18	0	0	0	0	0	0	0	0
297											
298 Total Maintenance	Subtotal	0	483	0	0	0	7	0	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	3,739	0	0	0	52	0	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	
258 O&M Expenses											
259 Production Expenses											
260 Other Gas Supply Expenses:											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
264 Gas Withdrawn From Storage (Dr)	30-NONE	0	0	0	0	0	0	0	0	0	0
265 Gas Delivered To Storage (Cr)	30-NONE	0	0	0	0	0	0	0	0	0	0
266 Other Gas Supply Expenses	30-NONE	0	0	0	0	0	0	0	0	0	0
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
269											
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
271											
272 Underground Storage Expenses											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	14	0	0	0	0	12	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
277 Lines	34-UG-DEM	0	7	0	0	0	0	6	0	0	0
278 Compressor Stations	34-UG-DEM	0	69	0	0	0	0	60	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	430	0	0	0	0	378	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	10	0	0	0	0	9	0	0	0
281 Purification	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Other Expenses	34-UG-DEM	0	660	0	0	0	0	581	0	0	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
285											
286 Total Operation	Subtotal	0	1,238	0	0	0	0	1,089	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	5	0	0	0	0	4	0	0	0
290 Structures and Improvements	34-UG-DEM	0	24	0	0	0	0	21	0	0	0
291 Wells	34-UG-DEM	0	46	0	0	0	0	40	0	0	0
292 Lines	34-UG-DEM	0	38	0	0	0	0	34	0	0	0
293 Compressor Stations	34-UG-DEM	0	45	0	0	0	0	40	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	18	0	0	0	0	16	0	0	0
296 Other Equipment	34-UG-DEM	0	7	0	0	0	0	6	0	0	0
297											
298 Total Maintenance	Subtotal	0	184	0	0	0	0	162	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	1,422	0	0	0	0	1,250	0	0	0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	325	52	81	0	352	161	18	31	0	70
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	562	0	2,896	0	0	214	0	580
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	432	108	0	0	0	152	41	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	335	0	0	0	0
343 Services	36-METER\$	1,874	0	0	0	0	920	0	0	0	0
344 Meters and House Regulators	37-LPMET#	800	0	0	0	0	74	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	2,999	484	752	0	3,248	1,491	170	287	0	651
348											
349 Total - Distribution Expenses	Subtotal	15,315	1,094	3,694	0	17,809	4,280	385	1,409	0	3,569
350											
351 Customer Accounts Expenses											
352 Operation:											
353 Supervision	31-CUST#	283	0	0	0	0	26	0	0	0	0
354 Meter Reading	48-MTR-RD	5,608	0	0	0	0	523	0	0	0	0
355 Customer Records and Collection	31-CUST#	34,017	0	0	0	0	3,170	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	58,543	0	0	0	0	9,768	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	6,895	0	0	0	0	611	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	105,346	0	0	0	0	14,099	0	0	0	0
360											
361 Sales Expenses											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	1,181	0	0	0	0	110	0	0	0	0
365 Advertising	31-CUST#	7	0	0	0	0	1	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(810)	0	0	0	0	(75)	0	0	0	0
367											
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	<u>379</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$121,040	\$23,204	\$4,686	\$0	\$17,809	\$18,414	\$8,115	\$1,740	\$0	\$3,569

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
337 Maintenance:										
338 Supervision and Engineering 47-DISTSP-M	0	0	0	0	0	0	0	0	0	0
339 Structures and Improvements 30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains 40-DXMAINS	0	0	1	0	2	0	0	0	0	0
341 Meas. and Reg. Stations - General 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
342 Meas. and Reg. Stations - Industrial 38-HPMET#	1	0	0	0	0	0	0	0	0	0
343 Services 36-METERS\$	0	0	0	0	0	0	0	0	0	0
344 Meters and House Regulators 37-LPMET#	0	0	0	0	0	0	0	0	0	0
345 Other Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
346										
347 Total Maintenance Subtotal	1	0	2	0	2	1	0	0	0	0
348										
349 Total - Distribution Expenses Subtotal	2	1	7	0	10	1	0	2	0	0
350										
351 Customer Accounts Expenses										
352 Operation:										
353 Supervision 31-CUST#	0	0	0	0	0	0	0	0	0	0
354 Meter Reading 48-MTR-RD	0	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection 31-CUST#	1	0	0	0	0	0	0	0	0	0
356 Uncollectible Accounts 55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses 52-CUSMSC	0	0	0	0	0	0	0	0	0	0
358										
359 Total - Customer Accounts Expenses Subtotal	1	0	0	0	0	0	0	0	0	0
360										
361 Sales Expenses										
362 Operation:										
363 Supervision 31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses 31-CUST#	0	0	0	0	0	0	0	0	0	0
365 Advertising 31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work 31-CUST#	(0)	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work 31-CUST#	0	0	0	0	0	0	0	0	0	0
369										
370 Miscellaneous Sales Expenses 31-CUST#	0	0	0	0	0	0	0	0	0	0
371										
372 Total - Sales Expenses Subtotal	0	0	0	0	0	0	0	0	0	0
373										
374 Total -- Operation and Maintenance Expenses Subtotal	\$3	\$15	\$9	\$0	\$10	\$1	\$5	\$2	\$0	\$0

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	0	0	0	0	0	2	3	12	0	2
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	0	0	0	0	0	80	0	18
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	0	25	15	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	7	0	0	0	0
343 Services	36-METERS\$	0	0	0	0	0	7	0	0	0	0
344 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	0	0	0	0	0	16	28	107	0	21
348											
349 Total - Distribution Expenses	Subtotal	0	0	0	0	0	34	64	523	0	113
350											
351 Customer Accounts Expenses											
352 Operation:											
353 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	0	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	0	0	0	0	0	0	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
360											
361 Sales Expenses											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$0	\$0	\$0	\$0	\$0	\$34	\$511	\$603	\$1,066	\$113

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	105	10	22	0	40	0	0	0	0	1
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	151	0	330	0	0	1	0	6
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	86	29	0	0	0	1	0	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	575	0	0	0	0	2	0	0	0	0
343 Services	36-METER\$	288	0	0	0	0	1	0	0	0	0
344 Meters and House Regulators	37-LPMET#	3	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	971	97	201	0	371	4	1	1	0	7
348											
349 Total - Distribution Expenses	Subtotal	1,886	219	989	0	2,032	8	3	6	0	38
350											
351 Customer Accounts Expenses											
352 Operation:											
353 Supervision	31-CUST#	1	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	26	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	155	0	0	0	0	0	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	8	0	0	0	0	0	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	191	0	0	0	0	0	0	0	0	0
360											
361 Sales Expenses											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	5	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(4)	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	2	0	0	0	0	0	0	0	0	0
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$2,078	\$4,368	\$1,139	\$0	\$2,032	\$8	\$55	\$7	\$0	\$38

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	
337 Maintenance:											
338 Supervision and Engineering	47-DISTSP-M	15	4	12	0	8	3	4	13	0	4
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	85	0	64	0	0	88	0	36
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	33	16	0	0	0	29	17	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	96	0	0	0	0	14	0	0	0	0
343 Services	36-METER\$	25	0	0	0	0	9	0	0	0	0
344 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
346											
347 Total Maintenance	Subtotal	135	37	114	0	71	26	32	118	0	41
348											
349 Total - Distribution Expenses	Subtotal	238	83	561	0	391	52	73	579	0	223
350											
351 Customer Accounts Expenses											
352 Operation:											
353 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
354 Meter Reading	48-MTR-RD	1	0	0	0	0	0	0	0	0	0
355 Customer Records and Collection	31-CUST#	3	0	0	0	0	1	0	0	0	0
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	0	0	0	0	0	0	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	4	0	0	0	0	1	0	0	0	0
360											
361 Sales Expenses											
362 Operation:											
363 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	0
364 Demonstrating and Selling Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
365 Advertising	31-CUST#	0	0	0	0	0	0	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	31-CUST#	(0)	0	0	0	0	(0)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
369											
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	0
371											
372 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	0
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$242	\$1,661	\$646	\$0	\$391	\$53	\$1,461	\$667	\$0	\$223

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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)	Dist. Mains (L)	
375												
376	Administrative and General Expenses											
377	Operation:											
378	Administrative and General Salaries	920	42,753		(2,223)	40,530	16-LABOR	22,607	3,652	3,755	51	10,465
379	Office Supplies and Expenses	921	26,315			26,315	16-LABOR	14,678	2,371	2,438	33	6,795
380	Administrative Expenses Transferred (Cr)	922	(17,065)			(17,065)	16-LABOR	(9,518)	(1,538)	(1,581)	(22)	(4,406)
381	Outside Services Employed	923	8,994		(144)	8,850	16-LABOR	4,936	798	820	11	2,285
382	Property Insurance	924	474			474	17-GROSS PLT	179	100	53	2	140
383	Injuries and Damages	925	10,563			10,563	16-LABOR	5,892	952	979	13	2,727
384	Employee Pensions and Benefits	926	18,018			18,018	16-LABOR	10,050	1,624	1,669	23	4,652
385	Franchise Requirements	927	0			0	1-NONE	0	0	0	0	0
386	Duplicate Charges (Cr)	929	(7,513)			(7,513)	16-LABOR	(4,191)	(677)	(696)	(9)	(1,940)
387	Miscellaneous General Expenses	930/935	10,426			10,426	16-LABOR	5,815	940	966	13	2,692
388	Rents	931	0			0	1-NONE	0	0	0	0	0
389												
390	Total Operation		<u>92,965</u>	0	<u>(2,367)</u>	<u>90,598</u>		<u>50,447</u>	<u>8,222</u>	<u>8,402</u>	<u>116</u>	<u>23,411</u>
391												
392	Maintenance:											
393	Maintenance of General Plant	932	4,329			4,329	16-LABOR	2,415	390	401	5	1,118
394												
395	Total -- Administrative and General		<u>97,294</u>	0	<u>(2,367)</u>	<u>94,927</u>		<u>52,862</u>	<u>8,612</u>	<u>8,803</u>	<u>121</u>	<u>24,529</u>
396												
397	Payroll Transferred from Other Taxes		<u>8,604</u>			8,604	16-LABOR	4,799	775	797	11	2,222
398												
399	Total - Gas Operation and Maintenance		319,546	0	0	319,546		199,534	48,781	19,099	1,198	50,934
400	Excuding payroll taxes>>>		310,942			310,942						

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	Administrative and General Expenses											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	17,947	2,057	1,785	0	7,707	3,249	723	681	0	1,544
379	Office Supplies and Expenses	43-LABOR	11,652	1,335	1,159	0	5,004	2,109	470	442	0	1,003
380	Administrative Expenses Transferred (Cr)	43-LABOR	(7,556)	(866)	(752)	0	(3,245)	(1,368)	(304)	(287)	0	(650)
381	Outside Services Employed	43-LABOR	3,919	449	390	0	1,683	709	158	149	0	337
382	Property Insurance	45-GRSPLT	115	57	25	0	103	46	20	10	0	21
383	Injuries and Damages	43-LABOR	4,677	536	465	0	2,008	847	188	177	0	402
384	Employee Pensions and Benefits	43-LABOR	7,978	914	794	0	3,426	1,444	321	303	0	687
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(3,327)	(381)	(331)	0	(1,429)	(602)	(134)	(126)	0	(286)
387	Miscellaneous General Expenses	43-LABOR	4,617	529	459	0	1,982	836	186	175	0	397
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	40,022	4,630	3,995	0	17,240	7,269	1,628	1,523	0	3,454
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	1,917	220	191	0	823	347	77	73	0	165
394												
395	Total -- Administrative and General	Subtotal	41,939	4,850	4,185	0	18,063	7,616	1,705	1,596	0	3,619
396												
397	Payroll Transferred from Other Taxes	43-LABOR	3,810	437	379	0	1,636	690	154	145	0	328
398												
399	Total - Gas Operation and Maintenance	Subtotal	166,789	28,490	9,250	0	37,507	26,720	9,974	3,481	0	7,516
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	Administrative and General Expenses											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	2	1	4	0	5	1	0	1	0	0
379	Office Supplies and Expenses	43-LABOR	1	1	2	0	3	1	0	1	0	0
380	Administrative Expenses Transferred (Cr)	43-LABOR	(1)	(0)	(2)	0	(2)	(0)	(0)	(0)	0	(0)
381	Outside Services Employed	43-LABOR	0	0	1	0	1	0	0	0	0	0
382	Property Insurance	45-GRSPLT	0	0	0	0	0	0	0	0	0	0
383	Injuries and Damages	43-LABOR	0	0	1	0	1	0	0	0	0	0
384	Employee Pensions and Benefits	43-LABOR	1	0	2	0	2	0	0	0	0	0
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(0)	(0)	(1)	0	(1)	(0)	(0)	(0)	0	(0)
387	Miscellaneous General Expenses	43-LABOR	0	0	1	0	1	0	0	0	0	0
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	4	2	8	0	10	2	1	2	0	0
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	0	0	0	0	0	0	0	0	0	0
394												
395	Total -- Administrative and General	Subtotal	4	3	8	0	11	2	1	2	0	0
396												
397	Payroll Transferred from Other Taxes	43-LABOR	0	0	1	0	1	0	0	0	0	0
398												
399	Total - Gas Operation and Maintenance	Subtotal	8	18	18	0	22	3	6	4	0	0
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	Administrative and General Expenses											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	0	0	0	0	0	20	161	253	51	49
379	Office Supplies and Expenses	43-LABOR	0	0	0	0	0	13	105	164	33	32
380	Administrative Expenses Transferred (Cr)	43-LABOR	0	0	0	0	0	(8)	(68)	(106)	(22)	(21)
381	Outside Services Employed	43-LABOR	0	0	0	0	0	4	35	55	11	11
382	Property Insurance	45-GRSPLT	0	0	0	0	0	0	4	4	2	1
383	Injuries and Damages	43-LABOR	0	0	0	0	0	5	42	66	13	13
384	Employee Pensions and Benefits	43-LABOR	0	0	0	0	0	9	72	112	23	22
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	0	0	0	0	0	(4)	(30)	(47)	(9)	(9)
387	Miscellaneous General Expenses	43-LABOR	0	0	0	0	0	5	41	65	13	13
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	0	0	0	0	0	44	362	566	116	109
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	0	0	0	0	0	2	17	27	5	5
394												
395	Total -- Administrative and General	Subtotal	0	0	0	0	0	46	380	593	121	114
396												
397	Payroll Transferred from Other Taxes	43-LABOR	0	0	0	0	0	4	34	54	11	10
398												
399	Total - Gas Operation and Maintenance	Subtotal	0	0	0	0	0	85	924	1,249	1,198	237
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation						
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
375												
376	Administrative and General Expenses											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	1,199	411	478	0	879	5	4	3	0	16
379	Office Supplies and Expenses	43-LABOR	778	267	310	0	571	3	3	2	0	11
380	Administrative Expenses Transferred (Cr)	43-LABOR	(505)	(173)	(201)	0	(370)	(2)	(2)	(1)	0	(7)
381	Outside Services Employed	43-LABOR	262	90	104	0	192	1	1	1	0	4
382	Property Insurance	45-GRSPLT	15	11	7	0	12	0	0	0	0	0
383	Injuries and Damages	43-LABOR	312	107	125	0	229	1	1	1	0	4
384	Employee Pensions and Benefits	43-LABOR	533	183	212	0	391	2	2	1	0	7
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(222)	(76)	(89)	0	(163)	(1)	(1)	(1)	0	(3)
387	Miscellaneous General Expenses	43-LABOR	308	106	123	0	226	1	1	1	0	4
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	2,681	926	1,069	0	1,967	11	9	7	0	37
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	128	44	51	0	94	1	0	0	0	2
394												
395	Total -- Administrative and General	Subtotal	2,809	970	1,120	0	2,061	12	10	7	0	39
396												
397	Payroll Transferred from Other Taxes	43-LABOR	255	87	101	0	187	1	1	1	0	3
398												
399	Total - Gas Operation and Maintenance	Subtotal	5,142	5,426	2,361	0	4,279	21	65	15	0	80
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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		
375												
376	Administrative and General Expenses											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	154	156	271	0	169	31	138	280	0	96
379	Office Supplies and Expenses	43-LABOR	100	102	176	0	110	20	89	182	0	63
380	Administrative Expenses Transferred (Cr)	43-LABOR	(65)	(66)	(114)	0	(71)	(13)	(58)	(118)	0	(41)
381	Outside Services Employed	43-LABOR	34	34	59	0	37	7	30	61	0	21
382	Property Insurance	45-GRSPLT	1	4	4	0	2	0	4	4	0	1
383	Injuries and Damages	43-LABOR	40	41	71	0	44	8	36	73	0	25
384	Employee Pensions and Benefits	43-LABOR	68	70	121	0	75	14	61	124	0	43
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(29)	(29)	(50)	0	(31)	(6)	(26)	(52)	0	(18)
387	Miscellaneous General Expenses	43-LABOR	40	40	70	0	44	8	35	72	0	25
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	343	352	607	0	378	70	310	626	0	215
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	16	17	29	0	18	3	15	30	0	10
394												
395	Total -- Administrative and General	Subtotal	360	369	636	0	396	73	325	656	0	226
396												
397	Payroll Transferred from Other Taxes	43-LABOR	33	33	58	0	36	7	29	59	0	20
398												
399	Total - Gas Operation and Maintenance	Subtotal	635	2,064	1,340	0	823	133	1,815	1,381	0	469
400	Excluding payroll taxes>>>											

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Account Description (A)	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)	Dist. Mains (L)
443 Distribution Plant:											
444 Land in Fee - Distribution Stations	374.1	0			0	1-NONE	0	0	0	0	0
445 Land in Fee - Distribution Mains	374.4	0			0	1-NONE	0	0	0	0	0
446 Structures and Improvements -		0									
447 Distribution Stations	375	71			71	6-DEM & VOL	0	55	16	0	0
448 Mains - Distribution	376	41,671			41,671	5-MDM & VOL	0	0	9,634	0	32,037
449 Measuring and Regulating Equipment -											
450 Distribution Stations	378.1	154			154	6-DEM & VOL	0	118	36	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains	378.2	1,481			1,481	6-DEM & VOL	0	1,139	342	0	0
453 Services	380	50,209			50,209	3-CUS	50,209	0	0	0	0
454 Meters	381	5,987			5,987	3-CUS	5,987	0	0	0	0
455 Meter Installations	382	8,580			8,580	3-CUS	8,580	0	0	0	0
456 House Reg. and Reg. Installations	383	8,564			8,564	3-CUS	8,564	0	0	0	0
457 Industrial Meas. and Reg. Equipment	385	709			709	3-CUS	709	0	0	0	0
458 Other Property on Customers' Premises	386	29			29	3-CUS	29	0	0	0	0
459											
460 Total Distribution Plant		<u>117,455</u>	<u>0</u>	<u>0</u>	<u>117,455</u>		<u>74,078</u>	<u>1,312</u>	<u>10,029</u>	<u>0</u>	<u>32,037</u>
461											
462 General Plant:											
463 Land and Land Rights	389	0			0	1-NONE	0	0	0	0	0
464 Structures and Improvements	390	2,218			2,218	16-LABOR	1,237	200	205	3	573
465 Office Furniture and Equipment	391.1	451			451	16-LABOR	252	41	42	1	116
466 Computer Equipment	391.2	4,946			4,946	16-LABOR	2,759	446	458	6	1,277
467 Transportation Equipment	392	5,117			5,117	16-LABOR	2,854	461	474	6	1,321
468 Stores Equipment	393	0			0	1-NONE	0	0	0	0	0
469 Tools, Shop and Garage Equipment	394	631			631	16-LABOR	352	57	58	1	163
470 Laboratory Equipment	395	0			0	1-NONE	0	0	0	0	0
471 Communication Equipment	397	398			398	16-LABOR	222	36	37	1	103
472 Miscellaneous Equipment	398	0			0	1-NONE	0	0	0	0	0
473											
474 Total General Plant		<u>13,761</u>	<u>0</u>	<u>0</u>	<u>13,761</u>		<u>7,676</u>	<u>1,240</u>	<u>1,275</u>	<u>17</u>	<u>3,553</u>
475											
476 Total Depreciation Expense		<u>178,400</u>	<u>0</u>	<u>0</u>	<u>178,400</u>		<u>91,728</u>	<u>29,831</u>	<u>16,080</u>	<u>554</u>	<u>40,207</u>
477											
478 Taxes Other Than Income Taxes											
479 State Franchise	408	131			131	17-GROSS PLT	49	28	15	1	39
480 Real Estate and Invested Capital		11,384			11,384	17-GROSS PLT	4,290	2,405	1,280	51	3,359
481 State & Municipal Revenue Taxes (Note 1)		164,762			164,762	1-NONE	0	0	0	0	0
482 Payroll Taxes (Note 1)		<u>8,604</u>			<u>8,604</u>	1-NONE	0	0	0	0	0
483											
484 Total		<u>184,881</u>			<u>184,881</u>		<u>4,340</u>	<u>2,432</u>	<u>1,295</u>	<u>51</u>	<u>3,397</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; Payroll Taxes included above at line 413

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 Distribution Plant:										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	31	8	0	0	0	11	3	0	0
448 Mains - Distribution 40-DXMAINS	0	0	4,580	0	23,592	0	0	1,747	0	4,727
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	67	17	0	0	0	24	6	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	648	163	0	0	0	228	62	0	0
453 Services 36-METERS\$	30,114	0	0	0	0	14,786	0	0	0	0
454 Meters 36-METERS\$	3,591	0	0	0	0	1,763	0	0	0	0
455 Meter Installations 36-METERS\$	5,146	0	0	0	0	2,527	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	7,808	0	0	0	0	725	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	0	0	0	0	0	230	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	<u>46,659</u>	<u>746</u>	<u>4,768</u>	<u>0</u>	<u>23,592</u>	<u>20,031</u>	<u>262</u>	<u>1,818</u>	<u>0</u>	<u>4,727</u>
461										
462 General Plant:										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	982	113	98	0	422	178	40	37	0	85
465 Office Furniture and Equipment 43-LABOR	200	23	20	0	86	36	8	8	0	17
466 Computer Equipment 43-LABOR	2,190	251	218	0	940	396	88	83	0	188
467 Transportation Equipment 43-LABOR	2,266	260	225	0	973	410	91	86	0	195
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	279	32	28	0	120	51	11	11	0	24
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	176	20	18	0	76	32	7	7	0	15
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	<u>6,093</u>	<u>698</u>	<u>606</u>	<u>0</u>	<u>2,617</u>	<u>1,103</u>	<u>246</u>	<u>231</u>	<u>0</u>	<u>524</u>
475										
476 Total Depreciation Expense Subtotal	<u>60,671</u>	<u>16,783</u>	<u>7,645</u>	<u>0</u>	<u>29,608</u>	<u>22,568</u>	<u>5,901</u>	<u>2,915</u>	<u>0</u>	<u>5,933</u>
477										
478 Taxes Other Than Income Taxes										
479 State Franchise 45-GRSPLT	32	16	7	0	28	13	6	3	0	6
480 Real Estate and Invested Capital 45-GRSPLT	2,772	1,364	609	0	2,473	1,094	480	232	0	496
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	<u>2,804</u>	<u>1,380</u>	<u>616</u>	<u>0</u>	<u>2,502</u>	<u>1,106</u>	<u>485</u>	<u>235</u>	<u>0</u>	<u>501</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; Pz

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 Distribution Plant:										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
448 Mains - Distribution 40-DXMANS	0	0	9	0	14	0	0	2	0	0
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
453 Services 36-METERS\$	1	0	0	0	0	3	0	0	0	0
454 Meters 36-METERS\$	0	0	0	0	0	0	0	0	0	0
455 Meter Installations 36-METERS\$	0	0	0	0	0	0	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	1	0	0	0	0	0	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	2	1	10	0	14	4	0	2	0	0
461										
462 General Plant:										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	0	0	0	0	0	0	0	0	0	0
465 Office Furniture and Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
466 Computer Equipment 43-LABOR	0	0	0	0	1	0	0	0	0	0
467 Transportation Equipment 43-LABOR	0	0	0	0	1	0	0	0	0	0
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	1	0	1	0	2	0	0	0	0	0
475										
476 Total Depreciation Expense Subtotal	3	8	15	0	17	4	4	4	0	0
477										
478 Taxes Other Than Income Taxes										
479 State Franchise 45-GRSPLT	0	0	0	0	0	0	0	0	0	0
480 Real Estate and Invested Capital 45-GRSPLT	0	1	1	0	1	0	0	0	0	0
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	0	1	1	0	1	0	0	0	0	0

485 Note 1 -- Revenue Taxes are not in ECOS; Pz

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 Distribution Plant:										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	2	1	0	0
448 Mains - Distribution 40-DXMAINS	0	0	0	0	0	0	0	649	0	149
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	4	2	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	0	0	0	0	0	38	23	0	0
453 Services 36-METERS\$	0	0	0	0	0	112	0	0	0	0
454 Meters 36-METERS\$	0	0	0	0	0	13	0	0	0	0
455 Meter Installations 36-METERS\$	0	0	0	0	0	19	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	0	0	0	0	0	5	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149</u>	<u>44</u>	<u>675</u>	<u>0</u>	<u>149</u>
461										
462 General Plant:										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	0	0	0	0	0	1	9	14	3	3
465 Office Furniture and Equipment 43-LABOR	0	0	0	0	0	0	2	3	1	1
466 Computer Equipment 43-LABOR	0	0	0	0	0	2	20	31	6	6
467 Transportation Equipment 43-LABOR	0	0	0	0	0	2	20	32	6	6
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	0	0	0	0	0	0	3	4	1	1
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	0	0	0	0	0	0	2	2	1	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>55</u>	<u>86</u>	<u>17</u>	<u>17</u>
475										
476 Total Depreciation Expense Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165</u>	<u>1,348</u>	<u>1,083</u>	<u>554</u>	<u>187</u>
477										
478 Taxes Other Than Income Taxes										
479 State Franchise 45-GRSPLT	0	0	0	0	0	0	1	1	1	0
480 Real Estate and Invested Capital 45-GRSPLT	0	0	0	0	0	8	89	86	51	16
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>90</u>	<u>87</u>	<u>51</u>	<u>16</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; Pz

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Description (A)	Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation				
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
443 Distribution Plant:										
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -										
447 Distribution Stations 32-D-FRM&V	0	6	2	0	0	0	0	0	0	0
448 Mains - Distribution 40-DXMAINS	0	0	1,226	0	2,692	0	0	8	0	50
449 Measuring and Regulating Equipment -										
450 Distribution Stations 32-D-FRM&V	0	13	5	0	0	0	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains 32-D-FRM&V	0	130	44	0	0	0	2	0	0	0
453 Services 36-METERS\$	4,625	0	0	0	0	20	0	0	0	0
454 Meters 36-METERS\$	551	0	0	0	0	2	0	0	0	0
455 Meter Installations 36-METERS\$	790	0	0	0	0	3	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	31	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	395	0	0	0	0	2	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	29	0	0	0	0	0	0	0	0	0
459										
460 Total Distribution Plant Subtotal	<u>6,422</u>	<u>149</u>	<u>1,276</u>	<u>0</u>	<u>2,692</u>	<u>28</u>	<u>2</u>	<u>8</u>	<u>0</u>	<u>50</u>
461										
462 General Plant:										
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	66	23	26	0	48	0	0	0	0	1
465 Office Furniture and Equipment 43-LABOR	13	5	5	0	10	0	0	0	0	0
466 Computer Equipment 43-LABOR	146	50	58	0	107	1	0	0	0	2
467 Transportation Equipment 43-LABOR	151	52	60	0	111	1	1	0	0	2
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	19	6	7	0	14	0	0	0	0	0
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	12	4	5	0	9	0	0	0	0	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant Subtotal	<u>407</u>	<u>140</u>	<u>162</u>	<u>0</u>	<u>299</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>6</u>
475										
476 Total Depreciation Expense Subtotal	<u>7,358</u>	<u>3,357</u>	<u>2,047</u>	<u>0</u>	<u>3,378</u>	<u>32</u>	<u>30</u>	<u>13</u>	<u>0</u>	<u>63</u>
477										
478 Taxes Other Than Income Taxes										
479 State Franchise 45-GRSPLT	4	3	2	0	3	0	0	0	0	0
480 Real Estate and Invested Capital 45-GRSPLT	368	273	163	0	282	2	3	1	0	5
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0
483										
484 Total Subtotal	<u>372</u>	<u>276</u>	<u>165</u>	<u>0</u>	<u>285</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>5</u>

485 Note 1 -- Revenue Taxes are not in ECOSS; P&

Classification and Allocation of Costs

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	
443 Distribution Plant:											
444 Land in Fee - Distribution Stations 30-NONE	0	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -											
447 Distribution Stations 32-D-FRM&V	0	2	1	0	0	0	2	1	0	0	0
448 Mains - Distribution 40-DXMAINS	0	0	696	0	518	0	0	717	0	295	0
449 Measuring and Regulating Equipment -											
450 Distribution Stations 32-D-FRM&V	0	5	3	0	0	0	5	3	0	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains 32-D-FRM&V	0	49	25	0	0	0	43	25	0	0	0
453 Services 36-METERS\$	399	0	0	0	0	150	0	0	0	0	0
454 Meters 36-METERS\$	48	0	0	0	0	18	0	0	0	0	0
455 Meter Installations 36-METERS\$	68	0	0	0	0	26	0	0	0	0	0
456 House Reg. and Reg. Installations 37-LPMET#	0	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment 38-HPMET#	66	0	0	0	0	10	0	0	0	0	0
458 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0	0
459											
460 Total Distribution Plant Subtotal	<u>581</u>	<u>57</u>	<u>724</u>	<u>0</u>	<u>518</u>	<u>203</u>	<u>50</u>	<u>747</u>	<u>0</u>	<u>295</u>	<u>0</u>
461											
462 General Plant:											
463 Land and Land Rights 30-NONE	0	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements 43-LABOR	8	9	15	0	9	2	8	15	0	5	0
465 Office Furniture and Equipment 43-LABOR	2	2	3	0	2	0	2	3	0	1	0
466 Computer Equipment 43-LABOR	19	19	33	0	21	4	17	34	0	12	0
467 Transportation Equipment 43-LABOR	19	20	34	0	21	4	17	35	0	12	0
468 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment 43-LABOR	2	2	4	0	3	0	2	4	0	1	0
470 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment 43-LABOR	2	2	3	0	2	0	1	3	0	1	0
472 Miscellaneous Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
473											
474 Total General Plant Subtotal	<u>52</u>	<u>53</u>	<u>92</u>	<u>0</u>	<u>57</u>	<u>11</u>	<u>47</u>	<u>95</u>	<u>0</u>	<u>33</u>	<u>0</u>
475											
476 Total Depreciation Expense Subtotal	<u>701</u>	<u>1,277</u>	<u>1,161</u>	<u>0</u>	<u>650</u>	<u>227</u>	<u>1,123</u>	<u>1,197</u>	<u>0</u>	<u>370</u>	<u>0</u>
477											
478 Taxes Other Than Income Taxes											
479 State Franchise 45-GRSPLT	0	1	1	0	1	0	1	1	0	0	0
480 Real Estate and Invested Capital 45-GRSPLT	35	104	92	0	54	11	91	95	0	31	0
481 State & Municipal Revenue Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
482 Payroll Taxes (Note 1) 30-NONE	0	0	0	0	0	0	0	0	0	0	0
483											
484 Total Subtotal	<u>36</u>	<u>105</u>	<u>93</u>	<u>0</u>	<u>55</u>	<u>11</u>	<u>92</u>	<u>96</u>	<u>0</u>	<u>31</u>	<u>0</u>

485 Note 1 -- Revenue Taxes are not in ECOS; Pz

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Embedded Cost of Service Study -- Classification Factors

			<u>Customer</u>	<u>Demand</u>	<u>Volume</u>	<u>Other</u>	<u>Mains</u>	
1	EXTERNAL							
2	1-NONE	EXT	0	0	0	0	0	
3			0	0.0000%	0.0000%	0.0000%	0.0000%	
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	5-MDM & VOL	EXT	1	0	0	0	0	
13				0	0.2312	0	0.7688	
14				0.0000%	0.0000%	0.0000%	0.0000%	
15								
16	6-DEM & VOL	EXT	0	0.7688	0.2312	0	0	
17			1	0.0000%	76.8800%	23.1200%	0.0000%	
18				0.0000%	0.0000%	0.0000%	0.0000%	
19								
20	7-UGSTOR	EXT	0	0.967504	0.000000	0.032496	0	
21			1	0.0000%	96.7504%	0.0000%	3.2496%	
22	Directly Assign Portion of Storage to Rate 17; Remainder to Demand (See Schedule M, line 4)							
23								
24								
25								
26								
27								
28								
29								
30								
31								
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**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Embedded Cost of Service Study -- Classification Factors

			<u>Customer</u>	<u>Demand</u>	<u>Volume</u>	<u>Other</u>	<u>Mains</u>
47	INTERNAL						
48							
49	13-MAIN-SERV	INT	0.22877772		0 0.2287777	0	0.771222276
50			1.228777724	18.6183%	0.0000% 18.6183%	0.0000%	62.7634%
51	Splits Acct #874 (Combined Mains/Services Operations Expense) on basis of Net Plant						
52							
53							
54	14-DIS-SPEC-O	INT	12,200	808	4,668	0	14,918
55			32594	37.4308%	2.4790% 14.3222%	0.0000%	45.7679%
56	Classified based on sum of accts 874 through 879						
57							
58	15-DIS-SPEC-M	INT	5,033	759	1,411	0	3,933
59			11136	45.1958%	6.8140% 12.6707%	0.0000%	35.3195%
60	Classified based on sum of accts 886 through 894						
61							
62	16-LABOR	INT	49,114	7,935	8,157	111	22,736
63			88054	55.7773%	9.0117% 9.2639%	0.1260%	25.8210%
64	Developed internally from classified W&S (Schedule I)						
65							
66	17-GROSS PLT	INT	1,688,624	946,386	503,768	19,886	1,321,886
67			4480550	37.6879%	21.1221% 11.2434%	0.4438%	29.5028%
68							
69							
70							
71							
72							
73	18-NTPLT-DPR	INT	\$522,913	\$329,095	\$222,270	\$7,526	\$634,631
74			1716436	30.4651%	19.1732% 12.9495%	0.4385%	36.9738%
75	Depreciable net plant						
76							
77							
78	19-O&M EXP	INT	\$199,534	\$48,781	\$19,099	\$1,198	\$50,934
79			319546	62.4431%	15.2657% 5.9769%	0.3748%	15.9395%
80							
81							
82							
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88							
89							
90							
91							
92							

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

Embedded Cost of Service Study -- Classification Factors

Customer Demand Volume Other Mains

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**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

**Nicor Gas Exhibit 15.1
Schedule H
Page 4 of 18**

EXTERNAL		Allocation Factors											
		Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service						
		Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
1	30-NONE		0	0	0	0	0	0	0	0	0	0	0
2		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3													
4	31-CUST#	EXT	2,005,488	0	0	0	0	186,904	0	0	0	0	0
5			2,201,887	91.0804%	0.0000%	0.0000%	0.0000%	8.4884%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6													
7	32-D-FRM&V	EXT	0	1	0.475423299	0	0	0	0	0.1812938	0	0	0
8			2	0.0000%	56.9061%	47.5423%	0.0000%	0.0000%	0.0000%	20.0082%	18.1294%	0.0000%	0.0000%
9	Firm Demand & all throughput												
10													
11	33-DSALES&V	EXT	0	1	0.785592833	0	0	0	0	0.2144072	0	0	0
12			2	0.0000%	75.7408%	78.5593%	0.0000%	0.0000%	0.0000%	24.2592%	21.4407%	0.0000%	0.0000%
13	Firm Sales												
14													
15	34-UG-DEM		0.0000%	58.8717%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	20.6993%	0.0000%	0.0000%	0.0000%
16			2	0.0000%	58.8717%	0.0000%	0.0000%	0.0000%	0.0000%	20.6993%	0.0000%	0.0000%	0.0000%
17	Allocates the portion of UG Storage (not directly assigned to rate 17) on basis of firm demands excluding rate 17												
18													
19	35-D-TOT&V		0	52.3196%	0.475423299	0	0	0	18.3943%	0.1812938	0	0	0
20			2	0.0000%	52.3196%	47.5423%	0.0000%	0.0000%	0.0000%	18.3943%	18.1294%	0.0000%	0.0000%
21	Total Peak Demand (Schedule L)												
22													
23	36-METERS\$	EXT	106339	0	0 \$	- \$	-	52213	0	0 \$	- \$	-	-
24			177,299	59.9772%	0.0000%	0.0000%	0.0000%	29.4491%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	Investment in Meters by Rate Schedule (Schedule M)												
26													
27	37-LPMET#	EXT	2,005,488	0	0	0	0	186,187	0	0	0	0	0
28			2,199,681	91.1718%	0.0000%	0.0000%	0.0000%	8.4643%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	Number of Low Pressure Meters by Rate Schedule (Schedule L)												
30													
31	38-HPMET#	EXT	0	0	0	0	0	717	0	0	0	0	0
32			2,206	0.0000%	0.0000%	0.0000%	0.0000%	32.5023%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33	Number of High Pressure Meters by Rate Schedule (Schedule L)												
34													
35	39-RATE 74		0	0	0	0	0	0	0	0	0	0	0
36			1	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Direct to Rate 74												
38													
39	40-DXMAINS		0.0000%	52.3196%	47.54233%	0	1	0.0000%	18.39431%	18.12938%	0	0	0
40			3	0.0000%	52.3196%	47.5423%	0.0000%	73.6392%	0.0000%	18.3943%	18.1294%	0.0000%	14.7559%
41	Allocates demand component of DX-MAINS by Main Investment Study allocation (Schedule L)												
42	INTERNAL												
43													
44	41-SRVMAIN		0	0	0	0	0	0	0	0	0	0	0
45			59.9772%	0.523196407	47.5423%	0.0000%	73.6392%	29.4491%	0.183943108	18.1294%	0.0000%	14.7559%	0
46	Allocates Services expenses on Meter\$ and Mains on Mains DA Study												

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

			Allocation Factors										
			Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
EXTERNAL			Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
47													
48	43-LABOR	INT	0.00000	0	0	0	0	0.00000	0	0	0	0	
49			79.3869%	56.3137%	47.5423%	0.00000%	73.63915%	14.3703%	19.7995%	18.1294%	0.00000%	14.75595%	
50													
51													
52	44-NETDPL	INT	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	
53			66.5080%	57.3231%	47.5423%	0.0000%	73.6392%	23.5379%	20.1545%	18.1294%	0.0000%	14.7559%	
54	Depreciable net plant		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
55													
56	45-GRSPLT	INT	64.6148%	56.7294%	47.5423%	0.0000%	73.6392%	25.4895%	19.9456%	18.1294%	0.0000%	14.7559%	
57		5	64.6148%	56.7294%	47.5423%	0.0000%	73.6392%	25.4895%	19.9456%	18.1294%	0.0000%	14.7559%	
58													
59	46-DISTSP-O	INT	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	
60			76.1611%	56.9061%	47.5423%	0.0000%	73.6392%	17.2464%	20.0082%	18.1294%	0.0000%	14.7559%	
61	Allocated based on sum of accts 874 through 879												
62													
63	47-DISTSP-M	INT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
64			53.1328%	56.9061%	47.5423%	0.0000%	73.6392%	26.4138%	20.0082%	18.1294%	0.0000%	14.7559%	
65	Allocated based on sum of accts 886 through 894												
66													
67	Development of Allocation of Meter Reading Costs Directly Assigned Costs												
68													
69	Acct 902												
70	\$	6,157	Total										
71	\$	3,596	Allocate to Low Pressure (by 37-LPMET#)										
72	\$	122	Allocate to High Pressure (38-HPMET#)										
73	\$	2,439	Balance (on Number of Customers)										
74		\$	2,221					\$	207				
75		\$	3,279					\$	304				
76		\$	-					\$	40				
77	48-MTR-RD	\$	5,500	0.0000%	0.0000%	0.0000%	0.0000%	\$	551	0.0000%	0.0000%	0.0000%	
78		6157	91.0804%	0	0	0.0000%	0.0000%	8.4884%	0	0	0.0000%	0.0000%	
79													
80		Customer	\$	166,789				\$	26,720				
81		Demand	\$	28,490				\$	9,974				
82		Volume			\$	9,250				\$	3,481		
83		Other					\$	-			\$	-	
84		D-Mains					\$	37,507				\$	7,516
85													
86	49-O&M EXP												
87			83.5889%	58.4045%	48.4311%	0.0000%	73.6392%	13.3910%	20.4464%	18.2243%	0.0000%	14.7559%	
88													
89	55-UNCOLL												
90		1	85.7000%	0.0000%	0.0000%	0.0000%	0.0000%	14.3000%	0.0000%	0.0000%	0.0000%	0.0000%	
91		0											
92			0.0000%	0	0	0.0000%	0.0000%	0.0000%	0	0	0.0000%	0.0000%	

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Allocation Factors										
Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
47										
48	43-LABOR	0.00000	0	0	0	0.00000	0	0	0	0
49		0.0074%	0.0303%	0.0958%	0.00000%	0.04302%	0.0036%	0.0121%	0.0222%	0.00000%
50										0.00076%
51										
52	44-NETDPL	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
53		0.0053%	0.0353%	0.0958%	0.0000%	0.0430%	0.0051%	0.0123%	0.0222%	0.0000%
54		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55										
56	45-GRSPLT	0.0038%	0.0306%	0.0958%	0.0000%	0.0430%	0.0049%	0.0122%	0.0222%	0.0000%
57		0.0038%	0.0306%	0.0958%	0.0000%	0.0430%	0.0049%	0.0122%	0.0222%	0.0000%
58										0.0008%
59	46-DISTSP-O	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
60		0.0058%	0.0429%	0.0958%	0.0000%	0.0430%	0.0035%	0.0122%	0.0222%	0.0000%
61										0.0008%
62										
63	47-DISTSP-M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64		0.0201%	0.0429%	0.0958%	0.0000%	0.0430%	0.0124%	0.0122%	0.0222%	0.0000%
65										0.0008%
66										
67										
68										
69										
70										
71										
72										
73										
74		\$ 0				\$ 0				
75		\$ 0				\$ -				
76		\$ 0				\$ 0				
77	48-MTR-RD	\$ 0	0.0000%	0.0000%	0.0000%	0.0000%	\$ 0	0.0000%	0.0000%	0.0000%
78		0.0029%	0	0	0.0000%	0.0000%	0	0	0.0000%	0.0000%
79										
80		\$ 8				\$ 3				
81		\$ 18				\$ 6				
82		\$ 18				\$ 4				
83		\$ -				\$ -				
84		\$ 22				\$ 0				
85										
86	49-O&M EXP	0.0038%	0.0364%	0.0931%	0.0000%	0.0430%	0.0017%	0.0120%	0.0216%	0.0000%
87		0.0038%	0.0364%	0.0931%	0.0000%	0.0430%	0.0017%	0.0120%	0.0216%	0.0000%
88										0.0008%
89	55-UNCOLL	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90		0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
91		0								
92		0.0000%	0	0	0.0000%	0.0000%	0	0	0.0000%	0.0000%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

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Allocation Factors										
Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.0008%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.0032%	0.0000%	0.0000%	0.0000%	0.0001%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Allocation Factors										
Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17 - Contract Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
1 30-NONE	0	0	0	0	0	0	0	0	0	0
2	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3										
4 31-CUST#	0	0	0	0	0	16	0	0	0	0
5	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0007%	0.0000%	0.0000%	0.0000%	0.0000%
6										
7 32-D-FRM&V	0	0	0	0	0	0	0	0.067352	0	0
8	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.3388%	6.7352%	0.0000%	0.0000%
9										
10										
11 33-DSALES&V	0	0	0	0	0	0	0	0	0	0
12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13										
14										
15 34-UG-DEM	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
16	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
17										
18										
19 35-D-TOT&V	0	0.0000%	0	0	0	0	11.3615%	0.067352	0	0
20	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.3615%	6.7352%	0.0000%	0.0000%
21										
22										
23 36-METERS\$	0	0	0	\$ -	\$ -	394	0	0	\$ -	\$ -
24	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2222%	0.0000%	0.0000%	0.0000%	0.0000%
25										
26										
27 37-LPMET#	0	0	0	0	0	0	0	0	0	0
28	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29										
30										
31 38-HPMET#	0	0	0	0	0	16	0	0	0	0
32	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.7253%	0.0000%	0.0000%	0.0000%	0.0000%
33										
34										
35 39-RATE 74	0	0	0	0	0	0	0	0	0	0
36	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37										
38										
39 40-DXMAINS	0.0000%	0.0000%	0.0000%	0	0	0.0000%	11.36147%	6.73518%	0	0
40	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.3615%	6.7352%	0.0000%	0.4660%
41										
42										
43										
44 #REF!										
45 41-SRVMAIN	0	0	0	0	0	0	0	0	0	0
46	0.0000%	0	0.0000%	0.0000%	0.0000%	0.2222%	0.11361467	6.7352%	0.0000%	0.4660%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

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Allocation Factors										
Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17 - Contract Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00
	0.0000%	0.0000%	0.0000%	0.0000%	0.0002%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00
	0.0000%	0.0000%	0.0000%	0.0000%	0.0008%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Allocation Factors										
Nonresidential -- Rate 74 - General Transportation						Nonresidential -- Rate 75 - Seasonal Use Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
1 30-NONE	0	0	0	0	0	0	0	0	0	0
2	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3										
4 31-CUST#	9,157	0	0	0	22	0	0	0	0	0
5	0.4159%	0.0000%	0.0000%	0.0000%	0.0010%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6										
7 32-D-FRM&V	0	0	0.12727187	0	0	0	0.000807295	0	0	0
8	0.0000%	11.3918%	12.7272%	0.0000%	0.0000%	0.1571%	0.0807%	0.0000%	0.0000%	0.0000%
9										
10										
11 33-DSALES&V	0	0	0	0	0	0	0	0	0	0
12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13										
14										
15 34-UG-DEM	0.0000%	11.7853%	0	0	0.0000%	0	0.1626%	0.0000%	0.0000%	0.0000%
16	0.0000%	11.7853%	0.0000%	0.0000%	0.0000%	0.1626%	0.0000%	0.0000%	0.0000%	0.0000%
17										
18										
19 35-D-TOT&V	0	10.4463%	0.12727187	0	0	0	0.0000%	0.000807295	0	0
20	0.0000%	10.4463%	12.7272%	0.0000%	0.0000%	0.0000%	0.0000%	0.0807%	0.0000%	0.0000%
21										
22										
23 36-METERS\$	16332	0	0	\$ -	\$ -	72	0	0	\$ -	\$ -
24	9.2116%	0.0000%	0.0000%	0.0000%	0.0000%	0.0406%	0.0000%	0.0000%	0.0000%	0.0000%
25										
26										
27 37-LPMET#	7,927	0	0	0	0	17	0	0	0	0
28	0.3604%	0.0000%	0.0000%	0.0000%	0.0000%	0.0008%	0.0000%	0.0000%	0.0000%	0.0000%
29										
30										
31 38-HPMET#	1,230	0	0	0	0	5	0	0	0	0
32	55.7570%	0.0000%	0.0000%	0.0000%	0.0000%	0.2267%	0.0000%	0.0000%	0.0000%	0.0000%
33										
34										
35 39-RATE 74	1	0	0	0	0	0	0	0	0	0
36	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37										
38										
39 40-DXMAINS	0.0000%	10.4463%	12.72719%	0	0	0.0000%	0.0000%	0.08073%	0	0
40	0.0000%	10.4463%	12.7272%	0.0000%	8.4014%	0.0000%	0.0000%	0.0807%	0.0000%	0.1575%
41										
42										
43										
44 #REF!										
45 41-SRVMAIN	0	0	0	0	0	0	0	0	0	0
46	9.2116%	0.10446337	12.7272%	0.0000%	8.4014%	0.0406%	0	0.0807%	0.0000%	0.1575%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Allocation Factors									
Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains

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51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	8.33	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00
	0.1109%	0.0000%	0.0000%	0.0000%	0.0000%	0.0003%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	15.81	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00
	0.4634%	0.0000%	0.0000%	0.0000%	0.0000%	0.0011%	0.0000%	0.0000%	0.0000%	0.0000%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

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Allocation Factors										
Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	0.19	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00
	0.0025%	0.0000%	0.0000%	0.0000%	0.0004%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	0.35	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00
	0.0104%	0.0000%	0.0000%	0.0000%	0.0016%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	-	6-DEM & VOL	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	-	1-NONE	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	223	0	7	0
19	Maps and records	815	-	1-NONE	0	0	0	0	0
20	Wells	816	456	7-UGSTOR	0	441	0	15	0
21	Lines	817	31	7-UGSTOR	0	30	0	1	0
22	Compressor Stations	818	521	7-UGSTOR	0	504	0	17	0
23	Compressor Stations Fuel and Power	819	-	7-UGSTOR	0	0	0	0	0
24	Measuring and Regulating Stations	820	157	7-UGSTOR	0	152	0	5	0
25	Purification	821	219	7-UGSTOR	0	212	0	7	0
26	Exploration and Development	822	-	1-NONE	0	0	0	0	0
27	Other Expenses	824	-	7-UGSTOR	0	0	0	0	0
28	Rents	826	-	7-UGSTOR	0	0	0	0	0
29									
30	Total Operation		1,614		-	1,562	-	52	-
31									

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	97	7-UGSTOR	0	94	0	3	0
34	Structures and Improvements	831	306	7-UGSTOR	0	296	0	10	0
35	Wells	832	359	7-UGSTOR	0	347	0	12	0
36	Lines	833	134	7-UGSTOR	0	130	0	4	0
37	Compressor Stations	834	624	7-UGSTOR	0	604	0	20	0
38	Measuring and Reg. Stations Equipment	835	-	1-NONE	0	0	0	0	0
39	Purification Equipment	836	262	7-UGSTOR	0	253	0	9	0
40	Other Equipment	837	19	7-UGSTOR	0	18	0	1	0
41									
42	Total Maintenance		<u>1,801</u>		-	<u>1,742</u>	-	<u>59</u>	-
43									
44	Total - Underground Storage Expenses		<u>3,415</u>		-	<u>3,304</u>	-	<u>111</u>	-
45									
46	Transmission Expenses								
47	Operation:								
48	Supervision and Engineering	850	68	6-DEM & VOL	0	52	16	0	0
49	System Control and Load Dispatching	851	1,054	6-DEM & VOL	0	810	244	0	0
50	Mains	856	683	6-DEM & VOL	0	525	158	0	0
51	Meas. and Reg. Stations	857	434	6-DEM & VOL	0	334	100	0	0
52									
53	Total Operation		<u>2,239</u>		-	<u>1,721</u>	<u>518</u>	-	-
54									
55	Maintenance:								
56	Supervision and Engineering	861	149	6-DEM & VOL	0	115	34	0	0
57	Structures and Improvements	862	152	6-DEM & VOL	0	117	35	0	0
58	Mains	863	196	6-DEM & VOL	0	151	45	0	0
59	Meas. and Reg. Stations	865	416	6-DEM & VOL	0	320	96	0	0
60	Other Equipment	867	23	6-DEM & VOL	0	18	5	0	0
61									
62	Total Maintenance		<u>936</u>		-	<u>720</u>	<u>216</u>	-	-
63									
64	Total - Transmission Expenses		<u>3,175</u>	3,175	-	<u>2,441</u>	<u>734</u>	-	-

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	55	0	0	0	19	0	0	0
34	34-UG-DEM	0	174	0	0	0	61	0	0	0
35	34-UG-DEM	0	204	0	0	0	72	0	0	0
36	34-UG-DEM	0	76	0	0	0	27	0	0	0
37	34-UG-DEM	0	355	0	0	0	125	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	149	0	0	0	52	0	0	0
40	34-UG-DEM	0	11	0	0	0	4	0	0	0
41										
42	Subtotal	0	1026	0	0	0	361	0	0	0
43										
44	Subtotal	0	1945	0	0	0	684	0	0	0
45										
46										
47										
48	35-D-TOT&V	0	27	7	0	0	10	3	0	0
49	35-D-TOT&V	0	424	116	0	0	149	44	0	0
50	35-D-TOT&V	0	275	75	0	0	97	29	0	0
51	35-D-TOT&V	0	175	48	0	0	61	18	0	0
52										
53	Subtotal	0	901	246	0	0	317	94	0	0
54										
55										
56	35-D-TOT&V	0	60	16	0	0	21	6	0	0
57	35-D-TOT&V	0	61	17	0	0	21	6	0	0
58	35-D-TOT&V	0	79	22	0	0	28	8	0	0
59	35-D-TOT&V	0	167	46	0	0	59	17	0	0
60	35-D-TOT&V	0	9	3	0	0	3	1	0	0
61										
62	Subtotal	0	376	103	0	0	132	39	0	0
63										
64	Subtotal	0	1277	349	0	0	449	133	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Labor Allocator										
Nonresidential -- Rate 5 - Seasonal Use Service						Nonresidential -- Rate 6 - Large General 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	1	0	0	0	0	0	0	0
45										
46										
47										
48	35-D-TOT&V	0	0	0	0	0	0	0	0	0
49	35-D-TOT&V	0	0	0	0	0	0	0	0	0
50	35-D-TOT&V	0	0	0	0	0	0	0	0	0
51	35-D-TOT&V	0	0	0	0	0	0	0	0	0
52										
53	Subtotal	0	0	0	0	0	0	0	0	0
54										
55										
56	35-D-TOT&V	0	0	0	0	0	0	0	0	0
57	35-D-TOT&V	0	0	0	0	0	0	0	0	0
58	35-D-TOT&V	0	0	0	0	0	0	0	0	0
59	35-D-TOT&V	0	0	0	0	0	0	0	0	0
60	35-D-TOT&V	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	0	1	0	0	0	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

		Labor Allocator									
		Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17 - Contract 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	3	0
34	34-UG-DEM	0	0	0	0	0	0	0	0	10	0
35	34-UG-DEM	0	0	0	0	0	0	0	0	12	0
36	34-UG-DEM	0	0	0	0	0	0	0	0	4	0
37	34-UG-DEM	0	0	0	0	0	0	0	0	20	0
38	30-NONE	0	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	0	0	0	0	0	0	0	9	0
40	34-UG-DEM	0	0	0	0	0	0	0	0	1	0
41											
42	Subtotal	0	0	0	0	0	0	0	0	59	0
43											
44	Subtotal	0	0	0	0	0	0	0	0	111	0
45											
46											
47											
48	35-D-TOT&V	0	0	0	0	0	0	6	1	0	0
49	35-D-TOT&V	0	0	0	0	0	0	92	16	0	0
50	35-D-TOT&V	0	0	0	0	0	0	60	11	0	0
51	35-D-TOT&V	0	0	0	0	0	0	38	7	0	0
52											
53	Subtotal	0	0	0	0	0	0	196	35	0	0
54											
55											
56	35-D-TOT&V	0	0	0	0	0	0	13	2	0	0
57	35-D-TOT&V	0	0	0	0	0	0	13	2	0	0
58	35-D-TOT&V	0	0	0	0	0	0	17	3	0	0
59	35-D-TOT&V	0	0	0	0	0	0	36	6	0	0
60	35-D-TOT&V	0	0	0	0	0	0	2	0	0	0
61											
62	Subtotal	0	0	0	0	0	0	82	15	0	0
63											
64	Subtotal	0	0	0	0	0	0	277	49	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Labor Allocator										
Nonresidential -- Rate 74 - General Transportation						Nonresidential -- Rate 75 - Seasonal Use Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32										
33	34-UG-DEM	0	11	0	0	0	0	0	0	0
34	34-UG-DEM	0	35	0	0	0	0	0	0	0
35	34-UG-DEM	0	41	0	0	0	1	0	0	0
36	34-UG-DEM	0	15	0	0	0	0	0	0	0
37	34-UG-DEM	0	71	0	0	0	1	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	30	0	0	0	0	0	0	0
40	34-UG-DEM	0	2	0	0	0	0	0	0	0
41										
42	Subtotal	0	205	0	0	0	3	0	0	0
43										
44	Subtotal	0	389	0	0	0	5	0	0	0
45										
46										
47										
48	35-D-TOT&V	0	5	2	0	0	0	0	0	0
49	35-D-TOT&V	0	85	31	0	0	0	0	0	0
50	35-D-TOT&V	0	55	20	0	0	0	0	0	0
51	35-D-TOT&V	0	35	13	0	0	0	0	0	0
52										
53	Subtotal	0	180	66	0	0	0	0	0	0
54										
55										
56	35-D-TOT&V	0	12	4	0	0	0	0	0	0
57	35-D-TOT&V	0	12	4	0	0	0	0	0	0
58	35-D-TOT&V	0	16	6	0	0	0	0	0	0
59	35-D-TOT&V	0	33	12	0	0	0	0	0	0
60	35-D-TOT&V	0	2	1	0	0	0	0	0	0
61										
62	Subtotal	0	75	28	0	0	0	0	0	0
63										
64	Subtotal	0	255	93	0	0	0	1	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	0
34	34-UG-DEM	0	13	0	0	0	12	0	0	0	0
35	34-UG-DEM	0	16	0	0	0	14	0	0	0	0
36	34-UG-DEM	0	6	0	0	0	5	0	0	0	0
37	34-UG-DEM	0	27	0	0	0	24	0	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	11	0	0	0	10	0	0	0	0
40	34-UG-DEM	0	1	0	0	0	1	0	0	0	0
41											
42	Subtotal	0	78	0	0	0	69	0	0	0	0
43											
44	Subtotal	0	148	0	0	0	130	0	0	0	0
45											
46											
47											
48	35-D-TOT&V	0	2	1	0	0	2	1	0	0	0
49	35-D-TOT&V	0	32	18	0	0	28	18	0	0	0
50	35-D-TOT&V	0	21	11	0	0	18	12	0	0	0
51	35-D-TOT&V	0	13	7	0	0	12	7	0	0	0
52											
53	Subtotal	0	68	37	0	0	60	39	0	0	0
54											
55											
56	35-D-TOT&V	0	5	2	0	0	4	3	0	0	0
57	35-D-TOT&V	0	5	3	0	0	4	3	0	0	0
58	35-D-TOT&V	0	6	3	0	0	5	3	0	0	0
59	35-D-TOT&V	0	13	7	0	0	11	7	0	0	0
60	35-D-TOT&V	0	1	0	0	0	1	0	0	0	0
61											
62	Subtotal	0	29	16	0	0	25	16	0	0	0
63											
64	Subtotal	0	97	53	0	0	85	55	0	0	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	7,543	14-DIS-SPEC-C	2,823	187	1,080	0	3,452	
69	Distribution Load Dispatching	871	83	14-DIS-SPEC-C	31	2	12	0	38	
70	Mains and Services	874	22,323	13-MAIN-SERV	4,156	0	4,156	0	14,011	
71	Meas. and Reg. Stations - General	875	22	6-DEM & VOL	0	17	5	0	0	
72	Meas. and Reg. Stations - Industrial	876	767	3-CUS	767	0	0	0	0	
73	Meas. and Reg. Stations - City Gate	877	1,301	6-DEM & VOL	0	1,000	301	0	0	
74	Meters and House Regulators	878	3,387	3-CUS	3,387	0	0	0	0	
75	Customer Installations	879	3,148	3-CUS	3,148	0	0	0	0	
76	Other Expenses	880	793	14-DIS-SPEC-C	297	20	114	0	363	
77	Rents	881	-	14-DIS-SPEC-C	0	0	0	0	0	
78										
79	Total Operation		<u>39,367</u>		<u>39,367</u>	<u>14,609</u>	<u>1,226</u>	<u>5,668</u>	<u>-</u>	<u>17,864</u>
80										
81	Maintenance:									
82	Supervision and Engineering	885	1,234	15-DIS-SPEC-M	558	84	156	0	436	
83	Structures and Improvements	886	-	1-NONE	0	0	0	0	0	
84	Mains	887	5,771	5-MDM & VOL	0	0	1,334	0	4,437	
85	Meas. and Reg. Stations - General	889	1,145	6-DEM & VOL	0	880	265	0	0	
86	Meas. and Reg. Stations - Industrial	890	1,666	3-CUS	1,666	0	0	0	0	
87	Services	892	4,906	3-CUS	4,906	0	0	0	0	
88	Meters and House Regulators	893	2,429	3-CUS	2,429	0	0	0	0	
89	Other Equipment	894	-	1-NONE	0	0	0	0	0	
90										
91	Total Maintenance		<u>17,151</u>		<u>9,559</u>	<u>964</u>	<u>1,755</u>	<u>-</u>	<u>4,873</u>	
92										
93	Total - Distribution Expenses		<u>56,518</u>		<u>56,518</u>	<u>24,168</u>	<u>2,190</u>	<u>7,423</u>	<u>-</u>	<u>22,736</u>

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	2150	106	514	0	2542	487	37	196	0	509
69	46-DISTSP-O	24	1	6	0	28	5	0	2	0	6
70	41-SRVMAIN	2493	0	1976	0	10317	1224	0	753	0	2067
71	32-D-FRM&V	0	10	2	0	0	0	3	1	0	0
72	38-HPMET#	0	0	0	0	0	249	0	0	0	0
73	32-D-FRM&V	0	569	143	0	0	0	200	55	0	0
74	37-LPMET#	3088	0	0	0	0	287	0	0	0	0
75	53-CUSINT	2835	0	0	0	0	298	0	0	0	0
76	46-DISTSP-O	226	11	54	0	267	51	4	21	0	54
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	10816	698	2695	0	13155	2601	245	1028	0	2636
80											
81											
82	47-DISTSP-M	296	48	74	0	321	147	17	28	0	64
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	634	0	3267	0	0	242	0	655
85	32-D-FRM&V	0	501	126	0	0	0	176	48	0	0
86	38-HPMET#	0	0	0	0	0	541	0	0	0	0
87	36-METERS\$	2942	0	0	0	0	1445	0	0	0	0
88	37-LPMET#	2215	0	0	0	0	206	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	5453	549	835	0	3588	2339	193	318	0	719
92											
93	Subtotal	16269	1246	3529	0	16743	4940	438	1346	0	3355

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Labor Allocator										
Nonresidential -- Rate 5 - Seasonal Use Service						Nonresidential -- Rate 6 - Large General Service				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	

65										
66										
67										
68	46-DISTSP-O	0	0	1	0	1	0	0	0	0
69	46-DISTSP-O	0	0	0	0	0	0	0	0	0
70	41-SRVMAIN	0	0	4	0	6	0	1	0	0
71	32-D-FRM&V	0	0	0	0	0	0	0	0	0
72	38-HPMET#	1	0	0	0	0	0	0	0	0
73	32-D-FRM&V	0	0	0	0	0	0	0	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	0	0	0	0	0	0	0	0	0
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0
78										
79	Subtotal	1	1	5	0	8	1	0	1	0
80										
81										
82	47-DISTSP-M	0	0	0	0	0	0	0	0	0
83	30-NONE	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	1	0	2	0	0	0	0
85	32-D-FRM&V	0	0	0	0	0	0	0	0	0
86	38-HPMET#	2	0	0	0	1	0	0	0	0
87	36-METERS\$	0	0	0	0	0	0	0	0	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0
90										
91	Subtotal	2	0	2	0	2	1	0	0	0
92										
93	Subtotal	3	1	7	0	10	2	0	2	0

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Labor Allocator									
Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17 - Contract Service				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains

65										
66										
67										
68	46-DISTSP-O	0	0	0	0	3	6	73	0	16
69	46-DISTSP-O	0	0	0	0	0	0	1	0	0
70	41-SRVMAIN	0	0	0	0	9	0	280	0	65
71	32-D-FRM&V	0	0	0	0	0	1	0	0	0
72	38-HPMET#	0	0	0	0	6	0	0	0	0
73	32-D-FRM&V	0	0	0	0	0	33	20	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	0	0	0	0	0	1	8	0	2
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0
78										
79	Subtotal	0	0	0	0	18	41	382	0	83
80										
81										
82	47-DISTSP-M	0	0	0	0	2	3	11	0	2
83	30-NONE	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	0	0	90	0	21
85	32-D-FRM&V	0	0	0	0	0	29	18	0	0
86	38-HPMET#	0	0	0	0	12	0	0	0	0
87	36-METERS\$	0	0	0	0	11	0	0	0	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0
90										
91	Subtotal	0	0	0	0	25	32	118	0	23
92										
93	Subtotal	0	0	0	0	43	73	500	0	106

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

Labor Allocator									
Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains

65											
66											
67											
68	46-DISTSP-O	160	21	137	0	290	1	0	1	0	5
69	46-DISTSP-O	2	0	2	0	3	0	0	0	0	0
70	41-SRVMAIN	383	0	529	0	1177	2	0	3	0	22
71	32-D-FRM&V	0	2	1	0	0	0	0	0	0	0
72	38-HPMET#	428	0	0	0	0	2	0	0	0	0
73	32-D-FRM&V	0	114	38	0	0	0	2	0	0	0
74	37-LPMET#	12	0	0	0	0	0	0	0	0	0
75	53-CUSINT	15	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	17	2	14	0	30	0	0	0	0	1
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	1016	140	721	0	1501	4	2	5	0	28
80											
81											
82	47-DISTSP-M	96	10	20	0	37	0	0	0	0	1
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	170	0	373	0	0	1	0	7
85	32-D-FRM&V	0	100	34	0	0	0	1	0	0	0
86	38-HPMET#	929	0	0	0	0	4	0	0	0	0
87	36-METERS\$	452	0	0	0	0	2	0	0	0	0
88	37-LPMET#	9	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	1486	110	223	0	409	6	2	1	0	8
92											
93	Subtotal	2501	250	945	0	1910	10	3	6	0	36

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 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	18	8	78	0	56	4	7	80	0	32
69	46-DISTSP-O	0	0	1	0	1	0	0	1	0	0
70	41-SRVMAIN	33	0	300	0	226	12	0	309	0	129
71	32-D-FRM&V	0	1	0	0	0	0	1	0	0	0
72	38-HPMET#	71	0	0	0	0	10	0	0	0	0
73	32-D-FRM&V	0	43	22	0	0	0	38	22	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	2	1	8	0	6	0	1	8	0	3
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	125	53	409	0	289	28	47	422	0	164
80											
81											
82	47-DISTSP-M	13	4	11	0	7	3	3	12	0	4
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	96	0	72	0	0	99	0	41
85	32-D-FRM&V	0	38	19	0	0	0	34	20	0	0
86	38-HPMET#	155	0	0	0	0	23	0	0	0	0
87	36-METERS\$	39	0	0	0	0	15	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	207	42	127	0	79	40	37	131	0	45
92											
93	Subtotal	332	95	536	0	367	68	83	553	0	209

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

(Dollars in Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Base Rate Revenues</u>	
		<u>Present Rates</u> (B)	<u>Proposed Rates</u> (C)
	Residential Rates:		
1	Rate 1 - Residential	\$ 354,002	476,938
	Nonresidential Rates:		
2	Rate 4 - General Gas Service	121,463	122,637
3	Rate 5 - Seasonal Use Service	189	178
4	Rate 6 - Large General Service	49	39
5	Rate 7 - Large-Volume Service	0	0
6	Rate 17/19 - Contract Service	9,234	9,234
7	Rate 74 - General Transportation	42,744	51,545
8	Rate 75 - Seasonal Use Transportation	147	517
9	Rate 76 - Large General Transportation	10,498	13,715
10	Rate 77 - Large Volume Transportation	7,034	10,781
11	Subtotal - Nonresidential	191,358	208,646
12	Total Excluding Riders 13 & 16	545,360	685,584
13	Proposed Increase Excl. Riders 13 & 16		140,224
14	Riders 13 & 16	1,920	1,982
15	Total -- All Rates (In 12 + In 14)	\$ 547,280	\$ 687,566

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	\$ 1,700 1/	\$ 47,216
3	State Income Taxes	1,076	11,317
4	Total	<u>\$ 2,776</u>	<u>\$ 58,533</u>
5	Less Taxes Allocable to Other (Rate 13 & 16)	482	
6	Net Taxes	\$ 2,294	

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

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year**

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

Line No.	Description (A)	Customers (Average Number)				Peak Day Demands (Therms -- 1,000s)			
		Sales (B)	Transportation (C)	Total (D)	Percent Share (E)	Firm (F)	Percent Share (G)	Total (H)	Percent Share (I)
Residential Rates:									
1	Rate 1 - Residential	1,806,377	199,111	2,005,488	91.08 %	27,884	56.91 %	27,957	52.32 %
Nonresidential Rates:									
2	Rate 4 - General Gas Service	135,412	51,492	186,904	8.49	9,804	20.01	9,829	18.39
3	Rate 5 - Seasonal Use Service	0	63	63	0.00	21	0.04	0	0.00
4	Rate 6 - Large General Service	0	1	1	0.00	6	0.01	6	0.01
5	Rate 7 - Large-Volume Service	0	0	0	0.00	0	0.00	0	0.00
6	Rate 17/19 - Contract Service	0	16	16	0.00	1,636	3.34	6,071	11.36
7	Rate 74 - General Transportation	0	9,157	9,157	0.42	5,582	11.39	5,582	10.45
8	Rate 75 - Seasonal Use Transportation	0	22	22	0.00	77	0.16	0	0.00
9	Rate 76 - Large General Transportation	0	205	205	0.01	2,123	4.33	2,123	3.97
10	Rate 77 - Large Volume Transportation	0	31	31	0.00	1,867	3.81	1,867	3.49
11	Total - Nonresidential	135,412	60,987	196,399	8.92	21,116	43.09	25,478	47.68
12	Total -- All Rates	<u>1,941,789</u>	<u>260,098</u>	<u>2,201,887</u>	<u>100.00 %</u>	<u>49,000</u>	<u>100.00 %</u>	<u>53,435</u>	<u>100.00 %</u>
Annual Volumes (Therms -- 1,000s)									
	Description	Sales	Transportation	Total	Percent Share				
		(B)	(C)	(D)	(E)				
Residential Rates:									
13	Rate 1 - Residential	1,928,947	220,572	2,149,519	47.54 %				
Nonresidential Rates:									
14	Rate 4 - General Gas Service	526,456	293,223	819,679	18.13				
15	Rate 5 - Seasonal Use Service	0	4,333	4,333	0.10				
16	Rate 6 - Large General Service	895	109	1,004	0.02				
17	Rate 7 - Large-Volume Service	0	0	0	0.00				
18	Rate 17/19 - Contract Service	400	304,116	304,516	6.74				
19	Rate 74 - General Transportation	2,324	573,107	575,431	12.73				
20	Rate 75 - Seasonal Use Transportation	0	3,650	3,650	0.08				
21	Rate 76 - Large General Transportation	309	326,155	326,464	7.22				
22	Rate 77 - Large Volume Transportation	0	336,678	336,678	7.45				
23	Total - Nonresidential	530,384	1,841,371	2,371,755	52.46				
24	Total -- All Rates	<u>2,459,331</u>	<u>2,061,943</u>	<u>4,521,274</u>	<u>100.00 %</u>				

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 Test Year

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	2,005,488	1,971,588	2,005,488	0	0
Nonresidential Rates:							
2	Rate 4 - General Gas Service	717	186,187	178,037	0	175,850	11,054
3	Rate 5 - Seasonal Use Service	2	61	0	0	63	0
4	Rate 6 - Large General Service	1	0	0	0	0	1
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	16	0	0	0	1	15
7	Rate 74 - General Transportation	1,230	7,927	8,387	0	7,761	1,396
8	Rate 75 - Seasonal Use Transportation	5	17	0	0	22	0
9	Rate 76 - Large General Transportation	205	0	115	0	59	146
10	Rate 77 - Large Volume Transportation	30	1	0	0	7	24
11	Total - Nonresidential	<u>2,206</u>	<u>194,193</u>	<u>186,539</u>	<u>0</u>	<u>183,763</u>	<u>12,636</u>
12	Total -- All Rates	<u><u>2,206</u></u>	<u><u>2,199,681</u></u>	<u><u>2,158,127</u></u>	<u><u>2,005,488</u></u>	<u><u>183,763</u></u>	<u><u>12,636</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
d/b/a Nicor Gas Company
2009 Test Year**

ALLOCATION FACTORS -- DIRECTLY ASSIGNABLE RATE BASE AMOUNTS

Line No.	Description (A)	Peak Day Demands (Sales Only) 1/ (B)	Investment in \$1,000s		Customers Served by:	
			Distribution Mains (C)	Meters (D)	High Press. Metering (E)	Low Press. Metering (F)
Residential Rates:						
1	Rate 1 - Residential	25,177	1,169,093	106,339	0	2,005,488
Nonresidential Rates:						
2	Rate 4 - General Gas Service	8,064	234,265	52,213	717	186,187
3	Rate 5 - Seasonal Use Service	0	683	3	2	61
4	Rate 6 - Large General Service	0	12	9	1	0
5	Rate 7 - Large-Volume Service	0	0	0	0	0
6	Rate 17/19 - Contract Service	0	7,398	394	16	0
7	Rate 74 - General Transportation	0	133,381	16,332	1,230	7,927
8	Rate 75 - Seasonal Use Transportation	0	2,500	72	5	17
9	Rate 76 - Large General Transportation	0	25,654	1,409	205	0
10	Rate 77 - Large Volume Transportation	0	14,611	528	30	1
11	Total - Nonresidential	8,064	418,504	70,960	2,206	194,193
12	Total -- All Rates	33,241	1,587,597	177,299	2,206	2,199,681

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	2,223	1/
2	Outside Services Employed	923	144	1/
3	<u>Total</u>		<u>2,367</u>	

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

4 **Share of Underground Storage DA to Rate 17** 0.032496 2/

5 2/ Rate 17, 19 have contracted storage capacity of 4.4 Bcf of the 135.4 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	453	
9	Meters and House Regulators	878	3,911	
10			Subtotal	4,364

11	Customer Installations:	879		
	Appliance service charges - charge		58455	82
12	Appliance service charges billed - credit		58435	45
13	Comfort Guard costs - charge	914	58485	27
14	Comfort Guard costs billed - credit		58474	(544)
15			Subtotal	(390)

Maintenance

16	Meas. And Reg. Stations - Industrial	890	1,031	
17	Meters and House Regulators	893	878	
18			Subtotal	1,909

19 Distribution O&M Subtotal 5,883

Customer Accounts Expenses

Operation:

20	Meter Reading:	902		
21	Gas Meter Readings - Regular		53571	3,596
22	Gas Meter Readings - Special		53573	122
23			Subtotal	3,718

24	Customer Credit Balances -- Directly Assigned	(Rate Base Deduction)		
25		Rate 1	(56,088)	92%
		Rate 4	(4,877)	8%
			<u>(60,965)</u>	

26 Directly Assignable Interest on Customer Credit Balances

27		Total	5,511	
28		Rate 1	5,070	92%
29		Rate 4	441	8%