

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

**Nicor Gas Exhibit 15.1
Worksheet re: Schedule B**

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REQUIRED BASE RATE REVENUE ADJUSTMENTS TO ESTABLISH UNIFORM RATES OF RETURN AT PRESENT RATE LEVELS

(Dollars in Thousands)

Line No.	Description (A)	Allocated Amounts		Operating Income		Revenue Adjustment	
		Operating Income (B)	Rate Base (C)	Equalized Amount (D)	Return Adjustment (E)	Required Amount (F)	Percent Change (G)
Residential Rates:							
1	Rate 1 - Residential	(9,305)	974,549	20,389	29,694	32,047	9.05
Nonresidential Rates:							
2	Rate 4 - General Gas Service	31,624	304,746	6,376	(25,248)	(27,248)	(22.43)
3	Rate 5 - Seasonal Use Service	71	562	12	(59)	(63)	(33.56)
4	Rate 6 - Large General Service	21	112	2	(19)	(20)	(41.29)
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service						0.00
7	Rate 74 - General Transportation	7,689	147,613	3,088	(4,601)	(4,965)	
8	Rate 75 - Seasonal Use Transportation	(170)	1,610	34	203	219	149.24
9	Rate 76 - Large General Transportation	1,445	41,237	863	(582)	(629)	(5.99)
10	Rate 77 - Large Volume Transportation	81	33,103	693	611	660	9.38
11	Subtotal - Nonresidential	40,762	528,983	11,067	(29,694)	(32,047)	(16.75)
12	Total -- All Rates	\$ 31,456	\$ 1,503,533	\$ 31,456	\$ -	\$ -	0.00 %

Northern Illinois Gas Company
d/b/a Nicor Gas
2009 Test Year
Workpaper -- Taxes Other Than Income Taxes

Nicor Gas Exhibit 15.1
Workpaper
Page 1 of 1

ECOSS Allocation Schedule G lines 449 to 484

Taxes Other Than Income Taxes

State Franchise	408	131
Real Estate and Invested Capital		11,384
State & Municipal Revenue Taxes (Note 1)		164,762
Payroll Taxes (Note 1)		8,604
 Total		 184,881

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

Source: Schedule C-18

<u>State Franchise</u>		131
 <u>Real Estate and Invested Capital</u>		
Real Estate		3,024
Invested Capital		8,360
		11,384
 <u>State & Municipal Revenue Taxes</u>		
State Revenue Taxes		68,527
State Gas Use Taxes		26,949
Municipal Revenue Taxes		53,176
Municipal Revenue Gas Use Taxes		13,364
Public Utilities Tax		2,741
Other		5
		164,762
 <u>Payroll Taxes</u>		
Federal Unemployment Tax		115
Federal Unemployment Insurance Contributions		8,046
State Unemployment Tax		471
		8,632

Prepared by
Nicor Gas Rate Department

Northern Illinois Gas Company
d/b/a Nicor Gas
Income Tax Workpaper

Nicor Gas Exhibit 15.1
Income Tax Workpaper

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/	\$ 19,298
3	State Income Taxes	1,076	5,035
4	Total	<u>\$ 2,776</u>	<u>\$ 24,333</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.

Source Schedule C-5

Federal Income Taxes

Total Federal Current Income Tax	13,440
Deferred Federal Income Tax	(8,671)
Deferral of ITC	(2,167)
Rate Case Adjustments (Schedule	(902)
	<u>1,700</u>

State Income Taxes

Current State Provision	499
Deferred State Income Tax	656
Deferral of ITC	126
Rate Case Adjustments (Schedule	(205)
	<u>1,076</u>

Prepared by
Nicor Gas Rate Department

Original Cost of Main Installed by Rate and Main Size in Thousands of Dollars - Test Year 2009

Rate	Main Size --														
	2	4	6	8	10	12	16	18	20	22	24	30	36	42	
1	679,367	216,503	124,948	77,674	8,800	40,962	10,185	896	2,119	110	5,240	1,030	1,259	0	1,169,093
4	81,495	64,086	37,966	26,236	3,034	14,127	3,575	315	745	39	1,842	362	443	0	234,265
5	331	141	97	59	7	31	8	1	2	0	4	1	1	0	683
6	0	0	0	0	0	9	2	0	0	0	1	0	0	0	12
7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	397	429	2,554	372	2,424	598	53	124	6	307	60	74	0	7,398
74	46,400	36,488	21,616	14,938	1,727	8,043	2,036	179	425	22	1,049	206	252	0	133,381
75	1,215	516	357	217	25	114	28	2	6	0	14	3	3	0	2,500
76	2,346	6,256	6,465	5,338	618	3,055	766	68	161	8	399	78	96	0	25,654
77	1,885	1,590	2,361	4,124	525	2,733	681	60	142	7	350	69	84	0	14,611
Total Cost	813,039	325,977	194,239	131,140	15,108	71,498	17,879	1,574	3,724	192	9,206	1,809	2,212	0	1,587,597

Original Cost of Main Installed by Rate and Main Size in Thousands of Dollars - Allocation of Test Year 2009

Rate	Main Size --														
	2	4	6	8	10	12	16	18	20	22	24	30	36	42	
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	617,314	196,728	113,535	70,579	7,996	37,221	9,255	814	1,925	100	4,761	936	1,144	0	1,062,309
4	61,324	48,224	28,569	19,743	2,282	10,630	2,690	237	561	29	1,386	273	333	0	176,281
14	12,712	9,996	5,922	4,093	473	2,204	558	49	116	6	287	57	69	0	36,542
15	15	12	7	5	1	3	1	0	0	0	0	0	0	0	43
74	6,624	5,209	3,086	2,133	247	1,148	291	26	61	3	150	29	36	0	19,042
94	35,537	27,946	16,556	11,441	1,323	6,160	1,559	137	325	17	803	158	193	0	102,156
6	0	0	0	0	0	8	2	0	0	0	1	0	0	0	12
5	301	128	88	54	6	28	7	1	1	0	4	1	1	0	620
75	1,104	469	324	197	22	104	26	2	5	0	13	3	3	0	2,272
17	0	360	390	2,321	338	2,202	543	48	113	6	279	55	67	0	6,723
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	2,131	5,684	5,874	4,850	561	2,776	696	61	147	8	362	71	87	0	23,311
77	1,713	1,445	2,145	3,747	477	2,483	619	54	129	7	318	63	77	0	13,276
Ttl Cst '06	738,775	296,202	176,497	119,163	13,726	64,967	16,245	1,430	3,383	175	8,366	1,645	2,011	0	1,442,585
% of T.C.	0.5121	0.2053	0.1223	0.0826	0.0095	0.0450	0.0113	0.0010	0.0023	0.0001	0.0058	0.0011	0.0014	0.0000	1.0000
2009 Tst Yr	813,038	325,977	194,239	131,142	15,106	71,498	17,878	1,574	3,723	193	9,207	1,810	2,213	0	1,587,597

Original Cost of Main Installed by Rate and Main Size in Thousands of Dollars - 2006

Rate	Main Size --													
	2	4	6	8	10	12	16	18	20	22	24	30	36	42
1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	617,314	196,728	113,535	70,579	7,996	37,221	9,255	814	1,925	100	4,761	936	1,144	0
4	61,324	48,224	28,569	19,743	2,282	10,630	2,690	237	561	29	1,386	273	333	0
14	12,712	9,996	5,922	4,093	473	2,204	558	49	116	6	287	57	69	0
15	15	12	7	5	1	3	1	0	0	0	0	0	0	43
74	6,624	5,209	3,086	2,133	247	1,148	291	26	61	3	150	29	36	0
94	35,537	27,946	16,556	11,441	1,323	6,160	1,559	137	325	17	803	158	193	0
6	0	0	0	0	0	8	2	0	0	0	1	0	0	12
5	301	128	88	54	6	28	7	1	1	0	4	1	1	0
75	1,104	469	324	197	22	104	26	2	5	0	13	3	3	0
17	0	360	390	2,321	338	2,202	543	48	113	6	279	55	67	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	2,131	5,684	5,874	4,850	561	2,776	696	61	147	8	362	71	87	0
77	1,713	1,445	2,145	3,747	477	2,483	619	54	129	7	318	63	77	0
Total Cost	738,775	296,202	176,497	119,163	13,726	64,967	16,245	1,430	3,383	175	8,366	1,645	2,011	0
														1,442,585

Northern Illinois Gas Company
d/b/a Nicor Gas Company
ALLOCATION UNITS --CUSTOMERS, DEMANDS AND VOLUMES BY RATE CLASS

<u>Description</u>	<u>Cutomers Average Total</u>	<u>Demands</u>		<u>Volumes Annual Therms (1,000)</u>
		<u>Firm Peak Day Therms (1,000)</u>	<u>Total Peak Day Therms (1,000)</u>	
Residential Rates:				
Rate 1 - Residential	2,005,488	27,884	27,957	220,572
Nonresidential Rates:				
Rate 4 - General Gas Service	186904	9,804	9,829	293,223
Rate 5 - Seasonal Use Service	63	21	0	4,333
Rate 6 - Large General Service	1	6	6	109
Rate 7 - Large-Volume Service	0	0	0	0
Rate 17/19 - Contract Service	16	1,636	6,071	304,116
Rate 74 - General Transportation	9157	5,582	5,582	573,107
Rate 75 - Seasonal Use Transportation	22	77	0	3,650
Rate 76 - Large General Transportation	205	2,123	2,123	326,155
Rate 77 - Large Volume Transportation	31	1,867	1,867	336,678
Total - Nonresidential	196,399	21,116	25,478	1,841,371
Total -- All Rates	2,201,887	49,000	53,435	2,061,943

Northern Illinois Gas Company
d/b/a Nicor Gas Company
ALLOCATION UNITS – AVERAGE NUMBER OF CUSTOMERS

<u>Description</u>	<u>Customers Served by:</u>		<u>Space Heat Customers</u>	<u>Residential Customers</u>	<u>Commercial Customers</u>	<u>Industrial Customers</u>
	<u>High Press. Metering</u>	<u>Low Press. Metering</u>				
Residential Rates:						
Rate 1 - Residential	0	2,005,488	1,971,588	2,005,488	0	0
Nonresidential Rates:						
Rate 4 - General Gas Service	717	186,187	178,037	0	175,850	11,054
Rate 5 - Seasonal Use Service	2	61	0	0	63	0
Rate 6 - Large General Service	1	0	0	0	0	1
Rate 7 - Large-Volume Service	0	0	0	0	0	0
Rate 17/19 - Contract Service	16	0	0	0	1	15
Rate 74 - General Transportation	1,230	7,927	8,387	0	7,761	1,396
Rate 75 - Seasonal Use Transportation	5	17	0	0	22	0
Rate 76 - Large General Transportation	205	0	115	0	59	146
Rate 77 - Large Volume Transportation	30	1	0	0	7	24
Total - Nonresidential	2,206	194,193	186,539	0	183,763	12,636
Total -- All Rates	2,206	2,199,681	2,158,127	2,005,488	183,763	12,636

**Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 TEST YEAR ALLOCATION DATA**

<u>Description</u>	<u>Peak Day Demands (Sales Only) 1/</u>	<u>Investment in \$1,000s</u>		<u>Customers Served by:</u>	
		<u>Distribution Mains</u>	<u>Meters</u>	<u>High Press. Metering</u>	<u>Low Press. Metering</u>
Residential Rates:					
Rate 1 - Residential	25,177	1,169,093	106,339	0	2,005,488
Nonresidential Rates:					
Rate 4 - General Gas Service	8,064	234,265	52,213	717	186,187
Rate 5 - Seasonal Use Service	0	683	3	2	61
Rate 6 - Large General Service	0	12	9	1	0
Rate 7 - Large-Volume Service	0	0	0	0	0
Rate 17/19 - Contract Service	0	7,398	394	16	0
Rate 74 - General Transportation	0	133,381	16,332	1,230	7,927
Rate 75 - Seasonal Use Transportation	0	2,500	72	5	17
Rate 76 - Large General Transportation	0	25,654	1,409	205	0
Rate 77 - Large Volume Transportation	0	14,611	528	30	1
Total - Nonresidential	8,064	418,504	70,960	2,206	194,193
Total -- All Rates	33,241	1,587,597	177,299	2,206	2,199,681

1/ Therms in thousands

Northern Illinois Gas Company
d/b/a Nicor Gas Company
CURRENT INCOME TAXES FOR TEST YEAR 2009
(Dollars in Thousands)

Description	Present Rates
Current Income Taxes:	
Federal Income Taxes	\$ 1,700 1/
State Income Taxes	1,076
Total	<u>\$ 2,776</u>
Less Taxes Allocable to Other (Rate 13 & 16)	<u>482</u>
Net Taxes	<u><u>\$ 2,294</u></u>

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

Northern Illinois Gas Company
d/b/a Nicor Gas Company
TAXES OTHER THAN INCOME FOR TEST YEAR 2009
(Dollars in Thousands)

<u>Description</u>	<u>Account No.</u>	<u>2009 Test Year Amount</u>
Taxes Other Than Income Taxes		
State Franchise	408	\$ 131
Real Estate and Invested Capital		11,384
State & Municipal Revenue Taxes (1)		164,762
Payroll Taxes		<u>8,604</u>
Total		<u>\$ 184,881</u>

(1) Amounts attributed to add-on charges for Municipal and State Utility Taxes

Northern Illinois Gas Company
d/b/a Nicor Gas Company
DIRECTLY ASSIGNABLE TEST YEAR 2009 O & M EXPENSES
(Dollars in Thousands)

Directly Assigned Distribution O & M Expense

Operations

Meas. And Reg. Stations - Industrial	876		453
Meters and House Regulators	878		3,911
		Subtotal	<u>4,364</u>
Customer Installations:	879		
Appliance service charges - charge		58455	82
Appliance service charges billed - credit		58435	45
Comfort Guard costs - charge	914	58485	27
Comfort Guard costs billed - credit		58474	(544)
		Subtotal	<u>(390)</u>

Maintenance

Meas. And Reg. Stations - Industrial	890		1,031
Meters and House Regulators	893		878
		Subtotal	<u>1,909</u>

Distribution O&M

Total 5,883

Customer Accounts Expenses

Operation:

Meter Reading:	902		
Gas Meter Readings - Regular		53571	3,596
Gas Meter Readings - Special		53573	122
		Subtotal	<u>3,718</u>

Customer Credit Balances -- Directly Assigned

	(Rate Base Deduction)		
	Rate 1	(56,088)	92%
	Rate 4	<u>(4,877)</u>	8%
		<u>(60,965)</u>	

Directly Assignable Interest on Customer Credit Balances

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

Northern Illinois Gas Company
d/b/a Nicor Gas Company
TEST YEAR 2008 BASE RATE REVENUES BY RATE CLASS AT PRESENT RATES
(Dollars in Thousands)

Description	Present Rates
Residential Rates:	
Rate 1 - Residential	\$ 354,002
Nonresidential Rates:	
Rate 4 - General Gas Service	121,463
Rate 5 - Seasonal Use Service	189
Rate 6 - Large General Service	49
Rate 7 - Large-Volume Service	0
Rate 17/19 - Contract Service	9,234
Rate 74 - General Transportation	42,744
Rate 75 - Seasonal Use Transportation	147
Rate 76 - Large General Transportation	10,498
Rate 77 - Large Volume Transportation	7,034
Subtotal - Nonresidential	191,358
Total Excluding Riders 13 & 16	545,360
Riders 13 & 16	1,920
Total Base Rate Revenues	\$ 547,280

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 TEST YEAR OPERATION AND MAINTENANCE EXPENSES
(Dollars in Thousands)

Description	Account No.	Test Year Amounts	
		O & M Total Expense	W & S Component
Production Expenses			
Other Gas Supply Expenses:			
Operation:			
Natural Gas City Gate Purchases	804/805.1	\$ -	\$ -
Purchased Gas Expenses	807	0	0
Gas Withdrawn From Storage (Dr)	808.1	0	0
Gas Delivered To Storage (Cr)	808.2	0	0
Other Gas Supply Expenses	812/813	0	0
Total - Other Gas Supply Expenses		0	0
Total - Production Expenses		0	0
Underground Storage Expenses			
Operation:			
Supervision and Engineering	814	314	230
Maps and Records	815	0	0
Wells	816	561	456
Lines	817	159	31
Compressor Stations	818	1,583	521
Compressor Stations Fuel and Power	819	9,915	0
Measuring and Regulating Stations	820	239	157
Purification	821	546	219
Exploration and Development	822	0	0
Gas Losses/Other Expenses	823/824	15,230	0
Rents	826	4	0
Total Operation		28,551	1,614
Maintenance:			
Supervision and Engineering	830	107	97
Structures and Improvements	831	563	306
Wells	832	1,058	359
Lines	833	886	134
Compressor Stations	834	1,042	624
Measuring and Reg. Stations Equipment	835	0	0
Purification Equipment	836	421	262
Other Equipment	837	161	19
Total Maintenance		4,238	1,801
Total - Underground Storage Expenses		32,789	3,415
Transmission Expenses			
Operation:			
Supervision and Engineering	850	82	68
System Control and Load Dispatching	851	959	1,054
Mains	856	699	683
Measuring and Regulating Stations	857	1,268	434
Total Operation		3,008	2,239
Maintenance:			
Supervision and Engineering	861	164	149
Structures and Improvements	862	251	152
Mains	863	1,201	196
Measuring and Regulating Stations	865	448	416
Other Equipment	867	38	23
Total Maintenance		2,102	936
Total - Transmission Expenses		5,110	3,175

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 TEST YEAR OPERATION AND MAINTENANCE EXPENSES
(Dollars in Thousands)

<u>Description</u>	<u>Account No.</u>	<u>Test Year Amounts</u>	
		<u>O & M Total Expense</u>	<u>W & S Component</u>
Distribution Expenses			
Operation:			
Supervision and Engineering	870	\$ 9,715	\$ 7,543
Distribution Load Dispatching	871	49	83
Mains and Services	874	23,768	22,323
Meas. and Reg. Stations - General	875	53	22
Meas. and Reg. Stations - Industrial	876	453	767
Meas. and Reg. Stations - City Gate	877	998	1,301
Meters and House Regulators	878	3,911	3,387
Customer Installations	879	3,411	3,148
Other Expenses	880	563	793
Rents	881	282	0
Total Operation		<u>43,203</u>	<u>39,367</u>
Maintenance:			
Supervision and Engineering	885	1,352	1,234
Structures and Improvements	886	0	0
Mains	887	5,116	5,771
Meas. and Reg. Stations - General	889	987	1,145
Meas. and Reg. Stations - Industrial	890	1,031	1,666
Services	892	3,124	4,906
Meters and House Regulators	893	878	2,429
Other Equipment	894	0	0
Total Maintenance		<u>12,488</u>	<u>17,151</u>
Total - Distribution Expenses		<u>55,691</u>	<u>56,518</u>
Customer Accounts Expenses			
Operation:			
Supervision	901	311	184
Meter Reading	902	6,157	6,202
Customer Records and Collection	903	37,348	17,555
Uncollectible Accounts	904	68,311	0
Miscellaneous Accounts Expenses	905/909	7,515	0
Total - Customer Accounts Expenses		<u>119,642</u>	<u>23,941</u>
Sales Expenses			
Operation:			
Supervision	911	0	0
Demonstrating and Selling Expenses	912	1,297	978
Advertising	913	8	0
Revenues from Merchandising, Jobbing and Contract Work	914	(889)	27
Costs and Expenses of Merchandising, Jobbing and Contract Work	915	0	0
Miscellaneous Sales Expenses	916	0	0
Total - Sales Expenses		<u>416</u>	<u>1,005</u>

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 TEST YEAR OPERATION AND MAINTENANCE EXPENSES
(Dollars in Thousands)

<u>Description</u>	<u>Account No.</u>	<u>Test Year Amounts</u>	
		<u>O & M Total Expense</u>	<u>W & S Component</u>
Administrative and General Expenses			
Operation:			
Administrative and General Salaries	920	\$ 42,753	\$ 39,337
Office Supplies and Expenses	921	26,315	0
Administrative Expenses Transferred (Cr)	922	(17,065)	(7,339)
Outside Services Employed	923	8,994	0
Property Insurance	924	474	0
Injuries and Damages	925	10,563	1,068
Employee Pensions and Benefits	926	18,018	0
Franchise Requirements	927	0	0
Duplicate Charges (Cr)	929	(7,513)	0
Miscellaneous General Expenses	928/930/935	10,426	193
Rents	931	0	0
Total Operation		<u>92,965</u>	<u>33,259</u>
Maintenance:			
Maintenance of General Plant	932	<u>4,329</u>	<u>98</u>
Total - Administrative and General		<u>97,294</u>	<u>33,357</u>
Total - Gas Operation and Maintenance		<u>\$ 310,942</u>	<u>\$ 121,411</u>
Gas Purchase-related Directly Assigned			
A & G Salaries	920	2,223	
Outside Services Employed	923	144	
Office Supplies and Expenses	921	0	
Total		<u>2,367</u>	

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 TEST YEAR GAS PLANT, CWIP, ACCUMULATED DEPRECIATION
(Dollars in Thousands)

Description	Account No.	Average Test Year 2009 Amount		
		Gas Plant In Service	CWIP (Acct. 107)	Deprec. & Amortiz'n
Gas Utility Plant:				
Intangible Plant:				
Organization	301	\$ -	\$ -	\$ -
Miscellaneous	303	105,139	796	(81,711)
Total Intangible Plant		105,139	796	(81,711)
Manufactured Gas Production Plant:				
Land and Land Rights	304	0	0	0
Structures and Improvements	305	0	0	0
Liquified Petroleum Gas Equipment	311	0	0	0
Total Manufactured Gas Plant		0	0	0
Underground Storage Plant:				
Land	350.1	2,545	0	0
Rights-of-way	350.2	0	0	0
Structures and Improvements	351	16,456	0	(12,181)
Wells	352	85,600	0	(76,512)
Storage Leaseholds and Rights	352.1	9,355	0	(8,252)
Reservoirs	352.2	0	0	0
Non-recoverable base gas	352.3	171,818	0	(115,602)
Lines	353	47,174	0	(16,922)
Compressor Station Equipment	354	147,447	6,408	(57,875)
Measuring and Reg. Equipment	355	4,977	0	(1,848)
Purification Equipment	356	52,500	95	(30,533)
Other Equipment	357	2,389	0	(740)
Recoverable base gas	117	50,418	0	0
Total Underground Storage Plant		590,679	6,503	(320,465)
Transmission Plant:				
Land in Fee - Transmission Stations	374.5	565	0	0
Land in Fee - Transmission Mains	374.6	2,899	0	0
Land Rights - Transmission Mains	374.7	19,267	0	(9,378)
Land Rights - Transmission Stations	374.8	208	0	(32)
Structures and Improvements	375.1	104	0	(102)
Mains - Transmission	376.1	259,543	0	(223,759)
Measuring & Regulating Equipment - Transmission Stations	378.3	81,170	0	(48,319)
Measuring & Regulating Equipment - Transmission Mains	378.4	0	0	0
Total Transmission Plant		363,756	0	(281,590)
Distribution Plant:				
Land in Fee - Distribution Stations	374.1	476	0	0
Land in Fee - Distribution Mains	374.4	0	0	0
Structures and Improvements - Distribution Stations	375	2,145	0	(2,152)
Mains - Distribution	376	1,587,597	3,941	(833,917)
Measuring & Regulating Equipment - Distribution Stations	378.1	8,194	0	(2,527)
Measuring & Regulating Equipment - Distribution Mains	378.2	60,261	0	(21,829)
Services	380	954,364	506	(730,127)
Meters	381	174,981	0	(108,272)
Meter Installations	382	153,752	0	(116,097)
House Reg. and Reg. Installations	383	167,420	0	(100,600)
Industrial Meas. and Reg. Equipment	385	23,763	0	(10,494)
Other Property on Customers' Premises	386	1,471	0	(454)
Total Distribution Plant		3,134,424	4,447	(1,926,469)
General Plant:				
Land and Land Rights	389	10,128	2,658	0
Structures and Improvements	390	98,949	926	(29,021)
Office Furniture and Equipment	391.1	12,293	0	(5,113)
Computer Equipment	391.2	43,272	282	(15,768)
Transportation Equipment	392	75,106	1,966	(24,638)
Stores Equipment	393	0	0	0
Tools, Shop and Garage Equipment	394	24,425	0	(6,961)
Laboratory Equipment	395	0	0	0
Communication Equipment	397	4,801	0	(2,689)
Miscellaneous Equipment	398	0	0	0
Total General Plant		268,974	5,832	(84,190)
Total Gas Utility Plant		\$ 4,482,972	\$ 17,578	\$ (2,694,425)

Northern Illinois Gas Company
d/b/a Nicor Gas Company
2009 TEST YEAR RATE BASE ADDITIONS & DEDUCTIONS
(Dollars in Thousands)

Cash Working Capital	99,138
Retirement Benefits, Net	98,929
Gas in Storage	95,645
Materials and Supplies	5,634
Deferred Income Taxes	(273,699)
Regulatory Tax Liability	(45,237)
Customer Credit Balances	(160,582)
Customer Deposits	(38,644)
Customer Advances for Construction	(10,239)
Unamortized Investment Tax Credit	(11,334)
CWIP Subject to AFUDC	(9,232)
Injuries and Damages	(883)
	<hr/>
Total Net Additions (Deductions)	<u>(250,504)</u>