

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

| Line No. | Item (a) | Total (b) | Electric (c) |
|----------|---|---------------|--------------|
| 1 | UTILITY PLANT | | |
| 2 | In Service | | |
| 3 | Plant in Service (Classified) | 4,011,592,412 | |
| 4 | Property Under Capital Leases | | |
| 5 | Plant Purchased or Sold | | |
| 6 | Completed Construction not Classified | 207,960,061 | |
| 7 | Experimental Plant Unclassified | | |
| 8 | TOTAL (Enter Total of lines 3 thru 7) | 4,219,552,473 | |
| 9 | Leased to Others | | |
| 10 | Held for Future Use | | |
| 11 | Construction Work in Progress | 9,761,636 | |
| 12 | Acquisition Adjustments | | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12) | 4,229,314,109 | |
| 14 | Accum. Prov. for Depr., Amort., & Depl. | 2,384,330,838 | |
| 15 | Net Utility Plant (Enter total of line 13 less 14) | 1,844,983,271 | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 17 | In Service | | |
| 18 | Depreciation | 2,377,100,718 | |
| 19 | Amort. and Depl. of Producing Nat. Gas Land and Land Rights | | |
| 20 | Amort. of Underground Storage Land and Land Rights | 7,230,120 | |
| 21 | Amort. of Other Utility Plant | | |
| 22 | TOTAL in Service (Enter Total of lines 18 thru 21) | 2,384,330,838 | |
| 23 | Leased to Others | | |
| 24 | Depreciation | | |
| 25 | Amortization and Depletion | | |
| 26 | TOTAL Leased to Others (Enter Total of lines 24 and 25) | | |
| 27 | Held for Future Use | | |
| 28 | Depreciation | | |
| 29 | Amortization | | |
| 30 | TOTAL Held for Future Use (Enter Total of lines 28 and 29) | | |
| 31 | Abandonment of Leases (Natural Gas) | | |
| 32 | Amort. of Plant Acquisition Adjustment | | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above)(Enter Total of lines 22, 26, 30, 31, and 32) | 2,384,330,838 | |

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

| Gas (d) | Other (Specify) _____ | Other (Specify) _____ | Other (Specify) _____ | Common (h) | Line No. |
|---------------|--------------------------|--------------------------|--------------------------|---------------|-------------|
| | (e) | (f) | (g) | | |
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| 4,011,592,412 | | | | | 3 |
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| 207,960,061 | | | | | 6 |
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| 4,219,552,473 | | | | | 8 |
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| 9,761,636 | | | | | 11 |
| | | | | | 12 |
| 4,229,314,109 | | | | | 13 |
| 2,384,330,838 | | | | | 14 |
| 1,844,983,271 | | | | | 15 |
| | | | | | 16 |
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| 2,377,100,718 | | | | | 18 |
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| 7,230,120 | | | | | 20 |
| | | | | | 21 |
| 2,384,330,838 | | | | | 22 |
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| 2,384,330,838 | | | | | 33 |

GAS PLANT IN SERVICE (Accounts 101,102,103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c).
Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts.

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|---|----------------------------------|---------------|
| 1 | 1. Intangible Plant | | |
| 2 | 301 Organization | | |
| 3 | 302 Franchise and Consents | | |
| 4 | 303 Miscellaneous Intangible Plant | 95,502,105 | 2,288,530 |
| 5 | TOTAL Intangible Plant | 95,502,105 | 2,288,530 |
| 6 | 2. Production Plant | | |
| 7 | Natural Gas Production and Gathering Plant | | |
| 8 | 321 Asset Retirement Costs for Manufactured Gas Production Plants | | |
| 9 | 325.1 Producing Lands | | |
| 10 | 325.2 Producing Leaseholds | | |
| 11 | 325.3 Gas Rights | | |
| 12 | 325.4 Rights-of-Way | | |
| 13 | 325.5 Other Land and Land Rights | | |
| 14 | 326 Gas Well Structures | | |
| 15 | 327 Field Compressor Station Structures | | |
| 16 | 328 Field Meas. and Reg. Sta. Structures | | |
| 17 | 329 Other Structures | | |
| 18 | 330 Producing Gas Wells- Well Construction | | |
| 19 | 331 Producing Gas Wells - Well Equipment | | |
| 20 | 332 Field Lines | | |
| 21 | 333 Field Compressor Station Equipment | | |
| 22 | 334 Field Meas. and Reg. Sta. Equipment | | |
| 23 | 335 Drilling and Cleaning Equipment | | |
| 24 | 336 Purification Equipment | | |
| 25 | 337 Other Equipment | | |
| 26 | 338 Unsuccessful Exploration & Devel. Costs | | |
| 27 | 339 Asset Retirement Costs for Natural Gas Production and Gathering Plant | | |
| 28 | TOTAL Production and Gathering Plant | | |
| 29 | Products Extraction Plant | | |
| 30 | 340 Land and Land Rights | | |
| 31 | 341 Structures and Improvements | | |
| 32 | 342 Extraction and Refining Equipment | | |
| 33 | 343 Pipe Lines | | |
| 34 | 344 Extracted Products Storage Equipment | | |
| 35 | 345 Compressor Equipment | | |
| 36 | 346 Gas Meas. and Reg. Equipment | | |
| 37 | 347 Other Equipment | | |
| 38 | 348 Asset Retirement Costs for Products Extraction Plant | | |
| 39 | Total Products Extraction Plant | | |
| 40 | Total Natural Gas Production Plant | | |
| 41 | Mfd. Gas Prod. Plant (Submit Suppl. Statement) | | |
| 42 | Total Production Plant | | |

GAS PLANT IN SERVICE (Accounts 101,102,103, and 106) (Continued)

Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

- 6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- 7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also the date of such filing.

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|--------------------|--------------------|------------------|----------------------------------|-------|-------------|
| | | | | | 1 |
| | | | | 301 | 2 |
| | | | | 302 | 3 |
| (4,853,754) | | | 92,936,881 | 303 | 4 |
| (4,853,754) | | | 92,936,881 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | | | 321 | 8 |
| | | | | 325.1 | 9 |
| | | | | 325.2 | 10 |
| | | | | 325.3 | 11 |
| | | | | 325.4 | 12 |
| | | | | 325.5 | 13 |
| | | | | 326 | 14 |
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| | | | | 346 | 36 |
| | | | | 347 | 37 |
| | | | | 348 | 38 |
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| NICOR GAS COMPANY | | AN ORIGINAL | DECEMBER 31, 2007 |
|---|--|----------------------------------|-------------------|
| GAS PLANT IN SERVICE (Accounts 101,102,103, and 106) (Continued) | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
| 43 | 3. Natural Gas Storage and Processing Plant | | |
| 44 | Underground Storage Plant | | |
| 45 | 350.1 Land | 2,545,498 | |
| 46 | 350.2 Rights-of-Way | | |
| 47 | 351 Structures and Improvements | 16,228,124 | 284,760 |
| 48 | 352 Wells | 81,303,471 | 2,940,371 |
| 49 | 352.1 Storage Leaseholds and Rights | 9,355,423 | |
| 50 | 352.2 Reservoirs | | |
| 51 | 352.3 Non-recoverable Natural Gas | 171,817,577 | |
| 52 | 353 Lines | 26,172,277 | 2,196,435 |
| 53 | 354 Compressor Station Equipment | 114,663,965 | 14,967,290 |
| 54 | 355 Measuring and Reg. Equipment | 4,623,598 | 415,322 |
| 55 | 356 Purification Equipment | 49,368,914 | 1,875,567 |
| 56 | 357 Other Equipment | 1,765,410 | 692,946 |
| 57 | 358 Asset Retirement Costs for Underground Storage Plant | | |
| 58 | TOTAL Underground Storage Plant | 477,844,257 | 23,372,691 |
| 59 | Other Storage Plant | | |
| 60 | 360 Land and Land Rights | | |
| 61 | 361 Structures and Improvements | | |
| 62 | 362 Gas Holders | | |
| 63 | 363 Purification Equipment | | |
| 64 | 363.1 Liquefaction Equipment | | |
| 65 | 363.2 Vaporizing Equipment | | |
| 66 | 363.3 Compressor Equipment | | |
| 67 | 363.4 Meas. and Reg. Equipment | | |
| 68 | 363.5 Other Equipment | | |
| 69 | 363.6 Asset Retirement Costs for Other Storage Plant | | |
| 70 | TOTAL Other Storage Plant | | |
| 71 | Base Load Liquefied Nat. Gas Term. and Proc. Plant | | |
| 72 | 364.1 Land and Land Rights | | |
| 73 | 364.2 Structures and Improvements | | |
| 74 | 364.3 LNG Processing Terminal Equipment | | |
| 75 | 364.4 LNG Transportation Equipment | | |
| 76 | 364.5 Measuring and Regulating Equipment | | |
| 77 | 364.6 Compressor Station Equipment | | |
| 78 | 364.7 Communications Equipment | | |
| 79 | 364.8 Other Equipment | | |
| 80 | 364.9 Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant | | |
| 81 | TOTAL Base Load Liquefied Natural Gas | | |
| 82 | | | |
| 83 | TOTAL Nat. Gas Storage and Proc. Plant | 477,844,257 | 23,372,691 |
| 84 | 4. Transmission Plant | | |
| 85 | 365.1 Land and Land Rights | 3,497,577 | 174,590 |
| 86 | 365.2 Rights-of-Way | 19,605,253 | 122 |
| 87 | 366 Structures and Improvements | 104,057 | |
| 88 | 367 Mains | 260,536,372 | 176,895 |
| 89 | 368 Compressor Station Equipment | | |
| 90 | 369 Measuring and Regulating Station Equipment | 63,174,564 | 4,518,550 |
| 91 | 370 Communication Equipment | | |
| 92 | 371 Other Equipment | | |
| 93 | 372 Asset Retirement Costs for Transmission Plant | 1,100,000 | |
| 94 | TOTAL Transmission Plant | 348,017,823 | 4,870,157 |

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| NICOR GAS COMPANY | AN ORIGINAL | DECEMBER 31, 2007 |
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GAS PLANT IN SERVICE (Accounts 101,102,103, and 106) (Continued)

| Line No. | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) |
|----------|-----------------|-----------------|---------------|----------------------------|
| 43 | | | | |
| 44 | | | | |
| 45 | | | | 2,545,498 |
| 46 | | | | 350.2 |
| 47 | | | | 16,512,884 |
| 48 | (94,250) | | (30,222) | 84,119,370 |
| 49 | | | | 9,355,423 |
| 50 | | | | 352.2 |
| 51 | (88,741) | | | 171,817,577 |
| 52 | | | | 352.3 |
| 53 | (5,567,781) | | 31,358 | 28,279,971 |
| 54 | | | | 124,094,832 |
| 55 | (13,736) | | (1,136) | 51,229,609 |
| 56 | | | | 2,458,356 |
| 57 | | | | 357 |
| 58 | (5,764,508) | | - | 495,452,440 |
| 59 | | | | |
| 60 | | | | 360 |
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| 62 | | | | 362 |
| 63 | | | | 363 |
| 64 | | | | 363.1 |
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| 76 | | | | 364.6 |
| 77 | | | | 364.7 |
| 78 | | | | 364.8 |
| 79 | | | | 364.9 |
| 80 | | | | |
| 81 | | | | |
| 82 | | | | |
| 83 | (5,764,508) | | - | 495,452,440 |
| 84 | | | | |
| 85 | | | | 3,672,167 |
| 86 | | | | 19,605,375 |
| 87 | (4,602) | | | 104,057 |
| 88 | | | | 260,708,665 |
| 89 | | | | 368 |
| 90 | (366,514) | | 8,869,787 | 76,196,387 |
| 91 | | | | 370 |
| 92 | | | | 371 |
| 93 | (100,000) | | | 1,000,000 |
| 94 | (471,116) | | 8,869,787 | 361,286,651 |

**MANUFACTURED GAS PRODUCTION PLANT - SUPPLEMENTAL SCHEDULE
SEE PAGE 204, LINE 41**

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) |
|----------|---|----------------------------------|---------------|-----------------|-----------------|---------------|----------------------------|
| 1 | PRODUCTION PLANT | | | | | | |
| 2 | Manufactured Gas Production Plant | | | | | | |
| 3 | (304) Land and Land Rights | None | | | | | |
| 4 | (305) Structures and Improvements | | | | | | |
| 5 | (306) Boiler Plant Equipment | | | | | | |
| 6 | (307) Other Power Equipment | | | | | | |
| 7 | (308) Coke Ovens | | | | | | |
| 8 | (309) Producer Gas Equipment | | | | | | |
| 9 | (310) Water Gas Generating Equipment | | | | | | |
| 10 | (311) Liquefied Petroleum Gas Equipment | | | | | | |
| 11 | (312) Oil Gas Generating Equipment | | | | | | |
| 12 | (313) Generating Equipment - Other Expenses | | | | | | |
| 13 | (314) Coal, Coke and Ash Handling Equipment | | | | | | |
| 14 | (315) Catalytic Cracking Equipment | | | | | | |
| 15 | (316) Other Reforming Equipment | | | | | | |
| 16 | (317) Purification Equipment | | | | | | |
| 17 | (318) Residual Refining Equipment | | | | | | |
| 18 | (319) Gas Mixing Equipment | | | | | | |
| 19 | (320) Other Equipment | | | | | | |
| 20 | TOTAL Manufactured Gas Production Plant | | | | | | |

NICOR GAS COMPANY

AN ORIGINAL

DECEMBER 31, 2007

GAS PLANT LEASED TO OTHERS (Account 104)

- 1. Report below the information called for concerning gas plant leased to others.
- 2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

| Line No. | Name of Lessee (Designate associated companies with an asterisk) (a) | Description of Property Leased (b) | Commission Authorization (c) | Expiration Date of Lease (d) | Balance at End of Year |
|----------|---|---|------------------------------------|---------------------------------------|------------------------------|
| 1 | | | | | |
| 2 | None | | | | |
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| 48 | TOTAL | | | | |

NICOR GAS COMPANY

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DECEMBER 31, 2007

GAS PLANT HELD FOR FUTURE USE (Account 105)

- 1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
- 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

| Line No. | Description and Location of Property (a) | Date Originally Included in the Account (b) | Date Expected to be Used in Utility Service (c) | Balance at End of Year (d) |
|----------|---|---|---|----------------------------|
| 1 | Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use | | | None |
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| 44 | TOTAL | | | |

CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor Projects (less than \$500,000) may be grouped.

| Line No. | Description of Project (a) | Construction Work in Progress - Gas (Account 107) (b) | Estimated Additional Cost of Project (c) |
|----------|--|---|---|
| 1 | Storage Field Compressor Emission Controls | 140,203 | 4,002,000 |
| 2 | Gas Distribution Improvement - Main Installation | 5,681 | 2,940,000 |
| 3 | Human Resource Software System | 520,114 | 1,677,000 |
| 4 | Gas Distribution Improvement - Main and Station Installation | 833,401 | 1,145,000 |
| 5 | Nomination Software System | 118,285 | 1,475,000 |
| 6 | Credit Software | 347,713 | 130,000 |
| 7 | Transmission Monitoring System | 101 | 1,000,000 |
| 8 | Gas Distribution Improvement - System Improvement | 184,350 | 797,000 |
| 9 | Information Systems - Servers | 373,170 | 548,000 |
| 10 | Storage Field Equipment Replacement | 371,506 | 474,000 |
| 11 | Gas Distribution Improvement - System Improvement | 9,870 | 815,000 |
| 12 | Information Systems - Computers | 824,580 | 33,000 |
| 13 | Gas Distribution Improvement - System Improvement | 3,020 | 698,000 |
| 14 | MetScan Replacement Software | 686,693 | 57,000 |
| 15 | Gas Distribution Improvement - Main Replacement | 57,127 | 545,000 |
| 16 | Customer and Field Information System | 314,658 | 234,000 |
| 17 | Gas Distribution Improvement - System Improvement | 2,545 | 537,000 |
| 18 | Security Software | 426,838 | 77,000 |
| 19 | Meter Management Software | 1,838 | 499,000 |
| 20 | Minor Projects | 4,539,943 | 1,025,000 |
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| 48 | | | |
| 49 | Total | 9,761,636 | 18,708,000 |

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|--------------------------|--------------------|--------------------------|
| NICOR GAS COMPANY | AN ORIGINAL | DECEMBER 31, 2007 |
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Acct. 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 12, column (c), and that reported for gas plant in service, pages 204 - 209, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

| Line No. | Item (a) | Total (c + d + e) (b) | Gas Plant in Service (c) | Gas Plant Held for Future Use (d) | Gas Plant Leased to Others (e) |
|----------|--|--------------------------|-----------------------------|--------------------------------------|-----------------------------------|
| 1 | Balance Beginning of Year | 2,254,084,565 | 2,254,084,565 | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 165,360,938 | 165,360,938 | | |
| 4 | (403.1) Depreciation Expense for Asset Retirement Costs | | | | |
| 5 | (413) Expenses of Gas Plant Leased to Others | | | | |
| 6 | Transportation Expenses | 4,059,000 | 4,059,000 | | |
| 7 | Other Clearing Accounts | | | | |
| 8 | Other Accounts (Specify): | | | | |
| 9 | | | | | |
| 10 | TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 9) | 169,419,938 | 169,419,938 | | |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired (A) | (31,789,561) | (31,789,561) | | |
| 13 | Cost of Removal | (11,916,706) | (11,916,706) | | |
| 14 | Salvage (Credit) | 5,002,482 | 5,002,482 | | |
| 15 | TOTAL Net Charges for Plant Retired (Enter Total of lines 12 thru 14) | (38,703,785) | (38,703,785) | | |
| 16 | Other Debit or Credit Items (Describe): (B) | (7,700,000) | (7,700,000) | | |
| 17 | Book Cost of Asset Retirement Costs | | | | |
| 18 | Balance End of Year (Enter Total of lines 1, 10, 15, 16, and 17) | 2,377,100,718 | 2,377,100,718 | | |

Section B. Balances at End of Year According to Functional Classifications

| | | | | | |
|----|--|---------------|---------------|--|--|
| 19 | Production - Manufactured Gas | | | | |
| 20 | Production and Gathering - Natural Gas | | | | |
| 21 | Products Extraction - Natural Gas | | | | |
| 22 | Underground Gas Storage | 297,091,000 | 297,091,000 | | |
| 23 | Other Storage Plant | | | | |
| 24 | Base Load LNG Terminaling and Processing Plant | | | | |
| 25 | Transmission | 261,347,000 | 261,347,000 | | |
| 26 | Distribution | 1,675,407,718 | 1,675,407,718 | | |
| 27 | General | 143,255,000 | 143,255,000 | | |
| 28 | TOTAL (Enter Total of lines 19 thru 27) | 2,377,100,718 | 2,377,100,718 | | |

(A) Calculated as gas plant retirements of \$31,889,561 [page 209, line 131(d)], less \$100,000 of asset retirement costs [page 207, line 93(d)].

(B) The regulatory liability related to asset retirement costs is embedded within accumulated depreciation for regulatory purposes because recovery from customers is not under a separate rate mechanism. This amount represents reductions to accumulated depreciation recorded in accordance with FASB Interpretation 47, Accounting for Conditional Asset Retirement Obligations (FIN 47), which amended FASB Statement Number 143, Accounting for Asset Retirement Obligations. The related obligations and asset costs are recorded in prime accounts 230 - Asset Retirement Obligations, and 372/388/399.1 - Asset Retirement Cost accounts.

GAS STORED (Account 164.1, 164.2 and 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.
2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.
5. Report pressure base of gas volumes as 14.73 psia at 60 degrees F.

| Line No. | Description (a) | Noncurrent (Account 117) (b) | Current (Account 164.1) (c) | LNG (Account 164.2) (d) | LNG (Account 164.3) (e) | Total (f) |
|----------|---|------------------------------|-----------------------------|-------------------------|-------------------------|----------------|
| 1 | Balance at Beginning of Year | \$ 50,418,463 | \$ 152,956,542 | | | \$ 203,375,005 |
| 2 | Gas Delivered to Storage (contra account) | | 732,025,481 | | | 732,025,481 |
| 3 | Gas Withdrawn from Storage (contra account) | | (772,034,586) | | | (772,034,586) |
| 4 | Other Debits or Credits (Net) | | (2,189) | | | (2,189) |
| 5 | Balance at End of Year | \$ 50,418,463 | \$ 112,945,248 | | | \$ 163,363,711 |
| 6 | Mcf | 73,307,766 | 73,454,124 | | | 146,761,890 |
| 7 | Amount per Mcf | \$0.6878 | \$1.5376 | | | \$1.1131 |

8 State basis of segregation of inventory between current and noncurrent portions:

Current gas is gas in an underground storage field that is available for market.

Noncurrent gas is the portion of base gas that is expected to be economically recovered prior to abandonment of the aquifer.

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list there under the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
 - (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
 - (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

| Line No. | Description of Investment (a) | Date Acquired (b) | Date of Maturity (c) | Amount of Investment at Beginning of Year (d) |
|----------|---|----------------------|-------------------------|--|
| 1 | | | | |
| 2 | NI-Gas Exploration, Inc. is a wholly owned subsidiary of Nicor Gas Company. In accordance with Illinois Commerce Commission | | | |
| 3 | Orders, Nicor Gas' investment in NI-Gas Exploration is recorded in Account 124, Other Investments. See pages 29-30 for | | | |
| 4 | further information. | | | |
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| 41 | | | | |
| 42 | TOTAL Cost of Account 123.1 | | TOTAL | |

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on line 42, column (a) the total cost of account 123.1.

| Equity in Subsidiary Earnings for Year (e) | Revenues for Year (f) | Amount of Investment at End of Year (g) | Gain or Loss from Investment Disposed of (h) | Line No. |
|---|-----------------------------|--|---|-------------|
| | | | | 1 |
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PREPAYMENTS (Account 165)

Instructions:

1. Report below the particulars (details) on each prepayment.
2. Report all payments for undelivered gas on line 5.

| Line No. | Nature of Prepayment (a) | Balance at End of Year (in Dollars) (b) |
|----------|--|--|
| 1 | Prepaid Insurance | 2,561,332 |
| 2 | Prepaid Rents | 25,590 |
| 3 | Prepaid Taxes (pages 262-263) | 19,634,453 |
| 4 | Prepaid Interest | 42,538 |
| 5 | Gas Prepayments | 0 |
| 6 | Miscellaneous Prepayments: Prepaid line of credit fees, software maintenance fees, and other | 3,472,606 |
| 7 | TOTAL | 25,736,519 |

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

| Line No. | Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr).] (a) | Total Amount of Loss (b) | Losses Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
|----------|---|-----------------------------|--------------------------------------|-------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | None | | | | | |
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| 8 | | | | | | |
| 9 | TOTAL | | | | | |

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

| Line No. | Description of Unrecovered Plant and Regulatory Study Costs [include in the description of costs the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr).] (a) | Total Amount of Charges (b) | Costs Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
|----------|---|--------------------------------|-------------------------------------|-------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | None | | | | | |
| 2 | | | | | | |
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| 20 | | | | | | |
| 21 | TOTAL | | | | | |

OTHER REGULATORY ASSETS (ACCOUNT 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

| Line No. | Description and Purpose of Other Regulatory Assets (a) | Debits (b) | CREDITS | | Balance at End of Year (e) |
|----------|---|---------------|------------------------|---------------|-------------------------------|
| | | | Account Charged (c) | Amount (d) | |
| 1 | Defined Benefit Post Retirement Plans | 0 | Various | 44,104,399 | 69,381,601 |
| 2 | Deferred Mark-to-Market - Hedge Contracts | 0 | Various | 66,457,449 | 14,069,434 |
| 3 | Deferred Environmental Clean-up Costs | 4,507,860 | 713 | 11,028,281 | 9,473,627 |
| 4 | Mid-Illinois Pension | 0 | 253,926 | 101,400 | 221,900 |
| 5 | Cook County Forest Preserve - Rider 7 Recovery | 0 | 254 | 503,421 | 0 |
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| 43 | | | | | |
| 44 | Total | 4,507,860 | | 122,194,950 | 93,146,562 |

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NICOR GAS COMPANY

AN ORIGINAL

DECEMBER 31, 2007

MISCELLANEOUS DEFERRED DEBITS (Account 186)

Instructions:

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$100,000) may be grouped by classes.

| Line No. | Description of Miscellaneous Deferred Debits (a) | Balance at Beginning of Year (b) | Debits (c) | Credits | | Balance at End of Year (f) |
|----------|--|----------------------------------|-------------------|---------------------|----------------|----------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | | | | | | |
| 2 | Pension Plan Funded Status (1) | 161,040,255 | 54,429,211 | | 0 | 215,469,466 |
| 3 | | | | | | |
| 4 | Federal Tax Long Term Interest | 0 | 2,519,093 | | 0 | 2,519,093 |
| 5 | Receivable | | | | | |
| 6 | | | | | | |
| 7 | Real Estate Sales Proceeds in Escrow | 0 | 654,343 | | 0 | 654,343 |
| 8 | | | | | | |
| 9 | Rate Case Evaluation Costs | 0 | 309,554 | | 0 | 309,554 |
| 10 | | | | | | |
| 11 | Prepaid License Fees (Period of Amortization - Various) | 398,864 | 0 | 165 | 96,375 | 302,489 |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | State Tax Long Term Interest | 0 | 208,026 | | 0 | 208,026 |
| 15 | Receivable | | | | | |
| 16 | | | | | | |
| 17 | Unamortized Line of Credit Issuance | 164,858 | 5,603 | 165,431 | 69,794 | 100,667 |
| 18 | Costs (Period of Total Amortization - | | | | | |
| 19 | 5 Years) | | | | | |
| 20 | | | | | | |
| 21 | Other | (1,625) | 1,625 | Various | 797 | (797) |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | Note: (1) Includes annual net periodic benefit credit of \$11.3 million and the current year net actuarial gain of \$43.1 million. | | | | | |
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| 42 | | | | | | |
| 43 | | | | | | |
| 44 | Misc. Work in Progress | | | | | |
| 45 | Deferred Regulatory Commission Expenses (Period of Total Amortization - 8 Years) (See pages 350-351) | 3,016,305 | 0 | 928 | 446,860 | 2,569,445 |
| 46 | TOTAL | 164,618,657 | 58,127,455 | | 613,826 | 222,132,286 |

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|---|-------------------------------------|---|--|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 410.1/411.1 (d) |
| 1 | Electric | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | Other | | | |
| 8 | TOTAL Electric (Total of lines 2 thru 7) | | | |
| 9 | Gas | | | |
| 10 | Unamortized Investment Tax Credits | 19,477,342 | | |
| 11 | Reserve for Future Health Care Costs | 49,061,740 | (1,070,446) | |
| 12 | FASB 158 Regulatory Liability | 15,451,508 | | |
| 13 | Mercury Inspection and Repair Program | 7,060,400 | 5,883,323 | |
| 14 | Non Qualified Benefit Plans | 7,975,651 | 182,136 | |
| 15 | Bad Debts | 12,969,555 | 606,368 | |
| 16 | | | | |
| 17 | Other | 23,803,991 | 5,013,543 | |
| 18 | TOTAL Gas (Total of Lines 10 thru 17) | 135,800,187 | 10,614,924 | |
| 19 | Other (Specify) - Nonregulatory | 544,999 | 253,629 | |
| 20 | TOTAL Account 190 (Total lines 8, 18, and 19) | 136,345,186 | 10,868,553 | |

NOTES:

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
 4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided.
 Indicate insignificant amounts listed under Other.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|--------------------------------------|---------------------------------------|----------------------|------------|---------------------|------------|----------------------------|----------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
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| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | 254 | 1,400,471 | 18,076,871 | 10 |
| | | | | | | 50,132,186 | 11 |
| | | | | 254 | 981,306 | 14,470,202 | 12 |
| | | | | | | 1,177,077 | 13 |
| | | | | | | 7,793,515 | 14 |
| | | | | | | 12,363,187 | 15 |
| | | | | | | | 16 |
| | | 216 | 1,760,903 | 283/219 | 668,920 | 19,882,431 | 17 |
| | | 216 | 1,760,903 | 190/254/283/219 | 3,050,697 | 123,895,469 | 18 |
| | | | | | | 291,370 | 19 |
| | | 216 | 1,760,903 | 190/254/283/219 | 3,050,697 | 124,186,839 | 20 |

NOTES:

CAPITAL STOCK (Accounts 201 and 204)

For utilities with gas and electric operations who file this page in FERC Form 1, this page is optional. Please note on page, "See FERC Form 1."

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

| Line No. | Class and Series of Stock and Name of Stock Exchange (a) | Number of Shares Authorized by Charter (b) | Par or Stated Value Per share (c) | Call Price at End of Year (d) |
|----------|--|--|-----------------------------------|-------------------------------|
| 1 | | | | |
| 2 | Common Stock Issued (Account 201) | | | |
| 3 | Common Stock | 25,000,000 | 5 | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | Preferred Stock Issued (Account 204) | | | |
| 8 | Preferred Stock - Cumulative | 800,000 | 100 | |
| 9 | 5% convertible | | | 100.00 |
| 10 | 4.60% convertible | | | 100.00 |
| 11 | | | | |
| 12 | Less amount due within one year | | | |
| 13 | | | | |
| 14 | Preference Stock - Cumulative | 10,000,000 | Without Par | |
| 15 | | 10,800,000 | | |
| 16 | | | | |
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

| OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.) | | HELD BY RESPONDENT | | | | Line No. |
|--|---------------|--------------------------------------|-------------|----------------------------|---------------|-------------|
| | | As Reacquired Stock (Account 217) | | In Sinking and Other Funds | | |
| Shares (e) | Amount (f) | Shares (g) | Cost (h) | Shares (i) | Amount (j) | |
| 15,232,414 | 76,162,070 | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| 5,258 | 525,800 | | | | | 8 |
| 8,750 | 875,000 | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| 14,008 | 1,400,800 | | | | | 15 |
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OTHER PAID-IN CAPITAL (Accounts 208-211, Inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries affecting such change.

(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
 (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
 (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of the year, credits, debits, and balance at the end of the year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
 (d) Miscellaneous Paid-in Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

| Line No. | Name (a) | Amount (b) |
|----------|---|------------------|
| 1 | Donations Received From Stockholders (Account 208) | |
| 2 | (No change in 2007) | |
| 3 | Cancellation of 253,915 shares of common stock surrendered by Commonwealth Edison Company | |
| 4 | on January 26, 1955, created surplus as follows: | |
| 5 | Stated Capital, \$5 par value | 1,269,575 |
| 6 | Premium | 1,330,103 |
| 7 | Total Account 208 | 2,599,678 |
| 8 | | |
| 9 | Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) | |
| 10 | Common Stock (No change in 2007) | 2,891 |
| 11 | 5% Preferred Stock Beginning Balance \$1,728,581; 2,000 shares were cancelled. | 1,726,581 |
| 12 | Premium Credit 2,000 | |
| 13 | Preferred Stock Debit 4,000 | |
| 14 | Net \$ (2,000) | |
| 15 | | |
| 16 | 5% Convertible Preferred Stock (No change in 2007) | (8,940) |
| 17 | 4.48% Preferred Stock Beginning Balance \$3,127,229; 3,000 shares were cancelled. | 3,130,438 |
| 18 | Premium Credit 210 | |
| 19 | Preferred Stock Credit 3,000 | |
| 20 | Net \$ 3,210 | |
| 21 | | |
| 22 | 4.6% Convertible Preferred Stock (No change in 2007) | (2,275) |
| 23 | 1.90% Convertible Preference Stock (No change in 2007) | 244,404 |
| 24 | Total Account 210 | 5,093,099 |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | TOTAL | 7,692,777 |

NICOR GAS COMPANY

AN ORIGINAL

DECEMBER 31, 2007

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

| Line No. | Particulars (Details) (a) | Amount (b) |
|----------|--|---------------|
| 1 | Net Income for the Year (Page 117) | 66,277,483 |
| 2 | Reconciling Items for the Year | |
| 3 | Taxable Income Not Reported on Books | |
| 4 | Depreciation and Other Property Items | 17,057,822 |
| 5 | | |
| 6 | | |
| 7 | Deductions Recorded on Books Not Deducted for Return | |
| 8 | Current Provision for Federal Income Taxes | 30,912,877 |
| 9 | Unallowable Depreciation | 2,100,000 |
| 10 | Bond Redemption Costs | 1,116,393 |
| 11 | Non-Deductible Expenses | 1,033,381 |
| 12 | Deferred Rate Case Costs | 446,860 |
| 13 | Provision for Bad Debts | 425,657 |
| 14 | Other State Income Taxes | 195,791 |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | Income Recorded on Books Not Included in Return | |
| 19 | Accrued Interest on Tax Adjustment | (4,466,015) |
| 20 | Medicare Tax Subsidy | (3,894,000) |
| 21 | Amortization of Federal ITC | (2,251,736) |
| 22 | Property Sales | (1,893,629) |
| 23 | Employee Benefits | (666,252) |
| 24 | Accrued Contingencies | (493,088) |
| 25 | Deferred Federal and State Income Taxes | (277,116) |
| 26 | Deductions on Return Not Charged Against Book Income | |
| 27 | Mercury Inspection & Repair Program | (12,200,000) |
| 28 | Uniform Capitalization - Inventory | (637,674) |
| 29 | Invested Capital Tax | (553,383) |
| 30 | Amortized Software | (89,810) |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | Federal Tax Net Income | 92,143,561 |
| 35 | Show Computation of Tax: | |
| 36 | | |
| 37 | Tax at 35% | 32,250,246 |
| 38 | Add: Prior Year Adjustments | (1,107,550) |
| 39 | Other | (229,819) |
| 40 | | |
| 41 | | (1,337,369) |
| 42 | Total Current Federal Income Tax | 30,912,877 |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | | |
| 48 | | |
| 49 | | |
| 50 | | |

Note to Page 261

RECONCILIATION OF REPORTED NET INCOME WITH
TAXABLE INCOME FOR FEDERAL INCOME TAXES

Respondent's income will be included in the consolidated federal income tax return to be filed on or before September 15, 2008, by the Nicor Inc. group of which it is a member. The members of the Nicor Inc. group which are included for this purpose are:

Nicor Inc.
Nicor Gas Company
NI - Gas Exploration, Inc.
Nicor Energy Services Company
Nicor Energy Solutions Inc.
Nicor Energy Management Services Company
Nicor Energy Ventures Company

Nicor Mining Inc.
Nicor Horizon, Inc.
Nicor National Inc.
Nicor Oil and Gas Corporation
Birdsall, Inc.
Seven Seas Insurance Company, Inc.
Tropical Equipment Leasing Inc.

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged directly to final accounts, (not charged to prepaid or accrued taxes).
3. Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
4. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged directly to operations or accounts other than accrued and prepaid tax accounts.
5. List the aggregate of each kind of tax in such manner. (more on next page).

| Line No. | Kind of Tax (See Instruction 5) (a) | BALANCE AT BEGINNING OF YEAR | | Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjustments (A) (f) |
|----------|---|--|--|-------------------------------------|----------------------------------|------------------------|
| | | Taxes Accrued (Account 236) (b) | Prepaid Taxes (Included in Account 165) (c) | | | |
| 1 | Federal: | | | | | |
| 2 | Income | (1,884,563) | | 30,912,877 | 54,477,805 | 5,945,071 |
| 3 | Unemployment Ins. | 3,185 | | 137,982 | 138,239 | |
| 4 | Ins. Contributions | 714,740 | | 9,888,884 | 9,991,280 | |
| 5 | TOTAL FEDERAL | (1,166,638) | | 40,939,743 | 64,607,324 | 5,945,071 |
| 6 | | | | | | |
| 7 | State: | | | | | |
| 8 | Income | 236,613 | | 6,252,598 | 5,446,312 | (498,901) |
| 9 | Utilities | 6,865,885 | | 61,445,600 | 60,758,486 | |
| 10 | Unemployment Ins. | 17,468 | | 637,112 | 639,378 | |
| 11 | Gas Use | 2,989,230 | | 25,483,503 | 26,166,601 | |
| 12 | Retailers Occupation and Use | 95,425 | | 860,394 | 879,776 | |
| 13 | Invested Capital Tax | 708,668 | | 7,911,617 | 8,559,901 | |
| 14 | Public Utilities | | 42,174 | 2,397,454 | 2,167,914 | |
| 15 | Franchise | | 130,817 | 130,817 | 130,033 | |
| 16 | Vehicle Licenses | | | 399,872 | 399,872 | |
| 17 | TOTAL STATE | 10,913,289 | 172,991 | 105,518,967 | 105,148,273 | (498,901) |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | Local: | | | | | |
| 23 | Real Estate | 3,317,781 | | 3,118,353 | 3,127,199 | |
| 24 | Municipal Utilities | 6,333,638 | | 46,793,585 | 45,622,094 | |
| 25 | Gas Use | 1,431,845 | | 13,118,671 | 12,715,773 | |
| 26 | TOTAL LOCAL | 11,083,264 | | 63,030,609 | 61,465,066 | 0 |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | (A) See Page 263-A. | | | | | |
| 31 | | | | | | |
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| 41 | | | | | | |
| 42 | | | | | | |
| 43 | TOTAL | 20,829,915 | 172,991 | 209,489,319 | 231,220,663 | 5,446,170 |

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
 8. Show in columns (i) thru (p) how the tax accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant accounts or sub account.
 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

| BALANCE AT END OF YEAR | | DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable & acct. charged.) | | | | | |
|---------------------------------|---|--|---|---|--|---------|----------|
| Taxes Accrued (Account 236) (g) | Prepaid Taxes (Included in Account 165) (h) | Gas (Account 408.1, 409.1) (j) | Other Income and Deductions (Acct 408.2, 409.2) (l) | Extraordinary Items (Account 409.3) (m) | Other Utility Open Income (Account 408.1, 409.1) (n) | Account | Line No. |
| | 19,504,420 | 28,929,517 | 1,983,360 | | | | 1 |
| 2,928 | | 97,967 | | | 40,015 | 107 | 2 |
| 612,344 | | 7,027,198 | | | 2,861,686 | 107 | 3 |
| 615,272 | 19,504,420 | 36,054,682 | 1,983,360 | | 2,901,701 | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| 543,998 | | 5,795,100 | 457,498 | | | | 7 |
| 7,552,999 | | 61,437,262 | | | 8,338 | 107 | 8 |
| 15,202 | | 452,349 | | | 184,763 | 107 | 9 |
| 2,306,132 | | 25,011,806 | | | 471,697 | Various | 10 |
| | | | | | | | 11 |
| 76,043 | | | | | 860,394 | Various | 12 |
| 60,384 | | 7,911,617 | | | | | 13 |
| 187,366 | 0 | 2,397,454 | | | | | 14 |
| | 130,033 | 130,817 | | | | | 15 |
| | | | | | 399,872 | Various | 16 |
| 10,742,124 | 130,033 | 103,136,405 | 457,498 | | 1,925,064 | | 17 |
| | | | | | | | 18 |
| | | | | | | | 19 |
| | | | | | | | 20 |
| | | | | | | | 21 |
| 3,308,935 | | 2,536,684 | 134,018 | | 447,651 | 107 | 22 |
| 7,505,129 | | 46,793,585 | | | | | 23 |
| 1,834,743 | | 13,118,671 | | | | | 24 |
| 12,648,807 | | 62,448,940 | 134,018 | | 447,651 | | 25 |
| | | | | | | | 26 |
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| | | | | | | | 42 |
| 24,006,203 | 19,634,453 | 201,640,027 | 2,574,876 | | 5,274,416 | | 43 |

Notes to Pages 262 and 263

| | |
|--|------------------|
| Federal Income Taxes | |
| Taxes charged pursuant to Docket No. 58215 | (1,080,267) |
| Audit Settlement | 6,994,338 |
| FIN 48 Adjustments | 31,000 |
| | <u>5,945,071</u> |
| | |
| State Income Taxes | |
| Investment Tax Credit | (568,488) |
| FIN 48 Adjustments | 69,587 |
| | <u>(498,901)</u> |

OTHER DEFERRED CREDITS (Account 253)

Instructions:

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$100,000) may be grouped by classes.
4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page.
Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.

| Line No. | Description of Other Deferred Credits (a) | Balance at Beginning of Year (b) | Debits | | Credits (e) | Balance at End of Year (f) |
|----------|---|----------------------------------|--------------------|------------|-------------|----------------------------|
| | | | Contra Account (c) | Amount (d) | | |
| 1 | Retiree Medical Plan - Funded Status | 181,609,910 | Various | 11,829,631 | 15,265,133 | 185,045,412 |
| 2 | Environmental Cleanup | 19,925,776 | 131 | 9,266,392 | 4,507,860 | 15,167,244 |
| 3 | Accrued Supplemental Retirement Plan | 2,112,048 | 131 | 189,685 | 225,384 | 2,147,747 |
| 4 | Directors' Deferred Compensation | 1,920,106 | 131 | 185,244 | 213,792 | 1,948,654 |
| 5 | Mid Illinois Pension | 333,300 | 131, 182.3 | 91,600 | | 241,700 |
| 6 | Deferred Tax Credits | 879,395 | 242 | 826,000 | 155,605 | 209,000 |
| 7 | Deferred Rent Revenue (1) | 220,150 | 242 | 15,900 | | 204,250 |
| 8 | Deposit on Property Sale | 797,133 | 421.1 | 797,133 | | - |
| 9 | Reservation Charges on Gas Contracts | 54,400 | 176 | 54,400 | | - |
| 10 | Other | 14,260 | N/A | | | 14,260 |
| 11 | Note: | | | | | |
| 12 | (1) Period of total amortization - 22 years | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
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| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | TOTAL | 207,866,478 | | 23,255,985 | 20,367,774 | 204,978,267 |

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|---|----------------------------------|--------------------------------------|---------------------------------------|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 282 | | | |
| 2 | Electric | | | |
| 3 | Gas | 279,888,178 | 46,206,169 | 48,787,358 |
| 4 | Other (Define) | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | 279,888,178 | 46,206,169 | 48,787,358 |
| 6 | Other (Specify) | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru 8) | 279,888,178 | 46,206,169 | 48,787,358 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | 236,180,219 | 38,158,416 | 40,642,298 |
| 12 | State Income Tax | 43,707,959 | 8,047,753 | 8,145,060 |
| 13 | Local Income Tax | | | |

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)
(Continued)

3. Use separate pages as required.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|---|--|----------------------------|---------------|---------------------------|---------------|----------------------------------|-------------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | 254 | 351,991 | 254 | 2,268,495 | 279,223,493 | 3 |
| | | | | | | | 4 |
| | | 254 | 351,991 | 254 | 2,268,495 | 279,223,493 | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | 351,991 | 254 | 2,268,495 | 279,223,493 | 9 |
| | | | | | | | 10 |
| | | | | 254 | 2,268,495 | 235,964,832 | 11 |
| | | 254 | 351,991 | | | 43,258,661 | 12 |
| | | | | | | | 13 |

NOTES (Continued)

In accordance with finding (10) of General Order 179 in the matter of establishing a Uniform System of Accounts for Gas Utilities, Nicor Gas Company elects to continue its accounting for accelerated depreciation in accordance with its order, Docket No. 42106 dated June 13, 1955.

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Changes During Year | |
|----------|--|----------------------------------|--------------------------------------|---------------------------------------|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Other | | | |
| 9 | TOTAL Electric (Total of Lines 3 thru 8) | | | |
| 10 | Gas | 113,044,242 | (8,564,480) | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Other | | | |
| 17 | TOTAL Gas (Total of Lines 10 thru 16) | 113,044,242 | (8,564,480) | |
| 18 | Other (Specify) Minimum Pension Liability Adjustment | 0 | | |
| 19 | TOTAL (Account 283) (Total lines 9, 17, and 18) | 113,044,242 | (8,564,480) | |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | 95,450,391 | (9,352,811) | |
| 22 | State Income Tax | 17,593,851 | 788,331 | |
| 23 | Local Income Tax | | | |

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) (Continued)

- 3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
- 4. Use separate pages as required.

| Changes During Year | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|--------------------------------------|---------------------------------------|----------------------|------------|---------------------|------------|----------------------------|----------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Account Credited (g) | Amount (h) | Account Debited (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | 190 | 22,542 | 104,502,304 | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | | 190 | 22,542 | 104,502,304 | 17 |
| | | | | | | 0 | 18 |
| | | | | 190 | 22,542 | 104,502,304 | 19 |
| | | | | | | | 20 |
| | | | | 190 | 18,401 | 86,115,981 | 21 |
| | | | | 190 | 4,141 | 18,386,323 | 22 |
| | | | | | | | 23 |

NOTES (continued)

This page left blank intentionally.

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities that are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | Balance at Beginning of Year (b) | DEBITS | | Credits (e) | Balance at End of Year (f) |
|----------|---|----------------------------------|----------------------|------------|-------------|----------------------------|
| | | | Account Credited (c) | Amount (d) | | |
| 1 | | | | | | |
| 2 | Regulatory Tax Liability, Net | 53,837,695 | 190 / 282 | 4,650,272 | 351,991 | 49,539,414 |
| 3 | Cook County Forest Preserve - Rider 7 Recovery | - | 182.3 | 503,421 | 808,288 | 304,867 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | TOTAL | 53,837,695 | | 5,153,693 | 1,160,279 | 49,844,281 |