

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

INCLUDES REVISIONS TO NICOR GAS' COST OF SERVICE COMPONENTS AND REVISED ALLOCATION OF STORAGE LOSSES

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	963,075	481,097	246,557	114,740	7,403	37,331	406,031	75,066	7.79
Nonresidential Rates:										
2	Rate 4 - General Gas Service	304,823	124,285	49,015	37,335	2,360	11,816	100,526	23,759	7.79
3	Rate 5 - Seasonal Use Service	613	187	68	44	4	24	139	48	7.79
4	Rate 6 - Large General Service	127	42	14	12	1	5	32	10	7.79
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	31,812	9,234	3,236	3,337	256	119	6,948	2,286	7.19
7	Rate 74 - General Transportation	146,454	50,020	15,669	16,145	1,114	5,677	38,605	11,415	7.79
8	Rate 75 - Seasonal Use Transportation	1,596	494	159	138	11	62	370	124	7.79
9	Rate 76 - Large General Transportation	40,860	13,102	4,252	3,789	293	1,584	9,918	3,185	7.79
10	Rate 77 - Large Volume Transportation	32,796	10,235	3,255	2,918	235	1,271	7,678	2,556	7.79
11	Subtotal - Nonresidential	559,082	207,599	75,668	63,718	4,273	20,557	164,215	43,383	7.76
12	Subtotal - Residential & Nonresidential	1,522,157	688,696	322,225	178,458	11,676	57,888	570,247	118,449	
13	Other (Riders 13 & 16)		136						136	
14	Total -- All Rates	\$ 1,522,157	\$ 688,832	\$ 322,225	\$ 178,458	\$ 11,676	\$ 57,888	\$ 570,247	\$ 118,585	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.

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REVENUE REQUIREMENTS BY COST CLASSIFICATION -- PROPOSED RATES

(Dollars in Thousands)

Line No.	Description (A)	Overall Revenue Requirements (Source: Schedule F)					Total Amount (G)
		Allocated by Component			Directly Assigned		
		Customer Costs (B)	Demand Costs ^{1/} (C)	Volume Costs (D)	Rt 17/19 Costs (E)	Distribution Mains (F)	
Residential Rates:							
1	Rate 1 - Residential	256,863	80,232	28,119	0	115,883	481,097
Nonresidential Rates:							
2	Rate 4 - General Gas Service	62,225	28,165	10,674	0	23,221	124,285
3	Rate 5 - Seasonal Use Service	14	49	56	0	68	187
4	Rate 6 - Large General Service	11	17	13	0	1	42
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	352	3,297	3,921	2,239	733	10,542
7	Rate 74 - General Transportation	17,598	11,792	7,409	0	13,221	50,020
8	Rate 75 - Seasonal Use Transportation	74	125	47	0	248	494
9	Rate 76 - Large General Transportation	1,872	4,485	4,203	0	2,543	13,102
10	Rate 77 - Large Volume Transportation	508	3,944	4,335	0	1,448	10,235
11	Subtotal - Nonresidential	82,654	51,874	30,657	2,239	41,483	208,907
12	Total - Residential & Nonresidential	\$ 339,517	\$ 132,106	\$ 58,776	\$ 2,239	\$ 157,367	\$ 690,004

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

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**Nicor Gas Exhibit 49.1
Schedule E
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STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME

(Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements				Total (Without Top Gas & Losses) (F)
		Storage Revenue Requirement w/ Top Gas			Total (E)	
		O & M, Depr. & TOI (Ex. Losses) (B)	Return & Income Taxes RB ex Top Gas (C) 3/	Top Gas & Losses (D)		
Residential Rates:						
1	Rate 1 - Residential	22,984	15,710	19,458	58,152	38,694
Nonresidential Rates:						
2	Rate 4 - General Gas Service	8,081	5,524	6,842	20,446	13,605
3	Rate 5 - Seasonal Use Service	17	12	15	44	29
4	Rate 6 - Large General Service	5	3	4	13	8
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	4,601	3,145	0	7,746	7,746
8	Rate 75 - Seasonal Use Transportation	63	43	0	107	107
9	Rate 76 - Large General Transportation	1,750	1,196	0	2,946	2,946
10	Rate 77 - Large Volume Transportation	1,539	1,052	0	2,591	2,591
11	Total - Nonresidential	16,057	10,975	6,860	33,892	27,032
12	Total -- All Rates ex Rate 17/19	2/ \$ 39,041	\$ 26,685	\$ 26,319	4/ \$ 92,045	\$ 65,726
13	Storage Rate Base (w/o Top Gas)		\$230,168 1/			
14	Top Gas Portion of Storage Rate Base			\$ 95,645		
15	Proposed Overall Rate of Return (Schedule C)		11.59%	11.59%		
16	Rate 17/19 -- Contract Service	\$ 1,311	\$ 896		\$ 2,208	\$ 2,208
17	Total -- All Rates	\$ 40,352	\$ 27,581		\$ 94,252	\$ 67,933

1/ Excludes Rate 17/19 Rate Base

2/ Columns B and C are 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, column (D) is Top Gas at line 14 times return at line 15 plus storage losses of \$15,230; allocation is to sales classes on firm peak demands.

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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	597,355	597,355	Direct	19,412	577,943
3		363,869	0	None	0	0
4		3,139,909	0	None	0	0
5		274,806	10,658	Labor	346	10,311
6	Total Gas Utility Plant	<u>4,481,874</u>	<u>612,121</u>		<u>19,892</u>	<u>592,230</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		(1,926,498)	0	None	0	0
11		(84,190)	(3,265)	Labor	(106)	(3,159)
12	Total Accumulated Depr & Amort.	<u>(2,694,454)</u>	<u>(326,899)</u>		<u>(10,623)</u>	<u>(316,276)</u>
13	Total Net Plant in Service	<u>\$1,787,420</u>	<u>\$285,222</u>		<u>\$9,269</u>	<u>\$275,953</u>
Adjustments to Rate Base						
Additions						
14						
15		87,544	10,040	O&M	326	9,714
16		95,645	95,645	Direct	0	95,645
17		5,634	901	Net Deprec. Plt	29	871
18		94,543	3,667	Labor	119	3,548
19	Total Additions to Rate Base	<u>283,366</u>	<u>110,252</u>		<u>475</u>	<u>109,778</u>
Deductions						
20		(272,478)	(43,562)	Net Deprec. Plt	(1,416)	(42,146)
21		(45,237)	(7,232)	Net Deprec. Plt	(235)	(6,997)
22		(160,582)	0	None	0	0
23		(38,644)	(6,178)	Net Deprec. Plt	(201)	(5,977)
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>(548,629)</u>	<u>(61,931)</u>		<u>(2,013)</u>	<u>(59,918)</u>
30	Total Adjustments to Rate Base	<u>(265,263)</u>	<u>48,322</u>		<u>(1,538)</u>	<u>49,859</u>
31	Total Rate Base	<u><u>\$1,522,157</u></u>	<u><u>\$333,544</u></u>		<u><u>\$7,731</u></u>	<u><u>\$325,813</u></u>

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DEVELOPMENT OF COMPONENTS OF STORAGE REVENUE REQUIREMENT (Continued)

	Description (A)	Account No. (B)	Company Total (C) From (Schedule G)	Underground Storage (D)	Function Factor (E)	Allocation to to Rate 17 (F)	Other Rate Groups (G)
O&M Expenses							
32	Production Expenses		\$2,367	\$0	None	0	0
33	Underground Storage Expenses (Ex. St.Losses)		17,559	17,559	Direct	571	16,988
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	17,559		571	16,988
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	23,161	898	Labor	29	869
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	24,246	940	Labor	31	910
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	10,066	390	Labor	13	378
52	Rents	931	0	0	None	0	0
53	Total Operation		93,312	3,665		119	3,546
54	Maintenance:						
55	Maintenance of General Plant	932	4,329	168	Labor	5	162
	Total -- Administrative and General		97,641	3,833		125	3,709
56	Payroll Transferred from Other Taxes		8,569	332	Labor	11	322
57	Total - Gas Operation and Maintenance		\$322,225	\$21,724		\$706	\$21,019
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		117,513	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		\$178,458	\$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		11,545	1,577	Gross Plant	51	1,526
77	State & Municipal Revenue Taxes (Note 1)		164,762	0	None	0	0
78	Payroll Taxes (Note 1)		8,569	0	None	0	0
79	Total		\$185,007	\$1,595		\$52	\$1,543

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

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EMBEDDED COST OF SERVICE STUDY -- REVENUE REQUIREMENT BY CLASSIFICATION BY RATE SCHEDULE

		Residential -- Rate 1					Nonresidential -- Rate 4 - General						
		Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other	Dist. Mains	Total
1	Rate Base	\$216,910	\$264,237	\$89,651	\$0	\$392,277	\$963,075	\$99,151	\$92,893	\$34,174	\$0	\$78,605	\$304,823
2	O&M Expenses	\$167,996	\$31,212	\$9,384	\$0	\$37,966	\$246,557	\$26,945	\$10,931	\$3,532	\$0	\$7,608	\$49,015
3	Depreciation Expense	\$60,709	\$16,783	\$7,647	\$0	\$29,601	\$114,740	\$22,586	\$5,901	\$2,916	\$0	\$5,931	\$37,335
4	Taxes Other than Income	\$2,844	\$1,399	\$624	\$0	\$2,536	\$7,403	\$1,122	\$492	\$238	\$0	\$508	\$2,360
5	Total Expenses	\$231,548	\$49,394	\$17,656	\$0	\$70,102	\$368,709	\$50,653	\$17,323	\$6,686	\$0	\$14,047	\$88,719
6	Return Inc. Taxes	\$25,315	\$30,838	\$10,463	\$0	\$45,781	\$112,397	\$11,571	\$10,841	\$3,988	\$0	\$9,174	\$35,575
7	Total Revenue Requirement	\$256,863	\$80,232	\$28,119	\$0	\$115,883	\$481,097	\$62,225	\$28,165	\$10,674	\$0	\$23,221	\$124,285
		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	\$28	\$175	\$180	\$0	\$229	\$613	\$24	\$57	\$42	\$0	\$4	\$127
9	O&M Expenses	\$8	\$20	\$18	\$0	\$22	\$68	\$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	\$29	\$35	\$0	\$41	\$125	\$8	\$10	\$8	\$0	\$1	\$36
13	Return Inc. Taxes	\$3	\$20	\$21	\$0	\$27	\$72	\$3	\$7	\$5	\$0	\$0	\$15
14	Total Revenue Requirement	\$14	\$49	\$56	\$0	\$68	\$187	\$11	\$17	\$13	\$0	\$1	\$42

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	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	\$799	\$7,901	\$12,684	\$7,946	\$2,482	\$31,812
16	O&M Expenses	\$0	\$0	\$0	\$0	\$0	\$86	\$935	\$1,269	\$706	\$240	\$3,236
17	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$165	\$1,348	\$1,083	\$554	\$187	\$3,337
18	Taxes Other than Income	\$0	\$0	\$0	\$0	\$0	\$8	\$92	\$88	\$52	\$16	\$256
19	Total Expenses	\$0	\$0	\$0	\$0	\$9	\$259	\$2,375	\$2,440	\$1,311	\$444	\$6,838
20	Return Inc. Taxes	\$0	\$0	\$0	\$0	\$0	\$93	\$922	\$1,480	\$927	\$290	\$3,713
21	Total Revenue Requirement	\$0	\$0	\$0	\$0	\$0	\$352	\$3,297	\$3,921	\$2,239	\$733	\$10,542
	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	\$39,693	\$38,037	\$23,969	\$0	\$44,755	\$166	\$439	\$152	\$0	\$839	\$1,596
23	O&M Expenses	\$5,224	\$3,716	\$2,397	\$0	\$4,332	\$21	\$41	\$15	\$0	\$81	\$159
24	Depreciation Expense	\$7,364	\$3,357	\$2,047	\$0	\$3,377	\$32	\$30	\$13	\$0	\$63	\$138
25	Taxes Other than Income	\$378	\$280	\$167	\$0	\$289	\$2	\$3	\$1	\$0	\$5	\$11
26	Total Expenses	\$12,966	\$7,353	\$4,611	\$0	\$7,998	\$55	\$74	\$29	\$0	\$150	\$317
27	Return Inc. Taxes	\$4,632	\$4,439	\$2,797	\$0	\$5,223	\$19	\$51	\$18	\$0	\$98	\$186
28	Total Revenue Requirement	\$17,598	\$11,792	\$7,409	\$0	\$13,221	\$74	\$125	\$47	\$0	\$248	\$494
	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	\$4,187	\$14,467	\$13,598	\$0	\$8,608	\$1,148	\$12,722	\$14,024	\$0	\$4,903	\$32,796
30	O&M Expenses	\$645	\$1,413	\$1,360	\$0	\$833	\$135	\$1,243	\$1,403	\$0	\$474	\$3,255
31	Depreciation Expense	\$701	\$1,277	\$1,161	\$0	\$650	\$227	\$1,123	\$1,198	\$0	\$370	\$2,918
32	Taxes Other than Income	\$36	\$106	\$95	\$0	\$56	\$12	\$94	\$98	\$0	\$32	\$235
33	Total Expenses	\$1,383	\$2,796	\$2,616	\$0	\$1,538	\$374	\$2,459	\$2,698	\$0	\$876	\$6,416
34	Return Inc. Taxes	\$489	\$1,688	\$1,587	\$0	\$1,005	\$134	\$1,485	\$1,637	\$0	\$572	\$3,828
35	Total Revenue Requirement	\$1,872	\$4,485	\$4,203	\$0	\$2,543	\$508	\$3,944	\$4,335	\$0	\$1,448	\$10,235

Classification and Allocation of Costs

Northern Illinois Gas Company
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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)
76	Accumulated Reserve for Depreciation										
77											
78	Intangible Plant:										
79	Organization	301	0		\$0	1-NONE	0	0	0	0	0
80	Miscellaneous	303	<u>(81,711)</u>		<u>(81,711)</u>	16-LABOR	(45,590)	(7,364)	(7,583)	(103)	(21,071)
81											
82	Total Intangible Plant		<u>(81,711)</u>	<u>0</u>	<u>0</u>		<u>(45,590)</u>	<u>(7,364)</u>	<u>(7,583)</u>	<u>(103)</u>	<u>(21,071)</u>
83											
84	Mftured Gas Production Plant:										
85	Total Manufactured Gas Plant	304-311	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
86											
87	Underground Storage Plant:										
88	Land	350.1	0		0	1-NONE	0	0	0	0	0
89	Rights-of-way	350.2	0		0	1-NONE	0	0	0	0	0
90	Structures and Improvements	351	(12,181)		(12,181)	7-UGSTOR	0	(11,785)	0	(396)	0
91	Wells	352	(76,512)		(76,512)	7-UGSTOR	0	(74,026)	0	(2,486)	0
92	Storage Leaseholds and Rights	352.1	(8,252)		(8,252)	7-UGSTOR	0	(7,984)	0	(268)	0
93	Reservoirs	352.2	0		0	1-NONE	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
95	Lines	353	(16,922)		(16,922)	7-UGSTOR	0	(16,372)	0	(550)	0
96	Compressor Station Equipment	354	(57,875)		(57,875)	7-UGSTOR	0	(55,994)	0	(1,881)	0
97	Measuring and Reg. Equipment	355	(1,848)		(1,848)	7-UGSTOR	0	(1,788)	0	(60)	0
98	Purification Equipment	356	(30,533)		(30,533)	7-UGSTOR	0	(29,541)	0	(992)	0
99	Other Equipment	357	(740)		(740)	7-UGSTOR	0	(716)	0	(24)	0
100	Recoverable base gas	117	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
101											
102	Total Underground Storage Plant	350-357	<u>(320,465)</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>(310,051)</u>	<u>0</u>	<u>(10,414)</u>	<u>0</u>
103											
104	Transmission Plant:										
105	Land in Fee - Transmission Stations	374.5	0		0	1-NONE	0	0	0	0	0
106	Land in Fee - Transmission Mains	374.6	0		0	1-NONE	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
108	Land Rights - Transmission Stations	374.8	(32)		(32)	6-DEM & VOL	0	(25)	(7)	0	0
109	Structures and Improvements	375.1	(102)		(102)	6-DEM & VOL	0	(78)	(24)	0	0
110	Mains - Transmission	376.1	(223,759)		(223,759)	6-DEM & VOL	0	(172,026)	(51,733)	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
113	Measuring and Regulating Equipment -										
114	Transmission Mains	378.4	<u>0</u>		<u>0</u>	1-NONE	0	0	0	0	0
115											
116	Total Transmission Plant		<u>(281,590)</u>	0	0		0	(216,486)	(65,104)	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	(36,190)	(4,147)	(3,605)	0	(15,516)	(6,554)	(1,458)	(1,375)	0	(3,109)
81											
82 Total Intangible Plant	Subtotal	(36,190)	(4,147)	(3,605)	0	(15,516)	(6,554)	(1,458)	(1,375)	0	(3,109)
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		0	<u>(182,532)</u>	0	0	0	0	<u>(64,178)</u>	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	(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 - Transmission Stations	35-D-TOT&V	0	(19,436)	(5,311)	0	0	0	(6,833)	(2,025)	0	0
112											
113 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
114											
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 - Transmission Stations	35-D-TOT&V	0	0	(11)	0	0	(4)	(2)	0	0	0
112											
113 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
114											
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)	(511)	(103)	(98)
81										
82 Total Intangible Plant	Subtotal	0	0	0	0	(40)	(325)	(511)	(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	
80 Miscellaneous	43-LABOR	(2,418)	(829)	(965)	0	(1,770)	(10)	(8)	(6)	0	(33)
81											
82 Total Intangible Plant	Subtotal	(2,418)	(829)	(965)	0	(1,770)	(10)	(8)	(6)	0	(33)
83											
84 Mftured Gas Production Plant:											
85 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 Underground Storage Plant:											
88 Land	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		0	<u>(36,541)</u>	0	0	0	0	<u>(504)</u>	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	(753)	(276)	0	0	0	(2)	0	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	(42)	0	0	0
111 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	(3,881)	(1,422)	0	0	0	(9)	0	0	0
112											
113 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
114											
115											
116 Total Transmission Plant	Subtotal	0	(22,615)	(8,286)	0	0	0	(53)	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	
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	(310)	(315)	(548)	0	(340)	(63)	(277)	(565)	0	(194)
81											
82 Total Intangible Plant	Subtotal	(310)	(315)	(548)	0	(340)	(63)	(277)	(565)	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	<u>(13,897)</u>	0	0	0	<u>(12,222)</u>	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 - Transmission Stations	35-D-TOT&V	0	(1,476)	(807)	0	0	(1,298)	(832)	0	0	0
112											
113 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
114											
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	13,516	2,183	2,248	31	6,247	
158												
159 Total Intangible Plant		\$23,428	\$796	\$0	<u>\$24,224</u>		\$13,516	\$2,183	\$2,248	\$31	\$6,247	
160												
161 Mftured Gas Production Plant:												
162 Total Manuafactured 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	0
166 Rights-of-way		0			0	x By Addition	0	0	0	0	0	0
167 Structures and Improvements		4,275			4,275	By Addition	0	4,136	0	139	0	0
168 Wells		9,088			9,088	By Addition	0	8,793	0	295	0	0
169 Storage Leaseholds and Rights		1,103			1,103	By Addition	0	1,067	0	36	0	0
170 Reservoirs		0			0	x By Addition	0	0	0	0	0	0
171 Non-recoverable base gas		56,216			56,216	By Addition	0	54,389	0	1,827	0	0
172 Lines		30,252			30,425	By Addition	0	29,436	0	989	0	0
173 Compressor Station Equipment		89,572			95,980	By Addition	0	92,861	0	3,119	0	0
174 Measuring and Reg. Equipment		3,129			3,129	By Addition	0	3,027	0	102	0	0
175 Purification Equipment		21,967			22,062	By Addition	0	21,345	0	717	0	0
176 Other Equipment		1,649			1,649	By Addition	0	1,595	0	54	0	0
177 Recoverable base gas		<u>50,418</u>			<u>50,418</u>	x By Addition	0	48,780	0	1,638	0	0
178												
179 Total Underground Storage Plant	350-357	<u>\$270,214</u>	<u>\$0</u>	<u>\$0</u>	<u>\$276,890</u>		<u>\$0</u>	<u>\$267,892</u>	<u>\$0</u>	<u>\$8,998</u>	<u>\$0</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	0
183 Land in Fee - Transmission Mains	374.6	2,899	0	0	2,899	x By Addition	0	2,229	670	0	0	0
184 Land Rights - Transmission Mains	374.7	9,889	0	0	9,889	By Addition	0	7,603	2,286	0	0	0
185 Land Rights - Transmission Stations	374.8	176	0	0	176	By Addition	0	135	41	0	0	0
186 Structures and Improvements	375.1	2	0	0	2	By Addition	0	2	0	0	0	0
187 Mains - Transmission	376.1	35,784	0	113	35,897	By Addition	0	27,598	8,299	0	0	0
188 Measuring and Regulating Equipment -												
189 Transmission Stations	378.3	32,851	0	0	32,851	By Addition	0	25,256	7,595	0	0	0
190 Measuring and Regulating Equipment -												
191 Transmission Mains	378.4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	x By Addition	0	0	0	0	0	0
192												
193 Total Transmission Plant		\$82,166	\$0	\$113	\$82,279		\$0	\$63,256	\$19,023	\$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	10,729	1,229	1,069	0	4,600	1,943	432	408	0	922
158											
159 Total Intangible Plant	Subtotal	\$10,729	\$1,229	\$1,069	\$0	\$4,600	\$1,943	\$432	\$408	\$0	\$922
160											
161 Mftured Gas Production Plant:											
162 Total Manuafactured 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	17,330	0	0	0	0	6,093	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>\$157,713</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$55,452</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	14,439	3,946	0	0	0	5,076	1,505	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	13,214	3,611	0	0	0	4,646	1,377	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	\$33,095	\$9,044	\$0	\$0	\$0	\$11,636	\$3,449	\$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 Manuafactured 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	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 Manuafactured 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	83	0	
166 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	
167 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	139	0	
168 Wells	34-UG-DEM	0	0	0	0	0	0	0	295	0	
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	36	0	
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	
171 Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	1,827	0	
172 Lines	34-UG-DEM	0	0	0	0	0	0	0	989	0	
173 Compressor Station Equipment	34-UG-DEM	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	102	0	
175 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	717	0	
176 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	54	0	
177 Recoverable base gas	34-UG-DEM	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>\$8,998</u>	<u>\$0</u>
180											
181 Transmission Plant:											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	49	9	0	0	
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	0	0	0	0	253	45	0	0	
184 Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	864	154	0	0	
185 Land Rights - Transmission Stations	35-D-TOT&V	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	
187 Mains - Transmission	35-D-TOT&V	0	0	0	0	0	3,135	559	0	0	
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	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	
192											
193 Total Transmission Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$7,187	\$1,281	\$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	525	3	2	2	0	10
158											
159 Total Intangible Plant	Subtotal	\$717	\$246	\$286	\$0	\$525	\$3	\$2	\$2	\$0	\$10
160											
161 Mftured Gas Production Plant:											
162 Total Manuafactured 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	3,469	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>\$31,572</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$436</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	2,883	1,056	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	\$6,608	\$2,421	\$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	57
158											
159 Total Intangible Plant	Subtotal	\$92	\$94	\$162	\$0	\$101	\$19	\$82	\$167	\$0	\$57
160											
161 Mftured Gas Production Plant:											
162 Total Manuafactured 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	1,319	0	0	0	0	1,160	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>\$12,008</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,560</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	1,096	599	0	0	0	964	618	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	\$2,513	\$1,374	\$0	\$0	\$0	\$2,210	\$1,417	\$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)	
194													
195	Distribution Plant:												
196	Land in Fee - Distribution Stations	374.1	\$476	\$0	\$0	\$476	x By Addition	0	366	110	0	0	0
197	Land in Fee - Distribution Mains	374.4	-	-	-	-	x By Addition	0	0	0	0	0	0
198	Structures and Improvements -						x						
199	Distribution Stations	375	(7)	-	-	(7)	By Addition	0	(5)	(2)	0	0	0
200	Mains - Distribution	376	753,680	3,941	-	757,621	By Addition	0	0	175,162	0	582,459	0
201	Measuring and Regulating Equipment -												
202	Distribution Stations	378.1	5,667	-	-	5,667	By Addition	0	4,357	1,310	0	0	0
203	Measuring and Regulating Equipment -												
204	Distribution Mains	378.2	38,432	-	-	38,432	By Addition	0	29,547	8,885	0	0	0
205	Services	380	224,237	506	1,009	225,752	By Addition	225,752	0	0	0	0	0
206	Meters	381	66,709	-	-	66,709	By Addition	66,709	0	0	0	0	0
207	Meter Installations	382	37,655	-	-	37,655	By Addition	37,655	0	0	0	0	0
208	House Reg. and Reg. Installations	383	66,820	-	-	66,820	By Addition	66,820	0	0	0	0	0
209	Industrial Meas. and Reg. Equipment	385	13,269	-	-	13,269	By Addition	13,269	0	0	0	0	0
210	Other Property on Customers' Premises	386	1,017	-	-	1,017	By Addition	1,017	0	0	0	0	0
211													
212	Total Distribution Plant		\$1,207,955	\$4,447	\$1,009	\$1,213,411		\$411,222	\$34,264	\$185,466	\$0	\$582,459	
213													
214	General Plant:												
215	Land and Land Rights	389	\$10,128	\$2,658	\$0	\$12,786	x By Addition	7,134	1,152	1,187	16	3,297	
216	Structures and Improvements	390	69,928	926	-	70,854	By Addition	39,532	6,385	6,576	89	18,271	
217	Office Furniture and Equipment	391.1	7,180	-	-	7,180	By Addition	4,006	647	666	9	1,852	
218	Computer Equipment	391.2	27,504	282	-	27,786	By Addition	15,503	2,504	2,579	35	7,165	
219	Transportation Equipment	392	50,468	1,966	-	52,434	By Addition	29,255	4,725	4,866	66	13,521	
220	Stores Equipment	393	-	-	-	-	x By Addition	0	0	0	0	0	
221	Tools, Shop and Garage Equipment	394	17,464	-	-	17,464	By Addition	9,744	1,574	1,621	22	4,503	
222	Laboratory Equipment	395	-	-	-	-	x By Addition	0	0	0	0	0	
223	Communication Equipment	397	2,112	-	-	2,112	By Addition	1,178	190	196	3	545	
224	Miscellaneous Equipment	398	-	-	-	-	x By Addition	0	0	0	0	0	
225													
226	Total General Plant		\$184,784	\$5,832	\$0	\$190,616		\$106,353	\$17,178	\$17,691	\$240	\$49,154	
227													
228	Total Net Plant in Service		\$1,768,547	\$11,075	\$1,122	\$1,787,420		\$531,090	\$384,773	\$224,428	\$9,269	\$637,860	
229						113.66%						\$1,787,420	

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	0	1-NONE	0	0	0	0	0
264	Gas Withdrawn From Storage (Dr)	808.1	0		0	0	1-NONE	0	0	0	0	0
265	Gas Delivered To Storage (Cr)	808.2	0		0	0	1-NONE	0	0	0	0	0
266	Other Gas Supply Expenses	812/813	0		0	0	1-NONE	0	0	0	0	0
267												
268	Total - Other Gas Supply Expenses		0	0	2,367	2,367		0	1,820	547	0	0
269												
270	Total - Production Expenses		0	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	314	7-UGSTOR	0	304	0	10	0
275	Maps and records	815	0		0	0	1-NONE	0	0	0	0	0
276	Wells	816	561		561	561	7-UGSTOR	0	543	0	18	0
277	Lines	817	159		159	159	7-UGSTOR	0	154	0	5	0
278	Compressor Stations	818	1,583		1,583	1,583	7-UGSTOR	0	1,532	0	51	0
279	Compressor Stations Fuel and Power	819	9,915		9,915	9,915	7-UGSTOR	0	9,593	0	322	0
280	Measuring and Regulating Stations	820	239		239	239	7-UGSTOR	0	231	0	8	0
281	Purification	821	546		546	546	7-UGSTOR	0	528	0	18	0
282	Exploration and Development	822	0		0	0	1-NONE	0	0	0	0	0
283	Storage Losses	823	15,230		15,230	15,230	2-DEM	0	15,230	0	0	0
284	Rents	826	4		4	4	7-UGSTOR	0	4	0	0	0
285												
286	Total Operation		28,551	0	0	28,551		0	28,118	0	433	0
287												
288	Maintenance:											
289	Supervision and Engineering	830	107		107	107	7-UGSTOR	0	104	0	3	0
290	Structures and Improvements	831	563		563	563	7-UGSTOR	0	545	0	18	0
291	Wells	832	1,058		1,058	1,058	7-UGSTOR	0	1,024	0	34	0
292	Lines	833	886		886	886	7-UGSTOR	0	857	0	29	0
293	Compressor Stations	834	1,042		1,042	1,042	7-UGSTOR	0	1,008	0	34	0
294	Measuring and Reg. Stations Equipment	835	0		0	0	1-NONE	0	0	0	0	0
295	Purification Equipment	836	421		421	421	7-UGSTOR	0	407	0	14	0
296	Other Equipment	837	161		161	161	7-UGSTOR	0	156	0	5	0
297												
298	Total Maintenance		4,238	0	0	4,238		0	4,100	0	138	0
299												
300	Total - Underground Storage Expenses		32,789	0	0	32,789		0	32,218	0	571	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 Storage Losses	34a-LOSS&STOR	0	11,260	0	0	0	0	3,959	0	0	0
284 Rents	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
285											
286 Total Operation	Subtotal	0	18,848	0	0	0	0	6,627	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	21,261	0	0	0	0	7,476	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 Storage Losses	34a-LOSS&STOR	0	8	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	14	0	0	0	0	4	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	16	0	0	0	0	5	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&\	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	10	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	18	0	0
277 Lines	34-UG-DEM	0	0	0	0	0	0	0	5	0	0
278 Compressor Stations	34-UG-DEM	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	322	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	0	0	0	0	0	0	8	0	0
281 Purification	34-UG-DEM	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
283 Storage Losses	34a-LOSS&ST	0	0	0	0	0	0	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	0	0	0	0	0	0	433	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	3	0	0
290 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	18	0	0
291 Wells	34-UG-DEM	0	0	0	0	0	0	0	34	0	0
292 Lines	34-UG-DEM	0	0	0	0	0	0	0	29	0	0
293 Compressor Stations	34-UG-DEM	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
295 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	14	0	0
296 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	5	0	0
297											
298 Total Maintenance	Subtotal	0	0	0	0	0	0	0	138	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	0	0	0	0	0	0	571	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	0	1	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	0	2	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	1,131	0	0	0	0	16	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	0	1	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	0
283 Storage Losses	34a-LOSS&STOI	0	0	0	0	0	0	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	1,519	0	0	0	0	21	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	0	1	0	0	0
291 Wells	34-UG-DEM	0	121	0	0	0	0	2	0	0	0
292 Lines	34-UG-DEM	0	101	0	0	0	0	1	0	0	0
293 Compressor Stations	34-UG-DEM	0	119	0	0	0	0	2	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	0	1	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	0	7	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	2,002	0	0	0	0	28	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 Storage Losses	34a-LOSS&STOF	0	0	0	0	0	0	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	578	0	0	0	0	508	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	761	0	0	0	0	670	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-METERS\$	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	15,325	1,094	3,702	0	17,784	4,285	385	1,412	0	3,564
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
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	0
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	\$121,050	\$25,789	\$4,693	\$0	\$17,784	\$18,419	\$9,024	\$1,743	\$0	\$3,564

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	\$17	\$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-DXMANS	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	524	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
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	\$604	\$571	\$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-METERS\$	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	1,887	219	991	0	2,029	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	\$2,079	\$2,631	\$1,141	\$0	\$2,029	\$8	\$31	\$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-METERS\$	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	562	0	390	52	73	580	0	222
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	\$243	\$1,001	\$648	\$0	\$390	\$53	\$880	\$668	\$0	\$222

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	22,613	3,652	3,762	51	10,452	
379	Office Supplies and Expenses	921	26,315		(3,154)	23,161	16-LABOR	12,923	2,087	2,150	29	5,973	
380	Administrative Expenses Transferred (Cr)	922	(17,065)			(17,065)	16-LABOR	(9,521)	(1,538)	(1,584)	(22)	(4,401)	
381	Outside Services Employed	923	8,994		(144)	8,850	16-LABOR	4,938	798	821	11	2,282	
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	5,894	952	980	13	2,724	
384	Employee Pensions and Benefits	926	18,018		6,228	24,246	16-LABOR	13,528	2,185	2,250	31	6,252	
385	Franchise Requirements	927	0			0	1-NONE	0	0	0	0	0	
386	Duplicate Charges (Cr)	929	(7,513)			(7,513)	16-LABOR	(4,192)	(677)	(697)	(9)	(1,937)	
387	Miscellaneous General Expenses	930/935	10,426		(360)	10,066	16-LABOR	5,616	907	934	13	2,596	
388	Rents	931	0			0	1-NONE	0	0	0	0	0	
389													
390	Total Operation		<u>92,965</u>	<u>0</u>	<u>347</u>	<u>93,312</u>		<u>51,977</u>	<u>8,466</u>	<u>8,669</u>	<u>119</u>	<u>24,080</u>	
391													
392	Maintenance:												
393	Maintenance of General Plant	932	4,329			4,329	16-LABOR	2,415	390	402	5	1,116	
394													
395	Total -- Administrative and General		<u>97,294</u>	<u>0</u>	<u>347</u>	<u>97,641</u>		<u>54,392</u>	<u>8,857</u>	<u>9,071</u>	<u>125</u>	<u>25,196</u>	
396													
397	Payroll Transferred from Other Taxes		<u>8,604</u>		<u>(35)</u>	8,569	16-LABOR	4,781	772	795	11	2,210	
398													
399	Total - Gas Operation and Maintenance		319,546	0	2,679	322,225		201,063	49,517	19,382	706	51,557	
400	Excluding payroll taxes>>>		310,942			313,656							

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	17,951	2,057	1,788	0	7,696	3,251	723	682	0	1,542
379	Office Supplies and Expenses	43-LABOR	10,258	1,175	1,022	0	4,398	1,858	413	390	0	881
380	Administrative Expenses Transferred (Cr)	43-LABOR	(7,558)	(866)	(753)	0	(3,241)	(1,369)	(304)	(287)	0	(649)
381	Outside Services Employed	43-LABOR	3,920	449	390	0	1,681	710	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	4,678	536	466	0	2,006	847	188	178	0	402
384	Employee Pensions and Benefits	43-LABOR	10,739	1,230	1,070	0	4,604	1,945	433	408	0	923
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(3,328)	(381)	(331)	0	(1,427)	(603)	(134)	(126)	0	(286)
387	Miscellaneous General Expenses	43-LABOR	4,458	511	444	0	1,911	807	180	169	0	383
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	41,233	4,768	4,122	0	17,732	7,492	1,676	1,572	0	3,553
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	1,917	220	191	0	822	347	77	73	0	165
394												
395	Total -- Administrative and General	Subtotal	43,151	4,988	4,313	0	18,554	7,839	1,754	1,645	0	3,718
396												
397	Payroll Transferred from Other Taxes	43-LABOR	3,795	435	378	0	1,627	687	153	144	0	326
398												
399	Total - Gas Operation and Maintenance	Subtotal	167,996	31,212	9,384	0	37,966	26,945	10,931	3,532	0	7,608
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	4	1	0	1	0	0
379	Office Supplies and Expenses	43-LABOR	1	1	2	0	3	0	0	0	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	1	2	0	3	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	3	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	9	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	20	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	11	92	145	29	28
380	Administrative Expenses Transferred (Cr)	43-LABOR	0	0	0	0	0	(8)	(68)	(107)	(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	12	96	152	31	29
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	40	63	13	12
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	0	0	0	0	0	46	373	584	119	112
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	48	390	611	125	117
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	86	935	1,269	706	240
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	1,200	411	479	0	878	5	4	3	0	16
379	Office Supplies and Expenses	43-LABOR	686	235	274	0	502	3	2	2	0	9
380	Administrative Expenses Transferred (Cr)	43-LABOR	(505)	(173)	(202)	0	(370)	(2)	(2)	(1)	0	(7)
381	Outside Services Employed	43-LABOR	262	90	105	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	313	107	125	0	229	1	1	1	0	4
384	Employee Pensions and Benefits	43-LABOR	718	246	286	0	525	3	2	2	0	10
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	298	102	119	0	218	1	1	1	0	4
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	2,763	954	1,103	0	2,023	11	9	7	0	38
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	2,891	998	1,155	0	2,117	12	10	7	0	40
396												
397	Payroll Transferred from Other Taxes	43-LABOR	254	87	101	0	186	1	1	1	0	3
398												
399	Total - Gas Operation and Maintenance	Subtotal	5,224	3,716	2,397	0	4,332	21	41	15	0	81
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	272	0	169	31	138	280	0	96
379	Office Supplies and Expenses	43-LABOR	88	89	155	0	97	18	79	160	0	55
380	Administrative Expenses Transferred (Cr)	43-LABOR	(65)	(66)	(114)	0	(71)	(13)	(58)	(118)	0	(40)
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	92	94	162	0	101	19	82	168	0	58
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	38	39	67	0	42	8	34	70	0	24
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	354	363	626	0	389	72	319	646	0	222
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	370	379	655	0	407	76	334	675	0	232
396												
397	Payroll Transferred from Other Taxes	43-LABOR	33	33	57	0	36	7	29	59	0	20
398												
399	Total - Gas Operation and Maintenance	Subtotal	645	1,413	1,360	0	833	135	1,243	1,403	0	474
400	Excluding payroll taxes>>>											

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)
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	58	50,267	3-CUS	50,267	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>117,513</u>		<u>74,136</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	1,238	200	206	3	572
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	2,760	446	459	6	1,275
467	Transportation Equipment	392	5,117		5,117	16-LABOR	2,855	461	475	6	1,320
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	59	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>13,761</u>		<u>7,678</u>	<u>1,240</u>	<u>1,277</u>	<u>17</u>	<u>3,549</u>
475											
476	Total Depreciation Expense		<u>178,400</u>	<u>0</u>	<u>178,458</u>		<u>91,792</u>	<u>29,831</u>	<u>16,086</u>	<u>554</u>	<u>40,197</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	161	11,545	17-GROSS PLT	4,353	2,438	1,298	51	3,405
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>(35)</u>	<u>8,569</u>	1-NONE	0	0	0	0	0
483											
484	Total		<u>184,881</u>		<u>185,007</u>		<u>4,402</u>	<u>2,466</u>	<u>1,313</u>	<u>52</u>	<u>3,443</u>

485 Note 1 -- Revenue Taxes are not in ECOS; 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	11	3	0	0	0
448 Mains - Distribution	40-DXMAINS	0	0	4,580	0	23,592	0	1,747	0	4,727	0
449 Measuring and Regulating Equipment -											
450 Distribution Stations	32-D-FRM&V	0	67	17	0	0	24	6	0	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains	32-D-FRM&V	0	648	163	0	0	228	62	0	0	0
453 Services	36-METERS\$	30,149	0	0	0	14,803	0	0	0	0	0
454 Meters	36-METERS\$	3,591	0	0	0	1,763	0	0	0	0	0
455 Meter Installations	36-METERS\$	5,146	0	0	0	2,527	0	0	0	0	0
456 House Reg. and Reg. Installations	37-LPMET#	7,808	0	0	0	725	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	230	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	<u>46,694</u>	<u>746</u>	<u>4,768</u>	<u>0</u>	<u>23,592</u>	<u>20,048</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	421	178	40	37	0	84
465 Office Furniture and Equipment	43-LABOR	200	23	20	0	86	36	8	8	0	17
466 Computer Equipment	43-LABOR	2,191	251	218	0	939	397	88	83	0	188
467 Transportation Equipment	43-LABOR	2,266	260	226	0	972	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>6,095</u>	<u>698</u>	<u>607</u>	<u>0</u>	<u>2,613</u>	<u>1,104</u>	<u>246</u>	<u>232</u>	<u>0</u>	<u>524</u>
475											
476 Total Depreciation Expense	Subtotal	<u>60,709</u>	<u>16,783</u>	<u>7,647</u>	<u>0</u>	<u>29,601</u>	<u>22,586</u>	<u>5,901</u>	<u>2,916</u>	<u>0</u>	<u>5,931</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	2,812	1,383	617	0	2,507	1,110	486	235	0	502
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>2,844</u>	<u>1,399</u>	<u>624</u>	<u>0</u>	<u>2,536</u>	<u>1,122</u>	<u>492</u>	<u>238</u>	<u>0</u>	<u>508</u>

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

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
445 Land in Fee - Distribution Mains	30-NONE	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
448 Mains - Distribution	40-DXMAINS	0	0	9	0	14	0	0	2	0
449 Measuring and Regulating Equipment -										
450 Distribution Stations	32-D-FRM&V	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
453 Services	36-METERS\$	1	0	0	0	0	3	0	0	0
454 Meters	36-METERS\$	0	0	0	0	0	0	0	0	0
455 Meter Installations	36-METERS\$	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
457 Industrial Meas. and Reg. Equipment	38-HPMET#	1	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
459										
460 Total Distribution Plant	Subtotal	2	1	10	0	14	4	0	2	0
461										
462 General Plant:										
463 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0
464 Structures and Improvements	43-LABOR	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
466 Computer Equipment	43-LABOR	0	0	0	0	1	0	0	0	0
467 Transportation Equipment	43-LABOR	0	0	0	0	1	0	0	0	0
468 Stores Equipment	30-NONE	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
470 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
471 Communication Equipment	43-LABOR	0	0	0	0	0	0	0	0	0
472 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant	Subtotal	1	0	1	0	2	0	0	0	0
475										
476 Total Depreciation Expense	Subtotal	3	1	15	0	17	4	0	2	0
477										
478 Taxes Other Than Income Taxes										
479 State Franchise	45-GRSPLT	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
481 State & Municipal Revenue Taxes (Note 1)	30-NONE	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
483										
484 Total	Subtotal	0	1	1	0	1	0	0	0	0

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

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
445 Land in Fee - Distribution Mains	30-NONE	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	2	1	0	0
448 Mains - Distribution	40-DXMAINS	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	4	2	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains	32-D-FRM&V	0	0	0	0	0	38	23	0	0
453 Services	36-METERS\$	0	0	0	0	112	0	0	0	0
454 Meters	36-METERS\$	0	0	0	0	13	0	0	0	0
455 Meter Installations	36-METERS\$	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
457 Industrial Meas. and Reg. Equipment	38-HPMET#	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
459										
460 Total Distribution Plant	Subtotal	<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
464 Structures and Improvements	43-LABOR	0	0	0	0	1	9	14	3	3
465 Office Furniture and Equipment	43-LABOR	0	0	0	0	0	2	3	1	1
466 Computer Equipment	43-LABOR	0	0	0	0	2	20	31	6	6
467 Transportation Equipment	43-LABOR	0	0	0	0	2	20	32	6	6
468 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	0	3	4	1	1
470 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
471 Communication Equipment	43-LABOR	0	0	0	0	0	2	2	1	0
472 Miscellaneous Equipment	30-NONE	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>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>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	1	1	1	0
480 Real Estate and Invested Capital	45-GRSPLT	0	0	0	0	8	90	87	51	16
481 State & Municipal Revenue Taxes (Note 1)	30-NONE	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
483										
484 Total	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>92</u>	<u>88</u>	<u>52</u>	<u>16</u>

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

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
445 Land in Fee - Distribution Mains	30-NONE	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
448 Mains - Distribution	40-DXMAINS	0	0	1,226	0	2,692	0	0	8	0
449 Measuring and Regulating Equipment -										
450 Distribution Stations	32-D-FRM&V	0	13	5	0	0	0	0	0	0
451 Measuring and Regulating Equipment -										
452 Distribution Mains	32-D-FRM&V	0	130	44	0	0	2	0	0	0
453 Services	36-METERS\$	4,630	0	0	0	20	0	0	0	0
454 Meters	36-METERS\$	551	0	0	0	2	0	0	0	0
455 Meter Installations	36-METERS\$	790	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
457 Industrial Meas. and Reg. Equipment	38-HPMET#	395	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
459										
460 Total Distribution Plant	Subtotal	<u>6,427</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>
461										
462 General Plant:										
463 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0
464 Structures and Improvements	43-LABOR	66	23	26	0	48	0	0	0	1
465 Office Furniture and Equipment	43-LABOR	13	5	5	0	10	0	0	0	0
466 Computer Equipment	43-LABOR	146	50	58	0	107	1	0	0	2
467 Transportation Equipment	43-LABOR	151	52	60	0	111	1	1	0	2
468 Stores Equipment	30-NONE	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
470 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
471 Communication Equipment	43-LABOR	12	4	5	0	9	0	0	0	0
472 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
473										
474 Total General Plant	Subtotal	<u>407</u>	<u>140</u>	<u>163</u>	<u>0</u>	<u>298</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>
475										
476 Total Depreciation Expense	Subtotal	<u>7,364</u>	<u>3,357</u>	<u>2,047</u>	<u>0</u>	<u>3,377</u>	<u>32</u>	<u>30</u>	<u>13</u>	<u>0</u>
477										
478 Taxes Other Than Income Taxes										
479 State Franchise	45-GRSPLT	4	3	2	0	3	0	0	0	0
480 Real Estate and Invested Capital	45-GRSPLT	373	277	165	0	286	2	3	1	5
481 State & Municipal Revenue Taxes (Note 1)	30-NONE	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
483										
484 Total	Subtotal	<u>378</u>	<u>280</u>	<u>167</u>	<u>0</u>	<u>289</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>5</u>

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

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	
445 Land in Fee - Distribution Mains	30-NONE	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	2	1	0	0	
448 Mains - Distribution	40-DXMAINS	0	0	696	0	518	0	717	0	295	
449 Measuring and Regulating Equipment -											
450 Distribution Stations	32-D-FRM&V	0	5	3	0	0	5	3	0	0	
451 Measuring and Regulating Equipment -											
452 Distribution Mains	32-D-FRM&V	0	49	25	0	0	43	25	0	0	
453 Services	36-METERS\$	399	0	0	0	150	0	0	0	0	
454 Meters	36-METERS\$	48	0	0	0	18	0	0	0	0	
455 Meter Installations	36-METERS\$	68	0	0	0	26	0	0	0	0	
456 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	
457 Industrial Meas. and Reg. Equipment	38-HPMET#	66	0	0	0	10	0	0	0	0	
458 Other Property on Customers' Premises	39-RATE 74	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>
461											
462 General Plant:											
463 Land and Land Rights	30-NONE	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
465 Office Furniture and Equipment	43-LABOR	2	2	3	0	2	0	2	3	0	1
466 Computer Equipment	43-LABOR	19	19	33	0	21	4	17	34	0	12
467 Transportation Equipment	43-LABOR	19	20	34	0	21	4	17	35	0	12
468 Stores Equipment	30-NONE	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
470 Laboratory Equipment	30-NONE	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
472 Miscellaneous Equipment	30-NONE	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>
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>1,198</u>	<u>0</u>	<u>370</u>
477											
478 Taxes Other Than Income Taxes											
479 State Franchise	45-GRSPLT	0	1	1	0	1	0	1	1	0	0
480 Real Estate and Invested Capital	45-GRSPLT	36	105	94	0	55	11	93	97	0	31
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>36</u>	<u>106</u>	<u>95</u>	<u>0</u>	<u>56</u>	<u>12</u>	<u>94</u>	<u>98</u>	<u>0</u>	<u>32</u>

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