

**Exhibit B**

**Northern Illinois Gas Company d/b/a Nicor Gas Company  
Response to Illinois Commerce Commission  
Ill.C.C. Docket No. 08-0363  
ICC Staff Post-Record Data Request**

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Staff 1.01 Q. Staff requests that Nicor Gas provide as a supplemental DR response all assumptions, calculations and workpapers used in determining the proposed rates. Also, please provide a copy of all worksheets used to determine the proposed rates in working excel format. This should include the billing determinants (both number of customers and the usage estimated) used in the development of the post-record DR response. This information is necessary for Staff to determine the accuracy of the typical bills and needs to be provided as part of this response.

Staff 1.01 A. Attached please find Exhibits A through O, which include the assumptions, calculations and workpapers used to respond to the Hearing Examiner's Post-Record Data Request to compute the rates that would result from the Proposed Order and were filed by Nicor Gas on February 17, 2009. Also, please find attached the supporting Embedded Cost of Service Study.

Witness: Robert R. Mudra

Comparison of Nicor Gas Present and Proposed Charges

Line No.	Rate	Description	Present Charge	Proposed Charges	
				Charge	Difference
1	1	Customer Charge	\$ 8.40	\$ 13.55	\$ 5.15
2		First 20 therms	14.73 ¢	4.52 ¢	(10.21) ¢
3		Next 30 therms	5.79 ¢	4.52 ¢	(1.27) ¢
4		Over 50 therms	5.19 ¢	4.52 ¢	(0.67) ¢
5		Customer Select Credit	(1.02) ¢	(2.08) ¢	(1.06) ¢
6					
7	4	Customer Charges			
8		Rate 4A	\$ 15.87	\$ 20.35	\$ 4.48
9		Rate 4B	\$ 55.32	\$ 70.95	\$ 15.63
10		Rate 4C	\$ 101.06	\$ 129.60	\$ 28.54
11					
12		First 150 therms	13.29 ¢	11.76 ¢	(1.53) ¢
13		Next 4,850 therms	6.82 ¢	5.29 ¢	(1.53) ¢
14		Over 5,000 therms	4.82 ¢	4.82 ¢	- ¢
15		Customer Select Credit	(1.02) ¢	(2.08) ¢	(1.06) ¢
16		Rider 25 Transportation Service	(1.02) ¢	(2.08) ¢	(1.06) ¢
17					
18	5	Customer Charges			
19		Rate 4A	\$ 18.00	\$ 23.05	\$ 5.05
20		Rate 4B	\$ 57.50	\$ 73.60	\$ 16.10
21		Rate 4C	\$ 130.50	\$ 167.10	\$ 36.60
22					
23		Summer distribution	2.85 ¢	2.74 ¢	(0.11) ¢
24		Winter distribution	3.39 ¢	3.28 ¢	(0.11) ¢
25		Customer Select Credit	(1.02) ¢	(2.08) ¢	(1.06) ¢
26		Rider 25 Transportation Service	(1.02) ¢	(2.08) ¢	(1.06) ¢
27					
28	6	Customer Charge	\$ 449.00	\$ 1,367.00	\$ 918.00
29		All therms except Space Cooling	2.66 ¢	2.66 ¢	- ¢
30		Rider 25 Transportation Service	(0.08) ¢	(0.29) ¢	(0.21) ¢
31		Minimum Monthly Bill	\$ 3,500.00	\$ 3,500.00	-
32					
33	7	Customer Charge	\$ 837.00	\$ 2,511.00	\$ 1,674.00
34		Demand			
35		First 10,000 therms	111.89 ¢	147.92 ¢	36.03 ¢
36		Over 10,000 therms	8.52 ¢	11.26 ¢	2.74 ¢
37					
38		All therms consumed	0.52 ¢	0.52 ¢	- ¢
39		Minimum Monthly Bill	\$ 7,800.00	\$ 9,500.00	\$ 1,700.00
40					
41	74	Administrative Charges - Single Accounts			
42		Individual	\$ 25.00	\$ 23.00	\$ (2.00)
43		Group	\$ 7.00	\$ 10.00	\$ 3.00
44		Minimum	\$ 32.00	\$ 33.00	\$ 1.00
45		Recording Device Charge - Diaphragm Meter	\$ 5.00	\$ 10.00	\$ 5.00
46		All other meter types	\$ 12.00	\$ 17.00	\$ 5.00
47		Customer Charges			
48		Rate 4A	\$ 15.87	\$ 20.35	\$ 4.48
49		Rate 4B	\$ 55.32	\$ 70.95	\$ 15.63
50		Rate 4C	\$ 101.06	\$ 129.60	\$ 28.54
51					
52		First 150 therms	12.76 ¢	10.60 ¢	(2.16) ¢
53		Next 4,850 therms	6.29 ¢	4.13 ¢	(2.16) ¢
54		Over 5,000 therms	3.49 ¢	3.49 ¢	- ¢
55		SBS Charge	0.29 ¢	0.34 ¢	0.05 ¢
56					

Comparison of Nicor Gas Present and Proposed Charges

Line No.	Rate	Description	Present Charge	Proposed Charges	
				Charge	Difference
57	75	Administrative Charges - Single Accounts			
58		Individual	\$ 25.00	\$ 23.00	\$ (2.00)
59		Group	\$ 7.00	\$ 10.00	\$ 3.00
60		Minimum	\$ 32.00	\$ 33.00	\$ 1.00
61		Recording Device Charge - Diaphragm Meter	\$ 5.00	\$ 10.00	\$ 5.00
62		All other meter types	\$ 12.00	\$ 17.00	\$ 5.00
63		Customer Charges			\$ -
64		Rate 4A	\$ 18.00	\$ 23.05	\$ 5.05
65		Rate 4B	\$ 57.50	\$ 73.60	\$ 16.10
66		Rate 4C	\$ 130.50	\$ 167.10	\$ 36.60
67					
68		Summer Distribution	1.51 ¢	0.66 ¢	(0.85) ¢
69		Winter Distribution	2.42 ¢	1.20 ¢	(1.22) ¢
70		SBS Charge	0.29 ¢	0.34 ¢	0.05 ¢
71					
72	76	Customer Charge	\$ 474.00	\$ 1,390.00	\$ 916.00
73		All therms	1.89 ¢	1.89 ¢	- ¢
74		SBS Charge	0.29 ¢	0.34 ¢	0.05 ¢
75		Minimum Monthly Bill	\$ 2,550.00	\$ 3,150.00	\$ 600.00
76					
77	77	Customer Charge	\$ 862.00	\$ 2,534.00	\$ 1,672.00
78		Demand			
79		First 10,000 therms	78.88 ¢	113.14 ¢	34.26 ¢
80		Over 10,000 therms	2.63 ¢	3.77 ¢	1.14 ¢
81					
82		All therms consumed	0.52 ¢	0.52 ¢	- ¢
83		SBS Charge	0.29 ¢	0.34 ¢	0.05 ¢
84		Minimum Monthly Bill	\$ 8,100.00	\$ 9,500.00	\$ 1,400.00

**Jurisdictional Operating Revenues at proposed Rates  
 (Therms and Dollars in Thousands)**

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
1	<b>Rate 1</b>			
2	Customer Charge	24,065,833	\$ 13.55	\$ 326,092
3	Distribution			
4	First 20	419,114	\$ 0.0452	\$ 18,944
5	Next 30	425,950	\$ 0.0452	\$ 19,253
6	Over 50	1,304,454	\$ 0.0452	\$ 58,961
7	Rate 1 Therms and Base Revenue	<u>2,149,518</u>		<u>\$ 97,158</u>
8				
9				
10	Customer Select	220,572	\$ (0.0208)	\$ (4,588)
11	Rate 1 Therms and Base Revenue	<u>2,149,518</u>		<u>\$ 418,662</u>
12				
13	Other Revenue			
14	Gas Supply Cost	1,928,946	\$ 0.920745	\$ 1,776,067
15	Customer Select Therms	220,572	\$ 0.0200	\$ 4,411
16	Rider 12 Therms	2,149,518	\$ 0.0046	\$ 9,888
17	Total Other Revenue			<u>\$ 1,790,367</u>
18				
19	Total Rate 1 Revenue			<u>\$ 2,209,029</u>
20				
21	<b>Rate 4</b>			
22	Customer Charge			
23	Meter Class A	1,687,041	\$ 20.35	\$ 34,331
24	Meter Class B	539,030	\$ 70.95	\$ 38,244
25	Meter Class C	16,792	\$ 129.60	\$ 2,176
26		<u>2,242,863</u>		<u>\$ 74,752</u>
27	Distribution			
28	First 150	178,169	\$ 0.1176 1/	\$ 20,953
29	Next 4,850	533,448	\$ 0.0529	\$ 28,219
30	Over 5,000	108,062	\$ 0.0482	\$ 5,209
31	Rate 4 Therms and Base Revenue	<u>819,679</u>		<u>\$ 129,132</u>
32				
33	Rider 25			
34	Transportation Administration Charge			
35	Individual	20,340	\$ 23.00	\$ 468
36	Group	45,211	\$ 10.00	\$ 452
37	Minimum	2,231	\$ 33.00	\$ 74
38	Customer Select	190,927	\$ (0.0208)	\$ (3,971)
39	Rider 25 Transportation Service Credit	102,296	\$ (0.0208)	\$ (2,128)
40	Total Rate 4 Base and Rider 25 Revenue			<u>\$ 124,027</u>
41				
42	Other Revenue			
43	Gas Supply Cost	526,456	\$ 0.921957	\$ 485,370
44	Customer Select Therms	190,927	\$ 0.0200	\$ 3,819
45	Rider 25 Backup Service	-	\$ -	\$ -
46	Transportation Therms	102,296	\$ -	\$ -
47	Rider 12 Therms	819,679	\$ 0.0033	\$ 2,702
48	Total Other Revenue			<u>\$ 491,890</u>
49				
50	Total Rate 4 Revenue			<u>\$ 615,917</u>

**Jurisdictional Operating Revenues at proposed Rates  
 (Therms and Dollars in Thousands)**

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
49				
50	<b>Rate 5</b>			
51	Customer Charge	Meter Class A	-	\$ 23.05
52		Meter Class B	-	\$ 73.60
53		Meter Class C	759	\$ 167.10
54			759	\$ 127
55	Summer Distribution	All therms	4,293	\$ 0.0274
56				\$ 118
57	Winter Distribution	All Therms	40	\$ 0.0328
58	Rate 5 Therms and Base Revenue		4,333	\$ 246
59				
60	Rider 25			
61	Transportation Administration Charge			
62		Individual	324	\$ 23.00
63		Group	396	\$ 10.00
64		Minimum		\$ 33.00
65	Rider 25 Transportation Service Credit		4,333	\$ (0.0208)
66	Total Rate 5 Base and Rider 25 Revenue			\$ 167
67				
68	Other Revenue			
69	Gas Supply Cost		-	\$ 0.9220
70	Customer Select Therms		-	\$ 0.0200
71	Rider 25 Backup Service		-	\$ -
72	Transportation Therms		4,333	\$ -
73	Rider 12 Therms		4,333	\$ 0.0033
74	Total Other Revenue			\$ 14
75				\$ 14
76	Total Rate 5 Revenue			\$ 181
77				
78	<b>Rate 6</b>			
79	Customer Charge		12	\$ 1,367.00
80	Distribution Charge		1,004	\$ 0.0266
81	Minimum Bill Adjustment		5	\$ 3,500.00
82	Rate 6 Base Revenue			\$ 60
83				
84	Rider 25			
85	Transportation Administration Charge			
86		Individual	-	\$ 23.00
87		Group	-	\$ 10.00
88		Minimum	-	\$ 33.00
89	Rider 25 Transportation Service Credit		109	\$ (0.0029)
90	Total Rate 6 Base and Rider 25 Revenue			\$ 60
91				
92	Other Revenues			
93	Gas Supply Cost		895	\$ 0.9220
94	Rider 25 Backup Service		-	\$ -
95	Transportation Therms		109	\$ -
96	Rider 12 Therms		1,004	\$ 0.0008
97	Total Other Revenue			\$ 826
98				\$ 826
99	Total Rate 6 Revenue			\$ 886
100				
101	<b>Rate 7</b>			
102	Customer Charge		-	\$ 2,511.00
103	Demand Charge			
104		0-10,000	-	\$ 1.4792
105		Over 10,000	-	\$ 0.1126
106	Total Demand Charge Therms and Revenue		-	\$ -
107	Commodity Charge		-	\$ 0.0052
108				\$ -
109	Total Rate 7 Base Revenue			\$ -
110				
111				
112	<b>Contract Services (Rates 17, 19 and Contract) 1/</b>			
113	Customer Charge		192	\$ 2,395
114	Therms Used		304,516	\$ 6,839
115	Rate 17, 19 and Contract Base Revenue			\$ 9,234
116				
117	Other Revenue			
118	Gas Supply Cost		400	\$ 0.9220
119	Transportation		304,116	\$ -
120	Rider 12 Therms			\$ 0.0008
121	Total Other Revenue			\$ 369
122				\$ 369
123	Total Rate 17, 19 and Contract Revenue			\$ 9,603
124				
125	<b>Rate 21</b>			
126	Revenues from Rate 21 are included in Chicago Hub revenues shown below.			
127				
128				
129	1/ These are individually negotiated contracts with different customer and distribution charges			
130	applicable to each ontract.			

**Jurisdictional Operating Revenues at proposed Rates  
 (Therms and Dollars in Thousands)**

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue	
(A)	(B)	(C)	(D)	(E)	
131					
132	<b>Rate 74</b>				
133	Customer Charge	Meter Class A	4,402	\$ 20.35	\$ 90
134		Meter Class B	76,968	\$ 70.95	\$ 5,461
135		Meter Class C	28,286	\$ 129.60	\$ 3,666
136			<u>109,656</u>		<u>\$ 9,216</u>
137	Distribution	First 150	17,842	\$ 0.1060 2/	\$ 1,891
138		Next 4,850	221,437	\$ 0.0413	\$ 9,145
139		Over 5,000	327,753	\$ 0.0349	\$ 11,439
140			<u>567,032</u>		<u>\$ 22,475</u>
141	Storage Banking Service		2,096,313	\$ 0.0034	\$ 7,127
142	Rate 74 Base Revenue				<u>\$ 38,819</u>
143					
144	Transportation Administration Charge				
145		Individual	2,496	\$ 23.00	\$ 57
146		Group	97,689	\$ 10.00	\$ 977
147		Minimum	5,196	\$ 33.00	\$ 171
148					
149	Recording Device Charge				
150		Diaphragm Meter	23,336	\$ 10.00	\$ 233
151		Other Meters	83,892	\$ 17.00	\$ 1,426
152		Administrative Fees			
153		Storage Transfer Fee	816	\$ 15.00	\$ 12
154		Group Change Fee	2,424	\$ 25.00	\$ 61
155	Total Rate 74 Base Revenue				<u>\$ 41,757</u>
156					
157	Other Revenue				
158	Gas Costs Related Units				
159		Gas Supply Cost	2,324	\$ 0.9220	\$ 2,143
160		Firm Backup Service	-	-	\$ -
161		Excess Storage	-	\$ 0.1000	\$ -
162		Requested Authorized Use	-	-	\$ -
163		Authorized Use	-	\$ 0.6350	\$ -
164		Unauthorized Use	-	-	\$ -
165		Operational Flow Order	-	-	\$ -
166	Transportation Therms		573,106	-	\$ -
167	Rider 12 Therms		575,430	\$ 0.0033	\$ 1,899
168	Total Other Revenue				<u>\$ 4,042</u>
169					
170	Total Rate 74 Revenue				<u>\$ 45,799</u>
171					
172	<b>Rate 75</b>				
173	Customer Charge	Meter Class A	-	\$ 23.05	\$ -
174		Meter Class B	60	\$ 73.60	\$ 4
175		Meter Class C	456	\$ 167.10	\$ 76
176			<u>516</u>		<u>\$ 81</u>
177	Summer Distribution	All Therms	12,668	\$ 0.0066	\$ 84
178					
179	Winter Distribution	All Therms	172	\$ 0.0120	\$ 2
180			<u>12,840</u>		<u>\$ 86</u>
181	Storage Banking Service		21,350	\$ 0.0034	\$ 73
182	Rate 75 Base Revenue				<u>\$ 239</u>
183					
184	Transportation Administration Charge				
185		Individual	-	\$ 23.00	\$ -
186		Group	516	\$ 10.00	\$ 5
187		Minimum	-	\$ 33.00	\$ -
188					
189	Recording Device Charge				
190		Diaphragm Meter	-	\$ 10.00	\$ -
191		Other Meters	516	\$ 17.00	\$ 9
192		Administrative Fees			
193		Storage Transfer Fee	-	\$ 15.00	\$ -
194		Group Change Fee	-	\$ 25.00	\$ -
195	Total Rate 75 Base Revenue				<u>\$ 253</u>
196					
197	Other Revenue				
198	Gas Costs Related Units				
199		Gas Supply Cost	-	\$ 0.9220	\$ -
200		Firm Backup Service	-	-	\$ -
201		Excess Storage	-	\$ 0.1000	\$ -
202		Requested Authorized Use	-	-	\$ -
203		Authorized Use	-	\$ 0.6350	\$ -
204		Unauthorized Use	-	-	\$ -
205		Operational Flow Order	-	-	\$ -
206	Transportation Therms		3,650	-	\$ -
207	Rider 12 Therms		12,840	\$ 0.0033	\$ 42
208	Total Other Revenue				<u>\$ 42</u>
209					
210	Total Rate 74 Revenue				<u>\$ 295</u>

**Jurisdictional Operating Revenues at proposed Rates  
 (Therms and Dollars in Thousands)**

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
211				
212	<b>Rate 76</b>			
213	Customer Charge	2,436	\$ 1,390.00	\$ 3,386
214	Distribution Charge	325,672	\$ 0.0189	\$ 6,155
215	Storage Banking Service	802,623	\$ 0.0034	\$ 2,729
216	Administrative Fees - Storage Transfer Fee	48	\$ 15.00	\$ 1
217	Group Change Fee	231	\$ 25.00	\$ 6
218	Minimum Bill Adjustment	-	\$ 3,150.00	\$ -
219	Rate 76 Base Revenue			<u>\$ 12,277</u>
220				
221	Other Revenue			
222	Gas Costs Related Units			
223	Gas Supply Cost	309	\$ 0.9220	\$ 285
224	Firm Backup Service	-	-	\$ -
225	Excess Storage	-	\$ 0.1000	\$ -
226	Requested Authorized Use	-	-	\$ -
227	Authorized Use	-	-	\$ -
228	Unauthorized Use	-	-	\$ -
229	Operational Flow Order	-	-	\$ -
230	Transportation Therms	326,155	-	\$ -
231	Rider 12 Therms	326,464	\$ 0.0008	\$ 263
232	Total Other Revenue			<u>\$ 548</u>
233				
234	Total Rate 76 Revenue			<u>\$ 12,825</u>
235				
236	<b>Rate 77</b>			
237	Customer Charge	372	\$ 2,534.00	\$ 943
238	Demand Charge			
239	0-10,000	3,548	\$ 1.1314	\$ 4,014
240	Over 10,000	14,515	\$ 0.0377	\$ 547
241		<u>18,063</u>		<u>\$ 4,561</u>
242	Commodity Charge	336,679	\$ 0.0052	\$ 1,751
243	Storage Banking Service	680,131	\$ 0.0034	\$ 2,312
244	Administrative Fees - Storage Transfer Fee	-	\$ 15.00	\$ -
245	Group Change Fee	-	\$ 25.00	\$ -
246	Rate 77 Base Revenue			<u>\$ 9,567</u>
247				
248	Other Revenue			
249	Gas Costs Related Units			
250	Gas Supply Cost	-	\$ 0.9220	\$ -
251	Firm Backup Service	-	-	\$ -
252	Excess Storage	-	\$ 0.1000	\$ -
253	Requested Authorized Use	-	-	\$ -
254	Authorized Use	-	-	\$ -
255	Unauthorized Use	-	-	\$ -
256	Operational Flow Order	-	-	\$ -
257	Transportation Therms	336,679	-	\$ -
258	Rider 12 Therms	336,679	\$ 0.0008	\$ 271
259	Total Other Revenue			<u>\$ 271</u>
260				
261	Total Rate 77 Revenue			<u>\$ 9,838</u>
262				
263				
264	<b>Rider 13</b>			
265	Group Charge	1,029	\$ 95.00	\$ 98
266				
267	Total Rider 13 Revenue			<u>\$ 98</u>
268				
269	<b>Rider 16</b>			
270	Group Charge	190	\$ 200.00	\$ 38
271	Account Charge	-	\$ 0.59	\$ -
272	Group Additions	-	\$ 10.00	\$ -
273	Total Rider 16 Revenue			<u>\$ 38</u>
274				
275	<b>Revenue Summary</b>			
276	Base Revenue			\$ 616,140
277 (a)	Rider 6, Gas Supply Cost			\$ 2,273,289
278	Rider 12, Environmental Cost Recovery			\$ 15,080
279	Total			<u>\$ 2,904,508</u>

**Jurisdictional Operating Revenues at proposed Rates  
 (Therms and Dollars in Thousands)**

Line No.	Current Rate	Test Year Billing Units	Proposed Charge	Proposed Revenue
(A)	(B)	(C)	(D)	(E)
280				
281	<b>Other Revenues</b>			
282	Rider 2, Franchise Gas Cost Adjustment			\$ 7,905
283	Rider 7, Governmental Agency Compensation Adj.			\$ -
284	Storage Services (GSC)			\$ -
285	Management Services			\$ 900
286	Chicago Hub (GSC)			\$ 5,095
287	Rent			\$ 307
288	Late Payments			\$ 22,932
289	Revenue Debit			\$ (5,510)
290	Transportation for Other Utilities			\$ 462
291	Third Party Billing Services			\$ 439
292	Other			\$ 776
293	Total			<u>\$ 33,306</u>
294				
295	Revenue Taxes			
296		Municipal Taxes		\$ 68,527
297		State Taxes		\$ 98,678
298	Total Revenue Taxes			<u>\$ 167,205</u>
299				
300	<b>Grand Total of Revenue</b>			<u>\$ 3,105,019</u>

(a) Includes Backup Service Charge + Excess Storage Charge

# Exhibit B

ICC Staff  
 Poste-Record Data Request  
 Exhibit C  
 Page 1 of 1

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

	Residential -- Rate 1					Nonresidential -- Rate 4 - General					Dist. Mains	Total
	Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other		
1 Rate Base	\$ 118,272	\$ 260,068	\$ 82,360	\$ -	\$ 360,270	\$ 820,971	\$ 84,715	\$ 91,431	\$ 31,397	\$ -	\$ 72,173	\$ 279,716
2 O&M Expenses	\$ 158,308	\$ 31,233	\$ 9,481	\$ -	\$ 37,697	\$ 236,719	\$ 25,738	\$ 10,939	\$ 3,569	\$ -	\$ 7,552	\$ 47,797
3 Depreciation Expense	\$ 60,727	\$ 16,819	\$ 7,594	\$ -	\$ 29,223	\$ 114,362	\$ 22,595	\$ 5,913	\$ 2,896	\$ -	\$ 5,854	\$ 37,259
4 Taxes Other than Income	\$ 2,854	\$ 1,406	\$ 622	\$ -	\$ 2,522	\$ 7,405	\$ 1,126	\$ 494	\$ 237	\$ -	\$ 505	\$ 2,363
5 Total Expenses	\$ 221,889	\$ 49,459	\$ 17,697	\$ -	\$ 69,442	\$ 358,495	\$ 49,459	\$ 17,346	\$ 6,702	\$ -	\$ 13,911	\$ 87,428
6 Return Inc. Taxes	\$ 10,224	\$ 22,482	\$ 7,120	\$ -	\$ 31,143	\$ 70,969	\$ 7,323	\$ 7,904	\$ 2,714	\$ -	\$ 6,239	\$ 24,180
7 Total Revenue Requirement	\$ 232,113	\$ 71,940	\$ 24,817	\$ -	\$ 100,585	\$ 429,455	\$ 56,782	\$ 25,250	\$ 9,416	\$ -	\$ 20,150	\$ 111,599
	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	\$ 20	\$ 174	\$ 166	\$ -	\$ 143	\$ 502	\$ 20	\$ 56	\$ 38	\$ -	\$ 4	\$ 118
9 O&M Expenses	\$ 8	\$ 20	\$ 18	\$ -	\$ 15	\$ 61	\$ 3	\$ 6	\$ 4	\$ -	\$ 0	\$ 14
10 Depreciation Expense	\$ 3	\$ 8	\$ 15	\$ -	\$ 12	\$ 38	\$ 4	\$ 4	\$ 4	\$ -	\$ 0	\$ 12
11 Taxes Other than Income	\$ 0	\$ 1	\$ 1	\$ -	\$ 1	\$ 3	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 1
12 Total Expenses	\$ 11	\$ 29	\$ 35	\$ -	\$ 28	\$ 111	\$ 8	\$ 10	\$ 8	\$ -	\$ 1	\$ 36
13 Return Inc. Taxes	\$ 2	\$ 15	\$ 14	\$ -	\$ 12	\$ 43	\$ 2	\$ 5	\$ 3	\$ -	\$ 0	\$ 10
14 Total Revenue Requirement	\$ 13	\$ 44	\$ 49	\$ -	\$ 40	\$ 145	\$ 10	\$ 15	\$ 11	\$ -	\$ 1	\$ 37
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727	\$ 7,362	\$ 11,656	\$ 7,988	\$ 2,279	\$ 30,012
16 O&M Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86	\$ 935	\$ 1,282	\$ 706	\$ 238	\$ 3,248
17 Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ 1,348	\$ 1,076	\$ 554	\$ 185	\$ 3,327
18 Taxes Other than Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 92	\$ 88	\$ 52	\$ 16	\$ 256
19 Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ 260	\$ 2,375	\$ 2,446	\$ 1,311	\$ 6,841
20 Return Inc. Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 636	\$ 1,008	\$ 691	\$ 197	\$ 2,594
21 Total Revenue Requirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322	\$ 3,012	\$ 3,454	\$ 2,002	\$ 636	\$ 9,426
	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	\$ 34,445	\$ 36,002	\$ 21,703	\$ -	\$ 39,613	\$ 131,763	\$ 502	\$ 1,666	\$ 491	\$ -	\$ 2,001	\$ 4,660
23 O&M Expenses	\$ 5,161	\$ 3,582	\$ 2,388	\$ -	\$ 4,145	\$ 15,276	\$ 87	\$ 158	\$ 54	\$ -	\$ 209	\$ 508
24 Depreciation Expense	\$ 7,303	\$ 3,236	\$ 2,003	\$ -	\$ 3,213	\$ 15,756	\$ 103	\$ 115	\$ 45	\$ -	\$ 162	\$ 426
25 Taxes Other than Income	\$ 376	\$ 271	\$ 164	\$ -	\$ 277	\$ 1,088	\$ 5	\$ 11	\$ 4	\$ -	\$ 14	\$ 34
26 Total Expenses	\$ 12,840	\$ 7,089	\$ 4,555	\$ -	\$ 7,635	\$ 32,129	\$ 195	\$ 284	\$ 103	\$ -	\$ 386	\$ 977
27 Return Inc. Taxes	\$ 2,978	\$ 3,112	\$ 1,876	\$ -	\$ 3,424	\$ 11,390	\$ 43	\$ 144	\$ 42	\$ -	\$ 173	\$ 403
28 Total Revenue Requirement	\$ 15,818	\$ 10,201	\$ 6,431	\$ -	\$ 11,060	\$ 43,510	\$ 238	\$ 428	\$ 146	\$ -	\$ 559	\$ 1,371
	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	\$ 3,467	\$ 14,079	\$ 12,465	\$ -	\$ 7,838	\$ 37,848	\$ 1,026	\$ 12,491	\$ 12,887	\$ -	\$ 4,501	\$ 30,905
30 O&M Expenses	\$ 641	\$ 1,401	\$ 1,371	\$ -	\$ 820	\$ 4,233	\$ 135	\$ 1,243	\$ 1,418	\$ -	\$ 471	\$ 3,267
31 Depreciation Expense	\$ 695	\$ 1,264	\$ 1,151	\$ -	\$ 636	\$ 3,746	\$ 227	\$ 1,123	\$ 1,189	\$ -	\$ 365	\$ 2,904
32 Taxes Other than Income	\$ 36	\$ 106	\$ 94	\$ -	\$ 55	\$ 291	\$ 12	\$ 94	\$ 97	\$ -	\$ 32	\$ 235
33 Total Expenses	\$ 1,372	\$ 2,771	\$ 2,616	\$ -	\$ 1,511	\$ 8,278	\$ 374	\$ 2,460	\$ 2,705	\$ -	\$ 867	\$ 6,415
34 Return Inc. Taxes	\$ 300	\$ 1,217	\$ 1,078	\$ -	\$ 678	\$ 3,272	\$ 89	\$ 1,080	\$ 1,114	\$ -	\$ 389	\$ 2,672
35 Total Revenue Requirement	\$ 1,672	\$ 3,988	\$ 3,694	\$ -	\$ 2,188	\$ 11,541	\$ 463	\$ 3,539	\$ 3,819	\$ -	\$ 1,257	\$ 9,077
36 Grand Total Revenue Requ.	\$ 606,736	Ex. Rate 17/19 & Other										
								Totals, Incl				
								Rate 17				
								\$ 1,336,495				
								O&M	\$ 204,914	(excludes FICA)		
								A&G	\$ 98,011			
								Deprec.	\$ 177,830			
								Other Taxes	\$ 20,245	(includes FICA)		
								Subtotal	\$ 501,000			

606736 Use goal-seek to set the ROR in cell A2 to equalize this number with the number in cell E69.

# Exhibit B

STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME  
 (Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements				Total (Without Top Gas & Losses) (F)	Reallocation Among Trsp. Classes by Revenues (G) 5/	Difference (H)	SBS Revenue Shares (I) 6/
		O & M, Depr. & TOI (Ex. Losses) (B)	Storage Revenue Requirement w/ Top Gas		Total				
		Return & Income Taxes	RB ex Top Gas (C) 3/	Top Gas & Losses (D)	(E)				
Residential Rates:									
1	Rate 1 - Residential	\$ 22,987	\$ 11,825	\$ 17,370	\$ 52,183	\$ 34,813			
Nonresidential Rates:									
2	Rate 4 - General Gas Service	\$ 8,082	\$ 4,158	\$ 6,107	\$ 18,347	\$ 12,240			
3	Rate 5 - Seasonal Use Service	\$ 17	\$ 9	\$ 13	\$ 39	\$ 26			
4	Rate 6 - Large General Service	\$ 5	\$ 3	\$ 4	\$ 11	\$ 7			
5	Rate 7 - Large-Volume Service	\$ -	\$ -	\$ -	\$ -	\$ -			
6	Rate 17/19 - Contract Service	\$ -	\$ -	\$ -	\$ -	\$ -			
7	Rate 74 - General Transportation	\$ 4,436	\$ 2,282	\$ -	\$ 6,718	\$ 6,718	\$ 7,014	\$ 296	\$ 1
8	Rate 75 - Seasonal Use Trans.	\$ 243	\$ 125	\$ -	\$ 368	\$ 368	\$ 71	\$ (297)	\$ 0
9	Rate 76 - Large General Trans.	\$ 1,736	\$ 893	\$ -	\$ 2,629	\$ 2,629	\$ 2,686	\$ 56	\$ 0
10	Rate 77 - Large Volume Trans.	\$ 1,539	\$ 792	\$ -	\$ 2,331	\$ 2,331	\$ 2,276	\$ (55)	\$ 0
11	Total - Nonresidential	\$ 16,059	\$ 8,261	\$ 6,124	\$ 30,445	\$ 24,321	\$ 12,047	\$ (0)	\$ 1
12	Total -- All Rates ex Rate 17 /19	2/ \$ 39,047	\$ 20,087	\$ 23,494	4/ \$ 82,627	\$ 59,133			
13	Storage Rate Base (w/o Top Gas)		\$ 232,478	1/					
14	Top Gas Portion of Storage Rate Base			\$ 95,645					
15	Proposed Overall Rate of Return (Schedule C)		8.64%	8.64%					
16	Rate 17/19 -- Contract Service	\$ 1,311	\$ 675		\$ 1,986	\$ 1,986			
17	Total -- All Rates	\$ 40,358	\$ 20,761		\$ 84,614	\$ 61,120			

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.  
 5/ Transportation revenues from column (G) reallocated based on column (I) revenue shares.  
 6/ Revenue shares from "Storage Banking" worksheet.

**Exhibit B**

**Allocation of Proposed Revenue Adjustments to Base Rates**  
 (In Thousands of Dollars)

Line No.	Description (A)	Current Revenue	ECOSS Results	1/ Increase	Adjusted ECOSS Revenue	2/ Proposed Increase	Percent Increase
1	<b>Residential Rates:</b>						
2	Rate 1 - Residential	354,002	429,455	75,453	418,719	64,717	18.28 %
3	<b>Nonresidential Rates:</b>						
4	Rate 4 - General Gas Service	121,463	111,599	(9,864)	118,357	(3,106)	(2.56) %
5	Rate 5 - Seasonal Use Service	189	145	(44)	154	(35)	(18.52) %
6	Rate 6 - Large General Service	49	37	(12)	39	(10)	(20.41) %
7	Rate 7 - Large-Volume Service	-	-	-	-	-	-
8	Rate 17/19 - Contract Service	9,234	9,234	-	9,234	-	-
9	Rate 74 - General Transportation	42,744	43,806	1,062	46,459	3,715	8.69 %
10	Rate 75 - Seasonal Use Transportation	147	1,074	927	1,139	992	674.83 %
11	Rate 76 - Large General Transportation	10,498	11,597	1,099	12,299	1,801	17.16 %
12	Rate 77 - Large Volume Transportation	7,034	9,022	1,988	9,568	2,534	36.03 %
13	Subtotal - Nonresidential	191,358	186,514	(4,844)	197,249	5,891	3.08 %
14	<b>Subtotal - Residential &amp; Nonresidential</b>	545,360	615,969	70,609	615,968	70,608	12.95 %
15	<b>Total -- All Rates &amp; Riders</b>	1,920	136	(1,784)	136	(1,784)	(92.92) %
16	<b>Total -- All Rates</b>	547,280	616,105	68,825	616,104	68,824	12.58 %

1/ At equalized rates of return and with \$68,106,000 revenue increase

2/ Rate 1 fixed at 97.5 percent of ECROSS amount and remaining revenue allocated at equalized percent of cost of service (excluding Rates 17 and 19 and Riders 13 and 16).

**Exhibit B**

**Determination of Storage Banking Service Charge**

Line No.		
1	Storage Revenue Requirements (\$000) (ECOSS Schedule E page 1)	\$ 61,120
2	Storage Cycling (000 therms)	1,497,400
3	Annual Revenue Requirement per Therm	\$ 0.0408
4	Monthly Charge per Therm of Storage	\$ 0.0034
5	Company Peak-day Sendout (000 therms)	49,000
6	Number of Storage Days	30.56

**Storage Banking Service Billing Determinants**

7		Annual		Adjusted	
8		Billing	Adjustment	Billing	
9	<u>Rate</u>	<u>Determinants</u>	<u>for 31 Days</u>	<u>Determinants</u>	<u>Revenue</u>
10		(000 therms)	(31 / 28)	(000 therms)	(\$000)
11	74	1,893,444	1.107143	2,096,313	\$ 7,127
12	75	19,284	1.107143	21,350	\$ 73
13	76	724,950	1.107143	802,623	\$ 2,729
14	77	614,312	1.107143	680,131	<u>\$ 2,312</u>
15	Total Revenue				<u><u>\$ 12,241</u></u>

**Exhibit B****Determination of Uncollectible Credit for Customer Select and Rider 25 Customers**

<u>Line No.</u>			
1	Total Uncollectible Account costs as proposed (\$000)	\$	62,721
2	Commodity Related Uncollectible Gas Costs (\$62,721 x 0.69) (\$000)	\$	43,277
3	Late Pay Charges (\$000)	\$	22,932
4	Commodity Related Late Pay Charges (\$22,932 x 0.69) (\$000)	\$	15,823
5	Commodity Uncollectible Costs less Commodity Late Pay Charges (\$000)	\$	27,454
6	Therms for Rates 1, 4, 5, 74 and 75 (000 therms)		2,457,726
7	Uncollectible Credit per Therm (\$27,454 / 2,457,726)	\$	0.0112

**Adjustment to Rates 74 and 75 for Uncollectible Expense**

8	Commodity Uncollectible Costs less Commodity Late Pay Charges (\$000)	\$	27,454
9	Amount of Uncollectible Costs Allocated to Rates 4/5 and 74/75 in ECOSS		14.3%
10	Commodity Uncollectible Costs in Rates 4/5 and 74/75 (\$000)	\$	3,926
11	Total Throughput for Rates 4/5, 74/75 (000 therms)		1,403,092
12	Uncollectible Costs per Therm of Throughput	\$	0.0028
13	Rate 74/75 Transportation Therms (000 therms)		576,756
14	Amount of Uncollectible Costs in Rates 74/75 (\$000)	\$	1,615

**Exhibit B**

**Determination of 2% Storage Withdraw Factor Credit for Customer Select and Rider 25 Customers**

<u>Line No.</u>			
1	<b>Rates 1 and 4</b>		
2	Total 2% Storage Withdraw Costs (Account 823) (\$000)	\$	15,230
3	Sales Therms for Rates 1, 4, 5, 74, and 75 (000 therms)		2,457,726
4	2% Storage Withdraw Factor Credit for Rates 1 and 4/5	\$	0.0062
5	<b>Rate 6</b>		
6	Rate 6 Peak-day Therms (000 therms)		6
7	Total Peak-day Therms (000 therms)		49,000
8	Rate 6 Portion of Peak-day Therms		0.0001224
9	Rate 6 Portion of 2% Storage Withdraw Factor Costs (\$15,230 x 0.0001224)	\$	2
10	Sale Therms for Rates 6 and 76 (000 therms)		1,004
11	2% Storage Withdraw Factor Credit for Rate 6	\$	0.0019

**Exhibit B**

**Determination of Revenue Requirement Credit for Gas in Storage**

<u>Line No.</u>		
1	<b>Rates 1 and 4</b>	
2	Working Gas Storage Costs	\$ 8,264
3	Sales Therms for Rates 1, 4, 5, 74, and 75 (000 therms)	2,457,726
4	Revenue Requirement Credit for Gas in Storage for Rates 1 and 4/5	\$ 0.0034
5	<b>Rate 6</b>	
6	Rate 6 Peak-day Therms (000 therms)	6
7	Total Peak-day Therms (000 therms)	49,000
8	Rate 6 Portion of Peak-day Therms	0.0001224
9	Rate 6 Portion of Working Gas Storage Withdraw Factor Costs (\$8,264 x 0.0001224)	\$ 1
10	Sale Therms for Rates 6 and 76 (000 therms)	1,004
11	Revenue Requirement Credit for Gas in Storage for Rate 6	\$ 0.0010

**Exhibit B**

**Determination of Rate 1, Residential Service Charges**

Line No.				
1	ECOSS Revenue Requirement for Rate 1 (\$000)		\$	418,719
2	Proposed Monthly Customer Charge		\$	13.55
3	Customer Charges			24,065,833
4	Customer Charge Revenue (\$000)		\$	326,092
5	Tail Block Charge (\$/therm)		\$	0.0452
6	Tail Block Therms (425,950 + 1,304,454) (000 therms)			1,730,404
7	Tail Block Revenue (\$000)		\$	78,214
8	Customer Select Credit (\$/therm)		\$	(0.0208)
9	Customer Select Therms (000 therms)			220,572
10	Customer Select Credit Revenue (\$000)		\$	(4,588)
11	Revenue to be Recovered from First Block (\$000)		\$	19,001
12	First Block Therms (000 therms)			419,114
13	First Block Charge		\$	0.0452
14	First Block Revenue (419,114 times \$0.1396)		\$	18,944
15	<b>Summary</b>			
16		Billing		
17		<u>Determinants</u>	<u>Charge</u>	<u>Revenue</u>
18	Customer Charge	24,065,833	\$ 13.55	\$ 326,092
19	Distribution			
20	First 20	419,114	\$ 0.0452	\$ 18,944
21	Next 30	425,950	\$ 0.0452	\$ 19,253
22	Over 50	1,304,454	\$ 0.0452	\$ 58,961
23	Customer Select Credit	<u>220,572</u>	\$ (0.0208)	\$ (4,588)
24	Rate 1 Therms and Base Revenue	<u><u>2,149,518</u></u> 1/		<u><u>\$ 418,662</u></u>
25	Difference Between Revenue Required and Revenue Billed		\$	57

1/ Customer Select therms not included in total.

**Exhibit B**

**Determination of Storage Costs for Transportation Rates**

Line No.		
1	<b>Rates 4, 74</b>	
2		
3	Storage Revenue Requirement per ECOSS Schedule E (\$000)	
4	Rate 4	\$ 18,347
5	Rate 74	6,718
6	Total Revenue Requirement	<u>\$ 25,065</u>
7		
8	Delivered Therms (000)	
9	Rate 4	819,679
10	Rate 74	575,430
11	Total Deliveries	<u>1,395,109</u>
12		
13	Storage Costs per Therm of Deliveries	\$ 0.0180
14		
15	<b>Rates 5 and 75</b>	
16		
17	Storage Revenue Requirement per ECOSS Schedule E (\$000)	
18	Rate 5	39
19	Rate 75	368
20	Total Revenue Requirement	<u>\$ 407</u>
21		
22	Delivered Therms (000)	
23	Rate 5	4,333
24	Rate 75	12,840
25	Total Deliveries	<u>17,173</u>
26		
27	Storage Costs per Therm of Deliveries	\$ 0.0237
28		
29	<b>Rates 6 and 76</b>	
30		
31	Storage Revenue Requirement per ECOSS Schedule E (\$000)	
32	Rate 6	\$ 11
33	Rate 76	2,629
34	Total Revenue Requirement	<u>\$ 2,640</u>
35		
36	Delivered Therms (000)	
37	Rate 6	1,004
38	Rate 76	326,464
39	Total Deliveries	<u>327,468</u>
40		
41	Storage Costs per Therm of Deliveries	\$ 0.0081
42		
43	<b>Rates 7 and 77</b>	
44		
45	Storage Revenue Requirement per ECOSS Schedule E (\$000)	
46	Rate 7	\$ -
47	Rate 77	2,331
48	Total Revenue Requirement	<u>\$ 2,331</u>
49		
50	Delivered Therms (000)	
51	Rate 7	-
52	Rate 77	336,679
53	Total Deliveries	<u>336,679</u>
54		
55	Storage Costs per Therm of Deliveries	\$ 0.0069

**Determination of Rate 4 and 74 Non-Residential Service Charges**  
 (Dollars and Therms in 000)

Line No.										
1	ECOSS revenue requirement for Rates 4 and 74									
2	Rate 4							\$	118,357	
3	Rate 74								46,459	
4	Rate 5								154	
5	Rate 75								1,139	
6	Total								<u>\$ 166,109</u>	
7										
8	Less: Rider 25 Revenue for Rate 4 and Rate 5							\$	1,005	
9	Transportation Administration and recording device charges for Rate 74 and 75							\$	2,951	
10	Revenues from Rate 5 and 75							\$	411	
11								\$	<u>4,367</u>	
12										
13	Add: Transportation Service Credits (Customer Select and Rider 25)							\$	6,189	
14								\$	<u>6,189</u>	
15										
16	<b>Revenue To Be Recovered Through Customer and Distribution Charge:</b>								<u>\$ 167,931</u>	
17										
18	Determination of Proposed Monthly Customer Charge									
19	Current Customer Charge Revenues									
20										
21			Customer Charge Billing Units				Current			
22			Rate 4	Rate 5	Rate 74	Rate 75	Total	Charge	Revenue	Percent
22	Meter Class A		1,687,041	-	4,402	-	1,691,443	\$ 15.87	\$ 26,843	41.00
23	Meter Class B		539,030	-	76,968	-	615,998	\$ 55.32	\$ 34,077	52.05
24	Meter Class C		16,792	-	28,286	-	45,078	\$ 101.06	\$ 4,556	6.96
25	Total		<u>2,242,863</u>	<u>-</u>	<u>109,656</u>	<u>-</u>	<u>2,352,519</u>		<u>\$ 65,476</u>	
26										
27										
28										
29	Target of 50% recovery of fixed costs with fixed charges (\$168,427 *0.5)								\$ 83,966	
30	Percent increase in cost recovery								1.2824	
31										
32	Proposed Customer Charge and Revenues									
33										
34			Rate 4	Rate 5	Rate 74	Rate 75	Total	Proposed	Revenue	Percent
35	Meter Class A		1,687,041	-	4,402	-	1,691,443	\$ 20.35	\$ 34,424	40.99
36	Meter Class B		539,030	-	76,968	-	615,998	\$ 70.95	\$ 43,705	52.05
37	Meter Class C		16,792	-	28,286	-	45,078	\$ 129.60	\$ 5,842	6.96
38	Total		<u>2,242,863</u>	<u>-</u>	<u>109,656</u>	<u>-</u>	<u>2,352,519</u>		<u>\$ 83,971</u>	
39										
40	Revenue Required from Blocks									\$ 83,960
41										
42	Distribution Revenue from Current Charges:									
43										
44										
45			Distribution Therms (000)					Current		
46			Rate 4	Rate 5	Rate 74	Rate 75	Total	Charge	Revenue 1/	
46	Block 1		178,169	-	17,842	-	196,011	\$ 0.1329	\$ 26,050	
47	Block 2		533,448	-	221,437	-	754,885	\$ 0.0682	\$ 51,483	
48	Block 3		108,062	-	327,753	-	435,815	\$ 0.0482	\$ 21,006	
49	Total		<u>819,679</u>	<u>-</u>	<u>567,032</u>	<u>-</u>	<u>1,386,711</u>		<u>\$ 98,539</u>	\$ 98,539
50										
51										
52										
53	Revenue to be Recovered for Rate 4/74									\$ (14,579)
54										
55	Adjustment to Current Charges for Blocks 1 & 2:						(14,579) / (196,036 +754,885) =			\$ (0.0153)

**Exhibit B**

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	Rate 4		
	Block 1	Block 2	Block 3
Current Charge	0.1329	0.0682	0.0482
Recovery Adj.	(0.0153)	(0.0153)	-
Adjusted Charge	0.1176	0.0529	0.0482
Adjusted Charge	0.1176	0.0529	0.0482
Proposed Charge	0.1176	0.0529	0.0482

	Rate 74		
	Block 1	Block 2	Block 3
Current Charge	0.1329	0.0682	0.0482
Recovery Adj.	(0.0153)	(0.0153)	-
Storage a)	(0.0180)	(0.0180)	(0.0180)
Uncollectible b)	(0.0028)	(0.0028)	(0.0028)
Adjusted Charge	0.0968	0.0321	0.0274
Refund Adj. c)	(0.0103)	(0.0103)	0.0075
Adjusted Charge	0.0865	0.0218	0.0349
Check adj. d)	0.0195	0.0195	
Proposed Charge	0.1060	0.0413	0.0349

- a) See Storage Costs worksheet
- b) See Uncollectible Cost worksheet
- c) Current Charge of Rate 74 Block 3 is 0.0349; therefore, refund \$ 2,458 to blocks 1 & 2  
 $(0.0349 - 0.0274) = 0.0075 \times 327,753 = \$ 2,458$   
 $\$2,458 / 239,279 = 0.0103$   
 Add adjustment to Block 3 to make it equal current tail block charge
- d) Check distribution charges for required revenue of \$ 83,960

	Rate 4		
	Block 1	Block 2	Block 3
units	178,169	533,448	108,062
charge	0.1176	0.0529	0.0482
revenue	20,947	28,202	5,209

	Rate 74		
	Block 1	Block 2	Block 3
units	17,842	221,437	327,753
charge	0.0865	0.0218	0.0349
revenue	1,543	4,820	11,439

	Total Rate 4/74
	1,386,711
	\$ 72,160
	\$ 7,127
	\$ 79,287
	\$ 4,673
	\$ 83,960

Adjustment for Rate 74 Blocks 1 & 2:  
 $\$ 4,673 / 239,279 = \$ 0.0195$

**Summary**

	Billing Determinants	Charge	Revenue
<b>Rate 4</b>			
Customer Charge			
4A	1,687,041	\$ 20.35	\$ 34,334
4B	539,030	\$ 70.95	\$ 38,244
4C	16,792	\$ 129.60	\$ 2,176
Distribution			
First 150	178,169	\$ 0.1176	\$ 20,947
Next 4,850	533,448	\$ 0.0529	\$ 28,202
Over 5,000	108,062	\$ 0.0482	\$ 5,209
<b>Rate 74</b>			
Customer Charge			
4A	4,402	\$ 20.35	\$ 90
4B	76,968	\$ 70.95	\$ 5,461
4C	28,286	\$ 129.60	\$ 3,666
Distribution			
First 150	17,842	\$ 0.1060	\$ 1,891
Next 4,850	221,437	\$ 0.0413	\$ 9,138
Over 5,000	327,753	\$ 0.0349	\$ 11,439
SBS			\$ 7,127
Rate 5 and 75 Revenue			\$ 411
Rider 25 & Transportation Admin. Chgs.			\$ 3,956
Transportation Service Credits			\$ (6,189)
Rate 4 and 74 Base Revenue			\$ 166,102
Difference			7

**Determination of Adjustments to Rate 5 and 75 for Revenue Requirements**  
 (Dollars and Therms in 000)

Line No.			
1	Current Revenue from Rates 4, 5, 74 and 75	\$	164,543
2			
3	ECOSS revenue requirement for Rates 4, 5, 74 and 75	\$	166,109
4			
5	Percentage Increase in Revenue		100.95%
6			
7	Current Revenues from Rate 5 and 75		
8	Rate 5 Revenues	\$	189
9	Rate 75 Revenues		147
10	Total	<u>\$</u>	<u>336</u>
11			
12	Proposed Revenues to be Recovered from Rates 5 and 75	\$	339
13			
14	Less: Rider 25 Revenues for Rate 5	\$	11
15	Transportation Administration and Recording Device Charges for Rate 75)	\$	7
16			
17	Add: Transportation Service Credits for Rate 5	\$	90
18			
19	<b>Revenue To Be Recovered Through Customer and Distribution Charges</b>	<b>\$</b>	<b>411</b>
20			

21	Revenue Recovered from Current Monthly Customer Charges					
22						
23						
24						
25						
26		Rate 5	Rate 75	Total	Current Charge	Revenue
27	Meter Class A	-	-	-	\$ 18.00	\$ -
28	Meter Class B	-	60	60	\$ 57.50	\$ 3
29	Meter Class C	759	204	963	\$ 130.50	\$ 126
30	Total	759	264	1,023		<u>\$ 129</u>

Revenue at Proposed Monthly Customer Charges at same percent increase as Rate 4 and 74, 28.03%

31						
32						
33						
34		Rate 5	Rate 75	Total	Proposed Charge	Revenue
35	Meter Class A	-	-	-	\$ 23.05	\$ -
36	Meter Class B	-	60	60	\$ 73.60	\$ 4
37	Meter Class C	759	456	1,215	\$ 167.10	\$ 203
38	Total	759	516	1,275		<u>\$ 207</u>
39						\$ 207

Revenue Required from distribution Charges \$ 204

40	Revenue Required from distribution Charges	\$	204	
41				
42	Current Revenue Recovered from Distribution Charges			
43				
44				
45				
46		Therms	Charges	Revenue
47	Rate 5 Winter	40	\$ 0.0339	\$ 1
48	Rate 5 Summer	4,293	\$ 0.0285	\$ 122
49	Rate 75 Winter	172	\$ 0.0242	\$ 4
50	Rate 75 Summer	12,668	\$ 0.0151	\$ 191
51	Total	17,173		<u>\$ 319</u>

Additional Revenue To be Recovered from Distribution Charges \$ (115)

Adjustment to Current Distribution Charges \$ (115) / 17,173 = \$ (0.0067)

52						
53						
54						
55						
56						
57		Winter	Summer		Winter	Summer
58	Current Charge	0.0339	0.0285		0.0339	0.0285
59	Recovery Adj.	(0.0067)	(0.0067)		(0.0067)	(0.0067)
60					(0.0180)	(0.0180)
61					(0.0028)	(0.0028)
62	Adjusted Charge	0.0272	0.0218		0.0064	0.0010
63						
64	Adjusted Charge	0.0272	0.0218		0.0064	0.0010
65	Check adj. c)	0.0013	0.0013		0.0013	0.0013
66	Final Charge	0.0285	0.0231		0.0077	0.0023

**Exhibit B**

- 67
- 68 a) See Storage Costs worksheet
- 69
- 70 b) See Uncollectible Cost worksheet
- 71
- 72 c) Check distribution charges for required revenue of \$ 204
- 73
- 74

		<u>Winter</u>	<u>Summer</u>		<u>Winter</u>	<u>Summer</u>		<b>Total</b>
	units	40	4,293	units	172	12,668		<b>Rate 5/75</b>
	charge	0.0272	0.0218	charge	0.0064	0.0010		<u>17,173</u>
	revenue	1	94	revenue	1	12		<u>\$ 108</u>
							SBS	<u>\$ 73</u>
							Total Revenue	<u>\$ 181</u>
							Revenue Adj.	<u>\$ 23</u>
							Revenue Required	<u><u>\$ 204</u></u>

84 Adjustment for Rate 75 Charges: 23 / 17,173 = \$ 0.0013

87 **Summary**

	<u>Billing</u>		<u>Charge</u>	<u>Revenue</u>
	<u>Determinants</u>			
89 <b>Rate 5</b>				
91 Customer Charge				
92 4A	0		\$ 23.05	\$ -
93 4B	0		\$ 73.60	\$ -
94 4C	759		\$ 167.10	\$ 127
95 Distribution				
96 Winter	40		\$ 0.0328	\$ 1
97 Summer	4,293		\$ 0.0274	\$ 118
98				
99 <b>Rate 75</b>				
100 Customer Charge				
101 4A	0		\$ 23.05	\$ -
102 4B	60		\$ 73.60	\$ 4
103 4C	456		\$ 167.10	\$ 76
104 Distribution				
105 Winter	172		\$ 0.0120	\$ 2
106 Summer	12,668		\$ 0.0066	\$ 84
107				
108 SBS				\$ 73
109				
110 Rider 25 & Transportation Admin. Chgs.				\$ 18
111				
112 Transportation Service Credits				<u>\$ (90)</u>
113				
114 Rate 4, 5, 74 and 75 Base Revenue				\$ 413
115				
116			Difference	\$ (2)
117				
118 Difference Adjustment of \$73 / 17,173 added to each distribution therm.			0.0043	\$(0.0001)

# Exhibit B

**Determination of Rates 6 and 76, Large General Service**  
 (Terms and Dollars in Thousands)

Line No.		
1	Set at Current Distribution Rate and then solve for monthly customer charge	
2		
3	ECOSS Revenue Requirement for Rates 6 and 76	
4	Rate 6	\$ 39
5	Rate 76	\$ 12,299
6	Total Revenue Requirement	<u>\$ 12,338</u>
7		
8	Less: Rider 25 Revenue for Rate 6	\$ -
9	Transportation Administration Revenue for Rate 76	\$ 7
10	Add: Transportation Service Credits (Customer Select and Rider 25)	\$ -
11		
12	Revenue to be Recovered from customer and distribution charges	\$ 12,331
13		
14	Current Revenues from distribution charge for Rate 6	
15	Distribution Therms	
16	Rate 6	1,004
17	Rate 76	325,672
18	Total Distribution Therms	<u>326,676</u>
19		
20	Current Distribution Charge (\$/therm)	
21	Rate 6	\$ 0.0266
22	Rate 76	\$ 0.0189
23		
24	Current Distribution Revenue	
25	Rate 6	\$ 27
26	Rate 76	\$ 6,155
27	Total	<u>\$ 6,182</u>
28		
29	Storage Banking Service Revenue (\$0.0034 x 802,623)	\$ 2,729
30		
31	Revenue to be recovered from monthly customer charge	\$ 3,420
32		
33	Number of Customer Charge	
34	Rate 6	12
35	Rate 76	2,436
36	Total Customer Charges	<u>2,448</u>
37		
38	Proposed Monthly Customer Charge	\$ 1,397
39		
40	Customer Charge Revenue	
41	Rate 6	\$ 17
42	Rate 76	\$ 3,403
43	Total Customer Charge Revenue	<u>\$ 3,420</u>
44		
45	Test Revenue for Rates 6 and 76	
46	Rate 6 Monthly Customer Charges (\$1,377 * 12)	\$ 17
47	Rate 76 Monthly Customer Charges (\$1,400 * 2,436) 1/	\$ 3,459
48	Storage Banking Service Revenue (\$0.0034 x 802,623)	\$ 2,729
49	Minimum Bill	\$ 17
50	Transportation Administration Charges	\$ 7
51	Transportation Service Credit (\$0.0015 x 109)	\$ -
52	Distribution Revenue	
53	Rate 6 (\$0.0266 x 1,004)	\$ 27
54	Rate 76 (\$0.0189 x 325,672)	\$ 6,155
55	Total Test Revenue	<u>\$ 12,411</u>
56		
57	Revenue Shortfall	\$ (73)
58		
59	Customer Charge Adjustment for Shortfall (\$74 / 2,448)	\$ (30)
60		
61	Proposed Monthly Customer Charge	\$ 1,367
62		
63	Final Distribution Charges	
64	Rate 6	\$ 0.0266
65	Rate 76	\$ 0.0189
66		
67	<b>Summary</b>	
68	Rate 6	
69	Monthly Customer Charges (\$1,367 x 12)	\$ 16
70	Distribution Revenue (\$0.0266 x 1,004)	\$ 27
71	Minimum Bill	17
72	Rider 25 Revenue	-
73	Transportation Service Credit (\$0.0015 x 109)	-
74	Total Rate 6 Revenue	<u>\$ 60</u>
75		
76	Rate 76	
77	Monthly Customer Charges (\$1,390 x 2,436) 1/	\$ 3,387
78	Distribution Revenue (\$0.0189 x 325,672) 2/	\$ 6,155
79	Storage Banking Service	\$ 2,729
80	Minimum Bill	\$ -
81	Transportation Administration Charges	\$ 7
82	Total Rate 76 Revenue	<u>\$ 12,278</u>
83		
84	Total Rate 6 and 76 Revenue	<u>\$ 12,338</u>
85		
86	Difference	\$ -

1/ Customer charge includes \$23 for transportation administration.

Determination of Rates 7 and 77, Large Volume Service

Line No.					
1	<b>Rate 7 Charges</b>				
2	ECOSS Revenue Requirement for Rate 7 (assuming 100% on Rate 7) (\$000)			\$	9,568
3					
4	Rate 6/76 percent increase in monthly customer charge				300%
5					
6	Number of Customer Charge				372
7					
8	Proposed Monthly Customer Charge (\$837 * 3.00)			\$	2,511
9					
10	Customer Charge Revenue (\$000)			\$	934
11					
12	Storage Banking Service Revenue (\$0.0034 x 680,131)			\$	2,312
13					
14	Remaining Revenue Requirement			\$	6,321
15					
16	Current Revenue from Commodity Charge				
17	Therms (000)				336,679
18	Charge (\$/therm)			\$	0.0052
19					
20	Commodity Charge Revenue			\$	1,751
21					
22	Revenue Requirement from Demand Charges			\$	4,571
23					
24	Revenue Requirement from Demand and Storage Charges			\$	6,883
25					
26	Current Rate 7 Demand Revenue				
27	Demand Charge				
28	0-10,000	3,548	\$ 1.1189	\$	3,970
29	Over 10,000	<u>14,515</u>	\$ 0.0852	\$	<u>1,237</u>
30		<u>18,063</u>		\$	<u>5,207</u>
31					
32	Percentage Increase in Demand Revenue				132.20%
33					
34	Current Rate 7 Demand Charge for First Block			\$	1.1189
35					
36	Current Rate 7 Demand Charge for Second Block			\$	0.0852
37					
38	Adjusted First Block Charge			\$	1.4792
39					
40	Adjusted Second Block Charge			\$	0.1126
41					
42	<b>Summary</b>				
43			Billing		
44			<u>Determinants</u>	<u>Charge</u>	
45	Customer Charge		372	\$ 2,511	\$ 934
46	Demand Charge				
47	0-10,000	3,548		\$ 1.4792	\$ 5,248
48	Over 10,000	<u>14,515</u>		\$ 0.1126	\$ <u>1,635</u>
49		<u>18,063</u>			\$ <u>6,883</u>
50	Commodity Charge	<u>336,679</u>		\$ 0.0052	\$ <u>1,751</u>
51	Rate 7 Base Revenue				\$ <u><u>9,568</u></u>
52					
53	Difference			\$	-
54					

**Exhibit B**

55	<b>Rate 77 Charges</b>				
56	ECOSS Revenue Requirement for Rate 7 (\$000)			\$	9,568
57					
58	Proposed Monthly Customer Charge (includes \$23 for transportation admin.)			\$	2,534
59					
60	Number of Customer Charge				372
61					
62	Customer Charge Revenue			\$	943
63					
64	Storage Banking Service Revenue (\$0.0034 x 680,131)			\$	2,312
65					
66	Remaining Revenue Requirement			\$	6,313
67					
68	Current Revenue from Commodity Charge				
69	Therms (000)				336,679
70	Charge (\$/therm)			\$	0.0052
71					
72	Commodity Charge Revenue			\$	1,751
73					
74	Revenue Requirement from Demand Charges			\$	4,562
75					
76	Current Rate 77 Demand Revenue				
77	Demand Charge				
78	0-10,000	3,548	\$ 0.7888	\$	2,799
79	Over 10,000	14,515	\$ 0.0263	\$	382
80		<u>18,063</u>		<u>\$</u>	<u>3,181</u>
81					
82	Percentage Increase in Demand Revenue				143.43%
83					
84	Current Rate 7 Demand Charge for First Block			\$	0.7888
85					
86	Current Rate 7 Demand Charge for Second Block			\$	0.0263
87					
88	Adjusted First Block Charge			\$	1.1314
89					
90	Adjusted Second Block Charge			\$	0.0377
91					
92	<b>Summary</b>				
93					
94		<u>Billing</u>		<u>Charge</u>	
95	Customer Charge	372		\$ 2,534	\$ 943
96	Demand Charge				
97	0-10,000	3,548		\$ 1.1314	\$ 4,014
98	Over 10,000	14,515		\$ 0.0377	\$ 548
99		<u>18,063</u>		<u>\$</u>	<u>4,562</u>
100	Commodity Charge	336,679		\$ 0.0052	\$ 1,751
101	Storage Banking Service	680,131		\$ 0.0034	\$ 2,312
102	Administrative Fees - Storage Transfer	-		\$ 24.00	\$ -
103	Group Change Fee	-		\$ 25.00	\$ -
104				<u>\$</u>	<u>9,568</u>
105					
106	Difference			\$	(0)

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

LIST OF SCHEDULES

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

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

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

RATES OF RETURN BY RATE CLASS BASED ON EXISTING RATES

Line No.	Description	Rate Base Amounts ECOSS 1/ (B)	Current Base Rate Revenues 2/ (C)	O. & M. Expenses ECOSS 1/ (D)	Depr. & Amortiz'n ECOSS 1/ (E)	Operating Expenses		Total Expenses (H)	Operating Income (Col. C-H) (I)	After Tax Rates of Return (Col. I/B) (J)
						Other Than Income 1/ (F)	Taxes Income Taxes 3/ (G)			
<b>Residential Rates:</b>										
1	Rate 1 - Residential	820,971	354,002	236,719	114,362	7,405	(163)	358,323	(4,321)	(0.53)
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	279,716	121,463	47,797	37,259	2,363	1,239	88,658	32,805	11.73
3	Rate 5 - Seasonal Use Service	502	189	61	38	3	3	105	84	16.69
4	Rate 6 - Large General Service	118	49	14	12	1	1	28	21	17.91
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	30,012	9,234	3,248	3,327	256	87	6,919	2,315	7.71
7	Rate 74 - General Transportation	131,763	42,744	15,276	15,756	1,088	387	32,506	10,238	7.77
8	Rate 75 - Seasonal Use Transportation	4,660	147	508	426	34	(30)	938	(791)	(16.98)
9	Rate 76 - Large General Transportation	37,848	10,498	4,233	3,746	291	81	8,350	2,148	5.67
10	Rate 77 - Large Volume Transportation	30,905	7,034	3,267	2,904	235	23	6,429	605	1.96
11	Subtotal - Nonresidential	515,524	191,358	74,404	63,468	4,271	1,791	143,934	47,424	9.20
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,336,495</b>	<b>545,360</b>	<b>311,123</b>	<b>177,830</b>	<b>11,676</b>	<b>1,628</b>	<b>502,257</b>	<b>43,103</b>	<b>3.23</b>
13	<b>Other (Riders 13 &amp; 16)</b>		1,920						1,920	
14	<b>Total -- All Rates &amp; Riders</b>	<b>\$ 1,336,495</b>	<b>\$ 547,280</b>	<b>\$ 311,123</b>	<b>\$ 177,830</b>	<b>\$ 11,676</b>	<b>\$ 1,628</b>	<b>\$ 502,257</b>	<b>\$ 45,023</b>	<b>3.37</b>

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

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

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

**RATES OF RETURN AT PRESENT RATES -- REVENUE ADJUSTMENTS AND RATES OF RETURN AT PROPOSED RATES**  
(Dollars in Thousands)

Line No.	Description (A)	Projected 2009 Test Year at Current Rates				Test Year Adjusted for Proposed Rate Case						
		Rate Base Amounts (B)	Base Rate Revenues (C)	Operating Income (D)	Rates of Return (E)	Proposed Revenue Adjustments			Percent Revenue Change (K)	Rates of Return 3/ (L)		
						Equalizing Adjustment 1/ (F)	Proposed Increases 2/ (G)	Subtotal Amount (H)			Rate 7X Reallocations (I) 5/	Total Amount (J)
<b>Residential Rates:</b>												
1	Rate 1 - Residential	820,971	354,002	(4,321)	(0.53)	31,083	44,370	75,453		75,453	21.3	6.43
<b>Nonresidential Rates:</b>												
2	Rate 4 - General Gas Service	279,716	121,463	32,805	11.73	(24,982)	15,118	(9,864)		(9,864)	(8.1)	6.43
3	Rate 5 - Seasonal Use Service	502	189	84	16.69	(71)	27	(44)		(44)	(23.0)	6.43
4	Rate 6 - Large General Service	118	49	21	17.91	(18)	6	(12)		(12)	(24.0)	6.43
5	Rate 7 - Large-Volume Service	0	0	0	0.00	0	0	0		0	0.0	0.00
6	Rate 17/19 - Contract Service	4/ 30,012	9,234	2,315	7.71	N/A	N/A	N/A	N/A	N/A	N/A	7.71
7	Rate 74 - General Transportation	131,763	42,744	10,238	7.77	(6,355)	7,121	766	296	1,062	2.5	6.60
8	Rate 75 - Seasonal Use Transportation	4,660	147	(791)	(16.98)	972	252	1,224	(297)	927	630.7	1.69
9	Rate 76 - Large General Transportation	37,848	10,498	2,148	5.67	(1,002)	2,046	1,043	56	1,099	10.5	6.54
10	Rate 77 - Large Volume Transportation	30,905	7,034	605	1.96	373	1,670	2,043	(55)	1,988	28.3	6.30
11	Subtotal - Nonresidential	515,524	191,358	47,424	9.20	(31,083)	26,240	(4,843)	0	(4,843)	(2.5)	6.51
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<u>1,336,495</u>	<u>545,360</u>	<u>43,103</u>	3.23	<u>0</u>	<u>70,610</u>	<u>70,610</u>		<u>70,610</u>	<u>19</u>	
13	<b>Other (Riders 13 &amp; 16)</b>		1,920	1,920		0	(1,784)	(1,784)		0	(92.9)	
14	<b>Total -- All Rates</b>	<u>\$ 1,336,495</u>	<u>\$ 547,280</u>	<u>\$ 45,023</u>	3.37 %	<u>\$ -</u>	<u>\$ 68,826</u>	<u>\$ 68,826</u>		<u>\$ 70,610</u>	<u>12.6</u>	6.47 %

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

3.6395

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

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

39.7450

3/ From Schedule C, Col. (J)

4/ No rate change proposed for Rate 17/19 -- negotiated rates.

5/ From Schedule E, page 1, column (H).

Exhibit B

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

Nicor Gas  
Compliance Exhibit  
Schedule C  
Page 1 of 1

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)				
<b>Residential Rates:</b>										
1	Rate 1 - Residential	820,971	429,455	236,719	114,362	7,405	18,157	376,644	52,811	6.43
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	279,716	111,599	47,797	37,259	2,363	6,186	93,605	17,994	6.43
3	Rate 5 - Seasonal Use Service	502	145	61	38	3	11	113	32	6.43
4	Rate 6 - Large General Service	118	37	14	12	1	3	30	8	6.43
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service	30,012	9,234	3,248	3,327	256	87	6,919	2,315	7.71
7	Rate 74 - General Transportation	131,763	43,806	15,276	15,756	1,088	2,990	35,110	8,696	6.60
8	Rate 75 - Seasonal Use Transportation	4,660	1,074	508	426	34	27	995	79	1.69
9	Rate 76 - Large General Transportation	37,848	11,597	4,233	3,746	291	851	9,121	2,477	6.54
10	Rate 77 - Large Volume Transportation	30,905	9,022	3,267	2,904	235	669	7,075	1,947	6.30
11	Subtotal - Nonresidential	515,524	186,515	74,404	63,468	4,271	10,826	152,968	33,547	6.51
12	<b>Subtotal - Residential &amp; Nonresidential</b>	<b>1,336,495</b>	<b>615,970</b>	<b>311,123</b>	<b>177,830</b>	<b>11,676</b>	<b>28,983</b>	<b>529,612</b>	<b>86,358</b>	
13	<b>Other (Riders 13 &amp; 16)</b>		136						136	
14	<b>Total -- All Rates</b>	<b>\$ 1,336,495</b>	<b>\$ 616,106</b>	<b>\$ 311,123</b>	<b>\$ 177,830</b>	<b>\$ 11,676</b>	<b>\$ 28,983</b>	<b>\$ 529,612</b>	<b>\$ 86,494</b>	<b>6.47</b>

1/ From ECOSS Summary, Schedule F

2/ From Schedule J, Base Rate Revenues

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

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

**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 <sup>1/</sup> (C)	Volume Costs (D)	Rt 17/19 Costs (E)	Distribution Mains (F)	
<b>Residential Rates:</b>							
1	Rate 1 - Residential	232,113	71,940	24,817	0	100,585	429,455
<b>Nonresidential Rates:</b>							
2	Rate 4 - General Gas Service	56,782	25,250	9,416	0	20,150	111,599
3	Rate 5 - Seasonal Use Service	13	44	49	0	40	145
4	Rate 6 - Large General Service	10	15	11	0	1	37
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	322	3,012	3,454	2,002	636	9,426
7	Rate 74 - General Transportation	15,818	10,201	6,431	0	11,060	43,510
8	Rate 75 - Seasonal Use Transportation	238	428	146	0	559	1,371
9	Rate 76 - Large General Transportation	1,672	3,988	3,694	0	2,188	11,541
10	Rate 77 - Large Volume Transportation	463	3,539	3,819	0	1,257	9,077
11	Subtotal - Nonresidential	75,318	46,477	27,019	2,002	35,891	186,707
12	<b>Total - Residential &amp; Nonresidential</b>	<b>\$ 307,431</b>	<b>\$ 118,417</b>	<b>\$ 51,836</b>	<b>\$ 2,002</b>	<b>\$ 136,476</b>	<b>\$ 616,162</b>

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

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

**STORAGE REVENUE REQUIREMENTS AT PROPOSED OPERATING INCOME**

(Dollars in Thousands)

Line No.	Description (A)	Storage Revenue Requirements							
		Storage Revenue Requirement w/ Top Gas				Total (Without Top Gas & Losses) (F)	Reallocation Among Trsp. Classes by Revenues (G) 5/ (H)	SBS Revenue Shares (I) 6/	
		O & M, Depr. & TOI (Ex. Losses) (B)	Return & Income Taxes RB ex Top Gas (C) 3/	Top Gas & Losses (D)	Total (E)				
<b>Residential Rates:</b>									
1	Rate 1 - Residential	22,987	11,825	17,370	52,183	34,813			
<b>Nonresidential Rates:</b>									
2	Rate 4 - General Gas Service	8,082	4,158	6,107	18,347	12,240			
3	Rate 5 - Seasonal Use Service	17	9	13	39	26			
4	Rate 6 - Large General Service	5	3	4	11	7			
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	4,436	2,282	0	6,718	6,718	7,014	296	0.58224
8	Rate 75 - Seasonal Use Trans.	243	125	0	368	368	71	(297)	0.00593
9	Rate 76 - Large General Trans.	1,736	893	0	2,629	2,629	2,686	56	0.22293
10	Rate 77 - Large Volume Trans.	1,539	792	0	2,331	2,331	2,276	(55)	0.18890
11	Total - Nonresidential	16,059	8,261	6,124	30,445	24,321	12,047	0	1.00000
12	<b>Total -- All Rates ex Rate 17 /19</b>	<u>2/ \$ 39,047</u>	<u>\$ 20,087</u>	<u>\$ 23,494</u>	<u>4/ \$ 82,627</u>	<u>\$ 59,133</u>			
13	Storage Rate Base (w/o Top Gas)		<u>\$232,478</u>	1/					
14	Top Gas Portion of Storage Rate Base			<u>\$ 95,645</u>					
15	Proposed Overall Rate of Return (Schedule C)		8.64%	8.64%					
16	<b>Rate 17/19 -- Contract Service</b>	<u>\$ 1,311</u>	<u>\$ 675</u>		<u>\$ 1,986</u>	<u>\$ 1,986</u>			
17	<b>Total -- All Rates</b>	<u>\$ 40,358</u>	<u>\$ 20,761</u>		<u>\$ 84,614</u>	<u>\$ 61,120</u>			

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.

5/ Transportation revenues from column (G) reallocated based on column (I) revenue shares.

6/ Revenue shares from "Storage Banking" worksheet.

DEVELOPMENT OF COMPONENTS OF STORAGE REVENUE REQUIREMENT

	Description (A)	Account No. (B)	Company Total (C) From (Schedule G)	Underground Storage (D)	Function Factor (E)	Allocation to to Rate 17/19 (F)	Other Rate Groups (G)
<b>Gross Plant in Service</b>							
1	Intangible Plant		\$ 105,935	\$ 4,108	Labor	\$ 134	\$ 3,975
2	Underground Storage Plant	350-357	597,355	597,355	Direct	19,412	577,943
3	Transmission Plant		363,869	0	None	0	0
4	Distribution Plant		3,124,607	0	None	0	0
5	General Plant		274,806	10,658	Labor	346	10,311
6	Total Gas Utility Plant		4,466,572	612,121		19,892	592,230
<b>Accumulated Reserve for Depreciation</b>							
7	Intangible Plant		(81,711)	(3,169)	Labor	(103)	(3,066)
8	Underground Storage Plant	350-357	(320,465)	(320,465)	Direct	(10,414)	(310,051)
9	Transmission Plant		(281,590)	0	None	0	0
10	Distribution Plant		(1,931,002)	0	None	0	0
11	General Plant		(84,190)	(3,265)	Labor	(106)	(3,159)
12	Total Accumulated Depr & Amort.		(2,698,958)	(326,899)		(10,623)	(316,276)
13	<b>Total Net Plant in Service</b>		\$1,767,614	\$285,222		\$9,269	\$275,953
<b>Adjustments to Rate Base</b>							
<b>Additions</b>							
14	Cash Working Capital		62,602	7,436	O&M	242	7,194
15	Gas in Storage (recoverable base gas)		95,645	95,645	Direct	0	95,645
16	Materials and Supplies		5,634	911	Net Deprec. Plt	30	881
17	Accrued Pension Provision		(137,082)	(5,316)	Labor	(173)	(5,144)
18	Total Additions to Rate Base		26,799	98,675		98	98,577
<b>Deductions</b>							
19	Deferred Income Taxes		(181,767)	(29,389)	Net Deprec. Plt	(955)	(28,434)
20	Regulatory Tax Liability		(45,237)	(7,314)	Net Deprec. Plt	(238)	(7,076)
21	Customer Credit Balances		(160,582)	0	None	0	0
22	Customer Deposits		(38,644)	(6,248)	Net Deprec. Plt	(203)	(6,045)
23	Customer Advances for Construction		(10,239)	(1,655)	Net Deprec. Plt	(54)	(1,602)
24	Unamortized Investment Tax Credit		(11,334)	(1,833)	Net Deprec. Plt	(60)	(1,773)
25	CWIP Subject to AFUDC		(9,232)	(1,493)	Net Deprec. Plt	(49)	(1,444)
26	Injuries and Damages		(883)	(34)	Labor	(1)	(33)
27	Reserved for Future Use		0	0	None	0	0
28	Total Deductions from Rate Base		(457,918)	(47,966)		(1,559)	(46,407)
29	<b>Total Adjustments to Rate Base</b>		(431,119)	50,710		(1,460)	52,170
30	<b>Total Rate Base</b>		\$1,336,495	\$335,932		\$7,808	\$328,123

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)
<b>O&amp;M Expenses</b>							
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		108,541	0	None	0	0
39	Sales Expenses		416	0	None	0	0
40	Total -- Operation and Maintenance Expenses		204,914	17,559		571	16,988
<b>Administrative and General Expenses</b>							
Operation:							
41	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	10,436	405	Labor	13	392
52	Rents	931	0	0	None		0
53	Total Operation		93,682	3,680		120	3,560
Maintenance:							
54	Maintenance of General Plant	932	4,329	168	Labor	5	162
<b>Total -- Administrative and General</b>			<b>98,011</b>	<b>3,848</b>		<b>125</b>	<b>3,723</b>
56	Payroll Transferred from Other Taxes		8,198	318	Labor	10	308
57	<b>Total - Gas Operation and Maintenance</b>		<b>\$311,123</b>	<b>\$21,725</b>		<b>\$706</b>	<b>\$21,019</b>
<b>Depreciation Expense</b>							
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		116,885	0	None	0	0
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	<b>Total Depreciation Expense</b>		<b>\$177,830</b>	<b>\$17,033</b>		<b>\$554</b>	<b>\$16,480</b>
<b>Taxes Other Than Income Taxes</b>							
75	State Franchise	408	131	18	Gross Plant	1	17
76	Real Estate and Invested Capital		11,545	1,582	Gross Plant	51	1,531
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	\$1,600		\$52	\$1,548

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

Determination of Storage Banking Service Charge

Line No.		
1	Storage Revenue Requirements (\$000)	\$ 61,120
2	Storage Cycling (000 therms)	1,497,400
3	Annual Revenue Requirement per Therm	\$ 0.0408
4	Monthly Charge per Therm of Storage	\$ 0.0034
5	Company Peak-day Sendout (000 therms)	49,000
6	Number of Storage Days	30.56

Storage Banking Service Billing Determinants

7 8 9 10	<u>Rate</u>	<u>Annual Billing Determinants (000 therms)</u>	<u>Adjustment for 31 Days</u>	<u>Adjusted Billing Determinants (000 therms)</u>	<u>Revenue (\$000)</u>	
11	74	1,893,444	1.107143	2,096,313	\$ 7,127	0.5822416
12	75	19,284	1.107143	21,350	\$ 73	0.0059299
13	76	724,950	1.107143	802,623	\$ 2,729	0.222925
14	77	614,312	1.107143	680,131	<u>\$ 2,312</u>	0.1889034
15	Total Revenue				<u><u>\$ 12,241</u></u>	

**Exhibit B**

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

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

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

		Residential -- Rate 1					Nonresidential -- Rate 4 - General						
		Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other	Dist. Mains	Total
1	Rate Base	\$118,272	\$260,068	\$82,360	\$0	\$360,270	\$820,971	\$84,715	\$91,431	\$31,397	\$0	\$72,173	\$279,716
2	O&M Expenses	\$158,308	\$31,233	\$9,481	\$0	\$37,697	\$236,719	\$25,738	\$10,939	\$3,569	\$0	\$7,552	\$47,797
3	Depreciation Expense	\$60,727	\$16,819	\$7,594	\$0	\$29,223	\$114,362	\$22,595	\$5,913	\$2,896	\$0	\$5,854	\$37,259
4	Taxes Other than Income	\$2,854	\$1,406	\$622	\$0	\$2,522	\$7,405	\$1,126	\$494	\$237	\$0	\$505	\$2,363
5	Total Expenses	\$221,889	\$49,459	\$17,697	\$0	\$69,442	\$358,495	\$49,459	\$17,346	\$6,702	\$0	\$13,911	\$87,428
6	Return Inc. Taxes	\$10,224	\$22,482	\$7,120	\$0	\$31,143	\$70,969	\$7,323	\$7,904	\$2,714	\$0	\$6,239	\$24,180
7	Total Revenue Requirement	\$232,113	\$71,940	\$24,817	\$0	\$100,585	\$429,455	\$56,782	\$25,250	\$9,416	\$0	\$20,150	\$111,599
		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	\$20	\$174	\$166	\$0	\$143	\$502	\$20	\$56	\$38	\$0	\$4	\$118
9	O&M Expenses	\$8	\$20	\$18	\$0	\$15	\$61	\$3	\$6	\$4	\$0	\$0	\$14
10	Depreciation Expense	\$3	\$8	\$15	\$0	\$12	\$38	\$4	\$4	\$4	\$0	\$0	\$12
11	Taxes Other than Income	\$0	\$1	\$1	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0	\$1
12	Total Expenses	\$11	\$29	\$35	\$0	\$28	\$111	\$8	\$10	\$8	\$0	\$1	\$36
13	Return Inc. Taxes	\$2	\$15	\$14	\$0	\$12	\$43	\$2	\$5	\$3	\$0	\$0	\$10
14	Total Revenue Requirement	\$13	\$44	\$49	\$0	\$40	\$145	\$10	\$15	\$11	\$0	\$1	\$37

**Exhibit B**

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

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

		Nonresidential -- Rate 7 - Large Volume Service					Nonresidential -- Rate 17/19 - Contract Service						
		Customer	Demand	Volume	Other	Dist. Mains	Total	Customer	Demand	Volume	Other	Dist. Mains	Total
15	Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$727	\$7,362	\$11,656	\$7,988	\$2,279	\$30,012
16	O&M Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$86	\$935	\$1,282	\$706	\$238	\$3,248
17	Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$165	\$1,348	\$1,076	\$554	\$185	\$3,327
18	Taxes Other than Income	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$92	\$88	\$52	\$16	\$256
19	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$9	\$260	\$2,375	\$2,446	\$1,311	\$439	\$6,841
20	Return Inc. Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$63	\$636	\$1,008	\$691	\$197	\$2,594
21	Total Revenue Requirement	\$0	\$0	\$0	\$0	\$0	\$0	\$322	\$3,012	\$3,454	\$2,002	\$636	\$9,426
		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	\$34,445	\$36,002	\$21,703	\$0	\$39,613	\$131,763	\$502	\$1,666	\$491	\$0	\$2,001	\$4,660
23	O&M Expenses	\$5,161	\$3,582	\$2,388	\$0	\$4,145	\$15,276	\$87	\$158	\$54	\$0	\$209	\$508
24	Depreciation Expense	\$7,303	\$3,236	\$2,003	\$0	\$3,213	\$15,756	\$103	\$115	\$45	\$0	\$162	\$426
25	Taxes Other than Income	\$376	\$271	\$164	\$0	\$277	\$1,088	\$5	\$11	\$4	\$0	\$14	\$34
26	Total Expenses	\$12,840	\$7,089	\$4,555	\$0	\$7,635	\$32,129	\$195	\$284	\$103	\$0	\$386	\$977
27	Return Inc. Taxes	\$2,978	\$3,112	\$1,876	\$0	\$3,424	\$11,390	\$43	\$144	\$42	\$0	\$173	\$403
28	Total Revenue Requirement	\$15,818	\$10,201	\$6,431	\$0	\$11,060	\$43,510	\$238	\$428	\$146	\$0	\$559	\$1,371
		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	\$3,467	\$14,079	\$12,465	\$0	\$7,838	\$37,848	\$1,026	\$12,491	\$12,887	\$0	\$4,501	\$30,905
30	O&M Expenses	\$641	\$1,401	\$1,371	\$0	\$820	\$4,233	\$135	\$1,243	\$1,418	\$0	\$471	\$3,267
31	Depreciation Expense	\$695	\$1,264	\$1,151	\$0	\$636	\$3,746	\$227	\$1,123	\$1,189	\$0	\$365	\$2,904
32	Taxes Other than Income	\$36	\$106	\$94	\$0	\$55	\$291	\$12	\$94	\$97	\$0	\$32	\$235
33	Total Expenses	\$1,372	\$2,771	\$2,616	\$0	\$1,511	\$8,278	\$374	\$2,460	\$2,705	\$0	\$867	\$6,415
34	Return Inc. Taxes	\$300	\$1,217	\$1,078	\$0	\$678	\$3,272	\$89	\$1,080	\$1,114	\$0	\$389	\$2,672
35	Total Revenue Requirement	\$1,672	\$3,988	\$3,694	\$0	\$2,188	\$11,541	\$463	\$3,539	\$3,819	\$0	\$1,257	\$9,077

**Exhibit B** 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)	
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	301	\$ -	\$ -	\$0	1-NONE	0	0	0	0	0	
3	Miscellaneous	303	105,139	796	105,935	16-LABOR	59,212	9,547	9,938	134	27,105	
4												
5	Total Intangible Plant		105,139	796	0	105,935	59,212	9,547	9,938	134	27,105	
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	304-311	0	0	0	1-NONE	0	0	0	0	0	
9												
10	<b>Underground Storage Plant:</b>											
											Direct assign to Rate 17	
11	Land	350.1	\$ 2,545	\$ -	\$ 2,545	7-UGSTOR	0	2,462	0	83	0	
12	Rights-of-way	350.2	0	0	0	1-NONE	0	0	0	0	0	
13	Structures and Improvements	351	16,456	0	16,456	7-UGSTOR	0	15,921	0	535	0	
14	Wells	352	85,600	0	85,600	7-UGSTOR	0	82,818	0	2,782	0	
15	Storage Leaseholds and Rights	352.1	9,355	0	9,355	7-UGSTOR	0	9,051	0	304	0	
16	Reservoirs	352.2	0	0	0	1-NONE	0	0	0	0	0	
17	Non-recoverable base gas	352.3	171,818	0	171,818	7-UGSTOR	0	166,235	0	5,583	0	
18	Lines	353	47,174	0	173	47,347	7-UGSTOR	0	45,808	0	1,539	0
19	Compressor Station Equipment	354	147,447	6,408	153,855	7-UGSTOR	0	148,855	0	5,000	0	
20	Measuring and Reg. Equipment	355	4,977	0	4,977	7-UGSTOR	0	4,815	0	162	0	
21	Purification Equipment	356	52,500	95	52,595	7-UGSTOR	0	50,886	0	1,709	0	
22	Other Equipment	357	2,389	0	2,389	7-UGSTOR	0	2,311	0	78	0	
23	Recoverable base gas	117	50,418	0	50,418	7-UGSTOR	0	48,780	0	1,638	0	
24												
25	Total Underground Storage Plant	350-357	590,679	6,503	173	597,355	0	577,943	0	19,412	0	
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	374.5	565	0	565	6-DEM & VOL	0	434	131	0	0	
29	Land in Fee - Transmission Mains	374.6	2,899	0	2,899	6-DEM & VOL	0	2,229	670	0	0	
30	Land Rights - Transmission Mains	374.7	19,267	0	19,267	6-DEM & VOL	0	14,812	4,455	0	0	
31	Land Rights - Transmission Stations	374.8	208	0	208	6-DEM & VOL	0	160	48	0	0	
32	Structures and Improvements	375.1	104	0	104	6-DEM & VOL	0	80	24	0	0	
33	Mains - Transmission	376.1	259,543	0	113	259,656	6-DEM & VOL	0	199,624	60,032	0	
34	Measuring and Regulating Equipment -											
35	Transmission Stations	378.3	81,170	0	81,170	6-DEM & VOL	0	62,403	18,767	0	0	
36	Measuring and Regulating Equipment -											
37	Transmission Mains	378.4	0	0	0	1-NONE	0	0	0	0	0	
38												
39	Total Transmission Plant		363,756	0	113	363,869	0	279,742	84,127	0	0	
40												

**Exhibit B** 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		
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0	
3	Miscellaneous	43-LABOR	46,982	5,385	4,725	0	19,977	8,528	1,893	1,802	0	4,002
4												
5	Total Intangible Plant	Subtotal	<u>46,982</u>	<u>5,385</u>	<u>4,725</u>	<u>0</u>	<u>19,977</u>	<u>8,528</u>	<u>1,893</u>	<u>1,802</u>	<u>0</u>	<u>4,002</u>
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
9												
10	<b>Underground Storage Plant:</b>											
11	Land	34-UG-DEM	0	1,450	0	0	0	0	510	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	9,373	0	0	0	0	3,296	0	0	0
14	Wells	34-UG-DEM	0	48,757	0	0	0	0	17,143	0	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	5,328	0	0	0	0	1,873	0	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	97,865	0	0	0	0	34,409	0	0	0
18	Lines	34-UG-DEM	0	26,968	0	0	0	0	9,482	0	0	0
19	Compressor Station Equipment	34-UG-DEM	0	87,634	0	0	0	0	30,812	0	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	2,835	0	0	0	0	997	0	0	0
21	Purification Equipment	34-UG-DEM	0	29,957	0	0	0	0	10,533	0	0	0
22	Other Equipment	34-UG-DEM	0	1,361	0	0	0	0	478	0	0	0
23	Recoverable base gas	34-UG-DEM	0	28,717	0	0	0	0	10,097	0	0	0
24												
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>340,245</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,630</u>	<u>0</u>	<u>0</u>	<u>0</u>
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	229	62	0	0	0	80	24	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	1,173	319	0	0	0	412	122	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	7,797	2,118	0	0	0	2,741	808	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	84	23	0	0	0	30	9	0	0
32	Structures and Improvements	35-D-TOT&V	0	42	11	0	0	0	15	4	0	0
33	Mains - Transmission	35-D-TOT&V	0	105,074	28,541	0	0	0	36,944	10,884	0	0
34	Measuring and Regulating Equipment -											
35	Transmission Stations	35-D-TOT&V	0	32,847	8,922	0	0	0	11,549	3,402	0	0
36	Measuring and Regulating Equipment -											
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
38												
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>147,245</u>	<u>39,996</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,771</u>	<u>15,252</u>	<u>0</u>	<u>0</u>
40												

**Exhibit B** 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	
<b>Gross Plant in Service</b>											
1	<b>Intangible Plant:</b>										
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0
3	Miscellaneous	43-LABOR	4	3	10	0	8	2	1	2	0
4											
5	Total Intangible Plant		<u>4</u>	<u>3</u>	<u>10</u>	<u>0</u>	<u>8</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>0</u>
6											
7	<b>Mftured Gas Production Plant:</b>										
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0
9											
10	<b>Underground Storage Plant:</b>										
11	Land	34-UG-DEM	0	1	0	0	0	0	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	7	0	0	0	2	0	0	0
14	Wells	34-UG-DEM	0	37	0	0	0	10	0	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	4	0	0	0	1	0	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	74	0	0	0	21	0	0	0
18	Lines	34-UG-DEM	0	20	0	0	0	6	0	0	0
19	Compressor Station Equipment	34-UG-DEM	0	66	0	0	0	19	0	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	2	0	0	0	1	0	0	0
21	Purification Equipment	34-UG-DEM	0	23	0	0	0	6	0	0	0
22	Other Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0
23	Recoverable base gas	34-UG-DEM	0	22	0	0	0	6	0	0	0
24											
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>256</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73</u>	<u>0</u>	<u>0</u>	<u>0</u>
26											
27	<b>Transmission Plant:</b>										
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	0	1	0	0	0	0	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	0	4	0	0	2	1	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0
32	Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0
33	Mains - Transmission	35-D-TOT&V	0	0	58	0	0	22	13	0	0
34	Measuring and Regulating Equipment -										
35	Transmission Stations	35-D-TOT&V	0	0	18	0	0	7	4	0	0
36	Measuring and Regulating Equipment -										
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0
38											
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>0</u>	<u>81</u>	<u>0</u>	<u>0</u>	<u>31</u>	<u>19</u>	<u>0</u>	<u>0</u>
40											

**Exhibit B** 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	
<b>Gross Plant in Service</b>											
1	<b>Intangible Plant:</b>										
2	Organization	30-NONE	0	0	0	0	0	0	0	0	
3	Miscellaneous	43-LABOR	0	0	0	0	52	422	669	134	126
4											
5	Total Intangible Plant		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52</u>	<u>422</u>	<u>669</u>	<u>134</u>	<u>126</u>
6											
7	<b>Mftured Gas Production Plant:</b>										
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	
9											
10	<b>Underground Storage Plant:</b>										
									DA to Rt 17		
11	Land		0	0	0	0	0	0	0	83	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	535	0
14	Wells	34-UG-DEM	0	0	0	0	0	0	0	2,782	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	304	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	5,583	0
18	Lines	34-UG-DEM	0	0	0	0	0	0	0	1,539	0
19	Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	5,000	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	162	0
21	Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	1,709	0
22	Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	78	0
23	Recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	1,638	0
24											
25	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>19,412</u>	<u>0</u>
26											
27	<b>Transmission Plant:</b>										
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	0	0	0	0	49	9	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	0	0	0	0	253	45	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	1,683	300	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	18	3	0	0
32	Structures and Improvements	35-D-TOT&V	0	0	0	0	0	9	2	0	0
33	Mains - Transmission	35-D-TOT&V	0	0	0	0	0	22,680	4,043	0	0
34	Measuring and Regulating Equipment -										
35	Transmission Stations	35-D-TOT&V	0	0	0	0	0	7,090	1,264	0	0
36	Measuring and Regulating Equipment -										
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0
38											
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,783</u>	<u>5,666</u>	<u>0</u>	<u>0</u>
40											

**Exhibit B** 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	
<b>Gross Plant in Service</b>											
1	<b>Intangible Plant:</b>										
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0
3	Miscellaneous	43-LABOR	3,108	1,037	1,246	0	2,196	54	41	28	111
4											
5	Total Intangible Plant		<u>3,108</u>	<u>1,037</u>	<u>1,246</u>	<u>0</u>	<u>2,196</u>	<u>54</u>	<u>41</u>	<u>28</u>	<u>111</u>
6											
7	<b>Mftured Gas Production Plant:</b>										
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0
9											
10	<b>Underground Storage Plant:</b>										
11	Land		0	280	0	0	0	0	15	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	1,809	0	0	0	0	99	0	0
14	Wells	34-UG-DEM	0	9,409	0	0	0	0	516	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	1,028	0	0	0	0	56	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	18,886	0	0	0	0	1,035	0	0
18	Lines	34-UG-DEM	0	5,204	0	0	0	0	285	0	0
19	Compressor Station Equipment	34-UG-DEM	0	16,911	0	0	0	0	927	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	547	0	0	0	0	30	0	0
21	Purification Equipment	34-UG-DEM	0	5,781	0	0	0	0	317	0	0
22	Other Equipment	34-UG-DEM	0	263	0	0	0	0	14	0	0
23	Recoverable base gas	34-UG-DEM	0	5,542	0	0	0	0	304	0	0
24											
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>65,660</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,600</u>	<u>0</u>	<u>0</u>
26											
27	<b>Transmission Plant:</b>										
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	44	16	0	0	0	0	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	224	84	0	0	0	0	2	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	1,492	559	0	0	0	0	13	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	16	6	0	0	0	0	0	0
32	Structures and Improvements	35-D-TOT&V	0	8	3	0	0	0	0	0	0
33	Mains - Transmission	35-D-TOT&V	0	20,102	7,529	0	0	0	0	170	0
34	Measuring and Regulating Equipment -										
35	Transmission Stations	35-D-TOT&V	0	6,284	2,354	0	0	0	0	53	0
36	Measuring and Regulating Equipment -										
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0
38											
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>28,171</u>	<u>10,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>239</u>	<u>0</u>
40											

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		
<b>Gross Plant in Service</b>												
1	<b>Intangible Plant:</b>											
2	Organization	30-NONE	0	0	0	0	0	0	0	0	0	
3	Miscellaneous	43-LABOR	399	405	716	0	435	82	360	740	0	250
4												
5	Total Intangible Plant		<u>399</u>	<u>405</u>	<u>716</u>	<u>0</u>	<u>435</u>	<u>82</u>	<u>360</u>	<u>740</u>	<u>0</u>	<u>250</u>
6												
7	<b>Mftured Gas Production Plant:</b>											
8	Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
9												
10	<b>Underground Storage Plant:</b>											
11	Land		0	109	0	0	0	0	97	0	0	0
12	Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
13	Structures and Improvements	34-UG-DEM	0	708	0	0	0	0	628	0	0	0
14	Wells	34-UG-DEM	0	3,682	0	0	0	0	3,265	0	0	0
15	Storage Leaseholds and Rights	34-UG-DEM	0	402	0	0	0	0	357	0	0	0
16	Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
17	Non-recoverable base gas	34-UG-DEM	0	7,391	0	0	0	0	6,553	0	0	0
18	Lines	34-UG-DEM	0	2,037	0	0	0	0	1,806	0	0	0
19	Compressor Station Equipment	34-UG-DEM	0	6,619	0	0	0	0	5,868	0	0	0
20	Measuring and Reg. Equipment	34-UG-DEM	0	214	0	0	0	0	190	0	0	0
21	Purification Equipment	34-UG-DEM	0	2,263	0	0	0	0	2,006	0	0	0
22	Other Equipment	34-UG-DEM	0	103	0	0	0	0	91	0	0	0
23	Recoverable base gas	34-UG-DEM	0	2,169	0	0	0	0	1,923	0	0	0
24												
25	Total Underground Storage Plant	Subtotal	<u>0</u>	<u>25,698</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,781</u>	<u>0</u>	<u>0</u>	<u>0</u>
26												
27	<b>Transmission Plant:</b>											
28	Land in Fee - Transmission Stations	35-D-TOT&V	0	17	9	0	0	0	15	10	0	0
29	Land in Fee - Transmission Mains	35-D-TOT&V	0	87	48	0	0	0	78	50	0	0
30	Land Rights - Transmission Mains	35-D-TOT&V	0	581	321	0	0	0	518	332	0	0
31	Land Rights - Transmission Stations	35-D-TOT&V	0	6	3	0	0	0	6	4	0	0
32	Structures and Improvements	35-D-TOT&V	0	3	2	0	0	0	3	2	0	0
33	Mains - Transmission	35-D-TOT&V	0	7,827	4,324	0	0	0	6,975	4,470	0	0
34	Measuring and Regulating Equipment -											
35	Transmission Stations	35-D-TOT&V	0	2,447	1,352	0	0	0	2,180	1,397	0	0
36	Measuring and Regulating Equipment -											
37	Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
38												
39	Total Transmission Plant	Subtotal	<u>0</u>	<u>10,968</u>	<u>6,060</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,774</u>	<u>6,265</u>	<u>0</u>	<u>0</u>
40												

**Exhibit B** Classification and Allocation of Costs

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

	Account No.	Per Books	CWIP	Adjustments	Adjusted Total	Factor	Classification by Component									
							(A)	(B)	(C)	(D)	(E)	(F)	(G)	Customer	Demand	Volume
							(H)	(I)	(J)	(K)	(L)					
41	<b>Distribution Plant:</b>															
42	Land in Fee - Distribution Stations	374.1	476	0	476	6-DEM & VOL	0	366	110	0	0					
43	Land in Fee - Distribution Mains	374.4	0	0	0	1-NONE	0	0	0	0	0					
44	Structures and Improvements -															
45	Distribution Stations	375	2,145	0	2,145	6-DEM & VOL	0	1,649	496	0	0					
46	Mains - Distribution	376	1,587,597	3,941	(15,302)	1,576,236	5-MDM & VOL	0	0	364,426	0	1,211,810				
47	Measuring and Regulating Equipment -															
48	Distribution Stations	378.1	8,194	0	8,194	6-DEM & VOL	0	6,300	1,894	0	0					
49	Measuring and Regulating Equipment -															
50	Distribution Mains	378.2	60,261	0	60,261	6-DEM & VOL	0	46,329	13,932	0	0					
51	Services	380	954,364	506	1,038	955,908	3-CUS	955,908	0	0	0	0				
52	Meters	381	174,981	0	174,981	3-CUS	174,981	0	0	0	0	0				
53	Meter Installations	382	153,752	0	153,752	3-CUS	153,752	0	0	0	0	0				
54	House Reg. and Reg. Installations	383	167,420	0	167,420	3-CUS	167,420	0	0	0	0	0				
55	Industrial Meas. and Reg. Equipment	385	23,763	0	23,763	3-CUS	23,763	0	0	0	0	0				
56	Other Property on Customers' Premises	386	1,471	0	1,471	3-CUS	1,471	0	0	0	0	0				
57																
58	Total Distribution Plant		3,134,424	4,447	(14,264)	3,124,607		1,477,295	54,643	380,859	0	1,211,810				
59																
60	<b>General Plant:</b>															
61	Land and Land Rights	389	10,128	2,658	12,786	16-LABOR	7,147	1,152	1,199	16	3,271					
62	Structures and Improvements	390	98,949	926	99,875	16-LABOR	55,825	9,000	9,370	126	25,554					
63	Office Furniture and Equipment	391.1	12,293	0	12,293	16-LABOR	6,871	1,108	1,153	15	3,145					
64	Computer Equipment	391.2	43,272	282	43,554	16-LABOR	24,344	3,925	4,086	55	11,144					
65	Transportation Equipment	392	75,106	1,966	77,072	16-LABOR	43,079	6,945	7,230	97	19,720					
66	Stores Equipment	393	0	0	0	1-NONE	0	0	0	0	0					
67	Tools, Shop and Garage Equipment	394	24,425	0	24,425	16-LABOR	13,652	2,201	2,291	31	6,249					
68	Laboratory Equipment	395	0	0	0	1-NONE	0	0	0	0	0					
69	Communication Equipment	397	4,801	0	4,801	16-LABOR	2,684	433	450	6	1,228					
70	Miscellaneous Equipment	398	0	0	0	1-NONE	0	0	0	0	0					
71																
72	Total General Plant		268,974	5,832	0	274,806		153,602	24,765	25,780	346	70,312				
73																
74	<b>Total Gas Utility Plant</b>		<u>4,462,972</u>	<u>17,578</u>	<u>(13,978)</u>	<u>4,466,572</u>		<u>1,690,109</u>	<u>946,640</u>	<u>500,704</u>	<u>19,892</u>	<u>1,309,227</u>				
75																

**Exhibit B** Distribution 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	
<b>41 Distribution Plant:</b>											
42 Land in Fee - Distribution Stations	32-D-FRM&V	0	208	52	0	0	73	20	0	0	
43 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	
44 Structures and Improvements -											
45 Distribution Stations	32-D-FRM&V	0	938	236	0	0	330	90	0	0	
46 Mains - Distribution	40-DXMAINS	0	0	173,256	0	893,126	0	0	66,068	178,921	
47 Measuring and Regulating Equipment -											
48 Distribution Stations	32-D-FRM&V	0	3,585	901	0	0	1,260	343	0	0	
49 Measuring and Regulating Equipment -											
50 Distribution Mains	32-D-FRM&V	0	26,364	6,624	0	0	9,270	2,526	0	0	
51 Services	36-METERS\$	573,311	0	0	0	281,501	0	0	0	0	
52 Meters	36-METERS\$	104,946	0	0	0	51,529	0	0	0	0	
53 Meter Installations	36-METERS\$	92,214	0	0	0	45,278	0	0	0	0	
54 House Reg. and Reg. Installations	37-LPMET#	152,640	0	0	0	14,171	0	0	0	0	
55 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	7,724	0	0	0	0	
56 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	
57											
58 Total Distribution Plant	Subtotal	<u>923,110</u>	<u>31,095</u>	<u>181,069</u>	<u>0</u>	<u>893,126</u>	<u>400,203</u>	<u>10,933</u>	<u>69,047</u>	<u>178,921</u>	
59											
60 <b>General Plant:</b>											
61 Land and Land Rights	43-LABOR	5,671	650	570	0	2,411	1,029	229	217	483	
62 Structures and Improvements	43-LABOR	44,295	5,077	4,455	0	18,834	8,040	1,785	1,699	3,773	
63 Office Furniture and Equipment	43-LABOR	5,452	625	548	0	2,318	990	220	209	464	
64 Computer Equipment	43-LABOR	19,316	2,214	1,943	0	8,213	3,506	778	741	1,645	
65 Transportation Equipment	43-LABOR	34,182	3,918	3,437	0	14,534	6,204	1,378	1,311	2,912	
66 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
67 Tools, Shop and Garage Equipment	43-LABOR	10,833	1,242	1,089	0	4,606	1,966	437	415	923	
68 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
69 Communication Equipment	43-LABOR	2,129	244	214	0	905	386	86	82	181	
70 Miscellaneous Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	
71											
72 Total General Plant	Subtotal	<u>121,877</u>	<u>13,970</u>	<u>12,257</u>	<u>0</u>	<u>51,821</u>	<u>22,122</u>	<u>4,912</u>	<u>4,674</u>	<u>10,381</u>	
73											
74 <b>Total Gas Utility Plant</b>	Subtotal	<u>1,091,969</u>	<u>537,941</u>	<u>238,046</u>	<u>0</u>	<u>964,924</u>	<u>430,852</u>	<u>189,139</u>	<u>90,774</u>	<u>193,304</u>	
75											

**Exhibit B** Distribution 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	
<b>41 Distribution Plant:</b>											
42 Land in Fee - Distribution Stations 32-D-FRM&V	0	0	0	0	0	0	0	0	0	0	0
43 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0	0
44 Structures and Improvements -											
45 Distribution Stations 32-D-FRM&V	0	1	0	0	0	0	0	0	0	0	0
46 Mains - Distribution 40-DXMAINS	0	0	349	0	354	0	0	81	0	9	9
47 Measuring and Regulating Equipment -											
48 Distribution Stations 32-D-FRM&V	0	3	2	0	0	0	1	0	0	0	0
49 Measuring and Regulating Equipment -											
50 Distribution Mains 32-D-FRM&V	0	20	13	0	0	0	6	3	0	0	0
51 Services 36-METERS\$	16	0	0	0	0	49	0	0	0	0	0
52 Meters 36-METERS\$	3	0	0	0	0	9	0	0	0	0	0
53 Meter Installations 36-METERS\$	3	0	0	0	0	8	0	0	0	0	0
54 House Reg. and Reg. Installations 37-LPMET#	5	0	0	0	0	0	0	0	0	0	0
55 Industrial Meas. and Reg. Equipment 38-HPMET#	22	0	0	0	0	11	0	0	0	0	0
56 Other Property on Customers' Premises 39-RATE 74	0	0	0	0	0	0	0	0	0	0	0
57											
58 Total Distribution Plant Subtotal	<u>48</u>	<u>23</u>	<u>365</u>	<u>0</u>	<u>354</u>	<u>76</u>	<u>7</u>	<u>85</u>	<u>0</u>	<u>9</u>	<u>9</u>
59											
<b>60 General Plant:</b>											
61 Land and Land Rights 43-LABOR	1	0	1	0	1	0	0	0	0	0	0
62 Structures and Improvements 43-LABOR	4	3	9	0	7	2	1	2	0	0	0
63 Office Furniture and Equipment 43-LABOR	1	0	1	0	1	0	0	0	0	0	0
64 Computer Equipment 43-LABOR	2	1	4	0	3	1	0	1	0	0	0
65 Transportation Equipment 43-LABOR	3	2	7	0	6	2	1	2	0	0	0
66 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
67 Tools, Shop and Garage Equipment 43-LABOR	1	1	2	0	2	0	0	1	0	0	0
68 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0	0
69 Communication Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0	0
70 Miscellaneous Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0	0
71											
72 Total General Plant Subtotal	<u>11</u>	<u>8</u>	<u>25</u>	<u>0</u>	<u>21</u>	<u>5</u>	<u>3</u>	<u>6</u>	<u>0</u>	<u>1</u>	<u>1</u>
73											
<b>74 Total Gas Utility Plant Subtotal</b>	<b><u>64</u></b>	<b><u>290</u></b>	<b><u>480</u></b>	<b><u>0</u></b>	<b><u>383</u></b>	<b><u>84</u></b>	<b><u>115</u></b>	<b><u>111</u></b>	<b><u>0</u></b>	<b><u>10</u></b>	<b><u>10</u></b>
75											

**Exhibit B** Distribution 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	
<b>41 Distribution Plant:</b>											
42 Land in Fee - Distribution Stations	32-D-FRM&V	0	0	0	0	0	12	7	0	0	
43 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	
44 Structures and Improvements -											
45 Distribution Stations	32-D-FRM&V	0	0	0	0	0	55	33	0	0	
46 Mains - Distribution	40-DXMAINS	0	0	0	0	0	0	24,545	0	5,650	
47 Measuring and Regulating Equipment -											
48 Distribution Stations	32-D-FRM&V	0	0	0	0	0	210	128	0	0	
49 Measuring and Regulating Equipment -											
50 Distribution Mains	32-D-FRM&V	0	0	0	0	0	1,547	938	0	0	
51 Services	36-METERS\$	0	0	0	0	2,124	0	0	0	0	
52 Meters	36-METERS\$	0	0	0	0	389	0	0	0	0	
53 Meter Installations	36-METERS\$	0	0	0	0	342	0	0	0	0	
54 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	
55 Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	172	0	0	0	0	
56 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	
57											
58 Total Distribution Plant	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,027</u>	<u>1,824</u>	<u>25,652</u>	<u>0</u>	<u>5,650</u>	
59											
60 <b>General Plant:</b>											
61 Land and Land Rights	43-LABOR	0	0	0	0	6	51	81	16	15	
62 Structures and Improvements	43-LABOR	0	0	0	0	49	397	631	126	119	
63 Office Furniture and Equipment	43-LABOR	0	0	0	0	6	49	78	15	15	
64 Computer Equipment	43-LABOR	0	0	0	0	21	173	275	55	52	
65 Transportation Equipment	43-LABOR	0	0	0	0	38	307	487	97	92	
66 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
67 Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	12	97	154	31	29	
68 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
69 Communication Equipment	43-LABOR	0	0	0	0	2	19	30	6	6	
70 Miscellaneous Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	
71											
72 Total General Plant	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135</u>	<u>1,094</u>	<u>1,736</u>	<u>346</u>	<u>328</u>	
73											
74 <b>Total Gas Utility Plant</b>	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,214</u>	<u>35,123</u>	<u>33,723</u>	<u>19,892</u>	<u>6,104</u>	
75											

**Exhibit B** Distribution 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
<b>41 Distribution Plant:</b>										
42 Land in Fee - Distribution Stations 32-D-FRM&V	0	40	14	0	0	0	2	0	0	0
43 Land in Fee - Distribution Mains 30-NONE	0	0	0	0	0	0	0	0	0	0
44 Structures and Improvements -										
45 Distribution Stations 32-D-FRM&V	0	181	62	0	0	0	10	1	0	0
46 Mains - Distribution 40-DXMAINS	0	0	45,704	0	98,202	0	0	1,035	0	4,961
47 Measuring and Regulating Equipment -										
48 Distribution Stations 32-D-FRM&V	0	692	238	0	0	0	38	5	0	0
49 Measuring and Regulating Equipment -										
50 Distribution Mains 32-D-FRM&V	0	5,088	1,747	0	0	0	279	40	0	0
51 Services 36-METERS\$	87,369	0	0	0	0	1,159	0	0	0	0
52 Meters 36-METERS\$	15,993	0	0	0	0	212	0	0	0	0
53 Meter Installations 36-METERS\$	14,053	0	0	0	0	186	0	0	0	0
54 House Reg. and Reg. Installations 37-LPMET#	603	0	0	0	0	1	0	0	0	0
55 Industrial Meas. and Reg. Equipment 38-HPMET#	13,045	0	0	0	0	280	0	0	0	0
56 Other Property on Customers' Premises 39-RATE 74	1,471	0	0	0	0	0	0	0	0	0
57										
58 Total Distribution Plant Subtotal	<u>132,534</u>	<u>6,001</u>	<u>47,765</u>	<u>0</u>	<u>98,202</u>	<u>1,839</u>	<u>329</u>	<u>1,082</u>	<u>0</u>	<u>4,961</u>
59										
<b>60 General Plant:</b>										
61 Land and Land Rights 43-LABOR	375	125	150	0	265	6	5	3	0	13
62 Structures and Improvements 43-LABOR	2,931	977	1,175	0	2,071	51	38	27	0	105
63 Office Furniture and Equipment 43-LABOR	361	120	145	0	255	6	5	3	0	13
64 Computer Equipment 43-LABOR	1,278	426	512	0	903	22	17	12	0	46
65 Transportation Equipment 43-LABOR	2,262	754	907	0	1,598	39	30	21	0	81
66 Stores Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
67 Tools, Shop and Garage Equipment 43-LABOR	717	239	287	0	506	12	9	7	0	26
68 Laboratory Equipment 30-NONE	0	0	0	0	0	0	0	0	0	0
69 Communication Equipment 43-LABOR	141	47	56	0	100	2	2	1	0	5
70 Miscellaneous Equipment 43-LABOR	0	0	0	0	0	0	0	0	0	0
71										
72 Total General Plant Subtotal	<u>8,064</u>	<u>2,689</u>	<u>3,233</u>	<u>0</u>	<u>5,698</u>	<u>139</u>	<u>105</u>	<u>73</u>	<u>0</u>	<u>288</u>
73										
<b>74 Total Gas Utility Plant Subtotal</b>	<u>143,707</u>	<u>103,557</u>	<u>62,795</u>	<u>0</u>	<u>106,097</u>	<u>2,032</u>	<u>4,075</u>	<u>1,422</u>	<u>0</u>	<u>5,359</u>
75										

**Exhibit B** Distribution 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	
<b>41 Distribution Plant:</b>											
42 Land in Fee - Distribution Stations	32-D-FRM&V	0	16	8	0	0	0	14	8	0	0
43 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
44 Structures and Improvements -											
45 Distribution Stations	32-D-FRM&V	0	71	36	0	0	0	63	37	0	0
46 Mains - Distribution	40-DXMAINS	0	0	26,250	0	19,430	0	0	27,137	0	11,157
47 Measuring and Regulating Equipment -											
48 Distribution Stations	32-D-FRM&V	0	271	136	0	0	0	240	141	0	0
49 Measuring and Regulating Equipment -											
50 Distribution Mains	32-D-FRM&V	0	1,991	1,004	0	0	0	1,765	1,037	0	0
51 Services	36-METERS\$	7,532	0	0	0	0	2,847	0	0	0	0
52 Meters	36-METERS\$	1,379	0	0	0	0	521	0	0	0	0
53 Meter Installations	36-METERS\$	1,211	0	0	0	0	458	0	0	0	0
54 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
55 Industrial Meas. and Reg. Equipment	38-HPMET#	2,187	0	0	0	0	323	0	0	0	0
56 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
57											
58 Total Distribution Plant	Subtotal	<u>12,309</u>	<u>2,349</u>	<u>27,434</u>	<u>0</u>	<u>19,430</u>	<u>4,149</u>	<u>2,082</u>	<u>28,361</u>	<u>0</u>	<u>11,157</u>
59											
60 <b>General Plant:</b>											
61 Land and Land Rights	43-LABOR	48	49	86	0	52	10	43	89	0	30
62 Structures and Improvements	43-LABOR	376	382	675	0	410	78	339	698	0	235
63 Office Furniture and Equipment	43-LABOR	46	47	83	0	50	10	42	86	0	29
64 Computer Equipment	43-LABOR	164	167	294	0	179	34	148	304	0	103
65 Transportation Equipment	43-LABOR	290	295	521	0	316	60	262	538	0	182
66 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
67 Tools, Shop and Garage Equipment	43-LABOR	92	93	165	0	100	19	83	171	0	58
68 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
69 Communication Equipment	43-LABOR	18	18	32	0	20	4	16	34	0	11
70 Miscellaneous Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	0
71											
72 Total General Plant	Subtotal	<u>1,036</u>	<u>1,051</u>	<u>1,857</u>	<u>0</u>	<u>1,127</u>	<u>213</u>	<u>933</u>	<u>1,920</u>	<u>0</u>	<u>647</u>
73											
74 <b>Total Gas Utility Plant</b>	Subtotal	<u>13,744</u>	<u>40,470</u>	<u>36,066</u>	<u>0</u>	<u>20,992</u>	<u>4,445</u>	<u>35,930</u>	<u>37,285</u>	<u>0</u>	<u>12,054</u>
75											

**Exhibit B** 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)	Adjustments (E)	Adjusted Total (F)	Factor (G)	Classification by Component					
							Customer (H)	Demand (I)	Volume (J)	Other (K)	Dist. Mains (L)	
76 <b>Accumulated Reserve for Depreciation</b>												
77												
78 <b>Intangible Plant:</b>												
79 Organization	301	0			\$0	1-NONE	0	0	0	0	0	0
80 Miscellaneous	303	<u>(81,711)</u>			<u>(81,711)</u>	16-LABOR	(45,672)	(7,364)	(7,666)	(103)	(20,907)	
81												
82 Total Intangible Plant		<u>(81,711)</u>	0	0	<u>(81,711)</u>		<u>(45,672)</u>	<u>(7,364)</u>	<u>(7,666)</u>	<u>(103)</u>	<u>(20,907)</u>	
83												
84 <b>Mftured Gas Production Plant:</b>												
85 Total Manuafactured Gas Plant	304-311	0			0	1-NONE	0	0	0	0	0	0
86												
87 <b>Underground Storage Plant:</b>												
88 Land	350.1	0			0	1-NONE	0	0	0	0	0	0
89 Rights-of-way	350.2	0			0	1-NONE	0	0	0	0	0	0
90 Structures and Improvements	351	(12,181)			(12,181)	7-UGSTOR	0	(11,785)	0	(396)	0	0
91 Wells	352	(76,512)			(76,512)	7-UGSTOR	0	(74,026)	0	(2,486)	0	0
92 Storage Leaseholds and Rights	352.1	(8,252)			(8,252)	7-UGSTOR	0	(7,984)	0	(268)	0	0
93 Reservoirs	352.2	0			0	1-NONE	0	0	0	0	0	0
94 Non-recoverable base gas	352.3	(115,602)			(115,602)	7-UGSTOR	0	(111,845)	0	(3,757)	0	0
95 Lines	353	(16,922)			(16,922)	7-UGSTOR	0	(16,372)	0	(550)	0	0
96 Compressor Station Equipment	354	(57,875)			(57,875)	7-UGSTOR	0	(55,994)	0	(1,881)	0	0
97 Measuring and Reg. Equipment	355	(1,848)			(1,848)	7-UGSTOR	0	(1,788)	0	(60)	0	0
98 Purification Equipment	356	(30,533)			(30,533)	7-UGSTOR	0	(29,541)	0	(992)	0	0
99 Other Equipment	357	(740)			(740)	7-UGSTOR	0	(716)	0	(24)	0	0
100 Recoverable base gas	117	0			0	1-NONE	0	0	0	0	0	0
101												
102 Total Underground Storage Plant	350-357	<u>(320,465)</u>	0	0	<u>(320,465)</u>		0	<u>(310,051)</u>	0	<u>(10,414)</u>	0	0
103												
104 <b>Transmission Plant:</b>												
105 Land in Fee - Transmission Stations	374.5	0			0	1-NONE	0	0	0	0	0	0
106 Land in Fee - Transmission Mains	374.6	0			0	1-NONE	0	0	0	0	0	0
107 Land Rights - Transmission Mains	374.7	(9,378)			(9,378)	6-DEM & VOL	0	(7,210)	(2,168)	0	0	0
108 Land Rights - Transmission Stations	374.8	(32)			(32)	6-DEM & VOL	0	(25)	(7)	0	0	0
109 Structures and Improvements	375.1	(102)			(102)	6-DEM & VOL	0	(78)	(24)	0	0	0
110 Mains - Transmission	376.1	(223,759)			(223,759)	6-DEM & VOL	0	(172,026)	(51,733)	0	0	0
111 Measuring and Regulating Equipment - Transmission Stations	378.3	(48,319)			(48,319)	6-DEM & VOL	0	(37,148)	(11,171)	0	0	0
112												
113 Measuring and Regulating Equipment - Transmission Mains	378.4	0			0	1-NONE	0	0	0	0	0	0
114												
115												
116 Total Transmission Plant		<u>(281,590)</u>	0	0	<u>(281,590)</u>		0	(216,486)	(65,104)	0	0	0

**Exhibit B** 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 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	
80 Miscellaneous	43-LABOR	(36,239)	(4,154)	(3,644)	0	(15,409)	(6,578)	(1,460)	(1,390)	0	(3,087)
81											
82 Total Intangible Plant	Subtotal	(36,239)	(4,154)	(3,644)	0	(15,409)	(6,578)	(1,460)	(1,390)	0	(3,087)
83											
84 <b>Mftured Gas Production Plant:</b>											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
88 Land	30-NONE	0	0	0	0	0	0	0	0	0	0
89 Rights-of-way	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
90 Structures and Improvements	34-UG-DEM	0	(6,938)	0	0	0	0	(2,439)	0	0	0
91 Wells	34-UG-DEM	0	(43,580)	0	0	0	0	(15,323)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(4,700)	0	0	0	0	(1,653)	0	0	0
93 Reservoirs	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
94 Non-recoverable base gas	34-UG-DEM	0	(65,845)	0	0	0	0	(23,151)	0	0	0
95 Lines	34-UG-DEM	0	(9,639)	0	0	0	0	(3,389)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(32,965)	0	0	0	0	(11,590)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(1,053)	0	0	0	0	(370)	0	0	0
98 Purification Equipment	34-UG-DEM	0	(17,391)	0	0	0	0	(6,115)	0	0	0
99 Other Equipment	34-UG-DEM	0	(421)	0	0	0	0	(148)	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(182,532)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,178)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 <b>Transmission Plant:</b>											
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	(3,795)	(1,031)	0	0	0	(1,334)	(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	(15)	(4)	0	0
110 Mains - Transmission	35-D-TOT&V	0	(90,547)	(24,595)	0	0	0	(31,836)	(9,379)	0	0
111 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	(19,553)	(5,311)	0	0	0	(6,875)	(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	(113,950)	(30,952)	0	0	0	(40,064)	(11,803)	0	0

**Exhibit B** 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 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80 Miscellaneous	43-LABOR	(3)	(2)	(7)	0	(6)	(2)	(1)	(2)	0	(0)
81											
82 Total Intangible Plant	Subtotal	(3)	(2)	(7)	0	(6)	(2)	(1)	(2)	0	(0)
83											
84 <b>Mftured Gas Production Plant:</b>											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
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		<u>0</u>	<u>(137)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(39)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 <b>Transmission Plant:</b>											
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

**Exhibit B** 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 <b>Accumulated Reserve for Depreciation</b>										
77										
78 <b>Intangible Plant:</b>										
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0
80 Miscellaneous	43-LABOR	0	0	0	0	(40)	(325)	(516)	(103)	(97)
81										
82 Total Intangible Plant	Subtotal	0	0	0	0	(40)	(325)	(516)	(103)	(97)
83										
84 <b>Mftured Gas Production Plant:</b>										
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0
86										
87 <b>Underground Storage Plant:</b>										
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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,414)</u>	<u>0</u>
103										
104 <b>Transmission Plant:</b>										
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 - Transmission Stations	35-D-TOT&V	0	0	0	0	0	(4,221)	(752)	0	0
112										
113 Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0
114										
115										
116 Total Transmission Plant	Subtotal	0	0	0	0	0	(24,596)	(4,385)	0	0

**Exhibit B** 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 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
80 Miscellaneous	43-LABOR	(2,398)	(800)	(961)	0	(1,694)	(41)	(31)	(22)	0	(86)
81											
82 Total Intangible Plant	Subtotal	(2,398)	(800)	(961)	0	(1,694)	(41)	(31)	(22)	0	(86)
83											
84 <b>Mftured Gas Production Plant:</b>											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
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	(1,339)	0	0	0	0	(73)	0	0	0
91 Wells	34-UG-DEM	0	(8,410)	0	0	0	0	(461)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(907)	0	0	0	0	(50)	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	(12,707)	0	0	0	0	(697)	0	0	0
95 Lines	34-UG-DEM	0	(1,860)	0	0	0	0	(102)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(6,361)	0	0	0	0	(349)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(203)	0	0	0	0	(11)	0	0	0
98 Purification Equipment	34-UG-DEM	0	(3,356)	0	0	0	0	(184)	0	0	0
99 Other Equipment	34-UG-DEM	0	(81)	0	0	0	0	(4)	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(35,225)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,931)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 <b>Transmission Plant:</b>											
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	(726)	(272)	0	0	0	(6)	0	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	(2)	(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	(17,323)	(6,488)	0	0	0	(147)	0	0	0
111 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	(3,741)	(1,401)	0	0	0	(32)	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	(21,801)	(8,165)	0	0	0	(185)	0	0	0

**Exhibit B** 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 <b>Accumulated Reserve for Depreciation</b>											
77											
78 <b>Intangible Plant:</b>											
79 Organization	30-NONE	0	0	0	0	0	0	0	0	0	
80 Miscellaneous	43-LABOR	(308)	(312)	(552)	0	(335)	(63)	(277)	(571)	0	(192)
81											
82 Total Intangible Plant	Subtotal	(308)	(312)	(552)	0	(335)	(63)	(277)	(571)	0	(192)
83											
84 <b>Mftured Gas Production Plant:</b>											
85 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
86											
87 <b>Underground Storage Plant:</b>											
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	(524)	0	0	0	0	(465)	0	0	0
91 Wells	34-UG-DEM	0	(3,291)	0	0	0	0	(2,918)	0	0	0
92 Storage Leaseholds and Rights	34-UG-DEM	0	(355)	0	0	0	0	(315)	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	(4,973)	0	0	0	0	(4,409)	0	0	0
95 Lines	34-UG-DEM	0	(728)	0	0	0	0	(645)	0	0	0
96 Compressor Station Equipment	34-UG-DEM	0	(2,490)	0	0	0	0	(2,207)	0	0	0
97 Measuring and Reg. Equipment	34-UG-DEM	0	(79)	0	0	0	0	(70)	0	0	0
98 Purification Equipment	34-UG-DEM	0	(1,314)	0	0	0	0	(1,164)	0	0	0
99 Other Equipment	34-UG-DEM	0	(32)	0	0	0	0	(28)	0	0	0
100 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
101											
102 Total Underground Storage Plant		<u>0</u>	<u>(13,786)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,222)</u>	<u>0</u>	<u>0</u>	<u>0</u>
103											
104 <b>Transmission Plant:</b>											
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	(283)	(156)	0	0	0	(252)	(161)	0	0
108 Land Rights - Transmission Stations	35-D-TOT&V	0	(1)	(1)	0	0	0	(1)	(1)	0	0
109 Structures and Improvements	35-D-TOT&V	0	(3)	(2)	0	0	0	(3)	(2)	0	0
110 Mains - Transmission	35-D-TOT&V	0	(6,745)	(3,726)	0	0	0	(6,011)	(3,852)	0	0
111 Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	(1,456)	(805)	0	0	0	(1,298)	(832)	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	(8,488)	(4,689)	0	0	0	(7,564)	(4,848)	0	0

**Exhibit B**

**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)		
117													
118	<b>Distribution Plant:</b>												
119	Land in Fee - Distribution Stations	374.1	0		0	1-NONE	0	0	0	0	0	0	0
120	Land in Fee - Distribution Mains	374.4	0		0	1-NONE	0	0	0	0	0	0	0
121	Structures and Improvements -												
122	Distribution Stations	375	(2,152)		(2,152)	6-DEM & VOL	0	(1,654)	(498)	0	0	0	0
123	Mains - Distribution	376	(833,917)	(4,504)	(838,421)	5-MDM & VOL	0	0	(193,843)	0	0	(644,578)	0
124	Measuring and Regulating Equipment -												
125	Distribution Stations	378.1	(2,527)		(2,527)	6-DEM & VOL	0	(1,943)	(584)	0	0	0	0
126	Measuring and Regulating Equipment -												
127	Distribution Mains	378.2	(21,829)		(21,829)	6-DEM & VOL	0	(16,782)	(5,047)	0	0	0	0
128	Services	380	(730,127)	(29)	(730,156)	3-CUS	(730,156)	0	0	0	0	0	0
129	Meters	381	(108,272)		(108,272)	3-CUS	(108,272)	0	0	0	0	0	0
130	Meter Installations	382	(116,097)		(116,097)	3-CUS	(116,097)	0	0	0	0	0	0
131	House Reg. and Reg. Installations	383	(100,600)		(100,600)	3-CUS	(100,600)	0	0	0	0	0	0
132	Industrial Meas. and Reg. Equipment	385	(10,494)		(10,494)	3-CUS	(10,494)	0	0	0	0	0	0
133	Other Property on Customers' Premises	386	(454)		(454)	3-CUS	(454)	0	0	0	0	0	0
134													
135	Total Distribution Plant		(1,926,469)	0	(4,533)	(1,931,002)	(1,066,073)	(20,379)	(199,972)	0	0	(644,578)	0
136													
137	<b>General Plant:</b>												
138	Land and Land Rights	389	0		0	1-NONE	0	0	0	0	0	0	0
139	Structures and Improvements	390	(29,021)		(29,021)	16-LABOR	(16,221)	(2,615)	(2,723)	(37)	0	(7,425)	0
140	Office Furniture and Equipment	391.1	(5,113)		(5,113)	16-LABOR	(2,858)	(461)	(480)	(6)	0	(1,308)	0
141	Computer Equipment	391.2	(15,768)		(15,768)	16-LABOR	(8,813)	(1,421)	(1,479)	(20)	0	(4,034)	0
142	Transportation Equipment	392	(24,638)		(24,638)	16-LABOR	(13,771)	(2,220)	(2,311)	(31)	0	(6,304)	0
143	Stores Equipment	393	0		0	1-NONE	0	0	0	0	0	0	0
144	Tools, Shop and Garage Equipment	394	(6,961)		(6,961)	16-LABOR	(3,891)	(627)	(653)	(9)	0	(1,781)	0
145	Laboratory Equipment	395	0		0	1-NONE	0	0	0	0	0	0	0
146	Communication Equipment	397	(2,689)		(2,689)	16-LABOR	(1,503)	(242)	(252)	(3)	0	(688)	0
147	Miscellaneous Equipment	398	0		0	1-NONE	0	0	0	0	0	0	0
148													
149	Total General Plant		(84,190)	0	0	(84,190)	(47,058)	(7,587)	(7,898)	(106)	0	(21,541)	0
150													
151	<b>Total Accumulated Depr &amp; Amort.</b>		(2,694,425)	0	(4,533)	(2,698,958)	(1,158,803)	(561,867)	(280,639)	(10,623)	0	(687,026)	0
152													

**Exhibit B** Distribution 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	
117											
118	<b>Distribution Plant:</b>										
119	Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0
120	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0
121	Structures and Improvements -										
122	Distribution Stations	32-D-FRM&V	0	(941)	(237)	0	0	(331)	(90)	0	0
123	Mains - Distribution	40-DXMAINS	0	0	(92,157)	0	(475,066)	0	(35,143)	0	(95,170)
124	Measuring and Regulating Equipment -										
125	Distribution Stations	32-D-FRM&V	0	(1,106)	(278)	0	0	(389)	(106)	0	0
126	Measuring and Regulating Equipment -										
127	Distribution Mains	32-D-FRM&V	0	(9,550)	(2,399)	0	0	(3,358)	(915)	0	0
128	Services	36-METERS\$	(437,915)	0	0	0	(215,020)	0	0	0	0
129	Meters	36-METERS\$	(64,937)	0	0	0	(31,885)	0	0	0	0
130	Meter Installations	36-METERS\$	(69,630)	0	0	0	(34,189)	0	0	0	0
131	House Reg. and Reg. Installations	37-LPMET#	(91,719)	0	0	0	(8,515)	0	0	0	0
132	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	(3,411)	0	0	0	0
133	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0
134											
135	Total Distribution Plant	Subtotal	(664,200)	(11,597)	(95,071)	0	(475,066)	(293,020)	(4,078)	(36,254)	0 (95,170)
136											
137	<b>General Plant:</b>										
138	Land and Land Rights	43-LABOR	0	0	0	0	0	0	0	0	0
139	Structures and Improvements	43-LABOR	(12,871)	(1,475)	(1,294)	0	(5,473)	(2,336)	(519)	(494)	(1,096)
140	Office Furniture and Equipment	43-LABOR	(2,268)	(260)	(228)	0	(964)	(412)	(91)	(87)	(193)
141	Computer Equipment	43-LABOR	(6,993)	(802)	(703)	0	(2,973)	(1,269)	(282)	(268)	(596)
142	Transportation Equipment	43-LABOR	(10,927)	(1,252)	(1,099)	0	(4,646)	(1,983)	(440)	(419)	(931)
143	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
144	Tools, Shop and Garage Equipment	43-LABOR	(3,087)	(354)	(310)	0	(1,313)	(560)	(124)	(118)	(263)
145	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
146	Communication Equipment	43-LABOR	(1,193)	(137)	(120)	0	(507)	(216)	(48)	(46)	(102)
147	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
148											
149	Total General Plant	Subtotal	<u>(37,338)</u>	<u>(4,280)</u>	<u>(3,755)</u>	0	<u>(15,876)</u>	<u>(6,777)</u>	<u>(1,505)</u>	<u>(1,432)</u>	0 <u>(3,180)</u>
150											
151	<b>Total Accumulated Depr &amp; Amort.</b>	Subtotal	<u>(737,777)</u>	<u>(316,513)</u>	<u>(133,422)</u>	0	<u>(506,351)</u>	<u>(306,375)</u>	<u>(111,285)</u>	<u>(50,878)</u>	0 <u>(101,438)</u>
152											

**Exhibit B** 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	
117											
118	<b>Distribution Plant:</b>										
119	Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0
120	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0
121	Structures and Improvements -										
122	Distribution Stations	32-D-FRM&V	0	(1)	(0)	0	0	(0)	(0)	0	0
123	Mains - Distribution	40-DXMAINS	0	0	(186)	0	(188)	0	0	(43)	(5)
124	Measuring and Regulating Equipment -										
125	Distribution Stations	32-D-FRM&V	0	(1)	(1)	0	0	(0)	(0)	0	0
126	Measuring and Regulating Equipment -										
127	Distribution Mains	32-D-FRM&V	0	(7)	(5)	0	0	(2)	(1)	0	0
128	Services	36-METERS\$	(12)	0	0	0	(37)	0	0	0	0
129	Meters	36-METERS\$	(2)	0	0	0	(5)	0	0	0	0
130	Meter Installations	36-METERS\$	(2)	0	0	0	(6)	0	0	0	0
131	House Reg. and Reg. Installations	37-LPMET#	(3)	0	0	0	0	0	0	0	0
132	Industrial Meas. and Reg. Equipment	38-HPMET#	(10)	0	0	0	(5)	0	0	0	0
133	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0
134											
135	Total Distribution Plant	Subtotal	(28)	(9)	(192)	0	(188)	(53)	(2)	(44)	(5)
136											
137	<b>General Plant:</b>										
138	Land and Land Rights	43-LABOR	0	0	0	0	0	0	0	0	0
139	Structures and Improvements	43-LABOR	(1)	(1)	(3)	0	(2)	(1)	(0)	(1)	(0)
140	Office Furniture and Equipment	43-LABOR	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
141	Computer Equipment	43-LABOR	(1)	(0)	(1)	0	(1)	(0)	(0)	(0)	(0)
142	Transportation Equipment	43-LABOR	(1)	(1)	(2)	0	(2)	(0)	(0)	(1)	(0)
143	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
144	Tools, Shop and Garage Equipment	43-LABOR	(0)	(0)	(1)	0	(1)	(0)	(0)	(0)	(0)
145	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
146	Communication Equipment	43-LABOR	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
147	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
148											
149	Total General Plant	Subtotal	(3)	(2)	(8)	0	(6)	(2)	(1)	(2)	(0)
150											
151	<b>Total Accumulated Depr &amp; Amort.</b>	Subtotal	(35)	(151)	(269)	0	(201)	(57)	(68)	(62)	(5)
152											

**Exhibit B** 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	
117											
118	<b>Distribution Plant:</b>										
119	Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0
120	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0
121	Structures and Improvements -										
122	Distribution Stations	32-D-FRM&V	0	0	0	0	0	(55)	(34)	0	0
123	Mains - Distribution	40-DXMAINS	0	0	0	0	0	0	(13,056)	0	(3,005)
124	Measuring and Regulating Equipment -										
125	Distribution Stations	32-D-FRM&V	0	0	0	0	0	(65)	(39)	0	0
126	Measuring and Regulating Equipment -										
127	Distribution Mains	32-D-FRM&V	0	0	0	0	0	(560)	(340)	0	0
128	Services	36-METERS\$	0	0	0	0	(1,623)	0	0	0	0
129	Meters	36-METERS\$	0	0	0	0	(241)	0	0	0	0
130	Meter Installations	36-METERS\$	0	0	0	0	(258)	0	0	0	0
131	House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0
132	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	(76)	0	0	0	0
133	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0
134											
135	Total Distribution Plant	Subtotal	0	0	0	0	(2,197)	(680)	(13,468)	0	(3,005)
136											
137	<b>General Plant:</b>										
138	Land and Land Rights	43-LABOR	0	0	0	0	0	0	0	0	0
139	Structures and Improvements	43-LABOR	0	0	0	0	(14)	(116)	(183)	(37)	(35)
140	Office Furniture and Equipment	43-LABOR	0	0	0	0	(3)	(20)	(32)	(6)	(6)
141	Computer Equipment	43-LABOR	0	0	0	0	(8)	(63)	(100)	(20)	(19)
142	Transportation Equipment	43-LABOR	0	0	0	0	(12)	(98)	(156)	(31)	(29)
143	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
144	Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	(3)	(28)	(44)	(9)	(8)
145	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
146	Communication Equipment	43-LABOR	0	0	0	0	(1)	(11)	(17)	(3)	(3)
147	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
148											
149	Total General Plant	Subtotal	0	0	0	0	(41)	(335)	(532)	(106)	(100)
150											
151	<b>Total Accumulated Depr &amp; Amort.</b>	Subtotal	0	0	0	0	(2,279)	(25,937)	(18,902)	(10,623)	(3,203)
152											

**Exhibit B** Distribution 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		
117												
118	<b>Distribution Plant:</b>											
119	Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	
120	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	
121	Structures and Improvements -											
122	Distribution Stations	32-D-FRM&V	0	(182)	(62)	0	0	(10)	(1)	0	0	
123	Mains - Distribution	40-DXMAINS	0	0	(24,311)	0	(52,235)	0	(550)	0	(2,639)	
124	Measuring and Regulating Equipment -											
125	Distribution Stations	32-D-FRM&V	0	(213)	(73)	0	0	(12)	(2)	0	0	
126	Measuring and Regulating Equipment -											
127	Distribution Mains	32-D-FRM&V	0	(1,843)	(633)	0	0	(101)	(14)	0	0	
128	Services	36-METERS\$	(66,736)	0	0	0	(885)	0	0	0	0	
129	Meters	36-METERS\$	(9,896)	0	0	0	(131)	0	0	0	0	
130	Meter Installations	36-METERS\$	(10,611)	0	0	0	(141)	0	0	0	0	
131	House Reg. and Reg. Installations	37-LPMET#	(363)	0	0	0	(1)	0	0	0	0	
132	Industrial Meas. and Reg. Equipment	38-HPMET#	(5,761)	0	0	0	(124)	0	0	0	0	
133	Other Property on Customers' Premises	39-RATE 74	(454)	0	0	0	0	0	0	0	0	
134												
135	Total Distribution Plant	Subtotal	(93,820)	(2,238)	(25,079)	0	(52,235)	(1,282)	(123)	(568)	0	(2,639)
136												
137	<b>General Plant:</b>											
138	Land and Land Rights	43-LABOR	0	0	0	0	0	0	0	0	0	
139	Structures and Improvements	43-LABOR	(852)	(284)	(341)	0	(602)	(15)	(11)	(8)	(30)	
140	Office Furniture and Equipment	43-LABOR	(150)	(50)	(60)	0	(106)	(3)	(2)	(1)	(5)	
141	Computer Equipment	43-LABOR	(463)	(154)	(186)	0	(327)	(8)	(6)	(4)	(17)	
142	Transportation Equipment	43-LABOR	(723)	(241)	(290)	0	(511)	(12)	(9)	(7)	(26)	
143	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
144	Tools, Shop and Garage Equipment	43-LABOR	(204)	(68)	(82)	0	(144)	(4)	(3)	(2)	(7)	
145	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
146	Communication Equipment	43-LABOR	(79)	(26)	(32)	0	(56)	(1)	(1)	(1)	(3)	
147	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
148												
149	Total General Plant	Subtotal	<u>(2,470)</u>	<u>(824)</u>	<u>(991)</u>	0	<u>(1,746)</u>	<u>(43)</u>	<u>(32)</u>	<u>(22)</u>	0	<u>(88)</u>
150												
151	<b>Total Accumulated Depr &amp; Amort.</b>	Subtotal	<u>(98,688)</u>	<u>(60,887)</u>	<u>(35,196)</u>	0	<u>(55,675)</u>	<u>(1,366)</u>	<u>(2,117)</u>	<u>(797)</u>	0	<u>(2,812)</u>
152												

**Exhibit B** Distribution 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		
117												
118	<b>Distribution Plant:</b>											
119	Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	
120	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	
121	Structures and Improvements -											
122	Distribution Stations	32-D-FRM&V	0	(71)	(36)	0	0	(63)	(37)	0	0	
123	Mains - Distribution	40-DXMAINS	0	0	(13,963)	0	(10,335)	0	(14,435)	0	(5,935)	
124	Measuring and Regulating Equipment -											
125	Distribution Stations	32-D-FRM&V	0	(83)	(42)	0	0	(74)	(44)	0	0	
126	Measuring and Regulating Equipment -											
127	Distribution Mains	32-D-FRM&V	0	(721)	(364)	0	0	(639)	(376)	0	0	
128	Services	36-METERS\$	(5,753)	0	0	0	(2,174)	0	0	0	0	
129	Meters	36-METERS\$	(853)	0	0	0	(322)	0	0	0	0	
130	Meter Installations	36-METERS\$	(915)	0	0	0	(346)	0	0	0	0	
131	House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	(0)	0	0	0	0	
132	Industrial Meas. and Reg. Equipment	38-HPMET#	(966)	0	0	0	(143)	0	0	0	0	
133	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	
134												
135	Total Distribution Plant	Subtotal	(8,487)	(876)	(14,404)	0	(10,335)	(2,985)	(776)	(14,891)	0	(5,935)
136												
137	<b>General Plant:</b>											
138	Land and Land Rights	43-LABOR	0	0	0	0	0	0	0	0	0	
139	Structures and Improvements	43-LABOR	(109)	(111)	(196)	0	(119)	(23)	(99)	(203)	(68)	
140	Office Furniture and Equipment	43-LABOR	(19)	(20)	(35)	0	(21)	(4)	(17)	(36)	(12)	
141	Computer Equipment	43-LABOR	(59)	(60)	(107)	0	(65)	(12)	(54)	(110)	(37)	
142	Transportation Equipment	43-LABOR	(93)	(94)	(166)	0	(101)	(19)	(84)	(172)	(58)	
143	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
144	Tools, Shop and Garage Equipment	43-LABOR	(26)	(27)	(47)	0	(29)	(5)	(24)	(49)	(16)	
145	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
146	Communication Equipment	43-LABOR	(10)	(10)	(18)	0	(11)	(2)	(9)	(19)	(6)	
147	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
148												
149	Total General Plant	Subtotal	<u>(317)</u>	<u>(322)</u>	<u>(569)</u>	0	<u>(345)</u>	<u>(65)</u>	<u>(286)</u>	<u>(588)</u>	0	<u>(198)</u>
150												
151	<b>Total Accumulated Depr &amp; Amort.</b>	Subtotal	<u>(9,112)</u>	<u>(23,784)</u>	<u>(20,215)</u>	0	<u>(11,016)</u>	<u>(3,114)</u>	<u>(21,125)</u>	<u>(20,898)</u>	0	<u>(6,325)</u>
152												

**Exhibit B** 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 <b>Net Plant in Service</b>												
154												
155 <b>Intangible Plant:</b>												
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	13,540	2,183	2,273	31	6,198	
158												
159 Total Intangible Plant		\$23,428	\$796	\$0	<u>\$24,224</u>		\$13,540	\$2,183	\$2,273	\$31	\$6,198	
160												
161 <b>Mftured Gas Production Plant:</b>												
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 <b>Underground Storage Plant:</b>												
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 <b>Transmission Plant:</b>												
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	

**Exhibit B** 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 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	10,743	1,231	1,080	0	4,568	1,950	433	412	0	915
158											
159 Total Intangible Plant	Subtotal	\$10,743	\$1,231	\$1,080	\$0	\$4,568	\$1,950	\$433	\$412	\$0	\$915
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
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 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	229	62	0	0	0	80	24	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	1,173	319	0	0	0	412	122	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	4,002	1,087	0	0	0	1,407	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	14,526	3,946	0	0	0	5,107	1,505	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	13,294	3,611	0	0	0	4,674	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	\$33,295	\$9,044	\$0	\$0	\$0	\$11,707	\$3,449	\$0	\$0

**Exhibit B** 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 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	1	1	2	0	2	0	1	0	0	0
158											
159 Total Intangible Plant	Subtotal	\$1	\$1	\$2	\$0	\$2	\$0	\$0	\$1	\$0	\$0
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manufactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
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	1	0	0	0	0
168 Wells	34-UG-DEM	0	4	0	0	0	1	0	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
170 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
171 Non-recoverable base gas	34-UG-DEM	0	24	0	0	0	7	0	0	0	0
172 Lines	34-UG-DEM	0	13	0	0	0	4	0	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	41	0	0	0	12	0	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	3	0	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	6	0	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>\$34</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
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	1	1	0	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	3	2	0	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	0	7	0	0	3	2	0	0	0
190 Measuring and Regulating Equipment -											
191 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
192											
193 Total Transmission Plant	Subtotal	\$0	\$0	\$18	\$0	\$0	\$7	\$4	\$0	\$0	\$0

**Exhibit B** 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 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	0	0	0	0	12	96	153	31	29	
158											
159 Total Intangible Plant	Subtotal	\$0	\$0	\$0	\$0	\$0	\$12	\$96	\$153	\$31	\$29
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
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 <b>Transmission Plant:</b>											
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	

**Exhibit B** 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 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	711	237	285	0	502	12	9	6	0	25
158											
159 Total Intangible Plant	Subtotal	\$711	\$237	\$285	\$0	\$502	\$12	\$9	\$6	\$0	\$25
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	280	0	0	0	0	15	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	470	0	0	0	0	26	0	0	0
168 Wells	34-UG-DEM	0	999	0	0	0	0	55	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	121	0	0	0	0	7	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	6,179	0	0	0	0	339	0	0	0
172 Lines	34-UG-DEM	0	3,344	0	0	0	0	183	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	10,550	0	0	0	0	578	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	344	0	0	0	0	19	0	0	0
175 Purification Equipment	34-UG-DEM	0	2,425	0	0	0	0	133	0	0	0
176 Other Equipment	34-UG-DEM	0	181	0	0	0	0	10	0	0	0
177 Recoverable base gas	34-UG-DEM	0	5,542	0	0	0	0	304	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$30,435</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
180											
181 <b>Transmission Plant:</b>											
182 Land in Fee - Transmission Stations	35-D-TOT&V	0	44	16	0	0	0	0	0	0	0
183 Land in Fee - Transmission Mains	35-D-TOT&V	0	224	84	0	0	0	0	2	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	766	287	0	0	0	0	6	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	2,779	1,041	0	0	0	0	24	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	2,543	953	0	0	0	0	22	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	\$6,370	\$2,386	\$0	\$0	\$0	\$0	\$54	\$0	\$0

**Exhibit B** 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 <b>Net Plant in Service</b>											
154											
155 <b>Intangible Plant:</b>											
156 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
157 Miscellaneous	43-LABOR	91	93	164	0	99	19	82	169	0	57
158											
159 Total Intangible Plant	Subtotal	\$91	\$93	\$164	\$0	\$99	\$19	\$82	\$169	\$0	\$57
160											
161 <b>Mftured Gas Production Plant:</b>											
162 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
163											
164 <b>Underground Storage Plant:</b>											
165 Land	34-UG-DEM	0	109	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	184	0	0	0	0	163	0	0	0
168 Wells	34-UG-DEM	0	391	0	0	0	0	347	0	0	0
169 Storage Leaseholds and Rights	34-UG-DEM	0	47	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	2,418	0	0	0	0	2,144	0	0	0
172 Lines	34-UG-DEM	0	1,309	0	0	0	0	1,160	0	0	0
173 Compressor Station Equipment	34-UG-DEM	0	4,129	0	0	0	0	3,660	0	0	0
174 Measuring and Reg. Equipment	34-UG-DEM	0	135	0	0	0	0	119	0	0	0
175 Purification Equipment	34-UG-DEM	0	949	0	0	0	0	841	0	0	0
176 Other Equipment	34-UG-DEM	0	71	0	0	0	0	63	0	0	0
177 Recoverable base gas	34-UG-DEM	0	2,169	0	0	0	0	1,923	0	0	0
178											
179 Total Underground Storage Plant	Subtotal	<u>\$0</u>	<u>\$11,912</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 <b>Transmission Plant:</b>											
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	87	48	0	0	0	78	50	0	0
184 Land Rights - Transmission Mains	35-D-TOT&V	0	298	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	1,082	598	0	0	0	964	618	0	0
188 Measuring and Regulating Equipment -											
189 Transmission Stations	35-D-TOT&V	0	990	547	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	\$2,480	\$1,370	\$0	\$0	\$0	\$2,210	\$1,417	\$0	\$0

**Exhibit B**

**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	<b>Distribution Plant:</b>												
196	Land in Fee - Distribution Stations	374.1	\$476	\$0	\$0	\$476	x By Addition	0	366	110	0	0	
197	Land in Fee - Distribution Mains	374.4	-	-	-	-	x By Addition	0	0	0	0	0	
198	Structures and Improvements -						x						
199	Distribution Stations	375	(7)	-	-	(7)	By Addition	0	(5)	(2)	0	0	
200	Mains - Distribution	376	753,680	3,941	(19,806)	737,815	By Addition	0	0	170,583	0	567,232	
201	Measuring and Regulating Equipment -												
202	Distribution Stations	378.1	5,667	-	-	5,667	By Addition	0	4,357	1,310	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	
205	Services	380	224,237	506	1,009	225,752	By Addition	225,752	0	0	0	0	
206	Meters	381	66,709	-	-	66,709	By Addition	66,709	0	0	0	0	
207	Meter Installations	382	37,655	-	-	37,655	By Addition	37,655	0	0	0	0	
208	House Reg. and Reg. Installations	383	66,820	-	-	66,820	By Addition	66,820	0	0	0	0	
209	Industrial Meas. and Reg. Equipment	385	13,269	-	-	13,269	By Addition	13,269	0	0	0	0	
210	Other Property on Customers' Premises	386	1,017	-	-	1,017	By Addition	1,017	0	0	0	0	
211													
212	Total Distribution Plant		\$1,207,955	\$4,447	(\$18,797)	\$1,193,605		\$411,222	\$34,264	\$180,887	\$0	\$567,232	
213													
214	<b>General Plant:</b>												
215	Land and Land Rights	389	\$10,128	\$2,658	\$0	\$12,786	x By Addition	7,147	1,152	1,199	16	3,271	
216	Structures and Improvements	390	69,928	926	-	70,854	By Addition	39,604	6,385	6,647	89	18,129	
217	Office Furniture and Equipment	391.1	7,180	-	-	7,180	By Addition	4,013	647	674	9	1,837	
218	Computer Equipment	391.2	27,504	282	-	27,786	By Addition	15,531	2,504	2,607	35	7,109	
219	Transportation Equipment	392	50,468	1,966	-	52,434	By Addition	29,308	4,725	4,919	66	13,416	
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	9,761	1,574	1,638	22	4,468	
222	Laboratory Equipment	395	-	-	-	-	x By Addition	0	0	0	0	0	
223	Communication Equipment	397	2,112	-	-	2,112	By Addition	1,180	190	198	3	540	
224	Miscellaneous Equipment	398	-	-	-	-	x By Addition	0	0	0	0	0	
225													
226	Total General Plant		\$184,784	\$5,832	\$0	\$190,616		\$106,544	\$17,178	\$17,882	\$240	\$48,771	
227													
228	<b>Total Net Plant in Service</b>		\$1,768,547	\$11,075	(\$18,684)	\$1,767,614		\$531,306	\$384,773	\$220,065	\$9,269	\$622,202	
229						113.84%						\$1,767,614	

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		
194												
195	<b>Distribution Plant:</b>											
196	Land in Fee - Distribution Stations	32-D-FRM&V	0	208	52	0	0	0	73	20	0	0
197	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
198	Structures and Improvements -											
199	Distribution Stations	32-D-FRM&V	0	(3)	(1)	0	0	0	(1)	(0)	0	0
200	Mains - Distribution	40-DXMAINS	0	0	81,099	0	418,060	0	0	30,926	0	83,751
201	Measuring and Regulating Equipment -											
202	Distribution Stations	32-D-FRM&V	0	2,479	623	0	0	0	872	238	0	0
203	Measuring and Regulating Equipment -											
204	Distribution Mains	32-D-FRM&V	0	16,814	4,224	0	0	0	5,912	1,611	0	0
205	Services	36-METERS\$	135,396	0	0	0	0	66,481	0	0	0	0
206	Meters	36-METERS\$	40,009	0	0	0	0	19,645	0	0	0	0
207	Meter Installations	36-METERS\$	22,584	0	0	0	0	11,089	0	0	0	0
208	House Reg. and Reg. Installations	37-LPMET#	60,921	0	0	0	0	5,656	0	0	0	0
209	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	0	4,313	0	0	0	0
210	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
211												
212	Total Distribution Plant	Subtotal	\$258,910	\$19,498	\$85,998	\$0	\$418,060	\$107,183	\$6,856	\$32,794	\$0	\$83,751
213												
214	<b>General Plant:</b>											
215	Land and Land Rights	43-LABOR	5,671	650	570	0	2,411	1,029	229	217	0	483
216	Structures and Improvements	43-LABOR	31,424	3,602	3,160	0	13,361	5,704	1,266	1,205	0	2,677
217	Office Furniture and Equipment	43-LABOR	3,184	365	320	0	1,354	578	128	122	0	271
218	Computer Equipment	43-LABOR	12,323	1,413	1,239	0	5,240	2,237	497	473	0	1,050
219	Transportation Equipment	43-LABOR	23,255	2,666	2,339	0	9,888	4,221	937	892	0	1,981
220	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
221	Tools, Shop and Garage Equipment	43-LABOR	7,745	888	779	0	3,293	1,406	312	297	0	660
222	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
223	Communication Equipment	43-LABOR	937	107	94	0	398	170	38	36	0	80
224	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
225												
226	Total General Plant	Subtotal	\$84,538	\$9,690	\$8,502	\$0	\$35,945	\$15,344	\$3,407	\$3,242	\$0	\$7,201
227												
228	<b>Total Net Plant in Service</b>	Subtotal	\$354,192	\$221,428	\$104,624	\$0	\$458,574	\$124,477	\$77,854	\$39,896	\$0	\$91,867
229												

**Exhibit B** Allocation 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		
194												
195	<b>Distribution Plant:</b>											
196	Land in Fee - Distribution Stations	32-D-FRM&V	0	0	0	0	0	0	0	0	0	
197	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	
198	Structures and Improvements -											
199	Distribution Stations	32-D-FRM&V	0	(0)	(0)	0	0	(0)	(0)	0	0	
200	Mains - Distribution	40-DXMAINS	0	0	163	0	166	0	38	0	4	
201	Measuring and Regulating Equipment -											
202	Distribution Stations	32-D-FRM&V	0	2	1	0	0	1	0	0	0	
203	Measuring and Regulating Equipment -											
204	Distribution Mains	32-D-FRM&V	0	13	9	0	0	4	2	0	0	
205	Services	36-METERS\$	4	0	0	0	11	0	0	0	0	
206	Meters	36-METERS\$	1	0	0	0	3	0	0	0	0	
207	Meter Installations	36-METERS\$	1	0	0	0	2	0	0	0	0	
208	House Reg. and Reg. Installations	37-LPMET#	2	0	0	0	0	0	0	0	0	
209	Industrial Meas. and Reg. Equipment	38-HPMET#	12	0	0	0	6	0	0	0	0	
210	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	
211												
212	Total Distribution Plant	Subtotal	\$19	\$15	\$173	\$0	\$166	\$23	\$4	\$40	\$0	\$4
213												
214	<b>General Plant:</b>											
215	Land and Land Rights	43-LABOR	1	0	1	0	1	0	0	0	0	
216	Structures and Improvements	43-LABOR	3	2	6	0	5	1	1	0	0	
217	Office Furniture and Equipment	43-LABOR	0	0	1	0	1	0	0	0	0	
218	Computer Equipment	43-LABOR	1	1	2	0	2	1	0	1	0	
219	Transportation Equipment	43-LABOR	2	1	5	0	4	1	1	1	0	
220	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
221	Tools, Shop and Garage Equipment	43-LABOR	1	0	2	0	1	0	0	0	0	
222	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
223	Communication Equipment	43-LABOR	0	0	0	0	0	0	0	0	0	
224	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
225												
226	Total General Plant	Subtotal	\$8	\$5	\$17	\$0	\$14	\$4	\$2	\$4	\$0	\$0
227												
228	<b>Total Net Plant in Service</b>	Subtotal	\$28	\$139	\$211	\$0	\$182	\$27	\$48	\$49	\$0	\$5
229												

**Exhibit B** Allocation 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	
194											
195	<b>Distribution Plant:</b>										
196	Land in Fee - Distribution Stations	32-D-FRM&V	0	0	0	0	0	12	7	0	0
197	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0
198	Structures and Improvements -										
199	Distribution Stations	32-D-FRM&V	0	0	0	0	0	(0)	(0)	0	0
200	Mains - Distribution	40-DXMAINS	0	0	0	0	0	0	11,489	0	2,645
201	Measuring and Regulating Equipment -										
202	Distribution Stations	32-D-FRM&V	0	0	0	0	0	145	88	0	0
203	Measuring and Regulating Equipment -										
204	Distribution Mains	32-D-FRM&V	0	0	0	0	0	986	598	0	0
205	Services	36-METERS\$	0	0	0	0	502	0	0	0	0
206	Meters	36-METERS\$	0	0	0	0	148	0	0	0	0
207	Meter Installations	36-METERS\$	0	0	0	0	84	0	0	0	0
208	House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0
209	Industrial Meas. and Reg. Equipment	38-HPMET#	0	0	0	0	96	0	0	0	0
210	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0
211											
212	Total Distribution Plant	Subtotal	\$0	\$0	\$0	\$0	\$830	\$1,144	\$12,183	\$0	\$2,645
213											
214	<b>General Plant:</b>										
215	Land and Land Rights	43-LABOR	0	0	0	0	6	51	81	16	15
216	Structures and Improvements	43-LABOR	0	0	0	0	35	282	448	89	85
217	Office Furniture and Equipment	43-LABOR	0	0	0	0	4	29	45	9	9
218	Computer Equipment	43-LABOR	0	0	0	0	14	111	176	35	33
219	Transportation Equipment	43-LABOR	0	0	0	0	26	209	331	66	63
220	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0
221	Tools, Shop and Garage Equipment	43-LABOR	0	0	0	0	9	70	110	22	21
222	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0
223	Communication Equipment	43-LABOR	0	0	0	0	1	8	13	3	3
224	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0
225											
226	Total General Plant	Subtotal	\$0	\$0	\$0	\$0	\$94	\$759	\$1,204	\$240	\$227
227											
228	<b>Total Net Plant in Service</b>	Subtotal	\$0	\$0	\$0	\$0	\$935	\$9,186	\$14,822	\$9,269	\$2,901
229											

**Exhibit B** Distribution 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		
194												
195	<b>Distribution Plant:</b>											
196	Land in Fee - Distribution Stations	32-D-FRM&V	0	40	14	0	0	0	2	0	0	0
197	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
198	Structures and Improvements -											
199	Distribution Stations	32-D-FRM&V	0	(1)	(0)	0	0	0	(0)	(0)	0	0
200	Mains - Distribution	40-DXMAINS	0	0	21,394	0	45,967	0	0	484	0	2,322
201	Measuring and Regulating Equipment -											
202	Distribution Stations	32-D-FRM&V	0	478	164	0	0	0	26	4	0	0
203	Measuring and Regulating Equipment -											
204	Distribution Mains	32-D-FRM&V	0	3,245	1,114	0	0	0	178	25	0	0
205	Services	36-METERS\$	20,634	0	0	0	0	274	0	0	0	0
206	Meters	36-METERS\$	6,097	0	0	0	0	81	0	0	0	0
207	Meter Installations	36-METERS\$	3,442	0	0	0	0	46	0	0	0	0
208	House Reg. and Reg. Installations	37-LPMET#	241	0	0	0	0	1	0	0	0	0
209	Industrial Meas. and Reg. Equipment	38-HPMET#	7,284	0	0	0	0	156	0	0	0	0
210	Other Property on Customers' Premises	39-RATE 74	1,017	0	0	0	0	0	0	0	0	0
211												
212	Total Distribution Plant	Subtotal	\$38,714	\$3,763	\$22,686	\$0	\$45,967	\$557	\$206	\$514	\$0	\$2,322
213												
214	<b>General Plant:</b>											
215	Land and Land Rights	43-LABOR	375	125	150	0	265	6	5	3	0	13
216	Structures and Improvements	43-LABOR	2,079	693	834	0	1,469	36	27	19	0	74
217	Office Furniture and Equipment	43-LABOR	211	70	84	0	149	4	3	2	0	8
218	Computer Equipment	43-LABOR	815	272	327	0	576	14	11	7	0	29
219	Transportation Equipment	43-LABOR	1,539	513	617	0	1,087	27	20	14	0	55
220	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
221	Tools, Shop and Garage Equipment	43-LABOR	512	171	205	0	362	9	7	5	0	18
222	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
223	Communication Equipment	43-LABOR	62	21	25	0	44	1	1	1	0	2
224	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
225												
226	Total General Plant	Subtotal	\$5,593	\$1,865	\$2,243	\$0	\$3,952	\$97	\$73	\$51	\$0	\$200
227												
228	<b>Total Net Plant in Service</b>	Subtotal	\$45,018	\$42,670	\$27,599	\$0	\$50,422	\$666	\$1,957	\$625	\$0	\$2,547
229												

**Exhibit B** Distribution 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		
194												
195	<b>Distribution Plant:</b>											
196	Land in Fee - Distribution Stations	32-D-FRM&V	0	16	8	0	0	0	14	8	0	0
197	Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
198	Structures and Improvements -											
199	Distribution Stations	32-D-FRM&V	0	(0)	(0)	0	0	0	(0)	(0)	0	0
200	Mains - Distribution	40-DXMAINS	0	0	12,287	0	9,095	0	0	12,703	0	5,223
201	Measuring and Regulating Equipment -											
202	Distribution Stations	32-D-FRM&V	0	187	94	0	0	0	166	98	0	0
203	Measuring and Regulating Equipment -											
204	Distribution Mains	32-D-FRM&V	0	1,270	640	0	0	0	1,126	662	0	0
205	Services	36-METERS\$	1,779	0	0	0	0	672	0	0	0	0
206	Meters	36-METERS\$	526	0	0	0	0	199	0	0	0	0
207	Meter Installations	36-METERS\$	297	0	0	0	0	112	0	0	0	0
208	House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
209	Industrial Meas. and Reg. Equipment	38-HPMET#	1,221	0	0	0	0	180	0	0	0	0
210	Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
211												
212	Total Distribution Plant	Subtotal	\$3,822	\$1,473	\$13,030	\$0	\$9,095	\$1,164	\$1,306	\$13,470	\$0	\$5,223
213												
214	<b>General Plant:</b>											
215	Land and Land Rights	43-LABOR	48	49	86	0	52	10	43	89	0	30
216	Structures and Improvements	43-LABOR	267	271	479	0	291	55	241	495	0	167
217	Office Furniture and Equipment	43-LABOR	27	27	49	0	29	6	24	50	0	17
218	Computer Equipment	43-LABOR	105	106	188	0	114	22	94	194	0	65
219	Transportation Equipment	43-LABOR	198	201	354	0	215	41	178	366	0	124
220	Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
221	Tools, Shop and Garage Equipment	43-LABOR	66	67	118	0	72	14	59	122	0	41
222	Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
223	Communication Equipment	43-LABOR	8	8	14	0	9	2	7	15	0	5
224	Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
225												
226	Total General Plant	Subtotal	\$718	\$729	\$1,288	\$0	\$782	\$148	\$647	\$1,332	\$0	\$449
227												
228	<b>Total Net Plant in Service</b>	Subtotal	\$4,632	\$16,686	\$15,852	\$0	\$9,976	\$1,330	\$14,805	\$16,387	\$0	\$5,729
229												

**Exhibit B** 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)
230	<b>Adjustments to Rate Base</b>										
231											
232											
233	Additions										
234	Cash Working Capital	99,138		(36,536)	62,602	19-O&M EXP	38,264	9,964	3,941	142	10,292
235	Gas in Storage	95,645 x			95,645	2-DEM	0	95,645	0	0	0
236	Materials and Supplies	5,634 x			5,634	18-NTPLT-DPR	1,739	1,093	723	25	2,054
237	Retirement Benefits, Net	<u>98,929</u>		(236,011)	(137,082)	16-LABOR	(76,622)	(12,353)	(12,860)	(173)	(35,074)
238											
239	Total Additions to Rate Base	299,346	0	(272,547)	26,799		(36,618)	94,348	(8,196)	(6)	(22,729)
240											\$26,799
241	Deductions										
242	Deferred Income Taxes	(273,699)		91,932	(181,767)	18-NTPLT-DPR	(56,113)	(35,258)	(23,333)	(806)	(66,258)
243	Regulatory Tax Liability	(45,237)			(45,237)	18-NTPLT-DPR	(13,965)	(8,775)	(5,807)	(201)	(16,490)
244	Customer Credit Balances	(160,582)			(160,582)	3-CUS	(160,582)	0	0	0	0
245	Customer Deposits	(38,644)			(38,644)	18-NTPLT-DPR	(11,930)	(7,496)	(4,961)	(171)	(14,087)
246	Customer Advances for Construction	(10,239)			(10,239)	18-NTPLT-DPR	(3,161)	(1,986)	(1,314)	(45)	(3,732)
247	Unamortized Investment Tax Credit	(11,334)			(11,334)	18-NTPLT-DPR	(3,499)	(2,198)	(1,455)	(50)	(4,131)
248	CWIP Subject to AFUDC	(9,232)			(9,232)	13-MAIN-SERV	(1,752)	0	(1,752)	0	(5,727)
249	Injuries and Damages	(883)			(883)	16-LABOR	(494)	(80)	(83)	(1)	(226)
250	Reserved for Future Use	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0
251											
252	Total Deductions from Rate Base	(549,850)		91,932	(457,918)		(251,495)	(55,792)	(38,704)	(1,275)	(110,651)
253											
254	<b>Total Adjustments to Rate Base</b>	(250,504)		(180,615)	(431,119)		(288,113)	38,556	(46,900)	(1,281)	(133,380)
255											
256	<b>Total Rate Base</b>	\$1,518,043			<b>\$1,336,495</b>		\$243,193	\$423,328	\$173,164	\$7,988	\$488,821
257											

**Exhibit B** 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	
230 <b>Adjustments to Rate Base</b>											
231											
232											
233 Additions											
234 Cash Working Capital	49-O&M EXP	31,854	6,285	1,908	0	7,585	5,179	2,201	718	0	1,520
235 Gas in Storage	34a-LOSS&STOR	0	70,714	0	0	0	0	24,863	0	0	0
236 Materials and Supplies	44-NETDPL	1,156	627	344	0	1,514	410	221	131	0	303
237 Retirement Benefits, Net	43-LABOR	(60,796)	(6,969)	(6,114)	0	(25,850)	(11,035)	(2,450)	(2,331)	0	(5,179)
238											
239 Total Additions to Rate Base		(27,786)	70,657	(3,862)	0	(16,752)	(5,447)	24,834	(1,482)	0	(3,356)
240											
241 Deductions											
242 Deferred Income Taxes	44-NETDPL	(37,310)	(20,233)	(11,093)	0	(48,833)	(13,215)	(7,114)	(4,230)	0	(9,783)
243 Regulatory Tax Liability	44-NETDPL	(9,285)	(5,035)	(2,761)	0	(12,153)	(3,289)	(1,770)	(1,053)	0	(2,435)
244 Customer Credit Balances	51-CUSCRD	(147,735)	0	0	0	0	(12,847)	0	0	0	0
245 Customer Deposits	44-NETDPL	(7,932)	(4,302)	(2,358)	0	(10,382)	(2,810)	(1,512)	(899)	0	(2,080)
246 Customer Advances for Construction	44-NETDPL	(2,102)	(1,140)	(625)	0	(2,751)	(744)	(401)	(238)	0	(551)
247 Unamortized Investment Tax Credit	44-NETDPL	(2,326)	(1,262)	(692)	0	(3,045)	(824)	(444)	(264)	0	(610)
248 CWIP Subject to AFUDC	41-SRVMAIN	(1,051)	0	(833)	0	(4,221)	(516)	0	(318)	0	(846)
249 Injuries and Damages	43-LABOR	(392)	(45)	(39)	0	(167)	(71)	(16)	(15)	0	(33)
250 Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0
251											
252 Total Deductions from Rate Base	Subtotal	(208,134)	(32,016)	(18,401)	0	(81,552)	(34,316)	(11,257)	(7,017)	0	(16,337)
253											
254 <b>Total Adjustments to Rate Base</b>	Subtotal	(235,920)	38,640	(22,263)	0	(98,304)	(39,763)	13,577	(8,499)	0	(19,693)
255											
256 <b>Total Rate Base</b>	Total	\$118,272	\$260,068	\$82,360	\$0	\$360,270	\$84,715	\$91,431	\$31,397	\$0	\$72,173
257											

**Exhibit B** 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	
230 <b>Adjustments to Rate Base</b>											
231											
232											
233 Additions											
234 Cash Working Capital	49-O&M EXP	2	4	4	0	3	1	1	1	0	0
235 Gas in Storage	34a-LOSS&STOR	0	53	0	0	0	0	15	0	0	0
236 Materials and Supplies	44-NETDPL	0	0	1	0	1	0	0	0	0	0
237 Retirement Benefits, Net	43-LABOR	(6)	(4)	(12)	0	(10)	(3)	(1)	(3)	0	(0)
238											
239 Total Additions to Rate Base		(4)	54	(8)	0	(7)	(2)	15	(2)	0	(0)
240											
241 Deductions											
242 Deferred Income Taxes	44-NETDPL	(3)	(12)	(22)	0	(19)	(3)	(4)	(5)	0	(1)
243 Regulatory Tax Liability	44-NETDPL	(1)	(3)	(6)	0	(5)	(1)	(1)	(1)	0	(0)
244 Customer Credit Balances	51-CUSCRD	0	0	0	0	0	0	0	0	0	0
245 Customer Deposits	44-NETDPL	(1)	(3)	(5)	0	(4)	(1)	(1)	(1)	0	(0)
246 Customer Advances for Construction	44-NETDPL	(0)	(1)	(1)	0	(1)	(0)	(0)	(0)	0	(0)
247 Unamortized Investment Tax Credit	44-NETDPL	(0)	(1)	(1)	0	(1)	(0)	(0)	(0)	0	(0)
248 CWIP Subject to AFUDC	41-SRVMAIN	(0)	0	(2)	0	(2)	(0)	0	(0)	0	(0)
249 Injuries and Damages	43-LABOR	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)
250 Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0
251											
252 Total Deductions from Rate Base	Subtotal	(5)	(20)	(37)	0	(32)	(5)	(7)	(9)	0	(1)
253											
254 <b>Total Adjustments to Rate Base</b>	Subtotal	(9)	34	(45)	0	(39)	(7)	8	(10)	0	(1)
255											
256 <b>Total Rate Base</b>	Total	\$20	\$174	\$166	\$0	\$143	\$20	\$56	\$38	\$0	\$4
257											

**Exhibit B** 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
230 <b>Adjustments to Rate Base</b>										
231										
232										
233 Additions										
234 Cash Working Capital	49-O&M EXP	0	0	0	0	17	188	258	142	48
235 Gas in Storage	34a-LOSS&ST	0	0	0	0	0	0	0	0	0
236 Materials and Supplies	44-NETDPL	0	0	0	0	3	29	49	25	10
237 Retirement Benefits, Net	43-LABOR	0	0	0	0	(67)	(546)	(866)	(173)	(164)
238										
239 Total Additions to Rate Base		0	0	0	0	(47)	(328)	(559)	(6)	(106)
240										
241 Deductions										
242 Deferred Income Taxes	44-NETDPL	0	0	0	0	(99)	(944)	(1,571)	(806)	(309)
243 Regulatory Tax Liability	44-NETDPL	0	0	0	0	(25)	(235)	(391)	(201)	(77)
244 Customer Credit Balances	51-CUSCRD	0	0	0	0	0	0	0	0	0
245 Customer Deposits	44-NETDPL	0	0	0	0	(21)	(201)	(334)	(171)	(66)
246 Customer Advances for Construction	44-NETDPL	0	0	0	0	(6)	(53)	(89)	(45)	(17)
247 Unamortized Investment Tax Credit	44-NETDPL	0	0	0	0	(6)	(59)	(98)	(50)	(19)
248 CWIP Subject to AFUDC	41-SRVMAIN	0	0	0	0	(4)	0	(118)	0	(27)
249 Injuries and Damages	43-LABOR	0	0	0	0	(0)	(4)	(6)	(1)	(1)
250 Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0
251										
252 Total Deductions from Rate Base	Subtotal	0	0	0	0	(161)	(1,496)	(2,607)	(1,275)	(516)
253										
254 <b>Total Adjustments to Rate Base</b>	Subtotal	0	0	0	0	(208)	(1,824)	(3,166)	(1,281)	(622)
255										
256 <b>Total Rate Base</b>	Total	\$0	\$0	\$0	\$0	\$727	\$7,362	\$11,656	\$7,988	\$2,279
257										

**Exhibit B** Distribution 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	
230 <b>Adjustments to Rate Base</b>											
231											
232											
233 Additions											
234 Cash Working Capital	49-O&M EXP	1,039	721	480	0	834	17	32	11	0	42
235 Gas in Storage	34a-LOSS&STOI	0	0	0	0	0	0	0	0	0	0
236 Materials and Supplies	44-NETDPL	148	121	91	0	166	2	5	2	0	8
237 Retirement Benefits, Net	43-LABOR	(4,022)	(1,341)	(1,613)	0	(2,842)	(70)	(53)	(37)	0	(144)
238											
239 Total Additions to Rate Base		(2,836)	(500)	(1,042)	0	(1,842)	(50)	(15)	(24)	0	(93)
240											
241 Deductions											
242 Deferred Income Taxes	44-NETDPL	(4,779)	(3,898)	(2,926)	0	(5,369)	(71)	(175)	(66)	0	(271)
243 Regulatory Tax Liability	44-NETDPL	(1,189)	(970)	(728)	0	(1,336)	(18)	(43)	(16)	0	(68)
244 Customer Credit Balances	51-CUSCRD	0	0	0	0	0	0	0	0	0	0
245 Customer Deposits	44-NETDPL	(1,016)	(829)	(622)	0	(1,142)	(15)	(37)	(14)	0	(58)
246 Customer Advances for Construction	44-NETDPL	(269)	(220)	(165)	0	(302)	(4)	(10)	(4)	0	(15)
247 Unamortized Investment Tax Credit	44-NETDPL	(298)	(243)	(182)	0	(335)	(4)	(11)	(4)	0	(17)
248 CWIP Subject to AFUDC	41-SRVMAIN	(160)	0	(220)	0	(464)	(2)	0	(5)	0	(23)
249 Injuries and Damages	43-LABOR	(26)	(9)	(10)	0	(18)	(0)	(0)	(0)	0	(1)
250 Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0
251											
252 Total Deductions from Rate Base	Subtotal	(7,738)	(6,169)	(4,854)	0	(8,967)	(114)	(276)	(110)	0	(453)
253											
254 <b>Total Adjustments to Rate Base</b>	Subtotal	(10,574)	(6,668)	(5,896)	0	(10,809)	(164)	(292)	(134)	0	(546)
255											
256 <b>Total Rate Base</b>	Total	\$34,445	\$36,002	\$21,703	\$0	\$39,613	\$502	\$1,666	\$491	\$0	\$2,001
257											

**Exhibit B** Distribution 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	
230 <b>Adjustments to Rate Base</b>											
231											
232											
233 Additions											
234 Cash Working Capital	49-O&M EXP	129	282	276	0	165	27	250	285	0	95
235 Gas in Storage	34a-LOSS&STOF	0	0	0	0	0	0	0	0	0	0
236 Materials and Supplies	44-NETDPL	15	47	52	0	33	4	42	54	0	19
237 Retirement Benefits, Net	43-LABOR	(517)	(524)	(926)	0	(562)	(106)	(465)	(958)	0	(323)
238											
239 Total Additions to Rate Base		(373)	(195)	(598)	0	(364)	(75)	(173)	(619)	0	(209)
240											
241 Deductions											
242 Deferred Income Taxes	44-NETDPL	(491)	(1,524)	(1,681)	0	(1,062)	(141)	(1,353)	(1,737)	0	(610)
243 Regulatory Tax Liability	44-NETDPL	(122)	(379)	(418)	0	(264)	(35)	(337)	(432)	0	(152)
244 Customer Credit Balances	51-CUSCRD	0	0	0	0	0	0	0	0	0	0
245 Customer Deposits	44-NETDPL	(104)	(324)	(357)	0	(226)	(30)	(288)	(369)	0	(130)
246 Customer Advances for Construction	44-NETDPL	(28)	(86)	(95)	0	(60)	(8)	(76)	(98)	0	(34)
247 Unamortized Investment Tax Credit	44-NETDPL	(31)	(95)	(105)	0	(66)	(9)	(84)	(108)	0	(38)
248 CWIP Subject to AFUDC	41-SRVMAIN	(14)	0	(126)	0	(92)	(5)	0	(130)	0	(53)
249 Injuries and Damages	43-LABOR	(3)	(3)	(6)	0	(4)	(1)	(3)	(6)	0	(2)
250 Reserved for Future Use	30-NONE	0	0	0	0	0	0	0	0	0	0
251											
252 Total Deductions from Rate Base	Subtotal	(793)	(2,412)	(2,788)	0	(1,774)	(229)	(2,140)	(2,882)	0	(1,019)
253											
254 <b>Total Adjustments to Rate Base</b>	Subtotal	(1,165)	(2,607)	(3,386)	0	(2,139)	(304)	(2,314)	(3,501)	0	(1,228)
255											
256 <b>Total Rate Base</b>	Total	\$3,467	\$14,079	\$12,465	\$0	\$7,838	\$1,026	\$12,491	\$12,887	\$0	\$4,501
257											

**Exhibit B** 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	<b>O&amp;M Expenses</b>											
259	<b>Production Expenses</b>											
260	<b>Other Gas Supply Expenses:</b>											
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	<b>Underground Storage Expenses</b>											
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

**Exhibit B** Distribution 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 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
261 Operation:											
262 Natural Gas City Gate Purchases	33-DSALES&V	0	1,378	430	0	0	441	117	0	0	
263 Purchased Gas Expenses	30-NONE	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	
265 Gas Delivered To Storage (Cr)	30-NONE	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	
267											
268 Total - Other Gas Supply Expenses	Subtotal	0	1,378	430	0	0	441	117	0	0	
269											
270 Total - Production Expenses	Subtotal	0	1,378	430	0	0	441	117	0	0	
271											
272 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	179	0	0	0	63	0	0	0	
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0	
276 Wells	34-UG-DEM	0	320	0	0	0	112	0	0	0	
277 Lines	34-UG-DEM	0	91	0	0	0	32	0	0	0	
278 Compressor Stations	34-UG-DEM	0	902	0	0	0	317	0	0	0	
279 Compressor Stations Fuel and Power	34-UG-DEM	0	5,647	0	0	0	1,986	0	0	0	
280 Measuring and Regulating Stations	34-UG-DEM	0	136	0	0	0	48	0	0	0	
281 Purification	34-UG-DEM	0	311	0	0	0	109	0	0	0	
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0	
283 Storage Losses	34a-LOSS&STOR	0	11,260	0	0	0	3,959	0	0	0	
284 Rents	34-UG-DEM	0	2	0	0	0	1	0	0	0	
285											
286 Total Operation	Subtotal	0	18,848	0	0	0	6,627	0	0	0	
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	61	0	0	0	21	0	0	0	
290 Structures and Improvements	34-UG-DEM	0	321	0	0	0	113	0	0	0	
291 Wells	34-UG-DEM	0	603	0	0	0	212	0	0	0	
292 Lines	34-UG-DEM	0	505	0	0	0	177	0	0	0	
293 Compressor Stations	34-UG-DEM	0	594	0	0	0	209	0	0	0	
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
295 Purification Equipment	34-UG-DEM	0	240	0	0	0	84	0	0	0	
296 Other Equipment	34-UG-DEM	0	92	0	0	0	32	0	0	0	
297											
298 Total Maintenance	Subtotal	0	2,414	0	0	0	849	0	0	0	
299											
300 Total - Underground Storage Expenses	Subtotal	0	21,261	0	0	0	7,476	0	0	0	

**Exhibit B** Distribution 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 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
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 <b>Underground Storage Expenses</b>											
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

**Exhibit B** Distribution 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 <b>O&amp;M Expenses</b>										
259 <b>Production Expenses</b>										
260 <b>Other Gas Supply Expenses:</b>										
261 Operation:										
262 Natural Gas City Gate Purchases	33-DSALES&\	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	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
265 Gas Delivered To Storage (Cr)	30-NONE	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
267										
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0
269										
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0
271										
272 <b>Underground Storage Expenses</b>										
273 Operation:										
274 Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	10	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	0	0	0	0	0	0	18	0
277 Lines	34-UG-DEM	0	0	0	0	0	0	0	5	0
278 Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	51	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	0	0	0	0	0	0	322	0
280 Measuring and Regulating Stations	34-UG-DEM	0	0	0	0	0	0	0	8	0
281 Purification	34-UG-DEM	0	0	0	0	0	0	0	18	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0
283 Storage Losses	34a-LOSS&ST	0	0	0	0	0	0	0	0	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0
285										
286 Total Operation	Subtotal	0	0	0	0	0	0	0	433	0
287										
288 Maintenance:										
289 Supervision and Engineering	34-UG-DEM	0	0	0	0	0	0	0	3	0
290 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	18	0
291 Wells	34-UG-DEM	0	0	0	0	0	0	0	34	0
292 Lines	34-UG-DEM	0	0	0	0	0	0	0	29	0
293 Compressor Stations	34-UG-DEM	0	0	0	0	0	0	0	34	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	14	0
296 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	5	0
297										
298 Total Maintenance	Subtotal	0	0	0	0	0	0	0	138	0
299										
300 Total - Underground Storage Expenses	Subtotal	0	0	0	0	0	0	0	571	0

**Exhibit B** 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 <b>O&amp;M Expenses</b>											
259 <b>Production Expenses</b>											
260 <b>Other Gas Supply Expenses:</b>											
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 <b>Underground Storage Expenses</b>											
273 Operation:											
274 Supervision and Engineering	34-UG-DEM	0	35	0	0	0	0	2	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	62	0	0	0	0	3	0	0	0
277 Lines	34-UG-DEM	0	17	0	0	0	0	1	0	0	0
278 Compressor Stations	34-UG-DEM	0	174	0	0	0	0	10	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	1,090	0	0	0	0	60	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	26	0	0	0	0	1	0	0	0
281 Purification	34-UG-DEM	0	60	0	0	0	0	3	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	1,464	0	0	0	0	80	0	0	0
287											
288 Maintenance:											
289 Supervision and Engineering	34-UG-DEM	0	12	0	0	0	0	1	0	0	0
290 Structures and Improvements	34-UG-DEM	0	62	0	0	0	0	3	0	0	0
291 Wells	34-UG-DEM	0	116	0	0	0	0	6	0	0	0
292 Lines	34-UG-DEM	0	97	0	0	0	0	5	0	0	0
293 Compressor Stations	34-UG-DEM	0	115	0	0	0	0	6	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	46	0	0	0	0	3	0	0	0
296 Other Equipment	34-UG-DEM	0	18	0	0	0	0	1	0	0	0
297											
298 Total Maintenance	Subtotal	0	466	0	0	0	0	26	0	0	0
299											
300 Total - Underground Storage Expenses	Subtotal	0	1,930	0	0	0	0	106	0	0	0

**Exhibit B** 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 <b>O&amp;M Expenses</b>										
259 <b>Production Expenses</b>										
260 <b>Other Gas Supply Expenses:</b>										
261 Operation:										
262 Natural Gas City Gate Purchases	33-DSALES&V	0	0	0	0	0	0	0	0	0
263 Purchased Gas Expenses	30-NONE	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
265 Gas Delivered To Storage (Cr)	30-NONE	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
267										
268 Total - Other Gas Supply Expenses	Subtotal	0	0	0	0	0	0	0	0	0
269										
270 Total - Production Expenses	Subtotal	0	0	0	0	0	0	0	0	0
271										
272 <b>Underground Storage Expenses</b>										
273 Operation:										
274 Supervision and Engineering	34-UG-DEM	0	14	0	0	0	12	0	0	0
275 Maps and records	30-NONE	0	0	0	0	0	0	0	0	0
276 Wells	34-UG-DEM	0	24	0	0	0	21	0	0	0
277 Lines	34-UG-DEM	0	7	0	0	0	6	0	0	0
278 Compressor Stations	34-UG-DEM	0	68	0	0	0	60	0	0	0
279 Compressor Stations Fuel and Power	34-UG-DEM	0	427	0	0	0	378	0	0	0
280 Measuring and Regulating Stations	34-UG-DEM	0	10	0	0	0	9	0	0	0
281 Purification	34-UG-DEM	0	23	0	0	0	21	0	0	0
282 Exploration and Development	30-NONE	0	0	0	0	0	0	0	0	0
283 Storage Losses	34a-LOSS&STOF	0	0	0	0	0	0	0	0	0
284 Rents	34-UG-DEM	0	0	0	0	0	0	0	0	0
285										
286 Total Operation	Subtotal	0	573	0	0	0	508	0	0	0
287										
288 Maintenance:										
289 Supervision and Engineering	34-UG-DEM	0	5	0	0	0	4	0	0	0
290 Structures and Improvements	34-UG-DEM	0	24	0	0	0	21	0	0	0
291 Wells	34-UG-DEM	0	46	0	0	0	40	0	0	0
292 Lines	34-UG-DEM	0	38	0	0	0	34	0	0	0
293 Compressor Stations	34-UG-DEM	0	45	0	0	0	40	0	0	0
294 Measuring and Reg. Stations Equipment	30-NONE	0	0	0	0	0	0	0	0	0
295 Purification Equipment	34-UG-DEM	0	18	0	0	0	16	0	0	0
296 Other Equipment	34-UG-DEM	0	7	0	0	0	6	0	0	0
297										
298 Total Maintenance	Subtotal	0	182	0	0	0	162	0	0	0
299										
300 Total - Underground Storage Expenses	Subtotal	0	755	0	0	0	670	0	0	0

**Exhibit B** 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)	
301												
302	<b>Transmission Expenses</b>											
303	Operation:											
304	Supervision and Engineering	850	82		82	6-DEM & VOL	0	63	19	0	0	
305	System Control and Load Dispatching	851	959		959	6-DEM & VOL	0	737	222	0	0	
306	Mains	856	699		699	6-DEM & VOL	0	537	162	0	0	
307	Meas. and Reg. Stations	857	<u>1,268</u>		<u>1,268</u>	6-DEM & VOL	0	975	293	0	0	
308												
309	Total Operation		<u>3,008</u>	<u>0</u>	<u>3,008</u>		<u>0</u>	<u>2,313</u>	<u>695</u>	<u>0</u>	<u>0</u>	
310												
311	Maintenance:											
312	Supervision and Engineering	861	164		164	6-DEM & VOL	0	126	38	0	0	
313	Structures and Improvements	862	251		251	6-DEM & VOL	0	193	58	0	0	
314	Mains	863	1,201		1,201	6-DEM & VOL	0	923	278	0	0	
315	Meas. and Reg. Stations	865	448		448	6-DEM & VOL	0	344	104	0	0	
316	Other Equipment	867	<u>38</u>		<u>38</u>	6-DEM & VOL	0	29	9	0	0	
317												
318	Total Maintenance		<u>2,102</u>	<u>0</u>	<u>2,102</u>		<u>0</u>	<u>1,616</u>	<u>486</u>	<u>0</u>	<u>0</u>	
319												
320	Total - Transmission Expenses		<u>5,110</u>	<u>0</u>	<u>5,110</u>		<u>0</u>	<u>3,929</u>	<u>1,181</u>	<u>0</u>	<u>0</u>	
321												
322	<b>Distribution Expenses 1/</b>											
323	Operation:											
324	Supervision and Engineering	870	9,715		\$9,715	14-DIS-SPEC-O	3,662	241	1,417	0	4,395	
325	Distribution Load Dispatching	871	49		49	14-DIS-SPEC-O	18	1	7	0	22	
326	Mains and Services	874	23,768		23,768	13-MAIN-SERV	4,512	0	4,512	0	14,745	
327	Meas. and Reg. Stations - General	875	53		53	6-DEM & VOL	0	41	12	0	0	
328	Meas. and Reg. Stations - Industrial	876	453		453	3-CUS	453	0	0	0	0	
329	Meas. and Reg. Stations - City Gate	877	998		998	6-DEM & VOL	0	767	231	0	0	
330	Meters and House Regulators	878	3,911		3,911	3-CUS	3,911	0	0	0	0	
331	Customer Installations	879	3,411		3,411	3-CUS	3,411	0	0	0	0	
332	Other Expenses	880	563		563	14-DIS-SPEC-O	212	14	82	0	255	
333	Rents	881	<u>282</u>		<u>282</u>	14-DIS-SPEC-O	106	7	41	0	128	
334												
335	Total Operation		<u>43,203</u>	<u>0</u>	<u>43,203</u>		<u>16,286</u>	<u>1,071</u>	<u>6,302</u>	<u>0</u>	<u>19,544</u>	
336												

**Exhibit B** Distribution 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		
301												
302	<b>Transmission Expenses</b>											
303	Operation:											
304	Supervision and Engineering	35-D-TOT&V	0	33	9	0	0	0	12	3	0	0
305	System Control and Load Dispatching	35-D-TOT&V	0	388	105	0	0	0	136	40	0	0
306	Mains	35-D-TOT&V	0	283	77	0	0	0	99	29	0	0
307	Meas. and Reg. Stations	35-D-TOT&V	0	513	139	0	0	0	180	53	0	0
308												
309	Total Operation	Subtotal	0	1,217	331	0	0	0	428	126	0	0
310												
311	Maintenance:											
312	Supervision and Engineering	35-D-TOT&V	0	66	18	0	0	0	23	7	0	0
313	Structures and Improvements	35-D-TOT&V	0	102	28	0	0	0	36	11	0	0
314	Mains	35-D-TOT&V	0	486	132	0	0	0	171	50	0	0
315	Meas. and Reg. Stations	35-D-TOT&V	0	181	49	0	0	0	64	19	0	0
316	Other Equipment	35-D-TOT&V	0	15	4	0	0	0	5	2	0	0
317												
318	Total Maintenance	Subtotal	0	851	231	0	0	0	299	88	0	0
319												
320	Total - Transmission Expenses	Subtotal	0	2,068	562	0	0	0	727	214	0	0
321												
322	<b>Distribution Expenses 1/</b>											
323	Operation:											
324	Supervision and Engineering	46-DISTSP-O	2,785	137	674	0	3,239	635	48	257	0	649
325	Distribution Load Dispatching	46-DISTSP-O	14	1	3	0	16	3	0	1	0	3
326	Mains and Services	41-SRVMAIN	2,706	0	2,145	0	10,867	1,329	0	818	0	2,177
327	Meas. and Reg. Stations - General	32-D-FRM&V	0	23	6	0	0	0	8	2	0	0
328	Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	147	0	0	0	0
329	Meas. and Reg. Stations - City Gate	32-D-FRM&V	0	437	110	0	0	0	154	42	0	0
330	Meters and House Regulators	37-LPMET#	3,566	0	0	0	0	331	0	0	0	0
331	Customer Installations	53-CUSINT	3,072	0	0	0	0	323	0	0	0	0
332	Other Expenses	46-DISTSP-O	161	8	39	0	188	37	3	15	0	38
333	Rents	46-DISTSP-O	81	4	20	0	94	18	1	7	0	19
334												
335	Total Operation	Subtotal	12,385	609	2,996	0	14,404	2,823	214	1,143	0	2,886
336												

**Exhibit B** 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	
301											
302 <b>Transmission Expenses</b>											
303 Operation:											
304 Supervision and Engineering	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
305 System Control and Load Dispatching	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
306 Mains	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
307 Meas. and Reg. Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
308											
309 Total Operation	Subtotal	0	0	1	0	0	0	0	0	0	0
310											
311 Maintenance:											
312 Supervision and Engineering	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
313 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
314 Mains	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
315 Meas. and Reg. Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
316 Other Equipment	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
317											
318 Total Maintenance	Subtotal	0	0	0	0	0	0	0	0	0	0
319											
320 Total - Transmission Expenses	Subtotal	0	0	1	0	0	0	0	0	0	0
321											
322 <b>Distribution Expenses 1/</b>											
323 Operation:											
324 Supervision and Engineering	46-DISTSP-O	0	0	1	0	1	0	0	0	0	0
325 Distribution Load Dispatching	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
326 Mains and Services	41-SRVMAIN	0	0	4	0	4	0	0	1	0	0
327 Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
328 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	0	0	0	0	0	0
329 Meas. and Reg. Stations - City Gate	32-D-FRM&V	0	0	0	0	0	0	0	0	0	0
330 Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
331 Customer Installations	53-CUSINT	0	0	0	0	0	0	0	0	0	0
332 Other Expenses	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
333 Rents	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
334											
335 Total Operation	Subtotal	1	0	6	0	6	1	0	1	0	0
336											

**Exhibit B** Distribution 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	
301											
302	<b>Transmission Expenses</b>										
303	Operation:										
304	Supervision and Engineering	35-D-TOT&V	0	0	0	0	0	7	1	0	0
305	System Control and Load Dispatching	35-D-TOT&V	0	0	0	0	0	84	15	0	0
306	Mains	35-D-TOT&V	0	0	0	0	0	61	11	0	0
307	Meas. and Reg. Stations	35-D-TOT&V	0	0	0	0	0	111	20	0	0
308											
309	Total Operation	Subtotal	0	0	0	0	0	263	47	0	0
310											
311	Maintenance:										
312	Supervision and Engineering	35-D-TOT&V	0	0	0	0	0	14	3	0	0
313	Structures and Improvements	35-D-TOT&V	0	0	0	0	0	22	4	0	0
314	Mains	35-D-TOT&V	0	0	0	0	0	105	19	0	0
315	Meas. and Reg. Stations	35-D-TOT&V	0	0	0	0	0	39	7	0	0
316	Other Equipment	35-D-TOT&V	0	0	0	0	0	3	1	0	0
317											
318	Total Maintenance	Subtotal	0	0	0	0	0	184	33	0	0
319											
320	Total - Transmission Expenses	Subtotal	0	0	0	0	0	446	80	0	0
321											
322	<b>Distribution Expenses 1/</b>										
323	Operation:										
324	Supervision and Engineering	46-DISTSP-O	0	0	0	0	4	8	95	0	20
325	Distribution Load Dispatching	46-DISTSP-O	0	0	0	0	0	0	0	0	0
326	Mains and Services	41-SRVMAIN	0	0	0	0	10	0	304	0	69
327	Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	1	1	0	0
328	Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	3	0	0	0	0
329	Meas. and Reg. Stations - City Gate	32-D-FRM&V	0	0	0	0	0	26	16	0	0
330	Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0
331	Customer Installations	53-CUSINT	0	0	0	0	0	0	0	0	0
332	Other Expenses	46-DISTSP-O	0	0	0	0	0	0	6	0	1
333	Rents	46-DISTSP-O	0	0	0	0	0	0	3	0	1
334											
335	Total Operation	Subtotal	0	0	0	0	18	36	424	0	91
336											

**Exhibit B** Distribution 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	
301											
302 <b>Transmission Expenses</b>											
303 Operation:											
304 Supervision and Engineering	35-D-TOT&V	0	6	2	0	0	0	0	0	0	0
305 System Control and Load Dispatching	35-D-TOT&V	0	74	28	0	0	0	1	0	0	0
306 Mains	35-D-TOT&V	0	54	20	0	0	0	0	0	0	0
307 Meas. and Reg. Stations	35-D-TOT&V	0	98	37	0	0	0	1	0	0	0
308											
309 Total Operation	Subtotal	0	233	87	0	0	0	2	0	0	0
310											
311 Maintenance:											
312 Supervision and Engineering	35-D-TOT&V	0	13	5	0	0	0	0	0	0	0
313 Structures and Improvements	35-D-TOT&V	0	19	7	0	0	0	0	0	0	0
314 Mains	35-D-TOT&V	0	93	35	0	0	0	1	0	0	0
315 Meas. and Reg. Stations	35-D-TOT&V	0	35	13	0	0	0	0	0	0	0
316 Other Equipment	35-D-TOT&V	0	3	1	0	0	0	0	0	0	0
317											
318 Total Maintenance	Subtotal	0	163	61	0	0	0	1	0	0	0
319											
320 Total - Transmission Expenses	Subtotal	0	396	148	0	0	0	3	0	0	0
321											
322 <b>Distribution Expenses 1/</b>											
323 Operation:											
324 Supervision and Engineering	46-DISTSP-O	206	26	178	0	356	3	1	4	0	18
325 Distribution Load Dispatching	46-DISTSP-O	1	0	1	0	2	0	0	0	0	0
326 Mains and Services	41-SRVMAIN	412	0	566	0	1,195	5	0	13	0	60
327 Meas. and Reg. Stations - General	32-D-FRM&V	0	4	2	0	0	0	0	0	0	0
328 Meas. and Reg. Stations - Industrial	38-HPMET#	249	0	0	0	0	5	0	0	0	0
329 Meas. and Reg. Stations - City Gate	32-D-FRM&V	0	84	29	0	0	0	5	1	0	0
330 Meters and House Regulators	37-LPMET#	14	0	0	0	0	0	0	0	0	0
331 Customer Installations	53-CUSINT	16	0	0	0	0	0	0	0	0	0
332 Other Expenses	46-DISTSP-O	12	2	10	0	21	0	0	0	0	1
333 Rents	46-DISTSP-O	6	1	5	0	10	0	0	0	0	1
334											
335 Total Operation	Subtotal	916	118	790	0	1,584	14	6	18	0	80
336											

**Exhibit B** Distribution 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		
301												
302	<b>Transmission Expenses</b>											
303	Operation:											
304	Supervision and Engineering	35-D-TOT&V	0	2	1	0	0	0	2	1	0	0
305	System Control and Load Dispatching	35-D-TOT&V	0	29	16	0	0	0	26	17	0	0
306	Mains	35-D-TOT&V	0	21	12	0	0	0	19	12	0	0
307	Meas. and Reg. Stations	35-D-TOT&V	0	38	21	0	0	0	34	22	0	0
308												
309	Total Operation	Subtotal	0	91	50	0	0	0	81	52	0	0
310												
311	Maintenance:											
312	Supervision and Engineering	35-D-TOT&V	0	5	3	0	0	0	4	3	0	0
313	Structures and Improvements	35-D-TOT&V	0	8	4	0	0	0	7	4	0	0
314	Mains	35-D-TOT&V	0	36	20	0	0	0	32	21	0	0
315	Meas. and Reg. Stations	35-D-TOT&V	0	14	7	0	0	0	12	8	0	0
316	Other Equipment	35-D-TOT&V	0	1	1	0	0	0	1	1	0	0
317												
318	Total Maintenance	Subtotal	0	63	35	0	0	0	56	36	0	0
319												
320	Total - Transmission Expenses	Subtotal	0	154	85	0	0	0	137	88	0	0
321												
322	<b>Distribution Expenses 1/</b>											
323	Operation:											
324	Supervision and Engineering	46-DISTSP-O	23	10	102	0	70	6	9	106	0	40
325	Distribution Load Dispatching	46-DISTSP-O	0	0	1	0	0	0	0	1	0	0
326	Mains and Services	41-SRVMAIN	36	0	325	0	236	13	0	336	0	136
327	Meas. and Reg. Stations - General	32-D-FRM&V	0	2	1	0	0	0	2	1	0	0
328	Meas. and Reg. Stations - Industrial	38-HPMET#	42	0	0	0	0	6	0	0	0	0
329	Meas. and Reg. Stations - City Gate	32-D-FRM&V	0	33	17	0	0	0	29	17	0	0
330	Meters and House Regulators	37-LPMET#	0	0	0	0	0	0	0	0	0	0
331	Customer Installations	53-CUSINT	0	0	0	0	0	0	0	0	0	0
332	Other Expenses	46-DISTSP-O	1	1	6	0	4	0	1	6	0	2
333	Rents	46-DISTSP-O	1	0	3	0	2	0	0	3	0	1
334												
335	Total Operation	Subtotal	103	46	454	0	313	26	41	469	0	180
336												

**Exhibit B** 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)
337 Maintenance:											
338 Supervision and Engineering	885	1,352			1,352	15-DIS-SPEC-M	611	92	171	0	478
339 Structures and Improvements	886	0			0	1-NONE	0	0	0	0	0
340 Mains	887	5,116			5,116	5-MDM & VOL	0	0	1,183	0	3,933
341 Meas. and Reg. Stations - General	889	987			987	6-DEM & VOL	0	759	228	0	0
342 Meas. and Reg. Stations - Industrial	890	1,031			1,031	3-CUS	1,031	0	0	0	0
343 Services	892	3,124			3,124	3-CUS	3,124	0	0	0	0
344 Meters and House Regulators	893	878			878	3-CUS	878	0	0	0	0
345 Other Equipment	894	0			0	1-NONE	0	0	0	0	0
346											
347 Total Maintenance		<u>12,488</u>	<u>0</u>	<u>0</u>	<u>12,488</u>		<u>5,644</u>	<u>851</u>	<u>1,582</u>	<u>0</u>	<u>4,411</u>
348											
349 Total - Distribution Expenses		<u>55,691</u>	<u>0</u>	<u>0</u>	<u>55,691</u>		<u>21,930</u>	<u>1,922</u>	<u>7,884</u>	<u>0</u>	<u>23,955</u>
350											
351 <b>Customer Accounts Expenses</b>											
352 Operation:											
353 Supervision	901	311			311	3-CUS	311	0	0	0	0
354 Meter Reading	902	6,157			6,157	3-CUS	6,157	0	0	0	0
355 Customer Records and Collection	903	37,348			37,348	3-CUS	37,348	0	0	0	0
356 Uncollectible Accounts	904	68,311		(5,590)	62,721	3-CUS	62,721	0	0	0	0
357 Miscellaneous Accounts Expenses	905	7,515 1/		(5,511)	2,004	3-CUS	2,004	0	0	0	0
358											
359 Total - Customer Accounts Expenses		<u>119,642</u>	<u>0</u>	<u>(11,101)</u>	<u>108,541</u>		<u>108,541</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
360											
					\$5,511						
361 <b>Sales Expenses</b>					\$103,030						
362 Operation:											
363 Supervision	911	0			0	3-CUS	0	0	0	0	0
364 Demonstrating and Selling Expenses	912	1,297			1,297	3-CUS	1,297	0	0	0	0
365 Advertising	913	8			8	3-CUS	8	0	0	0	0
366 Revenues from Merchandising, Jobbing and Contract Work	914	(889)			(889)	3-CUS	(889)	0	0	0	0
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	915	0			0	3-CUS	0	0	0	0	0
370 Miscellaneous Sales Expenses	916	0			0	3-CUS	0	0	0	0	0
371											
372 Total - Sales Expenses		<u>416</u>	<u>0</u>	<u>0</u>	<u>416</u>		<u>416</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
373											
374 Total -- Operation and Maintenance Expenses		\$213,648	\$0	(\$8,734)	\$204,914		\$130,887	\$39,889	\$9,613	\$571	\$23,955

1/ Includes directly assignable interest on customer credit balances of:

**Exhibit B** Distribution 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	71
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	562	0	2,899	0	0	214	0	581
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	3,251	1,491	170	287	0	651
348											
349 Total - Distribution Expenses	Subtotal	15,384	1,094	3,748	0	17,655	4,313	385	1,429	0	3,537
350											
351 <b>Customer Accounts Expenses</b>											
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	53,752	0	0	0	0	8,969	0	0	0	0
357 Miscellaneous Accounts Expenses	52-CUSMSC	1,876	0	0	0	0	143	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	95,536	0	0	0	0	12,832	0	0	0	0
360											
361 <b>Sales Expenses</b>											
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	\$111,298	\$25,801	\$4,740	\$0	\$17,655	\$17,180	\$9,029	\$1,761	\$0	\$3,537

**Exhibit B** Distribution 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	1	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	1	1	0	0	0	0
348											
349 Total - Distribution Expenses	Subtotal	2	1	8	0	7	1	0	2	0	0
350											
351 <b>Customer Accounts Expenses</b>											
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 <b>Sales Expenses</b>											
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	\$7	\$1	\$5	\$2	\$0	\$0

**Exhibit B** Distribution 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	2	3	12	0	2	
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	
340 Mains	40-DXMANS	0	0	0	0	0	0	80	0	18	
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	0	0	0	0	25	15	0	0	
342 Meas. and Reg. Stations - Industrial	38-HPMET#	0	0	0	0	7	0	0	0	0	
343 Services	36-METERS\$	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	
345 Other Equipment	30-NONE	0	0	0	0	0	0	0	0	0	
346											
347 Total Maintenance	Subtotal	0	0	0	0	16	28	107	0	21	
348											
349 Total - Distribution Expenses	Subtotal	0	0	0	0	34	64	531	0	112	
350											
351 <b>Customer Accounts Expenses</b>											
352 Operation:											
353 Supervision	31-CUST#	0	0	0	0	0	0	0	0	0	
354 Meter Reading	48-MTR-RD	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	
356 Uncollectible Accounts	55-UNCOLL	0	0	0	0	0	0	0	0	0	
357 Miscellaneous Accounts Expenses	52-CUSMSC	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	
360											
361 <b>Sales Expenses</b>											
362 Operation:											
363 Supervision	31-CUST#	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	
365 Advertising	31-CUST#	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	
368 Costs and Expenses of Merchandising, Jobbing and Contract Work	31-CUST#	0	0	0	0	0	0	0	0	0	
370 Miscellaneous Sales Expenses	31-CUST#	0	0	0	0	0	0	0	0	0	
371											
372 Total - Sales Expenses	Subtotal	0	0	0	0	0	0	0	0	0	
373											
374 Total -- Operation and Maintenance Expenses	Subtotal	\$0	\$0	\$0	\$0	\$0	\$34	\$511	\$611	\$571	\$112

**Exhibit B** Distribution 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	104	10	21	0	39	2	1	0	0	2
339 Structures and Improvements	30-NONE	0	0	0	0	0	0	0	0	0	0
340 Mains	40-DXMAINS	0	0	148	0	319	0	0	3	0	16
341 Meas. and Reg. Stations - General	32-D-FRM&V	0	83	29	0	0	0	5	1	0	0
342 Meas. and Reg. Stations - Industrial	38-HPMET#	566	0	0	0	0	12	0	0	0	0
343 Services	36-METERS\$	286	0	0	0	0	4	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	958	93	198	0	357	18	5	4	0	18
348											
349 Total - Distribution Expenses	Subtotal	1,874	211	989	0	1,941	32	12	22	0	98
350											
351 <b>Customer Accounts Expenses</b>											
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	(15)	0	0	0	0	(0)	0	0	0	0
358											
359 Total - Customer Accounts Expenses	Subtotal	168	0	0	0	0	0	0	0	0	0
360											
361 <b>Sales Expenses</b>											
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
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	\$2,044	\$2,537	\$1,137	\$0	\$1,941	\$33	\$117	\$26	\$0	\$98

**Exhibit B** 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	63	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#	95	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	134	37	114	0	71	26	32	118	0	41
348											
349 Total - Distribution Expenses	Subtotal	237	83	568	0	384	52	73	587	0	221
350											
351 <b>Customer Accounts Expenses</b>											
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 <b>Sales Expenses</b>											
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	\$241	\$992	\$653	\$0	\$384	\$53	\$880	\$675	\$0	\$221

**Exhibit B** 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	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	920	42,753		(2,223)	40,530	16-LABOR	22,654	3,652	3,802	51	10,370
379	Office Supplies and Expenses	921	26,315		(3,154)	23,161	16-LABOR	12,946	2,087	2,173	29	5,926
380	Administrative Expenses Transferred (Cr)	922	(17,065)			(17,065)	16-LABOR	(9,538)	(1,538)	(1,601)	(22)	(4,366)
381	Outside Services Employed	923	8,994		(144)	8,850	16-LABOR	4,947	798	830	11	2,264
382	Property Insurance	924	474			474	17-GROSS PLT	179	100	53	2	139
383	Injuries and Damages	925	10,563			10,563	16-LABOR	5,904	952	991	13	2,703
384	Employee Pensions and Benefits	926	18,018		6,228	24,246	16-LABOR	13,552	2,185	2,275	31	6,204
385	Franchise Requirements	927	0			0	1-NONE	0	0	0	0	0
386	Duplicate Charges (Cr)	929	(7,513)			(7,513)	16-LABOR	(4,199)	(677)	(705)	(9)	(1,922)
387	Miscellaneous General Expenses	930/935	10,426		10	10,436	16-LABOR	5,833	940	979	13	2,670
388	Rents	931	0			0	1-NONE	0	0	0	0	0
389												
390	Total Operation		<u>92,965</u>	<u>0</u>	<u>717</u>	<u>93,682</u>		<u>52,278</u>	<u>8,500</u>	<u>8,797</u>	<u>120</u>	<u>23,987</u>
391												
392	Maintenance:											
393	Maintenance of General Plant	932	4,329			4,329	16-LABOR	2,420	390	406	5	1,108
394												
395	Total -- Administrative and General		<u>97,294</u>	<u>0</u>	<u>717</u>	<u>98,011</u>		<u>54,697</u>	<u>8,890</u>	<u>9,203</u>	<u>125</u>	<u>25,095</u>
396												
397	Payroll Transferred from Other Taxes		<u>8,604</u>		(406)	8,198	16-LABOR	4,582	739	769	10	2,098
398												
399	Total - Gas Operation and Maintenance		319,546	0	(8,423)	311,123		190,166	49,518	19,586	706	51,147
400	Excluding payroll taxes>>>		310,942			302,925						

**Exhibit B** 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	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	17,975	2,060	1,808	0	7,643	3,263	724	689	0	1,531
379	Office Supplies and Expenses	43-LABOR	10,272	1,177	1,033	0	4,368	1,864	414	394	0	875
380	Administrative Expenses Transferred (Cr)	43-LABOR	(7,568)	(868)	(761)	0	(3,218)	(1,374)	(305)	(290)	0	(645)
381	Outside Services Employed	43-LABOR	3,925	450	395	0	1,669	712	158	151	0	334
382	Property Insurance	45-GRSPLT	116	57	25	0	102	46	20	10	0	21
383	Injuries and Damages	43-LABOR	4,685	537	471	0	1,992	850	189	180	0	399
384	Employee Pensions and Benefits	43-LABOR	10,753	1,233	1,081	0	4,572	1,952	433	412	0	916
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(3,332)	(382)	(335)	0	(1,417)	(605)	(134)	(128)	0	(284)
387	Miscellaneous General Expenses	43-LABOR	4,628	531	465	0	1,968	840	187	177	0	394
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	41,454	4,795	4,182	0	17,679	7,549	1,686	1,595	0	3,542
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	1,920	220	193	0	816	348	77	74	0	164
394												
395	Total -- Administrative and General	Subtotal	43,374	5,015	4,376	0	18,495	7,897	1,763	1,669	0	3,705
396												
397	Payroll Transferred from Other Taxes	43-LABOR	3,636	417	366	0	1,546	660	147	139	0	310
398												
399	Total - Gas Operation and Maintenance	Subtotal	158,308	31,233	9,481	0	37,697	25,738	10,939	3,569	0	7,552
400	Excluding payroll taxes>>>											

**Exhibit B** 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 <b>Administrative and General Expenses</b>											
377 Operation:											
378 Administrative and General Salaries 43-LABOR	2	1	4	0	3	1	0	1	0	0	
379 Office Supplies and Expenses 43-LABOR	1	1	2	0	2	0	0	0	0	0	
380 Administrative Expenses Transferred (Cr) 43-LABOR	(1)	(0)	(2)	0	(1)	(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	2	0	0	1	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	7	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	7	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	15	3	6	4	0	0	
400 Excluding payroll taxes>>>											

**Exhibit B** 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	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	0	0	0	0	0	20	161	256	51	48
379	Office Supplies and Expenses	43-LABOR	0	0	0	0	0	11	92	146	29	28
380	Administrative Expenses Transferred (Cr)	43-LABOR	0	0	0	0	0	(8)	(68)	(108)	(22)	(20)
381	Outside Services Employed	43-LABOR	0	0	0	0	0	4	35	56	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	67	13	13
384	Employee Pensions and Benefits	43-LABOR	0	0	0	0	0	12	96	153	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	42	66	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	375	593	120	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	392	620	125	117
396												
397	Payroll Transferred from Other Taxes	43-LABOR	0	0	0	0	0	4	33	52	10	10
398												
399	Total - Gas Operation and Maintenance	Subtotal	0	0	0	0	0	86	935	1,282	706	238
400	Excluding payroll taxes>>>											

**Exhibit B** 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	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	1,189	397	477	0	840	21	16	11	0	42
379	Office Supplies and Expenses	43-LABOR	680	227	273	0	480	12	9	6	0	24
380	Administrative Expenses Transferred (Cr)	43-LABOR	(501)	(167)	(201)	0	(354)	(9)	(7)	(5)	0	(18)
381	Outside Services Employed	43-LABOR	260	87	104	0	183	4	3	2	0	9
382	Property Insurance	45-GRSPLT	15	11	7	0	11	0	0	0	0	1
383	Injuries and Damages	43-LABOR	310	103	124	0	219	5	4	3	0	11
384	Employee Pensions and Benefits	43-LABOR	711	237	285	0	503	12	9	6	0	25
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(220)	(74)	(88)	0	(156)	(4)	(3)	(2)	0	(8)
387	Miscellaneous General Expenses	43-LABOR	306	102	123	0	216	5	4	3	0	11
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	2,750	923	1,103	0	1,944	47	36	25	0	98
391												
392	Maintenance:											
393	Maintenance of General Plant	43-LABOR	127	42	51	0	90	2	2	1	0	5
394												
395	Total -- Administrative and General	Subtotal	2,877	965	1,154	0	2,034	50	38	26	0	103
396												
397	Payroll Transferred from Other Taxes	43-LABOR	241	80	96	0	170	4	3	2	0	9
398												
399	Total - Gas Operation and Maintenance	Subtotal	5,161	3,582	2,388	0	4,145	87	158	54	0	209
400	Excluding payroll taxes>>>											

**Exhibit B** 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	<b>Administrative and General Expenses</b>											
377	Operation:											
378	Administrative and General Salaries	43-LABOR	153	155	274	0	166	31	138	283	0	95
379	Office Supplies and Expenses	43-LABOR	87	89	157	0	95	18	79	162	0	55
380	Administrative Expenses Transferred (Cr)	43-LABOR	(64)	(65)	(115)	0	(70)	(13)	(58)	(119)	0	(40)
381	Outside Services Employed	43-LABOR	33	34	60	0	36	7	30	62	0	21
382	Property Insurance	45-GRSPLT	1	4	4	0	2	0	4	4	0	1
383	Injuries and Damages	43-LABOR	40	40	71	0	43	8	36	74	0	25
384	Employee Pensions and Benefits	43-LABOR	91	93	164	0	99	19	82	169	0	57
385	Franchise Requirements	30-NONE	0	0	0	0	0	0	0	0	0	0
386	Duplicate Charges (Cr)	43-LABOR	(28)	(29)	(51)	0	(31)	(6)	(26)	(52)	0	(18)
387	Miscellaneous General Expenses	43-LABOR	39	40	71	0	43	8	35	73	0	25
388	Rents	30-NONE	0	0	0	0	0	0	0	0	0	0
389												
390	Total Operation	Subtotal	353	361	634	0	385	73	320	655	0	221
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	369	377	663	0	402	76	335	685	0	231
396												
397	Payroll Transferred from Other Taxes	43-LABOR	31	31	55	0	34	6	28	57	0	19
398												
399	Total - Gas Operation and Maintenance	Subtotal	641	1,401	1,371	0	820	135	1,243	1,418	0	471
400	Excluding payroll taxes>>>											

**Exhibit B** 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)	
401 <b>Depreciation Expense</b>												
402				301,530								
403 <b>Intangible Plant:</b>												
404 Organization	301	0			\$0	1-NONE	0	0	0	0	0	0
405 Miscellaneous	303	<u>17,883</u>			<u>17,883</u>	16-LABOR	9,996	1,612	1,678	23	4,576	
406												
407 Total Intangible Plant		<u>17,883</u>	<u>0</u>	<u>0</u>	<u>17,883</u>		<u>9,996</u>	<u>1,612</u>	<u>1,678</u>	<u>23</u>	<u>4,576</u>	
408												
409 <b>Mftured Gas Production Plant:</b>												
410 Total Manuafactured Gas Plant	304-311	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0	0
411												
412 <b>Underground Storage Plant:</b>												
413 Land		0			0	1-NONE	0	0	0	0	0	0
414 Rights-of-way		0			0	1-NONE	0	0	0	0	0	0
415 Structures and Improvements		690			690	7-UGSTOR	0	668	0	22	0	0
416 Wells		4,314			4,314	7-UGSTOR	0	4,174	0	140	0	0
417 Storage Leaseholds and Rights		223			223	7-UGSTOR	0	216	0	7	0	0
418 Reservoirs		0			0	1-NONE	0	0	0	0	0	0
419 Non-recoverable base gas		3,524			3,524	7-UGSTOR	0	3,409	0	115	0	0
420 Lines		891			891	7-UGSTOR	0	862	0	29	0	0
421 Compressor Station Equipment		3,904			3,904	7-UGSTOR	0	3,777	0	127	0	0
422 Measuring and Reg. Equipment		172			172	7-UGSTOR	0	166	0	6	0	0
423 Purification Equipment		2,031			2,031	7-UGSTOR	0	1,965	0	66	0	0
424 Other Equipment		57			57	7-UGSTOR	0	55	0	2	0	0
425 Recoverable base gas		<u>0</u>			0	1-NONE	0	0	0	0	0	0
426												
427 Total Underground Storage Plant	350-357	<u>15,806</u>			<u>15,806</u>		0	15,292	0	514	0	0
428												
429 <b>Transmission Plant:</b>												
430 Land in Fee - Transmission Stations	374.5	0			0	1-NONE	0	0	0	0	0	0
431 Land in Fee - Transmission Mains	374.6	0			0	1-NONE	0	0	0	0	0	0
432 Land Rights - Transmission Mains	374.7	548			548	6-DEM & VOL	0	421	127	0	0	0
433 Land Rights - Transmission Stations	374.8	1			1	6-DEM & VOL	0	1	0	0	0	0
434 Structures and Improvements	375.1	4			4	6-DEM & VOL	0	3	1	0	0	0
435 Mains - Transmission	376.1	9,714			9,714	6-DEM & VOL	0	7,468	2,246	0	0	0
436 Measuring and Regulating Equipment -												
437 Transmission Stations	378.3	3,228			3,228	6-DEM & VOL	0	2,482	746	0	0	0
438 Measuring and Regulating Equipment -												
439 Transmission Mains	378.4	<u>0</u>			<u>0</u>	1-NONE	0	0	0	0	0	0
440												
441 Total Transmission Plant		13,495	<u>0</u>	<u>0</u>	<u>13,495</u>		<u>0</u>	<u>10,375</u>	<u>3,120</u>	<u>0</u>	<u>0</u>	<u>0</u>
442												

**Exhibit B** 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	
401 <b>Depreciation Expense</b>											
402											
403 <b>Intangible Plant:</b>											
404 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
405 Miscellaneous	43-LABOR	7,931	909	798	0	3,372	1,440	320	304	0	676
406											
407 Total Intangible Plant	Subtotal	7,931	909	798	0	3,372	1,440	320	304	0	676
408											
409 <b>Mftured Gas Production Plant:</b>											
410 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
411											
412 <b>Underground Storage Plant:</b>											
413 Land	30-NONE	0	0	0	0	0	0	0	0	0	0
414 Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
415 Structures and Improvements	34-UG-DEM	0	393	0	0	0	0	138	0	0	0
416 Wells	34-UG-DEM	0	2,457	0	0	0	0	864	0	0	0
417 Storage Leaseholds and Rights	34-UG-DEM	0	127	0	0	0	0	45	0	0	0
418 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
419 Non-recoverable base gas	34-UG-DEM	0	2,007	0	0	0	0	706	0	0	0
420 Lines	34-UG-DEM	0	508	0	0	0	0	178	0	0	0
421 Compressor Station Equipment	34-UG-DEM	0	2,224	0	0	0	0	782	0	0	0
422 Measuring and Reg. Equipment	34-UG-DEM	0	98	0	0	0	0	34	0	0	0
423 Purification Equipment	34-UG-DEM	0	1,157	0	0	0	0	407	0	0	0
424 Other Equipment	34-UG-DEM	0	32	0	0	0	0	11	0	0	0
425 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
426											
427 Total Underground Storage Plant	Subtotal	0	9,003	0	0	0	0	3,165	0	0	0
428											
429 <b>Transmission Plant:</b>											
430 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
431 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
432 Land Rights - Transmission Mains	35-D-TOT&V	0	222	60	0	0	0	78	23	0	0
433 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
434 Structures and Improvements	35-D-TOT&V	0	2	0	0	0	0	1	0	0	0
435 Mains - Transmission	35-D-TOT&V	0	3,931	1,068	0	0	0	1,382	407	0	0
436 Measuring and Regulating Equipment -											
437 Transmission Stations	35-D-TOT&V	0	1,306	355	0	0	0	459	135	0	0
438 Measuring and Regulating Equipment -											
439 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
440											
441 Total Transmission Plant	Subtotal	0	5,461	1,483	0	0	0	1,920	566	0	0
442											

**Exhibit B** 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	
401 <b>Depreciation Expense</b>											
402											
403 <b>Intangible Plant:</b>											
404     Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
405     Miscellaneous	43-LABOR	1	0	2	0	1	0	0	0	0	0
406											
407     Total Intangible Plant	Subtotal	1	0	2	0	1	0	0	0	0	0
408											
409 <b>Mftured Gas Production Plant:</b>											
410     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
411											
412 <b>Underground Storage Plant:</b>											
413     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
414     Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
415     Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
416     Wells	34-UG-DEM	0	2	0	0	0	0	1	0	0	0
417     Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
418     Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
419     Non-recoverable base gas	34-UG-DEM	0	2	0	0	0	0	0	0	0	0
420     Lines	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
421     Compressor Station Equipment	34-UG-DEM	0	2	0	0	0	0	0	0	0	0
422     Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
423     Purification Equipment	34-UG-DEM	0	1	0	0	0	0	0	0	0	0
424     Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
425     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
426											
427     Total Underground Storage Plant	Subtotal	0	7	0	0	0	0	2	0	0	0
428											
429 <b>Transmission Plant:</b>											
430     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
431     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
432     Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
433     Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
434     Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
435     Mains - Transmission	35-D-TOT&V	0	0	2	0	0	0	1	0	0	0
436     Measuring and Regulating Equipment - Transmission Stations	35-D-TOT&V	0	0	1	0	0	0	0	0	0	0
438     Measuring and Regulating Equipment - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
439											
440											
441     Total Transmission Plant	Subtotal	0	0	3	0	0	0	1	1	0	0
442											

**Exhibit B** 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	
401 <b>Depreciation Expense</b>											
402											
403 <b>Intangible Plant:</b>											
404 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
405 Miscellaneous	43-LABOR	0	0	0	0	9	71	113	23	21	
406											
407 Total Intangible Plant	Subtotal	0	0	0	0	9	71	113	23	21	
408											
409 <b>Mftured Gas Production Plant:</b>											
410 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
411											
412 <b>Underground Storage Plant:</b>											
413 Land	30-NONE	0	0	0	0	0	0	0	0	0	0
414 Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
415 Structures and Improvements	34-UG-DEM	0	0	0	0	0	0	0	22	0	0
416 Wells	34-UG-DEM	0	0	0	0	0	0	0	140	0	0
417 Storage Leaseholds and Rights	34-UG-DEM	0	0	0	0	0	0	0	7	0	0
418 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
419 Non-recoverable base gas	34-UG-DEM	0	0	0	0	0	0	0	115	0	0
420 Lines	34-UG-DEM	0	0	0	0	0	0	0	29	0	0
421 Compressor Station Equipment	34-UG-DEM	0	0	0	0	0	0	0	127	0	0
422 Measuring and Reg. Equipment	34-UG-DEM	0	0	0	0	0	0	0	6	0	0
423 Purification Equipment	34-UG-DEM	0	0	0	0	0	0	0	66	0	0
424 Other Equipment	34-UG-DEM	0	0	0	0	0	0	0	2	0	0
425 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
426											
427 Total Underground Storage Plant	Subtotal	0	0	0	0	0	0	0	514	0	0
428											
429 <b>Transmission Plant:</b>											
430 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
431 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
432 Land Rights - Transmission Mains	35-D-TOT&V	0	0	0	0	0	48	9	0	0	0
433 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
434 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
435 Mains - Transmission	35-D-TOT&V	0	0	0	0	0	848	151	0	0	0
436 Measuring and Regulating Equipment -											
437 Transmission Stations	35-D-TOT&V	0	0	0	0	0	282	50	0	0	0
438 Measuring and Regulating Equipment -											
439 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
440											
441 Total Transmission Plant	Subtotal	0	0	0	0	0	1,179	210	0	0	0
442											

**Exhibit B** 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	
401 <b>Depreciation Expense</b>											
402											
403 <b>Intangible Plant:</b>											
404     Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
405     Miscellaneous	43-LABOR	525	175	210	0	371	9	7	5	0	19
406											
407     Total Intangible Plant	Subtotal	525	175	210	0	371	9	7	5	0	19
408											
409 <b>Mftured Gas Production Plant:</b>											
410     Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
411											
412 <b>Underground Storage Plant:</b>											
413     Land	30-NONE	0	0	0	0	0	0	0	0	0	0
414     Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
415     Structures and Improvements	34-UG-DEM	0	76	0	0	0	0	4	0	0	0
416     Wells	34-UG-DEM	0	474	0	0	0	0	26	0	0	0
417     Storage Leaseholds and Rights	34-UG-DEM	0	25	0	0	0	0	1	0	0	0
418     Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
419     Non-recoverable base gas	34-UG-DEM	0	387	0	0	0	0	21	0	0	0
420     Lines	34-UG-DEM	0	98	0	0	0	0	5	0	0	0
421     Compressor Station Equipment	34-UG-DEM	0	429	0	0	0	0	24	0	0	0
422     Measuring and Reg. Equipment	34-UG-DEM	0	19	0	0	0	0	1	0	0	0
423     Purification Equipment	34-UG-DEM	0	223	0	0	0	0	12	0	0	0
424     Other Equipment	34-UG-DEM	0	6	0	0	0	0	0	0	0	0
425     Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
426											
427     Total Underground Storage Plant	Subtotal	0	1,737	0	0	0	0	95	0	0	0
428											
429 <b>Transmission Plant:</b>											
430     Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
431     Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
432     Land Rights - Transmission Mains	35-D-TOT&V	0	42	16	0	0	0	0	0	0	0
433     Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
434     Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
435     Mains - Transmission	35-D-TOT&V	0	752	282	0	0	0	0	6	0	0
436     Measuring and Regulating Equipment -											
437         Transmission Stations	35-D-TOT&V	0	250	94	0	0	0	0	2	0	0
438     Measuring and Regulating Equipment -											
439         Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
440											
441     Total Transmission Plant	Subtotal	0	1,045	391	0	0	0	0	0	0	0
442											

**Exhibit B** 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	
401 <b>Depreciation Expense</b>											
402											
403 <b>Intangible Plant:</b>											
404 Organization	30-NONE	0	0	0	0	0	0	0	0	0	0
405 Miscellaneous	43-LABOR	67	68	121	0	73	14	61	125	0	42
406											
407 Total Intangible Plant	Subtotal	67	68	121	0	73	14	61	125	0	42
408											
409 <b>Mftured Gas Production Plant:</b>											
410 Total Manuafactured Gas Plant	30-NONE	0	0	0	0	0	0	0	0	0	0
411											
412 <b>Underground Storage Plant:</b>											
413 Land	30-NONE	0	0	0	0	0	0	0	0	0	0
414 Rights-of-way	30-NONE	0	0	0	0	0	0	0	0	0	0
415 Structures and Improvements	34-UG-DEM	0	30	0	0	0	0	26	0	0	0
416 Wells	34-UG-DEM	0	186	0	0	0	0	165	0	0	0
417 Storage Leaseholds and Rights	34-UG-DEM	0	10	0	0	0	0	9	0	0	0
418 Reservoirs	30-NONE	0	0	0	0	0	0	0	0	0	0
419 Non-recoverable base gas	34-UG-DEM	0	152	0	0	0	0	134	0	0	0
420 Lines	34-UG-DEM	0	38	0	0	0	0	34	0	0	0
421 Compressor Station Equipment	34-UG-DEM	0	168	0	0	0	0	149	0	0	0
422 Measuring and Reg. Equipment	34-UG-DEM	0	7	0	0	0	0	7	0	0	0
423 Purification Equipment	34-UG-DEM	0	87	0	0	0	0	77	0	0	0
424 Other Equipment	34-UG-DEM	0	2	0	0	0	0	2	0	0	0
425 Recoverable base gas	30-NONE	0	0	0	0	0	0	0	0	0	0
426											
427 Total Underground Storage Plant	Subtotal	0	680	0	0	0	0	603	0	0	0
428											
429 <b>Transmission Plant:</b>											
430 Land in Fee - Transmission Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
431 Land in Fee - Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
432 Land Rights - Transmission Mains	35-D-TOT&V	0	17	9	0	0	0	15	9	0	0
433 Land Rights - Transmission Stations	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
434 Structures and Improvements	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
435 Mains - Transmission	35-D-TOT&V	0	293	162	0	0	0	261	167	0	0
436 Measuring and Regulating Equipment -											
437 Transmission Stations	35-D-TOT&V	0	97	54	0	0	0	87	56	0	0
438 Measuring and Regulating Equipment -											
439 Transmission Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
440											
441 Total Transmission Plant	Subtotal	0	407	225	0	0	0	362	232	0	0
442											

**Exhibit B** Classification and Allocation of Costs

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

	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	<b>Distribution Plant:</b>										
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	(628)	41,043	5-MDM & VOL	0	0	9,489	0	31,554
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>(570)</u>		<u>74,136</u>	<u>1,312</u>	<u>9,884</u>	<u>0</u>	<u>31,554</u>
461											
462	<b>General Plant:</b>										
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	1,240	200	208	3	568
465	Office Furniture and Equipment	391.1	451		451	16-LABOR	252	41	42	1	115
466	Computer Equipment	391.2	4,946		4,946	16-LABOR	2,765	446	464	6	1,265
467	Transportation Equipment	392	5,117		5,117	16-LABOR	2,860	461	480	6	1,309
468	Stores Equipment	393	0		0	1-NONE	0	0	0	0	0
469	Tools, Shop and Garage Equipment	394	631		631	16-LABOR	353	57	59	1	161
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	102
472	Miscellaneous Equipment	398	0		0	1-NONE	0	0	0	0	0
473											
474	Total General Plant		<u>13,761</u>	<u>0</u>	<u>0</u>		<u>7,692</u>	<u>1,240</u>	<u>1,291</u>	<u>17</u>	<u>3,521</u>
475											
476	<b>Total Depreciation Expense</b>		<u>178,400</u>	<u>0</u>	<u>(570)</u>		<u>91,823</u>	<u>29,831</u>	<u>15,972</u>	<u>554</u>	<u>39,650</u>
477											
478	<b>Taxes Other Than Income Taxes</b>										
479	State Franchise	408	131		131	17-GROSS PLT	50	28	15	1	38
480	Real Estate and Invested Capital		11,384	161	11,545	17-GROSS PLT	4,369	2,447	1,294	51	3,384
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>4,418</u>	<u>2,475</u>	<u>1,309</u>	<u>52</u>	<u>3,422</u>

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

**Exhibit B** Distribution 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	
<b>443 Distribution Plant:</b>											
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	4,511	0	23,256	0	0	1,720	0	4,659
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\$	30,148	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>46,692</u>	<u>746</u>	<u>4,699</u>	<u>0</u>	<u>23,256</u>	<u>20,048</u>	<u>262</u>	<u>1,792</u>	<u>0</u>	<u>4,659</u>
461											
<b>462 General Plant:</b>											
463 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements	43-LABOR	984	113	99	0	418	179	40	38	0	84
465 Office Furniture and Equipment	43-LABOR	200	23	20	0	85	36	8	8	0	17
466 Computer Equipment	43-LABOR	2,194	251	221	0	933	398	88	84	0	187
467 Transportation Equipment	43-LABOR	2,269	260	228	0	965	412	91	87	0	193
468 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment	43-LABOR	280	32	28	0	119	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	177	20	18	0	75	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>6,103</u>	<u>700</u>	<u>614</u>	<u>0</u>	<u>2,595</u>	<u>1,108</u>	<u>246</u>	<u>234</u>	<u>0</u>	<u>520</u>
475											
<b>476 Total Depreciation Expense</b>	Subtotal	<u>60,727</u>	<u>16,819</u>	<u>7,594</u>	<u>0</u>	<u>29,223</u>	<u>22,595</u>	<u>5,913</u>	<u>2,896</u>	<u>0</u>	<u>5,854</u>
477											
<b>478 Taxes Other Than Income Taxes</b>											
479 State Franchise	45-GRSPLT	32	16	7	0	28	13	6	3	0	6
480 Real Estate and Invested Capital	45-GRSPLT	2,822	1,390	615	0	2,494	1,114	489	235	0	500
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>2,854</u>	<u>1,406</u>	<u>622</u>	<u>0</u>	<u>2,522</u>	<u>1,126</u>	<u>494</u>	<u>237</u>	<u>0</u>	<u>505</u>

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

**Exhibit B** Allocation 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
<b>443 Distribution Plant:</b>										
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	9	0	2	0	0
449 Measuring and Regulating Equipment -										
450 Distribution Stations	32-D-FRM&V	0	0	0	0	0	0	0	0	0
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	3	0	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	<u>2</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>9</u>	<u>4</u>	<u>2</u>	<u>0</u>	<u>0</u>
461										
<b>462 General Plant:</b>										
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	0	0	0	0	0
467 Transportation Equipment	43-LABOR	0	0	0	0	0	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	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
475										
<b>476 Total Depreciation Expense</b>	Subtotal	<u>3</u>	<u>1</u>	<u>15</u>	<u>0</u>	<u>12</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>0</u>
477										
<b>478 Taxes Other Than Income Taxes</b>										
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	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

**Exhibit B** 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
<b>443 Distribution Plant:</b>										
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	639	0	147
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>666</u>	<u>0</u>	<u>147</u>
461										
<b>462 General Plant:</b>										
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	3	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	3	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>87</u>	<u>17</u>	<u>16</u>
475										
<b>476 Total Depreciation Expense</b>	Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165</u>	<u>1,348</u>	<u>1,076</u>	<u>554</u>	<u>185</u>
477										
<b>478 Taxes Other Than Income Taxes</b>										
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	91	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

**Exhibit B** Distribution 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	
<b>443 Distribution Plant:</b>											
444 Land in Fee - Distribution Stations	30-NONE	0	0	0	0	0	0	0	0	0	0
445 Land in Fee - Distribution Mains	30-NONE	0	0	0	0	0	0	0	0	0	0
446 Structures and Improvements -											
447 Distribution Stations	32-D-FRM&V	0	6	2	0	0	0	0	0	0	0
448 Mains - Distribution	40-DXMAINS	0	0	1,190	0	2,557	0	0	27	0	129
449 Measuring and Regulating Equipment -											
450 Distribution Stations	32-D-FRM&V	0	13	4	0	0	0	1	0	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains	32-D-FRM&V	0	125	43	0	0	0	7	1	0	0
453 Services	36-METERS\$	4,594	0	0	0	0	61	0	0	0	0
454 Meters	36-METERS\$	547	0	0	0	0	7	0	0	0	0
455 Meter Installations	36-METERS\$	784	0	0	0	0	10	0	0	0	0
456 House Reg. and Reg. Installations	37-LPMET#	31	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment	38-HPMET#	389	0	0	0	0	8	0	0	0	0
458 Other Property on Customers' Premises	39-RATE 74	29	0	0	0	0	0	0	0	0	0
459											
460 Total Distribution Plant	Subtotal	<u>6,375</u>	<u>144</u>	<u>1,240</u>	<u>0</u>	<u>2,557</u>	<u>87</u>	<u>8</u>	<u>28</u>	<u>0</u>	<u>129</u>
461											
<b>462 General Plant:</b>											
463 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements	43-LABOR	65	22	26	0	46	1	1	1	0	2
465 Office Furniture and Equipment	43-LABOR	13	4	5	0	9	0	0	0	0	0
466 Computer Equipment	43-LABOR	145	48	58	0	103	3	2	1	0	5
467 Transportation Equipment	43-LABOR	150	50	60	0	106	3	2	1	0	5
468 Stores Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
469 Tools, Shop and Garage Equipment	43-LABOR	19	6	7	0	13	0	0	0	0	1
470 Laboratory Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
471 Communication Equipment	43-LABOR	12	4	5	0	8	0	0	0	0	0
472 Miscellaneous Equipment	30-NONE	0	0	0	0	0	0	0	0	0	0
473											
474 Total General Plant	Subtotal	<u>404</u>	<u>135</u>	<u>162</u>	<u>0</u>	<u>285</u>	<u>7</u>	<u>5</u>	<u>4</u>	<u>0</u>	<u>14</u>
475											
<b>476 Total Depreciation Expense</b>	Subtotal	<u>7,303</u>	<u>3,236</u>	<u>2,003</u>	<u>0</u>	<u>3,213</u>	<u>103</u>	<u>115</u>	<u>45</u>	<u>0</u>	<u>162</u>
477											
<b>478 Taxes Other Than Income Taxes</b>											
479 State Franchise	45-GRSPLT	4	3	2	0	3	0	0	0	0	0
480 Real Estate and Invested Capital	45-GRSPLT	371	268	162	0	274	5	11	4	0	14
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>376</u>	<u>271</u>	<u>164</u>	<u>0</u>	<u>277</u>	<u>5</u>	<u>11</u>	<u>4</u>	<u>0</u>	<u>14</u>

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

**Exhibit B** Distribution 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	
<b>443 Distribution Plant:</b>											
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	2	1	0	0	2	1	0	0	0
448 Mains - Distribution	40-DXMAINS	0	0	684	0	506	0	707	0	291	0
449 Measuring and Regulating Equipment -											
450 Distribution Stations	32-D-FRM&V	0	5	3	0	0	5	3	0	0	0
451 Measuring and Regulating Equipment -											
452 Distribution Mains	32-D-FRM&V	0	49	25	0	0	43	25	0	0	0
453 Services	36-METERS\$	396	0	0	0	150	0	0	0	0	0
454 Meters	36-METERS\$	47	0	0	0	18	0	0	0	0	0
455 Meter Installations	36-METERS\$	68	0	0	0	26	0	0	0	0	0
456 House Reg. and Reg. Installations	37-LPMET#	0	0	0	0	0	0	0	0	0	0
457 Industrial Meas. and Reg. Equipment	38-HPMET#	65	0	0	0	10	0	0	0	0	0
458 Other Property on Customers' Premises	39-RATE 74	0	0	0	0	0	0	0	0	0	0
459											
460 Total Distribution Plant	Subtotal	<u>576</u>	<u>56</u>	<u>712</u>	<u>0</u>	<u>506</u>	<u>203</u>	<u>50</u>	<u>736</u>	<u>0</u>	<u>291</u>
461											
<b>462 General Plant:</b>											
463 Land and Land Rights	30-NONE	0	0	0	0	0	0	0	0	0	0
464 Structures and Improvements	43-LABOR	8	8	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	20	4	17	35	0	12
467 Transportation Equipment	43-LABOR	19	20	35	0	21	4	17	36	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>93</u>	<u>0</u>	<u>56</u>	<u>11</u>	<u>47</u>	<u>96</u>	<u>0</u>	<u>32</u>
475											
<b>476 Total Depreciation Expense</b>	Subtotal	<u>695</u>	<u>1,264</u>	<u>1,151</u>	<u>0</u>	<u>636</u>	<u>227</u>	<u>1,123</u>	<u>1,189</u>	<u>0</u>	<u>365</u>
477											
<b>478 Taxes Other Than Income Taxes</b>											
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	93	0	54	11	93	96	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>94</u>	<u>0</u>	<u>55</u>	<u>12</u>	<u>94</u>	<u>97</u>	<u>0</u>	<u>32</u>

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

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

Embedded Cost of Service Study -- Classification Factors

			<u>Customer</u>	<u>Demand</u>	<u>Volume</u>	<u>Other</u>	<u>Mains</u>	
1	EXTERNAL							
2	1-NONE	EXT	0	0	0	0	0	
3			0	0.0000%	0.0000%	0.0000%	0.0000%	
4	2-DEM	EXT	0	1	0	0	0	
5			1	0.0000%	100.0000%	0.0000%	0.0000%	
6	Direct Assignment to Demand			0.0000%	0.0000%	0.0000%	0.0000%	
7								
8	3-CUS	EXT	1	0	0	0	0	
9			1	100.0000%	0.0000%	0.0000%	0.0000%	
10	Direct Assignment to Customer			0.0000%	0.0000%	0.0000%	0.0000%	
11								
12	5-MDM & VOL	EXT	1	0	0	0.2312	0.7688	
13				0.0000%	0.0000%	0.0000%	0.0000%	
14								
15								
16	6-DEM & VOL	EXT	0	0.7688	0.2312	0	0	
17			1	0.0000%	76.8800%	23.1200%	0.0000%	
18				0.0000%	0.0000%	0.0000%	0.0000%	
19								
20	7-UGSTOR	EXT	0	0.967504	0.000000	0.032496	0	
21			1	0.0000%	96.7504%	0.0000%	3.2496%	
22	Directly Assign Portion of Storage to Rate 17; Remainder to Demand (See Schedule M, line 4)							
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
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46								

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

Embedded Cost of Service Study -- Classification Factors

			<u>Customer</u>	<u>Demand</u>	<u>Volume</u>	<u>Other</u>	<u>Mains</u>
47	INTERNAL						
48							
49	13-MAIN-SERV	INT	0.23428781		0 0.2342878	0	0.765712192
50			1.234287808	18.9816%	0.0000% 18.9816%	0.0000%	62.0368%
51	Splits Acct #874 (Combined Mains/Services Operations Expense) on basis of Net Plant						
52							
53							
54	14-DIS-SPEC-O	INT	12,287	808	4,755	0	14,745
55			32594	37.6957%	2.4790% 14.5872%	0.0000%	45.2381%
56	Classified based on sum of accts 874 through 879						
57							
58	15-DIS-SPEC-M	INT	5,033	759	1,411	0	3,933
59			11136	45.1958%	6.8140% 12.6707%	0.0000%	35.3195%
60	Classified based on sum of accts 886 through 894						
61							
62	16-LABOR	INT	49,218	7,935	8,261	111	22,530
63			88054	55.8948%	9.0117% 9.3813%	0.1260%	25.5862%
64	Developed internally from classified W&S (Schedule I)						
65							
66	17-GROSS PLT	INT	1,690,109	946,640	500,704	19,892	1,309,227
67			4466572	37.8391%	21.1939% 11.2100%	0.4453%	29.3117%
68							
69							
70							
71							
72							
73	18-NTPLT-DPR	INT	\$524,160	\$329,350	\$217,954	\$7,531	\$618,930
74			1697925	30.8706%	19.3972% 12.8365%	0.4436%	36.4521%
75	Depreciable net plant						
76							
77							
78	19-O&M EXP	INT	\$190,166	\$49,518	\$19,586	\$706	\$51,147
79			311123	61.1226%	15.9158% 6.2951%	0.2269%	16.4396%
80							
81							
82							
83							
84							
85							
86							
87							
88							
89							
90							
91							
92							

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

Embedded Cost of Service Study -- Classification Factors

Customer   Demand   Volume   Other   Mains

93  
94  
95  
96  
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Northern Illinois Gas Company  
d/b/a Nicor Gas Company  
2009 Test Year

EXTERNAL		Allocation Factors												
		Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service							
		Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains			
1	30-NONE		0	0	0	0	0	0	0	0	0	0	0	0
2		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3														
4	31-CUST#	EXT	2,005,488	0	0	0	0	186,904	0	0	0	0	0	0
5			2,201,887	91.0804%	0.0000%	0.0000%	0.0000%	8.4884%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6														
7	32-D-FRM&V	EXT	0	1	0.475423299	0	0	0	0	0.1812938	0	0	0	0
8			2	0.0000%	56.9061%	47.5423%	0.0000%	0.0000%	0.0000%	20.0082%	18.1294%	0.0000%	0.0000%	0.0000%
9	Firm Demand & all throughput													
10														
11	33-DSALES&V	EXT	0	1	0.785592833	0	0	0	0	0.2144072	0	0	0	0
12			2	0.0000%	75.7408%	78.5593%	0.0000%	0.0000%	0.0000%	24.2592%	21.4407%	0.0000%	0.0000%	0.0000%
13	Firm Sales													
14														
15	34-UG-DEM		0.0000%	58.8717%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	20.6993%	0.0000%	0.0000%	0.0000%	0.0000%
16			2	0.0000%	58.8717%	0.0000%	0.0000%	0.0000%	0.0000%	20.6993%	0.0000%	0.0000%	0.0000%	0.0000%
17	Allocates the portion of UG Storage (not directly assigned to rate 17) on basis of firm demands excluding rate 17													
18														
19	35-D-TOT&V		0	52.6359%	0.475423299	0	0	0	18.5066%	0.1812938	0	0	0	0
20			2	0.0000%	52.6359%	47.5423%	0.0000%	0.0000%	0.0000%	18.5066%	18.1294%	0.0000%	0.0000%	0.0000%
21	Total Peak Demand (Schedule L)													
22														
23	36-METERS\$	EXT	106336	0	0 \$	- \$	-	52212	0	0 \$	- \$	-	-	-
24			177,299	59.9755%	0.0000%	0.0000%	0.0000%	29.4486%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	Investment in Meters by Rate Schedule (Schedule M)													
26														
27	37-LPMET#	EXT	2,005,488	0	0	0	0	186,187	0	0	0	0	0	0
28			2,199,681	91.1718%	0.0000%	0.0000%	0.0000%	8.4643%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	Number of Low Pressure Meters by Rate Schedule (Schedule L)													
30														
31	38-HPMET#	EXT	0	0	0	0	0	717	0	0	0	0	0	0
32			2,206	0.0000%	0.0000%	0.0000%	0.0000%	32.5023%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33	Number of High Pressure Meters by Rate Schedule (Schedule L)													
34														
35	39-RATE 74		0	0	0	0	0	0	0	0	0	0	0	0
36			1	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Direct to Rate 74													
38														
39	40-DXMAINS		0.0000%	52.63591%	47.54233%	0	1	0.0000%	18.50660%	18.12938%	0	0	0	0
40			3	0.0000%	52.6359%	47.5423%	0.0000%	73.7018%	0.0000%	18.5066%	18.1294%	0.0000%	14.7648%	0.0000%
41	Allocates demand component of DX-MAINS by Main Investment Study allocation (Schedule L)													
42	<b>INTERNAL</b>													
43														
44	41-SRVMAIN		0	0	0	0	0	0	0	0	0	0	0	0
45			59.9755%	0.526359128	47.5423%	0.0000%	73.7018%	29.4486%	0.185065968	18.1294%	0.0000%	14.7648%	0.0000%	0.0000%
46	Allocates Services expenses on Meter\$ and Mains on Mains DA Study													

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

			Allocation Factors										
			Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service					
EXTERNAL			Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
47													
48	43-LABOR	INT	0.00000	0	0	0	0	0.00000	0	0	0	0	
49			79.3457%	56.4110%	47.5423%	0.00000%	73.70183%	14.4019%	19.8340%	18.1294%	0.00000%	14.76477%	
50													
51													
52	44-NETDPL	INT	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	
53			66.4914%	57.3861%	47.5423%	0.0000%	73.7018%	23.5516%	20.1769%	18.1294%	0.0000%	14.7648%	
54	Depreciable net plant		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
55													
56	45-GRSPLT	INT	64.6094%	56.8263%	47.5423%	0.0000%	73.7018%	25.4925%	19.9801%	18.1294%	0.0000%	14.7648%	
57		5	64.6094%	56.8263%	47.5423%	0.0000%	73.7018%	25.4925%	19.9801%	18.1294%	0.0000%	14.7648%	
58													
59	46-DISTSP-O	INT	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	
60			76.0467%	56.9061%	47.5423%	0.0000%	73.7018%	17.3320%	20.0082%	18.1294%	0.0000%	14.7648%	
61	Allocated based on sum of accts 874 through 879												
62													
63	47-DISTSP-M	INT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
64			53.1318%	56.9061%	47.5423%	0.0000%	73.7018%	26.4134%	20.0082%	18.1294%	0.0000%	14.7648%	
65	Allocated based on sum of accts 886 through 894												
66													
67	Development of Allocation of Meter Reading Costs Directly Assigned Costs												
68													
69	Acct 902												
70	\$	6,157	Total										
71	\$	3,596	Allocate to Low Pressure (by 37-LPMET#)										
72	\$	122	Allocate to High Pressure (38-HPMET#)										
73	\$	2,439	Balance (on Number of Customers)										
74			\$	2,221				\$	207				
75			\$	3,279				\$	304				
76			\$	-				\$	40				
77	48-MTR-RD		\$	5,500	0.0000%	0.0000%	0.0000%	0.0000%	\$	551	0.0000%	0.0000%	
78		6157	91.0804%	0	0	0.0000%	0.0000%	8.4884%	0	0	0.0000%	0.0000%	
79													
80			Customer	\$	158,308			\$	25,738				
81			Demand	\$	31,233			\$	10,939				
82			Volume			\$	9,481			\$	3,569		
83			Other			\$	-			\$	-		
84			D-Mains					\$	37,697			\$	7,552
85													
86	49-O&M EXP												
87			83.2468%	63.0755%	48.4090%	0.0000%	73.7018%	13.5342%	22.0901%	18.2219%	0.0000%	14.7648%	
88													
89	55-UNCOLL												
90		1	85.7000%	0.0000%	0.0000%	0.0000%	0.0000%	14.3000%	0.0000%	0.0000%	0.0000%	0.0000%	
91		0											
92			0.0000%	0	0	0.0000%	0.0000%	0.0000%	0	0	0.0000%	0.0000%	

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

		Allocation Factors									
		Residential -- Rate 1					Nonresidential -- Rate 4 - General Gas Service				
EXTERNAL		Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
93											
94	51-CUSCRD	-56087.8	0	0 \$	-	0.0000%	-4877.2	0	0 \$	-	0.0000%
95	(60,965)	92.0000%	0.0000%	0.0000%	0.0000%	0.0000%	8.0000%	0.0000%	0.0000%	0.0000%	0
96	DA of rate base Customer Credit Balances										
97	Acct 905	2,004									
98	DA to Resid	5,070									
99	DA to Rt 4	441									
100	52-CUSMSC	(3,507)	1,875.93	0.00	0.00	0.00	143.19	0.00	0.00	0.00	0.00
101		2,004	93.6093%	0.0000%	0.0000%	0.0000%	7.1454%	0.0000%	0.0000%	0.0000%	0.0000%
102	DA of Interest on Cust. Credit Balances										
103											
104	Total	Credit Balance --	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
105	Acct 879	3,411									
106	DA to Resid	(390)									
107	Balance	3,801									
108	53-CUSINT	3,071.97	0.00	0.00	0.00	0.00	322.64	0.00	0.00	0.00	0.00
109		3,411	90.0606%	0.0000%	0.0000%	0.0000%	9.4589%	0.0000%	0.0000%	0.0000%	0.0000%
110	Allocates Installation Costs (with Credit Balances DA to residential customers only)										
111											

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

Allocation Factors										
Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
1 30-NONE	0	0	0	0	0	0	0	0	0	0
2	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3										
4 31-CUST#	63	0	0	0	1	0	0	0	0	0
5	0.0029%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6										
7 32-D-FRM&V	0	0	0.000958	0	0	0	0.000222061	0	0	0
8	0.0000%	0.0429%	0.0958%	0.0000%	0.0000%	0.0122%	0.0222%	0.0000%	0.0000%	0.0000%
9										
10										
11 33-DSALES&V	0	0	0	0	0	0	0	0	0	0
12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13										
14										
15 34-UG-DEM	0.0000%	0.0443%	0.0000%	0.0000%	0.0000%	0.0127%	0	0	0.0000%	0.0000%
16	0.0000%	0.0443%	0.0000%	0.0000%	0.0000%	0.0127%	0.0000%	0.0000%	0.0000%	0.0000%
17										
18										
19 35-D-TOT&V	0	0.0000%	0.000958	0	0	0.0112%	0.000222061	0	0	0
20	0.0000%	0.0000%	0.0958%	0.0000%	0.0000%	0.0112%	0.0222%	0.0000%	0.0000%	0.0000%
21										
22										
23 36-METERS\$	3	0	0	\$ -	\$ -	9	0	0	\$ -	\$ -
24	0.0017%	0.0000%	0.0000%	0.0000%	0.0000%	0.0051%	0.0000%	0.0000%	0.0000%	0.0000%
25										
26										
27 37-LPMET#	61	0	0	0	0	0	0	0	0	0
28	0.0028%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29										
30										
31 38-HPMET#	2	0	0	0	0	1	0	0	0	0
32	0.0907%	0.0000%	0.0000%	0.0000%	0.0000%	0.0453%	0.0000%	0.0000%	0.0000%	0.0000%
33										
34										
35 39-RATE 74	0	0	0	0	0	0	0	0	0	0
36	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37										
38										
39 40-DXMAINS	0.00000%	0.00000%	0.09584%	0	0	0.00000%	0.01123%	0.02221%	0	0
40	0.0000%	0.0000%	0.0958%	0.0000%	0.0292%	0.0000%	0.0112%	0.0222%	0.0000%	0.0008%
41										
42 #REF!										
43										
44 41-SRVMAIN	0	0	0	0	0	0	0	0	0	0
45	0.0017%	0	0.0958%	0.0000%	0.0292%	0.0051%	0.000112	0.0222%	0.0000%	0.0008%
46										

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

Allocation Factors										
Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
47										
48	43-LABOR	0.00000	0	0	0	0.00000	0	0	0	0
49		0.0074%	0.0303%	0.0958%	0.00000%	0.02923%	0.0036%	0.0121%	0.0222%	0.00000%
50										0.00076%
51										
52	44-NETDPL	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
53		0.0053%	0.0353%	0.0958%	0.0000%	0.0292%	0.0051%	0.0123%	0.0222%	0.0000%
54		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55										
56	45-GRSPLT	0.0038%	0.0306%	0.0958%	0.0000%	0.0292%	0.0049%	0.0122%	0.0222%	0.0000%
57		0.0038%	0.0306%	0.0958%	0.0000%	0.0292%	0.0049%	0.0122%	0.0222%	0.0000%
58										0.0008%
59	46-DISTSP-O	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
60		0.0057%	0.0429%	0.0958%	0.0000%	0.0292%	0.0035%	0.0122%	0.0222%	0.0000%
61										0.0008%
62										
63	47-DISTSP-M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64		0.0201%	0.0429%	0.0958%	0.0000%	0.0292%	0.0124%	0.0122%	0.0222%	0.0000%
65										0.0008%
66										
67										
68										
69										
70										
71										
72										
73										
74		\$ 0				\$ 0				
75		\$ 0				\$ -				
76		\$ 0				\$ 0				
77	48-MTR-RD	\$ 0	0.0000%	0.0000%	0.0000%	0.0000%	\$ 0	0.0000%	0.0000%	0.0000%
78		0.0029%	0	0	0.0000%	0.0000%	0	0	0.0000%	0.0000%
79										
80		\$ 8				\$ 3				
81		\$ 20				\$ 6				
82			\$ 18			\$ 4				
83				\$ -			\$ -			
84				\$ 15			\$ 0			
85										
86	49-O&M EXP	0.0040%	0.0399%	0.0932%	0.0000%	0.0292%	0.0018%	0.0130%	0.0216%	0.0000%
87										0.0008%
88										
89	55-UNCOLL	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90		0								
91		0.0000%	0	0	0.0000%	0.0000%	0	0	0.0000%	0.0000%
92										

**Exhibit B**

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

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Allocation Factors										
Nonresidential -- Rate 5 - Seasonal Use Service					Nonresidential -- Rate 6 - Large General Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	(0.10)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00
	-0.0050%	0.0000%	0.0000%	0.0000%	0.0000%	-0.0001%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.0032%	0.0000%	0.0000%	0.0000%	0.0000%	0.0001%	0.0000%	0.0000%	0.0000%	0.0000%

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

		Allocation Factors									
		Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17 - Contract Service				
		Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains
1	30-NONE	0	0	0	0	0	0	0	0	0	0
2		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3											
4	31-CUST#	0	0	0	0	0	16	0	0	0	0
5		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0007%	0.0000%	0.0000%	0.0000%	0.0000%
6											
7	32-D-FRM&V	0	0	0	0	0	0	0	0.067352	0	0
8		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.3388%	6.7352%	0.0000%	0.0000%
9											
10											
11	33-DSALES&V	0	0	0	0	0	0	0	0	0	0
12		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13											
14											
15	34-UG-DEM	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
16		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
17											
18											
19	35-D-TOT&V	0	0.0000%	0	0	0	0	11.3615%	0.067352	0	0
20		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.3615%	6.7352%	0.0000%	0.0000%
21											
22											
23	36-METERS\$	0	0	0	\$ -	\$ -	394	0	0	\$ -	\$ -
24		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2222%	0.0000%	0.0000%	0.0000%	0.0000%
25											
26											
27	37-LPMET#	0	0	0	0	0	0	0	0	0	0
28		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29											
30											
31	38-HPMET#	0	0	0	0	0	16	0	0	0	0
32		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.7253%	0.0000%	0.0000%	0.0000%	0.0000%
33											
34											
35	39-RATE 74	0	0	0	0	0	0	0	0	0	0
36		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37											
38											
39	40-DXMAINS	0.0000%	0.0000%	0.0000%	0	0	0.0000%	11.36147%	6.73518%	0	0
40		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.3615%	6.7352%	0.0000%	0.4662%
41											
42	#REF!										
43											
44	41-SRVMAIN	0	0	0	0	0	0	0	0	0	0
45		0.0000%	0	0.0000%	0.0000%	0.0000%	0.2222%	0.11361467	6.7352%	0.0000%	0.4662%
46											

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

Allocation Factors										
Nonresidential -- Rate 7 Large Volume Service						Nonresidential -- Rate 17 - Contract Service				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
47										
48	43-LABOR	0.00000	0	0	0	0	0.00000	0	0	0
49		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0878%	4.4164%	6.7352%	100.0000%
50										0.46624%
51										
52	44-NETDPL	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
53		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1772%	2.6781%	6.7352%	100.0000%
54		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.4662%
55										
56	45-GRSPLT	0.0000%	0.0000%	0.0000%	0.0000%	0.1902%	3.7102%	6.7352%	100.0000%	0.4662%
57		0.0000%	0.0000%	0.0000%	0.0000%	0.1902%	3.7102%	6.7352%	100.0000%	0.4662%
58										
59	46-DISTSP-O	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
60		0.0000%	0.0000%	0.0000%	0.0000%	0.1086%	3.3388%	6.7352%	0.0000%	0.4662%
61										
62										
63	47-DISTSP-M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64		0.0000%	0.0000%	0.0000%	0.0000%	0.2865%	3.3388%	6.7352%	0.0000%	0.4662%
65										
66										
67										
68										
69										
70										
71										
72										
73										
74		\$ -				\$ 0				
75		\$ -				\$ -				
76		\$ -				\$ 1				
77	48-MTR-RD	\$ -	0.0000%	0.0000%	0.0000%	\$ 1	0.0000%	0.0000%	0.0000%	0.0000%
78		0.0000%	0	0	0.0000%	0.0007%	0	0	0.0000%	0.0000%
79										
80		\$ -				\$ 86				
81		\$ -				\$ 935				
82			\$ -			\$ 1,282				
83				\$ -		\$ 706				
84					\$ -	\$ 238				
85										
86	49-O&M EXP	0.0000%	0.0000%	0.0000%	0.0000%	0.0454%	1.8883%	6.5470%	100.0000%	0.4662%
87										
88										
89	55-UNCOLL	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90		0								
91										
92		0.0000%	0	0	0.0000%	0.0000%	0	0	0.0000%	0.0000%

**Exhibit B**

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

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Allocation Factors										
Nonresidential -- Rate 7 Large Volume Service					Nonresidential -- Rate 17 - Contract Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	0.00	0.00	0.00	0.00	0.00	(0.03)	0.00	0.00	0.00	0.00
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-0.0013%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0008%	0.0000%	0.0000%	0.0000%	0.0000%

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

Allocation Factors											
Nonresidential -- Rate 74 - General Transportation						Nonresidential -- Rate 75 - Seasonal Use Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
1 30-NONE	0	0	0	0	0	0	0	0	0	0	0
2	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3											
4 31-CUST#	9,157	0	0	0	0	22	0	0	0	0	0
5	0.4159%	0.0000%	0.0000%	0.0000%	0.0000%	0.0010%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6											
7 32-D-FRM&V	0	0	0.12541421	0	0	0	0	0.002839908	0	0	0
8	0.0000%	10.9816%	12.5414%	0.0000%	0.0000%	0.0000%	0.6020%	0.2840%	0.0000%	0.0000%	0.0000%
9											
10											
11 33-DSALES&V	0	0	0	0	0	0	0	0	0	0	0
12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13											
14											
15 34-UG-DEM	0.0000%	11.3609%	0	0	0.0000%	0	0.6228%	0.0000%	0.0000%	0.0000%	0.0000%
16	0.0000%	11.3609%	0.0000%	0.0000%	0.0000%	0.0000%	0.6228%	0.0000%	0.0000%	0.0000%	0.0000%
17											
18											
19 35-D-TOT&V	0	10.0702%	0.12541421	0	0	0	0.0000%	0.002839908	0	0	0
20	0.0000%	10.0702%	12.5414%	0.0000%	0.0000%	0.0000%	0.0000%	0.2840%	0.0000%	0.0000%	0.0000%
21											
22											
23 36-METERS\$	16205	0	0	\$ -	\$ -	215	0	0	\$ -	\$ -	-
24	9.1399%	0.0000%	0.0000%	0.0000%	0.0000%	0.1213%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25											
26											
27 37-LPMET#	7,927	0	0	0	0	17	0	0	0	0	0
28	0.3604%	0.0000%	0.0000%	0.0000%	0.0000%	0.0008%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29											
30											
31 38-HPMET#	1,211	0	0	0	0	26	0	0	0	0	0
32	54.8957%	0.0000%	0.0000%	0.0000%	0.0000%	1.1786%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33											
34											
35 39-RATE 74	1	0	0	0	0	0	0	0	0	0	0
36	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37											
38											
39 40-DXMAINS	0.0000%	10.07018%	12.54142%	0	0	0.00000%	0.00000%	0.28399%	0	0	0
40	0.0000%	10.0702%	12.5414%	0.0000%	8.1038%	0.0000%	0.0000%	0.2840%	0.0000%	0.4094%	0.4094%
41											
42											
43 #REF!											
44 41-SRVMAIN	0	0	0	0	0	0	0	0	0	0	0
45	9.1399%	0.10070179	12.5414%	0.0000%	8.1038%	0.1213%	0	0.2840%	0.0000%	0.4094%	0.4094%
46											

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

Allocation Factors											
Nonresidential -- Rate 74 - General Transportation						Nonresidential -- Rate 75 - Seasonal Use Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
47											
48	43-LABOR	0.00000	0	0	0	0	0.00000	0	0	0	0
49		5.2497%	10.8592%	12.5414%	0.00000%	8.10376%	0.0908%	0.4255%	0.2840%	0.00000%	0.40936%
50											
51											
52	44-NETDPL	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
53		8.5171%	11.0567%	12.5414%	0.0000%	8.1038%	0.1259%	0.4952%	0.2840%	0.0000%	0.4094%
54		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55											
56	45-GRSPLT	8.5028%	10.9394%	12.5414%	0.0000%	8.1038%	0.1202%	0.4304%	0.2840%	0.0000%	0.4094%
57		8.5028%	10.9394%	12.5414%	0.0000%	8.1038%	0.1202%	0.4304%	0.2840%	0.0000%	0.4094%
58											
59	46-DISTSP-O	0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
60		5.6235%	10.9816%	12.5414%	0.0000%	8.1038%	0.0885%	0.6020%	0.2840%	0.0000%	0.4094%
61											
62											
63	47-DISTSP-M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64		16.9813%	10.9816%	12.5414%	0.0000%	8.1038%	0.3168%	0.6020%	0.2840%	0.0000%	0.4094%
65											
66											
67											
68											
69											
70											
71											
72											
73											
74		\$ 10				\$ 0					
75		\$ 13				\$ 0					
76		\$ 67				\$ 1					
77	48-MTR-RD	\$ 90	0.0000%	0.0000%	0.0000%	0.0000%	\$ 1	0.0000%	0.0000%	0.0000%	0.0000%
78		0.4159%	0	0	0.0000%	0.0000%	0.0010%	0	0	0.0000%	0.0000%
79											
80		\$ 5,161				\$ 87					
81			\$ 3,582					\$ 158			
82				\$ 2,388					\$ 54		
83					\$ -					\$ -	
84						\$ 4,145					\$ 209
85											
86	49-O&M EXP	2.7142%	7.2347%	12.1910%	0.0000%	8.1038%	0.0455%	0.3198%	0.2761%	0.0000%	0.4094%
87											
88											
89	55-UNCOLL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90											
91	0	0.0000%	0	0	0.0000%	0.0000%	0.0000%	0	0	0.0000%	0.0000%
92											

**Exhibit B**

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

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Allocation Factors										
Nonresidential -- Rate 74 - General Transportation					Nonresidential -- Rate 75 - Seasonal Use Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
51-CUSCRD	0	0	0	0	0	0	0	0	0	0
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
52-CUSMSC	(14.58)	0.00	0.00	0.00	0.00	(0.04)	0.00	0.00	0.00	0.00
	-0.7278%	0.0000%	0.0000%	0.0000%	0.0000%	-0.0017%	0.0000%	0.0000%	0.0000%	0.0000%
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
53-CUSINT	15.81	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00
	0.4634%	0.0000%	0.0000%	0.0000%	0.0000%	0.0011%	0.0000%	0.0000%	0.0000%	0.0000%

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

Allocation Factors										
Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
1 30-NONE	0	0	0	0	0	0	0	0	0	0
2	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3										
4 31-CUST#	205	0	0	0	0	31	0	0	0	0
5	0.0093%	0.0000%	0.0000%	0.0000%	0.0000%	0.0014%	0.0000%	0.0000%	0.0000%	0.0000%
6										
7 32-D-FRM&V	0	0	0.07203125	0	0	0	0	0.07446529	0	0
8	0.0000%	4.2980%	7.2031%	0.0000%	0.0000%	0.0000%	3.8102%	7.4465%	0.0000%	0.0000%
9										
10										
11 33-DSALES&V	0	0	0	0	0	0	0	0	0	0
12	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13										
14										
15 34-UG-DEM	0.0000%	4.4464%	0.0000%	0.0000%	0.0000%	0.0000%	3.9418%	0.0000%	0.0000%	0.0000%
16	0.0000%	4.4464%	0.0000%	0.0000%	0.0000%	0.0000%	3.9418%	0.0000%	0.0000%	0.0000%
17										
18										
19 35-D-TOT&V	0	3.9207%	0.07203125	0	0	0	3.4940%	0.07446529	0	0
20	0.0000%	3.9207%	7.2031%	0.0000%	0.0000%	0.0000%	3.4940%	7.4465%	0.0000%	0.0000%
21										
22										
23 36-METERS\$	1397	0	0 \$	- \$	-	528	0	0 \$	- \$	-
24	0.7879%	0.0000%	0.0000%	0.0000%	0.0000%	0.2978%	0.0000%	0.0000%	0.0000%	0.0000%
25										
26										
27 37-LPMET#	0	0	0	0	0	1	0	0	0	0
28	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29										
30										
31 38-HPMET#	203	0	0	0	0	30	0	0	0	0
32	9.2022%	0.0000%	0.0000%	0.0000%	0.0000%	1.3599%	0.0000%	0.0000%	0.0000%	0.0000%
33										
34										
35 39-RATE 74	0	0	0	0	0	0	0	0	0	0
36	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37										
38										
39 40-DXMAINS	0.0000%	3.92065%	7.20312%	0	0	0.0000%	3.49396%	7.44653%	0	0
40	0.0000%	3.9207%	7.2031%	0.0000%	1.6034%	0.0000%	3.4940%	7.4465%	0.0000%	0.9207%
41										
42 #REF!										
43										
44 41-SRVMAIN	0	0	0	0	0	0	0	0	0	0
45	0.7879%	0.03920651	7.2031%	0.0000%	1.6034%	0.2978%	0.03493965	7.4465%	0.0000%	0.9207%
46										

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

Allocation Factors										
Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
47										
48	43-LABOR	0.00000	0	0	0	0	0.00000	0	0	0
49		0.6743%	4.2437%	7.2031%	0.00000%	1.60337%	0.1389%	3.7677%	7.4465%	0.00000%
50										0.92070%
51										
52	44-NETDPL	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
53		0.8745%	4.3232%	7.2031%	0.0000%	1.6034%	0.2519%	3.8362%	7.4465%	0.0000%
54		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55										
56	45-GRSPLT	0.8132%	4.2751%	7.2031%	0.0000%	1.6034%	0.2630%	3.7956%	7.4465%	0.0000%
57		0.8132%	4.2751%	7.2031%	0.0000%	1.6034%	0.2630%	3.7956%	7.4465%	0.0000%
58										0.9207%
59	46-DISTSP-O	0	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0
60		0.6315%	4.2980%	7.2031%	0.0000%	1.6034%	0.1599%	3.8102%	7.4465%	0.0000%
61										0.9207%
62										
63	47-DISTSP-M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
64		2.3741%	4.2980%	7.2031%	0.0000%	1.6034%	0.4634%	3.8102%	7.4465%	0.0000%
65										0.9207%
66										
67										
68										
69										
70										
71										
72										
73										
74		\$ 0				\$ 0				
75		\$ -				\$ 0				
76		\$ 11				\$ 2				
77	48-MTR-RD	\$ 11	0.0000%	0.0000%	0.0000%	\$ 2	0.0000%	0.0000%	0.0000%	0.0000%
78		0.0093%	0	0	0.0000%	0.0014%	0	0	0.0000%	0.0000%
79										
80		\$ 641				\$ 135				
81			\$ 1,401				\$ 1,243			
82			\$ 1,371				\$ 1,418			
83				\$ -				\$ -		
84					\$ 820					\$ 471
85										
86	49-O&M EXP	0.3369%	2.8286%	7.0019%	0.0000%	1.6034%	0.0712%	2.5101%	7.2385%	0.0000%
87										0.9207%
88										
89	55-UNCOLL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
90										
91	0	0.0000%	0	0	0.0000%	0.0000%	0	0	0.0000%	0.0000%
92										

**Exhibit B**

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

Allocation Factors										
Nonresidential -- Rate 76 - Large General Transportation					Nonresidential -- Rate 77 - Large Volume Transportation					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
93										
94	51-CUSCRD	0	0	0	0	0	0	0	0	0
95		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
96										
97										
98										
99										
100	52-CUSMSC	(0.33)	0.00	0.00	0.00	(0.05)	0.00	0.00	0.00	0.00
101		-0.0163%	0.0000%	0.0000%	0.0000%	-0.0025%	0.0000%	0.0000%	0.0000%	0.0000%
102										
103										
104		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
105										
106										
107										
108	53-CUSINT	0.35	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00
109		0.0104%	0.0000%	0.0000%	0.0000%	0.0016%	0.0000%	0.0000%	0.0000%	0.0000%
110										
111										

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

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

	Factor	Classification							
		Customer	Demand	Volume	Other	Dist. Mains			
1	<b>Wages &amp; Salaries Component of Expenses</b>								
2	<b>O&amp;M Expenses</b>								
3	<b>Production Expenses</b>								
4	<b>Other Gas Supply Expenses:</b>								
5	Operation:								
6	Natural Gas City Gate Purchases	804/805.1	-	6-DEM & VOL	0	0	0	0	0
7	Purchased Gas Expenses	807	-	1-NONE	0	0	0	0	0
8	Gas Withdrawn From Storage (Dr)	808.1	-	1-NONE	0	0	0	0	0
9	Gas Delivered To Storage (Cr)	808.2	-	1-NONE	0	0	0	0	0
10	Other Gas Supply Expenses	812/813	-	1-NONE	0	0	0	0	0
11									
12	Total - Other Gas Supply Expenses		-		0	0	0	0	0
13									
14	Total - Production Expenses		-		0	0	0	0	0
15									
16	<b>Underground Storage Expenses</b>								
17	Operation:								
18	Supervision and Engineering	814	230	7-UGSTOR	0	223	0	7	0
19	Maps and records	815	-	1-NONE	0	0	0	0	0
20	Wells	816	456	7-UGSTOR	0	441	0	15	0
21	Lines	817	31	7-UGSTOR	0	30	0	1	0
22	Compressor Stations	818	521	7-UGSTOR	0	504	0	17	0
23	Compressor Stations Fuel and Power	819	-	7-UGSTOR	0	0	0	0	0
24	Measuring and Regulating Stations	820	157	7-UGSTOR	0	152	0	5	0
25	Purification	821	219	7-UGSTOR	0	212	0	7	0
26	Exploration and Development	822	-	1-NONE	0	0	0	0	0
27	Other Expenses	824	-	2-DEM	0	0	0	0	0
28	Rents	826	-	7-UGSTOR	0	0	0	0	0
29									
30	Total Operation		1,614		-	1,562	-	52	-
31									

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

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

1										
2										
3										
4										
5										
6	33-DSALES&V	0	0	0	0	0	0	0	0	0
7	30-NONE	0	0	0	0	0	0	0	0	0
8	30-NONE	0	0	0	0	0	0	0	0	0
9	30-NONE	0	0	0	0	0	0	0	0	0
10	30-NONE	0	0	0	0	0	0	0	0	0
11										
12	Subtotal	0	0	0	0	0	0	0	0	0
13										
14	Subtotal	0	0	0	0	0	0	0	0	0
15										
16										
17										
18	34-UG-DEM	0	131	0	0	0	46	0	0	0
19	30-NONE	0	0	0	0	0	0	0	0	0
20	34-UG-DEM	0	260	0	0	0	91	0	0	0
21	34-UG-DEM	0	18	0	0	0	6	0	0	0
22	34-UG-DEM	0	297	0	0	0	104	0	0	0
23	34-UG-DEM	0	0	0	0	0	0	0	0	0
24	34-UG-DEM	0	89	0	0	0	31	0	0	0
25	34-UG-DEM	0	125	0	0	0	44	0	0	0
26	30-NONE	0	0	0	0	0	0	0	0	0
27	34a-LOSS&STOR	0	0	0	0	0	0	0	0	0
28	34-UG-DEM	0	0	0	0	0	0	0	0	0
29										
30	Subtotal	0	919	0	0	0	323	0	0	0
31										

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

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

1										
2										
3										
4										
5										
6	33-DSALES&V	0	0	0	0	0	0	0	0	0
7	30-NONE	0	0	0	0	0	0	0	0	0
8	30-NONE	0	0	0	0	0	0	0	0	0
9	30-NONE	0	0	0	0	0	0	0	0	0
10	30-NONE	0	0	0	0	0	0	0	0	0
11										
12	Subtotal	0	0	0	0	0	0	0	0	0
13										
14	Subtotal	0	0	0	0	0	0	0	0	0
15										
16										
17										
18	34-UG-DEM	0	0	0	0	0	0	0	0	0
19	30-NONE	0	0	0	0	0	0	0	0	0
20	34-UG-DEM	0	0	0	0	0	0	0	0	0
21	34-UG-DEM	0	0	0	0	0	0	0	0	0
22	34-UG-DEM	0	0	0	0	0	0	0	0	0
23	34-UG-DEM	0	0	0	0	0	0	0	0	0
24	34-UG-DEM	0	0	0	0	0	0	0	0	0
25	34-UG-DEM	0	0	0	0	0	0	0	0	0
26	30-NONE	0	0	0	0	0	0	0	0	0
27	34a-LOSS&STOR	0	0	0	0	0	0	0	0	0
28	34-UG-DEM	0	0	0	0	0	0	0	0	0
29										
30	Subtotal	0	1	0	0	0	0	0	0	0
31										

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

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

1										
2										
3										
4										
5										
6	33-DSALES&V	0	0	0	0	0	0	0	0	0
7	30-NONE	0	0	0	0	0	0	0	0	0
8	30-NONE	0	0	0	0	0	0	0	0	0
9	30-NONE	0	0	0	0	0	0	0	0	0
10	30-NONE	0	0	0	0	0	0	0	0	0
11										
12	Subtotal	0	0	0	0	0	0	0	0	0
13										
14	Subtotal	0	0	0	0	0	0	0	0	0
15										
16										
17										
18	34-UG-DEM	0	0	0	0	0	0	0	7	0
19	30-NONE	0	0	0	0	0	0	0	0	0
20	34-UG-DEM	0	0	0	0	0	0	0	15	0
21	34-UG-DEM	0	0	0	0	0	0	0	1	0
22	34-UG-DEM	0	0	0	0	0	0	0	17	0
23	34-UG-DEM	0	0	0	0	0	0	0	0	0
24	34-UG-DEM	0	0	0	0	0	0	0	5	0
25	34-UG-DEM	0	0	0	0	0	0	0	7	0
26	30-NONE	0	0	0	0	0	0	0	0	0
27	34a-LOSS&STOR	0	0	0	0	0	0	0	0	0
28	34-UG-DEM	0	0	0	0	0	0	0	0	0
29										
30	Subtotal	0	0	0	0	0	0	0	52	0
31										

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

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

1										
2										
3										
4										
5										
6	33-DSALES&V	0	0	0	0	0	0	0	0	0
7	30-NONE	0	0	0	0	0	0	0	0	0
8	30-NONE	0	0	0	0	0	0	0	0	0
9	30-NONE	0	0	0	0	0	0	0	0	0
10	30-NONE	0	0	0	0	0	0	0	0	0
11										
12	Subtotal	0	0	0	0	0	0	0	0	0
13										
14	Subtotal	0	0	0	0	0	0	0	0	0
15										
16										
17										
18	34-UG-DEM	0	25	0	0	0	1	0	0	0
19	30-NONE	0	0	0	0	0	0	0	0	0
20	34-UG-DEM	0	50	0	0	0	3	0	0	0
21	34-UG-DEM	0	3	0	0	0	0	0	0	0
22	34-UG-DEM	0	57	0	0	0	3	0	0	0
23	34-UG-DEM	0	0	0	0	0	0	0	0	0
24	34-UG-DEM	0	17	0	0	0	1	0	0	0
25	34-UG-DEM	0	24	0	0	0	1	0	0	0
26	30-NONE	0	0	0	0	0	0	0	0	0
27	34a-LOSS&STOR	0	0	0	0	0	0	0	0	0
28	34-UG-DEM	0	0	0	0	0	0	0	0	0
29										
30	Subtotal	0	177	0	0	0	10	0	0	0
31										

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

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

1										
2										
3										
4										
5										
6	33-DSALES&V	0	0	0	0	0	0	0	0	0
7	30-NONE	0	0	0	0	0	0	0	0	0
8	30-NONE	0	0	0	0	0	0	0	0	0
9	30-NONE	0	0	0	0	0	0	0	0	0
10	30-NONE	0	0	0	0	0	0	0	0	0
11										
12	Subtotal	0	0	0	0	0	0	0	0	0
13										
14	Subtotal	0	0	0	0	0	0	0	0	0
15										
16										
17										
18	34-UG-DEM	0	10	0	0	0	9	0	0	0
19	30-NONE	0	0	0	0	0	0	0	0	0
20	34-UG-DEM	0	20	0	0	0	17	0	0	0
21	34-UG-DEM	0	1	0	0	0	1	0	0	0
22	34-UG-DEM	0	22	0	0	0	20	0	0	0
23	34-UG-DEM	0	0	0	0	0	0	0	0	0
24	34-UG-DEM	0	7	0	0	0	6	0	0	0
25	34-UG-DEM	0	9	0	0	0	8	0	0	0
26	30-NONE	0	0	0	0	0	0	0	0	0
27	34a-LOSS&STOR	0	0	0	0	0	0	0	0	0
28	34-UG-DEM	0	0	0	0	0	0	0	0	0
29										
30	Subtotal	0	69	0	0	0	62	0	0	0
31										

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

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

				Classification					
				Factor	Customer	Demand	Volume	Other	Dist. Mains
32	Maintenance:								
33	Supervision and Engineering	830	97	7-UGSTOR	0	94	0	3	0
34	Structures and Improvements	831	306	7-UGSTOR	0	296	0	10	0
35	Wells	832	359	7-UGSTOR	0	347	0	12	0
36	Lines	833	134	7-UGSTOR	0	130	0	4	0
37	Compressor Stations	834	624	7-UGSTOR	0	604	0	20	0
38	Measuring and Reg. Stations Equipment	835	-	1-NONE	0	0	0	0	0
39	Purification Equipment	836	262	7-UGSTOR	0	253	0	9	0
40	Other Equipment	837	19	7-UGSTOR	0	18	0	1	0
41									
42	Total Maintenance		<u>1,801</u>		-	<u>1,742</u>	-	<u>59</u>	-
43									
44	Total - Underground Storage Expenses		<u>3,415</u>		-	<u>3,304</u>	-	<u>111</u>	-
45									
46	<b>Transmission Expenses</b>								
47	Operation:								
48	Supervision and Engineering	850	68	6-DEM & VOL	0	52	16	0	0
49	System Control and Load Dispatching	851	1,054	6-DEM & VOL	0	810	244	0	0
50	Mains	856	683	6-DEM & VOL	0	525	158	0	0
51	Meas. and Reg. Stations	857	434	6-DEM & VOL	0	334	100	0	0
52									
53	Total Operation		<u>2,239</u>		-	<u>1,721</u>	<u>518</u>	-	-
54									
55	Maintenance:								
56	Supervision and Engineering	861	149	6-DEM & VOL	0	115	34	0	0
57	Structures and Improvements	862	152	6-DEM & VOL	0	117	35	0	0
58	Mains	863	196	6-DEM & VOL	0	151	45	0	0
59	Meas. and Reg. Stations	865	416	6-DEM & VOL	0	320	96	0	0
60	Other Equipment	867	23	6-DEM & VOL	0	18	5	0	0
61									
62	Total Maintenance		<u>936</u>		-	<u>720</u>	<u>216</u>	-	-
63									
64	Total - Transmission Expenses		<u>3,175</u>	3,175	-	<u>2,441</u>	<u>734</u>	-	-

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

Labor Allocator											
	Residential -- Rate 1					Nonresidential -- Rate 4 - General					
	Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32											
33	34-UG-DEM	0	55	0	0	0	19	0	0	0	
34	34-UG-DEM	0	174	0	0	0	61	0	0	0	
35	34-UG-DEM	0	204	0	0	0	72	0	0	0	
36	34-UG-DEM	0	76	0	0	0	27	0	0	0	
37	34-UG-DEM	0	355	0	0	0	125	0	0	0	
38	30-NONE	0	0	0	0	0	0	0	0	0	
39	34-UG-DEM	0	149	0	0	0	52	0	0	0	
40	34-UG-DEM	0	11	0	0	0	4	0	0	0	
41											
42	Subtotal	0	1026	0	0	0	361	0	0	0	
43											
44	Subtotal	0	1945	0	0	0	684	0	0	0	
45											
46											
47											
48	35-D-TOT&V	0	28	7	0	0	10	3	0	0	
49	35-D-TOT&V	0	427	116	0	0	150	44	0	0	
50	35-D-TOT&V	0	276	75	0	0	97	29	0	0	
51	35-D-TOT&V	0	176	48	0	0	62	18	0	0	
52											
53	Subtotal	0	906	246	0	0	319	94	0	0	
54											
55											
56	35-D-TOT&V	0	60	16	0	0	21	6	0	0	
57	35-D-TOT&V	0	62	17	0	0	22	6	0	0	
58	35-D-TOT&V	0	79	22	0	0	28	8	0	0	
59	35-D-TOT&V	0	168	46	0	0	59	17	0	0	
60	35-D-TOT&V	0	9	3	0	0	3	1	0	0	
61											
62	Subtotal	0	379	103	0	0	133	39	0	0	
63											
64	Subtotal	0	1285	349	0	0	452	133	0	0	

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

Labor Allocator											
Nonresidential -- Rate 5 - Seasonal Use Service						Nonresidential -- Rate 6 - Large General Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
32											
33	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
34	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
35	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
36	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
37	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
40	34-UG-DEM	0	0	0	0	0	0	0	0	0	0
41											
42	Subtotal	0	1	0	0	0	0	0	0	0	0
43											
44	Subtotal	0	1	0	0	0	0	0	0	0	0
45											
46											
47											
48	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
49	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
50	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
51	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
52											
53	Subtotal	0	0	0	0	0	0	0	0	0	0
54											
55											
56	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
57	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
58	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
59	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
60	35-D-TOT&V	0	0	0	0	0	0	0	0	0	0
61											
62	Subtotal	0	0	0	0	0	0	0	0	0	0
63											
64	Subtotal	0	0	1	0	0	0	0	0	0	0

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

Labor Allocator											
Nonresidential -- Rate 7 Large Volume Service						Nonresidential -- Rate 17 - Contract Service					
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains		
32											
33	34-UG-DEM	0	0	0	0	0	0	0	3	0	
34	34-UG-DEM	0	0	0	0	0	0	0	10	0	
35	34-UG-DEM	0	0	0	0	0	0	0	12	0	
36	34-UG-DEM	0	0	0	0	0	0	0	4	0	
37	34-UG-DEM	0	0	0	0	0	0	0	20	0	
38	30-NONE	0	0	0	0	0	0	0	0	0	
39	34-UG-DEM	0	0	0	0	0	0	0	9	0	
40	34-UG-DEM	0	0	0	0	0	0	0	1	0	
41											
42	Subtotal	0	0	0	0	0	0	0	59	0	
43											
44	Subtotal	0	0	0	0	0	0	0	111	0	
45											
46											
47											
48	35-D-TOT&V	0	0	0	0	0	6	1	0	0	
49	35-D-TOT&V	0	0	0	0	0	92	16	0	0	
50	35-D-TOT&V	0	0	0	0	0	60	11	0	0	
51	35-D-TOT&V	0	0	0	0	0	38	7	0	0	
52											
53	Subtotal	0	0	0	0	0	196	35	0	0	
54											
55											
56	35-D-TOT&V	0	0	0	0	0	13	2	0	0	
57	35-D-TOT&V	0	0	0	0	0	13	2	0	0	
58	35-D-TOT&V	0	0	0	0	0	17	3	0	0	
59	35-D-TOT&V	0	0	0	0	0	36	6	0	0	
60	35-D-TOT&V	0	0	0	0	0	2	0	0	0	
61											
62	Subtotal	0	0	0	0	0	82	15	0	0	
63											
64	Subtotal	0	0	0	0	0	277	49	0	0	

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

Labor Allocator										
Nonresidential -- Rate 74 - General Transportation						Nonresidential -- Rate 75 - Seasonal Use Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32										
33	34-UG-DEM	0	11	0	0	0	0	1	0	0
34	34-UG-DEM	0	34	0	0	0	0	2	0	0
35	34-UG-DEM	0	39	0	0	0	0	2	0	0
36	34-UG-DEM	0	15	0	0	0	0	1	0	0
37	34-UG-DEM	0	69	0	0	0	0	4	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	29	0	0	0	0	2	0	0
40	34-UG-DEM	0	2	0	0	0	0	0	0	0
41										
42	Subtotal	0	198	0	0	0	0	11	0	0
43										
44	Subtotal	0	375	0	0	0	0	21	0	0
45										
46										
47										
48	35-D-TOT&V	0	5	2	0	0	0	0	0	0
49	35-D-TOT&V	0	82	31	0	0	0	0	1	0
50	35-D-TOT&V	0	53	20	0	0	0	0	0	0
51	35-D-TOT&V	0	34	13	0	0	0	0	0	0
52										
53	Subtotal	0	173	65	0	0	0	0	1	0
54										
55										
56	35-D-TOT&V	0	12	4	0	0	0	0	0	0
57	35-D-TOT&V	0	12	4	0	0	0	0	0	0
58	35-D-TOT&V	0	15	6	0	0	0	0	0	0
59	35-D-TOT&V	0	32	12	0	0	0	0	0	0
60	35-D-TOT&V	0	2	1	0	0	0	0	0	0
61										
62	Subtotal	0	72	27	0	0	0	0	1	0
63										
64	Subtotal	0	246	92	0	0	0	0	2	0

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

Labor Allocator										
Nonresidential -- Rate 76 - Large General Transportation						Nonresidential -- Rate 77 - Large Volume Transportation				
Customer	Demand	Volume	Other	D-Mains	Customer	Demand	Volume	Other	D-Mains	
32										
33	34-UG-DEM	0	4	0	0	0	4	0	0	0
34	34-UG-DEM	0	13	0	0	0	12	0	0	0
35	34-UG-DEM	0	15	0	0	0	14	0	0	0
36	34-UG-DEM	0	6	0	0	0	5	0	0	0
37	34-UG-DEM	0	27	0	0	0	24	0	0	0
38	30-NONE	0	0	0	0	0	0	0	0	0
39	34-UG-DEM	0	11	0	0	0	10	0	0	0
40	34-UG-DEM	0	1	0	0	0	1	0	0	0
41										
42	Subtotal	0	77	0	0	0	69	0	0	0
43										
44	Subtotal	0	147	0	0	0	130	0	0	0
45										
46										
47										
48	35-D-TOT&V	0	2	1	0	0	2	1	0	0
49	35-D-TOT&V	0	32	18	0	0	28	18	0	0
50	35-D-TOT&V	0	21	11	0	0	18	12	0	0
51	35-D-TOT&V	0	13	7	0	0	12	7	0	0
52										
53	Subtotal	0	67	37	0	0	60	39	0	0
54										
55										
56	35-D-TOT&V	0	4	2	0	0	4	3	0	0
57	35-D-TOT&V	0	5	3	0	0	4	3	0	0
58	35-D-TOT&V	0	6	3	0	0	5	3	0	0
59	35-D-TOT&V	0	13	7	0	0	11	7	0	0
60	35-D-TOT&V	0	1	0	0	0	1	0	0	0
61										
62	Subtotal	0	28	16	0	0	25	16	0	0
63										
64	Subtotal	0	96	53	0	0	85	55	0	0

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

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

			Classification							
			Factor	Customer	Demand	Volume	Other	Dist. Mains		
65										
66	<b>Distribution Expenses 1/</b>									
67	Operation:									
68	Supervision and Engineering	870	7,543	14-DIS-SPEC-C	2,843	187	1,100	0	3,412	
69	Distribution Load Dispatching	871	83	14-DIS-SPEC-C	31	2	12	0	38	
70	Mains and Services	874	22,323	13-MAIN-SERV	4,237	0	4,237	0	13,848	
71	Meas. and Reg. Stations - General	875	22	6-DEM & VOL	0	17	5	0	0	
72	Meas. and Reg. Stations - Industrial	876	767	3-CUS	767	0	0	0	0	
73	Meas. and Reg. Stations - City Gate	877	1,301	6-DEM & VOL	0	1,000	301	0	0	
74	Meters and House Regulators	878	3,387	3-CUS	3,387	0	0	0	0	
75	Customer Installations	879	3,148	3-CUS	3,148	0	0	0	0	
76	Other Expenses	880	793	14-DIS-SPEC-C	299	20	116	0	359	
77	Rents	881	-	14-DIS-SPEC-C	0	0	0	0	0	
78										
79	Total Operation		<u>39,367</u>		<u>39,367</u>	<u>14,713</u>	<u>1,226</u>	<u>5,771</u>	<u>-</u>	<u>17,657</u>
80										
81	Maintenance:									
82	Supervision and Engineering	885	1,234	15-DIS-SPEC-M	558	84	156	0	436	
83	Structures and Improvements	886	-	1-NONE	0	0	0	0	0	
84	Mains	887	5,771	5-MDM & VOL	0	0	1,334	0	4,437	
85	Meas. and Reg. Stations - General	889	1,145	6-DEM & VOL	0	880	265	0	0	
86	Meas. and Reg. Stations - Industrial	890	1,666	3-CUS	1,666	0	0	0	0	
87	Services	892	4,906	3-CUS	4,906	0	0	0	0	
88	Meters and House Regulators	893	2,429	3-CUS	2,429	0	0	0	0	
89	Other Equipment	894	-	1-NONE	0	0	0	0	0	
90										
91	Total Maintenance		<u>17,151</u>		<u>9,559</u>	<u>964</u>	<u>1,755</u>	<u>-</u>	<u>4,873</u>	
92										
93	Total - Distribution Expenses		<u>56,518</u>		<u>56,518</u>	<u>24,272</u>	<u>2,190</u>	<u>7,527</u>	<u>-</u>	<u>22,530</u>

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

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

65											
66											
67											
68	46-DISTSP-O	2162	106	523	0	2515	493	37	199	0	504
69	46-DISTSP-O	24	1	6	0	28	5	0	2	0	6
70	41-SRVMAIN	2541	0	2014	0	10207	1248	0	768	0	2045
71	32-D-FRM&V	0	10	2	0	0	0	3	1	0	0
72	38-HPMET#	0	0	0	0	0	249	0	0	0	0
73	32-D-FRM&V	0	569	143	0	0	0	200	55	0	0
74	37-LPMET#	3088	0	0	0	0	287	0	0	0	0
75	53-CUSINT	2835	0	0	0	0	298	0	0	0	0
76	46-DISTSP-O	227	11	55	0	264	52	4	21	0	53
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	10878	698	2744	0	13014	2632	245	1046	0	2607
80											
81											
82	47-DISTSP-M	296	48	74	0	321	147	17	28	0	64
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	634	0	3270	0	0	242	0	655
85	32-D-FRM&V	0	501	126	0	0	0	176	48	0	0
86	38-HPMET#	0	0	0	0	0	541	0	0	0	0
87	36-METERS\$	2942	0	0	0	0	1445	0	0	0	0
88	37-LPMET#	2215	0	0	0	0	206	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	5453	549	835	0	3591	2339	193	318	0	719
92											
93	Subtotal	16331	1246	3578	0	16605	4971	438	1365	0	3326

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

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

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

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

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

65											
66											
67											
68	46-DISTSP-O	0	0	0	0	0	3	6	74	0	16
69	46-DISTSP-O	0	0	0	0	0	0	0	1	0	0
70	41-SRVMAIN	0	0	0	0	0	9	0	285	0	65
71	32-D-FRM&V	0	0	0	0	0	0	1	0	0	0
72	38-HPMET#	0	0	0	0	0	6	0	0	0	0
73	32-D-FRM&V	0	0	0	0	0	0	33	20	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	0	0	0	0	0	0	1	8	0	2
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	0	0	0	0	0	18	41	389	0	82
80											
81											
82	47-DISTSP-M	0	0	0	0	0	2	3	11	0	2
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	0	0	0	0	0	90	0	21
85	32-D-FRM&V	0	0	0	0	0	0	29	18	0	0
86	38-HPMET#	0	0	0	0	0	12	0	0	0	0
87	36-METERS\$	0	0	0	0	0	11	0	0	0	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	0	0	0	0	0	25	32	118	0	23
92											
93	Subtotal	0	0	0	0	0	43	73	507	0	105

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

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

65											
66											
67											
68	46-DISTSP-O	160	21	138	0	277	3	1	3	0	14
69	46-DISTSP-O	2	0	2	0	3	0	0	0	0	0
70	41-SRVMAIN	387	0	531	0	1122	5	0	12	0	57
71	32-D-FRM&V	0	2	1	0	0	0	0	0	0	0
72	38-HPMET#	421	0	0	0	0	9	0	0	0	0
73	32-D-FRM&V	0	110	38	0	0	0	6	1	0	0
74	37-LPMET#	12	0	0	0	0	0	0	0	0	0
75	53-CUSINT	15	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	17	2	15	0	29	0	0	0	0	1
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	1014	135	724	0	1431	17	7	16	0	72
80											
81											
82	47-DISTSP-M	95	9	20	0	35	2	1	0	0	2
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	167	0	360	0	0	4	0	18
85	32-D-FRM&V	0	97	33	0	0	0	5	1	0	0
86	38-HPMET#	915	0	0	0	0	20	0	0	0	0
87	36-METERS\$	448	0	0	0	0	6	0	0	0	0
88	37-LPMET#	9	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	1466	106	220	0	395	27	6	5	0	20
92											
93	Subtotal	2480	241	944	0	1826	44	13	21	0	92

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

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

65											
66											
67											
68	46-DISTSP-O	18	8	79	0	55	5	7	82	0	31
69	46-DISTSP-O	0	0	1	0	1	0	0	1	0	0
70	41-SRVMAIN	33	0	305	0	222	13	0	316	0	128
71	32-D-FRM&V	0	1	0	0	0	0	1	0	0	0
72	38-HPMET#	71	0	0	0	0	10	0	0	0	0
73	32-D-FRM&V	0	43	22	0	0	0	38	22	0	0
74	37-LPMET#	0	0	0	0	0	0	0	0	0	0
75	53-CUSINT	0	0	0	0	0	0	0	0	0	0
76	46-DISTSP-O	2	1	8	0	6	0	1	9	0	3
77	46-DISTSP-O	0	0	0	0	0	0	0	0	0	0
78											
79	Subtotal	124	53	416	0	283	28	47	430	0	163
80											
81											
82	47-DISTSP-M	13	4	11	0	7	3	3	12	0	4
83	30-NONE	0	0	0	0	0	0	0	0	0	0
84	40-DXMAINS	0	0	96	0	71	0	0	99	0	41
85	32-D-FRM&V	0	38	19	0	0	0	34	20	0	0
86	38-HPMET#	153	0	0	0	0	23	0	0	0	0
87	36-METERS\$	39	0	0	0	0	15	0	0	0	0
88	37-LPMET#	0	0	0	0	0	0	0	0	0	0
89	30-NONE	0	0	0	0	0	0	0	0	0	0
90											
91	Subtotal	205	41	126	0	78	40	37	131	0	45
92											
93	Subtotal	330	94	542	0	361	68	83	560	0	207

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

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

	Factor	Classification							
		Customer	Demand	Volume	Other	Dist. Mains			
94									
95	<b>Customer Accounts Expenses</b>								
96	Operation:								
97	Supervision	901	184	3-CUS	184	0	0	0	0
98	Meter Reading	902	6,202	3-CUS	6,202	0	0	0	0
99	Customer Records and Collection	903	17,555	3-CUS	17,555	0	0	0	0
100	Uncollectible Accounts	904	-	3-CUS	0	0	0	0	0
101	Miscellaneous Accounts Expenses	905	-	3-CUS	0	0	0	0	0
102									
103	Total - Customer Accounts Expenses		<u>23,941</u>		<u>23,941</u>	-	-	-	-
104									
105	<b>Sales Expenses</b>								
106	Operation:								
107	Supervision	911	-	3-CUS	0	0	0	0	0
108	Demonstrating and Selling Expenses	912	978	3-CUS	978	0	0	0	0
109	Advertising	913	-	3-CUS	0	0	0	0	0
110	Revenues from Merchandising, Jobbing								
111	and Contract Work	914	27	3-CUS	27	0	0	0	0
112	Costs and Expenses of Merchandising,								
113	Jobbing and Contract Work	915	-	3-CUS	0	0	0	0	0
114	Miscellaneous Sales Expenses	916	-	3-CUS	0	0	0	0	0
115									
116	Total - Sales Expenses		<u>1,005</u>		<u>1,005</u>	-	-	-	-
117									
118	Total -- O&M Wages & Salaries		88,054		49,218	7,935	8,261	111	22,530
119	(Excluding Administrative & General)								
120									

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

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

94										
95										
96										
97	31-CUST#	168	0	0	0	0	16	0	0	0
98	48-MTR-RD	5649	0	0	0	0	526	0	0	0
99	31-CUST#	15989	0	0	0	0	1490	0	0	0
100	55-UNCOLL	0	0	0	0	0	0	0	0	0
101	52-CUSMSC	0	0	0	0	0	0	0	0	0
102										
103	Subtotal	21806	0	0	0	0	2032	0	0	0
104										
105										
106										
107	31-CUST#	0	0	0	0	0	0	0	0	0
108	31-CUST#	891	0	0	0	0	83	0	0	0
109	31-CUST#	0	0	0	0	0	0	0	0	0
110										
111	31-CUST#	25	0	0	0	0	2	0	0	0
112										
113	31-CUST#	0	0	0	0	0	0	0	0	0
114	31-CUST#	0	0	0	0	0	0	0	0	0
115										
116	Subtotal	915	0	0	0	0	85	0	0	0
117										
118	Subtotal	39052	4476	3927	0	16605	7088	1574	1498	0
119										
120										

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

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

94										
95										
96										
97	31-CUST#	0	0	0	0	0	0	0	0	0
98	48-MTR-RD	0	0	0	0	0	0	0	0	0
99	31-CUST#	1	0	0	0	0	0	0	0	0
100	55-UNCOLL	0	0	0	0	0	0	0	0	0
101	52-CUSMSC	0	0	0	0	0	0	0	0	0
102										
103	Subtotal	1	0	0	0	0	0	0	0	0
104										
105										
106										
107	31-CUST#	0	0	0	0	0	0	0	0	0
108	31-CUST#	0	0	0	0	0	0	0	0	0
109	31-CUST#	0	0	0	0	0	0	0	0	0
110										
111	31-CUST#	0	0	0	0	0	0	0	0	0
112										
113	31-CUST#	0	0	0	0	0	0	0	0	0
114	31-CUST#	0	0	0	0	0	0	0	0	0
115										
116	Subtotal	0	0	0	0	0	0	0	0	0
117										
118	Subtotal	4	2	8	0	7	2	1	2	0
119										
120										

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

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

94										
95										
96										
97	31-CUST#	0	0	0	0	0	0	0	0	0
98	48-MTR-RD	0	0	0	0	0	0	0	0	0
99	31-CUST#	0	0	0	0	0	0	0	0	0
100	55-UNCOLL	0	0	0	0	0	0	0	0	0
101	52-CUSMSC	0	0	0	0	0	0	0	0	0
102										
103	Subtotal	0	0	0	0	0	0	0	0	0
104										
105										
106										
107	31-CUST#	0	0	0	0	0	0	0	0	0
108	31-CUST#	0	0	0	0	0	0	0	0	0
109	31-CUST#	0	0	0	0	0	0	0	0	0
110										
111	31-CUST#	0	0	0	0	0	0	0	0	0
112										
113	31-CUST#	0	0	0	0	0	0	0	0	0
114	31-CUST#	0	0	0	0	0	0	0	0	0
115										
116	Subtotal	0	0	0	0	0	0	0	0	0
117										
118	Subtotal	0	0	0	0	43	350	556	111	105
119										
120										

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

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

94										
95										
96										
97	31-CUST#	1	0	0	0	0	0	0	0	0
98	48-MTR-RD	26	0	0	0	0	0	0	0	0
99	31-CUST#	73	0	0	0	0	0	0	0	0
100	55-UNCOLL	0	0	0	0	0	0	0	0	0
101	52-CUSMSC	0	0	0	0	0	0	0	0	0
102										
103	Subtotal	100	0	0	0	0	0	0	0	0
104										
105										
106										
107	31-CUST#	0	0	0	0	0	0	0	0	0
108	31-CUST#	4	0	0	0	0	0	0	0	0
109	31-CUST#	0	0	0	0	0	0	0	0	0
110										
111	31-CUST#	0	0	0	0	0	0	0	0	0
112										
113	31-CUST#	0	0	0	0	0	0	0	0	0
114	31-CUST#	0	0	0	0	0	0	0	0	0
115										
116	Subtotal	4	0	0	0	0	0	0	0	0
117										
118	Subtotal	2584	862	1036	0	1826	45	34	23	92
119										
120										

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

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

94										
95										
96										
97	31-CUST#	0	0	0	0	0	0	0	0	0
98	48-MTR-RD	1	0	0	0	0	0	0	0	0
99	31-CUST#	2	0	0	0	0	0	0	0	0
100	55-UNCOLL	0	0	0	0	0	0	0	0	0
101	52-CUSMSC	0	0	0	0	0	0	0	0	0
102										
103	Subtotal	2	0	0	0	0	0	0	0	0
104										
105										
106										
107	31-CUST#	0	0	0	0	0	0	0	0	0
108	31-CUST#	0	0	0	0	0	0	0	0	0
109	31-CUST#	0	0	0	0	0	0	0	0	0
110										
111	31-CUST#	0	0	0	0	0	0	0	0	0
112										
113	31-CUST#	0	0	0	0	0	0	0	0	0
114	31-CUST#	0	0	0	0	0	0	0	0	0
115										
116	Subtotal	0	0	0	0	0	0	0	0	0
117										
118	Subtotal	332	337	595	0	361	68	299	615	207
119										
120										

**BASE RATE REVENUES BY RATE CLASS -- PRESENT AND PROPOSED RATES**  
(Dollars in Thousands)

Line No.	Description (A)	Base Rate Revenues		
		Present Rates (B)	Proposed Rates (C)	
	<b>Residential Rates:</b>			
1	Rate 1 - Residential	\$ 354,002	429,455	
	<b>Nonresidential Rates:</b>			
2	Rate 4 - General Gas Service	121,463	111,599	
3	Rate 5 - Seasonal Use Service	189	145	
4	Rate 6 - Large General Service	49	37	
5	Rate 7 - Large-Volume Service	0	0	
6	Rate 17/19 - Contract Service	9,234	9,234	
7	Rate 74 - General Transportation	42,744	43,806	
8	Rate 75 - Seasonal Use Transportation	147	1,074	
9	Rate 76 - Large General Transportation	10,498	11,597	
10	Rate 77 - Large Volume Transportation	7,034	9,022	
11	Subtotal - Nonresidential	191,358	186,515	
12	<b>Total Excluding Riders 13 &amp; 16</b>	545,360	615,970	606,736
13	Proposed Increase Excl. Riders 13 & 16		70,610	
14	Riders 13 & 16	1,920	136	
15	<b>Total -- All Rates (In 12 + In 14)</b>	<u>\$ 547,280</u>	<u>\$ 616,106</u>	

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

**CURRENT AND PROPOSED INCOME TAXES**  
(Dollars in Thousands)

Line No.	Description (A)	Test Year Amounts Based on:	
		Present Rates (B)	Proposed Rates (C)
1	<b>Current Income Taxes:</b>		
2	Federal Income Taxes	\$ 760 1/	\$ 23,091
3	State Income Taxes	868	5,892
4	Total	<u>\$ 1,628</u>	<u>\$ 28,983</u>
5	Less Taxes Allocable to Other (Rate 13 & 16)	482	
6	Net Taxes	\$ 1,146	

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

Exhibit B

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

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

Line No.	Description (A)	Customers (Average Number)				Peak Day Demands (Therms -- 1,000s)				Peak Day Firm Excl. transp.
		Sales (B)	Transportation (C)	Total (D)	Percent Share (E)	Firm (F)	Percent Share (G)	Total (H)	Percent Share (I)	
<b>Residential Rates:</b>										
1	Rate 1 - Residential	1,806,377	199,111	2,005,488	91.08 %	27,884	56.91 %	28,126	52.64 %	27,884
<b>Nonresidential Rates:</b>										
2	Rate 4 - General Gas Service	135,412	51,492	186,904	8.49	9,804	20.01	9,889	18.51	9,804
3	Rate 5 - Seasonal Use Service	0	63	63	0.00	21	0.04	0	0.00	21
4	Rate 6 - Large General Service	0	1	1	0.00	6	0.01	6	0.01	6
5	Rate 7 - Large-Volume Service	0	0	0	0.00	0	0.00	0	0.00	0
6	Rate 17/19 - Contract Service	0	16	16	0.00	1,636	3.34	6,071	11.36	
7	Rate 74 - General Transportation	0	9,157	9,157	0.42	5,381	10.98	5,381	10.07	
8	Rate 75 - Seasonal Use Transportation	0	22	22	0.00	295	0.60	0	0.00	
9	Rate 76 - Large General Transportation	0	205	205	0.01	2,106	4.30	2,095	3.92	
10	Rate 77 - Large Volume Transportation	0	31	31	0.00	1,867	3.81	1,867	3.49	
11	Total - Nonresidential	135,412	60,987	196,399	8.92	21,116	43.09	25,309	47.36	9,831
12	<b>Total -- All Rates</b>	<u>1,941,789</u>	<u>260,098</u>	<u>2,201,887</u>	<u>100.00 %</u>	<u>49,000</u>	<u>100.00 %</u>	<u>53,435</u>	<u>100.00 %</u>	<u>37,715</u>
<b>Annual Volumes (Therms -- 1,000s)</b>										
		Sales (B)	Transportation (C)	Total (D)	Percent Share (E)					
<b>Residential Rates:</b>										
13	Rate 1 - Residential	1,928,947	220,572	2,149,519	47.54 %					
<b>Nonresidential Rates:</b>										
14	Rate 4 - General Gas Service	526,456	293,223	819,679	18.13					
15	Rate 5 - Seasonal Use Service	0	4,333	4,333	0.10					
16	Rate 6 - Large General Service	895	109	1,004	0.02					
17	Rate 7 - Large-Volume Service	0	0	0	0.00					
18	Rate 17/19 - Contract Service	400	304,116	304,516	6.74					
19	Rate 74 - General Transportation	2,324	564,708	567,032	12.54					
20	Rate 75 - Seasonal Use Transportation	0	12,840	12,840	0.28					
21	Rate 76 - Large General Transportation	309	325,364	325,673	7.20					
22	Rate 77 - Large Volume Transportation	0	336,678	336,678	7.45					
23	Total - Nonresidential	530,384	1,841,371	2,371,755	52.46					
24	<b>Total -- All Rates</b>	<u>2,459,331</u>	<u>2,061,943</u>	<u>4,521,274</u>	<u>100.00 %</u>					

**Exhibit B**

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

**ALLOCATION UNITS FOR DIRECTLY ASSIGNABLE O. & M. EXPENSES -- AVERAGE NUMBER OF CUSTOMERS**

Line No.	Description (A)	Customers Served by:		Space Heat Customers (D)	Residential Customers (E)	Commercial Customers (F)	Industrial Customers (G)
		High Press. Metering (B)	Low Press. Metering (C)				
<b>Residential Rates:</b>							
1	Rate 1 - Residential	0	2,005,488	1,971,588	2,005,488	0	0
<b>Nonresidential Rates:</b>							
2	Rate 4 - General Gas Service	717	186,187	178,037	0	175,850	11,054
3	Rate 5 - Seasonal Use Service	2	61	0	0	63	0
4	Rate 6 - Large General Service	1	0	0	0	0	1
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0
6	Rate 17/19 - Contract Service	16	0	0	0	1	15
7	Rate 74 - General Transportation	1,211	7,927	8,387	0	7,742	1,396
8	Rate 75 - Seasonal Use Transportation	26	17	0	0	43	0
9	Rate 76 - Large General Transportation	203	0	115	0	57	146
10	Rate 77 - Large Volume Transportation	30	1	0	0	7	24
11	Total - Nonresidential	2,206	194,193	186,539	0	183,763	12,636
12	<b>Total -- All Rates</b>	<b>2,206</b>	<b>2,199,681</b>	<b>2,158,127</b>	<b>2,005,488</b>	<b>183,763</b>	<b>12,636</b>
14	<b>Customer Group No. Identification</b>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>

Exhibit B

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

ALLOCATION FACTORS -- DIRECTLY ASSIGNABLE RATE BASE AMOUNTS

Line No.	Description (A)	Peak Day Demands (Sales Only) 1/ (B)	Investment in \$1,000s		Customers Served by:	
			Distribution Mains (C)	Meters (D)	High Press. Metering (E)	Low Press. Metering (F)
<b>Residential Rates:</b>						
1	Rate 1 - Residential	25,177	1,170,088	106,336	0	2,005,488
<b>Nonresidential Rates:</b>						
2	Rate 4 - General Gas Service	8,064	234,405	52,212	717	186,187
3	Rate 5 - Seasonal Use Service	0	464	3	2	61
4	Rate 6 - Large General Service	0	12	9	1	0
5	Rate 7 - Large-Volume Service	0	0	0	0	0
6	Rate 17/19 - Contract Service	0	7,402	394	16	0
7	Rate 74 - General Transportation	0	128,655	16,205	1,211	7,927
8	Rate 75 - Seasonal Use Transportation	0	6,499	215	26	17
9	Rate 76 - Large General Transportation	0	25,455	1,397	203	0
10	Rate 77 - Large Volume Transportation	0	14,617	528	30	1
11	Total - Nonresidential	8,064	417,509	70,963	2,206	194,193
12	<b>Total -- All Rates</b>	<b>33,241</b>	<b>1,587,597</b>	<b>177,299</b>	<b>2,206</b>	<b>2,199,681</b>

1/ Therms in thousands

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

**A&G Directly Assigned to Gas Supply/Production Expenses**

1	A & G Salaries	920	2,223	1/
2	Outside Services Employed	923	144	1/
3	<u>Total</u>		<u>2,367</u>	

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

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

5 2/ Rate 17, 19 have contracted storage capacity of 4.4 Bcf of the 135.4 Bcf cycled annually.  
6 Remainder is allocated based on firm peak day excluding Rate 17.

**Directly Assigned Distribution O & M Expense**

7	Operations			
8	Meas. And Reg. Stations - Industrial	876	453	
9	Meters and House Regulators	878	3,911	
10			Subtotal	4,364
	Customer Installations:			
11	Appliance service charges - charge	879	58455	82
12	Appliance service charges billed - credit		58435	45
13	Comfort Guard costs - charge	914	58485	27
14	Comfort Guard costs billed - credit		58474	(544)
15			Subtotal	(390)
	Maintenance			
16	Meas. And Reg. Stations - Industrial	890		1,031
17	Meters and House Regulators	893		878
18			Subtotal	1,909
19	Distribution O&M		Subtotal	5,883

**Customer Accounts Expenses**

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

24	Customer Credit Balances -- Directly Assigned	(Rate Base Deduction)		
25		Rate 1	(56,088)	92%
		Rate 4	(4,877)	8%
			<u>(60,965)</u>	
26	Directly Assignable Interest on Customer Credit Balances			
27		Total	5,511	CHECK THIS --
28		Rate 1	5,070	92%
29		Rate 4	441	8%

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

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

(Dollars in Thousands)

Line No.	Description (A)	Allocated Amounts		Operating Income		Revenue Adjustment	
		Operating Income (B)	Rate Base (C)	Equalized Amount (D)	Return Adjustment (E)	Required Amount (F)	Percent Change (G)
<b>Residential Rates:</b>							
1	Rate 1 - Residential	(4,321)	820,971	25,631	29,952	31,083	8.78
<b>Nonresidential Rates:</b>							
2	Rate 4 - General Gas Service	32,805	279,716	8,733	(24,072)	(24,982)	(20.57)
3	Rate 5 - Seasonal Use Service	84	502	16	(68)	(71)	(37.37)
4	Rate 6 - Large General Service	21	118	4	(18)	(18)	(37.08)
5	Rate 7 - Large-Volume Service	0	0	0	0	0	0.00
6	Rate 17/19 - Contract Service						0.00
7	Rate 74 - General Transportation	10,238	131,763	4,114	(6,124)	(6,355)	
8	Rate 75 - Seasonal Use Transportation	(791)	4,660	145	937	972	661.28
9	Rate 76 - Large General Transportation	2,148	37,848	1,182	(966)	(1,002)	(9.55)
10	Rate 77 - Large Volume Transportation	605	30,905	965	360	373	5.31
11	Subtotal - Nonresidential	45,109	485,513	15,158	(29,952)	(31,083)	(16.24)
12	<b>Total -- All Rates</b>	<b>\$ 40,788</b>	<b>\$ 1,306,483</b>	<b>\$ 40,788</b>	<b>\$ -</b>	<b>\$ -</b>	0.00 %

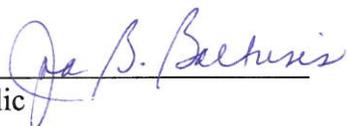
**Exhibit B**

STATE OF ILLINOIS     )  
  )  
COUNTY OF DUPAGE    )

Malcolm J. Quick, being first duly sworn, hereby depose and state that I am responsible for preparing or causing to be prepared the responses to the Staff Post-Record Data Request 1.01, and that the responses therein are true, correct, and complete to the best of my knowledge and belief.

  
\_\_\_\_\_  
Name: Malcolm J. Quick  
Title: Senior Rate Policy Analyst  
Company: Northern Illinois Gas Company  
          d/b/a Nicor Gas Company  
          1844 Ferry Road  
          Naperville, IL 60563-9600  
Telephone: (630) 388-2215, via liaison  
          Nancy Brucher

Subscribed and sworn to before me  
this 19<sup>th</sup> day of Feb, 2009.

  
\_\_\_\_\_  
Notary Public

