AGL Services Company

(Wholly-owned subsidiary of Southern Company Gas)

Cost Allocation Manual

As of December 31, 2019

Southern Company Gas

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I. Introduction and Organization Structure

A. Purpose and Policy

1) Purpose

The purpose of this Cost Allocation Manual (CAM) is to document the current cost allocation practices and methodologies utilized by Southern Company Gas (GAS) and support the services agreement between AGL Services Company (AGSC) and the affiliate companies (also referred to as GAS system companies). In addition, this CAM describes the application of these practices and methodologies through GAS' accounting processes, as well as the recording and reporting through GAS' financial information systems. This CAM serves to demonstrate that the financial business practices and methodologies AGSC has implemented successfully prevent cost subsidization of GAS' non-regulated business activities by its regulated natural gas operations, that cost allocations are reasonable and appropriate, and that GAS maintains a thorough and up to date review of the cost allocation process.

Southern Company Services (SCS), an affiliated shared services company providing various services across the entire Southern Company system, provides services to AGSC. SCS' cost allocation practices and methodologies are not discussed in this document. SCS maintains its own CAM with separate cost allocation practices and methodologies. SCS' costs charged or allocated to AGSC are further charged or allocated to GAS entities in accordance with this CAM.

2) Policy

GAS' cost allocation policy is to allocate costs to the business unit(s) that either causes the cost being incurred or benefit from the cost being incurred from AGSC. Cost assignment should be direct assigned or direct charged when possible, costs that cannot be direct assigned or direct charged should be assigned based upon causal allocators. Any cost that cannot be either directly assigned or causally allocated should be allocated based upon a composite allocation factor.

AGSC was formed for the purpose of providing administrative, management and other services to GAS System Companies. The allocation of cost is a dynamic process that requires judgment and continuous review and modification. The practice and methodologies described herein are the current methodologies and processes but are subject to change to ensure that they are in compliance with the cost allocation policy.

The AGSC CAM will be reviewed and updated at regular intervals, at least annually; supporting schedules to the AGSC CAM will be updated annually to reflect the most recent twelve-month ending December information.

B. Organizational Structure

GAS is an energy services holding company whose primary business is the distribution of natural gas. GAS manages its business through four reportable segments – gas distribution operations, gas pipeline investments, wholesale gas

services, which includes Sequent, a natural gas asset optimization company, and gas marketing services, which includes SouthStar, a provider of energy-related products and services to natural gas markets – and one non-reportable segment, all other. The following information related to each of the segments is as of December 31, 2019.

1) Gas Distribution Operations

Gas distribution operations, the largest segment of GAS' business, operates, constructs, and maintains approximately 75,585 miles of natural gas pipelines and 14 storage facilities, with total capacity of 157 Bcf, to provide natural gas to residential, commercial, and industrial customers. These utilities are subject to regulation and oversight by agencies in each of the states it serves. These agencies approve natural gas rates designed to provide the respective utility the opportunity to generate revenues to recover the cost of natural gas delivered to its customers and its fixed and variable costs, including depreciation, interest, operations and maintenance, taxes, and overhead costs, and to earn a reasonable return on its investments. Gas distribution operations serves approximately 4.3 million customers across four states:

- Atlanta Gas Light (Georgia)
- Chattanooga Gas (Tennessee)
- Virginia Natural Gas (Virginia)
- Nicor Gas (Illinois)

2) Gas Pipeline Investments

Gas pipeline investments primarily consists of joint ventures in natural gas pipeline investments including a 50% interest in SNG, two significant pipeline construction projects, and a 50% joint ownership interest in the Dalton Pipeline. These natural gas pipelines enable the provision of diverse sources of natural gas supplies to the customers of GAS. SNG, the largest natural gas pipeline investment, is the owner of a 7,000-mile pipeline connecting natural gas supply basins in Texas, Louisiana, Mississippi, and Alabama to markets in Louisiana, Mississippi, Alabama, Florida, Georgia, South Carolina, and Tennessee.

3) Wholesale Gas Services

Wholesale gas services consists of Sequent and engages in natural gas storage and gas pipeline arbitrage and provides natural gas asset management and related logistical services to most of the natural gas distribution utilities as well as non-affiliate companies.

4) Gas Marketing Services

Gas marketing services is comprised of SouthStar, which serves approximately 631,000 natural gas commodity customers, markets gas to residential, commercial, and industrial customers, and offers energy-related products that provide natural gas price stability and utility bill management in competitive markets or markets that provide for customer choice.

5) Other

The other segment is an aggregation of storage fuel operations, AGSC, Southern Company Gas Capital Corporation and other subsidiaries that individually are not significant on a stand-alone basis and that do not align with the reportable segments. AGSC is a service company established to provide certain centralized shared services to GAS' reportable segments. GAS allocates substantially all of AGSC's operating expenses to the operating segments in accordance with service agreements; however, there may be certain corporate costs that are not allocated to the reportable segments.

II. System Setup, Settlement Process and Time Reporting Guidelines

A. General System Setup and Settlement Process Overview

1) Computer Systems Information

Area	Applications
ERP System	PeopleSoft, including PeopleSoft Financials and nVision
Supply Chain	Supply Chain Management (SCM)
Human Resources	PeopleSoft Human Capital Management (HRMS)
Taxes	Powertax Corptax Compliance Vertex O Series
Fixed Assets	PowerPlan Work Management Information System (WMIS) Project Costing Tracking System (PCTS)
Revenue & Billing	Oracle Utilities Customer Care and Billing (CC&B) GOS/ICM/PeopleSoft Billing Revenue Business Intelligence (RBI)
Budgeting	Oracle Planning

GAS and its subsidiaries use the PeopleSoft integrated ERP software package for accounting and reporting. Included within the ERP is the PeopleSoft Financials application which consists of the General Ledger, Project Costing, Accounts Receivable/Billing, Accounts Payable, Treasury/Cash Management, Expenses/Pcard, and Unclaimed Property. Financial reports are also generated out of this application primarily using an integrated tool called nVision. PeopleSoft Financials also shares its database via delivered integration with Supply Chain Management (SCM). SCM is comprised of Purchasing, eProcurement, eSupplier/eSettlements, Supplier Contracts, and Inventory. This application interfaces with other applications, such as PeopleSoft Human Capital Management (HRMS), WMIS, PowerPlant, CC&B. HRMS is an integrated suite of applications and business processes for human resources. The

sophisticated features and collaborative, self-service functionality available in HRMS enable GAS and its subsidiaries to manage human resources from recruitment to retirement while aligning workforce initiatives with strategic business goals and objectives.

Powertax is used to calculate monthly and quarterly income tax accruals, tax basis balance sheets, return to provision calculations, tax depreciation, tax repairs calculations, and property tax returns. Corptax Compliance is used to prepare federal and state income tax returns, estimates and extension calculations. Vertex O Series is used to prepare sales and use tax returns. PowerPlan is used primarily as an Asset Management system. The key calculations are AFUDC and Depreciation Expense. It also processes the following transactions, Assets Placed in Service, Asset Retirements, Asset Transfers, Asset Adjustments, Reserve Transfers and Adjustments, as well as Work Order Adjustments. The primary data source is PeopleSoft Project Costing. Third Party sources such as WMIS interfaces some data into PowerPlan. PowerPlan sends information (i.e. "Output") to PeopleSoft General Ledger and Project Costing. WMIS provides a single business platform for initiating, tracking, designing, reporting on and closing all types of work (construction, maintenance, operations). WMIS supports the service, construction and maintenance process from work initiation through design, approval, scheduling, as-built and field reporting and closing. Support functions are available to create and maintain construction units, organization structure, contractor and third party general and contact details and other system administration data. The WMIS system is used for configuration of construction materials and construction contractors and contracts used for paying contractors for work completed. GAS uses WMIS for all companies except for Nicor Gas, which uses PCTS. PCTS is used to create capital projects and track data. All other aspects of construction projects is managed through PeopleSoft.

The revenue and billing functions are handled by a suite of products. For residential and most commercial customers, CC&B is used. CC&B is a flexible highly scalable Customer Information System that allows utilities to improve customer service, enhance financial performance and adapt to an ever-changing energy industry. GAS uses CC&B for credit and collections, billing, customer contact center functions, and as the accounts receivable subledger. Meter reads are stored within CC&B and are used to generate customer bills. Billing information from CC&B is forwarded to Bill Print vendor(s) to produce paper bills.

For industrial and major commercial customers, GOS tracks usage, gas scheduling, allocation, and balancing. ICM calculates the amounts to be billed. This information is then passed to PeopleSoft AR and Billing, where bills are created, and customer accounts receivable balances are tracked. The revenue from these bills is loaded manually to RBI so that all revenue transactions are included in the monthly reports. Billing for damage to services or mains is done in PeopleSoft AR and Billing, based on information gathered by the Asset Protection group.

For most utilities, CC&B calculates unbilled revenue for each customer based on historic usage and weather. Unbilled revenue for CGC is currently a manual calculation.

RBI, is a data warehouse that is used to provide revenue, usage, and customer count reporting. Reports produced from RBI include all revenue for the utility, regardless of billing system used. CC&B transactions are transmitted to RBI daily via an automated interface. Unbilled transactions are interfaced into RBI at month end, and PeopleSoft billing, along with other revenue accruals, are loaded into RBI as needed throughout the month. At month end, revenue in RBI is reconciled to the General Ledger to ensure that the information is accurate and complete.

GAS uses the Oracle Planning application for its budgeting and forecasting needs and to provide visibility into the full income statement for budgets and forecasts. The application contains the following capabilities: line item budgeting to provide transparency into budgeted expenses, workforce planning that will capture employee level compensation and payroll tax detail to build the budget, project planning to capture project details and data, capitalization and allocation calculations performed in the same manner as actuals that are calculated in PeopleSoft, actuals to budget reports to analyze budget variances and ability to provide quarterly forecasts.

2) General Ledger, Account and Department Setup

Each affiliate is designed to be structurally separate with its own separate set of books, including a unique general ledger business unit number, unique department identifiers and resource codes. This differentiates between utility and non-utility. GAS has one chart of accounts to record transactions for all subsidiaries, which can then be translated to the FERC's Uniform System of Accounts. GAS assigns distinct service-provider classifications to affiliates, for which the primary distinction is between regulated utilities and non-regulated affiliates. Service providers may be included in one or all classifications based on the allocation targets of the applicable departments within the specific service provider. The service provider classification that only provides services to regulated utilities is Distributed Operations Services Provider (DOPS). The service provider classification, Corporate Services Provider (COPS), refers to corporate services provided to both regulated and non-regulated affiliates. There is also a third classification of service provider for regulated and non-regulated natural gas operations. These providers primarily provide services to the non-regulated natural gas operations affiliates but also provide services to the regulated natural gas operations affiliates of GAS, primarily business support fleet and gas supply.

An example account string is GL8-8115-670-200. The first segment GL8 identifies CGC as the business unit. The second segment 8115 identifies the CGC Regulatory department. The third segment is the expense code type for Outside Services. A chart of accounts for the general ledger is included in Schedule D.

AGSC accumulates costs in departments, and each department is assigned to a service provider. AGSC cost that are not directly assigned or charged are allocated by service provider to business units based on the allocation factors/drivers outlined in Section III below. There are multiple departments for each service provider, and at the end of each month, costs are allocated to business units based on the allocation factor(s) for each service provider. The current allocation matrix containing the active departments and cost allocation methodologies are provided in Schedule E.

When new AGSC departments are requested by service providers, Accounting management reviews and approves setup requests, ensuring consistency with allocation principles and processes. An approved allocation driver, as discussed in section III of this document, is assigned to each newly created department and the GAS System Companies being supported are identified as targets for allocated costs. The newly created department is assigned to one of the three service provider classifications - COPS, DOPS, or Regulated and Non-Regulated. Appropriateness of both drivers and targets and service provider classification is reviewed as part of the annual review of AGSC allocations.

Requests to inactivate or close AGSC departments are also reviewed and approved by Accounting management. Once approved, departments are inactivated within PeopleSoft. This inactivation prevents subsequent assignment of costs to the department within PeopleSoft, preventing further allocation of costs from the inactive department.

3) Overview of Settlement Process

For most affiliates, the Money Pool Agreement describes the process that GAS and its subsidiaries use for the movement of cash between entities and the settlement of payments for the sale of goods and services among the participating affiliates.

For all participating affiliates other than Nicor Gas, GAS settles payments for the sale or transfer of goods and services between the affiliated companies and loan or investment assignments to each participating affiliate due to money pool operations through intercompany accounts. GAS uses two general ledger accounts for these purposes: a utility account (135-451 - Intercompany Money Pool Utility) and a nonutility account (135-450 - Intercompany Money Pool Non-Utility). The transaction creates an automatic journal entry through the monthly allocation process. GAS calculates interest expense for the funds borrowed and records this expense through intercompany accounts based on the money pool process. Interest expense is recorded on month-end balances due to or from the money pool.

4) Time Reporting Guidelines

The Company uses the PeopleSoft Time and Labor system to allow all employees to fill out a payroll time sheet online. All employees are required to report time in the Time and Labor system, because it is GAS' system of record for hours worked and determines how the hours are charged. Employees have the option to enter their time daily, weekly or bi-weekly depending on their payroll cycle. The employees enter time

using the Time and Labor system, selecting a Time Reporting Code (TRC) for work performed. The Company uses positive time reporting and prohibits exception time reporting. If employees do not enter their time, the system automatically sends an e-mail to their managers. Managers and supervisors are responsible for reviewing and approving their employee's time entered into PeopleSoft Time and Labor.

Exempt and Non-Exempt employees use the same time-reporting screen, but the Non-Exempt employees use an additional field for shift premium codes. When an employee selects a TRC, the system inserts default values from the employees default department.

AGSC employees may charge time to multiple business units by selecting a specific Resource Type field. Doing so allows the employee to change business units and directly assign time. Employees in business units other than AGSC can only charge other business units through an O&M project, which must be approved by both the business unit charging the time and the business unit receiving the time.

The time reporting system also allows time reporting to capital projects. The employee must know which project costing business unit to be charged and the specific project number assigned to a particular project the employee is working on. GAS uses the project costing module to track the total cost of a capital project.

Employees should record and track hours worked on behalf of the holding company (Southern Company Gas/GL1) for activities related to (i) the maintaining of the books and records of the Parent, and (ii) special projects such as acquisition, merger or disposition opportunities including due diligence, negotiations and integration or other corporate initiatives that are approved to be charged to the holding company. With respect to AGSC, AGSC employees should code and track time to AGSC for general and administrative matters such as vacation and sick, and when the activity performed affects all subsidiaries and cannot be identified to a specific subsidiary. For example, preparing consolidated financial statements is a service provided to all subsidiaries and therefore the time related to performing such activity should be coded and tracked to AGSC. Subsequently, the costs associated with this activity are charged back to all subsidiaries.

III. Cost Accumulation and Assignment, Allocation Methods and Description of Services Offered by AGSC to Affiliates

A. AGSC Services Agreements

GAS formed AGSC for the purpose of providing administrative, management and other services to affiliated companies. The services are performed by AGSC to the affiliated company based on a service agreement which contains general statements about billing and compensation and provides for a process for the affiliated company

to select available services, also known as the selection of services. The selection of services is currently performed through the annual budgeting process. Through this annual budgeting process, all GAS affiliates that receive services and associated costs from AGSC have an opportunity to review the budget for all service providers of AGSC.

To the extent practicable, costs of services are directly charged to the appropriate GAS System Companies and the applicable account codes. AGSC uses a project costing work order system to directly charge costs related to specifically created O&M projects to one or more GAS System Companies as defined by the project owner. These costs are coded with a complete account string, allowing reporting by expense type, department and financial business unit. Many of the costs originating from accounts payable are directly charged. Additionally, AGSC has standard rates and drivers which may be used to direct charge costs to GAS System Companies.

Examples of types of costs directly charged include outside services, fees and operating and maintenance charges for dedicated facilities. Inventory issuance of material and supplies used for operating or maintenance are directly charged.

GAS also uses the project costing work order system to directly assign payroll costs based on a unique business unit identifier for all GAS System Companies. Other operational costs can also be direct assigned to GAS System Companies by utilizing the unique business unit identifier.

The full cost of providing services also includes certain indirect costs such as departmental overheads, administrative and general costs, and taxes other than income taxes. These indirect costs are associated with the services performed by AGSC that are not directly charged or assigned to one or more GAS System Companies. These indirect costs are distributed or allocated to one or more GAS System Companies. Causal relationships between the services provided and the allocation factors are identified and utilized as the basis for selecting the appropriate allocation driver for distributed and allocated costs.

AGSC also assigns the cost of capital projects that are attributable to individual affiliates. Costs of these projects include costs directly incurred by AGSC and the overheads incurred by AGSC in the completion of capital projects that are solely attributable to one GAS System company. Generally, these projects are managed by the Information Systems service provider. From time to time other functional areas may manage certain projects that benefit a GAS System Company.

B. Cost Assignment and Allocations

AGSC’s costs will be directly charged, directly assigned, or distributed and allocated to GAS System Companies. As noted in Section I, the allocation of cost is a dynamic process that requires judgment and continuous review and modification. The practice and methodologies described herein are the current methodologies and processes

but are subject to change to ensure that they are in compliance with the cost allocation policy.

1) Direct Charged

Costs accumulated in specific O&M projects will be directly charged to one or more GAS System Companies as defined by the project owner. Costs may also be directly charged to GAS System Companies using methods determined on a case-by-case basis consistent with the nature of the work performed and/or based on the utilization of one of the standard rates and drivers described below. These standard rates and drivers, while currently not used, have been used in the past and may be used in the future based on specific services and cost drivers.

a) Number of Stores Issues Ratio

A ratio based on the actual withdrawals from materials and supplies inventory. This ratio will be updated at regular intervals, at least annually, based on actual withdrawals from materials and supplies inventory using the most recent data reasonably available.

b) Rate Per Square Foot

This rate may be used by Business Support-Facilities Management and is based on the estimated or actual costs to maintain and support the common facilities used by GAS System Companies. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available and will be applied to the actual square footage used by the applicable GAS System Companies. The actual square footage will be updated at regular intervals, at least annually, using the most recent data reasonably available.

c) Rate Per Vehicle

This rate may be used by Business Support-Fleet Services and is based on the estimated or actual costs to maintain and support fleet vehicles used by GAS System Companies. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available and will be applied to the actual number of vehicles used by the applicable GAS System Company. The actual number of vehicles will be updated at regular intervals, at least annually, using the most recent data reasonably available.

d) Rate Per Computer

This rate may be used by Information Systems and is based on the estimated costs of personal computers and peripheral equipment. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available and will be applied to the actual number of personal computers and peripheral equipment for the applicable GAS System Company. The actual number of personal computers and peripheral equipment will be determined at regular intervals, at least annually, using the most recent data reasonably available.

e) Rate Per Employee

This rate may be used by Information Systems and is based on a cost per hour to maintain electronic data processing and telecommunications systems in the GAS System Companies. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available.

f) Direct Charge Payroll Ratio

This ratio may be used to direct charge costs related to administration of benefits, at-risk compensation plans, etc. In addition, this ratio may be used to direct charge benefit costs such as health, pension, retirement, etc. when such benefits are not recorded directly on books of GAS System Companies. This ratio will be based on the relative percentage of a participating GAS System Company department's payroll costs to total GAS System payroll costs. This ratio will be determined at regular intervals, at least annually, using the most recent data reasonably available.

g) Specific Percentages

Allocation percentages for certain AGSC departments are used based on the specific services provided for utilities and commercial business entities.

2) Direct Assigned

Costs accumulated in Account Codes for services specifically performed for one or more GAS System Companies will be assigned utilizing the unique business unit identifier for all operational costs including payroll expenses. Benefit related expenses will be direct assigned among and charged to such GAS System Companies using methods determined on a case- by-case basis consistent with the nature of the work performed and/or based on one of the distribution or allocation methods described below.

a) Direct Assign Payroll Ratio

This ratio is based on the total payroll costs a department incurs on behalf of a GAS System Company as tracked in a unique business unit identifier and/or O&M project. This ratio will be determined monthly based on time recorded on time sheets by AGSC employees and the AGSC employees' effective salary rates.

3) Distributed and Allocated

Costs accumulated in Account Codes for services of a general nature which are applicable to all GAS System Companies or to a class or classes of GAS System Companies will be allocated among or charged to such GAS System Companies by application of one or more of the allocation methods described below.

The following methods will be applied, as indicated in the Description of Services section that follows, to distribute or allocate any remaining costs that are not directly charged or directly assigned using the allocation methodologies described above:

a) Number of End-Use Customers Ratio

A ratio based on the number of end-use customers for GAS natural gas affiliates. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

b) Total Assets Ratio

A ratio based on the total assets less intercompany receivables and intercompany notes. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

c) Number of Employees Ratio

A ratio based on the number of employees benefiting from the performance of a service. Additionally, for the parent or holding company of GAS, the number of employees is those officers common to the parent and AGSC. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

d) Call/Phone Volume Ratio

A ratio based on the monthly call volume incurred on behalf of the GAS System Companies and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

e) Operating Expense Ratio

A ratio based on total operating expense. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

f) Operating Margin Ratio

A ratio based on operating margin defined as revenue less cost of goods. Additionally, for the parent or holding company of GAS, operating margin consists of dividends for the GAS System Company subsidiaries. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

If there is no single allocation basis referenced above that provides cost causation, then the composite ratio will be used. The composite ratio is an average of the above four ratios of: Number of Employees, Total Assets, Operating Expenses and Operating Margin. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

C. Description of Services Performed by AGSC

A description of each of the services performed by AGSC, which may be modified from time to time, is presented below. AGSC will provide services by utilizing the services of such executives, accountants, financial advisers, technical advisers, attorneys, engineers and other persons as have the necessary qualifications. If necessary, AGSC, after consultation with the company, may also arrange for the

services of affiliated or unaffiliated experts, consultants, attorneys and others in connection with the performance of any of the services supplied under their respective services agreement. AGSC also may serve as administrative agent, arranging and monitoring services provided by third parties to the company, whether such services are billed directly to the company or through AGSC.

As discussed above, where identifiable, costs will be directly charged or assigned to GAS System Companies. For costs accumulated in Account Codes which are for services of a general nature that cannot be directly charged or assigned, the method or methods of allocation are also set forth. Substitution or changes may be made in the methods of allocation hereinafter specified, as may be appropriate and will be provided to state regulatory agencies and to each affected GAS System Company.

1) Rates and Regulatory

AGSC assists the GAS System Companies in the analysis of their rate structures and in the formulation of rate policies and advises and assists GAS System Companies in proceedings before regulatory bodies involving the rates and operations of GAS System Companies and of other competitors where such rates and operations directly or indirectly affect the GAS System Companies. AGSC also assists GAS System Companies by analyzing Pipeline Safety, Environmental and Safety Regulations; writing the appropriate procedures to assist the system companies to stay in compliance with those regulations; providing internal reviews to assure operational, environmental and safety compliance; and assisting in work with state and federal pipeline safety regulators and managing leak survey, pipeline integrity, locate and right of way contractors. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

2) Internal Auditing

AGSC performs periodic reviews of operational, compliance, financial and information system processes for GAS System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

3) Strategic Planning

AGSC advises and assists GAS System Companies with the preparation of strategic business plans and corporate strategies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

4) External Relations

AGSC maintains relationships with government policy makers, conducts lobbying activities and provides community relations support. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

5) Gas Supply, Capacity Planning and Capacity Management

AGSC provides gas control, scheduling, capacity planning and monitoring services. AGSC manages a centralized gas control center which provides natural gas delivery for natural gas distribution affiliates. AGSC also provides scheduling functions

between the natural gas distribution affiliates and the pipelines for their daily supply. AGSC provides capacity planning services for each natural gas distribution affiliate including identifying present and future gas requirements to meet the needs of each natural gas distribution affiliate. AGSC provides monitoring of natural gas storage facilities and telecommunications networks.

AGSC also coordinates the management of gas supply for natural gas distribution affiliates who offer retail services and coordinates gas transmission and storage services for all natural gas distribution affiliates to ensure the most efficient use of services and to capture economies of scale as a larger purchaser in the market. Individually, natural gas distribution affiliates may, however, remain as the contract party under any agreement. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

6) Legal Services and Risk Management

AGSC provides various legal services and general legal oversight. In addition, AGSC provides insurance, claims, security, environmental and safety related services and performs corporate secretarial functions. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

7) Marketing

AGSC assists GAS System Companies by providing analysis, implementation and maintenance of line extension policies, by providing analysis of tariff rates in response to customer needs and by developing marketing strategies and programs. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

8) Financial Services

AGSC provides various services to GAS System Companies including tax, treasury, corporate accounting and reporting, general ledger maintenance and all accounting recordkeeping, processing certain accounts such as accounts payable, cash management, and others as may be deemed necessary, including hedging policy and oversight, financial planning and analysis and regulatory support (for all natural gas distribution affiliates and other GAS System Companies that interact with regulators or regulated companies). Each GAS System Company may also maintain its own accounting group and engage AGSC to provide advice and assistance on accounting matters, including the development of accounting practices, procedures and controls, the preparation and analysis of financial reports and the filing of financial reports with regulatory bodies, on a system-wide basis. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

9) Information Systems

AGSC provides the GAS System Companies with production support of web, mainframe and distributed computing applications, servers and networks. AGSC also provides desk side asset management, disaster recovery, data network, application security and voice communications services. Any remaining costs not directly charged

or assigned will be allocated using the Composite Ratio to affiliates receiving these services. In addition, AGSC provides for the management and development of certain capital projects that benefit multiple GAS System Companies. Upon completion of certain of these projects, they then could be transferred to the GAS system companies to which they benefit.

10) Executive

AGSC utilizes the executive staff of GAS in order to assist the GAS System Companies in formulating and executing general plans and policies, including operations, issuances of securities, appointment of executive personnel, budgets and financing plans, expansion of services, acquisitions and dispositions of property, public relationships and other related matters. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

11) Customer Services

AGSC assists GAS System Companies by providing billing, mailing, remittance processing, call center and customer communication services for customers; by providing credit and collections support and analysis; by providing support for response to customer complaints; and by providing customer service surveys to improve service and efficiency. Any remaining costs, except for AGSC call center department costs, not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio to affiliates receiving these services. Any remaining costs related to the AGSC call center will be distributed using the Call/Phone Volume Ratio defined for customer services representatives and management support staff.

12) Employee Services

AGSC assists GAS System Companies in developing employee relations policies and programs, and training personnel in a coordinated manner throughout the GAS System Companies. Each GAS System Company may maintain a human resources group to handle the individualized application of policies and programs. AGSC also provides payroll services, management of the employee benefit plans and employee communications. Any remaining costs not directly charged or assigned will be distributed using the Number of Employees Ratio.

13) Engineering

AGSC provides engineering services for the GAS System Companies. These services include design of infrastructure expansion and improvements, system analysis and modeling, GIS mapping and updates and maintenance and general engineering expertise. AGSC may also provide certain services for non-regulated subsidiaries. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

14) Business Support

a) Purchasing

AGSC provides procurement services to GAS System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

b) Facilities Management

AGSC provides facilities management services for offices owned or leased by GAS System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services through a two-step process. First, facilities costs are divided based on square footage between (i) service providers that provide service to utility affiliates which are designated as distribution operations service providers and (ii) service providers that provide service to all affiliates which are designated as corporate service providers. The second step is to assign the distribution operations service provider costs to utilities based on the relative composite ratio for utility affiliates and to assign the corporate service provider costs to all affiliates based on the corporate-wide composite ratio.

c) Fleet

AGSC provides fleet management services for vehicles owned or leased by GAS System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

15) Corporate Communications

AGSC provides communication services to GAS System Companies. The services include community affairs, customer communication, employee communications, public affairs and creative services. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services**.**

16) Corporate Compliance and Corporate Secretary

AGSC provides corporate compliance and corporate secretary services to GAS System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

17) Other

AGSC provides other services as identified in this document or requested by the GAS System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

IV. Budgeting and Controls

A. Budget Overview

1) Introduction

There are 20 support functional areas within the company. Each support functional area is responsible for preparing its own Operating and Maintenance Expense (O&M), and Capital Expenditure budget for its work within its area of functional control. Other cost items such as depreciation, capitalized expense, and taxes are budgeted by other areas. The functional units are shown in the table below.

Utility functional area:
Chief Executive Officer
Environmental
Marketing
Compliance & Technical Services
Engineering & Construction
Gas Operations
Customer Experience
Resource Management
Safety
External & Regulatory Affairs
Corporate Communications
Facilities
Fleet
Accounting, Finance & Treasury (AFT)
Supply Chain
Training & Organization Effectiveness
General Counsel
Human Resources
Technology Organization*
Internal Audit*

*Budget is prepared by Southern Company Services.

Generally, budgets are formulated at the functional level and designed in detail at the department level. A department is assigned to a functional area for budgeting and direct management purposes. Costs within a department may be directly attributed to a particular utility business unit or they are distributed to utility business units via the direct assign, direct charge, or allocation processes. For departments subject to the allocation process the Oracle Planning budgeting system maintains the same allocation rules to

appropriately allocate those departments to the appropriate business units in accordance with the services agreement during the budget consolidation process.

Each department is assigned to a single functional area, but an account can have budget items/charges coming from more than a single department.

2) Budget Process

Operations and Maintenance, Depreciation, interest and taxes

- Human Resources provides base payroll and merit increase for existing positions as of a specified date. Existing positions as of that date are assumed to receive a merit increase in the budget year. Merit increases for non-union positions are generally made in March, union positions merit increases will vary depending on contract terms.
    - Each functional area develops a staffing plan to meet its expected work level in the upcoming year. Incremental positions are budgeted based on the midpoint of the expected grade. No merit or incentive compensation is budgeted for incremental positions within the budget year.
- Benefit related expenses for existing positions are forecasted by Human Resources.
    - Generally, benefits are not budgeted for incremental positions added in the budget year.
- Depreciation expense is estimated by AFT based on existing plant in service, construction work in progress, and the capital budget.
- Capitalized O&M expenses are estimated using historical departmental level capitalization percentages applied to budgeted expenses by Corporate Financial Planning and Analysis.
- Taxes other than income include payroll and property taxes. Payroll tax rates are provided by the payroll department based on the payroll for existing positions and calculated by Oracle Planning. Property taxes estimates are provided by AFT based on forecasted property balances.
- Interest expense is estimated by AFT.
- Income taxes are computed within the Oracle Planning budgeting system using tax rates provided by AFT.

Capital Expenditures

All functional areas are provided the capital budget template so that they can provide capital budget items as needed. The capital budget is developed by project, or activities included in blanket activity budgets, by department and business unit.

Allocated AGL Services Company Costs

AGSC's budget is developed at the department level in accordance with the guidelines outlined above. The service provider costs are then allocated to affiliates in accordance with the methodologies prescribed in the services agreement. The allocation factors utilized are the most recent allocation factors available at the time the budget is prepared.

Allocated Southern Company Services Costs

The SCS budget is developed separately from AGSC, based on its own budget processes and guidelines. SCS' budgeted costs are charged to a department(s) within an AGSC service provider, SCS costs are then allocated in the same manner as any other costs incurred by the AGSC service provider.

3) Budget Review and Approval

The annual budgeting process includes a budget summit whereby leadership from all functional areas participate in the review of the budget. Budget summit review includes the following:

- Budget services are provided for review and discussion for each functional area, including all budget items directly charged to utility business units. Information includes year over year comparisons.
- Functional area leaders and utility senior management participate in the budget summit.

After the budget summit, the budget is submitted to the Gas Management Council and then the Southern Company Gas board of directors for approval.

B. Cost Monitoring and Reporting

Personnel at both AGSC and the affiliate company are responsible for monitoring and controlling cost based on the departments in their respective area. Cost monitoring and reporting is conducted through ongoing and routine communication between AGSC and the affiliate company personnel related to allocated costs.

Each month, reports are available to AGSC management and affiliate company personnel. These reports contain AGSC budget to actual comparison for both the current month and year-to-date information related to O&M budgets, employee counts, capital expenditures, etc. Significant issues and variances are highlighted and discussed. In addition, AGSC communicates projected spending levels to affiliate companies throughout the year.

C. Other Controls

Below are some of the other policies and activities that provide or verify AGSC's allocated costs:

i. Sarbanes-Oxley Section 404 Compliance
This act requires that management assess the design and effectiveness of its internal controls around financial reporting, and GAS' external auditors must concur with management's assessment. Specific controls within each major accounting cycle are pertinent to the various inputs into the general ledger. For example, labor hours and pay rates have specific controls that should be completed prior to the distribution of paychecks an interface into the general ledger.

ii. Annual review of service provider departments and verification of appropriate target affiliates and allocation factors.
Annually, Accounting requests positive confirmation of assigned departments, allocation rates and drivers, target GAS System Companies, and service provider classifications by AGSC service providers. If updates are identified through the review process, Accounting makes the necessary changes within the allocations module of PeopleSoft, following the same review and approval process used for new department requests.

iii. Periodic Reviews
The following entities periodically review AGSC costs and costs allocations: State Public Service Commissions, internal audit, budgeting and financial accounting and the affiliates receiving services from AGSC.

V. Supporting Schedules

The following schedules have been provided to support allocation practices and methodologies utilized by GAS, and to provide relevant information regarding the overall business operations of GAS.

A. Southern Company Gas Organizational Chart

Schedule A. Southern Company Gas Organizational Chart provides the hierarchy of all the direct and indirect subsidiaries of GAS.

B. Southern Company Gas Entity Descriptions

Schedule B. Southern Company Gas Entity Descriptions provides a list of all the current GAS entities with a general description of the business conducted by each entity, whether the entity is included in the calculation of the Composite rate and an explanation if the entity is excluded from the Composite rate calculation.

C. Service Agreements:

1) AGSC-CGC Services Agreement

The executed AGSC-CGC Services Agreement is provided in Schedule C(1).

2) AGSC-SCS Services Agreement

The executed AGSC-SCS Services Agreement is provided in Schedule C(2). Southern Company Services (SCS) costs are charged to a department(s) within an AGSC service provider, SCS costs are then allocated in the same manner as any other costs incurred by the AGSC service provider.

D. Accounts/FERC Chart of Accounts

Schedule D. Accounts/FERC Chart of Accounts provides GAS' native account numbers, account description, corresponding FERC account and categorization of the item in the Financial Statement for all active accounts for the reporting period.

E. Allocation Matrix Service Providers

See Schedule E. for the current reporting period allocation Matrix. The Matrix includes the service provider, active AGSC departments, allocation factor/drivers used to allocate cost, allocation account and target entity to receive the allocation.

Schedules F and G contain financial data and certain non-financial metrics for regulated and non-regulated entities. This information is considered competitively sensitive data by Southern Company Gas. The confidential attachments will be provided under protective order. Public disclosure versions will be made available upon request.

F. Composite Rate Calculation

Schedule F. Composite Rate Calculation includes the calculation of the quarterly composite allocation factors, for all entities, for the current reporting period. The Composite rate is used to distribute or allocate administrative and general type of costs that do not have a single factor or ratio that can provide a clear cost-benefit relationship.

The composite rate allocation factors are updated on a quarterly basis. The rate is comprised of the average of total assets, less receivables, the number of full-time equivalent employees, the twelve-month rolling operating margin and twelve-month rolling operating expenses. Net assets

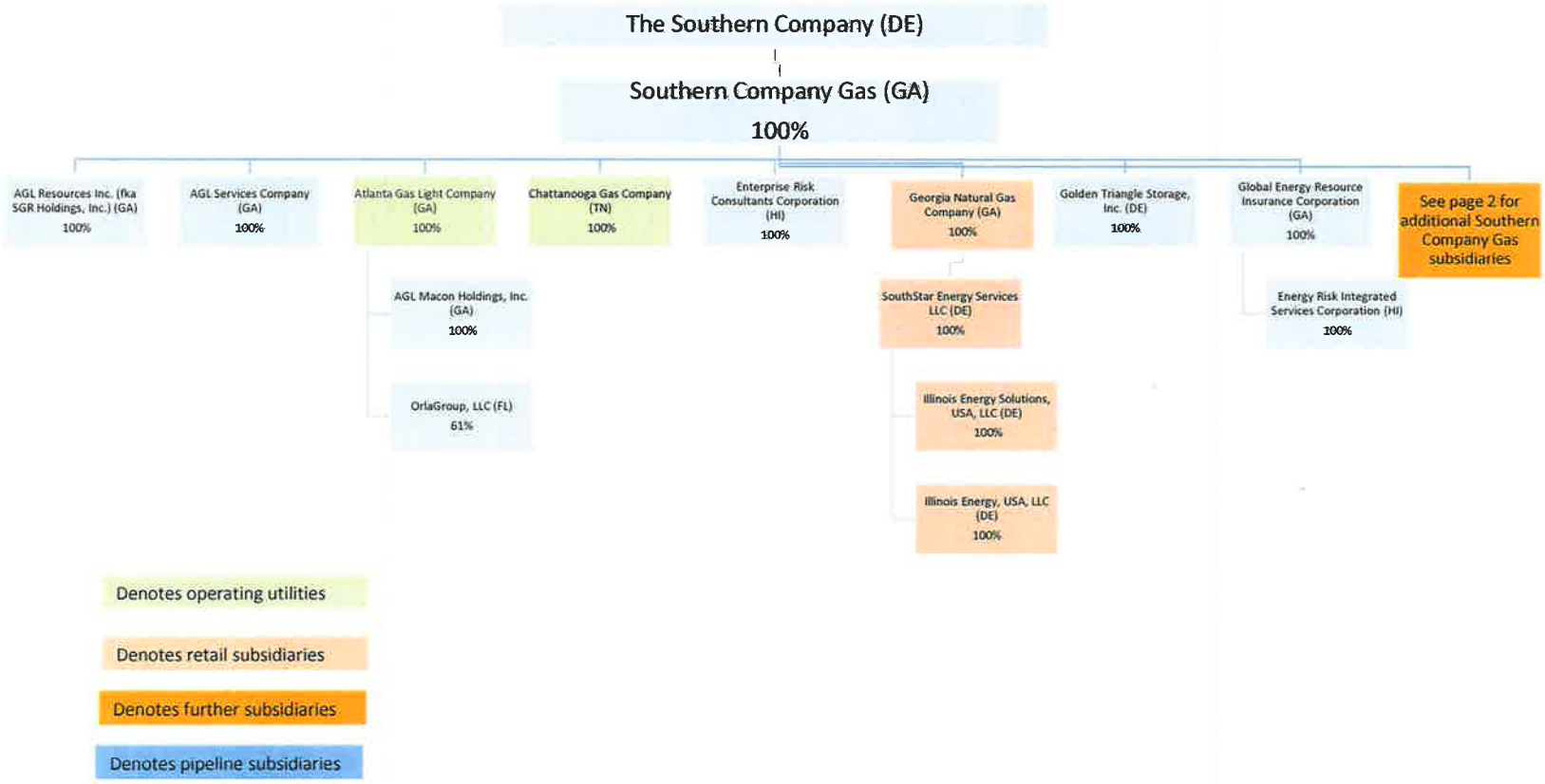
have been reduced by the amount of goodwill recorded as a result of the acquisition of Southern Company Gas by The Southern Company.

G. Causal Allocation Factors

Schedule G. Causal Allocation Factors includes the monthly calculation of the causal allocation factors, for applicable entities, for the current reporting period. The Schedule contains the calculation of the call volume ratio, end use customer ratio, FTE ratio and vehicle ratio. Causal allocation factors are updated on a monthly basis.

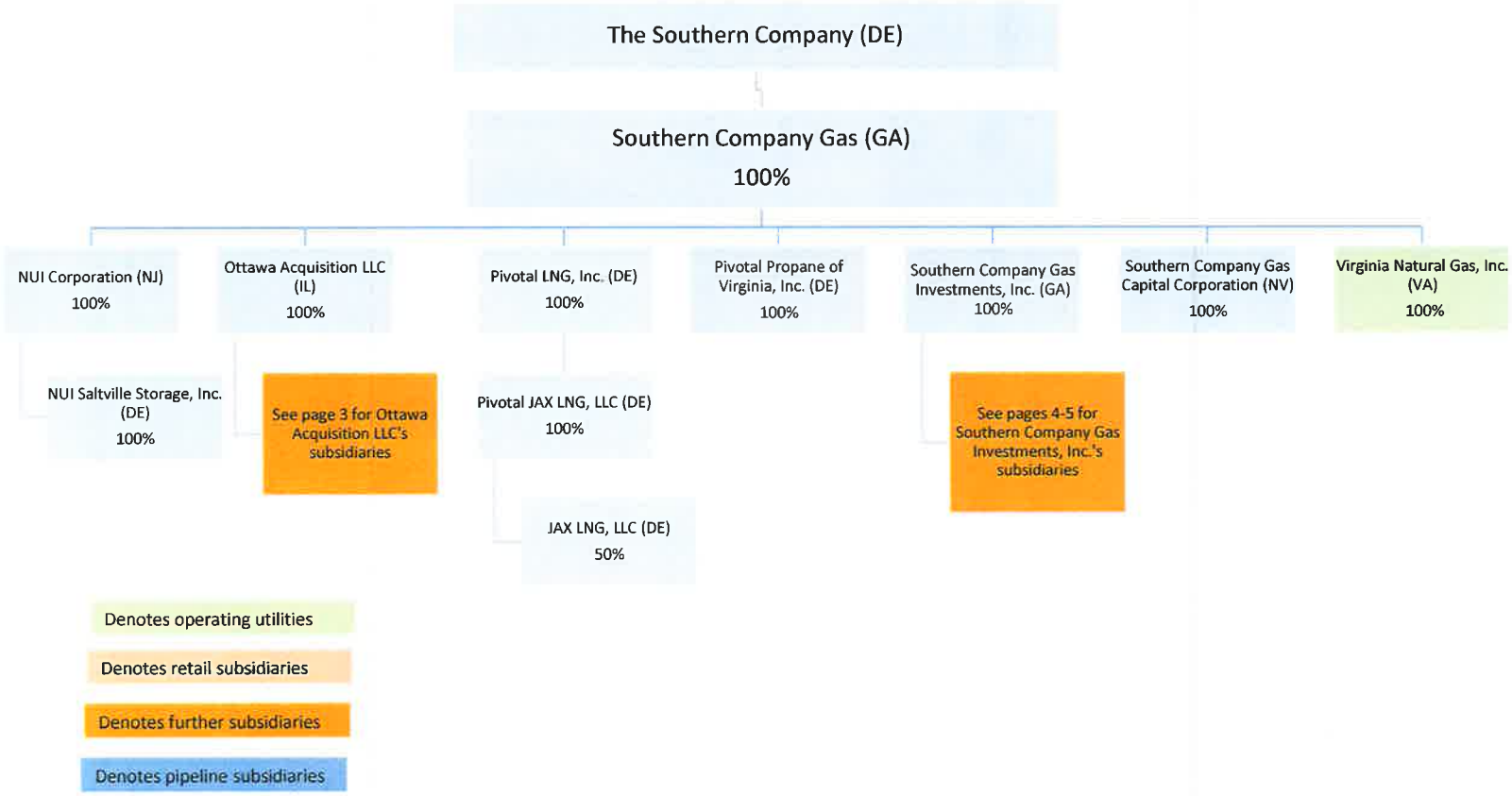
Southern Company Gas

Southern Company Gas – Corporate Organizational Chart
December 31, 2019



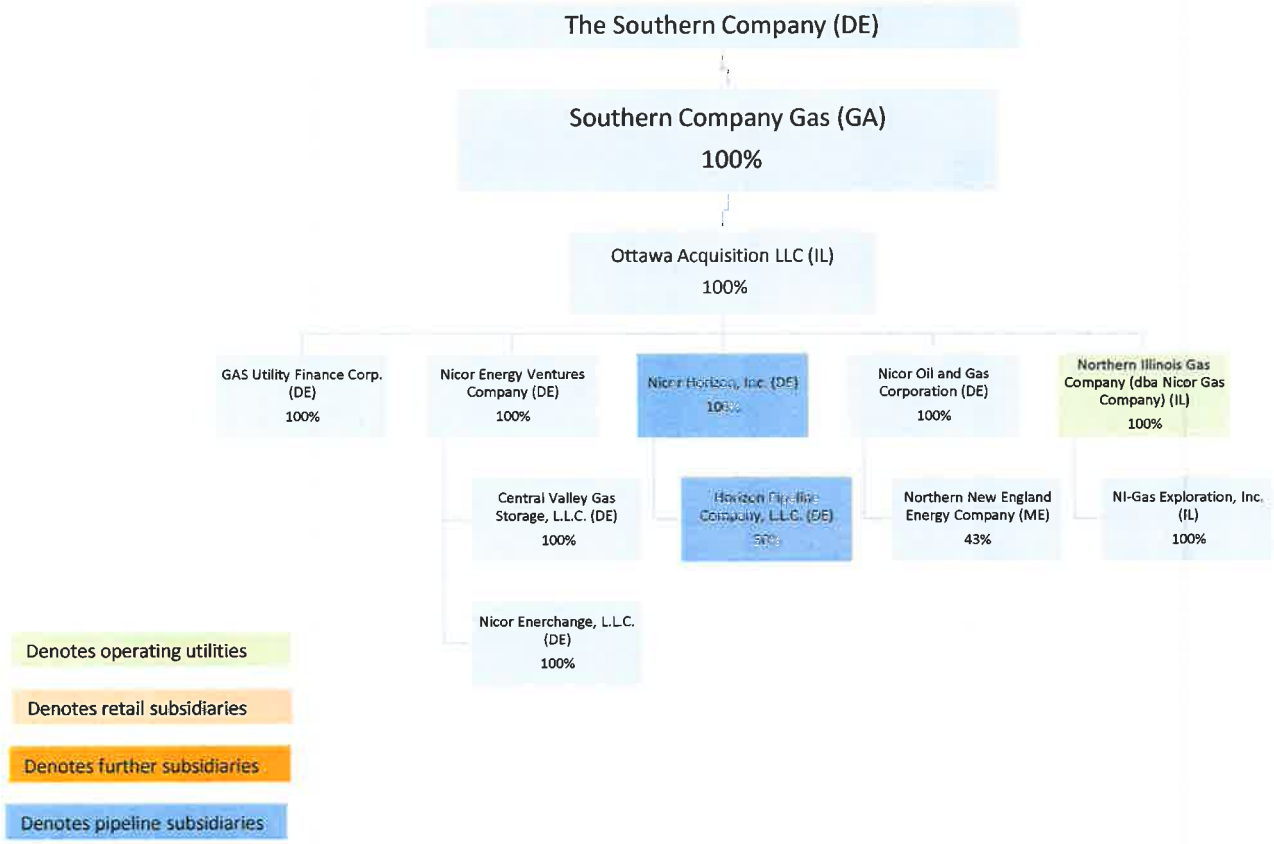
Southern Company Gas

Southern Company Gas – Corporate Organizational Chart
December 31, 2019



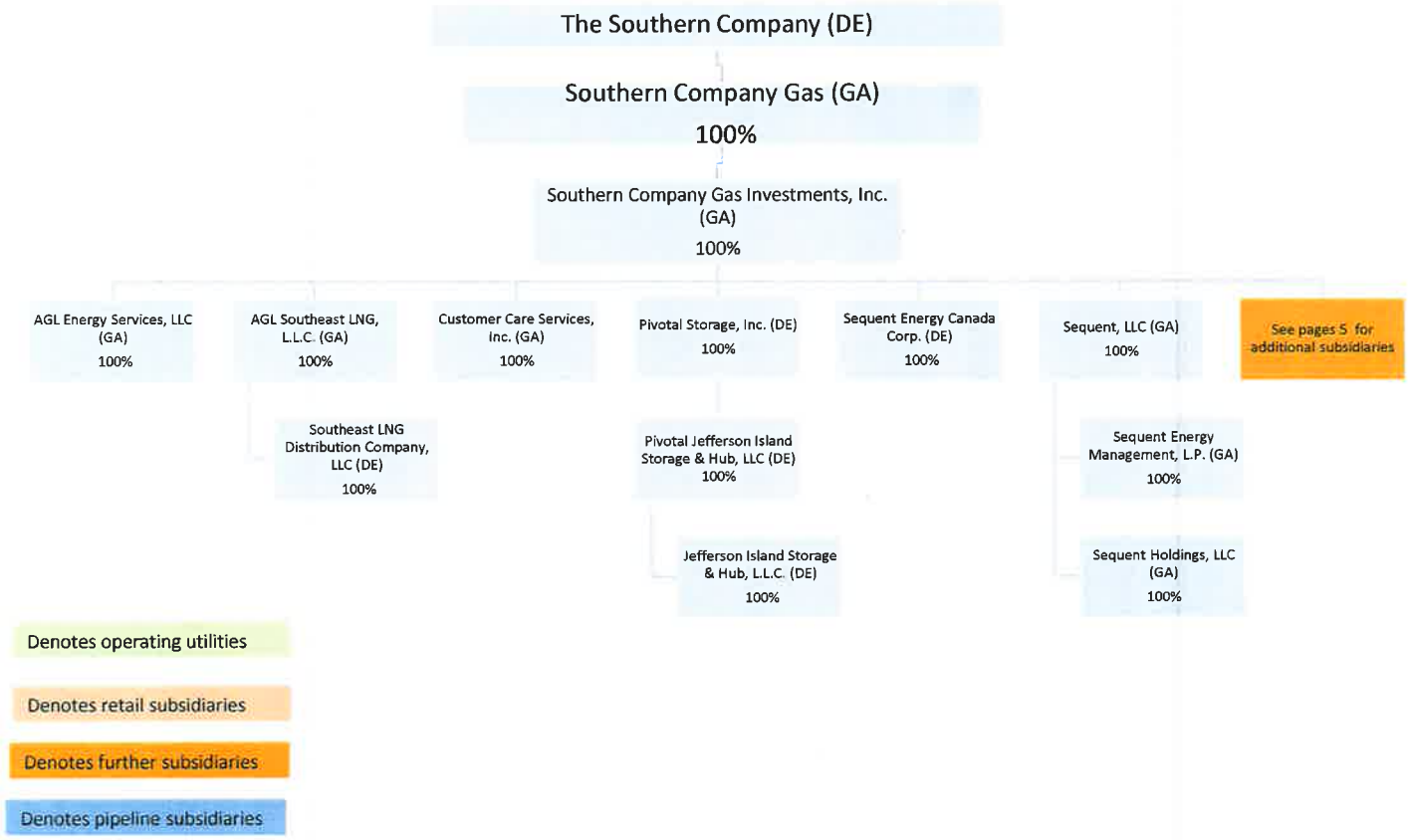
Southern Company Gas

Southern Company Gas – Corporate Organizational Chart December 31, 2019



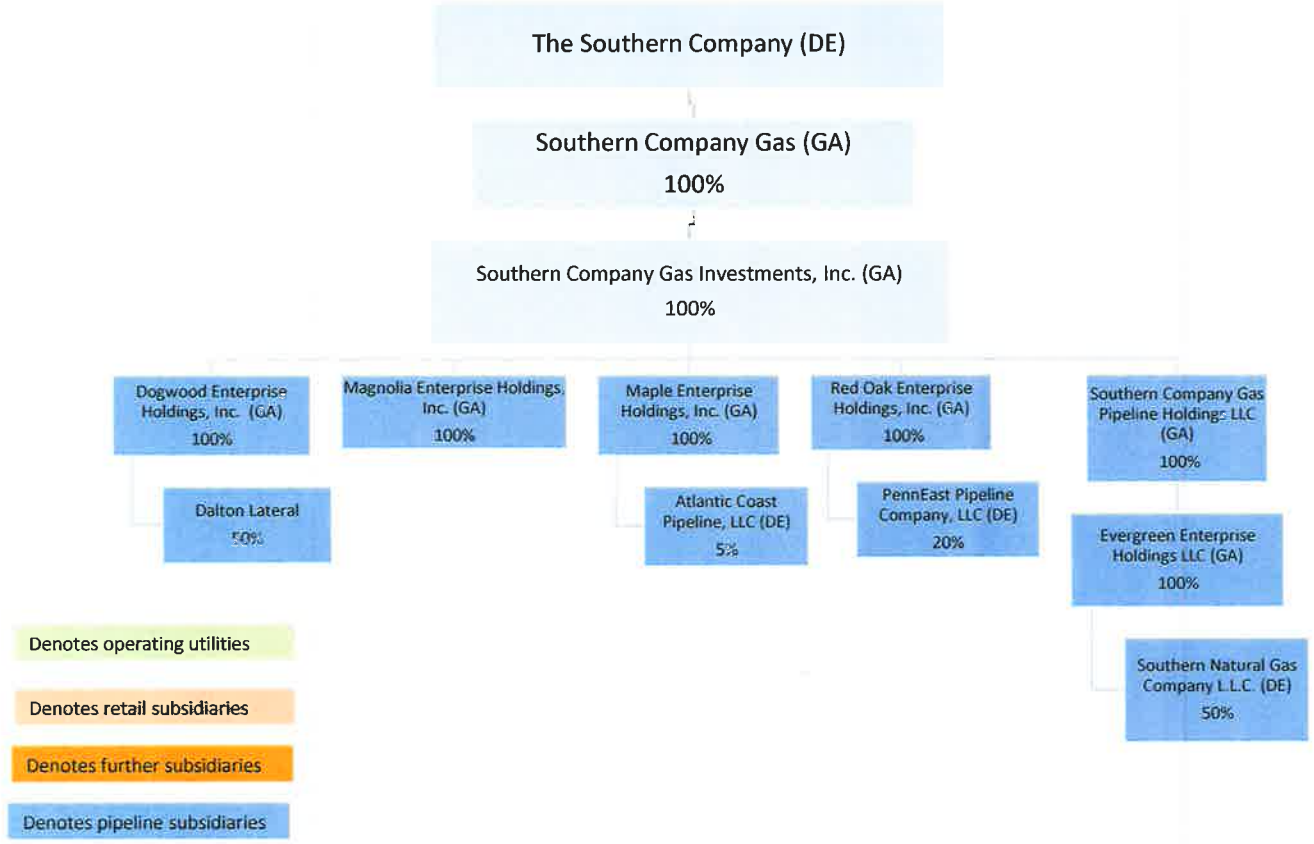
Southern Company Gas

Southern Company Gas – Corporate Organizational Chart
December 31, 2019



Southern Company Gas

Southern Company Gas – Corporate Organizational Chart
December 31, 2019



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B. GAS Entity Descriptions

Business Unit Listing

Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL5	OrlaGroup, LLC	Entity within the Gas Distribution Operations segment for which minimal activity occurs.	Yes	
GL7	Atlanta Gas Light Company	Regulated natural gas local distribution company operating in Georgia.	Yes	
GL8	Chattanooga Gas Company	Regulated natural gas local distribution company operating in Tennessee.	Yes	
GL24	AGL Rome Holding, Inc.	Entity within the Gas Distribution Operations segment for which minimal activity occurs. Entity was legally dissolved on December 3, 2010.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL28	Virginia Natural Gas	Regulated natural gas local distribution company operating in Virginia.	Yes	
GL41	Pivotal Propane of Virginia	Unregulated entity that sells propane.	Yes	
GL45	Distribution Operations Corp	Entity within the Gas Distribution Operations segment which is used primarily for budgeting purposes for the segment.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL52	Appliance Bus NJ Service	Entity within the Gas Distribution Operations segment for which minimal activity occurs.	Yes	
GL53	Florida City Gas	Regulated natural gas local distribution company operating in Florida, sold to NextEra Energy on July 29, 2018.	No	Entity was included in the composite rate prior to its sale on July 29, 2018. Entity was removed from the composite rate immediately following its sale. Southern Company Gas no longer manages any of the operations of this business.
GL54	Elkton Gas Services	Regulated natural gas local distribution company operating in Maryland, sold to South Jersey Industries on July 1, 2018.	No	Entity was included in the composite rate prior to its sale on July 1, 2018. Entity was removed from the composite rate immediately following its sale. Southern Company Gas no longer manages any of the operations of this business.
GL55	Elizabethtown Gas Company	Regulated natural gas local distribution company operating in New Jersey, sold to South Jersey Industries on July 1, 2018.	No	Entity was included in the composite rate prior to its sale on July 1, 2018. Entity was removed from the composite rate immediately following its sale. Southern Company Gas no longer manages any of the operations of this business.
GL61	NUI Headquarters	Entity which now holds the remaining assets and liabilities from the divested Pivotal Utility Holdings entity and its former operating divisions.	Yes	
GL69	Pivotal Utility Holdings Inc	Entity which previously held the interests in the former operating divisions of Florida City Gas, Elkton Gas and Elizabethtown Gas prior to their sale.	No	Entity was included in the composite rate prior to its sale on July 29, 2018. Entity was removed from the composite rate immediately following its sale. Southern Company Gas no longer manages any of the operations of this business.
GL97	GAS Utility Finance Corp	Entity within the Gas Distribution Operations segment which is used primarily for intercompany interest purposes for the segment for external net income reporting purposes.	Yes	
GL101	Nigas Exploration	100% owned subsidiary of Nicor Gas that was initially set up to acquire interests in gas and oil leases.	Yes	
GL102	NIGAS Acq Adj	Entity that holds purchase accounting entries related to Nicor Gas from the GAS acquisition of Nicor Gas.	Yes	
GL103	Nicor Gas	Regulated natural gas local distribution company operating in Illinois.	Yes	
GL139	AGL Energy Services, LLC	Entity within the Gas Distribution Operations segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL144	Acq Co - Dist Ops	Entity that holds purchase accounting entries and certain presentation entries related to the regulated utilities from the Southern Company acquisition of GAS.	Yes	

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Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
ELM7	Elimination Unit for Distribution	Elimination Unit for Distribution Segment, necessary to ensure appropriate amounts are presented for segment disclose purposes.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
ELM8	Elimination Unit for PUHI	Elimination Unit for PHUI entities, necessary to ensure appropriate amounts are presented for separate reporting purposes prior to the sale of the PUHI entity.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
ELM9	Elimination Unit for Nicor Gas	Elimination Unit for Nicor Gas, necessary due to quarterly and annual reporting requirements for Nicor Gas.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
GL84	Magnolia Enterprise Holdings	Entity that holds an interest in pipeline assets in the State of Georgia.	Yes	
GL106	Nicor Horizon	Entity that holds the Company's investment in the Horizon Pipeline.	Yes	
GL140	Dogwood Enterprise Holdings, Inc.	Entity that holds the Company's investment in the Dalton Pipeline.	Yes	
GL141	Red Oak Enterprise Holdings, Inc.	Entity that holds the Company's investment in the PennEast Pipeline Company, LLC.	Yes	
GL142	Maple Enterprise Holdings, Inc.	Entity that holds the Company's investment in the Atlantic Coast Pipeline, LLC.	Yes	
GL145	Evergreen Enterprise Holdings, LLC	Entity that holds the Company's investment in the Southern Natural Gas Company, LLC.	Yes	
GL146	Southern Company Gas Pipeline Holdings, LLC	Entity within the Gas Pipeline Investments segment for which minimal activity occurs.	Yes	
ELM3	Eliminations for Midstream	Elimination Unit for Gas Pipeline Investments Segment, necessary to ensure appropriate amounts are presented for segment disclose purposes.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
GL1	Southern Company Gas	Parent holding company for Southern Company Gas.	Yes	
GL15	Trustees Investments, Inc.	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 31, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL17	ERISC	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL18	Investments HighLevel Present	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL22	AGL Capital Trust	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL27	HighLevel Presentation Reclass	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL29	AGL Services Company	Service Company for Southern Company Gas.	No	AGL Services Company is the entity on which allocated costs originate. No costs are retained by AGL Services Company.
GL30	AGL Networks, LLC	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL31	Southern Company Gas Capital Corporation	Entity which issues debt for Southern Company Gas.	Yes	
GL33	Customer Care Services Company	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.

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Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL37	Global Energy Res Insurance Co	Entity which provides certain insurance related services to Southern Company Gas affiliated companies and also has the ability to purchase insurance on the re-insurance market externally.	Yes	
GL38	AGL Capital Trust II	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it was closed as a business unit and has not balances or activity.
GL44	Corporate Tax Planning	Tax planning entity for Southern Company Gas which records the impact of FIN18 on a monthly basis along with the impact of any other Corporate related tax planning strategies.	No	Entity is excluded from the composite rate calculation as it is not an operating business unit. The entity is used exclusively for tax planning purposes and requires no oversight from management.
GL56	NUI Capital, Inc.	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 30, 2019.	No	Entity was included in the composite rate prior to its dissolution. Entity was removed from the composite rate following dissolution.
GL57	NUI Energy Brokers	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL58	Sequent Energy Services	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 19, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL59	NUI Energy Solutions	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL62	NUI Saltville Storage	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL64	NUI Ventures	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL66	TIC Enterprises	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 19, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL70	Virginia Gas-Distribution	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it was closed as a business unit and has not balances or activity.
GL71	Virginia Gas	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 23, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL75	Organic Energy Solutions, LLC	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 31, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL76	PTC BioSolids, LLC	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on December 20, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL86	Utilipro Services, LLC	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL91	GERIC Insurance Risk Retention	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on March 19, 2019.	No	Entity was historically included in the composite rate calculation. Entity held restricted cash so continued to be included in the composite rate calculation until the restricted cash was withdrawn. Entity is excluded from the composite rate effective January 1, 2020.

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Business Unit Listing

Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL92	AGL Southeast LNG, LLC	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL95	Ottawa Acquisition, LLC	Legal entity created to purchase Nicor Gas.	Yes	
GL96	Nicor Purchasing Co	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL98	Nicor Oil & Gas	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL99	Nicor National	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on November 19, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL100	Nicor Energy Venture Holding	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL112	Tropical Equipment Leasing	Entity with holds an ownership interest in shipping container leases. Entity was legally dissolved on November 19, 2019.	No	Entity was included in the composite rate prior to the sale of its only investment (Triton) on May 29, 2019. Entity was removed from the composite rate following the sale of its investment in Triton as the entity has no other operations.
GL128	Tropical Express Container Services Trinidad Unlimited	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL136	NEMSO	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL137	NESO	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL143	Enterprise Risk Consultants Corporation	Entity within the Corporate/Other segment for which minimal activity occurs.	Yes	
GL3	Southern Company Gas Investments, Inc	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL43	Pivotal Energy Services, Inc.	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL79	Pivotal LNG LLC	Entity that sells liquified natural gas.	Yes	
GL88	AGL Renewables, LLC	Entity which was part of the Renewco Business prior to being transferred to Southern Company in September 2017.	No	Entity was excluded from the composite rate immediately following its transfer to Southern Company on September 1, 2017. Southern Company Gas no longer manages any of the operations of this business.
GL89	Renewco, LLC	Entity which was part of the Renewco Business prior to being transferred to Southern Company in September 2017.	No	Entity was excluded from the composite rate immediately following its transfer to Southern Company on September 1, 2017. Southern Company Gas no longer manages any of the operations of this business.
GL90	Renewco-Meadow Branch, LLC	Entity which was part of the Renewco Business prior to being transferred to Southern Company in September 2017.	No	Entity was excluded from the composite rate immediately following its transfer to Southern Company on September 1, 2017. Southern Company Gas no longer manages any of the operations of this business.
GL93	Renewco - Richland Creek, LLC	Entity which was part of the Renewco Business prior to being transferred to Southern Company in September 2017.	No	Entity was excluded from the composite rate immediately following its transfer to Southern Company on September 1, 2017. Southern Company Gas no longer manages any of the operations of this business.
GL94	Renewco-FCSL, LLC	Entity which was part of the Renewco Business prior to being transferred to Southern Company in September 2017.	No	Entity was excluded from the composite rate immediately following its transfer to Southern Company on September 1, 2017. Southern Company Gas no longer manages any of the operations of this business.

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Business Unit Listing

Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL147	JAX LNG LLC	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL9	Pivotal Jefferson Isd Stg &Hub	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL48	Jefferson Island Storage & Hub	Operating entity of the Jefferson Island Storage facility.	Yes	
GL49	Pivotal Storage, Inc	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL80	Golden Triangle	Operating entity of the Golden Triangle storage facility.	Yes	
GL85	Triple Diamond Storage, Inc.	Entity within the Corporate/Other segment for which minimal activity occurs. Entity was legally dissolved on November 19, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL104	Central Valley Gas Storage,LLC	Operating entity of the Central Valley storage facility.	Yes	
GL105	Cypress Creek Gas Storage, LLC	Entity within the Corporate/Other segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL2	AGL Resources Services Co.	Entity within the Corporate/Other segment for which no activity occurs.	Yes	
GL113	Antigua Maritime Agencies Ltd	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL114	Tropical Shipping USA, LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL115	Birdsall, Inc.	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL116	Birdsall Shipping, E. de R.L.	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL117	Tropical Shipping Canada LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL118	Caribtrans Logistics, LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL119	Caribtran St. Maarten, N.V.	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL120	Caribtrans Agency, LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.

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Business Unit Listing

Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL121	Container Terminals Limited	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL122	Deluxe Freight, Inc.	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL123	Freship, S.A.	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL124	Seven Seas Insurance Co, Inc.	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL125	Seven Seas Insurance Company L	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL126	Saint Martin Marine Srv, SARL	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL127	Tropical Cargo Express, LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL129	Tropical Shipping Agency, LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL130	Tropical Ship & Constrc Co Ltd	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL131	Tropical Shipping Holdings Inc	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL132	Tropical Shipping Logistic LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL133	Tropical Shipping St. Maarten	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL134	Tropical Trinidad Agency Unltd	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.

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Business Unit Listing

Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL135	V.I. Cargo Services LLC	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
GL138	New Providence Port Holdings	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Entity was excluded from the composite rate immediately following its sale on September 2, 2014. Southern Company Gas no longer manages any of the operations of this business.
ELM1	Elimination Unit for Corporate	Elimination Unit for Corporate/Other Segment, necessary to ensure appropriate amounts are presented for segment disclose purposes.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
ELM6	Tropical Elimination	Entity which was a part of Tropical Shipping which was sold in September 2014.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
ELMA	Elimination Unit for AGLR, Inc	Elimination Unit for Southern Company Gas, necessary to ensure appropriate amounts are presented for segment disclose purposes.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
GL6	Georgia Natural Gas Company	One of the entities used by SouthStar Energy for accounting purposes.	Yes	
GL10	SouthStar Energy Services LLC	One of the entities used by SouthStar Energy for accounting purposes.	Yes	
GL108	Nicor Solutions	One of the entities used by SouthStar Energy for accounting purposes.	Yes	
GL109	Nicor Services	One of the entities used by Pivotal Home Solutions for accounting purposes, prior to its sale on June 4, 2018.	No	Entity was included in the composite rate prior to its sale on June 4, 2018. Entity was removed from the composite rate immediately following its sale. Southern Company Gas no longer manages any of the operations of this business.
GL110	Nicor Home Services	One of the entities used by Pivotal Home Solutions for accounting purposes, prior to its sale on June 4, 2018.	No	Entity was included in the composite rate prior to its sale on June 4, 2018. Entity was removed from the composite rate immediately following its sale. Southern Company Gas no longer manages any of the operations of this business.
GL111	Nicor Advanced Energy	One of the entities used by SouthStar Energy for accounting purposes.	Yes	
ELM2	Elimination Unit for Southstar	Elimination Unit for Southstar, was necessary based on reporting requirements to Piedmont prior to acquisition of outstanding 15% interest in 2016.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units
ELM5	Nicor Services Elimination	Elimination Unit for Pivotal Home Solutions, was necessary based on reporting requirements prior to the sale of the business on June 4, 2018.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. In addition, this elimination unit is no longer necessary following the sale of Pivotal Home Solutions on June 4, 2018 as Southern Company Gas no longer manages any of the operations of the business.
ELM10	Elimination for Marketing Services	Elimination for Marketing Services, necessary to ensure appropriate amounts are presented for segment disclose purposes.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.
GL4	Sequent LLC	Entity within the Wholesale Gas Services segment for which minimal activity occurs.	Yes	

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B. GAS Entity Descriptions

Business Unit Listing

Business Unit #	Business Unit Description	Purpose	Included in Composite Rate Calculation?	If No, Explanation
GL16	Georgia Gas Company	Entity within the Wholesale Gas Services segment for which minimal activity occurs. Entity was legally dissolved on December 31, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL21	AGL Peaking Services	Entity within the Wholesale Gas Services segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it was closed as a business unit and has no balances or activity.
GL32	Southeastern LNG, Inc.	Entity within the Wholesale Gas Services segment for which minimal activity occurs. Entity was legally dissolved on December 31, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL39	Sequent Energy Mngmt, LP-Corp	Unregulated entity that provides optimization services for natural gas assets, as well as transportation and storage services.	Yes	
GL40	Sequent Holdings, LLC	Entity within the Wholesale Gas Services segment for which minimal activity occurs.	Yes	
GL47	Wholesale Corp Highlevel Pre	Entity within the Wholesale Gas Services segment for which minimal activity occurs.	Yes	
GL81	Sequent Energy Canada Corp	Unregulated entity that is authorized to purchases gas from Canada.	Yes	
GL82	AGL C&I Energy Services Inc.	Entity within the Wholesale Gas Services segment for which minimal activity occurs. Entity was legally dissolved on December 26, 2019.	No	Entity was historically excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis. Dissolution had not change on entity status for composite rate.
GL83	Compass Energy Services Inc.	Entity within the Wholesale Gas Services segment for which minimal activity occurs.	No	Entity is excluded from the composite rate calculation as it is not an operating entity and as such it has minimal to no activity on an annual basis.
GL107	Nicor Enerchange	Entity within the Wholesale Gas Services segment for which minimal activity occurs.	Yes	
ELM4	Elimination for Wholesale	Elimination for Wholesale, necessary to ensure appropriate amounts are presented for segment disclose purposes.	No	Elimination units are excluded from the composite rate calculation as they are not operating entities. Elimination units serve one of two purposes, to ensure proper presentation for reporting purposes or to eliminate transactions between affiliates.

AGL SERVICES AGREEMENT

This AGL Services Agreement (the "Agreement") is entered into as of the 9th day of July, 2008 by and between Atlanta Gas Light Company, a Georgia corporation (the "Company"), and AGL Services Company, a Georgia company, ("AGSC").

WHEREAS, each of the Company and AGSC is an associate company of AGL Resources Inc. ("AGLR");

WHEREAS, AGSC has been formed for the purpose of providing administrative, management and other services to associate companies; and

WHEREAS, the Company believes that it is in the interest of the Company to provide for an arrangement whereby the Company may, from time to time and at the option of the Company, agree to purchase certain administrative, management and other services from AGSC;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

I. SERVICES OFFERED. Exhibit I hereto lists and describes all of the services that are available from AGSC. AGSC hereby offers to supply those services to Company and to other associate companies. Such services are and will be provided to the Company only at the request of the Company.

II. SERVICES SELECTED.

A. Initial Selection of Services. Exhibit II lists the services each Company hereby agrees to receive from AGSC.

B. Annual Selection of Services. AGSC shall send an annual service proposal form to the Company on or about October 1st listing services proposed for the next fiscal year. By November 30th, the Company shall notify AGSC of the services it has elected to receive during the next fiscal year.

III. PERSONNEL. AGSC will provide services by utilizing the services of such executives, accountants, financial advisers, technical advisers, attorneys, engineers and other persons as have the necessary qualifications.

If necessary, AGSC, after consultation with the Company, may also arrange for the services of affiliated or unaffiliated experts, consultants, attorneys and others in connection with the performance of any of the services supplied under this Agreement. AGSC also may serve as administrative agent, arranging and monitoring services provided by third parties to Company, whether such

services are billed directly to Company or through AGSC.

IV. COMPENSATION AND ALLOCATION. As and to the extent required by law, AGSC will provide such services at cost. The attached Exhibit I contains AGSC's Policies and Procedures Manual which describes the rules for determining and allocating costs for AGSC.

V. BILLING. Bills will be rendered on or about the 15th of each month covering amounts due for the month calculated using the actual expenses incurred to the extent possible during the previous month. Any amount remaining unpaid after thirty days following receipt of the bill shall bear interest thereon from the date of the bill at an annual rate of 2% above the interest rate on 30 day commercial paper as listed on the last working day of that month in the Wall Street Journal.

VI. TERMINATION AND MODIFICATION.

A. Modification of Services. The Company may modify its selection of services at any time during the fiscal year by giving AGSC written notice sixty (60) days in advance for the additional services it wishes to receive, and/or the services it no longer wishes to receive, from AGSC.

B. Modification of Other Terms and Conditions. No other amendment, change or modification of this Agreement shall be valid, unless made in writing and signed by all parties hereto.

C. Termination of this Agreement. The Company may terminate this Agreement with AGSC by providing sixty (60) days advance written notice of such termination to AGSC. AGSC may terminate this Agreement as to the Company by providing sixty (60) days advance written notice of such termination to the Company.

This Agreement shall be subject to the approval of any state commission or other state regulatory body whose approval is, by the laws of said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

VII. NOTICE. Where written notice is required by this Agreement, said notice shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, addressed as follows:

a. To Atlanta Gas Light Company
Ten Peachtree Place
Atlanta, GA 30309
Attention: Suzanne Sitherwood
Facsimile: 404-584-3559

b. To AGL Services Company
Ten Peachtree Place
Atlanta, GA 30309
Attention: Paul R. Shlanta, Executive Vice President, General Counsel and Chief Ethics and Compliance Officer
Facsimile: (404) 584-3237

VIII. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia, without regard to their respective conflict of law provisions.

IX. ENTIRE AGREEMENT. This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof and thereto, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and cancelled in their entirety and of no further force or effect.

X. WAIVER. No waiver by any party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

XI. ASSIGNMENT. This Agreement shall inure to the benefit of and shall be binding upon the parties and their respective successors and assigns. No assignment of this Agreement or any party's rights, interests or obligations hereunder may be made without the other party's consent, which shall not be unreasonably withheld, delayed or conditioned.

XII. SEVERABILITY. If any provision or provisions of this Agreement shall be held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

XIII. EFFECTIVE DATE. This Agreement is effective as of January 1, 2006.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the date first above mentioned.

By Atlanta Gas Light Company:

By AGL Services Company:

EXHIBIT I. POLICIES AND PROCEDURES MANUAL

Cost Accumulation and Assignment. Allocation Methods, and Description of Services Offered by AGL Services Company.

This document sets forth the methodologies used to accumulate the costs of services performed by AGL Services Company ("AGSC") and to charge, assign or allocate such costs to other subsidiaries and business units within the AGL Resources Inc. ("AGLR") system. The subsidiaries and business units of AGLR are referred to as the "AGLR System Companies".

Cost of Services Performed

AGSC maintains an accounting system that enables costs to be identified by "Account Codes" which include Cost Center, Account Number, Capital Project or O&M Project. The primary inputs to the accounting system are payroll records for AGSC's employees, accounts payable transactions and journal entries.

To the extent practicable, costs of services are directly charged to the appropriate AGLR System Companies and the applicable Account Codes. AGSC uses a Project Costing work order system to directly charge costs related to specifically created O&M projects to one or more AGLR System Companies as defined by the project owner. Additionally, AGSC uses standard rates and drivers to direct charge costs to AGLR System Companies.

AGLR also uses the Project Costing work order system to directly assign payroll costs and related benefits based on a unique business unit identifier for all AGLR System Companies. Other operational costs can also be direct assigned to AGLR System Companies by utilizing the unique business unit identifier.

The full cost of providing services also includes certain indirect costs such as departmental overheads, administrative and general costs, and taxes. These indirect costs are associated with the services performed by AGSC that are not directly charged or assigned to one or more AGLR System Companies. These indirect costs are distributed or allocated to one or more AGLR System Companies. Causal relationships between the services provided and the allocation factors are identified and utilized as the basis for selecting the appropriate allocation driver for distributed and allocated costs.

Cost Assignment and Allocation

AGSC's costs will be directly charged, assigned, distributed or allocated to AGLR System Companies in the manner described below:

1. Direct Charge: Costs accumulated in specific O&M projects will be directly charged to one or more AGLR System Companies as defined by the project owner. Costs will also be directly charged to AGLR System Companies using

methods determined on a case-by-case basis consistent with the nature of the work performed and/or based on the utilization of one of the standard rates and drivers described below.

A. Number of Stores Issues Ratio - A ratio based on the actual withdrawals from materials and supplies inventory. This ratio will be updated at regular intervals, at least annually, based on actual withdrawals from materials and supplies inventory using the most recent data reasonably available.

B. Rate Per Square Foot - This rate may be used by Business Support-Facilities Management and is based on the estimated or actual costs to maintain and support the common facilities used by AGLR System Companies. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available. This rate will be applied to the actual square footage used by the applicable AGLR System Companies. The actual square footage will be updated at regular intervals, at least annually, using the most recent data reasonably available.

C. Rate Per Vehicle - This rate may be used by Business Support-Fleet Services and is based on the estimated or actual costs to maintain and support fleet vehicles used by AGLR System Companies. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available. This rate will be applied to the actual number of vehicles used by the applicable AGLR System Company. The actual number of vehicles will be updated at regular intervals, at least annually, using the most recent data reasonably available.

D. Rate Per Computer - This rate may be used by Information Systems and is based on the estimated costs of personal computers and peripheral equipment. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available. This rate will be applied to the actual number of personal computers and peripheral equipment for the applicable AGLR System Company. The actual number of personal computers and peripheral equipment will be determined at regular intervals, at least annually, using the most recent data reasonably available.

E. Rate Per Employee - This rate may be used by Information Systems and is based on a cost per hour to maintain electronic data processing and telecommunications systems in the AGLR System Companies. This rate will be updated at regular intervals, at least annually, using the most recent data reasonably available.

F. Direct Charge Payroll Ratio - This ratio may be used to direct charge costs related to administration of benefits, at-risk compensation plans, etc. In addition, this ratio may be used to direct charge benefit costs such as health, pension, retirement, etc. when such benefits are not recorded directly on books of AGLR System Companies. This ratio will be based

on the relative percentage of a participating AGLR System Company department's payroll costs to total AGLR System payroll costs. This ratio will be determined at regular intervals, at least annually, using the most recent data reasonably available.

2. Direct Assigned: Costs accumulated in Account Codes for services specifically performed for one or more AGLR System Companies will be assigned utilizing the unique business unit identifier for all operational costs including payroll expenses. Benefit related expenses will be direct assigned among and charged to such AGLR System Companies using methods determined on a case- by-case basis consistent with the nature of the work performed and/or based on one of the distribution or allocation methods described below.

    A. Direct Assign Payroll Ratio - This ratio is based on the total payroll costs a department incurs on behalf of an AGLR System Company as tracked in an unique business unit identifier and/or O&M project. This ratio will be determined monthly based on time recorded on time sheets by AGSC employees and the AGSC employees' effective salary rates.

3. Distributed and Allocated: Costs accumulated in Account Codes for services of a general nature which are applicable to all AGLR System Companies or to a class or classes of AGLR System Companies will be allocated among or charged to such AGLR System Companies by application of one or more of the allocation methods described below.

Distribution and Allocation Methods

The following methods will be applied, as indicated in the Description of Services section that follows, to distribute or allocate any remaining costs that are not directly charged or directly assigned using the allocation methodologies described above:

A. Number of End-Use Customers Ratio - A ratio based on the number of end-use customers for AGLR natural gas affiliates. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

B. Total Assets Ratio - A ratio based on the total assets less intercompany receivables and intercompany notes. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

C. Number of Employees Ratio - A ratio based on the number of employees benefiting from the performance of a service. Additionally, for the parent or holding company of AGLR, the number of employees are those officers common to the parent and AGSC. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

D. Call/Phone Volume Ratio - A ratio based on the monthly call volume incurred on behalf of the AGLR System Companies and may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes.

E. Operating Expense Ratio- A ratio based on total operating expense. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

F. Operating Margin Ratio - A ratio based on operating margin defined as revenue less cost of goods. Additionally, for the parent or holding company of AGLR, operating margin consists of dividends for the AGLR System Company subsidiaries. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

G. Composite Ratio - This ratio is an average of the above four ratios of: Number of Employees, Total Assets, Operating Expenses and Operating Margin. This ratio will be updated at regular intervals, at least annually, using the most recent data reasonably available.

Description of Services

A description of each of the services performed by AGSC, which may be modified from time to time, is presented below. As discussed above, where identifiable, costs will be directly charged or assigned to AGLR System Companies. For costs accumulated in Account Codes which are for services of a general nature that cannot be directly charged or assigned, the method or methods of allocation are also set forth. Substitution or changes may be made in the methods of allocation hereinafter specified, as may be appropriate, and will be provided to state regulatory agencies and to each affected AGLR System Company.

1. Rates and Regulatory.

AGSC assists the AGLR System Companies in the analysis of their rate structures and in the formulation of rate policies and advises and assists AGLR System Companies in proceedings before regulatory bodies involving the rates and operations of AGLR System Companies and of other competitors where such rates and operations directly or indirectly affect the AGLR System Companies. AGSC also assists AGLR System Companies by analyzing Pipeline Safety, Environmental and Safety Regulations; writing the appropriate procedures to assist the system companies to stay in compliance with those regulations; providing internal reviews to assure operational, environmental and safety compliance; assisting in work with state and federal pipeline safety regulators and managing leak survey, pipeline integrity, locate and right of way contractors. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

2. Internal Auditing.

AGSC performs periodic reviews of operational, compliance, financial and information system processes for AGLR System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

3. Strategic Planning.

AGSC advises and assists AGLR System Companies with the preparation of strategic business plans and corporate strategies. Any remaining costs not direct charged or assigned will be allocated using the Composite Ratio.

4. External Relations.

AGSC maintains relationships with government policy makers, conducts lobbying activities and provides community relations support. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

5. Gas Supply, Capacity Planning and Capacity Management.

AGSC provides gas control, scheduling, capacity planning and monitoring services. AGSC manages a centralized gas control center which provides natural gas delivery for natural gas distribution affiliates. AGSC also provides scheduling functions between the natural gas distribution affiliates and the pipelines for their daily supply. AGSC provides capacity planning services for each natural gas distribution affiliate including identifying present and future gas requirements to meet the needs of each natural gas distribution affiliate. AGSC provides monitoring of natural gas storage facilities and telecommunications networks.

AGSC also coordinates the management of gas supply for natural gas distribution affiliates who offer retail services and coordinates gas transmission and storage services for all natural gas distribution affiliates to ensure the most efficient use of services and to capture economies of scale as a larger purchaser in the market. Individually, natural gas distribution affiliates may, however, remain as the contract party under any agreement. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

6. Legal Services and Risk Management.

AGSC provides various legal services and general legal oversight. In addition, AGSC provides insurance, claims, security, environmental and safety related

services and performs corporate secretarial functions. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

7. Marketing.

AGSC assists AGLR System Companies by providing analysis, implementation and maintenance of line extension policies, by providing analysis of tariff rates in response to customer needs and by developing marketing strategies and programs. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

8. Financial Services.

AGSC provides various services to AGLR System Companies including corporate tax, treasury, corporate accounting and reporting, general ledger maintenance and all accounting recordkeeping, processing certain accounts such as accounts payable, cash management, and others as may be deemed necessary, including hedging policy and oversight, financial planning and regulatory support (for all natural gas distribution affiliates and other AGLR System Companies that interact with regulators or regulated companies). Each AGLR System Company may also maintain its own corporate and accounting group and engage AGSC to provide advice and assistance on accounting matters, including the development of accounting practices, procedures and controls, the preparation and analysis of financial reports and the filing of financial reports with regulatory bodies, on a system-wide basis. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

9. Information Systems.

AGSC provides the AGLR System Companies with production support of web, mainframe and distributed computing applications, servers and networks. Also, provides deskside asset management, disaster recovery, data network, application security and voice communications services. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

10. Executive.

AGSC utilizes the executive staff of AGLR in order to assist the AGLR System Companies in formulating and executing general plans and policies, including operations, issuances of securities, appointment of executive personnel, budgets and financing plans, expansion of services, acquisitions and dispositions of property, public relationships and other related matters. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

11. Investor Relations.

AGSC maintains relationships with the financial community and provides

shareholder services for the benefit of AGLR System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

12. Customer Services.

AGSC assists AGLR System Companies by providing billing, mailing, remittance processing, call center and customer communication services for customers; by providing credit and collections support and analysis; by providing support for response to customer complaints and by providing customer service surveys to improve service and efficiency. Any remaining costs, except for AGSC call center department costs, not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio to affiliates receiving these services. Any remaining costs related to the AGSC call center will be distributed using the Call/Phone Volume Ratio defined for customer services representatives and management support staff.

13. Employee Services.

AGSC assists AGLR System Companies in developing employee relations policies and programs, and training personnel in a coordinated manner throughout the AGLR System Companies. Each AGLR System Company may maintain a human resources group to handle the individualized application of policies and programs. AGSC also provides payroll services, management of the employee benefit plans and employee communications. Any remaining costs not directly charged or assigned will be distributed using the Number of Employees Ratio.

14. Engineering.

AGSC provides engineering services for the AGLR System Companies. These services include design of infrastructure expansion and improvements, system analysis and modeling, GIS mapping and updates and maintenance and general engineering expertise. AGSC may also provide certain services for non-regulated subsidiaries. Any remaining costs not directly charged or assigned will be distributed using the Number of End-Use Customers Ratio.

15. Business Support.

i. Purchasing.

AGSC provides procurement services to AGLR System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

ii. Facilities Management.

AGSC provides facilities management services for offices owned or leased by AGLR System Companies. Any remaining costs not directly

charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

iii. Fleet.

AGSC provides fleet management services for vehicles owned or leased by AGLR System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

vi. Other

AGSC provides other services to AGLR System Companies such as records management, media and visual services and business process innovation. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio to affiliates receiving these services.

16. Other.

AGSC provides other services, such as business development, as identified in this document or requested by the AGLR System Companies. Any remaining costs not directly charged or assigned will be allocated using the Composite Ratio.

EXHIBIT II

AGREED UPON SERVICES TO BE RECEIVED FROM AGL SERVICES COMPANY

	SERVICES	YES	NO
1.	Rates and Regulator	X	
2.	Internal Auditing	X	
3.	Strategic Planning		X
4.	External Relations	X	
5.	Gas Supply and Capacity Management	X	
6.	Legal Services and Risk Management	X	
7.	Marketing	X	
8.	Financial Services	X	
9.	Information Systems and Technology	X	
10.	Executive	X	
11.	Investor Relations	X	
12.	Customer Services	X	
13.	Employee Services	X	
14.	Engineering	X	
15.	Business Support	X	
	i. Purchasing	X	
	ii. Facilities Management	X	
	iii.Fleet	X	
	iv. Other	X	
	– Corporate Communications	X	
	– Corporate Compliance	X	
16.	Other	X	

PUBLIC DISCLOSURE

**SERVICES AGREEMENT BETWEEN
SOUTHERN COMPANY SERVICES, INC. AND
AGL SERVICES COMPANY**

THIS AGREEMENT, made and entered into as of July 1, 2016 (the "Effective Date") by and between **Southern Company Services, Inc.**, a corporation organized under the laws of the State of Alabama, party of the first part (hereinafter sometimes referred to as "**Service Company**"), and **AGL Services Company**, a corporation organized under the laws of the State of Georgia, party of the second part (hereinafter sometimes referred to as "**Client Company**").

W I T N E S S E T H:

WHEREAS, Service Company and Client Company are both subsidiaries of the Southern Company ("**Southern**") and, together with Southern's operating subsidiaries ("**Client Operating Companies**") and Southern form the Southern System; and

WHEREAS, Service Company is organized, staffed and equipped as a subsidiary service company to render to Client Operating Companies, Southern and Client Company (hereinafter sometimes collectively referred to as "**Client Companies**") services as herein provided; and

WHEREAS, in the performance of past and future services for the Client Companies, Service Company has acquired and will acquire certain properties and other resources; and

WHEREAS, the performance by Service Company of services for Client Company and the provision of certain property and resources to Client Company as herein provided will promote economies and increased efficiencies; and

WHEREAS, subject to the terms and conditions herein described, Service Company is willing, upon request by Client Company, to render such services and provide such property and resources to Client Company at cost;

NOW, THEREFORE, in consideration of the premises and of the mutual agreements herein, the parties hereto hereby agree as follows:

1. Agreement to Furnish Services

Service Company agrees to furnish to Client Company upon the terms and conditions hereinafter set forth, such of the services requested by Client Company, at such times, for such periods and in such manner as Client Company may from time to time require. Service Company will, as and to the extent required for Client Company, keep itself and its personnel available and competent to render to Client Company the following services:

PUBLIC DISCLOSURE

A. General Executive and Advisory Services. Advise and assist the officers and employees of Client Company in connection with various phases of its business and operations, including particularly but not exclusively, those phases that involve coordination of planning or operation between Client Company and other client companies or otherwise have a direct effect not only on Client Company but also on the Southern System or other members thereof.

B. Purchasing. Render purchasing and group purchasing services to Client Company, coordinate group purchasing, and supply expediting services. All requests for bids shall be made by and purchases confirmed in the name of Client Company (or its customer, if requested by Client Company) or of Service Company as agent therefor, and all contracts of purchase shall be likewise made.

C. Accounting and Statistical. Perform for Client Company all such bookkeeping, accounting, and auditing services and install such internal accounting and auditing procedures as are required by Client Company to maintain its books and records properly and account for and safeguard its operations and properties; advise and assist Client Company in connection with the installation of accounting systems and similar problems, requirements of regulatory bodies with respect to accounting, studies of accounting procedures and practices to improve efficiency, book entries resulting from unusual financial transactions, internal audits, employment of independent auditors, preparation and analyses of financial and operating reports and other statistical matters relating to Client Company or its customers, preparation of annual reports to stockholders, regulatory commissions, insurance companies and others, standardization of accounting and statistical forms in the interest of economy, and other accounting and statistical matters.

D. Finance and Treasury. Advise and assist Client Company on financing matters, including short and long range financial planning, determination of types and times of sales of securities, negotiation and structuring of financing arrangements and the provision of credit from banks, and all treasury matters, including banking and investment of surplus funds, and maintenance of books of accounts and other related corporate records.

E. Taxes. Advise and assist Client Company in connection with tax matters, including preparation of Federal, State and other tax returns and of protests, claims and briefs where necessary, tax accruals, and other matters in connection with any applicable taxes, governmental fees or assessments.

F. Insurance and Pensions. Advise and assist Client Company in connection with insurance and pension matters, including contacts with insurers, trustees and actuaries and the placing of blanket and group policies covering Client Company and/or other Client Companies, and other insurance problems as required.

G. Corporate. Advise and assist Client Company in connection with corporate affairs, including assistance and suggestions in connection with the preparation of petitions and

applications for the issuance of securities, contracts for the sale or underwriting of securities, preparation of schedules of steps required in connection with major financial and other corporate matters and the consummation thereof, and the preparation of various documents required in connection therewith, proceedings for release of property from mortgage and other mortgage requirements such as purchase or sale of property, sinking funds, maintenance and improvement funds, contacts with trustees, transfer agents and registrars; maintenance of minutes of directors' and stockholders' meetings and other proceedings and of other related corporate records; and also arrangements for stockholders' meetings, including notices, proxies and records thereof, and for other types of meetings relating to its securities.

H. Rates. To study comparative rate levels for various classes of service, in different areas and for different operating conditions, and keep in touch with trends in rate design, and to make such information available to Client Company; to advise Client Company on matters relating to rates and valuation, the design of new and improved rate schedules, and their effect upon Client Company's revenues, the cost of competitive services, earnings trends, the desirability of rate changes, rate audits, services rules and regulations, commodity and tax clauses, minimum charges, metering problems, special industrial contracts, resale rates and rural expansion plans; and to assist Client Company in the preparation of petitions and applications required in connection with rate changes.

I. Budgeting. Advise and assist Client Company in matters involving the preparation and development of construction and operating budgets, cash and cost forecasts, and budgetary controls.

J. Business Promotion and Public Relations. Advise and assist Client Company in area development activities, in the development of residential, commercial and industrial marketing and sales programs, in the preparation and use of advertising and sales materials, and in the determination and carrying out of promotional programs.

K. Employee Relations. Furnish Client Company with advisory and administrative services and programs in connection with employee and employee relations matters, including, payroll, recruitment, employee placement, training, compensation, safety, labor relations and health, welfare and employee benefits.

L. Systems and Procedures. Advise and assist Client Company in the formation of good operating practices and methods of procedure, the standardization of forms, the purchase, rental and use of mechanical and electronic data processing, computing and communications equipment, conducting economic research and planning and in the development of special economic studies.

M. Training. Assist Client Company in training personnel of Client Company; develop and make available training procedures, materials and facilities, and provide instructors.

N. Other Services. Render advice and assistance in connection with such

other matters as Client Company may request and Service Company may be able to perform with respect to Client Company's business and operations.

2. Compensation of Service Company

As compensation for Services actually requested by Client Company and rendered to it by Service Company, Client Company hereby agrees to pay to Service Company the cost of such Services. Bills will be rendered for the amount of such cost on or before the 10th day of the succeeding month and will be payable on or before the 20th day of such month. Cost of Services to be paid by Client Company shall include direct charges and Client Company's pro rata share of certain of Service Company's costs, determined as set forth below:

A. Direct Charges. To the extent that the costs incurred by Service Company in connection with Services rendered by it to Client Company can be identified and related to a particular transaction, direct charges will be made by Service Company to Client Company.

B. Prorated Charges. Such costs incurred by Service Company in connection with rendering Services to Client Company as cannot be identified and related to a particular transaction will be charged to Client Company in a fair and equitable manner as set forth in the SCS Cost Allocation Manual which is incorporated herein by reference. The Service Company may revise the Cost Allocation Manual from time to time, subject to the approval of the Client Company and to any necessary regulatory approval, and the revised Cost Allocation Manual shall be incorporated herein by reference upon the effective date of the revisions.

3. Companies to be Served

Service Company agrees that during the term hereof it will render services as required by companies in the Southern System and that all such companies will compensate service company as provided in Section 2 hereof.

4. Services from AGL Services Company

The parties further agree that from time to time upon mutual agreement consistent with maintaining reliable service at the lowest reasonable cost and outstanding service commitments, and establishing appropriate work order and billing documentation, AGL Services Company will provide certain services to the Service Company, consistent with applicable rules and regulations governing affiliate transactions, including such rules and regulations governing cost. Such services include, but are not limited to, loaning employees, making facilities available, and providing technical, engineering, accounting, financial, forecasting and market services. Cost for services provided under this Section 4 shall be charged, assigned or allocated in accordance with AGL Services Company's then current Policies and Procedures Manual regarding Cost Accumulation and Assignment, Allocation Methods, and Description of Services Offered by AGL Services Company.

PUBLIC DISCLOSURE

5. Effective Date - Term - Cancellation

After execution by the parties hereto this agreement shall become effective as of the Effective Date, subject to receipt of any required regulatory approval, and shall remain in effect until terminated by mutual agreement of said parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed in their respective corporate names by their respective Presidents or one of their respective Vice-Presidents and their respective seals to be hereunto affixed and attested by their respective Secretaries or one of their respective Assistant Secretaries as of the day and year first above written.

SOUTHERN COMPANY SERVICES, INC
(Service Company)

ATTEST: By:_____
Mark Lantrip
President and Chief Executive Officer

Date Executed: 6/30/16

AGL SERVICES COMPANY
(Client Company)

ATTEST: By:_____

_____

Date Executed:_____

5. Effective Date - Term - Cancellation

After execution by the parties hereto this agreement shall become effective as of the Effective Date, subject to receipt of any required regulatory approval, and shall remain in effect until terminated by mutual agreement of said parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed in their respective corporate names by their respective Presidents or one of their respective Vice-Presidents and their respective seals to be hereunto affixed and attested by their respective Secretaries or one of their respective Assistant Secretaries as of the day and year first above written.

SOUTHERN COMPANY SERVICES, INC
(Service Company)

ATTEST: By:_____
Mark Lantrip
President and Chief Executive Officer

_____
Secretary

Date Executed:_____

AGL SERVICES COMPANY
(Client Company)

ATTEST: By:_____
Elizabeth W. Reese
President

_____
Secretary

Date Executed: 9/30/16

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100100	Utility Plant in Service	101	UTILITY PLANT
100101	Utility Plant in Service NUI C	101	UTILITY PLANT
100103	Utility Plant in Service - Adj	101	UTILITY PLANT
100110	Completed Constr Not Clssfd	106	UTILITY PLANT
100113	HRX Carrying Charge Compressor	106	UTILITY PLANT
100114	HRX Carrying Charges Pipeline	106	UTILITY PLANT
100116	Utility Plant In Service-i-SRP	106	UTILITY PLANT
100117	Utility Plant In Service I-CGL	106	UTILITY PLANT
100118	Utility Plant In Service I-CGS	106	UTILITY PLANT
100119	Utility Plant In Service - UIE	106	UTILITY PLANT
100120	Utility Construction WIP	107	UTILITY PLANT
100121	Utility Cap Payroll Accrued	107	UTILITY PLANT
100122	PRP-Disallowance Adj	107	UTILITY PLANT
100123	Utility CWIP Accrual	107	UTILITY PLANT
100125	Asset Retirement Cost	101	UTILITY PLANT
100126	Recoverable Base Gas	117.1	UTILITY PLANT
100127	Acc Amort Aquifer Land Rights	111	UTILITY PLANT
100140	Plant In Svc-Adds To Leased Pr	101	UTILITY PLANT
100145	Material Clearing - Service	107	UTILITY PLANT
100146	Material Clearing - Main	107	UTILITY PLANT
100148	Undistributed Overheads	107	UTILITY PLANT
100160	Utility ROU Asset	101.1	UTILITY PLANT
100165	Utility ROU Asset - Finance	101	UTILITY PLANT
100200	Accum Depr Utility Plant	108	UTILITY PLANT
100201	Utility Property-Leased Equip	108	UTILITY PLANT
100202	A/D - Removal Cost Reclass	108	UTILITY PLANT
100203	Accum Depr Utility - Adj	108	UTILITY PLANT
100205	Accum Depr Utility Plant - RRL	108	UTILITY PLANT
100210	Accum Depr - PRP Disallowance	108	UTILITY PLANT
100215	Utility Accum Depr - HRX	108	UTILITY PLANT
100216	Utility Accum Depr - i-SRP	108	UTILITY PLANT
100217	Utility Accum Depr I-CGL	108	UTILITY PLANT
100218	Utility Accum Depr I-CGS	108	UTILITY PLANT
100219	Utility Accum Depr - UIC	108	UTILITY PLANT
100220	Utility Retirement WIP	108	UTILITY PLANT
100221	Utility COR Completed	108	UTILITY PLANT
100223	Utility RWIP - Accrual	108	UTILITY PLANT
100230	Reserve For Dep Leas Prop	108	UTILITY PLANT
100231	Reserve for Amort Adjustment	108	UTILITY PLANT
100260	Utility Reserve for ROU Asset	108	UTILITY PLANT
100400	Acquisition Adjustment	114	UTILITY PLANT
100401	Acq Adj-Reclass non-plant item	114	UTILITY PLANT
100411	Acc Prov Amort Acq Adj-Reclass	115	UTILITY PLANT
100500	Goodwill	114	UTILITY PLANT
100501	Accumulated Amortiz. Goodwill	186	DEFERRED DEBITS
100502	NUI Acquisition Adjustment	114	UTILITY PLANT
100510	Non-Compete Agreement	186	DEFERRED DEBITS
100511	Accum. Amort. Non-Compete	186	DEFERRED DEBITS
100600	Software License	186	DEFERRED DEBITS

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100601	Intangible Asset	186	DEFERRED DEBITS
100610	Accum Amort-Other Intangibles	186	DEFERRED DEBITS
100620	Customer/Agency Relationships	184	DEFERRED DEBITS
101140	CIAC Serv Chrgs Billed to Cust	107	UTILITY PLANT
103000	Plant Acq Adjustment	114	UTILITY PLANT
107020	Leased NGV Refuel Appliance	104	UTILITY PLANT
111000	Investment in GA Gas Company	123.1	OTHER PROP AND INVST
111004	Investment in Subs-NUI Capital	123.1	OTHER PROP AND INVST
111005	Investment in Timberwood	123.1	OTHER PROP AND INVST
111010	Investmt in Atlanta Gas Light	123.1	OTHER PROP AND INVST
111011	Invest in Deferred Stock Trust	123.1	OTHER PROP AND INVST
111013	Investment in PUHI	123.1	OTHER PROP AND INVST
111015	Investment AGL Rome Holdings	123.1	OTHER PROP AND INVST
111016	Investment in Magnolia Entrprs	123.1	OTHER PROP AND INVST
111017	Investment in Triple Diamond S	123.1	OTHER PROP AND INVST
111018	Invest BioSolids Holdings, LLC	123.1	OTHER PROP AND INVST
111019	Investmnt in PTC BioSolids LLC	123.1	OTHER PROP AND INVST
111020	Investment in AGLE	123.1	OTHER PROP AND INVST
111030	Investment in AGLI	123.1	OTHER PROP AND INVST
111031	Investment in Renewco, LLC	123.1	OTHER PROP AND INVST
111040	Investment Atl Gas Light Svcs	123.1	OTHER PROP AND INVST
111050	Investment in AGRS	123.1	OTHER PROP AND INVST
111055	Investment in AGL Services Co	123.1	OTHER PROP AND INVST
111065	Investment in AGL Capital Corp	123.1	OTHER PROP AND INVST
111070	Investment in AGL Peaking Serv	186	DEFERRED DEBITS
111084	Investment in Geric/Dist Co	123.1	OTHER PROP AND INVST
111085	Investment in AGL Networks	123.1	OTHER PROP AND INVST
111090	Investment in Southeastern LNG	123.1	OTHER PROP AND INVST
111095	Investment in VNG	123.1	OTHER PROP AND INVST
111171	Investment in NUI	186	DEFERRED DEBITS
111200	Investment in Golden Triangle	123.1	OTHER PROP AND INVST
111220	Investment in Utilipro	123.1	OTHER PROP AND INVST
111262	Investment in Nicor	123.1	OTHER PROP AND INVST
111400	Investment in Trustees	123.1	OTHER PROP AND INVST
111401	Inv in Seq Energy Canada Corp	123.1	OTHER PROP AND INVST
111402	Investment in Pivotal LNG	123.1	OTHER PROP AND INVST
111403	Inv CSFB Georgia State Tax Fnd	124	OTHER PROP AND INVST
111450	Investment in Pinnacle LNG	123.1	OTHER PROP AND INVST
111500	Common Equity Home Srvc LLC	123.1	OTHER PROP AND INVST
111620	Investment in Chattanooga 2	123.1	OTHER PROP AND INVST
111625	Inv in Pivotal Energy Svcs Inc	123.1	OTHER PROP AND INVST
111626	Investment in Southeast LNG	123.1	OTHER PROP AND INVST
111630	Inv in Sequent Energy Mngmt	123.1	OTHER PROP AND INVST
111635	Inv in Sequent Holdings, LLC	123.1	OTHER PROP AND INVST
111708	Inv in Renewco-Richland Creek	123.1	OTHER PROP AND INVST
111709	Investment in Renewco-FCSL LLC	123.1	OTHER PROP AND INVST
111710	5% Preferred Stock	123.1	OTHER PROP AND INVST
111715	Common Equity NEMS	123.1	OTHER PROP AND INVST
111720	Common Equity NESO	123.1	OTHER PROP AND INVST

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111816	Investment in NUI Utilities	123.1	OTHER PROP AND INVST
111850	Inv in AGL Utilipro Holdings	123.1	OTHER PROP AND INVST
111900	Invest in Chicago Equity Fund	124	OTHER PROP AND INVST
111901	Investmnt in PennEast Pipeline	186	DEFERRED DEBITS
111906	Adj Due to Cash Div Nicor Gas	123.1	OTHER PROP AND INVST
111911	Investment in Triton	186	DEFERRED DEBITS
111912	Adjust to Book Value NGas Expl	124	OTHER PROP AND INVST
111913	Common Equity NIGas Explor	124	OTHER PROP AND INVST
111955	Equity in Earnings SouthStar	186	DEFERRED DEBITS
111961	Investment in JAX LNG	186	DEFERRED DEBITS
112001	Cash Surrender Value	124	OTHER PROP AND INVST
112007	Invest VEDCORP Partnership	124	OTHER PROP AND INVST
112009	Investments Misc - Other	124	OTHER PROP AND INVST
112100	Other Special Funds	128	OTHER PROP AND INVST
112190	L-T Trading Securities	124	OTHER PROP AND INVST
112400	Land and Improvements	121	OTHER PROP AND INVST
112410	L & I CWIP Direct Cost	121	OTHER PROP AND INVST
112420	L & I RWIP Cost	121	OTHER PROP AND INVST
112430	Accum Depr Non-Util Prop	122	OTHER PROP AND INVST
113100	Nonutility Plant in Service	121	OTHER PROP AND INVST
113103	NonUtility Plant in Serv Adj	121	OTHER PROP AND INVST
113110	Non-Utility CCNC	121	OTHER PROP AND INVST
113120	Nonutility Construction WIP	121	OTHER PROP AND INVST
113121	Nonutility Cap Payroll Accrued	121	OTHER PROP AND INVST
113123	NonUtility CWIP Accrual	121	OTHER PROP AND INVST
113124	CWIP-Cloud Computing	107	UTILITY PLANT
113125	Cloud Computing-LT Amort	111	UTILITY PLANT
113126	Current Costs-Cloud Computing	101	UTILITY PLANT
113127	Cloud Computing-Current Amort	111	UTILITY PLANT
113128	Deferred Costs-Cloud Computing	101	UTILITY PLANT
113129	#N/A	106	UTILITY PLANT
113150	Long Lived Asset	121	OTHER PROP AND INVST
113160	Non-Utility ROU Asset	186	DEFERRED DEBITS
113165	Non-Utility ROU Asset-Finance	121	OTHER PROP AND INVST
113200	Accum Depr Nonutility Plant	122	OTHER PROP AND INVST
113203	Accum Depr NonUtility - Adj	122	OTHER PROP AND INVST
113205	AccumDepr Nonutility Plnt ARO	122	OTHER PROP AND INVST
113210	Accum Depr Nonutility Trans Eq	122	OTHER PROP AND INVST
113220	Nonutility Retirement WIP	122	OTHER PROP AND INVST
113231	Reserve for Amort Adj- NonUtil	122	OTHER PROP AND INVST
113260	Non-Utility Reserve ROU Asset	186	DEFERRED DEBITS
114030	Asset Impairment	121	OTHER PROP AND INVST
114170	Warranty PPE - Contra Asset	122	OTHER PROP AND INVST
115010	Rental Property	121	OTHER PROP AND INVST
115030	Buildings and Equipment 2	121	OTHER PROP AND INVST
115040	Rental Property-Transportation	124	OTHER PROP AND INVST
116100	Investment in Sonat	186	DEFERRED DEBITS
117100	Regulated Non-Utility PIS	101	UTILITY PLANT
117110	Regulated Non-Utility CCNC	101	UTILITY PLANT

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117120	Regulated Non-Utility WIP	107	UTILITY PLANT
117220	Reg Non-Utility Removal RWIP	108	UTILITY PLANT
118100	Non-Regulated Utility PIS	114	UTILITY PLANT
118110	Non-Regulated Utility CCNC	114	UTILITY PLANT
118120	Non-Regulated Utility WIP	121	OTHER PROP AND INVST
118220	Non-Reg Utility Removal RWIP	122	OTHER PROP AND INVST
121090	US Bank	131	CURRENT AND ACCRUED
121091	Cash - Bank of America	131	CURRENT AND ACCRUED
121093	Cash-Wachovia Firm LBox	131	CURRENT AND ACCRUED
121094	Cash - BOA - Money Market	131	CURRENT AND ACCRUED
121096	Cash -Wachovia - Interupt LBox	131	CURRENT AND ACCRUED
121097	Cash - Wachovia - Refunds	131	CURRENT AND ACCRUED
121098	Cash - Huntington - Refunds	131	CURRENT AND ACCRUED
121099	Interruptible Deposits	131	CURRENT AND ACCRUED
121100	Cash-Regular	131	CURRENT AND ACCRUED
121102	Center State Bank	131	CURRENT AND ACCRUED
121103	First Hawaiian Bank - Cash	131	CURRENT AND ACCRUED
121105	Northern Trust - CVGS	131	CURRENT AND ACCRUED
121106	Bank of Hawaii- MMA	131	CURRENT AND ACCRUED
121108	CGC Interruptible Billing Cash	131	CURRENT AND ACCRUED
121112	WellsFargo Chat CIS	131	CURRENT AND ACCRUED
121113	SunTrust Bank - Cash	131	CURRENT AND ACCRUED
121114	JP Morgan - NiSource	131	CURRENT AND ACCRUED
121115	Northern Trust Gas Vouch Disb	131	CURRENT AND ACCRUED
121116	Northern Trust Refund Acct	131	CURRENT AND ACCRUED
121117	Banker Trust Company Gas	131	CURRENT AND ACCRUED
121120	JPMorgan - GERIC	131	CURRENT AND ACCRUED
121121	JPMorgan - DIST-CO	131	CURRENT AND ACCRUED
121123	Northern Trust Nicor Main Acct	131	CURRENT AND ACCRUED
121124	Northern Trust-Payroll	131	CURRENT AND ACCRUED
121125	Northern Trust Nicor VouchDisb	131	CURRENT AND ACCRUED
121127	Northern Trust Gas Main Acct	131	CURRENT AND ACCRUED
121128	Fifth Third Crestwood	131	CURRENT AND ACCRUED
121129	Fifth Third Naperville	131	CURRENT AND ACCRUED
121130	Mercantile Bank of Michigan	131	CURRENT AND ACCRUED
121131	Bank Of America	131	CURRENT AND ACCRUED
121132	Cash on Hand	131	CURRENT AND ACCRUED
121133	Cash Reclassification	131	CURRENT AND ACCRUED
121134	Cash - Miami Freight Operating	131	CURRENT AND ACCRUED
121135	Cash - BI Freight Operating	131	CURRENT AND ACCRUED
121136	Cash - Customs	131	CURRENT AND ACCRUED
121137	Cash - SSINC All In One	131	CURRENT AND ACCRUED
121138	Cash - SSINC Cayman (C$)	131	CURRENT AND ACCRUED
121139	Cash - SSINC Bahamas (Bah$)	131	CURRENT AND ACCRUED
121140	Cash - SSINC Claims (BBD)	131	CURRENT AND ACCRUED
121141	Bank of America Cash - Payroll	131	CURRENT AND ACCRUED
121142	Cash - Operating - US$	131	CURRENT AND ACCRUED
121143	Cash - Operating - Foreign$	131	CURRENT AND ACCRUED
121144	Bank of America Cash Operating	131	CURRENT AND ACCRUED

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121145	Cash-VI Scholarship Trust	131	CURRENT AND ACCRUED
121146	Cash - Control - US$	131	CURRENT AND ACCRUED
121147	Cash Control - Foreign$	131	CURRENT AND ACCRUED
121148	Bank of America Cash - Control	131	CURRENT AND ACCRUED
121149	Petty Cash - US$	131	CURRENT AND ACCRUED
121150	Petty Cash - Foreign$	131	CURRENT AND ACCRUED
121151	Cash - Payroll	131	CURRENT AND ACCRUED
121152	TWG Program Account	131	CURRENT AND ACCRUED
121155	JP Morgan - OrlaGroup, LLC	131	CURRENT AND ACCRUED
121156	FIRST TENNESSEE BANK - CHATT	131	CURRENT AND ACCRUED
121157	Marine Bank & Trust - NiGas	131	CURRENT AND ACCRUED
121167	Bankof NY-Money Pool Clrg-AGCC	131	CURRENT AND ACCRUED
121171	Bank of Amer-VNG Cust Deposits	134	CURRENT AND ACCRUED
121173	Northern Trust NIGAS EBA	131	CURRENT AND ACCRUED
121175	JPMorgan NiGas Concentration	131	CURRENT AND ACCRUED
121176	JPMorgan NiGas Remittance	131	CURRENT AND ACCRUED
121177	JPMorgan NiGas Misc Receipts	131	CURRENT AND ACCRUED
121178	JPMorgan NiGas AP	131	CURRENT AND ACCRUED
121179	JPMorgan NiGas Refund	131	CURRENT AND ACCRUED
121180	JPMorgan NiGas Payment Accept	131	CURRENT AND ACCRUED
121181	JPMorgan NiGas Payroll	131	CURRENT AND ACCRUED
121182	Northern Trust NiGas Retiree	131	CURRENT AND ACCRUED
121183	JPMorgan NiGas Utility PS Bill	131	CURRENT AND ACCRUED
121188	AGL Cap Corp-Nevada	131	CURRENT AND ACCRUED
121189	VNG Interruptible Billing Cash	131	CURRENT AND ACCRUED
121190	ETG Interruptible Billing Cash	131	CURRENT AND ACCRUED
121191	FCG Interruptible Billing Cash	131	CURRENT AND ACCRUED
121192	Bank of Montreal	131	CURRENT AND ACCRUED
121193	Wells Fargo SECC	131	CURRENT AND ACCRUED
121194	Wachovia- 9063	131	CURRENT AND ACCRUED
121195	Fla Nat Gas Lockbox	131	CURRENT AND ACCRUED
121196	Bank of Hawaii- PCF Sweep	131	CURRENT AND ACCRUED
121198	Wells Fargo AGLC Marketer True	131	CURRENT AND ACCRUED
121199	Bank of Hawaii - CD	131	CURRENT AND ACCRUED
121200	Petty Cash	135	CURRENT AND ACCRUED
121201	AGL Capital Corp. - Suntrust	131	CURRENT AND ACCRUED
121300	Mutual Savings CU-VISA-AGLC	131	CURRENT AND ACCRUED
121370	JPMC JAX LNG LCC	131	CURRENT AND ACCRUED
121400	US Bank - NiSource	131	CURRENT AND ACCRUED
121600	Bank of Hawaii- Checking	131	CURRENT AND ACCRUED
121601	Wachovia- 3067	131	CURRENT AND ACCRUED
121604	Virginia Gas Distrib Deposit	131	CURRENT AND ACCRUED
121606	Virginia Gas Storage Deposit	131	CURRENT AND ACCRUED
121607	Elkton Gas Co - Wholesale Lock	131	CURRENT AND ACCRUED
121608	Etown Gas Co Retail Lock	131	CURRENT AND ACCRUED
121609	Florida City Gas Retail Lock	131	CURRENT AND ACCRUED
121611	WellsFargo AGSC PR Utility	131	CURRENT AND ACCRUED
121612	Etown Gas Checkin Permit Fees	131	CURRENT AND ACCRUED
121613	WellsFargo AGSC Utility MP	131	CURRENT AND ACCRUED

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121614	JPMC Non-Utility Money Pool	131	CURRENT AND ACCRUED
121615	JPMC Non-Utility AP	131	CURRENT AND ACCRUED
121616	JPMC Non-Utility Payroll	131	CURRENT AND ACCRUED
121617	JPMC PS Utility EBillings	131	CURRENT AND ACCRUED
121618	TICCO-PPK Gladstone 3577301	131	CURRENT AND ACCRUED
121619	JPMC Non-Utility AP SouthStar	131	CURRENT AND ACCRUED
121620	JPMC Utility Money Pool	131	CURRENT AND ACCRUED
121621	JPMC Utility AP	131	CURRENT AND ACCRUED
121622	JPMC Utility Payroll	131	CURRENT AND ACCRUED
121624	JPMC Sequent Energy Management	131	CURRENT AND ACCRUED
121625	JPMC Sequent Energy Canada USD	131	CURRENT AND ACCRUED
121626	JPMC Sequent Energy Canada CAD	131	CURRENT AND ACCRUED
121627	JPMC AGL Cap Corp Financing	131	CURRENT AND ACCRUED
121628	Banker Trust Company Nicor	131	CURRENT AND ACCRUED
121629	JPMC VNG Lockbox	131	CURRENT AND ACCRUED
121630	JPMC CGC Lockbox	131	CURRENT AND ACCRUED
121631	JPMC ETG Lockbox	131	CURRENT AND ACCRUED
121632	JPMC ELK Lockbox	131	CURRENT AND ACCRUED
121633	JPMC FCG Lockbox	131	CURRENT AND ACCRUED
121635	JPMC CIS Refund	131	CURRENT AND ACCRUED
121636	VGC Operating 31106094	131	CURRENT AND ACCRUED
121637	JPMC SCG Cap Corp Canada	131	CURRENT AND ACCRUED
121649	US Bank - NES	131	CURRENT AND ACCRUED
121654	ETG-Town of Philipsburg Permit	186	DEFERRED DEBITS
121655	Bank of Hawaii- HYMM	131	CURRENT AND ACCRUED
121656	JPMorgan Sequent/REM	131	CURRENT AND ACCRUED
121657	BOA Nicor Gas IPA	131	CURRENT AND ACCRUED
121658	BOA SOCO Gas Cap Corp IPA	131	CURRENT AND ACCRUED
121659	JPMC Pivotal LNG	131	CURRENT AND ACCRUED
121701	SJI Utilities Disbursement	131	CURRENT AND ACCRUED
121702	SJI Utilities Refund	131	CURRENT AND ACCRUED
121703	SJI ETG Pmt Center Deposit	131	CURRENT AND ACCRUED
121704	SJI Elkton Pmt Center Deposit	131	CURRENT AND ACCRUED
121705	NextEra FCG Disbursement	131	CURRENT AND ACCRUED
121706	NextEra FCG Refund	131	CURRENT AND ACCRUED
121707	NextEra FCG Concentration	131	CURRENT AND ACCRUED
122100	SunTrust Bank-GERIC IRRG	131	CURRENT AND ACCRUED
122300	Mutual Savings CU-VISA-Chat	131	CURRENT AND ACCRUED
122600	Investment-Federated	131	CURRENT AND ACCRUED
122601	Wells Fargo Investments	131	CURRENT AND ACCRUED
122602	SunTrust Investments	131	CURRENT AND ACCRUED
122605	Cash Customer Refund Check VNG	131	CURRENT AND ACCRUED
122609	VNG Credit Card	131	CURRENT AND ACCRUED
122700	WellsFargo AGCC Comm Paper	131	CURRENT AND ACCRUED
122701	WellsFargo AGSC NonUtil MP	131	CURRENT AND ACCRUED
122703	WellsFargo AGSC PR NonUtil	131	CURRENT AND ACCRUED
122704	WellsFargo AGLC Right of Way	131	CURRENT AND ACCRUED
122801	Sequent/Compass Lockbox	131	CURRENT AND ACCRUED
122802	UBS Investment Acct (DIST-CO)	131	CURRENT AND ACCRUED

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122803	UBS - Cash	131	CURRENT AND ACCRUED
122804	Bank of Hawaii -Trust #2	131	CURRENT AND ACCRUED
122805	Bank of Hawaii -Trust #3	131	CURRENT AND ACCRUED
122900	ZBA Cash Clearing	131	CURRENT AND ACCRUED
125100	Bank of Hawaii -Trust #1	186	DEFERRED DEBITS
125105	Cash Equivalents Other	136	CURRENT AND ACCRUED
126014	Scotia Deposit Account	131	CURRENT AND ACCRUED
131100	Notes Receivable Employee	141	CURRENT AND ACCRUED
132100	A/R Unbilled Revenue - Gas	142	CURRENT AND ACCRUED
132101	A/R Unbilled Rev - Interrupt	142	CURRENT AND ACCRUED
132102	A/R Unbilled Rev - Firm	142	CURRENT AND ACCRUED
132104	A/R Unbilled Revenue - FNG	142	CURRENT AND ACCRUED
132105	A/R - FNG	142	CURRENT AND ACCRUED
132106	Ohio A/R Unbilled Revenue	142	CURRENT AND ACCRUED
132107	Ohio A/R Billed Revenue	142	CURRENT AND ACCRUED
132108	New Markets A/R Billed Revenue	142	CURRENT AND ACCRUED
132109	New Markets A/R Unbilled Rev	142	CURRENT AND ACCRUED
132200	Accts Receivable - Sales	142	CURRENT AND ACCRUED
132201	AR - Sequent Canada	142	CURRENT AND ACCRUED
132203	Commodity Receivables	142	CURRENT AND ACCRUED
132204	A/R - Asset Mgmt/Other	143	CURRENT AND ACCRUED
132205	AR - Pooler/Marketer	142	CURRENT AND ACCRUED
132206	A/R Off-System Sales	143	CURRENT AND ACCRUED
132207	A/R Gas Supply Spcl Billings	143	CURRENT AND ACCRUED
132211	A/R - Firm	142	CURRENT AND ACCRUED
132212	Prov. For Uncollectible - Firm	142	CURRENT AND ACCRUED
132214	Prov For Uncollectible- Interr	142	CURRENT AND ACCRUED
132215	Budget Billing Variance	142	CURRENT AND ACCRUED
132216	Minimum Bills	142	CURRENT AND ACCRUED
132300	A/R Gas-GA Region 1	142	CURRENT AND ACCRUED
132400	A/R Gas-GA Region 2	142	CURRENT AND ACCRUED
132401	A/R Unposted Receipts	142	CURRENT AND ACCRUED
132500	A/R Gas-GA Region 3	142	CURRENT AND ACCRUED
132600	A/R Gas-GA Region 4	142	CURRENT AND ACCRUED
132610	A/R Home Leak Repairs	142	CURRENT AND ACCRUED
132620	Encroachment to Right-of-Ways	143	CURRENT AND ACCRUED
132650	A/R Re-route Gas Line	142	CURRENT AND ACCRUED
132651	A/R Warranty - CGC & PHS	142	CURRENT AND ACCRUED
132655	A/R Warranty Contra-CGC & PHS	142	CURRENT AND ACCRUED
132656	A/R Warranty - FCG & PHS	142	CURRENT AND ACCRUED
132657	A/R Warranty Contra-FCG & PHS	142	CURRENT AND ACCRUED
132658	A/R Warranty - VNG & PHS	142	CURRENT AND ACCRUED
132659	A/R Warranty Contra-VNG & PHS	142	CURRENT AND ACCRUED
132660	A/R Planned Maint	142	CURRENT AND ACCRUED
132700	A/R - Customer - Other	142	CURRENT AND ACCRUED
132750	A/R Energy Wise Loans	143	CURRENT AND ACCRUED
132800	A/R-Gas-Chattanooga	142	CURRENT AND ACCRUED
132810	A/R - Gas Manual	142	CURRENT AND ACCRUED
132820	A/R - Southeastern LNG	142	CURRENT AND ACCRUED

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132825	Aid to Construction Billing	142	CURRENT AND ACCRUED
132840	A/R Gas	142	CURRENT AND ACCRUED
132842	A/R - Pipeline - VNG	142	CURRENT AND ACCRUED
132843	A/R - Commodity - VNG	142	CURRENT AND ACCRUED
132844	A/R - Manual - VNG	142	CURRENT AND ACCRUED
132847	Allowance - Acq Adjstmt Gas	142	CURRENT AND ACCRUED
132900	Unpostable Cash	142	CURRENT AND ACCRUED
132950	Misc Adjustments-Gas	142	CURRENT AND ACCRUED
132951	A/R Misc Billing	142	CURRENT AND ACCRUED
132955	A/R NGV Gas	142	CURRENT AND ACCRUED
132956	A/R Fuel Net	142	CURRENT AND ACCRUED
132960	A/R Commodity	143	CURRENT AND ACCRUED
132962	A/R Commodity Sonat Mktg	142	CURRENT AND ACCRUED
132963	Credit Reserves - Sequent	142	CURRENT AND ACCRUED
132965	Gas Receivables - Compass	142	CURRENT AND ACCRUED
133000	A/R Unbilled Revenue - other	142	CURRENT AND ACCRUED
133220	Merchandise Rec Deductions	142	CURRENT AND ACCRUED
133320	Merchandise Rec Nonemployee	142	CURRENT AND ACCRUED
133420	A/R Retiree Medical	142	CURRENT AND ACCRUED
133520	A/R Payroll Overpayments	142	CURRENT AND ACCRUED
133620	A/R Mdse-GA Region 4	142	CURRENT AND ACCRUED
133820	A/R - Merchandise	142	CURRENT AND ACCRUED
134051	Cash Posting Clearing	143	CURRENT AND ACCRUED
134052	AGSC Cash Clearing - Lockbox	143	CURRENT AND ACCRUED
134058	CIS Clearing Account - CM Proj	143	CURRENT AND ACCRUED
134059	Allow for Uncol Acts-Purch Acc	143	CURRENT AND ACCRUED
134060	AR Transfer Clearing	143	CURRENT AND ACCRUED
134061	A/R USF Contribution for Const	143	CURRENT AND ACCRUED
134062	Misc Inventory A/R	143	CURRENT AND ACCRUED
134065	A/R USF % of Completion CIAC	143	CURRENT AND ACCRUED
134070	CC&B Clearing - CM Project	142	CURRENT AND ACCRUED
134100	Accts Receivable - Employee	143	CURRENT AND ACCRUED
134101	A/R - Fraudulent Pcard	143	CURRENT AND ACCRUED
134200	A/R Misc	143	CURRENT AND ACCRUED
134205	A/R Revenue-New Bus Develop	143	CURRENT AND ACCRUED
134210	A/R Pension Exp	143	CURRENT AND ACCRUED
134230	A/R - VI Excise Tax	143	CURRENT AND ACCRUED
134240	State Taxes Receivable	143	CURRENT AND ACCRUED
134242	Federal Taxes Receivable	143	CURRENT AND ACCRUED
134245	CC&B Clearing - JPMC	143	CURRENT AND ACCRUED
134246	Accounts Receivable - AEP	182.3	DEFERRED DEBITS
134250	A/R - Reinsurance Recoverable	143	CURRENT AND ACCRUED
134280	A/R - RSP Loans	143	CURRENT AND ACCRUED
134285	Accounts Receivable-GERIC	143	CURRENT AND ACCRUED
134290	A/R Excess Credit - CGC & NS	143	CURRENT AND ACCRUED
134300	Special Billing Acct Rec	143	CURRENT AND ACCRUED
134301	A/R - On Bill Financing	143	CURRENT AND ACCRUED
134350	A/R - Credit Union	143	CURRENT AND ACCRUED
134351	A/R Union Business Pay	143	CURRENT AND ACCRUED

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134400	A/R Project Acctg Clearing	143	CURRENT AND ACCRUED
134401	A/R Deluxe Freight	143	CURRENT AND ACCRUED
134450	A/R NUI Converted	143	CURRENT AND ACCRUED
134453	A/R - Reimbursable Projects	143	CURRENT AND ACCRUED
134500	AR Clearing - Networks	143	CURRENT AND ACCRUED
134551	A/R-Gas-Lifeline	142	CURRENT AND ACCRUED
134610	Accts Rec - Damage Mains	143	CURRENT AND ACCRUED
134620	A/R Excess Credit - Warranty	143	CURRENT AND ACCRUED
134630	Allowance - Acq Adjustment	143	CURRENT AND ACCRUED
134640	Miscellaneous A/R - VNG	143	CURRENT AND ACCRUED
134650	Workers Comp/I&D Recoveries	143	CURRENT AND ACCRUED
134660	A/R - Employee Company Loans	135	CURRENT AND ACCRUED
134661	AR-Clearing	143	CURRENT AND ACCRUED
134666	A/R MGP Reimb by ComEd	143	CURRENT AND ACCRUED
134668	A/R LIHEAP	143	CURRENT AND ACCRUED
134670	A/R Medical Premiums	143	CURRENT AND ACCRUED
134677	A/R - Insurance Claims	143	CURRENT AND ACCRUED
134678	A/R - Reimbursable	143	CURRENT AND ACCRUED
134687	A/R Other	143	CURRENT AND ACCRUED
134700	A/R TSA - AWE	143	CURRENT AND ACCRUED
134710	A/R TSA - SJI	143	CURRENT AND ACCRUED
134720	A/R TSA - NEE	143	CURRENT AND ACCRUED
134800	Misc AR - Fixed Assets	143	CURRENT AND ACCRUED
134900	Temporary LIFO Liquidation	143	CURRENT AND ACCRUED
135000	NR Assoc - AGLR	145	CURRENT AND ACCRUED
135050	I/C Int Rec Nicor Gas	146	CURRENT AND ACCRUED
135131	Int Rec - 4.48% Prefrd Stk	145	CURRENT AND ACCRUED
135150	I/C Warranty - VNG & PHS	146	CURRENT AND ACCRUED
135220	I/C Warranty - CGC & PHS	146	CURRENT AND ACCRUED
135250	Int Rec - 5% Preferred Stock	145	CURRENT AND ACCRUED
135300	Int on LT Debt-AGCC/AGLR	145	CURRENT AND ACCRUED
135301	Int-IC 30 Yr Notes-AGLR/AGCC	145	CURRENT AND ACCRUED
135302	I/C A/R NiSource	145	CURRENT AND ACCRUED
135400	Utility Consolidated Bill-A/R	143	CURRENT AND ACCRUED
135450	Interco Money Pool Non-Utility	146	CURRENT AND ACCRUED
135451	Interco Money Pool Utility	146	CURRENT AND ACCRUED
135462	Int-IC 30Yr Notes - AGLC/AGLR	146	CURRENT AND ACCRUED
135463	IC Interest Receiv - VNGC/AGLR	146	CURRENT AND ACCRUED
135465	Intercompany Plant Transit	146	CURRENT AND ACCRUED
135600	Interco Receivables AGL/Nicor	146	CURRENT AND ACCRUED
135620	I/C A/R NIGAS Exploration	146	CURRENT AND ACCRUED
135621	Interest Receivable - CHAT/AGL	146	CURRENT AND ACCRUED
135700	Int Rec Cap Corp/Affiliates	145	CURRENT AND ACCRUED
136000	I/C N/R Nicor Gas	146	CURRENT AND ACCRUED
136025	I/C N/R Prairie Point	146	CURRENT AND ACCRUED
136030	I/C N/R Nicor Natl	146	CURRENT AND ACCRUED
136035	I/C N/R Fixed Bill	146	CURRENT AND ACCRUED
136040	I/C Div Rec Nicor Gas	146	CURRENT AND ACCRUED
136050	I/C Warranty - FCG & PHS	146	CURRENT AND ACCRUED

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136051	I/C Warranty - GNG & PHS	146	CURRENT AND ACCRUED
136052	I/C Warranty Rec - PHS & APC	146	CURRENT AND ACCRUED
136053	I/C Warranty Rec - PHS & GLF	146	CURRENT AND ACCRUED
136054	I/C Warranty Rec - PHS & GPC	146	CURRENT AND ACCRUED
136060	I/C A/R Florida City Gas	146	CURRENT AND ACCRUED
136070	Accts Receivable - Assoc Comp	146	CURRENT AND ACCRUED
136072	I/C - In-Transit	146	CURRENT AND ACCRUED
136073	Intercompany Chargebacks	146	CURRENT AND ACCRUED
136080	I/C A/R Nicor Solutions	146	CURRENT AND ACCRUED
136090	I/C A/R Nicor Adv Energy	146	CURRENT AND ACCRUED
136100	I/C A/R Nicor Gas	146	CURRENT AND ACCRUED
136101	IC SJI	146	CURRENT AND ACCRUED
136110	I/C A/R Nicor Gas Retail Prod	146	CURRENT AND ACCRUED
136120	I/C A/R Nicor Services	146	CURRENT AND ACCRUED
136125	I/C A/R Nicor Energy Ventures	146	CURRENT AND ACCRUED
136130	I/C A/R Nicor Home Srvc	146	CURRENT AND ACCRUED
136145	Note Rec - AGLR/Nicor	146	CURRENT AND ACCRUED
136146	Note Rec - AGLR/Nicor Services	146	CURRENT AND ACCRUED
136147	Note Rec-AGLR/Nicor Home Srvc	146	CURRENT AND ACCRUED
136148	Note Rec-AGLR/Nicor Solutions	146	CURRENT AND ACCRUED
136149	Note Rec-AGLR/Prairie Pt Enrgy	146	CURRENT AND ACCRUED
136154	Note Rec - AGLR/Triton	146	CURRENT AND ACCRUED
136160	Interest - AGLR/Nicor	146	CURRENT AND ACCRUED
136161	Interest - AGLR/Nicor Services	146	CURRENT AND ACCRUED
136162	Interest-AGLR/Nicor Home Srvc	146	CURRENT AND ACCRUED
136163	Interest-AGLR/Nicor Solutions	146	CURRENT AND ACCRUED
136164	Interest-AGLR/Prairie Pt Enrgy	146	CURRENT AND ACCRUED
136210	I/C Int Rec Nicor	146	CURRENT AND ACCRUED
136220	I/C A/R Nicor CAP	146	CURRENT AND ACCRUED
136240	I/C A/R Nicor Purchasing Co	146	CURRENT AND ACCRUED
136250	I/C A/R Fixed Bill	146	CURRENT AND ACCRUED
136300	I/C A/R NAE Retail Products	146	CURRENT AND ACCRUED
136310	I/C A/R Nicor	146	CURRENT AND ACCRUED
136320	I/C A/R Nicor Gas	146	CURRENT AND ACCRUED
136340	I/C A/R Birdsall	146	CURRENT AND ACCRUED
136350	I/C A/R Tropic Equip Leasing	146	CURRENT AND ACCRUED
136351	I/C A/R NES	146	CURRENT AND ACCRUED
136352	I/C A/R Home Services LLC	146	CURRENT AND ACCRUED
136353	I/C A/R NEV	146	CURRENT AND ACCRUED
136410	I/C A/R Tropical	146	CURRENT AND ACCRUED
136441	I/C A/R Prairie Point Energy	146	CURRENT AND ACCRUED
136500	AR Assoc-SCS & GNG	146	CURRENT AND ACCRUED
136510	AR Assoc-SCS & Sequent	146	CURRENT AND ACCRUED
136530	AR Assoc-SCS & AGLC	146	CURRENT AND ACCRUED
136540	AR Assoc-SCS & AGSC	146	CURRENT AND ACCRUED
136960	I/C A/R NEMS	146	CURRENT AND ACCRUED
136970	I/C A/R NESO	146	CURRENT AND ACCRUED
136980	Current- Notes Receivables	146	CURRENT AND ACCRUED
136985	I/C A/R Sequent	146	CURRENT AND ACCRUED

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136990	Intercompany Transfers - Debit	146	CURRENT AND ACCRUED
136999	IC Consolidation Balancing	143	CURRENT AND ACCRUED
137200	Interest and Dividends Recvble	171	CURRENT AND ACCRUED
137210	AR Assoc - Div Rec - AGLR	171	CURRENT AND ACCRUED
137220	AR Assoc - Int Rec - AGLR	171	CURRENT AND ACCRUED
139100	Provision for Uncollectibles	144	CURRENT AND ACCRUED
139110	Accum Prov Unbilled Reimburs	144	CURRENT AND ACCRUED
139120	A/R PIPP	143	CURRENT AND ACCRUED
139150	Prov Uncoll Accts-Mktr/Pooler	144	CURRENT AND ACCRUED
139160	Net Chargeoffs - Poolers	144	CURRENT AND ACCRUED
139200	Reserve for Uncollectible Acct	144	CURRENT AND ACCRUED
139610	Provn for Uncoll - Damage Main	144	CURRENT AND ACCRUED
139620	A/R - Cash Tolerance	144	CURRENT AND ACCRUED
139962	AR Commodity Sequent	142	CURRENT AND ACCRUED
145100	Inventory	164.1	CURRENT AND ACCRUED
145110	Inventory Vol Disc Reserve	164.1	CURRENT AND ACCRUED
145120	Inventory Reserve	164.1	CURRENT AND ACCRUED
145130	Stores Expenses Undistributed	163	CURRENT AND ACCRUED
145140	Odorant Inventory	154	CURRENT AND ACCRUED
145150	Inventory - R&M	164.1	CURRENT AND ACCRUED
145160	Inventory - Fuel	164.1	CURRENT AND ACCRUED
145170	Inventory - Obsolete Reserve	164.1	CURRENT AND ACCRUED
145300	Materials & Operating Supplies	154	CURRENT AND ACCRUED
145330	Fleet Fuel	154	CURRENT AND ACCRUED
145340	Cross-Tie Material-Company	154	CURRENT AND ACCRUED
145350	Cross-Tie Material-Contractor	154	CURRENT AND ACCRUED
145550	Other Materials and Supplies	156	CURRENT AND ACCRUED
145560	Miscellaneous Inventory	156	CURRENT AND ACCRUED
145570	Telecom Systems Held for Sale	156	CURRENT AND ACCRUED
145600	Inventory Suspense	154	CURRENT AND ACCRUED
145604	Inventory Inv Price Adj VNG	154	CURRENT AND ACCRUED
145607	Freight Charges	163	CURRENT AND ACCRUED
145660	Propane Inventory	164.1	CURRENT AND ACCRUED
145661	Inventory - LP - Retail	164.2	CURRENT AND ACCRUED
145700	Gss Underground Storage	164.1	CURRENT AND ACCRUED
145710	Ss1 Underground Storage	164.1	CURRENT AND ACCRUED
145712	Css Underground Storage(SONAT)	164.1	CURRENT AND ACCRUED
145713	Css Fixed Price Storage(SONAT)	164.1	CURRENT AND ACCRUED
145714	GSS Storage	164.1	CURRENT AND ACCRUED
145716	NYSEG Storage	164.1	CURRENT AND ACCRUED
145717	REG Storage	164.1	CURRENT AND ACCRUED
145718	NIMO Storage	164.1	CURRENT AND ACCRUED
145720	Wss Underground Storage	164.1	CURRENT AND ACCRUED
145740	Ess Underground Storage	164.1	CURRENT AND ACCRUED
145745	ESS Underground ST-ACTI	164.1	CURRENT AND ACCRUED
145746	Exchange Imbalance	164.1	CURRENT AND ACCRUED
145747	Storage Inventory	164.1	CURRENT AND ACCRUED
145785	Marketers Accessible Ret Strg	164.1	CURRENT AND ACCRUED
145787	FINSS Inventory	164.1	CURRENT AND ACCRUED

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145788	BPPSS Inventory	164.1	CURRENT AND ACCRUED
145790	Gas Stored in Leased Storage	164.1	CURRENT AND ACCRUED
145800	Gas Stored in Aquifers	164.1	CURRENT AND ACCRUED
145810	Gas Stored in Mains-Line Pack	164.1	CURRENT AND ACCRUED
145830	Asset Optimization	164.1	CURRENT AND ACCRUED
145840	VNG Gas Stored Underground	164.1	CURRENT AND ACCRUED
145850	Gas Stored Underground	164.1	CURRENT AND ACCRUED
145851	Storage - Affiliated Utilities	164.1	CURRENT AND ACCRUED
145855	Sequent Park and Loan Gas	164.1	CURRENT AND ACCRUED
145856	Fuel Inventory NUI Converted	164.1	CURRENT AND ACCRUED
145857	Sequent Park & Loan FV Adj	164.1	CURRENT AND ACCRUED
145860	DEO - Onsystem	164.1	CURRENT AND ACCRUED
145861	DTI GSS	164.1	CURRENT AND ACCRUED
145870	VEDO - TCO	164.1	CURRENT AND ACCRUED
145871	VEDO - PANHANDLE	164.1	CURRENT AND ACCRUED
145872	#N/A	164.1	CURRENT AND ACCRUED
145873	#N/A	164.1	CURRENT AND ACCRUED
145900	Liquefied Natural gas	164.2	CURRENT AND ACCRUED
145901	LNG-Presentation Reclass	164.2	CURRENT AND ACCRUED
145930	LNG Chesapeake	164.2	CURRENT AND ACCRUED
157100	Insurance Prepayments	165	CURRENT AND ACCRUED
157101	Prepaid Interest	165	CURRENT AND ACCRUED
157102	Prepaid Rent	165	CURRENT AND ACCRUED
157105	Prepaid Insurance SCS	165	CURRENT AND ACCRUED
157300	Prepaid Debt Related Fees	165	CURRENT AND ACCRUED
157400	Prepayments - Other	165	CURRENT AND ACCRUED
157401	Assets Held for Sale	165	CURRENT AND ACCRUED
157402	Prepayments - Postage	165	CURRENT AND ACCRUED
157404	Prepaid State Inc Tax	165	CURRENT AND ACCRUED
157405	CIGNA Prepaid	165	CURRENT AND ACCRUED
157406	Prepaid Medical	165	CURRENT AND ACCRUED
157411	Prepaid CCFP License Fees	165	CURRENT AND ACCRUED
157412	Prepaid Maintenance	165	CURRENT AND ACCRUED
157413	Prepaid Real Estate	165	CURRENT AND ACCRUED
157450	Prepaid Taxes Other	165	CURRENT AND ACCRUED
157451	GST Receivables	165	CURRENT AND ACCRUED
157452	AUA Adjustment	182.3	DEFERRED DEBITS
157453	Rg Asset Curr Presentation	165	CURRENT AND ACCRUED
157454	Prepaid State Franchise Tax	165	CURRENT AND ACCRUED
157455	Prepaid Federal Inc Tax	165	CURRENT AND ACCRUED
157456	Cur Fed/ State Inc Tax Asset	165	CURRENT AND ACCRUED
157457	Prepaid Insurance - Nicor	165	CURRENT AND ACCRUED
157458	Prepaid Sales Tax	165	CURRENT AND ACCRUED
157500	Prepayments-Misc	165	CURRENT AND ACCRUED
157501	Unrealiz Gain/Loss Fin Instrum	176	CURRENT AND ACCRUED
157502	Futures - Margin Deposit	176	CURRENT AND ACCRUED
157503	Futures-Realiz Gain/Loss FinIn	174	CURRENT AND ACCRUED
157504	Futures-Commissions & Fees	174	CURRENT AND ACCRUED
157505	Futures-Margin Interest	174	CURRENT AND ACCRUED

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157506	Broker Margin Clearing	174	CURRENT AND ACCRUED
157507	Reg Unrealiz Gain/Loss Fin Ins	176	CURRENT AND ACCRUED
157508	Unrealiz Gain/Loss Weather Ins	174	CURRENT AND ACCRUED
157550	Collateral and Other Deposits	131	CURRENT AND ACCRUED
157553	Prepaid State Utilities Tax	165	CURRENT AND ACCRUED
157600	Prepayment & Other Asset NUI C	176	CURRENT AND ACCRUED
157660	Lease Prepaid Rent	253	DEFERRED CREDITS
158000	Misc/Other Current Assets	174	CURRENT AND ACCRUED
158001	Pipeline Rep ProgCurrent Asset	182.3	DEFERRED DEBITS
158002	MGP Current Asset	182.3	DEFERRED DEBITS
158003	Unrecovered Seasonal Rates	182.3	DEFERRED DEBITS
158007	Held for Sale Assets - Current	174	CURRENT AND ACCRUED
158100	Contract Book Fair Value	174	CURRENT AND ACCRUED
158150	Cashout - Surcharge - Current	174	CURRENT AND ACCRUED
158155	Defer'd G/L on Fin Inst-Curr	191	DEFERRED DEBITS
158200	Unrecovered Pension - Current	182.3	DEFERRED DEBITS
158201	Rider 2-Fran Gas Cur Reg Asset	182.3	DEFERRED DEBITS
158202	Rider 7-Reg Asset Current	174	CURRENT AND ACCRUED
158203	EEP Current Reg Asset	174	CURRENT AND ACCRUED
158204	OnBill Finance Crrnt Reg Asset	174	CURRENT AND ACCRUED
158205	Rider 29 EEP Current Reg Asset	174	CURRENT AND ACCRUED
158206	Rider 7 Capital Work	182.3	DEFERRED DEBITS
158207	Rider 26 Prvsn Uncollectibles	174	CURRENT AND ACCRUED
158208	Unrecov Postretirement Current	182.3	DEFERRED DEBITS
158209	Unrecovered Supp - Current	174	CURRENT AND ACCRUED
158210	Short Term Reg Asset - USF	174	CURRENT AND ACCRUED
158211	PT-1 O&M True-Up	182.3	DEFERRED DEBITS
158212	Rider 3-Invest Cap Tax Cur Reg	182.3	DEFERRED DEBITS
158213	Rider1-Util Assessment Recover	182.3	DEFERRED DEBITS
158214	Rider36-Var IncTax Rec-Current	182.3	DEFERRED DEBITS
158215	VBA Rider-Current Reg Asset	182.3	DEFERRED DEBITS
159001	OWIP	174	CURRENT AND ACCRUED
159010	Cur Def Fed Tax Non PPE-190	190	DEFERRED DEBITS
159011	Cur Def State Tax Non PPE-190	190	DEFERRED DEBITS
159012	Cur Def Fed Tax Non PPE-283	283	DEFERRED CREDITS
159013	Cur Def State Tax Non PPE-283	283	DEFERRED CREDITS
159016	Current Def Federal Inc Tax	190	DEFERRED DEBITS
159017	Current Def State Inc Tax	190	DEFERRED DEBITS
159018	Cur Def Federal Tax on AOCI	190	DEFERRED DEBITS
159019	Current Def State Tax on AOCI	190	DEFERRED DEBITS
161100	Deferred Federal Income Tax-LT	165	CURRENT AND ACCRUED
161200	Deferred State Income Tax-LT	165	CURRENT AND ACCRUED
161304	Regulatory Asset Early Debt	189	DEFERRED DEBITS
161390	State Misc Noncurrent Asset	181	DEFERRED DEBITS
161400	VNG Pre-94 Reg Asset Amor	182.3	DEFERRED DEBITS
161402	Reg Stipulated Pension Asset	182.3	DEFERRED DEBITS
161403	Reg Stipulated OPEB Asset	182.3	DEFERRED DEBITS
161410	Pre-SoCo Acq Pension Reg Asst	182.3	DEFERRED DEBITS
161450	STRIDE Regulatory Asset	182.3	DEFERRED DEBITS

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161451	Unrecovered i-CGP I Costs	182.3	DEFERRED DEBITS
161452	Unrecovered i-SRP II Costs	182.3	DEFERRED DEBITS
161480	Unrecoverd Pension Benefit-G/L	182.3	DEFERRED DEBITS
161481	Unrecoverd Pension Benefit-PSC	182.3	DEFERRED DEBITS
161485	Mid-Illinois Pension	182.3	DEFERRED DEBITS
161500	Deferred Interest Refund Exp	186	DEFERRED DEBITS
161600	FERC Noncurrent Asset	186	DEFERRED DEBITS
161601	Clearing Accounts	184	DEFERRED DEBITS
161700	Regulatory Post73 Assets	182.3	DEFERRED DEBITS
161800	Payroll Incurred Clearing	182.3	DEFERRED DEBITS
161900	Payroll Distribution Clearing	182.3	DEFERRED DEBITS
162000	Paid Absence Incurred Clearing	186	DEFERRED DEBITS
162004	Paid Absence Distrib Clearing	186	DEFERRED DEBITS
162005	AP - Matched Not Received	186	DEFERRED DEBITS
162010	Credit Books Clearing Account	186	DEFERRED DEBITS
162015	State Long Term Int Rec	186	DEFERRED DEBITS
162020	Fed Long Term Int Rec	186	DEFERRED DEBITS
162023	HRX carrying charge-Compressor	186	DEFERRED DEBITS
162024	HRX Carrying Charges-Pipeline	186	DEFERRED DEBITS
162025	Rate Case Expenses	182.3	DEFERRED DEBITS
162026	Seasonal Checkup Program	186	DEFERRED DEBITS
162027	Low Income Weatherization Prog	186	DEFERRED DEBITS
162028	Incentives - Tank Water Heater	186	DEFERRED DEBITS
162029	Incentive-Tankless Watr Heater	186	DEFERRED DEBITS
162030	Incentives - Space Heaters	186	DEFERRED DEBITS
162031	CARE Program Costs	186	DEFERRED DEBITS
162032	Programmable Thermostat	186	DEFERRED DEBITS
162033	Air Filter Coupon Program	186	DEFERRED DEBITS
162034	Community Education & Outreach	186	DEFERRED DEBITS
162035	Coop Mktg SONAT	186	DEFERRED DEBITS
162039	Deferred Property Sale/Lease	182.3	DEFERRED DEBITS
162049	Prepaid-LT CCFP License Fees	186	DEFERRED DEBITS
162051	Franchise Fees	186	DEFERRED DEBITS
162052	Accum Amort- Franchise Fees	186	DEFERRED DEBITS
162053	Investment in New England Ener	186	DEFERRED DEBITS
162054	Deposits	186	DEFERRED DEBITS
162056	AGL Network	186	DEFERRED DEBITS
162062	Reg Asset - LT Presentation	186	DEFERRED DEBITS
162063	Reg Asset-Current Presentation	186	DEFERRED DEBITS
162064	Unrecovered I-CGP II Costs	182.3	DEFERRED DEBITS
162065	ERC Match	182.3	DEFERRED DEBITS
162066	Unrev i-SRP Costs	182.3	DEFERRED DEBITS
162067	Cashout - Surcharge - LT	182.3	DEFERRED DEBITS
162068	Rate Case Evaluation Cost	186	DEFERRED DEBITS
162069	PRP Rev vs. Invoicing over/und	182.3	DEFERRED DEBITS
162070	Franchise Expense Match	182.3	DEFERRED DEBITS
162071	FINSS Demand	191	DEFERRED DEBITS
162072	FINSS Withdrawals	191	DEFERRED DEBITS
162073	BPPSS Demand	191	DEFERRED DEBITS

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162074	BPPSS Withdrawals	191	DEFERRED DEBITS
162075	MARS	191	DEFERRED DEBITS
162077	RETAINED STORAGE - MARS	191	DEFERRED DEBITS
162079	FT Credit-PipelineCapacitRelea	191	DEFERRED DEBITS
162081	ELGS/SEM IC Billing Clrg Acct	186	DEFERRED DEBITS
162082	FLGC/SEM IC Billing Clrg Acct	186	DEFERRED DEBITS
162083	VNG/SEM IC Billing Clrg Acct	186	DEFERRED DEBITS
162084	ELIZ/SEM IC Billing Clrg Acct	186	DEFERRED DEBITS
162085	Customer Education Recovery	182.3	DEFERRED DEBITS
162086	Regulatory Asset UIE Phase 1	182.3	DEFERRED DEBITS
162087	NBHD Exp Rider 33 RegAsset Cur	186	DEFERRED DEBITS
162088	NBHD Exp Rider 33 RegAsset LT	182.3	DEFERRED DEBITS
162110	Health - Clearing	186	DEFERRED DEBITS
162111	Pension - Clearing	186	DEFERRED DEBITS
162112	401K - Clearing	186	DEFERRED DEBITS
162113	AIP - Clearing	186	DEFERRED DEBITS
162140	Transportation Clearing	184	DEFERRED DEBITS
162145	Storage /Trans Contracts	184	DEFERRED DEBITS
162150	Other Long-Term Assets	186	DEFERRED DEBITS
162151	Held for Sale Asset - Non-Curr	186	DEFERRED DEBITS
162155	Long Term MTM Asset	176	CURRENT AND ACCRUED
162170	Deriv Asset Nhdg-Lt	184	DEFERRED DEBITS
162171	Deriv Asset Hdg-Lt	184	DEFERRED DEBITS
162172	Store cap-payroll clearing	184	DEFERRED DEBITS
162175	Store cap-Non-payroll clearing	184	DEFERRED DEBITS
162176	Engineering Capital Clearing	184	DEFERRED DEBITS
162178	Transport Capital Clearing	184	DEFERRED DEBITS
162179	A&G Salaries Capital Clearing	184	DEFERRED DEBITS
162180	A&G Expenses Capital Clearing	184	DEFERRED DEBITS
162185	A&G Salary Capitalized-Pension	184	DEFERRED DEBITS
162186	A&G Salary Capitalized-Benefit	184	DEFERRED DEBITS
162187	A&GSalaryCap-Post Retirement	184	DEFERRED DEBITS
162188	A&G Salary Cap-Payroll Taxes	184	DEFERRED DEBITS
162189	Counterparty Netting	186	DEFERRED DEBITS
162190	AGSC-A&G Salaries	186	DEFERRED DEBITS
162191	AGSC-A&G Supplies	186	DEFERRED DEBITS
162192	AGSC-A&G Pensions	186	DEFERRED DEBITS
162193	AGSC-A&G Benefits	186	DEFERRED DEBITS
162194	AGSC-A&G Post Ret	186	DEFERRED DEBITS
162195	AGSC-A&G Payroll Tax	186	DEFERRED DEBITS
162196	AGSC - A&G LTI Awards	186	DEFERRED DEBITS
162197	AGSC - A&G Stock Awards	186	DEFERRED DEBITS
162198	A&G Salary Cap - Stock Awards	186	DEFERRED DEBITS
162199	A&G Salary Cap - LTI Awards	186	DEFERRED DEBITS
162200	Other Work In Progress	186	DEFERRED DEBITS
162203	Deferred Gas Cost-Gsr	191	DEFERRED DEBITS
162204	Deferred Gas Costs-Commod	191	DEFERRED DEBITS
162205	Deferred Gas Cost-Demand	191	DEFERRED DEBITS
162210	Def Rate Case Exp 97	182.3	DEFERRED DEBITS

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162230	Deferred Gas Cost-Capacity	191	DEFERRED DEBITS
162250	Defer Earn Review FY2002	182.3	DEFERRED DEBITS
162251	CC&B Capital Clearing	182.3	DEFERRED DEBITS
162252	Misc Billing Clearing	182.3	DEFERRED DEBITS
162260	Deferred NUI Acquisition Cost	182.3	DEFERRED DEBITS
162265	Deferred JISH Acquisition Cost	184	DEFERRED DEBITS
162300	Unrec Envir Resp Costs	182.3	DEFERRED DEBITS
162301	Envir Remed Cost Recov Rdr 12	182.3	DEFERRED DEBITS
162304	Technical Support-Athens	182.3	DEFERRED DEBITS
162390	Recovery from Ratepayers	182.3	DEFERRED DEBITS
162399	UERC Unamort 7/2008 - 6/2009	182.3	DEFERRED DEBITS
162400	Unrecovd Pipeline Stip. Costs	182.3	DEFERRED DEBITS
162401	Eastside Pipeline	182.3	DEFERRED DEBITS
162402	FCG SAFE - Unrecovered Costs	182.3	DEFERRED DEBITS
162403	VNG Save - Unrecovered costs	182.3	DEFERRED DEBITS
162450	ATPI Capitalized Clearing	184	DEFERRED DEBITS
162451	AGSC-ATPI Cap	184	DEFERRED DEBITS
162500	Long Term Reg. Asset - USF	182.3	DEFERRED DEBITS
162511	UERC Unamort 7/2010 - 6/2011	182.3	DEFERRED DEBITS
162512	UERC Unamort 7/2011 - 6/2012	182.3	DEFERRED DEBITS
162513	UERC Unamort 7/2012 - 6/2013	182.3	DEFERRED DEBITS
162514	UERC Unamort 7/2013 - 6/2014	182.3	DEFERRED DEBITS
162515	UERC Unamort 7/2014 - 6/2015	182.3	DEFERRED DEBITS
162516	UERC Unamort 7/2015-6/2016	182.3	DEFERRED DEBITS
162517	UERC Unamort 7/2016-6/2017	182.3	DEFERRED DEBITS
162518	UERC Unamort 7/2017-6/2018	182.3	DEFERRED DEBITS
162519	UERC Unamort 7/2018 - 6/2019	182.3	DEFERRED DEBITS
162610	Program Management Cleanup Exp	182.3	DEFERRED DEBITS
162611	Contractor Expense	182.3	DEFERRED DEBITS
162612	Consultant Expense	182.3	DEFERRED DEBITS
162614	Legal Litigation Expense	182.3	DEFERRED DEBITS
162615	Legal Expense	182.3	DEFERRED DEBITS
162616	Property Acquisition/Settlemen	182.3	DEFERRED DEBITS
162800	Unrecoverd OPEB Benefit-G/L	182.3	DEFERRED DEBITS
162801	Unrecoverd NQ Pension Ben-G/L	182.3	DEFERRED DEBITS
162802	Unrecoverd OPEB Benefit-PSC	182.3	DEFERRED DEBITS
162803	Unrecoverd NQ Pension Ben-PSC	182.3	DEFERRED DEBITS
162890	Lease Deferred Rent - Current	186	DEFERRED DEBITS
162900	Fleet Dept Cap Clearing	186	DEFERRED DEBITS
162901	Fleet Depr Exp Cap Clearing	186	DEFERRED DEBITS
162902	Fleet-Non payroll Cap Clearing	186	DEFERRED DEBITS
162903	Eng Cap clearing-Payroll	186	DEFERRED DEBITS
162904	Eng Cap clearing-Non-Payroll	186	DEFERRED DEBITS
162905	Incentives Cap Clearing	186	DEFERRED DEBITS
162906	Future Healthcare Cap Clearing	186	DEFERRED DEBITS
162907	General Liab Cap Clearing	186	DEFERRED DEBITS
162908	A&G Clearing-Non-Pay	186	DEFERRED DEBITS
162909	A&G Clearing-Real Estate	186	DEFERRED DEBITS
162998	Oth Def Debits-Restricted Cash	186	DEFERRED DEBITS

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162999	Other Deferred Debits	186	DEFERRED DEBITS
164000	Deferred Unamort Debt NUI Conv	184	DEFERRED DEBITS
164001	Prepaid SERP	165	CURRENT AND ACCRUED
164050	NSP Rabbi Trust Asset	186	DEFERRED DEBITS
164100	Net Pension Asset	186	DEFERRED DEBITS
165000	Deferred Charges	186	DEFERRED DEBITS
165002	Deferred Tosco Generation Cost	186	DEFERRED DEBITS
165003	Open Trade Eqty LT Derivative	176.1	OTHER PROP AND INVST
165120	Deferred Income Tax Assets	190	DEFERRED DEBITS
166007	Transp. Initiation Cost	182.3	DEFERRED DEBITS
166009	Universal Service Fund - Inter	182.3	DEFERRED DEBITS
166010	Defer'd G/L on Fin Instruments	182.3	DEFERRED DEBITS
166011	Rider 2-Fran Gas Reg Asset	182.3	DEFERRED DEBITS
166012	Energy Effc Prog-Reg Asset	182.3	DEFERRED DEBITS
166014	Def Debit - Clean Energy Pgm	182.3	DEFERRED DEBITS
166015	Over/Under Recovery - i-VPR	182.3	DEFERRED DEBITS
166016	Other Regulatory Asset - GCUA	182.3	DEFERRED DEBITS
166017	Other Reg Asset-GCUA Interest	182.3	DEFERRED DEBITS
166020	EBA Postemployment Benefits	182.3	DEFERRED DEBITS
166042	Def Dr - Consumer Education	182.3	DEFERRED DEBITS
166045	Univeral Service Fund - Perm	182.3	DEFERRED DEBITS
166046	Other Regulatory Asset-USF Int	182.3	DEFERRED DEBITS
166047	Def Dr Clean Energy Program 04	182.3	DEFERRED DEBITS
166050	Other Reg Assets - BGSS Margin	182.3	DEFERRED DEBITS
166052	Def Conversn Cost-Add	182.3	DEFERRED DEBITS
166053	Def Conversn Cst-Amort	182.3	DEFERRED DEBITS
166055	Deferred Piping-Amort	182.3	DEFERRED DEBITS
166056	Def Piping-Additions	182.3	DEFERRED DEBITS
166057	Def Pipng-Fpsc Neg Amort	182.3	DEFERRED DEBITS
166060	Def Coal Tar Flem-Shared	182.3	DEFERRED DEBITS
166061	Def Coal Tar Stud-Igt/Etg	182.3	DEFERRED DEBITS
166062	Def Dr-Coal Tar South St	182.3	DEFERRED DEBITS
166063	Def Dr-Coal Tar Erie St	182.3	DEFERRED DEBITS
166064	Def Dr-Coal Tar-Newton	182.3	DEFERRED DEBITS
166065	Def Dr-Coal Tar Misc	182.3	DEFERRED DEBITS
166066	Def Dr-Coal Tar-Rahway	182.3	DEFERRED DEBITS
166067	Def Dr-Coal Tar Prth Amby	182.3	DEFERRED DEBITS
166068	Def Dr-Coal Tar-Butler St	182.3	DEFERRED DEBITS
166069	Def Dr-Coal Tar Renora	182.3	DEFERRED DEBITS
166070	Def Coal Tar Flem-Contra	182.3	DEFERRED DEBITS
166071	Def Coal Tar Flem-Noshare	182.3	DEFERRED DEBITS
166073	MGP Carrying Costs	182.3	DEFERRED DEBITS
166074	Def Dr - Coal Tar Internal	182.3	DEFERRED DEBITS
166075	Def Dr Coal Tar Holders	182.3	DEFERRED DEBITS
166076	Def Dr-MGP Ins Litigation	182.3	DEFERRED DEBITS
166077	Def Dr-Amer Casualty Litg	182.3	DEFERRED DEBITS
166078	Def Dr-Coal Tar-Insurance Rcov	182.3	DEFERRED DEBITS
166080	Def Dr-Environmt Clean Up	182.3	DEFERRED DEBITS
166081	Def Dr-Coal Tar Amort	182.3	DEFERRED DEBITS

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166082	Deferred LNG Maintenance	182.3	DEFERRED DEBITS
166084	Deferred Cash Flow Hedge	182.3	DEFERRED DEBITS
166085	Deferred Bond Issuance Costs	182.3	DEFERRED DEBITS
166086	Under(Over) Recovery-MGP	182.3	DEFERRED DEBITS
166087	Ecp Revenue	182.3	DEFERRED DEBITS
166088	Field Cap Payroll Clearing	182.3	DEFERRED DEBITS
166089	Field Cap Non-Payroll Clearing	182.3	DEFERRED DEBITS
166099	VBA Rider-Long Term Reg Asset	182.3	DEFERRED DEBITS
166100	RGGI - Residential Base Prgm	182.3	DEFERRED DEBITS
166101	RGGI Small C&I Enhanced Progr	182.3	DEFERRED DEBITS
166102	RGGI Large C&I Enhanced Progr	182.3	DEFERRED DEBITS
166103	RGGI Res Outreach & Education	182.3	DEFERRED DEBITS
166104	RGGI C&I Encd Outreach & Educ	182.3	DEFERRED DEBITS
166105	RGGI Residential Dashboard	182.3	DEFERRED DEBITS
166106	Regulatory Asset - RGGI	182.3	DEFERRED DEBITS
166107	Accum Amortization - RGGI	182.3	DEFERRED DEBITS
166110	AIR Program-Def Carrying Cost	182.3	DEFERRED DEBITS
166111	AIR Program-Def Depr Expense	182.3	DEFERRED DEBITS
166112	Long-term AEP	182.3	DEFERRED DEBITS
166113	GRAM Deferred Expense Asset	182.3	DEFERRED DEBITS
166114	GRAM Revenue True up Asset	182.3	DEFERRED DEBITS
166115	Rider 3-Invest Cap Tax LT Reg	182.3	DEFERRED DEBITS
166116	GRAM Def'd Exp - Prior REP Bal	182.3	DEFERRED DEBITS
166117	Longterm Reg Asset - Crossbore	182.3	DEFERRED DEBITS
166120	Deferred O&M - IT	182.3	DEFERRED DEBITS
166121	Deferred O&M Amort - IT	182.3	DEFERRED DEBITS
170110	Notes Receiv - VNGC/AGLR	186	DEFERRED DEBITS
170120	Notes Receiv - AGLC/AGLR	186	DEFERRED DEBITS
170200	Dividend Receivable -AGLC/AGLR	186	DEFERRED DEBITS
170620	Notes Receiv - CHAT/AGLR	145	CURRENT AND ACCRUED
170700	Note Rec Cap Corp/Affiliates	186	DEFERRED DEBITS
191000	UPGC Actual Cost Adjustment 0	191	DEFERRED DEBITS
191001	UPCG Actual Cost Adjustment 1	191	DEFERRED DEBITS
191002	UPGC Actual Cost Adjustment 2	191	DEFERRED DEBITS
191003	UPGC Actual Cost Adjustment 3	191	DEFERRED DEBITS
191004	UPGC Actual Cost Adjustment 4	191	DEFERRED DEBITS
191005	UPGC Actual Cost Adjustment 5	191	DEFERRED DEBITS
191006	UPGC Actual Cost Adjustment 6	191	DEFERRED DEBITS
191007	UPGC Actual Cost Adjustment 7	191	DEFERRED DEBITS
191008	UPGC Actual Cost Adjustment 8	191	DEFERRED DEBITS
191009	UPGC Actual Cost Adjustment 9	191	DEFERRED DEBITS
191010	Deferred Gas Cost - Odorant	191	DEFERRED DEBITS
191011	Deferred Gas Cost - Prop Plnt	191	DEFERRED DEBITS
191012	Deferred Gas Cost - Bad Debt	191	DEFERRED DEBITS
191100	Unrec Purch Gas Csts- Pr P	191	DEFERRED DEBITS
191101	Capacity Rel-80% Lgac Cr	191	DEFERRED DEBITS
191102	Off Sys Sale 80% Mrgn Shr	191	DEFERRED DEBITS
191103	Deferred Negotiated Sales-CRA	191	DEFERRED DEBITS
191105	Unrecovered Weather Norm.	182.3	DEFERRED DEBITS

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191107	Vacation Reg Asset	182.3	DEFERRED DEBITS
191108	FV DEBT ADJUSTMENT -CURRENT	182.3	DEFERRED DEBITS
191109	Pipeline Safety Initiatives	182.3	DEFERRED DEBITS
191115	2010 PGA Gas Costs	191	DEFERRED DEBITS
191117	Defer'd G/L on Fin Instruments	191	DEFERRED DEBITS
191119	PGA Transfer to Liabilities	191	DEFERRED DEBITS
191120	2008 PGA Gas Costs	191	DEFERRED DEBITS
191121	2009 PGA Gas Costs	191	DEFERRED DEBITS
191122	PBR Commodity	191	DEFERRED DEBITS
191123	PBR Non-commodity	191	DEFERRED DEBITS
191124	FERC Commodity	191	DEFERRED DEBITS
191125	FERC Non-commodity	191	DEFERRED DEBITS
191126	2013 PGA Costs	191	DEFERRED DEBITS
191132	2019 PGA Gas Costs	191	DEFERRED DEBITS
191133	2020 PGA Gas Costs	191	DEFERRED DEBITS
191134	Current Reg Asset - Crossbore	182.3	DEFERRED DEBITS
192000	Misc Def Dr - Assoc - AGLR	183.2	DEFERRED DEBITS
200000	Equity Investment of Parent	211	PROPRIETARY CAPITAL
200100	Common Stock Issued-$5 Par Val	201	PROPRIETARY CAPITAL
200101	Common Stock	201	PROPRIETARY CAPITAL
200110	Common Stock Issued/Cancel	201	PROPRIETARY CAPITAL
201100	5% Conv Pref Stk Issue/Cancel	204	PROPRIETARY CAPITAL
201400	4.6% Conv Pref Sk Issue/Cancel	204	PROPRIETARY CAPITAL
202006	Reclass Hedge G/L to Net Inc	219	PROPRIETARY CAPITAL
202007	Tax Ben on Recls Hedge G/L NI	219	PROPRIETARY CAPITAL
202012	Reclass actuarial G/(L) to Net	219	PROPRIETARY CAPITAL
202013	Tax exp on Actuarial Reclass	219	PROPRIETARY CAPITAL
202014	Prior Service Costs	219	PROPRIETARY CAPITAL
202015	Tax exp on Prior Service Costs	219	PROPRIETARY CAPITAL
202016	R/C Prior Service Costs to NI	219	PROPRIETARY CAPITAL
202017	Tax exp on R/C of PSC to NI	219	PROPRIETARY CAPITAL
202100	Reclass Hedge G/L to Bal Sht	219	PROPRIETARY CAPITAL
202101	Tax Ben Rcls Hedge G/L Bal Sht	219	PROPRIETARY CAPITAL
203100	Premium on Common Stock Issued	207	PROPRIETARY CAPITAL
203101	Premium on Common	207	PROPRIETARY CAPITAL
203102	Additional Paid-In-Capital	211	PROPRIETARY CAPITAL
203103	APIC - Other	207	PROPRIETARY CAPITAL
203104	APIC - Stock Awards	207	PROPRIETARY CAPITAL
203106	Unearn Comp- Rest Stock Awards	207	PROPRIETARY CAPITAL
203107	APIC - IC	211	PROPRIETARY CAPITAL
203108	PIC - Other Stock Awards	207	PROPRIETARY CAPITAL
203120	Unearned Compensation	211	PROPRIETARY CAPITAL
203121	Unearned Comp - Val of Stk Iss	211	PROPRIETARY CAPITAL
203122	Performance Units - Shares	207	PROPRIETARY CAPITAL
203130	Shares Held in Treasury& Trust	217	PROPRIETARY CAPITAL
203140	Shares Held in Treasury - IC	217	PROPRIETARY CAPITAL
203500	Pref Capital Stock 4.72%	207	PROPRIETARY CAPITAL
203700	Pref Capital Stock 5%	207	PROPRIETARY CAPITAL
203710	Donations Rec From Stkholders	208	PROPRIETARY CAPITAL

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203720	Premium on Common Stk	207	PROPRIETARY CAPITAL
203750	Premium on 5% Conv Pref Stk	207	PROPRIETARY CAPITAL
203830	Paid in Capital Other	211	PROPRIETARY CAPITAL
203850	Gain/Loss Resale/Cancel of CS	210	PROPRIETARY CAPITAL
203870	Common Stock Expense	214	PROPRIETARY CAPITAL
203880	Gain on Cancellation Pref Stk	210	PROPRIETARY CAPITAL
203890	Gain on Cncl of 4.48% Pref Stk	210	PROPRIETARY CAPITAL
203900	Gain on Cncl of 5% Cv Pref Stk	210	PROPRIETARY CAPITAL
203910	Gain on Cncl 4.6% Cnv Pref Stk	210	PROPRIETARY CAPITAL
203920	Gain on Cncl 1.90% Cnv Pref Sk	210	PROPRIETARY CAPITAL
203960	5% Conv Preferred Stock Exp	214	PROPRIETARY CAPITAL
203970	4.60% Conv Preferred Stock Exp	214	PROPRIETARY CAPITAL
206200	Gn Reacq Cap Stk 4.44 Pr	210	PROPRIETARY CAPITAL
206400	Gn Reacq Cap Stk 4.60 Pr	210	PROPRIETARY CAPITAL
206500	Gn Reacq Cap Stk 4.72 Pr	210	PROPRIETARY CAPITAL
206800	Gn Reacq Cap Stk 8.32 Pr	210	PROPRIETARY CAPITAL
206900	Gn Reacq Cap Stk 7.84 Pr	210	PROPRIETARY CAPITAL
206906	Member Equity NUI Converted	201	PROPRIETARY CAPITAL
207100	Unappropriated Ret Earnings	216	PROPRIETARY CAPITAL
207103	Unappropriated Ret Earnings IC	216	PROPRIETARY CAPITAL
207105	Unappropriated Ret Earnin-SOCO	216	PROPRIETARY CAPITAL
207106	Retained Earnings - BBal Adj	216	PROPRIETARY CAPITAL
207200	Bal Transferred from Income	216	PROPRIETARY CAPITAL
207201	Bal Transfer from Income SOCO	216	PROPRIETARY CAPITAL
207300	Members Capital - Keystone	216	PROPRIETARY CAPITAL
207301	Members Capital - AGL	216	PROPRIETARY CAPITAL
207302	Members Capital - PNC	216	PROPRIETARY CAPITAL
207303	Members Capital - Duke	216	PROPRIETARY CAPITAL
207400	Adjustments to Retained Earnin	216	PROPRIETARY CAPITAL
207500	Div Declared 5% Conv Pref Stk	216	PROPRIETARY CAPITAL
207510	Div Declrd 4.6% Conv Pref Stk	216	PROPRIETARY CAPITAL
207525	Dividends Declared-IC	216	PROPRIETARY CAPITAL
207530	Dividends Declared-PUHI/AGLR	216	PROPRIETARY CAPITAL
207550	Dividends Declared - AGLC/AGLR	216	PROPRIETARY CAPITAL
207600	Dividends Declared-Common Stk	216	PROPRIETARY CAPITAL
207601	Dividends Declared Parent/Sub	216	PROPRIETARY CAPITAL
207602	Dividends Declared - CS Nicor	216	PROPRIETARY CAPITAL
214100	Fair Value Adj - LTD	224	LONG-TERM DEBT
215101	Fair Value of Int Rate Swap	253.0	DEFERRED CREDITS
215300	Medium Term Notes	224	LONG-TERM DEBT
215301	Debt on 10/30 Year Bonds	224	LONG-TERM DEBT
215302	Fair Value- Interest Rate Swap	245.1	OTHER NONCURRENT LIA
215303	FMB 6.580% Due 2/15/28	221	LONG-TERM DEBT
215304	FMB 6.625% Due 2/1/11	221	LONG-TERM DEBT
215305	FMB 7.2% Due 5/15/16	221	LONG-TERM DEBT
215306	FMB 5.80% Due 12/1/23	221	LONG-TERM DEBT
215307	FMB 5.90% Due 12/1/32	221	LONG-TERM DEBT
215308	FMB 5.90% Due 12/1/33	221	LONG-TERM DEBT
215309	FMB 5.85% Due 12/15/36	221	LONG-TERM DEBT

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Account	Account Description	FERC Account	Financial Statement Rollup
215310	FMB 6.25% Due 8/15/38	221	LONG-TERM DEBT
215312	FMB 2.86% Due 2/1/16	221	LONG-TERM DEBT
215314	FMB Due within 1 year (offset)	226.1	LONG-TERM DEBT
215315	Discount on Long-Term Debt	226	LONG-TERM DEBT
215317	FMB 2.66% Due 6/20/26	221	LONG-TERM DEBT
215318	FMB 2.91% Due 6/20/31	221	LONG-TERM DEBT
215319	FMB 3.27% Due 6/20/36	221	LONG-TERM DEBT
215320	FMB 4.00% Due 08/10/2057	221	LONG-TERM DEBT
215321	FMB 3.85% Due 08/10/2047	221	LONG-TERM DEBT
215322	FMB 3.62% Due 10/10/2037	221	LONG-TERM DEBT
215323	FMB 3.03% Due 08/10/2027	221	LONG-TERM DEBT
215324	FMB 4.08% Due 08/16/2039	221	LONG-TERM DEBT
215325	FMB 4.19% Due 08/16/2048	221	LONG-TERM DEBT
215326	FMB 4.34% Due 08/16/2058	221	LONG-TERM DEBT
215327	FMB 2.60% Due 08/30/2029	221	LONG-TERM DEBT
215328	FMB 2.80% Due 10/30/2034	221	LONG-TERM DEBT
215329	FMB 3.30% Due 08/30/2049	221	LONG-TERM DEBT
215330	FMB 3.40% Due 10/30/2059	221	LONG-TERM DEBT
215400	4.48% Preferred Stock	223	LONG-TERM DEBT
215401	Premium on 4.48% Prefrd Stk	225	LONG-TERM DEBT
215402	Prefrd Stk Redmptn due wi 1Yr	226.1	LONG-TERM DEBT
215416	Regulatory Liability - Other	228.3	OTHER NONCURRENT LIA
217110	Notes Payable - VNGC/AGLR	223	LONG-TERM DEBT
217120	Notes Payable - AGLC/AGLR	223	LONG-TERM DEBT
217620	Notes Payable - CHAT/AGLR	223	LONG-TERM DEBT
217700	Note Paybl Affiliates/Cap Corp	223	LONG-TERM DEBT
220000	LTD due within 1 year	224.1	CURR AND ACCR LIABIL
220001	Long Term Notes - Current	224.1	CURR AND ACCR LIABIL
220002	Current Portion FMB	224.1	CURR AND ACCR LIABIL
220003	Accrued Paid Leave	224	LONG-TERM DEBT
220004	Accrued Vacation Payable	232	CURR AND ACCR LIABIL
220009	Accr State Sales Tax Payable	241	CURR AND ACCR LIABIL
220010	Adv Chg - BAR Value Added Tax	241	CURR AND ACCR LIABIL
220062	Current Foreign GRT	232	CURR AND ACCR LIABIL
220063	Dividends Declared	238	CURR AND ACCR LIABIL
220064	Accrued Dividend Reinvestment	242	CURR AND ACCR LIABIL
220065	Tax Col Pay-NJ Sales Gas	241	CURR AND ACCR LIABIL
220066	Tax Col Pay-NJ Sales Trans	241	CURR AND ACCR LIABIL
220067	Tax Col Pay - Franchise	241	CURR AND ACCR LIABIL
220068	Tax Col Pay-Mun Util	241	CURR AND ACCR LIABIL
220069	Tax Col Pay-County Surtaxes	241	CURR AND ACCR LIABIL
220070	Tax Col Pay-Fla Gr	241	CURR AND ACCR LIABIL
220071	Tax Col Pay - Cng	241	CURR AND ACCR LIABIL
220075	Inventory Borrow	242	CURR AND ACCR LIABIL
220079	Unclaimed Prop - Stale Check	242	CURR AND ACCR LIABIL
220081	Temporary LIFO Liquidation	242	CURR AND ACCR LIABIL
220082	Advance Charge - CT Airfreight	242	CURR AND ACCR LIABIL
220084	Misc Liab-Bonuses	242	CURR AND ACCR LIABIL
220086	Misc Liab-BGSS Margin Share	242	CURR AND ACCR LIABIL

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220097	Nicor Political Action Comm	242	CURR AND ACCR LIABIL
220098	Building Fund Pledges	242	CURR AND ACCR LIABIL
220099	Unclaimed Stockholders Accts	242	CURR AND ACCR LIABIL
220100	Accrued Insurance Premiums	242	CURR AND ACCR LIABIL
220110	Unearned NGPL Lease Payments	242	CURR AND ACCR LIABIL
220111	Unearned Aux Sable Lease Pymts	242	CURR AND ACCR LIABIL
220112	Cur State Unrecog tax benefits	242	CURR AND ACCR LIABIL
220118	Other Payables	242	CURR AND ACCR LIABIL
220119	A/P Invoice Recd Not Yet Paid	232	CURR AND ACCR LIABIL
220121	LIHEAP Enviorn Funds Payable	232	CURR AND ACCR LIABIL
220122	A/P Gas Purchases-Peoples Gas	232	CURR AND ACCR LIABIL
220123	A/P Cust Select Brokers	232	CURR AND ACCR LIABIL
220124	Accrued Rent	242	CURR AND ACCR LIABIL
220125	Claims Accrual	242	CURR AND ACCR LIABIL
220126	A/P - Trade	242	CURR AND ACCR LIABIL
220127	A/P - Pending Approval/Coding	242	CURR AND ACCR LIABIL
220128	Advance Charge - Freight Fwdr	242	CURR AND ACCR LIABIL
220129	Advance Charge - Inland Frght	242	CURR AND ACCR LIABIL
220130	Adv Chg - Panama Govt Fees	242	CURR AND ACCR LIABIL
220131	Adv Chg - BAR Security Fee	242	CURR AND ACCR LIABIL
220132	Adv Chrg - Custom/Excise Duty	242	CURR AND ACCR LIABIL
220133	Advance Charge Connecting Car	242	CURR AND ACCR LIABIL
220134	Adv-Kestrel GlobalDir Collect	242	CURR AND ACCR LIABIL
220135	ADVC - Thompson	242	CURR AND ACCR LIABIL
220136	Advc Chrg - BAR Security Fees	242	CURR AND ACCR LIABIL
220137	PO Clearing	242	CURR AND ACCR LIABIL
220138	Fuel PO Clearing	242	CURR AND ACCR LIABIL
220139	FSA Liability - Prior Year	242	CURR AND ACCR LIABIL
220150	Misc Liab	242	CURR AND ACCR LIABIL
220158	Accrued Legal-Fees	242	CURR AND ACCR LIABIL
220159	Accrued Judgment Reserve	242	CURR AND ACCR LIABIL
220168	Liabilities Held for Sale	253.0	DEFERRED CREDITS
220169	General Taxes NUI Converted	241	CURR AND ACCR LIABIL
220172	Wrnty Transactions Holding-CNG	242	CURR AND ACCR LIABIL
220173	FMV Adjustment - Current	224.1	CURR AND ACCR LIABIL
220210	Accrl Post Employment Benefits	242	CURR AND ACCR LIABIL
220220	Security Payment Plan Benefits	242	CURR AND ACCR LIABIL
220250	Gas Main Extension Deposits	252	DEFERRED CREDITS
220270	Co Contrib Pay Ret Gr Acct SIP	242	CURR AND ACCR LIABIL
220280	Co Contrib Pay Ret Gr Acct Thr	242	CURR AND ACCR LIABIL
221030	Commercial Paper ST Debt-AGCC	231	CURR AND ACCR LIABIL
221140	Commercial Paper - Nicor	231	CURR AND ACCR LIABIL
221150	Notes Payable Current	231	CURR AND ACCR LIABIL
223012	Res-Environment Clean Up	253.0	DEFERRED CREDITS
223018	Const Adv-Gen Mains	252	DEFERRED CREDITS
223019	Const Adv-Services	252	DEFERRED CREDITS
223042	NG Directors Def Comp SE Plan	253.0	DEFERRED CREDITS
223043	FERC Noncurrent Liabilities	253.0	DEFERRED CREDITS
223044	Mercury Incident Contingency	253.0	DEFERRED CREDITS

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223056	Oth Def Cr-Misc	253.0	DEFERRED CREDITS
223057	State Misc Noncurrent Liab	253.0	DEFERRED CREDITS
223058	State Long Term Int Payable	253.0	DEFERRED CREDITS
223059	Accrued Rent-Op Leases	253.0	DEFERRED CREDITS
223060	Plaza Impairment	253.0	DEFERRED CREDITS
223061	Deferred Lease Incentive Liab	253.0	DEFERRED CREDITS
223062	Non-Current Warranty Rsvr	253.0	DEFERRED CREDITS
223063	Deferred Revenue	282	DEFERRED CREDITS
223065	Salary Deferral Deduction	253.0	DEFERRED CREDITS
223068	Injuries & Damages Capitalized	228.2	OTHER NONCURRENT LIA
223069	Injuries and Damages Other	253.0	DEFERRED CREDITS
223070	Nicor Directors Pension Plan	254	DEFERRED CREDITS
223071	Pension Liab - Mid Illinois	228.3	OTHER NONCURRENT LIA
223072	EBA Postemployment Liability	228.3	OTHER NONCURRENT LIA
223075	Fed Long Term In Payable	254	DEFERRED CREDITS
223081	Regulatory Liab	254	DEFERRED CREDITS
223085	Other Reg Liab-Utility Hedging	245.1	OTHER NONCURRENT LIA
223088	Regulatory Liability - USF	254	DEFERRED CREDITS
223089	Regulatory Liability -LIFELINE	254	DEFERRED CREDITS
223105	Under(Over) Recov-Closed Pr LT	254	DEFERRED CREDITS
223107	Def Credits & Othr Liabilities	253	DEFERRED CREDITS
223160	Lease Obligation - Current	243	CURR AND ACCR LIABIL
225100	General Accounts Payable	232	CURR AND ACCR LIABIL
225101	A/P Misc Estimated Liability	232	CURR AND ACCR LIABIL
225103	AP- Hexaware	232	CURR AND ACCR LIABIL
225104	AP - Sequent Canada	232	CURR AND ACCR LIABIL
225105	AP - Inventory	232	CURR AND ACCR LIABIL
225106	Insurance Premium Payable	232	CURR AND ACCR LIABIL
225107	A/P on Bill Financing	232	CURR AND ACCR LIABIL
225110	General AP JAX LNG	232	CURR AND ACCR LIABIL
225114	Derivatives Payable (FAS 133)	232	CURR AND ACCR LIABIL
225115	O & M Receipt Accrual	232	CURR AND ACCR LIABIL
225120	Accounts Payable - Accrued	232	CURR AND ACCR LIABIL
225121	Accrued AP Commodity	232	CURR AND ACCR LIABIL
225122	Sequent Park & Loan Gas Accrue	232	CURR AND ACCR LIABIL
225123	Accrued Retainage Fee	232	CURR AND ACCR LIABIL
225124	Payable due to counterparties	232	CURR AND ACCR LIABIL
225125	Advance Chg-Agency Dest CARB	232	CURR AND ACCR LIABIL
225126	Accrued AP Commodity Aging	232	CURR AND ACCR LIABIL
225127	AP Lease Clearing	232	CURR AND ACCR LIABIL
225145	Accrued Gas Cost	232	CURR AND ACCR LIABIL
225150	A/P Returned Checks	232	CURR AND ACCR LIABIL
225151	Unclaimed Cust Credits & Chcks	242	CURR AND ACCR LIABIL
225152	Accrue TSA Bill	232	CURR AND ACCR LIABIL
225160	Utility Consolidated Bill-A/P	232	CURR AND ACCR LIABIL
225170	A/P UCB Customer	232	CURR AND ACCR LIABIL
225171	A/P UCB Marketer	232	CURR AND ACCR LIABIL
225180	A/P Gas Purchases	232	CURR AND ACCR LIABIL
225190	Drafts Payable Customer Refund	232	CURR AND ACCR LIABIL

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225192	AP-Cash Clearing	232	CURR AND ACCR LIABIL
225200	Payroll Payable	232	CURR AND ACCR LIABIL
225210	Accrued Severance Pay	232	CURR AND ACCR LIABIL
225211	Variable Compensation Payable	232	CURR AND ACCR LIABIL
225212	Bonus - Deferred	232	CURR AND ACCR LIABIL
225220	Salary Deferral	232	CURR AND ACCR LIABIL
225225	Salary Deferral Interest	232	CURR AND ACCR LIABIL
225230	Accrl for Officer Bonus Plan	232	CURR AND ACCR LIABIL
225250	Accrued Bonus	232	CURR AND ACCR LIABIL
225260	Accrued Bonus - AIP	232	CURR AND ACCR LIABIL
225401	Synthetic Storage	232	CURR AND ACCR LIABIL
225450	Change In Control Liability	232	CURR AND ACCR LIABIL
225501	Fitness Deductions	232	CURR AND ACCR LIABIL
225503	Thrift Plan Payroll Deduction	232	CURR AND ACCR LIABIL
225504	Suppl Savings Invst Plan	232	CURR AND ACCR LIABIL
225505	EBA Dues Deductions	232	CURR AND ACCR LIABIL
225506	Community Fund Campaigns Deds	232	CURR AND ACCR LIABIL
225507	One Pledge Club Atlanta	232	CURR AND ACCR LIABIL
225508	Flame Club Payable	232	CURR AND ACCR LIABIL
225509	Hrly Dental Deductions	232	CURR AND ACCR LIABIL
225510	SIP Plan Payroll Deduction	232	CURR AND ACCR LIABIL
225511	United Way Deductions	232	CURR AND ACCR LIABIL
225513	Union Dues	232	CURR AND ACCR LIABIL
225514	Flame Club/Savannah Payable	232	CURR AND ACCR LIABIL
225515	A/E Crew Member & Misc Allot	232	CURR AND ACCR LIABIL
225516	A/E - SIP Employer Match	232	CURR AND ACCR LIABIL
225518	W/H - National Insurance	232	CURR AND ACCR LIABIL
225519	Sharing Salvation Army Pay	232	CURR AND ACCR LIABIL
225520	A/E - PSP Contribution	232	CURR AND ACCR LIABIL
225521	P.A.C Payable	232	CURR AND ACCR LIABIL
225522	H.E.A.T Payments	232	CURR AND ACCR LIABIL
225523	W/H - Unemployment Ins	232	CURR AND ACCR LIABIL
225525	Union PAC	232	CURR AND ACCR LIABIL
225526	Employee Court Orders	232	CURR AND ACCR LIABIL
225536	Flx Ben Health Reim Payable	232	CURR AND ACCR LIABIL
225537	Flx Ben Dep Daycare Payable	232	CURR AND ACCR LIABIL
225538	Union dues to IBEW Locals	232	CURR AND ACCR LIABIL
225539	HMO Premiums Payroll Deduction	232	CURR AND ACCR LIABIL
225540	Wage Assignments	232	CURR AND ACCR LIABIL
225541	HSA Employee Contributions	232	CURR AND ACCR LIABIL
225546	Health Care Reim Payable 2000	232	CURR AND ACCR LIABIL
225547	Dep Care Reim Payable	232	CURR AND ACCR LIABIL
225550	Credit Union Deductions	232	CURR AND ACCR LIABIL
225557	Savings Bonds Deductions	232	CURR AND ACCR LIABIL
225560	Union Dues VNG Local 50	232	CURR AND ACCR LIABIL
225561	United Way Richmond	232	CURR AND ACCR LIABIL
225564	United Way Williamsburg	232	CURR AND ACCR LIABIL
225565	Union Initiation Fees Ded.	232	CURR AND ACCR LIABIL
225566	Appliance Purchase	232	CURR AND ACCR LIABIL

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Account	Account Description	FERC Account	Financial Statement Rollup
225600	Accrued Director Retainer Fees	232	CURR AND ACCR LIABIL
225601	Deferred Dir Comp-Mktg Fees	232	CURR AND ACCR LIABIL
225700	State Interest Payable	237	CURR AND ACCR LIABIL
226100	I/C A/P Birdsall	234	CURR AND ACCR LIABIL
226112	Interest Payable - NUTL/ELIZ	234	CURR AND ACCR LIABIL
226130	Notes Payable Nicor	234	CURR AND ACCR LIABIL
226135	Notes Payable NIGas Explor	233	CURR AND ACCR LIABIL
227100	I/C Interest on N/P NEMS	234	CURR AND ACCR LIABIL
227110	Interest Payable - VNGC/AGLR	234	CURR AND ACCR LIABIL
227120	Interest Payable - AGLC/AGLR	234	CURR AND ACCR LIABIL
227130	Interest Payable - AGLR/AGCC	234	CURR AND ACCR LIABIL
227180	I/C Int on N/P NIGas Explor	237	CURR AND ACCR LIABIL
227280	I/C Int on N/P Nicor	234	CURR AND ACCR LIABIL
227621	Interest Payable - CHAT/AGLR	234	CURR AND ACCR LIABIL
227700	Int Paybl Affiliates/Cap Corp	234	CURR AND ACCR LIABIL
227990	Interco Int Transfer - Credit	234	CURR AND ACCR LIABIL
229000	I/C A/P NEMS	233	CURR AND ACCR LIABIL
229100	I/C A/P Sequent	234	CURR AND ACCR LIABIL
230000	I/C A/P Nicor	234	CURR AND ACCR LIABIL
230010	I/C A/P CCGS	234	CURR AND ACCR LIABIL
230020	I/C A/P CVGS	234	CURR AND ACCR LIABIL
230030	I/C A/P Fixed Bill	234	CURR AND ACCR LIABIL
230040	I/C A/P Home Services LLC	234	CURR AND ACCR LIABIL
230050	I/C A/P NES	234	CURR AND ACCR LIABIL
230060	I/C A/P NEV	234	CURR AND ACCR LIABIL
230061	AP Assoc-SCS & AGSC	234	CURR AND ACCR LIABIL
230062	AP Assoc-Seq & Renewco	234	CURR AND ACCR LIABIL
230063	Due to/from SJI	234	CURR AND ACCR LIABIL
230064	Due to/from SJU	234	CURR AND ACCR LIABIL
230065	Due to/from NEE	234	CURR AND ACCR LIABIL
230066	Due to/from South Jersey Gas	234	CURR AND ACCR LIABIL
230067	Due to/from SJ Resources Group	234	CURR AND ACCR LIABIL
230070	Accounts Payable - Assoc Comp	234	CURR AND ACCR LIABIL
230080	I/C A/P Nicor Advanced En	234	CURR AND ACCR LIABIL
230090	I/C A/P Nicor Enerchange	234	CURR AND ACCR LIABIL
230100	I/C A/P Nicor Gas	234	CURR AND ACCR LIABIL
230105	I/C A/P Cypress Creek	234	CURR AND ACCR LIABIL
230110	I/C A/P Nicor Gas Retail Prod	234	CURR AND ACCR LIABIL
230120	I/C A/P Nicor Home Services	234	CURR AND ACCR LIABIL
230130	I/C A/P Nicor Horizon	234	CURR AND ACCR LIABIL
230140	I/C A/P Nicor Purhcasing Co	234	CURR AND ACCR LIABIL
230150	I/C A/P Nicor Services	234	CURR AND ACCR LIABIL
230160	I/C A/P Nicor solutions	234	CURR AND ACCR LIABIL
230170	I/C A/P Prairie Point Energy	234	CURR AND ACCR LIABIL
230175	I/C A/P Nicor Energy Ventures	234	CURR AND ACCR LIABIL
230180	I/C A/P Trop Equip Leasing	234	CURR AND ACCR LIABIL
230181	I/C A/P Nicor Mining	234	CURR AND ACCR LIABIL
230185	I/C A/P Other	234	CURR AND ACCR LIABIL
230186	I/C Warranty Pay - PHS & APC	234	CURR AND ACCR LIABIL

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230187	I/C Warranty Pay - PHS & GLF	234	CURR AND ACCR LIABIL
230188	I/C Warranty Pay - PHS & GPC	234	CURR AND ACCR LIABIL
230190	I/C A/P Nicor National	234	CURR AND ACCR LIABIL
230195	I/C A/P Central Valley	234	CURR AND ACCR LIABIL
230990	Intercompany Trsfers - Credit	234	CURR AND ACCR LIABIL
235200	Customer Deposits-Manual	235	CURR AND ACCR LIABIL
235201	Customer Deposits	235	CURR AND ACCR LIABIL
235202	Customer Credit Balances	232	CURR AND ACCR LIABIL
235203	Unbilled Portion - Cust Credit	232	CURR AND ACCR LIABIL
235210	Customer Deposits - Firm	235	CURR AND ACCR LIABIL
235211	Customer Deposits - Interrupt	235	CURR AND ACCR LIABIL
237100	Accrued Relocation Liability	242	CURR AND ACCR LIABIL
238100	Taxes Accrued-Federal Income	236	CURR AND ACCR LIABIL
238101	Taxes Accrued Other-FUI	236	CURR AND ACCR LIABIL
238102	Taxes Accrued Other-FICA	236	CURR AND ACCR LIABIL
238103	Tax Accr Othr-Real&Pers. Prop.	236	CURR AND ACCR LIABIL
238104	Tax Accr Other-W.VA.Prop.	236	CURR AND ACCR LIABIL
238105	Tax Accr Othr-SUI	236	CURR AND ACCR LIABIL
238106	Tax Accru Othr-MotorFuelRd Tax	236	CURR AND ACCR LIABIL
238107	Taxes Accr Othr-Compr Nat Gas	236	CURR AND ACCR LIABIL
238108	Taxes Accr-HIRE Act FICA Exmpt	236	CURR AND ACCR LIABIL
238109	Tax Accru Othr-Spec Fuel Tax	236	CURR AND ACCR LIABIL
238110	TEFA New Jersey	236	CURR AND ACCR LIABIL
238111	UTUA CBT New Jersey	236	CURR AND ACCR LIABIL
238112	UTUA S&U Tax New Jersey	236	CURR AND ACCR LIABIL
238140	Tax Accr Other-State Valuation	236	CURR AND ACCR LIABIL
238141	Tax Accru Othr-BusinessLicense	236	CURR AND ACCR LIABIL
238142	Tax Accru Othr-Franchise Taxes	236	CURR AND ACCR LIABIL
238143	Tax Accru Othr-Gross Receipts	236	CURR AND ACCR LIABIL
238144	Taxes Accr Othr-Sales & UseTax	236	CURR AND ACCR LIABIL
238145	Tax Accr Othr-Workman Comp Tax	236	CURR AND ACCR LIABIL
238150	Other Income Tax Payable	236	CURR AND ACCR LIABIL
238200	Taxes Accrued-State Income	236	CURR AND ACCR LIABIL
239200	Accrued Interest - LTD	237	CURR AND ACCR LIABIL
239260	Lease Interest Accrual	253	DEFERRED CREDITS
239300	Medium Term Notes	237	CURR AND ACCR LIABIL
239500	I/C A/P NESO	234	CURR AND ACCR LIABIL
239800	Unamort Underwrtng & Misc Fees	181	DEFERRED DEBITS
239801	Bond Issuance Costs	181	DEFERRED DEBITS
239802	I/C A/P AGSC	234	CURR AND ACCR LIABIL
241002	W/H - Vendor Taxes	241	CURR AND ACCR LIABIL
241990	Interest Acc-Customer Deposits	237	CURR AND ACCR LIABIL
242000	Adv Charge - Barbados VAT	241	CURR AND ACCR LIABIL
242011	Curr Deferred Income Taxes-Fed	283	DEFERRED CREDITS
242012	Curr Deferred Inc. Taxes-State	283	DEFERRED CREDITS
242013	Cur Def Federal Tax on AOCI	241	CURR AND ACCR LIABIL
242014	Current Def State Tax on AOCI	241	CURR AND ACCR LIABIL
242015	Current Def Tax on AOCI	241	CURR AND ACCR LIABIL
242020	Payroll Tax Employer	241	CURR AND ACCR LIABIL

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242030	Payroll Tax On Bonus	241	CURR AND ACCR LIABIL
242040	W/H - Income Tax	241	CURR AND ACCR LIABIL
242050	W/H - Pension/Retirement	241	CURR AND ACCR LIABIL
242060	W/H - D.R. Services Tax	241	CURR AND ACCR LIABIL
242200	Interest Accrued-ERC Recovery	237	CURR AND ACCR LIABIL
243100	Dividends Declared-Common	238	CURR AND ACCR LIABIL
243110	Div Payable Nicor Gas	238	CURR AND ACCR LIABIL
243200	Dividends Declared-Pref	238	CURR AND ACCR LIABIL
243210	Div Payable 5% Conv Prefd Stk	238	CURR AND ACCR LIABIL
243220	Div Pay 4.60% Conv Prefd Stk	238	CURR AND ACCR LIABIL
244000	Special Option Tax	241	CURR AND ACCR LIABIL
244010	Special Option Tax 1	241	CURR AND ACCR LIABIL
244020	Accr State Gas Revenue Tax	236	CURR AND ACCR LIABIL
244030	Accr Gas Use Taxes	236	CURR AND ACCR LIABIL
244040	Accrued R/E Taxes	236	CURR AND ACCR LIABIL
244050	Accr Munic Util Tx Gas Sales	236	CURR AND ACCR LIABIL
244060	Accr Munic Util RevTax Not Gas	236	CURR AND ACCR LIABIL
244065	Tax Withheld Stock Option	241	CURR AND ACCR LIABIL
244066	Accrued Invested Capital Tax	236	CURR AND ACCR LIABIL
245010	Local Option Tax 1	241	CURR AND ACCR LIABIL
245020	Accr St Util Rev Tax Not Gas	236	CURR AND ACCR LIABIL
245030	Acrd N/U R/E Taxes - Cur Yr	236	CURR AND ACCR LIABIL
245040	Acrd State Gas Use Tax	236	CURR AND ACCR LIABIL
245050	Local Option Tax 5	241	CURR AND ACCR LIABIL
245090	Fed Tax Withholding-Customers	241	CURR AND ACCR LIABIL
245500	FICA Taxes Payable - EE	241	CURR AND ACCR LIABIL
245501	Fed. Withholding Taxes - EE	241	CURR AND ACCR LIABIL
245502	State Withholding Tax - EE	241	CURR AND ACCR LIABIL
245503	State Sales & Use Tax Payble	241	CURR AND ACCR LIABIL
245504	Marta Tax Payable	241	CURR AND ACCR LIABIL
245505	State Unemployment Tax ER	241	CURR AND ACCR LIABIL
245506	NY - State Sales & Use Tax Pay	241	CURR AND ACCR LIABIL
245507	Energy Excise Tax	241	CURR AND ACCR LIABIL
245509	State Motor Fuel Tax Payable	241	CURR AND ACCR LIABIL
245510	Federal Motor Fuel Tax Payable	241	CURR AND ACCR LIABIL
245511	Taxes Payable-Tennessee S	241	CURR AND ACCR LIABIL
245512	Taxes Payable- Tennessee U	241	CURR AND ACCR LIABIL
245513	City Local Option Tax	241	CURR AND ACCR LIABIL
245514	Utility Tax Collection Pay VNG	241	CURR AND ACCR LIABIL
245515	Prepaid ST Motor Fuel Tax Pay	241	CURR AND ACCR LIABIL
245516	Educational Tax Payable	241	CURR AND ACCR LIABIL
245517	Homestead Tax Payable	241	CURR AND ACCR LIABIL
245518	City of Atl Sales Tax - Sewer	241	CURR AND ACCR LIABIL
245519	State Sales & Use Tax Payble	241	CURR AND ACCR LIABIL
245520	GST Payable	241	CURR AND ACCR LIABIL
245521	QST Payable	241	CURR AND ACCR LIABIL
245522	Prepaid Local Motor Fuel Tax	241	CURR AND ACCR LIABIL
245523	MD - State Sales & Use Tax Pay	241	CURR AND ACCR LIABIL
245525	Accrued Taxes-Other	241	CURR AND ACCR LIABIL

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245526	Sales and Use Tax Recovery	241	CURR AND ACCR LIABIL
245600	Escheat - Deposit Balance-2001	242	CURR AND ACCR LIABIL
245602	Escheat Deposit Balance-2000	242	CURR AND ACCR LIABIL
245605	Escheat Credit Balance-1998	242	CURR AND ACCR LIABIL
245607	Escheat Credit Balance-1996	242	CURR AND ACCR LIABIL
245608	Uncashed Checks - CheckTracker	242	CURR AND ACCR LIABIL
246010	Franchise Requirements 1	242	CURR AND ACCR LIABIL
246390	Retiree Medical Payable - HMO	242	CURR AND ACCR LIABIL
246400	Retiree Medical Payable - PPO	242	CURR AND ACCR LIABIL
247000	Deferred Comp Liab - DST	228.3	OTHER NONCURRENT LIA
247010	Non-Qual/Special Agreements	228.3	OTHER NONCURRENT LIA
247020	Non-Qual/Excess Ben Plan	228.3	OTHER NONCURRENT LIA
247025	Non-Qual/NUI Supp Ret Plan	228.3	OTHER NONCURRENT LIA
247030	Pension Liability/Qualified Pl	228.3	OTHER NONCURRENT LIA
247400	Acc Pension Costs - Disc Ops	228.3	OTHER NONCURRENT LIA
247401	NG Supp Retirement Plan (SERP)	228.3	OTHER NONCURRENT LIA
247402	Def Comp Cap Accum Plan (CAP)	228.3	OTHER NONCURRENT LIA
247403	Pension Liability - Mid IL	228.3	OTHER NONCURRENT LIA
247404	NSP Long-Term Liability	228.3	OTHER NONCURRENT LIA
247407	SoCo Deferred Compensation Pla	228.3	OTHER NONCURRENT LIA
247410	Oth Def Cr - Assoc - AGLR	228.3	OTHER NONCURRENT LIA
248300	Environmental Response Costs	253	DEFERRED CREDITS
248301	Res-Envir Clean Up	253	DEFERRED CREDITS
248302	Pipeline Replacement Reg Liab	253	DEFERRED CREDITS
248303	Other Liabilities	253.0	DEFERRED CREDITS
248304	Long Term MTM Liabilities	245	CURR AND ACCR LIABIL
248305	Accum Reg FixedAsset Rem Cost	108	UTILITY PLANT
248306	IC Dividend Pay - AGLC/AGLR	223	LONG-TERM DEBT
248307	Unearn Comp - Liability Awards	242	CURR AND ACCR LIABIL
248308	Deferred Cash Awards	253.0	DEFERRED CREDITS
248309	ARO Liability	230	OTHER NONCURRENT LIA
248311	Storage Contracts	253.0	DEFERRED CREDITS
248312	Transport Contracts	253	DEFERRED CREDITS
248313	Removal Cost - ARO	108	UTILITY PLANT
248314	Envir Remed Costs Incurred	253.0	DEFERRED CREDITS
248315	AA Storage/Trans Contracts	253.0	DEFERRED CREDITS
248316	Fixed Price Contracts	253.0	DEFERRED CREDITS
248317	Held for Sale Liability-NonCur	253.0	DEFERRED CREDITS
248318	Uninsured Risk Liability	253.0	DEFERRED CREDITS
248400	Rdr26-Prov for Uncol Reg Liab	254	DEFERRED CREDITS
248410	CCFP-Rider7-Reg Liab	254	DEFERRED CREDITS
248411	Rider36-VarIncTaxAdjCurReg	254	DEFERRED CREDITS
248412	Rider36-VarIncTaxAdjLongTerm	254	DEFERRED CREDITS
248413	VBA Rider-Long Term Reg Liabil	254	DEFERRED CREDITS
248420	Gain Redem 8.75% Due 12/1/16	257	DEFERRED CREDITS
248430	Accrued GL on Fin Instruments	254	DEFERRED CREDITS
248440	Regulatory Liability - EUF	254	DEFERRED CREDITS
248441	GRAM Deferred Exp Liability	254	DEFERRED CREDITS
248442	GRAM Revenue True up Liability	254	DEFERRED CREDITS

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248443	Storm Reserve - Long-term	228.2	OTHER NONCURRENT LIA
248444	GRAM RTU Liab - Prior REP Bal	254	DEFERRED CREDITS
248600	Lease Obligation - Noncurrent	227	OTHER NONCURRENT LIA
248800	Other Postretirement Benefits	228.3	OTHER NONCURRENT LIA
248810	VNG OPEB Deferral&FAS106 Trans	228.3	OTHER NONCURRENT LIA
249100	Noncontrolling Interest	253.0	DEFERRED CREDITS
250020	Ret Sav Plus/Co Matching	242	CURR AND ACCR LIABIL
250030	Ret Sav Plus/Employee Portion	242	CURR AND ACCR LIABIL
250040	Retirement Savings Plus/PAYSOP	242	CURR AND ACCR LIABIL
250050	Ret Sav Plus/General Loan	242	CURR AND ACCR LIABIL
250100	NSP Employee Contribution	242	CURR AND ACCR LIABIL
250110	NSP Employer Contribution	242	CURR AND ACCR LIABIL
251101	Accrued Liabilities-Bpt	242	CURR AND ACCR LIABIL
251102	Legal Liabilities	242	CURR AND ACCR LIABIL
251103	Deferred Revenue Current	242	CURR AND ACCR LIABIL
251104	Unrealiz Loss on FinInstrument	245	CURR AND ACCR LIABIL
251105	Net Payroll & Misc Deduct	242	CURR AND ACCR LIABIL
251106	Deriv Liab Ngdg-St	242	CURR AND ACCR LIABIL
251107	Pipeline Rep Prog Curr liab	253	DEFERRED CREDITS
251108	Deriv Liab Hdg-St	242	CURR AND ACCR LIABIL
251109	Misc Accrued Liabilities	242	CURR AND ACCR LIABIL
251110	Misc Accr Lia Imcr Commodity	242	CURR AND ACCR LIABIL
251111	Fixed.Bill/Guaranteed Bill Def	242	CURR AND ACCR LIABIL
251112	Misc Current & Accrued Liab	242	CURR AND ACCR LIABIL
251113	MGP Current Liability	253	DEFERRED CREDITS
251115	Marketer/Pooler True-Up	242	CURR AND ACCR LIABIL
251116	Unearned Insurance Premiums	242	CURR AND ACCR LIABIL
251117	IBNR Insurance Premiums	242	CURR AND ACCR LIABIL
251118	Unrealiz Loss on Weather	245	CURR AND ACCR LIABIL
251120	FERC Current Liability	242	CURR AND ACCR LIABIL
251200	Universal Service Fund Liab	242	CURR AND ACCR LIABIL
251210	USF Refund Clearing Account	242	CURR AND ACCR LIABIL
251300	USF Cash Out	242	CURR AND ACCR LIABIL
251301	Storm Reserve - Current	242	CURR AND ACCR LIABIL
251400	VNG Supplier Refunds Recon	242	CURR AND ACCR LIABIL
251401	VNG Supplier Refunds Phase 1	242	CURR AND ACCR LIABIL
251402	VNG Supplier Refunds Phase 2	242	CURR AND ACCR LIABIL
251403	VNG Supplier Refunds Phase 3	242	CURR AND ACCR LIABIL
251404	VNG Supplier Refunds Phase 4	242	CURR AND ACCR LIABIL
251405	VNG Supplier Refunds Phase 5	242	CURR AND ACCR LIABIL
251406	VNG Supplier Refunds Phase 6	242	CURR AND ACCR LIABIL
251407	VNG Supplier Refunds Phase 7	242	CURR AND ACCR LIABIL
251408	VNG Supplier Refunds Phase 8	242	CURR AND ACCR LIABIL
251409	Parking Deduction	242	CURR AND ACCR LIABIL
251410	Under/Over Recov-Clsd Pr Cur	242	CURR AND ACCR LIABIL
251411	Reg Liab-Current Presentation	242	CURR AND ACCR LIABIL
251412	Reg Liab - LT Presentation	254	DEFERRED CREDITS
251413	Interest Rate Swaps	245	CURR AND ACCR LIABIL
251414	Rider 29-EEP-Current Reg Liab	254	DEFERRED CREDITS

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251415	Other Cur Reg Liab	254	DEFERRED CREDITS
251416	Rdr26-Prov for Uncol CurReg	254	DEFERRED CREDITS
251417	EEP-Current Reg Liability	254	DEFERRED CREDITS
251418	AIR Program - Leak Repair	254	DEFERRED CREDITS
251419	Accrued G/L on Fin Instr- Curr	242	CURR AND ACCR LIABIL
251420	VBA Rider-Current Reg Liabilit	254	DEFERRED CREDITS
251450	Est Removal Cost - Short Term	108	UTILITY PLANT
251501	Res-Envir Clean Up Current	242	CURR AND ACCR LIABIL
251510	Wrap Premiums Payable	242	CURR AND ACCR LIABIL
251601	Budget Billing Variance Liab	242	CURR AND ACCR LIABIL
251602	Reg Unrealiz Gain/Loss Fin Ins	245	CURR AND ACCR LIABIL
251610	VNG Rate Margin Sharing Recon	254	DEFERRED CREDITS
252000	Net Futures Credit	n.a.	ALLACCOUNTS
252100	Asset Retiremt Obligation - ST	230	OTHER NONCURRENT LIA
252200	Margin Account - Liabilities	245	CURR AND ACCR LIABIL
252997	Deferred Revenues	242	CURR AND ACCR LIABIL
252998	Deferred PGA - Credit Balance	254	DEFERRED CREDITS
255200	Customer Adv Metro Region	252	DEFERRED CREDITS
255800	Constr Adv-Ref	252	DEFERRED CREDITS
255801	Const Adv-Refundable-City	252	DEFERRED CREDITS
258122	Sequent Park & Loan FV Adjustm	253.0	DEFERRED CREDITS
258150	Notes Payable Long-Term	226	LONG-TERM DEBT
258820	Lawrenceville Prepay	253.0	DEFERRED CREDITS
258850	Recovers-Rate Payer	254	DEFERRED CREDITS
258860	Lease Deferred Rent - Noncurre	186	DEFERRED DEBITS
258880	One Peachtree Ctr-10 P'tree Pl	253.0	DEFERRED CREDITS
258899	Misc/Other Deferred Credits	253.0	DEFERRED CREDITS
259250	Unamort Inv Credit Other	255	DEFERRED CREDITS
259999	Regulatory Tax Liability	254	DEFERRED CREDITS
277000	Injuries & Damages Provision	228.2	OTHER NONCURRENT LIA
277050	Provision for Workers Comp	228.2	OTHER NONCURRENT LIA
277051	Prov for Workers Comp - Wrap	228.2	OTHER NONCURRENT LIA
277060	Pens Current Liab - Excess	228.3	OTHER NONCURRENT LIA
277061	Pens Current Liab - Spec Agree	228.3	OTHER NONCURRENT LIA
277062	Pens Current Liab - NUI SERP	228.3	OTHER NONCURRENT LIA
277063	Pens Current Liab - Nicor SERP	228.3	OTHER NONCURRENT LIA
277064	Held for Sale Liabilities-Cur	228.2	OTHER NONCURRENT LIA
277070	OPEB Liab - Current	228.3	OTHER NONCURRENT LIA
278002	Mercury Contingency Accrual	228.4	OTHER NONCURRENT LIA
278500	Reserve for Health Insurance	228.4	OTHER NONCURRENT LIA
279100	Accel Fed Tax Depr-Property	282	DEFERRED CREDITS
279101	Reg Tax Liability Reclass	282	DEFERRED CREDITS
279102	Def State Tax WRA Non PPE	190	DEFERRED DEBITS
279103	Def Fed Income Tax FAS109 JDC	190	DEFERRED DEBITS
279104	Def Fed Income Tax FAS109 SITC	190	DEFERRED DEBITS
279105	Def State Inc Tax FAS109 SITC	190	DEFERRED DEBITS
279106	Def State Inc Tax FAS109 ITC	190	DEFERRED DEBITS
279107	Def State Inc Tax FAS109 JDC	190	DEFERRED DEBITS
279108	Def Fed Inc Tax FAS109 WRA	282	DEFERRED CREDITS

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279109	Def Fed Inc Tx NonPPE F109 WRA	283	DEFERRED CREDITS
279110	Def tax on AOCI	283	DEFERRED CREDITS
279111	Def Fed Inc Tax FAS 158	190	DEFERRED DEBITS
279112	Def St Inc Tax FAS 158	190	DEFERRED DEBITS
279113	Def State Inc Tax FAS109 WRA	282	DEFERRED CREDITS
279150	Accel St Tax Depr-Property	282	DEFERRED CREDITS
279200	Other Timing Difference-Fed	283	DEFERRED CREDITS
279250	Other Timing Differences-State	283	DEFERRED CREDITS
279300	Other Timing Differences-Other	283	DEFERRED CREDITS
279360	Reg A/L Fed FAS 158	254	DEFERRED CREDITS
279370	Reg A/L Fed F109 Non PPE Def	254	DEFERRED CREDITS
279380	Reg A/L Fed F109 WRA	254	DEFERRED CREDITS
279390	Reg A/L State FAS 158	254	DEFERRED CREDITS
279400	Reg A/L State F109 DEF	254	DEFERRED CREDITS
279410	Reg A/L State F109 WRA	254	DEFERRED CREDITS
279420	Reg A/L Fed F109 Job Develop	254	DEFERRED CREDITS
279430	Reg A/L State F109 Job Develop	254	DEFERRED CREDITS
279440	Reg A/L State F109 SITC	254	DEFERRED CREDITS
400000	Gng Int Energy Sales - Ga	480	SALES OF GAS
400011	Resid. Non-Jurisdictional Sale	480	SALES OF GAS
400100	Residential Sales	480	SALES OF GAS
400101	Residential Gas Sales Unbilled	480	SALES OF GAS
400105	Residential Jurisdictional RNA	480	SALES OF GAS
400107	Residential Sales UIE Phase 1	480	SALES OF GAS
400130	Res Sales Uncol Recovery	480	SALES OF GAS
400131	Res Sales Uncol Recover Unbill	480	SALES OF GAS
400132	Residential Tax Var Recovery	480	SALES OF GAS
400133	Residential Tax Var Rec UnBill	480	SALES OF GAS
400200	Small Commercial	481	SALES OF GAS
400201	Small Commercial-Unbilled	481	SALES OF GAS
400205	n.a.	481	SALES OF GAS
400206	Commercial Sales UIE Phase 1	481	SALES OF GAS
400210	Commercial Billed Nonjurisdict	481	SALES OF GAS
400230	Small Com Sales Uncoll Recover	481	SALES OF GAS
400231	Small Com Uncoll Recov Unbill	481	SALES OF GAS
400232	Commercial Tax Var Recovery	481	SALES OF GAS
400233	Commercial Tax Var Recov Unbil	481	SALES OF GAS
400300	Large Commercial	481	SALES OF GAS
400301	Comm Unbilled Nonjurisdictiona	481	SALES OF GAS
400310	Commercial Interruptible Nonju	481	SALES OF GAS
400350	Commercial Gas Sales	481	SALES OF GAS
400351	Commercial-Jurisdictional WNA	481	SALES OF GAS
400352	Commercial-Nonjurisdict WNA	481	SALES OF GAS
400353	Commercial Margin - AUA Adj	481	SALES OF GAS
400380	Wholesale Energy Sales	481	SALES OF GAS
400381	Warranty Services	481	SALES OF GAS
400382	Gift Card Reimbursement	481	SALES OF GAS
400383	Signature Services	481	SALES OF GAS
400384	Revenues-Intercompany	481	SALES OF GAS

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400385	Refunds	481	SALES OF GAS
400386	Discounts	481	SALES OF GAS
400387	Revenue- Misc	481	SALES OF GAS
400388	G/L from Hedging	481	SALES OF GAS
400389	Hedge Ineffectivness	481	SALES OF GAS
400390	Other Gas Supply	481	SALES OF GAS
400391	Broker Fees	481	SALES OF GAS
400392	Rent	481	SALES OF GAS
400393	Farm Operation Revenues	481	SALES OF GAS
400400	Small Industrial	481	SALES OF GAS
400401	Small Industrial-Unbilled	481	SALES OF GAS
400405	Schedule 15 Revenue	481	SALES OF GAS
400406	Industrial Sales UIE Phase 1	481	SALES OF GAS
400430	Small Ind Sales Uncoll Recover	481	SALES OF GAS
400431	Small Ind Sales Uncoll Unbill	481	SALES OF GAS
400432	Industrial Tax Var Recovery	481	SALES OF GAS
400433	Industrial Tax Var Recov Unbil	481	SALES OF GAS
400449	POR Revenue Discount	481	SALES OF GAS
400450	GNG Variable Gas Rev - Commer	481	SALES OF GAS
400451	AGL Customer Charge Rev - Comm	481	SALES OF GAS
400452	AGL Demand Charge Rev - Commer	481	SALES OF GAS
400453	GNG Cust Serv Chg Rev - Commer	481	SALES OF GAS
400454	GNG Demand Charge Rev - Commer	481	SALES OF GAS
400455	ASVC Revenue - Commercial	481	SALES OF GAS
400456	NGV Customer Revenue - Commer	481	SALES OF GAS
400457	Weather Hedge Revenue	481	SALES OF GAS
400458	Customer Credits - Residential	481	SALES OF GAS
400459	Finance Charges Corporate	481	SALES OF GAS
400460	Firm - NSF Charges	481	SALES OF GAS
400461	Firm - Fixed Rate Early Termin	481	SALES OF GAS
400462	Firm Revenue Reserve	481	SALES OF GAS
400463	Market Cap Program	481	SALES OF GAS
400464	Pass-Through Revenue	481	SALES OF GAS
400500	Large Industrial	481	SALES OF GAS
400502	Base Unbilled Revenue	480	SALES OF GAS
400505	Revenues-Interruptible	481	SALES OF GAS
400507	Ind Non-Interrupt General	481	SALES OF GAS
400508	Ind Accr Unbill Rev General	481	SALES OF GAS
400509	Ind Accr Unbill Rev Space Heat	481	SALES OF GAS
400510	Industrial Gas Sales	481	SALES OF GAS
400550	Nonjurisdictional Revenue	481	SALES OF GAS
400560	Non-Reg Rev NUI Converted	481	SALES OF GAS
400601	Residential-Jurisdictional WNA	480	SALES OF GAS
400602	Residential-Nonjurisdict WNA	480	SALES OF GAS
400700	Residential Gas Sales	480	SALES OF GAS
400701	Residential Margin - AUA Adj	480	SALES OF GAS
402100	Sales for Resale Base	483	SALES OF GAS
402200	Sales for Resale-Riders	483	SALES OF GAS
402201	Natural Gas Revenues-SCS & Seq	483	SALES OF GAS

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402202	FCG-SAFE Rev Pipe Repl	483	SALES OF GAS
402205	Imbalance - Cashin	483	SALES OF GAS
402206	UIE Revenue	483	SALES OF GAS
402210	Commod Sales- AGLC- Affiliated	483	SALES OF GAS
402211	Commod Sales- CHAT- Affiliated	483	SALES OF GAS
402215	Sales - Affiliated (VNG)	483	SALES OF GAS
402216	Commodity Sales - Affiliated	483	SALES OF GAS
402250	Commodity Fees	483	SALES OF GAS
402251	Uninterruptible Revenues	483	SALES OF GAS
402252	Gas Sales	495	OTHER OPERATING REVS
402253	Gas Sales - Intercompany	483	SALES OF GAS
402254	Uninterruptible Rev - Interco	483	SALES OF GAS
402257	Reservation Fees	483	SALES OF GAS
402259	n.a.	483	SALES OF GAS
402260	n.a.	488	OTHER OPERATING REVS
402261	n.a.	488	OTHER OPERATING REVS
402262	n.a.	488	OTHER OPERATING REVS
402263	n.a.	488	OTHER OPERATING REVS
402264	n.a.	488	OTHER OPERATING REVS
402265	n.a.	488	OTHER OPERATING REVS
402267	n.a.	488	OTHER OPERATING REVS
402268	n.a.	488	OTHER OPERATING REVS
402300	LNG Sales	481	SALES OF GAS
402301	Connection Center	481	SALES OF GAS
402420	Commodity Option Prem - Fin.	488	OTHER OPERATING REVS
402450	Commodity Index GD Put Option	495	OTHER OPERATING REVS
402505	Options- Physical (Revenue)	414	UTILITY OP INCOME
404100	NGV Sales Base	488	OTHER OPERATING REVS
404101	NGV-Non-Jurisdictional Sales	488	OTHER OPERATING REVS
404300	Revenue - Gross Receipt Collec	488	OTHER OPERATING REVS
404301	Revenue - Franchise Collected	488	OTHER OPERATING REVS
404302	Revenues from Merchandising	415	OTHER INCOME
406000	Propane Sales	421	OTHER INCOME
406005	Sales Rev NUI Converted	492	OTHER OPERATING REVS
406010	Propane Revenues	492	OTHER OPERATING REVS
406011	Shipping Revenues	492	OTHER OPERATING REVS
406015	SB Ocean Freight	492	OTHER OPERATING REVS
406020	Earned Discounts	492	OTHER OPERATING REVS
406030	Unearned Discounts	492	OTHER OPERATING REVS
406040	SB Documentation	492	OTHER OPERATING REVS
406050	SB Intermodal	492	OTHER OPERATING REVS
406060	SB Bunker Surcharge	492	OTHER OPERATING REVS
406070	SB U.S. Other Accessorials	492	OTHER OPERATING REVS
406080	SB Bill Of Lading Insurance	492	OTHER OPERATING REVS
406090	Air Freight Insurance	492	OTHER OPERATING REVS
406100	Open Cargo Insurance	492	OTHER OPERATING REVS
406110	Inland Marine Insurance	492	OTHER OPERATING REVS
406120	SB Port Accessorial Charges	492	OTHER OPERATING REVS
406130	SB Landing/Container Surcharge	492	OTHER OPERATING REVS

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406140	SB Custom Clearing	492	OTHER OPERATING REVS
406150	SB Local Spec Handling	492	OTHER OPERATING REVS
406155	SB Local Delivery	492	OTHER OPERATING REVS
406160	Air Freight	492	OTHER OPERATING REVS
406170	Demurrage/Detention/Storage	492	OTHER OPERATING REVS
406180	Other Revenue	492	OTHER OPERATING REVS
406190	SB Crane Usage Surcharge	492	OTHER OPERATING REVS
406200	Stevedore Subcontract	492	OTHER OPERATING REVS
406210	Equipment Rental	492	OTHER OPERATING REVS
406220	CES Other	492	OTHER OPERATING REVS
406225	CES Stripping	492	OTHER OPERATING REVS
406230	NB Ocean Freight	492	OTHER OPERATING REVS
406240	NB Documentation	492	OTHER OPERATING REVS
406250	NB Intermodal	492	OTHER OPERATING REVS
406260	NB Bunker Surcharge	492	OTHER OPERATING REVS
406270	NB U.S. Other Accessorials	492	OTHER OPERATING REVS
406280	NB Bill Of Lading Insurance	492	OTHER OPERATING REVS
406290	NB Port Accessorial Charges	492	OTHER OPERATING REVS
406300	NB Landing/Container Surcharge	492	OTHER OPERATING REVS
406310	NB Custom Clearing	492	OTHER OPERATING REVS
406320	NB Crane Usage Surcharge	492	OTHER OPERATING REVS
406321	NB Local Delivery	492	OTHER OPERATING REVS
406322	NB Local Spec Handling	492	OTHER OPERATING REVS
406330	II Ocean Freight	492	OTHER OPERATING REVS
406340	II Documentation	492	OTHER OPERATING REVS
406350	Inland Transportation	492	OTHER OPERATING REVS
406360	II Bunker Surcharge	492	OTHER OPERATING REVS
406370	II U.S. Other Accessorials	492	OTHER OPERATING REVS
406380	II Bill Of Lading Insurance	492	OTHER OPERATING REVS
406390	II Port Accessorial Charges	492	OTHER OPERATING REVS
406400	II Landing/Container Surcharge	492	OTHER OPERATING REVS
406410	II Custom Clearing	492	OTHER OPERATING REVS
406420	II Local Special Handling	492	OTHER OPERATING REVS
406425	Local Delivery	492	OTHER OPERATING REVS
406430	II Crane Usage Surcharge	492	OTHER OPERATING REVS
406435	US Inland Transportation	492	OTHER OPERATING REVS
406440	Global Ocean Freight	492	OTHER OPERATING REVS
406450	Global Documentation	492	OTHER OPERATING REVS
406460	Global Inland Transportation	492	OTHER OPERATING REVS
406470	Global Bunker Surcharge	492	OTHER OPERATING REVS
406480	Global Port Accessorial Chrges	492	OTHER OPERATING REVS
406490	Global Landing/Cont Surcharge	492	OTHER OPERATING REVS
406500	Global SB Ocean Freight	492	OTHER OPERATING REVS
406510	Global SB Documentation	492	OTHER OPERATING REVS
406520	Global SB Inlnd Transportation	492	OTHER OPERATING REVS
406530	Global SB Bunker Surcharge	492	OTHER OPERATING REVS
406540	SB U.S. Other Accessorials	492	OTHER OPERATING REVS
406550	Global SB Port Accessorial Chg	492	OTHER OPERATING REVS
406560	Global SB Lding/Cont Surcharge	492	OTHER OPERATING REVS

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406565	Global NB US other Accessorial	492	OTHER OPERATING REVS
406570	Global NB Ocean Freight	492	OTHER OPERATING REVS
406580	Global NB Documentation	492	OTHER OPERATING REVS
406590	Global NB Inland Transportatio	492	OTHER OPERATING REVS
406600	Global NB Bunker Surcharge	492	OTHER OPERATING REVS
406610	Global NB Port Accessorial Chg	492	OTHER OPERATING REVS
406620	Global NB Lding/Cont Surcharge	492	OTHER OPERATING REVS
406625	GB U.S. Other Accessorials	492	OTHER OPERATING REVS
406630	EIC/Service Charge Revenue	492	OTHER OPERATING REVS
406640	EIC/Service Charge Expense	492	OTHER OPERATING REVS
407000	Telecommunications Constr. Inc	488	OTHER OPERATING REVS
407001	Telecom IRU Revenue	488	OTHER OPERATING REVS
407002	Telecom Maintenance Revenue	488	OTHER OPERATING REVS
407010	WINS/SAG LICENSES-REVENUE	488	OTHER OPERATING REVS
407011	INSERTS - REVENUE	488	OTHER OPERATING REVS
407012	Muni Gas Use Tax Contra Revenu	488	OTHER OPERATING REVS
407015	State Gas Use Tax Contra Reven	488	OTHER OPERATING REVS
407016	REVENUE-PROGRAMMING	488	OTHER OPERATING REVS
407017	BILL PRODUCTION-REVENUE-COMM.	488	OTHER OPERATING REVS
407018	BILL PROD - REVENUE - OTHER	488	OTHER OPERATING REVS
407019	Trans Excess Storage Charge	488	OTHER OPERATING REVS
407020	FX Gain	488	OTHER OPERATING REVS
407021	Rider 1-Utility Assessment Rec	488	OTHER OPERATING REVS
407025	HRX Carrying Charges	488	OTHER OPERATING REVS
407026	HRX Partner Reimbursements	489.2	OTHER OPERATING REVS
407050	Late Payment Fees	487	OTHER OPERATING REVS
407070	SEM-G/S Rev - AGLC	488	OTHER OPERATING REVS
407090	Returned Check -Marketer	488	OTHER OPERATING REVS
407091	Returned Check Fees	488	OTHER OPERATING REVS
407100	Reconnect Charge - Firm	488	OTHER OPERATING REVS
407101	Seasonal Reconnect Change	488	OTHER OPERATING REVS
407102	Turn-on Charge- Firm	488	OTHER OPERATING REVS
407103	Meter Set Charge- Firm	488	OTHER OPERATING REVS
407104	Establish Service- SONP	488	OTHER OPERATING REVS
407105	Amts Billed Cust LIHEAP Env Fd	488	OTHER OPERATING REVS
407106	Erroneous Turn-On Credit	488	OTHER OPERATING REVS
407110	Gas Management Fee	495	OTHER OPERATING REVS
407112	Transport Revenue UIE Phs 1	488	OTHER OPERATING REVS
407113	Service Charge-Service Reps	488	OTHER OPERATING REVS
407114	Service Charge - Field Ops	488	OTHER OPERATING REVS
407115	Admin Charge - Service Reps	488	OTHER OPERATING REVS
407116	Service Chrg-System Operations	488	OTHER OPERATING REVS
407117	Reroute Charge	488	OTHER OPERATING REVS
407120	Reg Servicework-Revenue	488	OTHER OPERATING REVS
407125	Jobbing Material Revenue	488	OTHER OPERATING REVS
407130	Oth Gas Rev PT1 Contr Exp Reim	489.2	OTHER OPERATING REVS
407140	Jobbing Generation Appl. Pay	415	OTHER INCOME
407142	Jobbing Generation Appl. Mat'l	415	OTHER INCOME
407144	Jobbing Labor Additives	488	OTHER OPERATING REVS

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407156	Transport Tax Var Recovery	489.3	OTHER OPERATING REVS
407157	Transport Tax Var Rec Unbilled	489.3	OTHER OPERATING REVS
407158	Trans Uncollectible Recovery	489.3	OTHER OPERATING REVS
407159	Trans Uncoll Recovery Unbilled	489.3	OTHER OPERATING REVS
407160	Transportation Revenue	489.3	OTHER OPERATING REVS
407161	Revenues-Firm Transportat	489.3	OTHER OPERATING REVS
407162	Natural Gas Rev - SCS & AGLC	489.3	OTHER OPERATING REVS
407166	CSP Supplier GSC Cash-Out Chrg	489.3	OTHER OPERATING REVS
407167	Non-Comm Owrshp Group Fee	489.3	OTHER OPERATING REVS
407168	CSP Supplier Group Charges	489.3	OTHER OPERATING REVS
407172	Accrued Unbilled Rev-Transport	489.3	OTHER OPERATING REVS
407173	Synergy Savings Revenue	489.3	OTHER OPERATING REVS
407176	TranspSales Non-Jurisdictional	489.3	OTHER OPERATING REVS
407185	Transp Rev-PGA Lrg Industrial	489.3	OTHER OPERATING REVS
407190	Transportation Revenue	489.3	OTHER OPERATING REVS
407195	Minimum Bill Revenue	489.3	OTHER OPERATING REVS
407200	Rent from Gas Property	493	OTHER OPERATING REVS
407220	LNG Trucking Revenues	481	SALES OF GAS
407225	Unrealized Gain/Fin Instrument	495	OTHER OPERATING REVS
407303	Gas Rev-Gsr Cost Recov	496	OTHER OPERATING REVS
407304	Other Revenues-ACA Surcharges	495	OTHER OPERATING REVS
407305	IMCR Refunds	495	OTHER OPERATING REVS
407307	Other Gas Rev-Ss1	495	OTHER OPERATING REVS
407310	Refunds and Recoveries	495	OTHER OPERATING REVS
407350	Revenue Exchange Services	495	OTHER OPERATING REVS
407500	Miscellaneous Operating Revenu	495	OTHER OPERATING REVS
407501	Capacity Chg Joint Use Pipelin	489.2	OTHER OPERATING REVS
407503	Fuel Oil Revenue	495	OTHER OPERATING REVS
407505	Right-Of-Way Fees	495	OTHER OPERATING REVS
407506	HRX Capacity Charge	489.2	OTHER OPERATING REVS
407600	Forfeited Discounts	487	OTHER OPERATING REVS
408005	Othr Non-Gas Rev NUI Converted	495	OTHER OPERATING REVS
409000	Nonutility Energy Sales	495	OTHER OPERATING REVS
410100	Management and Consulting Fee	421	OTHER INCOME
410102	Gas Exchange Revenue	488	OTHER OPERATING REVS
410103	Gas - Trac Revenue	488	OTHER OPERATING REVS
410104	Other Utilities Revenue	488	OTHER OPERATING REVS
410105	Revenue Clearing Account	488	OTHER OPERATING REVS
410106	AEP Surcharge	495	OTHER OPERATING REVS
410107	ServiceChrg - Reporting Device	495	OTHER OPERATING REVS
410310	Energy Services Revenue	415	OTHER INCOME
412250	Miscellaneous Energy Revenue	488	OTHER OPERATING REVS
415026	Late Payment Charge - Pooler	487	OTHER OPERATING REVS
415060	Collection Fees	495	OTHER OPERATING REVS
415061	Revenue Returned Check Fee	488	OTHER OPERATING REVS
415070	Revenue Reconnect Charge	488	OTHER OPERATING REVS
415071	Revenue Seas Recon Charge	488	OTHER OPERATING REVS
415075	Revenue Turn On Charge	488	OTHER OPERATING REVS
415076	Revenue Erron Turn On Credit	488	OTHER OPERATING REVS

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415080	Revenue Meter Set	488	OTHER OPERATING REVS
415081	Revenue Erron Meter Set Credit	488	OTHER OPERATING REVS
415090	Turn On-Interruptible-320-Comm	488	OTHER OPERATING REVS
415091	Turn On-Interruptible-520-Ind	488	OTHER OPERATING REVS
415092	Turn On-Interruptible-321-Comm	488	OTHER OPERATING REVS
415093	Turn On-Interruptible-521-Ind	488	OTHER OPERATING REVS
415094	Turn On-Interruptible-322-Comm	488	OTHER OPERATING REVS
415095	Turn On-Interruptible-522-Ind	488	OTHER OPERATING REVS
415096	Erron Turn On-Interruptib Cred	488	OTHER OPERATING REVS
415097	Rider 7 - Expense Projects	488	OTHER OPERATING REVS
415105	Meter Set-Interrupt-320-Com	488	OTHER OPERATING REVS
415106	Meter Set-Interrupt-520-Ind	488	OTHER OPERATING REVS
415107	Meter Set-Interrupt-321-Com	488	OTHER OPERATING REVS
415108	Meter Set-Interrupt-521-Ind	488	OTHER OPERATING REVS
415109	Meter Set-Interrupt-322-Com	488	OTHER OPERATING REVS
415110	Meter Set-Interrupt-522-Ind	488	OTHER OPERATING REVS
415111	Erron Meter Set-Interrupt Cred	488	OTHER OPERATING REVS
415112	Rider7-Expense Proj-Unbilled	488	OTHER OPERATING REVS
415130	Connect Fees-Interrupt-320-Com	488	OTHER OPERATING REVS
415131	Connect Fees-Interrupt-520-Ind	488	OTHER OPERATING REVS
415132	Connect Fees-Interrupt-321-Com	488	OTHER OPERATING REVS
415133	Connect Fees-Interrupt-521-Ind	488	OTHER OPERATING REVS
415140	Tran Rev-Mkt (Gen) i-VPR	488	OTHER OPERATING REVS
415170	Adjustments-Poolers	488	OTHER OPERATING REVS
415183	Transp Rev-Pool-I20 FirnR Com	488	OTHER OPERATING REVS
415185	Transp Rev-Pool-I20 IntC Com	488	OTHER OPERATING REVS
415188	Transp Rev-Interruptible Rev	489.3	OTHER OPERATING REVS
415270	Misc Adjust - Pooler/Marketer	488	OTHER OPERATING REVS
415276	Tran Rev-Mkt (Gen) i-SRP	489.3	OTHER OPERATING REVS
415290	Tran Rev-Market Res R-1 Cust	489.3	OTHER OPERATING REVS
415291	Tran Rev-Market Res R-1 SrCit	489.3	OTHER OPERATING REVS
415292	Tran Rev-Market Res R-1 DDDC	489.3	OTHER OPERATING REVS
415293	Tran Rev-Market Res Soc Resp	489.3	OTHER OPERATING REVS
415305	Tran Rev-Mkt G-10 Cust SmC&I	489.3	OTHER OPERATING REVS
415306	Tran Rev-Mkt G-10 DDDC SmC&I	489.3	OTHER OPERATING REVS
415307	Tran Rev-Mkt G-11 Cust SmC&I	489.3	OTHER OPERATING REVS
415308	Tran Rev-Mkt G-11 DDDC SmC&I	489.3	OTHER OPERATING REVS
415310	Tran Rev-Mkt G-11 Vol SmC&I	489.3	OTHER OPERATING REVS
415311	Tran Rev-Mkt AG-1 Cust SmC&I	489.3	OTHER OPERATING REVS
415312	Tran Rev-Mkt AG-1 Vol SmC&I	489.3	OTHER OPERATING REVS
415325	Tran Rev-Mkt (V-52) NGV Cust	489.3	OTHER OPERATING REVS
415326	Tran Rev-Mkt (V-52) NGV Rev	489.3	OTHER OPERATING REVS
415327	Tran Rev-Mkt (V-52) NGV Fac	489.3	OTHER OPERATING REVS
415340	Tran Rev-Mkt (V-52) S-51 Cust	489.3	OTHER OPERATING REVS
415341	Tran Rev-Mkt (V-52) S-51 Com	489.3	OTHER OPERATING REVS
415342	RGGI Revenue	495	OTHER OPERATING REVS
415345	VNG Save - Reve Pipe Repl	489.3	OTHER OPERATING REVS
415350	Tran Rev-Mkt (Gen) Peak Svc	489.3	OTHER OPERATING REVS
415351	Tran Rev-Mkt (Gen) Cap Rel	489.3	OTHER OPERATING REVS

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415354	Tran Rev-Mkt (Gen) Environ	489.3	OTHER OPERATING REVS
415355	Tran Rev-Mkt (Gen) Cust Ed	489.3	OTHER OPERATING REVS
415356	Tran Rev-Mkt (Gen) Pipe Repl	489.3	OTHER OPERATING REVS
415357	Tran Rev-Mkt (Gen) Franchise	489.3	OTHER OPERATING REVS
415359	Tran Rev-Mkt (Gen) Switch Fee	489.3	OTHER OPERATING REVS
415360	Tran Rev-Mkt (Gen) Meter Read	489.3	OTHER OPERATING REVS
415361	Tran Rev-Mkt (Gen) i-CGP	489.3	OTHER OPERATING REVS
415362	Tran Rev-Mkt (Gen) i-CGP II	489.3	OTHER OPERATING REVS
415375	Tran Rev-Mkt (Gas Cost) Peak	489.3	OTHER OPERATING REVS
415376	Tran Rev-Mkt (Gas Cost) Firm	489.3	OTHER OPERATING REVS
415377	CARE Program Cost Recovery Adj	495	OTHER OPERATING REVS
415378	Care Program Cost Collections	480	SALES OF GAS
415379	Tran Rev-Mkt (Gas Cost) IBSS	489.3	OTHER OPERATING REVS
415380	Tran Rev-Mkt (GasC) CSS-SNG	489.3	OTHER OPERATING REVS
415381	Tran Rev-Mkt (GasC) CSS-SGNG	489.3	OTHER OPERATING REVS
415382	Tran Rev-Mkt (GasC) FS-MA	489.3	OTHER OPERATING REVS
415383	Tran Rev-Mkt (GasC) FS-PA	489.3	OTHER OPERATING REVS
415384	Tran Rev-Mkt (GasC) WSS	489.3	OTHER OPERATING REVS
415385	Tran Rev-Mkt (GasC) CNG Tenn	489.3	OTHER OPERATING REVS
415386	Tran Rev-Mkt (GasC) ESS	489.3	OTHER OPERATING REVS
415388	Tran Rev-Mkt (GasC) Net MARS	489.3	OTHER OPERATING REVS
415389	Tran Rev-Mkt (GasC) Net Purch	489.3	OTHER OPERATING REVS
415390	GRAM Revenue True up to Budget	489.3	OTHER OPERATING REVS
415394	Tran Rev-Mkt (GasC) Term Sup	489.3	OTHER OPERATING REVS
415395	GRAM RTU - Prior REP Amort	489.3	OTHER OPERATING REVS
415400	TS1 General Transportation Chg	489.3	OTHER OPERATING REVS
415401	TS2 Special Transportation Chg	489.3	OTHER OPERATING REVS
415426	Tran Rev-Mkt Ret Stor Bal Chg	489.3	OTHER OPERATING REVS
415461	Tran Rev-Mkt Interr LNG Tk Sur	489.3	OTHER OPERATING REVS
415468	Tran Rev-Mkt Interr Emer Cost	489.3	OTHER OPERATING REVS
415483	Tran Rev-Mkt (GasC) BPPSS w/d	489.3	OTHER OPERATING REVS
415894	Tran Rev-Mkt (GasC) FINSS w/d	489.3	OTHER OPERATING REVS
415895	Tran Rev-Mkt (Gen) i-SRP II	489.3	OTHER OPERATING REVS
424000	Other Amortization Expense	404.3	UTILITY OP INCOME
424001	Amort of Jurisdictional Gain	404.3	UTILITY OP INCOME
424005	Depr & Amortize NUI Converted	406	UTILITY OP INCOME
424010	Amortizations NUI Converted	407.2	UTILITY OP INCOME
424011	Amort of AEP Excess ConstCosts	407.3	UTILITY OP INCOME
424060	Depreciation Expense Fleet	403	UTILITY OP INCOME
424150	Accretion Expense	404.3	UTILITY OP INCOME
424260	Amort Other Lease Exp NonCash	931	ADMIN AND GEN OPNS
425000	Depreciation Expense	403	UTILITY OP INCOME
425003	Depreciation Expense - Adj	403	UTILITY OP INCOME
425015	Depreciation Expense ? HRX	403	UTILITY OP INCOME
425016	Depreciation Expense - i-SRP	403	UTILITY OP INCOME
425017	Depreciation Expense I-CGL	403	UTILITY OP INCOME
425018	Depreciation Expense I-CGS	403	UTILITY OP INCOME
425019	Depreciation Expense - UIE	403	UTILITY OP INCOME
425020	Capitalized Depreciation Exp	403	UTILITY OP INCOME

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425050	Amort-Covenant Not to Compete	403	UTILITY OP INCOME
425205	Depr Expense Nonutility - ARO	403	UTILITY OP INCOME
425260	Lease Exp Clearing	931	ADMIN AND GEN OPNS
426000	Amortize Investment Credit	411.4	UTILITY OP INCOME
426100	Customer Relationship Amort	404.3	UTILITY OP INCOME
426105	Trade Name Amortization	404.3	UTILITY OP INCOME
426108	Depreciation Exp - AIR Program	403	UTILITY OP INCOME
426150	Amort of Aquifer Land Rights	404.2	UTILITY OP INCOME
426200	Infrastructure - Depr	403	UTILITY OP INCOME
426300	Goodwill Amortization	407.2	UTILITY OP INCOME
426301	Goodwill Amort Non-Compete	404.3	UTILITY OP INCOME
426350	Depreciation and Amortization	404.3	UTILITY OP INCOME
427000	Municipal Utilities Taxes	408.1	UTILITY OP INCOME
427010	State Gas Revenue Taxes	408.1	UTILITY OP INCOME
427020	State Gas Use Tax	408.1	UTILITY OP INCOME
427030	State Public Utilities Taxes	408.1	UTILITY OP INCOME
427040	Gas Use Taxes	408.1	UTILITY OP INCOME
427050	Sales Tax	408.1	UTILITY OP INCOME
427060	State Invested Cap Tax Exp	408.1	UTILITY OP INCOME
427070	State Franchise Tax Exp	408.1	UTILITY OP INCOME
427080	Federal Excise Tax	408.1	UTILITY OP INCOME
427100	General Tax Expense-Payroll	408.1	UTILITY OP INCOME
427101	Gen Tax Expense- Property Tax	408.1	UTILITY OP INCOME
427102	Gross Receipts Tax	408.1	UTILITY OP INCOME
427105	Gen Tax Expense-Franchise Fee	408.1	UTILITY OP INCOME
427107	Foreign GRT & Non-Income Taxes	408.1	UTILITY OP INCOME
427110	General Taxes-Allocated	408.1	UTILITY OP INCOME
427111	GeneralTaxExpensePayroll-Capit	408.1	UTILITY OP INCOME
427112	Gen Tax Exp Payroll-Cap SCS	408.1	UTILITY OP INCOME
427120	Taxes Other Than Income	408.1	UTILITY OP INCOME
427121	Intangible and Other Taxes	408.1	UTILITY OP INCOME
427125	Other Taxes NUI Converted	408.1	UTILITY OP INCOME
427126	Other Taxes NUI Converted	408.1	UTILITY OP INCOME
427128	Infrastructure - Property Tax	408.1	UTILITY OP INCOME
427130	Net Worth Tax	408.1	UTILITY OP INCOME
427140	State Franchise Tax Exp	408.1	UTILITY OP INCOME
427150	Invest Cap Tax-Rdr 3 Acc/Def	408.1	UTILITY OP INCOME
427151	Rdr 3-Match to Revenue	408.1	UTILITY OP INCOME
427152	Rider 36-Match to Revenue	408.1	UTILITY OP INCOME
427200	Federal Income Tax	409.1	UTILITY OP INCOME
427250	Fed Income Taxes Other Income	409.1	UTILITY OP INCOME
427400	State Income Tax	409.1B	UTILITY OP INCOME
427450	State Inc Taxes Other Income	409.1B	UTILITY OP INCOME
427500	Deferred FIT - Property	410.1	UTILITY OP INCOME
427510	Deferred FIT - Other	410.1	UTILITY OP INCOME
427515	Amort Def Fed Inc Tax Oper	410.1	UTILITY OP INCOME
427520	Deferred SIT - Property	410.1	UTILITY OP INCOME
427530	Deferred SIT - Other	410.1	UTILITY OP INCOME
427535	Amort Def State Inc Tax Oper	410.1	UTILITY OP INCOME

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427540	Income Taxes	410.1	UTILITY OP INCOME
427550	Provision Inc Taxes NUI Conver	408.1	UTILITY OP INCOME
427560	Gross Receipts Tax Expense	408.1	UTILITY OP INCOME
427600	PUCHA Tax Expense	409.2	TAX APPLY OTH TAXES
427605	AGSC Allocate Tax Expense	410.1	UTILITY OP INCOME
427800	State Inc Tax Effect on ITC	410.1	UTILITY OP INCOME
427801	Amort of State Invest Tax Cr	411.4	UTILITY OP INCOME
427802	Amort of Job Develop Credit	411.4	UTILITY OP INCOME
427803	Foreign Income Tax	410.1	UTILITY OP INCOME
428001	Taxes - Gross Receipt Collecte	408.1	UTILITY OP INCOME
428002	Taxes - Franchise Collected	408.1	UTILITY OP INCOME
429100	Minorty Interest Net Income/Lo	426.5	OTHER INC DEDUCTIONS
429101	Inc/Loss Redeembl Noncntrl Int	426.5	OTHER INC DEDUCTIONS
430101	Professional Service Expenses	488	OTHER OPERATING REVS
430200	Field Service Revenue	488	OTHER OPERATING REVS
430201	Field Service Expenses	488	OTHER OPERATING REVS
430300	Misc. Service Revenue	488	OTHER OPERATING REVS
430301	Misc. Service Expenses	488	OTHER OPERATING REVS
430401	Initiative Material Expense	488	OTHER OPERATING REVS
430500	Assumed Premiums - Hartford	488	OTHER OPERATING REVS
430505	Utility Jobbing	488	OTHER OPERATING REVS
430506	Utility Integration Jobbing	488	OTHER OPERATING REVS
430507	Non-Utility Jobbing	488	OTHER OPERATING REVS
430508	Reg Non-Utility Jobbing	488	OTHER OPERATING REVS
430509	Non-Reg Utility Jobbing	488	OTHER OPERATING REVS
431300	Service Fees-Other Revenue	488	OTHER OPERATING REVS
431305	Other Revenue	488	OTHER OPERATING REVS
440080	Lobbying -Federal-Non-PR	426.4	OTHER INC DEDUCTIONS
440081	Lobbying State - PR	426.4	OTHER INC DEDUCTIONS
440082	Lobbying -State -Non-PR	426.4	OTHER INC DEDUCTIONS
440083	Non-traditional business - PR	415	OTHER INCOME
440084	Non-Traditional Business NonPR	415	OTHER INCOME
440091	Unrealized Gain/Fin Instrument	421	OTHER INCOME
440092	Realized Gain on FinInstrument	495	OTHER OPERATING REVS
440093	Realized G/L For Curr Revalue	495	OTHER OPERATING REVS
440094	Unrealized G/L For Curr Reval	495	OTHER OPERATING REVS
440095	Translation Gain/Loss	495	OTHER OPERATING REVS
440096	IC Financial Revenue	488	OTHER OPERATING REVS
440097	Lobbying - Federal -PR	426.4	OTHER INC DEDUCTIONS
440410	Late Payment Charge	421	OTHER INCOME
440750	AGSC Allocate Other Income Net	421	OTHER INCOME
441250	Global Direct	421	OTHER INCOME
445005	CIAC Gross Up	421	OTHER INCOME
445010	Rental Income	418	OTHER INCOME
446200	Interest and Dividend Income	419	OTHER INCOME
446210	Interest on Refund Claims	419	OTHER INCOME
446300	Allowance for Funds-Equity	419.1	OTHER INCOME
446310	Interest Income	419	OTHER INCOME
447000	Pensions-excludes Service Cost	926	ADMIN AND GEN OPNS

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447001	Non-Qual Pension Plan-Ex Servi	926	ADMIN AND GEN OPNS
447002	Other Post Retire Ben-ex Servi	926	ADMIN AND GEN OPNS
447003	Amort of Pension/OPEB Reg Asst	926	ADMIN AND GEN OPNS
447008	SCS Non-Service Cost Pension	926	ADMIN AND GEN OPNS
447009	Non-Service Cost Pension Dist	926	ADMIN AND GEN OPNS
447010	Pension Non-Service	926	ADMIN AND GEN OPNS
447011	Non-Service Cost Pension Alloc	926	ADMIN AND GEN OPNS
448030	Collection Fee-Sales Tax	421	OTHER INCOME
448035	Nicor Energy Services Inc/Los	421	OTHER INCOME
448040	Central Valley Inc/Loss	421	OTHER INCOME
448050	Eqty Earn Sub - AGLR	421	OTHER INCOME
448060	Nicor Energy Mgmt Srvs Inc/Lo	421	OTHER INCOME
448065	Cypress Creek Inc/Loss	421	OTHER INCOME
448067	Nicor Enerchange Inc/Loss	421	OTHER INCOME
448070	Nicor Purchasing Inc/Loss	421	OTHER INCOME
448071	Fixed Bill Income/Loss	421	OTHER INCOME
448072	Prairie Point Inc/Loss	421	OTHER INCOME
448073	Nicor Energy Solution Inc/Loss	421	OTHER INCOME
448077	Nicor Gas Inc/Loss	421	OTHER INCOME
448078	Birdsall Inc/Loss	421	OTHER INCOME
448080	Interest Income PGA	421	OTHER INCOME
448090	Misc Other Income	421	OTHER INCOME
448093	Invest Inc/Loss Home Srvc LLC	421	OTHER INCOME
448099	Tropic Equipmt Lse Inc/Loss	421	OTHER INCOME
448100	Nicor Energy Venture Inc/Loss	421	OTHER INCOME
448120	Nicor Horizon Inc/Loss	421	OTHER INCOME
448122	Nicor Mining Inc/Loss	421	OTHER INCOME
448130	Nicor Oil and Gas Inc/Loss	421	OTHER INCOME
448140	Operating Lease Income	418	OTHER INCOME
448160	Nonutility Property Revenue	421	OTHER INCOME
448170	Nonutility Property Expenses	421	OTHER INCOME
448180	Real Estate Taxes Nonutility	408.2	TAX APPLY OTH TAXES
448185	Non Trad Non Operating Rev	415	OTHER INCOME
448190	Non Trad Non Operating Exp	416	OTHER INCOME
448195	Nicor National Inc/Loss	421	OTHER INCOME
448200	Invest Inc/Loss ACP	421	OTHER INCOME
448201	Invest Inc/Loss PennEast	421	OTHER INCOME
448202	Invest Inc/Loss SONAT	421	OTHER INCOME
448210	Loss on Asset Impairment	426.5	OTHER INC DEDUCTIONS
448400	ERC Rcvr-Carrying Cost	421	OTHER INCOME
448410	Carrying Cost ERC	421	OTHER INCOME
448415	Carrying Cost Customer Ed Exp	421	OTHER INCOME
448500	Gas Storage Carrying Cost	488	OTHER OPERATING REVS
449100	Donations - Other	426.1	OTHER INC DEDUCTIONS
449120	Donations-Community Develop	426.1	OTHER INC DEDUCTIONS
449259	Int & Div Inc - Int - AGLR	428.1	INTEREST CHARGES
449260	I/C Interest Inc Nicor	428.1	INTEREST CHARGES
449270	I/C Int Inc Fixed Bill	428.1	INTEREST CHARGES
449280	I/C Int Inc Prairie Point	428.1	INTEREST CHARGES

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449291	I/C Interest Inc Nicor Gas	419	OTHER INCOME
449292	I/C Int Inc NIGas Explor	419	OTHER INCOME
449293	I/C Int Inc Trop Equip Lease	428.1	INTEREST CHARGES
449294	I/C Interest Inc CVGS	428.1	INTEREST CHARGES
449300	Amort Debt Disc/Exp	426.5	OTHER INC DEDUCTIONS
449301	I/C Interest Inc Enerchange	426.5	OTHER INC DEDUCTIONS
449302	I/C Int Inc Nicor Natl	426.5	OTHER INC DEDUCTIONS
449303	Int Inc - Prefrd Stock 4.48%	426.5	OTHER INC DEDUCTIONS
449304	Int Inc - Prefrd Stock 5%	426.5	OTHER INC DEDUCTIONS
449305	Interest Income-Affiliate	426.5	OTHER INC DEDUCTIONS
449306	I/C Interest Inc NESO	426.5	OTHER INC DEDUCTIONS
449350	Loss Disposition Property	426.5	OTHER INC DEDUCTIONS
449360	Mdse Operations	426.5	OTHER INC DEDUCTIONS
449500	Misc Non-Operating Exp	421	OTHER INCOME
449510	Other deductions	426.5	OTHER INC DEDUCTIONS
449511	Cost from Merchandising - Pay	416	OTHER INCOME
449512	Rental Income - Payroll	418	OTHER INCOME
449540	Carrying Cost - ERC Ratepayer	426.5	OTHER INC DEDUCTIONS
449600	Government Affairs	426.4	OTHER INC DEDUCTIONS
449601	Government Affairs - Pay	426.5	OTHER INC DEDUCTIONS
449700	Business/Civic Club Dues	426.4	OTHER INC DEDUCTIONS
450100	Damage Billing - Mains	495	OTHER OPERATING REVS
450200	Damage Billing - Services	495	OTHER OPERATING REVS
450500	Lost & Unaccounted For Gas	495	OTHER OPERATING REVS
450600	AGSC Allocate Operating Rev	495	OTHER OPERATING REVS
460100	Revs from Insurance Premiums	495	OTHER OPERATING REVS
461300	Interest MTN	427	INTEREST CHARGES
461305	Interest Cap	427	INTEREST CHARGES
461350	Interest on LT Debt-Cap Corp	427	INTEREST CHARGES
461410	Interest on Long Term Debt	427	INTEREST CHARGES
461411	Interest First Mortgage Bonds	427	INTEREST CHARGES
463350	Other Income/Expense	421	OTHER INCOME
463500	Invest Inc/Loss Trimont	421	OTHER INCOME
463510	Invest Inc/Loss Boston Financl	421	OTHER INCOME
463520	Invest Inc/Loss Boston Capital	421	OTHER INCOME
463530	Invest Inc/Loss Horizon Pline	421	OTHER INCOME
463540	Invest Inc/Loss Sawgrass	421	OTHER INCOME
463545	Investment Income/Losses ENE	421	OTHER INCOME
463550	Inc/Loss Chicago Equity Fund	421	OTHER INCOME
467100	Interest Income/Expense	431	INTEREST CHARGES
467201	Interco Int-Non-Restrict Fund	430	INTEREST CHARGES
467202	Interest Affil Promissory Note	430	INTEREST CHARGES
467203	Interest Affiliates Other	431	INTEREST CHARGES
467700	Interest Affiliates/Cap Corp	430	INTEREST CHARGES
468100	Interest Exp-Customer Deposit	431	INTEREST CHARGES
468101	Interest Exp-Other	431	INTEREST CHARGES
468102	Interest Exp-Refunds & Tk	431	INTEREST CHARGES
468103	Borrowing & Financing Fees	431	INTEREST CHARGES
468104	Amortization Disc/Exp	428	INTEREST CHARGES

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468105	Amortiz. Debt Issuance Cost	428	INTEREST CHARGES
468106	Amortiz Loss Reacquired Debt	428.1	INTEREST CHARGES
468110	Amortiz Gain Reacquired Debt	429.1	INTEREST CHARGES
468120	Bank Commitment Fees	431	INTEREST CHARGES
468150	I/C Int Exp Nicor	431	INTEREST CHARGES
468160	I/C Int Exp NIGas Explor	430	INTEREST CHARGES
468170	Interest Expense-Affiliate	431	INTEREST CHARGES
468171	I/C Int Exp Prairie Point	431	INTEREST CHARGES
468172	I/C Int Exp Nicor Gas	431	INTEREST CHARGES
468173	I/C Int Exp Nicor Purch LLC	431	INTEREST CHARGES
468174	I/C Int Exp Fixed Bill	431	INTEREST CHARGES
468175	I/C Int Exp Trop Equip Lease	431	INTEREST CHARGES
468176	I/C Int Exp NES	431	INTEREST CHARGES
468177	I/C Int Exp Home Services	431	INTEREST CHARGES
468178	I/C Int Exp NEV	431	INTEREST CHARGES
468179	I/C Int Exp NEMS	431	INTEREST CHARGES
468180	I/C Int Exp Nicor Enerchange	431	INTEREST CHARGES
468181	I/C Int Exp Nicor Horizon	431	INTEREST CHARGES
468182	I/C Int Exp Nicor Mining	431	INTEREST CHARGES
468183	I/C Int Exp Nicor Oil & Gas	431	INTEREST CHARGES
468184	Net Interest - Interco	431	INTEREST CHARGES
468200	Interest Exp-Notes Payable	431	INTEREST CHARGES
468210	Other Interest Expense	431	INTEREST CHARGES
468211	Commercial Paper Interest	431	INTEREST CHARGES
468260	Lease Interest Expense	931	ADMIN AND GEN OPNS
470100	Allowance for Funds-Debt	432	INTEREST CHARGES
470109	Capitalized Interest	432	INTEREST CHARGES
470110	Allowance for Funds-Debt	432	INTEREST CHARGES
470111	Allowance for Funds-Debt	432	INTEREST CHARGES
470810	Preferred Stock Dividend	431	INTEREST CHARGES
470813	Interest Exp Prefrd Stock	430	INTEREST CHARGES
470815	For Budget Only	432	INTEREST CHARGES
470998	Div on Common Stock InterComp	431	INTEREST CHARGES
500400	COGS-Misc	916	SALES EXPENSES OPNS
500450	Care Program Cost Expenses	916	SALES EXPENSES OPNS
502230	Port Security	807	OTHER GAS SUPPLY
503010	Gasoline	416	OTHER INCOME
504000	Gain/Loss from Hedging	804	OTHER GAS SUPPLY
504010	Rider 25 Spot Supply Commodity	804	OTHER GAS SUPPLY
504020	Spot Supply Commodity	804	OTHER GAS SUPPLY
504030	Firm Supply Commodity	804	OTHER GAS SUPPLY
504040	Transpt/Transmission Commodity	804	OTHER GAS SUPPLY
504050	Spot Commodity Cust Select	804	OTHER GAS SUPPLY
504060	Off System Supply Sales	804	OTHER GAS SUPPLY
504070	PGA Accrual Current Year	805	OTHER GAS SUPPLY
504080	Amortization of PGA Demand	805	OTHER GAS SUPPLY
504090	Amortization of PGA Commodity	805	OTHER GAS SUPPLY
504100	Interest on PGA Accumulation	805	OTHER GAS SUPPLY
504110	Withdrawl from Leased Storage	808.1	OTHER GAS SUPPLY

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504120	Withdrawl from Aquifers	808.1	OTHER GAS SUPPLY
504130	Injection into Leased Storage	808.2	OTHER GAS SUPPLY
504140	Injection into Aquifers	808.2	OTHER GAS SUPPLY
504150	Elwood Transportation	813	OTHER GAS SUPPLY
504160	Leased Storage Demand	813	OTHER GAS SUPPLY
504170	Line Pack Adjustment	813	OTHER GAS SUPPLY
504180	Leased Storage Commodity	813	OTHER GAS SUPPLY
504190	NIGas Exploration Oper Inc	813	OTHER GAS SUPPLY
504200	Gas Loss Recvry - Hits by Cntr	804	OTHER GAS SUPPLY
504210	Environmtl Cost Recov'y Offset	713	PRODUCTION LABOR EXP
504220	Transport/Transmission Demand	804	OTHER GAS SUPPLY
504240	Capacity Release	804	OTHER GAS SUPPLY
504250	Off system Sales Gains	804	OTHER GAS SUPPLY
504260	Supply Demand Charges	804	OTHER GAS SUPPLY
504265	PBR/FERC Commodity	805	OTHER GAS SUPPLY
504266	PBR/FERC Non-commodity	805	OTHER GAS SUPPLY
504291	Pass-Through COGS	916	SALES EXPENSES OPNS
504300	Franchise Gas Costs-Demand	804	OTHER GAS SUPPLY
504310	Franchise Gas Costs-Commodity	804	OTHER GAS SUPPLY
504320	Overdelivery Charge - OFO	n.a.	ALLACCOUNTS
504330	Critical Day Charge	n.a.	ALLACCOUNTS
504340	Amort Pipeline Refund-Demand	804	OTHER GAS SUPPLY
504350	Amort Pipeline Refund-Commod	804	OTHER GAS SUPPLY
504360	Over-run charges Unauthorized	807.5	OTHER GAS SUPPLY
555111	Memo Business Expense	n.a.	ALLACCOUNTS
555222	Offset Memo Business Ex	n.a.	ALLACCOUNTS
555552	Retained Earnings Offset	n.a.	ALLACCOUNTS
555553	Utility Plant Offset	n.a.	ALLACCOUNTS
555557	Construction WIP Offset	n.a.	ALLACCOUNTS
555558	Offset - 800 Accounts	n.a.	ALLACCOUNTS
555559	Other Work In Progress Offset	n.a.	ALLACCOUNTS
600001	Pay LNG Supervision/Eng.	840	OTHER STORAGE
600002	Pay - LNG Operation and Labor	841	OTHER STORAGE
600005	Payroll SEM - ELGS	920	ADMIN AND GEN OPNS
600007	Pay-LNG Maint. Purification Eq	843.4	OTHER STORAGE MTC
600008	Pay-LNGMaint. Liquefaction Eq	843.5	OTHER STORAGE MTC
600009	Pay-LNG Maint. of Vaporizing E	843.6	OTHER STORAGE MTC
600010	Pay-LNG Maint. of Comp. Equip	843.7	OTHER STORAGE MTC
600011	Pay-LNG Maint. of Other Equip	843.9	OTHER STORAGE MTC
600012	Payroll SEM - ELIZ	920	ADMIN AND GEN OPNS
600014	Payroll SEM - CESI	920	ADMIN AND GEN OPNS
600020	Pay-Distribution Superv/Eng	870	DISTRIBUTION OPN
600021	Pay-Design Gas Sys. Improv.	870	DISTRIBUTION OPN
600022	Pay-Distribution Load Dispatch	871	DISTRIBUTION OPN
600023	Pay-Perform Annual Survey	874	DISTRIBUTION OPN
600024	Pay-Perform 3-Year Survey	874	DISTRIBUTION OPN
600025	Pay-Perform 5-Year Survey	874	DISTRIBUTION OPN
600026	Pay-Perform Survey-Bus. Dist	874	DISTRIBUTION OPN
600027	Pay-Perform Survey-Trans. Pipe	874	DISTRIBUTION OPN

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600028	Pay-Perform Manhole Survey	874	DISTRIBUTION OPN
600029	Pay-Perform Leak Survey-Other	874	DISTRIBUTION OPN
600030	Pay - Inspect Cathodic Prot.Sy	874	DISTRIBUTION OPN
600031	Pay - Locate Mains and Service	874	DISTRIBUTION OPN
600032	Pay-Right-of-Way Upkeep	874	DISTRIBUTION OPN
600033	Pay - Relocate Service	874	DISTRIBUTION OPN
600034	Pay - Perform Em. Valve Insp.	874	DISTRIBUTION OPN
600035	Pay-Serv.StandBy\Beeper Time	874	DISTRIBUTION OPN
600036	Pay-Ser.Ctr.-Dist.-SdByBprTime	874	DISTRIBUTION OPN
600037	Pay - Investigate Leaks Dist.	874	DISTRIBUTION OPN
600038	Pay - Regulator Stat. Inspect.	875	DISTRIBUTION OPN
600039	Pay - City Gate Stations	877	DISTRIBUTION OPN
600040	Pay - Inspect and Operate STAR	877	DISTRIBUTION OPN
600041	Pay ERTs	878	DISTRIBUTION OPN
600042	Pay - Single Reads	878	DISTRIBUTION OPN
600043	Pay - Turn-off Service	878	DISTRIBUTION OPN
600044	Pay - Activate Meter	878	DISTRIBUTION OPN
600045	Pay - Investigate Leaks	879	DISTRIBUTION OPN
600046	Pay-PT Meter Change	878	DISTRIBUTION OPN
600047	Pay- No Gas AGLC Work	879	DISTRIBUTION OPN
600048	Pay - Mapping Services	880	DISTRIBUTION OPN
600049	Pay - Serv. Wk. Order not Comp	879	DISTRIBUTION OPN
600050	Pay- Perform Disp. Operations	880	DISTRIBUTION OPN
600051	Pay-Investigate- Other Service	879	DISTRIBUTION OPN
600060	Pay-Maint. Super/Eng.-Distr.	885	DISTRIBUTION MTC
600061	Pay-Repair and Maint. Mains	887	DISTRIBUTION MTC
600062	Pay-Repair Damage Mains	887	DISTRIBUTION MTC
600063	Pay-Maintain Compressor St. Eq	888	DISTRIBUTION MTC
600064	Pay - Maintain Regulator Stat.	889	DISTRIBUTION MTC
600065	Payroll -Paid Absence	920	ADMIN AND GEN OPNS
600066	Pay-Maintain STAR	891	DISTRIBUTION MTC
600067	Pay-Maintain of Services	892	DISTRIBUTION MTC
600068	Genrl Non-Prod Labor	920	ADMIN AND GEN OPNS
600069	Pay-Repair Damage Service	892	DISTRIBUTION MTC
600070	Pay-MaintainMeterSets&Req-Pro	893	DISTRIBUTION MTC
600071	Pay-Repair Meter Sets&Reg Re	893	DISTRIBUTION MTC
600072	Pay-CNG Refueling-Cust Premise	894	DISTRIBUTION MTC
600073	Pay-Maintain Company CNG St.	894	DISTRIBUTION MTC
600075	PayMtr ReadStd By/Beeper Time	902	CUSTOMER ACCTS OPNS
600080	Pay-Op&Maint Transmission Line	863	TRANSMISSION MTNC
600081	Pay-Corrosion Testing Transmis	850	TRANSMISSION EXP OPN
600082	Pay-O&M Transmission Measuring	857	TRANSMISSION EXP OPN
600083	Pay-Transmission Odorization	857	TRANSMISSION EXP OPN
600084	Pay-Transmission Lines Supv	850	TRANSMISSION EXP OPN
600085	Pay-O&M Propane Peaking Facili	841	OTHER STORAGE
600086	Pay-Transport & Delivery	841	OTHER STORAGE
600087	Pay-Environmental	920	ADMIN AND GEN OPNS
600089	P/R account for AGSC empl.	920	ADMIN AND GEN OPNS
600090	Direct Labor Regular	920	ADMIN AND GEN OPNS

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600091	Pay-Customer Acct. Supervision	901	CUSTOMER ACCTS OPNS
600092	Pay - Customer Accounts	905	CUSTOMER ACCTS OPNS
600093	Pay-Meter Reading-Enscan	902	CUSTOMER ACCTS OPNS
600094	Pay-Meter Reading-Itron	902	CUSTOMER ACCTS OPNS
600095	Pay-Customer Records&Collect	903	CUSTOMER ACCTS OPNS
600096	P/R for AGSC employees	920	ADMIN AND GEN OPNS
600098	Payroll SEM AGLN	920	ADMIN AND GEN OPNS
600099	Project War Emblem	920	ADMIN AND GEN OPNS
600100	Payroll Expense	920	ADMIN AND GEN OPNS
600101	Pay-Customer Service Superv	907	CUST SVC INFO EXP OP
600102	Pay-Customer Service	908	CUST SVC INFO EXP OP
600103	Pay-Customer Assistance	908	CUST SVC INFO EXP OP
600104	Pay-Informational Advertising	909	CUST SVC INFO EXP OP
600105	Project War Admiral	920	ADMIN AND GEN OPNS
600106	Pay-Project Winning Colors	920	ADMIN AND GEN OPNS
600107	IDE Clerical Pay Regular	920	ADMIN AND GEN OPNS
600108	Pay Wholesale System Project	880	DISTRIBUTION OPN
600109	Pay - Corporate Development	880	DISTRIBUTION OPN
600110	Pay-Sales Promotion Superv	911	SALES EXPENSES OPNS
600111	Pay-Selling	916	SALES EXPENSES OPNS
600112	Pay-Promotional Advertising	913	SALES EXPENSES OPNS
600113	Payroll Expense - V-Force	920	ADMIN AND GEN OPNS
600115	VNG-Non-productive time-Union	920	ADMIN AND GEN OPNS
600116	VNG Non-Productive time-Salary	920	ADMIN AND GEN OPNS
600117	Pay-Pivotal Virginia Propane	920	ADMIN AND GEN OPNS
600118	Pay-Pivotal LNG Terminal	920	ADMIN AND GEN OPNS
600119	Pay-VNG Hurricane 2003	920	ADMIN AND GEN OPNS
600120	Pay-A&G Salaries	920	ADMIN AND GEN OPNS
600121	Pay-Operate Facilities	920	ADMIN AND GEN OPNS
600122	Pay-Operational Training	920	ADMIN AND GEN OPNS
600123	Pay-Safety Training&Reg Compli	920	ADMIN AND GEN OPNS
600124	Pay-Injuries and Damages	925	ADMIN AND GEN OPNS
600125	Pay-Laboratory	930.2	ADMIN AND GEN OPNS
600130	Pay-Maint.of GeneralPlant+B306	932	ADMIN AND GEN MAINTC
600131	Pay-Operate&Maintain Fleet Eq	932	ADMIN AND GEN MAINTC
600132	Pay-Maintain Facilities	932	ADMIN AND GEN MAINTC
600133	Pay-Stores Operations	932	ADMIN AND GEN MAINTC
600134	Pay-FY2002 Earnings Review	920	ADMIN AND GEN OPNS
600135	Payroll-CIS Enhanced GUI	920	ADMIN AND GEN OPNS
600136	Payroll-MIA	920	ADMIN AND GEN OPNS
600137	Technology Enablers	920	ADMIN AND GEN OPNS
600138	IDE Non-Prod Labor	920	ADMIN AND GEN OPNS
600140	Pay-Maintenance of Mains-TS2	887	DISTRIBUTION MTC
600141	Work Mgmt/Asset Mgmt	920	ADMIN AND GEN OPNS
600142	Mobile GIS	920	ADMIN AND GEN OPNS
600143	5 Year Forecast	920	ADMIN AND GEN OPNS
600145	G&A Clerical Regular	920	ADMIN AND GEN OPNS
600146	IDE Mgmt Pay Regular	920	ADMIN AND GEN OPNS
600150	Payroll - SEM/Pivotal	920	ADMIN AND GEN OPNS

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600151	Payroll FLCG - PVES	920	ADMIN AND GEN OPNS
600152	Pay - Turn Off - Non-Pay	903	CUSTOMER ACCTS OPNS
600153	Pay - Turn On - After Non-Pay	903	CUSTOMER ACCTS OPNS
600154	Pay - Repair and Maintain Cast	887	DISTRIBUTION MTC
600155	Pay - Cathodic Protection Repa	887	DISTRIBUTION MTC
600156	Pay - Sys Ops Meter Exchange	890	DISTRIBUTION MTC
600158	Pay - Premium Pay	920	ADMIN AND GEN OPNS
600159	Pay - Wells Oper	816	UNDERGROUND STORAGE
600160	Pay - Compr Sta Oper	818	UNDERGROUND STORAGE
600161	Pay - Gath Lines Oper	817	UNDERGROUND STORAGE
600162	Pay - Gas Cond Oper	821	UNDERGROUND STORAGE
600163	Pay - Wells Maint	832	UNDERGROUND STG MTC
600164	Pay - Compr Maint	834	UNDERGROUND STG MTC
600165	Pay - Gath Lines Maint	833	UNDERGROUND STG MTC
600166	Pay - Gas Cond Maint	836	UNDERGROUND STG MTC
600167	Pay - Sta Activities Maint	831	UNDERGROUND STG MTC
600168	Pay - Meter Service - General	817	UNDERGROUND STORAGE
600169	Pay-Regulator Stat Op-Ind/Comm	876	DISTRIBUTION OPN
600170	Pay - Transmission Gas Main	856	TRANSMISSION EXP OPN
600171	Pay-Change Sys Pressure Chart	874	DISTRIBUTION OPN
600172	Pay-OpMain Valve Inspect Trans	856	TRANSMISSION EXP OPN
600173	Pay-MaintMain ValveInspectTran	863	TRANSMISSION MTNC
600174	Software Expense-Payroll	920	ADMIN AND GEN OPNS
600175	Pay Syst Cntrl & Load Disptch	851	TRANSMISSION EXP OPN
600176	Pay-Dist Yard Time	874	DISTRIBUTION OPN
600177	Pay-Dist Return to Hqtrs Time	874	DISTRIBUTION OPN
600178	Pay-Service Return Hqtrs TIme	874	DISTRIBUTION OPN
600179	Pay-Service Yard Time	874	DISTRIBUTION OPN
600200	Pay - Posi Hold Repairs	930.2	ADMIN AND GEN OPNS
600201	Pay-Telecommuting	920	ADMIN AND GEN OPNS
600400	Fuel for Liquified Petroleum G	903	CUSTOMER ACCTS OPNS
600401	GA Pwr/GA Tech Contract Offset	843.9	OTHER STORAGE MTC
600500	Liquefied Petroleum Gas	807.5	OTHER GAS SUPPLY
600502	Gas Purchases - IC	735	MFD GAS PROD OPERATN
600505	COSales-Telecom Cnstr	813	OTHER GAS SUPPLY
600510	LCM Adjustment	n.a.	ALLACCOUNTS
600530	GA INT - Commodity Cost	813	OTHER GAS SUPPLY
600531	PEC Commodity Cost - NC	813	OTHER GAS SUPPLY
600532	PEC Commodity Cost - TN	813	OTHER GAS SUPPLY
600533	OH Commodity Cost-DEO	813	OTHER GAS SUPPLY
600570	Gas Commodity Cost Commercial	804	OTHER GAS SUPPLY
600571	Gas Commod Cost -OCI Rcls-Comm	804	OTHER GAS SUPPLY
600572	AGL Customer Charge Cost-Comm	804	OTHER GAS SUPPLY
600573	AGL Demand Charge Cost - Comm	804	OTHER GAS SUPPLY
600574	Fix Interstate Demand Cost-Com	804	OTHER GAS SUPPLY
600575	ASVC Cost - Commercial	804	OTHER GAS SUPPLY
600576	NGV Cost - Commercial	804	OTHER GAS SUPPLY
600577	Weather Hedge Cost - Comm	804	OTHER GAS SUPPLY
600579	Gas Commod Cost -Fair Value MT	804	OTHER GAS SUPPLY

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600580	Cost of Gas - SCS & GNG	804	OTHER GAS SUPPLY
600590	Wholesale Natural Gas Cost	804	OTHER GAS SUPPLY
600591	Inventory (Reduction)/Recovery	804	OTHER GAS SUPPLY
600593	n.a.	804	OTHER GAS SUPPLY
600595	n.a.	804	OTHER GAS SUPPLY
600596	n.a.	804	OTHER GAS SUPPLY
600597	IC Financial Expense	488	OTHER OPERATING REVS
600598	Energy Services-Cost of Sales	416	OTHER INCOME
600601	Expense Act for SEM-AGLC	930.2	ADMIN AND GEN OPNS
600602	Exp acct for SEM-CHATT	930.2	ADMIN AND GEN OPNS
600603	Exp Acct for SEM-VNG	930.2	ADMIN AND GEN OPNS
600700	Misc Production Exp	735	MFD GAS PROD OPERATN
607500	Strategic Environmental Costs	930.2	ADMIN AND GEN OPNS
610005	Propane Costs	421	OTHER INCOME
610006	Asset Management Costs	813	OTHER GAS SUPPLY
610030	Natural Gas Commodity C	804	OTHER GAS SUPPLY
610032	Environmental Response	805	OTHER GAS SUPPLY
610035	Capacity Release Credits	804	OTHER GAS SUPPLY
610040	Unbilled Gas Cost	805	OTHER GAS SUPPLY
610050	Deregulate PGA Gas Cost	804	OTHER GAS SUPPLY
610060	Commod Gas Cst-AGLC-Affiliated	804	OTHER GAS SUPPLY
610061	Commod Gas Cst-CHAT-Affiliated	804	OTHER GAS SUPPLY
610062	Commodity Gas Cost Affiliated	804	OTHER GAS SUPPLY
610065	Cost - Affiliated (VNG)	804	OTHER GAS SUPPLY
610066	Natural Gas Exp-Seq & Renewco	483	SALES OF GAS
610067	Non-Affiliated Commodity Gas C	804	OTHER GAS SUPPLY
610068	FX Loss	804	OTHER GAS SUPPLY
610069	Fair Value Park & Loans	804	OTHER GAS SUPPLY
610070	Storage Demand & Capacity Cost	804	OTHER GAS SUPPLY
610072	Keepwhole	804	OTHER GAS SUPPLY
610073	Transport Reimbursement	804	OTHER GAS SUPPLY
610074	Fuel Reimbursement	804	OTHER GAS SUPPLY
610075	"Transp, Exchange & Flex Fee"	804	OTHER GAS SUPPLY
610076	Fees - Park & Loan	804	OTHER GAS SUPPLY
610079	Fees - Miscellaneous	804	OTHER GAS SUPPLY
610080	Fuel Oil Expense	804	OTHER GAS SUPPLY
610100	Purchased Gas Exp	807	OTHER GAS SUPPLY
610110	Exp-Commodity Imcr	804	OTHER GAS SUPPLY
610160	Gas Used for UtilityOpr	812	OTHER GAS SUPPLY
610200	Exp -Commodity General	804	OTHER GAS SUPPLY
610205	Imbalance - Cashout	804	OTHER GAS SUPPLY
610250	Cost of Sales	804	OTHER GAS SUPPLY
610300	LNG Trucking Cost	804	OTHER GAS SUPPLY
610405	Cost of Reven Insurance	804	OTHER GAS SUPPLY
610410	Natural Gas Transm Line	804	OTHER GAS SUPPLY
610411	NG TransLineNonAf Cap	804	OTHER GAS SUPPLY
610412	NGTransLine Pur NG Demd	804	OTHER GAS SUPPLY
610420	Nat Gas City Gate Purch	804	OTHER GAS SUPPLY
610440	Unrec Pur Gas Cost Adj	804	OTHER GAS SUPPLY

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610500	Realized Loss on FinInstrument	813	OTHER GAS SUPPLY
610505	Options - Physical (Expense)	813	OTHER GAS SUPPLY
611000	Ecp1-Sngl Fmly Bld-Lbr Rg	909	CUST SVC INFO EXP OP
611002	Ecp3-Elec Repl-Labor Reg	909	CUST SVC INFO EXP OP
611003	ECP6-Propane Conv Lab Reg	909	CUST SVC INFO EXP OP
611004	ECP7-W/H Retention-Lab Reg	909	CUST SVC INFO EXP OP
611005	ECP8-Res Cut & Cap Lab Reg	909	CUST SVC INFO EXP OP
611006	ECP9-Comm Conv Lab Reg	909	CUST SVC INFO EXP OP
611007	ECP10 -Alt Tech Lab Reg	909	CUST SVC INFO EXP OP
611008	ECP Common Costs - Reg Labor	909	CUST SVC INFO EXP OP
611009	ECP - Common Costs	909	CUST SVC INFO EXP OP
611010	ECP Common Costs - Advertising	909	CUST SVC INFO EXP OP
611011	Ecp3 Elec Repl-Promo Evnt	909	CUST SVC INFO EXP OP
611012	Ecp3-Elec Repl-Incentive	909	CUST SVC INFO EXP OP
611013	Ecp1-Sng Fmly Bld-Incent	909	CUST SVC INFO EXP OP
611014	ECP6-Propane Conv Incentives	909	CUST SVC INFO EXP OP
611015	ECP7-W/H Retention-Incentives	909	CUST SVC INFO EXP OP
611016	ECP8-Res Cut&Cap-Incentives	909	CUST SVC INFO EXP OP
611017	ECP9 Comm Conv-Incentives	909	CUST SVC INFO EXP OP
611020	Ecp3-Elec Repl-O/S Mail	909	CUST SVC INFO EXP OP
611025	ECP 11-Commercial Retention	909	CUST SVC INFO EXP OP
611026	ECP 11-Commercial Retrofit	909	CUST SVC INFO EXP OP
611027	ECP 11-Comercial New Construct	909	CUST SVC INFO EXP OP
611037	Amort Reg Prg - Environmental	909	CUST SVC INFO EXP OP
611038	Amort Reg Prg - Clean Energy	909	CUST SVC INFO EXP OP
611041	Demand Side Mgt-Amort Exp	909	CUST SVC INFO EXP OP
611042	Billed Out ID Transp ECP1	909	CUST SVC INFO EXP OP
611044	Billed Out ID Transp ECP3	909	CUST SVC INFO EXP OP
611049	ECP9-Comm Conv/I/D Billed Tran	909	CUST SVC INFO EXP OP
611050	ECP10-Alt Tech/I/D Billed Tran	909	CUST SVC INFO EXP OP
611051	ECP Common Costs-Transportatio	909	CUST SVC INFO EXP OP
611052	DSM/ECP Capitalized Costs	909	CUST SVC INFO EXP OP
611053	Amortization of RGGI	909	CUST SVC INFO EXP OP
611063	Oth Mktg Svc-Labor Reg	916	SALES EXPENSES OPNS
620040	Outside Services - LNG Storage	840	OTHER STORAGE
620050	LNG Operation	841	OTHER STORAGE
620500	LNG Storage	840	OTHER STORAGE
621000	Compressor Station	872	DISTRIBUTION OPN
621001	Resvr & Wells Mainenance	840	OTHER STORAGE
621002	Mains & Lines Maintenance	856	TRANSMISSION EXP OPN
621003	Mains & Lines Expense	856	TRANSMISSION EXP OPN
621004	Measure & Regulating Sta Exp	857	TRANSMISSION EXP OPN
621005	Underground Storage	857	TRANSMISSION EXP OPN
621006	Storage Expense (Budget Only)	922	ADMIN AND GEN OPNS
621007	Matrl - Wells Oper	816	UNDERGROUND STORAGE
621008	Matrl - Compr Sta Oper	818	UNDERGROUND STORAGE
621009	Matrl - Gath Lines Oper	817	UNDERGROUND STORAGE
621010	Matrl - Gas Cond Oper	821	UNDERGROUND STORAGE
621011	Contr - Wells Oper	816	UNDERGROUND STORAGE

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621012	Contr - Compr Sta Oper	818	UNDERGROUND STORAGE
621013	Contr - Gath Lines Oper	817	UNDERGROUND STORAGE
621014	Contr - Gas Cond Oper	821	UNDERGROUND STORAGE
621015	Matrl - Wells Maint	832	UNDERGROUND STG MTC
621016	Matrl - Compr Maint	834	UNDERGROUND STG MTC
621017	Matrl - Gath Lines Maint	833	UNDERGROUND STG MTC
621018	Matrl - Gas Cond Maint	836	UNDERGROUND STG MTC
621019	Matrl - Sta Activities Maint	834	UNDERGROUND STG MTC
621020	Contr - Wells Maint	832	UNDERGROUND STG MTC
621021	Contr - Compr Maint	834	UNDERGROUND STG MTC
621022	Contr - Gath Lines Maint	833	UNDERGROUND STG MTC
621023	Contr - Gas Cond Maint	836	UNDERGROUND STG MTC
621024	Contr - Sta Activities Maint	834	UNDERGROUND STG MTC
621025	Utilities - Compr Oper	819	UNDERGROUND STORAGE
625100	LNG Mnt-Struct/Improvements	843.2	OTHER STORAGE MTC
625200	Maintenance of Gas Holders	843.3	OTHER STORAGE MTC
625300	LNG Mnt Purification Equip	843.4	OTHER STORAGE MTC
625400	LNG Maint Liquefaction Equip	843.5	OTHER STORAGE MTC
625500	LNG Mnt- of Vaporizing Equip	843.6	OTHER STORAGE MTC
625600	LNG Mnt- of Compressor Equip	843.7	OTHER STORAGE MTC
625900	LNG Mnt-Other Equip	843.9	OTHER STORAGE MTC
625930	Outside Svc-LNG Storage Maint	843.9	OTHER STORAGE MTC
625949	LNG Storage Maint-Mat Mgt	843.9	OTHER STORAGE MTC
625950	LNG Storage-Maintenance	843.9	OTHER STORAGE MTC
630000	AGL Intercompany Charges	874	DISTRIBUTION OPN
630001	Meter Reading - Procure Card	902	CUSTOMER ACCTS OPNS
630002	Gs Sls & Svc Comm-O/S Oth	912	SALES EXPENSES OPNS
630101	A/P - Accrued Gas Costs	914	SALES EXPENSES OPNS
630102	Non-Reg Rev NUI Converted	417.1	OTHER OPERATING REVS
630103	Cost of Merch, Job, & Contract	921	ADMIN AND GEN OPNS
630105	Sales Rev NUI Converted	408.1	UTILITY OP INCOME
630107	Tax Other - Assessment	408.1	UTILITY OP INCOME
630108	Inventory Freight Exp	921	ADMIN AND GEN OPNS
630109	Inventory Physical/Cycle Adj	921	ADMIN AND GEN OPNS
630110	Miscellaneous-Contra	930.2	ADMIN AND GEN OPNS
640050	Distr Load Dispatching	871	DISTRIBUTION OPN
640051	Distribution Load Dispatch-Con	871	DISTRIBUTION OPN
640201	Perform Annual Survey	874	DISTRIBUTION OPN
640202	Perform AnnualSurvey-Contracto	874	DISTRIBUTION OPN
640204	Perform 3Year Survey-Contracto	874	DISTRIBUTION OPN
640205	Perform 5-Year Survey	874	DISTRIBUTION OPN
640206	Perform 5-Year Survey-Contract	874	DISTRIBUTION OPN
640207	Perform Manhole Surveys	874	DISTRIBUTION OPN
640210	Right-Of-Way Fees	874	DISTRIBUTION OPN
640211	Perform Survey-Bus Dist Cont	874	DISTRIBUTION OPN
640213	Perform Survey Trans.Pipe Cont	874	DISTRIBUTION OPN
640214	Perform Leak Survey-Others	874	DISTRIBUTION OPN
640215	Perform Leak Sur. Other Cont	874	DISTRIBUTION OPN
640218	Right of Way Upkeep	874	DISTRIBUTION OPN

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640219	Right of Way Upkeep Contractor	874	DISTRIBUTION OPN
640230	Inspect Cathodic Protection	874	DISTRIBUTION OPN
640231	Inspect Cathodic ProtectionCon	874	DISTRIBUTION OPN
640232	Locate Mains and Services	874	DISTRIBUTION OPN
640233	Locate Mains & Svcs- Cont.	874	DISTRIBUTION OPN
640234	Perform Em. Valve Inspections	874	DISTRIBUTION OPN
640235	Emergency Valve Inspection Con	874	DISTRIBUTION OPN
640300	Regulator Stations-Inspections	875	DISTRIBUTION OPN
640301	Regulator Stat. Inspections Co	875	DISTRIBUTION OPN
640500	Check City Gate Stations	877	DISTRIBUTION OPN
640501	Check City Gate Stat. Contract	877	DISTRIBUTION OPN
640502	Inspect and Operate STAR prog	877	DISTRIBUTION OPN
640503	Inspect. & Operate STAR Contra	877	DISTRIBUTION OPN
640601	Erts	878	DISTRIBUTION OPN
640603	Single Reads	878	DISTRIBUTION OPN
640604	Single Reads- Contractor	878	DISTRIBUTION OPN
640605	Turn-off Service	878	DISTRIBUTION OPN
640606	Turn-Off Service - Contractor	878	DISTRIBUTION OPN
640607	Activate Meter	878	DISTRIBUTION OPN
640608	Activate Meter- Contractor	878	DISTRIBUTION OPN
640609	Relocate Service (Re-Route)	879	DISTRIBUTION OPN
640610	Relocate Service Re-Route Cont	879	DISTRIBUTION OPN
640611	RelocateService(Re-Route)-Cred	879	DISTRIBUTION OPN
640701	Investigate Leaks	879	DISTRIBUTION OPN
640702	Investigate Leaks- Cont.	879	DISTRIBUTION OPN
640703	PT Meter Change	878	DISTRIBUTION OPN
640704	PT Meter Change Contractor	878	DISTRIBUTION OPN
640705	No Gas - AGLC Work	879	DISTRIBUTION OPN
640706	No Gas AGLC Work-Contractor	879	DISTRIBUTION OPN
640707	Investigate Leaks-Distribution	874	DISTRIBUTION OPN
640708	Investigate Leaks-Dist-Contrac	874	DISTRIBUTION OPN
640709	Investigate Other Services	879	DISTRIBUTION OPN
640710	Investigate Other Services- Co	879	DISTRIBUTION OPN
640712	Serv. Wk Order not Comp. Cont	879	DISTRIBUTION OPN
640714	Managed Services	879	DISTRIBUTION OPN
640749	Distribution-Mat Mgt	880	DISTRIBUTION OPN
640750	Distribution Expenses	880	DISTRIBUTION OPN
640770	CCF Materials	880	DISTRIBUTION OPN
640800	Perform Dispatch Operations	880	DISTRIBUTION OPN
640801	Perform Dispatch Operat. Contr	930.2	ADMIN AND GEN OPNS
640803	Perform Mapping Services- Cont	930.2	ADMIN AND GEN OPNS
640999	Shared Services Distrib Exp	n.a.	ALLOCATED COSTS
641102	Transmission Expense Materials	856	TRANSMISSION EXP OPN
641110	Transmission Expense Contracto	856	TRANSMISSION EXP OPN
645030	Maintenance Super/Eng.-Distr	885	DISTRIBUTION MTC
645200	Repair and Maintain Mains	887	DISTRIBUTION MTC
645210	Repair and Maintain Mains Cont	887	DISTRIBUTION MTC
645211	Maintenance of Main Paving	887	DISTRIBUTION MTC
645212	Maintenance Mains TS2 Contract	887	DISTRIBUTION MTC

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645213	Maintenance - Main Landscaping	887	DISTRIBUTION MTC
645214	Repair damage mains	887	DISTRIBUTION MTC
645215	Repair Damage Mains-Contractor	887	DISTRIBUTION MTC
645216	Rev.coll.for 3rd PartyDamageMa	887	DISTRIBUTION MTC
645217	Maintenance of Mains TS2 Oth	887	DISTRIBUTION MTC
645300	Maintenance-Comp Station Equip	888	DISTRIBUTION MTC
645301	Maintain Comp. Station Eq. Con	888	DISTRIBUTION MTC
645400	Maintenance Regulator Stations	889	DISTRIBUTION MTC
645401	Maintain Reg. Stations- Cont	889	DISTRIBUTION MTC
645501	Maint. Meter Sets &Reg. Pro	893	DISTRIBUTION MTC
645502	Maint. Meter Sets&Reg. ProCont	893	DISTRIBUTION MTC
645503	Repair Damage Service	892	DISTRIBUTION MTC
645504	Repair Damage Service- Contrac	892	DISTRIBUTION MTC
645505	Rev.Coll. for 3rd Party Dam. S	892	DISTRIBUTION MTC
645506	Repair Meter Sets & Reg. Re	893	DISTRIBUTION MTC
645507	Repair Meter Sets & Reg-Re-Cnt	893	DISTRIBUTION MTC
645601	Vendor Fees	891	DISTRIBUTION MTC
645603	Maintain STAR-Contractor	923	ADMIN AND GEN OPNS
645700	Maintenance of Services	892	DISTRIBUTION MTC
645710	Maintenance of Services-Contra	892	DISTRIBUTION MTC
645711	Maintenance of Service Paving	892	DISTRIBUTION MTC
645712	n.a.	887	DISTRIBUTION MTC
645713	n.a.	887	DISTRIBUTION MTC
645714	n.a.	887	DISTRIBUTION MTC
645800	Drug Testing	926	ADMIN AND GEN OPNS
645910	CNG Refueling-Cust Premise	894	DISTRIBUTION MTC
645920	Maintain Company CNG Station	894	DISTRIBUTION MTC
645930	Maintain Customer CNG Station	894	DISTRIBUTION MTC
645949	Distribution Maint-Mat Mgt	894	DISTRIBUTION MTC
645950	Distribution Exp-Maintenance	894	DISTRIBUTION MTC
645960	Distr Exp - Environmental	894	DISTRIBUTION MTC
646000	Transmission Exp - Maintenance	867	TRANSMISSION MTNC
646001	Matrl OpMain ValveInspectTrans	867	TRANSMISSION MTNC
646002	Contr OpMain ValveInspectTrans	867	TRANSMISSION MTNC
646003	Mat-MaintMain ValveInspectTran	867	TRANSMISSION MTNC
646004	Contr Maintain ValveInspctTran	867	TRANSMISSION MTNC
646020	Trans Exp-Other Equipment	867	TRANSMISSION MTNC
650031	Customer Acct-Residential	905	CUSTOMER ACCTS OPNS
650100	Meter Reading Enscan	902	CUSTOMER ACCTS OPNS
650101	Meter Reading- Itron	902	CUSTOMER ACCTS OPNS
650102	Meter Reading-Enscan-Contracto	902	CUSTOMER ACCTS OPNS
650103	Meter Reading- Itron-Contracto	902	CUSTOMER ACCTS OPNS
650105	Partnership Fees Billing Svcs	923	ADMIN AND GEN OPNS
650200	Customer Records	903	CUSTOMER ACCTS OPNS
650201	Base Account Service	903	CUSTOMER ACCTS OPNS
650202	Vendor MgmtMaster Sum Bill Fee	903	CUSTOMER ACCTS OPNS
650203	Vendor Mgmt - Misc Vendor Fees	903	CUSTOMER ACCTS OPNS
650204	Corporate Enrollment Fees	905	CUSTOMER ACCTS OPNS
650205	Bill Print & Remittance	903	CUSTOMER ACCTS OPNS

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650206	Vendor Mgmt - Postage	903	CUSTOMER ACCTS OPNS
650207	Uncollectible Factor-Match to	903	CUSTOMER ACCTS OPNS
650209	Contract Mangement	903	CUSTOMER ACCTS OPNS
650210	IS Development Projects	903	CUSTOMER ACCTS OPNS
650211	Rider 26-Match to Revenue	905	CUSTOMER ACCTS OPNS
650300	Account Collection	903	CUSTOMER ACCTS OPNS
650700	Uncollectible Acct	904	CUSTOMER ACCTS OPNS
650701	Uncollectible Accts - Damages	904	CUSTOMER ACCTS OPNS
650900	Misc Customer Acct Exp	905	CUSTOMER ACCTS OPNS
650950	Customer Accounts Expense	905	CUSTOMER ACCTS OPNS
655000	CSR Quality Performance Initia	909	CUST SVC INFO EXP OP
655001	Customer Satisfaction	909	CUST SVC INFO EXP OP
655030	Customer Service Supervision	907	CUST SVC INFO EXP OP
655031	Customer Service	908	CUST SVC INFO EXP OP
655300	Informational Advertising	909	CUST SVC INFO EXP OP
655310	Customer Education	909	CUST SVC INFO EXP OP
655320	Outside Services-Cust. Service	908	CUST SVC INFO EXP OP
655400	Misc Customer Acct Expense	908	CUST SVC INFO EXP OP
655950	Customer Service Expense	910	CUST SVC INFO EXP OP
660000	Service Level Agreement Incent	913	SALES EXPENSES OPNS
660001	Residential Customer Promotion	913	SALES EXPENSES OPNS
660002	Comm&ACN Marketing Sales Promo	913	SALES EXPENSES OPNS
660003	Retail Partnerships	913	SALES EXPENSES OPNS
660004	Advertising	913	SALES EXPENSES OPNS
660005	Marketing Research	913	SALES EXPENSES OPNS
660006	Events - Origination	913	SALES EXPENSES OPNS
660007	Sponsorship Marketing - Origin	913	SALES EXPENSES OPNS
660008	Seminar/Conference Fees	913	SALES EXPENSES OPNS
660009	Business Development	913	SALES EXPENSES OPNS
660010	Data Management	913	SALES EXPENSES OPNS
660011	Newsletter	930.2	ADMIN AND GEN OPNS
660012	Informational Advertising	913	SALES EXPENSES OPNS
660013	Selling Expense	930.2	ADMIN AND GEN OPNS
660014	Marketing New Account Fulfill	930.2	ADMIN AND GEN OPNS
660015	TrueBlue Schools Program	912	SALES EXPENSES OPNS
660016	Education & Outreach Program	912	SALES EXPENSES OPNS
660017	Delta SkyMiles & Commissions	910	CUST SVC INFO EXP OP
660030	Online Marketing	911	SALES EXPENSES OPNS
660100	Selling Expenses	912	SALES EXPENSES OPNS
660110	Advertising-Trade Shows	912	SALES EXPENSES OPNS
660120	Advertising-Yellow Pages	912	SALES EXPENSES OPNS
660130	Advertising- Other	912	SALES EXPENSES OPNS
660140	Web Development	912	SALES EXPENSES OPNS
660150	Database- List Updates	912	SALES EXPENSES OPNS
660160	Inbound telemarketing	912	SALES EXPENSES OPNS
660170	Literature and Brochures	912	SALES EXPENSES OPNS
660180	Premiums and Promotions	912	SALES EXPENSES OPNS
660190	Bill Inserts Printing	912	SALES EXPENSES OPNS
660200	Bill Inserts Fulfillments	913	SALES EXPENSES OPNS

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660230	Fulfillment Postage	921	ADMIN AND GEN OPNS
660240	Branding	913	SALES EXPENSES OPNS
660285	Advertising-TV Ads	913	SALES EXPENSES OPNS
660300	Marketing Expenses	913	SALES EXPENSES OPNS
660310	Outbound Telemarketing	916	SALES EXPENSES OPNS
660320	Outside Services- Marketing	913	SALES EXPENSES OPNS
660321	Crossbore Legacy Program	923	ADMIN AND GEN OPNS
660322	Crossbore Reclass Expense	923	ADMIN AND GEN OPNS
660323	Crossbore Amortization Expense	923	ADMIN AND GEN OPNS
660360	Environmental Costs	932	ADMIN AND GEN MAINTC
660400	Misc Sales Promotion Exp	916	SALES EXPENSES OPNS
660450	Selling Expense - Budget	912	SALES EXPENSES OPNS
669000	Corp. Comm. - Regulatory Comm	909	CUST SVC INFO EXP OP
669001	Govt Affairs-Special Projects	426.4	OTHER INC DEDUCTIONS
669002	Professional Communication	928	ADMIN AND GEN OPNS
669003	Sponsorships	930.2	ADMIN AND GEN OPNS
670020	n.a.	932	ADMIN AND GEN MAINTC
670021	Internet	921	ADMIN AND GEN OPNS
670030	Landscaping Services	932	ADMIN AND GEN MAINTC
670035	Utilities - Telephone	921	ADMIN AND GEN OPNS
670040	Building Repairs	932	ADMIN AND GEN MAINTC
670041	Fleet - Employee Stipend Pay	930.2	ADMIN AND GEN OPNS
670050	Utilities	921	ADMIN AND GEN OPNS
670051	Company Use Gas	927	ADMIN AND GEN OPNS
670052	OCIP Losses Paid	921	ADMIN AND GEN OPNS
670080	Tax and License	921	ADMIN AND GEN OPNS
670090	Losses Paid	921	ADMIN AND GEN OPNS
670100	Office & Administrative	921	ADMIN AND GEN OPNS
670101	Supplies	921	ADMIN AND GEN OPNS
670102	Development & Training-Acctg.	921	ADMIN AND GEN OPNS
670103	Organizational Development	921	ADMIN AND GEN OPNS
670104	Postage	921	ADMIN AND GEN OPNS
670105	Operational Training	921	ADMIN AND GEN OPNS
670106	Safety Training & Reg. Complia	921	ADMIN AND GEN OPNS
670108	Jobbing Charges In/Out	921	ADMIN AND GEN OPNS
670109	Development & Training-Budget	921	ADMIN AND GEN OPNS
670110	Seminars/ Meetings	921	ADMIN AND GEN OPNS
670112	Mismanagement	921	ADMIN AND GEN OPNS
670113	Payroll-Project Steel Magnolia	921	ADMIN AND GEN OPNS
670114	Misc Opr Exp - Corporate Dev	921	ADMIN AND GEN OPNS
670117	Project War Emblem	921	ADMIN AND GEN OPNS
670118	Project Winning Colors	921	ADMIN AND GEN OPNS
670119	Other O&M Project Pinnacle	930.2	ADMIN AND GEN OPNS
670120	Civic Participation - Other	930.2	ADMIN AND GEN OPNS
670121	Civic Participation-Education	930.2	ADMIN AND GEN OPNS
670122	Civic Participation-Commun Dev	930.2	ADMIN AND GEN OPNS
670125	Misc Pivotal Virginia Propane	921	ADMIN AND GEN OPNS
670127	Uniforms	921	ADMIN AND GEN OPNS
670130	Bank Service Charges	921	ADMIN AND GEN OPNS

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670140	n.a.	930.2	ADMIN AND GEN OPNS
670141	Veh-Collision/Damage Repai	932	ADMIN AND GEN MAINTC
670142	Veh-Repairs and Maintenance	932	ADMIN AND GEN MAINTC
670144	Outside Services - Fleet	932	ADMIN AND GEN MAINTC
670145	Vehicle Licenses	932	ADMIN AND GEN MAINTC
670146	Fleet Depreciation	930.2	ADMIN AND GEN OPNS
670147	Lease Fleet Equipment	931	ADMIN AND GEN OPNS
670148	Operate and Maintain Fleet Eq	932	ADMIN AND GEN MAINTC
670149	Fleet Services	932	ADMIN AND GEN MAINTC
670150	Admin&Gen Salaries-Capitalized	922	ADMIN AND GEN OPNS
670151	Capitalized PRP A&G Expenses	922	ADMIN AND GEN OPNS
670155	Capitalized Costs NUI Converte	922	ADMIN AND GEN OPNS
670159	Scrap Materials	932	ADMIN AND GEN MAINTC
670160	A&G Expenses-Capitalized	922	ADMIN AND GEN OPNS
670161	Operations & Engineering Capit	922	ADMIN AND GEN OPNS
670162	Other - For Budgets Only	921	ADMIN AND GEN OPNS
670163	Office Admin&Supplies-Mat Mgt	921	ADMIN AND GEN OPNS
670165	Stores -Other	921	ADMIN AND GEN OPNS
670166	Inventory Adjustment Expense	921	ADMIN AND GEN OPNS
670167	Stores Clearing Expense	921	ADMIN AND GEN OPNS
670168	Office Admin and Supplies	921	ADMIN AND GEN OPNS
670169	Licenses & Expenses - SW & HW	921	ADMIN AND GEN OPNS
670170	Security	921	ADMIN AND GEN OPNS
670171	StoresCorp OverHd RateClearing	922	ADMIN AND GEN OPNS
670172	Stores - Capitalization	922	ADMIN AND GEN OPNS
670173	Stock Awards Capitalized	922	ADMIN AND GEN OPNS
670174	LTI Awards Capitalized	922	ADMIN AND GEN OPNS
670200	Outside Svcs Employed	923	ADMIN AND GEN OPNS
670201	Outside Svc. -Printing	923	ADMIN AND GEN OPNS
670202	Outside Services Info Tech	923	ADMIN AND GEN OPNS
670203	Outside Services-Recruiting	923	ADMIN AND GEN OPNS
670204	QA/QC - Contractor	923	ADMIN AND GEN OPNS
670205	CFO Special Project	923	ADMIN AND GEN OPNS
670206	GRAM Deferred Exp-O/S Services	923	ADMIN AND GEN OPNS
670207	GRAM Def'd Exp-O/S Svcs-Amort	923	ADMIN AND GEN OPNS
670210	Outside Services (oper & main)	923	ADMIN AND GEN OPNS
670211	Service Bureau Fees	923	ADMIN AND GEN OPNS
670220	O/S - Posi Hold Repairs	923	ADMIN AND GEN OPNS
670230	Outside Services - IVP	923	ADMIN AND GEN OPNS
670250	Damage Billing - Gas	923	ADMIN AND GEN OPNS
670251	Damage Billing - Non-Gas	923	ADMIN AND GEN OPNS
670300	General Business Insurance	924	ADMIN AND GEN OPNS
670305	IBNR Provision	921	ADMIN AND GEN OPNS
670350	Computing Supplies	921	ADMIN AND GEN OPNS
670351	Printing/ Reproduction	921	ADMIN AND GEN OPNS
670352	Forms	921	ADMIN AND GEN OPNS
670353	Freight/Shipping	921	ADMIN AND GEN OPNS
670354	Equipment Rent	921	ADMIN AND GEN OPNS
670355	Computer Software/Hardware Exp	921	ADMIN AND GEN OPNS

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670356	Office Equipment Expense	921	ADMIN AND GEN OPNS
670357	Courier Service	921	ADMIN AND GEN OPNS
670358	Engineering Cap-Payroll	922	ADMIN AND GEN OPNS
670359	Engineering Cap-Non-payroll	923	ADMIN AND GEN OPNS
670360	Incentives Capitalized	925	ADMIN AND GEN OPNS
670361	EBA-Union Diab Plan Cap	926	ADMIN AND GEN OPNS
670362	General Liab Capitalized	925	ADMIN AND GEN OPNS
670363	Outside Services Eng-Cap	923	ADMIN AND GEN OPNS
670364	Field Payroll Capitalized	922	ADMIN AND GEN OPNS
670365	Field Non-Payroll Capitalized	922	ADMIN AND GEN OPNS
670400	Injuries and Damages	925	ADMIN AND GEN OPNS
670401	Workers Compensation Expense	925	ADMIN AND GEN OPNS
670402	Outside Legal Services	923	ADMIN AND GEN OPNS
670403	Miscellaneous Legal Services	930.2	ADMIN AND GEN OPNS
670404	Legal Expense - Transferred	923	ADMIN AND GEN OPNS
670405	Claims Services	930.2	ADMIN AND GEN OPNS
670406	Commission & Fees on Fin Instr	923	ADMIN AND GEN OPNS
670410	Workers Comp Fees & Assessment	925	ADMIN AND GEN OPNS
670411	Legal Costs	930.2	ADMIN AND GEN OPNS
670450	Pensions	926	ADMIN AND GEN OPNS
670451	Non-Qualified Pension Plan	926	ADMIN AND GEN OPNS
670452	Nicor Pension	926	ADMIN AND GEN OPNS
670459	Pension - Distributed	926	ADMIN AND GEN OPNS
670460	Pensions Transferred-CR	926	ADMIN AND GEN OPNS
670461	670461 - LTI & Stck P/R Tx Exp	408.1	UTILITY OP INCOME
670465	FlameKeeper Awards	926	ADMIN AND GEN OPNS
670480	Co Sponsored Employee Activit	930.2	ADMIN AND GEN OPNS
670490	Pension Benefits Offset	926	ADMIN AND GEN OPNS
670491	VNG Hurricane 2003	880	DISTRIBUTION OPN
670492	GRAM Deferred Exp-Pension/OPEB	926	ADMIN AND GEN OPNS
670493	GRAM Def'd Exp-Pension-Amort	926	ADMIN AND GEN OPNS
670500	Group Insurance	926	ADMIN AND GEN OPNS
670501	Flex Pay	926	ADMIN AND GEN OPNS
670502	Flex Benefits Deductions	926	ADMIN AND GEN OPNS
670503	Other Post Retirement Benefits	926	ADMIN AND GEN OPNS
670504	Post Employment Expense FAS112	926	ADMIN AND GEN OPNS
670505	Flex Vacation Deductions	926	ADMIN AND GEN OPNS
670506	Dental Insurance - VNG	926	ADMIN AND GEN OPNS
670507	Vision Insurance - VNG	926	ADMIN AND GEN OPNS
670508	Voluntary ADD - VNG	926	ADMIN AND GEN OPNS
670509	Health - Distributed	926	ADMIN AND GEN OPNS
670510	EmployeeBenefitsCaptilized	926	ADMIN AND GEN OPNS
670511	OtherPostRetirementBenefitsCap	926	ADMIN AND GEN OPNS
670512	Pensions-Capitalized	926	ADMIN AND GEN OPNS
670513	ATPI Capitalized	922	ADMIN AND GEN OPNS
670515	HSA Employer Contributions	926	ADMIN AND GEN OPNS
670516	Wellness Incentives	926	ADMIN AND GEN OPNS
670519	Drug & Alcohol Program	926	ADMIN AND GEN OPNS
670520	Physicals	926	ADMIN AND GEN OPNS

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670521	Benefits Administration Expen	926	ADMIN AND GEN OPNS
670522	Employees Benefits Transfer-CR	926	ADMIN AND GEN OPNS
670523	A&G Salaries-Capitalized SCS	922	ADMIN AND GEN OPNS
670524	A&G Expenses-Capitalized SCS	922	ADMIN AND GEN OPNS
670525	Miscellaneous Benefits	926	ADMIN AND GEN OPNS
670526	Bonus Benefits Offset	920	ADMIN AND GEN OPNS
670527	LTI Awards-Capitalized SCS	922	ADMIN AND GEN OPNS
670528	Employee Benefits-Cap SCS	926	ADMIN AND GEN OPNS
670529	Other Post Ret Benefits-Cap SC	926	ADMIN AND GEN OPNS
670530	Retirement Savings Plus Plan	926	ADMIN AND GEN OPNS
670531	Employee Stock Purchase Plan	926	ADMIN AND GEN OPNS
670532	Non-qualified savings plan	926	ADMIN AND GEN OPNS
670533	Pensions-Capitalized SCS	926	ADMIN AND GEN OPNS
670534	401K - Distributed	926	ADMIN AND GEN OPNS
670535	Leveraged ESOP Exp	926	ADMIN AND GEN OPNS
670536	Retirement Growth Plan	926	ADMIN AND GEN OPNS
670540	Short-Term Disability	926	ADMIN AND GEN OPNS
670542	Salary Deferral Benefit	926	ADMIN AND GEN OPNS
670543	Car Allowance	926	ADMIN AND GEN OPNS
670550	Long Term Disability	926	ADMIN AND GEN OPNS
670551	Operate Cell Phone	921	ADMIN AND GEN OPNS
670552	Operate Page	921	ADMIN AND GEN OPNS
670553	Operate Vehicle Radio	921	ADMIN AND GEN OPNS
670555	Disability Income Gap - VNG	926	ADMIN AND GEN OPNS
670556	Employee Benefits NUI Converte	926	ADMIN AND GEN OPNS
670560	Service Awards	920	ADMIN AND GEN OPNS
670565	Nicor Bonus	920	ADMIN AND GEN OPNS
670568	Change in Control Expense	920	ADMIN AND GEN OPNS
670570	Employee Relocation	926	ADMIN AND GEN OPNS
670571	Recruiting Expenses	926	ADMIN AND GEN OPNS
670572	Tuition Reimbursement	926	ADMIN AND GEN OPNS
670580	Commissions	920	ADMIN AND GEN OPNS
670589	GRAM Def Exp - Health - Amort	926	ADMIN AND GEN OPNS
670590	Bonus	920	ADMIN AND GEN OPNS
670591	LTI Awards - Other	920	ADMIN AND GEN OPNS
670592	Stock Awards	920	ADMIN AND GEN OPNS
670593	Bonus - Distributed	920	ADMIN AND GEN OPNS
670594	Other/Sales Bonuses	920	ADMIN AND GEN OPNS
670595	Benefits and Incentives	926	ADMIN AND GEN OPNS
670596	Preventive Care Incentives	926	ADMIN AND GEN OPNS
670597	Tobacco Incentives & Surcharge	926	ADMIN AND GEN OPNS
670598	Future Health Care	926	ADMIN AND GEN OPNS
670599	GRAM Def Exp-Health/Oth Ben	926	ADMIN AND GEN OPNS
670600	Franchise Requirements	927	ADMIN AND GEN OPNS
670615	Company Use & Frachise Gas	819	UNDERGROUND STORAGE
670616	Gas Losses	823	UNDERGROUND STORAGE
670617	Duplicate Charges - Credit	929	ADMIN AND GEN OPNS
670620	Rider 2 - Franchise Gas Expens	927	ADMIN AND GEN OPNS
670630	Franchise Gas - Cash Payments	927	ADMIN AND GEN OPNS

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670640	Incentives SCS	922	ADMIN AND GEN OPNS
670641	Depreciation SCS	922	ADMIN AND GEN OPNS
670642	Materials SCS	922	ADMIN AND GEN OPNS
670643	Telecommunications Expense SCS	922	ADMIN AND GEN OPNS
670644	Labor SCS	922	ADMIN AND GEN OPNS
670645	Income Tax SCS	922	ADMIN AND GEN OPNS
670646	Agency Items SCS	922	ADMIN AND GEN OPNS
670647	Expense SCS	922	ADMIN AND GEN OPNS
670648	Cost Center Overhead Charges S	922	ADMIN AND GEN OPNS
670649	Benefits SCS	922	ADMIN AND GEN OPNS
670650	Lobbying Fees SCS	426.4	OTHER INC DEDUCTIONS
670651	Pension Non-service SCS	926	ADMIN AND GEN OPNS
670652	Interest Expense SCS	431	INTEREST CHARGES
670653	Software/Hardware Maint SCS	922	ADMIN AND GEN OPNS
670654	Affiliate Outside Services SCS	922	ADMIN AND GEN OPNS
670655	Audit Fees SCS	922	ADMIN AND GEN OPNS
670656	Outside Legal Services SCS	922	ADMIN AND GEN OPNS
670657	Outside Services SCS	922	ADMIN AND GEN OPNS
670658	Payroll Tax SCS	922	ADMIN AND GEN OPNS
670659	Property Taxes SCS	922	ADMIN AND GEN OPNS
670660	SCS Alloc Costs FERC Use Only	923	ADMIN AND GEN OPNS
670700	Regulatory Commission Exp	928	ADMIN AND GEN OPNS
670750	Institution or Goodwill Adv. E	930.1	ADMIN AND GEN OPNS
670760	Utility Expense	930.2	ADMIN AND GEN OPNS
670766	Utility Integration Expense	930.2	ADMIN AND GEN OPNS
670770	Non-Utility Expense	930.2	ADMIN AND GEN OPNS
670780	Reg Non-Utility Expense	930.2	ADMIN AND GEN OPNS
670790	Non-Reg Utility Expense	930.2	ADMIN AND GEN OPNS
670800	Association and Club Dues-Comp	930.2	ADMIN AND GEN OPNS
670805	Association&Club Dues-Employee	921	ADMIN AND GEN OPNS
670806	General Dues & Subscriptions	921	ADMIN AND GEN OPNS
670810	Dues	921	ADMIN AND GEN OPNS
670840	Miscellaneous Expense	930.2	ADMIN AND GEN OPNS
670841	Fines & Penalties	426.3	OTHER INC AND DEDUCT
670850	Outside Services -Facilities	923	ADMIN AND GEN OPNS
670853	Outside Services - TSA	923	ADMIN AND GEN OPNS
670855	Travel Expense	921	ADMIN AND GEN OPNS
670856	Meals and Entertainment	921	ADMIN AND GEN OPNS
670857	Meals & Entertainment 100% Ded	921	ADMIN AND GEN OPNS
670859	Season Tickets	921	ADMIN AND GEN OPNS
670860	Travel-Project Steel Magnolia	921	ADMIN AND GEN OPNS
670865	Cafeteria & Catering	921	ADMIN AND GEN OPNS
670868	Spousal Travel	930.2	ADMIN AND GEN OPNS
670880	Laboratory	930.2	ADMIN AND GEN OPNS
670881	Nicor Acquisition	921	ADMIN AND GEN OPNS
670882	Regulatory Rider Offset	930.2	ADMIN AND GEN OPNS
670883	Southern Co Rebranding	921	ADMIN AND GEN OPNS
670884	Accting Order Def Exp (CREDIT)	921	ADMIN AND GEN OPNS
670885	Restructuring-Severence	926	ADMIN AND GEN OPNS

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670886	Restructuring-Benefits	930.2	ADMIN AND GEN OPNS
670887	Project Costs	921	ADMIN AND GEN OPNS
670888	Restructuring-Other	931	ADMIN AND GEN OPNS
670889	Operations of Facilities	931	ADMIN AND GEN OPNS
670890	Miscellaneous Operatn Expense	930.2	ADMIN AND GEN OPNS
670891	Scarlet Acquisition Costs	921	ADMIN AND GEN OPNS
670895	Other Misc Exp - O&M Reve True	930.2	ADMIN AND GEN OPNS
670896	Goodwill Impairment	930.2	ADMIN AND GEN OPNS
670897	Gain/Loss on Dispostion	930.2	ADMIN AND GEN OPNS
670900	Facilities Rent/Lease Expenses	931	ADMIN AND GEN OPNS
670905	Sub Lease Credits	931	ADMIN AND GEN OPNS
670911	Equipment Lease	931	ADMIN AND GEN OPNS
670912	EAF Auto Lease	931	ADMIN AND GEN OPNS
670915	Equipment Leases	931	ADMIN AND GEN OPNS
670920	Misc FY2002 Earning Review Exp	930.2	ADMIN AND GEN OPNS
670922	Purchase Price Variance Other	930.2	ADMIN AND GEN OPNS
670930	Parking - Facilities	931	ADMIN AND GEN OPNS
670950	Occupancy Credit for SCS Emp	931	ADMIN AND GEN OPNS
670951	Cargo Stat/Tar File/Watch	931	ADMIN AND GEN OPNS
670952	Occupancy Credit for SCS Emp	931	ADMIN AND GEN OPNS
670997	Data Communications	930.2	ADMIN AND GEN OPNS
670998	Radio & Satellite Comm	930.2	ADMIN AND GEN OPNS
671002	AGLR Alloc Legal and Int Audit	n.a.	CENTRALIZED SERVICE
671003	AGLR Alloc Executive	n.a.	CENTRALIZED SERVICE
671004	AGLR Alloc Fin, Treas, InvRel	n.a.	CENTRALIZED SERVICE
671005	AGLR Alloc HR and Payroll	n.a.	INFRASTRUCTURE COSTS
671006	AGLR Alloc Information Systems	n.a.	INFRASTRUCTURE COSTS
671007	IST Projects - AGLC, CGC, VNG	n.a.	CENTRALIZED SERVICE
671008	AGLR Alloc Pub Policy, Commun	n.a.	CENTRALIZED SERVICE
671013	AGLR Alloc Fleet Rate	n.a.	ALLOCATED COSTS
671017	Fleet Expenses Distributed	932	ADMIN AND GEN MAINTC
671018	Allocated Cust Serv Logistics	n.a.	ALLOCATED COSTS
671019	Alloc IST - AGLC, CGC, VNG	n.a.	ALLOCATED COSTS
671021	Fleet Capitalization	930.2	ADMIN AND GEN OPNS
671022	Allocated Joint Use Pipeline	n.a.	ALLOCATED COSTS
671024	Other Benefits Compensation	n.a.	BASE COSTS
671025	Dir Crge Incentiv Compensation	n.a.	BASE COSTS
671032	AGSC DC Fleet Services - SOPS	n.a.	ALLOCATED COSTS
671040	Allocated Remittance Srvs-NGAS	n.a.	ALLOCATED COSTS
671100	AGLC Alloc Environment&Safety	n.a.	ALLOCATED COSTS
671101	AGLC Alloc Executive	n.a.	ALLOCATED COSTS
671102	AGLC Alloc HR & Emp Relations	n.a.	ALLOCATED COSTS
671103	AGLC Alloc Market & Cust Serv	n.a.	ALLOCATED COSTS
671104	AGLC Alloc New Business	n.a.	ALLOCATED COSTS
671105	AGLC Alloc Oper & Engineering	n.a.	ALLOCATED COSTS
671107	Allocated VNG Flow Through	n.a.	ALLOCATED COSTS
671206	Allocated FCG-Chargeback	n.a.	ALLOCATED COSTS
671301	VNG Capitalized A&G Labor	922	ADMIN AND GEN OPNS
671304	VNG Benefits	926	ADMIN AND GEN OPNS

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671310	Florida City Chargeback - PVES	926	ADMIN AND GEN OPNS
671400	Info Svcs Lights On Chargeback	n.a.	ALLOCATED COSTS
671401	Info Svcs Discretionary ChgBac	n.a.	ALLOCATED COSTS
671402	Direct Chg OM Project Chgback	n.a.	ALLOCATED COSTS
671403	Direct Assigned Chargeback	n.a.	ALLOCATED COSTS
671404	Allocated-Distributed Chargebk	n.a.	ALLOCATED COSTS
671405	Sequent Chargeback-AGLC	n.a.	ALLOCATED COSTS
671406	Sequent Chargeback-CHAT	n.a.	ALLOCATED COSTS
671407	Sequent Chargeback - VNG	n.a.	ALLOCATED COSTS
671409	Non Standard PC Fees	n.a.	ALLOCATED COSTS
671410	Sequent Chargeback -GNGC	n.a.	ALLOCATED COSTS
671411	Sequent Chargeback - AGLN	n.a.	ALLOCATED COSTS
671412	Allocated Bus Supt Facilities	n.a.	ALLOCATED COSTS
671413	Allocated Bus Supt Fleet	n.a.	ALLOCATED COSTS
671414	Allocated Bus Sup Other	n.a.	ALLOCATED COSTS
671415	Allocated Bus Supt Purchasing	n.a.	ALLOCATED COSTS
671416	Allocated Customer Services	n.a.	ALLOCATED COSTS
671417	Allocated Employee Services	n.a.	ALLOCATED COSTS
671418	Allocated Engineering	n.a.	ALLOCATED COSTS
671419	Allocated Executive	n.a.	ALLOCATED COSTS
671421	Allocated External Relations	n.a.	ALLOCATED COSTS
671422	Allocated Financial Services	n.a.	ALLOCATED COSTS
671423	Allocated Gas Supply	n.a.	ALLOCATED COSTS
671424	Allocated IS&T	n.a.	ALLOCATED COSTS
671425	Allocated Internal Auditing	n.a.	ALLOCATED COSTS
671426	Allocated Investor Relations	n.a.	ALLOCATED COSTS
671427	Allocated Legal	n.a.	ALLOCATED COSTS
671428	Allocated Marketing	n.a.	ALLOCATED COSTS
671429	Allocated Other	n.a.	ALLOCATED COSTS
671430	Allocated Rates & Regulatory	n.a.	ALLOCATED COSTS
671431	Allocated Strategic Planning	n.a.	ALLOCATED COSTS
671432	Allocated Regulatory Corporate	n.a.	ALLOCATED COSTS
671434	Allocated Corp Communications	n.a.	ALLOCATED COSTS
671438	Sequent Chargeback - Pivotal	n.a.	ALLOCATED COSTS
671439	Sequent Chargeback - JISH	n.a.	ALLOCATED COSTS
671440	Sequent Chargeback-FLCG	n.a.	ALLOCATED COSTS
671441	Sequent Chargeback-ELGS	n.a.	ALLOCATED COSTS
671442	Sequent Chargeback-ELIZ	n.a.	ALLOCATED COSTS
671443	Sequent Chargeback-VGDS	n.a.	ALLOCATED COSTS
671444	Sequent Chargeback-CESI	n.a.	ALLOCATED COSTS
671445	Allocated Engineering-MOPS	n.a.	ALLOCATED COSTS
671446	Allocated Engineering-SOPS	n.a.	ALLOCATED COSTS
671447	Allocated Executive - MOPS	n.a.	ALLOCATED COSTS
671448	Allocated Executive - SOPS	n.a.	ALLOCATED COSTS
671449	Allocated Ext Relations-MOPS	n.a.	ALLOCATED COSTS
671450	Allocated Ext Relations-SOPS	n.a.	ALLOCATED COSTS
671451	Allocated Gas Supply-SOPS	n.a.	ALLOCATED COSTS
671452	Allocated Marketing-SOPS	n.a.	ALLOCATED COSTS
671453	Allocated Marketing-MOPS	n.a.	ALLOCATED COSTS

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671454	Allocated Renewable Energy	n.a.	ALLOCATED COSTS
671455	Allocated - Southeast LNG	n.a.	ALLOCATED COSTS
671456	Allocated Misc	n.a.	ALLOCATED COSTS
671457	Allocated Retail Services	n.a.	ALLOCATED COSTS
671458	Allocated Ext Relations-COPS	n.a.	ALLOCATED COSTS
671459	Allocated SOPS - SCS	n.a.	ALLOCATED COSTS
671522	Allocated Financial Serv Pay	n.a.	ALLOCATED COSTS
672005	Allocated Bus Supt Fac - Nicor	n.a.	ALLOCATED COSTS
672006	Distribute COS Bill Out Rcls	922	ADMIN AND GEN OPNS
672099	Fleet To CWIP Credit	922	ADMIN AND GEN OPNS
672100	Fleet Depreciation To CWIP-Cr	403	UTILITY OP INCOME
672101	Fleet Admin to CWIP Credit	922	ADMIN AND GEN OPNS
672102	Field Admin Support To CWIP-Cr	922	ADMIN AND GEN OPNS
672103	Facility Services to CWIP Cr	932	ADMIN AND GEN MAINTC
672104	Dispatch To CWIP-Cr	922	ADMIN AND GEN OPNS
672105	Company Use Gas to CWIP-CR	932	ADMIN AND GEN MAINTC
672106	Benefits to CWIP Credit	926	ADMIN AND GEN OPNS
672107	Pensions to CWIP Credit	926	ADMIN AND GEN OPNS
672108	AVP Supply Ops To CWIP-Cr	922	ADMIN AND GEN OPNS
672109	G&A to CWIP Credit	922	ADMIN AND GEN OPNS
672110	IDE To CWIP Credit	922	ADMIN AND GEN OPNS
672111	Info Services to CWIP Credit	922	ADMIN AND GEN OPNS
672112	Injuries & Damages to CWIP Cr	925	ADMIN AND GEN OPNS
672113	L&P Admin To CWIP Credit	922	ADMIN AND GEN OPNS
672114	Phone Lines To CWIP-Cr	922	ADMIN AND GEN OPNS
672115	Real Estate Taxes to CWIP-CR	408.1	UTILITY OP INCOME
672116	Region Admin To CWIP-Cr	870	DISTRIBUTION OPN
672117	Region BSS To CWIP-Cr	870	DISTRIBUTION OPN
672118	Region QA to CWIP-Cr	870	DISTRIBUTION OPN
672119	Store Handling to CWIP Credit	922	ADMIN AND GEN OPNS
672120	Workload Admin To CWIP Credit	922	ADMIN AND GEN OPNS
672122	Federal Ins Contrib Tax Cap Cr	408.1	UTILITY OP INCOME
672123	Fed Unemploy Ins Tax Cap Cr	408.1	UTILITY OP INCOME
672124	State Unemploy Ins Tax Cap Cr	408.1	UTILITY OP INCOME
672130	AGLC Alloc to Reg Asst Reclass	922	ADMIN AND GEN OPNS
672510	AGLR Alloc Executive - NGAS	n.a.	ALLOCATED COSTS
672511	NUHQ Alloc Cost of Capital	430	INTEREST CHARGES
672512	Allocated Gas Supply AGLC CGC	n.a.	ALLOCATED COSTS
672513	Allocated Marketing - AGLC CGC	n.a.	ALLOCATED COSTS
672514	Allocated Rates & Reg - MOPS	n.a.	ALLOCATED COSTS
672515	Allocated Rates & Reg - SOPS	n.a.	ALLOCATED COSTS
672516	Allocated Rates & Reg - Nicor	n.a.	ALLOCATED COSTS
672517	Allocated Employee Serv DOPS	n.a.	ALLOCATED COSTS
672518	Allocated Employee Serv SOPS	n.a.	ALLOCATED COSTS
672520	NUHQ Info Svcs O&M Project Chg	n.a.	ALLOCATED COSTS
672521	NUHQ Direct Chg OM Project Chg	n.a.	ALLOCATED COSTS
672522	NUHQ Direct Assigned Chgbk	n.a.	ALLOCATED COSTS
672523	NUHQ Allocated-Distributed Chg	n.a.	ALLOCATED COSTS
672524	Allocated Employee Serv MOPS	n.a.	ALLOCATED COSTS

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672525	Allocated Employee Serv NGAS	n.a.	ALLOCATED COSTS
672526	Allocated Emp Serv NG/ETG/VNG	n.a.	ALLOCATED COSTS
672527	Allocated Gas Supply - MOPS	n.a.	ALLOCATED COSTS
672528	Allocated Corp Comm - SOPS	n.a.	ALLOCATED COSTS
672529	Allocated Corp Comm - MOPS	n.a.	ALLOCATED COSTS
672530	NUHQ Allocated Customer Serv	n.a.	ALLOCATED COSTS
672531	Allocated Retail Segment	n.a.	ALLOCATED COSTS
672532	Allocated Gas Supply Storage	n.a.	ALLOCATED COSTS
672533	Allocated Retail Energy	n.a.	ALLOCATED COSTS
672534	Allocated Supply Chain Distro	n.a.	ALLOCATED COSTS
672535	Allocated Gas Supply VNG PPOV	n.a.	ALLOCATED COSTS
672536	Allocated Gas Supply NG Storge	n.a.	ALLOCATED COSTS
672537	Allocated Engineering Storage	n.a.	ALLOCATED COSTS
672538	Allocated IST Non Regulated	n.a.	ALLOCATED COSTS
672539	Allocated Wholesale	n.a.	ALLOCATED COSTS
672540	Allocated Marketing Energy Srv	n.a.	ALLOCATED COSTS
672541	Legal Services Non-Regulated	n.a.	ALLOCATED COSTS
672542	NUHQ Allocated Other	n.a.	ALLOCATED COSTS
672543	NUHQ Allocated Rates & Reg	n.a.	ALLOCATED COSTS
672544	NUHQ Allocated Strategic Plan	n.a.	ALLOCATED COSTS
672545	NUHQ Direct Assigned-Other Chg	n.a.	ALLOCATED COSTS
672546	NUHQ Direct Assign-Payroll Ovr	n.a.	ALLOCATED COSTS
672547	NUHQ Direct Assigned Other	n.a.	ALLOCATED COSTS
672548	Allocated Corp Comm - NICOR	n.a.	ALLOCATED COSTS
672549	Direct Assigned Charge - SCS	n.a.	ALLOCATED COSTS
672550	Alloc Emp Svc SCS	n.a.	ALLOCATED COSTS
672551	Alloc Exec-Corp-SCS	n.a.	ALLOCATED COSTS
672552	Alloc Ext Relations SCS	n.a.	ALLOCATED COSTS
672553	Alloc Fin Svcs SCS	n.a.	ALLOCATED COSTS
672554	Alloc Internal Aud SCS	n.a.	ALLOCATED COSTS
672555	Alloc Inv Relations SCS	n.a.	ALLOCATED COSTS
672556	Allocated Legal SCS	n.a.	ALLOCATED COSTS
672557	n.a.	n.a.	ALLOCATED COSTS
672558	Allocated Info Tech - SCS	n.a.	ALLOCATED COSTS
672559	Allocated Corp Com - SCS	n.a.	ALLOCATED COSTS
672560	Allocated Corp Compliance-SCS	n.a.	ALLOCATED COSTS
672561	Allocated Other Corp - SCS	n.a.	ALLOCATED COSTS
672562	Allocated Fincl Serv Pay-SCS	n.a.	ALLOCATED COSTS
672563	Allocated Gas Supply Oth - SCS	n.a.	ALLOCATED COSTS
672564	Allocated Exec Other - SCS	n.a.	ALLOCATED COSTS
672565	Allocated Gas Supply Oth - SCS	n.a.	ALLOCATED COSTS
672566	Allocated Engineering - SCS	n.a.	ALLOCATED COSTS
672567	Allocated Marketing - SCS	n.a.	ALLOCATED COSTS
672568	Allocated Call Center - SCS	n.a.	ALLOCATED COSTS
672569	Allocated IT Dist Ops - SCS	n.a.	ALLOCATED COSTS
672570	Allocated Facilities MGMT SCS	n.a.	ALLOCATED COSTS
672571	Allocated IT Other ? SCS	n.a.	ALLOCATED COSTS
672600	Maintnance Servs Fee Allocated	n.a.	ALLOCATED COSTS
672601	Database List Update Allocated	n.a.	ALLOCATED COSTS

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672602	Marketing Research Allocated	n.a.	ALLOCATED COSTS
672603	Benefits-Misc Allocated	n.a.	ALLOCATED COSTS
672604	Insurance Exp Allocated	n.a.	ALLOCATED COSTS
672605	Vendor Fees Allocated	n.a.	ALLOCATED COSTS
672606	Temp Clerical Contract Allocat	n.a.	ALLOCATED COSTS
672607	Consult & Contractor Allocated	n.a.	ALLOCATED COSTS
672608	Partnership Fees Allocated	n.a.	ALLOCATED COSTS
672609	Legal Fees Allocated	n.a.	ALLOCATED COSTS
672610	Electric & HVAC Repair Allocat	n.a.	ALLOCATED COSTS
672611	Security Costs Allocated	930.2	ADMIN AND GEN OPNS
672612	Janitorial Costs Allocated	930.2	ADMIN AND GEN OPNS
672613	Facility Supplies Allocated	930.2	ADMIN AND GEN OPNS
672614	Utility Costs Allocated	930.2	ADMIN AND GEN OPNS
672615	Waste Dispose & Recycle Alloc	930.2	ADMIN AND GEN OPNS
672616	Rent-Building Allocated	931	ADMIN AND GEN OPNS
672617	Telephones Allocated	931	ADMIN AND GEN OPNS
672618	Internet Allocated	931	ADMIN AND GEN OPNS
672619	Other Communication Allocated	930.2	ADMIN AND GEN OPNS
672620	Office Supplies Allocated	921	ADMIN AND GEN OPNS
672621	Print & Reproduction Allocated	n.a.	ALLOCATED COSTS
672622	Postage Allocated	n.a.	ALLOCATED COSTS
672623	Freight/Shipping Allocated	n.a.	ALLOCATED COSTS
672624	Equipment Rent Allocated	n.a.	ALLOCATED COSTS
672625	Cafeteria & Catering Allocated	n.a.	ALLOCATED COSTS
672626	Memberships/Dues Allocated	n.a.	ALLOCATED COSTS
672627	Training Allocated	921	ADMIN AND GEN OPNS
672628	Maintenance & Repair Allocated	n.a.	ALLOCATED COSTS
672629	Miscellaneous Allocated	n.a.	ALLOCATED COSTS
672630	Meal & Entertainment Allocated	n.a.	ALLOCATED COSTS
672631	Transportation & Lodge Allocat	n.a.	ALLOCATED COSTS
673000	Long-Lived Asset Disp GainLoss	421.1	OTHER INCOME
673001	Util Gain Long Lived Asset Dis	421.1	OTHER INCOME
673002	Util Loss Long Lived Asset Dis	421.1	OTHER INCOME
673011	NonU Gain Long Lived Asset Dis	421.1	OTHER INCOME
673012	NonU Loss Long Lived Asset Dis	421.1	OTHER INCOME
673100	Lease Gain/Loss on Disposition	421.1	OTHER INCOME
675050	LFG Chemicals & Filter Media	932	ADMIN AND GEN MAINTC
675100	Maintenance of Facilities	932	ADMIN AND GEN MAINTC
675105	Software Maintenance	932	ADMIN AND GEN MAINTC
675106	Large Computer Equip Maint	932	ADMIN AND GEN MAINTC
675110	Maintenance Power Equipment	932	ADMIN AND GEN MAINTC
675120	Maintenance Hand Tools	932	ADMIN AND GEN MAINTC
675130	Negotiated Savings Payments	932	ADMIN AND GEN MAINTC
675140	Maintenance of Office Equip	932	ADMIN AND GEN MAINTC
675149	Other Maintenance-Mat Mgt	932	ADMIN AND GEN MAINTC
675150	Other Maintenance Expense	932	ADMIN AND GEN MAINTC
675155	Electrical and HVAC Repairs	932	ADMIN AND GEN MAINTC
675160	Small Tools and Equipment	932	ADMIN AND GEN MAINTC
675170	Tools and Equipment Repair	932	ADMIN AND GEN MAINTC

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675175	Direct Material	932	ADMIN AND GEN MAINTC
675180	Maintenance Contracts Service	932	ADMIN AND GEN MAINTC
675182	Well Remedial Work Restoration	932	ADMIN AND GEN MAINTC
675185	Shop Supplies	932	ADMIN AND GEN MAINTC
675190	Maintenance and Repairs	932	ADMIN AND GEN MAINTC
675191	Deferred O&M Amort Exp - IT	932	ADMIN AND GEN MAINTC
675192	Amort Exp-Cloud Computing	404.3	UTILITY OP INCOME
675200	Inspections	932	ADMIN AND GEN MAINTC
675205	R&M - Vessel Major Maintenance	932	ADMIN AND GEN MAINTC
675210	R&M - Vessel Equipment	932	ADMIN AND GEN MAINTC
675215	R&M - Vessel Supplies	932	ADMIN AND GEN MAINTC
675220	R&M - All Ships Reclass	932	ADMIN AND GEN MAINTC
675225	R&M - Computer Hardware	932	ADMIN AND GEN MAINTC
675230	Software Maintenance	932	ADMIN AND GEN MAINTC
675235	New Tools & Allowance	932	ADMIN AND GEN MAINTC
675240	Materials & Parts	932	ADMIN AND GEN MAINTC
675245	Paint & Supplies	932	ADMIN AND GEN MAINTC
675250	Tires & Repair - FHE/Support	932	ADMIN AND GEN MAINTC
675255	Tires & Repair - Chassis	932	ADMIN AND GEN MAINTC
675260	R&M - Freight & Handling Equip	932	ADMIN AND GEN MAINTC
675265	Internal Repair Costs	932	ADMIN AND GEN MAINTC
675270	Outside Billing	932	ADMIN AND GEN MAINTC
675275	Dump Fees/Haz. Materials	932	ADMIN AND GEN MAINTC
675280	R & M - Bldgs/Plant	932	ADMIN AND GEN MAINTC
675285	Cleaning - Buildings	932	ADMIN AND GEN MAINTC
675290	R&M - Office Equipment	932	ADMIN AND GEN MAINTC
675295	R&M - Support Vehicles	932	ADMIN AND GEN MAINTC
675300	Regulatory Equipment	932	ADMIN AND GEN MAINTC
675303	R&M Vessel Dry Dock	932	ADMIN AND GEN MAINTC
675305	R&M - Other	932	ADMIN AND GEN MAINTC
675310	Banding & Visqueen	932	ADMIN AND GEN MAINTC
675320	Reefer Check & Maintenance	932	ADMIN AND GEN MAINTC
680000	Allocated Costs-AGLT	n.a.	ALLOCATED COSTS
680100	Alloc Costs-AGLR	n.a.	ALLOCATED COSTS
680101	SJI/SJU Management Fee	n.a.	ALLOCATED COSTS
680300	Nicor Allocated Costs	n.a.	ALLOCATED COSTS
680301	Interco Billing - SSTAR	n.a.	ALLOCATED COSTS
680302	Interco Billing Payroll	922	ADMIN AND GEN OPNS
680303	Interco Billing Pay Additive	922	ADMIN AND GEN OPNS
680304	680304 - Interco Billing O&M	922	ADMIN AND GEN OPNS
680305	Nicor National Allocated Costs	n.a.	ALLOCATED COSTS
680306	DirectAssign Payroll-Affiliate	880	DISTRIBUTION OPN
680307	DirectAssign Benefit-Affiliate	880	DISTRIBUTION OPN
680308	DirectAssign Charges-Affiliate	880	DISTRIBUTION OPN
680309	Affiliate Payroll - AGSC	n.a.	ALLOCATED COSTS
680310	Nicor Allocated Costs	922	ADMIN AND GEN OPNS
680315	Pivotal LNG Allocation	841	OTHER STORAGE
680400	Alloc Costs	n.a.	ALLOCATED COSTS
680501	TSA Billings - AWE	922	ADMIN AND GEN OPNS

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680502	SCS Billings	922	ADMIN AND GEN OPNS
680503	AGL Billings to SCS	922	ADMIN AND GEN OPNS
680504	AGL Billing to SCS DA Pay	922	ADMIN AND GEN OPNS
680505	AGL Billing to SCS DA Benefit	922	ADMIN AND GEN OPNS
680506	AGL Billing to SCS Occupancy	922	ADMIN AND GEN OPNS
680507	AGL Billing to SCS Bonus/LTI	922	ADMIN AND GEN OPNS
680508	TSA Billings - SJI	922	ADMIN AND GEN OPNS
680509	TSA Billings - NEE	922	ADMIN AND GEN OPNS
680510	Board of Director Fees	930.2	ADMIN AND GEN OPNS
680511	Rider1-UtilityAssessRecoveryEx	930.2	ADMIN AND GEN OPNS
680700	TSA Billing AWE Payroll	922	ADMIN AND GEN OPNS
680701	TSA Billing AWE Benefits	922	ADMIN AND GEN OPNS
680702	TSA Billing AWE Maintenance	922	ADMIN AND GEN OPNS
680703	TSA Billing AWE Depreciation	922	ADMIN AND GEN OPNS
680704	TSA Billing AWE Remittance	922	ADMIN AND GEN OPNS
680710	TSA Billing SJI Payroll	922	ADMIN AND GEN OPNS
680711	TSA Billing SJI Benefits	922	ADMIN AND GEN OPNS
680712	TSA Billing SJI Maintenance	922	ADMIN AND GEN OPNS
680713	TSA Billing SJI Depreciation	922	ADMIN AND GEN OPNS
680714	TSA Billing SJI Remittance	922	ADMIN AND GEN OPNS
680720	TSA Billing NEE Payroll	922	ADMIN AND GEN OPNS
680721	TSA Billing NEE Benefits	922	ADMIN AND GEN OPNS
680722	TSA Billing NEE Maintenance	922	ADMIN AND GEN OPNS
680723	TSA Billing NEE Depreciation	922	ADMIN AND GEN OPNS
680724	TSA Billing NEE Remittance	922	ADMIN AND GEN OPNS
690001	Allocation FTEs	n.a.	STATISTICAL ACCOUNTS
690002	Number of Mainframe Users	n.a.	ALLACCOUNTS
690003	Diluted Weight Avg Shares-QTR	n.a.	ALLACCOUNTS
690004	Accum Depreciation by Location	n.a.	ALLACCOUNTS
690005	Accum Depreciation Offser	n.a.	ALLACCOUNTS
690006	Transp Vehicle Points	n.a.	ALLACCOUNTS
690007	Accumulated Depr Test	n.a.	ALLACCOUNTS
690008	stores capital issued	n.a.	ALLACCOUNTS
690009	NPV - plant	n.a.	ALLACCOUNTS
690010	Square Footage - Caroline	n.a.	ALLACCOUNTS
690011	Square Footage-Biltmore	n.a.	ALLACCOUNTS
690012	LNG Storage - Maintenance	n.a.	ALLACCOUNTS
690013	Stores - Distribution	n.a.	ALLACCOUNTS
690014	Stores-Distribution Maintenanc	n.a.	ALLACCOUNTS
690015	Stores - Customer Accounts	n.a.	ALLACCOUNTS
690016	Stores - Marketing	n.a.	ALLACCOUNTS
690017	Stores - Office Admin&Supplies	n.a.	ALLACCOUNTS
690018	Stores-Other Maintenance	n.a.	ALLACCOUNTS
690019	Stores - Historical Payroll	n.a.	ALLACCOUNTS
690021	Total Stores Issues	n.a.	ALLACCOUNTS
690022	Historical Average Salaries	n.a.	ALLACCOUNTS
690023	Calculated Hours Worked	n.a.	ALLACCOUNTS
690024	External Relocation	n.a.	ALLACCOUNTS
690025	Internal Relocation	n.a.	ALLACCOUNTS

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690026	Recruiting	n.a.	ALLACCOUNTS
690027	Daily Interest Allocation	n.a.	ALLACCOUNTS
690029	Number of Vehicles Per BU	n.a.	ALLACCOUNTS
690030	SSES Total # of Customer	n.a.	ALLACCOUNTS
690031	SSES Heating Degree Days	n.a.	ALLACCOUNTS
690033	WSS Storage	n.a.	ALLACCOUNTS
690034	WSS FP Storage	n.a.	ALLACCOUNTS
690035	ESS Storage	n.a.	ALLACCOUNTS
690036	CSS Storage	n.a.	ALLACCOUNTS
690037	CSS FP Storage	n.a.	ALLACCOUNTS
690038	LNG	n.a.	ALLACCOUNTS
690039	LNG - ATL FP	n.a.	ALLACCOUNTS
690040	Residential DTs	n.a.	ALLACCOUNTS
690041	Commerical DTs	n.a.	ALLACCOUNTS
690042	Georgia DTs	n.a.	ALLACCOUNTS
690043	Piedmont DTs	n.a.	ALLACCOUNTS
690044	Man Hours	n.a.	ALLACCOUNTS
690045	Completed Jobs	n.a.	ALLACCOUNTS
690100	Mcf Sales-Residential	n.a.	ALLACCOUNTS
690101	MCF Sales-Resid Non-Jurisdict	n.a.	ALLACCOUNTS
690110	Mcf Sales-Public Author	n.a.	ALLACCOUNTS
690120	Mcf Sales-Commercial	n.a.	ALLACCOUNTS
690121	MCF Sales-Commer-Non-Jurisdict	n.a.	ALLACCOUNTS
690130	Mcf Sales-Industrial Fi	n.a.	ALLACCOUNTS
690131	MCF Sales-Indust Interruptible	n.a.	ALLACCOUNTS
690140	Mcf Sales-Interruptible	n.a.	ALLACCOUNTS
690141	MCF Sales Interrup Non-Jurisd	n.a.	ALLACCOUNTS
690150	Mcf Sales-Gas For Resal	n.a.	ALLACCOUNTS
690160	Mcf Purchased-Southern	n.a.	ALLACCOUNTS
690170	Mcf Purchased-Etng	n.a.	ALLACCOUNTS
690180	Mcf Purchased-Peak Shav	n.a.	ALLACCOUNTS
690200	Mcf-Company Use-Chattan	n.a.	ALLACCOUNTS
690210	Customers-Residential	n.a.	ALLACCOUNTS
690220	Customers-Public Author	n.a.	ALLACCOUNTS
690230	Customers-Commercial	n.a.	ALLACCOUNTS
690235	Customers-N G Vehicles	n.a.	ALLACCOUNTS
690240	Customers-Industrial Fi	n.a.	ALLACCOUNTS
690241	Customers-Industrial Interrupt	n.a.	ALLACCOUNTS
690250	Customers-Interruptible	n.a.	ALLACCOUNTS
690260	Degree Days-Actual	n.a.	ALLACCOUNTS
690280	Mcf-LNG Liquefaction	n.a.	ALLACCOUNTS
690290	Mcf-Lng Boil Off	n.a.	ALLACCOUNTS
690300	Mcf-LNG Turbine Fuel	n.a.	ALLACCOUNTS
690310	Mcf-Lng Vaporization	n.a.	ALLACCOUNTS
690320	Mcf Sales-Transportatio	n.a.	ALLACCOUNTS
690321	MCF Sales Transp Non-Jurisd	n.a.	ALLACCOUNTS
690330	Mcf Sales-Firm Transpor	n.a.	ALLACCOUNTS
690331	MCF Sales Interrup Transp	n.a.	ALLACCOUNTS
690332	MCF Sales NGV Jurisdictional	n.a.	ALLACCOUNTS

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690333	MCF Sales-Non Jurisdictional	n.a.	ALLACCOUNTS
690340	Customer-Transportation P	n.a.	ALLACCOUNTS
690350	Transportation Purchase	n.a.	ALLACCOUNTS
690360	Statistical Data-Contra	n.a.	ALLACCOUNTS
690390	Gos Consumption By Marketer	n.a.	ALLACCOUNTS
690400	Residential Therms Sales	n.a.	ALLACCOUNTS
690410	Small Commercial Therms Sales	n.a.	ALLACCOUNTS
690420	Small Industrial Therms Sales	n.a.	ALLACCOUNTS
690430	V52Therms Sales	n.a.	ALLACCOUNTS
690440	Large Industrial Therms Sales	n.a.	ALLACCOUNTS
690450	Non-Jurisdictional Sales	n.a.	ALLACCOUNTS
690460	Large Ind Therm Transported	n.a.	ALLACCOUNTS
690470	Unbilled Therm Sales	n.a.	ALLACCOUNTS
690480	LNG Injections	n.a.	ALLACCOUNTS
690490	LNG Withdrawals	n.a.	ALLACCOUNTS
690500	Underground Storage Injections	n.a.	ALLACCOUNTS
690510	Underground Storage Withdrawal	n.a.	ALLACCOUNTS
690600	# Single Reads	n.a.	ALLACCOUNTS
690601	# of New Meter Sets	n.a.	ALLACCOUNTS
690602	# Special Reads	n.a.	ALLACCOUNTS
690603	# Turn off/Remove	n.a.	ALLACCOUNTS
690604	# of meter activates	n.a.	ALLACCOUNTS
690605	# of No/Gas AGL Work	n.a.	ALLACCOUNTS
690606	# of investigate leaks	n.a.	ALLACCOUNTS
690607	# of call outs (distribution)	n.a.	ALLACCOUNTS
690608	# of call outs (service)	n.a.	ALLACCOUNTS
690609	# of investigates: other	n.a.	ALLACCOUNTS
690610	# cims,# stop meters,#high bil	n.a.	ALLACCOUNTS
690611	# co calls	n.a.	ALLACCOUNTS
690612	# Work Orders not Completed	n.a.	ALLACCOUNTS
690613	# meters maintained(proactive)	n.a.	ALLACCOUNTS
690614	# PT meter changes	n.a.	ALLACCOUNTS
690615	# meters repaired (reactive)	n.a.	ALLACCOUNTS
690616	# Charge Work - Appliance	n.a.	ALLACCOUNTS
690617	# Charge Work - Fuel line	n.a.	ALLACCOUNTS
690618	# Distribution Rechecks	n.a.	ALLACCOUNTS
690619	# Locates company	n.a.	ALLACCOUNTS
690620	# Locates contractor	n.a.	ALLACCOUNTS
690621	# Repair and Maintain Mains	n.a.	ALLACCOUNTS
690622	# repairs company	n.a.	ALLACCOUNTS
690623	# Repair and Maintain Service	n.a.	ALLACCOUNTS
690624	# of services company	n.a.	ALLACCOUNTS
690625	# Repair Damage - Mains	n.a.	ALLACCOUNTS
690626	# Repair Damage - Service	n.a.	ALLACCOUNTS
690627	# Relocate Service	n.a.	ALLACCOUNTS
690628	# Regulator Inspections	n.a.	ALLACCOUNTS
690629	# Regulator Maintenance	n.a.	ALLACCOUNTS
690630	# Emergency Valves Inspections	n.a.	ALLACCOUNTS
690631	# Leak survey/equivalent ft	n.a.	ALLACCOUNTS

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690632	# Cell Phones	n.a.	ALLACCOUNTS
690633	# Pagers	n.a.	ALLACCOUNTS
690634	# Vehicle radios	n.a.	ALLACCOUNTS
690635	# FSRs on Payroll	n.a.	ALLACCOUNTS
690636	# ENSCAN Reads	n.a.	ALLACCOUNTS
690637	# ITRON Reads	n.a.	ALLACCOUNTS
690638	# Total Emergency Valves	n.a.	ALLACCOUNTS
690639	# ERT Maintenance	n.a.	ALLACCOUNTS
690641	# Active Meters (Customers)	n.a.	ALLACCOUNTS
690642	# Sq miles of territory	n.a.	ALLACCOUNTS
690643	# Erts	n.a.	ALLACCOUNTS
690644	# Total miles driven	n.a.	ALLACCOUNTS
690645	# Perform Manhole Surveys	n.a.	ALLACCOUNTS
690646	# Miles of main	n.a.	ALLACCOUNTS
690647	# Monitor and Control System	n.a.	ALLACCOUNTS
690648	Reporting Part Time Employees	n.a.	ALLACCOUNTS
690649	Reporting Full Time Employees	n.a.	ALLACCOUNTS
690652	Call Volume Stats for Allo	n.a.	ALLACCOUNTS
690653	Call Center-Mgt, Sup&StaffSupp	n.a.	ALLACCOUNTS
690654	AGSC Call Ctr Phone Stats NUI	n.a.	ALLACCOUNTS
690655	AGSC Call Ctr-Mgt & Supt NUI	n.a.	ALLACCOUNTS
690659	Allocation Part Time Employees	n.a.	ALLACCOUNTS
690661	n.a.	n.a.	ALLACCOUNTS
690662	n.a.	n.a.	ALLACCOUNTS
690663	n.a.	n.a.	ALLACCOUNTS
690664	n.a.	n.a.	ALLACCOUNTS
690665	Allocation Percentage 1	n.a.	ALLACCOUNTS
690666	Allocation Percentage 2	n.a.	ALLACCOUNTS
690667	Allocation Percentage 3	n.a.	ALLACCOUNTS
690670	n.a.	n.a.	ALLACCOUNTS
690671	n.a.	n.a.	ALLACCOUNTS
690672	Admin Wholesale Storage Stat	n.a.	ALLACCOUNTS
690675	Diluted Weight Avg Shares YTD	n.a.	ALLACCOUNTS
690676	Basic WeightAvg Shares - YTD	n.a.	ALLACCOUNTS
690680	Risk Control - Wholesale Stat	n.a.	ALLACCOUNTS
690681	Credit - Wholesale Stat	n.a.	ALLACCOUNTS
690682	Human Resource-Wholesale Stat	n.a.	ALLACCOUNTS
690683	Info Technology-Wholesale Stat	n.a.	ALLACCOUNTS
690684	Accounting - Wholesale Stat	n.a.	ALLACCOUNTS
690685	Retail Operations Accounting	n.a.	ALLACCOUNTS
690701	compact/intermediate automobil	n.a.	STATISTICAL ACCOUNTS
690702	compact pickup (std, ext cab)	n.a.	STATISTICAL ACCOUNTS
690703	Project Mgmt 1331-Pivotal Stat	n.a.	STATISTICAL ACCOUNTS
690800	shares outstanding	n.a.	ALLACCOUNTS
690801	# of marketers	n.a.	ALLACCOUNTS
690802	# of customers - GA	n.a.	ALLACCOUNTS
690803	# of customers - TN	n.a.	ALLACCOUNTS
690804	new meter sets - GA	n.a.	ALLACCOUNTS
690805	new meter set - TN	n.a.	ALLACCOUNTS

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690806	recorded injuries/200,000 hrs	n.a.	ALLACCOUNTS
690807	rec wrk veh accid/1,000,000 mi	n.a.	ALLACCOUNTS
690808	miles retired PSC pipel saf pr	n.a.	ALLACCOUNTS
690809	miles installed PSC pip saf pr	n.a.	ALLACCOUNTS
690810	customers served by GNGS	n.a.	ALLACCOUNTS
690811	gallons sold AGL Propane	n.a.	ALLACCOUNTS
690812	Caroline St rate - Budg	n.a.	ALLACCOUNTS
690813	Biltmore rate - Budg	n.a.	ALLACCOUNTS
690814	Compact/intermed rate-budg	n.a.	ALLACCOUNTS
690815	Compact/PU rate - Budg	n.a.	ALLACCOUNTS
690816	Minivan rate - Budg	n.a.	ALLACCOUNTS
690817	Route Truck rate - Budg	n.a.	ALLACCOUNTS
690818	Full Size Van rate - Budg	n.a.	ALLACCOUNTS
690819	.75T truck rate - Budg	n.a.	ALLACCOUNTS
690820	1-1 THD truck rate - Budg	n.a.	ALLACCOUNTS
690821	1.5-2T dump truck rate - Budg	n.a.	ALLACCOUNTS
690822	1.5-2T Crew Truck rate - Bud	n.a.	ALLACCOUNTS
690823	Walk behind Trencher Rate-Bud	n.a.	ALLACCOUNTS
690824	Ride Trencher rate - Budg	n.a.	ALLACCOUNTS
690825	Trencher Trailer<40 rate - Bud	n.a.	ALLACCOUNTS
690826	Ride Trencher 4010 rate - Budg	n.a.	ALLACCOUNTS
690827	Trencher Trler >40 rate - Budg	n.a.	ALLACCOUNTS
690828	Towable backhoe rate - Budg	n.a.	ALLACCOUNTS
690829	Backhoe loader Kub rate Budg	n.a.	ALLACCOUNTS
690830	Backhoe trailer <50hp rate Bud	n.a.	ALLACCOUNTS
690831	Backhoe loader Ford rate-Budg	n.a.	ALLACCOUNTS
690832	Backhoe trailer >50 rate - Bud	n.a.	ALLACCOUNTS
690833	Forklift stockpiler rate -Budg	n.a.	ALLACCOUNTS
690834	Trailer welder rate - Budg	n.a.	ALLACCOUNTS
690835	Misc small trail sign rate Bud	n.a.	ALLACCOUNTS
690836	Misc lrg trailer dump rate Bud	n.a.	ALLACCOUNTS
690837	Misc tracktor, mower rate Bud	n.a.	ALLACCOUNTS
690838	Stores Overhead Rate Stat Acct	n.a.	ALLACCOUNTS
690839	End Use Customers -Cback	n.a.	ALLACCOUNTS
690840	Composite Rate for Chargeback	n.a.	ALLACCOUNTS
690841	IS Deskside Serv users	n.a.	ALLACCOUNTS
690842	IS Telecommunication users	n.a.	ALLACCOUNTS
690843	IS Gas Service users	n.a.	ALLACCOUNTS
690844	IS HR PeopleSoft users	n.a.	ALLACCOUNTS
690845	IS Finance PeopleSoft users	n.a.	ALLACCOUNTS
690846	IS Customer Mrker Sppt user	n.a.	ALLACCOUNTS
690847	IS GIS user	n.a.	ALLACCOUNTS
690848	IS Auto Dispatch user	n.a.	ALLACCOUNTS
690849	IS Supply Chain users	n.a.	ALLACCOUNTS
690850	Is Other MF Appl users	n.a.	ALLACCOUNTS
690851	IS Other Client Server users	n.a.	ALLACCOUNTS
690852	IS Internet Intranet users	n.a.	ALLACCOUNTS
690853	IS SCADA users	n.a.	ALLACCOUNTS
690854	IS Mgt, Stds, Arch users	n.a.	ALLACCOUNTS

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690855	IS ITRON users	n.a.	ALLACCOUNTS
690856	IS Radio Dispatch users	n.a.	ALLACCOUNTS
690857	IS Metretek users	n.a.	ALLACCOUNTS
690858	FTEs for composite rate cback	n.a.	ALLACCOUNTS
690859	VNG Comp/intermed Rate-Budget	n.a.	ALLACCOUNTS
690860	VNG Comp/PU Rate-Budget	n.a.	ALLACCOUNTS
690861	VNG Minivan Rate-Budget	n.a.	ALLACCOUNTS
690862	VNG Route Trk Rate-Budget	n.a.	ALLACCOUNTS
690863	VNG Full Size Van Rate-Budget	n.a.	ALLACCOUNTS
690864	VNG .75T Truck Rate-Budget	n.a.	ALLACCOUNTS
690865	VNG 1-1 THD Truck Rate-Budget	n.a.	ALLACCOUNTS
690866	VNG 1.5-2T dump truck rate-Bud	n.a.	ALLACCOUNTS
690867	1.5-2T Crew Truck Rate-Budget	n.a.	ALLACCOUNTS
690868	VNG Wlk Behind Trench Rate-Bud	n.a.	ALLACCOUNTS
690869	VNG Ride Trencher Rate-Budget	n.a.	ALLACCOUNTS
690870	VNG Trencher Trailer<40 Rt-Bud	n.a.	ALLACCOUNTS
690871	VNG Ride Trencher 4010 Rt-Budg	n.a.	ALLACCOUNTS
690872	VNG Trench Trier>40 Rate-Budg	n.a.	ALLACCOUNTS
690873	VNG Towable Backhoe Rate-Budg	n.a.	ALLACCOUNTS
690874	VNG Backhoe LoadKub Rate-Budg	n.a.	ALLACCOUNTS
690875	VNG Backhoe Trlr<50hp Rt-Budg	n.a.	ALLACCOUNTS
690876	VNG Backhoe LoadFord Rt-Budg	n.a.	ALLACCOUNTS
690877	VNG Backhoe Trlr>50 Rate-Budg	n.a.	ALLACCOUNTS
690878	VNG Forklift Stkpiler Rate-Bud	n.a.	ALLACCOUNTS
690879	VNG Trailer Welder Rate-Budg	n.a.	ALLACCOUNTS
690880	VNG MiscSmalTrail Sign Rt-Budg	n.a.	ALLACCOUNTS
690881	VNG Misc IrgTrlrDump Rate-Budg	n.a.	ALLACCOUNTS
690882	VNG Misc Track/Mower Rate-Budg	n.a.	ALLACCOUNTS
690883	Basic Weight Avg Shares - Qtr	n.a.	ALLACCOUNTS
690890	% AllocRatio 97%GL7 3%GL8	n.a.	ALLACCOUNTS
690891	% AllocRatio 83GL7 3GL8 14GL28	n.a.	ALLACCOUNTS
690892	% 68GL7 4GL8 18VNG 2AGLN 8SEM	n.a.	ALLACCOUNTS
690893	% Payroll Hours	n.a.	ALLACCOUNTS
690894	% 90GL7 2GL8 8GL28	n.a.	ALLACCOUNTS
690895	% 75% AGLC & 25% CHAT	n.a.	ALLACCOUNTS
690896	Heating Degree Days	n.a.	ALLACCOUNTS
690897	Customer Usage	n.a.	ALLACCOUNTS
690898	Physical Sales Volumes - Firm	n.a.	ALLACCOUNTS
690899	Physical Sales Volumes ? Inter	n.a.	ALLACCOUNTS
690999	Direct Assign Benefits Rate	n.a.	ALLACCOUNTS
691000	Total Assigned Hours	n.a.	ALLACCOUNTS
691001	AGLR Assigned Hours - GL1	n.a.	ALLACCOUNTS
691004	TRUS Assigned Hours - GL15	n.a.	ALLACCOUNTS
691006	CAPT Assigned Hours - GL22	n.a.	ALLACCOUNTS
691007	AGRH Assigned Hours - GL24	n.a.	ALLACCOUNTS
691008	AGEC Assigned Hours - GL25	n.a.	ALLACCOUNTS
691009	AGPS Assigned Hours - GL26	n.a.	ALLACCOUNTS
691010	VNGC Assigned Hours - GL28	n.a.	ALLACCOUNTS
691011	AGSC Assigned Hours - GL29	n.a.	ALLACCOUNTS

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691012	AGLI Assigned Hours - GL3	n.a.	ALLACCOUNTS
691013	AGLN Assigned Hours - GL30	n.a.	ALLACCOUNTS
691014	AGFS Assigned Hours - GL31	n.a.	ALLACCOUNTS
691015	SEQT Assigned Hours - GL4	n.a.	ALLACCOUNTS
691016	GNGS Assigned Hours - GL6	n.a.	ALLACCOUNTS
691017	AGLC Assigned Hours - GL7	n.a.	ALLACCOUNTS
691018	CHAT Assigned Hours - GL8	n.a.	ALLACCOUNTS
691019	SLNG Assigned Hours-GL32	n.a.	ALLACCOUNTS
691020	CCSC Assigned Hours GL33	n.a.	ALLACCOUNTS
691021	GERC-Assigned Hours-GL37	n.a.	ALLACCOUNTS
691025	AGCT Assigned Hours - GL38	n.a.	ALLACCOUNTS
691026	SELP Assigned Hours - GL39	n.a.	ALLACCOUNTS
691027	SEQH Assigned Hours - GL40	n.a.	ALLACCOUNTS
691029	PVES Assigned Hours - GL43	n.a.	ALLACCOUNTS
691030	CTXP Assigned Hours - GL44	n.a.	ALLACCOUNTS
691031	DOPR Assigned Hours - GL45	n.a.	ALLACCOUNTS
691036	AGPK Assigned Hours - GL21	n.a.	ALLACCOUNTS
691037	PPVA Assigned Hours - GL41	n.a.	ALLACCOUNTS
691038	# Regulator Stat Op-Ind/Comm	n.a.	ALLACCOUNTS
691039	# Outside Bus Survey Cntrctr	n.a.	ALLACCOUNTS
691040	# Perform-3 yr Survey Cntrctr	n.a.	ALLACCOUNTS
691041	#hrs Distribution Superv/Eng	n.a.	ALLACCOUNTS
691042	#hrs Sys Ops Surveys & Studies	n.a.	ALLACCOUNTS
691043	#hrs Perform-3 yr Survey	n.a.	ALLACCOUNTS
691044	#hrs Perform-5 yr Survey	n.a.	ALLACCOUNTS
691045	#hrs Public Building Survey	n.a.	ALLACCOUNTS
691046	#hrs Exposed Main Survey	n.a.	ALLACCOUNTS
691047	#hrs Miscellaneous Surveys	n.a.	ALLACCOUNTS
691048	#hrs Cathodic Protection Work	n.a.	ALLACCOUNTS
691049	#hrs Locates company	n.a.	ALLACCOUNTS
691050	#hrs Emergency ValveInspection	n.a.	ALLACCOUNTS
691051	#hr Service NonProductive Time	n.a.	ALLACCOUNTS
691052	#hrs Distr Non-Productive Time	n.a.	ALLACCOUNTS
691053	#hrs Distribution Rechecks	n.a.	ALLACCOUNTS
691054	#hrs Regulator Inspections	n.a.	ALLACCOUNTS
691055	#hrs Single Reads	n.a.	ALLACCOUNTS
691056	#hrs Turn off/Remove	n.a.	ALLACCOUNTS
691057	#hrs Meter Activates	n.a.	ALLACCOUNTS
691058	#hrs Investigate Leaks	n.a.	ALLACCOUNTS
691059	#hrs PT meter changes	n.a.	ALLACCOUNTS
691060	#hrs Investigates: other	n.a.	ALLACCOUNTS
691061	#hrs ITRON Reads	n.a.	ALLACCOUNTS
691062	#hrs Repair and Maintain Mains	n.a.	ALLACCOUNTS
691063	#hrs Repair Damage - Mains	n.a.	ALLACCOUNTS
691064	#hrs Regulator Maintenance	n.a.	ALLACCOUNTS
691065	#hrs Paid Absence	n.a.	ALLACCOUNTS
691066	#hr Repair & Maintain Service	n.a.	ALLACCOUNTS
691067	#hrs Meetings	n.a.	ALLACCOUNTS
691068	#hrs Repair Damage - Service	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
691069	#hrs Meter Maintain(proactive)	n.a.	ALLACCOUNTS
691070	#hrs Meters Repaired(reactive)	n.a.	ALLACCOUNTS
691071	#hrs Training	n.a.	ALLACCOUNTS
691072	#hrs OQ Training	n.a.	ALLACCOUNTS
691073	#hrs Credit Turn-Offs	n.a.	ALLACCOUNTS
691074	#hrs Turn On - Credit Only	n.a.	ALLACCOUNTS
691075	#hr Cathodic Protection Repair	n.a.	ALLACCOUNTS
691076	#hr Repair Main Leak Cast Iron	n.a.	ALLACCOUNTS
691077	#hrs Meter Exchanges	n.a.	ALLACCOUNTS
691078	#hrs Premium Pay	n.a.	ALLACCOUNTS
691079	#hrs Regulator Stat OpInd/Comm	n.a.	ALLACCOUNTS
691080	#hrs Transmision Watch&Protect	n.a.	ALLACCOUNTS
691081	#hrs Changing System Charts	n.a.	ALLACCOUNTS
691082	# of New Meter Sets Contract	n.a.	ALLACCOUNTS
691083	#hrs of New Meter Sets	n.a.	ALLACCOUNTS
691084	# of No/Gas AGL Work Cntrctr	n.a.	ALLACCOUNTS
691085	#hrs of No/Gas AGL Work	n.a.	ALLACCOUNTS
691086	# Relocate Service Contractor	n.a.	ALLACCOUNTS
691087	#hrs Relocate Service	n.a.	ALLACCOUNTS
691088	Cathodic Protect Repair Cntrtr	n.a.	ALLACCOUNTS
691996	AGSC Non Pd Pay Code Hrs	n.a.	ALLACCOUNTS
691997	Employee Outside Company Hours	n.a.	ALLACCOUNTS
691998	Employee New Business Hours	n.a.	ALLACCOUNTS
692001	AGLR Assigned Percent - GL1	n.a.	ALLACCOUNTS
692004	TRUS Assigned Percent - GL15	n.a.	ALLACCOUNTS
692006	CAPT Assigned Percent - GL22	n.a.	ALLACCOUNTS
692007	AGRH Assigned Percent - GL24	n.a.	ALLACCOUNTS
692008	AGEC Assigned Percent - GL25	n.a.	ALLACCOUNTS
692009	AGPS Assigned Percent - GL26	n.a.	ALLACCOUNTS
692010	VNGC Assigned Percent - GL28	n.a.	ALLACCOUNTS
692011	AGSC Assigned Percent - GL29	n.a.	ALLACCOUNTS
692012	AGLI Assigned Percent - GL3	n.a.	ALLACCOUNTS
692013	AGLN Assigned Percent - GL30	n.a.	ALLACCOUNTS
692014	AGFS Assigned Percent - GL31	n.a.	ALLACCOUNTS
692016	GNGS Assigned Percent - GL6	n.a.	ALLACCOUNTS
692017	AGLC Assigned Percent - GL7	n.a.	ALLACCOUNTS
692018	CHAT Assigned Percent - GL8	n.a.	ALLACCOUNTS
692019	SLNG Assigned Percent-GL32	n.a.	ALLACCOUNTS
692020	CCSC Assigned Percent - GL33	n.a.	ALLACCOUNTS
692024	GERC Assigned Percent - GL37	n.a.	ALLACCOUNTS
692025	AGCT Assigned Percent - GL38	n.a.	ALLACCOUNTS
692026	SELP Assigned Percent-GL39	n.a.	ALLACCOUNTS
692027	SEQH Assigned Percent-GL40	n.a.	ALLACCOUNTS
692029	PVES Assigned Percent-GL43	n.a.	ALLACCOUNTS
692030	CTXP Assigned Percent-GL44	n.a.	ALLACCOUNTS
692031	DOPR Assigned Percent-GL45	n.a.	ALLACCOUNTS
692036	AGPK Assigned Percent-GL21	n.a.	ALLACCOUNTS
692037	PPVA Assigned Percent-GL41	n.a.	ALLACCOUNTS
693000	Total Assigned & O&M Proj Hrs	n.a.	ALLACCOUNTS

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693001	O&M Base Payroll Charge to	n.a.	ALLACCOUNTS
693002	O&M Base Pay f/ home dept	n.a.	ALLACCOUNTS
693003	O&M Overtime Payroll Charge to	n.a.	ALLACCOUNTS
693004	O&M OT Pay Chrge f/ home dept	n.a.	ALLACCOUNTS
693005	O&M Beeper Payroll Charge to	n.a.	ALLACCOUNTS
693006	O&M Beeper Pay f/ home dept	n.a.	ALLACCOUNTS
693007	O&M Misc Payroll Charge to	n.a.	ALLACCOUNTS
693008	O&M Misc Payroll f/ home dept	n.a.	ALLACCOUNTS
693009	AGPS O&M Project Hours - GL26	n.a.	ALLACCOUNTS
693010	VNGC O&M Project Hours - GL28	n.a.	ALLACCOUNTS
693011	AGSC O&M Project Hours - GL29	n.a.	ALLACCOUNTS
693012	AGLI O&M Project Hours - GL3	n.a.	ALLACCOUNTS
693013	AGLN O&M Project Hours - GL30	n.a.	ALLACCOUNTS
693014	AGFS O&M Project Hours - GL31	n.a.	ALLACCOUNTS
693016	GNGS O&M Project Hours - GL6	n.a.	ALLACCOUNTS
693017	AGLC O&M Project Hours - GL7	n.a.	ALLACCOUNTS
693018	CHAT O&M Project Hours - GL8	n.a.	ALLACCOUNTS
693019	SLNG O&M Project Hours-GL32	n.a.	ALLACCOUNTS
693020	CCSC O&M Project Hours - GL33	n.a.	ALLACCOUNTS
693021	GERC O&M Project Hours - GL37	n.a.	ALLACCOUNTS
693025	AGCT O&M Project Hours - GL38	n.a.	ALLACCOUNTS
693026	SELP O&M Project Hours - GL39	n.a.	ALLACCOUNTS
693027	SEQH O&M Project Hours - GL40	n.a.	ALLACCOUNTS
693028	SQMK O&M Project Hours - GL42	n.a.	ALLACCOUNTS
693029	PVES O&M Project Hours - GL43	n.a.	ALLACCOUNTS
693030	CTXP O&M Project Hours - GL44	n.a.	ALLACCOUNTS
693031	DOPR O&M Project Hours - GL45	n.a.	ALLACCOUNTS
694001	Capital Base Payroll Charge to	n.a.	ALLACCOUNTS
694002	Capital Base Pay f/ home dept	n.a.	ALLACCOUNTS
694003	Capital Overtime Payroll to	n.a.	ALLACCOUNTS
694004	Cap OT Pay Chrge f/ home dept	n.a.	ALLACCOUNTS
694005	Capital Misc Payroll Charge to	n.a.	ALLACCOUNTS
694006	Cap Misc Pay from home dept	n.a.	ALLACCOUNTS
694007	AGRH O&M Proj Percent - GL24	n.a.	ALLACCOUNTS
694008	AGEC O&M Proj Percent - GL25	n.a.	ALLACCOUNTS
694009	AGPS O&M Proj Percent - GL26	n.a.	ALLACCOUNTS
694010	VNGC O&M Proj Percent - GL28	n.a.	ALLACCOUNTS
694011	AGSC O&M Proj Percent - GL29	n.a.	ALLACCOUNTS
694012	AGLI O&M Proj Percent - GL3	n.a.	ALLACCOUNTS
694013	AGLN O&M Proj Percent - GL30	n.a.	ALLACCOUNTS
694014	AGFS O&M Proj Percent - GL31	n.a.	ALLACCOUNTS
694016	GNGS O&M Proj Percent - GL6	n.a.	ALLACCOUNTS
694017	AGLC O&M Proj Percent - GL7	n.a.	ALLACCOUNTS
694018	CHAT O&M Proj Percent - GL8	n.a.	ALLACCOUNTS
694019	SLNG O&M Proj %-GL32	n.a.	ALLACCOUNTS
694020	CCSC O&M Project Percent -GL33	n.a.	ALLACCOUNTS
694024	GERC O&M Project Percent-GL37	n.a.	ALLACCOUNTS
694025	AGCT O&M Project Percent-GL38	n.a.	ALLACCOUNTS
696000	Sales-Res-W/O Heat	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
696001	Sales-Res-Heat	n.a.	ALLACCOUNTS
696002	Sales-Res-Air Con	n.a.	ALLACCOUNTS
696003	Sales-Res Unbilled Margin	n.a.	ALLACCOUNTS
696004	Res W/O Heat Unbill Mar	n.a.	ALLACCOUNTS
696005	Res W/Heat Unbilled Mar	n.a.	ALLACCOUNTS
696006	Sales-Res-Weath Norm	n.a.	ALLACCOUNTS
696007	Residential Serv (Rs)	n.a.	ALLACCOUNTS
696008	Gas Lighting	n.a.	ALLACCOUNTS
696009	Res Svce Consolidated	n.a.	ALLACCOUNTS
696010	Residential Service	n.a.	ALLACCOUNTS
696011	Residential Svc (Rs)	n.a.	ALLACCOUNTS
696012	Res-Gross Recpt-Revenue	n.a.	ALLACCOUNTS
696013	Res-Franchise-Revenue	n.a.	ALLACCOUNTS
696014	Res-Utility-Revenue	n.a.	ALLACCOUNTS
696015	Res-Sales Tax-Revenue	n.a.	ALLACCOUNTS
696016	Res-Surtax-Revenue	n.a.	ALLACCOUNTS
696017	Gas Light-Gross Recpt-Rev	n.a.	ALLACCOUNTS
696018	Gas Light-Franch-Revenue	n.a.	ALLACCOUNTS
696019	Gas Light-Utility-Revenue	n.a.	ALLACCOUNTS
696020	Gas Light-Sale Tx-Revenue	n.a.	ALLACCOUNTS
696021	Gas Light-Surtax-Revenue	n.a.	ALLACCOUNTS
696022	Residential Gen. Revenue	n.a.	ALLACCOUNTS
696023	Residential Heat	n.a.	ALLACCOUNTS
696024	Propane Revenues	n.a.	ALLACCOUNTS
696025	GDS Without Heat	n.a.	ALLACCOUNTS
696026	GDS With Heat	n.a.	ALLACCOUNTS
696027	GDS Without Heat Unbilled	n.a.	ALLACCOUNTS
696028	GDS With Heat Unbilled	n.a.	ALLACCOUNTS
696029	Sales-Comm-Bldg Heat	n.a.	ALLACCOUNTS
696030	Sales-Comm-Gen W/O Heat	n.a.	ALLACCOUNTS
696031	Sales-Comm-Air Con	n.a.	ALLACCOUNTS
696032	Sales-Comm-Temp Control	n.a.	ALLACCOUNTS
696033	Sales-Comm-Mult Dwell	n.a.	ALLACCOUNTS
696034	Sales-Comm-Cogeneration	n.a.	ALLACCOUNTS
696035	Sales-SDS	n.a.	ALLACCOUNTS
696036	Sales-Comm Unbill Mrgn	n.a.	ALLACCOUNTS
696037	Comm Bldg Heat Unbill Mar	n.a.	ALLACCOUNTS
696038	Comm W/O Heat Unbill Mar	n.a.	ALLACCOUNTS
696039	Comm Tc Unbilled Margin	n.a.	ALLACCOUNTS
696040	Comm Mfs Unbilled Margin	n.a.	ALLACCOUNTS
696041	Comm Co-Gene Unbilled Mar	n.a.	ALLACCOUNTS
696042	Sales-Comm-Weath Norm	n.a.	ALLACCOUNTS
696043	Standby-Gts Commodity	n.a.	ALLACCOUNTS
696044	Standby-Sbts Commodity	n.a.	ALLACCOUNTS
696045	Sales-Comp-Tc-Demand Chgs	n.a.	ALLACCOUNTS
696046	Service Charge-Comm-Cogen	n.a.	ALLACCOUNTS
696047	Standby-Gts Demand	n.a.	ALLACCOUNTS
696048	Standby-Sbts Demand	n.a.	ALLACCOUNTS
696049	Demand Charge-Comm-Cogen	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
696050	Comm & Ind - Firm	n.a.	ALLACCOUNTS
696051	Comm Servc Sw Div	n.a.	ALLACCOUNTS
696052	Comm & Ind - Firm	n.a.	ALLACCOUNTS
696053	Carburation Regular	n.a.	ALLACCOUNTS
696054	Carburation Reg-Tax E	n.a.	ALLACCOUNTS
696055	Sales-Comm-Cogeneration	n.a.	ALLACCOUNTS
696056	Comm-Surtax-Revenue	n.a.	ALLACCOUNTS
696057	Tc Service Charge	n.a.	ALLACCOUNTS
696058	Comm-Grs Recpt-Revenue	n.a.	ALLACCOUNTS
696059	Service Charge-Comm-Cogen	n.a.	ALLACCOUNTS
696060	Comm-Franchise-Revenue	n.a.	ALLACCOUNTS
696061	Demand Charge-Comm-Cogen	n.a.	ALLACCOUNTS
696062	Comm-Utility-Revenue	n.a.	ALLACCOUNTS
696063	Comm-Sales Tax-Revenue	n.a.	ALLACCOUNTS
696064	Comm-Surtax-Revenue	n.a.	ALLACCOUNTS
696065	Nat Gas Veh-Grs Recpt-Rev	n.a.	ALLACCOUNTS
696066	Nat Gas Veh-Franch-Revenu	n.a.	ALLACCOUNTS
696067	Nat Gas Veh-Util-Revenue	n.a.	ALLACCOUNTS
696068	Nat Gas Veh-Sale Tx-Rev	n.a.	ALLACCOUNTS
696069	Nat Gas Veh-Surtax-Rev	n.a.	ALLACCOUNTS
696070	Commercial General	n.a.	ALLACCOUNTS
696071	Commercial Heat	n.a.	ALLACCOUNTS
696072	Lrg Comm Srv - Volume	n.a.	ALLACCOUNTS
696073	Sales-Ind-Gen'L Serv	n.a.	ALLACCOUNTS
696074	Sales-Ind-Large Vol	n.a.	ALLACCOUNTS
696075	Sales-Ind-Process Fuel	n.a.	ALLACCOUNTS
696076	Sales-Ind I/S-Demand	n.a.	ALLACCOUNTS
696077	Sales-Ind-Cogeneration	n.a.	ALLACCOUNTS
696078	Sales-Fts Stand-By Commod	n.a.	ALLACCOUNTS
696079	Ind Gs Unbilled Margin	n.a.	ALLACCOUNTS
696080	Ind Lvd Unbilled Margin	n.a.	ALLACCOUNTS
696081	Ind Ipf Unbilled Margin	n.a.	ALLACCOUNTS
696082	Sales-Ind-Lvd-Demand	n.a.	ALLACCOUNTS
696083	Sales Ind IPF Demand	n.a.	ALLACCOUNTS
696084	Service Charge-Ind-Cogen	n.a.	ALLACCOUNTS
696085	Sales Fts Standby Demand	n.a.	ALLACCOUNTS
696086	Lvd Service Charge	n.a.	ALLACCOUNTS
696087	Ipf Service Charge	n.a.	ALLACCOUNTS
696088	Demand Charge-Ind-Cogen	n.a.	ALLACCOUNTS
696089	Industrial Revenue	n.a.	ALLACCOUNTS
696090	SGTS Unbilled Volumes	n.a.	ALLACCOUNTS
696091	SBTS Unbilled Volumes	n.a.	ALLACCOUNTS
696092	Ind Unbilled Margin	n.a.	ALLACCOUNTS
696093	GTS Volumes	n.a.	ALLACCOUNTS
696094	Sales-Ind-Con Ser-Jcp&L	n.a.	ALLACCOUNTS
696095	Sales-Ind-Con Ser-Other	n.a.	ALLACCOUNTS
696096	Sales-Ind-Interupptible	n.a.	ALLACCOUNTS
696097	Cogeneration Serv Inter	n.a.	ALLACCOUNTS
696098	Sales Indust Cogeneration	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
696099	Sales-Interupt-Cogen Tech	n.a.	ALLACCOUNTS
696100	Ind Is Unbilled Margin	n.a.	ALLACCOUNTS
696101	Interruptible Serv Chg	n.a.	ALLACCOUNTS
696102	Cogen Inter Service Chg	n.a.	ALLACCOUNTS
696103	Interruptible Preferrd	n.a.	ALLACCOUNTS
696104	Interruptible Lrg Vol	n.a.	ALLACCOUNTS
696105	Interruptible Lrg Vol	n.a.	ALLACCOUNTS
696106	Contr Interrp Lrg Vol	n.a.	ALLACCOUNTS
696107	Intrptble Pref-Gr Rec Rev	n.a.	ALLACCOUNTS
696108	Inter Pref-Franch-Reve	n.a.	ALLACCOUNTS
696109	Inter Pref-Util-Rev	n.a.	ALLACCOUNTS
696110	Inter Pref-Sale Tx-Rev	n.a.	ALLACCOUNTS
696111	Inter Pref-Surtax-Rev	n.a.	ALLACCOUNTS
696112	Inter Lrg Vol-Gr Rcpt-Rev	n.a.	ALLACCOUNTS
696113	Inter Lrg Vol-Franch-Rev	n.a.	ALLACCOUNTS
696114	Inter Lge Vol-Util-Rev	n.a.	ALLACCOUNTS
696115	Inter Lge Vol-Sale Tx-Rev	n.a.	ALLACCOUNTS
696116	Inter Lrg Vol-Surtax-Rev	n.a.	ALLACCOUNTS
696117	Preferred Freezer	n.a.	ALLACCOUNTS
696118	Svc Chg Preferred Freezer	n.a.	ALLACCOUNTS
696119	Bal Chg-Preferred Freezer	n.a.	ALLACCOUNTS
696120	Cntrct Intrble Prfrrd Volumes	n.a.	ALLACCOUNTS
696121	Sales-Off System	n.a.	ALLACCOUNTS
696122	Off-System Sales	n.a.	ALLACCOUNTS
696123	Trans Rev-Jcpl	n.a.	ALLACCOUNTS
696124	Trans Rev-Oth Cont Serv	n.a.	ALLACCOUNTS
696125	Trans Rev-Interr Serv	n.a.	ALLACCOUNTS
696126	Trans Rev-Firm Customers	n.a.	ALLACCOUNTS
696127	Trans Rev-Is Demand Chg	n.a.	ALLACCOUNTS
696128	Trans Rev-Is Service Chg	n.a.	ALLACCOUNTS
696129	Trans Firm Service Chrg	n.a.	ALLACCOUNTS
696130	Fts-Rev Subj To Share-Lvd	n.a.	ALLACCOUNTS
696131	Fts-Rev 100% Company-Csf	n.a.	ALLACCOUNTS
696132	Fts-Rev Subj To Share-Is	n.a.	ALLACCOUNTS
696133	Fts-Rev Subj To Share-Csi	n.a.	ALLACCOUNTS
696134	Its-Rev Subj To Share-Is	n.a.	ALLACCOUNTS
696135	Its-Rev Subj To Share-Csi	n.a.	ALLACCOUNTS
696136	Its-Rev 100% Company-Ipf	n.a.	ALLACCOUNTS
696137	Interruptble Prefer Trnsp	n.a.	ALLACCOUNTS
696138	Lrg Interruptibl Transp	n.a.	ALLACCOUNTS
696139	Cont Intrup Lrg Vol Trnsp	n.a.	ALLACCOUNTS
696140	Commercial Transportation	n.a.	ALLACCOUNTS
696141	Flexible Gas Service-Trans	n.a.	ALLACCOUNTS
696142	Cntrct Intrptble Trans Svc Vol	n.a.	ALLACCOUNTS
696143	FTS[IPF]Commodity	n.a.	ALLACCOUNTS
696144	Trans ITS/CSI Cogeneration	n.a.	ALLACCOUNTS
696145	FTS(LVD) After 7/14/97	n.a.	ALLACCOUNTS
696146	RDS - Cust	n.a.	ALLACCOUNTS
696147	RDS - Cust	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
696148	GTS/SDS Volumes	n.a.	ALLACCOUNTS
696149	Trans Rev-Gts	n.a.	ALLACCOUNTS
696150	Trans Rev-Sbts	n.a.	ALLACCOUNTS
696151	Trans Rev-Gts Exit Fee	n.a.	ALLACCOUNTS
696152	Trans Rev-Sbts Exit Fee	n.a.	ALLACCOUNTS
696153	Transp - SGTS Volumes	n.a.	ALLACCOUNTS
696154	Transp - SGTS SDS Volumes	n.a.	ALLACCOUNTS
696155	Small Comm Transp Svc-Firm	n.a.	ALLACCOUNTS
696156	Small Comm Tansp Svc-Interrupt	n.a.	ALLACCOUNTS
696157	SGTS Volumes	n.a.	ALLACCOUNTS
696158	SGTS/SDS Volumes	n.a.	ALLACCOUNTS
696159	KTS	n.a.	ALLACCOUNTS
696160	SBTS Volumes	n.a.	ALLACCOUNTS
696161	SBTS/SDS Volumes	n.a.	ALLACCOUNTS
696162	Trans Sv Cg-Jcpl	n.a.	ALLACCOUNTS
696163	Trans Sv Cg-Oth Cont Serv	n.a.	ALLACCOUNTS
696164	Trans Sv Cg-Interr Serv	n.a.	ALLACCOUNTS
696165	Trans Sv 20% Mar Sh-Jcpl	n.a.	ALLACCOUNTS
696166	Trans Sv 20% Mar Sh-Othes	n.a.	ALLACCOUNTS
696167	Trans Sv 20% Mar Sh-Is	n.a.	ALLACCOUNTS
696168	Sales-Ind-Ipf-Demand	n.a.	ALLACCOUNTS
696169	Non-Reg Comm & Industrial	n.a.	ALLACCOUNTS
696170	Non-Reg End Users	n.a.	ALLACCOUNTS
696171	Bill Prod Rev Processing	n.a.	ALLACCOUNTS
696172	Bill Prod Rev Conslt/PGM	n.a.	ALLACCOUNTS
696173	Telecommu Rev Processing	n.a.	ALLACCOUNTS
696174	Telecomm Rev Conslt PGM	n.a.	ALLACCOUNTS
696175	Other Revenue Processing	n.a.	ALLACCOUNTS
696176	Other Revenue Conslt PGM	n.a.	ALLACCOUNTS
696177	Revenue - Services	n.a.	ALLACCOUNTS
696178	Intercompany Sales	n.a.	ALLACCOUNTS
696179	Non-Reg Intracompany	n.a.	ALLACCOUNTS
696180	Oth Op Rev-Gas/Oil Sales	n.a.	ALLACCOUNTS
696181	Oth Op Rev-Curb Chgs	n.a.	ALLACCOUNTS
696182	Oth Op Rev-Turn On Chgs	n.a.	ALLACCOUNTS
696183	Oth Op Rev-Bd Ck Chgs	n.a.	ALLACCOUNTS
696184	Oth Op Rev-Fld Vst Col Ch	n.a.	ALLACCOUNTS
696185	Oth Op Rev-Rent-Plaza	n.a.	ALLACCOUNTS
696186	Oth Op Rev-Rent Gas Prop	n.a.	ALLACCOUNTS
696187	Oth Op Rev-Oth	n.a.	ALLACCOUNTS
696188	Oth Op Rev-Late Pay Chgs	n.a.	ALLACCOUNTS
696189	Residential Turn On	n.a.	ALLACCOUNTS
696190	Non Residential Turn On	n.a.	ALLACCOUNTS
696191	Residential Disconnect	n.a.	ALLACCOUNTS
696192	Non Res Disc Non Pay	n.a.	ALLACCOUNTS
696193	Revenue From Jobbing	n.a.	ALLACCOUNTS
696194	Oth Op Rev-Gas/Oil Sales	n.a.	ALLACCOUNTS
696195	Accrued Gas Revenue	n.a.	ALLACCOUNTS
696196	Pga Revenue - Debit	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
696197	Deferred Gas Revenue	n.a.	ALLACCOUNTS
696198	Op Rev Reduv-Fit Rate Chg	n.a.	ALLACCOUNTS
696199	Company Use Gas	n.a.	ALLACCOUNTS
696200	Employee Count	n.a.	ALLACCOUNTS
696201	Statistical Suspense Balancing	n.a.	ALLACCOUNTS
697001	Common shares par value	n.a.	ALLACCOUNTS
697002	Common shares authorized	n.a.	ALLACCOUNTS
697010	Basic earnings per share - YTD	n.a.	ALLACCOUNTS
697011	Basic earnings per share - QTD	n.a.	ALLACCOUNTS
697012	Diluted earn per share - YTD	n.a.	ALLACCOUNTS
697013	Diluted earn per share - QTD	n.a.	ALLACCOUNTS
697014	Wtd avg shares - Basic - Qtr	n.a.	ALLACCOUNTS
697015	Wtd avg shares - Diluted - Qtr	n.a.	ALLACCOUNTS
697016	Wtd avg shares - Basic - YTD	n.a.	ALLACCOUNTS
697017	Wtd avg shares - Diluted - YTD	n.a.	ALLACCOUNTS
697018	Dividends per share - YTD	n.a.	ALLACCOUNTS
697019	Dividends per share - QTD	n.a.	ALLACCOUNTS
697021	Treasury shares - issued	n.a.	ALLACCOUNTS
697022	Treasury shares - purchased	n.a.	ALLACCOUNTS
697023	New shares issued	n.a.	ALLACCOUNTS
697024	Stock-based comp-shares	n.a.	ALLACCOUNTS
697025	Stock-based comp-premium	n.a.	ALLACCOUNTS
697026	Issue Bene shares-shares	n.a.	ALLACCOUNTS
697027	Issue Bene shares-amount	n.a.	ALLACCOUNTS
697028	Issue Bene shares-prem $	n.a.	ALLACCOUNTS
697029	Issue Bene shares-Tshares $	n.a.	ALLACCOUNTS
697030	Stock comp-treasury shares	n.a.	ALLACCOUNTS
697031	Issue treasury shares-amount	n.a.	ALLACCOUNTS
697032	Issue treasury shares-prem $	n.a.	ALLACCOUNTS
697033	Issue treas shares-reinvest $	n.a.	ALLACCOUNTS
697034	Issue treas shares-TShares $	n.a.	ALLACCOUNTS
697035	Purch treas shares-TShares $	n.a.	ALLACCOUNTS
697036	Issue common shares-amount	n.a.	ALLACCOUNTS
697037	Issue common shares-prem $	n.a.	ALLACCOUNTS
697039	Shares outstanding at 12-31	n.a.	ALLACCOUNTS
697040	DerFinInst unreal loss-AGL-YTD	n.a.	ALLACCOUNTS
697041	DerFinInst unreal loss-AGL-QTD	n.a.	ALLACCOUNTS
697042	DerivFinInst to net in-AGL-YTD	n.a.	ALLACCOUNTS
697043	DerivFinInst to net in-AGL-QTD	n.a.	ALLACCOUNTS
697044	DerFinInst unreal loss-NCI-YTD	n.a.	ALLACCOUNTS
697045	DerFinInst unreal loss-NCI-QTD	n.a.	ALLACCOUNTS
697046	DerivFinInst to net in-NCI-YTD	n.a.	ALLACCOUNTS
697047	DerivFinInst to net in-NCI-QTD	n.a.	ALLACCOUNTS
697050	Other-Net operating cash flow	n.a.	ALLACCOUNTS
697051	PP&E expenditures	n.a.	ALLACCOUNTS
697052	PP&E sale proceeds	n.a.	ALLACCOUNTS
697053	Other Investing Activities	n.a.	ALLACCOUNTS
697054	Issuance of senior notes	n.a.	ALLACCOUNTS
697055	Issuance of revenue bonds	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
697056	Payments of revenue bonds	n.a.	ALLACCOUNTS
697057	Other Financing Activities	n.a.	ALLACCOUNTS
697058	Cash flow - $ paid - interest	n.a.	ALLACCOUNTS
697059	Cash flow - $ paid - taxes	n.a.	ALLACCOUNTS
697060	OCI Accumulated OCI	n.a.	ALLACCOUNTS
697061	OCI noncontrolling interest	n.a.	ALLACCOUNTS
697062	OCI total	n.a.	ALLACCOUNTS
697063	Dividends premium	n.a.	ALLACCOUNTS
697064	Dividends reinvested	n.a.	ALLACCOUNTS
697065	Dividends Treasury Shares	n.a.	ALLACCOUNTS
697066	Dividends Total	n.a.	ALLACCOUNTS
697067	Distributions to NCI	n.a.	ALLACCOUNTS
697068	Distributions to NCI total	n.a.	ALLACCOUNTS
697069	Purch treas shares - Total $	n.a.	ALLACCOUNTS
697070	Issue treas shares - Total $	n.a.	ALLACCOUNTS
697071	Stock compensation - Total $	n.a.	ALLACCOUNTS
697072	Purchase 15% SS - Premium	n.a.	ALLACCOUNTS
697073	Purchase 15% SS - OCI	n.a.	ALLACCOUNTS
697074	Purchase 15% SS - NCI	n.a.	ALLACCOUNTS
697075	Purchase 15% SS - Total	n.a.	ALLACCOUNTS
697100	Common stock market value	n.a.	ALLACCOUNTS
697101	Common stock-High-by year	n.a.	ALLACCOUNTS
697102	Common stock-Low-by year	n.a.	ALLACCOUNTS
697103	Common stock-Close-Dec31	n.a.	ALLACCOUNTS
697104	Anti-dilutive wtd avg shar-YTD	n.a.	ALLACCOUNTS
697105	Anti-dilutive wtd avg shar-QTD	n.a.	ALLACCOUNTS
697106	ESPP Shares purchased	n.a.	ALLACCOUNTS
697107	ESPP Avg per-share price	n.a.	ALLACCOUNTS
697108	ESPP Purchase price discount	n.a.	ALLACCOUNTS
697110	Author return on rate base %	n.a.	ALLACCOUNTS
697111	Estimated return on rate base%	n.a.	ALLACCOUNTS
697112	Authorized return on equity %	n.a.	ALLACCOUNTS
697113	Estimated return on equity %	n.a.	ALLACCOUNTS
697114	Authorized rate base equity %	n.a.	ALLACCOUNTS
697115	Rate base ROE $	n.a.	ALLACCOUNTS
697116	ERC estimate range - high	n.a.	ALLACCOUNTS
697120	PRP expenditures	n.a.	ALLACCOUNTS
697121	ISRP expenditures	n.a.	ALLACCOUNTS
697122	ICGP expenditures	n.a.	ALLACCOUNTS
697123	CAPEX by segment - YTD	n.a.	ALLACCOUNTS
697124	CAPEX by segment - QTD	n.a.	ALLACCOUNTS
697125	CAPEX - Base Business	n.a.	ALLACCOUNTS
697126	CAPEX - Natural Gas Storage	n.a.	ALLACCOUNTS
697127	CAPEX - Other	n.a.	ALLACCOUNTS
697130	Heating Degree Days by co YTD	n.a.	ALLACCOUNTS
697131	Heating Degree Days by co QTD	n.a.	ALLACCOUNTS
697132	Heating Degree Days - Ohio YTD	n.a.	ALLACCOUNTS
697133	Heating Degree Days - Ohio QTD	n.a.	ALLACCOUNTS
697140	HDD - Normal by co - YTD	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
697141	HDD - Normal by co - QTD	n.a.	ALLACCOUNTS
697142	HDD - Normal - Ohio - YTD	n.a.	ALLACCOUNTS
697143	HDD - Normal - Ohio - QTD	n.a.	ALLACCOUNTS
697150	Avg Customers by utility - YTD	n.a.	ALLACCOUNTS
697151	Avg Customers by utility - QTD	n.a.	ALLACCOUNTS
697152	Avg Customers Retail GA - YTD	n.a.	ALLACCOUNTS
697153	Avg Customers Retail GA - QTD	n.a.	ALLACCOUNTS
697154	Avg Customers Retail OH - YTD	n.a.	ALLACCOUNTS
697155	Avg Customers Retail OH - QTD	n.a.	ALLACCOUNTS
697156	Avg Customers Retail FL - YTD	n.a.	ALLACCOUNTS
697157	Avg Customers Retail FL - QTD	n.a.	ALLACCOUNTS
697158	Market share Retail - GA - YTD	n.a.	ALLACCOUNTS
697159	Market share Retail - GA - QTD	n.a.	ALLACCOUNTS
697170	Firm volume by Co - YTD	n.a.	ALLACCOUNTS
697171	Firm volume by Co - QTD	n.a.	ALLACCOUNTS
697172	Interruptible volume by Co-YTD	n.a.	ALLACCOUNTS
697173	Interruptible volume by Co-QTD	n.a.	ALLACCOUNTS
697180	Volumes-Retail-Georgia-YTD	n.a.	ALLACCOUNTS
697181	Volumes-Retail-Georgia-QTD	n.a.	ALLACCOUNTS
697182	Volumes-Retail-Ohio-YTD	n.a.	ALLACCOUNTS
697183	Volumes-Retail-Ohio-QTD	n.a.	ALLACCOUNTS
697184	Volumes-Retail-Florida-YTD	n.a.	ALLACCOUNTS
697185	Volumes-Retail-Florida-QTD	n.a.	ALLACCOUNTS
697200	Commercial activity YTD	n.a.	ALLACCOUNTS
697201	Commercial activity QTD	n.a.	ALLACCOUNTS
697202	Transport hedge gains YTD	n.a.	ALLACCOUNTS
697203	Transport hedge gains QTD	n.a.	ALLACCOUNTS
697204	Storage hedge gains YTD	n.a.	ALLACCOUNTS
697205	Storage hedge gains QTD	n.a.	ALLACCOUNTS
697206	Park/loan hedge gain YTD	n.a.	ALLACCOUNTS
697207	Park/loan hedge gain QTD	n.a.	ALLACCOUNTS
697208	LOCOM net of hedges YTD	n.a.	ALLACCOUNTS
697209	LOCOM net of hedges QTD	n.a.	ALLACCOUNTS
697220	Avg fair value of DFI - Assets	n.a.	ALLACCOUNTS
697221	Avg fair value of DFI - Liabil	n.a.	ALLACCOUNTS
697222	Net fair value DFI period end	n.a.	ALLACCOUNTS
697223	DFI realized or settled	n.a.	ALLACCOUNTS
697224	DFI acquired bus/asset purch	n.a.	ALLACCOUNTS
697225	Change in net fair val of DFI	n.a.	ALLACCOUNTS
697230	Receivables net - Invest Grade	n.a.	ALLACCOUNTS
697231	Receivables net - Non Invest	n.a.	ALLACCOUNTS
697232	Receivables net - No External	n.a.	ALLACCOUNTS
697233	Receivables No - Invest Grade	n.a.	ALLACCOUNTS
697234	Receivables No - Non Invest	n.a.	ALLACCOUNTS
697235	Receivables No - No External	n.a.	ALLACCOUNTS
697240	Liabilities net - Invest Grade	n.a.	ALLACCOUNTS
697241	Liabilities net - Non Invest	n.a.	ALLACCOUNTS
697242	Liabilities net - No External	n.a.	ALLACCOUNTS
697243	Liabilities No - Invest Grade	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
697244	Liabilities No - Non Invest	n.a.	ALLACCOUNTS
697245	Liabilities No - No External	n.a.	ALLACCOUNTS
697250	Transmission/distribution PP&E	n.a.	ALLACCOUNTS
697251	Storage PP&E	n.a.	ALLACCOUNTS
697252	Other PP&E	n.a.	ALLACCOUNTS
697253	Composite Depr Rate by utility	n.a.	ALLACCOUNTS
697254	Authoriz AFUDC Rate by utility	n.a.	ALLACCOUNTS
697260	PRP revenue rider recovery	n.a.	ALLACCOUNTS
697270	Level 1 Recurring fair values	n.a.	ALLACCOUNTS
697271	Level 1 Recurring fair values	n.a.	ALLACCOUNTS
697272	Level 2 Recurring fair values	n.a.	ALLACCOUNTS
697273	Level 2 Recurring fair values	n.a.	ALLACCOUNTS
697274	Level 3 Recurring fair values	n.a.	ALLACCOUNTS
697275	Level 3 Recurring fair values	n.a.	ALLACCOUNTS
697276	Assets - Cash collateral	n.a.	ALLACCOUNTS
697277	Liabilities - Cash collateral	n.a.	ALLACCOUNTS
697280	Fair value of our debt	n.a.	ALLACCOUNTS
697290	Revenues - Residential	n.a.	ALLACCOUNTS
697291	Revenues - Commercial	n.a.	ALLACCOUNTS
697292	Revenues - Transportation	n.a.	ALLACCOUNTS
697293	Revenues - Industrial	n.a.	ALLACCOUNTS
697294	Revenues - Other	n.a.	ALLACCOUNTS
697300	Cash flow hedge contracts Bcf	n.a.	ALLACCOUNTS
697301	Not designated hedges (Bcf)	n.a.	ALLACCOUNTS
697302	Short Hedge position (Bcf)	n.a.	ALLACCOUNTS
697303	Long Hedge position (Bcf)	n.a.	ALLACCOUNTS
697304	Cash flow OCI reclass $ YTD	n.a.	ALLACCOUNTS
697305	Cash flow OCI reclass $ QTD	n.a.	ALLACCOUNTS
697306	Not designated FV adj $ YTD	n.a.	ALLACCOUNTS
697307	Not designated FV adj $ QTD	n.a.	ALLACCOUNTS
697308	Not designated FV gains $ YTD	n.a.	ALLACCOUNTS
697309	Not designated FV gains $ QTD	n.a.	ALLACCOUNTS
697310	Current designated hedges	n.a.	ALLACCOUNTS
697311	NonCurrent designated hedges	n.a.	ALLACCOUNTS
697312	Current designated hedges	n.a.	ALLACCOUNTS
697313	Current NOT designated hedges	n.a.	ALLACCOUNTS
697314	Non Curr NOT designated hedge	n.a.	ALLACCOUNTS
697315	Current NOT designated hedges	n.a.	ALLACCOUNTS
697316	Non Curr NOT designated hedge	n.a.	ALLACCOUNTS
697317	Interest Rate Swaps	n.a.	ALLACCOUNTS
697330	Total incl. customer deposits	n.a.	ALLACCOUNTS
697331	Customer deposits ($)	n.a.	ALLACCOUNTS
697332	Top 20 counterparty exposure $	n.a.	ALLACCOUNTS
697340	Value at risk-period end-YTD	n.a.	ALLACCOUNTS
697341	Value at risk-period end-QTD	n.a.	ALLACCOUNTS
697342	Value at risk-12 month avg-YTD	n.a.	ALLACCOUNTS
697343	Value at risk-12 month avg-QTD	n.a.	ALLACCOUNTS
697344	Value at risk high-YTD	n.a.	ALLACCOUNTS
697345	Value at risk high-QTD	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
697346	Value at risk low-YTD	n.a.	ALLACCOUNTS
697347	Value at risk low-QTD	n.a.	ALLACCOUNTS
697350	Adjusted capitalization ratio	n.a.	ALLACCOUNTS
697351	Daily physical (Bcf/day) YTD	n.a.	ALLACCOUNTS
697352	Daily physical (Bcf/day) QTD	n.a.	ALLACCOUNTS
697353	Affiliate fixed fee by utility	n.a.	ALLACCOUNTS
697400	Service cost - Retirement	n.a.	ALLACCOUNTS
697401	Interest cost - Retirement	n.a.	ALLACCOUNTS
697402	Expected return - Retirement	n.a.	ALLACCOUNTS
697403	Net amortization - Retirement	n.a.	ALLACCOUNTS
697404	Actuarial loss - Retirement	n.a.	ALLACCOUNTS
697405	Service cost - PostRetire	n.a.	ALLACCOUNTS
697406	Interest cost - PostRetire	n.a.	ALLACCOUNTS
697407	Expected return - PostRetire	n.a.	ALLACCOUNTS
697408	Net amortization - PostRetire	n.a.	ALLACCOUNTS
697409	Actuarial loss - PostRetire	n.a.	ALLACCOUNTS
697500	Tax expense (benefit) DFI	n.a.	ALLACCOUNTS
697501	Tax exp(ben) Pension&Postretir	n.a.	ALLACCOUNTS
697600	Computed at statutory rate	n.a.	ALLACCOUNTS
697601	State tax net of fed benefit	n.a.	ALLACCOUNTS
697602	Tax effect of NI attrib to NCI	n.a.	ALLACCOUNTS
697603	Affordable housing credits	n.a.	ALLACCOUNTS
697604	Flexible dividend deduction	n.a.	ALLACCOUNTS
697605	Other - net	n.a.	ALLACCOUNTS
697610	Accelerated depr-Accum def tax	n.a.	ALLACCOUNTS
697611	Mark to market - Accum def tax	n.a.	ALLACCOUNTS
697612	Other - Accum deferred tax lia	n.a.	ALLACCOUNTS
697613	Inv tax CR-Accum def tax asset	n.a.	ALLACCOUNTS
697614	Unfunded benefit obligation	n.a.	ALLACCOUNTS
697615	Other- Accum def tax assets	n.a.	ALLACCOUNTS
697616	Valuation allowances component	n.a.	ALLACCOUNTS
700002	Cumulative Effect Acct Change	435	EXTRAORDINARY ITEMS
700003	Federal Income Tax Cum Eff Acc	435	EXTRAORDINARY ITEMS
700004	State Income Tax Cum Eff Acc	435	EXTRAORDINARY ITEMS
900100	Stat -Residential Sales	n.a.	ALLACCOUNTS
900200	Stat -Small Commercial	n.a.	ALLACCOUNTS
900210	Stat -Commercial Billed Nonjur	n.a.	ALLACCOUNTS
900300	Stat -Large Commercial	n.a.	ALLACCOUNTS
900400	Stat -Small Industrial	n.a.	ALLACCOUNTS
900500	Stat -Large Industrial	n.a.	ALLACCOUNTS
900505	Stat -Nonjurisdictional Revenu	n.a.	ALLACCOUNTS
900550	Stat -Nonjurisdictional Revenu	n.a.	ALLACCOUNTS
902200	Stat -Sales for Resale-Riders	n.a.	ALLACCOUNTS
902216	Stat -Commodity Sales - Affili	n.a.	ALLACCOUNTS
903100	Stat - TSA Call Volumes	n.a.	ALLACCOUNTS
903101	Stat - TSA End Use Customers	n.a.	ALLACCOUNTS
903102	Stat - TSA Leak Call Vol	n.a.	ALLACCOUNTS
904100	Stat -NGV Sales Base	n.a.	ALLACCOUNTS
904300	Stat -Gross Receipt Revenue	n.a.	ALLACCOUNTS

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Account	Account Description	FERC Account	Financial Statement Rollup
904301	Stat -Franchise Revenue	n.a.	ALLACCOUNTS
906000	Stat -Sales Rev NUI Converted	n.a.	ALLACCOUNTS
906010	Stat -Propane Revenues	n.a.	ALLACCOUNTS
907050	Stat -Late Payment Fees	n.a.	ALLACCOUNTS
907090	Stat -Returned Check -Marketer	n.a.	ALLACCOUNTS
907100	Stat -Reconnect Charge - Firm	n.a.	ALLACCOUNTS
907102	Stat -Turn-on Charge- Firm	n.a.	ALLACCOUNTS
907103	Stat -Meter Set Charge- Firm	n.a.	ALLACCOUNTS
907104	Stat -Establish Service- SONP	n.a.	ALLACCOUNTS
907105	Stat -SONP Turn-off Charge- Fi	n.a.	ALLACCOUNTS
907109	Stat -SONP Turn-OffCharge Inte	n.a.	ALLACCOUNTS
907140	Stat -Jobbing Generation Appl.	n.a.	ALLACCOUNTS
907142	Stat -Jobbing Generation Appl.	n.a.	ALLACCOUNTS
907160	Stat -Transportation Revenue	n.a.	ALLACCOUNTS
907176	Stat -TranspSales Non-Jurisdic	n.a.	ALLACCOUNTS
907302	Stat -Other Revenues-Pga Refun	n.a.	ALLACCOUNTS
907500	Stat -Miscellaneous Operating	n.a.	ALLACCOUNTS
907600	Stat -Forfeited Discounts	n.a.	ALLACCOUNTS
931200	Stat -Servicing Revenue	n.a.	ALLACCOUNTS
931305	Stat -Other Revenue	n.a.	ALLACCOUNTS
940090	Stat -Merchandise Sales	n.a.	ALLACCOUNTS
940100	Stat -Merchandise Rental Reven	n.a.	ALLACCOUNTS
948090	Stat -Misc Other Income	n.a.	ALLACCOUNTS
950100	Stat -Damage Billing - Mains	n.a.	ALLACCOUNTS
967100	Stat -Interest Income/Expense	n.a.	ALLACCOUNTS
999998	Alloc Dummy Offset	n.a.	ALLACCOUNTS
999999	Allocated Dummy Offset	n.a.	ALLACCOUNTS

PUBLIC DISCLOSURE

Southern Company Gas

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
Corporate Providers			**Corporate Service Providers**	**COPS**							
Non-Governance Prov			**Non-Governance Providers**	**COPS**							
BUSINESS SUPT - OTH			**Business Support Other**	**COPS**							
EMPLOYEE SERVICES			**Employee Services Corporate**	**COPS**							
	GL29	1080	1080 SVP, Human Resources	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1141	1141 Credit Union	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1413	1413 Office - Diversity & Inclusion	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1420	1420 Labor Relations	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1421	1421 Inactive & Retired Employees	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1423	1423 Org Effectiveness	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1424	1424 Compensation Projects	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1425	1425 Employee Services	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1426	1426 Comp & Benefits	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1427	1427 HR Technology	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1428	1428 Talent Acquisition	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1429	1429 Compensation	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1435	1435 AGSC - Benefits	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1437	1437 Training Support - COPS	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1438	1438 Workforce Compliance	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1440	1440 HR Client Services GL29	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1459	1459 EVP Chief Ex Pub Affrs Offcr	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1441	1441 HR Service Center	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1450	1450 VP Human Resources	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1453	1453 Employee Relations GL29	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1475	1475 Labor Relations- Southern Regi	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1476	1476 HR Delivery- Corporate	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1083	1083 Chief Admin Offer	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1455	1455 Professional Development	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	1456	1456 VP Training	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	7701	7701 LTI Awards	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
	GL29	ALLC	ALLC Allocations Pool Dept	COPS	FTE by BU	671417	Allocated Employee Services	AGSC_ALO_BU_CORP	690858	EMPSTEP7	
FACILITIES MGMT			**Facilities Mgt**	**COPS**							
FAC_MGMT_NICOR			**Facility Mgt Nicor**	**COPS**							
	GL29	1397	1397 Facilities Management-Nicor GL29	COPS	100% Direct Charge	671412	Allocated Bus Supt Facilities	GL103	690840	ZCBFACCO	
FAC_MGMT_ALL_COMP			**Facility Mgt All Companies**	**COPS**							
	GL29	1391	1391 Facilities Mngmt	COPS	Square Footage/Composite Rate	671412	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	ZCBFACDO then ZCBFACCO	
	GL29	1411	1411 Cafeteria	COPS	Square Footage/Composite Rate	671412	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	ZCBFACDO then ZCBFACCO	
	GL29	1696	1696 Ten Peachtree Bldg	COPS	Square Footage/Composite Rate	671412	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	ZCBFACDO then ZCBFACCO	
SUPPLY CHAIN MGMT			**Supply Chain Management Corp**	**COPS**							
	GL29	1260	1260 Supply Chain	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1263	1263 Records Management	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1270	1270 Stores Allocation Account	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1271	1271 Supplier Diversity - COPS	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1430	1430 Transactional Procurement	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
	GL29	1433	1433 Strategic Sourcing	COPS	Composite Rate	671415	Allocated Supply Chain Mgmt	AGSC_ALO_BU_CORP	690840	SCMSTEP1	
Corporate Governance			**Corporate Governance Providers**	**COPS**							
EXECUTIVE - CORP			**Executive for Corporate**	**COPS**							
EXEC_CORP_SNT			**Executive for Corp with Sonat**								
	GL29	1020	1020 President and CEO	COPS	Composite Rate	671419	Allocated Executive - Corp	AGSC_ALO_BU_CORP_SNT	690840	EXESTEP9	
EXEC_CORP			**Exec. For Corp Excluding Sonat**								
	GL29	1040	1040 SR VP and CAO	COPS	Composite Rate	671419	Allocated Executive - Corp	AGSC_ALO_BU_CORP	690840	EXESTEP5	
	GL29	1329	1329 EVP Engineering & Operations	COPS	Composite Rate	671419	Allocated Executive - Corp	AGSC_ALO_BU_CORP	690840	EXESTEP5	
EXT RELATIONS - CORP			**External Relations for Corp**	**COPS**							
	GL29	1090	1090 EVP External Affairs	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
	GL29	1461	1461 VP Govt Affair & Public Policy	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
	GL29	1632	1632 Public Policy	COPS	Composite Rate	671421	Allocated Ext Relations - Corp	AGSC_ALO_BU_CORP	690840	EXTSTEP1	
EXT_RE_NGAS											
	GL29	1324	1324 State Govt Affairs	COPS	100% Direct Charge	671421	Allocated Ext Relations - Corp	GL103	N/A	EXTSTEP8	
FINANCIAL SERVICES			**Financial Services**	**COPS**							
FIN SERV FTE			**Financial Services FTE**	COPS							
	GL29	1140	1140 Payroll	COPS	FTE by BU	671522	Allocated Financial Serv Pay	AGSC_ALO_BU_CORP	690858	FINSTEP7	
FIN_SERV_X_NICOR			**Fin Serv All X NG**	COPS							

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
	GL29	1155	1155 Vendor Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP3	
FIN_SERV_ALL_COM_SNT			**Fin. Srvcs Comp with Sonat**								
	GL29	1050	1050 Chief Financial Officer	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP_SNT	690840	FINSTEP8	
FIN_SERV_ALL_COMP			**Financial Services All companies**								
	GL29	1100	1100 Treasurer	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1109	1109 SEC Compliance	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1110	1110 Methods and Proc	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1120	1120 Business Operations Admin	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1160	1160 Vice President & Controller	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1180	1180 Financial Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1183	1183 Internal Controls	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1184	1184 Technical Accounting Research	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1185	1185 Financial Systems Implementati	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1190	1190 Cash Accounting Services	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1192	1192 Accounts Payable - BPO	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1200	1200 Financial Planning & Analysis	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
	GL29	1410	1410 Cash Management	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_CORP	690840	FINSTEP1	
FIN_SERV_LEGACY			**Financial Services Nicor Gas**	COPS							
	GL29	1175	1175 Gas Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_LEGACY_DIST	690840	FINSTEP4	
FIN_SERV_X_NGAS			**Financial Services Nicor Gas**	COPS							
	GL29	1181	1181 Plant Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_ALL_X_NG	690840	FINSTEP5	
FIN_SERV_UTILITY			**Financial Services All Utilities**	COPS							
	GL29	1182	1182 Revenue Accounting	COPS	Composite Rate	671422	Allocated Financial Services	GL8, GL28, GL103	690840	FINSTEP6	
FIN_SERV_DIST_OPS			**Financial Services Dist Ops**								
	GL29	1186	1186 Utility Accounting	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_DIS_OPS	690840	FINSTEP9	
	GL29	1222	1222 Operational Planning & Analysi	COPS	Composite Rate	671422	Allocated Financial Services	AGSC_ALO_BU_DIS_OPS	690840	FINSTEP9	
INFO SERVICES - CORP			**Information Services Corporate**	**COPS**							
IST BASE - CORP			**IST Base Services for Corp**	**COPS**							
DC CORP BASE BY FTE			**Corp Base direct charge by FTE**	**COPS**							
	GL29	1521	1521 Technology Sys Delivery-AGLR	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1529	1529 Corporate Systems - COPS	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1532	1532 Program Management	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1542	1542 Operations	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
	GL29	1544	1544 Network Services	COPS	FTE by BU	671400	IS&T Base Services - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP2	
DC CORP BASE BY COMP			**Corp Base direct chg by comp**	**COPS**							
	GL29	1500	1500 CIO - Chief Information Office	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1520	1520 Technology Systems Delivery	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1531	1531 Data Center Operations - DOPS	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1541	1541 Security	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1543	1543 Distributed Systems	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1545	1545 Network Engineering	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	1641	1641 Data Center - COPs	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
	GL29	6000	6000 SVP Business Technology	COPS	Composite Rate	671424	Allocated IS&T Base Serv -Corp	AGSC_ALO_BU_CORP	690840	ISTSTEP1	
IST PROJECTS - CORP			**IST Projects for Corp**	**COPS**							
DC CORP PROJ BY FTE			**Corp Project direct charge by FTE**	**COPS**							
	GL29	1516	1516 Corp Technology Solutions - IT	COPS	FTE by BU	671401	IS&T Projects - Corp	AGSC_ALO_BU_CORP	690858	ISTSTEP3	
IST INACTIVE - CORP			**Inactive IST Corporate Depts**	**COPS**							
INTERNAL AUDIT			**Internal Audit**	**COPS**							
	GL29	1060	1060 Auditing	COPS	Composite Rate	671425	Allocated Internal Auditing	AGSC_ALO_BU_CORP	690840	OTHSTEP6	
INVESTOR RELATIONS			**Investor Relations**	**COPS**							
	GL29	1071	1071 Investor Relations	COPS	Composite Rate	671426	Allocated Investor Relations	AGSC_ALO_BU_CORP	690840	OTHSTEP4	
LEGAL SERVICES			**Legal Services and Risk Mgt**	**COPS**							
	GL29	1055	1055 VP & Chief Risk Officer	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1462	1462 Physical Security - COPS	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1463	1463 Claims - COPS	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1465	1465 SVP & General Counsel	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1470	1470 Legal	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1471	1471 Alternative Risk & Claims	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
	GL29	1472	1472 Information Security	COPS	Composite Rate	671427	Allocated Legal	AGSC_ALO_BU_CORP	690840	OTHSTEP7	
OTHER			**Other**	**COPS**							
CORP MISC			**Corp Misc**	**COPS**							
	GL29	7700	7700 AGL Services Corporate	COPS	Composite Rate	671456	Allocated Misc Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP2	
CORP COMMUNICATION			**Corporate Communication Corporate**	**COPS**							
	GL29	1660	1660 Customer Communications	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1662	1662 Employee Communications	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1663	1663 PR and Media	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	1665	1665 Managing Director, Corp Comm	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
	GL29	1670	1670 Creative Services	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
	GL29	6001	6001 Community Relations	COPS	Composite Rate	671434	Allocated Corp Communications	AGSC_ALO_BU_CORP	690840	COMSTEP1	
CORPORATE COMPLIANCE			**Corporate Compliance and Secretary**	**COPS**							
	GL29	1065	1065 Corporate Compliance	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
	GL29	1225	1225 Alternative Dispute Resolution	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
	GL29	1466	1466 Corporate Secretary	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
	GL29	1468	1468 Board of Directors GL29	COPS	Composite Rate	671008	Allocated Corp Compliance	AGSC_ALO_BU_CORP	690840	OTHSTEP5	
CORP OTHER			**Corporate Other**	**COPS**							
	GL29	1348	1348 Environmental Services	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1369	1369 Corporate Safety GL29	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1509	1509 Project Controls	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1171	1171 Market Strategy	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1601	1601 Philanthropic Support	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
	GL29	1690	1690 SVP-Operations Improvement	COPS	Composite Rate	671429	Allocated Other Corporate	AGSC_ALO_BU_CORP	690840	OTHSTEP3	
DIST OPS PROVIDERS			**Distribution Operations Providers**	**DOPS**							
CUSTOMER SRVS NGAS			**Customer Services NGAS**	**DOPS**							
	GL29	7333	7333 Remittance Services - NGAS	DOPS	100% Direct Assigned	671040	Allocated Remittance Srvs-NGAS	GL8, GL28, GL103	N/A	CSNDAGL08	
INACTIVE			**Misc and Inactive Provider**	**DOPS**							
SUPPLY_CHAIN_MGMT			**Supply Chain Mgt Disttribution**	**DOPS**							
	GL29	1261	1261 Inventory Management	DOPS	Composite Rate	672534	Allocated Supply Chain Distro	AGSC_ALO_LEGACY_DIST	690840	SCMSTEP2	
CORP_COMMUNICATION			**Corporate Communications Distribution**	**DOPS**							
CORP_COMM_MOPS				**DOPS**							
	GL29	1661	1661 Communications - MOAPS	DOPS	Composite Rate	672529	Allocated Corp Comm - MOPS	AGSC_ALO_BU_MOPS	690840	COMSTEP2	
CORP_COMM_NICOR				**DOPS**							
	GL29	1664	1664 Communications - Nicor	DOPS	100% Direct Charge	672548	Allocated Corp Comm - NICOR	GL103	N/A	COMSTEP3	
Employee Services Dist			**Employee Services Distribution**	**DOPS**							
EMP_SERV_VNG-ELK-FCG			**Employee Serv VNG ELK FCG CGC**	**DOPS**							
EMP_SERV_X_NG			**Employee Serv All Util X NGAS**	DOPS							
	GL29	1211	1211 Talent Management	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_LEGACY_DIST	690858	EMPSTEP6	
EMP_SERV_NG-ETG-VNG			**Employee Serv NGAS ETG VNG**	**DOPS**							
EMP_SERV_NGAS			**Employee Serv NGAS**	**DOPS**							
EMP_SERV_MOPS			**Employee Serv MAOPS**	**DOPS**							
	GL29	1415	1415 Field Training - MOPS	DOPS	FTE by BU	672524	Allocated Employee Serv MOPS	AGSC_ALO_BU_MOPS	690858	EMPSTEP2	
EMP_SERV_SOPS			**Employee Serv SOPS**	**DOPS**							
	GL29	1414	1414 Field Training - SOPS	DOPS	FTE by BU	672518	Allocated Employee Serv SOPS	AGSC_ALO_BU_SOPS	690858	EMPSTEP5	
	GL29	1458	1458 Client Services SOPS	DOPS	FTE by BU	672518	Allocated Employee Serv SOPS	AGSC_ALO_BU_SOPS	690858	EMPSTEP5	
EMP_SERV_ALL			**Employee Serv All Utilities**	**DOPS**							
	GL29	1380	1380 Safety and Operations Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1412	1412 Field Training - DOPS	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1416	1416 Customer Exp Training DOPS+Nat	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1422	1422 Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1436	1436 Field & Cust Exp Consultant	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1439	1439 Labor Relations - COPS	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1454	1454 Technical Training	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
	GL29	1457	1457 Client Services Cust Care	DOPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_BU_DIS_OPS	690858	EMPSTEP1	
EMP SVC NG MAOPS			**Employee Serv All Utilities**	**DOPS**							
	GL29	1451	1451 Employee Relations Regulated	COPS	FTE by BU	672517	Allocated Employee Serv DOPS	AGSC_ALO_NG_MOPS	690858	EMPSTEP9	
Customer Service Provider			**Customer Services**	**DOPS**							
CV_ALL_X_AGLC-NG			**CV-All excl AGLC NG**	**DOPS**							
	GL29	6031	6031 Customer Verification	DOPS	Call Center 1	671416	Allocated Call Center	GL8, GL28	690654	CSVSTEP2	
	GL29	7745	7745 Cust Verification NEE Employee	DOPS	Call Center 1	671416	Allocated Call Center	GL8, GL28	690654	CSVSTEP2	
	GL29	7743	7743 Cust Verification SJI Employee	DOPS	Call Center 1	671416	Allocated Call Center	GL8, GL28	690654	CSVSTEP2	
EUC_ALL_X_ETG-NG			**EUC-All excl ETG NG**	**DOPS**							
	GL29	6036	6036 Customer Relations	DOPS	End Use Customers	671416	Allocated Call Center	GL7, GL8, GL28	690839	CSVSTEP9	
CV_ALL_X_NG	GL29	1082	1082 Energy Connections	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	Yes
	GL29	7741	7741 Energy Connections - SJI	COPS	Call Center 1	671416	Allocate Cust Services 4	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
	GL29	6011	6011 Staff Support	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
	GL29	6018	6018 Call Center Management	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
	GL29	7744	7744 Energy Connections NEE	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
	GL29	6053	6053 Data Analytics	DOPS	Call Center 1	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690654	CSVSTEP4	
			EUC-ETG VNG ELK	**DOPS**							
	GL29	6056	6056 Business Operations - MOPS	DOPS	End Use Customers	671416	Allocated Call Center	GL28	690839	CSVSTEP12	
EUC_ETG-VNG-ELK			**CV-All excl ETG NG**	**DOPS**							
	GL29	6037	6037 Ops Support - Commercial	DOPS	Call Center 1	671416	Allocated Call Center	GL7, GL8, GL28	690654	CSVSTEP3	
CV_ALL_X_ETG_NG	GL29	6054	6054 Voice and Quality	DOPS	Call Center 1	671416	Allocated Call Center	GL7, GL8, GL28	690654	CSVSTEP3	
			CV-All excl ETG NG	**DOPS**							

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
EUC_ALL_X_NG_CALLCTR	GL29	6048	6048 Billing Services	DOPS	End Use Customers	671416	Allocated Call Center	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP13	
			CV-All Utilities	**DOPS**							
	GL29	6046	6046 Billing and Meter Reading	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	1215	1215 VP Customer Exp	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
CV_ALL_UTILITIES	GL29	1502	1502 Strategic Alliances	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	1699	1699 VP Customer Operations	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	6047	6047 Customer Exp-Credit	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	6051	6051 Energy Assistance	DOPS	Call Center 1	671005	Allocated Call Center	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
	GL29	6055	6055 Budget - DOPS	DOPS	Call Center 1	671005	Allocated Call Center Mgt	AGSC_ALO_BU_DIS_OPS	690654	CSVSTEP1	
			CV-ELK VNG FCG CGC	**DOPS**							
	GL29	6032	6032 VNG/ELK/FCG/CGC Market GL29	DOPS	Call Center 1	671416	Allocated Call Center	GL8, GL28	690654	CSVSTEP5	
CV_ELK-VNG-FCG-CGC			**EUC-All Util excl AGLC NG**	**DOPS**							
	GL29	6041	6041 Credit	DOPS	End Use Customers	671103	Allocated Credit Collections	GL8, GL28	690839	CSVSTEP8	
EUC_ALL_X_AGLC-NG			**EUC-All excl NG**	**DOPS**							
	GL29	6019	6019 Call Center Overhead	DOPS	End Use Customers	671103	Allocated Credit Collections	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP11	
EUC_ALL_X_NG	GL29	7742	7742 Backline - SJI	COPS	End Use Customers	671103	Allocate Cust Service Step 11	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP11	
	GL29	6040	6040 Credit & Collections MGT	DOPS	End Use Customers	671103	Allocated Credit Collections	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP11	
	GL29	6042	6042 Backline	DOPS	End Use Customers	671103	Allocated Credit Collections	AGSC_ALO_LEGACY_DIST	690839	CSVSTEP11	
			Lk-All excl NG	**DOPS**							
	GL29	6017	6017 Emergency Response Team	DOPS	Call Center 2	671105	Allocated Emergency Response	AGSC_ALO_LEGACY_DIST	690653	CSVSTEP6	
LK_ALL_X_NG			**Cust Serv OH End Use Cust All Utilities**	**DOPS**							
	GL29	6052	6052 Bill Print/Postage	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
CUST_SERV_OH_EUC_ALL	GL29	6033	6033 CGC/FCG Market	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
	GL29	6035	6035 Correspondence	DOPS	End Use Customers	671104	Allocated Cust Serv Ovhd	AGSC_ALO_BU_DIS_OPS	690839	CSVSTEP7	
ENGIN AND FLEET SERV			**Engineering and Fleet Services**	**DOPS**							
ENGINEERING			**Engineering**	**DOPS**							
ENGR_NG-ETG-VNG			**Engr NG ETG VNG**								
ENGR_LEGACY_X_ETG			**Engr AGLC CGC FCG ELK VNG**								
ENGR_LEGACY_X_VNG			**Engineering Utilities X VNG**	**DOPS**							
ENGR_LEGACY			**Engineering SOPS**	**DOPS**							
	GL29	1350	1350 GIS and Asset Data South	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_LEGACY_DIST	690839	ENGSTEP4	Yes
	GL29	1593	1593 Construction Support	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_LEGACY_DIST	690839	ENGSTEP4	Yes
	GL29	6016	6016 Resource Mgt South	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_LEGACY_DIST	690839	ENGSTEP4	
ENGR_AGLC_CGC			**Engineering All Utiltiies**	**DOPS**							
	GL29	1345	1345 Engineering Design	DOPS	End Use Customers	671418	Allocated Engineering	GL7, GL8	690839	ENGSTEP9	Yes
ENGR_NG-ETG				**DOPS**							
	GL29	1357	1357 Resource Mgt North-Shared Svc	DOPS	End Use Customers	671418	Allocated Engineering	GL103	690839	ENGSTEP11	
ENGR_UTIL_X_ELK			**Engineering Utilities X ELK**	**DOPS**							
	GL29	1362	1362 Contractor Mgt - Shared Svc	DOPS	End Use Customers	671418	Allocated Engineering	GL7, GL8, GL28, GL103	690839	ENGSTEP12	
	GL29	1366	1366 Forecasting	DOPS	End Use Customers	671418	Allocated Engineering	GL7, GL8, GL28, GL103	690839	ENGSTEP12	
ENGR_ALL_UTILITY			**Engineering All Utiltiies**	**DOPS**							
	GL29	1304	1304 VP Compliance & Technical Srvs	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1307	1307 Office of Corp Engineering	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1310	1310 VP Engineering	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1311	1311 Business Process and Reporting	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1321	1321 Incident Billing/Collections	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1346	1346 Land Management	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1347	1347 System Planning	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1349	1349 Regional Safety & IH Program	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1351	1351 Regional Environmental	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1352	1352 Regional Environmental	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1355	1355 Land Services	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1359	1359 Enterprise Standards & Improve	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1360	1360 Enviromental Services	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1363	1363 Supplier Management	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1365	1365 Regulatory Compliance	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1367	1367 Operation & Tech Standards	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1368	1368 Environmental Misc	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1374	1374 Leak Operations - SOPS	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1375	1375 Storage & Transmsson Integrity	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1376	1376 Materials Standards & Testing	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1377	1377 Ops Qualification Standards	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1382	1382 System Integrity - DOPS	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1523	1523 Asset Data and Analytics	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1533	1533 DIMP and Analytic Services	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	1582	1582 1082 Construct Service SupGL29	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	Yes
	GL29	1667	1667 VP Resources Management	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
	GL29	1668	1668 Operations Effectiveness	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	6045	6045 Customer Services Technology	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
	GL29	7873	7873 Gen Tech-Environmental-AGSC	DOPS	End Use Customers	671418	Allocated Engineering	AGSC_ALO_BU_DIS_OPS	690839	ENGSTEP1	
ENGR_SOPS			**Engineering SOPS**	**DOPS**							
	GL29	1327	1327 Pipeline Integ & Cath Protect	DOPS	End Use Customers	671446	Allocated Engineering - SOPS	GL7, GL8	690839	ENGSTEP8	
	GL29	1356	1356 Asset Protection SOPS- AGSC	DOPS	End Use Customers	671446	Allocated Engineering - SOPS	GL7, GL8	690839	ENGSTEP8	
ENGR_MOPS			**Engineering MOPS**	**DOPS**							
FLEET MGMT			**Fleet Management**	**DOPS**							
FLEET - SOPS			**Fleet Mgt SOPS**	**DOPS**							
	GL29	1238	1238 Fleet Operations -Southern Ops	DOPS	Vehicle Count	671032	AGSC DC Fleet Services - SOPS	AGSC_ALO_BU_SOPS	690029	FLTSTEP8	
ENGR_NGAS											
	GL29	1482	1482 Project Management Office	DOPS	100% Direct Charge	671418	Allocated Engineering	GL103	N/A	ENGSTEP13	
ENGR_AGLC											
	GL29	1528	1528 VP Compliance & Tech Services	DOPS	100% Direct Charge	671418	Allocated Engineering	GL7	N/A	ENGSTEP14	
EXECUTIVE - DIST			**Executive for Dist Ops**	**DOPS**							
EXEC_DIST_NG			**Exec Dist NGAS**	**DOPS**							
	GL29	1002	1002 VP Operations - Nicor North	DOPS	100% Direct Charge	672510	AGLR Alloc Executive - NGAS	GL103	N/A	EXESTEP3	
	GL29	1343	1343 President Nicor Gas	DOPS	100% Direct Charge	672510	AGLR Alloc Executive - NGAS	GL103	N/A	EXESTEP3	
EXEC_DIST_SOPS			**Executive Dist SOPS**	**DOPS**							
	GL29	1007	1007 SVP Southern Operations	DOPS	Composite Rate	671448	Allocated Executive - SOPS	AGSC_ALO_BU_SOPS	690840	EXESTEP4	
	GL29	1125	1125 Strategy and Business Planning	DOPS	Composite Rate	671448	Allocated Executive - SOPS	AGSC_ALO_BU_SOPS	690840	EXESTEP4	
EXEC_DIST_AGLC-CGC			**Executive Dist SOPS**	**DOPS**							
	GL29	1001	1001 CGC-NWGA-Regional Manager	DOPS	Composite Rate	671448	Allocated Executive - SOPS	GL7, GL8	690840	EXESTEP6	
	GL29	1112	1112 VP AGLC & CGC	DOPS	Composite Rate	671448	Allocated Executive - SOPS	GL7, GL8	690840	EXESTEP6	
EXEC_DIST_AGLC-FGC											
EXEC_DIST_MOPS			**Executive Dist MOPS**	**DOPS**							
	GL29	1005	1005 SVP Mid-Atlantic Operations	DOPS	Composite Rate	671447	Allocated Executive - MOPS	AGSC_ALO_BU_MOPS	690840	EXESTEP2	
	GL29	1584	1584 Sales Admin - Mid Atl	DOPS	Composite Rate	671447	Allocated Marketing - MOPS	AGSC_ALO_BU_MOPS	690840	EXESTEP2	
EXEC_DIST_ALL			**Executive Dist All Utilities**	**DOPS**							
	GL29	1000	1000 EVP Utility Operations	DOPS	Composite Rate	671003	Allocated Executive - Dis Ops	AGSC_ALO_BU_DIS_OPS	690840	EXESTEP1	
	GL29	1009	1009 SVP Operation Services	DOPS	Composite Rate	671003	Allocated Executive - Dis Ops	AGSC_ALO_BU_DIS_OPS	690840	EXESTEP1	
	GL29	1306	1306 Cash Ops	DOPS	Composite Rate	671003	Allocated Executive - Dis Ops	AGSC_ALO_BU_DIS_OPS	690840	EXESTEP1	
	GL29	1481	1481 Emergency Services	DOPS	Composite Rate	671003	Allocated Executive - Dis Ops	AGSC_ALO_BU_DIS_OPS	690840	EXESTEP1	
EXEC_DIS_VNG			**Executive Dist VNG**	**DOPS**							
	GL29	1353	1353 President Virginia Natural Gas	DOPS	100% Direct Charge	671447	Allocated Executive - MOPS	GL28	N/A	EXESTEP8	
EXT RELATION - DIST			**External Relation for Dist**	**DOPS**							
EXT_REL_AGLC			**Ext Rel Dist AGLC**	**DOPS**							
	GL29	1697	1697 PRP City of Atlanta Cordinator	DOPS	100% Direct Charge	671004	Allocated Ext Relations-Dis Op	GL7	690840	EXTSTEP2	Yes
EXT_REL_CGC			**Ext Rel Dist AGLC CGC**	**DOPS**							
	GL29	1637	1637 Govt & Community Affairs	DOPS	100% Direct Charge	671004	Allocated Ext Relations-Dis Op	GL8	690840	EXTSTEP3	
EXT_REL_LEGACY			**External Relations Dist Legacy**	**DOPS**							
EXT_REL_ALL			**External Relations Dist All Utilities**	**DOPS**							
EXT_REL_SOPS			**External Relations Dist SOPS**	**DOPS**							
	GL29	1519	1519 Governmental Affairs - Souther	DOPS	Composite Rate	671450	Allocated Ext Relations-SOPS	AGSC_ALO_BU_SOPS	690840	EXTSTEP7	
	GL29	1636	1636 Community Relations & Eco Dev	DOPS	Composite Rate	671450	Allocated Ext Relations-SOPS	AGSC_ALO_BU_SOPS	690840	EXTSTEP7	
EXT_REL_MOPS			**External Relations Dist MOPS**	**DOPS**							
	GL29	1518	1518 Gov Affairs Mid-Atlantic	DOPS	Composite Rate	671449	Allocated Ext Relations-MOPS	AGSC_ALO_BU_MOPS	690840	EXTSTEP6	
	GL29	1590	1590 ETG Community Affairs	DOPS	Composite Rate	671449	Allocated Ext Relations-MOPS	AGSC_ALO_BU_MOPS	690840	EXTSTEP6	
GAS SUPPLY			**Gas Supply Provider**	**DOPS**							
SUPPLY GAS			**Supply Gas not pipeline**	**DOPS**							
LADY_SMITH_COMP			**Lady Smith Compressor**	**DOPS**							
	GL29	1354	1354 VNGC Lady Smith Compressor	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL28	N/A	FLOSTEP2	
JOINT_USE_PIPE			**Joint Use Pipeline**	**DOPS**							
	GL29	1378	1378 VNG Joint Use Pipeline - AGSC	DOPS	100% Direct Charge	671022	Allocated Joint Use Pipeline	GL28	N/A	GASSTEP12	
SUP_GAS_LEGACY			**Supply Gas Legacy**	**DOPS**							
	GL29	1250	1250 Meter Shop	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_LEGACY_DIST	690839	GASSTEP6	
	GL29	1323	1323 GIS and Asset Data - OS	**DOPS**	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_LEGACY_DIST	690839	GASSTEP6	
SUP_GAS_ALL_STORAGE			**Supply Gas All Util Storage**	**DOPS**							
SUP_GAS_VNG_PPOV			**Supply Gas VNG PPOV**	**DOPS**							
	GL29	1054	1054 VNGC Propane Plant Operations	**DOPS**	100% Direct Charge	672535	Allocated Gas Supply VNG PPOV	GL28	690840	GASSTEP11	
SUP_GAS_AGLC			**Supply Gas AGLC FCG**	**DOPS**							
	GL29	1300	1300 Riverdale LNG	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A	GASSTEP15	
	GL29	1320	1320 Cherokee LNG	**DOPS**	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A	GASSTEP15	
	GL29	1328	1328 Macon LNG	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A	GASSTEP15	
	GL29	1598	1598 GP - Plant - AGSC	DOPS	100% Direct Charge	671423	Allocated Gas Supply	GL7	N/A	GASSTEP15	

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SUP_GAS_AGLC-FCG			**Supply Gas AGLC FCG**	**DOPS**							
SUP_GAS_AGLC-CGC			**Supply Gas AGLC CGC**	**DOPS**							
	GL29	1409	1409 Systems Operations-AGSC	DOPS	End Use Customers	672512	Allocated Gas Supply AGLC CGC	GL7, GL8	690839	GASSTEP1	
SUP_GAS_MOPS			**Supply Gas MAOPS**	**DOPS**							
	GL29	1245	1245 System Operations - MAOPs	DOPS	End Use Customers	672527	Allocated Gas Supply - MOPS	AGSC_ALO_BU_MOPS	690839	GASSTEP7	
SUP_GAS_ALL			**Supply Gas All Utilities**	**DOPS**							
	GL29	0473	0473 Business Support Systems	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1132	1132 Power Generation Support	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1279	1279 Gas Operations	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1309	1309 Capacity Planning	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1370	1370 Gas Control	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1401	1401 VP System Operations	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1402	1402 VP Gas Supply Operations	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1403	1403 Measurement & Controls	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1405	1405 Gas Ops Measurements	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1406	1406 Gas Supply	**DOPS**	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1407	1407 Transportation Services	DOPS	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
	GL29	1408	1408 Gas Control	**DOPS**	End Use Customers	671423	Allocated Gas Supply	AGSC_ALO_BU_DIS_OPS	690839	GASSTEP4	
SUP_GAS_SOPS			**Supply Gas SOPS**	**DOPS**							
	GL29	1240	1240 Measurement - SOPS	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839	GASSTEP9	
	GL29	1315	1315 Gas Supply - SOPS	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839	GASSTEP9	
	GL29	1372	1372 SCADA Operations	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839	GASSTEP9	
	GL29	1418	1418 System Operations - SOPS	DOPS	End Use Customers	671451	Allocated Gas Supply - SOPS	AGSC_ALO_BU_SOPS	690839	GASSTEP9	
INFO SERVICES DIS OP			**Information Services Dis Ops**	**DOPS**							
IST PROJECTS VNG			**IST Projects - VNG**	**DOPS**							
	GL29	1651	1651 VNG Specific Assets	DOPS	100% Direct Charge	671107	Allocated VNG Flow Through	GL28	N/A	ISTSTEP8	
IST BASE - DIST			**IST for Base Serv for Dist Ops**	**DOPS**							
DC_DIST_BASE_EU											
	GL29	1525	1525 Mainframe	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	GL8, GL28	690839	ISTSTEP12	
DC_DIST_BASE_EU_LEG			**DC Dist Base EU Legacy**	**DOPS**							
	GL29	1522	1522 Technology Sys Delivery-AGLC	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_LEGACY_DIST	690839	ISTSTEP5	
	GL29	1644	1644 Technology System Reg	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_LEGACY_DIST	690839	ISTSTEP5	
	GL29	1364	1364 Utility Business Systems	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_LEGACY_DIST	690839	ISTSTEP5	
DC_DIST_BASE_FTE_ALL			**Dist Base dir charge by FTE All Util**	**DOPS**							
	GL29	1642	1642 Mobile Field Support	DOPS	FTE by BU	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690858	ISTSTEP6	
	GL29	1643	1643 Quality Assurance	DOPS	FTE by BU	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690858	ISTSTEP6	
DC_DIST_BASE_EU_ALL			**Dist Base dir chg by end use All Util**	**DOPS**							
	GL29	1524	1524 Shared Services	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839	ISTSTEP4	
	GL29	1530	1530 Business System Support - DOPS	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839	ISTSTEP4	
DC_DIST_EU_ALLXAGLC			**Direct Charge End Use x AGLC**	**DOPS**							
	GL29	1645	1645 Customer Care & Billing	DOPS	End Use Customers	672520	IS&T Base Services - Dis Ops	GL8, GL28, GL103	690839	ISTSTEP13	
IST PROJECTS - DIST			**IST for Projects for Dist Ops**	**DOPS**							
DC DIST PROJ BY EU			**Dist Proj dir chg by end use**	**DOPS**							
	GL29	1515	1515 Customer Solutions - IT	DOPS	End Use Customers	672521	IS&T Projects - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839	ISTSTEP7	
	GL29	1517	1517 Gas Ops Technology - IT	DOPS	End Use Customers	672521	IS&T Projects - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839	ISTSTEP7	
	GL29	1557	1557 TSD-Engineering & Construction	DOPS	End Use Customers	672521	IS&T Projects - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839	ISTSTEP7	
	GL29	1566	1566 Technology Program Management	DOPS	End Use Customers	672521	IS&T Projects - Dis Ops	AGSC_ALO_BU_DIS_OPS	690839	ISTSTEP7	
IST PROJ NUI - DIST			**IST for NUI Proj for Dist Ops**	**DOPS**							
DC DIST PROJ NUI EU			**Dist Proj NUI dir chg EU NUI**	**DOPS**							
	GL29	1514	1514 NUI Technology Integration	DOPS	End Use Customers	672523	IS&T Projects - NUI Dis Ops	AGSC_ALO_NUI_DIS_OPS	690839	ISTSTEP9	
IST PROJ 7,8,28 - DO			**IST Proj 7 8 28 - DO**	**DOPS**							
DC DIST PROJ 7,8,28			**DC Dist Proj 7 8 28**	**DOPS**							
	GL29	1565	1565 Work Management Solution	DOPS	End Use Customers	671007	IS&T Projects - AGLC,CGC,VNG	GL7, GL8, GL28	690839	ISTSTEP11	
MARKETING			**Marketing Services**	**DOPS**							
MKT_AGLC-CGC			**Market AGLC CGC**	**DOPS**							
	GL29	1604	1604 New Business AGLC/CGC	DOPS	End Use Customers	672513	Allocated Marketing - AGLC CGC	GL7, GL8	690839	MKTSTEP1	
MKT_ENERGY_SERVICE			**Marketing DOPR**	**DOPS**							
	GL29	1444	1444 Energy Services	DOPS	100% Direct Charge	672540	Allocated Marketing Energy Srv	GL139	N/A	MKTSTEP3	
MKT_ALL			**Marketing All Utilities**	**DOPS**							
	GL29	1278	1278 Key Accts & Wholesale Srv AGSC	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	1570	1570 Mkt Dev Southern Operations	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	1574	1574 Mktg Analytics & Frcstg	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	1596	1596 Business Development	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	1599	1599 Integrity Verification	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	1605	1605 Natural Gas Vehicles - DOPS	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	1630	1630 Marketing Planning	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
	GL29	6025	6025 Marketing Operations - AGSC	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
	GL29	8031	8031 Channel Development - AGSC	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_BU_DIS_OPS	690839	MKTSTEP2	
MKT_MOPS			Marketing MOPS	DOPS							
MKT_SOPS			Marketing SOPS	DOPS							
	GL29	6022	6022 Architects & Engr SouthernOps	DOPS	End Use Customers	671452	Allocated Marketing - SOPS	AGSC_ALO_BU_SOPS	690839	MKTSTEP5	
MKT_SOPS_MAOPS			Marketing AGL Legacy Utilities								
	GL29	1583	1583 Marketing SOPS/MAOPS	DOPS	End Use Customers	671428	Allocated Marketing	AGSC_ALO_LEGACY_DIST	690839	MKTSTEP6	
MKT_NGAS-FCG-VNG-ETG			Marketing AGL Legacy Utilities								
	GL29	1666	1666 VP Energy Efficiency	DOPS	End Use Customers	671428	Allocated Marketing	GL28, GL103	690839	MKTSTEP7	
RATES & REGULATORY			Rates and Regulatory	DOPS							
RATES_REG_MOPS			Rates and Regulatory - MAOPS	DOPS							
	GL29	1680	1680 Regulatory Affairs	DOPS	End Use Customers	672514	Allocated Rates & Reg - MOPS	AGSC_ALO_BU_MOPS	690839	REGSTEP2	
	GL29	1689	1689 Rates & Regulatory - MOPS	DOPS	End Use Customers	672514	Allocated Rates & Reg - MOPS	AGSC_ALO_BU_MOPS	690839	REGSTEP2	
	GL29	1693	1693 Rates & Regulatory - MOPS	DOPS	End Use Customers	672514	Allocated Rates & Reg - MOPS	AGSC_ALO_BU_MOPS	690839	REGSTEP2	
RATES_REG_NGAS			Rates and Regulatory - NGAS	DOPS							
	GL29	1691	1691 Rates & Regulatory - NICOR	DOPS	100% Direct Charge	672516	Allocated Rates & Reg - Nicor	GL103	690839	REGSTEP3	
RATES_REG_ALL			Rates and Regulatory - All Utilities	DOPS							
	GL29	1679	1679 VP Regulatory Affairs	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
	GL29	1682	1682 Finance and Rates	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
	GL29	1685	1685 SVP Commercial Operations	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
	GL29	1686	1686 Regulatory Analysis	DOPS	End Use Customers	671430	Allocated Rates & Regulatory	AGSC_ALO_BU_DIS_OPS	690839	REGSTEP1	
RATES_REG_SOPS			Rates and Regulatory - SOPS	DOPS							
	GL29	1681	1681 Regulatory Affairs & Planning	DOPS	End Use Customers	672515	Allocated Rates & Reg - SOPS	AGSC_ALO_BU_SOPS	690839	REGSTEP4	
	GL29	1692	1692 Rates & Regulatory - SOPS	DOPS	End Use Customers	672515	Allocated Rates & Reg - SOPS	AGSC_ALO_BU_SOPS	690839	REGSTEP4	
FLOWTHRU DEPTS			Flowthru Depts	DOPS							
FLOW SEQT			Flow SEQT	DOPS							
	GL29	7515	7515 SEM - Gas Services	DOPS	100% Direct Charge	680100	Allocated SEQT Flowthru	GL39	N/A	FLOSTEP3	
FLOW VNGC			Flow VNGC	DOPS							
	GL29	7702	7702 SEM Services for VNG	DOPS	100% Direct Charge	680400	Allocated VNGC Flowthru	GL28	N/A	FLOSTEP4	
NON_REG_PROVIDERS			Regulated and Non Regulated Operations Providers								
Fleet			FLEET_ALL								
	GL29	1231	1231 Fleet Services - Augusta		Vehicle Count	671013	AGSC DC Fleet Services	AGSC_ALO_BU_CORP	690029	FLTSTEP7	
	GL29	1232	1232 Fleet Svcs - Savannah		Vehicle Count	671013	AGSC DC Fleet Services	AGSC_ALO_BU_CORP	690029	FLTSTEP7	
	GL29	1235	1235 Fleet Services		Vehicle Count	671013	AGSC DC Fleet Services	AGSC_ALO_BU_CORP	690029	FLTSTEP7	
GAS_SUPPLY			GAS_SUPPLY_OTH								
PVT_BUS_DEV_NON-PROJ			PVT_BUS_DEV_NON-PROJ								
	GL29	1053	1053 Pivotal Engineering Const Oper		100% Direct Charge	672536	Allocated Gas Supply NG Storge	GL3	N/A	PVTSTEP2	
	GL29	1467	1467 Bus Dev -Gov and Comm Relation		100% Direct Charge	672536	Allocated Gas Supply NG Storge	GL3	N/A	PVTSTEP2	
PVT_BUS_1052			PVT_BUS_1052								
	GL29	1052	1052 Strg. & Fuels Mgmt. - Comm Busn		Pivotal 1	672536	Allocated Gas Supply NG Storge	AGSC_ALO_BU_CORP	690701	PVTSTEP6	
PVT_BUS_DEV_PROJECT			PVT_BUS_DEV_PROJECT								
	GL29	1330	1330 Storage & Peaking - West		Pivotal 1	672536	Allocated Gas Supply NG Storge	GL48, GL80, GL104	690665	PVTSTEP3	
PIVOTAL_LNG_STRATEGY			PIVOTAL_LNG_STRATEGY								
	GL29	1069	1069 Fuels - Comm Busn		100% Direct Charge	672536	Allocated Gas Supply NG Storge	GL79	N/A	PVTSTEP1	
ENGR_UTILSTORAGE			ENGR_UTILSTORAGE								
	GL29	1332	1332 PMO - Project Controls (Gen)		Composite Rate	672537	Allocated Engineering Storage	GL7, GL8, GL28, GL48, GL80, GL103	690840	ENGSTEP2	Yes
SUP_GAS_1316			SUP_GAS_1316								
	GL29	1316	1316 Storage & Peaking - East		Specific Percentage	672536	Allocated Gas Supply NG Storge	GL7, GL8, GL28, GL41, GL79	690670	GASSTEP2	
PROJECT_MGMT_1331			PRO_MGMT_1331								
	GL29	1331	1331 Project Management		Specific Percentage	672536	Allocated Gas Supply NG Storge	GL48, GL79, GL80, GL103	690703	GASSTEP16	
SUP_GAS_STORAGE_1303			SUP_GAS_1303								
	GL29	1303	1303 Storage + Ops Support - DOPS		Specific Percentage	672536	Allocated Gas Supply NG Storge	GL48, GL80, GL103, GL104,	690667	GASSTEP13	
SUP_GAS_STORAGE_1419			SUP_GAS_1419								
	GL29	1419	1419 VP Storage & Peaking Ops		Specific Percentage	672536	Allocated Gas Supply NG Storge	GL7, GL8, GL28, GL41, GL48, GL79, GL80, GL103, GL104	690666	GASSTEP14	
SUP_GAS_NG_STORAGE			SUP_GAS_1301								
	GL29	1301	1301 Storage - Comm Busn		Specific Percentage	672536	Allocated Gas Supply NG Storge	GL48, GL80, GL103, GL104	690671	GASSTEP8	
REG_NONREG_OPS			LEGAL_SRVS_OTHER								
LEGAL_SRVS_OTHER			LEGAL_1474								
	GL29	1474	1474 Legal - Retail		Composite Rate	672541	Legal Services Non-Regulated	GL10, GL108, GL111	690840	RNOSTEP1	
LEGAL_SRVS_OTHER			LEGAL_1674								
	GL29	1674	1674 Risk Control - Comm Busn		Specific Percentage	672541	Legal Services Non-Regulated	GL39, GL48, GL79, GL80, GL103, GL104, GL140, GL141, GL142, GL145	690680	RNOSTEP2	
LEGAL_SRVS_OTHER			LEGAL_1081								
	GL29	1081	1081 Legal - Comm Busn		Composite Rate	672541	Legal Services Non-Regulated	AGSC_ALO_BU_ALL_X_RG	690840	RNOSTEP3	
REG_NONREG_OPS			EMPLOYEE_SRVS_OTH								
EMPLOYEE_SRVS_OTH			EMPLOY_SRVS_1442								
EMPLOYEE_SRVS_OTH			EMPLOY_SRVS_1671								
	GL29	1671	1671 Client Services Retail		Composite Rate	672544	Employee Services - Other	GL10, GL108, GL111	690840	RNOSTEP5	

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
EMPLOYEE_SRVS_OTH			EMPLOY_SRVS_1452								
	GL29	1452	1452 HR Retail		FTE by BU	672544	Employee Services - Other	GL10, GL108, GL111	690858	RNOSTEP6	
EMPLOY_SRVS_1676			EMPLOY_SRVS_1676								
	GL29	1676	1676 Human Resources - Comm Busn		Employee Count	672544	Employee Services - Other	AGSC_ALO_BU_ALL_X_RG	690858	RNOSTEP7	
REG_NONREG_OPS			EXECUTIVE_OPS_OTHER								
EXECUTIVE_OPS_OTHER			EXEC_OPS_1683								
	GL29	1683	1683 Administration - Comm Busn		Specific Percentage	672546	Executive Services - Other	GL10, GL39, GL48, GL79, GL80, GL104, GL106, GL140, GL141, GL142, GL145	690672	RNOSTEP9	
EXECUTIVE_OPS_OTHER			EXEC_OPS_1021								
	GL29	1021	1021 President Pipeline Investments		Composite Rate	672546	Executive Services - Other	GL84, GL106, GL140, GL141, GL142, GL145, GL146	690840	RNOSTEP21	
REG_NONREG_OPS			RATES_REGULATORY_OTH								
	GL29	1688	1688 Regulatory Affairs - Comm Busn		Composite Rate	672547	Rates and Regulatory - Other	GL39, GL48, GL83, GL80, GL104	690840	RNOSTEP11	
REG_NONREG_OPS			FINANCIAL_SRVS_OTHER								
FINANCIAL_SRVS_OTHER			FIN_SRVS_1678								
	GL29	1678	1678 Accounting - Comm Busn		Specific Percentage	672543	Financial Services - Other	GL10, GL39, GL48, GL79, GL80, GL103, GL104, GL106, GL140, GL141, GL142, GL145	690684	RNOSTEP12	
FINANCIAL_SRVS_OTHER			FIN_SRVS_1675								
	GL29	1675	1675 Credit - Comm Busn		Specific Percentage	672543	Financial Services - Other	GL39, GL48, GL79, GL80, GL103, GL104	690681	RNOSTEP13	
FINANCIAL_SRVS_OTHER			FIN_SRVS_1170								
	GL29	1170	1170 Financial Reporting & Analysis		Specific Percentage	672543	Financial Services - Other	GL10	690685	RNOSTEP20	
REG_NONREG_OPS			INFORATION_SRVS_OTH								
INFORATION_SRVS_OTH			INFO_SRVS_1526								
	GL29	1526	1526 IT Mgmt. - Comm Busn		Composite Rate	672545	Information Services - Other	GL10, GL39, GL108, GL111	690840	RNOSTEP14	
INFORATION_SRVS_OTH			INFO_SRVS_1527								
	GL29	1527	1527 IT Retail		100% Direct Charged	672545	Information Services - Other	GL10	N/A	RNOSTEP15	
INFORATION_SRVS_OTH			INFO_SRVS_1677								
	GL29	1677	1677 Tech Services - Comm Busn		Specific Percentage	672545	Information Services - Other	GL39, GL48, GL79, GL80, GL104	690683	RNOSTEP16	
INFORATION_SRVS_OTH			INFO_SRVS_1394								
	GL29	1394	1394 Retail Energy - IT		100% Direct Charge	672545	Information Services - Other	GL10	N/A	RNOSTEP17	
INFORATION_SRVS_OTH			INFO_SRVS_1395								
INFORATION_SRVS_OTH			INFO_SRVS_1396								
	GL29	1396	1396 Tech Solutions - Comm Busn		Specific Percentage	672545	Information Services - Other	GL10 (18%) and GL39 (82%)	690702	RNOSTEP19	
JOINT_VENTURE_LNG			Joint Venture LNG								
	GL29	1042	1042 Southeast LNG		100% Direct Charge	671455	Allocated - Southeast LNG	GL92	N/A	NRGSTEP9	
RENEWABLE_ENERGY			Renewable Energy								
	GL29	1302	1302 Renewable Energy Bus Dev		100% Direct Charge	671454	Allocated Renewable Energy	GL3	N/A	NRGSTEP7	
STRATEGIC_PLANNING			Strategic Planning								
	GL29	1025	1025 Strategic Planning Team		100% Direct Charge	671431	Allocated Strategic Planning	GL3	N/A	NRGSTEP8	
	GL29	1210	1210 VP Corporate Development		100% Direct Charge	671431	Allocated Strategic Planning	GL3	N/A	NRGSTEP8	
	GL29	1480	1480 VP Strategic Plan & Bus Dev		100% Direct Charge	671431	Allocated Strategic Planning	GL3	N/A	NRGSTEP8	
	GL29	1340	1340 President Storage & Fuels MOPS		100% Direct Charge	671431	Allocated Strategic Planning	GL3	N/A	NRGSTEP8	
NON_REG_WHOLESALE			Non Reg Wholesale								
	GL29	1669	1669 Client Services - Wholesale		Composite Rate	672539	Allocated Wholesale	GL39, GL48, GL80, GL83, GL104	690840	NRGSTEP6	
Corporate Providers - SCS			**Corporate Service Providers - SCS**	**COPS**							
Corporate Govern SCS			Corp Governance Providers SCS	COPS							
OTHER SCS			Other SCS	COPS							
CORP COM SCS			Corp Com SCS	COPS							
	GL29	0913	0913 Corporate Communications - SCS	COPS	Composite Rate	672559	Allocated Corp Com - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP3	
SCS_SOPS			SCS SOPS	SOPS							
	GL29	0954	0954 Air Usage	SOPS	Composite Rate	671459	Allocations SOPS SCS	AGSC_ALO_BU_SOPS	690840	SCSSTEP36	
	GL29	0956	0956 JF SCS Charges	SOPS	Composite Rate	671459	Allocations SOPS SCS	AGSC_ALO_BU_SOPS	690840	SCSSTEP36	
SCS_SUP_GAS											
	GL29	0955	0955 Air Usage		Specific Percentage	672536	Allocated Gas Supply NG Storge	GL7, GL8, GL28, GL39, GL41, GL48, GL79, GL80, GL103, GL104	690666	SCSSTEP37	
CORP OTHER SCS			Corp Other SCS	COPS							
	GL29	0921	0921 Corporate Services - SCS	COPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP12	
	GL29	0957	0957 System Air - CR All	COPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_CORP	690840	SCSAIR957	
	GL29	0958	0958 System Air - CR Commercial	Other	Composite Rate	672561	Allocated Other Corp - SCS	GL10, GL39, GL48, GL79, GL80, GL104, GL140, GL145	690840	SCSAIR958	
	GL29	0959	0959 System Air - CR Dist Ops	DOPS	Composite Rate	672561	Allocated Other Corp - SCS	AGSC_ALO_BU_DIS_OPS	690840	SCSAIR959	
CORP COMPLIANCE SCS			Corp Compliance SCS	COPS							
	GL29	0922	0922 Corporate Secretary - SCS	COPS	Composite Rate	672560	Allocated Corp Compliance -SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP13	
INFO SERVICES SCS			Info Services SCS	COPS							
INFO_TECH_COMP_SCS											
	GL29	0915	0915 Information Technology - SCS	COPS	Composite Rate	672558	Allocated Info Tech - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP2	

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Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
	GL29	0949	0949 Info Tech - SCS TSA Support	COPS	Composite Rate	672558	Allocate IS&T SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP2	
INFO_TECH_FTE_SCS											
	GL29	0947	0947 Information Tech FTE - SCS	COPS	FTE by BU	672558	Allocated Info Tech - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP24	
	GL29	0935	0935 Info Tech FTE - SCS Support	COPS	FTE by BU	672558	Allocated Info Tech - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP24	
INVESTOR RELATNS SCS			**Investor Relations SCS**	**COPS**							
	GL29	0905	0905 Investor Relations - SCS	COPS	Composite Rate	672555	Alloc Investor Relations - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP10	
INTERNAL AUDIT SCS			**Internal Audit SCS**	**COPS**							
	GL29	0904	0904 Internal Auditing - SCS	COPS	Composite Rate	672554	Allocated Internal Audit - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP9	
LEGAL SERVICES SCS			**Legal Services SCS**	**COPS**							
LEGAL SRVCS SCS COMP			**Legal Services SCS Composite Rate**	**COPS**							
	GL29	0906	0906 Legal - SCS	COPS	Composite Rate	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP11	
	GL29	0911	0911 Insurance (Risk Mgt) - SCS	COPS	Composite Rate	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP11	
LEGAL SRVCS SCS VEH			**Legal Services SCS Vehicle**	**COPS**							
	GL29	0927	0927 Insurance Auto - SCS	COPS	Vehicle Count	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690029	SCSSTEP18	
LEGAL SRVCS SCS FTE			**Legal Services SCS FTE**	**COPS**							
	GL29	0928	0928 Insurance FTE - SCS	COPS	FTE by BU	672556	Allocated Legal - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP19	
EXECUTIVE CORP SCS			**Executive Corp SCS**	**COPS**							
	GL29	0900	General Exec & Advisory - SCS	COPS	Composite Rate	672551	Allocated Executive-Corp-SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP5	
	GL29	0901	SCS EVP, PRES & CEO	COPS	Composite Rate	672551	Allocated Executive-Corp-SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP5	
	GL29	0938	System Air	COPS	Composite Rate	672551	Allocated Executive-Corp-SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP5	
FINANCIAL SERVCS SCS			**Financial Services SCS**	**COPS**							
FIN SERV COMP SCS			**Fin Serv Comp SCS**	**COPS**							
	GL29	0903	Financial Planning - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0907	Acc Policy & Research - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0908	Tax - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0909	SO Financial Reporting - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0910	Treasury - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0916	Corporate Accounting - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0917	Internal Controls - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0919	Accounts Payable - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
	GL29	0920	ESS - SCS	COPS	Composite Rate	672553	Allocated Financial Svcs - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP7	
FIN SERV FTE SCS			**Fin Serv FTE SCS**	**COPS**							
	GL29	0918	Payroll - SCS	COPS	FTE by BU	672562	Allocated Fincl Serv Pay-SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP8	
NON_GOVERN PROV SCS			**Non-Governance Providers SCS**	**COPS**							
EMPLOYEE SERV SCS			**Employee Services SCS**	**COPS**							
	GL29	0914	Human Resources - SCS	COPS	FTE by BU	672550	Allocated Employee Svcs - SCS	AGSC_ALO_BU_CORP	690858	SCSSTEP4	
FACILITIES_MGMT_SCS			**Facilities MGMT SCS**	**COPS**							
	GL29	0943	0943 Mail Room Charges	COPS	Square Footage/Composite Rate	672570	Allocated Bus Supt Facilities	44.89% to AGSC_ALO_BU_DIS_OPS / Remainder to AGSC_ALO_BU_CORP	690840	SCSSTEP31 & SCSSTEP32	
SUPPLY CHAIN MGT SCS			**Supply Chain Mgt. SCS**	**COPS**							
	GL29	0912	Supply Chain Mgt - SCS	COPS	Composite Rate	672557	Allocated Supp Chain Mgt - SCS	AGSC_ALO_BU_CORP	690840	SCSSTEP1	
DIST OPS PROVIDERS - SCS			**Distribution Operations Providers - SCS**	**DOPS**							
EXTERNAL AFFAIRS SCS			**External Affairs SCS**	**DOPS**							
	GL29	0902	External Affairs - SCS	DOPS	Composite Rate	672552	Allocated Ext Relations - SCS	AGSC_ALO_BU_DIS_OPS	690840	SCSSTEP6	
REGULATORY_SCS			**Regulatory SCS**	**DOPS**							
	GL29	0925	Regulatory SCS	DOPS	End Use Customers	672565	Allocated Regulatory - SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP16	
ENGINEERING SCS			**Engineering SCS**	**DOPS**							
ENGR_ALL_UTIL_SCS			**Engineering All Utilities - SCS**	**DOPS**							
	GL29	0926	Engineering SCS	DOPS	End Use Customers	672566	Allocation Enginnering SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP17	
ENGR_SOPS_SCS			**Engineering SOPS SCS**	**DOPS**							
	GL29	0932	Asset Protection SOPS - SCS	DOPS	End Use Customers	672566	Allocation Enginnering SCS	GL7, GL8	690839	SCSSTEP21	
MARKETING SCS			**Marketing SCS**	**DOPS**							
	GL29	0930	Marketing Services-SCS	DOPS	End Use Customers	672567	Allocated Marketing-SCS	AGSC_ALO_BU_DIS_OPS	690839	SCSSTEP20	
CCB_5_UTIL_SCS											
	GL29	0948	CC&B 5 Utility-SCS TSA Support	DOPS	End Use Customers	672569	CCB 5 Utility SCS	GL8, GL28	690839	SCSSTEP27	
	GL29	0939	Cust Care & Bill 5 Utility-SCS	DOPS	End Use Customers	672569	CCB 5 Utility SCS	GL8, GL28	690839	SCSSTEP27	
CCB_6_UTIL_SCS			**CCB 6 Utilities SCS**	**DOPS**							
	GL29	0940	Cust Care & Bill 6 Utility-SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL8, GL28, GL103	690839	SCSSTEP28	
	GL29	0946	CC&B 6 Utility - SCS Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL8, GL28, GL103	690839	SCSSTEP28	
	GL29	0950	IT Legacy 6-SCS TSA Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL8, GL28, GL103	690839	SCSSTEP28	
IT_LEG6_SCS			**IT Legacy 6 Utility SCS**	**DOPS**							
	GL29	0941	IT Legacy Dist Ops - SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL7, GL8, GL28	690839	SCSSTEP29	
	GL29	0945	IT Legacy Dist Ops-SCS Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL7, GL8, GL28	690839	SCSSTEP29	
IT_ALL_UTIL_SCS			**IT All Utilities SCS**	**DOPS**							
	GL29	0942	IT Dist Ops - SCS	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL7, GL8, GL28, GL103	690839	SCSSTEP30	
	GL29	0944	IT Dist Ops - SCS Support	DOPS	End Use Customers	672569	Allocated IT Dist Ops-SCS	GL7, GL8, GL28, GL103	690839	SCSSTEP30	

Name	BU	Dept	Dept - Description	Provider	Allocation Driver	Allocation Acct#	Allocation Acct Description	Target	Stat Acct	Allocation Step Name	Portion Capitalized
IT_LEG5_SCS			**IT LEG5 SCS**	**DOPS**							
	GL29	0951	IT Legacy 5-SCS TSA Support	DOPS	Composite Rate	672569	Allocate IT Legacy 5 SCS	AGSC_ALO_LEG5_SCS	690840	SCSSTEP33	
IT_6_UTIL_SCS			**IT 6 UTIL SCS**	**DOPS**							
	GL29	0953	IT 6 Utility-SCS TSA Support	DOPS	End Use Customers	672569	Allocate IT 6 Utilities SCS	AGSC_ALO_6_UTIL_SCS	690839	SCSSTEP35	
CUSTOMER SERVICE SCS			**Customer Service SCS**	**DOPS**							
CUST_SERV_X_AGNGET											
	GL29	0933	VNG/ELK/FCG/CGC Call Cen - SCS	DOPS	Call Center 1	672568	Allocated Call Center - SCS	GL8, GL28	690654	SCSSTEP22	
CUST_SERV_ALL_SCS											
	GL29	0934	Call Center Mgmt - SCS	DOPS	Call Center 1	672568	Allocated Call Center - SCS	AGSC_ALO_LEGACY_DIST	690654	SCSSTEP23	
CUST_SERV_ERT											
	GL29	0936	Emergency Response Team SCS	DOPS	Call Center 2	672568	Allocated Call Center - SCS	AGSC_ALO_LEGACY_DIST	690653	SCSSTEP25	
CUST_SERV_DIS_OPS											
	GL29	0937	VP Customer Exp SCS	DOPS	Call Center 1	672568	Allocated Call Center - SCS	AGSC_ALO_BU_DIS_OPS	690654	SCSSTEP26	
N/A				**DOPS**							
	GL29	0929	Construction Support - SCS	DOPS	N/A - 100% Capitalized	N/A	N/A	N/A	N/A	N/A	Yes
	GL29	0931	Safety & Training - SCS	DOPS	N/A - 100% Direct Assigned	N/A	N/A	N/A	N/A	N/A	
NON_REG_PROVIDERS - SCS			**Regulated and Non Regulated Operations Providers - SCS**								
GAS SUPPLY OTHER SCS			**Gas Supply Other SCS**								
	GL29	0923	Gas Supply Other -SCS		Pivotal 1 - Specific Percentages	672563	Allocated Gas Supply Oth - SCS	AGSC_ALO_BU_CORP	690665	SCSSTEP14	
EXECUTIVE_OTHER_SCS			**Executive Other SCS**								
	GL29	0924	Pipeline Investments - SCS		Composite Rate	672564	Allocated Exec Other - SCS	GL84, GL106, GL140, GL141, GL142, GL145, GL146	690840	SCSSTEP15	
IT_OTHER_SCS			**IT Other SCS**								
	GL29	0952	IT Other-SCS TSA Support		Composite Rate	672571	Allocate IT Other SCS	GL7, GL8, GL28, GL48, GL80, GL103, GL104	690840	SCSSTEP34	