

# SECURITIES AND EXCHANGE COMMISSION

## FORM U5S

Annual report for holding companies [Section 5]

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### FILER

#### **AGL RESOURCES INC**

CIK: **1004155** | IRS No.: **582210952** | State of Incorpor.: **GA** | Fiscal Year End: **1231**  
Type: **U5S** | Act: **35** | File No.: **030-00336** | Film No.: **05790013**  
SIC: **4924** Natural gas distribution

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM U-5S**

Annual Report  
For the Year Ended December 31, 2004

Filed pursuant to the  
Public Utility Holding Company Act of 1935

**AGL RESOURCES INC.**

Ten Peachtree Place NE,  
Atlanta, Georgia 30309

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## Table of Contents

Item	Title	Page Number
1	System Companies and Investments Therein as of December 31, 2004	4
2	Acquisitions or Sales of Utility Assets	9
3	Issue, Sale, Pledge, Guarantee or Assumption of System Securities	10
4	Acquisition, Redemption or Retirement of System Securities	12
5	Investments in Securities of Nonsystem Companies	12
6	Officers and Directors	13
7	Contributions and Public Relations	24
8	Service, Sales and Construction Contracts	25
9	Wholesale Generators and Foreign Utility Companies	25
10	Financial Statements and Exhibits	26
	Signature	29

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On November 30, 2004, AGL Resources Inc. acquired all the outstanding shares of NUI Corporation and its utility and nonutility subsidiaries (the "NUI Group"). This annual report on Form U5S reports on AGL Resources Inc. and its subsidiaries as of and for the year ended December 31, 2004. To the extent information is required by an item of Form U5S for transactions that occurred during 2004, information relating to the NUI Group is provided only for the period December 1, 2004 - December 31, 2004 during which the NUI Group was under the control of AGL Resources Inc. Responses to year-end information requirements in Form U5S include information relating to all subsidiaries of AGL Resources Inc., including the NUI Group.

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Item 1 - SYSTEM COMPANIES AND INVESTMENTS THEREIN AS OF DECEMBER 31, 2004

Tier	Name of Company (add abbreviation used herein)	Number of CS Owned	% of Voting Power	Issuer Book Value	Owner's Book Value	Type of Business (A)
	AGL Resources Inc. (AGL Resources)			(\$918,694,447)	(\$918,694,447)	RHC
1	AGL Services Company	100	100%	(\$53,514,602)	(\$53,514,602)	SC
1	Atlanta Gas Light Company (AGLC)	55,352,415	100%	\$685,830,627	\$685,830,627	GU
2	AGL Rome Holdings, Inc.	100	100%	\$1,248,967	\$1,248,967	(B)
2	AGL Macon Holdings, Inc. *	100	100%	\$100	\$100	Inactive
1	Virginia Natural Gas, Inc. (VNG)	3,718	100%	\$394,019,898	\$394,019,898	GU
1	Chattanooga Gas Company (CGC)	10,000	100%	\$111,995,454	\$111,995,454	GU
1	Georgia Natural Gas Company (GNG)	100	100%	\$386,002	\$386,002	N
2	TES, Inc. *	100	**	-	-	Inactive
2	SouthStar Energy Services LLC (SouthStar)	(C)	70%	\$32,332,145	\$32,332,145	(C)
1	Atlanta Gas Light Services, Inc. *	20	**	-	-	Inactive
1	Georgia Natural Gas Services, Inc. *	100	**	-	-	Inactive
1	AGL Investments, Inc. (AGLI)	1	100%	\$19,411,936	\$19,411,936	IHC
2	AGL Networks, LLC (AGL Networks)	(D)	100%	(\$6,883,647)	(\$6,883,647)	Exempt telecommunications company. Provides telecommunication conduit and dark fiber under long-term lease arrangements and offers telecommunications construction services
2	Sequent, LLC (Sequent)	100	100%	(\$1,309,004)	(\$1,309,004)	IHC
3	Sequent Energy Management, L.P. (SEM)	(E)	1%	\$15,811,883	\$15,811,883	Asset optimization, gas supply services, and wholesale marketing and risk management services
3	Sequent Energy Marketing, L.P. *	(F)	1%	-	-	Inactive
3	Sequent Holdings, LLC	(G)	100%	\$2,349,667	\$2,349,667	IHC

4			SEM	(E)	99%	-	-	-	Asset optimization, gas supply services, and wholesale marketing and risk management services
4			Sequent Energy Marketing, LP *	(F)	99%	-	-	-	Inactive
2			Southeastern LNG, Inc.	500	100%	\$348,791	\$348,791	(H)	
2			Georgia Gas Company *	20	100%	-	-	-	Inactive
2			AGL Propane Services, Inc.	100	100%	\$22,910,039	\$22,910,039	N	
2			AGL Energy Corporation	100	100%	(\$9,066)	(\$9,066)	N	
2			Trustees Investments, Inc. (TI)	500	100%	\$775,463	\$775,463		Owns a residential and retail development in Savannah, GA, which is located on or adjacent to manufactured gas plant sites also owned by TI
2			Pivotal Energy Services, Inc. *	100	100%	(\$39,672)	(\$39,672)		Inactive
2			Pivotal Storage Inc.	1,000	100%	-	-	-	N
3			Pivotal Jefferson Island Storage & Hub, LLC	(I)	100%	\$1,417,007	\$1,417,007	N	
2			Customer Care Services, Inc. (formerly known as Utilipro, Inc.) (J)	700,000	100%	(\$7,609,171)	(\$7,609,171)	N	
2			Georgia Energy Company *	50		(\$92,626)	(\$92,626)		Inactive
2			Pinnacle LNG, Inc. *	100	100%	\$94	\$94		Inactive

Tier	Name of Company (add abbreviation used herein)	Number of CS Owned	% of Voting Power	Issuer Book Value	Owner's Book Value	Type of Business (A)
1	NUI Corporation	15,969,113	100%	\$456,377,712	\$456,377,712	N
2	NUI Utilities, Inc.	(K)	100%	\$2,520	\$2,520	GU
3	Elizabethtown Gas Company	(K)	100%	\$3,510,265	\$3,510,265	GU
3	Elkton Gas Services	(K)	100%	\$83,580	\$83,580	GU
3	Florida City Gas Company	(K)	100%	\$74,506	\$74,506	GU
2	NUI Capital Corp.	500	100%	(\$46,743)	(\$46,743)	F
3	NUI Energy Brokers, Inc.	1,000	100%	(\$61,633)	(\$61,633)	N
3	NUI Energy, Inc. *	1,500	100%	\$76,744	\$76,744	Inactive
3	NUI Energy Solutions, Inc.	1,000	100%	(\$1,216)	(\$1,216)	N
3	NUI International, Inc. *	1,000	100%	-	-	Inactive
4	NUI Hungary, Inc. *	(L)	99%	-	-	Inactive
5	HPMT, KFT *	**	100%	-	-	Inactive
4	NUI / Caritrade International LLC *	**	90%	-	-	N
3	NUI Sales Management, Inc.	100	100%	-	-	N
4	TIC Enterprises, LLC *	**	**	\$28,422	\$28,422	Inactive
3	NUI Service, Inc.	100	100%	-	-	N
3	OAS Group, Inc.	100	100%	-	-	N
3	Utility Business Services, Inc.	1,000	100%	\$280,055	\$280,055	N
2	Virginia Gas Company	100	100%	(\$120,628)	(\$120,628)	N
3	Virginia Gas Distribution Co.	75,000	100%	(\$5,175)	(\$5,175)	N
3	Virginia Gas Pipeline Co.	5,000	100%	\$115,229	\$115,229	N
3	Virginia Gas Storage Co.	38,200	100%	\$20,549	\$20,549	N
2	NUI Saltville Storage, Inc.	1,000	100%	\$157,207	\$157,207	N
3	Saltville Gas Storage Company, LLC	(M)	50%	-	-	N
2	NUI Storage, Inc.	1,000	100%	-	-	N
3	NUI Richton Storage, Inc.	1,000	100%	-	-	N
4	Richton Gas Storage Company, LLC		100%	-	-	N
1	AGL Capital Corporation (AGL Capital)	1,000	100%	\$619,876,440	\$619,876,440	F
2	AGL Capital Trust II	(K)	100%	(\$6,917)	(\$6,917)	F
2	AGL Capital Trust III (N)	**	**	-	-	Inactive
1	AGL Capital Trust I	(K)	100%	\$2,387,853	\$2,387,853	F
				-	-	
1	AGL Interstate Pipeline Company *	100	100%	-	-	Inactive
1	Global Energy Resource Insurance Corporation (GERIC)	100,000	100%	-	-	Captive insurance company underwrites

								multi-year excess liability insurance for AGL Resources
2		Energy Risk Insurance Services Corporation (ERISC) (O)	1,000	100%	-	-	-	Provides finite insurance program services to AGL Resources and its subsidiaries
1		Pivotal Propane of Virginia, Inc.	100	100%	(\$18,534)	(\$18,534)		Formed to construct a facility for the storage and vaporization of propane in Virginia
1		AGL Peaking Services, Inc. *	100	100%	\$1,462,924	\$1,462,924		Inactive
1		AGL Resources Inc. Political Action Committee, Inc.	(P)	100%	N/A	N/A		NPE
1		AGL Resources Private Foundation, Inc.	(Q)	100%	N/A	N/A		NPE

Footnotes including descriptions of System Companies

\* Inactive as of December 31, 2004.

\*\* Incorporated, but not organized, as of December 31, 2004.

(A) The following acronyms are used in Item 1: RHC - registered holding company; F - financing entity; GU - gas utility; N - non-utility; NPE - non-profit entity; IHC - intermediate holding company; and SC - service company.

(B) AGL Rome Holdings, Inc. sold its property in December 2003. The property was associated with a former manufactured gas plant in Rome, Georgia.

SouthStar, a joint venture formed in 1998, markets retail natural gas and related services to industrial, commercial and residential customers, principally in Georgia. At the formation of SouthStar, GNG owned a 50% financial interest in SouthStar, a subsidiary of Piedmont Natural Gas Company owned a 30% interest and a subsidiary of Dynegy Holdings Inc. (Dynegy) owned the remaining 20%. On March 11, 2003, GNG purchased Dynegy's 20% financial ownership interest in SouthStar in a transaction that for accounting purposes had an effective date of February 18, 2003. Upon closing, GNG owned a non-controlling 70% financial interest in SouthStar and Piedmont's subsidiary owned the remaining 30%. Although GNG owns 70% of SouthStar, GNG does not have controlling interest and its voting power is 50%, as all matters of significance require the unanimous vote of SouthStar's governing board. Based upon its market share, SouthStar is the largest retail marketer of natural gas in Georgia with a monthly year-to-date average of approximately 533,000 customers. This represents a market share of approximately 36% as of December 31, 2004. SouthStar operates under the trade name Georgia Natural Gas. GNG and SouthStar are "gas-related companies" under Rule 58 of the Public Utility Holding Company Act of 1935, as amended (the Act.)

(D) As of December 31, 2004, AGLI held a 100% membership interest in AGL Networks. AGLI as sole owner of AGL Networks has 100% voting power. AGL Networks is an exempt telecommunication company under Section 34 of the Act.

(E) As of December 31, 2004, Sequent held a 1% general partnership interest in Sequent Energy Management, LP and Sequent Holdings, LLC held a 99% limited partnership interest in Sequent Energy Management, LP. The Sequent organization is a "gas-related company" under Rule 58 of the Act.

(F) As of December 31, 2004, Sequent held a 1% general partnership interest and Sequent Holdings, LLC held a 99% limited partnership interest in Sequent Energy Marketing, LP.

(G) As of December 31, 2004, Sequent held a 100% membership interest in Sequent Holdings, LLC. Sequent as sole owner of Sequent Holdings, LLC has 100% voting power.

(H) Southeastern LNG, Inc. sold its entire fleet of liquefied natural gas tankers in October 2003.

(I) Pivotal Jefferson Island Storage & Hub, LLC is a wholly-owned subsidiary of Pivotal Storage Inc.

(J) Effective March 2, 2001, AGL Resources sold substantially all the assets of Utilipro, Inc., which engaged in the sale of integrated customer care solutions and billing services to energy marketers in the United States. AGL Resources transferred assets and liabilities not included in the sale to Customer Care Services, Inc., with the final transfers being completed in 2003.

(K) NUI Utilities, Inc. is a wholly-owned subsidiary of NUI Corporation. NUI Utilities' operating divisions are comprised of Elizabethtown Gas Company (New Jersey), Florida City Gas Company (Florida) and Elkton Gas (Maryland).

(L) As of December 31, 2004, NUI International, Inc. held a 99% interest and 990 shares in NUI Hungary, Inc. with NUI Energy Brokers, Inc. holding a 1% interest and 10 shares in NUI Hungary, Inc.

(M) As of December 31, 2004, NUI Saltville Storage, Inc. held a 50% membership interest and 0.5 units in Saltville Gas Storage Company, LLC

AGL Capital Trust I, AGL Capital Trust II and AGL Capital Trust III are Delaware statutory business trusts established for the purpose of issuing trust preferred securities. AGL Resources owns 100% of AGL Capital Trust I common stock, and AGL Capital Trust I owns AGL Resources 8.17% Junior Subordinated Deferrable Interest Debentures. AGL Capital owns 100% of AGL Capital Trust II's common stock and AGL Capital Trust II owns AGL Capital 8% Junior Subordinated Deferrable Interest Debentures. AGL Capital Trust III exists for the exclusive purpose of issuing and selling its trust preferred securities and common securities, using the proceeds from the sale of these securities to acquire unsecured debt obligations of AGL Capital, and making distributions to the holders of trust preferred securities. As of the date hereof, no securities have been issued by AGL Capital Trust III.

(O) ERISC was incorporated as an international business company in the British Virgin Islands on May 20, 2003.

- (P) The AGL Resources Inc. Political Action Committee, Inc., a Georgia non-profit corporation, collects and disburses political contributions from AGL Resources' employees.
  - (Q) AGL Resources Private Foundation, Inc., a Georgia non-profit corporation, provides charitable contributions to qualified tax-exempt organizations in the communities in which AGL Resources operates.
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Their were no system companies dissolved during 2004.

Investments in Unsecured Debt

Name of Company (Issuer)	Owner	Description of Security Owned	Issuer's Book Value	Owner's Book Value
AGL Resources	AGL Capital Trust I	8.17% Junior Subordinated Deferrable Interest Debentures due June 1, 2037	\$77,320,000	\$77,320,000
AGL Capital	AGL Capital Trust II	8% Junior Subordinated Deferrable Interest Debentures due May 15, 2041	\$154,639,175	\$154,639,175

Investment in/borrowing from System Money Pool

Investment in money pool

AGL Rome Holdings, Inc.	\$1,264,300
VNG	\$34,237,797
AGLI	\$23,241,435
SEM	\$40,358,334
Southeastern LNG, Inc.	\$357,234
Georgia Gas Company	\$386,002
AGL Propane Services, Inc.	\$31,766,669
TI	\$1,427,646
TIC Enterprises	\$1,577,786
Virginia Gas Distribution	\$1,470,842
Virginia Gas Company	\$12,814,385
Virginia Gas Pipeline	\$15,147,039
Pinnacle LNG, Inc.	\$90
AGL Capital	\$701,178,918
Investment in money pool	\$865,228,477

Less borrowings from money pool

AGL Services Company	\$64,196,526
AGLC	\$212,402,404
GNG	\$48,132,756
CGC	\$3,082,129
Sequent	\$4,411,386
Sequent Holdings	\$15,976
AGL Energy Corporation	\$64,995
AGL Capital Trust II	\$6,699,410
AGL Capital Trust I	\$640,671
GERIC	\$1,711,139
Pivotal Propane of Virginia, Inc.	\$23,707,289
Customer Care Services, Inc.	\$5,271,040
Pivotal Energy Services, Inc.	\$75,315
Pivotal Jefferson Island	\$81,393,688
AGL Peaking Services, Inc.	\$2,413,931
NUI Corporation	\$39,801,654
NUI Utilities	\$4,534,338
Florida City Gas	\$75,103,078
Elkton Gas	\$6,843,692
Elizabethtown Gas Company	\$262,271,961
NUI Capital	\$5,284,407
Utilities Business Services, Inc.	\$3,981,321
NUI Energy Brokers	\$783,382
NUI Energy, Inc.	\$535,069
NUI Energy Solutions	\$230,754
NUI Saltville Storage, Inc.	\$10,907,256

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Virginia Gas Storage Co.	\$732,910
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Borrowings from money pool	\$865,228,477
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Total	0
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## Item 2 - ACQUISITIONS OR SALES OF UTILITY ASSETS

On November 30, 2004, AGL Resources Inc. acquired all the outstanding shares of NUI Corporation (NUI) for approximately \$218 million, incurred \$7 million of transaction costs and repaid \$500 million of NUI's outstanding short-term debt. At closing, NUI had \$709 million in debt and approximately \$109 million of cash on its balance sheet (including the return of an interest escrow balance), bringing the net value of the acquisition to approximately \$825 million. In connection with the acquisition, we incurred \$23 million in employee-related restructuring charges, which include \$16 million in severance costs, \$4 million in change in control payments to certain NUI executives and the NUI Board of Directors, and \$3 million of employee retention and relocation costs.

NUI provided natural gas to approximately 367,000 residential, commercial and industrial customers in New Jersey, Virginia, Florida and Maryland. The acquisition significantly expands our existing natural gas utilities, storage and pipeline businesses.

We funded the purchase price with a portion of the proceeds from our November 2004 common stock offering and proceeds from short-term debt borrowings under our commercial paper program. Additionally, NUI Utilities, Inc., a wholly-owned subsidiary of NUI, had outstanding, at closing, \$199 million of indebtedness pursuant to Gas Facility Revenue Bonds and \$10 million in capital leases.

Commission order dated November 24, 2004, Holding Company Act Release No. 27917 (SEC File No. 70-10243) authorized AGL Resources' acquisition of NUI and its subsidiaries.

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### Item 3 - ISSUE, SALE, PLEDGE, GUARANTEE OR ASSUMPTION OF SYSTEM SECURITIES

Intercompany debt issued in money pool transactions is reported under Item 1. In addition, the companies in the AGL Resources group issued securities as follows during 2004:

<i>Dollars in millions</i>	Year(s) Due	Int. rate as of Dec. 31, 2004	Outstanding as of Dec. 31, 2004
<b>Short-term debt</b>			
Commercial paper (1)	2005	2.5	% \$314
Sequent line of credit (2)	2005	2.5	18
Current portion of capital leases	2005	4.9	2
<b>Total short-term debt (3)</b>		<b>2.5</b>	<b>% \$334</b>
<b>Long-term debt - net of current portion</b>			
Medium-Term notes			
Series A	2021	9.1	% \$30
Series B	2012-2022	8.3-8.7	61
Series C	2014-2027	6.6-7.3	117
Senior Notes (4)	2011-2013	4.5-7.1	975
Gas facility revenue bonds, net of unamortized issuance costs	2022-2033	1.9-6.4	199
Notes payable to Trusts (5) (6)	2037-2041	8.0-8.2	232
Capital leases	2013	4.9	8
AGL Capital interest rate swaps	2011-2041	3.6-5.2	1
<b>Total long-term debt (3)</b>		<b>6.0</b>	<b>% \$1,623</b>
<b>Total short-term and long-term debt (3)</b>		<b>5.4</b>	<b>% \$1,957</b>

(1) The daily weighted average rate was 1.6%. The highest balance during 2004 was \$578 million and occurred on November 30, 2004.

(2) The daily weighted average rate was 2.0%. The highest balance during 2004 was \$19 million and occurred on December 8, 2004.

(3) The weighted average interest rate excludes capital leases but includes interest rate swaps, if applicable

(4) AGL Resources guarantees payment of AGL Capital's senior notes subject to terms and conditions of the following Guarantees:

- \$300 million 7.125% dated March 1, 2001. The maturity date is January 2011
- \$225 million 4.45% dated July 2, 2003. The maturity date is April 2013.
- \$250 million 6.0% dated September 27, 2004. The maturity date is October 2034.
- \$200 million 4.95% dated December 20, 2004. The maturity date is January 2015.

(5) AGL Resources guarantees payment of AGL Capital Trust I and II's Notes payable to Trusts subject to terms and conditions of the following Guarantees:

- \$75 million 8.17% dated June 11, 1997
- \$150 million 8.0% dated May 21, 2001

(6) Includes an asset of approximately \$7 million representing AGL Resources' investment in the Trusts.

#### Short-term Debt

The short-term debt issued by the AGL Resources' group companies during 2004 consisted of borrowings under AGL Resources' commercial paper program, borrowings by AGL Resources from banks under a credit facility, and line of credit borrowings by Sequent and SouthStar as described more fully below

**Commercial paper** In September 2004, AGL Capital Corporation amended its credit facility that supports its commercial paper program (Credit Facility). Under the terms of the amendment, the Credit Facility has been extended from May 26, 2007 to September 30, 2009. The aggregate principal amount available under the Credit Facility has been increased from \$500 million to \$750 million and the cost of borrowing has been decreased relative to the prior credit agreements. In addition, AGL Capital Corporation's option to increase the aggregate cumulative principal amount available for borrowing on not more than one occasion during each calendar year during the term of the Credit Facility has been increased from \$200 million to \$250 million.

**Sequent line of credit** In June 2004, Sequent's \$25 million unsecured line of credit was extended to July 2005. This unsecured line of credit is used solely for the posting of exchange deposits and is unconditionally guaranteed by AGL Resources Inc. This line of credit bears interest at the federal funds effective rate plus 0.5%.

**SouthStar line of credit** In April 2004, SouthStar amended its \$75 million revolving line of credit, which is used to meet seasonal working capital needs, to expire in April 2007. This line of credit is not guaranteed by AGL Resources Inc. At December 31, 2004, there were no amounts outstanding under this facility.

### **Long-term Debt**

**Senior Notes** In September 2004, AGL Resources, through AGL Capital, issued \$250 million in Senior Notes with a maturity date of October 1, 2034. The Senior Notes have an interest rate of 6.0% payable on April 1 and October 1 of each year, beginning April 1, 2005 with interest accruing from September 27, 2004.

In December 2004, AGL Resources, through AGL Capital, issued \$200 million in Senior Notes with a maturity of January 15, 2015. The Senior Notes have an interest rate of 4.95% payable on January 15 and July 15 of each year, beginning July 15, 2005 with interest accruing from December 20, 2004. AGL Resources used the net proceeds from the Senior Notes to repay commercial paper and for general corporate purposes.

The securities issued by AGL Resources were authorized under Commission orders dated October 5, 2000 (HCAR No. 27243) and April 1, 2004 (HCAR No. 27828). The securities issued by Sequent and SouthStar were used to finance the existing businesses of such nonutility subsidiaries and were authorized under Rule 52.

**Interest rate swaps** To maintain an effective capital structure, it is our policy to borrow funds using a mix of fixed-rate debt and variable-rate debt. We have entered into interest rate swap agreements through our wholly owned subsidiary, AGL Capital Corporation (AGL Capital), for the purpose of hedging the interest rate risk associated with our fixed-rate and variable-rate debt obligations.

In the third quarter of 2004, in anticipation of our \$250 million Senior Note offering, we executed two treasury lock derivative instruments totaling \$200 million to hedge our exposure to the potential increase in interest rates. These derivative instruments locked in a 10-year U.S. treasury rate of 4.45%. The rate on the 10-year treasury notes declined subsequent to the execution of these instruments and the pricing of our senior notes was set on a U.S. treasury rate of 4.81%. As a result, we terminated these derivative instruments and made an \$8 million settlement payment to our counterparties, which we will amortize over the next 10 years through interest expense. The termination added approximately 30 basis points to the interest rate of our 6% Senior Notes.

#### Item 4 - ACQUISITION, REDEMPTION OR RETIREMENT OF SYSTEM SECURITIES

In 2004, our \$480 million of net short-term debt payments included the repayment of \$500 million outstanding under NUI's credit facilities. Upon the repayment of the outstanding amounts, we terminated NUI's credit facilities. During 2004, we also made \$82 million in Medium-Term note payments using proceeds from the borrowings under our commercial paper program. Additionally, NUI Utilities, Inc., a wholly owned subsidiary of NUI had outstanding at closing \$199 million of indebtedness pursuant to Gas Facility Revenue Bonds and \$10 million in capital leases, of which \$2 million is reflected as current.

#### Item 5 - INVESTMENTS IN SECURITIES OF NONSYSTEM COMPANIES

None for 2004.

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Item 6 - OFFICERS AND DIRECTORS

Part I.

Information regarding the officers and directors of AGL Resources organized and active system companies and investments is set forth below as of March 31, 2005. Additional information is set forth in the Proxy Statement of AGL Resources distributed in connection with the 2005 Annual Meeting of Shareholders and AGL Resources' Annual Report on Form 10-K for the year ended December 31, 2004, each of which is incorporated herein by reference.

Unless specified otherwise, the principal business address for all system company officers and directors is Ten Peachtree Place, Atlanta, GA 30309.

	AGL Resources	AGSC	AGLC	AGL Rome Holdings, Inc.
H. Bryan Batson	SVP		SVP	
Thomas D. Bell, Jr.	D			
Jeffrey P. Brown	AGC, VP	AGC, VP	AGC, VP	
Ralph Cleveland	SVP	SVP	SVP	
Myra Coleman	CS	CS	CS	CS
Charles R. Crisp	D			
John W. Ebert	EVP			
Michael J. Durham	D			
Andrew W. Evans	T, VP	T, VP	T, VP	T, VP
Jodi Gidley	VP			
Dana A. Grams	SVP			
Arthur E. Johnson	D			
Kristin M. Kirkconnell	CIO, VP			
Wyck A. Knox, Jr.	D			
Catherine Land-Waters	SVP			
Ronald Lepionka	VP, CA			
Steven A. Lindsey	VP			
Henry P. Linginfelter	SVP			
Dennis M. Love	D			
Kevin P. Madden	EVP		C, CEO, D	
Richard T. O'Brien	CFO, EVP, PAFO	CFO, D, EVP	CFO, D, EVP	D
Melanie M. Platt	SVP			
Elizabeth W. Reese	VP			
D. Raymond Riddle	D			
Paula Rosput Reynolds	C, CEO, D, P, PEO	D, P	D	D, P
Eugene V. Rozgonyi, Jr.	CRO, VP			
James A. Rubright	D			
Bryan E. Seas	Ctr, VP			
Paul R. Shlanta	CCO, GC, SVP	GC, D, SVP	D, GC, SVP	D, SVP, GC
Suzanne Sitherwood	SVP	P, COO	P, COO	
R. Lindsay Thomas	SVP			
Felker W. Ward, Jr.	D			
Harriette Watkins	VP			
Bettina M. Whyte	D			



	VNG	CGC	GNG	SouthStar
<b>Mike Braswell</b> 817 West Peachtree Street Atlanta, Georgia 30308				<b>P</b>
<b>Myra Coleman</b>	<b>CS</b>	<b>CS</b>		<b>CS</b>
<b>Robert Duvall</b>	<b>VP</b>			
<b>Andrew W. Evans</b>	<b>T, VP</b>	<b>T, VP</b>	<b>T, VP</b>	<b>REC</b>
<b>John Jamieson</b> 817 West Peachtree Street Atlanta, Georgia 30308				<b>VP</b>
<b>Steve Lindsey</b> 2207 Olan Mills Drive Chattanooga, Tennessee 37421		<b>VP</b>		
<b>Henry P. Linginfelter</b> 5100 East Virginia Beach Blvd Norfolk, Virginia 23502	<b>D, P</b>			
<b>Kevin P. Madden</b>	<b>C, CEO, D</b>	<b>C, CEO, D</b>		
<b>Joseph Monroe</b> 817 West Peachtree Street Atlanta, Georgia 30308				<b>VP</b>
<b>Michael Nieman</b> 817 West Peachtree Street Atlanta, Georgia 30308				<b>VP</b>
<b>Richard T. O'Brien</b>	<b>D</b>	<b>D</b>	<b>CFO, D, EVP</b>	
<b>Paula Rosput Reynolds</b>	<b>D</b>	<b>D</b>	<b>D, P</b>	
<b>Eugene V. Rozgonyi</b>				<b>REC</b>
<b>Paul R. Shlanta</b>	<b>GC, D, SVP</b>	<b>GC, D, SVP</b>	<b>CS, D, SVP</b>	
<b>Suzanne Sitherwood</b>	<b>P, COO</b>			
<b>Catherine Land-Waters</b>				<b>REC</b>

	AGLI	AGL Networks	Sequent	Sequent Holdings,	
				SEM	LLC
<b>Jeffrey P. Brown</b>		VP			
<b>Myra Coleman</b>	CS	CS	CS	CS	CS
<b>Harry M. Collins</b>			ACS, GC, VP	ACS, GC, VP	ACS, GC, VP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Andrew W. Evans</b>	T, VP	T, VP	ACS, T, VP	ACS, T, VP	ACS, T, VP
<b>Richard Fehl</b>		COO, EVP			
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Robert M. Flavin</b>			EVP	EVP	EVP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>James Gillis</b>		VP			
<b>Darilyn R. Jones</b>			VP	VP	VP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Marshall D. Lang</b>			VP	VP	VP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Scott E. Maddox</b>			VP	VP	VP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Richard T. O'Brien</b>	CFO, D, EVP	D	CEO	CEO	CEO, CM
<b>Paula Rosput Reynolds</b>	D, P	D, P			CM
<b>Randall T. Rimmer</b>			VP, Ctr	VP, Ctr	VP, Ctr
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Douglas N. Schantz</b>			P	P	P
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					
<b>Paul R. Shlanta</b>	GC, D, SVP	GC, D, SVP	GC, SVP	GC, SVP	CM, GC, SVP
<b>Patrick J. Strange</b>			VP	VP	VP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002					

**Peter I. Tumminello**

**VP**

**VP**

**VP**

Two Allen Center

1200 Smith Street, Suite 900

Houston, TX 77002

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	<b>Southeastern LNG, Inc.</b>	<b>AGL Propane Services, Inc.</b>	<b>AGL Energy Corporation</b>	<b>TI</b>	<b>Customer Care Services, Inc.</b>
<b>Linda S. Bubacz</b> 300 Delaware Avenue 9 <sup>th</sup> Floor Wilmington, DE 19801		AT			
<b>Myra Coleman</b>	CS	CS	CS	CS	CS
<b>Harry M. Collins</b>	ACS, VP				
<b>Joan L. Dobrzynski</b> 300 Delaware Avenue 9 <sup>th</sup> Floor Wilmington, DE 19801		D			
<b>Andrew W. Evans</b>	T, VP			T, VP	T, VP
<b>Robert M. Flavin</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002	EVP				
<b>Dana A. Grams</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002	VP				
<b>Charles D. McKibben</b>		ACS, D, T	ACS, D, T		
<b>Richard T. O'Brien</b>	CEO, D	CFO, EVP	CFO, EVP	D	D
<b>Lisa M. Oakes</b> 300 Delaware Avenue 9 <sup>th</sup> Floor Wilmington, DE 19801			AT		
<b>Paula Rosput Reynolds</b>	D			D, P	D, P
<b>Douglas N. Schantz</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002	P				
<b>Paul R. Shlanta</b>	GC, D, SVP	D, P	D, P	GC, D, SVP	GC, D, SVP
<b>Darryl E. Smith</b> 300 Delaware Avenue 9 <sup>th</sup> Floor Wilmington, DE 19801			AT, D		
<b>Patrick J. Strange</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002	VP				

**AGL Resources Inc.  
Political Action  
Committee, Inc.**

	AGL Capital	GERIC	ERISC	AGL Resources Inc. Political Action Committee, Inc.
<b>Andrew W. Evans</b>	VP			
<b>Codan Management</b> <sup>(5)</sup> Romasco Place Wickhams Cay I P.O. Box 3140 Road Town, Tortola British Virgin Islands		S	S	
<b>Myra Coleman</b>	CS			
<b>Paul E. Edgar</b> Romasco Place Wickhams Clay 1 PO Box 3140 Road Town, Tortola British Virgin Islands			D	
<b>Ken Emerson</b> Romasco Place Wickhams Clay 1 PO Box 3140 Road Town, Tortola British Virgin Islands			VP	
<b>Richard G. Gilmore</b> 2325-B Renaissance Drive Las Vegas, NV 89119	AT, D			
<b>Bart Gobeil</b>				CS, T
<b>Darryl Hick</b>				D
<b>Kristine Eppes</b> 2325-B Renaissance Drive Las Vegas, NV 89119	ACS			
<b>Charles D. McKibben</b>		D, T		
<b>Richard W. Moore</b>				ACS, AT, D
<b>Murray Nicol</b>		D		
<b>James Nelson</b> Romasco Place Wickhams Clay 1 PO Box 3140 Road Town, Tortola British Virgin Islands			D	
<b>Richard T. O'Brien</b>				
<b>Eugene V. Rozgonyi, Jr.</b>		D, T, VP		
<b>Paul R. Shlanta</b>	D, P	D, P	P	
<b>Brett Stovern</b>	AT			
<b>R. Lindsay Thomas</b>				D, P

**Scott Tucker**

**D, VP**

**Paul I. Wagner**

**D, VP**

**VP**

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	AGL Resources Private Foundation, Inc.	Pivotal Propane of Jefferson Island Storage & Hub, Virginia, Inc.	L.L.C.
<b>Jeffrey P. Brown</b>			S
<b>Staci Bush</b>	AS, D		
<b>Myra Coleman</b>		CS	
<b>John W. Ebert</b>		ACS, VP	EVP
<b>Andrew W. Evans</b>	D, T	ACS, T, VP	ACS, T, VP
<b>Dana A. Grams</b>	D	SVP	SVP
<b>David Jewell</b>		VP	VP
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002			
<b>Henry P. Linginfelter</b>	D		
5100 East Virginia Beach Blvd Norfolk, Virginia 23502			
<b>Kevin P. Madden</b>			P, D
<b>Richard T. O'Brien</b>		D	D
<b>Melanie M. Platt</b>	C, D		
<b>Paula Rosput Reynolds</b>	P	D	C, D
<b>Bryan E. Seas</b>			VP, Ctr, ACS
<b>Paul R. Shlanta</b>		GC, D, SVP	
<b>Suzanne Sitherwood</b>	D		
<b>R. Lindsay Thomas</b>	D		
<b>Dat T. Tran</b>			AS
Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002			
<b>Harriette D. Watkins</b>	AC, D, S		

	NUI Capital Corp.	NUI / Caritrade International, LLC	NUI Corporation	NUI Energy Brokers, Inc.
<b>Myra Coleman</b>	CS	CS	CS	CS
<b>Andrew W. Evans</b>	T, VP	T, VP	T, VP	T, VP
<b>Kevin P. Madden</b>		P, D	P, D	
<b>Richard T. O'Brien</b>	EVP, CFO, D	EVP, CFO	EVP, CFO, D	EVP, CFO, D
<b>Paula Rosput Reynolds</b>	P, D	D	D	P, D
<b>Paul R. Shlanta</b>	SVP, GC, D	SVP, GC	SVP, GC, D	SVP, GC, D

	NUI Energy Solutions,		NUI International,	
	NUI Energy, Inc.	Inc.	NUI Hungary, Inc.	Inc.
<b>Myra Coleman</b>	CS	CS	CS	CS
<b>Andrew W. Evans</b>	T, VP	T, VP	T, VP	T, VP
<b>Kevin P. Madden</b>	P, D	P, D	P, D	P, D
<b>Richard T. O'Brien</b>	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D
<b>Paula Rosput Reynolds</b>	D	D	D	D
<b>Paul R. Shlanta</b>	SVP, GC, D	SVP, GC, D	SVP, GC, D	SVP, GC, D

	NUI Richton	NUI Sales		
	Storage, Inc.	Management, Inc.	NUI Saltville Storage, Inc.	NUI Service, Inc.
<b>Myra Coleman</b>	CS	CS	CS	CS
<b>John W. Ebert</b>	EVP		EVP	
<b>Andrew W. Evans</b>	T, VP	T, VP	T, VP	T, VP
<b>Kevin P. Madden</b>	P, D	P, D	P, D	P, D
<b>Richard T. O'Brien</b>	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D
<b>Charles Rawson</b> 955 25 <sup>th</sup> St. Hialeah, FL 33013				VP
<b>Paula Rosput Reynolds</b>	D	D	D	D
<b>Paul R. Shlanta</b>	SVP, GC, D	SVP, GC, D	SVP, GC, D	SVP, GC, D

	NUI Storage, Inc.	NUI Utilities, Inc.	OAS Group, Inc.	Pinnacle LNG, Inc.
<b>Myra Coleman</b>	CS	CS	CS	CS
<b>John W. Ebert</b>	EVP			
<b>Andrew W. Evans</b>	T, VP	T, VP	T, VP	T, VP
<b>M. Patricia Keefe</b> 1085 Morris Avenue Union, NJ 07083		ACS		
<b>Henry P. Linginfelter</b> 5100 East Virginia Beach Blvd Norfolk, Virginia 23502		P		
<b>Kevin P. Madden</b>	P, D	P, D	P, D	
<b>Eric Martinez</b>		VP, GM		
<b>Richard T. O'Brien</b>	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D	D
<b>Charles Rawson</b> 955 25 <sup>th</sup> St. Hialeah, FL 33013		VP		
<b>Paula Rosput Reynolds</b>	D	D	D	P, D
<b>Paul R. Shlanta</b>	SVP, GC, D	SVP, GC, D	SVP, GC, D	SVP, GC, D

**Suzanne Sitherwood**

**P**

**Brett A. Stovern**

**AT**

**Green L. Smith**

**M**

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	Saltville Gas Storage Company LLC	Southeastern LNG, Inc.	T.I.C. Enterprises, LLC	Utility Business Services, Inc.
<b>Myra Coleman</b>	CS	CS	CS	CS
<b>Harry M. Collins</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002		VP, ACS		
<b>John W. Ebert</b>	EVP			
<b>Andrew W. Evans</b>	T, VP	T, VP	T, VP	T, VP
<b>Robert M. Flavin</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002		EVP		
<b>Kristin M. Kirkconnell</b>				VP
<b>Kevin P. Madden</b>	P		P, D	P, D
<b>Richard T. O'Brien</b>	EVP, CFO	CEO, D	EVP, CFO, D	EVP, CFO, D
<b>Paula Rosput Reynolds</b>		D	D	D
<b>Douglas N. Schantz</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002		P		
<b>Paul R. Shlanta</b>	SVP, GC	SVP, GC, D	SVP, GC, D	SVP, GC, D
<b>Patrick J. Strange</b> Two Allen Center 1200 Smith Street, Suite 900 Houston, TX 77002		VP		

	Virginia Gas Company Distribution	Virginia Gas Company	Virginia Gas Pipeline Company	Virginia Gas Storage Company
<b>Myra Coleman</b>	CS	CS	CS	CS
<b>Robert Duvall</b>		VP		
<b>John W. Ebert</b>	EVP		EVP	EVP
<b>Andrew W. Evans</b>	T, VP	T, VP	T, VP	T, VP
<b>Henry P. Linginfelter</b> 5100 East Virginia Beach Blvd Norfolk, Virginia 23502		P		
<b>Kevin P. Madden</b>	P, D	D	P, D	P, D
<b>Richard T. O'Brien</b>	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D	EVP, CFO, D
<b>Paula Rosput Reynolds</b>	D	D	D	D
<b>Paul R. Shlanta</b>	SVP, GC, D	SVP, GC, D	SVP, GC, D	SVP, GC, D

AGC - Associate General Counsel  
 ACS - Assistant Corporate Secretary  
 AC - Assistant Chairman  
 AS - Assistant Secretary  
 AT - Assistant Treasurer  
 C - Chairman  
 CA - Chief Auditor  
 CAO - Chief Administrative Officer  
 CCO - Chief Compliance Officer  
 CEO - Chief Executive Officer  
 CFO - Chief Financial Officer  
 CIO - Chief Information Officer  
 CM - Committee Member  
 COO - Chief Operating Officer  
 CRO - Chief Risk Officer  
 CS - Corporate Secretary  
 Ctr - Controller  
 D - Director  
 EVP - Executive Vice President  
 GC - General Counsel  
 GM - General Manager  
 IDIA - Interim Director of Internal Audit  
 MC - Member of Management Committee  
 P - President  
 PAFO - Principal Accounting and Financial Officer  
 PEO - Principal Executive Officer  
 REC - Representative to Executive Committee  
 S - Secretary  
 SVP - Senior Vice President  
 T - Treasurer  
 VP - Vice President

**Part II.**

Banking and Financial Affiliations of Officers and Directors

Name of Officer or Director (1)	Name and Location of Financial Institution (2)	Position Held in Financial Institution (3)	Applicable Exemption Rule (4)
Thomas D. Bell, Jr.	Credit Suisse Group	Director	See explanation immediately following table.
Thomas D. Bell, Jr.	Credit Suisse First Boston (USA), Inc.	Director	See explanation immediately following table.
Wyck A. Knox, Jr.	NBank Corp.	Director	Rule 70(a)
Wyck A. Knox, Jr.	NBank N.A.	Director	Rule 70(a)
Dennis M. Love	SunTrust Bank	Georgia Advisory Board Director	Rule 70(b)

On July 29, 2003, Mr. Thomas D. Bell, Jr., was appointed to AGL Resources' board of directors (the "Board"). In July, 2003, Credit Suisse First Boston (USA), Inc. ("CSFB"), a wholly-owned subsidiary of Credit Suisse Group ("Credit Suisse"), served as co-managing underwriter for a public offering of debt securities issued by AGL Capital Corporation, a subsidiary of AGL Resources. Mr. Bell is a director of both CSFB and Credit Suisse.

The Staff of the SEC has from time to time granted dispensation under Rule 70 of the Act for certain technical violations of Rule 70, and the Company had expected to obtain such a dispensation in the case of Mr. Bell on the grounds that the public offering in which CSFB served as co-managing underwriter was completed prior to Mr. Bell becoming a director, Mr. Bell had no involvement in the offering, his appointment as a director of the Company was unrelated to his affiliation with Credit Suisse and CSFB, and under Rule 70(b)(4) of the Act it would be permissible for Mr. Bell to be a director commencing in July of 2004. However, the Staff of the SEC recently informed the Company that it would not grant any dispensation for Mr. Bell to continue his service on the Board between April 2004 and July of 2004.

At the 2004 annual meeting of shareholders held on April 28, 2004, Ms. Rosput announced that as a result of the SEC's decision, Mr. Bell has resigned from the Board and that, if elected at the annual meeting of shareholders, he would be required to decline to serve as a director because of the Rule 70 issue. In light of the fact that Mr. Bell received more than enough votes to be re-elected to the Company's Board and that, under Rule 70, Mr. Bell became eligible to join the Company's Board in July 2004, the Company's board of directors chose to leave the seat previously held on the Board by Mr. Bell vacant. Mr. Bell was invited to re-join the Board in July, 2004 when he first became eligible pursuant to Rule 70(b)(4). Mr. Bell was re-elected at the 2005 annual meeting of shareholders on April 27, 2005.

### **Part III.**

Information regarding directors and certain executive officers' compensation, ownership of AGL Resources' common stock, and participation in bonus and profit-sharing arrangements and other benefits is set forth in the Proxy Statement of AGL Resources distributed in connection with the 2005 Annual Meeting of Shareholders and AGL Resources' Annual Report on Form 10-K for the year ended December 31, 2004, each of which is incorporated herein by reference.

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## Item 7 - CONTRIBUTIONS AND PUBLIC RELATIONS

- (a) Payments to any political party, candidate for public office or holder of such office, or any committee or agent therefore.

AGL Resources has established a political action committee and has incurred certain costs in the administration of this committee in accordance with the provisions of the Federal Election Campaign Act, and the regulations thereunder, and the Public Utility Holding Company Act. Other than permitted contributions made by the political action committee, AGL Resources and its subsidiaries made no payments or contributions to any political party, candidate for public office or holder of such office or any committee or agent therefore during 2004, other than those made through the political action committee.

- (b) Payments to any citizens group or public relations counsel.

There were no payments to citizens groups or public-relations counsels during 2004.

## Item 8 - SERVICE, SALES AND CONSTRUCTION CONTRACTS

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Part I

Transaction	Serving Company	Receiving Company	Compensation Paid in 2004 to Receiving Company (thousands)
Gas procurement, scheduling and other	Sequent	AGLC	\$246
Gas procurement, scheduling and other	Sequent	VNG	\$232
Gas procurement, scheduling and other	Sequent	CGC	\$182
Gas procurement, scheduling and other	Sequent	AGL Networks	\$19
Gas Transmission and Storage Management	Sequent	VNG (a)	**
Gas Transmission and Storage Management	Sequent	CGC (a)	**
Gas Transmission and Storage Management	Sequent	AGLC (a)	**

(a) The Receiving Company makes available idle or underutilized gas transportation and storage capacity for use by the Serving Company, as agent for the Receiving Company, in return for which the Serving Company pays for costs incurred and shares the profits with the Receiving Company in accordance with approval by the appropriate state commissions.

\*\* Represents information filed separately with the Commission pursuant to a request for confidential treatment pursuant to Rule 104 of the Public Utility Holding Company Act of 1935, as amended.

Part II. Not applicable.

Part III. None.

Item 9 - WHOLESALE GENERATORS AND FOREIGN UTILITY COMPANIES

Not applicable.

Item 10 - FINANCIAL STATEMENTS AND EXHIBITS

- A.1 AGL Resources Inc. Annual Report to Shareholders for the year ended December 31, 2004 is provided as Exhibit A.1 under Form SE.
- A.2 AGL Resources Inc. Annual Report on Form 10-K for the year ended December 31, 2004 as filed with the Securities and Exchange Commission on February 15, 2005, SEC File No. 001-14174.
- A.3 AGL Resources Inc. Proxy Statement Pursuant to Section 14(a) of the Securities Exchange Act of 1934 for the 2005 annual meeting of shareholders as filed with the Securities and Exchange Commission on March 21, 2005, SEC File No. 001-14174.
- B Exhibit B omitted by permission of the staff.
- C.1 Indenture dated as of May 21, 2001 by and among AGL Capital Corporation, AGL Resources Inc. and The Bank of New York, as trustee (Exhibit 4.2 to the AGL Resources Registration Statement on Form S-3, SEC File No. 333-60248).
- C.2 Indenture dated February 20, 2001 by and among AGL Capital Corporation, AGL Resources Inc. and The Bank of New York, as trustee (Exhibit 4.2 to the AGL Resources Inc. Registration Statement on Form S-3, SEC File No. 333-53020).
- C.3 Indenture dated June 11, 1997 by and between AGL Resources and The Bank of New York, as trustee (Exhibit 4.1 to the AGL Resources Registration Statement on Form S-4, SEC File No. 333-34483).
- C.4 Indenture, dated as of December 1, 1989, between AGLC and Bankers Trust Company, as Trustee (Exhibit 4(a), AGLC Registration Statement on Form S-3, SEC File No. 33-32274).
- C.5 Guarantee, dated as of March 1, 2001. AGL Resources guarantees payment of AGL Capital's 7 1/8 % Senior Notes subject to the terms and conditions of this guarantee (Exhibit C.5, AGL Resources Form U5S for the Transition Period from October 1, 2001 To December 31, 2001 and Calendar 2002, SEC File No. 030-00336).
- C.6 Trust Preferred Securities Guarantee Agreement, dated as of May 21, 2001, between AGL Resources and The Bank of New York as trustee for the benefit of the Holders of the Trust Preferred Securities of AGL Capital Trust (Exhibit C.6, AGL Resources Form U5S for the Transition Period from October 1, 2001 To December 31, 2001 and Calendar 2002, SEC File No. 030-00336).
- C.7 Series A Capital Securities Guarantee Agreement, dated as of June 11, 1997, between AGL Resources and The Bank of New York as Capital Securities Guarantee Trustee (Exhibit C.7, AGL Resources Form U5S for the Transition Period from October 1, 2001 To December 31, 2001 and Calendar 2002, SEC File No. 030-00336).
- C.8 Common Securities Guarantee Agreement, dated as of June 11, 1997, for the benefit of the Holders of the Common Securities of AGL Capital Trust I (Exhibit C.8, AGL Resources Form U5S for the Transition Period from October 1, 2001 To December 31, 2001 and Calendar 2002, SEC File No. 030-00336).
- C.9 Guarantee, dated as of July 2, 2003. AGL Resources guarantees payment of AGL Capital's 4.45 % Senior Notes subject to the terms and conditions of this guarantee (Exhibit C.9, AGL Resources Inc. Form U5-S for the year ended December 31, 2003). Submitted pursuant to request for confidential treatment.

- C.10 Guarantee of AGL Resources Inc. dated as of September 27, 2004 regarding the AGL Capital Corporation 6.00% Senior Note due 2034 (Exhibit 4.3, AGL Resources Inc. Form 8-K dated September 22, 2004).
- C.11. Guarantee of AGL Resources Inc. dated as of December 20, 2004 regarding the AGL Capital Corporation 4.95% Senior Note due 2015 (Exhibit 4.3, AGL Resources Inc. Form 8-K dated December 15, 2004).
- D Tax Allocation Agreement (Exhibit M-1 to the AGL Resources Form U-1/A filed with the SEC on December 19, 2003).
- E.1 AGLC Annual Report on FERC Form 2 for the year ended December 31, 2004 as filed with the Georgia Public Service Commission is provided under Form SE.
- E.2 VNG Annual Report on FERC Form 2 for the year ended December 31, 2004 as filed with the Virginia State Corporation Commission is provided under Form SE.
- E.3 CGC Annual Report on FERC Form 2 for the year ended December 31, 2004 as filed with the Tennessee Regulatory Authority is provided under Form SE.
- E.4 VNG Annual Informational Filing for the year ended December 31, 2004 as filed with the Virginia State Corporation Commission is provided under Form SE.
- E.4.A VNG Annual Informational Filing for the year ended December 31, 2003, as amended, as filed with the Virginia State Corporation Commission is provided under Form SE.
- E.5 Chart of Accounts for AGL Resources system companies, as of December 31, 2004, pursuant to Rule 26.
- F.1a AGL Resources Consolidating Balance Sheets as of December 31, 2004.
- F.1b AGL Resources - Distribution Operations Consolidating Balance Sheets as of December 31, 2004.
- F.1c AGL Resources - Wholesale Services Consolidating Balance Sheets as of December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.1d AGL Resources - Energy Investments Consolidating Balance Sheets as of December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.1e AGL Resources - Corporate Consolidating Balance Sheets as of December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.2 AGL Resources and Subsidiaries Utility Plant Balances as of December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.3a AGL Resources Consolidating Statements of Income for Calendar the year ended December 31, 2004.
- F.3b AGL Resources - Distribution Operations Consolidating Statements of Income for the year ended December 31, 2004.
- F.3c AGL Resources - Wholesale Services Consolidating Statements of Income for the year ended December 31, 2004 are submitted pursuant to request for confidential treatment.

- F.3d AGL Resources - Energy Investments Consolidating Statements of Income for the year ended December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.3e AGL Resources - Corporate Consolidating Statements of Income for the year ended December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.4 AGL Resources and Subsidiaries Consolidating Statements of Retained Earnings for the year ended December 31, 2004 are submitted pursuant to request for confidential treatment.
- F.5 AGL Resources and Subsidiaries Consolidating Statements of Cash Flows for the year ended December 31, 2004 are submitted pursuant to request for confidential treatment.
- G Not applicable.
- H Not applicable.
-

SIGNATURE

Each undersigned system company has duly caused this annual report to be signed on its behalf by the undersigned thereunto duly authorized pursuant to the requirements of the Public Utility Holding Company Act of 1935. The signature of each undersigned company shall be deemed to relate only to matters having reference to such company or its subsidiaries.

/s/ Bryan E. Seas

AGL Resources Inc.

Vice President and Controller

(Signature and printed name and title of signing officer)

Date: May 2, 2005

Exhibit F.1a

AGL Resources Inc.  
 Consolidating Balance Sheets  
 As of December 31, 2004  
 Unaudited

	Consolidated AGL Resources Inc.	Distribution Operations (Exhibit F.1b)	Wholesale Services (Exhibit F.1c)	Energy Investments (Exhibit F.1d)	Corporate (1) (Exhibit F.1e)	Eliminations (1) (Exhibit F.1e)
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and Cash Equivalents	\$ 49,224,373	\$ 10,460,979	\$ -	\$ 30,182,723	\$ 8,580,671	\$ -
Receivables - net						
Energy marketing	513,756,476	-	513,756,476	-	-	-
Gas	202,546,233	145,610,142	-	56,927,098	8,992	-
Other	20,118,405	4,067,928	4,170	10,220,955	5,825,352	-
Intercompany	-	40,279,395	41,101,570	87,445,892	972,893,691	(1,141,720,548) A
Income tax receivable	28,782,610	9,700,239	-	-	19,082,371	-
Unbilled revenues	152,300,903	53,345,903	-	98,955,000	-	-
Inventories						
Natural gas stored underground	319,791,293	191,904,667	84,461,343	43,425,283	-	-
Other	11,701,269	11,433,401	-	223,033	44,835	-
Unrecovered ERC - current portion	26,693,396	26,693,396	-	-	-	-
Unrecovered PRP costs - current portion	23,865,873	23,865,873	-	-	-	-
Energy marketing and risk management asset - current portion	38,173,945	-	27,837,038	10,336,907	-	-
Unrecovered seasonal rates	10,837,366	10,837,366	-	-	-	-
Other current assets	59,140,474	77,607,130	3,916,800	14,429,560	6,552,006	(43,365,022 ) B
<b>Total current assets</b>	<b>1,456,932,616</b>	<b>605,806,419</b>	<b>671,077,397</b>	<b>352,146,451</b>	<b>1,012,987,918</b>	<b>(1,185,085,570)</b>
<b>Investment and equity in associated companies</b>	<b>9,313,794</b>	<b>-</b>	<b>-</b>	<b>(3,307,455 )</b>	<b>789,709,677</b>	<b>(777,088,428 ) C</b>
<b>Property, plant and equipment</b>						
Property, plant and equipment	4,615,464,106	4,245,350,095	14,607,851	262,445,561	93,060,599	-
Less accumulated depreciation	1,436,694,076	1,367,138,264	1,402,557	41,818,473	26,334,781	-
<b>Property, plant and equipment - net</b>	<b>3,178,770,030</b>	<b>2,878,211,831</b>	<b>13,205,294</b>	<b>220,627,088</b>	<b>66,725,818</b>	<b>-</b>

**Deferred debits and other****assets**

Unrecovered PRP costs	337,080,499	337,080,499	-	-	-	-
Goodwill	354,393,721	340,088,966	-	14,304,755	-	-
Unrecovered ERC	173,106,304	173,106,304	-	-	-	-
Investments in equity interests	4,716,556	-	-	238,318,606	226,631,299	(460,233,349 ) C
Unrecovered postretirement benefits costs	14,443,523	14,443,523	-	-	-	-
Intercompany notes receivable	-	-	-	-	1,773,178,441	(1,773,178,441) D
Other	111,289,607	37,553,563	11,829,543	42,831,858	19,074,644	-
Total deferred debits and other assets	995,030,210	902,272,855	11,829,543	295,455,219	2,018,884,384	(2,233,411,790)
<b>Total assets</b>	<b>\$ 5,640,046,650</b>	<b>\$ 4,386,291,105</b>	<b>\$ 696,112,234</b>	<b>\$ 864,921,303</b>	<b>\$ 3,888,307,797</b>	<b>\$ (4,195,585,788)</b>

(1) Eliminations are combined with and reported as part of the Corporate Segment for reporting under the Securities Exchange Act of 1934.

**LIABILITIES AND CAPITALIZATION****Current liabilities**

Energy marketing trade payable	\$ 520,899,361	\$ -	\$ 520,899,361	\$ -	\$ -	\$ -
Short-term debt	334,042,244	2,000,000	17,942,244	-	314,100,000	-
Accrued PRP costs - current portion	85,447,982	85,447,982	-	-	-	-
Accounts payable - trade	206,921,275	29,389,948	90,369,078	100,363,149	30,164,122	(43,365,022 ) B
Accrued ERC - current portion	26,801,049	26,801,049	-	-	-	-
Customer deposits	50,230,783	30,386,299	14,658,354	5,186,130	-	-
Deferred purchased gas adjustment	37,442,651	37,442,651	-	-	-	-
Accrued interest	28,012,563	6,868,108	-	(900 )	21,145,355	-
Accrued wages and salaries	23,268,567	960,869	4,514,048	2,438,610	15,355,040	-
Energy marketing and risk management liability - current portion	14,586,700	-	12,387,700	2,199,000	-	-
Accrued taxes	14,124,028	40,552,075	(5,106,649 )	(12,884,734 )	(6,436,664 )	-
Intercompany payables	-	580,770,463	7,013,878	234,749,621	319,186,586	(1,141,720,548) A
Other	135,175,130	88,485,484	(4,181 )	43,848,818	2,845,011	-
Total current liabilities	1,476,952,333	929,104,928	662,673,833	375,899,694	696,359,450	(1,185,085,570)

<b>Accumulated deferred income taxes</b>						
	436,920,866	501,395,927	10,994,922	(36,059,802)	(39,410,181)	-
<b>Long-term liabilities</b>						
Accrued PRP costs	242,182,378	242,182,378	-	-	-	-
Accumulated removal costs	94,660,557	94,660,557	-	-	-	-
Accrued postretirement benefit costs	58,338,775	45,546,129	17,468	7,200,238	5,574,939	-
Accrued ERC	63,321,904	63,321,904	-	-	-	-
Accrued pension obligations	84,239,582	23,861,069	(39,338)	37,313,639	23,104,212	-
Accrued pipeline demand charges	37,500,000	-	-	37,500,000	-	-
Other	29,236,694	17,790,079	6,314,051	3,172,198	(39,634)	-
<b>Total long-term liabilities</b>	<b>609,479,890</b>	<b>487,362,116</b>	<b>6,292,181</b>	<b>85,186,075</b>	<b>28,639,517</b>	<b>-</b>
<b>Deferred credits</b>						
Unamortized investment tax credit	20,339,918	20,411,050	-	-	(71,132)	-
Regulatory tax liability	11,604,737	11,604,737	-	-	-	-
Other	41,015,832	4,861,298	-	33,528,992	2,625,541	-
<b>Total deferred credits</b>	<b>72,960,487</b>	<b>36,877,085</b>	<b>-</b>	<b>33,528,992</b>	<b>2,554,409</b>	<b>-</b>
<b>Minority interest</b>	<b>36,448,539</b>	<b>-</b>	<b>-</b>	<b>36,448,539</b>	<b>-</b>	<b>-</b>
<b>Capitalization</b>						
Long-term debt	1,622,409,118	1,088,478,401	-	4,155	2,307,105,003	(1,773,178,441) D
Common shareholders' equity						
Common stock	383,752,560	637,124,504	201	225,512,720	383,802,560	(862,687,425) C
Premium on common stock	632,158,538	547,876,606	(7,513,571)	11,353,744	667,207,237	(586,765,477) C
Earnings reinvested	415,060,703	158,071,538	23,664,668	128,544,227	(107,350,855)	212,131,125 C
Other comprehensive income	(46,096,384)	-	-	4,502,959	(50,599,343)	-
Common shareholders' equity	1,384,875,417	1,343,072,648	16,151,298	369,913,650	893,059,599	(1,237,321,777)
<b>Total capitalization</b>	<b>3,007,284,535</b>	<b>2,431,551,049</b>	<b>16,151,298</b>	<b>369,917,805</b>	<b>3,200,164,602</b>	<b>(3,010,500,218)</b>
<b>Total liabilities and capitalization</b>	<b>\$ 5,640,046,650</b>	<b>\$ 4,386,291,105</b>	<b>\$ 696,112,234</b>	<b>\$ 864,921,303</b>	<b>\$ 3,888,307,797</b>	<b>\$ (4,195,585,788)</b>

Consolidation and Elimination Entries:

- A - Eliminate intercompany receivable/payable balances.
- B - Eliminate VNG receivable from SEM for assigned gas inventory.
- C - Eliminate AGL Resources' investment in its consolidated subsidiaries.
- D - Eliminate VNG note payable to AGL Resources.

NOTES:

Balance sheets are not included in Exhibits F.1a - F.1e for the following inactive entities listed in Item 1:  
AGL Macon Holdings, Inc.

TES, Inc.  
Atlanta Gas Light Services, Inc.  
Georgia Natural Gas Services, Inc.  
Sequent Energy Marketing, L.P.  
Georgia Energy Company  
AGL Capital Trust III  
AGL Interstate Pipeline Company  
Energy Risk Insurance Services Corporation

Financial statements for AGL Resources' non-profit entities are not provided.

## Exhibit F.1b

AGL Resources Inc. - Distribution Operations Segment  
 Consolidating Balance Sheets  
 As of December 31, 2004  
 Unaudited

	Consolidated Distribution Operations (1)	Atlanta Gas Light Company	Virginia Natural Gas, Inc.	Chattanooga Gas Company	NUI Utilities, Inc.	Elizabethtown Gas Company	Florida City Gas	Elkton Gas Services	AGL Rome Holdings, Inc.	Appliance Business Florida Plumbing	Appliance Business Florida Service	Appliance Business New Jersey Service	Distribution Operations - Corporate Locations	Utilities Elimination	Eliminations
<b>ASSETS</b>															
<b>Current assets</b>															
Cash and Cash															
Equivalents	\$ 10,460,979	\$(121,810)	\$12,629	\$ 335,569	\$9,741,378	\$ 259,303	\$140,330	\$93,580	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Receivables - net															
Gas	145,610,142	23,691,893	31,579,434	3,072,408	(3,046)	76,533,113	9,089,956	1,646,384	-	-	-	-	-	-	-
Other	4,067,928	1,642,009	216,850	49,425	-	-	-	-	-	-	630,440	1,529,205	-	-	-
Intercompany	40,279,395	-	38,847,073	-	-	-	168,022	-	1,264,300	-	-	-	-	-	-
Income tax receivable	9,700,239	13,009	-	-	-	9,687,230	-	-	-	-	-	-	-	-	-
Unbilled revenues	53,345,903	-	36,962,000	16,383,903	-	-	-	-	-	-	-	-	-	-	-
Inventories															
Natural gas stored underground	191,904,667	131,535,351	3,534,656	12,198,861	-	44,339,746	-	296,053	-	-	-	-	-	-	-
Other	11,433,401	2,624,357	273,859	5,962,788	-	1,590,780	431,640	159,872	-	-	249,973	140,132	-	-	-
Unrecovered ERC - current portion	26,693,396	26,693,396	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrecovered PRP costs - current portion	23,865,873	23,865,873	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrecovered seasonal rates	10,837,366	10,837,366	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets	77,607,130	73,444	43,468,879	-	9,018,333	19,055,028	(2,654,040)	534,887	-	-	-	-	-	8,110,599	-
<b>Total current assets</b>	<b>605,806,419</b>	<b>220,854,888</b>	<b>154,895,380</b>	<b>38,002,954</b>	<b>18,756,665</b>	<b>151,465,200</b>	<b>7,175,908</b>	<b>2,730,776</b>	<b>1,264,300</b>	<b>-</b>	<b>880,413</b>	<b>1,669,337</b>	<b>-</b>	<b>8,110,599</b>	<b>-</b>
<b>Investment and equity in associated companies</b>	<b>-</b>	<b>1,058,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,058,448) A</b>
<b>Property, plant and equipment</b>															
Property, plant and equipment	4,245,350,095	2,621,023,827	576,909,437	165,963,524	1,284,356	641,519,769	206,963,888	10,004,455	-	-	20,713,254	967,583	-	2	-
Less accumulated depreciation	1,367,138,264	833,464,685	161,804,077	53,331,538	79,233	213,901,541	88,107,325	4,280,965	-	87	11,503,133	665,680	-	-	-
Property, plant and equipment - net	2,878,211,831	1,787,559,142	415,105,360	112,631,986	1,205,123	427,618,228	118,856,563	5,723,490	-	(87)	9,210,121	301,903	-	2	-
<b>Deferred debits and other assets</b>															
Unrecovered PRP costs	337,080,499	337,080,499	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill	340,088,966	-	174,385,315	6,369,079	159,334,572	-	-	-	-	-	-	-	-	-	-
Unrecovered ERC	173,106,304	138,744,746	-	-	-	34,361,542	-	-	-	-	-	-	-	16	-
Unrecovered postretirement benefits costs	14,443,523	5,271,621	3,850,872	-	-	5,321,030	-	-	-	-	-	-	-	-	-
Other	37,553,563	7,787,460	2,331,217	701,915	2,153,656	28,683,173	478,346	551,803	-	(27,479)	(224,521)	(105,872)	-	(4,776,135)	-
Total deferred debits and other assets	902,272,855	488,884,326	180,567,404	7,070,994	161,488,228	68,365,745	478,346	551,803	-	(27,479)	(224,521)	(105,872)	-	(4,776,119)	-
<b>Total assets</b>	<b>\$ 4,386,291,105</b>	<b>\$ 2,498,356,804</b>	<b>\$750,568,144</b>	<b>\$ 157,705,934</b>	<b>\$181,450,016</b>	<b>\$ 647,449,173</b>	<b>\$126,510,817</b>	<b>\$9,006,069</b>	<b>\$ 1,264,300</b>	<b>\$ (27,566)</b>	<b>\$9,866,013</b>	<b>\$ 1,865,368</b>	<b>\$-</b>	<b>\$ 3,334,482</b>	<b>\$ (1,058,448)</b>

(1) Agrees to Distribution Operations per Exhibit F.1a.

**LIABILITIES AND  
CAPITALIZATION****Current liabilities**

Accrued PRP costs - current portion	\$ 85,447,982	\$ 85,447,982	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Short-term debt	2,000,000	-	-	-	-	-	2,000,000	-	-	-	-	-	-	-	-
Accounts payable - trade	29,389,948	7,735,512	5,769,500	3,295,201	596,455	11,718,927	295,916	3,229	-	-	(25,338)	547	-	-	-
Accrued ERC - current portion	26,801,049	26,801,049	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer deposits	30,386,299	1,320,418	13,134,449	1,998,479	-	7,590,698	6,194,129	148,125	-	-	-	-	-	-	-
Deferred purchased gas adjustment	37,442,651	-	31,201,529	6,241,123	-	-	-	-	-	-	-	-	-	-	-
Accrued interest	6,868,108	3,990,474	78,125	812,202	-	1,472,865	513,653	789	-	-	-	-	-	-	-
Accrued wages and salaries	960,869	646,496	267,902	46,470	-	-	-	-	-	-	-	-	-	-	-
Accrued taxes	40,552,075	26,149,641	5,882,026	3,307,856	(583,006)	7,328,123	(1,135,225)	83,440	15,332	(70,335)	138,999	(461,524)	(103,254)	-	-
Intercompany payables	580,770,463	212,402,404	4,609,276	3,082,129	4,534,338	262,271,961	75,271,099	6,843,692	-	48,688	7,379,287	242,758	4,084,831	-	-

Other	88,485,484	4,873,880	5,808,324	1,179,509	1,038,718	60,395,070	317,416	670,969	-	11,711	169,203	2,281,238	278,963	11,460,483	-
Total current liabilities	929,104,928	369,367,856	66,751,131	19,962,969	5,586,505	350,777,644	83,456,988	7,750,244	15,332	(9,936 )	7,662,151	2,063,019	4,260,540	11,460,483	-
<b>Accumulated deferred income taxes</b>	501,395,927	358,942,778	39,274,839	15,145,264	9,834,002	58,616,520	15,324,272	1,014,034	-	1,999	2,127,249	(234,725 )	1,349,696	-	-
<b>Long-term liabilities</b>															
Accrued PRP costs	242,182,378	242,182,378	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated removal costs	94,660,557	35,836,045	40,814,057	16,564,631	-	1,115,260	330,564	-	-	-	-	-	-	-	-
Other	17,790,079	-	-	-	1,909,118	15,243,089	132,872	64,447	-	-	-	-	-	440,553	-
Accrued postretirement benefit costs	45,546,129	27,701,825	12,459,741	1,174,896	944,409	5,705,812	-	-	-	-	-	-	-	(2,440,554)	-
Accrued ERC	63,321,904	29,230,642	-	-	3,836,346	30,254,916	-	-	-	-	-	-	-	-	-
Accrued pension obligations	23,861,069	12,523,299	16,600,569	(5,262,798 )	-	-	-	-	-	-	-	-	-	-	-
Total long-term liabilities	487,362,116	347,474,189	69,874,367	12,476,729	6,689,873	52,319,077	463,436	64,447	-	-	-	-	-	(2,000,001)	-
<b>Deferred credits</b>															
Unamortized investment tax credit	20,411,050	17,606,805	-	-	-	2,395,992	386,113	22,141	-	-	-	-	-	-	-
Regulatory tax liability	11,604,737	13,792,198	(26,585 )	(2,160,876 )	-	-	-	-	-	-	-	-	-	-	-
Other	4,861,298	4,218,008	356,896	286,394	-	-	-	-	-	-	-	-	-	-	-
Total deferred credits	36,877,085	35,617,011	330,311	(1,874,482 )	-	2,395,992	386,113	22,141	-	-	-	-	-	-	-
<b>Capitalization</b>															
Long-term debt	1,088,478,401	701,124,343	180,317,598	-	2,544	179,829,675	26,805,502	71,623	-	-	186,778	140,338	-	-	-
Common shareholders' equity															
Common stock	637,124,504	276,762,075	360,352,429	10,000	-	-	-	100	-	-	-	-	-	(100 )	A
Premium on common stock	547,876,606	341,125,194	202,679	53,340,161	159,334,572	-	-	-	1,058,348	-	-	-	-	(6,126,000)	(1,058,348) A
Earnings reinvested	158,071,538	67,943,358	33,464,790	58,645,293	2,520	3,510,265	74,506	83,580	190,520	(19,629 )	(110,165 )	(103,264 )	(5,610,236)	-	-
Common shareholders' equity	1,343,072,648	685,830,627	394,019,898	111,995,454	159,337,092	3,510,265	74,506	83,580	1,248,968	(19,629 )	(110,165 )	(103,264 )	(5,610,236)	(6,126,000)	(1,058,448)
Total capitalization	2,431,551,049	1,386,954,970	574,337,496	111,995,454	159,339,636	183,339,940	26,880,008	155,203	1,248,968	(19,629 )	76,613	37,074	(5,610,236)	(6,126,000)	(1,058,448)
<b>Total liabilities and capitalization</b>	<b>\$ 4,386,291,105</b>	<b>\$ 2,498,356,804</b>	<b>\$ 750,568,144</b>	<b>\$ 157,705,934</b>	<b>\$ 181,450,016</b>	<b>\$ 647,449,173</b>	<b>\$ 126,510,817</b>	<b>\$ 9,006,069</b>	<b>\$ 1,264,300</b>	<b>\$ (27,566 )</b>	<b>\$ 9,866,013</b>	<b>\$ 1,865,368</b>	<b>\$ -</b>	<b>\$ 3,334,482</b>	<b>\$ (1,058,448)</b>

(1) Agrees to Distribution Operations per Exhibit F.1a.

Consolidation and Elimination Entries:

A - Eliminate AGLC's investment in AGL Rome Holdings, Inc.

Exhibit F.3a

AGL Resources Inc.  
 Consolidating Income Statement  
 2004  
 Unaudited

	Consolidated AGL Resources Inc.	Distribution Operations (Exhibit F.3b)	Wholesale Services (Exhibit F.3c)	Energy Investments (Exhibit F.3d)	Corporate (Exhibit F.3e)
Operating revenues	\$1,832,395,093	\$1,110,647,028	\$54,020,947	\$852,361,652	(\$184,634,533)
Operating expenses					
Cost of gas	994,018,799	469,927,277	1,166,816	707,358,288	(184,433,582 )
Operation and maintenance	376,785,494	285,789,550	26,883,500	64,918,432	(805,988 )
Depreciation and amortization	99,383,751	85,208,189	1,160,512	3,705,975	9,309,074
Taxes other than income taxes	29,633,894	24,276,837	856,917	753,527	3,746,613
Total operating expenses	1,499,821,938	865,201,853	30,067,745	776,736,222	(172,183,883 )
Operating income	332,573,155	245,445,175	23,953,202	75,625,430	(12,450,650 )
Other income (loss)	199,468	1,319,138	(176,560 )	2,277,373	(3,220,483 )
Minority interest	(18,519,631 )	-	-	(18,519,631 )	-
Interest expense	(71,478,541 )	(48,533,405 )	705,727	(171,719 )	(23,479,142 )
Earnings before income taxes	242,774,451	198,230,908	24,482,369	59,211,453	(39,150,275 )
Income taxes	89,993,069	45,265,769	6,180,026	8,434,407	30,112,866
Net income	\$152,781,382	\$152,965,139	\$18,302,343	\$50,777,046	(\$69,263,141 )

Income statements are not provided in Exhibits F.3a - F.3e for the following inactive entities listed in Item 1:

AGL Macon Holdings, Inc.

TES, Inc.

Atlanta Gas Light Services, Inc.

Sequent Energy Marketing, L.P.

Georgia Gas Company

Georgia Energy Company

Pinnacle LNG, Inc.

AGL Capital Trust III

AGL Interstate Pipeline Company

Energy Risk Insurance Services Corporation

The following active entities had no income statement activity during 2004:

Sequent Holdings, LLC

Pinnacle LNG, Inc.

Income statements for AGL Resources' non-profit entities are not provided.

Exhibit F.3b

AGL Resources Inc. - Distribution Operations  
 Consolidating Income Statement  
 2004  
 Unaudited

	Consolidated Distribution Operations	Atlanta Gas Light Company	Virginia Natural Gas, Inc.	Chattanooga Gas Company	NUI Utilities Inc.	Elizabethtown Gas Company	Florida City Gas Company	Elkton Gas Services Company	Appliance Business Florida Plumbing	Appliance Business Florida Service	Appliance Business New Jersey Service	AGL Rome Holdings, Inc.	Distribution Operations - Corporate Locations
Operating revenues	\$ 1,110,647,028	\$ 582,562,403	\$ 346,097,079	\$ 98,125,017	\$ 0	\$ 71,505,692	\$ 9,523,210	\$ 1,569,100	\$ 0	\$ 601,105	\$ 663,422	\$ 0	\$ 0
Operating expenses													
Cost of gas	469,927,277	115,016,682	227,818,851	68,339,395	-	51,885,215	4,599,064	1,173,038	30,651	401,487	662,894	-	-
Operation and maintenance	285,789,551	206,271,217	50,385,181	12,229,485	17,961	9,035,117	3,013,847	188,289	1,305	210,501	154,518	(24,686)	4,306,816
Depreciation and amortization	85,208,189	61,473,900	15,745,414	5,203,997	7,933	1,793,410	773,790	33,701	-	163,592	12,452	-	-
Taxes other than income taxes	24,276,837	13,649,068	4,552,959	3,492,557	45,066	1,638,101	863,756	30,624	-	1,752	2,954	-	-
Total operating expenses	865,201,854	396,410,867	298,502,405	89,265,434	70,960	64,351,843	9,250,457	1,425,652	31,956	777,332	832,818	(24,686)	4,306,816
Operating income	245,445,174	186,151,536	47,594,674	8,859,583	(70,960)	7,153,849	272,753	143,448	(31,956)	(176,227)	(169,396)	24,686	(4,306,816)
Other income (loss)	1,319,138	982,420	6,907	141,896	73,360	113,640	-	-	-	915	-	-	-
Interest expense	(48,533,404)	(34,590,106)	(12,862,043)	66,968	-	(927,477)	(185,059)	(1,943)	-	(2,204)	(2,709)	26,118	(54,949)
Earnings before income taxes	198,230,908	152,543,850	34,739,538	9,068,447	2,400	6,340,012	87,694	141,505	(31,956)	(177,516)	(172,105)	50,804	(4,361,765)
Income taxes	45,265,768	32,843,940	8,484,902	32,224	(120)	2,829,747	13,188	57,925	(12,327)	(67,353)	(68,840)	(93,960)	1,246,442
Net income	\$ 152,965,140	\$ 119,699,910	\$ 26,254,636	\$ 9,036,223	\$ 2,520	\$ 3,510,265	\$ 74,506	\$ 83,580	(\$ 19,629)	(\$ 110,163)	(\$ 103,265)	\$ 144,764	(\$ 5,608,207)

**Exhibit E.5****AGL Resources Inc. and Subsidiaries****General Ledger Chart of Accounts as of December 31, 2004****ASSETS****Current Assets****Cash**

121100	Cash-Regular
121109	Bk of Amer-Netwk Energies Inc
121156	FIRST TENNESSEE BANK - CHATT
121181	Cash-Chase Manhattan Bank
121186	GERIC captive funding bank act
121188	AGL Cap Corp-Nevada
121200	Petty Cash
121201	AGL Capital Corp. - Suntrust
121300	Mutual Savings CU-VISA-AGLC
122300	Mutual Savings CU-VISA-Chat
122601	First Union Investments
122609	VNG Credit Card
122701	Wachovia AGSC Reg \$ Pool
122702	Wachovia AGSC Gen Disburse
122704	Wachovia AGLC Right of Way
122708	1ST Union E BOX

**Temporary Cash Investments**

125100	Temporary Cash Investments
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**Receivables - Gas**

132200	Accts Receivable - Sales
132205	AR - Pooler/Marketer
132400	A/R Gas-GA Region 2
132500	A/R Gas-GA Region 3
132600	A/R Gas-GA Region 4
132700	A/R - Customer - Other
132800	A/R-Gas-Chattanooga
132810	A/R - Gas Manual
132825	Aid to Construction Billing
132840	A/R Gas - VNG
132841	A/R Gas - Misc - VNG
132842	A/R - Pipeline - VNG
132843	A/R - Commodity - VNG
132844	A/R - Manual - VNG
132845	A/R NSF VNG
132846	A/R Customer - Other - VNG
132900	Unpostable Cash

132950	Misc Adjustments-Gas
132951	A/R Misc Billing
132955	A/R NGV Gas
132956	A/R Fuel Net
132960	A/R Commodity
139100	Provision for Uncollectibles
139150	Prov Uncoll Accts-Mktr/Pooler
139160	Net Chargeoffs - Poolers
139962	AR Commodity Sequent
	<b>Receivables - Other</b>
132610	A/R Home Leak Repairs
132620	Encroachment to Right-of-Ways
132650	A/R Re-route Gas Line
133620	A/R Mdse-GA Region 4
133820	A/R - Merchandise
134051	Cash Posting Clearing
134052	AGSC Cash Clearing - Lockbox
134053	AGSC Cash Clearing - Miscellan
134054	AGSC Cash Clearing - Wire
134055	AGSC Cash Clrg-UnidentifiedChk
134100	Accts Receivable - Employee
134200	A/R Misc
134205	A/R Revenue-New Bus Develop
134210	A/R Pension Exp
134240	State Taxes Receivable
134285	Accounts Receivable-AGLN
134350	A/R - Credit Union
134610	Accts Rec - Damage Mains
134640	Miscellaneous A/R - VNG
137200	Interest and Dividends Recvble
137400	Div Receivable-AGL Capital
139200	Reserve for Uncollectible Acct
139610	Provn for Uncoll - Damage Main
	<b>Intercompany Receivables</b>
135302	Due to/from AGSC/VAGas Storage
135303	Due to/from AGSC/VaGasDistrbtn
135304	Due to/from AGSC/VaGasCorp
135305	Due to/from AGSC/NUI Utilities
135306	Due to/from AGSC/VaGasPipeline
135307	Due to/from AGSC/NUI Corp
135450	Interco Money Pool Non-Utility
135451	Interco Money Pool Utility
135462	Int-IC 30Yr Notes - AGLC/AGLR
135463	IC Interest Receiv - VNGC/AGLR
136071	A/R Assoc Co - I/U Transfers
136073	Intercompany Chargebacks
136990	Intercompany Transfers - Debit
	<b>A/R Unbilled Revenue</b>
132100	A/R Unbilled Revenue

	<b>Natural Gas Stored Underground</b>
145660	Propane Inventory
145700	Gss Underground Storage
145710	Ss1 Underground Storage
145720	Wss Underground Storage
145746	Exchange Imbalance
145785	Marketers Accessible Ret Strg
145787	FINSS Inventory
145788	BPPSS Inventory
145840	VNG Gas Stored Underground
145850	Gas Stored Underground
145851	Storage - Affiliated Utilities
145855	Sequent Park and Loan Gas
	<b>LNG Stored</b>
145900	Liquefied Natural gas
145901	LNG-Presentation Reclass
145910	LNG Peaking Inventory-Atlanta
	<b>Materials and Supplies</b>
145300	Materials and Operating Suppli
145330	Vehicle Parts and Supplies
145340	Stationery Supplies
145350	Air Condition Parts
145360	CNG Refueling Supplies
145570	Telecom Systems Held for Resal
	<b>Other Inventory</b>
145420	Appliance Parts Inventory
145600	Inventory Suspense
145604	Inventory Inv Price Adj VNG
	<b>Deferred Purchased Gas Adj</b>
162203	Deferred Gas Cost-Gsr
162204	Deferred Gas Costs-Commod
162205	Deferred Gas Cost-Demand
162230	Deferred Gas Cost-Capacity
191000	UPGC Actual Cost Adjustment 0
191001	UPGC Actual Cost Adjustment 1
191002	UPGC Actual Cost Adjustment 2
191003	UPGC Actual Cost Adjustment 3
191004	UPGC Actual Cost Adjustment 4
191005	UPGC Actual Cost Adjustment 5
191006	UPGC Actual Cost Adjustment 6
191007	UPGC Actual Cost Adjustment 7
191008	UPGC Actual Cost Adjustment 8
191009	UPGC Actual Cost Adjustment 9
	<b>Unrecovered Envir Resp Costs-Current</b>
158002	MGP Current Asset
	<b>Unrecovered Pipeline Costs-Current</b>
158001	Pipeline Rep ProgCurrent Asset
	<b>Unrecovered Seasonal Rates</b>
158003	Unrecovered Seasaonal Rates

**Energy Marketing and Risk Mgmt Asset**

157501 Unrealiz Gain/Loss Fin Instrum

**Other Current Assets**

157100 Insurance Prepayments

157400 Prepayments - Other

157401 Percent of Completion Asset

157450 Prepaid Taxes

157500 Prepayments-Misc

157502 Futures - Margin Deposit

157503 Futures-Realiz Gain/Loss FinIn

157504 Futures-Commissions &amp; Fees

157505 Futures-Margin Interest

**Investment & Equity in Assoc**

111010 Investmt in Atlanta Gas Light

111020 Investment in AGLE

111030 Investment in AGLI

111040 Investment Atl Gas Light Svcs

111060 Investment in AGL Capital

111066 Investment in AGL Cap Trust II

111084 Investment in GERIC

111085 Investment in AGL Networks

111090 Investment in Southeastern LNG

111095 Investment in VNG

111620 Investment in Chattanooga 2

111625 Inv in Pivotal Energy Svcs Inc

111706 Investment in AGL Propane Svcs

111707 Investment in AGL Energy Corp

**Property, Plant &  
Equipment****Regulated Assets**

100100 Property and Plant in Service

100140 Plant In Svc-Adds To Leased Pr

100400 Acquisition Adjustment

100401 Acq Adj-Reclass non-plant item

107020 Leased NGV Refuel Appliance

**Regulated Capital Projects**

100120 Construction Work in Progress

100121 Capitalized Payroll - Utility

**Contribution in Aid of Const**

101000 Contribution for Constr-Res

101100 Contribution for Constr-Nonres

101101 Contr In Aid of Construct VNG

101105 Aid to Construction Billing

101120 Contribution for DOT

101130 Contrib for Reloc of Facil

101200 Contribution for Constr 6

101300 Contribution for Constr 7

101400 Contribution for Constr 8

101500 Contribution for Constr 9

101600	Contribution for Constr 10
101900	Contribution For Const
	<b>Accumulated Depr - Regulated</b>
100200	Utility Plant in Service-Gas
100210	Transportation Equipment
100220	Retirement Work in Progress
100230	Reserve For Dep Leas Prop
100410	Accum Prov For Amort Of A
100411	Acc Prov Amort Acq Adj-Reclass

**Nonregulated Assets**

112001	Invest Insur Spl Dollar Keelin
112003	Inv Insur Spl Dollar Ins Keeli
112007	Invest VEDCORP Partnership
112009	Investments Misc - Other
112100	Other Special Funds
113100	Nonutility Property in Service
113121	Capitalized Payroll-Nonutility
113140	Nonutility Adds to Leased Prop
115010	Rental Property
115030	Buildings and Equipment 2
115040	Rental Property-Transportation

**Nonregulated Capital Projects**

113120	Nonutility Construction WIP
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**Accumulated Depr - Nonregulated**

113200	Accum Depr Nonutility Property
113210	Accum Depr Nonutility Trans Eq
113220	Nonutility Retirement WIP
113230	Accum Depr Nonutil Leased Prop
115150	Accumulated Provision for Dep

**Deferred Debits and  
Other Assets**

**Unrecovered Envir Response Costs**

162300	Unrec Envir Resp Costs
162382	UERC Unamort 7/93-6/94
162383	UERC Unamort 7/94-6/95
162384	UERC Unamort 7/95-6/96
162385	UERC Unamort 7/96-6/97
162386	UERC Unamort 7/97-6/98
162387	UERC Unamort 7/98-6/99
162388	MGP Outsource Expense
162389	UERC Unamort. 7/1999 - 6/2000
162390	Recovery from Ratepayers
162391	UERC Unamort 7/2000 - 6/2001
162392	UERC Unamort 7/2001 - 6/2002
162393	UERC Unamort 7/2002-6/2003
162394	UERC Unamort 7/2003 - 6/2004
162610	Program Management Cleanup Exp
162611	Contractor Expense
162612	Consultant Expense

162613	Legal Environmental/Regulatory
162614	Legal Litigation Expense
162615	Legal Expense
162616	PropertyAcquisition/Settlement
	<b>Unrecovered Pipeline Replacemnt Costs</b>
161450	Pipeline Replacement Reg Asset
	<b>Goodwill</b>
100500	Goodwill
	<b>Investment in Joint Ventures</b>
111070	Investment in AGL Peaking Serv
111171	Investment in GP LLC
111172	Investment in US Propane
111173	Equity in Earnings US Propane
111950	Investment in SouthStar Energy
111955	Equity in Earnings SouthStar
	<b>Unrecovered Postretirement Benefits</b>
161400	VNG Pre-94 Reg Asset Amor
162800	Unrecovered Postretirement Ben
	<b>Intercompany Notes</b>
170110	Notes Receiv - VNGC/AGLR
170120	Notes Receiv - AGLC/AGLR
170200	Dividend Receivable -AGLC/AGLR
	<b>Other Assets</b>
100600	Software License
100601	Intangible Asset
161300	Unamort Debt Discount and Exp
161301	10 Year Bond Issuance Costs
161302	Trust Preferred Issuance Costs
161303	Fair Value Interest Rate Swap
161304	Regulatory Asset Early Debt
161500	Deferred Interest Refund Exp
161700	Regulatory Post73 Assets
161800	Regulatory Pre74 Assets
162000	SONAT, INC.
162005	York Triathlon
162010	Doe Grant
162015	Gri Grant
162020	PCB Research
162030	Coop Mktg TRANSCO
162035	Coop Mktg SONAT
162040	Robur Commercialization Proj
162044	Energy America - Titan
162046	Warner Robins AFB Meter Reloca
162047	Caroline Street Facility Proj.
162056	AGL Network
162065	ERC Match
162070	Franchise Expense Match
162071	FINSS Demand
162072	FINSS Withdrawals

162073	BPPSS Demand
162074	BPPSS Withdrawals
162075	MARS
162077	RETAINED STORAGE - MARS
162079	FT Credit-PipelineCapacitRelea
162080	IBSS
162083	VNG/SEM IC Billing Clrg Acct
162085	Customer Education Recovery
162093	IBSS DEMAND
162095	IBSS-Injection Charge
162140	Transportation Clearing
162150	Other Long-Term Assets
162155	Long Term MTM Asset
162175	Stores Capital Clearing
162176	Engineering Capital Clearing
162177	Operations Services Clearing
162178	Transportation Capital Clearin
162179	A&G Salaries Capital Clearing
162180	A&G Expenses Capital Clearing
162185	A&G Salary Capitalized-Pension
162186	A&G Salary Capitalized-Benefit
162187	A&GSalaryCap-Post Retirement
162188	A&G Salary Cap-Payroll Taxes
162189	Counterparty Netting
162200	Other Work in Progress-Misc
162210	Def Rate Case Exp 97
162250	Defer Earn Review FY2002
162265	Deferred JISH Acquisition Cost
162440	Formation Expenses Capitalized
162450	ATPI Capitalized Clearing
162910	Long-term Notes Rec
162999	Other Deferred Debits
192200	VNG/Enron Assigned Gas

**LIABILITIES AND CAPITALIZATION**

**Liabilities and Capitalization**

**Current Liabilities**

<b>Accounts Payable</b>	
225100	General Accounts Payable
225101	A/P Misc Estimated Liability
225105	AP - Inventory
225120	Accounts Payable - Accrued
225121	Accrued AP Commodity Sequent
225122	Sequent Park & Loan Gas Accrue
225130	Accrued Liab VNG/SEM Assgn Gas
225150	A/P Returned Checks
225155	BCS Unpostables

225170	Flash Pay Errors
225191	A/P Misc Sales & Use VNG
225500	Payroll Deductions
225501	U S Savings Bonds Payable
225502	Mutual Savings Credit Union
225507	One Pledge Club Atlanta
225508	Flame Club Payable
225512	Employee Stock Purchase Plan
225513	Union Dues
225514	Flame Club/Savannah Payable
225521	P.A.C Payable
225522	H.E.A.T Payments
225526	Employee Court Orders
225527	Flame Club-Augusta
225528	IRA Mutual Savings Credit Unio
225536	Flx Ben Health Reim Payable
225537	Flx Ben Dep Daycare Payable
225546	Health Care Reim Payable 2000
225547	Dep Care Reim Payable
225559	Voluntary Benefits Assn - VNG
225560	Union Dues VNG Local 50
225561	United Way Richmond
225562	United Way South Hampton
225563	United Way Peninsula
225600	Deferred Compensation
225601	Deferred Dir Comp-Mktg Fees
	<b>Short-Term Debt</b>
221030	Commercial Paper ST Debt-AGCC
221150	Notes Payable Current
	<b>Intercompany Payables</b>
227110	Interest Payable - VNGC/AGLR
227120	Interest Payable - AGLC/AGLR
230990	Intercompany Trsfers - Credit
	<b>Customer Deposits</b>
235200	Customer Deposits-Manual
235201	Customer Deposits
235710	Customer Deposits-Trustees Ren
	<b>Interest</b>
239200	Accr Int-10Yr Bond/TrustPrefd
239300	Medium Term Notes
239400	Int 8.17% Debentures
240010	Interest Acc N/P-Bk of America
241980	Accrued Interest Payable
241990	Interest Acc-Customer Deposits
242200	Interest Accrued-ERC Recovery
	<b>Wages and Salaries</b>
225200	Payroll Payable
225210	Accrued Severance Pay
225211	Variable Compensation Payable

225250	Accrued Bonus
	<b>Dividends Declared</b>
243100	Dividends Declared-Common
243200	Dividends Declared-Pref
	<b>Miscellaneous Taxes Accrued</b>
238100	Taxes Accrued-Federal Income
238101	Taxes Accrued Other-FUI
238102	Taxes Accrued Other-FICA
238103	Tax Accr Othr-Real&Pers. Prop.
238104	Tax Accr Other-W.VA.Prop.
238105	Tax Accr Othr-SUI
238106	Tax Accru Othr-MotorFuelRd Tax
238107	Taxes Accr Othr-Compr Nat Gas
238109	Tax Accru Othr-Spec Fuel Tax
238140	Tax Accr Other-State Valuation
238142	Tax Accru Othr-Franchise Taxes
238144	Taxes Accr Othr-Sales & UseTax
238145	Tax Accr Othr-Workman Comp Tax
238150	Other Income Tax Payable
238200	Taxes Accrued-State Income
	<b>Accrued Relocation Liability</b>
237100	Accrued Relocation Liability
	<b>Deferred Purchase Gas Adj Credit</b>
252998	Deferred PGA - Credit Balance
	<b>Current Portion of Long Term Debt</b>
220000	Med Term Notes Due w/in 1 Year
	<b>Accrued Eviron Response-Current</b>
251113	MGP Current Liability
	<b>Accrued Pipeline Replacement-Current</b>
251107	Pipeline Rep Prog Curr liab
	<b>Deferred Seasonal Rates</b>
252997	Deferred Revenues
	<b>Energy Marketing and Risk Mgmt Liab</b>
251104	Unrealiz Loss on FinInstrument
	<b>Other Current Liabilities</b>
225151	Unclaimed Cust Credits & Chcks
242010	Education Tax 1
242050	Education Tax 5
242100	Homestead Tax
244000	Special Option Tax
244010	Special Option Tax 1
245010	Local Option Tax 1
245050	Local Option Tax 5
245500	FICA Taxes Payable - EE
245501	Fed. Withholding Taxes - EE
245502	State Withholding Tax - EE
245503	State Sales & Use Tax Payble
245504	Marta Tax Payable
245511	Taxes Payable-Tennessee S

245512	Taxes Payable- Tennessee U
245513	City Local Option Tax
245514	Utility Tax Collection Pay VNG
245516	Educational Tax Payable
245517	Homestead Tax Payable
245518	City of Atl Sales Tax - Sewer
245600	Escheat - Deposit Balance-2001
245601	Escheat Credit Balance-2001
245602	Escheat Deposit Balance-2000
245603	Escheat Credit Balance-2000
245604	Escheat Credit Balance-1999
245605	Escheat Credit Balance-1998
245606	Escheat Credit Balance-1997
245607	Escheat Credit Balance-1996
246010	Franchise Requirements 1
250020	Ret Sav Plus/Co Matching
250030	Ret Sav Plus/Employee Portion
250050	Ret Sav Plus/General Loan
250100	NSP Employee Contribution
250110	NSP Employer Contribution
251100	Purchased Gas Refunds Due
251103	Percent of CompletionLiability
251106	Deferred Inter-Company Profit
251109	Miscellaneous Accrued Lia
251110	Misc Accr Lia Imcr Commodity
251115	Marketer/Pooler True-Up
251200	Universal Service Fund Liab
251210	USF Refund Clearing Account
251300	USF Cash Out
251400	VNG Supplier Refunds Recon
251401	VNG Supplier Refuns Phase 1
251403	VNG Supplier Refunds Phase 3
251404	VNG Supplier Refunds Phase 4
251405	VNG Supplier Refunds Phase 5
251406	VNG Supplier Refunds Phase 6
251407	VNG Supplier Refunds Phase 7
251408	VNG Supplier Refunds Phase 8
251500	Capitalized Lease - Current
251600	VNG Rate Margin Sharing
251610	VNG Rate Margin Sharing Recon
277000	Injuries and Damages Provisio
277050	Provision for Workers Comp
277060	Provision Post Employment Exp
278001	LNG Fire Damage Tracker - Chat
278500	Reserve for Health Insurance
	<b>Accumulated Deferred Income Tax</b>
279100	Accel Fed Tax Depr-Property
279101	Reg Tax Liability Reclass
279150	Accel St Tax Depr-Property

279200	Other Timing Difference-Fed
279250	Other Timing Differences-State
<b>Long-Term Liabilities</b>	
<b>Other Liabilities</b>	
248303	Other Liabilites
248304	Long Term MTM Liabilities
248305	Accum Reg FixedAsset Rem Cost
<b>Accrued Envir Response Costs</b>	
248300	Environmental Response Costs
<b>Accrued Pipeline Replacement Costs</b>	
248302	Pipeline Replacement Reg Liab
<b>Accrued Pension Costs</b>	
247010	Retirement Annuity Purchase Cs
247020	Pension Liability/Non-Qualifie
247030	Pension Liability/Qualified Pl
<b>Accrued Other Postretirement Benefits</b>	
248800	Other Postretirement Benefits
248810	VNG OPEB Deferral&FAS106 Trans
<b>Capitalized Lease Liability</b>	
248500	Capitalized Lease - Long-Term
<b>Minority Interest</b>	
249100	Minority Interest In Earnings
<b>Deferred Credits</b>	
<b>Unamortized Investment Tax Credit</b>	
259250	Unamort Inv Credit Other
<b>Regulatory Tax Liability</b>	
259999	Regulatory Tax Liability
<b>Other Deferred Credits</b>	
215101	Fair Value of Int Rate Swap
255200	Customer Adv Metro Region
255800	Constr Adv-Ref
255801	Const Adv-Refundable-City
258150	Notes Payable Long-Term
258820	Lawrenceville Prepay
258850	Recovers-Rate Payer
258880	One Peachtree Ctr\10 P'tree Pl
258899	Misc/Other Deferred Credits
<b>Capitalization</b>	
<b>Long-Term Debt</b>	
215100	Debentures 8.17%
215300	Medium Term Notes
215301	Debt on 10/30 Year Bonds
217110	Notes Payable - VNGC/AGLR
217120	Notes Payable - AGLC/AGLR
248306	IC Dividend Pay - AGLC/AGLR
<b>Preferred Stock</b>	
201100	Pref Stock 8.17%
201400	Preferred Stock

**Common Stockholders Equity**

200100 Common Stock Issued-\$5 Par Val

200101 Common Stock

**Common Stock**

203100 Premium on Common Stock Issued

203101 Premium on Common

203102 Additional Paid-In-Capital

203120 Unearned Compensation

203500 Pref Capital Stock 4.72%

203700 Pref Capital Stock 5%

206200 Gn Reacq Cap Stk 4.44 Pr

206400 Gn Reacq Cap Stk 4.60 Pr

206500 Gn Reacq Cap Stk 4.72 Pr

206800 Gn Reacq Cap Stk 8.32 Pr

206900 Gn Reacq Cap Stk 7.84 Pr

**Premium on Common Stock**

207100 Unappropriated Ret Earnings

207200 Balance Transferred from Incom

207400 Adjustments to Retained Earnin

207550 Dividends Declared - AGLC/AGLR

207600 Dividends Declared-Common Stoc

207601 Dividends Declared Parent/Sub

**Earnings Reinvested**

202000 Other Comprehensive Income

**Other Comprehensive Income**

203130 Shares Held in Treasury&amp; Trust

**Income Statement****Operating Revenues**

400011 Resid. Non-Jurisdictional Sale

400100 Residential Sales

400101 Residential Gas Sales Unbilled

400103 Deregulated Residential Sales

400200 Small Commercial

400201 Small Commercial-Unbilled

400210 Commercial Billed Nonjurisdict

400300 Large Commercial

400301 Comm Unbilled Nonjurisdictiona

400310 Commercial Interruptible Nonju

400351 Commercial-Jurisdictional WNA

400352 Commercial-Nonjurisdict WNA

400400 Small Industrial

400401 Small Industrial-Unbilled

400500 Large Industrial

400505 Revenues-Interruptible

400506 Industrial-WNA

400600 Revenues-Housing Project

400601 Residential-Jurisdictional WNA

400602	Residential-Nonjurisdict WNA
402100	Sales for Resale Base
402200	Sales for Resale-Riders
402205	Imbalance - Cashin
402210	Commod Sales- AGLC- Affiliated
402211	Commod Sales- CHAT- Affiliated
402215	Sales - Affiliated (VNG)
402216	Commodity Sales - Affiliated
402250	Commodity Fees
402251	Uninterruptible Revenues
402253	Gas Sales - Intercompany
402255	Commodity Fees - Intercompany
402256	Reservation Fees-Intercompany
402257	Reservation Fees
402420	Commodity Option Prem - Fin.
402505	Options- Physical (Revenue)
404100	NGV Sales Base
404101	NGV-Non-Jurisdictional Sales
407000	Telecommunications Constr. Inc
407001	Telecom IRU Revenue
407002	Telecom Maintenance Revenue
407050	Late Payment Fees
407090	Returned Check -Marketer
407100	Reconnect Charge - Firm
407101	Seasonal Reconnect Change
407102	Turn-on Charge- Firm
407103	Meter Set Charge- Firm
407104	Establish Service- SONP
407110	Gas Management Fee
407120	Reg Servicework-Revenue
407125	Jobbing Material Revenue
407130	Oth Gas Rev PT1 Contr Exp Reim
407140	Jobbing Generation Appl. Pay
407142	Jobbing Generation Appl. Mat'l
407144	Jobbing Labor Additives
407160	Transportation Revenue
407161	Revenues-Firm Transportat
407176	TranspSales Non-Jurisdictional
407200	Rent from Gas Property
407220	LNG Trucking Revenues
407225	Unrealized Gain/Fin Instrument
407300	Revenue - Peaking Services
407304	Other Revenues-ACA Surcharges
407305	IMCR Refunds
407307	Other Gas Rev-Ss1
407350	Revenue Exchange Services
407500	Miscellaneous Operating Revenu
407501	Capacity Chg Joint Use Pipelin
410100	Management and Consulting Fee

415026	Late Payment Charge - Pooler
415061	Revenue Returned Check Fee
415070	Revenue Reconnect Charge
415071	Revenue Seas Recon Charge
415075	Revenue Turn On Charge
415076	Revenue Erron Turn On Credit
415080	Revenue Meter Set
415081	Revenue Erron Meter Set Credit
415188	Transp Rev-Interruptible Rev
415270	Misc Adjust - Pooler/Marketer
415290	Tran Rev-Market Res R-1 Cust
415291	Tran Rev-Market Res R-1 SrCit
415292	Tran Rev-Market Res R-1 DDDC
415293	Tran Rev-Market Res Soc Resp
415305	Tran Rev-Mkt G-10 Cust SmC&I
415306	Tran Rev-Mkt G-10 DDDC SmC&I
415307	Tran Rev-Mkt G-11 Cust SmC&I
415308	Tran Rev-Mkt G-11 DDDC SmC&I
415310	Tran Rev-Mkt G-11 Vol SmC&I
415311	Tran Rev-Mkt AG-1 Cust SmC&I
415312	Tran Rev-Mkt AG-1 Vol SmC&I
415325	Tran Rev-Mkt (V-52) NGV Cust
415326	Tran Rev-Mkt (V-52) NGV Rev
415327	Tran Rev-Mkt (V-52) NGV Fac
415340	Tran Rev-Mkt (V-52) S-51 Cust
415341	Tran Rev-Mkt (V-52) S-51 Com
415350	Tran Rev-Mkt (Gen) Peak Svc
415352	Tran Rev-Mkt (Gen) FD Overrun
415354	Tran Rev-Mkt (Gen) Environ
415355	Tran Rev-Mkt (Gen) Cust Ed
415356	Tran Rev-Mkt (Gen) Pipe Repl
415357	Tran Rev-Mkt (Gen) Franchise
415359	Tran Rev-Mkt (Gen) Switch Fee
415360	Tran Rev-Mkt (Gen) Meter Read
415375	Tran Rev-Mkt (Gas Cost) Peak
415376	Tran Rev-Mkt (Gas Cost) Firm
415388	Tran Rev-Mkt (GasC) Net MARS
415426	Tran Rev-Mkt Ret Stor Bal Chg
415483	Tran Rev-Mkt (GasC) BPPSS w/d
415894	Tran Rev-Mkt (GasC) FINSS w/d
430100	Professional Service Revenue
430101	Professional Service Expenses
430200	Field Service Revenue
430201	Field Service Expenses
430300	Misc. Service Revenue
430301	Misc. Service Expenses
430401	Initiative Material Expense
431200	Servicing Revenue
431305	Other Revenue

432730	Misc-Repair Parts
440092	Realized Gain on FinInstrument
448500	Gas Storage Carrying Cost
450100	Damage Billing - Mains
450200	Damage Billing - Services
450300	Damage Billing - Reroutes
450500	Lost & Unaccounted For Gas
610006	Asset Management Costs
610060	Commod Gas Cst-AGLC-Affiliated
610061	Commod Gas Cst-CHAT-Affiliated
610062	Commodity Gas Cost Affiliated
610065	Cost - Affiliated (VNG)
610067	Non-Affiliated Commodity Gas C
610069	Fair Value Park & Loans
610070	Storage Demand & Capacity Cost
610075	Transp, Exchange & Flex Fee
610076	Fees - Park & Loan
610078	Fees - Gathering
610079	Fees - Miscellaneous
610205	Imbalance - Cashout
610500	Realized Loss on FinInstrument
610505	Options - Physical (Expense)
	<b>Cost of Sales</b>
600501	Exchange Gas
600502	Gas Purchases - Intercompany
600505	Cost of Sales-Telecom Cnstr
600510	LCM Adjustment
610001	Transportation Costs
610007	Non-Jurisdictional Cost of Rev
610030	Natural Gas Commodity Costs
610032	Environmental Response Cost
610050	Deregulated PGA Gas Cost
610100	Purchased Gas Exp
610160	Gas Used for Utility Operation
610300	LNG Trucking Cost
610410	Natural Gas Transmission Line
610411	NG Trans Line Nonaff Capacity
610412	NGTrans Line Pur Nonaff Demand
610420	Nat Gas City Gate Purchases
610440	Unrec Purch Gas Cost Adj
	<b>Operation Expenses</b>
600001	Pay LNG Supervision/Eng.
600002	Pay - LNG Operation and Labor
600006	Pay - LNG Maintenance Sup./Eng
600007	Pay-LNG Maint. Purification Eq
600008	Pay-LNGMaint. Liquefaction Eq
600009	Pay-LNG Maint. of Vaporizing E
600010	Pay-LNG Maint. of Comp. Equip
600011	Pay-LNG Maint. of Other Equip

600020	Pay-Distribution Superv/Eng
600021	Pay-Design Gas Sys. Improv.
600022	Pay-Distribution Load Dispatch
600023	Pay-Perform Annual Survey
600024	Pay-Perform 3-Year Survey
600025	Pay-Perform 5-Year Survey
600026	Pay-Perform Survey-Bus. Dist
600027	Pay-Perform Survey-Trans. Pipe
600028	Pay-Perform Manhole Survey
600029	Pay-Perform Leak Survey-Other
600030	Pay - Inspect Cathodic Prot.Sy
600031	Pay - Locate Mains and Service
600032	Pay-Right-of-Way Upkeep
600033	Pay - Relocate Service
600034	Pay - Perform Em. Valve Insp.
600035	Pay-Serv.StandBy\Beeper Time
600036	Pay-Ser.Ctr.-Dist.-SdByBprTime
600037	Pay - Investigate Leaks Dist.
600038	Pay - Regulator Stat. Inspect.
600039	Pay - City Gate Stations
600040	Pay - Inspect and Operate STAR
600041	Pay ERTs
600042	Pay - Single Reads
600043	Pay - Turn-off Service
600044	Pay - Activate Meter
600045	Pay - Investigate Leaks
600046	Pay-PT Meter Change
600047	Pay- No Gas AGLC Work
600048	Pay - Mapping Services
600049	Pay - Serv. Wk. Order not Comp
600050	Pay- Perform Disp. Operations
600051	Pay-Investigate- Other Service
600060	Pay-Maint. Super/Eng.-Distr.
600061	Pay-Repair and Maint. Mains
600062	Pay-Repair Damage Mains
600063	Pay-Maintain Compressor St. Eq
600064	Pay - Maintain Regulator Stat.
600066	Pay-Maintain STAR
600067	Pay-Maintain of Services
600069	Pay-Repair Damage Service
600070	Pay-MaintainMeterSets&Req-Pro
600071	Pay-Repair Meter Sets&Reg Re
600072	Pay-CNG Refueling-Cust Premise
600073	Pay-Maintain Company CNG St.
600074	Pay-Maintain Customer CNG St
600075	PayMtr ReadStd By/Beeper Time
600080	Pay-Op&Maint Transmission Line
600081	Pay-Corrosion Testing Transmis
600082	Pay-O&M Transmission Measuring

600083	Pay-Transmission Odorization
600084	Pay-Transmission Lines Supv
600085	Pay-O&M Propane Peaking Facili
600086	Pay-Transport & Delivery
600087	Pay-Environmental
600088	PaySEM-AGLC-Gas Supply
600089	P/R account for AGSC empl.
600091	Pay-Customer Acct. Supervision
600092	Pay - Customer Accounts
600093	Pay-Meter Reading-Enscan
600094	Pay-Meter Reading-Itron
600095	Pay-Customer Records&Collect
600096	P/R for AGSC employees
600097	Payroll SEM GNGC
600098	Payroll SEM AGLN
600099	Project War Emblem
600101	Pay-Customer Service Superv
600102	Pay-Customer Service
600103	Pay-Customer Assistance
600104	Pay-Informational Advertising
600105	Project War Admiral
600106	Pay-Project Winning Colors
600107	Payroll Project Pinnacle
600108	Pay Wholesale System Project
600109	Pay - Corporate Development
600110	Pay-Sales Promotion Superv
600111	Pay-Selling
600112	Pay-Promotional Advertising
600113	Payroll Expense - V-Force
600115	VNG-Non-productive time-Union
600116	VNG Non-Productive time-Salary
600117	Pay-Pivotal Virginia Propane
600118	Pay-Pivotal LNG Terminal
600119	Pay-VNG Hurricane 2003
600120	Pay-A&G Salaries
600121	Pay-Operate Facilities
600122	Pay-Operational Training
600123	Pay-Safety Training&Reg Compli
600124	Pay-Injuries and Damages
600125	Pay-Laboratory
600130	Pay-Maint.of GeneralPlant+B306
600131	Pay-Operate&Maintain Fleet Eq
600132	Pay-Maintain Facilities
600133	Pay-Stores Operations
600134	Pay-FY2002 Earnings Review
600135	Payroll-CIS Enhanced GUI
600136	Payroll-MIA
600137	Technology Enablers
600138	CIS ASP Review

600139	Roadmap-IS&T
600141	Work Mgmt/Asset Mgmt
600142	Mobile GIS
600143	5 Year Forecast
600144	Payroll Trans Acct 1500 to1851
600150	Payroll - SEM/Pivotal
600200	Pay - Posi Hold Repairs
600400	Fuel for Liquified Petroleum G
600700	Misc Production Exp
620040	Outside Services - LNG Storage
620050	LNG Operation
620400	LNG Gas Losses
621000	Compressor Station
621002	Mains & Lines Maintenance
621004	Measure & Regulating Sta Exp
625930	Outside Svc-LNG Storage Maint
640030	Distr Supervision/Engineering
640050	Distr Load Dispatching
640201	Perform Annual Survey
640202	Perform AnnualSurvey-Contracto
640203	Perform 3-Year Survey
640204	Perform 3Year Survey-Contracto
640205	Perform 5-Year Survey
640206	Perform 5-Year Survey-Contract
640209	Perform Survey-Business Distr
640210	Right-of-Way Fees
640211	Perform Survey-Bus Dist Cont
640212	Perform Survey- Trans Pipeline
640213	Perform Survey Trans.Pipe Cont
640214	Perform Leak Survey-Others
640215	Perform Leak Sur. Other Cont
640218	Right of Way Upkeep
640219	Right of Way Upkeep Contractor
640230	Inspect Cathodic Protection
640231	Inspect Cathodic ProtectionCon
640232	Locate Mains and Services
640233	Locate Mains & Svcs- Cont.
640234	Perform Em. Valve Inspections
640235	Emergency Valve Inspection Con
640300	Regulator Stations-Inspections
640500	Check City Gate Stations
640501	Check City Gate Stat. Contract
640502	Inspect and Operate STAR prog
640503	Inspect. & Operate STAR Contra
640601	ERTS
640602	ERTS-Contractor
640603	Single Reads
640604	Single Reads- Contractor
640605	Turn-off Service

640606	Turn-Off Service - Contractor
640607	Activate Meter
640608	Activate Meter- Contractor
640609	Relocate Service (Re-Route)
640610	Relocate Service Re-Route Cont
640611	RelocateService(Re-Route)-Cred
640612	Activate Meters-Fleet
640701	Investigate Leaks
640702	Investigate Leaks- Cont.
640703	PT Meter Change
640704	PT Meter Change Contractor
640705	No Gas - AGLC Work
640706	No Gas AGLC Work-Contractor
640707	Investigate Leaks-Distribution
640708	Investigate Leaks-Dist-Contrac
640709	Investigate Other Services
640710	Investigate Other Services- Co
640711	Service Work Order not Complet
640712	Serv. Wk Order not Comp. Cont
640749	Distribution-Mat Mgt
640800	Perform Dispatch Operations
640801	Perform Dispatch Operat. Contr
640802	Perform Mapping Services
640803	Perform Mapping Services- Cont
645201	Repair & Maintain Meters-Fleet
645210	Repair and Maintain Mains Cont
645211	Maintenance of Main Paving
645215	Repair Damage Mains-Contractor
645401	Maintain Reg. Stations- Cont
645502	Maint. Meter Sets&Reg. ProCont
645504	Repair Damage Service- Contrac
645507	Repair Meter Sets & Reg-Re-Cnt
645508	Maint. Meter Sets&Reg.-Fleet
645701	Maintenance of Services-Fleet
645710	Maintenance of Services-Contra
645711	Maintenance of Service Paving
650100	Meter Reading Enscan
650101	Meter Reading- Itron
650103	Meter Reading- Itron-Contracto
650104	Meter Reading - Fleet
650200	Customer Records
650300	Account Collection
650700	Uncollectible Acct
650701	Uncollectible Accts - Damages
650800	Outside Services-Cust.Acct
650900	Misc Customer Acct Exp
650949	Customer Accounts-Mat Mgt
655031	Customer Service
655300	Informational Advertising

655310	Customer Education
655320	Outside Services-Cust. Service
655400	Misc Customer Acct Expense
660100	Selling Expenses
660300	Marketing Expenses
660320	Outside Services- Marketing
660400	Misc Sales Promotion Exp
660449	Marketing-Mat Mgt
670050	Utilities
670080	Tax and License
670100	Office & Administrative
670102	Development & Training-Acctg.
670103	Organizational Development
670104	Postage
670105	Operational Training
670106	Safety Training & Reg. Complia
670107	Office & Admin-Proc Card Acctl
670111	Office Admin-Fleet
670114	Misc Opr Exp - Corporate Dev
670115	Direct Assignment Expenses
670116	Project War Admiral
670118	Project Winning Colors
670119	Other O&M Project Pinnacle
670120	Civic Participation - Other
670121	Civic Participation-Education
670122	Civic Participation-Commun Dev
670123	Civic Participation-Environmen
670124	MiscExp-Project Steel Magnolia
670125	Misc- Pivotal Virginia Propane
670126	Misc- Pivotal LNG Terminal
670130	Bank Service Charges
670144	Outside Services - Fleet
670146	Fleet Depreciation
670147	Lease Fleet Equipment
670148	Operate and Maintain Fleet Eq
670159	Scrap Materials
670163	Office Admin&Supplies-Mat Mgt
670165	Stores -Other
670166	Inventory Adjustment Expense
670167	Stores Clearing Expense
670169	Licenses & Expenses - SW & HW
670170	Security
670200	Outside Svcs Employed
670201	Outside Svc. -Printing
670202	Outside Services Info Tech
670203	Outside Services-Recruiting
670204	QA/QC - Contractor
670210	Outside Services (oper & main)
670211	Service Bureau Fees

670220	O/S - Posi Hold Repairs
670300	General Business Insurance
670400	Injuries and Damages
670401	Workers Compensation Expense
670402	Outside Legal Services
670403	Miscellaneous Legal Services
670406	Commission & Fees on Fin Instr
670407	Liability Losses
670410	Workers Comp Fees & Assessment
670411	Legal Costs
670450	Pensions
670491	VNG Hurricane 2003
670500	Group Insurance
670501	Flex Pay
670502	Flex Benefits Deductions
670503	Other Post Retirement Benefits
670504	Post Employment Expense FAS112
670505	Flex Vacation Deductions
670506	Dental Insurance - VNG
670519	Drug & Alcohol Program
670520	Physicals
670521	Benefits Administration Expen
670525	Miscellaneous Benefits
670530	Retirement Savings Plus Plan
670531	Employee Stock Purchase Plan
670532	Non-qualified savings plan
670540	Short-Term Disability
670550	Long Term Disability
670551	Operate Cell Phone
670552	Operate Page
670553	Operate Vehicle Radio
670555	Disability Income Gap - VNG
670560	Service Awards
670570	Employee Relocation
670571	Recruiting Expenses
670572	Tuition Reimbursement
670590	Bonus
670600	Franchise Requirements
670700	Regulatory Commission Exp
670750	Institution or Goodwill Adv. E
670800	Association and Club Dues-Comp
670805	Association&Club Dues-Employee
670806	General Dues & Subscriptions
670840	Miscellaneous Expense
670841	Fines & Penalties
670850	Outside Services -Facilities
670854	Travel - Corporate Development
670855	Travel Expense
670856	Meals and Entertainment

670857	Meals & Entertainment 100% Ded
670858	Meals & Ent. - Corporate Dev
670859	Season Tickets
670862	Meals-Project Steel Magnolia
670863	TravelPivotal Virginia Propane
670864	Travel- Pivotal LNG Terminal
670866	Meals-Pivotal Virginia Propane
670867	Meals-Pivotal LNG Terminal
670880	Laboratory
670885	Restructuring-Severence
670886	Restructuring-Benefits
670887	Restructuring-Sale of Property
670888	Restructuring-Other
670889	Operations of Facilities
670900	Facilities Rent/Lease Expenses
670905	Sub Lease Credits
670911	Equipment Lease
670912	EAF Auto Lease
670930	Parking - Facilities
671304	VNG Benefits
	<b>Maintenance Expenses</b>
625030	LNG Mnt Super/Engineering
625100	LNG Mnt-Struct/Improvements
625200	Maintenance of Gas Holders
625300	LNG Mnt Purification Equip
625400	LNG Maint Liquefaction Equip
625500	LNG Mnt- of Vaporizing Equip
625600	LNG Mnt- of Compressor Equip
625900	LNG Mnt-Other Equip
625949	LNG Storage Maint-Mat Mgt
645030	Maintenance Super/Eng.-Distr
645200	Repair and Maintain Mains
645214	Repair damage mains
645216	Rev.coll.for 3rd PartyDamageMa
645300	Maintenance-Comp Station Equip
645400	Maintenance Regulator Stations
645501	Maint. Meter Sets &Reg. Pro
645503	Repair Damage Service
645505	Rev.Coll. for 3rd Party Dam. S
645506	Repair Meter Sets & Reg. Re
645700	Maintenance of Services
645920	Maintain Company CNG Station
645930	Maintain Customer CNG Station
645949	Distribution Maint-Mat Mgt
675100	Maintenance of Facilities
675105	Software Maintenance
675106	Large Computer Equip Maint
675110	Maintenance Power Equipment
675120	Maintenance Hand Tools

675140	Maintenance of Office Equip
675149	Other Maintenance-Mat Mgt
	<b>Allocated Costs</b>
671001	AGLR Alloc 401K Benefits
671009	AGLR Alloc Cost of Capital
671010	AGLR Alloc Health Benefits
671011	AGLR Alloc Pension Benefits
671012	AGLR Alloc Other Benefits
671013	AGLR Alloc Fleet Rate
671014	AGLR Alloc Facilities Rate
671025	Dir Crge Incentiv Compensation
671026	PUCHA Allocation Adjustments
671030	Alloc AGSC Operating Revenues
671102	AGLC Alloc HR & Emp Relations
671400	Info Svcs Lights On Chargeback
671402	Direct Chg OM Project Chgback
671403	Direct Assigned Chargeback
671404	Allocated-Distributed Chargebk
671405	Sequent Chargeback-AGLC
671406	Sequent Chargeback-CHAT
671407	Sequent Chargeback - VNG
671408	PC Printer Leases Allocated
671411	Sequent Chargeback - AGLN
671412	Allocated Bus Supt Facilities
671413	Allocated Bus Supt Fleet
671414	Allocated Bus Sup Other
671415	Allocated Bus Supt Purchasing
671416	Allocated Customer Services
671417	Allocated Employee Services
671418	Allocated Engineering
671419	Allocated Executive
671421	Allocated External Relations
671422	Allocated Financial Services
671423	Allocated Gas Supply
671424	Allocated IS&T
671425	Allocated Internal Auditing
671426	Allocated Investor Relations
671427	Allocated Legal
671428	Allocated Marketing
671429	Allocated Other
671430	Allocated Rates & Regulatory
671431	Allocated Strategic Planning
671435	Direct Assigned-Other Charges
671438	Sequent Chargeback - Pivotal
671439	Sequent Chargeback - JISH
	<b>Capitalized &amp; Distributed Exp</b>
670150	Admin&Gen Salaries-Capitalized
670160	A&G Expenses-Capitalized
670161	Operations & Engineering Capit

670171	StoresCorp OverHd RateClearing
670172	Stores - Capitalization
670460	Pensions Transferred-CR
670510	EmployeeBenefitsCaptalized
670511	OtherPostRetirementBenefitsCap
670512	Pensions-Capitalized
670513	ATPI Capitalized
670522	Employees Benefits Transfer-CR
671017	Fleet Expenses Distributed
671021	Fleet Capitalization
	<b>Depreciation and Amortization</b>
424000	Other Amortization Expense
425000	Depreciation Expense
	<b>Taxes Other Than Income</b>
427100	General Tax Expense-Payroll
427101	Gen Tax Expense- Property Tax
427102	Gross Receipts Tax
427105	Gen Tax Expense-Franchise Fee
427110	General Taxes-Allocated
427111	GeneralTaxExpensePayroll-Capit
427130	Net Worth Tax
	<b>Other Income - Net</b>
440090	Merchandise Sales
440750	AGSC Allocate Other Income Net
445005	CIAC Gross Up
445010	Rental Income
445011	Income Pirates House
445150	Rome River
446200	Interest and Dividend Income
446300	Allowance for Funds-Equity
448030	Collection Fee-Sales Tax
448090	Misc Other Income
448092	HVAC Financing Fees
448196	Income/Loss SouthStar Energy
448200	Property Sale Gain/Loss
448400	ERC Rcvr-Carrying Cost
448410	Carrying Cost ERC
448415	Carrying Cost Customer Ed Exp
449100	Donations - Other
449120	Donations-Community Develop
449500	Misc Non-Operating Exp
449510	EAF Exp
449540	Carrying Cost - ERC Ratepayer
449600	Government Affairs
449601	Government Affairs - Pay
449700	Business/Civic Club Dues
463310	Income/<Loss> US Propane
	<b>Interest on Long Term Debt</b>
461300	Interest MTN

461350	Interest on LT Debt-Cap Corp
	<b>Other Interest Expense</b>
467100	Interest Income/Expense
467201	Interco Int-Non-Restrict Fund
468100	Interest Exp-Customer Deposit
468101	Interest Exp-Other
468102	Interest Exp-Refunds & Tk
468103	Borrowing & Financing Fees
468104	Amortization Disc/Exp
468105	Amortiz. Debt Issuance Cost
	<b>Allowance for Funds - Debt</b>
470100	Allowance for Funds-Debt
	<b>Preferred Stock Dividend</b>
470999	Dividends on Preferred Stock
	<b>Minority Interest</b>
429100	Minority Interest Net Income/Lo
	<b>Income Taxes</b>
426000	Amortize Investment Credit
427200	Federal Income Tax
427400	State Income Tax
427500	Deferred FIT - Property
427510	Deferred FIT - Other
427520	Deferred SIT - Property
427530	Deferred SIT - Other
427600	PUCHA Tax Expense
427605	AGSC Allocate Tax Expense
	<b>Cum Eff Acct Change Net of Tax</b>
700002	Cumulative Effect Acct Change
700003	Federal Income Tax Cum Eff Acc
700004	State Income Tax Cum Eff Acc