



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 8, 2010

**Via U.S. Mail and Fax (404) 584-3509**

Bryan E. Seas  
Senior Vice President & Chief Accounting Officer  
AGL Resources, Inc.  
Ten Peachtree Place  
Atlanta, Georgia 30309

**Re: AGL Resources, Inc.  
Form 10-K for the Year Ended December 31, 2009  
Filed February 4, 2010  
Form 10-Q for the Period Ended March 31, 2010  
Filed April 27, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 15, 2010  
File No. 1-14174**

Dear Mr. Seas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director