



DIVISION OF
CORPORATION FINANCE

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

October 26, 2010

Russ M. Strobel
Chairman, President and Chief Executive Officer
Nicor Inc.
1844 Ferry Road
Naperville, Illinois 60563-9600

Re: Nicor Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 24, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 10, 2010
File No. 001-07297

Dear Mr. Strobel:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Neil J. Maloney