

Nicor Inc.  
Consolidating Balance Sheet  
December 31, 2002  
(Millions)

	Nicor Inc.	Nicor Gas	Birdsall, Inc. (a)	Nicor Energy Ventures Company (b)
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 0.9	\$ 182.2	\$ 17.4	\$ 16.6
Short-term investments, at cost which approximates market	—	—	25.3	0.4
Receivables	92.2	393.1	32.4	52.2
Notes receivable — joint ventures	—	—	—	—
Gas in storage	—	18.6	—	33.7
Deferred gas costs	—	—	—	—
Deferred income taxes	2.5	31.4	1.0	—
Other	4.5	12.2	6.2	2.0
	<u>100.1</u>	<u>637.5</u>	<u>82.3</u>	<u>104.9</u>
Investments in continuing subsidiaries	<u>1,424.5</u>	<u>—</u>	<u>—</u>	<u>—</u>
Property, plant and equipment, at cost				
Gas distribution	—	3,558.1	—	—
Shipping	—	—	309.1	—
Other	0.2	—	—	5.4
	<u>0.2</u>	<u>3,558.1</u>	<u>309.1</u>	<u>5.4</u>
Less accumulated depreciation	<u>0.2</u>	<u>1,910.1</u>	<u>164.7</u>	<u>1.0</u>
	<u>—</u>	<u>1,648.0</u>	<u>144.4</u>	<u>4.4</u>
Prepaid pension costs	—	177.1	—	—
Other assets	14.6	82.2	96.1	6.4
	<u>\$ 1,539.2</u>	<u>\$ 2,544.8</u>	<u>\$322.8</u>	<u>\$ 115.7</u>

[Additional columns below]

[Continued from above table, first column(s) repeated]

	Nicor Horizon, Inc.	Nonoperating Subsidiaries, Adjustments and Eliminations	Consolidated
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 0.9	\$ (142.8)	\$ 75.2
Short-term investments, at cost which approximates market	—	—	25.7
Receivables	—	(102.5)	467.4
Notes receivable — joint ventures	—	—	—
Gas in storage	—	—	52.3
Deferred gas costs	—	—	—
Deferred income taxes	—	—	34.9
Other	—	27.3	52.2

	0.9	(218.0)	707.7
Investments in continuing subsidiaries	—	(1,424.5)	—
Property, plant and equipment, at cost			
Gas distribution	—	—	3,558.1
Shipping	—	—	309.1
Other	—	—	5.6
	—	—	3,872.8
Less accumulated depreciation	—	—	2,076.0
	—	—	1,796.8
Prepaid pension costs	—	—	177.1
Other assets	18.5	—	217.8
	\$ 19.4	\$ (1,642.5)	\$ 2,899.4

(a) From Birdsall, Inc. consolidated column on Exhibit A-5.

(b) From Nicor Energy Ventures Company consolidated column on Exhibit A-8.

Note: Subsidiaries combined under “Other Subsidiaries” in Exhibits A-4 through A-9 aggregate less than 2% of Nicor Inc. consolidated assets or consolidated revenue.

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Consolidating Balance Sheet  
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	Nicor Inc.	Nicor Gas	Birdsall, Inc. (a)	Nicor Energy Ventures Company (b)
<b>LIABILITIES AND CAPITALIZATION</b>				
<b>Current liabilities</b>				
Long-term obligations due within one year	\$ —	\$ 100.5	\$ —	\$ —
Short-term borrowings	744.5	315.0	22.5	38.7
Accounts payable	18.0	461.7	31.7	54.7
Accrued gas costs	—	67.3	—	—
Accrued mercury-related costs	—	5.0	—	—
Accrued dividends payable	20.3	21.1	—	—
Other	(22.4)	46.4	(10.5)	(0.3)
	<u>760.4</u>	<u>1,017.0</u>	<u>43.7</u>	<u>93.1</u>
<b>Deferred credits and other liabilities</b>				
Deferred income taxes	22.7	253.5	103.5	2.0
Regulatory income tax liability	—	62.2	—	—
Unamortized investment tax credits	—	37.5	—	—
Accrued mercury-related costs	—	18.4	—	—
Other	23.3	145.2	1.5	2.9
	<u>46.0</u>	<u>516.8</u>	<u>105.0</u>	<u>4.9</u>
<b>Capitalization</b>				
Long-term debt	—	396.2	—	—
Preferred stock				
Redeemable	4.3	5.6	—	—
Nonredeemable	—	1.4	—	—
Common stock	110.0	76.2	0.5	8.4
Paid-in capital	3.8	108.0	—	3.8
Retained earnings	621.3	424.5	173.6	5.4
Unearned compensation	(0.3)	—	—	—
Accum. other comprehensive income	(6.3)	(0.9)	—	0.1
	<u>732.8</u>	<u>1,011.0</u>	<u>174.1</u>	<u>17.7</u>
	<u>\$ 1,539.2</u>	<u>\$ 2,544.8</u>	<u>\$ 322.8</u>	<u>\$ 115.7</u>

[Additional columns below]

[Continued from above table, first column(s) repeated]

	Nicor Horizon, Inc.	Nonoperating Subsidiaries, Adjustments and Eliminations	Consolidated
<b>LIABILITIES AND CAPITALIZATION</b>			
<b>Current liabilities</b>			
Long-term obligations due within one year	\$ —	\$ (0.5)	\$ 100.0
Short-term borrowings	—	(805.7)	315.0
Accounts payable	0.3	(10.1)	556.3
Accrued gas costs	—	—	67.3

Accrued mercury-related costs	—	—	5.0
Accrued dividends payable	—	(21.1)	20.3
Other	(4.0)	25.5	34.7
	<u>(3.7)</u>	<u>(811.9)</u>	<u>1,098.6</u>
Deferred credits and other liabilities			
Deferred income taxes	4.3	0.1	386.1
Regulatory income tax liability	—	—	62.2
Unamortized investment tax credits	—	—	37.5
Accrued mercury-related costs	—	—	18.4
Other	—	(5.2)	167.7
	<u>4.3</u>	<u>(5.1)</u>	<u>671.9</u>
Capitalization			
Long-term debt	—	—	396.2
Preferred stock			
Redeemable	—	(5.6)	4.3
Nonredeemable	—	(1.4)	—
Common stock	1.0	(86.1)	110.0
Paid-in capital	16.5	(128.3)	3.8
Retained earnings	0.9	(604.5)	621.2
Unearned compensation	—	—	(0.3)
Accum. other comprehensive income	0.4	0.4	(6.3)
	<u>18.8</u>	<u>(825.5)</u>	<u>1,128.9</u>
	<u>\$ 19.4</u>	<u>\$ (1,642.5)</u>	<u>\$ 2,899.4</u>

(a) From Birdsall, Inc. consolidated column on Exhibit A-5.

(b) From Nicor Energy Ventures Company consolidated column on Exhibit A-8.

Note: Subsidiaries combined under “Other Subsidiaries” in Exhibits A-4 through A-9 aggregate less than 2% of Nicor Inc. consolidated assets or consolidated revenue.