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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) -- All Filers Are Required To Complete This Page

1. Registrant Name Mayer, Brown & Platt			
2. Address <input checked="" type="checkbox"/> Check if different than previously reported 1909 K Street N.W., Washington, D.C. 20006-1101			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (Country) _____			
4. Contact Name C. Cabell Chinnis, Jr.	Telephone (202) 263-3080	E-mail (optional)	5. Senate ID # 24123-404
7. Client Name <input type="checkbox"/> Self NICOR, Inc.			6. House ID # 31349016

TYPE OF REPORT 8. Year 2009 Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇨ Termination Date: _____

11. No Lobbying Activity

INCOME OR EXPENSES -- Complete Either Line 12 OR Line 13	
12. Lobbying Firms INCOME relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> ⇨ <u>\$100,000</u> Income (nearest \$20,000) Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).	13. Organizations EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Expenses (nearest \$20,000) 14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(c) of the Internal Revenue Code

Signature C. Cabell Chinnis, Jr.

Printed Name and Title _____
LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

Legislation relating to the taxation of foreign base company shipping income (Subpart F income).

17. House(s) of Congress and Federal agencies contacted Check if None

United States Senate
 United States House of Representatives

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Office Position (if applicable)	New
Richard S. Williamson		<input type="checkbox"/>
Penny L. Eastman		<input type="checkbox"/>
Roger J. Kiley		<input type="checkbox"/>
Mark R. Taylor		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above. Check if None
 The modifications described in line 16 above would impact the timing of taxation to Client of earnings of the foreign entity (Tropical Shipping and Construction Co.)

Registrant Name Mayer, Brown & Platt

Client Name NICOR, Inc.

Signature C. Cabell Chinnis, Jr.

Date February 12, 2001

Printed Name and Title C. Cabell, Chinnis, Jr., Partner

Registrant Name Mayer, Brown & Piant

Client Name NICOR, Inc.

Information Update Page -- Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City/State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

Jerry Oppenheimer

ISSUE UPDATE

24. General lobbying issues previously reported that no longer pertain

MAR

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is no longer affiliated with registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization

Signature

C. Cabell Chinnis, Jr.

Date February 12, 2001

Printed Name and Title C. Cabell Chinnis, Jr., Partner

