

AGL RESOURCES INC
Form 8-K/A
November 14, 2003

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K/A

CURRENT REPORT

**PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): September 23, 2003

AGL RESOURCES INC.

(Exact name of registrant as specified in its charter)

Georgia

(State or other jurisdiction of incorporation
or organization)

1-14174

(Commission File No.)

58-2210952

(I.R.S. Employer Identification No.)

Ten Peachtree Place Atlanta, Georgia 30309

(Address and zip code of principle executive offices) (Zip Code)

404-584-4000

(Registrant's telephone number, including area code)

Not Applicable

(Former name or former address, if changed since last report)

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Item 5. Other Events.

Unless the context requires otherwise, references to we and our are intended to mean consolidated AGL Resources Inc. and its subsidiaries (AGL Resources). On March 19, 2003, we filed our 2002 Form 10-K with the SEC. On March 28, 2003, the Securities and Exchange Commission's (SEC) Regulation G (Item 10(e) of Regulation S-K) became effective, governing the use of financial measures that are not prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Item 6, Selected Financial Data and Item 8, Financial Statements and Supplementary Data (Financial Statements) sections of our 2002 Form 10-K included the non-GAAP financial measures of core earnings, core earnings per share and Earnings Before Interest and Taxes (EBIT).

Core earnings and core earnings per share are non-GAAP financial measures of net income, excluding significant gains and losses on the sale or disposal of assets and one time adjustments which include charges associated with our corporate reorganization, marketer billing issues and write-down of impaired assets. We believe these financial measures help investors in evaluating our recurring operational performance.

Our investors should not consider these non-GAAP financial measures an alternative to, or a more meaningful indicator of our operating performance than, operating income or net income as determined in accordance with GAAP. In addition, these non-GAAP financial measures may not be comparable to similarly titled measures of another company.

In accordance with Regulation G, attached as Exhibit 99.1 and 99.2 and incorporated into this Item 5 by reference are our audited financial statements with the non-GAAP financial measure EBIT removed from our statements of consolidated income; and reconciliations of the non-GAAP financial measures to the most directly comparable GAAP financial measures included in our Selected Financial Data section in our 2002 Form 10-K.

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Item 7. Financial Statements and Exhibits.

(c) Exhibit

<u>Exhibit Number</u>	<u>Description</u>
23	Independent Auditors' Consent
99.1	AGL Resources Inc.'s audited financial statements, as of and for the year ended December 31, 2002 and the three months ended December 31, 2001
99.2	Reconciliation of non-GAAP Financial Measures to the most directly comparable GAAP Financial Measures for the twelve months ending December 31, 2002, September 30, 2001-1998 and the three months ending December 31, 2001
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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AGL RESOURCES INC.

(Registrant)

Date: November 14, 2003

/s/ Richard T. O'Brien

Executive Vice President and Chief Financial Officer

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