CASE NUMBER:

99-070

ATMOS ENERGY CORPORATION

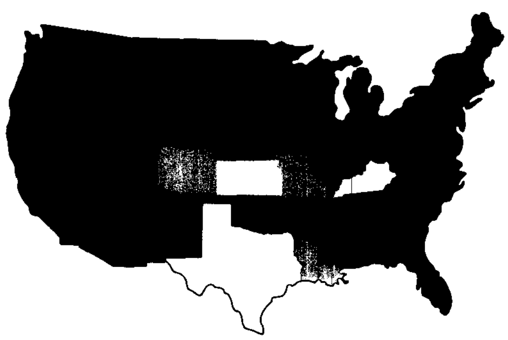
ANNUAL REPORT

1996

Atmos Energy Corporation, based in Dallas, Texas, provides natural gas service to more than 673,000 customers in Texas, Colorado, Kansas, Missouri, Louisiana and Kentucky through its operating companies– Energas Company, Greeley Gas Company, Trans Louisiana Gas Company and Western Kentucky Gas Company. * * *

The numbers for Atmos Energy Corporation in 1996 are strong – a 27 percent increase in earnings, a record number of customers served, and more. And the numbers we have achieved have brought a number of benefits to our customers, our employees, and our shareholders. One number we're particularly proud of: 90 percent of Atmos shareholders of record reinvest their dividends in the company. The increase in the dividend paid on December 10, 1996, marked the ninth consecutive year the dividend rate has increased. As in every annual report, the pages of this report will focus on numbers – from the financial highlights, to the charts, to the detailed financials that quantify the status of our company. We'll also highlight a number of the people whose hard work, expertise, and commitment to service add up to make our outstanding numbers possible.

ATMOS ENERGY CORPORATION



HEADQUARTERS
Dallas, Texas

MILES OF PIPE
22,640

NUMBER OF EMPLOYEES
1,652

SIZE OF SERVICE AREA
50,650 square miles

POPULATION IN SERVICE AREA
2.1 million

AVERAGE CUSTOMERS SERVED
672,517

COMMUNITIES SERVED
419

DEGREE DAYS, 1996
3,925
(**NORMAL** *3,983*)

CHAIRMAN OF THE BOARD
Charles K. Vaughan

PRESIDENT AND
CHIEF OPERATING OFFICER
Robert F. Stephens

FINANCIAL HIGHLIGHTS

(Dollar amounts in thousands, except per share data)	Year ended September 30, 1996	1995	% CHANGE
Operating revenues	$483,744	$435,820	11.0%
Gross profit	177,000	167,010	6.0%
Net income	23,949	18,873	26.9%
Assets	501,861	445,783	12.6%
Total capitalization	294,601	289,581	1.7%
Total volumes handled (MMcf as metered)	144,456	139,809	3.3%
Heating degree days	3,925	3,579	9.7%
Percent of normal	99%	90%	10.0%
Meters in service (average)	672,517	656,259	2.5%
Net income per share	$ 1.51	$ 1.22	23.8%
Cash dividends per share	$ 0.96	$ 0.92	4.3%
Book value per share at end of year	$ 10.75	$ 10.20	5.4%
Return on average common shareholders' equity	14.5%	12.3%	17.9%
Shareholders' equity as a percentage of total capitalization at end of year	58.5%	54.7%	6.9%
Shareholders of record	28,624	23,625	21.2%
Average shares outstanding	15,892	15,416	3.1%

DEAR FELLOW SHAREHOLDERS:

Our numbers were strong in 1996. Earnings. Net income per share. Number of customers served. Assets. All were records. How did we achieve such outstanding results? This year again shows that our acquisition strategy is working well. Our success is the payoff for years of operating efficiently, managing our business, and dedicating ourselves to serving customers.

OUR GEOGRAPHIC DIVERSITY WORKED TO OUR ADVANTAGE. The winter weather averaged about 1 percent warmer than normal in 1996 across our multi-state service area. This was despite the fact that the weather was over 5 percent warmer than normal in Texas, our largest customer area, as well as in Colorado. Colder than normal winter weather in Louisiana, Kentucky, Kansas and Missouri offset the warmer weather in other areas. Last year, the weather was 10 percent warmer than normal. This year, we also got a boost from strong sales in the spring to farmers in West Texas, eastern Colorado and western Kansas, who use natural gas engines to drive irrigation pumps. This unique market provides significant off-season sales in the spring and summer months, when heating sales are low. If wetter conditions had not slowed irrigation sales somewhat in this year's fourth quarter, our results would have been even more impressive.

THE CUSTOMER COUNT INCREASED. At fiscal year-end, we provided natural gas service to a record 673,000 average customers. The increase was due to customer growth in our existing service areas, and the addition of approximately 9,200 customers in Louisiana from the acquisition of the Oceana Heights Gas Company in November 1995. We added new large-volume customers in a highly competitive marketplace.

RATE INCREASES CONTRIBUTED TO THE BOTTOM LINE.

During 1995 and 1996, Atmos has received over $6.0 million in rate increases. A settlement in Kentucky providing total annual net operating income benefit of approximately $4.0 million was partially implemented in November 1995, with the remaining $1.0 million implemented in March 1996. The company implemented a $1.1 million increase in Louisiana in March 1995. In 1994, the company received rate increases totaling $6.4 million in Colorado, Kansas and Louisiana.

Our results for 1997 will be positively affected by a $5.3 million increase implemented in 67 towns on Nov. 1, 1996, which affects about 200,000 of the company's 312,000 customers in West Texas. Under a settlement with the municipalities, the company agreed to wait until June 1998 before seeking another increase in the area.

OUR EMPLOYEES FOUND COUNTLESS WAYS TO OPERATE EFFICIENTLY.

Operating efficiently is an ongoing part of the way we conduct our business to keep our rates competitive. We consider ourselves fortunate that so many ideas for managing expenses and doing things better come from our employees. For example, operating and maintenance expenses decreased 1 percent in 1996, even though our average customer count increased 2.5 percent. More figures demonstrating our efficiency are presented later in this report.

HOW DOES THE FUTURE STACK UP?

Past performance is no guarantee of future results — every investment prospectus tells you so. But we think it's a pretty good indicator. We expect to continue to grow, and to continue our track record of delivering strong results.

STRATEGIES FOR GROWTH.

Atmos will continue with its long-standing growth plan of expanding geographically through acquisitions. This allows the company to diversify its exposure to weather patterns, markets, economic conditions, and regulatory climates. The company is realizing the benefits of its 1993 acquisition of Greeley Gas Company. Atmos has increased the efficiency of Greeley Gas, which serves the city of Greeley, and high growth-rate ski and resort areas in Colorado, including Steamboat Springs, Durango and Crested Butte, as well as parts of Kansas and Missouri. Since the acquisition in December 1993, customer growth has averaged 5 percent per year for Greeley Gas, compared with 2 percent annually for the three years prior to the acquisition.

United Cities Merger.

Continuing that growth strategy, the company announced an agreement in July 1996 to combine with United Cities Gas Company of Brentwood, Tenn., with Atmos as the surviving entity. Atmos shareholders and United Cities shareholders approved the merger at separate meetings on Nov. 12, 1996, with 98 percent of Atmos shares present voting in favor of the merger. One share of Atmos stock will be exchanged for each share of United Cities stock. In addition to shareholder approval, the merger must be approved by certain federal and state regulatory bodies. Approval is required in 10 states.

Atmos has agreed to increase the indicated annual dividend from the current $1.00 per share to not less than $1.02 per share at the first board meeting following the closing of the transaction. All of the terms and conditions of the merger are defined in the proxy.

United Cities serves approximately 337,000 natural gas and propane customers and operates in 10 states. We believe the merger provides benefits for customers, employees and shareholders. Currently, United Cities' market penetration of the home heating market in its service area is about 37 percent, compared with 61 percent for Atmos, and the service area has high population growth. The merger reduces the impact of weather on Atmos, and enhances the stability and predictability of earnings, cash flows and dividends, in our opinion. We are diversifying our exposure to weather patterns by expanding operations into 13 states rather than the current six states. United Cities operates several unregulated businesses, which contributed $4.2 million to net income in fiscal year 1995. We see this as a complement to our existing unregulated business activity.

We are proceeding to complete the merger, and expect to close the transaction by the end of March 1997.

Internal Growth Opportunities.

Although business combinations like Greeley Gas and United Cities make dramatic contributions to our size and performance, adding customers in our existing services areas is also a part of our growth plans. Kentucky and Colorado continue to show above average additions in customers. We have programs to add customers from new construction and to convert customers using other energy sources. We also added a dozen large-volume industrial customers in a highly competitive market in Kentucky.

We believe our strategy and our operating strengths add up to a bright future, and will make us successful in operating in an increasingly competitive environment, where residential customers may someday be able to choose their natural gas supplier. Already we are preparing to provide additional services to our customers, such as an appliance protection program using service providers and local contractors in Texas.

Return to Shareholders.

We're especially proud of Atmos' 1996 total return to shareholders of 23.7 percent. Atmos' five-year average annual total return is 15.6 percent. Our total return figures include reinvestment of dividends and exclude the effect of income taxes.

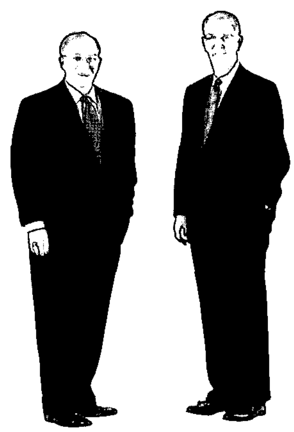
The company increased the quarterly dividend to $.25 per share on Nov. 4, 1996, a 4.2 percent increase. The increase, payable with the dividend on Dec. 10, 1996, is our ninth consecutive annual increase in the dividend rate.

Truly, our strengths are revealed in our numbers. We'll devote the rest of this report to the measures themselves.

Charles K. Vaughan
Chairman of the Board

Robert F. Stephens
President and Chief Operating Officer

November 12, 1996



STRENGTH IN NUMBERS

Atmos reported record results in 1996. We believe our numbers add up to continued success in the future. Competition with other natural gas providers, and with other energy sources, will undoubtedly intensify. We're ready for it. We already compete on a daily basis to serve industrial customers. We act as if every customer is subject to competition. The fact of the matter is, customers already have choices in energy and may someday choose among multiple suppliers for their energy.

Atmos combines the strengths that industry analysts say are required to be a winner in the potentially more competitive environment: low gas costs, competitive rates, dedication to service and a growing customer base. We've got the figures to back up our confidence.

Low gas costs.

Gas costs are the largest component of a customer's bill. Atmos works hard to get the best priced and most reliable source of gas possible for our customers. We serve a number of natural gas-producing areas, and thus have access to many sources of supply. We look for ways to do an even better job of supplying our customers, and obtaining competitively priced gas supplies. For example, the company added supply connections during 1996 in Paducah, Owensboro and Madisonville, Ky., to gain access to supplies from additional interstate pipelines. This access will lower gas costs for our customers and improve the reliability of service.

Key Measures.

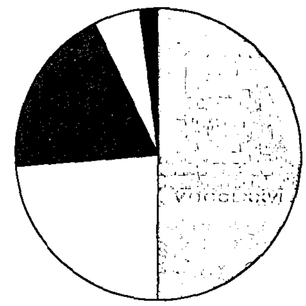
Atmos 1996 average cost of gas: $2.60 per Mcf

1995 average cost of gas: $2.46 per Mcf

Average cost of gas for our 14-company peer group: $2.92 per Mcf (1995)

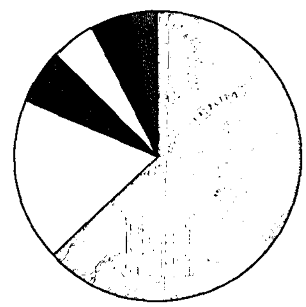
Keeping rates low.

The other component of the customer's gas bill besides the cost of gas is our cost of



Sources of Revenues

50.3% RESIDENTIAL
23.8% INDUSTRIAL & AGRICULTURAL
18.7% COMMERCIAL
5.5% OTHER SALES & MISCELLANEOUS
1.7% TRANSPORTATION



Uses of Revenues

63.5% PURCHASED GAS
18.0% OPERATION & MAINTENANCE
6.2% TAXES
5.0% COMMON DIVIDENDS & RETAINED EARNINGS
4.3% DEPRECIATION & AMORTIZATION
3.0% INTEREST

providing service. Atmos is consistently among the most efficient providers of natural gas in the country. Being efficient results in lower rates for our customers. Even with the rate activity in the last few years, our rates remain among the lowest in the country, which keeps us ahead of the competition.

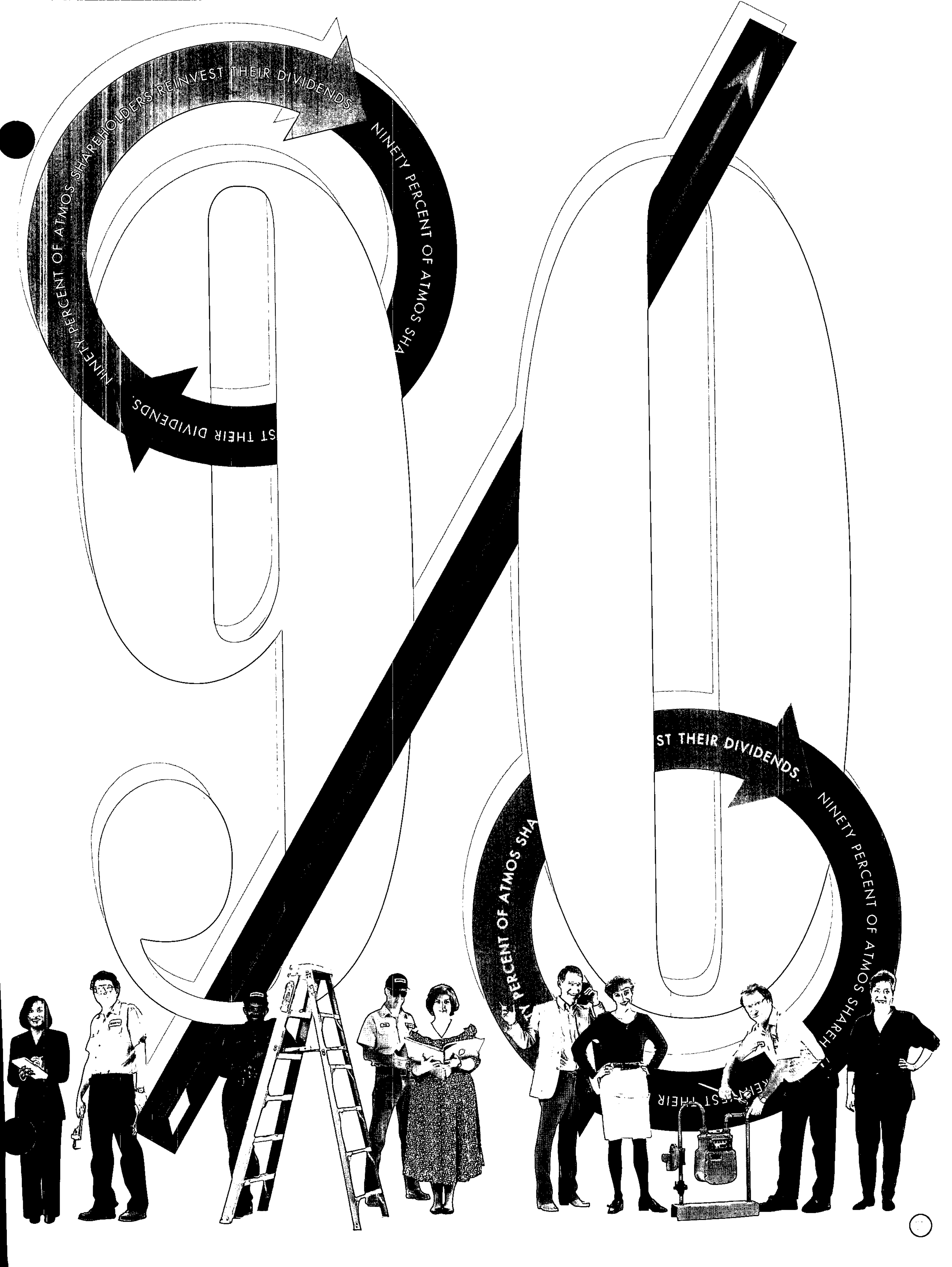
How do we maintain this record of efficiency year after year? We have 1,652 reasons: our employees.

Our employees continually make suggestions on better ways to do their jobs. These suggestions add up to impressive savings. This year, our Kansas employees suggested improvements that reduced operating expenses per customer from the previous year. In Texas, employees developed an improved procedure which reduced uncollectible accounts. In one district alone,

WE ARE PLEASED THAT 90 PERCENT OF OUR SHAREHOLDERS OF RECORD DEMONSTRATE THEIR SUPPORT FOR ATMOS BY REINVESTING THEIR DIVIDENDS. THIS NUMBER ILLUSTRATES THE LOYALTY OF OUR SHAREHOLDERS AS WELL AS THEIR CONFIDENCE IN THE COMPANY'S PROSPECTS. ATMOS CUSTOMERS HOLD 12.5 PERCENT OF SHARES OUTSTANDING; 21.5 PERCENT OF ATMOS SHAREHOLDERS OF RECORD ARE CUSTOMERS.

"In May 1996, we entered into an agreement with Union Pacific Fuels to enhance the value of Western Kentucky Gas Company's natural gas storage and transportation rights. This alliance with Union Pacific should reduce costs and risks for our customers."

GORDON ROY, VICE PRESIDENT, GAS SUPPLY


NINETY PERCENT OF ATMOS SHAREHOLDERS REINVEST THEIR DIVIDENDS.
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uncollectible accounts were cut $385,000 compared to the previous year. The company reduced labor expenses by using temporary employment services for staffing at seasonal peak times. Our employees think like business owners. They are — nearly 93 percent of our employees are shareholders. Employees, including management, and the Board of Directors own 23 percent of Atmos stock. Our customers are shareholders as well: 21.5 percent of Atmos shareholders of record are customers, and customers hold 12.5 percent of shares outstanding.

Key Measures (Year End).

Meters served per employee: 408

Peer group average: 321 (1995)

Operation and maintenance expense per meter: $129

Peer group average O&M expense per meter: $236 (1995)

Net plant investment per meter: $614

Peer group average: $1,142 (1995)

ENERGAS COMPANY

HEADQUARTERS
Lubbock, Texas

DISTRICT OFFICES
Amarillo, Big Spring, Hereford, Littlefield, Lubbock, Midland, Odessa, Pampa, and Plainview, Texas

MILES OF PIPE
13,163

NUMBER OF EMPLOYEES
609

SIZE OF SERVICE AREA
30,000 square miles

POPULATION IN SERVICE AREA
950,000

AVERAGE CUSTOMERS SERVED
311,713

COMMUNITIES SERVED
92

DEGREE DAYS, 1996
3,331
(**NORMAL** *3,528*)

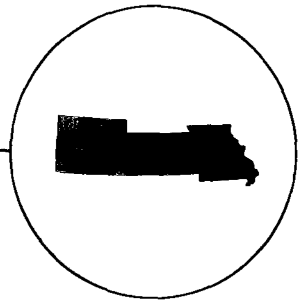
REGULATORY AGENCIES
Municipalities Served
Railroad Commission of Texas

PRESIDENT
Eugene A. Ehler

CUSTOMER FOCUS.

Low rates and low gas costs do not impress customers if good service is sacrificed. Our goal is to deliver superior customer service "the first time - every time." Our employees even created a lapel button with that slogan. What constitutes superior service? Scheduling appointments and providing service the same day the customer calls. Extending service hours to evenings and Saturdays in many areas to meet customer needs. Adding pay locations in convenience stores and other outside locations so our customers can choose the most convenient place to pay their bills. Allowing customers to pay their bills by credit card. These are only a few examples of services we've added for customers.

Customer focus also means helping our customers find the best energy solutions. We provide technical assistance to commercial and industrial customers on new gas equipment options that can reduce their total energy bills. Our 47 largest customers in Kentucky can monitor their gas usage with electronic flow measurement



GREELEY GAS COMPANY

HEADQUARTERS
Denver, Colorado

DISTRICT OFFICES
Greeley, Colorado
Cañon City, Colorado
Bonner Springs, Kansas

MILES OF PIPE
3,817

NUMBER OF EMPLOYEES
268

SIZE OF SERVICE AREA
1,650 square miles

POPULATION IN SERVICE AREA
228,000

AVERAGE CUSTOMERS SERVED
110,131

COMMUNITIES SERVED
123

DEGREE DAYS, 1996
5,912
(**NORMAL** *6,234*)

REGULATORY AGENCIES
Colorado Public Utilities Commission
Kansas Corporation Commission
Missouri Public Service Commission

PRESIDENT
Gary L. Schlessman


7.8%
AVERAGE ANNUAL
CUSTOMER
GROWTH
RIGHT LANE CLOSED

ATMOS PURSUES AN AGGRESSIVE GROWTH STRATEGY THAT SETS THE COMPANY APART FROM OTHERS IN OUR INDUSTRY. THROUGH INTERNAL GROWTH AND ACQUISITIONS, ATMOS HAS ACHIEVED AN AVERAGE ANNUAL CUSTOMER GROWTH RATE OF 7.8 PERCENT FOR THE PAST 10 YEARS.

"We supplied gas to a new lakeside development between Lake Barkley and Kentucky Lake near Paducah, Ky., making gas available to 160 lots, with a target of 600 lots. The lake resort community will nearly double the size of the town. The builder recognized the desirability of natural gas for heating and water heating."

GARY MILLIGAN, DIRECTOR OF RESIDENTIAL MARKETING, OWENSBORO, KY.

equipment we've installed. A hospital in Lafayette, La., is adding a second phase of natural gas cooling equipment to reduce its energy costs, and we've begun a cost study on natural gas cooling for another hospital in Lafayette. We are also pursuing the use of desiccant cooling in hospital surgery rooms, which reduces the humidity in the air so that the temperature can be higher for patient comfort while reducing energy costs. In West Texas, we're showing farmers how to save money by generating their own electricity to run irrigation pumps — we're pioneering the on-site use of natural gas-powered generators. This use of generation technology has grabbed the attention of equipment manufacturers.

KEY MEASURES.

Right the first time, every time — measured in hundreds of thousands of ways, in every contact with our 673,000 customers.

A GROWING CUSTOMER BASE.

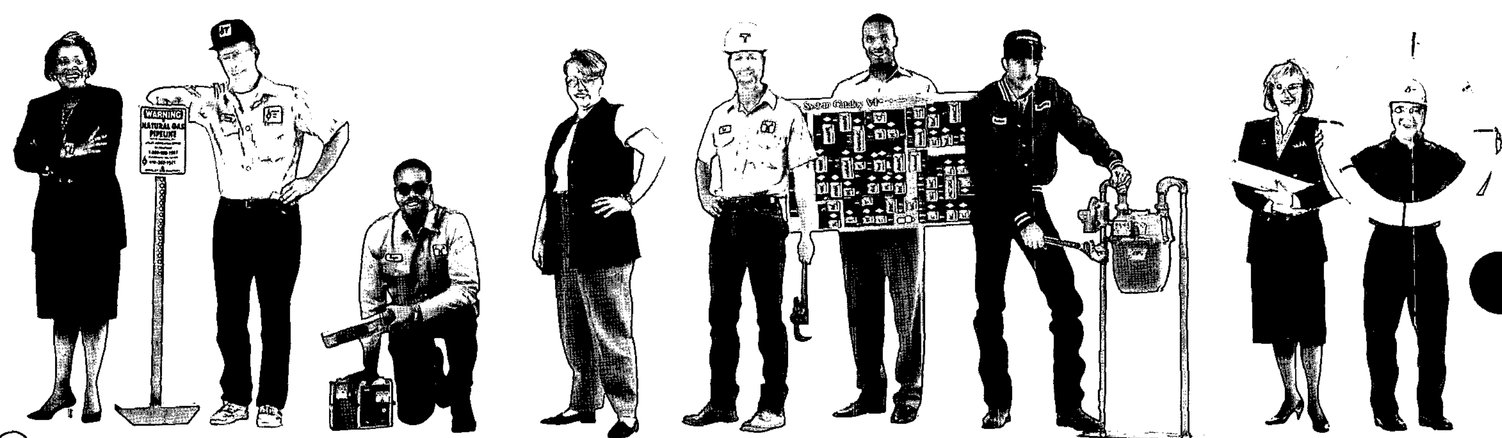
Our numbers add up to an above average growth rate among our peers. In 1996, we increased average customers served to a record 672,517 customers, up 2.5 percent from 1995. We added 9,200 customers with the acquisition of the Oceana Heights Gas Company in southeastern Louisiana in November 1995. The rest was through internal growth in our service areas.

In our first 10 years as a public company, we more than doubled the number of customers. In our second decade, we are on track to repeat that performance, with the agreement to merge with United Cities Gas Company. A part of our corporate development strategy is to acquire natural gas distribution properties across the United States. This strategy has allowed us to

EFFICIENCY IS CRUCIAL TO OUR SUCCESS IN A COMPETITIVE ENVIRONMENT. ONE WAY ATMOS MEASURES EFFICIENCY IS BY THE NUMBER OF CUSTOMERS SERVED PER EMPLOYEE. IN 1996, EACH ATMOS EMPLOYEE SERVED AN AVERAGE OF 408 CUSTOMERS – A SIGNIFICANTLY HIGHER NUMBER THAN OUR PEER GROUP AVERAGE OF 321.

"One of our largest expenses is surveying for gas line leaks. Until now, many man-hours were required for walking surveys. For less than $10,000, we developed the MULE, or Maximum Utilization Leakage Equipment, using a four-wheel all-terrain vehicle. We customized the machine to meet our needs. Five suction funnels are mounted on the front bumper to absorb samples. The MULE is sensitive. It can pick up a leak inside a six-foot-tall wooden fence, 20 feet away."

JERRY NEELEY, DISTRICT SUPERINTENDENT,
LUBBOCK, TEXAS




FOUR HUNDRED AND EIGHT CUSTOMERS SERVED PER EMPLOYEE

TRANS LOUISIANA GAS COMPANY

HEADQUARTERS
Lafayette, Louisiana

DISTRICT OFFICES
Lafayette, Natchitoches, and Pineville, Louisiana

MILES OF PIPE
2,090

NUMBER OF EMPLOYEES
167

SIZE OF SERVICE AREA
7,000 square miles

POPULATION IN SERVICE AREA
250,000

AVERAGE CUSTOMERS SERVED
79,826

COMMUNITIES SERVED
41

DEGREE DAYS, 1996
1,980
(NORMAL *1,760*)

REGULATORY AGENCY
Louisiana Public Service Commission

PRESIDENT
B. J. Hackler

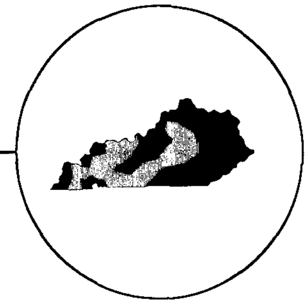
diversify our exposure to weather patterns, regulatory climates, markets and economic conditions and become more efficient. We have proven our ability to effectively integrate these properties, and that has benefited shareholders, customers and employees.

We also seek smaller properties located near our service areas, such as Oceana Heights. The company sees many opportunities to increase market penetration in the Oceana Heights area, which is experiencing industrial growth in shipbuilding and residential growth as a bedroom community for New Orleans.

We are capitalizing on our opportunities for internal growth. We have programs to reach homebuilders to encourage them to use natural gas for heating, appliances and gas lights in new subdivisions and developments. The natural gas heat pump is attracting customers across our service area. Our own use of the natural gas heat pump in several business offices has demonstrated impressive operating cost savings. Greeley Gas Company continues to show the greatest number of customer additions, averaging

5 percent meter growth since Atmos acquired Greeley Gas in December 1993. The growth is primarily in ski and resort areas in Colorado, and the city of Greeley, where efficient and environmentally beneficial natural gas is in demand for new construction. Customer growth was over 8 percent in Steamboat Springs in 1996, for example. We also have been successful in offering natural gas service to existing homes in Colorado which were using other energy sources for heating. We are helping to identify the best ways to preserve the air quality in these beautiful areas by utilizing gas logs and natural gas vehicles. Greeley Gas has expanded its irrigation market in southeast Colorado and southwestern Kansas, and has been successful in converting farmers who had been using electricity and propane engines to natural gas equipment.

We continue to add industrial customers despite the highly competitive marketplace. We added a dozen new industrial customers in Kentucky, and began serving a manufacturing plant that had been



WESTERN KENTUCKY GAS COMPANY

HEADQUARTERS
Owensboro, Kentucky

DISTRICT OFFICES
Bowling Green, Danville, Madisonville, Owensboro, and Paducah, Kentucky

MILES OF PIPE
3,570

NUMBER OF EMPLOYEES
373

SIZE OF SERVICE AREA
12,000 square miles

POPULATION IN SERVICE AREA
680,000

AVERAGE CUSTOMERS SERVED
170,733

COMMUNITIES SERVED
163

DEGREE DAYS, 1996
4,610
(**NORMAL** *4,376*)

REGULATORY AGENCIES
Kentucky Public Service Commission

PRESIDENT
R. Earl Fischer


Total
23.7
Return

TOTAL RETURN FOR 1996 WAS 23.7 PERCENT. THIS NUMBER, WHICH REFLECTS ALL OF THE COMPANY'S STRENGTHS, IS OUR ULTIMATE MEASURE OF PERFORMANCE.

"When we made a major system improvement in the Pleasanton area, we decided to establish a second shift. This not only helped customers by reducing the time they were without gas, it also cut our overtime expense. The mind set throughout our district is to find innovative ways to improve customer service and reduce expenses."

ROGER NASH, KANSAS DISTRICT MANAGER

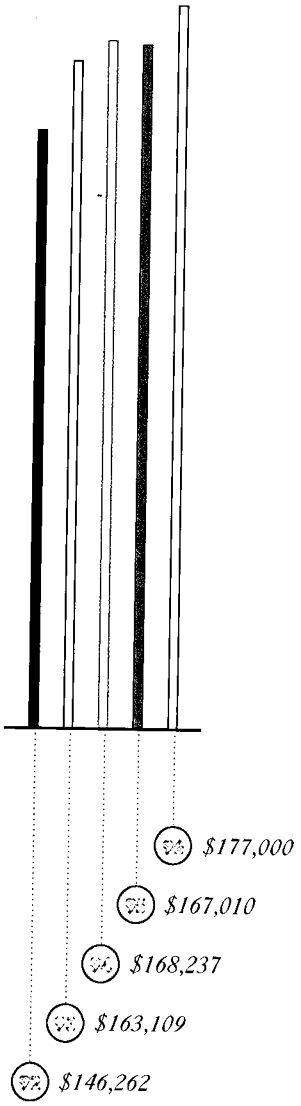
using propane. Our employees serve on 15 industrial development boards in Kentucky, which are instrumental in attracting new industry. We also look for opportunities to serve industrial customers not directly attached to our natural gas system.

We continue to develop new markets for natural gas, such as natural gas vehicles. We're targeting diesel fleet vehicles for conversion to natural gas in Kentucky. The number of vehicles using our natural gas fueling facilities continues to climb from converting both large and small fleets, because of the environmental benefits and lower operating and maintenance costs gained with natural gas.

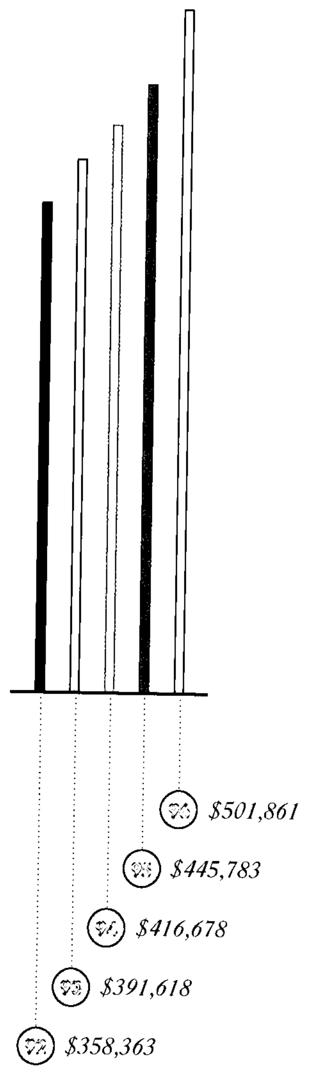
KEY MEASURES.

Atmos average customer growth rate for the past 10 years: 7.8 percent, through internal growth and through acquisitions.

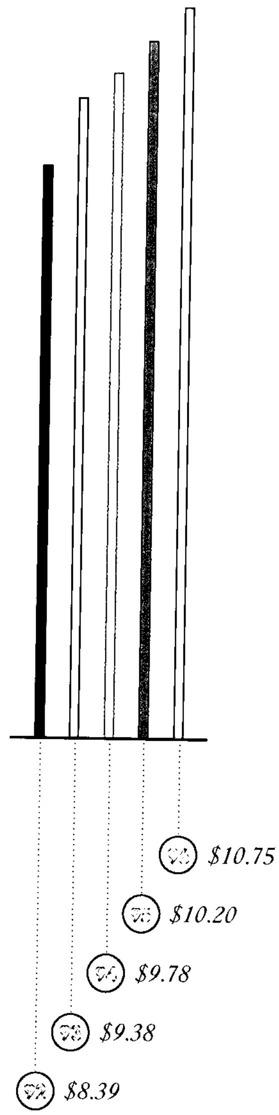
Gross Profit
(in thousands)



Total Assets
(in thousands)



Book Value Per Share



CONSOLIDATED BALANCE SHEETS

(In thousands, except share data)	September 30, 1996	1995
ASSETS		
Property, plant and equipment	$654,571	$589,801
Construction in progress	11,867	5,558
	666,438	595,359
Less accumulated depreciation and amortization	252,871	232,107
Net property, plant and equipment	413,567	363,252
Current assets		
Cash and cash equivalents	3,726	2,294
Accounts receivable, less allowance for doubtful accounts of $716 in 1996 and $916 in 1995	25,284	25,690
Inventories	7,174	6,747
Gas stored underground	14,652	10,758
Prepayments	1,489	2,747
Total current assets	52,325	48,236
Deferred charges and other assets	35,969	34,295
	$501,861	$445,783
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at $.005 per share); authorized 75,000,000 shares; issued and outstanding 1996 - 16,021,321 shares, 1995 - 15,519,112 shares	$ 80	$ 78
Additional paid-in capital	111,206	106,496
Retained earnings	61,012	51,704
Total shareholders' equity	172,298	158,278
Long-term debt	122,303	131,303
Total capitalization	294,601	289,581
Current liabilities		
Current maturities of long-term debt	9,000	7,000
Notes payable to banks	62,800	33,500
Accounts payable	31,640	24,945
Taxes payable	3,584	1,926
Customers' deposits	9,858	9,343
Other current liabilities	10,674	10,641
Total current liabilities	127,556	87,355
Deferred income taxes	39,056	33,120
Deferred credits and other liabilities	40,648	35,727
	$501,861	$445,783

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF INCOME

(In thousands, except per share data)	Year ended September 30, 1996	1995	1994
Operating revenues	$483,744	$435,820	$499,808
Purchased gas cost	306,744	268,810	331,571
Gross profit	177,000	167,010	168,237
Operating expenses			
Operation	82,807	83,431	92,132
Maintenance	4,212	4,276	5,888
Depreciation and amortization	20,849	20,741	18,841
Taxes, other than income	16,879	16,611	16,808
Income taxes	13,310	9,574	8,102
Total operating expenses	138,057	134,633	141,771
Operating income	38,943	32,377	26,466
Other income (expense)			
Interest income	113	459	168
Other, net	(409)	(242)	335
Total other income (expense)	(296)	217	503
Interest charges	14,698	13,721	12,290
Net income	$ 23,949	$ 18,873	$ 14,679
Net income per share	$ 1.51	$ 1.22	$ .97
Cash dividends per share	$ .96	$ .92	$ .88
Average shares outstanding	15,892	15,416	15,195

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

(In thousands, except share data)	Common stock: NUMBER OF SHARES	Common stock: STATED VALUE	ADDITIONAL PAID-IN CAPITAL	RETAINED EARNINGS
Balance, September 30, 1993	14,868,902	$ 74	$ 94,279	$ 45,076
Net income	-	-	-	14,679
Cash dividends ($.88 per share)	-	-	-	(12,612)
GGC distributions	-	-	-	(120)
Common stock issued				
Restricted stock grant plan	105,000	1	2,134	-
Direct stock purchase plan	173,801	1	3,037	-
Employee stock ownership plan	149,463	1	2,713	-
Other	-	-	293	-
Balance, September 30, 1994	15,297,166	77	102,456	47,023
Net income	-	-	-	18,873
Cash dividends ($.92 per share)	-	-	-	(14,192)
Common stock issued				
Restricted stock grant plan	7,000	-	119	-
Employee stock ownership plan	214,946	1	3,876	-
Other	-	-	45	-
Balance, September 30, 1995	15,519,112	78	106,496	51,704
Net income	-	-	-	23,949
Cash dividends ($.96 per share)	-	-	-	(15,235)
Common stock issued				
Restricted stock grant plan	24,800	-	493	-
Outside directors stock-for-fee plan	2,521	-	60	-
Employee stock ownership plan	161,477	1	3,641	-
Oceana Heights acquisition	313,411	1	304	594
Other	-	-	212	-
Balance, September 30, 1996	16,021,321	$80	$111,206	$61,012

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS

(In thousands)	1996	1995	1994
	Year ended September 30,		
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	$23,949	$18,873	$14,679
Adjustments to reconcile net income to net cash provided by operating activities			
Depreciation and amortization			
Charged to depreciation and amortization	20,849	20,741	18,841
Charged to other accounts	3,568	3,592	1,476
Deferred income taxes	5,944	2,809	244
Other	493	2,011	2,101
	54,803	48,026	37,341
Change in assets and liabilities			
(Increase) decrease in accounts receivable	406	3,988	(478)
(Increase) decrease in inventories	(427)	(859)	176
(Increase) decrease in gas stored underground	(3,894)	1,899	4,946
(Increase) decrease in prepayments	1,258	(438)	1,931
Decrease in deferred charges and other assets	(1,674)	(333)	(3,824)
Increase (decrease) in accounts payable	6,695	2,970	(7,128)
Increase (decrease) in taxes payable	1,862	(2,766)	(1,314)
Increase in customers' deposits	515	1,086	395
Increase in other current liabilities	33	3,603	583
Increase in deferred credits and other liabilities	4,921	1,326	8,596
Net cash provided by operating activities	64,498	58,502	41,224
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	(77,597)	(62,927)	(50,355)
Retirements of property, plant and equipment	3,764	2,749	1,906
Net cash used in investing activities	(73,833)	(60,178)	(48,449)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase (decrease) in notes payable	29,300	(24,600)	22,400
Proceeds from issuance of long-term debt	-	40,000	-
Repayment of long-term debt	(7,000)	(4,000)	(9,850)
Cash dividends and distributions paid	(15,235)	(14,192)	(12,732)
Issuance of common stock	3,702	3,996	7,887
Net cash provided by financing activities	10,767	1,204	7,705
Net increase (decrease) in cash and cash equivalents	1,432	(472)	480
Cash and cash equivalents at beginning of year	2,294	2,766	2,286
Cash and cash equivalents at end of year	$ 3,726	$ 2,294	$ 2,766

See accompanying notes to consolidated financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of business - Atmos Energy Corporation and its subsidiaries ("Atmos" or the "Company") are in the business of distributing natural gas to residential, commercial, industrial and agricultural customers within service areas located in Texas, Louisiana, Kentucky, Colorado, Kansas and a small portion of Missouri. Such business is subject to federal and state regulation and/or regulation by local authorities in each of the six states in which the Company operates. The Company has no other material business segments.

Principles of consolidation - The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its subsidiaries. Each subsidiary is wholly-owned and all material intercompany items have been eliminated.

Revenue recognition - Sales of natural gas are billed on a monthly cycle basis; however, the billing cycle periods for certain classes of customers do not necessarily coincide with accounting periods used for financial reporting purposes. The Company follows the revenue accrual method of accounting for natural gas revenues whereby revenues applicable to gas delivered to customers but not yet billed under the cycle billing method are estimated and accrued and the related costs are charged to expense. Estimated losses due to credit risk are reserved at the time revenue is recognized.

Property, plant and equipment - Property, plant and equipment is stated at original cost net of contributions in aid of construction. The cost of additions includes an allowance for funds used during construction and applicable overhead charges. Major renewals and betterments are capitalized, while the costs of maintenance and repairs are charged to expense as incurred. Property, plant and equipment is depreciated at various rates on a straight-line basis over the estimated useful lives of the assets. The composite rates were 3.8% and 4.1% for the years ended September 30, 1996 and 1995, respectively. The decrease in the composite rate in 1996 resulted from the decrease in Kentucky depreciation rates ordered by the Kentucky Public Service Commission as part of the rate case settlement in October 1995. At the time property, plant and equipment is retired, the cost, plus removal expenses and less salvage, is charged to accumulated depreciation.

Inventories - Inventories consist of materials and supplies and merchandise held for resale. Inventories are stated at the lower of average cost or market.

Gas stored underground - Net additions of inventory gas to underground storage and withdrawals of inventory gas from storage are priced using the average cost method. Non-current gas in storage is classified as property, plant and equipment and is priced at cost.

Income taxes - The Company provides deferred income taxes for significant temporary differences in the recognition of revenues and expenses for tax and financial reporting purposes.

Cash and cash equivalents - The Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Deferred charges and other assets - Deferred charges and other assets at September 30, 1996 and 1995 include assets of the Company's qualified defined benefit retirement plans in excess of the plans' obligations in the amounts of $9,970,000 and $9,962,000, respectively, and Company assets related to the nonqualified retirement plans at September 30, 1996 and 1995 of $17,808,000 and $16,510,000, respectively.

Deferred credits and other liabilities - Deferred credits and other liabilities include customer advances for construction of $8,458,000 and $8,212,000 at September 30, 1996 and 1995, respectively; obligations under capital leases of $2,769,000 and $2,882,000 at September 30, 1996 and 1995, respectively; and obligations under the Company's nonqualified retirement plans of $18,759,000 and $16,125,000 at September 30, 1996 and 1995, respectively.

Earnings per share - The calculation of primary earnings per share is based on reported net income divided by weighted average common shares outstanding. The Company does not have other classes of stock or dilutive common stock equivalents.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates.

(5) BUSINESS COMBINATION ACTIVITY

Agreement to merge with United Cities Gas Company - In July 1996, the Company announced that it had reached a definitive agreement to merge with United Cities Gas Company ("United Cities") of Brentwood, Tennessee, by means of a tax-free reorganization. The Company will exchange approximately 13.1 million shares of its stock for all of the outstanding stock of United Cities. Atmos will be the surviving corporation. Atmos has agreed to increase the indicated annual dividend to not less than $1.02 per share, for no less than four quarters, at the first Board meeting following the closing of the transaction. The transaction is expected to be accounted for by the pooling of interests method. The transaction is subject to approval by the United Cities and Atmos shareholders, which approvals were obtained on November 12, 1996. Approval by appropriate regulatory bodies will also be required among other conditions precedent to closing.

United Cities is a natural gas utility engaged in the distribution and sale of natural gas to approximately 310,000 customers in Tennessee, Illinois, Virginia, Kansas, Missouri, South Carolina, Georgia, and Iowa, and in the sale of propane to approximately 27,000 customers in Tennessee, Virginia and North Carolina. United Cities' assets consist principally of the property, plant and equipment used in its natural gas and propane sales and distribution businesses. Following consummation of the merger, Atmos intends to continue to operate the United Cities business as a division of Atmos, along with Atmos' Energas, Trans La, Western Kentucky, and Greeley divisions. The accompanying consolidated financial statements of the Company do not include the assets, liabilities, or operating results of United Cities.

On August 1, 1996, Southern Union Company filed a Schedule 13D with the Securities and Exchange Commission reporting that it owns 6.5% of United Cities' outstanding common stock. Subsequently, various lawsuits and complaints were filed by Atmos, United Cities, and Southern Union relating to the purported ownership of the stock by Southern Union, the actions of the United Cities board of directors in approving the merger with Atmos, and certain other matters. On November 2, 1996, all of the parties entered into a settlement agreement that resolved the disputes and requires, among other things, the dismissal of all such lawsuits and complaints.

Acquisition of Greeley Gas Company - On December 22, 1993, Atmos acquired by means of a merger all of the assets and liabilities of Greeley Gas Company ("GGC") in accordance with the terms and provisions of an Agreement and Plan of Reorganization dated July 2, 1993. GGC is a natural gas utility engaged in the distribution and sale of natural gas to residential, commercial, industrial, agricultural, and other customers throughout Colorado, Kansas, and a small portion of Missouri. All of the shares of GGC's common stock were exchanged for a total of 3,493,995 shares of Atmos common stock as adjusted for a 3-for-2 stock split (2,329,330 shares on a pre-split basis). See Note 5 for information regarding the stock split in May 1994. This merger transaction was accounted for as a pooling of interests; therefore, all historical financial statements and notes thereto have been restated. Subsequent to the merger, the business of GGC has been operated through the Company's Greeley Gas Company division (the "Greeley Gas Division").

Results of operations and net income for the previously separate companies for the period prior to the merger are as follows:

(In thousands)	*Quarter ended December 31,* 1993
Operating revenues	
Atmos	$119,223
GGC	26,278
	$145,501
Net income	
Atmos	$ 5,458
GGC	1,630
	$ 7,088

The dividends per share presentation on the consolidated statements of income reflects Atmos dividends declared per share as adjusted for the 3-for-2 stock split in May 1994. The cash dividends per share reflect the per share dividend declared by Atmos Energy Corporation for the year ended September 30, 1994. The restated cash dividends and distributions per share reflect the total amounts paid by Atmos and GGC to their shareholders, divided by the total amount of weighted average shares outstanding as restated for the shares issued to effect the merger between Atmos and GGC and the 3-for-2 stock split in May 1994.

Restated cash dividends and distributions per share:

	Year ended September 30, 1994
Cash dividends per share	$.88
Restated cash dividends and distributions per share, including GGC	$.84

3

LONG-TERM DEBT AND NOTES PAYABLE

Long-term debt at September 30, 1996 and 1995 consisted of the following:

(In thousands)	1996	1995
Unsecured 7.95% Senior Notes, payable in annual installments of $1,000 beginning August 31, 1997 through August 31, 2006 with semiannual interest payments	$ 10,000	$ 10,000
Unsecured 9.57% Senior Notes, payable in annual installments of $2,000 beginning September 30, 1997 through September 30, 2006 with semiannual interest payments	20,000	20,000
Unsecured 9.76% Senior Notes, payable in annual installments of $3,000 beginning December 30, 1995 through December 30, 2004 with semiannual interest payments	27,000	30,000
Unsecured 9.75% Senior Notes, payable in varying annual installments through December 30, 1996	1,000	3,000
Unsecured 11.2% Senior Notes, payable in annual installments of $2,000 beginning December 30, 1993 through December 30, 2002 with semiannual interest payments	14,000	16,000
First Mortgage Bonds, 9.4% Series J, due May 1, 2021	17,000	17,000
Unsecured 10% Notes, due December 31, 2011	2,303	2,303
Unsecured 8.07% Senior Notes, payable in annual installments of $4,000 beginning October 31, 2002 through October 31, 2006 with semiannual interest payments	20,000	20,000
Unsecured 8.26% Senior Notes, payable in annual installments of $1,818 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments	20,000	20,000
	131,303	138,303
Less amounts classified as current	(9,000)	(7,000)
	$122,303	$131,303

The Company may prepay any of the Senior Notes in whole at any time, subject to a prepayment premium. The note agreements provide for certain cash flow requirements and restrictions on additional indebtedness, sale of assets and payment of dividends. Under the most restrictive of such covenants, cumulative cash dividends paid after September 30, 1988 may not exceed the sum of 75% of accumulated net income for periods after September 30, 1988 plus $12,000,000 plus the proceeds from the sale of common stock after September 30, 1988. At September 30, 1996, approximately $52,626,000 of shareholders' equity was not so restricted.

As of September 30, 1996, all of the Company's utility plant assets in Colorado, Kansas and Missouri with a net book value of approximately $74,486,000 are subject to a lien under the 9.4% Series J First Mortgage Bonds assumed by the Company in the acquisition of GGC.

Based on the borrowing rates currently available to the Company for debt with similar terms and remaining average maturities, the fair value of long-term debt at September 30, 1996 and 1995 is estimated using discounted cash flow analysis to be $140,678,000 and $153,049,000, respectively. It is not currently advantageous for the Company to refinance its long-term debt because of prepayment costs set forth in the various debt agreements.

Maturities of long-term debt are as follows (in thousands):

1997	$ 9,000
1998	8,000
1999	8,000
2000	8,000
2001	8,000
Thereafter	90,303
	$131,303

Notes payable to banks - The Company has committed short-term, unsecured bank credit facilities totaling $90,000,000, $80,000,000 of which was unused at September 30, 1996. One facility of $80,000,000 requires a commitment fee of 0.09% on the unused portion. A second facility for $10,000,000 requires a commitment fee of 3/16 of 1% on the unused portion. The committed lines are renewed or renegotiated at least annually.

The Company also had aggregate uncommitted credit lines of $165,000,000, of which $112,200,000 was unused as of September 30, 1996. The uncommitted lines have varying terms and the Company pays no fee for the availability of the lines. Borrowings under these lines are made on a when and as-available basis at the discretion of the banks.

The weighted average interest rates on short-term borrowings outstanding at September 30, 1996 and 1995 were 6.2% and 7.0%, respectively.

4 INCOME TAXES

The components of income tax expense for 1996, 1995 and 1994 are as follows:

(In thousands)	1996	1995	1994
Current	$ 7,366	$6,765	$7,858
Deferred	5,944	2,809	244
	$13,310	$9,574	$8,102

Included in the provision for income taxes are state income taxes of $1,134,000, $506,000, and $328,000 for 1996, 1995, and 1994, respectively.

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that give rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 1996 and 1995 are as follows:

(In thousands)	1996	1995
Deferred tax assets		
Costs expensed for book purposes and capitalized for tax purposes	$ 863	$ 872
Accruals not currently deductible for tax purposes	1,403	1,045
Customer advances	2,629	2,020
Nonqualified benefit plans	7,616	7,107
Postretirement benefits	3,184	2,187
Other, net	1,348	2,902
Total deferred tax assets	17,043	16,133
Deferred tax liabilities		
Difference in net book value and net tax value of assets	50,799	43,549
Prepaid pensions	3,929	4,528
Other, net	1,371	1,176
Total deferred tax liabilities	56,099	49,253
Net deferred tax liabilities	$39,056	$33,120
SFAS No. 109 deferred accounts for rate regulated entities (included in other deferred credits):		
Liabilities	$ 2,536	$ 2,580

Reconciliations of the provisions for income taxes computed at the statutory rate to the reported provisions for income taxes for 1996, 1995 and 1994 are set forth below:

	Liability Method		
(In thousands)	1996	1995	1994
Tax at statutory rate of 35%	$13,041	$9,956	$7,992
Financial expenses, not deductible for tax reporting	63	35	503
Common stock dividends deductible for tax reporting	(684)	(619)	(573)
State taxes	900	261	328
Other, net	(10)	(59)	(148)
Provision for income taxes	$13,310	$9,574	$8,102

5 STOCK SPLIT

On February 9, 1994, the Board of Directors of Atmos approved a 3-for-2 split of its common stock implemented in the form of a stock dividend, which resulted in shareholders receiving one new share for every two shares held. Fractional shares were not issued but were paid in cash or credited to the accounts of participants of the Dividend Reinvestment and Stock Purchase Plan ("DRSPP") and Employee Stock Ownership Plan ("ESOP"). The record date for the split was May 4, 1994 and the payment date for mailing the new shares and cash for fractional shares to shareholders was May 16, 1994. All share and per share amounts in the financial statements and notes thereto have been restated to reflect this split, unless otherwise noted.

6 COMMON STOCK AND STOCK OPTIONS

At the annual meeting of shareholders on February 8, 1995, the shareholders approved an increase in the number of authorized shares of common stock from 50,000,000 to 75,000,000.

The Company issued 24,800 shares of its common stock in fiscal 1996 in connection with its Restricted Stock Grant Plan.

The Company has an Employee Stock Ownership Plan as discussed in Note 7. It issued 161,477 shares under the plan in 1996. The Company has registered 1,600,000 shares for issuance under the plan, of which 713,353 shares were available for future issuance on September 30, 1996.

In August 1992, the Company announced a Direct Stock Purchase Plan ("DSPP") which was the successor to and replacement for the Dividend Reinvestment Plan ("DRP"). Members of the DRP were automatically enrolled in the DSPP. In November 1993, the Company amended the DSPP to remove the direct stock purchase feature of the plan and to rename the plan the Atmos Energy Corporation Dividend Reinvestment and Stock Purchase Plan. In January 1995, the direct stock purchase feature was reinstated and the name was changed back to the Direct Stock Purchase Plan. Participants in the DSPP may have all or part of their dividends reinvested at a 3% discount from market prices. DSPP participants may purchase additional shares of Company common stock as often as weekly with voluntary cash payments of at least $25, up to an annual maximum of $100,000. At September 30, 1996, 712,596 shares were available for future issuance under the plan.

On April 27, 1988, the Company adopted a Shareholders' Rights Plan and declared a dividend of one right (a "Right") for each outstanding pre-split share of common stock of the Company, payable to shareholders of record as of May 10, 1988. Each Right will entitle the holder thereof, until the earlier of May 10, 1998 or the date of redemption of the Rights, to buy one share of common stock of the Company at an exercise price of $30 per share, subject to adjustment by the Board of Directors upon the occurrence of certain events. The Rights will be represented by the common stock certificates and are not exercisable or transferable apart from the common stock until a "Distribution Date" (which is defined in the Rights Agreement between the Company and the Rights Agent as the date upon which the Rights become separate from the common stock).

At no time will the Rights have any voting rights. The exercise price payable and the number of shares of common stock or other securities or property issuable upon exercise of the Rights are subject to adjustment from time to time to prevent dilution. Until the Distribution Date, the Company will issue one Right with each share of common stock that becomes outstanding so that all shares of common stock will have attached Rights. After a Distribution Date, the Company may issue Rights when it issues common stock if the Board deems such issuance to be necessary or appropriate.

The Rights have certain anti-takeover effects and may cause substantial dilution to a person or entity that attempts to acquire the Company on terms not approved by the Board of Directors except pursuant to an offer conditioned upon a substantial number of Rights being acquired. The Rights should not interfere with any merger or other business combination approved by the Board of Directors because, prior to the time the Rights become exercisable or transferable, the Rights may be redeemed by the Company at $.05 per Right.

The Company's Restricted Stock Grant Plan for management and key employees of the Company, which became effective October 1, 1987, provides for awards of common stock that are subject to certain restrictions. The plan is administered by the Board of Directors. The members of the Board who are not employees of the Company make the final determinations regarding participation in the plan, awards under the plan, and restrictions on the restricted stock awarded. The restricted stock may consist of previously issued shares purchased on the open market or shares issued directly from the Company. The Company registered 600,000 shares (900,000 post-split shares) for issuance under the plan. Compensation expense of $795,000, $1,015,000 and $1,164,000 was recognized in 1996, 1995 and 1994, respectively, in connection with the issuance of shares under the plan. At September 30, 1996, 352,500 shares were available for future award under the plan.

In November 1994, the Board adopted the Outside Directors Stock-for-Fee Plan, which plan was approved by the shareholders of the Company in February 1995. The plan permits non-employee directors to receive all or part of their annual retainer and meeting fees in stock rather than in cash. The Company has registered 50,000 shares, 47,479 of which were available for future issuance under the plan as of September 30, 1996.

7 EMPLOYEE RETIREMENT AND STOCK OWNERSHIP PLANS

At September 30, 1996, the Company had three defined benefit pension plans. One covers the Western Kentucky Division employees, one covers the Greeley Gas Division employees, and the third covers all other Atmos employees. The plans provide essentially the same benefits to all employees. Benefits are based on years of service and the employee's compensation during the highest paid five consecutive calendar years within the last 10 years of employment. The Company's funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

The following table sets forth the Atmos plan's funded status at September 30, 1996 and 1995:

(In thousands)	1996	1995
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $77,089 and $74,967 in 1996 and 1995, respectively	$(77,513)	$(75,529)
Projected benefit obligation	$(86,571)	$(84,182)
Plan assets at fair value	90,157	82,464
Funded status	3,586	(1,718)
Unrecognized net asset being recognized over 15 years	(198)	(416)
Unrecognized prior service cost	(1,359)	(1,812)
Unrecognized net (gain) loss	(3,086)	3,514
Accrued pension cost	$ (1,057)	$ (432)

Net periodic pension cost for the Atmos plan for 1996, 1995 and 1994 included the following components:

(In thousands)	1996	1995	1994
Service cost	$ 2,235	$ 1,862	$1,846
Interest cost on projected benefit obligation	6,434	6,060	5,614
Actual return on plan assets	(11,342)	(12,200)	(955)
Net amortization and deferral	3,298	5,007	(5,778)
Net periodic pension cost	$ 625	$ 729	$ 727

The following table sets forth the Western Kentucky Gas Division plan's funded status at September 30, 1996 and 1995:

(In thousands)	1996	1995
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $30,934 and $27,236 in 1996 and 1995, respectively	$(30,983)	$(27,262)
Projected benefit obligation	$(35,673)	$(31,642)
Plan assets at fair value	46,478	42,216
Funded status	10,805	10,574
Unrecognized prior service cost	4,829	2,855
Unrecognized net gain	(4,361)	(2,468)
Prepaid pension cost	$ 11,273	$ 10,961

Net periodic pension cost for 1996, 1995 and 1994 included the following components:

(In thousands)	1996	1995	1994
Service cost	$ 672	$ 706	$ 729
Interest cost	2,431	2,306	2,160
Actual return on plan assets	(5,771)	(6,355)	324
Net amortization and deferral	2,356	3,399	(3,097)
Net periodic pension cost (benefit)	$ (312)	$ 56	$ 116

The weighted-average discount rates used in determining the actuarial present value of the projected benefit obligations of the Atmos and WKG retirement plans was 7.5% at June 30, 1996 and 1995. The rate of increase in future compensation levels reflected in such determination was 4.0% for the years ended September 30, 1996 and 1995. The expected long-term rate of return on plan assets was 9.5%, 10.0% and 9.5% for the years ended September 30, 1996, 1995 and 1994, respectively. The plan assets consist primarily of investments in common stocks, interest bearing securities and interests in commingled pension trust funds. Prepaid pension cost is included in deferred charges and other assets.

The following table sets forth the Greeley Gas Division plan's funded status at September 30, 1996 and 1995:

(In thousands)	1996	1995
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $15,110 and $13,134 in 1996 and 1995, respectively	$(15,252)	$(13,385)
Projected benefit obligation	$(17,666)	$(15,148)
Plan assets at fair value	16,086	14,607
Funded status	(1,580)	(541)
Unrecognized net asset being recognized over 15 years	(1,521)	(1,810)
Unrecognized prior service cost	1,480	419
Unrecognized net loss	1,375	1,370
Accrued pension cost	$ (246)	$ (562)

Net periodic pension cost (credit) for the Greeley Gas Division plan for 1996, 1995 and 1994 included the following components:

(In thousands)	1996	1995	1994
Service cost	$ 453	$ 328	$ 486
Interest cost on projected benefit obligation	1,185	1,208	1,039
Actual return on plan assets	(2,390)	(2,530)	441
Net amortization and deferral	810	1,217	(1,795)
Net periodic pension cost	$ 58	$ 223	$ 171

Accumulated plan benefits were computed using the Projected Unit Credit funding method. The discount rate and rate of increase in future compensation levels used in determining the actuarial present value of the projected benefit obligations were 7.5% and 4.0% in both 1996 and 1995. The expected long-term rate of return on plan assets was 9.5%, 10.0% and 9.5% in 1996, 1995 and 1994, respectively. Plan assets consist primarily of corporate bonds, equity securities, mutual funds, partnership interests, and other miscellaneous investments. The actual return on plan assets in 1994 resulted in a loss of $441,000 due to writedowns of certain plan assets to reflect current market value.

Effective October 1, 1987, the Company adopted a nonqualified Supplemental Executive Benefits Plan ("Supplemental Plan") which provides additional pension, disability and death benefits to the officers and certain other employees of the Company. Expense recognized in connection with the Supplemental Plan during fiscal 1996, 1995 and 1994 was $2,708,000, $2,158,000 and $2,062,000, respectively.

The Company sponsors an Employee Stock Ownership Plan. Full time employees who have completed one year of service, as defined in the plan, are eligible to participate. Each participant enters into a salary reduction agreement with the Company pursuant to which the participant's salary is reduced by an amount not less than 2% nor more than 10%. Taxes on the amount by which the participant's salary is reduced are deferred pursuant to Section 401(k) of the Internal Revenue Code. The amount of the salary reduction is contributed by the Company to the ESOP for the account of the participant. The Company may make a matching contribution for the account of the participant in an amount determined each year by the Board of Directors, which amount must be at least equal to 25% of all or a portion of the participant's salary reduction. For the 1996 plan year, the Board of Directors elected to match 100% of each participant's salary reduction contribution up to 4% of the participant's salary. Matching contributions to the ESOP amounted to $1,944,000, $1,977,000, and $1,780,000 for 1996, 1995 and 1994, respectively. The Directors may also approve discretionary contributions, subject to the provisions of the Internal Revenue Code of 1986 and applicable regulations of the Internal Revenue Service. The Company recorded a charge of $1,500,000 for a discretionary contribution in the year ended September 30, 1996. Company contributions to the plan are expensed as incurred.

Effective January 1, 1988, the Greeley Gas Division adopted a 401(k) plan that covered substantially all the Greeley Gas Division employees. Total employer contributions to the 401(k) plan were $141,000 for the period ended September 30, 1994. Contributions to the plan were discontinued on March 31, 1994 and participants were enrolled in the Atmos ESOP on April 1, 1994.

8 OTHER POSTRETIREMENT BENEFITS

In addition to providing pension benefits, the Company provides certain other postretirement benefits for retired employees, the major benefit being health care. Prior to 1994, the cost of other postretirement benefits was recognized by expensing claims and annual insurance premiums as incurred.

Effective October 1, 1993, the Company adopted Financial Accounting Standards No. 106 ("SFAS No. 106"), "Employers' Accounting for Postretirement Benefits Other Than Pensions". SFAS No. 106 focuses principally on postretirement health care benefits and significantly changed the practice of accounting for postretirement benefits on a pay-as-you-go basis by requiring accrual of such benefit costs on an actuarial basis from the date each employee reaches age 45 until the date of full eligibility for such benefits. The Company is amortizing on a straight line basis the initial transition obligation of $33,354,000 over 20 years. The effect of adopting the new rules increased net periodic postretirement benefits cost for the year ended September 30, 1994 by $3,789,000 and decreased net income by $2,440,000. Approximately $746,000 of this increased cost was recovered through rates during 1994.

Atmos sponsors two defined benefit postretirement plans other than pensions. One plan provides medical, dental, and vision benefits to retired employees of Greeley Gas Company. The other offers medical benefits to all other retired Atmos employees. Substantially all of the Company's employees may become eligible for these benefits if they reach retirement age while working for the Company and attain 10 consecutive years of service after age 45. Participant contributions are required under these plans. Prior to June 1994, the plans were not funded. In June 1994, the Company made its first quarterly payment to the external trust set up to fund SFAS No. 106 costs in excess of the pay-as-you-go cost in Kansas in accordance with an order of the Kansas Corporation Commission. In April, 1995 it began external funding in Colorado in accordance with an order of the Colorado Public Utility Commission. The amount of funding will ultimately depend upon the ratemaking treatment allowed in the Company's various rate jurisdictions.

The components of net periodic postretirement benefits cost for each of the years ended September 30, 1996, 1995 and 1994 are as follows:

(In thousands)	1996	1995	1994
Service cost	$1,469	$1,497	$1,817
Interest cost	2,224	2,322	2,269
Actual return on plan assets	(39)	(18)	-
Amortization of transition obligation	1,550	1,549	1,668
Net amortization and deferral	(80)	(150)	-
Net periodic postretirement benefits cost	$5,124	$5,200	$5,754

The following is a reconciliation of the funded status of the plans to the net postretirement benefits liability on the balance sheet as of September 30, 1996 and 1995:

(In thousands)	1996	1995
Accumulated postretirement benefits obligation		
Retirees	$(19,849)	$(20,402)
Fully eligible employees	(6,426)	(5,906)
Other employees	(4,644)	(4,468)
	(30,919)	(30,776)
Plan assets	927	594
Accumulated postretirement benefits obligation in excess of plan assets	(29,992)	(30,182)
Unrecognized net gain	(4,775)	(3,807)
Unrecognized transition obligation	26,342	27,892
Accrued postretirement benefits liability	$ (8,425)	$ (6,097)

In the latest actuarial calculation of the accrued postretirement benefits liability, the assumed health care cost trend rate used to estimate the cost of postretirement benefits was 8.0% for 1996, 7.5% for 1997 and is assumed to decrease gradually to 5.0% by 2000 and remain at that level thereafter. Similarly, the dental trend rate was 7.0% for 1996 at which time dental benefits were discontinued. The trend for vision benefits is assumed to remain level for all years at 4.5%. The effect of a 1% increase in the assumed health care cost trend rate for each future year is $344,000 and $353,000 on the annual aggregate of the service and interest cost components of net periodic postretirement benefit costs and $2,377,000 and $2,355,000 on the accumulated postretirement benefits obligation as of September 30, 1996 and 1995, respectively. The assumed discount rate, the rate at which liabilities could be settled, was 7.5% as of September 30, 1996 and 1995.

The Company is currently recovering other postretirement benefits ("OPEB") costs through its regulated rates under SFAS No. 106 accrual accounting in Colorado, Kansas, the majority of its Texas service area and in Kentucky (effective November 1, 1995). It receives rate treatment as a cost of service item for OPEB costs on the pay-as-you-go basis in Louisiana. Management believes that accrual accounting in accordance with SFAS No. 106 is appropriate and will continue to seek rate recovery of accrual-based expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses.

9 POSTEMPLOYMENT BENEFITS

The Company also provides postemployment benefits, primarily workers' compensation, to former or inactive employees after employment but before retirement. Effective October 1, 1994, the Company adopted Statement of Financial Accounting Standards No. 112, "Employers Accounting for Postemployment Benefits" ("SFAS No. 112"). SFAS No. 112 requires that certain benefits provided to former or inactive employees, after employment but before retirement, such as workers' compensation, disability benefits and health care continuation coverage be accrued if attributable to the employees' prior service. Prior to October 1, 1994, such postemployment benefit costs were recorded and recovered in rates on the pay-as-you-go basis. Both the cumulative effect of adopting SFAS No. 112, as well as the effect of the new standard upon the recurring expense being recognized for these benefits in 1996 and 1995, were not material.

10 CONTINGENCIES

On March 15, 1991, suit was filed in the 15th Judicial District Court of Lafayette Parish, Louisiana, by the "Lafayette Daily Advertiser" and others against the Trans La Division, Trans Louisiana Industrial Gas Company, Inc. ("TLIG"), a wholly owned subsidiary of the Company, and Louisiana Intrastate Gas Corporation and certain of its affiliates ("LIG"). LIG is the Company's primary supplier of natural gas in Louisiana and is not otherwise affiliated with the Company.

The plaintiffs purported to represent a class consisting of all residential and commercial gas customers in the Trans La Division's service area. Among other things, the lawsuit alleged that the defendants violated antitrust laws of the state of Louisiana by manipulating the cost-of-gas component of the Trans La Division's gas rate to the purported customer class, thereby causing such purported class members to pay a higher rate. The plaintiffs made no specific allegation of an amount of damages.

The defendants brought an appeal to the Louisiana Supreme Court of rulings by the trial court and the Third Circuit Court of Appeal which denied defendants' exceptions to the jurisdiction of the trial court. It was the position of the defendants that the plaintiffs' claims amount to complaints about the level of gas rates and should be within the exclusive jurisdiction of the Louisiana Commission.

On January 19, 1993, the Louisiana Supreme Court issued a decision reversing in part the lower courts' rulings, dismissing all of plaintiffs' claims against the defendants which seek damages due to alleged overcharges and further ruling that all such claims are within the exclusive jurisdiction of the Louisiana Commission. Any claims which seek damages other than overcharges were remanded to the trial court but were stayed pending the completion of the Louisiana Commission proceeding referred to below.

The Company has reached a tentative settlement with the plaintiffs in the context of the Louisiana Commission proceeding referred to below, which settlement will resolve all outstanding issues relating to the Company, subject to certain procedural conditions.

On July 14, 1995, the Louisiana Commission entered an order approving a settlement with the Company and TLIG in connection with its investigation of the costs included in the Trans La Division's purchased gas adjustment component in its rates. The order exonerated the Company of any wrongdoing or manipulation of the cost of gas component of its gas rate to residential and commercial customers. In the settlement, the Company agreed to refund approximately $541,000 plus interest to the Trans La Division's customers over a two-year period due to certain issues related to the calculation of the weighted average cost of gas. The refund totaling approximately $1,016,000, which includes interest calculated through October 1, 1995, began in September 1995 and will be credited to customer bills along with interest that accrues after October 1, 1995. The Company refunded $533,000 under the settlement for the twelve months ended September 30, 1996. Most of the issues that generated the refunds arose before Trans Louisiana Gas Company was acquired by the Company in 1986.

The Greeley Gas Company Division of the Company is a defendant in several lawsuits filed as a result of a fire in a building in Steamboat Springs, Colorado on February 3, 1994. The plaintiffs claim that the fire resulted from a leak in a severed gas service line owned by the Greeley Division. On January 12, 1996, the jury awarded the plaintiffs approximately $2.5 million in compensatory damages and approximately $2.5 million in punitive damages. The jury assessed the Company with liability for all of the damages awarded. The Company has filed a Notice of Appeal with the Colorado Court of Appeals with respect to this case. The Company has adequate insurance to cover the compensatory damages awarded. The Company's insurance carrier informed the Company that, based upon a recent Colorado Court ruling, the punitive damages awarded against the Company cannot be covered by the Company's insurance policy. The Company is reviewing the position of the insurance carrier with respect to coverage of punitive damages. The Company believes it has meritorious issues for an appeal but cannot assess, at this time, the likelihood of success in the appeal.

From time to time, claims are made and lawsuits are filed against the Company arising out of the ordinary business of the Company. In the opinion of the Company's management, liabilities, if any, arising from these actions are either covered by insurance, adequately reserved for by the Company or would not have a material adverse effect on the financial condition of the Company.

STATEMENT OF CASH FLOWS

Supplemental disclosures of cash flow information for 1996, 1995 and 1994 are presented below:

(In thousands)	1996	1995	1994
Cash paid for			
Interest	**$15,717**	$11,503	$12,756
Income taxes	**6,679**	10,123	6,352

LEASES

The Company has entered into noncancelable leases involving office space and warehouse space. The remaining lease terms range from one to 20 years and generally provide for the payment of taxes, insurance and maintenance by the lessee. Net property, plant and equipment included amounts for capital leases of $2,511,000 and $2,694,000 at September 30, 1996 and 1995, respectively.

The related future minimum lease payments at September 30, 1996 were as follows:

(In thousands)	CAPITAL LEASES	OPERATING LEASES
1997	$ 568	$ 7,725
1998	568	7,216
1999	568	7,190
2000	568	7,178
2001	568	7,050
Thereafter	2,847	52,314
Total minimum lease payments	5,687	$88,673
Less amount representing interest	(2,918)	
Present value of net minimum lease payments	$2,769	

Consolidated rent expense amounted to $7,448,000, $6,643,000 and $6,490,000 for fiscal 1996, 1995 and 1994, respectively. Rents for the regulated business are expensed and the Company receives rate treatment as a cost of service on a pay-as-you-go basis.

Management's Responsibility for Financial Statements

Management is responsible for the preparation, presentation and integrity of the financial statements and other financial information in this report. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles, and include estimates and judgments made by management that were necessary to prepare the statements in accordance with such accounting principles.

The Company maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss and that transactions are executed and recorded in accordance with established procedures. The concept of reasonable assurance is based on the recognition that the cost of maintaining a system of internal accounting controls should not exceed related benefits. The system of internal accounting controls is supported by written policies and guidelines, internal auditing and the careful selection and training of qualified personnel.

The financial statements have been audited by the Company's independent auditors. Their audit was made in accordance with generally accepted auditing standards, as indicated in the Report of Independent Auditors, and included a review of the system of internal accounting controls and tests of transactions to the extent they considered necessary to carry out their responsibilities for the audit.

Management has considered the internal auditors' and the independent auditors' recommendations concerning the Company's system of internal control and has taken actions that we believe are cost-effective in the circumstances to respond appropriately to these recommendations. The Audit Committee of the Board of Directors meets periodically with the internal auditors and the independent auditors to discuss the Company's internal accounting controls, auditing and financial reporting matters.

Report of Ernst & Young LLP, Independent Auditors

Board of Directors
Atmos Energy Corporation

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation at September 30, 1996 and 1995, and the related consolidated statements of income, shareholders' equity and cash flows for each of the three years in the period ended September 30, 1996. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atmos Energy Corporation at September 30, 1996 and 1995, and its consolidated results of operations and its cash flows for each of the three years in the period ended September 30, 1996 in conformity with generally accepted accounting principles.

Ernst + Young LLP

Dallas, Texas

November 4, 1996

INTRODUCTION

The Company distributes and sells natural gas to residential, commercial, industrial and agricultural customers in six states. Such business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which the Company operates. In addition, the Company's business is affected by seasonal weather patterns, competitive factors within the energy industry, and economic conditions in the areas that the Company serves.

RATE ACTIVITY

In May 1996, the Company filed to increase revenues by approximately $7.7 million for a portion of its Energas Company service area, which includes approximately 200,000 customers inside the city limits of 67 cities in West Texas. All cities either approved, or took no action to reject, a settlement allowing a $5.3 million increase in annual revenues to be effective for bills rendered on or after November 1, 1996. In October 1996, the Company filed to increase revenues by approximately $.5 million for the remaining rural customers in West Texas.

In February 1995, the Company filed with the Kentucky Commission for a rate increase for its Western Kentucky Division. In October 1995, the Kentucky Commission issued an order authorizing the Company to increase its rates by $2.3 million annually effective November 1, 1995, and by an additional $1.0 million annually beginning in March 1996. The settlement included a decrease in depreciation rates, recovery of expenses related to adoption of SFAS No. 106 and included a provision for the Company to begin a three-year demand-side management pilot program for the 1996-97 heating season, which could cost up to $450,000 annually, resulting in a total annual operating income increase of approximately $4.0 million. The Company provides natural gas service to approximately 171,000 customers in Kentucky.

In September 1994, the Company filed to increase revenues by approximately $2.6 million for a portion of its Energas Company service area, which includes approximately 217,000 customers both inside and outside of 67 cities in West Texas. The Company requested recovery of accrual accounting for postretirement benefits in accordance with SFAS No. 106. See Note 8 of the accompanying notes to consolidated financial statements for SFAS No. 106 information. In November 1994, the Company implemented an annual revenue increase of approximately $1.5 million affecting approximately 195,000 customers located inside the city limits of towns in this portion of its Energas Division. Upon approval by the Railroad Commission of Texas in January 1995, the Company implemented an annual increase of approximately $.2 million relating to the 22,000 remaining rural customers.

Effective December 1, 1993, GGC received an annual rate increase of approximately $2.1 million or 10.6% in its Kansas service area. The increase reflects recovery of SFAS No. 106 expenses with external funding and a moratorium on rate requests in Kansas until December 1, 1996.

GGC filed a request for an increase in annual revenues of $4.5 million with the Colorado Public Utility Commission in September, 1993. On May 1, 1994, the Company implemented an annual increase of $3.2 million or an increase in revenues of 6.9% in Phase I of this proceeding. The Phase I rates reflect recovery of SFAS No. 106 expenses with external funding, consistent with the recommended decision of the presiding administrative law judge. In October 1994, the Colorado Commission issued its order affirming the increase as set forth in Phase I. In March 1995, the Greeley Gas Division filed Phase II in the rate proceeding, which addressed rate structure. In September 1995 all parties to the proceeding entered into a stipulation and agreement which became final in November 1995 upon the recommendation by an administrative law judge of the Colorado Commission.

In September 1992, the Louisiana Commission issued a rate order for the Company's Louisiana service area, which included a rate stabilization clause ("RSC") for three years that provided for an annual adjustment to the Company's rates to reflect changes in expenses, revenues and invested capital following an annual review. The RSC provided an opportunity for a return on jurisdictional common equity of between 11.75% and 12.25%. As a result of the Company's filings under the RSC, an increase of $730,000 annually or 2% went into effect on March 1, 1993, an increase of $1.1 million annually or 2.7% went into effect on March 1, 1994, and the third increase of $1.1 million annually or 2.0% went into effect on March 6, 1995. In April 1996, the Company filed a request with the Louisiana Commission to extend the rate stabilization mechanism.

Acquisitions and Mergers

The Company has expanded its customer base and sought to diversify the regulations, weather patterns and local economic conditions to which it is subject through acquisitions in fiscal years 1995, 1994, 1987, and 1986. The Company continues to consider and pursue, where appropriate, additional acquisitions of natural gas distribution properties and other business opportunities.

In July 1996, the Company entered into a definitive agreement with United Cities Gas Company of Brentwood, Tennessee providing for the merger of United Cities with and into the Company. Completion of the merger is dependent upon the approval of the shareholders and regulators of both companies, as well as other conditions precedent to closing. Shareholder approvals were obtained on November 12, 1996.

In November 1995, the Company acquired privately held Oceana Heights Gas Company ("Oceana") of Thibodaux, Louisiana. Oceana provides natural gas service to approximately 9,200 customers and is located adjacent to a system in LaFourche Parish that was acquired by Atmos in 1994. The transaction was accounted for as a pooling of interests. The outstanding shares of Oceana's capital stock were converted into shares of Atmos common stock having a market value equal to the $6.4 million purchase price. Oceana was merged into the Trans La Division, bringing Trans La to nearly 80,000 customers.

In December 1993, the Company acquired Greeley Gas Company ("GGC") of Denver, Colorado in a merger transaction accounted for as a pooling of interests; therefore, all historical financial statements and notes thereto have been restated to retroactively reflect this merger. At that time, GGC was a privately held company providing natural gas service to nearly 100,000 customers in 122 communities in Colorado, Kansas and a small service area in Missouri. The transaction was structured to be a tax-free reorganization. The Company exchanged 2,329,330 shares of its common stock before the 3-for-2 stock split (3,493,995 shares on a post-split basis) for all of the outstanding stock of GGC. For further information regarding acquisition activity, see Note 2 of notes to consolidated financial statements.

Results of Operations

Year ended September 30, 1996 compared with year ended September 30, 1995

Operating revenues increased 11% to $483.7 million in 1996 from $435.8 million in 1995 due to weather that was 10% colder than in 1995 and a 6% increase in the average cost of gas per thousand cubic feet ("Mcf") sold. Average gas sales revenues per Mcf increased from 1995 by $.16 to $3.99 in 1996, while the average cost of gas per Mcf sold increased $.14 to $2.60 in 1996. The number of meters in service increased to 674,058 at September 30, 1996 compared with 658,114 at September 30, 1995. Sales to weather sensitive residential, commercial and public authority customers increased approximately 7.0 billion cubic feet ("Bcf") in 1996 while sales to industrial and agricultural customers increased approximately 1.6 Bcf. Total sales volumes increased 8% to 117.9 Bcf in 1996, as compared with 109.3 Bcf in 1995. Revenues from gas transported for others decreased $3.4 million to approximately $8.3 million in fiscal 1996 due to a decrease in volumes transported of 3.9 Bcf to 26.5 Bcf in 1996.

Gross profit increased by approximately 6% to $177.0 million in 1996 from $167.0 million in 1995. The primary factor contributing to the higher gross profit was higher volumes sold due to colder weather. Operating expenses, excluding income taxes, decreased slightly to $124.7 million in 1996 from $125.1 million in 1995, due primarily to decreased operation expense. The Company also adopted Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions" ("SFAS No. 106") in 1994. It has been successful in seeking recovery of SFAS No. 106 expenses in the majority of its service areas and will continue to seek recovery in its remaining service areas. See Note 8 of the accompanying notes to consolidated financial statements. Income taxes increased to $13.3 million for 1996 from $9.6 million for 1995. The primary reason for the increase was higher pre-tax profits. The effective tax rate increased to 35.7% in 1996 from 33.7% in 1995. This was primarily due to the decreased impact of permanent differences on the higher pre-tax profits in 1996. Operating income increased in 1996 by approximately 20% to $38.9 million from $32.4 million in 1995. The increase in operating income resulted primarily from the increase in 1996 gross profit, partially offset by increases in taxes, as discussed above.

Net income increased in 1996 by approximately 27% to $23.9 million from $18.9 million in the prior year. This increase in net income resulted primarily from the increase in operating income, which was partially offset by a $1.0 million increase in interest expense. Net income per share increased to $1.51 for 1996 from $1.22 for 1995. Average shares outstanding increased 3% to 15,892,000 in 1996 from 1995.

Year ended September 30, 1995 compared with year ended September 30, 1994

Operating revenues decreased approximately 13% to $435.8 million in 1995 from $499.8 million in 1994 due to weather that was 9% warmer than in 1994 and a 14% decrease in the average cost of gas per Mcf sold. Average gas sales revenues per Mcf decreased from 1994 by $.31 to $3.83 in 1995, while the average cost of gas per Mcf sold decreased $.40 to $2.46 in 1995. The number of meters in service increased to 658,114 at September 30, 1995 compared with 649,319 at September 30, 1994. Sales to weather sensitive residential, commercial and public authority customers decreased approximately 6.3 Bcf in 1995 while sales to industrial and agricultural customers decreased approximately .5 Bcf. Total sales volumes decreased 5.8% to 109.3 Bcf in 1995, as compared with 1994. Revenues from gas transported for others decreased $2.4 million to approximately $11.7 million in fiscal 1995 due to a decrease in volumes transported of 4.8 Bcf to 30.5 Bcf in 1995.

Gross profit decreased by approximately 1% to $167.0 million in 1995 from $168.2 million in 1994. The primary factor contributing to the lower gross profit was lower volumes sold and transported due to warmer weather. The effect of warmer weather on gross profit was substantially reduced by implementing rate increases totaling $2.8 million and $6.4 million in 1995 and 1994, respectively. Operating expenses, excluding income taxes, decreased 6% to $125.1 million in 1995 from $133.7 million in 1994, due primarily to decreased operation and maintenance expense. Operation and maintenance expense decreased $10.3 million due to decreased distribution expense, customer accounts expenses, employee welfare and pension expenses, rent expense, and outside services expense. In 1994 the GGC acquisition and assimilation costs were approximately $1.5 million and the cost of an early retirement program was approximately $1.3 million. The acquisition and assimilation costs as well as the early retirement program were one-time costs associated with the GGC acquisition. Income taxes increased to $9.6 million for 1995 from $8.1 million for 1994. The primary reason for the increase was higher pre-tax profits. The effective tax rate decreased to 33.7% in 1995 from 35.6% in 1994. This was primarily due to the impact of increased permanent differences on the higher pre-tax profits in 1995. Operating income increased in 1995 by approximately 22% to $32.4 million from $26.5 million in 1994. The increase in operating income resulted primarily from decreases in 1995 operating expenses as discussed above.

Net income increased in 1995 by approximately 29% to $18.9 million from $14.7 million in the prior year. This increase in net income resulted primarily from an increase in operating income, which was partially offset by a $1.4 million increase in interest expense. Net income per share increased to $1.22 for 1995 from $.97 for 1994. Average shares outstanding increased 1% to 15,416,000 in 1995 from 1994.

The Company estimates that the impact of the weather being 10% warmer than normal for 1995 caused net income to be approximately $4.0 million less than it would have been had the Company experienced normal temperatures in its respective service areas. Weather was approximately 1% warmer than normal for 1994.

Capital Resources and Liquidity

(See "Consolidated Statements of Cash Flows")

Cash Flows from Operating Activities

Cash flows from operating activities totaled $64.5 million for 1996 compared with $58.5 million for 1995 and $41.2 million for 1994. In 1996 the Company experienced an increase in net income as compared with 1995 and 1994. Depreciation and deferred income taxes increased in 1996 and 1995 because of increasing capital expenditures. Gas stored underground increased in 1996 because of higher gas cost, but decreased in 1995 and 1994 because of substantially lower gas prices during the summers of 1995 and 1994 when the storage reservoirs were being refilled. See "Consolidated Statements of Cash Flows" for other changes in assets and liabilities.

Cash Flows from Investing Activities

Net cash used in investing activities totaled $73.8 million in 1996 compared with $60.2 million in 1995 and $48.4 million in 1994. Capital expenditures in fiscal 1996 amounted to $77.6 million compared with $62.9 million in 1995 and $50.4 million in 1994. Currently budgeted capital expenditures for 1997 total $63.8 million and include major expenditures for mains, services, meters and vehicles. The Board of Directors in November 1996, also approved an additional $24.0 million in capital expenditures in 1997 for a Customer Information System ("CIS") project. The CIS project includes application software, related technology infrastructure and business process changes. Capital expenditures will be financed from internally generated funds and financing activities, as discussed below.

Cash Flows from Financing Activities

Net cash provided by financing activities totaled $10.8 million for 1996 compared with $1.2 million for 1995 and $7.7 million for 1994. Financing activities during these periods included issuance of common stock, dividend payments, borrowings from banks, and issuance and repayments of long-term debt.

Cash dividends and distributions paid. The Company paid $15.2 million in cash dividends during 1996 compared with $14.2 million in 1995 and $12.7 million in 1994. The $1.0 million increase over 1995 primarily reflects an increase in the Company's quarterly dividend rate and an increase in the number of shares of common stock outstanding in 1996. Including fiscal 1997, the Company has increased its dividend rate for nine consecutive years.

Short-term financing activities. At September 30, 1996, the Company had committed lines of credit totaling $90.0 million, $80.0 million of which was unused, in order to provide for short-term cash requirements. These credit facilities are negotiated at least annually. At September 30, 1996, the Company also had uncommitted short-term credit lines of $165.0 million, of which $112.2 million was unused. During 1996, notes payable increased $29.3 million compared with a decrease of $24.6 million during 1995 and an increase of $22.4 million in 1994. The decrease in fiscal 1995 was primarily due to repayment of short-term debt with the proceeds from the issuance of long-term debt in November 1994.

Long-term financing activities. During the first quarter of fiscal 1997 the Company has been in the process of arranging to borrow $40.0 million under a loan agreement with a bank and has been seeking the necessary regulatory approvals. The term of the loan will be one day less than two years and the rate will be set at current market rates. The proceeds will be used to refinance short-term debt. Pending regulatory approval, the Company expects to complete the transaction in November 1996. Long-term debt payments increased $3.0 million to $7.0 million for the year ended September 30, 1996 compared with the year ended September 30, 1995. Payments of long-term debt in 1996 consisted of a $2.0 million installment on the Company's 9.75% Senior Notes due in December 1996, a $2.0 million installment on the 11.2% Senior Notes and a $3.0 million installment on the 9.76% Senior Notes. Payments of long-term debt in 1995 consisted of a $2.0 million installment on the Company's 9.75% Senior Notes and a $2.0 million installment on the 11.2% Senior Notes. In November 1994, the Company entered into note purchase agreements totaling $40.0 million with two insurance companies and issued $20.0 million of unsecured Senior Notes at 8.07% payable in annual installments of $4.0 million beginning October 31, 2002 through October 31, 2006 with semiannual interest payments and $20.0 million of unsecured Senior Notes at 8.26% payable in annual installments of $1,818,182 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments. No long-term debt was issued in 1996 or 1994. Payments of long-term debt during 1994 consisted of a $3.0 million installment on the Company's 9.75% Senior Notes due in 1996, a $2.0 million installment on the

11.2% Senior Notes, the balance of $3.25 million on the 13.75% Series I First Mortgage Bonds and the balance of $1.6 million on the 13% Series G First Mortgage Bonds. The loan agreements pursuant to which all the Company's Senior Notes have been issued contain covenants by the Company with respect to the maintenance of certain debt-to-equity ratios and cash flows, and restrictions on the payment of dividends. Also see Note 3 of the accompanying notes to consolidated financial statements.

Issuance of common stock. The Company issued 502,209, 221,946 and 428,264 shares of common stock in 1996, 1995 and 1994, respectively, for its Direct Stock Purchase Plan ("DSPP"), Employee Stock Ownership Plan, Restricted Stock Grant Plan, Outside Directors Stock-for-Fee Plan and Oceana Heights acquisition. See the Consolidated Statements of Shareholders' Equity for the number of shares issued under each of the plans and for the Oceana Heights acquisition. No new shares were issued under the DSPP in 1996 or 1995. Shares purchased by participants in the DSPP in 1996 and 1995 were purchased by the plan on the open market. In 1994, 173,801 shares were issued under the plan, generating proceeds of $3.0 million. At September 30, 1996, 712,596 shares were available for future issuance under the DSPP.

The Company believes that internally generated funds, its credit facilities and access to the debt and equity capital markets will provide necessary working capital and liquidity for capital expenditures and other cash needs for 1997.

SEASONALITY

The Company's natural gas distribution business is seasonal due to weather conditions in the Company's service areas. Gas sales are affected by winter heating season requirements. Sales to agricultural customers (who use natural gas as fuel in the operation of irrigation pumps) during the period from April through September may be affected by rainfall amounts. These factors generally result in higher operating revenues and net income during the period from October through March of each year and lower operating revenues and either net losses or lower net income during the period from April through September of each year.

The following table sets forth, on an unaudited basis, the Company's quarterly operating revenues, quarterly operating revenues as a percentage of annual operating revenues, quarterly net income (loss) and quarterly net income (loss) as a percentage of annual net income for its past two fiscal years.

	Quarter ended				
(In thousands, except for percentages)	DECEMBER 31	MARCH 31	JUNE 30	SEPTEMBER 30	TOTAL
1996					
Operating revenues	**$130,468**	**$191,104**	**$93,571**	**$68,601**	**$483,744**
	27%	**40%**	**19%**	**14%**	**100%**
Net income (loss)	**$ 9,233**	**$ 18,383**	**$ 316**	**$ (3,983)**	**$ 23,949**
	39%	**77%**	**1%**	**(17)%**	**100%**
1995					
Operating revenues	$ 117,848	$ 157,294	$ 84,685	$ 75,993	$435,820
	27%	36%	19%	18%	100%
Net income (loss)	$ 6,476	$ 13,945	$ 82	$ (1,630)	$ 18,873
	34%	74%	1%	(9)%	100%

Inflation

The Company believes that inflation has caused and will continue to cause increases in certain operating expenses and has required and will continue to require assets to be replaced at higher costs. The Company continually reviews the adequacy of its gas rates in relation to the increasing cost of providing service and the inherent regulatory lag in adjusting those gas rates.

Environmental Matters

From time to time, the Company receives inquiries regarding various environmental matters. The Company believes that its properties and operations substantially comply with and are operated in substantial conformity with all applicable environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which, if adversely determined, would have a material adverse effect on the Company.

"Safe Harbor" Statement under the Private Securities Litigation Reform Act of 1995

The matters discussed or incorporated by reference in this Annual Report contain both historical and forward-looking statements. The forward-looking statements involve risks and uncertainties that affect the Company's operations, markets, services, rates, recovery of costs, availability of gas supply, and other factors as discussed in the Company's filings with the Securities and Exchange Commission. These risks and uncertainties include, but are not limited to, economic, competitive, governmental, weather, and technological factors.

Quarterly Financial Data (Unaudited)

Summarized unaudited quarterly financial data are presented below. The sum of net income per share by quarter may not equal the net income per share for the year due to variations in the weighted average shares outstanding used in computing such amounts.

	Quarter ended							
	December 31,		March 31,		June 30,		September 30,	
(In thousands, except per share data)	1995	1994	1996	1995	1996	1995	1996	1995
Operating revenues	$130,468	$117,848	$191,104	$157,294	$93,571	$84,685	$68,601	$75,993
Gross profit	50,725	43,482	65,394	59,577	33,776	34,069	27,105	29,882
Operating income (loss)	12,945	9,786	22,172	17,689	4,059	2,987	(233)	1,915
Net income (loss)	9,233	6,476	18,383	13,945	316	82	(3,983)	(1,630)
Net income (loss) per share	.59	.42	1.15	.91	.02	.01	(.25)	(.11)

Market Information

The Company's stock trades on the New York Stock Exchange under the trading symbol "ATO". The high and low sale prices and dividends paid per share of the Company's common stock for fiscal 1996 and 1995 are listed below.

	1996			1995		
	High	Low	Dividends Paid	High	Low	Dividends Paid
Quarter ended:						
December 31	$23	$18	$ .24	$18	$15 ⅞	$ .23
March 31	23	21	.24	18 ½	16 ⅛	.23
June 30	31	22 ¾	.24	20 ¼	17 ½	.23
September 30	30 ⅝	20 ⅞	.24	20 ⅝	19	.23
			$ .96			$ .92

See Note 3 of notes to consolidated financial statements for restriction on payment of dividends. The number of record holders of the Company's common stock on September 30, 1996 was 28,624.

Selected Financial Data

The following table sets forth selected financial data with respect to the Company and should be read in conjunction with the consolidated financial statements included herein.

	Year ended September 30,				
(In thousands, except per share data)	1996	1995	1994	1993	1992
Operating revenues	$483,744	$435,820	$499,808	$459,641	$403,353
Net income	$ 23,949	$ 18,873	$ 14,679	$ 17,544	$ 10,998
Net income per share	$ 1.51	$ 1.22	$ .97	$ 1.22	$ .80
Cash dividends per share	$ .96	$ .92	$ .88	$ .85	$ .83
Total assets at end of year	$501,861	$445,783	$416,678	$391,618	$358,363
Long-term debt at end of year	$122,303	$131,303	$138,303	$105,853	$112,153
Supplemental net income (1)				$ 18,132	$ 10,570
Supplemental net income per share (1)				$ 1.26	$ .77

(1) Supplemental net income reflects results if GGC had not made an S Corporation election in 1987.

CONSOLIDATED FIVE-YEAR FINANCIAL AND STATISTICAL SUMMARY

	Year ended September 30,				
	1996	1995	1994	1993	1992
Balance Sheet Data at September 30					
(In thousands)					
Capital expenditures	$ 77,597	$ 62,927	$ 50,355	$ 43,143	$ 42,169
Net property, plant and equipment	413,567	363,252	327,407	299,275	276,924
Working capital	(75,231)	(39,119)	(10,936)	(28,524)	(23,548)
Total assets	501,861	445,783	416,678	391,618	358,363
Shareholders' equity	172,298	158,278	149,556	139,429	117,248
Long-term debt, excluding current maturities	122,303	131,303	138,303	105,853	112,153
Total capitalization	294,601	289,581	287,859	245,282	229,401
Income Statement Data					
(In thousands, except per share data)					
Operating revenues	$483,744	$435,820	$499,808	$459,641	$403,353
Gross profit	177,000	167,010	168,237	163,109	146,262
Net income	23,949	18,873	14,679	17,544	10,998
Net income per share	1.51	1.22	.97	1.22	.80
Common Stock Data					
Shares outstanding at end of year (000's)	16,021	15,519	15,297	14,869	13,972
Average shares outstanding (000's)	15,892	15,416	15,195	14,338	13,789
Cash dividends per share	$ .96	$ .92	$ .88	$ .85	$ .83
Market price - high	$ 31.00	$ 20.63	$ 21.13	$ 20.63	$ 15.25
- low	$ 18.00	$ 15.88	$ 16.38	$ 13.50	$ 12.63
- end of year	$ 23.38	$ 19.38	$ 17.75	$ 20.25	$ 14.88
Book value per share at end of year	$ 10.75	$ 10.20	$ 9.78	$ 9.38	$ 8.39
Shareholders of record	28,624	23,625	19,881	18,955	7,856
Price/Earnings ratio at end of year	15.48	15.89	18.30	16.60	18.59
Market/Book ratio at end of year	2.17	1.90	1.82	2.16	1.77
Annualized dividend yield at end of year	4.1%	4.7%	5.0%	4.2%	5.6%
Volumes and Meters					
(MMcf as metered)					
Gas sales volumes	117,922	109,346	116,087	109,405	99,720
Gas transportation volumes	26,534	30,463	35,308	39,782	32,203
Total volumes handled	144,456	139,809	151,395	149,187	131,923
Meters in service at end of year	674,058	658,114	649,319	636,159	630,365
Average meters in service	672,517	656,259	646,165	635,074	631,130
Degree days (Heating)	3,925	3,579	3,953	4,046	3,676
Percent of normal	99%	90%	99%	102%	92%
Average gas sales price per Mcf sold	$ 3.99	$ 3.83	$ 4.14	$ 4.02	$ 3.86
Average purchased gas cost per Mcf sold	$ 2.60	$ 2.46	$ 2.86	$ 2.71	$ 2.58
Average transportation fee per Mcf	$ .31	$ .38	$ .40	$ .38	$ .42
Statistics					
Return on average shareholders' equity	14.5%	12.3%	10.2%	13.7%	9.6%
Number of employees	1,652	1,646	1,709	1,756	1,750
Net plant per meter	$ 614	$ 552	$ 504	$ 470	$ 439
Operating and maintenance expense per meter	$ 129	$ 133	$ 151	$ 139	$ 134
Number of meters per employee	408	400	380	362	360
Times interest earned before income taxes	3.51	3.01	2.84	3.06	2.12

BOARD OF DIRECTORS

(pictured below from left to right)

TRAVIS W. BAIN II
President,
Bain Enterprises, Inc.
Plano, Texas
Board member since 1988
Committees:
Work Session/Annual Meeting (Chairman), Audit, Human Resources

DAN BUSBEE
Attorney and Shareholder,
Locke Purnell Rain Harrell (A Professional Corporation)
Dallas, Texas
Board member since 1988
Committees:
Audit (Chairman), Human Resources

DR. THOMAS C. MEREDITH
President,
Western Kentucky University
Bowling Green, Ky.
Board member since 1995
Committees:
Audit, Nominating

PHILLIP E. NICHOL
Senior Vice President and Branch Manager,
Paine Webber Incorporated
Fort Worth, Texas
Board member since 1985
Committees:
Nominating (Chairman), Human Resources, Work Session/Annual Meeting

JAMES F. PURSER
Executive Vice President and Chief Financial Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 1995

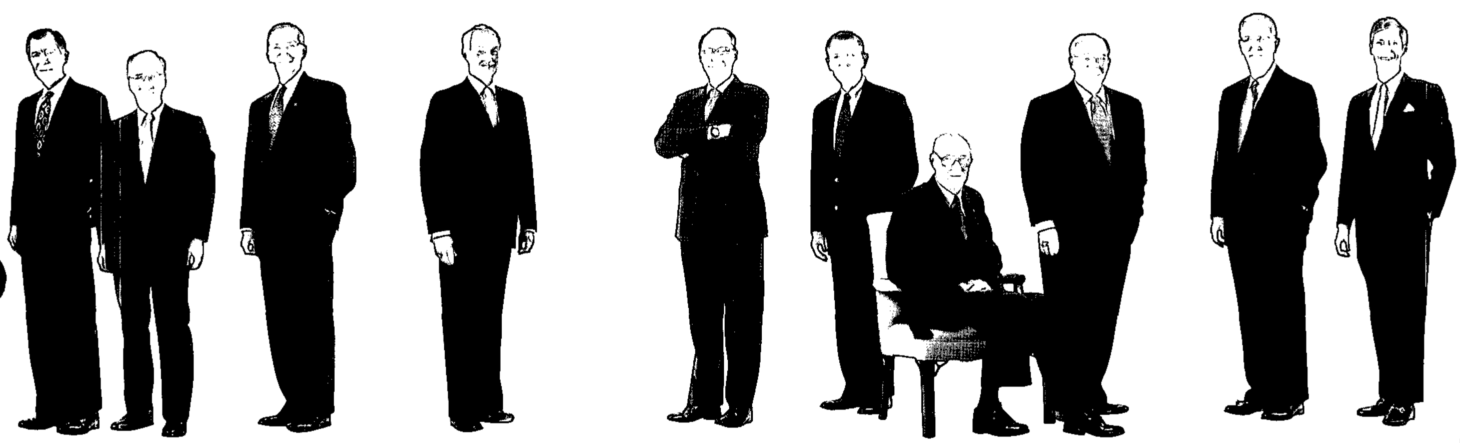
CARL S. QUINN
General Partner,
Quinn Oil Company, Ltd.
New York, New York
Board member since 1994
Committees:
Human Resources, Nominating

LEE E. SCHLESSMAN
President,
Dolo Investment Company
Denver, Colo.
Board member since 1994
Committees:
Audit, Nominating

ROBERT F. STEPHENS
President and Chief Operating Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 1995
Committees:
Executive

CHARLES K. VAUGHAN
Chairman of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1983
Committees:
Executive (Chairman)

RICHARD WARE II
President,
Amarillo National Bank
Amarillo, Texas
Board member since 1994
Committees:
Audit, Nominating, Work Session/Annual Meeting



CORPORATE OFFICERS

ROBERT F. STEPHENS
President and
Chief Operating Officer
(48, 12)*

JAMES F. PURSER
Executive Vice President and
Chief Financial Officer
(46, 10)

J. CHARLES GOODMAN
Executive Vice President,
Operations
(35, 12)

GLEN A. BLANSCET
Vice President,
General Counsel and
Corporate Secretary
(39, 11)

H.F. HARBER
Senior Vice President,
Corporate Services
(54, 12)

DONALD E. JAMES
Senior Vice President,
Public Affairs
(49, 15)

MARY S. LOVELL
Senior Vice President,
Utility Services
(45, 8)

DAVID L. BICKERSTAFF
Vice President and Controller
(40, 11)

O. CARL BROWN
Vice President,
Financial and
Strategic Planning
(49, 7)

LEE A. EVERETT
Vice President,
Rates and Regulatory Affairs
(44, 11)

JACK W. EVERSULL
Vice President,
Investor Relations
(53, 32)

CLEABURNE H. FRITZ
Vice President,
Information Services
(50, 28)

DAN L. LINDSEY
Vice President,
Technical Services
(46, 7)

WYNN D. McGREGOR
Vice President,
Human Resources
(43, 8)

R. EUGENE MATTINGLY
Vice President,
Marketing
(48, 25)

GORDON J. ROY
Vice President,
Gas Supply
(47, 26)

CARL W. WELLER
Treasurer
(62, 32)

* *(age, years of service)*

ATMOS ENERGY CORPORATION SHAREHOLDER SERVICES

Please send me more information on:

- ❍ Direct deposit of cash dividends
- ❍ Direct Stock Purchase Plan (DSPP)
- ❍ Individual Retirement Account (IRA) or SEP IRA with Atmos Stock
- ❍ Transfer of stock certificates
- ❍ Replacement of lost or destroyed stock certificates
- ❍ Replacement of lost or destroyed dividend checks
- ❍ Gifts of Atmos stock
- ❍ Safekeeping of Atmos stock certificates
- ❍ Automatic monthly investment

Please print clearly:

____
NAME OF SHAREHOLDER

____
MAILING ADDRESS

____
CITY, STATE, ZIP

3100 – 10 – ____
SHAREHOLDER ACCOUNT NUMBER OR SOCIAL SECURITY NUMBER

- ❍ Check if new mailing address
- ❍ Delete duplicate mailings to the following names at the above address:

____

NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES

BUSINESS REPLY MAIL

FIRST–CLASS MAIL PERMIT NO. 2342 DALLAS, TX

POSTAGE WILL BE PAID BY ADDRESSEE

SHAREHOLDER RELATIONS
ATMOS ENERGY CORPORATION
P.O. BOX 650205
DALLAS, TEXAS 75265-9639

CORPORATE INFORMATION

Common Stock Listing

New York Stock Exchange

Trading Symbol

ATO

ATO Listed NYSE

Stock Transfer Agent and Registrar

Shareholder inquiries on stock transfers may be directed to Boston EquiServe, L.P., Mail Stop 45-02-64, P.O. Box 644, Boston, MA 02102-0644. You may call the Interactive Voice Response System 24 hours a day at 1-800-543-3038, or to speak to a customer service representative, call between 9 a.m. and 6 p.m. EST Monday through Friday.

Independent Auditors

Ernst and Young LLP
2121 San Jacinto, Suite 500
Dallas, Texas 75201
(214) 969-8000

Form 10-K

The Atmos Energy Corporation Annual Report on Form 10-K is available on request from Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205, 1-800-38-ATMOS (382-8667) 7:30 a.m. - 4:30 p.m. CST.

Annual Meeting

The Annual Meeting of Shareholders will be held at the Four Seasons Regent Hotel, 57 E. 57th St., New York City, N.Y., at 11 a.m. EST on Feb. 12, 1997.

Direct Stock Purchase Plan

Atmos Energy Corporation's Direct Stock Purchase Plan features:

- Initial investment of $200, up to $100,000
- Voluntary cash payments of as little as $25, up to $100,000 annually
- Purchase Atmos shares and pay no brokerage fees or commissions
- 3 percent discount on stock purchased with reinvested dividends
- No-fee IRA or SEP IRA
- Deposit share certificates for safekeeping
- Automatic monthly investing

For an Initial Investment Form or Enrollment Authorization Form and Plan Prospectus, please call Atmos Shareholder Relations at 1-800-38-ATMOS (382-8667) 7:30 a.m. - 4:30 p.m. CST; Boston EquiServe, L.P. at 1-800-543-3038, or use the postage-paid card included in this report. The Prospectus is also available on the Internet, at the address listed.

Atmos Information by Phone or Internet

Atmos Energy Corporation shareholder information is available by phone seven days a week, 24 hours a day through the Boston EquiServe, L.P. Interactive Voice Response System. To perform stock transfer inquiries, listen to current company information and access daily stock quotes without the assistance of a customer service representative, call 1-800-543-3038, and have your Atmos Energy shareholder account number and Social Security or taxpayer ID number ready.

Atmos financial information also may be obtained free of charge over the Internet and from a fax on demand service. The World Wide Web address on the Internet is http://www.atmosenergy.com. For fax on demand, call (614) 844-3860.

Atmos Energy Corporation Contacts

Shareholder and Direct Stock Purchase Plan Information:
Michele Barnes
1-800-38-ATMOS (382-8667),
7:30 a.m. - 4:30 p.m. CST

Financial Information for Securities Analysts and Investment Managers:
Jack Eversull
(972) 788-3729

General Information:
Don James
(972) 788-3720

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ATMOS ENERGY CORPORATION

1995 / ANNUAL REPORT

atmos Energy Corporation, based in Dallas, Texas, provides natural gas service to more than 656,000 customers in Texas, Colorado, Kansas, Missouri, Louisiana and Kentucky through its operating companies – Energas Company, Greeley Gas Company, Trans Louisiana Gas Company and Western Kentucky Gas Company.

hat's in the pipeline for natural gas distribution companies? Competition, and plenty of it. How is Atmos responding? With energy. In 1995, we did more than maintain our customer base in the fiercely competitive industrial sector. We increased it. Nor are we complacent in the residential and commercial markets. Here too, we are serving more customers than ever before. After all, we are at home in a competitive state. In point of fact, we are at home in six competitive states — Texas, Colorado, Kansas, Missouri, Louisiana and Kentucky. This year's annual report details the management strengths and unrivaled service that keep Atmos competitive in these markets. Along the way, you'll also see some of the distinctive events and contests that keep the competitive fires burning in the states we call home.

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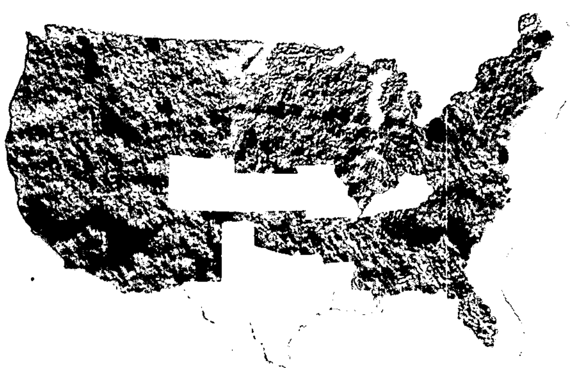
ATMOS ENERGY CORPORATION

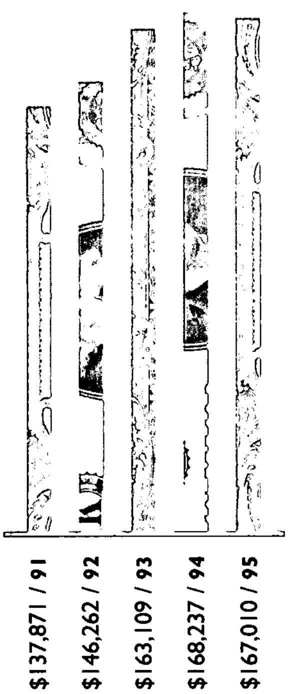


HEADQUARTERS Dallas, Tx. / **MILES OF PIPE** 22,212 / **NUMBER OF EMPLOYEES** 1,646 / **SIZE OF SERVICE AREA** 50,650 square miles / **POPULATION IN SERVICE AREA** 2.1 million / **AVERAGE CUSTOMERS SERVED** 656,259 / **COMMUNITIES SERVED** 414 / **DEGREE DAYS, 1995** 3,579 (**NORMAL** 3,983) / **CHAIRMAN OF THE BOARD** Charles K. Vaughan / **PRESIDENT AND CHIEF OPERATING OFFICER** Robert F. Stephens

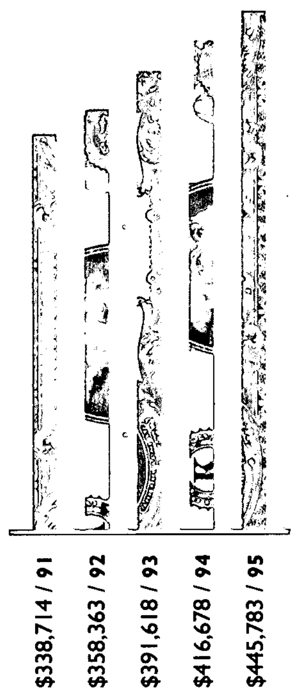
FINANCIAL HIGHLIGHTS / Atmos Energy Corporation

	1995	1994	Percent Change
	Year ended September 30, (Dollar amounts in thousands, except per share data)		
Operating revenues	**$435,820**	$499,808	(12.8)%
Gross profit	**167,010**	168,237	(.7)%
Net income	**18,873**	14,679	28.6%
Assets	**445,783**	416,678	7.0%
Total capitalization	**289,581**	287,859	.6%
Total volumes handled (MMcf as metered)	**139,809**	151,395	(7.7)%
Heating degree days	**3,579**	3,953	(9.5)%
Percent of normal	**90%**	99%	(9.1)%
Meters in service (average)	**656,259**	646,165	1.6%
Net income per share	**$1.22**	$.97	25.8%
Cash dividends per share	**$.92**	$.88	4.5%
Book value per share at end of year	**$10.20**	$9.78	4.3%
Return on average common shareholders' equity	**12.3%**	10.2%	20.6%
Shareholders' equity as a percentage of total capitalization at end of year	**55%**	52%	5.8%
Shareholders of record	**23,625**	19,881	18.8%
Average shares outstanding	**15,416**	15,195	1.5%

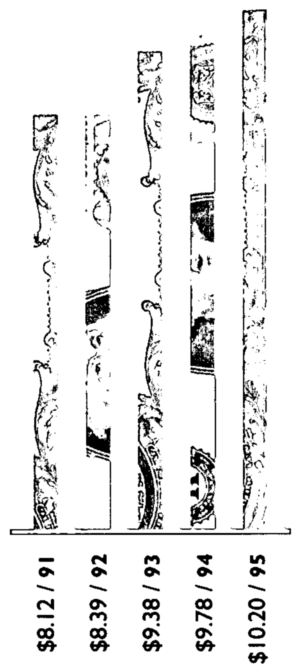
GROSS PROFIT / In thousands



TOTAL ASSETS / In thousands



BOOK VALUE PER SHARE



DEAR FELLOW SHAREHOLDERS:

WE'RE PROUD OF OUR RESULTS FOR THE YEAR.

The company increased earnings in a year when the weather was not in our favor. We were able to do this because of expense management and the absence of one-time expenses we had in 1994, good irrigation sales during the summer months, rate increases and an increase in the number of customers served.

IMPACT OF WEATHER.

Winter weather was 10 percent warmer than normal, one of the warmest years we've experienced since we became a public company in 1983. The warm winter reduced heating sales to residential customers, a core market. However, sales were strong to farmers in West Texas, Colorado and Kansas who use natural gas-fueled engines to drive irrigation pumps. This partially offset the effects of the winter weather. The weather in 1994, by comparison, was just slightly warmer than normal.

EXPENSE MANAGEMENT AND CAPITAL BUDGET.

We can't control the weather, but we can and do manage our expenses. In 1995, we reduced our operation and maintenance expenses by $10.3 million, or 10.5 percent, compared with 1994. The expense reductions were due to our expense management programs and efficiencies gained throughout the company, as well as the absence of Greeley Gas Company acquisition expenses that affected 1994 earnings.

For the eighth consecutive year, the company increased its capital budget. Capital expenditure increases translate into rate base growth, and over time into growth in earnings, cash flows and dividends.

RATE INCREASES.

During 1995, Atmos received about $2.8 million in annual rate increases across its service areas. In

November 1994, the company implemented a rate increase totaling $1.7 million, affecting about 90 percent of the customers in a portion of its West Texas service area. A $1.1 million increase was implemented in Louisiana in March 1995, under the company's three-year rate stabilization mechanism. The company also benefited from rate increases granted in Colorado, Kansas and Louisiana in 1994, totaling approximately $6.4 million, of which only $2.8 million was recognized in 1994 revenues.

Our 1996 results will be positively affected by a settlement of a rate request in Kentucky, providing an annual net operating income benefit of approximately $4.0 million. New rates were effective in November 1995.

Our rates remain among the lowest in the nation, an important factor in attracting new customers.

INTERNAL GROWTH.

Atmos served a record 656,259 average number of customers in 1995. The company experienced a net increase of 10,094 new customers from internal growth, through its aggressive programs to attract customers from new construction and customers switching from other fuels. The company added 38 new large volume industrial customers and increased the gas volumes delivered in what has become a competitive market.

The largest growth in customers is in the Colorado service area, which continues to experience significant immigration of new residents from other states. Durango, Steamboat Springs and Greeley, Colo., showed above average growth.

Recently designated a single metropolitan statistical area with a combined population of more than 200,000, neighboring cities Midland and Odessa, Texas, are attracting a significant increase in new retail and restaurant establishments. Our Kentucky service area also continues to show strong customer increases and industrial expansion, particularly in Bowling Green. Industrial throughput increased in Louisiana during the year.

GROWTH BY ACQUISITION.

Atmos continues its long-term corporate development strategy, a strategy which sets it apart from others in the industry. A part of this strategy is pursuing natural gas utility properties throughout the U.S. to acquire and operate, which will bring a degree of diversity in weather, economic conditions and regulatory climates to the company.

With this strategy, the company has more than doubled its customer base since 1983, and increased its net plant investment eight-fold to $363.3 million. The growth has brought real financial rewards to shareholders: equity has more than quintupled, the stock price has nearly quadrupled, the dividend has more than doubled.

Market capitalization, or the stock price multiplied by the number of shares outstanding, has increased from $31 million in 1983, to $301 million in 1995.

The company also seeks utility properties near its existing service areas. In November 1995, the company acquired Oceana Heights Gas Company, which serves 9,200 customers in south Louisiana. This acquisition adjoins the Lafourche Parish system acquired by Atmos in 1994, and increases our Louisiana customer base by 13 percent.

For the past 10 years, the company's customer compound growth rate has averaged approximately 8 percent per year including internal growth and acquisitions.

FINANCIAL ACHIEVEMENTS.

Atmos' Board of Directors increased the quarterly dividend in November 1995 by $.01 cent per share, for an indicated annual dividend of $.96 per share, a 4.3 percent increase. The dividend was increased for the eighth consecutive year.

Atmos' stock price increased 9.2 percent to $19.375 at our Sept. 30, 1995, year-end. Total return for the year was 14.0 percent, including reinvestment of dividends. For the last 10 years, the annual total return has averaged 14.3 percent.

The number of shareholders of record increased to 23,625 in 1995, up from approximately 8,000 in 1992, when the company first established its Direct Stock Purchase Plan. Currently, 87.2 percent of our shareholders of record reinvest their dividends — the highest rate of reinvestment we know of in any industry.

OUTLOOK.

The long-term prospects for natural gas and for Atmos Energy Corporation are bright. Natural gas is being accepted as the environmental fuel of choice, and many new commercial equipment offerings make it the economic fuel of choice more than ever before.

We are preparing ourselves to operate in an ever-changing and increasingly competitive marketplace. The company will continue its expense management programs, but we expect a return to more normal expense levels in 1996 compared with 1995, because of inflationary pressures and general increases in the cost of doing business.

The rest of this report is devoted to our view of competition. Whatever changes and competition that lie ahead, we're confident that we have the talented people in place to meet them successfully. Our track record gives us that confidence. Atmos is a low-cost provider focused on satisfying customer needs for energy. We believe our focus will also ensure satisfaction for our shareholders and for our employees, 98 percent of whom are shareholders.

Charles K. Vaughan

Charles K. Vaughan

Chairman of the Board

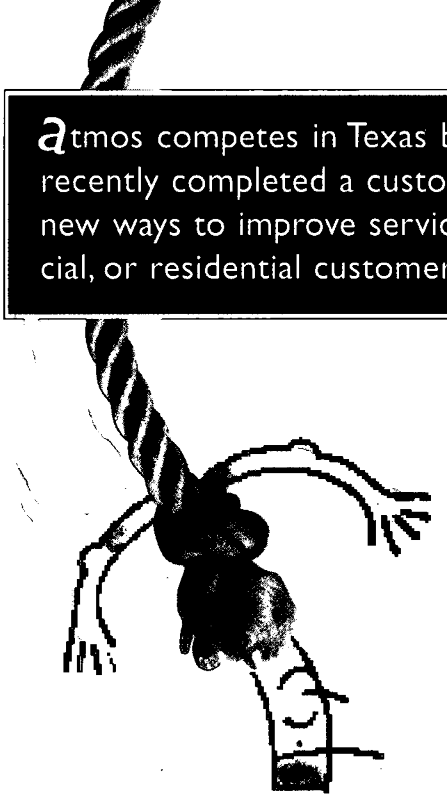
Robert F. Stephens

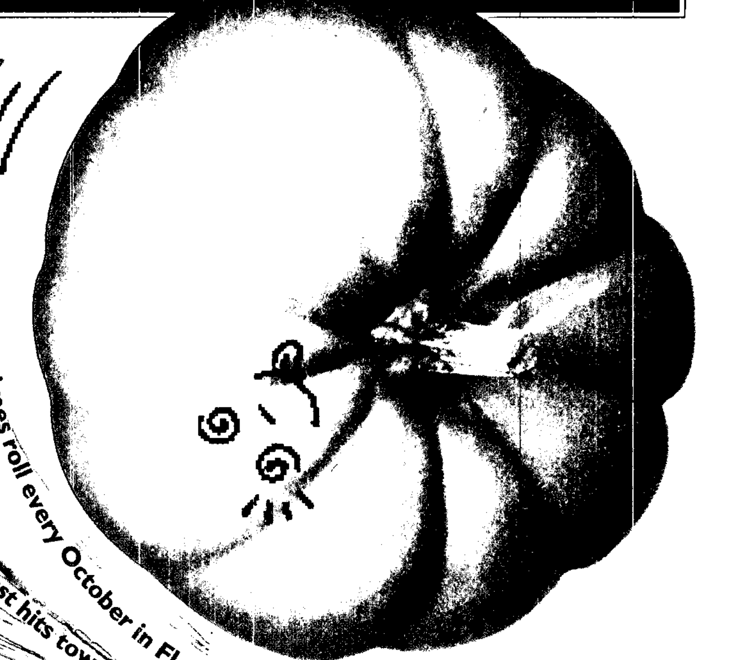
Robert F. Stephens

President and Chief Operating Officer

Robert F. Stephens was named president and chief operating officer in February 1995. Mr. Stephens, who joined the company in 1983, previously was executive vice president, operations.

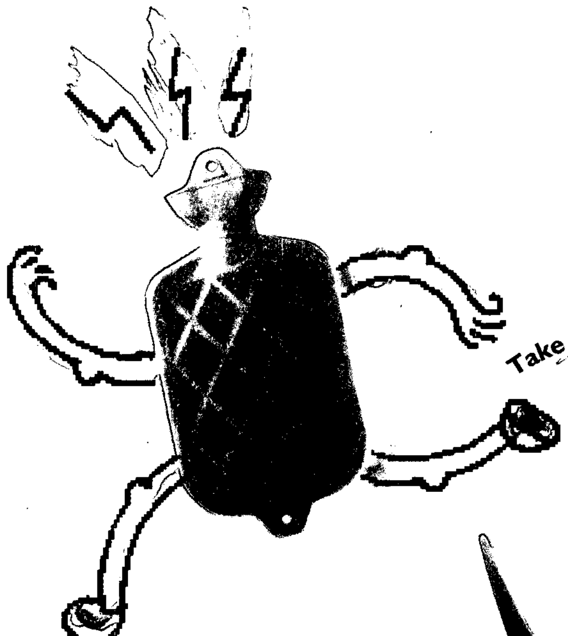
Atmos competes in Texas by knowing and meeting customers' needs. Our Energas division recently completed a customer satisfaction survey in Texas. As a result, we have pinpointed new ways to improve service even further. When Atmos competes for agricultural, commercial, or residential customers in Texas, they all win.





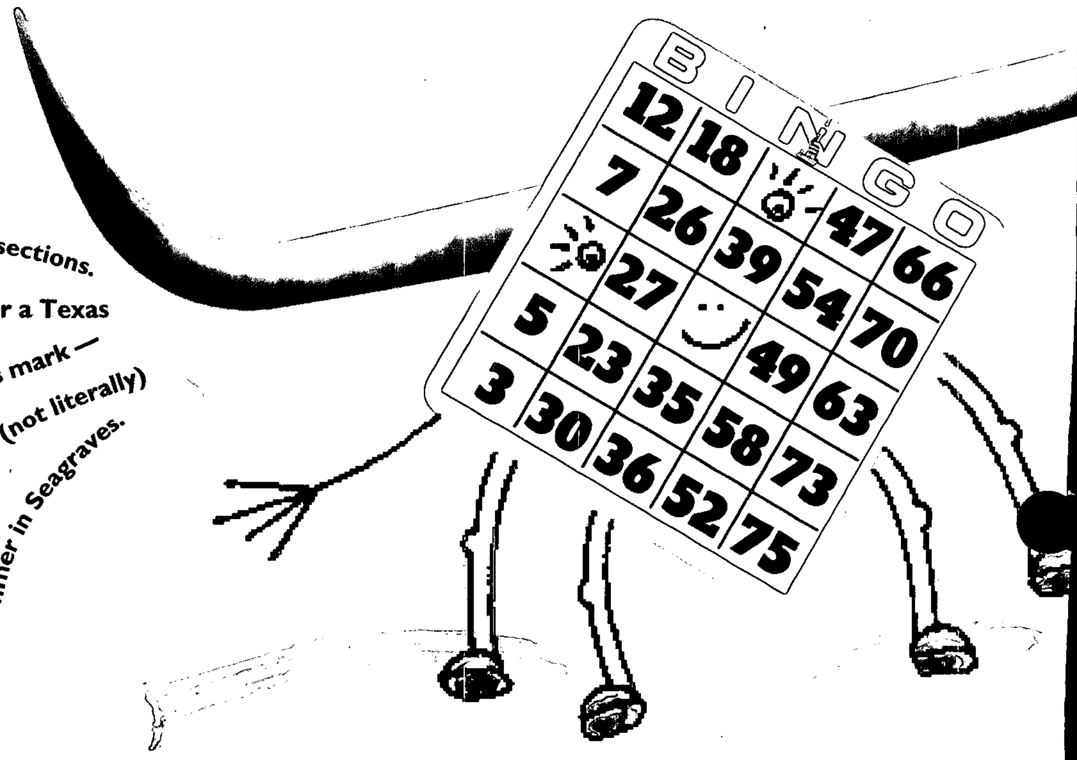
The good times roll every October in Floydada.

That's when the annual Pumpkin Bowling contest hits town.



In the heat of competition, Energas employees are at their best.

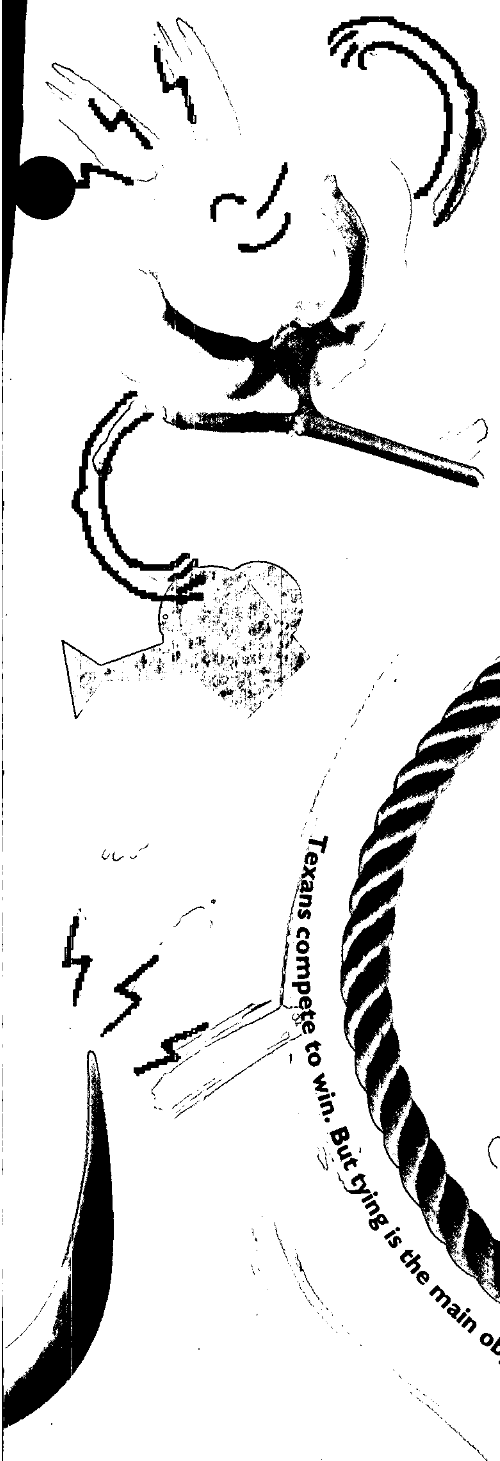
Take the team from the district office in Pampa, Fred Kindle, Neil Fulton, Nelson Medley, and Bob Cummings, who won the 1995 Hot Water Heater Race in Pampa.

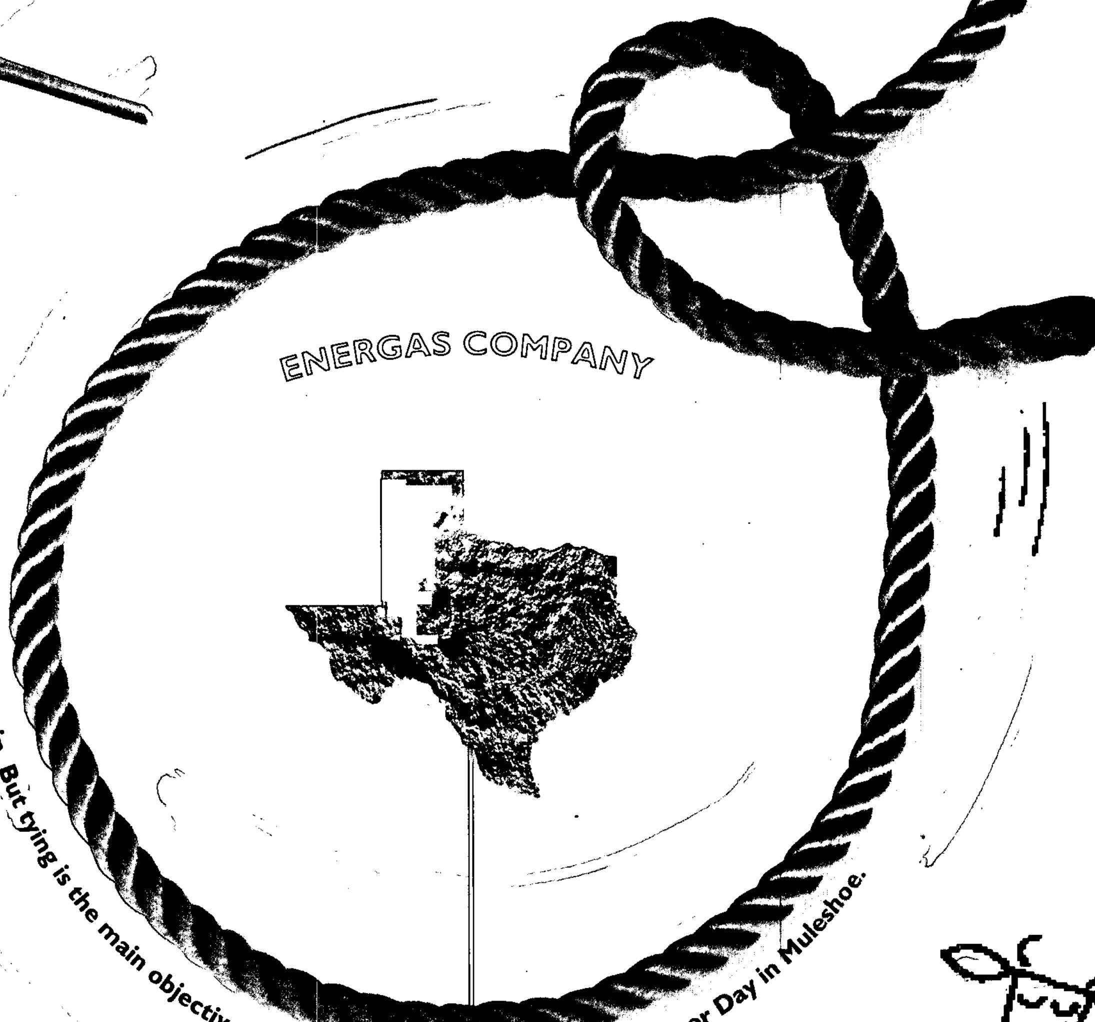


The field is marked into sections.

The cow is fed. The stage is set for a Texas competition that definitely leaves its mark — Cow Patty Bingo, held (not literally) every summer in Seagraves.

Energas' desire to compete grows every year. In 1995, we won the business of a Ralls farmer by demonstrating how we could shrink his energy bills. He now irrigates with electricity generated by a natural gas engine and saves 35% on energy costs.





Texans compete to win. But tying is the main objective in the Steer Roping Contest every Labor Day in Muleshoe.

Texans who can put a pair of shorts on a moving calf engage in brief but intense competition at the Calf Dressing Contest every September in Friona.

HEADQUARTERS Lubbock, Tx. / **DISTRICT OFFICES** Amarillo, Big Spring, Hereford, Littlefield, Lubbock, Midland, Odessa, Pampa, Plainview / **MILES OF PIPE** 13,090 / **NUMBER OF EMPLOYEES** 610 / **SIZE OF SERVICE AREA** 30,000 square miles / **POPULATION IN SERVICE AREA** 950,000 / **AVERAGE CUSTOMERS SERVED** 310,669 / **COMMUNITIES SERVED** 92 / **DEGREE DAYS, 1995** 3,152 (**NORMAL** 3,528) / **REGULATORY AGENCIES** Municipalities Served, Railroad Commission of Texas / **PRESIDENT** Eugene A. Ehler

IN A STATE OF COMPETITION

WHO'S AFRAID OF A LITTLE COMPETITION?

Not Atmos.

Although a regulated utility, Atmos is no stranger to competition. We've always competed with other energy sources: electricity, propane, butane, fuel oil, solar, wood chips, even cow chips. To win customers, we've had to be the best in terms of the cost of our product, our reliability and availability to the customer, the quality of the service we provide, the fuel efficiency and cost of natural gas-burning equipment, and more recently, the environmental benefits of natural gas itself.

With the federal restructuring of interstate pipelines during the late 1980s and early 1990s, Atmos has successfully competed with other natural gas providers to serve large industrial customers. We even serve customers that are located outside of our service areas.

The competition is keen for large volume customers, and we often bid against dozens of energy providers. We win contracts by concentrating on providing the best price and service for our customers, which may not necessarily be the lowest price. We look for ways to provide services that are highly valued by the customer and that are not available from a bidder focused solely on price.

The next wave of restructuring on the horizon is expected at the state level, which could allow competition within the city limits so that even residential customers could choose their natural gas supplier. Even in this scenario, local distribution companies like Atmos have a competitive advantage by having in place distribution pipeline facilities serving existing customers.

No legislation is presently pending in the six states we serve to deregulate, or "unbundle," natural gas service to the retail level. But we're prepared to compete, and in fact already compete with other gas utilities in several areas. Restructuring of electric utilities to foster competition also is the subject of much discussion, and could mean additional competition for natural gas utilities. For Atmos, electric restructuring represents more opportunity than concern. We already compete in our service areas against some of the lowest cost electric utilities in the country, which do not operate nuclear plants. And, we are exploring avenues for providing one-stop energy shopping for our customers.

We've taken a light-hearted approach to competition in the design of this report. But make no mistake, Atmos is serious about competition. We have found that our low gas prices and efficient operations, combined with our known reliability and quality of service, are difficult to beat.

ATMOS IS A LOW-COST PROVIDER.

Our costs are low because Atmos is one of the most efficient operators in the industry. In 1995, each of our employees served an average of 400 customers, compared with the industry average of 380 customers served per employee. Our operation and maintenance expense per meter is $133, compared with $221 per meter for the industry. Atmos' net plant investment per meter is $552, compared with the industry average of $959.

Our organization has been ahead of the industry in making sure that its operations are streamlined and organized for efficiency — Atmos has not had to undertake major restructuring that other companies have faced. Administrative functions are handled by a centralized staff at the Atmos corporate headquarters. This leaves our field staff free to focus on customers and operations. Many of our efficiencies are due to our

"Atmos has done an excellent job of managing the often competing issues of growth and efficient, low cost operations."

— Larry Crowley, Natural Gas Analyst, Rauscher Pierce Refsnes, Inc.

Atmos competes in Colorado, Kansas, and Missouri through unrivaled customer service and employee initiative. Example: Greeley Gas employees converted an entire subdivision in Colorado from electricity by going door to door, educating consumers on the benefits of natural gas. Of course, our customers appreciate the competitive spirit, because they share it.

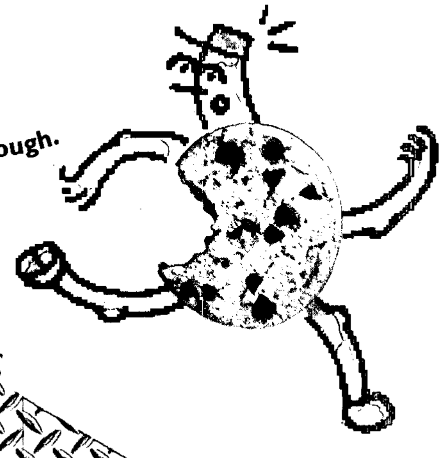
Coloradans sharpen their competitive edge at the Ax Throwing Contest during the World Championship Lumberjack Show in Steamboat Springs.

Competitive fires burn strong in Chris Garcia, a marketing specialist at Greeley Gas in Bonner Springs, Kansas. Chris has tasted victory twice in statewide jalapeño eating contests.

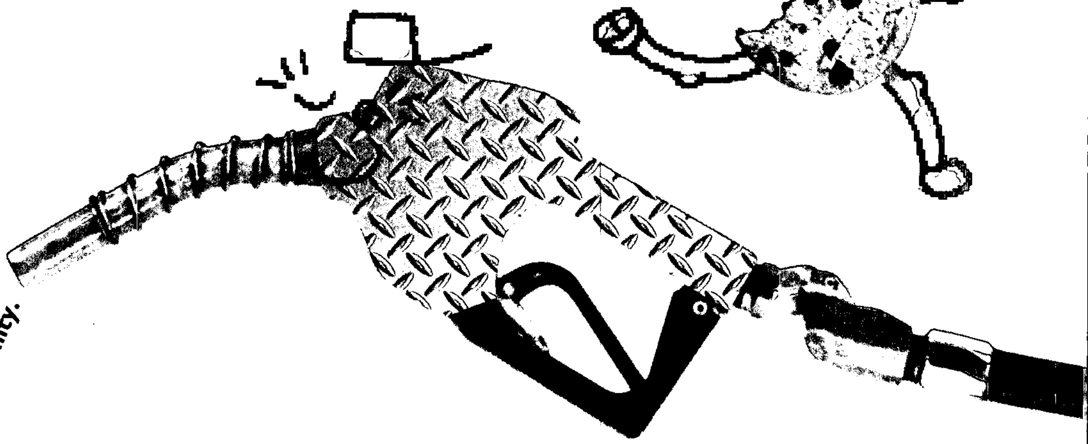
For some healthy competitors in Kansas, the real Super Bowl is in September.

That's when the Largest Spinach Salad Competition is held at the Lenexa Spinach Festival.

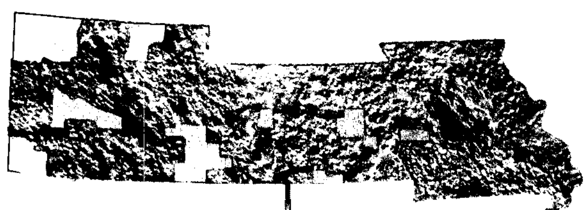
In Colorado, people love competition for its own sake, but at the Cookie Eating Contest in Durango, they're also in it for the dough.

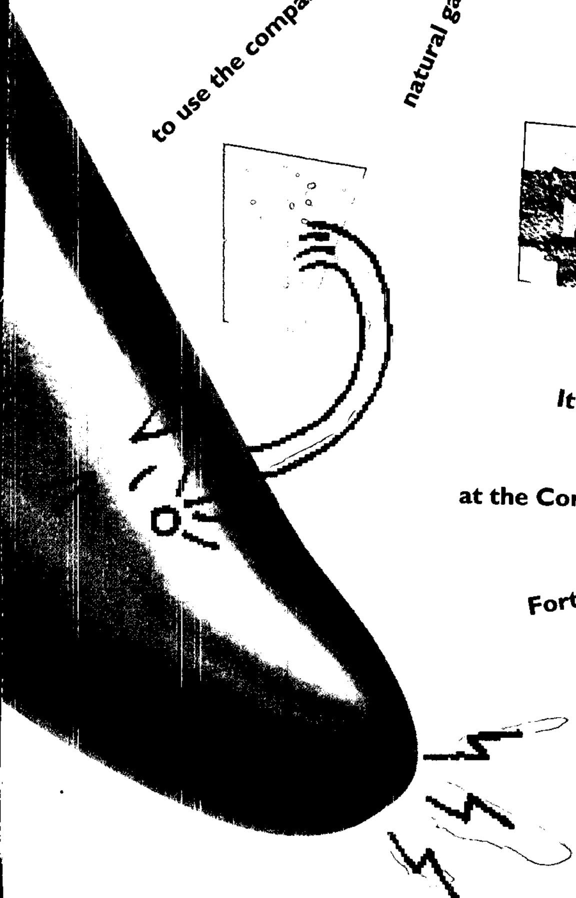


Greeley Gas Company competes by going the extra mile. To get Greeley city buses up and running on clean burning natural gas, Greeley Gas is allowing the city to use the company's own compressed natural gas fueling facility.



GREELEY GAS COMPANY





It takes ears and ears to be a champion at the Cornhusking Competition in Fort Scott, Kansas, held every October.

he bed race in Salida, Colorado, is a competitor's dream come true. It's held every June.

HEADQUARTERS Denver, Co. / **DISTRICT OFFICES** Greeley, Co., Cañon City, Co., Bonner Springs, Ks. / **MILES OF PIPE** 3,750 / **NUMBER OF EMPLOYEES** 269 / **SIZE OF SERVICE AREA** 1,650 square miles / **POPULATION IN SERVICE AREA** 228,000 / **AVERAGE CUSTOMERS SERVED** 107,029 / **COMMUNITIES SERVED** 122 / **DEGREE DAYS, 1995** 5,978 (**NORMAL** 6,234) / **REGULATORY AGENCIES** Colorado Public Utilities Commission, Kansas Corporation Commission, Missouri Public Service Commission / **PRESIDENT** Gary L. Schlessman

"The easiest way to retain market share is simply to be the low cost provider. Atmos has proven to be an extremely efficient operator."

— Ronald J. Barone, Dan Barcelo, Natural Gas Analysts, PaineWebber

employees, who are just plain hard-working, and eager to contribute ideas for improving our work methods. For example, a technical standards committee with representatives from each operating division evaluates equipment, materials and work practices to determine the best practices for the company as a whole.

Our employees have a vested interest in the company's performance. More than 98 percent of Atmos employees are shareholders, and along with the Board, hold about 23 percent of the company's stock. So they are rewarded when the company performs well.

ATMOS HAS LOW GAS COSTS.

The actual cost of the gas we provide is passed through to our customers. The most important figure to customers, of course, is the combined price of gas and service at the bottom of the bill. Atmos strives to provide the best priced gas possible to its customers. The best price combines the quality service and reliability customers demand with the lowest possible price.

Atmos' gas cost was $2.46 per Mcf in 1995, down from $2.86 per Mcf in 1994. The average gas cost for its 13-company peer group was $3.66 per Mcf in 1994.

Serving several major natural gas producing areas, the company has access to numerous sources of supply. The company also has some very valuable assets in its six underground storage fields in Kentucky, as well as off-system storage capabilities on the interstate pipelines that supply the company. These storage facilities allow the company to buy gas at seasonal lows and hold it until peak usage during the winter.

To further enhance its gas supply advantage, the company plans to upgrade its gathering systems in

Colorado and Kansas to increase the reliability of service and gain access to additional supplies of economically-priced gas. In Kentucky, the company will make investments in its gas supply system to add connections to additional pipelines. These new interstate pipeline interconnections will directly result in lower gas costs for our customers and enhance our competitiveness.

BECOMING PARTNERS WITH OUR CUSTOMERS.

Low prices and low-cost, reliable gas supplies are just table stakes to stay in the game in the increasingly competitive environment. The winning difference is that Atmos brings additional value to its customers in the services it offers. Adding value requires the creativity and flexibility to find new ways to meet customer needs, and the ability to offer more choices to customize service. No one buys a drill bit just to own one — what they want is a hole. Our role is to help customers get the heat, the reliable industrial energy or the lower energy costs they want, and to provide a service, not just to deliver a commodity.

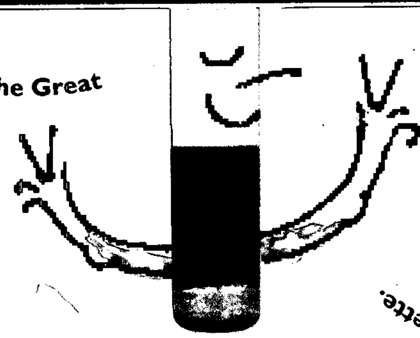
In the competitive industrial market in Kentucky, about 60 percent of our gas deliveries are to large industrial customers. The company has begun offering electronic flow measurement to its largest customers so that they can know with a keystroke on a computer exactly how much gas they are using, and avoid penalties for consumption above their contracted amount. The company also amended its tariffs in Kentucky to lower the volume threshold needed for transportation services, allowing smaller customers more service options.

Atmos offers engineering and consultation services for customers on energy-saving options in equipment, and performs cost-benefit analyses of installing efficient new gas-driven equipment that can lower the customer's overall energy costs.

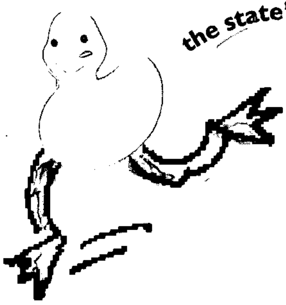
"While many local distribution companies (LDCs) talk about acquisitions, Atmos has ... purchased significant properties. Through these acquisitions, Atmos' earnings sensitivity to weather patterns and changes in the economies of one area have been lessened."

— Joanne Fairechio, Natural Gas Analyst, Salomon Brothers

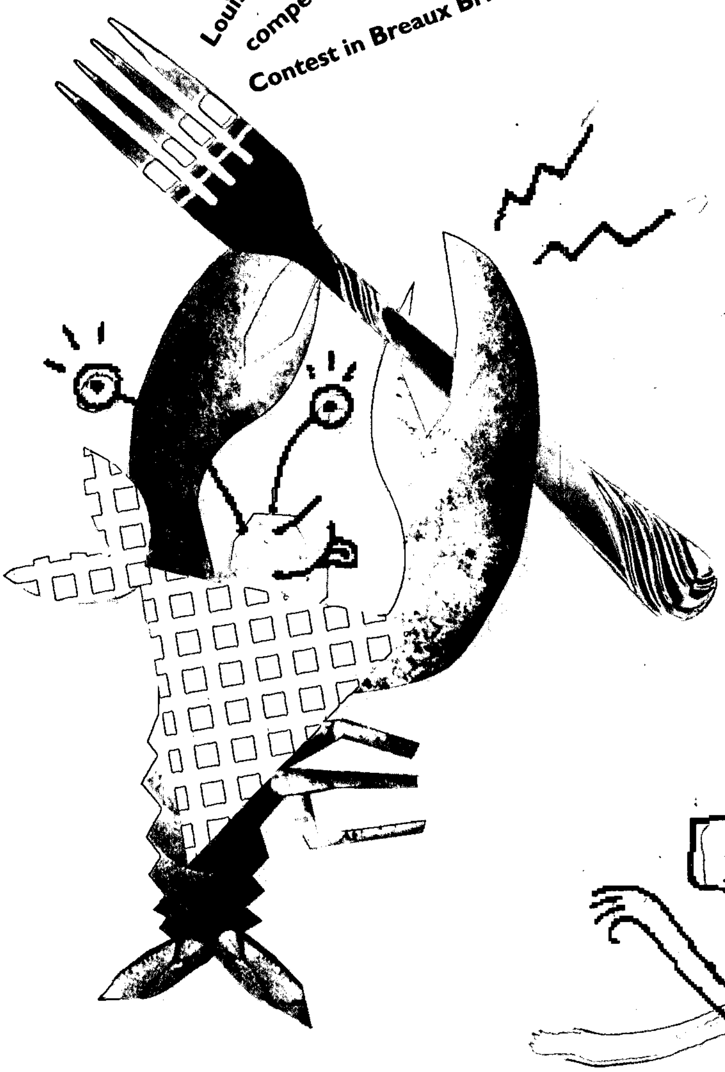
In Louisiana, Atmos wins industrial customers by making a winning case for natural gas. A hospital in Lafayette recently decided to switch from electrically-run chillers to chillers powered by natural gas. The reason: long-term energy savings. All our customers in Louisiana are always ready to win, in any number of ways.



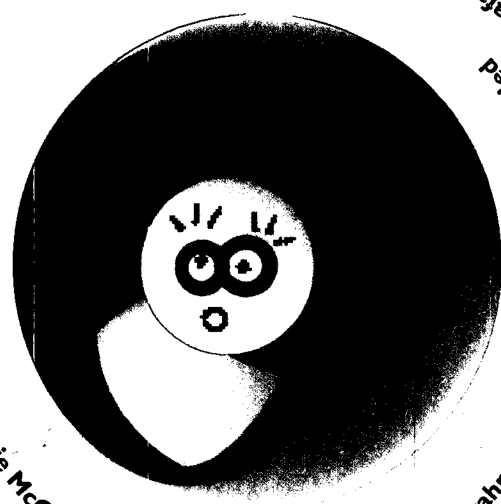
People from Louisiana never duck a good, clean competition. At the Great Ouachita Rubber Duck Race, held in the mighty Ouachita, the state's spirit rises to the surface.



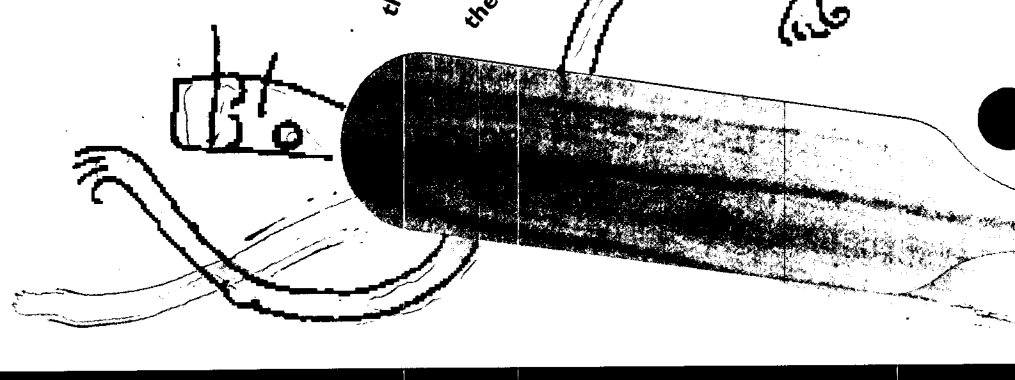
Louisianans are always hungry for competition, especially at the Crawfish Eating Contest in Breaux Bridge every May.



Billing coordinator Sherie McCammant and accounting clerk Tina Ingrahm of Trans Louisiana Gas have pooled their talents and competitive spirit to chalk up three successive league championships for their Ladies Only pool team in Lafayette.

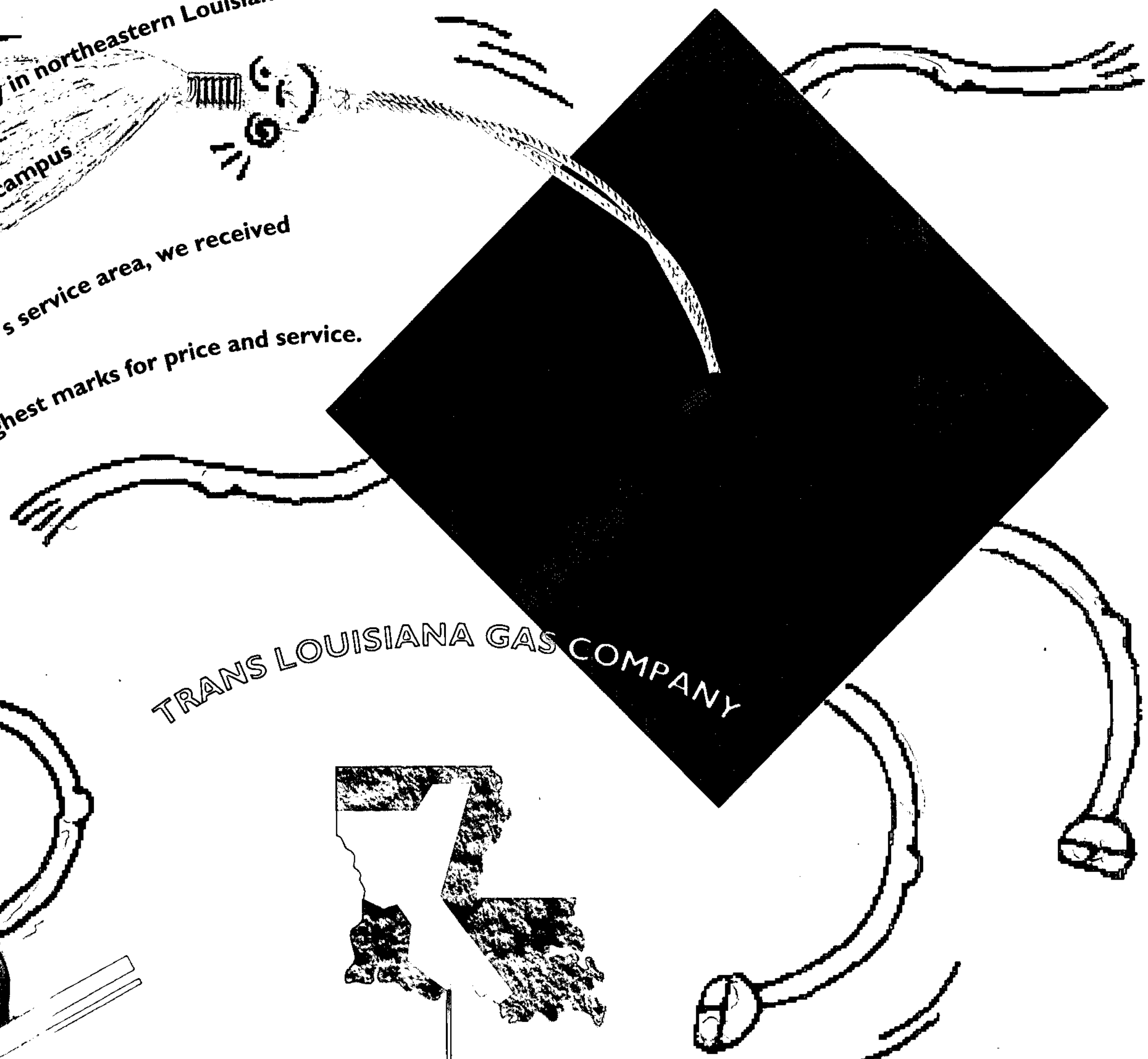


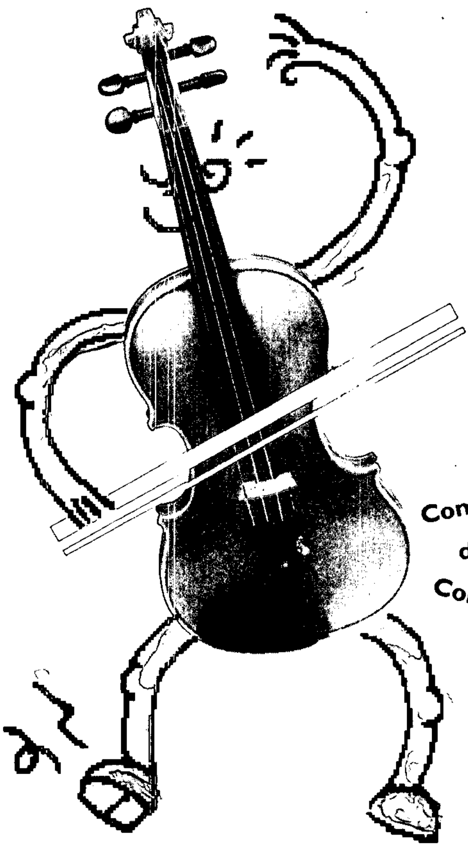
What do you get when you cross the state's native boat with the state's native love for competition? The biggest current event of the summer: the Pirogue Race in Patterson.



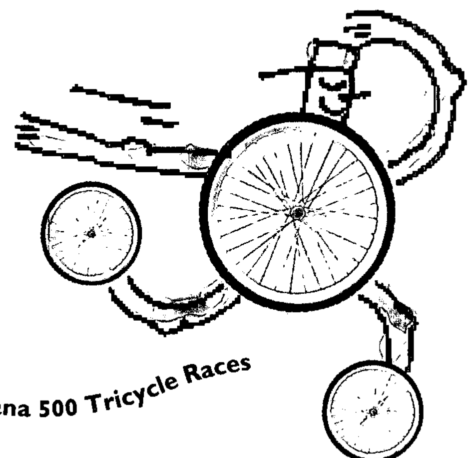
TRANS LOUISIANA GAS COMPANY

In 1995, a university in northeastern Louisiana chose our company over a number of competitors. Though the campus is outside the company's service area, we received the highest marks for price and service.





Competitors in Louisiana don't play second fiddle to anyone at the Fiddling Contest in West Monroe, held each July.



Competitors always have a wild and three wheelin' good time at the Acadiana 500 Tricycle Races held each October in New Iberia.

HEADQUARTERS Lafayette, La. / **DISTRICT OFFICES** Lafayette, Natchitoches, Pineville / **MILES OF PIPE** 1,863 / **NUMBER OF EMPLOYEES** 161 / **SIZE OF SERVICE AREA** 7,000 square miles / **POPULATION IN SERVICE AREA** 250,000 / **AVERAGE CUSTOMERS SERVED** 70,585 / **COMMUNITIES SERVED** 37 / **DEGREE DAYS, 1995** 1,448 (**NORMAL** 1,760) / **REGULATORY AGENCY** Louisiana Public Service Commission / **PRESIDENT** B. J. Hackler

For example, a large hospital complex in Louisiana will save substantially on operating expenses by installing natural gas engine-driven chillers to replace electric chillers for cooling. Wal-Mart stores we serve in Texas and Louisiana are using gas refrigeration equipment in their supermarket sections that remove the humidity to keep food packaging frost-free. In Colorado, the company serves a large cogeneration facility that uses gas to produce both electricity and steam. The company continues to explore the feasibility of cogeneration in several applications in other areas we serve. In fact, Atmos sees abundant opportunities in all of its service areas to show hospitals, office buildings, printers, food processors, agricultural and other commercial customers the varied applications for natural gas cooling and natural gas engine-driven equipment.

The company offered new contracts to its agricultural customers this year who use natural gas engines to drive irrigation pumps, with more options than ever before. To expand its irrigation market, Atmos has set up a model farm in West Texas to demonstrate a new gas generating unit that produces electricity for irrigation pumps more cost effectively than the electric utility. A farmer in Ralls, Texas, has experienced energy cost savings of 35 percent or more with a natural gas engine and generator producing electricity on-site. He expects a five-year payback on his equipment investment.

Residential customers have more choices in service and more payment options, as well. Customer service calls are routinely scheduled on a next-day basis, and in many cases can be completed on the same day. In some areas we now provide Saturday service. In addition, customers will be able to pay their bills by phone using a credit card. The company is testing the use of payment centers at convenience stores in Texas. Atmos' Energas division has just completed a customer survey in Texas conducted by Texas Tech University, and is considering extending office hours and other ser-

"What does the ideal local distribution company (LDC) look like and what characteristics are needed in the now more competitive environment? We see several in our universe that 'fit the mold,' which include Atmos Energy."

— Donato Eassey, Natural Gas Analyst, Merrill Lynch

"Atmos Energy Corporation is already one of the fastest growing utilities in terms of asset growth."

— Subash Chandra, Natural Gas Analyst, Edward Jones

vice modifications in order to meet customer needs pinpointed by the survey.

We recognize that we have to know our customers' needs and exceed their expectations in order to gain new customers and retain existing customers.

SUCCESS STORIES.

Atmos has numerous success stories in gaining new customers, converting customers from other energy sources and expanding use of gas by existing customers. The company has won business because of its combination of attractive prices, proven reliability and ingenuity in developing services that add value to the customer. Here are just a few examples.

▹ Won a contract for a university in Louisiana located off our system by securing the best-priced supply and providing full customer service.

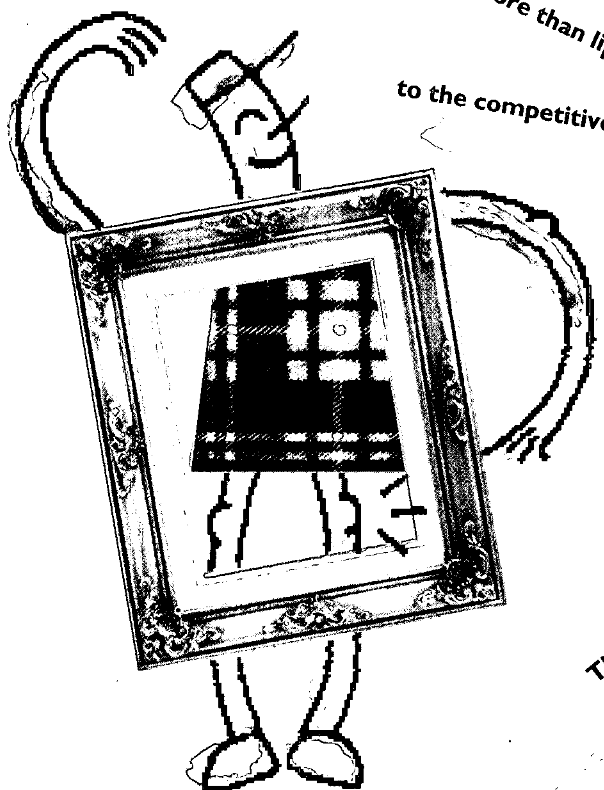
▸ Worked with a consortium of state and local officials in the development of a resort with convention center and golf course at Toledo Bend Reservoir in Louisiana. Atmos is building a distribution system to serve the resort, which includes condominiums. Located along the new system are a large number of existing residences to be converted to natural gas — one of the largest conversion projects in the history of our Louisiana service area.

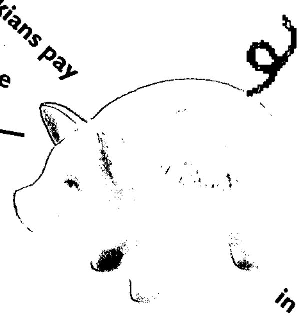
▸ Won a five-year supply contract with West Texas A&M University in Canyon by building a natural gas vehicle fueling facility on campus for the university's fleet and public use.

▸ Won the right to provide natural gas for three new subdivisions with up to 500 customers in Bonner Springs, Kan., over local propane and electric companies.

atmos competes to win in Kentucky. In the fiercely competitive industrial sector, we stand out by providing electronic flow management and other up-to-the-minute technology to help our customers achieve peak energy efficiency. And how do Kentuckians compete? In every way, all over the state.

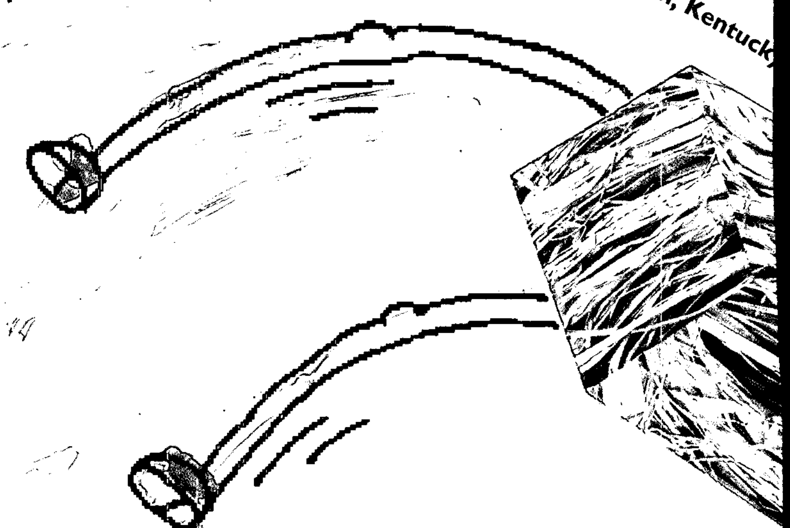
True Kentuckians pay
more than lip service
to the competitive spirit —





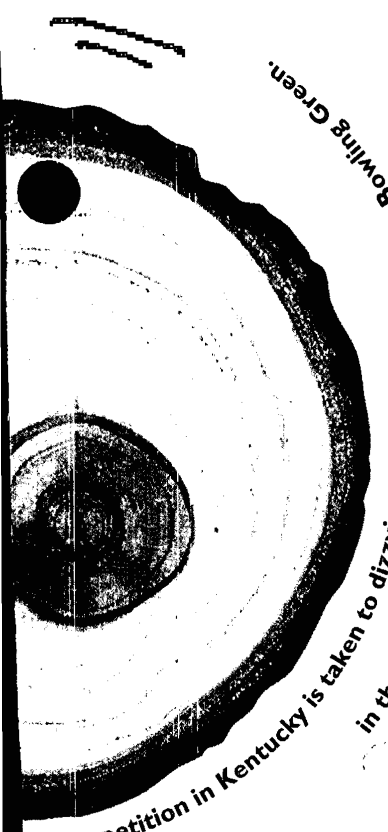
especially at events
like the Hog Kissing Contest
in Cadiz.

The second Saturday in October is a competitive heyday in Lebanon, Kentucky.
That's the day the Hay Bale Throwing competition takes off.



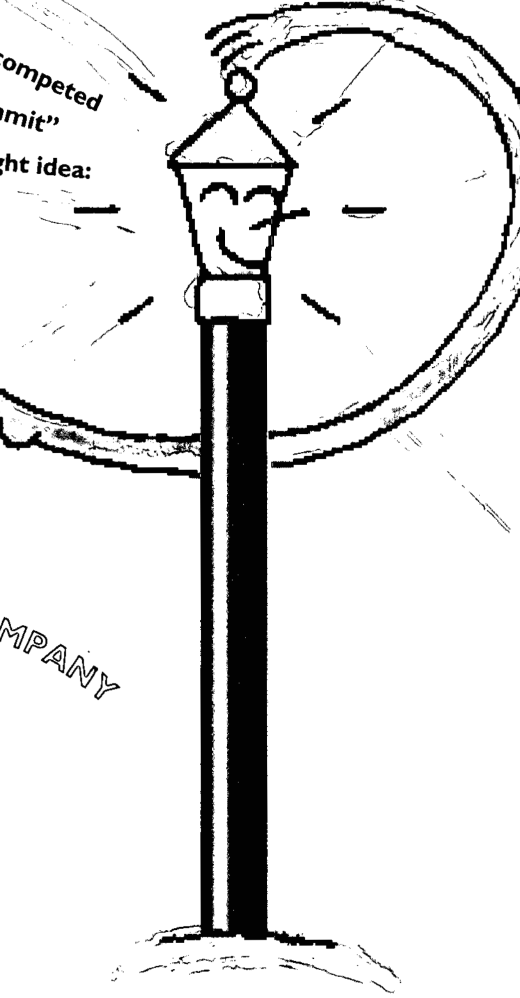
Kentucky is a state that's knee deep
in competition. Every June, the state's best knees
are on display in the "Bonniest Knees"
Contest in Glasgow.

Kentuckians of all ages pine for competition.
Ten-year-old Nicholas Bumgardner
and his dad, Randy, the company's chief gas cont
operator, won the Scout Troop 277
Pinewood Derby in Owensboro last year.

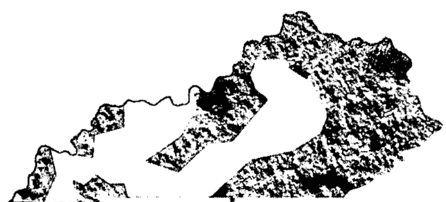


Competition in Kentucky is taken to dizzying extremes in the Log Rolling Contest each September in Bowling Green.

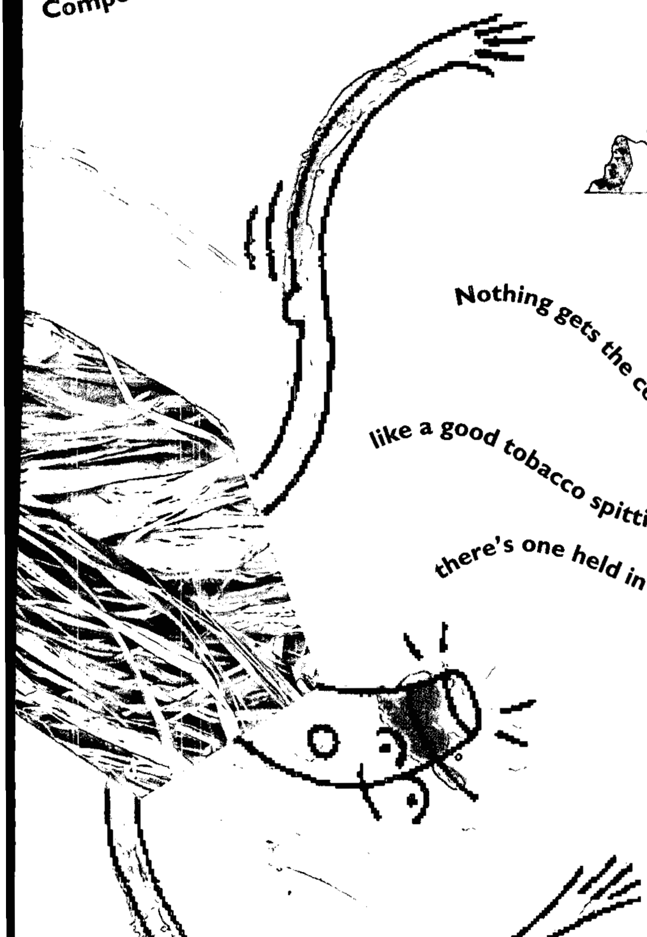
A home builder in Owensboro competed nationwide in a "Best Ideas" contest. The "Summit" subdivision made the finals with a very bright idea: gaslights lit by WKG-supplied gas.



WESTERN KENTUCKY GAS COMPANY



Nothing gets the competitive juices flowing in Kentucky like a good tobacco spitting contest — there's one held in Russellville every October.



HEADQUARTERS Owensboro, Ky. / **DISTRICT OFFICES** Bowling Green, Danville, Madisonville, Owensboro, Paducah / **MILES OF PIPE** 3,425 / **NUMBER OF EMPLOYEES** 387 / **SIZE OF SERVICE AREA** 12,000 square miles / **POPULATION IN SERVICE AREA** 680,000 / **CUSTOMERS SERVED** 164,828 / **COMMUNITIES SERVED** 163 / **ACTUAL DEGREE DAYS, 1995** 4,342 / **NORMAL DEGREE DAYS** 4,376 / **REGULATORY AGENCY** Kentucky Public Service Commission / **PRESIDENT** R. Earl Fischer

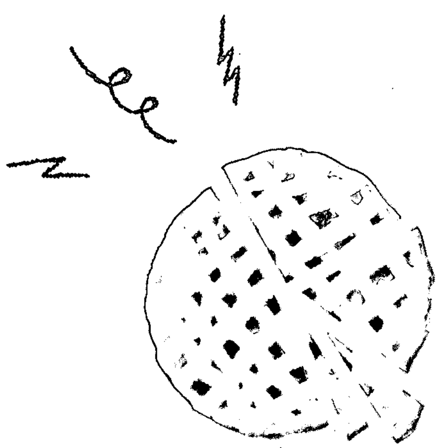
▸ Initiated service to an asphalt plant in Kentucky and a hospital in Louisiana which had been using fuel oil, after demonstrating the cost and environmental benefits of natural gas.

▸ Won contracts for three state prisons in West Texas over competitors, including state-owned royalty gas. One facility includes 1,200 tons of natural gas cooling.

▸ Piped an existing subdivision of over 200 homes in Durango, Colo., which had been served by propane and electricity, after five Durango employees conducted a door-to-door survey to determine residents' interest in converting to natural gas.

THE NEXT STEP.

Atmos will continue to operate as if we had to compete every day to keep every customer. The fact of the matter is, we do. Competition brings opportunities for a lean, low-cost and efficient provider like Atmos to enter new regions that have been served by higher cost gas providers. The prospect is exciting. We're not afraid of a little competition. Or even a lot of it.

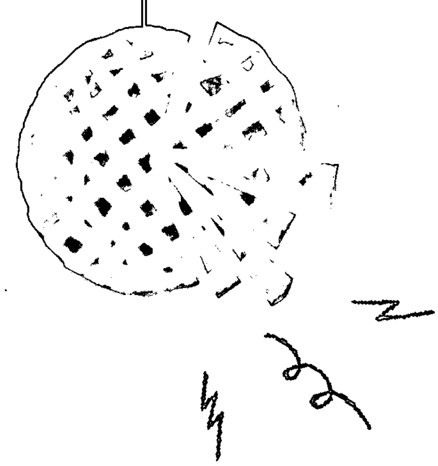


USES OF REVENUES

Purchased Gas / **61.7%**
Operation & Maintenance / **20.1%**
Taxes / **6.0%**
Depreciation & Amortization / **4.8%**
Common Dividends & Retained Earnings / **4.3%**
Interest / **3.1%**

SOURCES OF REVENUES

48.2% / Residential
25.4% / Industrial & Agricultural
18.3% / Commercial
5.4% / Other Sales & Miscellaneous
2.7% / Transportation



FINANCIAL REVIEW

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CONSOLIDATED BALANCE SHEETS

	September 30, 1995	September 30, 1994
	(In thousands, except share data)	
ASSETS		
Property, plant and equipment		
Utility plant	$589,801	$537,834
Construction in progress	5,558	5,858
	595,359	543,692
Less accumulated depreciation and amortization	232,107	216,285
Net property, plant and equipment	363,252	327,407
Current assets		
Cash and cash equivalents	2,294	2,766
Accounts receivable, less allowance for doubtful accounts of $916 in 1995 and $787 in 1994	25,690	29,678
Inventories	6,747	5,888
Gas stored underground	10,758	12,657
Prepayments	2,747	2,309
Total current assets	48,236	53,298
Deferred charges and other assets	34,295	35,973
	$445,783	$416,678
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at $.005 per share); authorized 75,000,000 shares; issued and outstanding 1995 - 15,519,112 shares, 1994 - 15,297,166 shares	$ 78	$ 77
Additional paid-in capital	106,496	102,456
Retained earnings	51,704	47,023
Total shareholders' equity	158,278	149,556
Long-term debt	131,303	138,303
Total capitalization	289,581	287,859
Current liabilities		
Current maturities of long-term debt	7,000	4,000
Notes payable to banks	33,500	18,100
Accounts payable	24,945	21,975
Taxes payable	1,926	4,864
Customers' deposits	9,343	8,257
Other current liabilities	10,641	7,038
Total current liabilities	87,355	64,234
Deferred income taxes	33,120	30,184
Deferred credits and other liabilities	35,727	34,401
	$445,783	$416,678

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF INCOME

	Year ended September 30,		
	1995	1994	1993
	(In thousands, except per share data)		
Operating revenues	**$435,820**	$499,808	$459,641
Purchased gas cost	**268,810**	331,571	296,532
Gross profit	**167,010**	168,237	163,109
Operating expenses			
Operation	**83,431**	92,132	82,185
Maintenance	**4,276**	5,888	6,335
Depreciation and amortization	**20,741**	18,841	17,433
Taxes, other than income	**16,611**	16,808	16,806
Income taxes	**9,574**	8,102	10,073
Total operating expenses	**134,633**	141,771	132,832
Operating income	**32,377**	26,466	30,277
Other income (expense)			
Interest income	**459**	168	327
Other, net	**(242)**	335	239
Total other income	**217**	503	566
Interest charges	**13,721**	12,290	13,299
Net income	**$ 18,873**	$ 14,679	$ 17,544
Net income per share	**$ 1.22**	$ .97	$ 1.22
Cash dividends per share	**$ .92**	$ .88	$ .85
Average shares outstanding	**15,416**	15,195	14,338

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common Stock			
	Number of shares	**Stated value**	**Additional paid-in capital**	**Retained earnings**
		(In thousands, except share data)		
Balance, September 30, 1992	13,971,813	$70	$ 78,541	$38,637
Net income	-	-	-	17,544
Cash dividends ($.85 per share)	-	-	-	(9,262)
GGC distributions	-	-	-	(893)
Common stock issued				
Stock option plan	6,000	-	60	-
Direct stock purchase plan	760,089	3	13,401	-
Employee stock ownership plan	131,000	1	2,277	-
Less: GGC net income for the quarter ended December 31, 1992 (Note 2)	-	-	-	(950)
Balance, September 30, 1993	14,868,902	74	94,279	45,076
Net income	-	-	-	14,679
Cash dividends ($.88 per share)	-	-	-	(12,612)
GGC distributions	-	-	-	(120)
Common stock issued				
Restricted stock grant plan	105,000	1	2,134	-
Direct stock purchase plan	173,801	1	3,037	-
Employee stock ownership plan	149,463	1	2,713	-
Other	-	-	293	-
Balance, September 30, 1994	15,297,166	77	102,456	47,023
Net income	-	-	-	18,873
Cash dividends ($.92 per share)	-	-	-	(14,192)
Common stock issued				
Restricted stock grant plan	7,000	-	119	-
Employee stock ownership plan	214,946	1	3,876	-
Other	-	-	45	-
Balance, September 30, 1995	15,519,112	$78	$106,496	$51,704

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year ended September 30,		
	1995	**1994**	**1993**
		(In thousands)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	**$ 18,873**	$14,679	$16,594
Adjustments to reconcile net income to net cash provided by operating activities			
Depreciation and amortization			
Charged to depreciation and amortization	**20,741**	18,841	16,480
Charged to other accounts	**3,592**	1,476	3,377
Deferred income taxes	**2,809**	244	2,733
Other	**2,011**	2,101	622
	48,026	37,341	39,806
Change in assets and liabilities			
(Increase) decrease in accounts receivable	**3,988**	(478)	1,564
(Increase) decrease in inventories	**(859)**	176	708
(Increase) decrease in gas stored underground	**1,899**	4,946	(6,176)
(Increase) decrease in prepayments	**(438)**	1,931	1,873
Decrease in deferred charges and other assets	**(333)**	(3,824)	(10,908)
Increase (decrease) in accounts payable	**2,970**	(7,128)	(58)
Increase (decrease) in taxes payable	**(2,766)**	(1,314)	195
Increase (decrease) in customers' deposits	**1,086**	395	(61)
Increase in other current liabilities	**3,603**	583	1,804
Increase in deferred credits and other liabilities	**1,326**	8,596	8,398
Net cash provided by operating activities	**58,502**	41,224	37,145
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	**(62,927)**	(50,355)	(43,143)
Retirements of property, plant and equipment	**2,749**	1,906	935
Net cash used in investing activities	**(60,178)**	(48,449)	(42,208)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase (decrease) in notes payable	**(24,600)**	22,400	2,563
Proceeds from issuance of long-term debt	**40,000**	-	-
Repayment of long-term debt	**(4,000)**	(9,850)	(4,500)
Cash dividends and distributions paid	**(14,192)**	(12,732)	(10,155)
Issuance of common stock	**3,996**	7,887	15,742
Net cash provided by financing activities	**1,204**	7,705	3,650
Net increase (decrease) in cash and cash equivalents	**(472)**	480	(1,413)
Cash and cash equivalents at beginning of year	**2,766**	2,286	3,699
Cash and cash equivalents at end of year	**$ 2,294**	$ 2,766	$ 2,286

See accompanying notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. / SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of business - Atmos Energy Corporation and its subsidiaries ("Atmos" or the "Company") are in the business of distributing natural gas to residential, commercial, industrial and agricultural customers within service areas located in Texas, Louisiana, Kentucky, Colorado, Kansas and a small portion of Missouri. Such business is subject to federal and state regulation and/or regulation by local authorities in each of the six states in which the Company operates. The Company has no other material business segments.

Principles of consolidation - The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its subsidiaries. Each subsidiary is wholly-owned and all material intercompany items have been eliminated.

Revenue recognition - Sales of natural gas are billed on a monthly cycle basis; however, the billing cycle periods for certain classes of customers do not necessarily coincide with accounting periods used for financial reporting purposes. The Company follows the revenue accrual method of accounting for natural gas revenues whereby revenues applicable to gas delivered to customers but not yet billed under the cycle billing method are estimated and accrued and the related costs are charged to expense. Estimated losses due to credit risk are reserved at the time revenue is recognized.

Property, plant and equipment - Property, plant and equipment is stated at original cost net of contributions in aid of construction. The cost of additions includes an allowance for funds used during construction and applicable overhead charges. Major renewals and betterments are capitalized, while the costs of maintenance and repairs are charged to expense as incurred. Property, plant and equipment is depreciated at various rates on a straight-line basis over the estimated useful lives of the assets. In the first quarter of fiscal 1993, the Company changed the estimated average useful lives used to compute depreciation for certain utility plant assets. These changes resulted from revised estimates of the projected economic life of the affected assets based on recent orders received from regulatory bodies having jurisdiction over the Company and independently performed depreciation service life studies. The effect of this change on net income for the year ended September 30, 1993 was an increase of $1,104,000. The composite rates were 4.1% and 3.5% for the years ended September 30, 1995 and 1994, respectively. At the time property, plant and equipment is retired, the cost, plus removal expenses and less salvage, is charged to accumulated depreciation.

Inventories - Inventories consist of materials and supplies and merchandise held for resale. Inventories are stated at the lower of average cost or market.

Gas stored underground - Net additions of inventory gas to underground storage and withdrawals of inventory gas from storage are priced using the average cost method. Non-current gas in storage is classified as property, plant and equipment and is priced at cost.

Income taxes - The Company provides deferred income taxes for significant temporary differences in the recognition of revenues and expenses for tax and financial reporting purposes.

Cash and cash equivalents - The Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Deferred charges and other assets - Deferred charges and other assets at September 30, 1995 and 1994 include assets of the Company's qualified defined benefit retirement plans in excess of the plans' obligations in the amounts of $9,962,000 and $12,275,000, respectively, and Company assets related to the nonqualified retirement plans at September 30, 1995 and 1994 of $16,510,000 and $15,735,000, respectively.

Deferred credits and other liabilities - Deferred credits and other liabilities include customer advances for construction of $8,212,000 and $8,428,000 at September 30, 1995 and 1994, respectively; obligations under capital leases of $2,882,000 and $6,294,000 at September 30, 1995 and 1994, respectively; and obligations under the Company's nonqualified retirement plans of $16,125,000 and $11,151,000 at September 30, 1995 and 1994, respectively. At September 30, 1994, a payable of $1,300,000 was recorded for expenses related to an early retirement program under Greeley Gas Company's qualified defined benefit retirement plan.

Earnings per share - The calculation of primary earnings per share is based on reported net income divided by weighted average common shares outstanding. The Company does not have other classes of stock or dilutive common stock equivalents. See Note 2 for a discussion of supplemental net income per share.

2. / GREELEY GAS COMPANY ACQUISITION

On December 22, 1993, Atmos acquired by means of a merger all of the assets and liabilities of Greeley Gas Company ("GGC") in accordance with the terms and provisions of an Agreement and Plan of Reorganization dated July 2, 1993. GGC is a natural gas utility engaged in the distribution and sale of natural gas to residential, commercial, industrial, agricultural, and other customers throughout Colorado, Kansas, and a small portion of Missouri. All of the shares of GGC's common stock were exchanged for a total of 3,493,995 shares of Atmos common stock as adjusted for a 3-for-2 stock split (2,329,330 shares on a pre-split basis). See Note 5 for information regarding the stock split in May 1994. This merger transaction was accounted for as a pooling of interests; therefore, all historical financial statements and notes thereto have been restated. Subsequent to the merger, the business of GGC has been operated through the Company's Greeley Gas Company division (the "Greeley Gas Division").

GGC prepared its financial statements on a December 31 fiscal year end. GGC's fiscal year has been changed to September 30 to conform to the Company's year end. The restated consolidated statement of income for the year ended September 30, 1993 includes Atmos and GGC operations for the twelve months then ended. As a result, GGC's operations for the three months ended December 31, 1992 (operating revenue of $18,322,842 and net income of $950,185) are included in both the 1993 and 1992 restated statements of income, and the GGC net income for this period has been deducted in calculating the shareholders' equity balances at September 30, 1993 and cash flows for the year then ended.

In 1987, GGC elected classification as an S Corporation (small business corporation) under the provisions of the Internal Revenue Code. Normally, income taxes are not reported in the financial statements of S Corporations as the liability for payment of federal and state income taxes is the direct responsibility of the shareholders. However, during 1991, as part of the settlement of rate cases filed in the states of Colorado and Kansas, GGC was ordered to begin providing for current and deferred income taxes. Accordingly, the Company's restated 1991 financial statements include a one-time charge to income of $1,081,202 to reinstate deferred income taxes for GGC. Supplemental net income and earnings per share of the Company are presented below to eliminate the one-time charge and to reflect income tax expense in periods prior to 1994 as if GGC had not made the S Corporation election in 1987.

	Year ended September 30, 1993
	(In thousands, except per share data)
Supplemental net income	$ 18,132
Supplemental net income per share	$ 1.26

Results of operations and net income for the previously separate companies for periods prior to the merger are as follows:

	Quarter ended December 31, 1993	Year ended September 30, 1993
	(In thousands)	
Operating revenues		
Atmos	$119,223	$388,495
GGC	26,278	71,146
	$145,501	$459,641
Net income		
Atmos	$ 5,458	$ 15,712
GGC	1,630	1,832
	$ 7,088	$ 17,544

The dividends per share presentation on the consolidated statements of income reflects Atmos dividends declared per share as adjusted for the 3-for-2 stock split in May 1994. The cash dividends per share reflect the per share dividends declared by Atmos Energy Corporation for the years ended September 30, 1994 and 1993. The restated cash dividends and distributions per share reflect the total amounts paid by Atmos and GGC to their shareholders in each of those two years, divided by the total amount of weighted average shares outstanding in those periods as restated for the shares issued to effect the merger between Atmos and GGC and the 3-for-2 stock split in May 1994.

	Year ended September 30, 1994	1993
Cash dividends per share	$.88	$.85
Restated cash dividends and distributions per share, including GGC	$.84	$.71

3. / LONG-TERM DEBT AND NOTES PAYABLE

Long-term debt at September 30, 1995 and 1994 consisted of the following:

	1995	1994
	(In thousands)	
Unsecured 7.95% Senior Notes, payable in annual installments of $1,000,000 beginning August 31, 1997 through August 31, 2006 with semiannual interest payments	**$ 10,000**	$ 10,000
Unsecured 9.57% Senior Notes, payable in annual installments of $2,000,000 beginning September 30, 1997 through September 30, 2006 with semiannual interest payments	**20,000**	20,000
Unsecured 9.76% Senior Notes, payable in annual installments of $3,000,000 beginning December 30, 1995 through December 30, 2004 with semiannual interest payments	**30,000**	30,000
Unsecured 9.75% Senior Notes, payable in varying annual installments through December 30, 1996	**3,000**	5,000
Unsecured 11.2% Senior Notes, payable in annual installments of $2,000,000 beginning December 30, 1993 through December 30, 2002 with semiannual interest payments	**16,000**	18,000
First Mortgage Bonds, 9.4% Series J, due May 1, 2021	**17,000**	17,000
Unsecured 10% Notes, due December 31, 2011	**2,303**	2,303
Unsecured 8.07% Senior Notes, payable in annual installments of $4,000,000 beginning October 31, 2002 through October 31, 2006 with semiannual interest payments	**20,000**	20,000
Unsecured 8.26% Senior Notes, payable in annual installments of $1,818,182 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments	**20,000**	20,000
	138,303	142,303
Less amounts classified as current	**(7,000)**	(4,000)
	$131,303	$138,303

In November 1994, the Company entered into note purchase agreements with two insurance companies and issued at par $20,000,000 of unsecured Senior Notes at 8.07% and $20,000,000 of unsecured Senior Notes at 8.26%. As a result of this financing, $40,000,000 of notes payable to banks was classified as long-term at September 30, 1994.

During the quarter ended December 31, 1994, the Company paid installments due of $2,000,000 on its 9.75% Senior Notes and $2,000,000 on its 11.2% Senior Notes.

The Company may prepay any of the Senior Notes in whole at any time, subject to a prepayment premium. The note agreements provide for certain cash flow requirements and restrictions on additional indebtedness, sale of assets and payment of dividends. Under the most restrictive of such covenants, cumulative cash dividends paid after September 30, 1988 may not exceed the sum of 75% of accumulated net income for periods after September 30, 1988 plus $12,000,000 plus the proceeds from the sale of common stock after September 30, 1988. At September 30, 1995, approximately $48,451,000 of shareholders' equity was not so restricted.

As of September 30, 1995, all of the Company's utility plant assets in Colorado, Kansas and Missouri with a net book value of approximately $66,170,000 are subject to a lien under the 9.4% Series J First Mortgage Bonds assumed by the Company in the acquisition of GGC.

Maturities of long-term debt are as follows (in thousands):

1996	$ 7,000
1997	9,000
1998	8,000
1999	8,000
2000	8,000
Thereafter	98,303
	$138,303

Notes payable to banks

The Company has committed short-term, unsecured bank credit facilities totaling $90,000,000, all of which was unused at September 30, 1995. One facility of $80,000,000 requires a commitment fee of 1/10 of 1% on the unused portion. A second facility for $10,000,000 requires a commitment fee of 3/16 of 1% on the unused portion. The committed lines are renewed or renegotiated at least annually.

The Company also had aggregate uncommitted credit lines of $140,000,000, of which $106,500,000 was unused as of September 30, 1995. The uncommitted lines have varying terms and the Company pays no fee for the availability of the lines. Borrowings under these lines are made on a when and as-available basis at the discretion of the banks.

The weighted average interest rate on short-term borrowings outstanding at September 30, 1995 and 1994 were 7.0% and 5.6%, respectively.

4. / INCOME TAXES

The components of income tax expense for 1995, 1994 and 1993 are as follows:

	1995	1994	1993
		(In thousands)	
Current	**$6,765**	$7,858	$ 7,340
Deferred	**2,809**	244	2,733
	$9,574	$8,102	$10,073

Included in the provision for income taxes are state income taxes of $506,000, $328,000, and $890,000 for 1995, 1994, and 1993, respectively.

Effective October 1, 1993, the Company adopted Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" ("SFAS No. 109") and, as permitted under these rules, prior years' financial statements have not been restated. Adoption of the new standard in 1994 had no significant effect on net income.

This standard changes the Company's method of accounting for income taxes from the deferred method (APB 11) to the liability method. Previously the Company deferred the past tax effects of timing differences between financial reporting and taxable income. Under the liability method of SFAS No. 109, deferred tax assets and liabilities are recognized for the estimated future tax effects of differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases.

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that give rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 1995 and 1994 are presented below.

	1995	1994
	(In thousands)	
Deferred tax assets		
Costs expensed for book purposes and capitalized for tax purposes	**$ 872**	$ 914
Accruals not currently deductible for tax purposes	**1,045**	1,929
Customer advances	**2,020**	2,365
Nonqualified benefit plans	**7,107**	5,074
Postretirement benefits	**2,187**	1,442
Other, net	**2,902**	1,198
Total deferred tax assets	**16,133**	12,922
Deferred tax liabilities		
Tax and book basis of utility plant	**43,549**	37,316
Prepaid pensions	**4,528**	4,640
Other, net	**1,176**	1,150
Total deferred tax liabilities	**49,253**	43,106
Net deferred tax liabilities	**$33,120**	$30,184
SFAS No. 109 deferred accounts for rate regulated entities (included in other deferred credits): Liabilities	**$ 2,580**	$ 2,647

During 1993, deferred income taxes were provided for significant timing differences in recognition of revenues and expenses for tax and financial reporting purposes. The effects of these timing differences at September 30, 1993 were as follows:

	1993
	(In thousands)
Excess of tax over financial depreciation and amortization	$ 1,754
Items capitalized for financial reporting and recognized currently for tax reporting	416
Deferred gas service revenue recognized currently for tax reporting	1,464
Other, net	(901)
Total deferred income taxes	$ 2,733

Reconciliations of the provisions for income taxes computed at the statutory rate to the reported provisions for income taxes for 1995, 1994 and 1993 are set forth below:

	Liability Method		Deferred Method
	1995	1994	1993
		(In thousands)	
Tax at statutory rate of 34% through December 31, 1992 and 35% thereafter	**$9,956**	$7,992	$ 9,603
Financial expenses, not deductible for tax reporting	**35**	503	680
Common stock dividends deductible for tax reporting	**(619)**	(573)	(462)
State taxes	**261**	328	682
Other, net	**(59)**	(148)	(430)
Provision for income taxes	**$9,574**	$8,102	$10,073

5. / STOCK SPLIT

On February 9, 1994, the Board of Directors of Atmos approved a 3-for-2 split of its common stock implemented in the form of a stock dividend, which resulted in shareholders receiving one new share for every two shares held. Fractional shares were not issued but were paid in cash or credited to the accounts of participants of the Dividend Reinvestment and Stock Purchase Plan ("DRSPP") and ESOP. The record date for the split was May 4, 1994 and the payment date for mailing the new shares and cash for fractional shares to shareholders was May 16, 1994. All share and per share amounts in the financial statements and notes thereto have been restated to reflect this split, unless otherwise noted.

6. / COMMON STOCK AND STOCK OPTIONS

At the annual meeting of shareholders on February 8, 1995, the shareholders approved an increase in the number of authorized shares of common stock from 50,000,000 to 75,000,000.

The Company issued 221,946 shares of its common stock in fiscal 1995 in connection with its Restricted Stock Grant Plan and Employee Stock Ownership Plan.

The Company has an Employee Stock Ownership Plan as discussed in Note 7. The Company has registered 1,600,000 shares for issuance under the plan, of which 874,830 shares were available for future issuance on September 30, 1995.

In August 1992, the Company announced a Direct Stock Purchase Plan ("DSPP") which was the successor to and replacement for the Dividend Reinvestment Plan ("DRP"). Members of the DRP were automatically enrolled in the DSPP. In November 1993, the Company amended the DSPP to remove the direct stock purchase feature of the plan and to rename the plan the Atmos Energy Corporation Dividend Reinvestment and Stock Purchase Plan ("DRSPP"). In January 1995, the direct stock purchase feature was reinstated and the name was changed back to the Direct Stock Purchase Plan. Participants in the DSPP may have all or part of their dividends reinvested at a 3% discount from market prices. DSPP participants may purchase additional shares of Company common stock as often as weekly with voluntary cash payments of at least $25, up to an annual maximum of $100,000. At September 30, 1995, 712,596 shares were available for future issuance under the plan.

On April 27, 1988, the Company adopted a Shareholders' Rights Plan (the "Rights Plan") and declared a dividend of one right (a "Right") for each outstanding pre-split share of common stock of the Company, payable to shareholders of record as of May 10, 1988. Each Right will entitle the holder thereof, until the earlier of May 10, 1998 or the date of redemption of the Rights, to buy one share of common stock of the Company at an exercise price of $30 per share, subject to adjustment by the Board of Directors upon the occurrence of certain events. The Rights will be represented by the common stock certificates and are not exercisable or transferable apart from the common stock until a "Distribution Date" (which is defined in the Rights Agreement between the Company and the Rights Agent as the date upon which the Rights become separate from the common stock).

At no time will the Rights have any voting rights. The exercise price payable and the number of shares of common stock or other securities or property issuable upon exercise of the Rights are subject to adjustment from time to time to prevent dilution. Until the Distribution Date, the Company will issue one Right with each share of common stock that becomes outstanding so that all shares of common stock will have attached Rights. After a Distribution Date, the Company may issue Rights when it issues common stock if the Board deems such issuance to be necessary or appropriate.

The Rights have certain anti-takeover effects and may cause substantial dilution to a person or entity that attempts to acquire the Company on terms not approved by the Board of Directors except pursuant to an offer conditioned upon a substantial number of Rights being acquired. The Rights should not interfere with any merger or other business combination approved by the Board of Directors because, prior to the time the Rights become exercisable or transferable, the Rights may be redeemed by the Company at $.05 per Right.

The Company had an Incentive Stock Option Plan for key employees covering an aggregate of 100,000 shares of common stock. The plan provided for options to be granted at prices not less than the fair market value of the stock on the date of grant and to be exercisable over ten years from such date in cumulative annual installments of 25% of the aggregate shares granted, commencing one year after the date of grant. At September 30, 1993, no options were outstanding under the plan. The Company allowed the plan to expire in October 1993 without granting additional options.

The following table summarizes the status of the expired Incentive Stock Option Plan as of September 30, 1993:

	1993	
	Shares	Price per share
Outstanding options at beginning of year	6,000	$9.25-10.63
Exercised	(6,000)	9.25-10.63
Outstanding options at end of year	–	
Exercisable options at end of year	–	
Options available for future grants (pre-split)	8,150	

The Company's Restricted Stock Grant Plan for management and key employees of the Company, which became effective October 1, 1987, provides for awards of common stock that are subject to certain restrictions. The plan is administered by the Board of Directors. The members of the Board who are not employees of the Company make the final determinations regarding participation in the plan, awards under the plan, and restrictions on the restricted stock awarded. The restricted stock may consist of previously issued shares purchased in the open market or shares issued directly from the Company. The Company registered 600,000 shares (900,000 post-split shares) for issuance under the plan. Compensation expense of $1,015,000, $1,164,000 and $735,000 was recognized in 1995, 1994 and 1993, respectively, in connection with issuance of shares under the plan. At September 30, 1995, 377,300 shares were available for future award under the plan.

In November 1994, the Board adopted the Outside Directors Stock-for-Fee Plan, which plan was approved by the shareholders of the Company in February 1995. The plan permits non-employee directors to receive all or part of their annual retainer and meeting fees in stock rather than in cash. The Company has registered 50,000 shares, all of which were available for future issuance under the plan as of September 30, 1995.

7. / EMPLOYEE RETIREMENT AND STOCK OWNERSHIP PLANS

At September 30, 1995, the Company had three defined benefit pension plans. One covers the Western Kentucky Division employees, one covers the Greeley Gas Division employees, and the third covers all other Atmos employees. The plans provide essentially the same benefits to all employees. Benefits are based on years of service and the employee's compensation during the highest paid five consecutive calendar years within the last 10 years of employment. The Company's funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

The following table sets forth the Atmos plan's funded status at September 30, 1995 and 1994:

	1995	1994
	(In thousands)	
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $74,967 and $63,658 in 1995 and 1994, respectively	**$(75,529)**	$(64,805)
Projected benefit obligation	**$(84,182)**	$(73,895)
Plan assets at fair value	**82,464**	73,454
Funded status	**(1,718)**	(441)
Unrecognized net asset being recognized over 15 years	**(416)**	(633)
Unrecognized prior service cost	**(1,812)**	(1,955)
Unrecognized net loss	**3,514**	3,326
(Accrued) prepaid pension cost	**$ (432)**	$ 297

Net periodic pension cost for the Atmos plan for 1995, 1994 and 1993 included the following components:

	1995	1994	1993
		(In thousands)	
Service cost	**$ 1,862**	$1,846	$1,543
Interest cost on projected benefit obligation	**6,060**	5,614	5,242
Actual return on plan assets	**(12,200)**	(955)	(9,445)
Net amortization and deferral	**5,007**	(5,778)	3,206
Net periodic pension cost	**$ 729**	$ 727	$ 546

The following table sets forth the Western Kentucky Gas Division plan's funded status at September 30, 1995 and 1994:

	1995	1994
	(In thousands)	
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $27,236 and $24,247 in 1995 and 1994, respectively	$(27,262)	$(24,874)
Projected benefit obligation	$(31,642)	$(28,328)
Plan assets at fair value	42,216	37,409
Funded status	10,574	9,081
Unrecognized prior service cost	2,855	3,378
Unrecognized net gain	(2,468)	(1,442)
Prepaid pension cost	$ 10,961	$ 11,017

Net periodic pension cost for 1995, 1994 and 1993 included the following components:

	1995	1994	1993
		(In thousands)	
Service cost	$ 706	$ 729	$ 639
Interest cost	2,306	2,160	2,016
Actual return on plan assets	(6,355)	324	(5,604)
Net amortization and deferral	3,399	(3,097)	3,110
Net periodic pension cost	$ 56	$ 116	$ 161

The weighted-average discount rates used in determining the actuarial present value of the projected benefit obligations of the Atmos and WKG retirement plans were 7.5% and 8.375% at June 30, 1995 and 1994, respectively. The rate of increase in future compensation levels reflected in such determination was 4.0% and 4.5% for the years ended September 30, 1995 and 1994, respectively. The expected long-term rate of return on plan assets was 10.0%, 9.5% and 8.5% for the years ended September 30, 1995, 1994 and 1993, respectively. The plan assets consist primarily of investments in common stocks, interest bearing securities and interests in commingled pension trust funds. Prepaid pension cost is included in deferred charges and other assets.

The following table sets forth the Greeley Gas Division plan's funded status at September 30, 1995 and 1994:

	1995	1994
	(In thousands)	
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $13,134 and $12,849 in 1995 and 1994, respectively	$(13,385)	$(13,206)
Projected benefit obligation	$(15,148)	$(15,020)
Plan assets at fair value	14,607	13,140
Funded status	(541)	(1,880)
Unrecognized net asset being recognized over 15 years	(1,810)	(2,100)
Unrecognized prior service cost	419	455
Unrecognized net loss	1,370	3,186
Accrued pension cost	$ (562)	$ (339)

Net periodic pension cost (credit) for the Greeley Gas Division plan for 1995, 1994 and 1993 included the following components:

	1995	1994	1993
		(In thousands)	
Service cost	$ 328	$ 486	$ 374
Interest cost on projected benefit obligation	1,208	1,039	954
Actual return on plan assets	(2,530)	441	(1,180)
Net amortization and deferral	1,217	(1,795)	(257)
Net periodic pension cost (credit)	$ 223	$ 171	$ (109)

Accumulated plan benefits were computed using the Projected Unit Credit funding method. The discount rate and rate of increase in future compensation levels used in determining the actuarial present value of the projected benefit obligations were 7.5% and 4.0%, respectively, in 1995 and 8.375% and 4.5%, respectively, in 1994. The expected long-term rate of return on plan assets was 10.0%, 9.5% and 9.0% in 1995, 1994 and 1993, respectively. Plan assets consist primarily of corporate bonds, equity securities, mutual funds, partnership interests, and other miscellaneous investments. The actual return on plan assets in 1994 resulted in a loss of $.4 million due to writedowns of certain plan assets to reflect current market value.

Effective October 1, 1987, the Company adopted a nonqualified Supplemental Executive Benefits Plan ("Supplemental Plan") which provides additional pension, disability and death benefits to the officers and certain other employees of the Company. Expense recognized in connection with the Supplemental Plan during fiscal 1995, 1994 and 1993 was $2,158,000, $2,062,000 and $1,492,000, respectively.

The Company sponsors an Employee Stock Ownership Plan ("ESOP"). Full time employees who have completed one year of service, as defined in the plan, are eligible to participate. Each participant enters into a salary reduction agreement with the Company pursuant to which the participant's salary is reduced by an amount not less than 2% nor more than 10%. Taxes on the amount by which the participant's salary is reduced are deferred pursuant to Section 401(k) of the Internal Revenue Code. The amount of the salary reduction is contributed by the Company to the ESOP for the account of the participant. The Company may make a matching contribution for the account of the participant in an amount determined each year by the Board of Directors, which amount must be at least equal to 25% of all or a portion of the participant's salary reduction. For the 1995 plan year, the Board of Directors elected to match 100% of each participant's salary reduction contribution up to 4% of the participant's salary. These matching percentages have also been approved for the 1996 plan year. Matching contributions to the ESOP amounted to $1,977,000, $1,780,000, and $1,413,000 for 1995, 1994 and 1993, respectively. The Directors may also approve discretionary contributions, subject to the provisions of the Internal Revenue Code of 1986 and applicable regulations of the Internal Revenue Service. The Company recorded a charge of $1,000,000 for a discretionary contribution in the year ended September 30, 1993. Company contributions to the plan are expensed as incurred.

Effective January 1, 1988, the Greeley Gas Division adopted a 401(k) plan that covers substantially all the Greeley Gas Division employees. Employee contributions were limited to 6% of base compensation. The Company matched 50% of employee contributions. Total employer contributions to the 401(k) plan were $141,000 and $230,000 for the periods ended September 30, 1994 and 1993 respectively. Contributions to the plan were discontinued on March 31, 1994 and participants were enrolled in the Atmos ESOP on April 1, 1994.

8. / OTHER POSTRETIREMENT BENEFITS

In addition to providing pension benefits, the Company provides certain other postretirement benefits for retired employees, the major benefit being health care. To be eligible for these benefits, an employee must retire under the terms of the Company's retirement plans. Prior to 1994, the cost of other postretirement benefits was recognized by expensing claims and annual insurance premiums as incurred. In fiscal 1993, these costs totaled $1,453,000.

Effective October 1, 1993, the Company adopted Financial Accounting Standards No. 106 ("SFAS No. 106"), "Employers' Accounting for Postretirement Benefits Other Than Pensions". SFAS No. 106 focuses principally on postretirement health care benefits and significantly changed the practice of accounting for postretirement benefits on a pay-as-you-go basis by requiring accrual of such benefit costs at Atmos on an actuarial basis from the date each employee reaches age 45 until the date of full eligibility for such benefits. The Company is amortizing on a straight line basis the initial transition obligation of $33,354,000 over 20 years. The effect of adopting the new rules increased net periodic postretirement benefit cost for the year ended September 30, 1994 by $3,789,000 and decreased net income by $2,440,000. Approximately $746,000 of this increased cost was recovered through rates during 1994.

Atmos sponsors two defined benefit postretirement plans other than pensions. One plan provides medical, dental, and vision benefits to retired employees of Greeley Gas Company. The other offers medical benefits to all other retired Atmos employees. Substantially all of the Company's employees may become eligible for these benefits if they reach retirement age while working for the Company and attain 10 consecutive years of service. Participant contributions are required under these plans. Prior to June 1994, the plans were not funded. In June 1994, the Company made its first quarterly payment to the external trust set up to fund SFAS No. 106 costs in excess of the pay-as-you-go cost in Kansas in accordance with an order of the Kansas Corporation Commission. In April, 1995 it began external funding in Colorado in accordance with an order of the Colorado Public Utility Commission. The amount of funding will ultimately depend upon the ratemaking treatment allowed in the Company's various rate jurisdictions. The components of net periodic postretirement benefit cost for each of the years ended September 30, 1995 and 1994 are as follows:

	1995	1994
	(In thousands)	
Service cost	**$1,497**	$1,817
Interest cost	**2,322**	2,269
Actual return on plan assets	**(18)**	–
Amortization of transition obligation	**1,549**	1,668
Net amortization and deferral	**(150)**	–
Net periodic postretirement benefit cost	**$5,200**	$5,754

The following is a reconciliation of the funded status of the plans to the net postretirement benefits liability on the balance sheet as of September 30, 1995 and 1994:

	1995	**1994**
	(In thousands)	
Accumulated postretirement benefit obligation		
Retirees	**$(20,402)**	$(18,083)
Fully eligible employees	**(5,906)**	(6,827)
Other employees	**(4,468)**	(4,206)
	(30,776)	(29,116)
Plan assets	**594**	274
Accumulated postretirement benefit obligation in excess of plan assets	**(30,182)**	(28,842)
Unrecognized prior service cost	**-**	(2,256)
Unrecognized net gain	**(3,807)**	(4,105)
Unrecognized transition obligation	**27,892**	31,686
Accrued postretirement benefits liability	**$ (6,097)**	$ (3,517)

In the latest actuarial calculation of the accrued postretirement benefits liability, the assumed health care cost trend rate used to estimate the cost of postretirement benefits was 9.5% for 1995, 8.5% for 1996 and is assumed to decrease gradually to 5.0% for 2000 and remain at that level thereafter. Similarly, the dental trend rate is 7.5% for 1995 and decreases to 7.0% for 1996 at which time dental benefits will be discontinued. The trend for vision benefits is assumed to remain level for all years at 4.5%. The effect of a 1% increase in the assumed health care cost trend rate for each future year is $353,000 and $410,000 on the annual aggregate of the service and interest cost components of net periodic postretirement benefit costs and $2,355,000 and $2,279,000 on the accumulated postretirement benefit obligation as of September 30, 1995 and 1994, respectively. The assumed discount rate, the rate at which liabilities could be settled, was 7.5% and 8.25% as of September 30, 1995 and 1994, respectively.

The Company is currently recovering other postretirement benefit ("OPEB") costs through its regulated rates under SFAS No. 106 accrual accounting in Colorado, Kansas, the majority of its Texas service area and in Kentucky (effective November 1, 1995). It recovers OPEB costs on the pay-as-you-go basis in Louisiana. Management believes that accrual accounting in accordance with SFAS No. 106 is appropriate and will continue to seek rate recovery of accrual-based expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses. The ultimate impact of the adoption of SFAS No. 106 on the Company's financial position and results of operations will not be known with certainty until the regulatory treatment that will be allowed in each of the Company's ratemaking jurisdictions is determined.

9. / POSTEMPLOYMENT BENEFITS

The Company also provides postemployment benefits, primarily workers' compensation, to former or inactive employees after employment but before retirement. Effective October 1, 1994, the Company adopted Statement of Financial Accounting Standards No. 112, "Employers Accounting for Postemployment Benefits" ("SFAS No. 112"). SFAS No. 112 requires that certain benefits provided to former or inactive employees, after employment but before retirement, such as workers' compensation, disability benefits and health care continuation coverage be accrued if attributable to the employees' prior service. Prior to October 1, 1994, such postemployment benefit costs were recorded and recovered in rates on the pay-as-you-go basis. Both the cumulative effect of adopting SFAS No. 112, as well as the effect of the new standard upon the recurring expense being recognized for these benefits in 1995, were not material.

10. / CONTINGENCIES

On March 15, 1991, suit was filed in the 15th Judicial District Court of Lafayette Parish, Louisiana, by the "Lafayette Daily Advertiser" and others against the Trans La Division, Trans Louisiana Industrial Gas Company, Inc. ("TLIG"), a wholly owned subsidiary of the Company, and Louisiana Intrastate Gas Corporation and certain of its affiliates ("LIG"). LIG is the Company's primary supplier of natural gas in Louisiana and is not otherwise affiliated with the Company.

The plaintiffs purported to represent a class consisting of all residential and commercial gas customers in the Trans La Division's service area. Among other things, the lawsuit alleged that the defendants violated antitrust laws of the state of Louisiana by manipulating the cost-of-gas component of the Trans La Division's gas rate to the purported customer class, thereby causing such purported class members to pay a higher rate. The plaintiffs made no specific allegation of an amount of damages.

The defendants brought an appeal to the Louisiana Supreme Court of rulings by the trial court and the Third Circuit Court of Appeal which denied defendants' exceptions to the jurisdiction of the trial court. It was the position of the defendants that the plaintiffs' claims amount to complaints about the level of gas rates and should be within the exclusive jurisdiction of the Louisiana Commission.

On January 19, 1993, the Louisiana Supreme Court issued a decision reversing in part the lower courts' rulings, dismissing all of plaintiffs' claims against the defendants which seek damages due to alleged overcharges and further ruling that all such claims are within the exclusive jurisdiction of the Louisiana Commission. Any claims which seek damages other than overcharges were remanded to the trial court but were stayed pending the completion of the Louisiana Commission proceeding referred to below.

The Company has reached a tentative settlement with the plaintiffs in the context of the Louisiana Commission proceeding referred to below, which settlement will resolve all outstanding issues relating to the Company, subject to certain procedural conditions.

On July 14, 1995, the Louisiana Commission entered an order approving a settlement with the Company and TLIG in connection with its investigation of the costs included in the Trans La Division's purchased gas adjustment component in its rates. The order exonerated the Company of any wrongdoing or manipulation of the cost of gas component of its gas rate to residential and commercial customers. In the settlement, the Company agreed to refund approximately $541,000 plus interest to the Trans La Division's customers over a two-year period due to certain issues related to the calculation of the weighted average cost of gas. The refund totalling approximately $1,016,000, which includes interest calculated through October 1, 1995, began in September 1995 and will be credited to customer bills along with interest that accrues after October 1, 1995. Most of the issues that generated the refunds arose before Trans Louisiana Gas Company was acquired by the Company in 1986.

The Greeley Gas Company Division of the Company is a defendant in several lawsuits filed as a result of a fire in a building in Steamboat Springs, Colorado on February 3, 1994. The plaintiffs claim that the fire resulted from a leak in a severed gas service line owned by the Greeley Division. The Company believes that the evidence shows that any damage to the line was caused by a third party or parties and occurred prior to the Company's acquisition of Greeley Gas Company in 1993. The Company has adequate insurance and/or reserves to cover any potential damages that may be awarded against the Company in this matter, and has been informed by its insurance carrier that the Company's insurance policy will cover punitive damages. The Company believes that the allegations against it are without merit and will vigorously protect its interest in this matter.

From time to time, claims are made and lawsuits are filed against the Company arising out of the ordinary business of the Company. In the opinion of the Company's management, liabilities, if any, arising from these actions are either covered by insurance, adequately reserved for by the Company or would not have a material adverse effect on the financial condition of the Company.

11. / STATEMENT OF CASH FLOWS

Supplemental disclosures of cash flow information for 1995, 1994 and 1993 are presented below:

	1995	**1994**	**1993**
		(In thousands)	
Cash paid for			
Interest	**$11,503**	$12,756	$13,436
Income taxes	**10,123**	6,352	8,190

12. / LEASES

The Company has entered into noncancelable leases involving office space and warehouse space. The remaining lease terms range from one to 20 years and generally provide for the payment of taxes, insurance and maintenance by the lessee. Net property, plant and equipment included amounts for capital leases of $2,694,000 and $5,664,000 at September 30, 1995 and 1994, respectively.

The related future minimum lease payments at September 30, 1995 were as follows:

	Capital leases	Operating leases
	(In thousands)	
1996	$ 568	$ 7,163
1997	568	7,118
1998	568	6,951
1999	568	6,905
2000	568	6,827
Thereafter	3,415	45,399
Total minimum lease payments	6,255	$80,363
Less amount representing interest	(3,373)	
Present value of net minimum lease payments	$2,882	

Consolidated rent expense amounted to $6,643,000, $6,490,000 and $5,277,000 for fiscal 1995, 1994 and 1993, respectively. Rents are expensed and recovered in rates on a pay-as-you-go basis.

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

Management is responsible for the preparation, presentation and integrity of the financial statements and other financial information in this report. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles, and include estimates and judgments made by management that were necessary to prepare the statements in accordance with such accounting principles.

The Company maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss and that transactions are executed and recorded in accordance with established procedures. The concept of reasonable assurance is based on the recognition that the cost of maintaining a system of internal accounting controls should not exceed related benefits. The system of internal accounting controls is supported by written policies and guidelines, internal auditing and the careful selection and training of qualified personnel.

The financial statements have been audited by the Company's independent auditors. Their audit was made in accordance with generally accepted auditing standards, as indicated in the Report of Independent Auditors, and included a review of the system of internal accounting controls and tests of transactions to the extent they considered necessary to carry out their responsibilities for the audit.

Management has considered the internal auditors' and the independent auditors' recommendations concerning the Company's system of internal control and has taken actions that we believe are cost-effective in the circumstances to respond appropriately to these recommendations. The Audit Committee of the Board of Directors meets periodically with the internal auditors and the independent auditors to discuss the Company's internal accounting controls, auditing and financial reporting matters.

REPORT OF ERNST & YOUNG LLP, INDEPENDENT AUDITORS

Board of Directors
Atmos Energy Corporation

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation at September 30, 1995 and 1994, and the related consolidated statements of income, shareholders' equity and cash flows for each of the three years in the period ended September 30, 1995. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atmos Energy Corporation at September 30, 1995 and 1994, and its consolidated results of operations and its cash flows for each of the three years in the period ended September 30, 1995 in conformity with generally accepted accounting principles.

Ernst + Young LLP

Dallas, Texas
November 8, 1995

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

INTRODUCTION

The Company distributes and sells natural gas to residential, commercial, industrial and agricultural customers in six states. Such business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which the Company operates. In addition, the Company's business is affected by seasonal weather patterns, competitive factors within the energy industry, and economic conditions in the areas that the Company serves.

RATE ACTIVITY

On February 10, 1995, the Company filed with the Kentucky Commission for a rate increase for its Western Kentucky Gas Company Division. The filing requested an annual revenue increase of approximately $7.7 million, or 5.5 percent. In July 1995 a settlement agreement was filed with the Kentucky Commission. The Company withdrew from the settlement on August 31, 1995, after the Kentucky Commission issued an order that made modifications which the Company found unacceptable. The Company and all intervenors filed a revised settlement, which was approved by the Kentucky Commission without modifications on October 20, 1995, effective November 1, 1995. The order issued by the Kentucky Commission authorizes the Company to increase its rates by $2.3 million annually, and by an additional $1.0 million annually beginning in March 1996. The settlement includes a decrease in depreciation rates, recovery of expenses related to adoption of SFAS No. 106 and includes a provision for the Company to begin a three-year demand-side management pilot program for the 1996-97 heating season, which could cost up to $450,000 annually, resulting in a total operating income increase of approximately $4.0 million. The Company provides natural gas service to approximately 168,000 customers in Kentucky.

In September 1994, the Company filed to increase revenues by approximately $2.6 million for a portion of its Energas Company service area, which includes approximately 217,000 customers. The Company requested recovery of accrual accounting for postretirement benefits in accordance with SFAS No. 106. See Note 8 of the accompanying notes to consolidated financial statements for SFAS No. 106 information. In November 1994, the Company implemented an annual revenue increase of approximately $1.5 million affecting approximately 195,000 customers located inside the city limits of towns in this portion of its Energas Division. Upon approval of the Railroad Commission of Texas in January 1995, the Company implemented an annual increase of approximately $.2 million relating to the 22,000 remaining rural customers.

GGC filed a request for an increase in annual revenues of $4.5 million with the Colorado Public Utility Commission in September, 1993. On May 1, 1994, the Company implemented an annual increase of $3.2 million or 6.9% in Phase I of this proceeding. The Phase I rates reflect recovery of SFAS No. 106 expenses with external funding, consistent with the recommended decision of the presiding administrative law judge. In October 1994, the Colorado Commission issued its order affirming the increase as set forth in Phase I. In March 1995, the Greeley Gas Division filed Phase II in the rate proceeding, which addressed rate structure. In September 1995 all parties to the proceeding entered into a stipulation and agreement which became final in November 1995 upon the recommendation by an administrative law judge of the Colorado Commission.

Effective December 1, 1993, GGC received an annual rate increase of approximately $2.1 million or 10.6% in its Kansas service area. The increase reflects recovery of SFAS No. 106 expenses with external funding and a moratorium on rate requests in Kansas until December 1, 1996.

On February 11, 1992, the Company filed a rate case with the city of Amarillo, Texas seeking to increase annual revenues by approximately $4.4 million, or 12%. In June 1992 the city denied the Company's request for rate relief and the Company appealed to the Railroad Commission. In November 1992, the Railroad Commission issued its decision resulting in a total annual increase of $2.1 million. The Company and the city requested a rehearing of the Order. On January 11, 1993, the Railroad Commission denied rehearing to both parties. In February 1993, the city appealed the Railroad Commission's rate order to the District Court of Travis County, Texas. In January 1994, the District Court denied the city's appeal. The city appealed to the Court of Appeals. On March 1, 1995 the Austin Court of Appeals issued its decision affirming the Railroad Commission's 1993 Amarillo Rate Order in all respects. The Texas Supreme Court has declined to review the case.

During the period of 1991 through 1993, the Company also filed for and received other rate increases in certain other rate jurisdictions in its Energas Division totaling approximately $.3 million annually.

In September 1992, the Louisiana Commission issued a rate order for the Company's Louisiana service area, which included a rate stabilization clause ("RSC") for three years that provides for an annual adjustment to the Company's rates to reflect changes in expenses, revenues and invested capital following an annual review. The RSC provides an opportunity for a return on jurisdictional common equity of between 11.75% and 12.25%. As a result of the Company's filings under the RSC, an increase of $730,000 annually or 2% went into effect on March 1, 1993, an increase of $1.1 million annually or 2.7% went into effect on March 1, 1994, and the third increase of $1.1 million annually or 2.0% went into effect on March 6, 1995. The Company expects to have a hearing before the Louisiana Commission on extending the rate stabilization mechanism.

ACQUISITIONS

The Company has expanded its customer base and sought to diversify the regulations, weather patterns and local economic conditions to which it is subject through acquisitions in 1986, 1987 and 1993. The Company continues to consider and pursue, where appropriate, additional acquisitions of natural gas distribution properties and other business opportunities.

In December 1993, the Company acquired Greeley Gas Company ("GGC") of Denver, Colorado in a merger transaction accounted for as a pooling of interests; therefore, all historical financial statements and notes thereto have been restated to retroactively reflect this merger. At that time, GGC was a privately held company providing natural gas service to nearly 100,000 customers in 122 communities in Colorado, Kansas and a small service area in Missouri. The transaction was structured to be a tax-free reorganization. The Company exchanged 2,329,330 shares of its common stock before the 3-for-2 stock split (3,493,995 shares on a post-split basis) for all of the outstanding stock of GGC. For further information regarding the merger, see Note 2 of notes to consolidated financial statements.

Subsequent to September 30, 1995, the Company acquired privately held Oceana Heights Gas Company ("Oceana") of Thibodaux, Louisiana. Oceana provides natural gas service to approximately 9,200 customers and is located adjacent to a system in Lafourche Parish that was acquired by Atmos in 1994. The transaction will be accounted for as a pooling of interests. The outstanding shares of Oceana Heights capital stock were converted into shares of Atmos common stock having a market value equal to the $6.4 million purchase price. The Louisiana Commission's approval included regulatory and rate making terms acceptable to Atmos. Although significant for the Trans La Division's operations which currently serve over 70,000 customers in Louisiana, the transaction is not expected to have a material impact on the Company's financial condition and results of operations. The acquisition is consistent with the Company's long-standing corporate development strategy.

RESULTS OF OPERATIONS

Year ended September 30, 1995 compared with year ended September 30, 1994

Operating revenues decreased 13% to $435.8 million in 1995 from $499.8 million in 1994 due to weather that was 9% warmer than in 1994 and a 14% decrease in the average cost of gas per thousand cubic feet ("Mcf") sold. Average gas sales revenues per Mcf decreased from 1994 by $.31 to $3.83 in 1995, while the average cost of gas per Mcf sold decreased $.40 to $2.46 in 1995. The number of meters in service increased to 658,114 at September 30, 1995 compared with 649,319 at September 30, 1994. Sales to weather sensitive residential, commercial and public authority customers decreased approximately 6.3 billion cubic feet ("Bcf") in 1995 while sales to industrial and agricultural customers decreased approximately .5 Bcf. Total sales volumes decreased 5.8% to 109.3 Bcf in 1995, as compared with 1994. Revenues from gas transported for others decreased $2.4 million to approximately $11.7 million in fiscal 1995 due to a decrease in volumes transported of 4.8 Bcf to 30.5 Bcf in 1995.

Gross profit decreased by approximately 1% to $167.0 million in 1995 from $168.2 million in 1994. The primary factor contributing to the lower gross profit was lower volumes sold and transported due to warmer weather. The effect of warmer weather on gross profit was substantially reduced by implementing rate increases totaling $2.8 million and $6.4 million in 1995 and 1994, respectively. Operating expenses, excluding income taxes, decreased 6% to $125.1 million in 1995 from $133.7 million in 1994, due primarily to decreased operation and maintenance expense. Operation and maintenance expense decreased $10.3 million due to decreased distribution expense, customer accounts expenses, employee welfare and pension expenses, rent expense, and outside services expense. In 1994 GGC acquisition and assimilation costs were approximately $1.5 million and the cost of an early retirement program was approximately $1.3 million. The acquisition and assimilation costs as well as the early retirement program were one-time costs associated with the GGC acquisition. The Company also adopted Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions" in 1994. It has been successful in seeking recovery of SFAS No. 106 expenses in the majority of its service areas in 1994 and 1995 and will continue to seek recovery in its remaining service areas (Note 8). Income taxes increased to $9.6 million for 1995 from $8.1 million for 1994. The primary reason for the increase was higher pre-tax profits. The effective tax rate decreased to 33.7% in 1995 from 35.6% in 1994. This was primarily due to the impact of permanent differences on the higher pre-tax profits in 1995. Operating income increased in 1995 by approximately 22% to $32.4 million from $26.5 million in 1994.

The increase in operating income resulted primarily from decreases in 1995 operating expenses as discussed above. The Company expects to see operating expenses return to a more normal level in 1996.

Net income increased in 1995 by approximately 29% to $18.9 million from $14.7 million in the prior year. This increase in net income resulted primarily from an increase in operating income, which was partially offset by a $1.4 million increase in interest expense. Net income per share increased to $1.22 for 1995 from $.97 for 1994.

The Company estimates that the impact of the weather being 10% warmer than normal for 1995 caused net income to be approximately $4.0 million less than it would have been had the Company experienced normal temperatures in its respective service areas. Weather was approximately 1% warmer than normal for 1994.

Year ended September 30, 1994 compared with year ended September 30, 1993

Operating revenues increased to $499.8 million in 1994 from $459.6 million in 1993 due to rate increases implemented in Kansas, Colorado and Louisiana, an increase in the number of customers, changes in cost of gas and increased volumes sold. Average gas sales revenues per Mcf increased from 1993 by $.12 to $4.14 in 1994, while the average cost of gas per Mcf sold increased $.15 to $2.86 in 1994. The number of meters in service increased to 649,319 at September 30, 1994 compared with 636,159 at September 30, 1993. Although the weather was 2% warmer in 1994 than in 1993, it was only slightly warmer than normal. Sales to residential, commercial and public authority customers decreased approximately .5 Bcf in 1994, but sales to industrial and agricultural customers increased approximately 7 Bcf. Total sales volumes increased 6.7 Bcf to 116.1 Bcf in 1994, as compared with 1993. Revenues from gas transported for others decreased $.9 million to approximately $14.1 million in fiscal 1994 due to a decrease in volumes transported of 4.5 Bcf to 35.3 Bcf in 1994.

Gross profit increased by approximately 3% to $168.2 million in 1994 from $163.1 million in 1993. The primary factors contributing to the higher gross profit were increased prices and volumes, as discussed above. Operating expenses, excluding income taxes, increased to $133.7 million in 1994 from $122.8 million in 1993 due to increased operation expense and depreciation. Operation expense increased $9.9 million due to increased distribution expense, employee welfare expenses including adoption of SFAS No. 106, GGC acquisition and assimilation costs, and the cost of an early retirement program in the Greeley Gas Division in the fourth quarter. SFAS No. 106 expenses in excess of pay-as-you-go expenses were approximately $3.8 million in 1994. The Company has been successful in seeking recovery of SFAS No. 106 expenses in a portion of its service areas and will continue to seek recovery in its remaining service areas (Note 8). GGC acquisition and assimilation costs were approximately $1.5 million in 1994 compared with approximately $.5 million in 1993. The cost of the early retirement program was approximately $1.3 million in 1994. The acquisition and assimilation costs as well as the early retirement program are one-time costs associated with the GGC acquisition. Income taxes decreased to $8.1 million for 1994 from $10.1 million for 1993. The primary reasons for the decrease were lower pre-tax profits and a lower effective tax rate. The effective tax rate decreased to 35.6% in 1994 from 36.5% in 1993. This was primarily due to the impact of permanent differences on the lower pre-tax profits in 1994. Operating income decreased in 1994 by approximately 13% to $26.5 million from $30.3 million in 1993. The decrease in operating income resulted primarily from increased operating expenses as discussed above.

Net income decreased in 1994 by approximately 16% to $14.7 million from $17.5 million in the prior year. This decrease in net income resulted primarily from a decrease in operating income, which was partially offset by a $1.0 million decrease in interest expense. Net income per share decreased to $.97 for 1994 from $1.22 for 1993, reflecting the effects of an increase in average shares outstanding of approximately 6%. One-time acquisition costs, assimilation expenses and an early retirement program in Greeley Gas Company, as well as the effect of adopting SFAS No. 106, reduced earnings per share by approximately $.22 in 1994.

CAPITAL RESOURCES AND LIQUIDITY

(See "Consolidated Statements of Cash Flows")

CASH FLOWS FROM OPERATING ACTIVITIES

Cash flows from operating activities totaled $58.5 million for 1995 compared with $41.2 million for 1994 and $37.1 million for 1993. In 1995 the Company experienced increases in both net income and in cash provided by changes in assets and liabilities as compared with 1994 and 1993. Depreciation increased in 1995 because of increasing capital expenditures. Gas stored underground decreased in 1995 and 1994 because of substantially lower gas prices during the summers of 1995 and 1994 when the storage reservoir was being refilled. The $10.9 million increase in deferred charges and other assets in 1993 related to the $8.4 million increase in deferred credits and other liabilities and recognized funding for the Supplemental Executive Benefits Plan. See "Consolidated Statements of Cash Flows" for other changes in assets and liabilities.

CASH FLOWS FROM INVESTING ACTIVITIES

Net cash used in investing activities totaled $60.2 million in 1995 compared with $48.4 million in 1994 and $42.2 million in 1993. Capital expenditures in fiscal 1995 amounted to $62.9 million compared with $50.4 million in 1994 and $43.1 million in 1993. Currently budgeted capital expenditures for 1996 total $66.3 million and include major expenditures for mains, services, meters, vehicles and computer software. Such expenditures will be financed from internally generated funds and financing activities, as discussed below.

CASH FLOWS FROM FINANCING ACTIVITIES

Net cash provided by financing activities totaled $1.2 million for 1995 compared with $7.7 million for 1994 and $3.7 million for 1993. Financing activities during these periods included issuance of common stock, dividend payments, borrowings from banks, and issuance and repayments of long-term debt.

Cash dividends and distributions paid. The Company paid $14.2 million in cash dividends during 1995 compared with $12.7 million in 1994 and $10.2 million in 1993. The $1.5 million increase over 1994 primarily reflects an increase in the Company's quarterly dividend rate and an increase in the number of shares of common stock outstanding in 1995. The Company has increased its historical dividend rate in each of the last seven years.

Short-term financing activities. At September 30, 1995, the Company had committed lines of credit totaling $90.0 million, all of which was unused, in order to provide for short-term cash requirements. These credit facilities are negotiated at least annually. At September 30, 1995, the Company also had uncommitted short-term credit lines of $140.0 million, of which $106.5 million was unused. During 1995, notes payable decreased $24.6 million compared with increases of $22.4 million during 1994 and $2.6 million in 1993. The decrease in 1995 was primarily due to repayment of short-term debt with the proceeds from the issuance of long-term debt in November 1994. The increase in 1993 was less than the increase in 1994, partly because of funds provided in 1993 from stock issued under the Direct Stock Purchase Plan.

Long-term financing activities. Payments of long-term debt decreased $5.85 million to $4.0 million for the year ended September 30, 1995 compared with the year ended September 30, 1994. Payments of long-term debt in 1995 consisted of a $2.0 million installment on the Company's 9.75% Senior Notes due in 1996 and a $2.0 million installment on the 11.2% Senior Notes. In November 1994, the Company entered into note purchase agreements totaling $40.0 million with two insurance companies and issued at par $20.0 million of unsecured Senior Notes at 8.07% payable in annual installments of $4.0 million beginning October 31, 2002 through October 31, 2006 with semi-annual interest payments and $20.0 million of unsecured Senior Notes at 8.26% payable in annual installments of $1.8 million beginning October 31, 2004 through October 31, 2014 with semi-annual interest payments. No long-term debt was issued in 1994 or 1993. Payments of long-term debt during fiscal 1994 consisted of a $3.0 million installment on the Company's 9.75% Senior Notes due in 1996, a $2.0 million installment on the 11.2% Senior Notes, the balance of $3.25 million on the 13.75% Series I First Mortgage Bonds and the balance of $1.6 million on the 13% Series G First Mortgage Bonds. The loan agreements pursuant to which all the Company's Senior Notes have been issued contain covenants by the Company with respect to the maintenance of certain debt-to-equity ratios and cash flows, and restrictions on the payment of dividends. Also see Note 3 of notes to consolidated financial statements.

Issuance of common stock. The Company issued 221,946, 428,264 and 897,089 shares of common stock in 1995, 1994 and 1993, respectively, for its Direct Stock Purchase Plan ("DSPP"), Employee Stock Ownership Plan, Restricted Stock Grant Plan, and Incentive Stock Option Plan. See the Consolidated Statements of Shareholders' Equity for the number of shares issued under each of the plans. The DSPP was implemented in August 1992. In 1993 the DSPP was amended to remove the direct stock purchase feature of the plan and the plan was renamed the Atmos Energy Corporation Dividend Reinvestment and Stock Purchase Plan ("DRSPP"). However, in January 1995 the direct stock purchase feature was reinstated and the name was changed back to the Direct Stock Purchase Plan. Shares purchased under the DSPP in 1995 were purchased on the open market. No new shares were issued under the DSPP in 1995. In 1994 and 1993, 173,801 and 760,089 shares, respectively, were issued under the DRSPP, generating proceeds of $3.0 million and $13.4 million, respectively. At September 30, 1995, 712,596 shares were available for future issuance under the DSPP.

The Company believes that internally generated funds, its short-term credit facilities and access to the debt and equity capital markets will provide necessary working capital and liquidity for capital expenditures and other cash needs for 1996.

SEASONALITY

The Company's natural gas distribution business is seasonal due to weather conditions in the Company's service areas. Gas sales are affected by winter heating season requirements, and sales to agricultural customers (who use natural gas as fuel in the operation of irrigation pumps) during the period from April through September may be affected by rainfall amounts. These factors generally result in higher operating revenues and net income during the period from October through March of each year and lower operating revenues and either net losses or lower net income during the period from April through September of each year.

The table below sets forth, on an unaudited basis, the Company's quarterly operating revenues, quarterly operating revenues as a percentage of annual operating revenues, quarterly net income (loss) and quarterly net income (loss) as a percentage of annual net income for its past two fiscal years.

INFLATION

The Company believes that inflation has caused and will continue to cause increases in certain operating expenses and has required and will continue to require assets to be replaced at higher costs. The Company continually reviews the adequacy of its gas rates in relation to the increasing cost of providing service and the inherent regulatory lag in adjusting those gas rates.

ENVIRONMENTAL MATTERS

From time to time, the Company receives inquiries regarding various environmental matters. The Company believes that its properties and operations substantially comply with and are operated in substantial conformity with all applicable environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which, if adversely determined, would have a material adverse effect on the Company.

	Quarter ended				
	December 31	March 31	June 30	September 30	Total
	(In thousands, except for percentages)				
1995					
Operating revenues	**$117,848**	**$157,294**	**$84,685**	**$75,993**	**$435,820**
	27%	**36%**	**19%**	**18%**	**100%**
Net income (loss)	**$ 6,476**	**$ 13,945**	**$ 82**	**$(1,630)**	**$ 18,873**
	34%	**74%**	**1%**	**(9)%**	**100%**
1994					
Operating revenues	$145,501	$186,944	$90,013	$77,350	$499,808
	29%	37%	18%	16%	100%
Net income (loss)	$ 7,088	$ 13,242	$(1,224)	$(4,427)	$ 14,679
	48%	90%	(8)%	(30)%	100%

QUARTERLY FINANCIAL DATA (UNAUDITED)

Summarized unaudited quarterly financial data are presented below. The sum of net income per share by quarter may not equal the net income per share for the year due to variations in the weighted average shares outstanding used in computing such amounts.

	Quarter ended							
	December 31,		March 31,		June 30,		September 30,	
	1994	1993	1995	1994	1995	1994	1995	1994
	(In thousands, except per share data)							
Operating revenues	**$117,848**	$145,501	**$157,294**	$186,944	**$84,685**	$90,013	**$75,993**	$77,350
Gross profit	**43,482**	48,421	**59,577**	59,366	**34,069**	31,790	**29,882**	28,660
Operating income (loss)	**9,786**	10,302	**17,689**	16,345	**2,987**	1,433	**1,915**	(1,614)
Net income (loss)	**6,476**	7,088	**13,945**	13,242	**82**	(1,224)	**(1,630)**	(4,427)
Net income (loss) per share	**.42**	.47	**.91**	.87	**.01**	(.08)	**(.11)**	(.29)

MARKET INFORMATION

The Company's stock trades on the New York Stock Exchange under the trading symbol "ATO". The high and low sale prices and dividends paid per share of the Company's common stock, as adjusted for the 3-for-2 stock split in May 1994, for fiscal 1995 and 1994 are listed below.

	1995			1994		
	High	Low	Dividends paid	High	Low	Dividends paid
Quarter ended:						
December 31	**$18**	**$15 ⅞**	**$ .23**	$21 ⅛	$16 ¾	$ .22
March 31	**18 ½**	**16 ⅛**	**.23**	20	17 ¾	.22
June 30	**20 ¼**	**17 ½**	**.23**	20 ¼	18	.22
September 30	**20 ⅝**	**19**	**.23**	19	16 ⅜	.22
			$ .92			$ .88

Prior to its acquisition, GGC made distributions to its shareholders in fiscal 1994 of $120,000. The "Dividends paid" information above has not been restated for the pooling of interests in December 1993, but reflects historical cash dividends paid per share of Atmos common stock as restated for the 3-for-2 stock split in May 1994.

See Note 3 of notes to consolidated financial statements for restriction on payment of dividends. The number of record holders of the Company's common stock on September 30, 1995 was 23,625.

SELECTED FINANCIAL DATA

The following table sets forth selected financial data with respect to the Company and should be read in conjunction with the consolidated financial statements included herein.

	Year ended September 30,				
	1995	1994	1993	1992	1991
	(In thousands, except per share data)				
Operating revenues	**$435,820**	$499,808	$459,641	$403,353	$399,667
Net income	**$ 18,873**	$ 14,679	$ 17,544	$ 10,998	$ 9,612
Net income per share	**$ 1.22**	$ .97	$ 1.22	$ .80	$ .71
Cash dividends per share	**$ .92**	$ .88	$ .85	$ .83	$ .80
Total assets at end of year	**$445,783**	$416,678	$391,618	$358,363	$338,714
Long-term debt at end of year	**$131,303**	$138,303	$105,853	$112,153	$116,461
Supplemental net income (1)			$ 18,132	$ 10,570	$ 10,130
Supplemental net income per share (1)			$ 1.26	$ .77	$ .75

(1) Supplemental net income reflects results if GGC had not made an S Corporation election in 1987

CONSOLIDATED FIVE-YEAR FINANCIAL AND STATISTICAL SUMMARY

	Year ended September 30,				
	1995	**1994**	**1993**	**1992**	**1991**
BALANCE SHEET DATA AT SEPTEMBER 30 (In thousands)					
Capital expenditures	**$ 62,927**	$ 50,355	$ 43,143	$ 42,169	$ 37,630
Net property, plant and equipment	**363,252**	327,407	299,275	276,924	259,187
Working capital	**(39,119)**	(10,936)	(28,524)	(23,548)	(5,740)
Total assets	**445,783**	416,678	391,618	358,363	338,714
Shareholders' equity	**158,278**	149,556	139,429	117,248	110,958
Long-term debt, excluding current maturities	**131,303**	138,303	105,853	112,153	116,461
Total capitalization	**289,581**	287,859	245,282	229,401	227,419
INCOME STATEMENT DATA (In thousands, except per share data)					
Operating revenues	**$435,820**	$499,808	$459,641	$403,353	$399,667
Gross profit	**167,010**	168,237	163,109	146,262	137,871
Net income	**18,873**	14,679	17,544	10,998	9,612
Net income per share	**1.22**	.97	1.22	.80	.71
COMMON STOCK DATA					
Shares outstanding at end of year (000's)	**15,519**	15,297	14,869	13,972	13,665
Average shares outstanding (000's)	**15,416**	15,195	14,338	13,789	13,486
Cash dividends per share	**$ .92**	$ .88	$ .85	$ .83	$ .80
Market price - high	**$ 20.63**	$ 21.13	$ 20.63	$ 15.25	$ 14.13
- low	**$ 15.88**	$ 16.38	$ 13.50	$ 12.63	$ 10.38
- end of year	**$ 19.38**	$ 17.75	$ 20.25	$ 14.88	$ 14.00
Book value per share at end of year	**$ 10.20**	$ 9.78	$ 9.38	$ 8.39	$ 8.12
Shareholders of record	**23,625**	19,881	18,955	7,856	7,015
Price/Earnings ratio at end of year	**15.89**	18.30	16.60	18.59	19.72
Market/Book ratio at end of year	**1.90**	1.82	2.16	1.77	1.72
Annualized dividend yield at end of year	**4.7%**	5.0%	4.2%	5.6%	5.7%
VOLUMES AND METERS (MMCF AS METERED)					
Gas sales volumes	**109,346**	116,087	109,405	99,720	101,435
Gas transportation volumes	**30,463**	35,308	39,782	32,203	35,201
Total volumes handled	**139,809**	151,395	149,187	131,923	136,636
Meters in service at end of year	**658,114**	649,319	636,159	630,365	619,111
Average meters in service	**656,259**	646,165	635,074	631,130	618,736
Degree days (Heating)	**3,579**	3,953	4,046	3,676	3,583
Percent of normal	**90%**	99%	102%	92%	90%
Average gas sales price per Mcf sold	**$ 3.83**	$ 4.14	$ 4.02	$ 3.86	$ 3.74
Average purchased gas cost per Mcf sold	**$ 2.46**	$ 2.86	$ 2.71	$ 2.58	$ 2.58
Average transportation fee per Mcf	**$ .38**	$ .40	$ .38	$ .42	$ .46
STATISTICS					
Return on average shareholders' equity	**12.3%**	10.2%	13.7%	9.6%	9.0%
Number of employees	**1,646**	1,709	1,756	1,750	1,770
Net plant per meter	**$ 552**	$ 504	$ 470	$ 439	$ 419
Operating and maintenance expense per meter	**$ 133**	$ 151	$ 139	$ 134	$ 130
Number of meters per employee	**400**	380	362	360	350
Times interest earned before income taxes	**3.01**	2.84	3.06	2.12	2.10

BOARD OF DIRECTORS

(top row from left to right)

TRAVIS W. BAIN II
President,
Bain Enterprises, Inc.
Plano, Texas
Board member since 1988
Committees: Audit, Nominating

DAN BUSBEE
Attorney and Shareholder,
Locke Purnell Rain Harrell
(A Professional Corporation)
Dallas, Texas
Board member since 1988
Committees: Audit (Chairman),
Human Resources

DR. THOMAS C. MEREDITH
President,
Western Kentucky University
Bowling Green, Ky.
Board member since 1995

PHILLIP E. NICHOL
Senior Vice President and
Branch Manager,
PaineWebber Incorporated
Cleveland, Ohio
Board member since 1985
Committees: Nominating
(Chairman), Human Resources

JOHN W. NORRIS, JR.
Chairman of the Board
and Chief Executive Officer,
Lennox International, Inc.
Dallas, Texas
Board member since 1987
Committees: Human Resources
(Chairman), Executive

JAMES F. PURSER
Executive Vice President and
Chief Financial Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 1995

(bottom row from left to right)

CARL S. QUINN
General Partner,
Quinn Oil Company, Ltd.
Houston, Texas
Board member since 1994
Committees: Human Resources

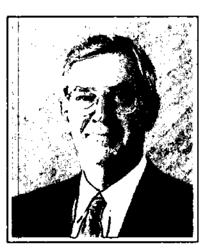
LEE E. SCHLESSMAN
President,
Dolo Investment Company
Denver, Colo.
Board member since 1994
Committees: Audit, Nominating

ROBERT F. STEPHENS
President and Chief
Operating Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 1995
Committees: Executive

CHARLES K. VAUGHAN
Chairman of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1983
Committees: Executive
(Chairman), Human Resources

RICHARD WARE II
President,
Amarillo National Bank
Amarillo, Texas
Board member since 1994
Committees: Audit, Nominating










OFFICERS

ROBERT F. STEPHENS
President and Chief Operating Officer

JAMES F. PURSER
Executive Vice President and Chief Financial Officer

J. CHARLES GOODMAN
Executive Vice President, Corporate Operations

GLEN A. BLANSCET
Vice President, General Counsel and Corporate Secretary

H.F. HARBER
Senior Vice President, Corporate Services

DONALD E. JAMES
Senior Vice President, Public Affairs

MARY S. LOVELL
Senior Vice President, Utility Services

DAVID L. BICKERSTAFF
Vice President and Controller

O. CARL BROWN
Vice President, Financial and Strategic Planning

LEE A. EVERETT
Vice President, Rates and Regulatory Affairs

JACK W. EVERSULL
Vice President, Investor Relations

CLEABURNE H. FRITZ
Vice President, Information Services

DAN L. LINDSEY
Vice President, Technical Services

WYNN D. McGREGOR
Vice President, Human Resources

R. EUGENE MATTINGLY
Vice President, Marketing

TOBY A. PRIOLO
Vice President, Intrastate Gas Supply

GORDON J. ROY
Vice President, Gas Supply

CARL W. WELLER
Treasurer

COMMON STOCK LISTING
New York Stock Exchange

TRADING SYMBOL
ATO

STOCK TRANSFER AGENT AND REGISTRAR
Shareholder inquiries on stock transfers may be directed to the First National Bank of Boston, in care of Boston EquiServe, L.P., Mail Stop 45-02-64, P.O. Box 644, Boston, MA 02102-0644. You may call the Interactive Voice Response System 24 hours a day at 1-800-543-3038, or to speak to a customer service representative, call between 9 a.m. and 6 p.m. EST Monday through Friday.

INDEPENDENT AUDITORS
Ernst and Young LLP
2121 San Jacinto
Suite 500
Dallas, Texas 75201
(214) 969-8000

FORM 10-K
The Atmos Energy Corporation Annual Report on Form 10-K is available on request from Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205, 1-800-38-ATMOS (382-8667) 7:30 a.m. - 4:30 p.m. CST.

ANNUAL MEETING
The Annual Meeting of Shareholders will be held at the Westin Hotel, Tabor Center Denver, 1672 Lawrence St., Denver, Colo., at 11 a.m. Mountain Time on Feb. 14, 1996.

DIRECT STOCK PURCHASE PLAN

Atmos Energy Corporation's Direct Stock Purchase Plan features:

- Initial investment of $200, up to $100,000
- Optional cash payments of as little as $25, up to $100,000 annually
- Purchase Atmos shares and pay no brokerage fees or commissions
- 3 percent discount on stock purchased with reinvested dividends
- No-fee IRA or SEP IRA
- Deposit share certificates for safekeeping
- Automatic monthly investing

For an Initial Investment Form or Enrollment Authorization Form and Plan Prospectus, please call Atmos Shareholder Relations at 1-800-38-ATMOS (382-8667) 7:30 a.m. - 4:30 p.m. CST; Boston EquiServe, L.P. at 1-800-543-3038, or use the postage-paid card included in this report. The Prospectus is also available on the Internet, at the address listed below.

ATMOS INFORMATION BY PHONE OR INTERNET

Atmos Energy Corporation shareholder information is available by phone seven days a week, 24 hours a day through the Boston EquiServe, L.P. Interactive Voice Response System. To perform stock transfer inquiries, listen to current company information and access daily stock quotes without the assistance of a customer service representative, call 1-800-543-3038, and have your Atmos Energy shareholder account number and Social Security or taxpayer ID number ready.

Atmos financial information also may be obtained free of charge from InvestQuest over the Internet and a fax on demand service. The World Wide Web address on the Internet is http://invest.quest.columbus.oh.us/. For fax on demand, call (614) 844-3860.

ATMOS ENERGY CORPORATION CONTACTS

Shareholder and Direct Stock Purchase Plan Information:

Michele Barnes
1-800-38-ATMOS (382-8667),
7:30 a.m. - 4:30 p.m. CST

Financial Information for Securities Analysts and Investment Managers:
Jack Eversull
(214) 788-3729

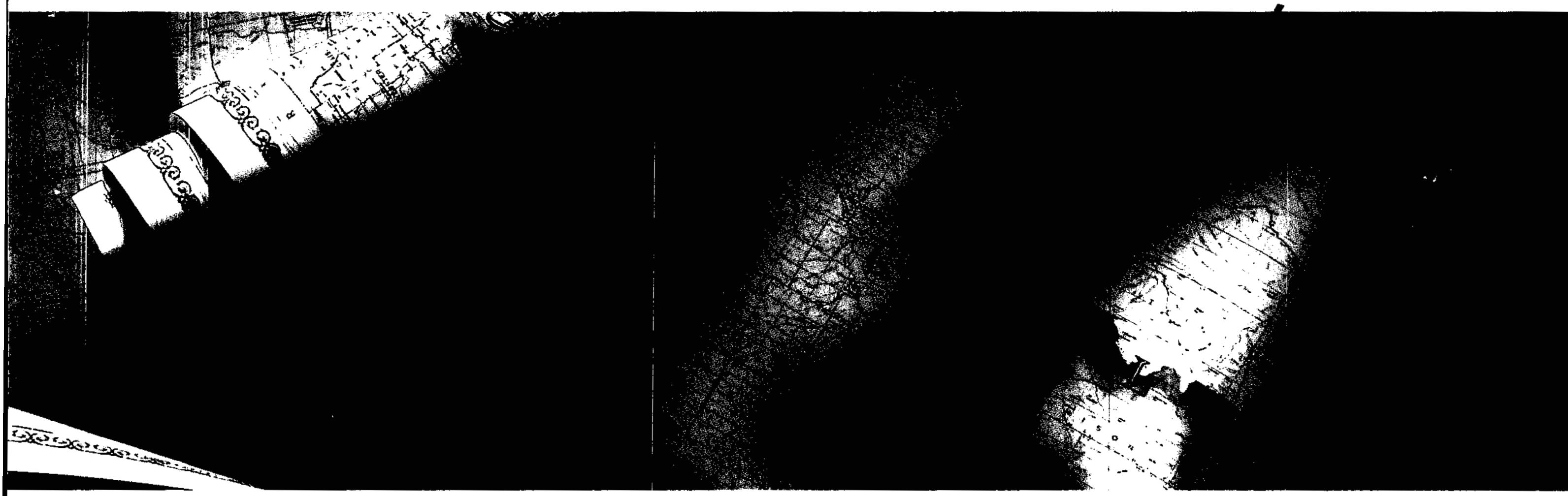
General Information:
Margaret Watson
(214) 450-4050

ATO
Listed
NYSE

ATMOS

ATMOS ENERGY CORPORATION / P.O. Box 650205 Dallas, TX 75265-0205 / 214-934-9227

ATMOS ENERGY CORPORATION 1994 ANNUAL REPORT



WHERE WE ARE NOW **One of the primary responsibilities of our annual report is to tell you where we are: where our company operates, what our position is in the marketplace. But a complete report must tell you not just where we have been in the year past, in terms of revenue generated or income earned. It also must offer a map of where we are going: plans to reach a new destination over the coming years, and strategies that will guide us on our way. ➢ In this year's annual report, we provide our readers — investors, analysts, employees, customers and friends of Atmos who are interested in the company — with the map of our business. ➢**

Atmos Energy Corporation

Based in Dallas, Texas, Atmos Energy Corporation provides natural gas service to approximately 650,000 customers in Texas, Colorado, Kansas, Missouri, Louisiana and Kentucky through its operating companies–Energas Company, Greeley Gas Company, Trans Louisiana Gas Company and Western Kentucky Gas Company.

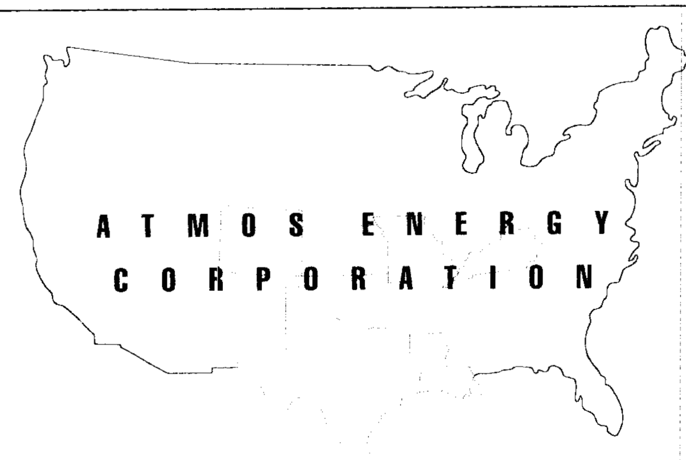
FINANCIAL HIGHLIGHTS

	1994	1993	1992
	Year ended September 30, (Dollar amounts in thousands, except per share data)		
Operating revenues	$499,808	$459,641	$403,353
Gross profit	168,237	163,109	146,262
Net income	14,679	17,544	10,998
At end of year			
Assets	416,678	391,618	358,363
Total capitalization	287,859	245,282	229,401
Total gas sales and gas transported for others (MMcf as metered)	151,395	149,187	131,923
Heating degree days	3,953	4,046	3,676
Percent of normal	99%	102%	92%
Meters in service	649,319	636,159	630,365
Net income per share	$ .97	$ 1.22	$ .80
Atmos dividends declared per share	$ .88	$ .85	$ .83
Book value per share at end of year	$ 9.78	$ 9.38	$ 8.39
Return on average common shareholders' equity	10.2%	13.7%	9.6%
Shareholders' equity as a percentage of total capitalization at end of year	52%	57%	51%

HEADQUARTERS • DALLAS, TEXAS

MILES OF PIPE • 21,297

NUMBER OF EMPLOYEES • 1,709

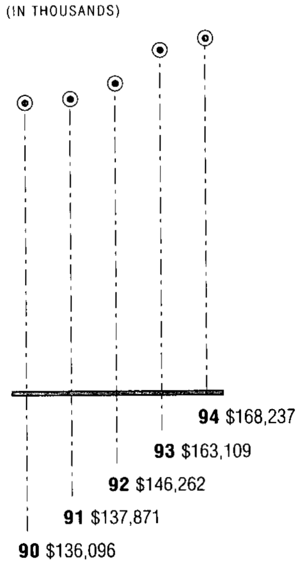


SIZE OF SERVICE AREA • 50,650 SQUARE MILES

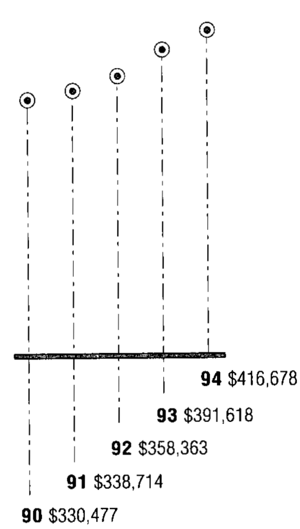
POPULATION IN SERVICE AREA • 2.1 MILLION

CUSTOMERS SERVED • 649,319

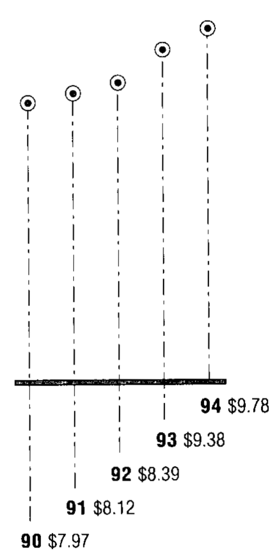
Gross Profit
(IN THOUSANDS)



Total Assets
(IN THOUSANDS)



Book Value Per Share



DEAR FELLOW SHAREHOLDERS:

We completed an eventful year.

Not only was significant progress made toward our long-term goal of building a premier natural gas utility, but we set a number of records. Some of the year's accomplishments:

- Record throughput of 151.4 Bcf.
- Record number of 649,319 customers served.
- A 2.2 Bcf, or 9.2 percent, increase in industrial throughput in the company's Kentucky interstate-supplied system, in a competitive post-FERC Order 636 environment.
- Three rate cases approved, totaling $6.4 million in annual revenues, of which $2.8 million was included in 1994 revenues.
- Completion of the acquisition of Greeley Gas Company in December 1993.
- Three-for-two stock split in May 1994.
- A 4.5 percent annual increase in the dividend approved by the Board of Directors on Nov. 9, 1994, the company's seventh consecutive annual dividend increase.
- 81 percent participation in the Dividend Reinvestment and Stock Purchase Plan by shareholders of record.

Retail Store Owner Scott Phister, Crested Butte, Colo. Marketing efforts at Greeley Gas Company have been refocused on gaining new customers rather than appliance merchandising.

In terms of our long-term strategy for growth and geographic diversity, we are on track. The acquisition of Greeley Gas Company increased our customer base by approximately 20 percent. The new areas served include suburban Kansas City and fast-growing resort areas of Colorado.

We have met our goal of substantially completing the assimilation of Greeley Gas into Atmos within one year. We implemented a new streamlined structure and leaner staffing levels in Greeley Gas which we believe will meet the company's needs now and into the future, while continuing the company's excellent level of customer service. We found opportunities to introduce some economies of scale and increase efficiency. As a part of Atmos, Greeley Gas has increased access to capital for plant investment, and will benefit from Atmos' expertise in areas such as gas supply, marketing and safety and training. As expected, acquisition costs and expenses for assimilating Greeley's operations affected the company's results for the year.

Atmos has kept its debt to equity ratio at about 48 percent. The company recently completed a $40 million long-term financing with private placements at two insurance companies. The funds were used to pay down short-term debt.

Despite Atmos' many important achievements, the company's stock performance was affected by concerns about rising interest rates, although less than many other gas utilities.

Earnings for 1994 were down from the previous record year. One-time acquisition costs, assimilation expenses and an early retirement program in Greeley Gas Company, as well as accrual accounting related to implementing SFAS 106 for post-retirement medical benefits, reduced earnings per share by about $.22 per share. The company earned $14.7 million for the year ended Sept. 30, 1994, or $.97 per share, on operating revenues of $499.8 million. The average number of shares outstanding increased by 6 percent. In 1993, the company had earnings of $17.5 million, or $1.22 per share, on operating revenues of $459.6 million. The prior period results have been restated to account for the acquisition of Greeley Gas Company as a pooling of interests, and for a three-for-two stock split completed in May 1994.

Greeley Gas Company, acquired in December 1993, added nearly 20 percent to Atmos' customer base. Greeley Gas serves the Colorado resort areas of Durango, Steamboat Springs and Crested Butte, which have year-round recreational activities and growth rates of 8-10 percent annually. The suburban Kansas City area also has significant growth potential.

HEADQUARTERS
DENVER, COLO.

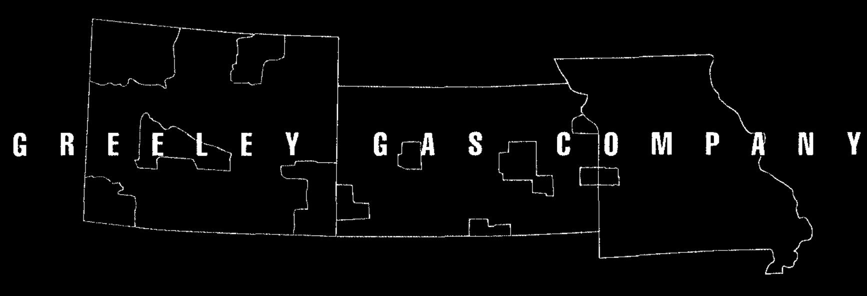
DISTRICT OFFICES
GREELEY, COLO.
CAÑON CITY, COLO.
BONNER SPRINGS, KAN.

MILES OF PIPE
3,680

NUMBER OF EMPLOYEES
297

SIZE OF SERVICE AREA
1,650 SQUARE MILES

POPULATION IN SERVICE AREA
228,000



CUSTOMERS SERVED
104,634

COMMUNITIES SERVED
122

ACTUAL DEGREE DAYS, 1994
5,883

NORMAL DEGREE DAYS
6,234

REGULATORY AGENCIES
COLORADO PUBLIC UTILITIES COMMISSION, KANSAS CORPORATION COMMISSION, MISSOURI PUBLIC SERVICE COMMISSION

PRESIDENT
GARY L. SCHLESSMAN

The weather was just slightly warmer than normal overall in the past year, and about 2 percent warmer than in 1993, reducing heating sales. Our geographic diversity proved to be a strength as the 1994 winter weather was 9 percent colder than normal in Louisiana, and about normal in West Texas, Kansas, Missouri and Kentucky. The weather averaged about 7 percent warmer than normal in Colorado.

Volumes of natural gas sold to farmers for fueling irrigation pumps increased 14 percent compared with 1993 sales due to drier weather. This unique market provides spring

and summer revenues when heating sales are low. The company has a large irrigation market in West Texas, and also serves farmers in western Kansas and eastern Colorado.

Rate increases in Colorado, Kansas and Louisiana added revenues of $6.4 million in annual revenues, of which $2.8 million was reflected in 1994. In November 1994, the company implemented an annual revenue increase of $1.5 million affecting 90 percent of about 216,500 customers in a portion of its West Texas service area, in time for the winter heating season.

During 1994, the company successfully completed the restructuring of its interstate natural gas supply in Kentucky, Colorado and Kansas to meet the demands of Federal Energy Regulatory Commission (FERC) Order 636. FERC Order 636 deregulated interstate natural gas pipelines and required companies to take on new responsibilities for their own gas supply. In Kentucky, the company experienced record peak demand during a period of extremely cold weather – the company's supply arrangements met the test with flying colors. About 70 percent of the Greeley Gas service area is supplied by intrastate sources which were not affected by Order 636. The company's Texas and Louisiana service areas are supplied almost exclusively from intrastate sources.

Although FERC Order 636 increases competition for large industrial customers, we are experienced in handling competition. The company is maintaining its edge in the industrial market by working with state regulators to meet market demand, and using its flexibility, commitment to customer service and energy expertise to attract new customers.

Where We Are Now: Measures of Performance

Stock Price at Year-end: $17.75

Quarterly Dividend, as of 11/9/94: $.23

1994 Atmos Total Return: -8.4%*

Atmos Five-Year Average Total Return: 15.5%*

S&P 500 Average 5-Year Return: 9.1%*

Atmos 10-Year Average Total Return: 18.2%*

Shareholder's Equity/Total Capitalization: 52%

Annual Rate Increases Granted in 1994: $6.4 million

% of Company Owned by Employees and Board: 24%

% of Employee Shareholders: 98%

* Includes reinvestment of dividends, excludes effect of taxes.

BOARD OF DIRECTORS

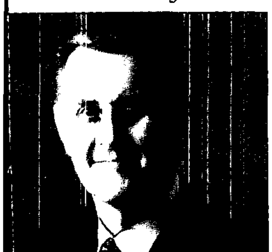
Two new directors were elected to serve on the Board in February 1994: Carl S. Quinn, chairman of the board, president and chief executive officer of Interstate Natural Gas Company, Houston, Texas, and Richard Ware II, president, Amarillo National Bank, Amarillo, Texas. Additionally, Lee E. Schlessman, former chairman of

Greeley Gas Company, of Denver, Colo., was appointed to the board in February 1994. We note with sadness the death of Paul Bell, and remember his accomplishments since he joined the Board in 1989.

WHERE WE ARE HEADED

Looking ahead to 1995, we expect to see an additional financial contribution from Greeley Gas Company. The rate increases granted in 1994 and the West Texas increase granted in November 1994 will add to revenues. We continue to seek acquisitions that will add value over the long term, primarily in natural gas distribution. Our attention to financial management is unwavering.

Charles K. Vaughan



Ronald L. Fancher

The rest of this report is devoted to how we expect to add to our customer base and our bottom line.

Our basic values and goals remain constant as we head into the future: continuing our record of rewarding our shareholders through market value and dividend growth; attention to expense management and timely rate requests; commitment to quality and integrity in our operations for our employees and customers. We manage the business for the long term, and we expect to be successful.

Charles K. Vaughan
Chairman of the Board

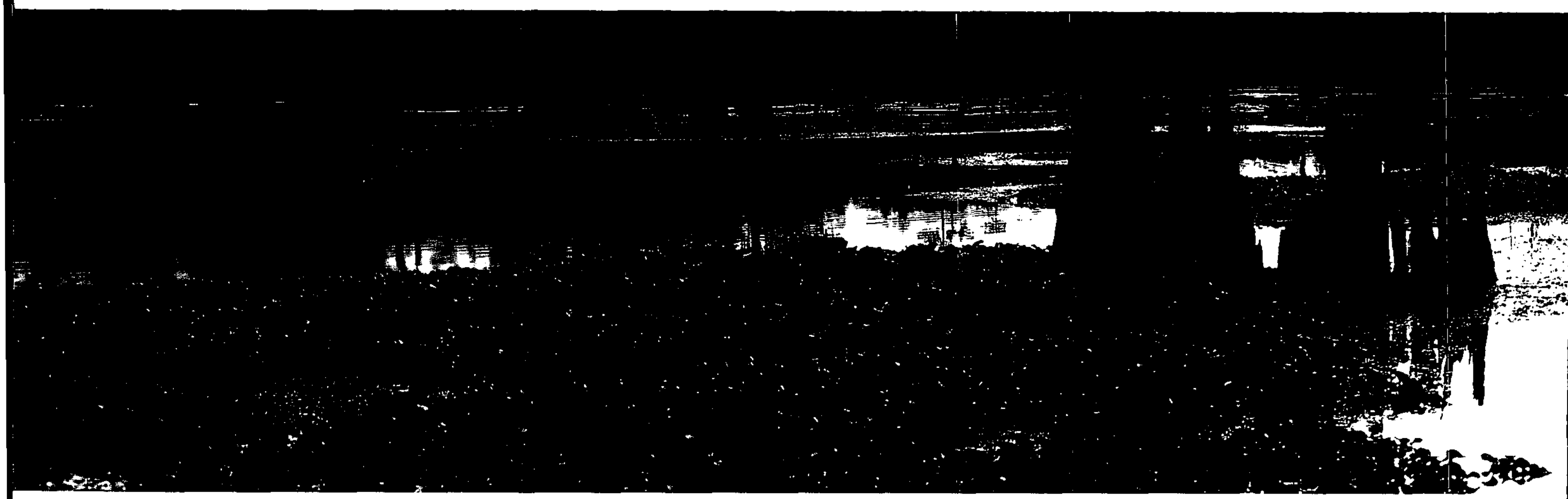
Ronald L. Fancher
President and Chief Executive Officer

November 9, 1994

Charles Vaughan elected to take early retirement October 1, 1994, although he remains chairman of the Board of Directors. Ronald L. Fancher, who has served as president since March 1993, became chief executive officer in June 1994, and was appointed to the Board of Directors in November 1994. The company has an ongoing management succession plan to ensure a smooth transition occurs with management changes.

WHERE WE ARE NOW...AND WHERE WE'RE HEADED

WHERE WE ARE... Atmos made significant progress during 1994 on its long-term goals of increasing customers, revenues and the long-term value of the company. Industrial throughput in the company's Kentucky interstate-supplied system increased by 9.2 percent. Irrigation sales volumes increased 14 percent. We gained 13,160 customers through internal growth. With the acquisition of Greeley Gas, Atmos became the country's 24th largest natural gas distribution company. Atmos was included in the



new Standard & Poor's SmallCap 600 stock index. The assimilation of Greeley Gas into Atmos was virtually completed. New rates were implemented in three states, and a rate increase was implemented in November 1994.

BUSINESS ENVIRONMENT

The business environment in which we operate contains both opportunities and challenges.

The weather is the single most important force affecting our results in any given year. When the winter weather is warmer than normal, heating sales are reduced.

Trans Louisiana Gas Company has internal growth potential from new construction and from conversions from other fuels. Industrial throughput increased in 1994, and an off-system plant became one of the company's largest customers in Louisiana. A 1,352-customer system in Lafourche Parish was acquired in May.

HEADQUARTERS • LAFAYETTE, LA.

DISTRICT OFFICES • LAFAYETTE NATCHITOCHES PINEVILLE

MILES OF PIPE • 1,815

NUMBER OF EMPLOYEES • 166

SIZE OF SERVICE AREA • 7,000 SQUARE MILES

POPULATION IN SERVICE AREA • 250,000

TRANS LOUISIANA GAS COMPANY

CUSTOMERS SERVED • 70,361

COMMUNITIES SERVED • 36

ACTUAL DEGREE DAYS, 1994 • 1,922

NORMAL DEGREE DAYS • 1,760

REGULATORY AGENCY • LOUISIANA PUBLIC SERVICE COMMISSION

PRESIDENT • J. CHARLES GOODMAN

The amount of rainfall affects the company's sales of natural gas for irrigation pumps to farmers in West Texas and parts of Colorado and Kansas during the spring and summer months. Irrigation sales fill in the valley in natural gas demand in the summer, when heating sales are low.

Other outside forces impact how we operate our business and our ability to prosper. We face competition from other energy sources for customers, as well as other natural gas suppliers. Regulatory agencies set our rates and influence operating practices. Local economic conditions can positively or adversely affect internal growth potential. In our favor, environmental concerns and legislation have made natural gas a preferred fuel. Technological advances have improved our operating tools. New gas appliances are more energy efficient. New markets are emerging for natural gas, such as vehicles.

Chef Fred Carmouche, Charley G's Seafood Grill, Lafayette, La. Chefs prefer the infinite control of natural gas, and owners favor its efficiency and the availability of labor-saving equipment.

WHERE WE'RE HEADED....

CORPORATE DEVELOPMENT FOR GEOGRAPHIC DIVERSITY

Where we are now has literally been driven by the company's corporate development strategy of expanding geographically. In the face of limited growth potential in the company's original West Texas service area, the company developed an external growth strategy to acquire additional service areas. The idea is to diversify the company's risk exposure to weather patterns, regulatory climates and economic conditions.

The company has expanded into Louisiana, Kentucky and, with the 1993 acquisition of Greeley Gas Company, into Colorado, Kansas and Missouri. Atmos continues to seek utility properties nationwide with a focus on natural gas.

The company's strategy also includes making acquisitions of natural gas distribution systems adjacent to existing service areas, and pursuing agreements to operate municipal systems near our service areas. In May 1994, for example, the company completed the acquisition of a 1,352-customer system in Lafourche Parish, Louisiana.

INTERNAL GROWTH OPPORTUNITIES

For the last five years, Atmos' annual customer growth rate was over 4 percent, including internal growth and acquisitions. For the 10-year period, the annual growth rate was over 8 percent, from internal customer additions and acquisitions.

Our internal customer growth comes from construction of new homes and businesses, as well as conversions from other energy sources, such as electricity, propane, butane, coal and fuel oil. The company offers financing for customers who replace selected competing fuel appliances with natural gas appliances, and repayment through the customer gas bill is a popular option.

All of our employees are encouraged to be a part of the effort to identify potential customers. Employees look for residential customers, and even whole neighborhoods, not currently using gas, and make presentations on the benefits of natural gas. Our consumer service specialists target homebuilders, contractors and commercial customers, such as restaurants and retail stores.

We see good economic conditions throughout our service areas to support internal

The Energas Company service area has seen a resurgence in homebuilding in Lubbock, Midland/Odessa and Amarillo. Large volume customers added include several facilities converted from other fuels. The company operates a network of three public retail fueling facilities for natural gas vehicles, as well as providing service for natural gas school bus fleets in Pampa and Amarillo, and numerous private fleets.

HEADQUARTERS • LUBBOCK, TEXAS

DISTRICT OFFICES • AMARILLO
BIG SPRINGS
HEREFORD
LITTLEFIELD
LUBBOCK
MIDLAND
ODESSA
PAMPA
PLAINVIEW

MILES OF PIPE • 13,007

NUMBER OF EMPLOYEES • 635

SIZE OF SERVICE AREA • 30,000 SQUARE MILES

E N E R G A S   C O M P A N Y

POPULATION IN SERVICE AREA • 950,000

CUSTOMERS SERVED • 309,496

COMMUNITIES SERVED • 92

ACTUAL DEGREE DAYS, 1994 • 3,561

NORMAL DEGREE DAYS • 3,528

REGULATORY AGENCIES • MUNICIPALITIES SERVED, RAILROAD COMMISSION OF TEXAS

PRESIDENT • EUGENE A. EHLER

customer growth. Kentucky continues to attract new industry as well as plant expansions. The resort areas of Colorado and the suburban Kansas City area served by the company also are experiencing strong growth. Homebuilding in West Texas has been on the upswing, especially in Lubbock, Midland/Odessa and Amarillo. Lafayette, La., is promoting itself as an international port, and the Natchitoches area has attracted important new industrial facilities, such as an air conditioning manufacturer that will employ 500 people.

Atmos sees opportunity to gain new industrial customers, both in our service area and off-system. The competition is keen among natural gas suppliers for industrial customers. Atmos offers significant expertise, flexibility in providing gas supplies and an emphasis on customer service which have proven effective in gaining and retaining large volume customers. For example, Atmos is implementing automated meter reading for 40 of its largest customers in Kentucky. The computerized measurement allows customers to monitor their own usage at will, and avoid penalties for using more gas than they contracted for.

The company pursues contracts with large volume gas customers located outside its existing service territory. For example, an off-system plywood manufacturing plant served by the company has become one of our largest customers in Louisiana.

NEW MARKETS AND OPPORTUNITIES

Natural gas has been called the fuel of the future because it helps protect the environment and is economical to use. Federal clean air legislation and some state legislation promote the use of clean-burning natural gas to help reduce air pollution.

Farmer Earl Smith, Pampa, Texas. Irrigation sales to farmers who use natural gas to fuel irrigation pumps increased 14 percent in 1994. This market provides spring and summer revenues.

Many new markets for natural gas are opening today, and new technologies are helping to make natural gas even easier to use.

NATURAL GAS VEHICLES. One of the most promising uses for natural gas in the future is as a vehicle fuel. The company currently operates three public natural gas fueling facilities in West Texas, and one in Lafayette, La., which primarily serve fleet vehicles. Natural gas is clean-burning in vehicles and reduces engine maintenance, which helps make the cost of conversion economical.

The company also provides natural gas for several private fueling facilities, such as the Pantex facility in Amarillo, Texas, and the Amarillo Independent School District, serving 65 school buses. West Texas A&M University in Canyon also is developing a private fueling facility which will be supplied by the company. Atmos is working with partners to develop a public fueling facility in Greeley, Colo., and one in Owensboro, Ky.

NATURAL GAS HEAT PUMP. The residential natural gas heat pump is a new technology which became commercially available in August 1994. The York Triathlon natural gas heat pump provides both cooling and heating, and offers many advantages over electric heat pumps and most heating and cooling systems: lower operating costs, superior heating capacity in winter and uniform temperature distribution. Atmos has tested the heat pump in several homes in Lubbock, Texas, and in Owensboro, Ky., and will install the heat pump in one of its business offices in Texas.

COGENERATION. Cogeneration is gaining more interest, using natural gas as a "two for one" energy source. With cogeneration, a natural gas turbine or engine fuels a generator which produces electricity. At the same time, exhaust heat which would normally be lost is recovered and used to produce steam or hot water.

In many cases, the overall cost of generating electricity and recovering heat is less than that of purchasing electricity and producing process steam or hot water for an industrial process separately on-site. Atmos serves a cogeneration facility and is working with industrial customers in its service areas to study the feasibility of cogeneration applications.

COMMERCIAL COOLING/INDUSTRIAL USE. Natural gas commercial cooling systems, which do not use CFCs (chlorofluorocarbons), are gaining in popularity. In addition to the economy and convenience of natural gas, heightened awareness of the environment has increased interest by industrial customers in the benefits of natural gas in the control of harmful emissions.

FLEXIBLE PIPING. Flexible stainless steel natural gas tubing is now available to make it even easier to install natural gas in homes. The bright yellow plastic-coated pipe can be installed through walls and around obstructions as easily as electric wiring. Though flexible piping costs more than traditional pipe, the labor savings make up for the extra expense. Atmos has installed flexible piping in several of its own offices. The city building code in Lubbock, Texas, recently approved the use of flexible pipe. The piping will likely be advantageous in retrofitting existing homes.

MANAGING OUR BUSINESS

Managing costs and expenses is part of our formula for success in gaining new markets and customers. Being an efficient operator is critical in meeting and beating the competition on price. Regulators are more demanding than ever in justifying rate increases. Atmos continues to be among the most efficient operators and lowest cost providers in the industry. In 1994, each Atmos employee served an average of 380 customers, compared with an industry average of approximately 367. Our operating

Western Kentucky Gas serves a large industrial market, including aluminum manufacturing, chemicals, plastics, rubber and food processing. The company experienced a 9.2 percent increase in industrial throughput in 1994 because of new customers and plant expansions. Homebuilding continues to be strong as well in Owensboro, Paducah, Bowling Green and Danville.

HEADQUARTERS • OWENSBORO, KY.

DISTRICT OFFICES •
BOWLING GREEN
DANVILLE
MADISONVILLE
OWENSBORO
PADUCAH

MILES OF PIPE • 3,425

NUMBER OF EMPLOYEES • 387

SIZE OF SERVICE AREA • 12,000 SQUARE MILES

WESTERN KENTUCKY GAS COMPANY

POPULATION IN SERVICE AREA • 680,000

CUSTOMERS SERVED • 164,828

COMMUNITIES SERVED • 163

ACTUAL DEGREE DAYS, 1994 • 4,342

NORMAL DEGREE DAYS • 4,376

REGULATORY AGENCY • KENTUCKY PUBLIC SERVICE COMMISSION

PRESIDENT • R. EARL FISCHER

and maintenance expense per meter in 1994 was $151–the industry average was approximately $216 per meter. The company expects to show improvements in 1995, with the completion of the Greeley Gas assimilation.

The company works hard to manage its business by looking for better work methods and new technologies that can reduce costs or improve service. An example is a new directional boring unit that the company is using in Louisiana. This new technology allows pipe to be snaked around trees and shrubs without disturbing the surface.

Atmos has increased its capital budget for the past five years, with an annual growth in capital expenditures of about 18 percent per year. The 1995 capital budget is $56 million. More than half of the capital budget is financed internally.

About 98 percent of Atmos employees are shareholders–they understand that their efforts determine the profitability of the company. Their dedication allows Atmos to remain an industry leader.

Industrial customer, Ohio Valley Aluminum Co., Shelbyville, Ky. Atmos is structured to compete in the industrial market, offering flexible and innovative approaches to serve the needs of large volume users.

SPECIAL REPORT: GREELEY GAS COMPANY

VITAL STATISTICS. Greeley Gas Company, acquired by Atmos in December 1993, serves approximately 105,000 customers in 122 communities. About three-quarters of these are in Colorado, with the remainder in Kansas and a small area of Missouri. The service area is diverse, ranging from mountain ski resorts to the plains. With a population of 65,000, Greeley, Colo., is the largest city in the service area. The company headquarters are in Denver. The company gathers and transports natural gas in southwestern Kansas and southeastern Colorado for use by irrigation customers.

GROWTH POTENTIAL. Greeley Gas serves a number of areas that are experiencing growth and increased natural gas demand. We expect the growth to continue as more people migrate to the Rocky Mountain states from California and other states.

The ski and resort areas of Crested Butte, Steamboat Springs and Durango are seeing growth rates of 8 to 10 percent per year. The central Colorado area is the site of major federal and state prisons. Greeley Gas also serves a suburban Kansas City area along the Kansas State Highway 10 corridor, which offers some of the best potential growth for residential, commercial and light industry in Kansas.

Colorado residents are very concerned about maintaining a pristine environment, and we are seeing increased demand for natural gas logs in fireplaces to combat air pollution. The company expects to expand its natural gas vehicle program to Greeley's service area as well, which will help reduce air pollution from auto emissions.

RATE INCREASES. In December 1993, Greeley Gas Company was granted a $2.1 million annual increase in its Kansas service area. A $3.2 million annual increase was implemented in May 1994 in Colorado.

ASSIMILATION. The assimilation of Greeley Gas Company's operations into Atmos has largely been completed. The staffing and organizational structure of Greeley Gas Company have been streamlined to enhance efficiency and to support its strategies for growth. Greeley Gas' operations have been consolidated from seven districts into three. Staffing has decreased from 357 employees when the merger agreement was reached in March 1993 to about 280 employees at the completion of the restructuring. A total of 38 employees accepted early retirement in September 1994. The company also has transferred many administrative functions to the Atmos headquarters in Dallas to gain economies of scale, and to allow field employees to focus on customer service and system operations.

Marketing efforts at Greeley Gas had been centered on appliance merchandising, but have been redirected to increasing sales of natural gas to residential, commercial and large volume customers. We believe the new marketing direction will enhance the robust growth rate in many areas.

ADDING VALUE. Atmos believes that Greeley Gas Company will add to its long-term value. The service area has significant growth potential, and Greeley Gas Company has sound operations which can provide substantial revenues to the company.

FINANCIAL REVIEW

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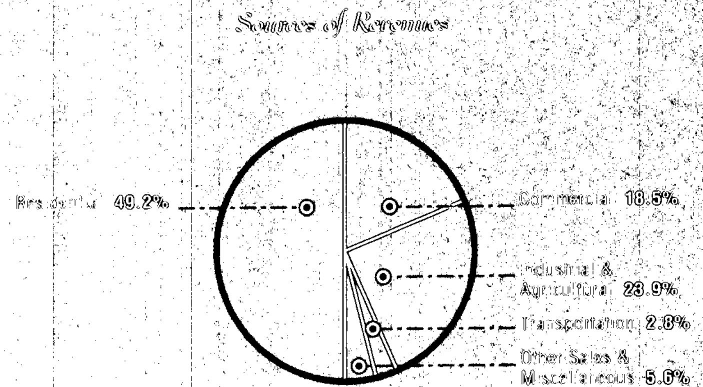
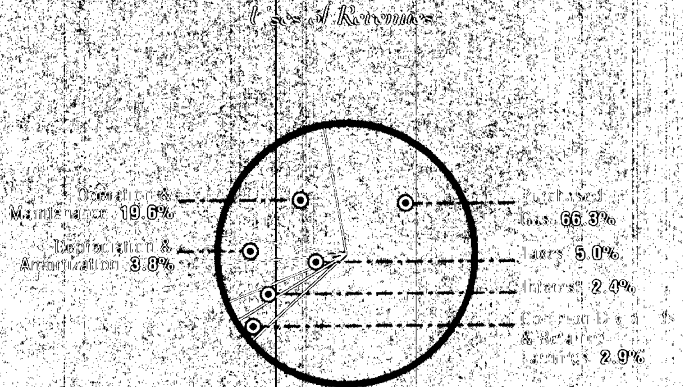




CONSOLIDATED BALANCE SHEETS

	September 30, 1994	September 30, 1993
	(In thousands, except per share data)	
ASSETS		
Property, plant and equipment		
Utility plant	$537,834	$496,153
Construction in progress	5,858	5,359
	543,692	501,512
Less accumulated depreciation and amortization	216,285	202,237
Net property, plant and equipment	327,407	299,275
Current assets		
Cash and cash equivalents	2,766	2,286
Accounts receivable, less allowance for doubtful accounts of $787 in 1994 and $963 in 1993	29,678	29,200
Inventories	5,888	6,064
Gas stored underground	12,657	17,603
Prepayments	2,309	4,240
Total current assets	53,298	59,393
Deferred charges and other assets	35,973	32,950
	$416,678	$391,618
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at $.005 per share); authorized 50,000,000 shares; issued and outstanding 1994 - 15,297,166 shares, 1993 - 14,868,902 shares	$ 77	$ 74
Additional paid-in capital	102,456	94,279
Retained earnings	47,023	45,076
Total shareholders' equity	149,556	139,429
Long-term debt	138,303	105,853
Total capitalization	287,859	245,282
Current liabilities		
Current maturities of long-term debt	4,000	6,300
Notes payable to banks	18,100	35,700
Accounts payable	21,975	27,803
Taxes payable	4,864	3,797
Customers' deposits	8,257	7,862
Other current liabilities	7,038	6,455
Total current liabilities	64,234	87,917
Deferred income taxes	30,184	32,614
Deferred credits and other liabilities	34,401	25,805
	$416,678	$391,618

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF INCOME

	Year ended September 30,		
	1994	1993	1992
	(In thousands, except per share data)		
Operating revenues	$499,808	$459,641	$403,353
Purchased gas cost	331,571	296,532	257,091
Gross profit	168,237	163,109	146,262
Operating expenses			
Operation	92,132	82,185	78,642
Maintenance	5,888	6,335	5,695
Depreciation and amortization	18,841	17,433	17,205
Taxes, other than income	16,808	16,806	16,398
Income taxes	8,102	10,073	4,753
Total operating expenses	141,771	132,832	122,693
Operating income	26,466	30,277	23,569
Other income (expense)			
Interest income	168	327	376
Other, net	335	239	876
Total other income	503	566	1,252
Interest charges	12,290	13,299	13,823
Net income	$ 14,679	$ 17,544	$ 10,998
Net income per share	$ .97	$ 1.22	$ .80
Atmos dividends declared per share (Note 2)	$ .88	$ .85	$ .83
Average shares outstanding	15,195	14,338	13,789

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common stock		Additional paid-in capital	Retained earnings
	Number of shares	Stated value		
	(In thousands, except share data)			
Balance at September 30, 1991, as adjusted for the 3-for-2 stock split	10,170,938	$ 51	$ 73,392	$16,867
Adjustment for pooling of interests with GGC (Note 2)	3,493,995	17	941	19,690
Balance, September 30, 1991, as restated	13,664,933	68	74,333	36,557
Net income	-	-	-	10,998
Cash dividends ($.83 per share)	-	-	-	(8,516)
GGC distributions	-	-	-	(402)
Common stock issued				
Stock option plan	6,750	-	71	-
Direct stock purchase plan	132,249	1	1,849	-
Employee stock ownership plan	167,881	1	2,288	-
Balance, September 30, 1992	13,971,813	70	78,541	38,637
Net income	-	-	-	17,544
Cash dividends ($.85 per share)	-	-	-	(9,262)
GGC distributions	-	-	-	(893)
Common stock issued				
Stock option plan	6,000	-	60	-
Direct stock purchase plan	760,089	3	13,401	-
Employee stock ownership plan	131,000	1	2,277	-
Less: GGC net income for the quarter ended December 31, 1992 (Note 2)	-	-	-	(950)
Balance, September 30, 1993	14,868,902	74	94,279	45,076
Net income	-	-	-	14,679
Cash dividends ($.88 per share)	-	-	-	(12,612)
GGC distributions	-	-	-	(120)
Common stock issued				
Restricted stock grant plan	105,000	1	2,134	-
Direct stock purchase plan	173,801	1	3,037	-
Employee stock ownership plan	149,463	1	2,713	-
Other	-	-	293	-
Balance, September 30, 1994	15,297,166	$ 77	$102,456	$47,023

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year ended September 30, 1994	1993 (In thousands)	1992
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	$14,679	$16,594	$10,998
Adjustments to reconcile net income to net cash provided by operating activities			
Depreciation and amortization			
Charged to depreciation and amortization	18,841	16,480	17,205
Charged to other accounts	1,476	3,377	4,598
Deferred income taxes	244	2,733	349
Other	2,101	622	281
	37,341	39,806	33,431
Change in assets and liabilities			
(Increase) decrease in accounts receivable	(478)	1,564	(2,202)
(Increase) decrease in inventories	176	708	(84)
(Increase) decrease in gas stored underground	4,946	(6,176)	(14)
(Increase) decrease in prepayments	1,931	1,873	(287)
(Increase) decrease in deferred charges and other assets	(3,824)	(10,908)	586
Increase (decrease) in accounts payable	(7,128)	(58)	1,196
Increase (decrease) in taxes payable	(1,314)	195	930
Increase (decrease) in customers' deposits	395	(61)	322
Increase in other current liabilities	583	1,804	803
Increase (decrease) in deferred credits and other liabilities	8,596	8,398	(3,269)
Net cash provided by operating activities	41,224	37,145	31,412
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditures	(50,355)	(43,143)	(42,169)
Retirements of property, plant and equipment	1,906	935	2,629
Net cash used in investing activities	(48,449)	(42,208)	(39,540)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase in notes payable	22,400	2,563	18,636
Proceeds from issuance of long-term debt	-	-	10,000
Cash dividends and distributions paid	(12,732)	(10,155)	(8,918)
Repayment of long-term debt	(9,850)	(4,500)	(15,608)
Issuance of common stock	7,887	15,742	4,210
Net cash provided by financing activities	7,705	3,650	8,320
Net increase (decrease) in cash and cash equivalents	480	(1,413)	192
Cash and cash equivalents at beginning of year	2,286	3,699	3,507
Cash and cash equivalents at end of year	$ 2,766	$ 2,286	$ 3,699

See accompanying notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of business - Atmos Energy Corporation and its subsidiaries ("Atmos" or the "Company") are in the business of distributing natural gas to residential, commercial, industrial and agricultural customers within service areas located in Texas, Louisiana, Kentucky, Colorado, Kansas and a small portion of Missouri. Such business is subject to federal and state regulation and/or regulation by local authorities in each of the six states in which the Company operates. The Company has no other material business segments.

Principles of consolidation - The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its subsidiaries. Each subsidiary is wholly-owned and all material intercompany items have been eliminated.

Revenue recognition - Sales of natural gas are billed on a monthly cycle basis; however, the billing cycle periods for certain classes of customers do not necessarily coincide with accounting periods used for financial reporting purposes. The Company follows the revenue accrual method of accounting for natural gas revenues whereby revenues applicable to gas delivered to customers but not yet billed under the cycle billing method are estimated and accrued and the related costs are charged to expense. Estimated losses due to credit risk are reserved at the time revenue is recognized.

Property, plant and equipment - Property, plant and equipment is stated at original cost net of contributions in aid of construction. The cost of additions includes an allowance for funds used during construction and applicable overhead charges. Major renewals and betterments are capitalized, while the costs of maintenance and repairs are charged to expense as incurred. Property, plant and equipment is depreciated at various rates on a straight-line basis over the estimated useful lives of the assets. In the first quarter of fiscal 1993, the Company changed the estimated average useful lives used to compute depreciation for certain utility plant assets. These changes resulted from revised estimates of the projected economic life of the affected assets based on recent orders received from regulatory bodies having jurisdiction over the Company and independently performed depreciation service life studies. The effect of this change on net income for the year ended September 30, 1993 was an increase of $1,104,000. The composite rates were 3.5% and 3.7% for the years ended September 30, 1994 and 1993, respectively. At the time property, plant and equipment is retired, the cost, plus removal expenses and less salvage, is charged to accumulated depreciation.

Inventories - Inventories consist of materials and supplies and merchandise held for resale. Inventories are stated at the lower of average cost or market.

Gas stored underground - Net additions of inventory gas to underground storage and withdrawals of inventory gas from storage are priced using the average cost method. Non-current gas in storage is classified as property, plant and equipment and is priced at cost.

Income taxes - The Company provides deferred income taxes for significant temporary differences in the recognition of revenues and expenses for tax and financial reporting purposes.

Cash and cash equivalents - The Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Deferred charges and other assets - Deferred charges and other assets at September 30, 1994 and 1993 include assets of the Company's qualified defined benefit retirement plans in excess of the plans' obligations in the amounts of $12,275,000 and $13,289,000, respectively, and Company assets related to the nonqualified retirement plans at September 30, 1994 and 1993 of $15,735,000 and $12,758,000, respectively. At September 30, 1994, a payable of $1,300,000 was recorded for expenses related to an early retirement program under Greeley Gas Company's qualified defined benefit retirement plan.

Deferred credits and other liabilities - Deferred credits and other liabilities include customer advances for construction of $8,428,000 and $7,769,000 at September 30, 1994 and 1993, respectively; obligations under capital leases of $6,294,000 and $6,389,000 at September 30, 1994 and 1993, respectively; and obligations under the Company's nonqualified retirement plans of $11,151,000 and $8,317,000 at September 30, 1994 and 1993, respectively.

Earnings per share - The calculation of primary earnings per share is based on reported net income divided by weighted average common shares outstanding. The Company does not have other classes of stock or dilutive common stock equivalents. See Note 2 for a discussion of supplemental net income per share.

2. GREELEY GAS COMPANY ACQUISITION

On December 22, 1993, Atmos acquired by means of a merger all of the assets and liabilities of Greeley Gas Company ("GGC") in accordance with the terms and provisions of an Agreement and Plan of Reorganization dated July 2, 1993. GGC is a natural gas utility engaged in the distribution and sale of natural gas to residential, commercial, industrial, agricultural and other customers throughout Colorado, Kansas and a small portion of Missouri. All of the shares of GGC's common stock were exchanged for a total of 3,493,995 shares of Atmos common stock as adjusted for a 3-for-2 stock split (2,329,330 shares on a pre-split basis). See Note 5 for information regarding the stock split in May 1994. This merger transaction was accounted for as a pooling of interests; therefore, all historical financial statements and notes thereto have been restated. Subsequent to the merger, the business of GGC has been operated through the Company's Greeley Gas Company division (the "Greeley Gas Division").

GGC prepared its financial statements on a December 31 fiscal year end. GGC's fiscal year has been changed to September 30 to conform to the Company's year end. The restated September 30, 1993 balance sheet, as presented, is the combined balance sheets of Atmos and GGC as of September 30, 1993. The restated consolidated statements of income and cash flows for the year ended September 30, 1992 include Atmos operations for the year then ended and GGC operations for the year ended December 31, 1992. The restated consolidated statement of income for the year ended September 30, 1993 includes Atmos and GGC operations for the twelve months then ended. As a result, GGC's operations for the three months ended December 31, 1992 (operating revenue of $18,322,842 and net income of $950,185) are included in both the 1993 and 1992 restated statements of income, the GGC net income for this period has been deducted in calculating the shareholders' equity balances at September 30, 1993 and cash flows for the year then ended.

In 1987, GGC elected classification as an S Corporation (small business corporation) under the provisions of the Internal Revenue Code. Normally, income taxes are not reported in the financial statements of S Corporations as the liability for payment of federal and state income taxes is the direct responsibility of the shareholders. However, during 1991, as part of the settlement of rate cases filed in the states of Colorado and Kansas, GGC was ordered to begin providing for current and deferred income taxes. Accordingly, the Company's restated 1991 financial statements include a one-time charge to income of $1,081,202 to reinstate deferred income taxes for GGC. Supplemental net income and earnings per share of the Company are presented below to eliminate the one-time charge and to reflect income tax expense in periods prior to 1994 as if GGC had not made the S Corporation election in 1987.

	Year ended September 30,	
	1993	1992
	(In thousands, except per share data)	
Supplemental net income	$18,132	$10,570
Supplemental net income per share	$ 1.26	$ .77

Results of operations and net income for the previously separate companies for periods prior to the merger are as follows:

	Quarter ended December 31, 1993	Year ended September 30, 1993	Year ended September 30, 1992
		(In thousands)	
Operating revenues			
Atmos	$119,223	$ 388,495	$340,117
GGC	26,278	71,146	63,236
	$145,501	$ 459,641	$403,353
Net income			
Atmos	$ 5,458	$ 15,712	$ 10,031
GGC	1,630	1,832	967
	$ 7,088	$ 17,544	$ 10,998

The dividends per share presentation on the consolidated statements of income reflects Atmos dividends declared per share as adjusted for the 3-for-2 stock split in May 1994. The dividends declared by Atmos reflect the per share dividends declared by Atmos Energy Corporation for each of the three years ended September 30, 1994. The restated cash dividends and distributions per share reflect the total amounts paid by Atmos and GGC to their shareholders in each of those three years, divided by the total amount of weighted average shares outstanding in those periods as restated for the shares issued to effect the merger between Atmos and GGC and the 3-for-2 stock split in May 1994.

	Year ended September 30,		
	1994	1993	1992
Atmos dividends declared per share	$.88	$.85	$.83
Restated cash dividends and distributions per share,including GGC	$.84	$.71	$.65

3. LONG-TERM DEBT AND NOTES PAYABLE

Long-term debt at September 30, 1994 and 1993 consisted of the following:

	1994	1993
	(In thousands)	
Unsecured 7.95% Senior Notes, payable in annual installments of $1,000,000 beginning August 31, 1997 through August 31, 2006 with semiannual interest payments	$ 10,000	$ 10,000
Unsecured 9.57% Senior Notes, payable in annual installments of $2,000,000 beginning September 30, 1997 through September 30, 2006 with semiannual interest payments	20,000	20,000
Unsecured 9.76% Senior Notes, payable in annual installments of $3,000,000 beginning December 30, 1995 through December 30, 2004 with semiannual interest payments	30,000	30,000
Unsecured 9.75% Senior Notes, payable in varying annual installments through December 30, 1996	5,000	8,000
Unsecured 11.2% Senior Notes, payable in annual installments of $2,000,000 beginning December 30, 1993 through December 30, 2002 with semiannual interest payments	18,000	20,000
First Mortgage Bonds, 9.4% Series J, due May 1, 2021	17,000	17,000
First Mortgage Bonds, 13% Series G	-	1,600
Unsecured 10% Notes, due December 31, 2011	2,303	2,303
First Mortgage Bonds, 13.75% Series I	-	3,250
Notes payable to banks financed with long-term debt	40,000	-
	142,303	112,153
Less amounts classified as current	(4,000)	(6,300)
	$138,303	$105,853

Subsequent to September 30, 1994, the Company obtained commitments to enter into new note purchase agreements with two insurance companies to issue at par $20,000,000 of unsecured Senior Notes at 8.07% payable in annual installments of $4,000,000 beginning October 31, 2002 through October 31, 2006 with semiannual interest payments and $20,000,000 of unsecured Senior Notes at 8.26% payable in annual installments of $1,818,182 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments. At September 30, 1994, $40,000,000 of notes payable to banks were classified as long-term.

The Company entered into a note purchase agreement with an insurance company in August 1992, for a private placement of $10,000,000 of unsecured Senior Notes at 7.95%. The net proceeds from the sale of the Senior Notes were used primarily to refinance an 8.4% note in the amount of $9.8 million.

The Company may prepay any of the Senior Notes in whole at any time, subject to a prepayment premium. The note agreements provide for certain cash flow requirements and restrictions on additional indebtedness, sale of assets and payment of dividends. Under the most restrictive of such covenants, cumulative cash dividends paid after September 30, 1988 may not exceed the sum of 75% of accumulated net income for periods after September 30, 1988 plus $12,000,000 plus the proceeds from the sale of common stock after September 30, 1988. At September 30, 1994, approximately $44,492,000 of shareholders' equity was not so restricted.

As of September 30, 1994, all of the Company's utility plant assets in Colorado, Kansas and Missouri with a book value of approximately $59,173,000 are subject to a lien under the 9.4% Series J First Mortgage Bonds assumed by the Company in the acquisition of GGC.

Maturities of long-term debt are as follows (in thousands):

1995	$ 4,000
1996	7,000
1997	9,000
1998	8,000
1999	8,000
Thereafter	106,303
	$142,303

NOTES PAYABLE TO BANKS

The Company has committed short-term, unsecured bank credit facilities totaling $72,000,000, all of which was unused at September 30, 1994. One facility of $60,000,000 requires a commitment fee of 1/8 of 1% on the unused portion. A second facility for $12,000,000 requires a commitment fee of 3/16 of 1% on the unused portion. The committed lines are renewed or renegotiated at least annually.

The Company also had aggregate uncommitted credit lines of $130,000,000, of which $71,900,000 was unused as of September 30, 1994. The uncommitted lines have varying terms and the Company pays no fee for the availability of the lines. Borrowings under these lines are made on a when and as-available basis at the discretion of the banks.

Information related to notes payable to banks follows:

	1994	1993	1992
	(In thousands, except for percents)		
Notes outstanding at September 30 prior to long-term financing	$58,100	$35,700	$32,600
Reclassification for long-term financing subsequent to year end	(40,000)	-	-
Notes outstanding at September 30	$18,100	$35,700	$32,600
Weighted average interest rate at September 30	5.6%	4.1%	4.7%
Maximum amount outstanding during the year	$58,100	$50,300	$36,800
Daily average amount outstanding during the year	$26,597	$19,801	$12,078
Weighted average interest rate during the year computed on a daily basis	4.3%	4.2%	5.3%

NOTES PAYABLE TO SHAREHOLDERS AND EMPLOYEES

Notes payable to shareholders and employees of GGC were outstanding at times prior to September 30, 1993. They were for six-month terms and bore interest at rates ranging from 4.0% to 4.5%. Interest incurred on such notes aggregated $11,326 and $28,593 for 1993 and 1992, respectively.

4. INCOME TAXES

The components of income tax expense for 1994, 1993 and 1992 are as follows:

	1994	1993	1992
		(In thousands)	
Current	$7,858	$ 7,340	$4,653
Deferred	244	2,733	100
	$8,102	$10,073	$4,753

Included in the provision for income taxes are state income taxes of $328,000, $890,000 and $403,000 for 1994, 1993 and 1992, respectively.

Effective October 1, 1993, the Company adopted Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" ("SFAS No. 109") and, as permitted under the new rules, prior years' financial statements have not been restated. Adoption of the new standard in 1994 had no significant effect on net income.

This standard changes the Company's method of accounting for income taxes from the deferred method (APB 11) to the liability method. Previously the Company deferred the past tax effects of timing differences between financial reporting and taxable income. Under the liability method of SFAS No. 109, deferred tax assets and liabilities are recognized for the estimated future tax effects of differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases.

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that give rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 1994 and October 1, 1993 are presented below (in thousands):

	1994	1993
	(In thousands)	
Deferred tax assets		
Costs expensed for book purposes and capitalized for tax purposes	$ 914	$ 744
Accruals not currently deductible for tax purposes	1,929	689
Customer advances	2,365	2,128
Nonqualified benefit plans	5,074	2,740
Postretirement benefits	1,442	-
Other, net	1,198	1,407
Total deferred tax assets	12,922	7,708
Deferred tax liabilities		
Tax and book basis of utility plant	37,316	31,949
Prepaid pensions	4,640	5,134
Other, net	1,150	565
Total deferred tax liabilities	43,106	37,648
Net deferred tax liabilities	$30,184	$29,940
SFAS No. 109 deferred accounts for rate regulated entities (included in other deferred credits):		
Liabilities	$ 2,647	$ 2,673

During 1993 and 1992, deferred income taxes were provided for significant timing differences in recognition of revenues and expenses for tax and financial reporting purposes. The effects of these timing differences at September 30, 1993 and 1992 were as follows:

	1993	1992
	(In thousands)	
Excess of tax over financial depreciation and amortization	$1,754	$ 351
Items capitalized for financial reporting and recognized currently for tax reporting	416	388
Deferred gas service revenue recognized currently for tax reporting	1,464	453
Other, net	(901)	(1,092)
Total deferred income taxes	$2,733	$ 100

Reconciliations of the provisions for income taxes computed at the statutory rate to the reported provisions for income taxes for 1994, 1993 and 1992 are set forth below:

	Liability Method	Deferred Method	
	1994	1993	1992
		(In thousands)	
Tax at statutory rate of 34% through December 31, 1992 and 35% thereafter	$7,992	$ 9,603	$5,356
Financial expenses, not deductible for tax reporting	503	680	218
Common stock dividends deductible for tax reporting	(573)	(462)	(446)
State taxes	328	682	244
Other, net	(148)	(430)	(619)
Provision for income taxes	$8,102	$10,073	$4,753

5. STOCK SPLIT

On February 9, 1994, the Board of Directors of Atmos approved a 3-for-2 split of its common stock implemented in the form of a stock dividend, which resulted in shareholders receiving one new share for every two shares held. Fractional shares were not issued but were paid in cash or credited to the accounts of participants of the Dividend Reinvestment and Stock Purchase Plan ("DRSPP") and ESOP. The record date for the split was May 4, 1994 and the payment date for mailing the new shares and cash for fractional shares to shareholders was May 16, 1994. All share and per share amounts in the financial statements and notes thereto have been restated to reflect this split, unless otherwise noted.

6. COMMON STOCK AND STOCK OPTIONS

The Company issued 428,264 shares of its common stock in fiscal 1994 in connection with its Direct Stock Purchase Plan, Restricted Stock Grant Plan and Employee Stock Ownership Plan. It also issued common stock in connection with the GGC merger (Note 2) and the stock split (Note 5).

The Company has an Employee Stock Ownership Plan as discussed in Note 7. The Company has registered 600,000 shares for issuance under the plan, of which 134,776 shares were available for future issuance on September 30, 1994.

In August 1992 the Company announced a Direct Stock Purchase Plan ("DSPP") which was the successor to and replacement for the Dividend Reinvestment Plan ("DRP"). Members of the DRP were automatically enrolled in the DSPP. In November 1993, the Company amended the DSPP to remove the direct stock purchase feature of the plan and to rename the plan the Atmos Energy Corporation Dividend Reinvestment and Stock Purchase Plan ("DRSPP"). The DRSPP is now available to shareholders of record only. Participants in the DRSPP may have all or part of their dividends reinvested at a 3% discount from market prices. DRSPP participants may purchase additional shares of Company common stock as often as weekly with optional cash payments of at least $25, up to an annual maximum of $60,000. At September 30, 1994, 712,596 shares were available for future issuance under the plan.

On April 27, 1988, the Company adopted a Shareholders' Rights Plan (the "Rights Plan") and declared a dividend of one right (a "Right") for each outstanding pre-split share of common stock of the Company, payable to shareholders of record as of May 10, 1988. Each Right will entitle the holder thereof, until the earlier of May 10, 1998 or the date of redemption of the Rights, to buy one share of common stock of the Company at an exercise price of $30 per share, subject to adjustment by the Board of Directors upon the occurrence of certain events. The Rights will be represented by the common stock certificates and are not exercisable or transferable apart from the common stock until a "Distribution Date" (which is defined in the Rights Agreement between the Company and the Rights Agent as the date upon which the Rights become separate from the common stock).

At no time will the Rights have any voting rights. The exercise price payable and the number of shares of common stock or other securities or property issuable upon exercise of the Rights are subject to adjustment from time to time to prevent dilution. Until the Distribution Date, the Company will issue one Right with each share of common stock that becomes outstanding so that all shares of common stock will have attached Rights. After a Distribution Date, the Company may issue Rights when it issues common stock if the Board deems such issuance to be necessary or appropriate.

The Rights have certain anti-takeover effects and may cause substantial dilution to a person or entity that attempts to acquire the Company on terms not approved by the Board of Directors except pursuant to an offer conditioned upon a substantial number of Rights being acquired. The Rights should not interfere with any merger or other business combination approved by the Board of Directors because, prior to the time the Rights become exercisable or transferable, the Rights may be redeemed by the Company at $.05 per Right.

The Company has had an Incentive Stock Option Plan for key employees covering an aggregate of 100,000 shares of common stock. The plan provided for options to be granted at prices not less than the fair market value of the stock on the date of grant and to be exercisable over ten years from such date in cumulative annual installments of 25% of the aggregate shares granted, commencing one year after the date of grant. At September 30, 1993, no options were outstanding under the plan. The Company allowed the plan to expire in October 1993 without granting additional options.

The following table summarizes the status of the expired Incentive Stock Option Plan as of September 30, 1993 and 1992:

	1993		1992	
	Shares	Price per share	Shares	Price per share
Outstanding options at beginning of year	6,000	$9.25-10.63	12,750	$9.25-10.63
Exercised	(6,000)	9.25-10.63	(6,750)	9.25-10.63
Outstanding options at end of year	-		6,000	9.25-10.63
Exercisable options at end of year	-		6,000	
Options available for future grants (pre-split)	8,150		8,150	

The Company's Restricted Stock Grant Plan for management and key employees of the Company, which became effective October 1, 1987, provides for awards of common stock that are subject to certain restrictions. The plan is administered by the Board of Directors. The members of the Board who are not employees of the Company make the final determinations regarding participation in the plan, awards under the plan and restrictions on the restricted stock awarded. The restricted stock may consist of previously issued shares purchased in the open market or shares issued directly from the Company. The total number of shares of restricted stock that may be awarded under the plan was increased to 600,000 shares (900,000 post-split shares) after receiving shareholder approval in 1993. During 1994, 1993 and 1992, 109,500, 25,500 and 51,750 shares, respectively, were awarded under the plan. Prior to 1992, 328,950 shares were awarded under the plan. Related compensation expense of $1,164,000, $735,000 and $673,000 was recognized in 1994, 1993 and 1992, respectively. At September 30, 1994, 384,300 shares were available for award.

7. EMPLOYEE RETIREMENT AND STOCK OWNERSHIP PLANS

At September 30, 1994, the Company had three defined benefit pension plans. One covers the Western Kentucky Division employees, one covers the Greeley Gas Division employees and the third covers all other Atmos employees. The plans provide essentially the same benefits to all employees. Benefits are based on years of service and the employee's compensation during the highest paid five consecutive calendar years within the last 10 years of employment. The Company's funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

The following table sets forth the combined funded status of the Company's defined benefit retirement plans at June 30, 1994 and 1993 and amounts recognized in the Company's balance sheets at September 30, 1994 and 1993 for the plans covering all employees except for employees of the Greeley Gas Division:

	1994	1993
	(In thousands)	
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $87,906 and $86,141 in 1994 and 1993, respectively	$ (89,680)	$ (87,006)
Projected benefit obligation	$(102,223)	$(100,214)
Plan assets at fair value	110,864	114,772
Funded status	8,641	14,558
Unrecognized net asset being recognized over 13 years	(633)	(851)
Unrecognized prior service cost	1,423	482
Unrecognized net (gain)/loss	1,883	(2,032)
Prepaid pension cost	$ 11,314	$ 12,157

Net periodic pension cost for 1994, 1993 and 1992 included the following components:

	1994	1993	1992
		(In thousands)	
Service cost	$ 2,575	$ 2,182	$ 2,117
Interest cost	7,774	7,258	6,783
Actual return on plan assets	(631)	(15,049)	(12,534)
Net amortization and deferral	(8,875)	6,316	3,981
Net periodic pension cost	$ 843	$ 707	$ 347

The weighted-average discount rates used in determining the actuarial present value of the projected benefit obligation were 8.375% and 7.75% at June 30, 1994 and 1993, respectively. The rate of increase in future compensation levels reflected in such determination was 4.5% and 5.0% for the years ended September 30, 1994 and 1993, respectively. The expected long-term rate of return on assets was 9.5%, 8.5% and 9.0% for the years ended September 30, 1994, 1993 and 1992, respectively. The plan assets consist primarily of investments in common stocks, interest bearing securities and interests in commingled pension trust funds. Prepaid pension cost is included in deferred charges and other assets.

The following table sets forth the Greeley Gas Division plan's funded status at September 30, 1994 and 1993:

	1994	1993
	(In thousands)	
Actuarial present value of benefit obligations		
Accumulated benefit obligation, including vested benefits of $12,849 and $9,959 in 1994 and 1993, respectively	$(13,206)	$(10,088)
Projected benefit obligation	$(15,020)	$(13,359)
Plan assets at fair value	13,140	14,204
Funded status	(1,880)	845
Unrecognized net asset being recognized over 15 years	(2,100)	(2,390)
Unrecognized prior service cost	455	-
Unrecognized net loss	3,186	2,677
(Accrued) prepaid pension cost	$ (339)	$ 1,132

Net periodic pension cost (credit) for the Greeley Gas Division plan for 1994, 1993 and 1992 included the following components:

	1994	1993	1992
		(In thousands)	
Service cost	$ 486	$ 374	$ 385
Interest cost on projected benefit obligation	1,039	954	952
Actual return on plan assets	441	(1,180)	(1,146)
Net amortization and deferral	(1,795)	(257)	(218)
Net periodic pension cost (credit)	$ 171	$ (109)	$ (27)

Accumulated plan benefits were computed using the Projected Unit Credit funding method. The discount rate and rate of increase in future compensation levels used in determining the actuarial present value of the projected benefit obligations were 8.375% and 4.5%, respectively, in 1994 and 7.75% and 6.25%, respectively, in 1993. The expected long-term rate of return on plan assets was 9.5% and 9.0% in 1994 and 1993, respectively.

Plan assets consist primarily of corporate bonds, equity securities, mutual funds, partnership interests and other miscellaneous investments. The actual return on plan assets in 1994 resulted in a loss of $.4 million due to writedowns of certain plan assets to reflect current market value.

Effective October 1, 1987, the Company adopted a nonqualified Supplemental Executive Benefits Plan ("Supplemental Plan") which provides additional pension benefits to the executive officers and certain other employees of the Company. Expense recognized in connection with the Supplemental Plan during fiscal 1994, 1993 and 1992 was $2,062,000, $1,492,000 and $872,000, respectively.

The Company sponsors an Employee Stock Ownership Plan ("ESOP"). Full time employees who have completed one year of service, as defined in the plan, are eligible to participate. Each participant enters into a salary reduction agreement with the Company pursuant to which the participant's salary is reduced by an amount not less than 2% nor more than 10%. Taxes on the amount by which the participant's salary is reduced are deferred pursuant to Section 401(k) of the Internal Revenue Code. The amount of the salary reduction is contributed by the Company to the ESOP for the account of the participant. The Company may make a matching contribution for the account of the participant in an amount determined each year by the Board of Directors, which amount must be at least equal to 25% of all or a portion of the participant's salary reduction. For the 1994 plan year, the Board of Directors elected to match 100% of each participant's salary reduction contribution up to 4% of the participant's salary. These matching percentages have also been approved for the 1995 plan year. Matching contributions to the ESOP amounted to $1,780,000, $1,413,000 and $1,324,000 for 1994, 1993 and 1992, respectively. The Directors may also approve discretionary contributions, subject to the provisions of the Internal Revenue Code of 1986 and applicable regulations of the Internal Revenue Service. The Company recorded a charge of $1,000,000 for a discretionary contribution in the year ended September 30, 1993. Company contributions to the plan are expensed as incurred.

Effective January 1, 1988, the Greeley Gas Division adopted a 401(k) plan that covers substantially all the Greeley Gas Division employees. Employee contributions are limited to 6% of base compensation. The Company matches 50% of employee contributions. Total employer contributions to the 401(k) plan were $141,000, $230,000 and $288,000 for the periods ended September 30, 1994, 1993 and 1992, respectively. Contributions to the plan were discontinued on March 31, 1994 and participants were enrolled in the Atmos ESOP on April 1, 1994.

8. OTHER POSTRETIREMENT BENEFITS

In addition to providing pension benefits, the Company provides certain other postretirement benefits for retired employees, the major benefit being health care. To be eligible for these benefits, an employee must retire under the terms of the Company's retirement plans. Prior to 1994, the cost of other postretirement benefits was recognized by expensing claims and annual insurance premiums as incurred. In fiscal 1993 and 1992, these costs totaled $1,453,000 and $1,626,000, respectively.

Effective October 1, 1993, the Company adopted Financial Accounting Standards No. 106 ("SFAS No. 106"), "Employers' Accounting for Postretirement Benefits Other Than Pensions". SFAS No. 106 focuses principally on postretirement health care benefits and significantly changed the practice of accounting for postretirement benefits on a pay-as-you-go basis by requiring accrual of such benefit costs at Atmos on an actuarial basis from the date each employee reaches age 45 until the date of full eligibility for such benefits. The Company is amortizing on a straight line basis the initial transition obligation of $33,354,000 over 20 years. The effect of adopting the new rules increased net periodic postretirement benefit cost for the year ended September 30, 1994 by $3,789,000 and decreased net income for the period by $2,440,000. Approximately $746,000 of this increased cost was recovered through rates during 1994.

Atmos sponsors two defined benefit postretirement plans other than pensions. One plan provides medical, dental, vision and life insurance benefits to retired employees of Greeley Gas Company. The other offers medical benefits to all other retired Atmos employees. Substantially all of the Company's employees may become eligible for these benefits if they reach retirement age while working for the Company and attain 10 consecutive years of service. Participant contributions are required under these plans. Prior to June 1994, the plans were not funded. In June 1994, the Company made its first quarterly payment to the external trust set up to fund SFAS No. 106 costs in excess of the pay-as-you-go cost in Kansas in accordance with an order of the Kansas Corporation Commission. The amount of funding will ultimately depend upon the ratemaking treatment allowed in the Company's various rate jurisdictions.

The components of net periodic postretirement benefit cost for the year ended September 30, 1994 are as follows (in thousands):

Service cost	$1,817
Interest cost	2,269
Amortization of transition obligation	1,668
	$5,754

The following is a reconciliation of the funded status of the plans to the net postretirement benefits liability on the balance sheet as of September 30, 1994 and October 1, 1993 (in thousands):

	1994	1993
Accumulated postretirement benefit obligation		
Retirees	$(18,083)	$(18,237)
Fully eligible employees	(6,827)	(8,596)
Other employees	(4,206)	(6,521)
	(29,116)	(33,354)
Plan assets	274	-
Accumulated postretirement benefit obligation in excess of plan assets	(28,842)	(33,354)
Unrecognized prior service cost	(2,256)	-
Unrecognized net (gain) or loss	(4,105)	-
Unrecognized transition obligation	31,686	33,354
Accrued postretirement benefits liability	$ (3,517)	$ -

In the latest actuarial calculation of the accrued postretirement benefits liability, the assumed health care cost trend rate used to estimate the cost of postretirement benefits was 10.5% for the 1993-1994 year, 9.5% for the 1994-1995 year, and is assumed to decrease gradually to 5.0% for 1999-2000 and remain at that level thereafter. Similarly, the dental trend rate is 8.0% for the 1993-1994 year and gradually decreases to 7.0% for 1995-1996 at which time dental benefits will be discontinued. The trend for vision benefits is assumed to remain level for all years at 4.5%. The effect of a 1% increase in the assumed health care cost trend rate for each future year is $410,000 on the annual aggregate of the service and interest cost components of net periodic postretirement benefit costs and $2,279,000 on the accumulated postretirement benefit obligation as of September 30, 1994. The assumed discount rate, the rate at which liabilities could be settled, was 8.25% and 7.0% as of September 30, 1994 and 1993, respectively.

The Company is currently recovering other postretirement benefit ("OPEB") costs through its regulated rates on a pay-as-you-go basis in a majority of its service areas in Texas, Kentucky and Louisiana. It is allowed to recover OPEB costs in its remaining service areas under SFAS No. 106 accrual accounting. The rate recovery of SFAS No. 106 cost by jurisdiction is discussed below. Management believes that accrual accounting in accordance with SFAS No. 106 is appropriate and will seek rate recovery of accrual-based expenses in all of its ratemaking jurisdictions.

In May 1993, the Louisiana Commission issued an order for all utilities under its jurisdiction to continue to use the pay-as-you-go accounting method for rate treatment of SFAS No. 106 costs. Utilities may apply to the Louisiana Commission for authority to recognize a regulatory asset to be amortized on a pay-as-you-go basis to bridge the gap between ratemaking and accounting. The Louisiana Commission retains the flexibility to examine individual companies' accounting for SFAS No. 106 costs to determine if special exceptions to this order are warranted. Recovery of SFAS No. 106 costs were not allowed in the Company's Rate Stabilization Clause increase implemented March 1, 1994.

In June 1992, the Kentucky Public Service Commission ("Kentucky Commission") declined a request by a group of utilities to grant a blanket commitment for the future recovery of SFAS No. 106 costs in excess of pay-as-you-go costs for all utilities. The Kentucky Commission's order stated that each utility could file an individual application to seek recovery of such costs. At a rehearing held in December 1992, the Kentucky Commission affirmed its initial order.

In May 1993, the Company filed rate requests which included SFAS No. 106 costs in Fritch and Sanford, Texas and for the surrounding environs. The rates for the environs are subject to the jurisdiction of the Railroad Commission of Texas ("Railroad Commission"). In its order of August 30, 1993, the Railroad Commission approved recovery of SFAS No. 106 costs and internal funding.

In September 1994 the Company filed for a rate increase with its West Texas cities. The rate case, which included SFAS No. 106 costs, was settled with these cities subsequent to September 30, 1994.

In September 1993, GGC filed a rate request for its Colorado service area which included SFAS No. 106 costs. In May 1994, the Company began implementing new rates in its Colorado service area. The new rates increased annual revenues by $3,200,000 and included recovery of accrual-based SFAS No. 106 costs. By order issued in October 1994, the Colorado Public Utility Commission approved recovery of SFAS No. 106 costs with the condition of external funding of the difference between SFAS No. 106 expense and pay-as-you-go expense.

By order issued in November 1993, the Kansas Corporation Commission approved recovery of SFAS No. 106 expenses beginning in December 1993 with the condition that the difference between amounts computed as SFAS No. 106 expense and pay-as-you-go expense shall be remitted quarterly to an external trust fund.

The Company will seek rate recovery of accrual based SFAS No. 106 expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses. The portion of this additional expense in excess of the pay-as-you-go amount in these ratemaking jurisdictions that will immediately or ultimately be allowed in rates cannot presently be determined. The ultimate impact of the adoption of SFAS No. 106 on the Company's financial position and results of operations will not be known with certainty until the regulatory treatment that will be allowed in each of the Company's ratemaking jurisdictions is determined.

9. POSTEMPLOYMENT BENEFITS

The Company also provides postemployment benefits, primarily workers' compensation, to former or inactive employees after employment but before retirement. The Financial Accounting Standards Board has issued Statement of Financial Accounting Standards No. 112, "Employers' Accounting for Postemployment Benefits" ("SFAS No. 112"), which applies to such benefits and will be effective for the Company's 1995 fiscal year. Under SFAS No. 112, employers are required to recognize the obligation to provide postemployment benefits if certain conditions are met. Postemployment benefit costs are currently recorded and recovered in rates on the pay-as-you-go basis. The rate treatment of SFAS No. 112 accrual based costs has not been determined at this time. The reduction in future earnings, if any, that would result from this accrual would be offset to the extent that it is approved to be recovered in rates. Based on a preliminary actuarial study, the Company currently estimates that the cumulative effect of implementation of SFAS No. 112 and the increase in future annual costs will not have a material adverse effect on earnings.

10. SUPPLEMENTARY INFORMATION

Taxes, other than income taxes for 1994, 1993 and 1992 consisted of the following:

	1994	1993	1992
		(In thousands)	
Gross receipts	$ 7,252	$ 7,312	$ 7,393
Ad valorem	5,124	4,992	4,618
Payroll	3,475	3,353	3,322
Other	957	1,149	1,065
	$16,808	$16,806	$16,398

11. CONTINGENCIES

On March 15, 1991, suit was filed in the 15th Judicial District Court of Lafayette Parish, Louisiana, by the "Lafayette Daily Advertiser" and others against the Trans La Division, Trans Louisiana Industrial Gas Company, Inc. ("TLIG"), a wholly owned subsidiary of the Company, and Louisiana Intrastate Gas Corporation and certain of its affiliates ("LIG"). LIG is the Company's primary supplier of natural gas in Louisiana and is not otherwise affiliated with the Company.

The plaintiffs purported to represent a class consisting of all residential and commercial gas customers in the Trans La Division's service area. Among other things, the lawsuit alleged that the defendants violated antitrust laws of the state of Louisiana by manipulating the cost-of-gas component of the Trans La Division's gas rate to the purported customer class, thereby causing such purported class members to pay a higher rate. The plaintiffs made no specific allegation of an amount of damages.

The defendants brought an appeal to the Louisiana Supreme Court of rulings by the trial court and the Third Circuit Court of Appeal which denied defendants' exceptions to the jurisdiction of the trial court. It was the position of the defendants that the plaintiffs' claims amount to complaints about the level of gas rates and should be within the exclusive jurisdiction of the Louisiana Commission.

On January 19, 1993, the Louisiana Supreme Court issued a decision reversing in part the lower courts' rulings, dismissing all of plaintiffs' claims against the defendants which seek damages due to alleged overcharges and further ruling that all such claims are within the exclusive jurisdiction of the Louisiana Commission. Any claims which seek damages other than overcharges were remanded to the trial court but were stayed pending the completion of the Louisiana Commission proceeding referred to below.

The Louisiana Commission has instituted a docketed proceeding for the purpose of investigating the costs included in the Trans La Division's purchased gas adjustment component of its rates. Both the Trans La Division and LIG are parties to the proceeding. Much of the discovery in this proceeding has been conducted and a procedural schedule has been established. The Company believes the allegations as they relate to the Company, whether brought in court or at the Louisiana Commission, are without merit, and that the chances of a material adverse outcome are remote. The Company will continue to vigorously protect its interest in this matter.

From time to time, claims are made and lawsuits are filed against the Company arising out of the ordinary business of the Company. In the opinion of the Company's management, liabilities, if any, arising from these actions are either covered by insurance, adequately reserved for by the Company or would not have a material adverse effect on the financial condition of the Company.

12. STATEMENT OF CASH FLOWS

Supplemental disclosures of cash flow information for 1994, 1993 and 1992 are presented below:

	1994	1993	1992
		(In thousands)	
Cash paid for			
Interest	$12,756	$13,436	$14,496
Income taxes	6,352	8,190	3,754

13. LEASES

The Company has entered into noncancelable leases involving office space and warehouse space. The remaining lease terms range from one to 20 years and generally provide for the payment of taxes, insurance and maintenance by the lessee. Net property, plant and equipment included amounts for capital leases of $5,664,000 and $6,029,000 at September 30, 1994 and 1993, respectively.

The related future minimum lease payments at September 30, 1994 were as follows:

	Capital leases	Operating leases
	(In thousands)	
1995	$ 1,716	$ 5,071
1996	1,717	4,817
1997	1,683	3,808
1998	1,628	2,958
1999	1,504	3,036
Thereafter	11,297	23,335
Total minimum lease payments	19,545	43,025
Less amount representing contingent payments from increases in the Consumer Price Index	(946)	(20)
Net minimum lease payments	18,599	$43,005
Less amount representing interest	(12,305)	
Present value of net minimum lease payments	$ 6,294	

Consolidated rent expense amounted to $6,490,000, $5,277,000 and $5,395,000 for fiscal 1994, 1993 and 1992, respectively. Rents are expensed and recovered in rates on a pay-as-you-go basis.

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

Management is responsible for the preparation, presentation and integrity of the financial statements and other financial information in this report. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles, and include estimates and judgments made by management that were necessary to prepare the statements in accordance with such accounting principles.

The Company maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss and that transactions are executed and recorded in accordance with established procedures. The concept of reasonable assurance is based on the recognition that the cost of maintaining a system of internal accounting controls should not exceed related benefits. The system of internal accounting controls is supported by written policies and guidelines, internal auditing and the careful selection and training of qualified personnel.

The financial statements have been audited by the Company's independent auditors. Their audit was made in accordance with generally accepted auditing standards, as indicated in the Report of Independent Auditors, and included a review of the system of internal accounting controls and tests of transactions to the extent they considered necessary to carry out their responsibilities for the audit.

Management has considered the internal auditors' and the independent auditors' recommendations concerning the Company's system of internal control and has taken actions that we believe are cost-effective in the circumstances to respond appropriately to these recommendations. The Audit Committee of the Board of Directors meets periodically with the internal auditors and the independent auditors to discuss the Company's internal accounting controls, auditing and financial reporting matters.

REPORT OF ERNST & YOUNG LLP, INDEPENDENT AUDITORS

Board of Directors
Atmos Energy Corporation

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation at September 30, 1994 and 1993, and the related consolidated statements of income, shareholders' equity and cash flows for each of the three years in the period ended September 30, 1994. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atmos Energy Corporation at September 30, 1994 and 1993, and its consolidated results of operations and its cash flows for each of the three years in the period ended September 30, 1994 in conformity with generally accepted accounting principles.

Ernst + Young LLP

Dallas, Texas
November 9, 1994

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

INTRODUCTION

The Company distributes and sells natural gas to residential, commercial, industrial and agricultural customers in six states. Such business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which the Company operates. In addition, the Company's business is affected by seasonal weather patterns, competitive factors within the energy industry and economic conditions in the areas that the Company serves.

A consolidated five-year financial and statistical summary is included elsewhere herein.

ACQUISITION OF GREELEY GAS COMPANY THROUGH MERGER

The Company has expanded its customer base and sought to diversify the regulations, weather patterns and local economic conditions to which it is subject through acquisitions in 1986, 1987 and 1993. The Company continues to consider and pursue, where appropriate, additional acquisitions of natural gas distribution properties and other business opportunities.

In December 1993, the Company acquired Greeley Gas Company ("GGC") of Denver, Colorado in a merger transaction accounted for as a pooling of interests; therefore, all historical financial statements and notes thereto have been restated to retroactively reflect this merger. At that time, GGC was a privately held company providing natural gas service to nearly 100,000 customers in 122 communities in Colorado, Kansas and a small service area in Missouri. The transaction was structured to be a tax-free reorganization. The Company exchanged 2,329,330 shares of its common stock before the 3-for-2 stock split (3,493,995 shares on a post-split basis) for all of the outstanding stock of GGC. For further information regarding the merger, see Note 2 of notes to consolidated financial statements.

The Company believes that, while the merger may result in some dilution during the short term, it is expected to be nondilutive over the long term with respect to earnings per share. The Company believes this transaction is consistent with its continuing long-term corporate development strategy of increasing the value of the Company through external growth. The Company believes this acquisition will help to further diversify both the geographic scope of its markets and the mix of its customer profile, thereby reducing its exposure to changes in the economic conditions in any given segment of its service area and will add to diversification in the areas of weather, regulatory environment, and economic environment. Over the longer term, the Company expects this combination to contribute to the stability and predictability of earnings and cash flow.

RATE ACTIVITY

In September 1994, the Company filed to increase revenues by approximately $2.6 million for a portion of its Energas Company service area ("Energas Division"). The proposed rates would produce an overall increase of approximately 1.9% of current annual revenues generated from approximately 217,000 customers and reflects recovery of accrual accounting of postretirement benefits in accordance with SFAS No. 106. See Note 8 of the accompanying notes to consolidated financial statements. In November 1994, the Company implemented an annual revenue increase of approximately $1.5 million affecting about 90% of the customers in this portion of its Energas Division.

GGC filed a request for an increase in annual revenues of $4.5 million with the Colorado Public Utility Commission ("Colorado Commission") in September, 1993. On May 1, 1994, the Company implemented an annual increase of $3.2 million or 6.9% in Phase I of this proceeding. The Phase I rates reflect recovery of SFAS No. 106 expenses with external funding, consistent with the recommended decision of the presiding administrative law judge. In October 1994, the Colorado Commission issued its order affirming the increase as set forth in Phase I. The next step in the rate proceeding will be Phase II, which will address rate redesign issues.

Effective December 1, 1993, GGC received an annual rate increase of approximately $2.1 million or 10.6% in its Kansas service area. The increase reflects SFAS No. 106 expenses with external funding and a moratorium on rate requests in Kansas until December 1, 1996.

On February 11, 1992, the Company filed a rate case with the city of Amarillo, Texas seeking to increase annual revenues by approximately $4.4 million, or 12%. In November 1992, the Railroad Commission issued its decision, resulting in a total annual increase of $2.1 million. The Company and the city requested a rehearing of the Order. On January 11, 1993, the Railroad Commission denied rehearing to both parties. In February 1993, the city appealed the Railroad Commission's rate order to the District Court of Travis County, Texas. In January 1994, the District Court denied the city's appeal. The city has appealed to the Court of Appeals.

During the period of 1991 through 1993, the Company also filed for and received small rate increases in certain other rate jurisdictions in its Energas Division totaling approximately $.3 million annually.

The Company filed for a rate increase with the Louisiana Public Service Commission (the "Louisiana Commission") in November 1991 for its Louisiana service area ("Trans La Division"). The proposed rates would produce approximately $3.4 million per year in additional revenues, or an overall increase of approximately 9.8% for the Trans La Division. Effective September 3, 1992, the Louisiana Commission granted an increase of approximately $1.0 million per year in additional revenues, or an overall increase of approximately 2.8%. The rate order also allowed the Company to collect franchise taxes as a line item on the Company's bills which will reduce taxes, other than income taxes, by approximately $800,000 per year. The rate order also approved a rate stabilization clause for three years that provides for an annual adjustment to the Company's rates to reflect changes in expenses, revenues and invested capital following an annual review. The rate stabilization clause provides an opportunity for a return on jurisdictional common equity of between 11.75% and 12.25%. As a result of the Company's filings under the rate stabilization clause, an increase of $730,000 annually or 2% went into effect on March 1, 1993, and an increase of $1.1 million or 2.7% went into effect on March 1, 1994.

In September 1990, the Kentucky Public Service Commission (the "Kentucky Commission") issued an order that increased annual revenues approximately $1.0 million for the Company's Kentucky service area. In May 1991, the Kentucky Commission issued an Order on Rehearing increasing allowed revenues an additional $2.6 million. In connection with this rate case the Company filed a Notice of Appeal with the Kentucky Court of Appeals in July 1993. The Company's appeal in Kentucky relates solely to the determination of the appropriate effective date of its last rate increase in Kentucky. The Kentucky Public Service Commission made the increase effective in May 1991, while the Company believes it should have become effective in September 1990. The Company lost the issue at the trial court level. If the Company is successful, it could recover approximately $1 million in additional revenue; if it is unsuccessful, there would be no impact on its revenue. Subsequent to September 30, 1994, the Kentucky Court of Appeals denied the Company's appeal. The Company is currently assessing its options for further appeals.

RECENTLY ISSUED ACCOUNTING STANDARDS NOT YET ADOPTED

The Company has not adopted Statement of Financial Accounting Standards No. 112, "Employers' Accounting for Postemployment Benefits". See Note 9 of notes to consolidated financial statements. The rate treatment of SFAS No. 112 costs has not been determined at this time. Such costs are currently recorded and recovered in rates on the pay-as-you-go basis. The Company does not expect the adoption of this standard to have a material impact on its financial condition or results of operations.

RESULTS OF OPERATIONS

YEAR ENDED SEPTEMBER 30, 1994 COMPARED WITH YEAR ENDED SEPTEMBER 30, 1993

Operating revenues increased to $499.8 million in 1994 from $459.6 million in 1993 due to rate increases received in Kansas, Colorado and Louisiana, an increase in the number of customers, changes in cost of gas and increased volumes sold. Average gas sales revenues per thousand cubic feet ("Mcf") increased from 1993 by $.12 to $4.14 in 1994, while the average cost of gas per Mcf sold increased $.15 to $2.86 in 1994. The number of meters in service increased to 649,319 at September 30, 1994 compared with 636,159 at September 30, 1993. Although the weather was 2% warmer in 1994 than in 1993, it was only slightly warmer than normal. Sales to residential, commercial and public authority customers decreased approximately 0.5 billion cubic feet ("Bcf") in 1994, but sales to industrial and agricultural customers increased approximately 7 Bcf. Total sales volumes increased 6.7 Bcf to 116.1 Bcf in 1994, as compared with 1993. Revenues from gas transported for others decreased $.9 million to approximately $14.1 million in fiscal 1994 due to a decrease in volumes transported of 4.5 Bcf to 35.3 Bcf in 1994.

Gross profit increased by approximately 3% to $168.2 million in 1994 from $163.1 million in 1993. The primary factors contributing to the higher gross profit were increased prices and volumes, as discussed above. Operating expenses, excluding income taxes, increased to $133.7 million in 1994 from $122.8 million in 1993 due to increased operation expense and depreciation.

Operation expense increased $9.9 million due to increased distribution expense, employee welfare expenses including adoption of SFAS No. 106, GGC acquisition and assimilation costs, and the cost of an early retirement program in the Greeley Gas Division in the fourth quarter. SFAS No. 106 expenses in excess of pay-as-you-go expenses were approximately $3.8 million in 1994. The company has been successful in seeking recovery of SFAS No.106 expenses in a portion of its service areas and will continue to seek recovery in its remaining service areas (Note 8). GGC acquisition and assimilation costs were approximately $1.5 million in 1994 compared with approximately $.5 million in 1993. The cost of the early retirement program was approximately $1.3 million in 1994. The acquisition and assimilation costs as well as the early retirement program are one-time costs associated with the GGC acquisition. Income taxes decreased to $8.1 million for 1994 from $10.1 million for 1993. The primary reasons for the decrease were lower pre-tax profits and a lower effective tax rate. The effective tax rate decreased to 35.6% in 1994 from 36.5% in 1993. This was primarily due to the impact of permanent differences on the lower pre-tax profits in 1994. Operating income decreased in 1994 by approximately 13% to $26.5 million from $30.3 million in 1993. The decrease in operating income resulted primarily from increased operating expenses as discussed above.

Net income decreased in 1994 by approximately 16% to $14.7 million from $17.5 million in the prior year. This decrease in net income resulted primarily from a decrease in operating income, which was partially offset by a $1.0 million decrease in interest expense. Net income per share decreased to $.97 for 1994 from $1.22 for 1993, reflecting the effects of an increase in average shares outstanding of approximately 6%. One-time acquisition costs, assimilation expenses and an early retirement program in Greeley Gas Company as well as the effect of adopting SFAS No. 106 reduced earnings per share by approximately $.22 in 1994.

YEAR ENDED SEPTEMBER 30, 1993 COMPARED WITH YEAR ENDED SEPTEMBER 30, 1992

Operating revenues increased to $459.6 million in 1993 from $403.4 million in 1992 due to colder weather, increased sales volumes and revenues for every customer type, rate increases received in Texas and Louisiana and an increased number of customers in fiscal 1993. Total sales volumes increased 9.7 Bcf to 109.4 Bcf in 1993, as compared with 1992. Average gas sales revenues per Mcf increased $.16 to $4.02 in fiscal 1993 from 1992, while the average cost of gas per Mcf sold increased $.13 to $2.71. The number of meters in service increased to 636,159 at September 30, 1993 compared with 630,365 at September 30, 1992. Weather was 10% colder in 1993 than 1992, and was 2% colder than normal. Because of this colder weather, sales volumes to weather sensitive residential, commercial and public authority customers increased 5.8 Bcf, or 8%, to 78.0 Bcf in 1993, as compared with 1992. Sales volumes to industrial and agricultural customers increased 3.9 Bcf, or 14%, because of increased irrigation fuel demand in the Company's West Texas service area. Revenues from gas transported for others increased $1.3 million to approximately $15.0 million in 1993. Average transportation fees decreased from $.42 per Mcf to $.38 per Mcf, while transportation volumes increased 7.6 Bcf to 39.8 Bcf in 1993 as compared with 1992. Average transportation fees decreased in 1993 because of increased competition for large volume customers in Kentucky.

Gross profit increased by approximately 12% to $163.1 million in 1993 from $146.3 million in 1992. The primary factors contributing to the higher gross profit were increased rates and colder weather, as discussed above. Operating expenses, excluding income taxes, increased to $122.8 million in 1993 from $117.9 million in 1992 due to increased operating activity. Operation expense increased $3.5 million due to increased distribution expenses, outside services, wages and benefits expense. Income taxes increased to $10.1 million for 1993 from $4.8 million for 1992. The primary reasons for the increase were higher pre-tax profits and a higher effective tax rate. The effective tax rate increased to 36.5% in 1993 from 30.2% in 1992 because of reduced significance of permanent differences due to higher pre-tax profits and a one percent increase in the statutory rate to 35%, effective January 1, 1993. Operating income increased in 1993 by approximately 28% to $30.3 million. The increase in operating income resulted primarily from increased gross profit.

Net income increased in 1993 by approximately 60% to $17.5 million from $11.0 million in 1992. This increase in net income resulted primarily from the increase in operating income. Also, interest expense decreased $.5 million in 1993, as compared with 1992, due to lower weighted average interest rates. Net income per share increased approximately 53% to $1.22 for 1993 compared with 1992, including the effects of an increase in average shares outstanding of approximately 4%.

CAPITAL RESOURCES AND LIQUIDITY

(See "Consolidated Statements of Cash Flows")

CASH FLOWS FROM OPERATING ACTIVITIES

Cash flows from operating activities totaled $41.2 million for 1994 compared with $37.1 million for 1993 and $31.4 million for 1992. The decrease in net income in 1994 as compared with 1993 was more than offset by the net changes in assets and liabilities. Gas stored underground decreased in 1994 because of substantially lower gas prices during the summer of 1994 when the storage reservoir was being refilled. The $10.9 million increase in deferred charges and other assets in 1993 related to the $8.4 million increase in deferred credits and other liabilities and recognized funding for the Supplemental Executive Benefits Plan. See "Consolidated Statements of Cash Flows" for other changes in assets and liabilities.

CASH FLOWS FROM INVESTING ACTIVITIES

Net cash used in investing activities totaled $48.4 million in 1994 compared with $42.2 million in 1993 and $39.5 million in 1992. Capital expenditures in fiscal 1994 amounted to $50.4 million compared with $43.1 million in 1993 and $42.2 million in 1992. Currently budgeted capital expenditures for 1995 total $56.1 million and include major expenditures for mains, services, meters, vehicles and computer software. Such expenditures will be financed from internally generated funds and financing activities, as discussed below.

CASH FLOWS FROM FINANCING ACTIVITIES

Net cash provided by financing activities totaled $7.7 million for 1994 compared with $3.7 million for 1993 and $8.3 million in 1992. Financing activities during these periods included issuance of common stock, dividend payments, borrowings from banks, and issuance and repayments of long-term debt.

Cash dividends and distributions paid. The Company paid $12.7 million in cash dividends and distributions during 1994. The $2.6 million increase over 1993 primarily reflects an increase in the Company's quarterly dividend rate and an increase in the number of shares of common stock outstanding in 1994. The Company has increased its historical dividend rate in each of the last six years.

Short-term financing activities. At September 30, 1994, the Company had committed lines of credit totaling $72.0 million, all of which was unused, in order to provide for short-term cash requirements. These credit facilities are negotiated at least annually. At September 30, 1994, the Company also had uncommitted short-term credit lines of $130.0 million, of which $71.9 million was unused. At September 30, 1994, $40.0 million of notes payable to banks were classified noncurrent and long-term financing was completed subsequent to September 30, 1994. During 1994, notes payable increased $22.4 million compared with increases of $2.6 million during 1993 and $18.6 million in 1992. The increases in 1994 and 1992 were primarily due to funding of capital expenditures and repayment of long-term debt. The increase in 1993 was less than the increases in 1994 and 1992, partly because of funds provided in 1993 from stock issued under the Direct Stock Purchase Plan.

Long-term financing activities. Payments of long-term debt increased $5.4 million to $9.9 million for the year ended September 30, 1994 compared with the year ended September 30, 1993. Payments of long-term debt consisted of a $3.0 million installment on the Company's 9.75% Senior Notes due in 1996, a $2.0 million installment on the 11.2% Senior Notes, the balance of $3.25 million on the 13.75% Series I First Mortgage Bonds and the balance of $1.6 million on the 13% Series G First Mortgage Bonds. At September 30, 1994, the Company was negotiating the private placement of $40.0 million of Senior Notes with two insurance companies. Scheduled payments of long-term debt in fiscal 1993 consisted of a $3.5 million installment on the Company's 9.75% Senior Notes and a $1.0 million payment on the 13.75% Series I First Mortgage Bonds. No long-term debt was issued in 1993. The Company entered into an agreement with an insurance company in August 1992, for a private placement of $10.0 million of unsecured Senior Notes due in annual installments of $1.0 million from 1997 through 2006, with interest to be paid semiannually at 7.95%. The net proceeds from the sale of the Senior Notes were used primarily to refinance an 8.4% note in the amount of $9.8 million. The Company also made scheduled installments of $4.5 million on its 9.75% Senior Notes, $1.0 million on the 13.75% Series I First Mortgage Bonds and a $.3 million installment on GGC's 13% Series G First Mortgage Bonds in fiscal 1992. The loan agreements pursuant to which all the Company's Senior Notes have been issued contain covenants by the Company with respect to the maintenance of certain debt-to-equity ratios and cash flows, and restrictions on the payment of dividends. Also see Note 3 of notes to consolidated financial statements.

Issuance of common stock. The Company issued 428,264, 897,089 and 306,880 shares of common stock in 1994, 1993 and 1992, respectively, for its Direct Stock Purchase Plan ("DSPP"), Employee Stock Ownership Plan and Incentive Stock Option Plan. The DSPP was implemented in August 1992. The DSPP has been amended to remove the direct stock purchase feature of the plan and has been renamed the Atmos Energy Corporation Dividend Reinvestment and Stock Purchase Plan ("DRSPP"). In 1994, 1993 and 1992, 173,801, 760,089 and 132,249 shares, respectively, were issued under the plan, generating proceeds of $3.0 million, $13.4 million and $1.9 million, respectively. At September 30, 1994, 712,596 shares were available for future issuance under the plan.

The Company believes that internally generated funds, its short-term credit facilities and access to the debt and equity capital markets will provide necessary working capital and liquidity for capital expenditures and other cash needs for 1995.

SEASONALITY

The Company's natural gas distribution business is seasonal due to weather conditions in the Company's service areas. Gas sales are affected by winter heating season requirements and sales to agricultural customers (who use natural gas as fuel in the operation of irrigation pumps) during the period from April through September may be affected by rainfall amounts. These factors generally result in higher operating revenues and net income during the period from October through March of each year and lower operating revenues and either net losses or lower net income during the period from April through September of each year.

The following table sets forth, on an unaudited basis, the Company's quarterly operating revenues, quarterly operating revenues as a percentage of annual operating revenues, quarterly net income (loss) and quarterly net income (loss) as a percentage of annual net income for its past two fiscal years.

INFLATION

The Company believes that inflation has caused and will continue to cause increases in certain operating expenses and has required assets and will continue to require assets to be replaced at higher costs. The Company continually reviews the adequacy of its gas rates in relation to the increasing cost of providing service and the inherent regulatory lag in adjusting those gas rates.

ENVIRONMENTAL MATTERS

From time to time, the Company receives inquiries regarding various environmental matters. The Company believes that its properties and operations substantially comply with and are operated in substantial conformity with all applicable environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which, if adversely determined, would have a material adverse effect on the Company.

	Quarter ended				
Year ended September 30,	December 31	March 31	June 30	September 30	Total
	(In thousands, except for percentages)				
1994					
Operating revenues	$145,501	$186,944	$90,013	$77,350	$499,808
	29%	37%	18%	16%	100%
Net income (loss)	$ 7,088	$ 13,242	$(1,224)	$(4,427)	$ 14,679
	48%	90%	(8)%	(30)%	100%
1993					
Operating revenues	$ 130,700	$ 166,238	$ 91,219	$ 71,484	$ 459,641
	28%	36%	20%	16%	100%
Net income (loss)	$ 6,765	$ 13,760	$ 831	$ (3,812)	$ 17,544
	39%	78%	5%	(22)%	100%

QUARTERLY FINANCIAL DATA (UNAUDITED)

Summarized unaudited quarterly financial data are presented below. The sum of net income per share by quarter may not equal the net income per share for the year due to variations in the weighted average shares outstanding used in computing such amounts.

	Quarter ended							
	December 31,		March 31,		June 30,		September 30,	
	1993	1992	1994	1993	1994	1993	1994	1993
	(In thousands, except per share data)							
Operating revenues	$145,501	$130,700	$186,944	$166,238	$ 90,013	$ 91,219	$ 77,350	$ 71,484
Gross profit	48,421	42,638	59,366	58,606	31,790	34,463	28,660	27,402
Operating income (loss)	10,302	9,730	16,345	16,877	1,433	3,847	(1,614)	(177)
Net income (loss)	7,088	6,765	13,242	13,760	(1,224)	831	(4,427)	(3,812)
Net income (loss) per share	.47	.48	.87	.97	(.08)	.06	(.29)	(.26)

MARKET INFORMATION

The Company's stock trades on the New York Stock Exchange under the trading symbol "ATO". The high and low sale prices and dividends paid per share of the Company's common stock, as adjusted for the 3-for-2 stock split in May 1994, for fiscal 1994 and 1993 are listed below.

	1994			1993		
	High	Low	Dividends paid	High	Low	Dividends paid
Quarter ended:						
December 31	$21 1/8	$16 3/4	$.22	$15 7/8	$13 1/2	$.2125
March 31	20	17 3/4	.22	17 3/4	15 1/8	.2125
June 30	20 1/4	18	.22	19 3/4	16 1/4	.2125
September 30	19	16 3/8	.22	20 5/8	18 5/8	.2125
			$.88			$.8500

Prior to its acquisition, GGC made distributions to its shareholders in fiscal 1994 and 1993 of $120,000 and $893,000, respectively. The "Dividends paid" information above has not been restated for the pooling of interests in December 1993, but reflects historical cash dividends paid per share of Atmos common stock as restated for the 3-for-2 stock split in May 1994.

See Note 3 of notes to consolidated financial statements for restriction on payment of dividends. The number of record holders of the Company's common stock on September 30, 1994 was 19,881.

SELECTED FINANCIAL DATA

The following table sets forth selected financial data with respect to the Company and should be read in conjunction with the consolidated financial statements included herein.

	Year ended September 30,				
	1994	1993	1992	1991	1990
	(In thousands, except per share data)				
Operating revenues	$499,808	$459,641	$403,353	$399,667	$409,975
Net income	$ 14,679	$ 17,544	$ 10,998	$ 9,612	$ 7,653
Net income per share	$ .97	$ 1.22	$ .80	$ .71	$ .60
Atmos dividends declared per share	$ .88	$ .85	$ .83	$ .80	$ .77
Total assets at end of year	$416,678	$391,618	$358,363	$338,714	$330,477
Long-term debt at end of year	$138,303	$105,853	$112,153	$116,461	$ 88,508
Supplemental net income (1)		$ 18,132	$ 10,570	$ 10,130	$ 9,497
Supplemental net income per share		$ 1.26	$ .77	$ .75	$ .75

(1) *Supplemental net income reflects results if GGC had not made an S Corporation election in 1987.*

CONSOLIDATED FIVE-YEAR FINANCIAL AND STATISTICAL SUMMARY

	1994	1993	1992	1991	1990
BALANCE SHEET DATA AT SEPTEMBER 30					
(In thousands)					
Capital expenditures	$ 50,355	$ 43,143	$ 42,169	$ 37,630	$ 37,269
Net property, plant and equipment	327,407	299,275	276,924	259,187	245,191
Working capital	(10,936)	(28,524)	(23,548)	(5,740)	(28,219)
Total assets	416,678	391,618	358,363	338,714	330,477
Shareholders' equity	149,556	139,429	117,248	110,958	101,548
Long-term debt, excluding current maturities	138,303	105,853	112,163	116,461	88,508
Total capitalization	287,859	245,282	229,401	227,419	190,056
INCOME STATEMENT DATA (YEAR ENDED SEPTEMBER 30)					
(In thousands, except per share data)					
Operating revenues	$ 499,808	$ 459,641	$ 403,353	$ 399,667	$ 409,975
Gross profit	168,237	163,109	146,262	137,871	136,096
Net income	14,679	17,544	10,998	9,612	7,653
Net income per share	.97	1.22	.80	.71	.60
COMMON STOCK DATA					
Shares outstanding at end of year (000's)	15,297	14,869	13,972	13,665	12,743
Average shares outstanding (000's)	15,195	14,338	13,789	13,486	12,739
Atmos dividends declared per share	$ .88	$ .85	$ .83	$ .80	$ .77
Market price - high	$ 21.13	$ 20.63	$ 15.25	$ 14.13	$ 12.50
- low	$ 16.38	$ 13.50	$ 12.63	$ 10.38	$ 10.50
- end of year	$ 17.75	$ 20.25	$ 14.88	$ 14.00	$ 11.25
Book value per share at end of year	$ 9.78	$ 9.38	$ 8.39	$ 8.12	$ 7.97
Shareholders of record	19,881	18,955	7,856	7,015	6,712
Price/Earnings ratio at end of year	18.30	16.60	18.59	19.72	18.75
Market/Book ratio at end of year	1.82	2.16	1.77	1.72	1.41
Annualized dividend yield at end of year (excluding GGC distributions)	5.0%	4.2%	5.6%	5.7%	6.8%
VOLUMES (MMCF AS METERED) AND METERS (YEAR ENDED SEPTEMBER 30)					
Gas sales volumes	116,087	109,405	99,720	101,435	106,424
Gas transportation volumes	35,308	39,782	32,203	35,201	32,178
Total volumes handled	151,395	149,187	131,923	136,636	138,602
Meters in service at end of year	649,319	636,159	630,365	619,111	613,542
Degree days (Heating)	3,953	4,046	3,676	3,583	3,751
Percent of normal	99%	102%	92%	90%	94%
Average gas sales price per Mcf sold	$ 4.14	$ 4.02	$ 3.86	$ 3.74	$ 3.65
Average purchased gas cost per Mcf sold	$ 2.86	$ 2.71	$ 2.58	$ 2.58	$ 2.57
Average transportation fee per Mcf	$ .40	$ .38	$ .42	$ .46	$ .53
STATISTICS					
Return on average shareholders' equity	10.2%	13.7%	9.6%	9.0%	7.6%
Number of employees at end of year	1,709	1,756	1,750	1,770	1,753
Net plant per meter	$ 504	$ 470	$ 439	$ 419	$ 400
Operating and maintenance expense per meter	$ 151	$ 139	$ 134	$ 130	$ 126
Number of meters per employee	380	362	360	350	350
Times interest earned before income taxes	2.84	3.06	2.12	2.10	2.01

BOARD OF DIRECTORS

TOP ROW FROM LEFT TO RIGHT

Travis W. Bain II
President, Bain Enterprises
Plano, Texas
Elected 1988
Committees: Audit, Nominating

Dan Busbee
Attorney and Shareholder
Locke Purnell Rain Harrell
Dallas, Texas
Elected 1988
Committees: Audit (Chairman),
Human Resources

Ronald L. Fancher
President and Chief Executive Officer
Atmos Energy Corporation
Dallas, Texas
Appointed 1994

Phillip E. Nichol
Vice President and Branch Manager
Kidder Peabody & Co. Incorporated
Cleveland, Ohio
Elected 1985
Committees: Nominating (Chairman),
Human Resources

John W. Norris Jr.
Chairman of the Board and
Chief Executive Officer
Lennox International Inc.
Dallas, Texas
Elected 1987
Committees: Human Resources,
Executive

BOTTOM ROW FROM LEFT TO RIGHT

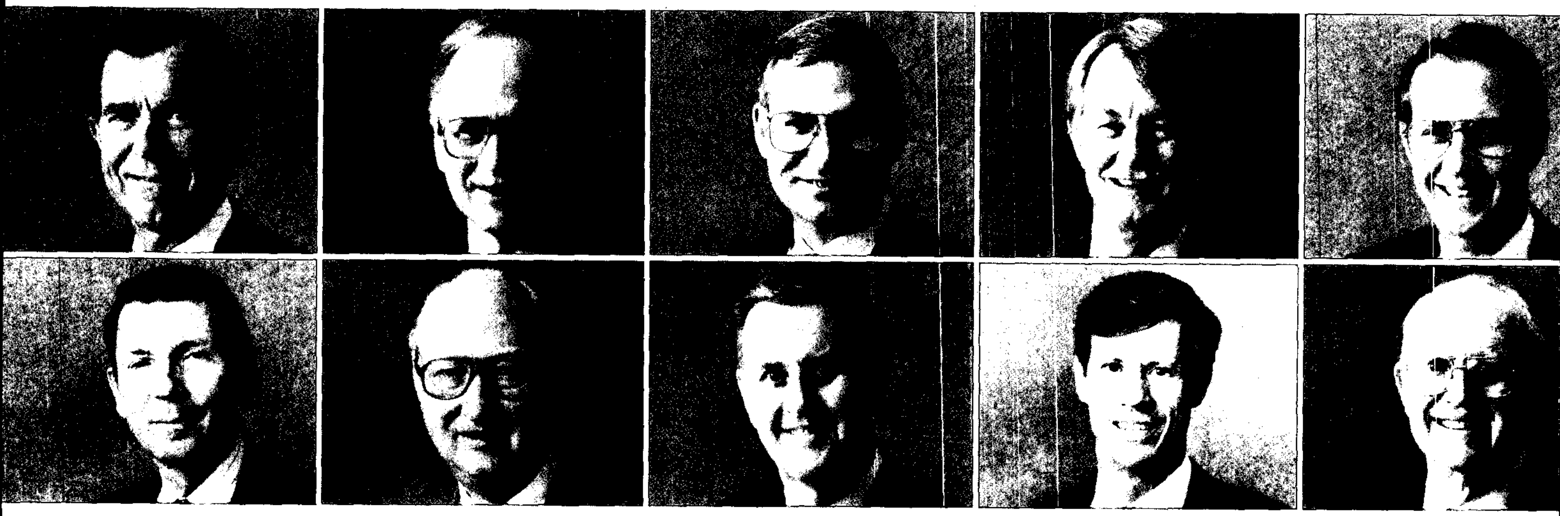
Carl S. Quinn
Chairman of the Board, President
and Chief Executive Officer
Interstate Natural Gas Company
Houston, Texas
Elected 1994
Committees: Human Resources

Lee E. Schlessman
President, Dolo Investment Company
Denver, Colo.
Appointed 1994
Committees: Nominating, Audit

Charles K. Vaughan
Chairman of the Board
Atmos Energy Corporation
Dallas, Texas
Elected 1983
Committee: Executive (Chairman)

Richard Ware II
President, Amarillo National Bank
Amarillo, Texas
Elected 1994
Committees: Nominating, Audit

Dewey G. Williams
President, Protective Assurance
General Agency
Dallas, Texas
Elected 1987
Committees: Executive, Human
Resources (Chairman)



OFFICERS

Ronald L. Fancher
President and
Chief Executive Officer

James F. Purser
Executive Vice President
and Chief Financial Officer

Robert F. Stephens
Executive Vice President -
Corporate Operations

H.F. Harber
Senior Vice President -
Corporate Services

Donald E. James
Senior Vice President
and General Counsel

David L. Bickerstaff
Vice President
and Controller

Glen A. Blanscet
Assistant General Counsel
and Corporate Secretary

O. Carl Brown
Vice President,
Financial Planning

Jack W. Eversull
Vice President,
Investor Relations

Cleaburne H. Fritz
Vice President,
Information and
Administrative Services

Dan L. Lindsey
Vice President,
Technical Services

Mary S. Lovell
Vice President,
Rates and
Regulatory Affairs

Wynn D. McGregor
Vice President,
Human Resources

Toby A. Priolo
Vice President,
Intrastate Gas Supply

Gordon J. Roy
Vice President,
Gas Supply and
Large Volume Services

Carl W. Weller
Treasurer

CORPORATE INFORMATION

Common Stock Listing
New York Stock Exchange

Trading Symbol
[illegible]

Stock Transfer Agent and Registrar
Shareholder inquiries on stock transfers may be directed to the First National Bank of Boston, Mail Stop 45-01-05, P.O. Box 644, Boston, MA 02102-0644. All other inquiries may be directed to First National Bank of Boston, Mail Stop 45-02-09, P.O. Box 644, Boston, MA 02102-0644. You can call Bank of Boston Investor Relations at 1-800-736-3001 between 9 a.m. and 6 p.m. EST Monday through Friday.

Independent Auditors
Ernst and Young LLP
2121 San Jacinto, Suite 500
Dallas, Texas 75201
(214) 969-8000

Form 10-K
The Atmos Energy Corporation Annual Report on Form 10-K is available on request to: Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205, (214) 934-9227.

Annual Meeting
The Annual Meeting of Shareholders will be held at the Loews Anatole Hotel, 2021 Stemmons Freeway, Dallas, Texas, at 11 a.m. CST on Feb. 8, 1995.

Dividend Reinvestment and Stock Purchase Plan
Atmos offers a Dividend Reinvestment and Stock Purchase Plan. Plan features:

- Optional cash payments of as little as $25, up to $60,000 annually
- 3 percent discount on stock purchased with reinvested dividends
- IRA
- Deposit share certificates for safekeeping
- Automatic monthly investing

For more information, please call the Bank of Boston Investor Relations at 1-800-736-3001, or Atmos Shareholder Relations at 1-800-38-ATMOS (382-8667).

ATMOS ENERGY CORPORATION CONTACTS

Shareholder, Dividend, Dividend Reinvestment and Stock Purchase Plan Information:
Michele Barnes
1-800-38-ATMOS

Financial Information for Securities Analysts and Investment Managers:
Jack Eversull
(214) 788-3729

General Information:
Margaret Watson
(214) 450-4050

ATMOS

Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205
(214) 934-9227

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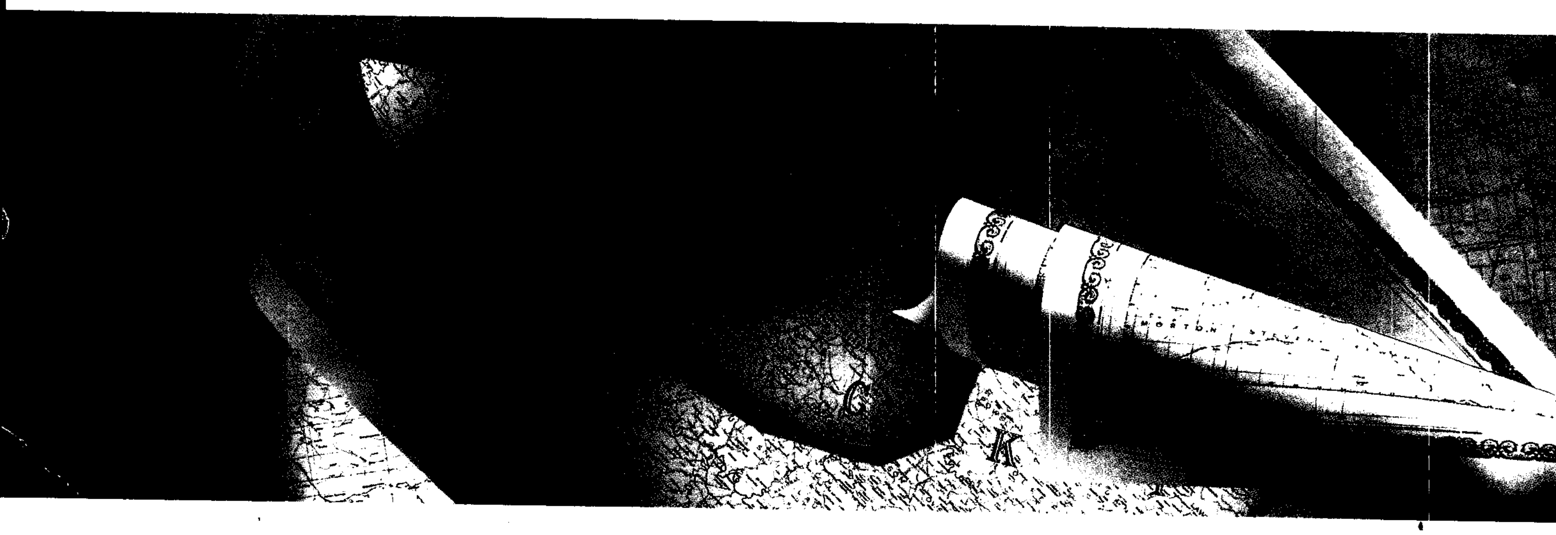

Western Kentucky Gas Company
Case No. 99-070
Forecasted Test Period Filing Requirements
FR10(9)(m)

Description of Filing Requirement:

The current chart of accounts if more detailed than the Uniform System of Accounts chart prescribed by the commission.

Response:

The requested documents are enclosed. Please refer to the testimony of Mr. Donald Burman.

4

```
          SYSTEM IERR   DICTIONARY IERR
          SIGNON    000197 GROUP(GLGROUP1)
          OPTIONS  LIBRARY(GLPROD)  THOUSANDS(,) DECIMAL(.)                      ;
              DATE-OPTION('MM/DD/YY') TERM

000100   RUN          G1-CHART-OF-ACCTS-2-3                                       ;
000200   SELECT       REPORTS                                                     ;
000210   GLFMA002                                                                 ;
000300  *GLFMA003                      ; SELECT THIS TO RUN CENTER W/IN ACCT
000400   SELECT       GL-COMPANY-ID                                               ;
000410    'A   '                                                                  ;
000500    'G   '                                                                  ;
000510    'M   '                                                                  ;
000511    'N   '                                                                  ;
000520    'R   '                                                                  ;
000521    'S   '                                                                  ;
000530    'T   '                                                                  ;
000540    'ENCO'                                                                  ;
000541    'UPTN'                                                                  ;
000542    'UPGA'                                                                  ;
000543    'ENUS'                                                                  ;
000544    'UCGS'                                                                  ;
000545    'ELM1'                                                                  ;
000550    'ELM2'                                                                  ;
000560    'ALLC'                                                                  ;
000600  *SELECT       GL-ACCOUNT-ID                                               ;
000601  *               ('92110000000000000' '99999999999999999')                 ;
000610  *               ('301000000' '399999999999')                              ;
000620  *               ('122060000' '122069999999')                              ;
000700  *SELECT       GL-CENTER-ID                                                ;
000800  *                '020000054500'                                           ;
000822  *               ('020000050000' '020000050000')                           ;
000823  *               ('070000050000' '070000050000')                           ;
000824  *               ('090001010200' '099991010300')                           ;
000825  *               ('100000050000' '100000050000')                           ;
000826  *               ('300000050000' '300000050000')                           ;
000827  *               ('310000050000' '310000050000')                           ;
000828  *               ('800000050000' '800000050000')                           ;
000829  *               ('81          ' '819999999999')                           ;
000830  *               ('87          ' '989999999999')                           ;
000831   SELECT       GL-ACCT-TYPE                                                ;
000900    'F'
```

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

PAGE: 1
REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1010				* UTIL PLNT IN SERVICE				
1010	0			+ UTIL PLNT IN SERVICE				
1010	0	0200		- LP - PRODUCTION PLANT	1	1	0	0
1010	0	0250		- NG - PRODUCTION PLANT	1	1	0	0
1010	0	0300		- NG - STORAGE PLANT	1	1	0	0
1010	0	0400		- TRANSMISSION PLANT	1	1	0	0
1010	0	0510		- IND MEASURING & REG STATS	1	1	0	0
1010	0	0520		- GENERAL DIST SYSTEM PLANT	1	1	0	0
1010	0	0580		- IRRIGATION PLANT	1	1	0	0
1010	0	0600		- GENERAL PLANT	1	1	0	0
1020				* UTIL PLNT-PURCHASED/SOLD				
1020	0			+ UTIL PLNT-PURCHASED/SOLD				
1020	0	0000		- UTIL PLANT PURCHASED/SOLD	1	1	0	0
1060				* COMPLETED CONSTRUCTION NOT CLASSIFIED				
1060	0			+ CCNC CLOSING CREDITS				
1060	0	4870		- TRANSFER G/L A/C 106	1	1	0	0
1060	0	4871		- CCNC CLOSING	1	1	0	0
1060	0	4872		- CCNC CLOSING EXPENSED	1	1	0	0
1060	1			+ MATERIAL, SUPPLIES & EXPS				
1060	1	2002		- MATERIAL COST MAJOR ITEMS	1	1	0	0
1060	1	2003		- MATERIAL COST - OTHER	1	1	0	0
1060	1	7591		- SUPPLIES & EXPENSE	1	1	0	0
1060	2			+ LABOR COSTS				
1060	2	1121		- LABOR - EXEMPT	1	1	0	0
1060	2	1131		- LABOR - OPERATING	1	1	0	0
1060	2	1290		- LABOR LOAD - COMMON	1	1	0	0
1060	2	6111		- CONTRACT LABOR/SERVICES	1	1	0	0
1060	3			+ OTHER COSTS				
1060	3	4889		- LAND RIGHTS	1	1	0	0
1060	3	7111		- DAMAGES	1	1	0	0
1060	4			+ REIMBURSEMENTS				
1060	4	9911		- REIMBURSEMENTS	1	1	0	0
1060	5			+ AFUDC & OVERHEAD				
1060	5	4874		- WIP CORP OVERHEAD (G&A)	1	1	0	0
1060	5	4875		- WIP N S O C C C	1	1	0	0
1070				* UTIL PLNT-CONST WORK IN P				
1070	0			+ WIP CLOSING CREDITS				
1070	0	4870		- TRANSFER G/L A/C 106	1	1	0	0
1070	0	4871		- WIP CLOSING	1	1	0	0
1070	0	4872		- WIP CLOSING - EXPENSED	1	1	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1070				* UTIL PLNT-CONST WORK IN P				
1070	1			+ MATERIAL, SUPPLIES & EXPS				
1070	1	2002		- MATERIAL COST MAJOR ITEMS	1	1	0	0
1070	1	2003		- MATERIAL COST - OTHER	1	1	0	0
1070	1	2004		- WAREHOUSE LOADING CHARGE	1	1	0	0
1070	1	7591		- WIP SUPPLIES & EXPENSE	1	1	0	0
1070	2			+ LABOR COSTS				
1070	2	1111		- LABOR-EXECUTIVE	1	1	0	0
1070	2	1121		- LABOR-EXEMPT	1	1	0	0
1070	2	1131		- LABOR-OPERATING	1	1	0	0
1070	2	1290		- LABOR LOAD - COMMON	1	1	0	0
1070	2	6111		- CONTRACT LABOR/SERVICES	1	1	0	0
1070	2	7591		- WIPS	1	1	0	0
1070	3			+ OTHER COSTS				
1070	3	4876		- WIP METER-SALVAGE CAP	1	1	0	0
1070	3	4888		- LAND	1	1	0	0
1070	3	4889		- LAND RIGHTS	1	1	0	0
1070	3	7111		- DAMAGES	1	1	0	0
1070	4			+ REIMBURSEMENTS				
1070	4	9911		- REIMBURSEMENTS	1	1	0	0
1070	5			+ AFUDC & OVERHEAD				
1070	5	4850		- UCG CORP OH	1	1	0	0
1070	5	4851		- UCG CORP OH - UNALLOCATED	1	1	0	0
1070	5	4852		- UCG REGION OH	1	1	0	0
1070	5	4853		- UCG REGION OH - UNALLOCAT	1	1	0	0
1070	5	4854		- UCG SUB-REGION OH	1	1	0	0
1070	5	4855		- UCG SUB-REGION OH-UNALLOC	1	1	0	0
1070	5	4856		- UCG TOWN OH	1	1	0	0
1070	5	4857		- UCG TOWN OH - UNALLOCATED	1	1	0	0
1070	5	4873		- WIP INTEREST CAP (AFUDC)	1	1	0	0
1070	5	4874		- WIP CORP OVERHEAD (G&A)	1	1	0	0
1070	5	4875		- WIP N S O C C C	1	1	0	0
1080				* UTIL PLNT-RETIREMENT WIP				
1080	0			+ WIP CLOSING CREDITS				
1080	0	4871		- WIP CLOSING	1	1	0	0
1080	1			+ MATERIAL, SUPPLIES & EXPS				
1080	1	4871		- CLOSING	1	1	0	0
1080	1	4879		- WIP COST OF INV-RETIRED	1	1	0	0
1080	1	4881		- WIP SALVAGE	1	1	0	0
1080	1	4882		- WIP REMOVAL CST-S&E/EQUIP	1	1	0	0
1080	1	7591		- RWIP	1	1	0	0
1080	2			+ LABOR COSTS				
1080	2	1121		- LABOR-EXEMPT	1	1	0	0
1080	2	1131		- LABOR-OPERATING	1	1	0	0
1080	2	1290		- LABOR LOAD - COMMON	1	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1080				* UTIL PLNT-RETIREMENT WIP				
1080	2			+ LABOR COSTS				
1080	2	6111		- CONTRACT LABOR/SERVICES	1	1	0	0
1080	6			+ DEPRECIATION RESERVE				
1080	6	0000		- DEPRECIATION RESERVE	1	1	0	0
1112				* UTIL PLNT-AMORT-U/G STRG				
1112	6			+ UTIL PLNT-AMORT-U/G STRG				
1112	6	0000		- AMORT-U/G STRG LD & RIGHT	1	1	0	0
1113				* UTIL PLNT-AMORT-OTH UTIL				
1113	6			+ UTIL PLNT-AMORT-OTH UTIL				
1113	6	0000		- AMORT-OTH UTIL PLT/SERV	1	1	0	0
1115				* UTIL PLNT ACQ ADJ				
1115	6			+ NO NARUC NAME ON FILE				
1115	6	0010		- FRANKLIN ACQUISITION	1	1	0	0
1115	6	0020		- GREAT RIVER ACQUISITION	1	1	0	0
1140				* UTIL PLNT ACQ ADJ				
1140	0			+ UTIL PLNT ACQ ADJ				
1140	0	0000		- ACQUISTION ADJUSTMENT	1	1	0	0
1140	0	0010		- ACQUISTION ADJ - WINN	1	1	0	0
1140	0	0020		- ACQUISTION ADJ-LONG GAS	1	1	0	0
1140	0	0030		- ACQUISTION ADJ-OCEANA	1	1	0	0
1150				* UTIL PLNT-AMORT ACQ ADJ				
1150	6			+ UTIL PLNT-AMORT ACQ ADJ				
1150	6	0000		- AMORT-ACQUISTION ADJ	1	1	0	0
1150	6	0010		- AMORT-ACQUISTION ADJ-WINN	1	1	0	0
1150	6	0020		- AMORT-ACQUISTION ADJ-LONG	1	1	0	0
1150	6	0030		- AMORT-ACQU ADJ OCEANA	1	1	0	0
1170				* GAS STORED UNDERGROUND				
1170	0			+ NONCURRENT				
1170	0	0000		- N.C. STORAGE GAS	1	1	0	0
1210				* OTHER PROP-NON-UTIL PROP-				
1210	0			+ MISC NON-UTILITY PROPERTY				
1210	0	0000	213767656	- NONUTILITY PROP SS#	1	1	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1210				*	OTHER PROP-NON-UTIL PROP-				
1210	0			+	MISC NON-UTILITY PROPERTY				
1210	0	0000	228980777	-	DARYL HENRY	1	1	0	0
1210	0	0000	287648393	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	302682095	-	NONUTILITY PROP. -SS#	1	1	0	0
1210	0	0000	328404141	-	NON UTILITY PROP - SS#	1	1	0	0
1210	0	0000	355427782	-	NON-UTITILY PROP-SS#	1	1	0	0
1210	0	0000	400925070	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	401863870	-	NONUTILITY PROP -SS#	1	1	0	0
1210	0	0000	403684798	-	NONUTILITY PROP - SS#	1	1	0	0
1210	0	0000	403887533	-	NON - UTILITY PROP SS #	1	1	0	0
1210	0	0000	405646508	-	NONUTILITY PROP SS#	1	1	0	0
1210	0	0000	405649728	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	405867731	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	414084438	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	433988440	-	NONUTILITY PROP	1	1	0	0
1210	0	0000	434459698	-	NONUTILITY PROP - SS#	1	1	0	0
1210	0	0000	436546492	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	437706018	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	437706108	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	438330239	-	NONUTILITY PROP SS#	1	1	0	0
1210	0	0000	438625212	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	449296691	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	450130466	-	NONUTILITY PROP.	1	1	0	0
1210	0	0000	450355051	-	NONUTILITY PROPERTY-SS#	1	1	0	0
1210	0	0000	453764928	-	NONUTILITY PROPERTY SS#	1	1	0	0
1210	0	0000	455827651	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	455886115	-	NONUTILITY PROP - SS#	1	1	0	0
1210	0	0000	458027595	-	NON-UTILITY PROP-SS#	1	1	0	0
1210	0	0000	458556966	-	-NON-UTILITY PROP - SS#	1	1	0	0
1210	0	0000	460720417	-	NONUTILITY PROPERTY SS#	1	1	0	0
1210	0	0000	461029333	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	462741035	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	462840727	-	NON UTILITY PROP - SS#	1	1	0	0
1210	0	0000	463786012	-	NON UTILITY PROPERTY-SS#	1	1	0	0
1210	0	0000	470825865	-	NON-UTILITY PROP	1	1	0	0
1210	0	0000	486563273	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	487561594	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	512581741	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	515781896	-	NON UTILITY PROP - SS #	1	1	0	0
1210	0	0000	521746705	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	522027465	-	NONUTILITY PROP-SS#	1	1	0	0
1210	0	0000	585272289	-	NONUTILITY PROP-SS#	1	1	0	0
1210	1			+	OTHER				
1210	1	0000		-	NONUTILITY PROPERTY	1	1	0	0
1220				*	AMORT-NONUTILITY PROP.				

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1220				* AMORT-NONUTILITY PROP.				
1220	6			+ AMORT-NONUTILITY PROP.				
1220	6	0000		- AMORT-NONUTILITY PROP.	1	1	0	0
1230				* OTHER PROP-INVEST-ASSOC C				
1230	1			+ OTHER PROP-INV/ASSC-EGASC				
1230	1	0201		- INV/ASSC-EGASCO CAPTL	1	2	0	0
1230	3			+ OTHER PROP-INV/ASSC-ENERM				
1230	3	0201		- INV/ASSC-ENERMART CAPTL	1	2	0	0
1230	4			+ OTHER PROP-INV/ASSC-TLIG				
1230	4	0201		- INV/ASSC-TLIG CAPTL	1	2	0	0
1230	4	0211		- INV/ASSC-TLIG PAID IN CAP	1	2	0	0
1230	5			+ OTHER PROP-INV/ASSC-WKGR				
1230	5	0201		- INV/ASSC-WKGR CAPTL	1	2	0	0
1230	5	0211		- INV/ASSC-WKGR PAID IN CAP	1	2	0	0
1230	8			+ OTHER PROP-INV/ASSC AES				
1230	8	0201		- INV/ASSC-AES CAPTL	1	2	0	0
1231				* INVESTMENT ASSOC COMPANY				
1231	0			+ NON-UTILITY				
1231	0	0100		- INVESTMENT UCGE	1	2	0	0
1231	0	0200		- INVESTMENT UCGS	1	2	0	0
1240				* OTHER PROP-OTHER INVESTME				
1240	1			+ OTHER PROP-OTH INV-CLUBS				
1240	1	0004		- LUBBOCK COUNTRY CLUB	1	9	0	0
1240	1	0040		- OWENSBORO COUNTRY CLUB	1	9	0	0
1240	9			+ OTHER PROP & INV-OTHER				
1240	9	0303		- WINDOM INDUST DEVEL CORP	1	9	0	0
1240	9	0304		- HERINGTON INDUST DEVMNT	1	9	0	0
1240	9	0307		- WORTHINGTON INDUSTRIES	1	9	0	0
1280				* OTHER PROP-OTH SPCL FUNDS				
1280	2			+ OTHER PROP-GUARANTY DEPOS				
1280	2	0603		- LAFAYETT 122 N.PIERCE	1	9	0	0
1280	2	0604		- NEW IBERIA 2297 FREYOU	1	9	0	0
1280	2	0605		- OLLA HIGHWAY 124 E.	1	9	0	0
1280	2	0606		- MONROE TICHELL ROAD	1	9	0	0
1280	2	0607		- NATCHITOCHES 525 BOSSIER	1	9	0	0
1280	2	0621		- BOWLING GREEN 986 LEHMAN	1	9	0	0
1280	2	0622		- GLASGOW SAMPSON ST	1	9	0	0
1280	2	0623		- GLASGOW 200 BROADWAY	1	9	0	0
1280	2	0624		- HOPKINSVILLE OLD CONCORD	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1280				*	OTHER PROP-OTH SPCL FUNDS				
1280	2			+	OTHER PROP-GUARANTY DEPOS				
1280	2	0625		-	MADISONVILLE 638 BROADWAY	1	9	0	0
1280	2	0626		-	OWENSBORO 16TH SWEENEY	1	9	0	0
1280	2	0627		-	OWENSBORO 3425 OLD HARTFO	1	9	0	0
1280	2	0628		-	OWENSBORO 3034 FAIRVIEW	1	9	0	0
1280	2	0629		-	PUDUCAH 3034 PARKER	1	9	0	0
1280	2	0630		-	SHELBYVILLE OLD FINCHVILL	1	9	0	0
1280	2	0631		-	HOPKINSVILLE 3RD & MAIN	1	9	0	0
1280	2	0632		-	OWENSBORO 608 FREDERICA	1	9	0	0
1280	2	0633		-	OWENSBORO 311 W. 7TH	1	9	0	0
1280	2	0634		-	PADUCAH 1515 BROADWAY	1	9	0	0
1280	2	0635		-	OWENSBORO 530 FREDERICA	1	9	0	0
1280	2	0636		-	PRINCETON 215 W. MAIN	1	9	0	0
1280	2	0650		-	AMA-2501 SW 42ND ST	1	9	0	0
1280	2	0651		-	AMA-306 N GRAND	1	9	0	0
1280	2	0652		-	AMA-11TH & TYLER	1	9	0	0
1280	2	0653		-	BIG SPRING - 700 ANNA	1	9	0	0
1280	2	0654		-	BROWNFIELD - 217 W HILL	1	9	0	0
1280	2	0655		-	CANYON - 810 2ND AVE	1	9	0	0
1280	2	0656		-	CANYON - 1610 5TH	1	9	0	0
1280	2	0657		-	DALHART-1018 ROCK ISLAND	1	9	0	0
1280	2	0658		-	HEREFORD - E HWY 60	1	9	0	0
1280	2	0659		-	HEREFORD - 301 W 3RD	1	9	0	0
1280	2	0660		-	LAMESA - 512 N 2ND	1	9	0	0
1280	2	0661		-	LEVELLAND - 105 AVE A	1	9	0	0
1280	2	0662		-	LUBBOCK - 4003 QUIRT	1	9	0	0
1280	2	0663		-	LUBBOCK - 4002 QUIRT	1	9	0	0
1280	2	0664		-	MIDLAND-1006 COTTON FLAT	1	9	0	0
1280	2	0665		-	ODESSA - 1101 MARKET	1	9	0	0
1280	2	0666		-	PAMPA - 220 N BALLARD	1	9	0	0
1280	2	0667		-	PAMPA - 1417 S BARNES	1	9	0	0
1280	2	0668		-	PLAINVIEW - 114 W 8TH	1	9	0	0
1280	2	0669		-	PLAINVIEW-205 N COLUMBIA	1	9	0	0
1280	2	0670		-	PLAINVIEW-205 N COLUMBIA	1	9	0	0
1280	2	0671		-	TULIA - 222 SE 2ND	1	9	0	0
1280	2	0672		-	DIMMITT - 215 N BROADWAY	1	9	0	0
1280	2	0673		-	FLOYDADA-230 W CALIFORNIA	1	9	0	0
1280	2	0674		-	LITTLEFIELD - 500 W 7TH	1	9	0	0
1280	2	0675		-	RALLS - 631 TILFOND	1	9	0	0
1280	2	0676		-	SLATON - 227 S 9TH	1	9	0	0
1280	2	0677		-	BIG SPRINGS - 501 RUNNELS	1	9	0	0
1280	2	0701		-	GREELEY OFFICE	1	9	0	0
1280	2	0702		-	GREELEY SEV CTR	1	9	0	0
1280	2	0703		-	CRAIG OFFICE	1	9	0	0
1280	2	0704		-	CRAIG WHSE	1	9	0	0
1280	2	0705		-	CANNON CITY OFF	1	9	0	0

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1280				* OTHER PROP-OTH SPCL FUNDS				
1280	2			+ OTHER PROP-GUARANTY DEPOS				
1280	2	0706		- CANNON CITY WHSE #1	1	9	0	0
1280	2	0707		- CANNON CITY WHSE #2	1	9	0	0
1280	2	0708		- DURANGO OFF	1	9	0	0
1280	2	0709		- DURANGO WHSE	1	9	0	0
1280	2	0710		- SALIDA OFF	1	9	0	0
1280	2	0711		- GUNNISON OFF	1	9	0	0
1280	2	0712		- GUNNISON WHSE	1	9	0	0
1280	2	0713		- CORTEZ OFF	1	9	0	0
1280	2	0714		- CORTEZ WHSE	1	9	0	0
1280	2	0715		- DOVE CREEK OFF	1	9	0	0
1280	2	0716		- LAMAR DIST OFF	1	9	0	0
1280	2	0717		- LAMAR LOCAL OFF	1	9	0	0
1280	2	0718		- SPRINGFIELD OFF	1	9	0	0
1280	2	0719		- BONNER SPRINGS OFF	1	9	0	0
1280	2	0720		- BONNER SPRINGS WHSE	1	9	0	0
1280	2	0721		- BONNER SPRINGS PIPEYD	1	9	0	0
1280	2	0722		- HERRINGTON OFF	1	9	0	0
1280	2	0723		- HERRINGTON WHSE	1	9	0	0
1280	2	0724		- COUNCIL GROVE OFF	1	9	0	0
1280	2	0725		- EUREKA OFF	1	9	0	0
1280	2	0726		- EUREKA WHSE	1	9	0	0
1280	2	0727		- NESS CITY OFF	1	9	0	0
1280	2	0728		- JOHNSON OFF	1	9	0	0
1310				* CURRENT ASSETS-CASH				
1310	0			+ CURRENT ASSETS-CASH				
1310	0	0000		- CASH-ANB 523	1	3	0	0
1310	0	0020		- CASH-ANB 426	1	3	0	0
1310	0	0025		- CAS BANNER REFUNDS	1	3	0	0
1310	0	0030		- CASH-ACIS REFUNDS	1	3	0	0
1310	0	0035		- CASH-UCIS REFUNDS	1	3	0	0
1310	0	0050		- CASH-FNB AMA	1	3	0	0
1310	0	0060		- CASH-MORGAN NY	1	3	0	0
1310	0	0080		- CASH-BANK ONE AMA	1	3	0	0
1310	0	0090		- CASH-BK OF SW AMA	1	3	0	0
1310	0	0120		- CASH-ENERGAS SETTLEMENT	1	3	0	0
1310	0	0125		- CASH PAYROLL-ANB (82821)	1	3	0	0
1310	0	0130		- CASH-NATIONS BK 7500	1	3	0	0
1310	0	0135		- NATIONS BANK 23964	1	3	0	0
1310	0	0140		- CASH-FIRST CHICAGO 024	1	3	0	0
1310	0	0150		- CA-ATMOS GO	1	3	0	0
1310	0	0150	001	- AUX CASH BIG SPRING	1	3	0	0
1310	0	0150	002	- AUX CASH DALHART	1	3	0	0
1310	0	0150	003	- AUX CASH DIMMITT	1	3	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1310				* CURRENT ASSETS-CASH				
1310	0			+ CURRENT ASSETS-CASH				
1310	0	0150	004	- AUX CASH EARTH	1	3	0	0
1310	0	0150	005	- AUX CASH HEREFORD	1	3	0	0
1310	0	0150	006	- AUX CASH LAMESA	1	3	0	0
1310	0	0150	007	- AUX CASH LITTLEFIELD	1	3	0	0
1310	0	0150	008	- AUX CASH LUBBOCK	1	3	0	0
1310	0	0150	009	- AUX CASH MIDLAND	1	3	0	0
1310	0	0150	010	- AUX CASH ODESSA	1	3	0	0
1310	0	0150	011	- AUX CASH PAMPA	1	3	0	0
1310	0	0150	012	- AUX CASH PLAINVIEW	1	3	0	0
1310	0	0150	013	- AUX CASH BONNER SPRING	1	3	0	0
1310	0	0150	014	- AUX CASH DENVER	1	3	0	0
1310	0	0150	015	- AUX CASH STREAMBOAT SPGS	1	3	0	0
1310	0	0151		- UCG CASH RECEIPTS	1	3	0	0
1310	0	0155		- CASH-NATIONS-RELOCATION	1	3	0	0
1310	0	0160		- CASH FLEET BANK	1	3	0	0
1310	0	0165		- CASH FLEET BANK	1	3	0	0
1310	0	0170		- CASH-FLEET BK	1	3	0	0
1310	0	0180		- CASH-FLEET DENTAL	1	3	0	0
1310	0	0185		- UCG EMPLOYEE BENEFITS	1	3	0	0
1310	0	0190		- CASH UCG CORPORATE	1	3	0	0
1310	0	0310		- CENTRL BK OF DENVER-DENVR	1	3	0	0
1310	0	0320		- CNTRL BK DENVER GAS PURCH	1	3	0	0
1310	0	0330		- CNTRL BK DENVER CUSTMR RE	1	3	0	0
1310	0	0340		- COLO NATIONAL CLAIM FUND	1	3	0	0
1310	0	0410		- CASH-ARGENT BANK (MMA)	1	3	0	0
1310	0	0430		- CASH-ASSUMPT BANK & TRUST	1	3	0	0
1310	0	0440		- CASH-BK OF COMMRCE-W.CAST	1	3	0	0
1310	0	0450		- CASH-ARGENT BK OPR ACCT	1	3	0	0
1310	0	0460		- CASH-ARGENT BK PAYRL ACCT	1	3	0	0
1311				* CURRENT ASSETS-CASH				
1311	0			+ NO NARUC NAME ON FILE				
1311	0	0001		- TRUST COMPANY	1	3	0	0
1311	0	0002		- FIRST AMERICAN	1	3	0	0
1311	0	0003		- HARRIS TRUST	1	3	0	0
1311	0	0004		- PAYROLL FIRST AMERICAN	1	3	0	0
1311	0	0005		- UCG CUST REFUNDS	1	3	0	0
1311	0	0006		- SWEEP-FIRST AMER (270638)	1	3	0	0
1311	0	0007		- DIVIDEND ACCOUNT (UCG)	1	3	0	0
1311	0	0008		- CASH ATMOS ENERGY (FA 157	1	3	0	0
1311	0	0009		- CASH UCG IL?TN?MO (FA 271	1	3	0	0
1311	0	0010		- CASH UCG ENERGY (FA 146	1	3	0	0
1313				* CURRENT ASSETS-CASH				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1313				* CURRENT ASSETS-CASH				
1313	0			+ UCG OPERATING FUNDS				
1313	0	0001		- CASH-OPERATING FUNDS	1	3	0	0
1313	0	0002		- CASH-OPERATING FUNDS	1	3	0	0
1313	0	0003		- CASH-OPERATING FUNDS	1	3	0	0
1313	0	0004		- CASH-OPERATING FUNDS	1	3	0	0
1313	0	0005		- CASH BANK MIDWEST	1	3	0	0
1313	0	0006		- CASH UCG PRESIDENT	1	3	0	0
1313	0	0007		- UCG GAS PAC	1	3	0	0
1340				* CUR ASSET-OTH SPEC DEPOSI				
1340	0			+ OTH SPECIAL DEPOSIT				
1340	0	0107		- BANK ONE - AULT	1	7	0	0
1340	0	0112		- KERSEY STATE BK DEP-KERSY	1	7	0	0
1340	0	0114		- PLATTEVILLE STATE BK DEP	1	7	0	0
1340	0	0120		- 1ST STATE BK &TRUST-HOLLY	1	7	0	0
1340	0	0122		- FARMRS-DRVRS NAT-HLSBR KS	1	7	0	0
1340	0	0124		- CRESTD BUTTE-FRANCH ESCRW	1	7	0	0
1340	0	0125		- MNT CRESTD BUTTE-FRAN ESC	1	7	0	0
1340	0	0126		- COTTONWD VAL BK-STRNG CTY	1	7	0	0
1340	0	0127		- FLORENCE STATE BK-FLORNCE	1	7	0	0
1340	0	0201		- CNTRL BK DENVER ESCROW AC	1	7	0	0
1340	0	0202		- GREELEY PST OFF-BULK MAIL	1	7	0	0
1340	0	0203		- CRESTD BUTTE-FRANCH ESCRW	1	7	0	0
1340	0	0204		- MNT CRESTD BUTTE-FRAN ESC	1	7	0	0
1340	0	0205		- UCG ESCRW 1ST MORT BONDS	1	7	0	0
1340	2			+ CUR ASSET-GUARANTY DEPOSI				
1340	2	0601		- PINEVILLE STORAGE SHED #1	1	7	0	0
1340	2	0602		- MANY BILLING OFFICE	1	7	0	0
1340	2	0603		- THIBODAUX OFFICE	1	7	0	0
1340	2	0604		- THIBODAUX WAREHOUSE	1	7	0	0
1340	2	0605		- THIBODAUX AREA RECTIFIERS	1	7	0	0
1340	2	0606		- NEW IBERIA WATER	1	7	0	0
1340	2	0620		- TOWN OF HOPKINSVILLE	1	7	0	0
1340	2	0637		- GRNVILLE MUHLENBERG WATER	1	7	0	0
1340	2	0683		- OCEANA HGHTS-UTIL & SEC.	1	7	0	0
1341				* CUR ASSET-OTH SPEC DEPOSI				
1341	0			+ NO NARUC NAME ON FILE				
1341	0	0001		- OTHER SPECIAL DEPOSITS	1	7	0	0
1350				* CUR ASSET-WORKING FUNDS				
1350	1			+ CUR ASSET-PETTY CASH				
1350	1	0000		- PETTY CASH - BY DIV & TWN	1	3	0	0
1351				* CUR ASSET-TEMP CASH INVES				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1351				* CUR ASSET-TEMP CASH INVES				
1351	1			+ PRINCIPAL				
1351	1	0000		- WORKING FUND	1	3	0	0
1351	1	0001		- TEMP CASH INVESTMENTS	1	3	0	0
1351	1	0002		- TEMP CASH INVESTMENTS	1	3	0	0
1351	1	0003		- WF-TREASURY	1	3	0	0
1360				* CUR ASSET-TEMP CASH INVES				
1360	1			+ PRINCIPAL				
1360	1	0000		- TEMP CASH INV - PRINCIPAL	1	3	0	0
1410				* CUR ASSET-NOTES RECEIVABL				
1410	0			+ CUR ASSET-MAIN EXTENSION				
1410	0	0000	0503221	- HAYES ESTATES	1	4	0	0
1410	0	0000	0504005	- N/R-MURPHY & ROCHESTER	1	4	0	0
1410	0	0000	0703014	- TOM KING & TOM FIELDS	1	4	0	0
1410	0	0000	0705041	- BOWERS, MICHAEL/MELISSA	1	4	0	0
1410	0	0000	0705055	- CITY OF LAFAYETTE	1	4	0	0
1410	0	0000	0705056	- ASHLAND PRK SUBDIV-BECNEL	1	4	0	0
1410	0	0000	0705063	- WHITLOCK REALITY COMPANY	1	4	0	0
1410	0	0000	0705066	- N/R-PRESTIGE 3, INC	1	4	0	0
1410	0	0000	0705067	- WOODLANDS PROPERTIES	1	4	0	0
1410	0	0000	0705070	- NOTTOWAY PLACE	1	4	0	0
1410	0	0000	0705071	- MENARD ESTATE	1	4	0	0
1410	0	0000	0705072	- SEINER BEND SUBDIVISION	1	4	0	0
1410	0	0000	0705075	- WOODBRIAR COURT	1	4	0	0
1410	0	0000	0705077	- THE GARDENS SUBDIVISION	1	4	0	0
1410	0	0000	0705081	- WOODLANDS PROPERTY	1	4	0	0
1410	0	0000	0705082	- DWIGHT W. ANDRUS, JR	1	4	0	0
1410	0	0000	0705083	- TIMBERWOOD PARTNERSHIP	1	4	0	0
1410	0	0000	0705094	- REGENCY DEVELOPMENT CO.	1	4	0	0
1410	0	0000	0705095	- HERBERT CONSTRUCTION CO	1	4	0	0
1410	0	0000	0705099	- BOURGEOIS, CHARLES	1	4	0	0
1410	0	0000	0705101	- OAK PARK INC.	1	4	0	0
1410	0	0000	0705103	- JASON DUPUIS	1	4	0	0
1410	0	0000	0705104	- JULIAN BAILES	1	4	0	0
1410	0	0000	0705105	- TOM MEYERS	1	4	0	0
1410	0	0000	0705106	- WOODLANDS PROP. LTD. PART	1	4	0	0
1410	0	0000	0705107	- WOODLANDS PROP LTD. PARTN	1	4	0	0
1410	0	0000	0705108	- DANIEL W. COLLINS	1	4	0	0
1410	0	0000	0705109	- DUANE BOUDREAUX	1	4	0	0
1410	0	0000	0705111	- FRANK S. BROWN	1	4	0	0
1410	0	0000	0705115	- CHITIMACHA TRIBE OF LA	1	4	0	0
1410	0	0000	0705118	- CORDELL CASTETTE	1	4	0	0
1410	0	0000	0705121	- RIVER RIDGE ESTATES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1410				* CUR ASSET-NOTES RECEIVABL				
1410	0			+ CUR ASSET-MAIN EXTENSION				
1410	0	0000	0705122	- BELL MEADE SUB-DIVISION	1	4	0	0
1410	0	0000	0705124	- WOODHAVEN ESTATES	1	4	0	0
1410	0	0000	0705125	- FERNEWOOD SUB. PH.VIII	1	4	0	0
1410	0	0000	0705126	- AUSTIN VILLAGE	1	4	0	0
1410	0	0000	0705132	- VERMILLION BLUFF	1	4	0	0
1410	0	0000	0705133	- ST CLAIR ESTATES	1	4	0	0
1410	0	0000	0705134	- PATIN PLACE SUBDIVISION	1	4	0	0
1410	0	0000	0705136	- OAK PLACE SUBDIVISION	1	4	0	0
1410	0	0000	0705137	- IDA ROAD	1	4	0	0
1410	0	0000	0705140	- LAVILLAGE SUBDIVISION	1	4	0	0
1410	0	0000	0705141	- BROUSSARD PARK PHASE III	1	4	0	0
1410	0	0000	0705142	- SHENANDOAH ESTATES PH 8	1	4	0	0
1410	0	0000	0705144	- ST CLAIR UNIT#3 PHASE 2	1	4	0	0
1410	0	0000	0705145	- CHINQUAPIN ACRES EXT #1	1	4	0	0
1410	0	0000	0705146	- CAMBRIDGE DRIVE EXT.	1	4	0	0
1410	0	0000	0705147	- GIVERNY GARDENS	1	4	0	0
1410	0	0000	0705148	- VATICAN SQUARE	1	4	0	0
1410	0	0000	0705149	- SILVER MAPLE	1	4	0	0
1410	0	0000	0705150	- THE FIELDS SUBDIVISION	1	4	0	0
1410	0	0000	0705152	- SUGAR RIDGE	1	4	0	0
1410	0	0000	0705153	- BEAULLIEU ESTATES	1	4	0	0
1410	0	0000	0705154	- AHERN ACRES	1	4	0	0
1410	0	0000	0705156	- VIENNA BEND	1	4	0	0
1410	0	0000	0705157	- BAYOU BEND	1	4	0	0
1410	0	0000	0705159	- STARLITE DRIVE	1	4	0	0
1410	0	0000	0705160	- MAGNOLIA LANDING EXT.	1	4	0	0
1410	0	0000	0705161	- HIDEAWAY ACRES #2 EXT.	1	4	0	0
1410	0	0000	0705162	- INGRAMS SUBDIVISION	1	4	0	0
1410	0	0000	0705163	- PIN OAK ESTATES	1	4	0	0
1410	0	0000	0705165	- FERNEWOOD PHASE IV	1	4	0	0
1410	0	0000	0705166	- AUSTIN VILLAGE III	1	4	0	0
1410	0	0000	0705171	- BROUSSARD PK EST PHASE #5	1	4	0	0
1410	0	0000	0705172	- SUMMERFIELD SUBD	1	4	0	0
1410	0	0000	0705178	- ACADIANA PLAZA SUBD.	1	4	0	0
1410	0	0000	0705179	- BEAR CREEK SUBD.	1	4	0	0
1410	0	0000	0705180	- SUMMERSET PLACE	1	4	0	0
1410	0	0000	0705181	- KINGS POINTE DEVELOPMENT	1	4	0	0
1410	0	0000	0705182	- AUSTIN VILLAGE PHASE 4	1	4	0	0
1410	0	0000	0705183	- WOODRIDGE SUBD. PHASE I	1	4	0	0
1410	0	0000	0705184	- NEW CENTER COMMONS	1	4	0	0
1410	0	0000	0705185	- OZENNE ROAD	1	4	0	0
1410	0	0000	0705186	- BEAULLIEU ESTATES SUBD.#1	1	4	0	0
1410	0	0000	0705187	- BEAULLIEU ESTATES SUBE.#2	1	4	0	0
1410	0	0000	0705188	- ENCLAVE DEVELOPMENT	1	4	0	0
1410	0	0000	0705191	- SUGARLAND ESTATES PHASE A	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1410				*	CUR ASSET-NOTES RECEIVABL				
1410	0			+	CUR ASSET-MAIN EXTENSION				
1410	0	0000	0705192	-	THE OAKS SUBDIVISION	1	4	0	0
1410	0	0000	0705193	-	ACADIAN PLACE ESTATES	1	4	0	0
1410	0	0000	0705194	-	ST CLAIR V SUBDIVISION	1	4	0	0
1410	0	0000	0705195	-	JEAN CLAIR SUBDIVISION	1	4	0	0
1410	0	0000	0705198	-	JUDICE ESTATES	1	4	0	0
1410	0	0000	0705201	-	TWIN PINES MOBILE HOME	1	4	0	0
1410	0	0000	0705203	-	BRUNSWICK PLACE	1	4	0	0
1410	0	0000	0705205	-	LETRIOMPHE TRACT H	1	4	0	0
1410	0	0000	0705206	-	LETRIOMPHE TRACT J, PHI	1	4	0	0
1410	0	0000	0705209	-	COPPERFIELD SOUTH	1	4	0	0
1410	0	0000	0705212	-	WOODLAKE SUBDIVISION	1	4	0	0
1410	0	0000	0705213	-	BEAULLIEU PLACE SUBD PH 3	1	4	0	0
1410	0	0000	0705214	-	B.F. MILLER EXT	1	4	0	0
1410	0	0000	0705215	-	HACKBERRY PLACE	1	4	0	0
1410	0	0000	0705216	-	E. BAYOU OAKS	1	4	0	0
1410	0	0000	0705217	-	JOYCE LANE	1	4	0	0
1410	0	0000	0705220	-	AMY ESTATES	1	4	0	0
1410	0	0000	0705221	-	KINGSPOINTE PHASE 2	1	4	0	0
1410	0	0000	0705222	-	SUMMERFIELD PHASE II	1	4	0	0
1410	0	0000	0705223	-	AUSTIN VILLAGE PHASE 6	1	4	0	0
1410	0	0000	0705225	-	FERNEWOOD SUB PHASE XII	1	4	0	0
1410	0	0000	0705226	-	SUGAR RIDGE SUBDIVISION	1	4	0	0
1410	0	0000	0705229	-	EUREKA OAKS LLC	1	4	0	0
1410	0	0000	0705230	-	RIVER RANCH	1	4	0	0
1410	0	0000	0705232	-	BRADFORD PLACE	1	4	0	0
1410	0	0000	0705233	-	RIVER RANCH PHASE III	1	4	0	0
1410	0	0000	0705234	-	RIVER RANCH PHASE IV	1	4	0	0
1410	0	0000	0705235	-	COPPERFIELD PHASE II	1	4	0	0
1410	0	0000	0705999	-	HIDEAWAY ACRES #2 EXT.	1	4	0	0
1420				*	CUR ASSET-CUSTOMER A/R				
1420	1			+	CUR ASSET-GAS LEDGER				
1420	1	0100		-	UNBILLED REVENUE	1	4	0	0
1420	1	0101		-	CORRECTING ACCT ADJ	1	4	0	0
1420	1	0101	002	-	CORR ACCT/NW CO PGA	1	4	0	0
1420	1	0101	006	-	CORR AC/KAW VAL PGA-T-O-P	1	4	0	0
1420	1	0101	010	-	CORR ACCT / ACTUAL	1	4	0	0
1420	1	0101	015	-	CORR AC/CANE PGA-CALDWELL	1	4	0	0
1420	1	0101	020	-	CORR ACCT / UNBILL	1	4	0	0
1420	1	0101	026	-	EAST KS PGA-COMM T-O-P	1	4	0	0
1420	1	0101	032	-	CORR AC/CRESTED BUTTE PGA	1	4	0	0
1420	1	0102		-	CORRECTING ACCT-ITEM 2	1	4	0	0
1420	1	0300		-	MECHANIZED BILLING	1	4	0	0
1420	1	0301		-	CUST. A/R-OCEANA HEIGHTS	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1420				* CUR ASSET-CUSTOMER A/R				
1420	1			+ CUR ASSET-GAS LEDGER				
1420	1	0380		- MECH.BILL W.TX DIST/IRR	1	4	O	O
1420	1	0381		- M/B W.TX DIST/IRR EL PASO	1	4	O	O
1420	1	0382		- M/B W.TX DIST/IRR NORTHER	1	4	O	O
1420	1	0383		- M/B W.TX DIST/IRR TRANSW	1	4	O	O
1420	1	0384		- M/B W.TX DIST/IRR ADOBE	1	4	O	O
1420	1	0410		- CENTRAL MAIL ADJ	1	4	O	O
1420	1	0420		- BANK DRAFTS ADJ	1	4	O	O
1420	1	0430		- BANNER-UNAPPLIED PAYMENTS	1	4	O	O
1420	1	0440		- BANNER-UNAPP CR BAL REFND	1	4	O	O
1420	1	0450		- CLEAR TRANSFERS	1	4	O	O
1420	2			+ CUR ASSET-LRG VOL CUST				
1420	2	0000		- LARGE VOLUME CUSTOMERS	1	4	O	O
1420	2	0200		- SPECIAL BILLING-GAS SERV	1	4	O	O
1420	3			+ CUR ASSET-MERCHANDISE LED				
1420	3	0300		- MECHANIZED BILLING	1	4	O	O
1420	3	0302		- MECH.BILL W.TX/NORTHERN	1	4	O	O
1420	3	0303		- MECH.BILL W.TX/TRANSWSTRN	1	4	O	O
1420	3	0304		- MECH.BILL W.TX/ADOBE	1	4	O	O
1420	3	0305		- MDSE REC NASHVILLE BILLNG	1	4	O	O
1420	4			+ CUR ASSET-CUST SERV LDGR				
1420	4	0300		- MECHANIZED BILLING	1	4	O	O
1420	4	0301		- MECH.BILL W.TX/EL PASO	1	4	O	O
1420	4	0302		- MECH.BILL W.TX/NORTHERN	1	4	O	O
1420	4	0303		- MECH.BILL W.TX/TRANSWSTRN	1	4	O	O
1420	4	0304		- MECH.BILL W.TX/ADOBE	1	4	O	O
1420	5			+ CUR ASSET-CUST SERV/RES				
1420	5	0300		- MECHANIZED BILLING	1	4	O	O
1420	6			+ CUR ASSET-SURCHARGE				
1420	6	0100		- SURCHARGE - GGC	1	4	O	O
1420	6	0200		- FARMERS SYSTEM UPGRADE	1	4	O	O
1420	7			+ OCEANA HEIGHTS - MISC				
1420	7	0100		- OCEANA HEIGHTS - MISC	1	4	O	O
1430				* CUR ASSET-OTHER A/R				
1430	1			+ CUR ASSET-OTHER A/R-MISC				
1430	1	0001		- EDDINS-WALCHER RENT	1	4	O	O
1430	1	0002		- PLEASANTON, KS LINE CUT	1	4	O	O
1430	1	0003		- FORSAN OUTAGE	1	4	O	O
1430	1	0004		- CORTEZ OUTAGE	1	4	O	O
1430	1	0005		- EUREKA OUTAGE	1	4	O	O
1430	1	0006		- VIRDEN, IL DAMAGE	1	4	O	O
1430	1	0007		- AT&T CHARGES/WOODWARD MKT	1	4	O	O
1430	1	0008		- UCG-PLEASANTON, KS	1	4	O	O
1430	1	0009		- ODESSA-KN ODORIZATION	1	4	O	O

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				*	CUR ASSET-OTHER A/R				
1430	1			+	CUR ASSET-OTHER A/R-MISC				
1430	1	0010		-	LAMESA - KN LEAK SURVEY	1	4	0	0
1430	1	0011		-	ELPASO/DENVER CITY RELITE	1	4	0	0
1430	1	0012		-	FRANKLIN, TN OUTAGE	1	4	0	0
1430	1	0320		-	LOCAL GAS PURCHASES	1	4	0	0
1430	1	0321		-	CLYDE PLT EXTRACTION-KOCH	1	4	0	0
1430	1	0390		-	MISC. - CLEARED CURRENTLY	1	4	0	0
1430	1	0410		-	CNG-PUBLIC FILL STATION	1	4	0	0
1430	1	0410	001	-	CNG-PUBLIC FILL STATION	1	4	0	0
1430	1	0410	002	-	CNG-PUBLIC FILL STATION	1	4	0	0
1430	1	0410	003	-	CNG-PUBLIC FILL STATION	1	4	0	0
1430	1	0411		-	MIDWESTERN/EQUITABLE CASH	1	4	0	0
1430	1	0412		-	WESTAR-HEREFORD/ODOR	1	4	0	0
1430	1	0413		-	AMA/WESTAR LINE CUT	1	4	0	0
1430	1	0414		-	EL PASO BLOWDOWN-SEMINOLE	1	4	0	0
1430	1	0415		-	WESTAR - POST OUTAGE	1	4	0	0
1430	1	0416		-	ELPASO/ODESSA LOW 1/6/96	1	4	0	0
1430	1	0417		-	GGC-NESS CITY OUTAGE	1	4	0	0
1430	1	0418		-	CITY OF DUMAS OUTAGE	1	4	0	0
1430	1	0419		-	WESTAR 8" FRIONA OUTAGE	1	4	0	0
1430	1	0420		-	WESTAR FRITCH OVRPRESSURE	1	4	0	0
1430	1	0421		-	SW BELL LINE CUT-PAINVIEW	1	4	0	0
1430	1	0422		-	METER SALVAGE RECEIVABLE	1	4	0	0
1430	1	0423		-	KN - TAHOKA OUTAGE	1	4	0	0
1430	1	0424		-	PLATTEVILLE OUTAGE	1	4	0	0
1430	1	0425		-	GGC AUTO SALVAGE A/R	1	4	0	0
1430	1	0426		-	WINNFIELD OUTAGE	1	4	0	0
1430	1	0427		-	THIBODAUX OUTAGE	1	4	0	0
1430	1	0428		-	A Z BUS COMPANY	1	4	0	0
1430	1	0429		-	MONROE OUTAGE	1	4	0	0
1430	1	0430		-	KN-BROWNFIELD LINE CUT	1	4	0	0
1430	1	0431		-	KN - PLAINVIEW LINECUT	1	4	0	0
1430	1	0432		-	COASTAL/ODESSA LINE CUT	1	4	0	0
1430	1	0433		-	KN - BIG SPRING OVR/ODOR	1	4	0	0
1430	1	0434		-	GREELEY OUTAGE	1	4	0	0
1430	1	0435		-	KN - ODORIZATION INCIDENT	1	4	0	0
1430	1	0436		-	BREAUX BRIDGE OUTAGE	1	4	0	0
1430	1	0541		-	MISC UCG A/R	1	4	0	0
1430	1	0656		-	1" LYCO SERV TEES	1	4	0	0
1430	2			+	OTHER A/R - EMPLOYEE				
1430	2	0540	254279233	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541		-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	013341284	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	151746972	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	172582580	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	207502500	-	EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	220682749	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	223488267	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	223628853	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	223944801	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	224191416	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	224864298	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	225274122	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	225642806	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	226317780	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	226807951	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	227335081	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	227824377	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	229827801	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	230041157	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	231648324	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	243179562	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	244749137	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	247350809	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	248193243	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	250378235	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	251539705	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	251968204	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	252116682	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	252116683	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	252131497	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	252842883	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	252961228	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	252964619	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	253046829	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	253272490	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	253883684	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	253927362	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	254027101	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	254029405	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	254132434	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	254171515	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	254273581	- EMPLOYEE EXPENSE ADVANCE	1	4	0	0
1430	2	0541	254273589	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	254279233	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	255684718	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	255700107	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	255944396	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	256273197	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	256702985	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	256722656	- - EMPLOYEE ADVANCES	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	256764812	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	257336999	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	257747678	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	257860648	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	257860918	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	257861109	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	257880169	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	258042748	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	258478079	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	258669076	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	258987976	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	260316732	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	260727922	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	261513022	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	264732857	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	266663548	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	267062421	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	267844742	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	268564618	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	279381600	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	284687698	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	287648393	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	289424948	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	302682095	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	306805676	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	308568614	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	310380636	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	315443369	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	322467221	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	322485040	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	324607364	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	325546759	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	325666601	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	326482436	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	327544181	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	328404141	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	328603920	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	329565989	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	334400292	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	334407425	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	334465216	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	335506821	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	336448811	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	336644471	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	336644741	- - EMPLOYEE ADVANCES	1	4	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	340389923	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	342421419	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	344488885	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	345643346	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	347404823	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	349460818	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	350460162	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	350529027	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	355427782	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	357346808	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	357406626	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	363747818	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	373409577	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	376987664	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	381648853	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	386563150	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	389843717	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400087544	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400111352	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400112402	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400504556	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400660078	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400766616	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400823293	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400825611	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400829722	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400866373	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400905038	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400925070	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	400943554	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	401463098	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	401580340	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	401620193	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	401620712	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	401686100	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	401863870	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402064187	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402085487	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402131409	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402641850	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402722199	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402841014	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	402881247	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	403156323	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	403565413	- EMPLOYEE ADVANCES	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	403684798	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	403747393	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	403825775	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	403867670	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	403887533	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404587446	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404608241	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404703870	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404727794	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404740126	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404788985	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404862605	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404923391	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	404983484	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405274475	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405541048	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405646508	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405647643	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405649728	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405685303	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405842936	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405845784	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405867731	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	405981544	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406589092	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406727173	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406747355	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406847807	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406865123	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406944889	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	406962648	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407029567	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407061665	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407068732	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407088653	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407663376	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407700464	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	407848053	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	408929931	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	409315508	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	409374632	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	409940188	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	409962585	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	410350447	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	410372008	- EMPLOYEE ADVANCES	1	4	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	410920232	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	410921312	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	410925200	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411020204	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411111435	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411153404	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411257228	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411760251	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411862340	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	411880040	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	412021434	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	412212087	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	412339300	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	412947773	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	412989267	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	413022694	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414069800	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414084438	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414088478	- - EMPLOYEE ADVANCE	1	4	0	0
1430	2	0541	414112653	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414158732	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414198456	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414217732	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414745603	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414808866	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414822165	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	414846105	- EMPLOYEE EXPENSE ADVANCES	1	4	0	0
1430	2	0541	414884694	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415025570	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415114044	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415176245	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415177825	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415353100	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415457685	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415709168	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415903169	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	415909345	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	416087648	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	416886764	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	417194102	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	417624292	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	418561966	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	420549190	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	420887577	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	421069886	- - EMPLOYEE ADVANCES	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	421924766	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	422620027	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	423587677	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	425088334	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	425088364	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	427194066	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	428117212	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	429536948	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	432396228	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	432605646	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433020601	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433212111	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433230400	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433255652	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433352044	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433359788	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433708386	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433769198	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433860473	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433866915	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	433988440	- EMPLOYEE ADVANCE	1	4	0	0
1430	2	0541	434179153	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434316601	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434338660	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434354019	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434359425	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434459698	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434666606	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	434946707	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	435110369	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	435230378	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	435377703	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	435574271	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	435767690	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	436045524	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	436546492	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	436586290	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	436865380	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	436987861	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437025789	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437055789	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437115837	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437175080	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437274611	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437629818	- - EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	437805748	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	437987096	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438021223	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438061432	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438330239	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438377012	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438457843	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438625212	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438663873	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438884464	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438884465	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438907975	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	438961209	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	439044620	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	439663254	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	439845998	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	439863012	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	439968715	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	441400554	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	441423816	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	441660944	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	443505956	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	443622410	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	444402450	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	444420737	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	444701467	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	445567544	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	447629429	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	448743377	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	448780806	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449150656	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449154470	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449296691	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449313322	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449623491	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449766209	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449772822	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449828833	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	449988994	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450130466	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450138382	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450279341	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450355051	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450379991	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450708132	- EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	450743374	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	450817198	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	451067442	- - EMPLOYEE ADVANCE	1	4	0	0
1430	2	0541	451067664	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	451159116	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	451575751	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	451661197	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	451661884	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	451769718	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	452451521	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	452471004	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	452672805	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	452987027	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453194957	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453251264	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453257893	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453371340	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453547421	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453693861	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453784989	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453823195	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453834811	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453880717	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453908741	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	453909741	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454080845	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454082115	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454089374	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454395857	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454508356	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454601498	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454667250	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454717471	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454727487	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454806961	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	454809960	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455131831	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455135188	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455297625	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455317551	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455357340	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455390817	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455673495	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455827651	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455886001	- EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	455886115	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455887164	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455920289	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455926902	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455928293	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	455929548	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456029211	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456041089	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456118833	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456194553	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456279600	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456410720	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456609980	- DEF DR - PAYROLL CLEARING	1	4	0	0
1430	2	0541	456661547	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456719950	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456787076	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456809922	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456814706	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	456979301	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457087655	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457190807	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457310668	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457326952	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457375687	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457630647	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457928042	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	457929728	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458027595	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458029211	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458279456	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458291904	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458310407	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458556966	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458570311	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458627359	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458659945	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458720645	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458779395	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	458829104	- EMPLOYEE EXPENSE ADVANCE	1	4	0	0
1430	2	0541	458923276	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459199755	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459216400	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459272389	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459454040	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459605506	- EMPLOYEE ADVANCES	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	459760604	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459887808	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459888093	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459888817	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	459905088	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460046297	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460270585	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460274332	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460661795	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460689605	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460720417	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460808516	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460962788	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	460986982	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461023250	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461026250	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461028174	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461029333	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461029891	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461029948	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461536699	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461662034	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461781528	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461824272	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461824961	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	461901427	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462069445	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462239630	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462378411	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462628392	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462741035	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462786428	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462983822	- EMPLOYEE EXPENSE ACCOUNT	1	4	0	0
1430	2	0541	462988905	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462989646	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	462989882	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463115809	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463351817	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463536645	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463728389	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463729834	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463841269	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463848191	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463862241	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	463884344	- EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	464047225	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464087982	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464088496	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464089984	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464174826	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464312256	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464436557	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464532641	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464642787	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464727534	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464785747	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464827522	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	464828379	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465154746	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465218268	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465475060	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465608216	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465669729	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465754809	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465946806	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	465988084	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	466177906	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	466703276	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	466772613	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	466881362	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467238492	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467250843	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467313715	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467313751	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467351332	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467434192	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467626448	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	467981489	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	469905412	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	470825865	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	478625705	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	478625750	- EMPLOYEE ADVANCE	1	4	0	0
1430	2	0541	478661621	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	478727441	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	478925826	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	479502592	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	479609255	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	479768100	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	480608770	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	480867498	- EMPLOYEE ADVANCES	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				*	CUR ASSET-OTHER A/R				
1430	2			+	OTHER A/R - EMPLOYEE				
1430	2	0541	481029163	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	481742992	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	484545694	-		1	4	0	0
1430	2	0541	484840998	-	-EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	486563273	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	487561594	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	487642037	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	488825354	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	490664014	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	493904009	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	494821582	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	496709902	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	496741547	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	496803112	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	498787521	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	498863527	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	501549090	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	501869777	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	504706055	-	- EMPLOYEE ADVANCE	1	4	0	0
1430	2	0541	505623280	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	507529416	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509428840	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509449657	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509542241	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509564394	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509627563	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509660122	-	-EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	509666862	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	510464238	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	510500313	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	510641481	-		1	4	0	0
1430	2	0541	511429917	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511520420	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511526038	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511563382	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511568484	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511580628	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511623026	-	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511641881	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511664185	-	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511701665	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511704477	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	511824137	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512344403	-	EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512485216	-	- EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	512522946	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512524143	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512563729	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512589323	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512641149	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512642732	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512686984	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512704519	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512724002	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512761678	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512783853	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512787341	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512861569	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	512881070	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	513424308	- -EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	513541039	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	513627040	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	513767086	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	513782586	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514424142	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514444542	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514448536	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514546253	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514600513	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514602559	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514647892	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514740052	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514745116	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	514907718	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515444068	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515602882	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515607567	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515625774	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515667020	-	1	4	0	0
1430	2	0541	515706710	- - EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515723267	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515748156	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515781896	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	515788632	- EMPLOYEE ADVANCE	1	4	0	0
1430	2	0541	515788652	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	520548924	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	520887577	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521024149	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521025454	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521026227	- EMPLOYEE ADVANCES	1	4	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	521081466	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521191261	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521195099	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521250792	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521257670	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521413558	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521587150	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521640168	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521686042	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521706505	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521746705	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	521801205	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522027465	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522027925	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522397758	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522505265	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522553025	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522577528	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522727275	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522743542	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522880713	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	522985196	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523130353	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523217452	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523319900	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523463201	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523649580	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523689008	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	523786728	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524025670	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524137086	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524274426	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524312170	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524330460	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524473479	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524626949	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524720808	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524783998	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524802755	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524884708	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524886517	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	524942145	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	525132631	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	525889537	- EMPLOYEE ADVANCES	1	4	0	0
1430	2	0541	526110394	- EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0541	526133257	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	526764639	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	529132708	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	531560691	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	549392388	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	554259557	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	556743684	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	558256881	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	558907546	- - EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	562782060	- - EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	565583211	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	567134399	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	568354431	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	573642561	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	585253629	- -EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	585272289	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	585562234	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	585562371	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	585565234	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	587541562	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	587702773	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	633608745	- -EMPLOYEE ADVANCES	1	4	O	O
1430	2	0541	644016425	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0600		- EMPL MDSE-PAYROLL DEDUCT	1	4	O	O
1430	2	0600	348623964	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	401763731	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	401805946	- -EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	402881247	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	405540704	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	405685237	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	406727173	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	407469531	- -EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	411193180	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	414117773	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	435373895	- EMPLOYEEE MERCHANDISE	1	4	O	O
1430	2	0600	435920627	- -EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	437943919	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	438625212	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0600	441660944	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	443505956	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	444402450	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	449296691	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	449330500	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	449965750	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	450214955	- EMPLOYEE MERCHANDISE	1	4	O	O

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0600	450379991	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	450883134	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	450941170	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	450941178	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	450966750	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	451334510	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	451471391	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	451638840	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	451767789	- EMPLOYEE MERCHANDISE REC	1	4	0	0
1430	2	0600	451963386	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	452044315	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	452085091	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	452119767	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	452438021	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	453314239	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	453864972	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	453905026	- EMPLOYEE MERCHANDISE A/R	1	4	0	0
1430	2	0600	454565611	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	455132108	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	455357340	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	455928272	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	455928844	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	456760085	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	456761332	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	457043853	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	457083760	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	457158212	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	458570311	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	458722285	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	458923276	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	459216400	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	459392262	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	459596871	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	459760604	- -EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	459905556	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	460450608	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	460986982	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	461029891	- MERCHANDISE ACCTS REC	1	4	0	0
1430	2	0600	461111630	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	461235518	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	461823028	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	462028885	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	462317641	- - EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	462863674	- EMPLOYEE MERCHANDISE	1	4	0	0
1430	2	0600	463217883	- EMPLOYEE ADVANCES	1	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				* CUR ASSET-OTHER A/R				
1430	2			+ OTHER A/R - EMPLOYEE				
1430	2	0600	463841651	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	463849000	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	464153121	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	464727534	- - EMPLOYEE ADVANCES	1	4	O	O
1430	2	0600	464827166	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	464845302	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	465154746	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	466450565	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	466660728	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	467298466	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	467397540	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	467434192	- EMPLOYEE RECEIVABLE	1	4	O	O
1430	2	0600	501549090	- -EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	508888042	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	510641481	- -EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	515485926	- -EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	521025454	- EMPLOYEE ADVANCES	1	4	O	O
1430	2	0600	521413558	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	521706505	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	521747663	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	523900118	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	524312170	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	526726785	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	553576366	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	555740971	- - EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	574767687	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0600	578929989	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0601		- EMPLOYEE RENT	1	4	O	O
1430	2	0602		- OTHER A/R EMP EDUC ADV	1	4	O	O
1430	2	0602	227824377	- EMPLOYEE MERCHANDISE	1	4	O	O
1430	2	0603		- OTHER A/R EMP PAYROLL DED	1	4	O	O
1430	2	7541	433020601	- EMPLOYEE ADVANCES	1	4	O	O
1430	7			+ OTHER A/R-ROAD MOVES/CAP				
1430	7	0104		- CITY ROAD MOVES	1	4	O	O
1430	7	0104	0799056	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	0799096	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	730478	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	730588	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	799056	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	799057	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	799059	- CITY ROAD MOVES	1	4	O	O
1430	7	0104	799096	- CITY ROAD MOVES	1	4	O	O
1430	7	0105		- STATE DEPT OF TRANSPORT	1	4	O	O
1430	7	0105	776029	- STATE DEPT OF TRANSPORT	1	4	O	O
1430	7	0105	776092	- STATE DEPT OF TRANSPORT	1	4	O	O

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1430				*	CUR ASSET-OTHER A/R				
1430	7			+	OTHER A/R-ROAD MOVES/CAP				
1430	7	0105	776196	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	776197	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	776198	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	776199	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	776200	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	776209	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	798353	-	STATE DEPT OF TRANSPORT.	1	4	0	0
1430	7	0105	798688	-	STATE DEPT OF TRANSPORT.	1	4	0	0
1430	7	0105	798689	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0105	798691	-	STATE DEPT OF TRANSPORT	1	4	0	0
1430	7	0107		-	ARCADIA PARISH POLICE JUR	1	4	0	0
1430	7	0108		-	LA INTERSTATE GAS COMPANY	1	4	0	0
1430	9			+	CUR ASSET-OTHER A/R-OTHER				
1430	9	0500		-	PAC	1	4	0	0
1430	9	0700		-	WESTAR TRANSMISSION COMP.	1	4	0	0
1430	9	0701		-	WESTAR LUBBOCK SUBLEASE	1	4	0	0
1440				*	CUR ASSET-UNCOLL ACCTS-CR				
1440	1			+	CUR ASSET-GAS LEDGER CUST				
1440	1	0000		-	GAS LEDGER CUSTOMERS	1	4	0	0
1440	1	0100		-	GAS LEDGER CUSTOMER - A/R	1	4	0	0
1440	1	0300		-		1	4	0	0
1440	1	0900		-	GAS LEDGER CUSTOMER - EXP	1	4	0	0
1440	2			+	CUR ASSET-MERCH LEDGER				
1440	2	0000		-	MERCHANDISE LDGR CUSTMR	1	4	0	0
1440	2	0100		-	MRCHD LDGR CUST - A/R	1	4	0	0
1440	3			+	CUR ASSET-CUST SERV LEDGE				
1440	3	0000		-	CUSTOMER SERVICE LEDGER	1	4	0	0
1440	3	0100		-	CUST SERV LEDGER - A/R	1	4	0	0
1460				*	CUR ASSET-A/R-ASSOC COMPA				
1460	0			+	CURRENT ASSETS-UCG				
1460	0	0901		-	INVALID	1	8	0	1
1460	0	1000		-	INVALID	1	8	0	1
1460	1			+	CURRENT ASSETS-EGASCO				
1460	1	0100		-	EGASCO-COMMON	1	8	0	0
1460	1	0101		-	EGASCO-ADVANCES	1	8	0	0
1460	1	0201		-	EGASCO-PRIOR YEAR FIT	1	8	0	0
1460	1	0401		-	EGASCO - DIV DECLARED	1	8	0	0
1460	1	0901		-	EGASCO-CORPORATE ALLOC	1	8	0	0
1460	3			+	CURRENT ASSETS-ENERMART				
1460	3	0100		-	ENERMART-COMMON	1	8	0	0
1460	3	0101		-	ENERMART-ADVANCES	1	8	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1460				*	CUR ASSET-A/R-ASSOC COMPA				
1460	3			+	CURRENT ASSETS-ENERMART				
1460	3	0201		-	ENERMART-PRIOR YEAR FIT	1	8	0	0
1460	3	0401		-	ENERMART-DIVIDENDS DECLAR	1	8	0	0
1460	3	0901		-	ENERMART-CORPORATE ALLOCA	1	8	0	0
1460	4			+	CURRENT ASSETS-TLIG				
1460	4	0100		-	TLIG-COMMON	1	8	0	0
1460	4	0101		-	TLIG-ADVANCES	1	8	0	0
1460	4	0201		-	TLIG-PRIOR YEAR FIT	1	8	0	0
1460	4	0401		-	TLIG-DIVIDENDS DECLARED	1	8	0	0
1460	4	0901		-	TLIG-CORPORATE ALLOCATION	1	8	0	0
1460	5			+	CURRENT ASSETS-WKGR				
1460	5	0100		-	WKGR-COMMON	1	8	0	0
1460	5	0101		-	WKGR-ADVANCES	1	8	0	0
1460	5	0201		-	WKGR-PRIOR YEAR FIT	1	8	0	0
1460	5	0901		-	WKGR-CORPORATE ALLOCATION	1	8	0	0
1460	7			+	CURRENT ASSETS - ENERMART TRUST				
1460	7	0100		-	ENERMART TRUST-COMMON	1	8	0	0
1460	7	0101		-	ENERMART TRUST-ADVANCES	1	8	0	0
1460	7	0201		-	ENERMART/TR-PRIOR YR FIT	1	8	0	0
1460	8			+	CURRENT ASSETS-ATMOS ENERGY SER'S				
1460	8	0100		-	ATMOS ENERGY SER-COMMON	1	8	0	0
1460	8	0101		-	ATMOS ENERGY SER-ADVANCES	1	8	0	0
1460	8	0201		-	ATMOS ENERGY SER-PRIORFIT	1	8	0	0
1460	8	0901		-	ATMOS ENERGY SER-CORP ALL	1	8	0	0
1461				*	CUR ASSET-A/R-ASSOC COMPA				
1461	0			+	CURRENT ASSETS-ENCO				
1461	0	0100		-	ENCO-RENTAL	1	8	0	0
1461	0	0901		-	ENCO-CORPORATE ALLOCATION	1	8	0	0
1461	1			+	CURRENT ASSETS-ENUS				
1461	1	0100		-	ENUS-UTILITY SERVICES	1	8	0	0
1461	1	0101		-	ENUS-ADVANCES	1	8	0	0
1461	1	0901		-	ENUS-CORPORATE ALLOCATION	1	8	0	0
1461	2			+	CURRENT ASSETS-UCGS				
1461	2	0100		-	UCGS-STORAGE	1	8	0	0
1461	2	0101		-	UCGS-ADVANCES	1	8	0	0
1461	2	0901		-	UCGS-CORPORATE ALLOCATION	1	8	0	0
1461	3			+	CURRENT ASSETS-UPGA				
1461	3	0100		-	UPGA-LEASING	1	8	0	0
1461	3	0101		-	UPGA-ADVANCES	1	8	0	0
1461	3	0301		-	UPGA-PAYROLL	1	8	0	0
1461	3	0901		-	UPGA-CORPORATE ALLOCATION	1	8	0	0
1461	4			+	CURRENT ASSETS-UPTN				
1461	4	0100		-	UPTN-PROPANE	1	8	0	0
1461	4	0101		-	UPTN-ADVANCES	1	8	0	0

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1461								
1461	4			* CUR ASSET-A/R-ASSOC COMPA				
1461	4	0901		+ CURRENT ASSETS-UPTN				
				- UPTN-CORPORATE ALLOCATION	1	8	0	0
1510								
1510	0			* CURRENT ASSETS-FUEL STOCK				
1510	0	0100		+ CURRENT ASSETS-FUEL STOCK				
				- PROPANE	1	5	0	0
1540								
1540	0			* CUR ASSET-PLNT MATLS & OP				
1540	0	0100		+ CUR ASSET-PLNT MATLS & OP				
1540	0	0160		- PLNT M&S-GENERAL	1	5	0	0
1540	1			- PLNT M&S-MERCH ON DISPLAY	1	5	0	0
1540	1	0100		+ CUR ASSET-OTHER				
				- PC INVENTORY	1	5	0	0
1550								
1550	0			* CURRENT ASSETS-MERCHANDIS				
1550	0	0000		+ CURRENT ASSETS-MERCHANDIS				
				- MERCHANDISE	1	5	0	0
1551								
1551	0			* NO NARUC NAME ON FILE				
1551	0	0000		+ NO NARUC NAME ON FILE				
				-	1	5	0	0
1630								
1630	0			* CUR ASSET-STORES EXPENSE				
1630	0	1121		+ CUR ASSET-STORES EXPENSE				
1630	0	1131		- STORES-LABOR - EXEMPT	1	5	0	0
1630	0	1290		- STORES-LABOR - OPERATING	1	5	0	0
1630	0	2001		- STORES-BENEFIT LOAD	1	5	0	0
1630	0	2001	450279341	- STORES-MAT'L & SUPP	1	5	0	0
1630	0	3001		-	1	5	0	0
1630	0	3002		- STORES-COMP VEHICLE USAGE	1	5	0	0
1630	0	4202		- STORES-OTHER TRANSPT COST	1	5	0	0
1630	0	4303		- SOFTWARE MAINTENACE	1	5	0	0
1630	0	4581		- STORES-EQUIP SUPPL & TOOL	1	5	0	0
1630	0	4582		- STORES-BLDG LEASE/RENT	1	5	0	0
1630	0	4586		- STORES-BUILDING SERVICE	1	5	0	0
1630	0	4587		- STORES-JANITOR SERVICE	1	5	0	0
1630	0	4589		- STORES-PEST CONTROL	1	5	0	0
1630	0	4590		- STORES-OTHER MAINT EXP	1	5	0	0
1630	0	4861		- STORES-UTILITIES	1	5	0	0
1630	0	5010		- C & M WAREHOUSE	1	5	0	0
				- STORES-G.O.SUPL/STAT/PRNT	1	5	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1630				* CUR ASSET-STORES EXPENSE				
1630	0			+ CUR ASSET-STORES EXPENSE				
1630	0	5111		- STORES-POSTAGE/DLVRY SERV	1	5	0	0
1630	0	5311		- TELEPHONE MONTHLY SERVICE	1	5	0	0
1630	0	5411		- MEALS & ENTERTAINMENT	1	5	0	0
1630	0	5413		- TRANSPORTATION	1	5	0	0
1630	0	5414		- LODGING	1	5	0	0
1630	0	5415		- MEMBERSHIP FEES	1	5	0	0
1630	0	5416		- CLUB DUES - NONDEDUCTIBLE	1	5	0	0
1630	0	5419		- MISC EMPLOYEE EXPENSE	1	5	0	0
1630	0	5421		- STORES-SEMINAR/CONFR FEES	1	5	0	0
1630	0	5424		- STORES-BOOKS/MANAULS	1	5	0	0
1630	0	5429		- STORES-OTH TRAINING COSTS	1	5	0	0
1630	0	5611		- STORES-SUPERVISION	1	5	0	0
1630	0	6111		- STORES-CONTRACT LABOR	1	5	0	0
1630	0	7411		- EMPLOYEES' COFFEE	1	5	0	0
1630	0	9114		- STORES-TELEPHONE & PAGERS	1	5	0	0
1630	0	9170		- STORES-INV DISCOUNT EARND	1	5	0	0
1630	0	9171		- STORES-LOADING-RTND MTRL	1	5	0	0
1630	0	9172		- RECEIPT O/H-COATING-DR/CR	1	5	0	0
1630	0	9173		- STORES-W/H ADJMNT - DR/CR	1	5	0	0
1630	0	9174		- STORES-W/H OBSLT INV ADJ	1	5	0	0
1630	0	9175		- STORES-W/H OBSLT MRCH ADJ	1	5	0	0
1630	0	9179		- STORES-YEAR END BAL - DR	1	5	0	0
1630	0	9191		- ALLOCATIONS IN - COMMON	1	5	0	0
1630	0	9278		- STORES-STORAGE O/H - CLRG	1	5	0	0
1630	0	9279		- STORES-YEAR END BAL - CR	1	5	0	0
1630	0	9341		- STORES-ADMIN & G & A EXP	1	5	0	0
1630	0	9342		- GREELEY GAS PRORATE	1	5	0	0
1630	1			+ CUR ASSET-PC STORES INV				
1630	1	6111		- CONTRACT LABOR	1	5	0	0
1630	1	9170		- STORES-INV DISCOUNT EARND	1	5	0	0
1630	1	9172		- RECEIPT O/H DR/CR	1	5	0	0
1630	1	9173		- STORES - W/H ADJMNT DR/CR	1	5	0	0
1630	1	9179		- STORES-YEAR END BAL-DR	1	5	0	0
1630	1	9279		- STORES-YEAR END BAL-CR	1	5	0	0
1640				* CUR ASSET-U/G STORED GAS				
1640	0			+ CUR ASSET-U/G STORED GAS				
1640	0	0000		- U/G STORED GAS	1	6	0	0
1640	0	0002		- P/L STORED GAS TNN-MRKTG	1	6	0	0
1640	0	0003		- P/L STORED GAS LIG-LA	1	6	0	0
1640	0	0004		- P/L STORED GAS TNN-LA	1	6	0	0
1640	0	0005		- P/L STORED GAS SONAT-LA	1	6	0	0
1640	0	0006		- P/L STORED GAS KOCH-LA	1	6	0	0
1640	0	0007		- P/L STORD GAS-WILIAMS NAT	1	6	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1640				* CUR ASSET-U/G STORED GAS				
1640	0			+ CUR ASSET-U/G STORED GAS				
1640	0	0007	010	- P/L STORAGE-WNG TSS	1	6	0	0
1640	0	0007	020	- P/L STORAGE-WNG FSS	1	6	0	0
1640	0	0008		- P/L STORD GAS - K N ENRGY	1	6	0	0
1640	0	0009		- P/L STORAGE-CIG-YOUNG	1	6	0	0
1640	0	0010		- P/L STORED GAS - ARKLA	1	6	0	0
1640	0	0011		- P/L STORAGE-ANR	1	6	0	0
1640	0	0012		- P/L STORAGE-MRT	1	6	0	0
1640	0	0013		- PREPAID COMMODITY 2	1	6	0	0
1640	0	0013	000	- P/L STORAGE-NGPL-VANDALIA	1	6	0	0
1640	0	0013	001	- P/L STORAGE-NGPL-ST ELMO	1	6	0	0
1640	0	0014	000	- P/L STORAGE-PANHAN-IOS	1	6	0	0
1640	0	0014	001	- P/L STORAGE-PANH-FS	1	6	0	0
1640	0	0014	002	- P/L STORAGE-PANH-WS	1	6	0	0
1640	0	0014	003	- P/L STORAGE-PANH-VIRDEN	1	6	0	0
1640	0	0015		- P/L STORAGE-SOUTHERN	1	6	0	0
1640	0	0016		- PREPAID COMMODITY 1	1	6	0	0
1640	0	0016	000	- P/L STORAGE-TRANSCO-GSS	1	6	0	0
1640	0	0016	001	- P/L STORAGE-TRANSCO-WSS	1	6	0	0
1640	0	0016	002	- P/L STORAGE-TRANSCO-ESS	1	6	0	0
1640	0	0016	003	- P/L STOR-TRANSCO-GAFFNEY	1	6	0	0
1640	0	0016	004	- P/L STOR-TRANSCO-GAFF WS	1	6	0	0
1640	0	0016	005	- P/L STORAGE-TRANSCO ESS	1	6	0	0
1640	0	0017		- PREPAID COMMODITY 3	1	6	0	0
1640	0	0017	000	- P/L STOR-TRUNKLINE-SALEM	1	6	0	0
1640	0	0017	001	- P/L STOR-TRUNKLINE-METROP	1	6	0	0
1640	0	0018		- PREPAID COMMODITY 4	1	6	0	0
1640	0	0018	000	- P/L STOR-TENN GASS-FS2032	1	6	0	0
1640	0	0018	001	- P/L STOR-TENN GAS-FS3981	1	6	0	0
1640	0	0018	002	- P/L STOR-TENN GAS-FS4033	1	6	0	0
1640	0	0019		- P/L STORAGE-CNG	1	6	0	0
1640	0	0020		- PPD COMM - WMLS FSS	1	6	0	0
1640	0	0020	000	- P/L STOR-ETN-VA EARLY	1	6	0	0
1640	0	0020	001	- PPD COMM ETN-SALTVILLE	1	6	0	0
1640	0	0021		- PREPAID GSS COMMODITY	1	6	0	0
1640	0	0021	000	- P/L STOR-TEX EA-SSI	1	6	0	0
1640	0	0021	001	- P/L STOR-TEX EA-GSS	1	6	0	0
1640	0	0021	002	- :/L STOR-TEX EA-ILL EGYPT	1	6	0	0
1640	0	0021	003	- P/L STOR-TEX EA-MORN STAR	1	6	0	0
1640	0	0021	004	- P/L STOR-TEX EA-WISEMAN	1	6	0	0
1640	0	0099		- P/L STORAGE CLEARING	1	6	0	0
1640	2			+ NO NARUC NAME ON FILE				
1640	2	0000		- LNG STORED	1	6	0	0
1660				* CUR ASSET-PREPAYMENTS				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1660				* CUR ASSET-PREPAYMENTS				
1660	1			+ CUR ASSET-PREPAID INSURAN				
1660	1	0001		- PREPAID EXPENCES MISC	1	7	0	0
1660	1	0101		- PREPAID-WORKER'S COMP INS	1	7	0	0
1660	1	0102		- PREPAID-PROPERTY INS	1	7	0	0
1660	1	0103		- PREPAID-AUTO LIABLTY INS	1	7	0	0
1660	1	0113		- PREPAID-LIABILITY INSURAN	1	7	0	0
1660	1	0123		- PREPAID-AMER INS CO LIAB	1	7	0	0
1660	1	0133		- PREPAID-AEGIS OFF&DIR LIA	1	7	0	0
1660	2			+ CUR ASSET-PREPAYMENTS-LIC				
1660	2	0101		- PREPAID-LA OCCUP LICENSES	1	7	0	0
1660	2	0201		- PREPAID-FRANCHISE TAX-ST.	1	7	0	0
1660	2	0301		- PREPAID-GROSS RECEIPT TAX	1	7	0	0
1660	2	0419		- PREPAID-ST/LOC/USE TAX AC	1	7	0	0
1660	2	0601		- PREPAID-FRANCHISE FEE	1	7	0	0
1660	3			+ CUR ASSET-PREPAYMENTS/BEN				
1660	3	0102		- PREPAID-SEBP INS PREMIUM	1	7	0	0
1660	4			+ CUR ASSET-PREPAYMENTS/OFF				
1660	4	0101		- PREPAID-POSTAGE	1	7	0	0
1660	4	0102		- PREPAID-INSERTER	1	7	0	0
1660	4	0103		- PREPAID-MAIL BOX	1	7	0	0
1660	4	0104		- PREPAID-BUSINESS REPLY	1	7	0	0
1660	4	0105		- PREPAID-POSTAGE DUE	1	7	0	0
1660	4	0106		- LINCOLN CNTR MAIL ROOM	1	7	0	0
1660	4	0301		- PREPAID-MIDWAY BLDG RENT	1	7	0	0
1660	4	0401		- PREPAID-GILLILAND G-PRT-I	1	7	0	0
1660	4	0402		- PREPAID-GILLILAND PTR-II	1	7	0	0
1660	4	0403		- PD RENT-GILLILAND GGC	1	7	0	0
1660	4	0404		- PREPAID-OCEANA HEIGHTS	1	7	0	0
1660	7			+ CUR ASSET-PREPAYMENTS/OTH				
1660	7	0001		- CIS PROJECT	1	7	0	0
1660	7	0002		- ORACLE DATABASE MAINT	1	7	0	0
1660	7	0003		- CAMBRIDGE ENERGY RESEARCH	1	7	0	0
1660	7	0004		- MONSTER BOARD-INTERNET	1	7	0	0
1660	7	0005		- AMER GAS COOLNG CNTR, INC	1	7	0	0
1660	7	0201		- PREPAID-SOUTHERN GAS DUES	1	7	0	0
1660	7	0202		- PREPAID-AMERICAN GAS DUES	1	7	0	0
1660	7	0203		- PREPAID-NGV COALITN DUES	1	7	0	0
1660	7	0301		- PREPAID-KY PSC ASSESSMENT	1	7	0	0
1660	7	0302		- PREPAID-CO PUC ASSESSEMNT	1	7	0	0
1660	7	0303		- PREPAID-SC PUC ASSESSMENT	1	7	0	0
1660	7	0304		- PREPAID-KS PUC ASSESSMENT	1	7	0	0
1660	7	0401		- PREPAID-GAS	1	7	0	0
1660	7	0501		- PREPAID-NATION BANK OF TX	1	7	0	0
1660	7	0502		- PREPAID-INT OF GAS TECH	1	7	0	0
1660	7	0503		- EXECUTRAIN - PC SFTWR STD	1	7	0	0
1660	7	0504		- ALLIANCE PREPAID GAS	1	7	0	0

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

NARUC	X	ELMT DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1660			* CUR ASSET-PREPAYMENTS				
1660	7		+ CUR ASSET-PREPAYMENTS/OTH				
1660	7	0505	- TENN ALLIANCE PREPAID GAS	1	7	0	0
1740			* MISC CURRENT AND ACCRUED				
1740	0		+ CURRENT AND ACCRUED				
1740	0	0000	- MISC CUR & ACCRUED ASSETS	1	7	0	0
1810			* DEF DR-UNAMORT DEBT DISC				
1810	0		+ DEF DR-UNAMORIT DEBT DISC				
1810	0	0001	- MED TERMS SER A-1	1	9	0	0
1810	0	0002	- MED TERMS SER A-2	1	9	0	0
1810	0	0003	- MED TERMS SER A-3	1	9	0	0
1810	0	0004	- LTD SER N	1	9	0	0
1810	0	0005	- LTD SER P	1	9	0	0
1810	0	0006	- LTD SER Q	1	9	0	0
1810	0	0007	- LTD SER R	1	9	0	0
1810	0	0008	- LTD SER T	1	9	0	0
1810	0	0009	- LTD SER U	1	9	0	0
1810	0	0010	- LTD SER V	1	9	0	0
1810	0	0011	- TNVA - AQ	1	9	0	0
1810	0	0116	- 9.4% 1ST MTG BNDS-2021	1	9	0	0
1810	0	0117	- 10% NOTES PAYABLE - 2011	1	9	0	0
1810	0	0420	- JOHN HANCOCK SR 9.75%	1	9	0	0
1810	0	0430	- JOHN HANCOCK SR 11.20%	1	9	0	0
1810	0	0440	- JOHN HANCOCK SR 9.76%	1	9	0	0
1810	0	0450	- VAR. ANN. LIFE INS 9.57%	1	9	0	0
1810	0	0460	- VAR. ANN. LIFE INS 7.95%	1	9	0	0
1810	0	0461	- VAR. ANN. LIFE INS 8.07%	1	9	0	0
1810	0	0462	- NEW YORK LIFE INS 8.26%	1	9	0	0
1810	0	0500	- DEBENTURES 6.75%	1	9	0	0
1840			* DEF DEBIT-CLEARING ACCT				
1840	4		+ DEF DEBIT-CLRG/METER SHOP EXP				
1840	4	1121	- LABOR - EXEMPT	1	9	0	0
1840	4	1131	- LABOR - OPERATING	1	9	0	0
1840	4	1290	- BENEFIT LOAD	1	9	0	0
1840	4	2001	- MATERIAL & SUPPLIES	1	9	0	0
1840	4	3001	- COMPANY VEHICLE USAGE	1	9	0	0
1840	4	4302	- EQUIPMENT MAINTENANCE	1	9	0	0
1840	4	4303	- EQUIP SUPPLIES & TOOLS	1	9	0	0
1840	4	4306	- PARTS	1	9	0	0
1840	4	4309	- MISCELLANEOUS	1	9	0	0
1840	4	4581	- BUILDING LEASE	1	9	0	0

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: C0A349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1840				* DEF DEBIT-CLEARING ACCT				
1840	4			+ DEF DEBIT-CLRG/METER SHOP EXP				
1840	4	4582		- BUILDING SERVICES	1	9	0	0
1840	4	4586		- JANITOR SERVICE	1	9	0	0
1840	4	4587		- PEST CONTROL	1	9	0	0
1840	4	4590		- UTILITIES	1	9	0	0
1840	4	5010		- OFFICE SUPPLIES	1	9	0	0
1840	4	5111		- POSTAGE/DELIVERY SERVICES	1	9	0	0
1840	4	5411		- MEALS & ENTERTAINMENT	1	9	0	0
1840	4	5413		- TRANSPORTATION	1	9	0	0
1840	4	5414		- LODGING	1	9	0	0
1840	4	5416		- CLUB DUES - NONDEDUCTIBLE	1	9	0	0
1840	4	5419		- MISC EMPLOYEE EXPENSE	1	9	0	0
1840	4	5421		- SEMINARS/CONFR	1	9	0	0
1840	4	6111		- CONTRACT LABOR	1	9	0	0
1840	4	7411		- EMPLOYEE'S COFFEE ROOM	1	9	0	0
1840	4	9114		- TELEPHONE & PAGERS	1	9	0	0
1840	4	9251	010	- CREDITS - O&M	1	9	0	0
1840	4	9251	020	- CREDITS - CAPITALIZED	1	9	0	0
1840	4	9251	030	- CREDITS - TRF RET MTRS	1	9	0	0
1840	4	9251	040	- CREDITS - TRF TO NEW MTRS	1	9	0	0
1840	5			+ DEF DEBIT-CLRG/ METER/REG INSTALL				
1840	5	1121		- LABOR - EXEMPT	1	9	0	0
1840	5	1131		- LABOR - OPERATING	1	9	0	0
1840	5	1290		- BENEFIT LOAD	1	9	0	0
1840	5	2001		- MATERIAL & SUPPLIES	1	9	0	1
1840	5	3001		- COMPANY VEHICLE USAGE	1	9	0	1
1840	5	5419		- MISC EMPLOYEE EXPENSES	1	9	0	0
1840	5	6111		- CONTRACT LABOR	1	9	0	1
1840	5	9191		- ALLOCATIONS IN - COMMON	1	9	0	0
1840	5	9252	020	- INSTALL COST CR - CAPITAL	1	9	0	0
1840	5	9911		- REIMBURSEMENTS	1	9	0	0
1841				* DEF DEBIT-CLRG ACCT/VEHICLE SYSTEM				
1841	1			+ DEF DEBIT-CLRG/TRANSPORTATION EXPENSE				
1841	1	1121		- LABOR - EXEMPT	1	9	0	0
1841	1	1131		- LABOR - OPERATING	1	9	0	0
1841	1	1290		- LABOR - BENEFIT LOAD	1	9	0	0
1841	1	2001		- MATERIALS & SUPPLIES	1	9	0	0
1841	1	4305		- LICENSES & PERMITS, TAX	1	9	0	0
1841	1	4309		- MISC - HEAVY EQUIPMENT	1	9	0	0
1841	1	4411		- FUEL - REGULAR	1	9	0	0
1841	1	4413		- FUEL - DIESEL	1	9	0	0
1841	1	4421		- OIL & FILTERS	1	9	0	0
1841	1	4422		- TIRES & TUBES	1	9	0	0
1841	1	4423		- TRANSMISSION REPAIR	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1841				* DEF DEBIT-CLRG ACCT/VEHICLE SYSTEM				
1841	1			+ DEF DEBIT-CLRG/TRANSPORTATION EXPENSE				
1841	1	4424		- VEHICLE MAINTENANCE	1	9	0	0
1841	1	4426		- VEHICLE REPAIRS	1	9	0	0
1841	1	4427		- WASH & GREASE	1	9	0	0
1841	1	4430		- LEASED VEHICLE EXP	1	9	0	0
1841	1	4431		- CNG - BULK PURCHASES	1	9	0	0
1841	1	4432		- CNG EQ/REPAIR/MAINT/OTHER	1	9	0	0
1841	1	4441		- MISCELLANEOUS	1	9	0	0
1841	1	9101		- INSURANCE	1	9	0	0
1841	1	9102		- DEPRECIATION	1	9	0	0
1841	1	9117		- FLEET ADMIN - OTHER	1	9	0	0
1841	1	9190		- LEASED VEHICLE EXP	1	9	0	0
1841	1	9199		- GGC BALANCE FORWARD	1	9	0	0
1841	1	9244		- GROSS CR - TRANSPORTATION	1	9	0	0
1841	2			+ DEF DR-CLRG-DITCHER & TRENCHERS EXP				
1841	2	1290		- LABOR - BENEFIT LOAD	1	9	0	0
1841	2	4309		- MISCELLANEOUS	1	9	0	0
1841	2	9102		- DEPRECIATION	1	9	0	0
1841	2	9141		- ACVS CR CRD STAT PAYMENT	1	9	0	0
1841	2	9199		- GGC BALANCE FORWARD	1	9	0	0
1841	2	9241		- GROSS CR-DITCHRS&TRENCHRS	1	9	0	0
1841	3			+ DEF DEBIT-CLRG/BACKHOE EXPENSE				
1841	3	4309		- MISCELLANEOUS	1	9	0	0
1841	3	9102		- DEPRECIATION	1	9	0	0
1841	3	9142		- ACVS CR CRD STAT PAYMENT	1	9	0	0
1841	3	9199		- GGC BALANCE FORWARD	1	9	0	0
1841	3	9242		- GROSS CR - BACKHOES	1	9	0	0
1841	4			+ DEF DR-CLRG/WELD MACH/AIR CMPRS/OTHR EXP				
1841	4	1121		- LABOR - EXEMPT	1	9	0	0
1841	4	1131		- LABOR - OPERATING	1	9	0	0
1841	4	1290		- LABOR - BENEFIT LOAD	1	9	0	0
1841	4	4309		- MISCELLANEOUS	1	9	0	0
1841	4	9102		- DEPRECIATION	1	9	0	0
1841	4	9143		- ACVS CR CRD STAT PAYMENT	1	9	0	0
1841	4	9199		- GGC BALANCE FORWARD	1	9	0	0
1841	4	9243		- GR CR - WLDRS, AIR, OTHER	1	9	0	0
1841	9			+ NO NARUC NAME ON FILE				
1841	9	1121		- LABOR - EXEMPT	1	9	0	0
1841	9	1131		- OPERATING LABOR	1	9	0	0
1841	9	1290		- BENEFIT LOAD	1	9	0	0
1841	9	4581		- BUILDING LEASE / RENTS	1	9	0	0
1841	9	5010		- OFFICE SUPPLIES	1	9	0	0
1841	9	5311		- TELEPHONE MONTLY SERVICE	1	9	0	0
1841	9	9244		- GROSS CR - TRANSPORTATION	1	9	0	0
1842				* DEF DR-CLRG ACCT/I.S.				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1842				* DEF DR-CLRG ACCT/I.S.				
1842	1			+ DEF DR-CLRG/INFORMATION SERV DEPT				
1842	1	1111		- LABOR - EXECUTIVE	1	9	0	0
1842	1	1121		- LABOR - EXEMPT	1	9	0	0
1842	1	1131		- LABOR - OPERATING	1	9	0	0
1842	1	1290		- BENEFIT LOAD	1	9	0	0
1842	1	3001		- COMPANY VEHICLE USAGE	1	9	0	0
1842	1	4050	030	- LASER PRINTER SUPPLIES	1	9	0	0
1842	1	4050	060	- MISC PROCESSING SUPPLIES	1	9	0	0
1842	1	4201		- SOFTWARE LEASE	1	9	0	0
1842	1	4202		- SOFTWARE MAINTENANCE	1	9	0	0
1842	1	4204		- SUBSCRIPTION SOFTWARE	1	9	0	0
1842	1	4302		- EQUIPMENT MAINTENANCE	1	9	0	0
1842	1	4583		- BUILDING MAINTENANCE	1	9	0	0
1842	1	4584		- FURNITURE REPAIR & MAINT	1	9	0	0
1842	1	4590		- UTILITIES	1	9	0	0
1842	1	5010		- OFFICE SUPPLIES	1	9	0	0
1842	1	5111		- POSTAGE/DELIVERY SERVICES	1	9	0	0
1842	1	5311		- TELEPHONE MONTHLY SERVICE	1	9	0	0
1842	1	5411		- MEALS & ENTERTAINMENT	1	9	0	0
1842	1	5413		- TRANSPORTATION	1	9	0	0
1842	1	5414		- LODGING	1	9	0	0
1842	1	5415		- MEMBERSHIP FEES/CLUB DUES	1	9	0	0
1842	1	5419		- MISC EMPLOYEE EXPENSE	1	9	0	0
1842	1	5421		- SEMINARS/CONFERENCES	1	9	0	0
1842	1	5423		- VIDEO COURSES	1	9	0	0
1842	1	5424		- BOOKS & MANUALS	1	9	0	0
1842	1	5429		- OTHER TRAINING COSTS	1	9	0	0
1842	1	6111		- CONTRACT LABOR	1	9	0	0
1842	1	6115		- CONSULTING	1	9	0	0
1842	1	7441		- OTHER EMPLY PUBLICATIONS	1	9	0	0
1842	1	9114		- TELEPHONE & PAGERS	1	9	0	0
1842	1	9211	020	- GROSS CREDITS - CAP	1	9	0	0
1842	1	9211	030	- GROSS CREDITS - IS O&M	1	9	0	0
1842	1	9211	040	- GROSS CREDITS - OTHER B/S	1	9	0	0
1842	3			+ DEF DR-CLRG/COMMUNICATIONS SYS EXP				
1842	3	1121		- LABOR - EXEMPT	1	9	0	0
1842	3	1131		- LABOR - OPERATING	1	9	0	0
1842	3	1290		- BENEFIT LOAD	1	9	0	0
1842	3	5010		- OFFICE SUPPLIES	1	9	0	0
1842	3	5314	020	- ATT LONG DISTANCE	1	9	0	0
1842	4			+ DEF DEBIT-CLRG/MASS MAIL EXPENSE				
1842	4	1121		- LABOR - EXEMPT	1	9	0	0
1842	4	1131		- LABOR - OPERATING	1	9	0	0
1842	4	1290		- BENEFIT LOAD	1	9	0	0
1842	4	4053	010	- GAS BILL FORMS	1	9	0	0
1842	4	4053	020	- GAS BILL STATIONARY	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1842				* DEF DR-CLRG ACCT/I.S.				
1842	4			+ DEF DEBIT-CLRG/MASS MAIL EXPENSE				
1842	4	4053	030	- MAINTENANCE - INSERTER	1	9	0	0
1842	4	4053	040	- POSTAGE - INSERTER	1	9	0	0
1842	4	4053	050	- ARMORED CAR SERVICE	1	9	0	0
1842	4	4053	060	- PRESORT & CERTF SERVICES	1	9	0	0
1842	4	4581		- BUILDING LEASE	1	9	0	0
1842	4	5010		- GENERAL OFFICE SUPPLIES	1	9	0	0
1842	4	5111		- POSTAGE/DELIVERY SERVICES	1	9	0	0
1842	4	9102	060	- DEPRECIATION - MISC EQUIP	1	9	0	0
1842	4	9114		- MASS MAIL TELEPHONE EX	1	9	0	0
1842	4	9213	010	- CREDITS - O&M'S	1	9	0	0
1842	4	9213	030	- CREDITS - I.S. O&M'S	1	9	0	0
1842	4	9213	040	- CREDITS - OTHER B/S ACCOU	1	9	0	0
1846				* DEF DEBIT-CLRG ACCT/GEN ADVERTISING				
1846	1			+ DEF DR-CLRG/GEN ADV PROMOTIONAL-SALES				
1846	1	4060	170	- PROMO-SALES, CONSUMER REL	1	9	0	0
1848				* DEF DEBIT-CLRG ACCT-PAYROLL/TAXES				
1848	1			+ DEF DR-CLRG/LABOR-PAYROLL ACCOUNT				
1848	1	1111		- LABOR - EXECUTIVE	1	9	0	0
1848	1	1121		- LABOR - EXEMPT	1	9	0	0
1848	1	1131		- LABOR - OPERATING	1	9	0	0
1848	1	9291		- OTHER ALLOCATIONS OUT	1	9	0	0
1848	2			+ DEF DR-CLRG/S.U.I. TAXES				
1848	2	7213		- LABOR - ST UNEMPLOYMENT	1	9	0	0
1848	2	9291		- OTHER ALLOCATIONS OUT	1	9	0	0
1848	3			+ DEF DEBIT-CLRG/F.U.T.A. TAXES				
1848	3	7212		- LABOR - FED UNEMPLOYMENT	1	9	0	0
1848	3	9291		- OTHER ALLOCATIONS OUT	1	9	0	0
1848	5			+ DEF DR-CLRG-F.I.C.A. TAXES				
1848	5	7211		- LABOR - FICA TAX	1	9	0	0
1848	5	9291		- OTHER ALLOCATIONS OUT	1	9	0	0
1848	6			+ DEF DR-CLRG/DENVER HEAD TAX				
1848	6	7215		- LABOR - DENVER CITY TAX	1	9	0	0
1848	6	9291		- OTHER ALLOCATIONS OUT	1	9	0	0
1860				* DEFERRED DEBITS-MISC				
1860	0			+ WIP CLOSING CREDITS				
1860	0	4871		- WIP CLOSING	1	9	0	0
1860	0	4872		- WIP CLOSING - EXPENSED	1	9	0	0
1860	1			+ MATERIAL, SUPPLIES & EXPS				
1860	1	1131		- LABOR-OPERATING	1	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				*	DEFERRED DEBITS-MISC				
1860	1			+	MATERIAL, SUPPLIES & EXPS				
1860	1	1290		-	INVALID	1	9	O	O
1860	1	2002		-	MATERIAL COST MAJOR ITEMS	1	9	O	O
1860	1	2003		-	MATERIAL COST - OTHER	1	9	O	O
1860	1	2004		-	WAREHOUSE LOADING CHARGE	1	9	O	O
1860	1	7591		-	WIP SUPPLIES & EXPENSE	1	9	O	O
1860	2			+	LABOR COSTS				
1860	2	1121		-	LABOR-EXEMPT	1	9	O	O
1860	2	1131		-	LABOR-OPERATING	1	9	O	O
1860	2	1290		-	LABOR LOAD - COMMON	1	9	O	O
1860	2	6111		-	CONTRACT LABOR/SERVICES	1	9	O	O
1860	2	7591		-	WIP SUPPLIES & EXPENSE	1	9	O	O
1860	4			+	REIMBURSEMENTS				
1860	4	9911		-	REIMBURSEMENTS	1	9	O	O
1860	5			+	AFUDC & OVERHEAD				
1860	5	4850		-	UCG CORP OH	1	9	O	O
1860	5	4852		-	UCG REGION OH	1	9	O	O
1860	5	4853		-	UCG REGION OH-UNALLOCATED	1	9	O	O
1860	5	4854		-	UCG SUBREGION OH	1	9	O	O
1860	5	4855		-	UCG SUBREGION OH-UNALLOC	1	9	O	O
1860	5	4856		-	UCG TOWN OH	1	9	O	O
1860	5	4857		-	UCG TOWN OH-UNALLOCATED	1	9	O	O
1860	5	4874		-	WIP CORP OVERHEAD (G&A)	1	9	O	O
1860	5	4875		-	WIP N S O C C C	1	9	O	O
1860	7			+	OTHER MISC DEFERRED DEBIT				
1860	7	0001		-	SEPERATION/INTERGRATION $	1	9	O	O
1860	7	0002		-	BUSINESS UNIT REVIEW MTGS	1	9	O	O
1860	7	0003		-	SEAN-DELANEY RETREAT	1	9	O	O
1860	7	0004		-	FINANCE TEAM MEETINGS	1	9	O	O
1860	7	0005		-	REGULATORY SUMMIT	1	9	O	O
1860	7	0006		-	FIVE YEAR PLAN MTGS	1	9	O	O
1860	7	0007		-	MARKETING INITIATIVE	1	9	O	O
1860	7	0007	001	-	AMORT MARKETING INTIATIVE	1	9	O	O
1860	7	0008		-	SHARED SERVICES MEETINGS	1	9	O	O
1860	7	0008	001	-	AMORT SHARED SERVICES INT	1	9	O	O
1860	7	0009		-	HR STUDY TOWERS PERRIN	1	9	O	O
1860	7	0009	001	-	AMORT HR STUDY TOWERS PER	1	9	O	O
1860	7	0010		-	DIVERSITY COUNCIL	1	9	O	O
1860	7	0011		-	1998 DEBT OFFERING	1	9	O	O
1860	7	0012		-	DSM - UNITED CITIES	1	9	O	O
1860	7	0013		-	SOUTH CAROLINA RATE CASE	1	9	O	O
1860	7	0014		-	1998 DEPRECIATION STUDY	1	9	O	O
1860	7	0016		-	PROJECT 2000	1	9	O	O
1860	7	0017		-	ORACLE FINANCIAL PROJECT	1	9	O	O
1860	7	0018		-	REAL ESTATE DISPOSITIONS	1	9	O	O
1860	7	0019		-	PROJECT HUSKY	1	9	O	O

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NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0020		- TNVA-AQUISITION	1	9	0	0
1860	7	0021		- KY RATE CASE 1999	1	9	0	0
1860	7	0022		- ENTERPRISE COUNCIL	1	9	0	0
1860	7	0023		- RATE COUNCIL	1	9	0	0
1860	7	0024		- QRTLY PERFORMANCE REVIEW	1	9	0	0
1860	7	0025		- MARKETING COUNCIL	1	9	0	0
1860	7	0026		- LA RATE CASE INVEST 1999	1	9	0	0
1860	7	0027		- UTILITY OPERATION COUNCIL	1	9	0	0
1860	7	0050		- UCG DEF GAS COST @ 3/31	1	9	0	0
1860	7	0051		- UCG DEFERRED-CASH OUT	1	9	0	0
1860	7	0100		- IL RATE CASE '96	1	9	0	0
1860	7	0101		- KN RATE CASE '92	1	9	0	0
1860	7	0102		- TN RATE CASE '95	1	9	0	0
1860	7	0103		- IA RATE CASE '95	1	9	0	0
1860	7	0104		- VA RATE CASE '95	1	9	0	0
1860	7	0105		- GA RATE CASE '96	1	9	0	0
1860	7	0106		- MO RATE CASE '95	1	9	0	0
1860	7	0107		- KN RATE CASE '95	1	9	0	0
1860	7	0108		- UCG-ENVIRONMENTAL	1	9	0	0
1860	7	0109		- ACQUISITION	1	9	0	0
1860	7	0110		- LEAK SURVEY	1	9	0	0
1860	7	0111		- NON COMPETE AGREEMENT	1	9	0	0
1860	7	0112		- ENERGY EFFIC PRGM - IOWA	1	9	0	0
1860	7	0114		- INCOME TAX RECOVER FUTURE	1	9	0	0
1860	7	0115		- UCG-FASB 106	1	9	0	0
1860	7	0116		- TN COMM MGMT AUDIT	1	9	0	0
1860	7	0117		- KANSAS MERCURY METERS	1	9	0	0
1860	7	0118		- TN TANK REMOVAL	1	9	0	0
1860	7	0119		- VA TANK REMOVAL	1	9	0	0
1860	7	0120		- HANN, JC, BR MGP SITES	1	9	0	0
1860	7	0121		- KEOKUK MGP SITE	1	9	0	0
1860	7	0122		- AMERICAU, GA MGP SITE	1	9	0	0
1860	7	0123		- CUST SVC PROJECT	1	9	0	0
1860	7	0124		- MONARCH RATE CASE	1	9	0	0
1860	7	0125		- TANNER CORP ORCOM/CIS	1	9	0	0
1860	7	0200		- OTHER MISC DEF DR - MISC	1	9	0	0
1860	7	0202		- DIRECT STOCK PURCHASE PLN	1	9	0	0
1860	7	0206		- CONSULTING AGREEMENT	1	9	0	0
1860	7	0209		- TEXZONA LINE CUT	1	9	0	0
1860	7	0210		- HR CONSULTING AGREEMENT	1	9	0	0
1860	7	0211		- GGC CASH RECONCILIATION	1	9	0	0
1860	7	0212		- GGC ACH CASH CLEARING	1	9	0	0
1860	7	0213		- OCEANA HEIGHTS ACQ.	1	9	0	0
1860	7	0215		- LPSC SETTLEMENT	1	9	0	0
1860	7	0216		- PRYORSBURG OUTAGE	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0217		- OCEANA HEIGHTS ACH CASH	1	9	0	0
1860	7	0218		- TRAINING - EXECUTRAIN	1	9	0	0
1860	7	0219		- EMPLOYEE BENEFITS STMT	1	9	0	0
1860	7	0220	026429489	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	063323765	-	1	9	0	0
1860	7	0220	067502462	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	182440240	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	190480307	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	200584595	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	207502500	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	213767656	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	223232613	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	226111316	-	1	9	0	0
1860	7	0220	228980777	- DEF - DR PAYROLL CLEARING	1	9	0	0
1860	7	0220	229828397	- DEFERRED DR - PAYROLL CLR	1	9	0	0
1860	7	0220	229968424	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	231247197	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	235174860	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	236906370	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	237368589	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	246088999	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	251300864	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	252963569	-	1	9	0	0
1860	7	0220	254029405	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	254045682	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	254984665	-	1	9	0	0
1860	7	0220	255152040	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	255700598	-	1	9	0	0
1860	7	0220	255702483	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	256722656	- DEF DR- PAYROLL CLEARING	1	9	0	0
1860	7	0220	257071044	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	257253646	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	257747678	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	258042748	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	259980244	-	1	9	0	0
1860	7	0220	260316732	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	262120476	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	262175986	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	264732857	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	265848519	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	267844742	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	268564618	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	271502692	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	287648393	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	294625704	-	1	9	0	0

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ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	298425637	-	1	9	0	0
1860	7	0220	302682095	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	303485932	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	306648692	-	1	9	0	0
1860	7	0220	307441012	-	1	9	0	0
1860	7	0220	308568614	-	1	9	0	0
1860	7	0220	309427269	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	310380636	-	1	9	0	0
1860	7	0220	310721638	-	1	9	0	0
1860	7	0220	311428185	-	1	9	0	0
1860	7	0220	315443369	-	1	9	0	0
1860	7	0220	318369854	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	322467221	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	325381860	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	326380678	- DEFD DR- PAYROLL CLEARING	1	9	0	0
1860	7	0220	326647052	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	328404141	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	330661233	- DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	334364038	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	334407425	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	335540805	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	336307503	-	1	9	0	0
1860	7	0220	336644741	-	1	9	0	0
1860	7	0220	338540760	-	1	9	0	0
1860	7	0220	348623964	-	1	9	0	0
1860	7	0220	350460162	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	353420304	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	355427782	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	355488511	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	356588173	- DEF DR PAYROLL - CLEARING	1	9	0	0
1860	7	0220	357729020	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	359705018	-	1	9	0	0
1860	7	0220	367764653	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	372563451	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	372585685	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	373409577	-	1	9	0	0
1860	7	0220	376563150	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	379728630	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	380421517	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	386563150	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	388166462	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	393529755	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	395663037	-	1	9	0	0
1860	7	0220	397580668	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400024734	- DEF DR - PAYROLL CLEARING	1	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	400043631	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400084583	-	1	9	0	0
1860	7	0220	400087544	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400111352	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400112402	-	1	9	0	0
1860	7	0220	400113860	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400131352	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400299942	-	1	9	0	0
1860	7	0220	400502869	-	1	9	0	0
1860	7	0220	400504556	-	1	9	0	0
1860	7	0220	400569047	-	1	9	0	0
1860	7	0220	400569069	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400606835	-	1	9	0	0
1860	7	0220	400607206	-	1	9	0	0
1860	7	0220	400660078	-	1	9	0	0
1860	7	0220	400662236	-	1	9	0	0
1860	7	0220	400662446	-	1	9	0	0
1860	7	0220	400668030	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400746292	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400761785	-	1	9	0	0
1860	7	0220	400766616	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400806687	-	1	9	0	0
1860	7	0220	400823224	-	1	9	0	0
1860	7	0220	400823293	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400824869	-	1	9	0	0
1860	7	0220	400825611	-	1	9	0	0
1860	7	0220	400826537	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400827140	-	1	9	0	0
1860	7	0220	400828227	-	1	9	0	0
1860	7	0220	400829178	-	1	9	0	0
1860	7	0220	400829722	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400848186	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400848571	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400849135	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400849845	-	1	9	0	0
1860	7	0220	400866373	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400905038	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400921450	-	1	9	0	0
1860	7	0220	400923844	-	1	9	0	0
1860	7	0220	400925070	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400943554	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	400967986	-	1	9	0	0
1860	7	0220	401029682	-	1	9	0	0
1860	7	0220	401089888	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401292415	-	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	401404211	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401424971	-	1	9	0	0
1860	7	0220	401460587	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401461632	-	1	9	0	0
1860	7	0220	401541840	-	1	9	0	0
1860	7	0220	401543867	-	1	9	0	0
1860	7	0220	401544281	-	1	9	0	0
1860	7	0220	401563182	-	1	9	0	0
1860	7	0220	401568457	-	1	9	0	0
1860	7	0220	401580340	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401620193	-	1	9	0	0
1860	7	0220	401620712	-	1	9	0	0
1860	7	0220	401622864	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401642450	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401660657	-	1	9	0	0
1860	7	0220	401664710	-	1	9	0	0
1860	7	0220	401666800	-	1	9	0	0
1860	7	0220	401669311	-	1	9	0	0
1860	7	0220	401686100	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401707680	-	1	9	0	0
1860	7	0220	401765286	-	1	9	0	0
1860	7	0220	401801993	-	1	9	0	0
1860	7	0220	401805946	-	1	9	0	0
1860	7	0220	401807457	-	1	9	0	0
1860	7	0220	401807501	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401809548	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401863870	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401869777	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401885598	-	1	9	0	0
1860	7	0220	401889141	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	401922284	-	1	9	0	0
1860	7	0220	401948599	-	1	9	0	0
1860	7	0220	402064187	-	1	9	0	0
1860	7	0220	402080240	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402085487	-	1	9	0	0
1860	7	0220	402085784	-	1	9	0	0
1860	7	0220	402131409	-	1	9	0	0
1860	7	0220	402137576	-	1	9	0	0
1860	7	0220	402195041	-	1	9	0	0
1860	7	0220	402469388	-	1	9	0	0
1860	7	0220	402483206	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402527707	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402547223	-	1	9	0	0
1860	7	0220	402563170	-	1	9	0	0
1860	7	0220	402565128	-	1	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	402640474	-	1	9	0	0
1860	7	0220	402641850	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402686302	-	1	9	0	0
1860	7	0220	402686380	-	1	9	0	0
1860	7	0220	402722351	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402741157	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402741886	-	1	9	0	0
1860	7	0220	402747932	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402749205	-	1	9	0	0
1860	7	0220	402769624	-	1	9	0	0
1860	7	0220	402780890	-	1	9	0	0
1860	7	0220	402784080	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402809216	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402809530	-	1	9	0	0
1860	7	0220	402827521	-	1	9	0	0
1860	7	0220	402841014	-	1	9	0	0
1860	7	0220	402841752	-	1	9	0	0
1860	7	0220	402841858	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402846689	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402846916	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402861302	-	1	9	0	0
1860	7	0220	402881247	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402881475	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402926959	-	1	9	0	0
1860	7	0220	402928031	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402929601	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402947523	-	1	9	0	0
1860	7	0220	402964932	-	1	9	0	0
1860	7	0220	402968086	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	402983396	-	1	9	0	0
1860	7	0220	403024189	-	1	9	0	0
1860	7	0220	403080403	-	1	9	0	0
1860	7	0220	403156323	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403170338	-	1	9	0	0
1860	7	0220	403482244	-	1	9	0	0
1860	7	0220	403501360	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403501804	-	1	9	0	0
1860	7	0220	403540205	-	1	9	0	0
1860	7	0220	403565413	-	1	9	0	0
1860	7	0220	403586588	-	1	9	0	0
1860	7	0220	403589205	-	1	9	0	0
1860	7	0220	403589762	-	1	9	0	0
1860	7	0220	403603241	-	1	9	0	0
1860	7	0220	403622736	-	1	9	0	0
1860	7	0220	403624152	- DEF DR - PAYROLL CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	403684798	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403702097	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403702235	-	1	9	0	0
1860	7	0220	403747393	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403760696	-	1	9	0	0
1860	7	0220	403769639	-	1	9	0	0
1860	7	0220	403809397	-	1	9	0	0
1860	7	0220	403825775	-	1	9	0	0
1860	7	0220	403827338	-	1	9	0	0
1860	7	0220	403867670	-	1	9	0	0
1860	7	0220	403867780	-	1	9	0	0
1860	7	0220	403869818	-	1	9	0	0
1860	7	0220	403887533	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403889358	-	1	9	0	0
1860	7	0220	403921511	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403924735	-	1	9	0	0
1860	7	0220	403940680	-	1	9	0	0
1860	7	0220	403943715	-	1	9	0	0
1860	7	0220	403981120	-	1	9	0	0
1860	7	0220	403983725	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	403984756	-	1	9	0	0
1860	7	0220	403988400	-	1	9	0	0
1860	7	0220	403989342	-	1	9	0	0
1860	7	0220	404024724	-	1	9	0	0
1860	7	0220	404026711	-	1	9	0	0
1860	7	0220	404082888	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404084989	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404195011	-	1	9	0	0
1860	7	0220	404358851	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404409928	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404445509	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404445840	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404560607	-	1	9	0	0
1860	7	0220	404562439	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404582600	-	1	9	0	0
1860	7	0220	404608241	-	1	9	0	0
1860	7	0220	404627278	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404648152	-	1	9	0	0
1860	7	0220	404662251	-	1	9	0	0
1860	7	0220	404668142	-	1	9	0	0
1860	7	0220	404668343	-	1	9	0	0
1860	7	0220	404687081	-	1	9	0	0
1860	7	0220	404703870	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404727794	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404728356	- DEF DR - PAYROLL CLEARING	1	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	404768674	-	1	9	0	0
1860	7	0220	404768838	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404788985	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404806152	-	1	9	0	0
1860	7	0220	404862605	-	1	9	0	0
1860	7	0220	404907834	-	1	9	0	0
1860	7	0220	404923391	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	404983484	-	1	9	0	0
1860	7	0220	404986575	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405024360	-	1	9	0	0
1860	7	0220	405114561	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405136281	-	1	9	0	0
1860	7	0220	405274475	-	1	9	0	0
1860	7	0220	405425610	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405483596	-	1	9	0	0
1860	7	0220	405483787	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405487157	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405541048	-	1	9	0	0
1860	7	0220	405541673	-	1	9	0	0
1860	7	0220	405549863	-	1	9	0	0
1860	7	0220	405586866	-	1	9	0	0
1860	7	0220	405626040	-	1	9	0	0
1860	7	0220	405646508	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405646514	-	1	9	0	0
1860	7	0220	405647643	-	1	9	0	0
1860	7	0220	405649728	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405663035	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405664797	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405669830	-	1	9	0	0
1860	7	0220	405682841	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405685031	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405685237	-	1	9	0	0
1860	7	0220	405685303	-	1	9	0	0
1860	7	0220	405686227	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405708309	-	1	9	0	0
1860	7	0220	405743619	-	1	9	0	0
1860	7	0220	405783320	-	1	9	0	0
1860	7	0220	405786883	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405806393	-	1	9	0	0
1860	7	0220	405806758	-	1	9	0	0
1860	7	0220	405828480	-	1	9	0	0
1860	7	0220	405842936	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405843192	-	1	9	0	0
1860	7	0220	405844291	-	1	9	0	0
1860	7	0220	405845414	- DEF DR - PAYROLL CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	405845784	-	1	9	0	0
1860	7	0220	405847353	-	1	9	0	0
1860	7	0220	405867731	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405880656	-	1	9	0	0
1860	7	0220	405882776	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405889353	-	1	9	0	0
1860	7	0220	405945946	-	1	9	0	0
1860	7	0220	405981018	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405981544	-	1	9	0	0
1860	7	0220	405985213	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	405985609	-	1	9	0	0
1860	7	0220	406044801	-	1	9	0	0
1860	7	0220	406045834	-	1	9	0	0
1860	7	0220	406047871	-	1	9	0	0
1860	7	0220	406133253	-	1	9	0	0
1860	7	0220	406195383	-	1	9	0	0
1860	7	0220	406234071	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406279914	-	1	9	0	0
1860	7	0220	406420637	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406444834	-	1	9	0	0
1860	7	0220	406447300	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406482532	- EMPLOYEE ADVANCE	1	9	0	0
1860	7	0220	406482542	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406524832	-	1	9	0	0
1860	7	0220	406527952	-	1	9	0	0
1860	7	0220	406528425	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406585441	-	1	9	0	0
1860	7	0220	406640696	-	1	9	0	0
1860	7	0220	406648960	-	1	9	0	0
1860	7	0220	406727173	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406742757	-	1	9	0	0
1860	7	0220	406743251	-	1	9	0	0
1860	7	0220	406747355	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406760681	-	1	9	0	0
1860	7	0220	406766340	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406804938	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406827492	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406847807	-	1	9	0	0
1860	7	0220	406847888	-	1	9	0	0
1860	7	0220	406848026	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406865123	-	1	9	0	0
1860	7	0220	406865925	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406880686	-	1	9	0	0
1860	7	0220	406880769	-	1	9	0	0
1860	7	0220	406884774	-	1	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	406885206	-	1	9	0	0
1860	7	0220	406944889	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	406962648	-	1	9	0	0
1860	7	0220	407029567	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407029850	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407044014	-	1	9	0	0
1860	7	0220	407044931	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407061665	-	1	9	0	0
1860	7	0220	407067126	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407068732	-	1	9	0	0
1860	7	0220	407088653	-	1	9	0	0
1860	7	0220	407239973	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407381049	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407444568	-	1	9	0	0
1860	7	0220	407448027	-	1	9	0	0
1860	7	0220	407468869	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407469531	-	1	9	0	0
1860	7	0220	407469792	-	1	9	0	0
1860	7	0220	407507665	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407509115	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407582643	-	1	9	0	0
1860	7	0220	407609483	-	1	9	0	0
1860	7	0220	407623105	-	1	9	0	0
1860	7	0220	407623611	-	1	9	0	0
1860	7	0220	407663087	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407663376	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407700464	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407746444	-	1	9	0	0
1860	7	0220	407783058	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407783258	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407783822	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	407784431	-	1	9	0	0
1860	7	0220	407848016	-	1	9	0	0
1860	7	0220	407848053	-	1	9	0	0
1860	7	0220	407848301	-	1	9	0	0
1860	7	0220	407902194	-	1	9	0	0
1860	7	0220	407922091	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	408376678	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	408554109	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	408982402	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	409157207	-	1	9	0	0
1860	7	0220	409410651	- DEFD DR- PAYROLL CLEARING	1	9	0	0
1860	7	0220	409444451	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	409584940	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	409766838	- DEF DR PAYROLL - CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	409842256	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	409940262	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	410067794	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	410096415	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	410113180	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	410217247	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	410372008	-	1	9	0	0
1860	7	0220	410847020	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	410921312	-	1	9	0	0
1860	7	0220	411085920	- DEFD DR- PAYROLL CLEARING	1	9	0	0
1860	7	0220	411110135	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	411153404	-	1	9	0	0
1860	7	0220	411257228	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	411320474	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	411905741	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	411968723	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	412662304	-	1	9	0	0
1860	7	0220	412685860	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	412769454	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	413647028	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	414084438	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	414243848	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	414842363	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	414948484	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	414962716	- PAYROLL CLEARING	1	9	0	0
1860	7	0220	415043365	-	1	9	0	0
1860	7	0220	415903520	-	1	9	0	0
1860	7	0220	416408464	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	417194102	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	417624292	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	421069886	- PAYROLL CLEARING	1	9	0	0
1860	7	0220	422844115	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	426046066	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	426119563	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	429227003	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	431888496	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	432180250	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	432605646	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433176376	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433191376	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433230400	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433359788	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433373481	-	1	9	0	0
1860	7	0220	433580730	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433769198	- DEF DR - PAYROLL CLEARING	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	433846210	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433866915	- DEF CR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433909976	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	433988440	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	434137821	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	434359698	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	434459698	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	434743837	-	1	9	0	0
1860	7	0220	434762015	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	434860574	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	434880217	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	435150495	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	435179130	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	435767690	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	435821448	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	436045524	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	436066356	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	436315170	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	436546492	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	436865380	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437115837	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437624406	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437688641	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437706108	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437708108	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437884762	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	437987096	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438061432	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438115529	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438251751	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438330239	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438625212	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438708688	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438741121	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438901099	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	438961209	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	440522209	-	1	9	0	0
1860	7	0220	440746012	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	441582728	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	442389946	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	443547004	-	1	9	0	0
1860	7	0220	443909976	- -DEF DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	444402450	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	444583438	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	444701467	- DEF DR - PAYROLL CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	445567544	- DEF CR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	447645270	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	448486858	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449218632	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449296691	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449313322	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449330500	- EMPLOYEE ADVANCES	1	9	0	0
1860	7	0220	449501545	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449560881	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449692504	-	1	9	0	0
1860	7	0220	449772822	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449828833	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449905572	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449966275	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449988994	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449989213	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	449989440	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450111971	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450130466	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450355051	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450507069	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450729478	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450924845	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450940255	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	450966750	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	451275057	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	451334510	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	451661197	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	451769718	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	451828859	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	451834261	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452118944	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452153360	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452295147	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452438021	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452451521	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452606969	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	452718340	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453041089	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453190114	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453257893	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453258716	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453314239	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453474978	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453499800	- DEF DR - PAYROLL CLEARING	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	453598712	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453657210	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453657214	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453675980	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453764928	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453783143	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453800009	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453808842	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	453908741	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	454089374	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	454217344	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	454454217	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	454561235	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	454626037	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	454737389	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455131631	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455132108	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455135188	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455137371	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455274927	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455376669	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455451323	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455827651	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455829002	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455885375	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455886115	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455887164	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455909426	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455928224	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	455987252	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456118833	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456277069	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456332528	- DEF DR PAYROLL CLEARING	1	9	0	0
1860	7	0220	456410720	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456460276	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456609980	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456660357	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	456708208	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456719950	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456761332	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456767951	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456769947	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	456814706	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	457158670	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	457499500	- DEF DR - PAYROLL CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	457823817	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458027595	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458029211	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458218050	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458310819	- DEF DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	458508251	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458556966	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458583021	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458721158	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458722285	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458722424	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458941144	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	458992697	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459199755	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459216400	- DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	459272389	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	459397078	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459433640	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459519247	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459596871	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459888817	- DEF DR PAYROLL - CLEARING	1	9	0	0
1860	7	0220	459921526	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	459942623	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460046297	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460133637	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460270585	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460451025	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460689605	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460719419	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460720417	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460808516	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	460841892	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	461028174	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	461029333	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	461029948	- DEF DR PAYROLL CLEARING	1	9	0	0
1860	7	0220	461536699	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	461615264	-	1	9	0	0
1860	7	0220	461643235	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	461823028	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	461824961	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462069445	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462155776	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462378411	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462506934	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462607813	- DEF DR - PAYROLL CLEARING	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	462652913	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462741035	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462767544	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462840727	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462968904	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462988905	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	462989882	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463023298	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463217883	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463254321	- DEF DR - PAROLL CLEARING	1	9	0	0
1860	7	0220	463378358	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463391051	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463486617	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463536645	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463728181	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463784584	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463786012	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463841683	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463849000	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463884344	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	463962834	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464047225	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464089984	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464312256	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464352199	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464491962	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464681285	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464748634	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464823581	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	464827166	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	465233058	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	465271693	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	465546271	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	465842693	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	465909352	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	465946806	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	466190463	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	466277054	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	466450565	- DEF - DR PAYROLL CLEARING	1	9	0	0
1860	7	0220	466490808	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	466989829	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467066102	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467156050	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467195226	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467219812	- DEF DR - PAYROLL CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	467250843	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467371648	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467397540	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467418637	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467434192	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	467696147	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	467706905	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	468624631	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	470825865	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	479502592	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	479521809	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	479568065	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	480608770	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	481485456	- DEF - DR PAYROLL CLEARING	1	9	0	0
1860	7	0220	484545694	-	1	9	0	0
1860	7	0220	486563273	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	486625261	-	1	9	0	0
1860	7	0220	487561594	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	489429403	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	493568021	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	494703437	-	1	9	0	0
1860	7	0220	494821582	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	496709902	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	496803112	- DEF DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	498224551	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	498622783	- DEF-DR PAYROLL CLEARING	1	9	0	0
1860	7	0220	498787521	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	498863527	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	499908518	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	501869777	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	507368369	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	509368509	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	509627563	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	509720275	- PAYROLL CLEARING	1	9	0	0
1860	7	0220	510343584	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	510567131	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	511444276	- DEF DR - PR CLEARING	1	9	0	0
1860	7	0220	511509341	-	1	9	0	0
1860	7	0220	511569528	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	511663487	-	1	9	0	0
1860	7	0220	511744368	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	511784738	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	511868520	-	1	9	0	0
1860	7	0220	512288609	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512549632	- DEF DR - PAYROLL CLEARING	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	512581741	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512641149	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512642732	-	1	9	0	0
1860	7	0220	512668384	-	1	9	0	0
1860	7	0220	512704519	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512783583	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512783853	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512861569	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	512881070	-	1	9	0	0
1860	7	0220	513627040	- - DEF DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	513767086	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	514563998	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	514740052	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	514907718	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	515328219	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	515485926	-	1	9	0	0
1860	7	0220	515625774	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	515661701	-	1	9	0	0
1860	7	0220	515723016	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	515781896	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	515788652	-	1	9	0	0
1860	7	0220	520826699	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521026227	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521081466	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521156071	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521195099	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521250368	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521250792	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521413558	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521587150	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521609460	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521626105	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521640168	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521661122	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521707859	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521746705	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521800475	- DEF DB - PAYROLL CLEARING	1	9	0	0
1860	7	0220	521864701	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522027456	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522027465	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522046916	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522259822	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522385372	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522397758	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522505265	- DEF DR - PAYROLL CLEARING	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	522577528	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522622386	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522642872	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522727275	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522749785	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522780834	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522784519	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522786056	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	522907037	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523130353	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523305211	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523328018	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523363342	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523403304	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523463201	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523625656	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523662384	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523688597	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523723455	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523828800	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523880046	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523900118	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	523963086	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524137076	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524274426	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524322116	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524325199	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524330460	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524347097	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524522365	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524540274	- DEF DR PAYROLL - CLEARING	1	9	0	0
1860	7	0220	524549445	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524566659	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524581682	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524582320	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524583249	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524626949	- DEF DR PAYROLL - CLEARING	1	9	0	0
1860	7	0220	524783998	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524843071	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	524848427	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	525132631	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	525889537	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	526764639	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	526897795	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	527667079	- DEF DR - PAYROLL CLEARING	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0220	527729066	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	528449276	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	529132708	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	531560691	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	548264602	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	549392388	-	1	9	0	0
1860	7	0220	551943552	-	1	9	0	0
1860	7	0220	554259557	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	558907456	- -DEFD DR-PAYROLL CLEARING	1	9	0	0
1860	7	0220	558907546	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	563807077	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	567396693	-	1	9	0	0
1860	7	0220	568354431	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	570807174	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	572902020	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	585157571	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	585272289	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	585562371	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	585887385	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	587702773	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	587928266	-	1	9	0	0
1860	7	0220	601366048	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	633608745	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	636608745	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	999000000	- DEF DR - PAYROLL CLEARING	1	9	0	0
1860	7	0220	999999999	- PAYROLL CLEARING ACCT	1	9	0	0
1860	7	0221		- CIS INFRASTRUCTURE	1	9	0	0
1860	7	0222		- LABOR DISTRIB PROJECT	1	9	0	0
1860	7	0223		- QUALITY REVIEW-CIS PROJCT	1	9	0	0
1860	7	0224		- THIBADEAUX OFFICE	1	9	0	0
1860	7	0225		- INTERNET REQUIRMENTS PROJ	1	9	0	0
1860	7	0226		- UNITED CITIES ACQUISITION	1	9	0	0
1860	7	0227		- ADD O&M STANDARDS TO ALMS	1	9	0	0
1860	7	0228		- SOUTHERN UNION CONFLICT	1	9	0	0
1860	7	0229		- KN METER TRF-RETIREMENT	1	9	0	0
1860	7	0231		- LEADERSHIP CONFERENCE	1	9	0	0
1860	7	0231	001	- AMORT SENN DELANEY	1	9	0	0
1860	7	0246		- ODESSA SER CNTR/REMODEL	1	9	0	0
1860	7	0331		- REMOTE PAYCENTER PROJECT	1	9	0	0
1860	7	0332		- THIBODAUX OFFICE	1	9	0	0
1860	7	0382		- GAS CONTRACT MGMT SYSTEM	1	9	0	0
1860	7	0383		- ATMOS/UCG INTERGRATION	1	9	0	0
1860	7	0383	001	- GENERAL RESERVE ACCRUAL	1	9	0	0
1860	7	0383	002	- AMORT/UCG INTEGRATION	1	9	0	0
1860	7	0384		- TEXAS GAS RATE CASE	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0385		- OCC OF COLORADO	1	9	0	0
1860	7	0387		- SEAGRAVES PROP/SALE	1	9	0	0
1860	7	0389		- ODESSA-RODMAN CUT LINE	1	9	0	0
1860	7	0390		- WKG RATE CASE 95-010	1	9	0	0
1860	7	0391		- FLOYDADA OUTAGE	1	9	0	0
1860	7	0392		- FRIONA WESTAR LINE CUT	1	9	0	0
1860	7	0393		- ELECTRONIC FLOW MEASUREMT	1	9	0	0
1860	7	0395		- FUNCTIONAL STD COSTING	1	9	0	0
1860	7	0398		- DBS INSTALLS - INVENTORY	1	9	0	0
1860	7	0399		- DBS INSTALLS - PURCHASING	1	9	0	0
1860	7	0401		- DRILLING PERMITS -ENERGAS	1	9	0	0
1860	7	0402		- KENTUCKY PBR	1	9	0	0
1860	7	0420		- AUTO ALLOWANCE	1	9	0	0
1860	7	0470		- PST RET BENEFITS APBO UCG	1	9	0	0
1860	7	0480		- PENSION ASSETS NONCUR GGC	1	9	0	0
1860	7	0490		- PENSION ASSETS NONCUR WKG	1	9	0	0
1860	7	0491		-	1	9	0	0
1860	7	0500		- DEFERRED RETIREMENT COSTS	1	9	0	0
1860	7	0510		- PENSION ASSETS NONCURRENT	1	9	0	0
1860	7	0600		- LAWSUIT & GAS COST INVGTN	1	9	0	0
1860	7	0605		- TRANS LA POST SETTLEMENT	1	9	0	0
1860	7	0620		- LAFOURCHE ACQUISITION	1	9	0	0
1860	7	0621		- GAS PURCHASES	1	9	0	0
1860	7	0622		- STORAGE WITHDRAWALS	1	9	0	0
1860	7	0623		- STORAGE INJECTIONS	1	9	0	0
1860	7	0624		- CITY OF ODESSA RECOVERIES	1	9	0	0
1860	7	0624	001	- WKG PBR RECOVERIES	1	9	0	0
1860	7	0625		- UNBILLED RECOVERIES	1	9	0	0
1860	7	0626		- COMPANY USE GAS	1	9	0	0
1860	7	0694		- BOWLING GREEN INCIDENT	1	9	0	0
1860	7	0695		- STEAMBOAT SPRS INCIDENT	1	9	0	0
1860	7	0697		- LAFOURCHE IMPROVE/COSTS	1	9	0	0
1860	7	0698		- GGC EARLY RETIREMENT	1	9	0	0
1860	7	0699		- DSM PROJECT - KY	1	9	0	0
1860	7	0700		- PRIV PLCEMT COST - $40M	1	9	0	0
1860	7	0701		- WEST TEXAS SERVICE CHGS	1	9	0	0
1860	7	0702		- NATCHITOCHES SER. CNTR.	1	9	0	0
1860	7	0703		- MONROE OFFICE	1	9	0	0
1860	7	0704		- PADUCAH, KY REMODELING	1	9	0	0
1860	7	0705		- DANVILLE INCIDENT	1	9	0	0
1860	7	0706		- LINCOLN CENTRE RENT	1	9	0	0
1860	7	0763		- RESTRICT STOCK GRNT PLN 3	1	9	0	0
1860	7	0764		- RESTRICT STOCK GRNT PLN 4	1	9	0	0
1860	7	0765		- RESTRICT STOCK GRNT PLN 5	1	9	0	0
1860	7	0766		- RESTRICT STOCK GRNT PLN 6	1	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0767		- RESTRICT STOCK GRNT PLN 7	1	9	0	0
1860	7	0768		- RESTRICT STOCK GRNT PLN 8	1	9	0	0
1860	7	0769		- RESTRICT STOCK GRNT PLN 9	1	9	0	0
1860	7	0770		- RESTRICT STOCK GRNT PLN10	1	9	0	0
1860	7	0771		- RESTRICT STOCK GRNT PLN11	1	9	0	0
1860	7	0775		- RESTRCT ST PLN 12 CORRECT	1	9	0	0
1860	7	0776		- RESTRICT STOCK GRNT PLN13	1	9	0	0
1860	7	0777		- RESTRICT STK GRNT PLN14	1	9	0	0
1860	7	0778		- STOCK GRNT PLN 1-98	1	9	0	0
1860	7	0779		- STOCK GRNT PLN 2-98	1	9	0	0
1860	7	0780		- STOCK GRNT PLN 1-99	1	9	0	0
1860	7	0781		- STOCK GRNT PLN 2-99	1	9	0	0
1860	7	0850		- TEXAS GAS INVENTORY CHRGS	1	9	0	0
1860	7	0851		- WEST TEXAS RATE CASE	1	9	0	0
1860	7	0865		- CO RATE CASE - PHASE II	1	9	0	0
1860	7	0870		- UCG KS PENALTY RECOVERY	1	9	0	0
1860	7	0871		- UCG KS TRANSITION COST	1	9	0	0
1860	7	0872		- UCG KS RES & COMM TOP	1	9	0	0
1860	7	0873		- UCG KS KS INDUSTRIAL TOP	1	9	0	0
1860	7	0874		- UCG KS TRANSP TOP	1	9	0	0
1860	7	0875		- UCG KS CAPACITY REL REV	1	9	0	0
1860	7	0887		- DEFD RATE CASE -CO (1993)	1	9	0	0
1860	7	0888		- DEFD RATE CASE -KS (1993)	1	9	0	0
1860	7	0890		- DEFRD T-O-P-KAW VALY-FIRM	1	9	0	0
1860	7	0891		- DEFRD T-O-P-KAW VAL-TRANS	1	9	0	0
1860	7	0892		- DEFRD T-O-P-CTRL KS-FIRM	1	9	0	0
1860	7	0894		- DEFRD T-O-P-ANE - FIRM	1	9	0	0
1860	7	0895		- DEFRD T-O-P-CALDWELL-FIRM	1	9	0	0
1860	7	0896		- DEFRD T-O-P- E. KS - FIRM	1	9	0	0
1860	7	0898		- DEFRD T-O-P -WILLIAMS	1	9	0	0
1860	7	0899		- TRANSITION COST EXPENSED	1	9	0	0
1860	7	0900		- UCG CONSERVATION PROG	1	9	0	0
1860	7	0901		- UCG CONSERV PROG IOWA	1	9	0	0
1860	7	0920		- DIST TPNW - ATMOS	1	9	0	0
1860	7	0921		- DIST RELOCATION - ATMOS	1	9	0	0
1860	7	0922		- BATCH BALANCE - ATMOS	1	9	0	0
1860	7	0930		- DIST TPNW - ENERGAS	1	9	0	0
1860	7	0931		- DIST RELOCATION - ENERGAS	1	9	0	0
1860	7	0932		- BATCH BALANCE - ENERGAS	1	9	0	0
1860	7	0940		- DIST TPNW - UCG	1	9	0	0
1860	7	0941		- DIST RELOCATION - UCG	1	9	0	0
1860	7	0942		- BATCH BALANCE - UCG	1	9	0	0
1860	7	0970		- DIST TPNW - TRANS LA	1	9	0	0
1860	7	0971		- DIST RELOCATION - TRANSLA	1	9	0	0
1860	7	0972		- BATCH BALANCE - TRANS LA	1	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
1860				* DEFERRED DEBITS-MISC				
1860	7			+ OTHER MISC DEFERRED DEBIT				
1860	7	0980		- DIST TPNW - GREELEY GAS	1	9	0	0
1860	7	0981		- DIST RELOCATION - GREELEY	1	9	0	0
1860	7	0982		- BATCH BALANCE - GREELEY	1	9	0	0
1860	7	0990		- DIST TPNW - WKG	1	9	0	0
1860	7	0991		- DIST RELOCATION - WKG	1	9	0	0
1860	7	0992		- BATCH BALANCE - WKG	1	9	0	0
1860	7	4871		- CLOSING	1	9	0	0
1860	8			+ FRANCHISE EXP				
1860	8	0100		- FRANCHISE EXP- BY DIV/TWN	1	9	0	0
2010				* PROP CAP-COMMON STOCK ISS				
2010	0			+ PROP CAP-COMMON STOCK ISS				
2010	0	0000		- COMMON STOCK ISSUED	3	1	0	0
2020				* PROP CAP-COMMON STOCK SUB				
2020	0			+ PROP CAP-COMMON STOCK SUB				
2020	0	0000		- COMMON STOCK SUBSCRIBED	3	2	0	0
2110				* PROP CAP-MISC PAID-IN CAP				
2110	0			+ PROP CAP-MISC PAID-IN CAP				
2110	0	0000		- MISC PAID-IN CAPITAL	3	3	0	0
2160				* PROP CAP-UNAPPR RETAINED				
2160	0			+ PROP CAP-UNAPPR RETAINED				
2160	0	0000		- UNAPPR RETAINED EARNINGS	3	4	0	0
2210				* LONG-TERM DEBT-BONDS				
2210	0			+ LONG-TERM DEBT-BONDS				
2210	0	0004		- FMB SERIES N	3	5	0	0
2210	0	0005		- FMB SERIES P	3	5	0	0
2210	0	0006		- FMB SERIES Q	3	5	0	0
2210	0	0007		- FMB SERIES R	3	5	0	0
2210	0	0008		- FMB SERIES T	3	5	0	0
2210	0	0009		- FMB SERIES U	3	5	0	0
2210	0	0010		- FMB SERIES V	3	5	0	0
2210	0	0014		- FMB SERIES N	3	5	0	0
2210	0	0015		- FMB SERIES P	3	5	0	0
2210	0	0017		- FMB SERIES R	3	5	0	0
2210	0	0116		- 1ST MRTG BNDS 9.4% - 2021	3	5	0	0
2240				* CUR LIAB-OTHER LONG-TERM				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2240				* CUR LIAB-OTHER LONG-TERM				
2240	0			+ CUR LIAB-OTHER LONG-TERM				
2240	0	0001		- MED TERM NOTES	3	5	0	0
2240	0	0002		- MED TERM NOTES	3	5	0	0
2240	0	0003		- MED TERM NOTES	3	5	0	0
2240	0	0004		- CURRENT MAT UCG LT DEBT	3	5	0	0
2240	0	0401		- 10% NOTES PAYABLE -MDF	3	5	0	0
2240	0	0402		- 10% NOTES PAYABLE-SSF	3	5	0	0
2240	0	0420		- J/H SR NOTE 9.75%	3	5	0	0
2240	0	0421		- J/H SR NOTE 9.75%-CURR	3	5	0	0
2240	0	0425		- CURRENT PORTION-LTD	3	5	0	0
2240	0	0430		- J/H SR NOTE 11.20%	3	5	0	0
2240	0	0431		- J/H SR NOTE 11.20%-CURR	3	5	0	0
2240	0	0440		- J/H SR NOTE 9.76%	3	5	0	0
2240	0	0441		- J/H SR NOTE 9.76%-CURR	3	5	0	0
2240	0	0450		- VAR. ANN. LIFE (9.57%)	3	5	0	0
2240	0	0451		- VAR. ANN.(9.57%) CURR	3	5	0	0
2240	0	0460		- VAR. ANN. LIFE (7.95%)	3	5	0	0
2240	0	0460	010	- VAR. ANN.(7.95%) CURR.	3	5	0	0
2240	0	0461		- VAR. ANN. LIFE(8.07%)-CUR	3	5	0	0
2240	0	0462		- NEW YORK LIFE (8.26%)-CUR	3	5	0	0
2240	0	0470		- VAR. ANN. LIFE (8.07%)	3	5	0	0
2240	0	0471		- VAR ANN. LIFE (7.95%)-CUR	3	5	0	0
2240	0	0480		- VAR. ANN. LIFE (8.26%)	3	5	0	0
2240	0	0490		- NATIONSBANK OF TEX (6.09)	3	5	0	0
2240	0	0491		- NATBK OF TEX (6.09%) CURR	3	5	0	0
2240	0	0500		- DEBENTURES (6.75%)	3	5	0	0
2310				* CURRENT LIAB-NOTES PAYABL				
2310	0			+ CURRENT LIAB-NOTES PAYABLE				
2310	0	0201		- N/P-ANB MASTER NOTE	2	1	0	0
2310	0	0204		- N/P-MITSUBISHI	2	1	0	0
2310	0	0205		- N/P-SOCIETE' GENERALE	2	1	0	0
2310	0	0206		- N/P-WACHOVIA BK/GEORGIA	2	1	0	0
2310	0	0208		- N/P-NATIONSBANK OF TEXAS	2	1	0	0
2310	0	0209		- N/P-FUJI BANK	2	1	0	0
2310	0	0210		- N/P-SUMITOMO BANK-HOUSTON	2	1	0	0
2310	0	0211		- N/P-PNC BANK	2	1	0	0
2310	0	0212		- N/P-SANWA BANK	2	1	0	0
2310	0	0213		- N/P-BANK OF TOKYO, LTD	2	1	0	0
2310	0	0214		- 1ST NAT BANK OF COMMERCE	2	1	0	0
2310	0	0215		- BANK OF TOKAI	2	1	0	0
2310	0	0300		- COMMERCIAL PAPER-ML	2	1	0	0
2310	0	0301		- COMMERCIAL PAPER-ML DISC	2	1	0	0
2310	0	0310		- COMMERCIAL PAPER-FC	2	1	0	0
2310	0	0311		- COMMERCIAL PAPER-FC DISC	2	1	0	0
2320				* CURRENT LIABILITIES-A/P				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	0			+ CURRENT LIAB-A/P VOUCHERS				
2320	0	0000		- ACCOUNTS PAYABLE	2	2	0	0
2320	0	0010		- A/P CLEARING/SUSPENSE	2	2	0	0
2320	1			+ CURRENT LIAB-A/P PAYROLL				
2320	1	0010		- PROPANE PAYROLL LOAD	2	2	0	0
2320	1	0020		- DO NOT USE	2	2	0	1
2320	1	0060		- EMP VISION PLANW/H	2	2	0	0
2320	1	0061		- EMP VISION PLAN PYMT	2	2	0	0
2320	1	0070		- EMP FSA MEDICAL W/H	2	2	0	0
2320	1	0071		- EMP FSA MEDICAL PYMT	2	2	0	0
2320	1	0080		- EMP FSA DEP CARE W/H	2	2	0	0
2320	1	0081		- EMP FSA DEP CARE PYMT	2	2	0	0
2320	1	0090		- UCG POOLED BENEFITS	2	2	0	0
2320	1	0091		- EMP INS PYMT	2	2	0	0
2320	1	0100		- EMP UNUSED BENEFITS W/H	2	2	0	0
2320	1	0101		- EMP UNUSED BENEFITS PYMT	2	2	0	0
2320	1	0110		- EMP VOL LIFE & AD&D W/H	2	2	0	0
2320	1	0111		- EMP VOL LIFE & AD&D PYMT	2	2	0	0
2320	1	0120		- EMP SUPP LIFE INS W/H	2	2	0	0
2320	1	0121		- EMP SUPP LIFE INS PYMT	2	2	0	0
2320	1	0130		- EMP UNIVERSAL LIFE W/H	2	2	0	0
2320	1	0131		- EMP UNIVERSAL LIFE PYMT	2	2	0	0
2320	1	0140		- EMP DEPENDENT LIFE W/H	2	2	0	0
2320	1	0141		- EMP DEPENDENT LIFE PYMT	2	2	0	0
2320	1	0150		- EMP AD&D W/H	2	2	0	0
2320	1	0151		- EMP AD&D PYMT	2	2	0	0
2320	1	0160		- EMP SAVINGS BOND W/H	2	2	0	0
2320	1	0161		- EMP SAVINGS BOND PYMT	2	2	0	0
2320	1	0170		- EMP ESOP W/H	2	2	0	0
2320	1	0171		- EMP ESOP PYMT	2	2	0	0
2320	1	0180		- EMP EGAS PAC W/H	2	2	0	0
2320	1	0181		- EMP EGAS PAC PYMT	2	2	0	0
2320	1	0190		- EMP WKG PAC W/H	2	2	0	0
2320	1	0191		- EMP WKG PAC PYMT	2	2	0	0
2320	1	0200		- EMP TRANSLA PAC W/H	2	2	0	0
2320	1	0201		- EMP TRANSLA PAC PYMT	2	2	0	0
2320	1	0210		- EMP CREDIT UNION W/H	2	2	0	0
2320	1	0211		- EMP CREDIT UNION PYMT	2	2	0	0
2320	1	0220		- EMP UNION DUES W/H	2	2	0	0
2320	1	0221		- EMP UNION DUES PYMT	2	2	0	0
2320	1	0230		- EMP UNITED WAY W/H	2	2	0	0
2320	1	0231		- EMP UNITED WAY PYMT	2	2	0	0
2320	1	0240		- EMP COLLEGE DONATION W/H	2	2	0	0
2320	1	0241		- EMP COLLEGE DONATION PYMT	2	2	0	0
2320	1	0250		- EMP STOCK W/H	2	2	0	0
2320	1	0251		- EMP STOCK PYMT	2	2	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	1			+ CURRENT LIAB-A/P PAYROLL				
2320	1	0260		- EMP NWNL INSURANCE W/H	2	2	0	0
2320	1	0261		- EMP NWNL INSURANCE PYMT	2	2	0	0
2320	1	0270		- EMP OPT GLE INS W/H	2	2	0	0
2320	1	0271		- EMP OPT GLE INS PYMT	2	2	0	0
2320	1	0280		- EMP SPECTRUM INS W/H	2	2	0	0
2320	1	0281		- EMP SPECTRUM INS PYMT	2	2	0	0
2320	1	0290		- EMP GLE INSURANCE W/H	2	2	0	0
2320	1	0291		- EMP GLE INSURANCE PYMT	2	2	0	0
2320	1	0300		- EMP DUES W/H	2	2	0	0
2320	1	0301		- EMP DUES PYMT	2	2	0	0
2320	1	0310		- EMP UCG PAC W/H	2	2	0	0
2320	1	0311		- EMP UCG PAC PYMT	2	2	0	0
2320	1	0480		- EMP 401K LOAN FEE	2	2	0	0
2320	1	0481		- EMP 401K LOAN FEE PYMT	2	2	0	0
2320	1	0490		- EMP 401K LOAN W/H	2	2	0	0
2320	1	0491		- EMP 401K LOAN W/H PYMT	2	2	0	0
2320	1	0500		- EMP 401K W/H	2	2	0	0
2320	1	0501		- EMP 401K PYMT	2	2	0	0
2320	1	0502		- EMP 401K-OTHER EXP ACCR	2	2	0	0
2320	1	0503		- EMPR 401K - OTHER EXP PYM	2	2	0	0
2320	1	0505		- EMPR 401K PYMT	2	2	0	0
2320	1	0510		- EMPR ESOP-OTHER EXP ACCR	2	2	0	0
2320	1	0511		- EMPR ESOP-OTHER EXP PYMT	2	2	0	0
2320	1	0520		- EMPR ESOP ACCRUAL	2	2	0	0
2320	1	0521		- EMPR ESOP PYMT	2	2	0	0
2320	1	0525		- ESOP DISCR CONTR ACCRUAL	2	2	0	0
2320	1	0560		- EMPR LTD INS ACCRUAL	2	2	0	0
2320	1	0561		- EMPR LTD INS PYMT	2	2	0	0
2320	1	0570		- EMPR BASIC LIFE ACCRUAL	2	2	0	0
2320	1	0571		- EMPR BASIC LIFE PYMT	2	2	0	0
2320	1	0580		- EMPR RELO EXPENSE ACCRUAL	2	2	0	0
2320	1	0581		- EMPR RELO EXPENSE PYMT	2	2	0	0
2320	1	0620		- EMPR PENS/COST-OTHER ACCR	2	2	0	0
2320	1	0621		- EMPR PENS/COST-OTHER PYMT	2	2	0	0
2320	1	0630		- EMPR 401K MATCH	2	2	0	0
2320	1	0631		- EMPR 401K MATCH PYMT	2	2	0	0
2320	1	0800		- EMPR MEDICAL/DENTAL ACCRU	2	2	0	0
2320	1	0801		- MEDICAL CLAIMS INCURRED	2	2	0	0
2320	1	0802		- DENTAL CLAIMS INCURRED	2	2	0	0
2320	1	0809		- EMP MEDICAL PREM W/H	2	2	0	0
2320	1	0810		- MEDICAL PREMIUMS INCURRED	2	2	0	0
2320	1	0811		- EMP DENTAL PREM W/H	2	2	0	0
2320	1	0812		- DENTAL PREMIUMS INCURRED	2	2	0	0
2320	1	0813		- MEDICAL/DENTAL CLEARING	2	2	0	0
2320	1	0821		- MED/DENTAL-OTHER EXP PYMT	2	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	1			+ CURRENT LIAB-A/P PAYROLL				
2320	1	0900		- NET PAYROLL ACCRUAL	2	2	0	0
2320	1	0901		- NET PAYROLL PYMT	2	2	0	0
2320	1	0910		- ACCRUED PAYROLL	2	2	0	0
2320	1	0911		- VACATION ACCRUAL	2	2	0	0
2320	1	0912		- WORKFORCE REDUCTION LIAB	2	2	0	0
2320	4			+ CUR LIAB-A/P GAS PURCHASE				
2320	4	0001		- ESTIMATED GAS COST	2	2	0	0
2320	4	0002		- COLO. INTERSTATE P/L CO.	2	2	0	0
2320	4	0003		- TEXACO NATURAL GAS INC.	2	2	0	0
2320	4	0004		- BURLINGTON RESOURE TRADNG	2	2	0	0
2320	4	0005		- PMN ENERGY MARKETING	2	2	0	0
2320	4	0006		- PIONEER NAT RESOURCES CO	2	2	0	0
2320	4	0008		- TENNESSEE GAS PIPELINE CO	2	2	0	0
2320	4	0009		- UNITED GAS PIPELINE CO	2	2	0	0
2320	4	0010		- MID-LOUISIANA GATHERING	2	2	0	0
2320	4	0011		- SOUTHERN NATURAL GAS CO	2	2	0	0
2320	4	0012		- TUSCALOOSA PIPELINE CO	2	2	0	0
2320	4	0013		- LA INTERSTATE GAS CORP	2	2	0	0
2320	4	0014		- LIG CHEMICAL	2	2	0	0
2320	4	0015		- UNITED GAS SERVICES	2	2	0	0
2320	4	0016		- OTHER PAYABLE	2	2	0	0
2320	4	0018		- PHILLIPS PETROLEUM	2	2	0	0
2320	4	0020		- TX GAS TRANSMISSION CO	2	2	0	0
2320	4	0021		- NATURAL GAS CLEARINGHOUSE	2	2	0	0
2320	4	0023		- TXG GAS MARKETING CO	2	2	0	0
2320	4	0024		- AMOCO PRODUCTION CO	2	2	0	0
2320	4	0029		- ENRON GAS MARKETING	2	2	0	0
2320	4	0031		- UNION PACIFIC FUELS	2	2	0	0
2320	4	0032		- LOCAL GAS PRODUCTION	2	2	0	0
2320	4	0033		- TRANSPORATION BANK GAS	2	2	0	0
2320	4	0035		- KN GAS SERVICES	2	2	0	0
2320	4	0036		- TENASKA MARKETING VENTURE	2	2	0	0
2320	4	0063		- NATURAL GAS CL'RING HOUSE	2	2	0	0
2320	4	0076		- TEXACO INC	2	2	0	0
2320	4	0079		- COASTAL GAS MARKETING	2	2	0	0
2320	4	0080		- HADSON GAS SYSTEMS, INC	2	2	0	0
2320	4	0082		- LA IMBALANCE	2	2	0	0
2320	4	0083		- TEXAS GAS NORAM IMBALANCE	2	2	0	0
2320	4	0084		- TENN GAS NORAM IMBALANCE	2	2	0	0
2320	4	0085		- WKG NORAM IMBALANCE	2	2	0	0
2320	4	0089		- TEXACO GAS MARKETING, INC	2	2	0	0
2320	4	0092		- PANENERGY TRADING/MARKET	2	2	0	0
2320	4	0097		- VASTAR GAS	2	2	0	0
2320	4	0100		- SONAT MARKETING	2	2	0	0
2320	4	0102		- KERR MCGEE CORPORATION	2	2	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	4			+ CUR LIAB-A/P GAS PURCHASE				
2320	4	0106		- SONAT PIPELINE	2	2	0	0
2320	4	0107		- LG&E NATURAL PLAINS ENGRY	2	2	0	0
2320	4	0108		- LIG IMBALANCE-LA	2	2	0	0
2320	4	0112		- TRANSCO MARKETING CO	2	2	0	0
2320	4	0113		- WILLIAMS NAT. GAS CO.	2	2	0	0
2320	4	0114		- OXY USA, INC	2	2	0	0
2320	4	0115		- BALCRON OIL COMPANY	2	2	0	0
2320	4	0116		- PEOPLES NATURAL GAS	2	2	0	0
2320	4	0117		- COLO. NAT. GAS ASSIST/COR	2	2	0	0
2320	4	0118		- INTERENERGY RESOURCE CORP	2	2	0	0
2320	4	0119		- MOFFAT PIPELINE CORP.	2	2	0	0
2320	4	0120		- K N GAS SUPPLY SERVICES	2	2	0	0
2320	4	0121		- WESTAR GAS MARKETING	2	2	0	0
2320	4	0122		- LOUISIANA LAND/EXPL CO.	2	2	0	0
2320	4	0123		- WILLIAMS NATURAL GAS CO.	2	2	0	0
2320	4	0124		- KIMBALL ENERGY CORP.	2	2	0	0
2320	4	0125		- PEOPLES NATURAL GAS	2	2	0	0
2320	4	0126		- FANCE OIL COMPANY	2	2	0	0
2320	4	0127		- MARGASCO	2	2	0	0
2320	4	0128		- CRESCENT OIL&GAS CORP	2	2	0	0
2320	4	0129		- KPL GAS SERVICES	2	2	0	0
2320	4	0130		- CITY OF MIDLAND	2	2	0	0
2320	4	0131		- PUBLIC SERVICE	2	2	0	0
2320	4	0132		- KN ENERGY	2	2	0	0
2320	4	0133		- NORTHWEST PIPELINE CORP	2	2	0	0
2320	4	0134		- RANGELINE CORPORATION	2	2	0	0
2320	4	0135		- MIDCON GAS SERVICES CORP.	2	2	0	0
2320	4	0136		- WESTERN GAS RESOURCES INC	2	2	0	0
2320	4	0137		- BALCON OIL COMPANY	2	2	0	0
2320	4	0138		- BRENCO GAS TRANSM, INC.	2	2	0	0
2320	4	0139		- NORAM GAS TRANSM CORP	2	2	0	0
2320	4	0140		- PENNUNION ENERGY SERVICES	2	2	0	0
2320	4	0141		- LOCAL GAS PURCHASES	2	2	0	0
2320	4	0142		- PARKER & PARSLEY	2	2	0	0
2320	4	0143		- ANADARKO PETROLEUM	2	2	0	0
2320	4	0144		- GRYNBERG PETROLEUM CO	2	2	0	0
2320	4	0145		- CNG ENERGY SERVICES	2	2	0	0
2320	4	0146		- MG NATURAL GAS CORP.	2	2	0	0
2320	4	0149		- NORAM ENERGY SERVICES	2	2	0	0
2320	4	0150		- COSTILLA PERTOLEUM CORP.	2	2	0	0
2320	4	0151		- WKG SUPPLIER IMBALANCE	2	2	0	0
2320	4	0152		- UNUSED	2	2	0	1
2320	4	0153		- MG NATURAL GAS CORP	2	2	0	0
2320	4	0154		- WILLIAMS ENERGY SERVICES	2	2	0	0
2320	4	0155		- CHARLES WILSON	2	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	4			+ CUR LIAB-A/P GAS PURCHASE				
2320	4	0156		- KCS ENERGY	2	2	0	0
2320	4	0157		- RAUTENA EXPLORATION, INC.	2	2	0	0
2320	4	0158		- ACADIANA NATURAL GAS CO.	2	2	0	0
2320	4	0159		- HUGOTON CAPITAL LTD.	2	2	0	0
2320	4	0160		- ARCADIA ENERGY CORP	2	2	0	0
2320	4	0161		- DSM PROJECT - KY ACCRUAL	2	2	0	0
2320	4	0162		- INNOVATIVE GAS SERVICE	2	2	0	0
2320	4	0163		- TRUNKLINE GAS COMPANY	2	2	0	0
2320	4	0164		- DELHI	2	2	0	0
2320	4	0165		- NOBLE GAS MARKETING	2	2	0	0
2320	4	0166		- CITY OF ODESSA - PURCHASE	2	2	0	0
2320	4	0167		- SPECIFIED ENERGY SERVICES	2	2	0	0
2320	4	0168		- ANR PIPELINE COMPANY	2	2	0	0
2320	4	0169		- ENGAGE ENERGY	2	2	0	0
2320	4	0170		- WOODWARD MARKETING	2	2	0	0
2320	4	0171		- PATINA OIL AND GAS CORP	2	2	0	0
2320	4	0172		- HS ENERGY SERVICES, INC	2	2	0	0
2320	4	0173		- NAT GAS TRANS SERVICES	2	2	0	0
2320	4	0174		- CMS MARKETING SERVICES	2	2	0	0
2320	4	0175		- WILD HORSE ENERGY PARTNRS	2	2	0	0
2320	4	0176		- PROENERGY	2	2	0	0
2320	4	0177		- BALL METAL BEVERAGE CONTR	2	2	0	0
2320	4	0178		- E PRIME	2	2	0	0
2320	4	0179		- HS ENERGY SERVICES, INC	2	2	0	0
2320	4	0200		- UCG ACCRUED GAS COST PAY	2	2	0	0
2320	4	0200	002	- PIPELINE REF-CO INTRSTATE	2	2	0	0
2320	4	0200	003	- PIPELINE REFNDS-GRELEY DV	2	2	0	0
2320	4	0200	004	- PIPELINE REFUND-NW COL	2	2	0	0
2320	4	0200	007	- PIPELINE REFUNDS-CALDWELL	2	2	0	0
2320	4	0200	008	- PIPELINE REF-CNTRL CO DV	2	2	0	0
2320	4	0200	010	- PIPELINE REFUNDS - CORTEZ	2	2	0	0
2320	4	0200	011	- PIPELINE REFUNDS - SE CO	2	2	0	0
2320	4	0200	012	- PIPELINE REUNDS - DURANGO	2	2	0	0
2320	4	0200	013	- PIPELINE REF-WILLIAMS NAT	2	2	0	0
2320	4	0200	014	- KN ENERGY	2	2	0	0
2320	4	0200	015	- PIPELINE REFUND-NW P/L	2	2	0	0
2320	4	0200	016	- PIPELINE REF-PUBLIC SERV	2	2	0	0
2320	4	0200	017	- P/L REFUND-DOCK 96A-064G	2	2	0	0
2320	4	0200	018	- LIG SETTLEMENT	2	2	0	0
2320	4	0201		- COLUMBIA GULF TRANSMISS	2	2	0	0
2320	4	0202		- ERI SERVICES	2	2	0	0
2320	4	0203		- EXXON	2	2	0	0
2320	4	0204		- MRT ENERGY MKT	2	2	0	0
2320	4	0205		- NAT GAS PL CO OF AMER	2	2	0	0
2320	4	0206		- ONEOK GAS MARKETING	2	2	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	4			+ CUR LIAB-A/P GAS PURCHASE				
2320	4	0207		- PANHANDLE EASTERN PL	2	2	0	0
2320	4	0208		- PG&E	2	2	0	0
2320	4	0209		- TEXAS EASTERN TRANSM CO	2	2	0	0
2320	4	0210		- TRANSCO	2	2	0	0
2320	4	0211		- GALLAGER DRILLING, INC	2	2	0	0
2320	4	0212		- CONSUMERS GAS COMPANY	2	2	0	0
2320	4	0213		- EGYPTIAN GAS STORAGE CORP	2	2	0	0
2320	4	0214		- HELMERICH&PAYNE ENERGY	2	2	0	0
2320	4	0215		- AQUILA ENERGY	2	2	0	0
2320	4	0216		- TRANS CANADA ENERGY MKT	2	2	0	0
2320	4	0217		- WOERA COMPANY	2	2	0	0
2320	4	0218		- KANSAS PIPELINE	2	2	0	0
2320	4	0219		- ANADARKO ENERGY SER CO	2	2	0	0
2320	4	0220		- BENSON MINERAL GROUP	2	2	0	0
2320	4	0221		- BOOM CORPORATION	2	2	0	0
2320	4	0222		- H & M PRODUCTIONS LLC	2	2	0	0
2320	4	0223		- OXBOW CORPORATION	2	2	0	0
2320	4	0224		- DONALD SWARTZ	2	2	0	0
2320	4	0225		- MAX S SWARTZ	2	2	0	0
2320	4	0226		- FINA NATURAL GAS COMPANY	2	2	0	0
2320	4	0227		- DYNEGY	2	2	0	0
2320	4	0228		- VIRGINIA GAS PIPELINE CO	2	2	0	0
2320	4	0229		- MARGAS COMPANY	2	2	0	0
2320	4	0230		- AKAWA NATUARAL GAS, LLC	2	2	0	0
2320	4	0231		- SOUTH'RN CO ENERGY MKT LP	2	2	0	0
2320	4	0232		- BARRETT RESOURCES CORP	2	2	0	0
2320	4	0233		- BARRETT RESOURCES CROP	2	2	0	0
2320	4	0234		- MIDWESTERN GAS TRANSMISS	2	2	0	0
2320	4	0300		- KANSAS SEVERENCE TAX	2	2	0	0
2320	4	0303		- 23240090004000000XXXX	2	2	0	1
2320	4	0304		- GGC-MISC GAS PURCHASES	2	2	0	0
2320	4	0305	001	- EXCHANGE GAS-CIG(KENDALL)	2	2	0	0
2320	4	0305	002	- EXCH GAS-PEOPLS-CLYDE FLD	2	2	0	0
2320	4	0305	003	- EXCH GAS -LAMAR/CANON	2	2	0	0
2320	4	0305	005	- EXCHANGE GAS - CIG/CANON	2	2	0	0
2320	4	0305	006	- EXCHANGE GAS - KPL	2	2	0	0
2320	4	0305	007	- EXCHANGE GAS -NW PIPELINE	2	2	0	0
2320	4	0305	008	- EXCHANGE GAS - WILLIAMS	2	2	0	0
2320	4	0305	010	- EXCHG GAS-WEST GAS@CRESTD	2	2	0	0
2320	4	0305	011	- EXCH GAS-GREELEY DIV	2	2	0	0
2320	4	0305	012	- EXCH GAS-WEST GAS@CNTL CO	2	2	0	0
2320	4	0305	013	- EXCH GAS-WEST GAS @ NW CO	2	2	0	0
2320	4	0305	015	- EXCHANGE GAS - ANTHONY	2	2	0	0
2320	4	0305	020	- INTRA COMPANY TRANSFER	2	2	0	0
2320	4	0330		- OPEN	2	2	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				*	CURRENT LIABILITIES-A/P				
2320	4			+	CUR LIAB-A/P GAS PURCHASE				
2320	4	0999		-	UCG GAS A/P @ 3/31	2	2	0	0
2320	6			+	CUR LIAB-A/P CONTRACT RET				
2320	6	0001		-	CONTRACT RETAIN #0779066	2	2	0	0
2320	6	0002		-	CONTRACT RETAIN #0779068	2	2	0	0
2320	6	0003		-	CONTRACT RETAIN #0779200	2	2	0	0
2320	6	0004		-	CONTRACT RETAIN #0779207	2	2	0	0
2320	6	0005		-	CONTRACT RETAIN #0779266	2	2	0	0
2320	6	0006		-	CONTRACT RETAIN #0779268	2	2	0	0
2320	6	0007		-	CONTRACT RETAIN #0779270	2	2	0	0
2320	6	0008		-	CONTRACT RETAIN #0779254	2	2	0	0
2320	6	0009		-	CONTRACT RETAIN #0779258	2	2	0	0
2320	6	0010		-	CONTRACT RETAIN #0779451	2	2	0	0
2320	6	0011		-	CONTRACT RETAIN #9300204	2	2	0	0
2320	6	0012		-	CONTRACT RETAIN #9200048	2	2	0	0
2320	6	0013		-	CONTRACT RETAIN #9200049	2	2	0	0
2320	6	0014		-	CONTRACT RETAIN #9200050	2	2	0	0
2320	6	0015		-	CONTRACT RETAIN #9200051	2	2	0	0
2320	6	0016		-	CONTRACT RETAIN #9200052	2	2	0	0
2320	6	0017		-	CONTRACT RETAIN #9200053	2	2	0	0
2320	6	0018		-	CONTRACT RETAIN #9300254	2	2	0	0
2320	6	0019		-	CONTRACT RETAIN #9300281	2	2	0	0
2320	6	0020		-	CONTRACT RETAIN #9300340	2	2	0	0
2320	6	0021		-	CONTRACT RETAIN #9300357	2	2	0	0
2320	6	0022		-	CONTRACT RETAIN #9300361	2	2	0	0
2320	6	0023		-	CONTRACT RETAIN #9300432	2	2	0	0
2320	6	0024		-	CONTRACT RETAIN #9300483	2	2	0	0
2320	6	0025		-	CONTRACT RETAIN #9300484	2	2	0	0
2320	6	0026		-	CONTRACT RETAIN #9300487	2	2	0	0
2320	6	0027		-	CONTRACT RETAIN #9300488	2	2	0	0
2320	6	0028		-	CONTRACT RETAIN #9301014	2	2	0	0
2320	6	0029		-	CONTRACT RETAIN #9301017	2	2	0	0
2320	6	0030		-	CONTRACT RETAIN #9301023	2	2	0	0
2320	6	0031		-	CONTRACT RETAIN #9301026	2	2	0	0
2320	6	0032		-	CONTRACT RETAIN #9301012	2	2	0	0
2320	6	0033		-	CONTRACT RETAIN #9300281	2	2	0	0
2320	6	0034		-	CONTRACT RETAIN #9300248	2	2	0	0
2320	6	0035		-	CONTRACT RETAIN #9300258	2	2	0	0
2320	6	0038		-	CONTRACT RETAIN #9300259	2	2	0	0
2320	6	0039		-	CONTRACT RETAIN #9400018	2	2	0	0
2320	6	0040		-	CONTRACT RETAIN #9400028	2	2	0	0
2320	6	0041		-	CONTRACT RETAIN #9300323	2	2	0	0
2320	6	0042		-	CONTRACT RETAIN #9300325	2	2	0	0
2320	6	0043		-	CONTRACT RETAIN #9300328	2	2	0	0
2320	6	0044		-	CONTRACT RETAIN #9300334	2	2	0	0
2320	6	0045		-	CONTRACT RETAIN #9300405	2	2	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	6			+ CUR LIAB-A/P CONTRACT RET				
2320	6	0046		- CONTRACT RETAIN #9301033	2	2	0	0
2320	6	0047		- CONTRACT RETAIN #9301039	2	2	0	0
2320	6	0048		- CONTRACT RETAIN #9400015	2	2	0	0
2320	6	0049		- CONTRACT RETAIN #9400027	2	2	0	0
2320	6	0050		- CONTRACT RETAIN #9401001	2	2	0	0
2320	6	0051		- CONTRACT RETAIN #9401003	2	2	0	0
2320	6	0052		- CONTRACT RETAIN #9300243	2	2	0	0
2320	6	0053		- CONTRACT RETAIN #9300355	2	2	0	0
2320	6	0054		- CONTRACT RETAIN #9300359	2	2	0	0
2320	6	0055		- CONTRACT RETAIN #9300407	2	2	0	0
2320	6	0056		- CONTRACT RETAIN #9300417	2	2	0	0
2320	6	0057		- CONTRACT RETAIN #9300456	2	2	0	0
2320	6	0058		- CONTRACT RETAIN #9300458	2	2	0	0
2320	6	0059		- CONTRACT RETAIN #9301011	2	2	0	0
2320	6	0060		- CONTRACT RETAIN #9301019	2	2	0	0
2320	6	0061		- CONTRACT RETAIN #9301124	2	2	0	0
2320	6	0062		- CONTRACT RETAIN #9301027	2	2	0	0
2320	6	0063		- CONTRACT RETAIN #9301062	2	2	0	0
2320	6	0064		- CONTRACT RETAIN #9301063	2	2	0	0
2320	6	0065		- CONTRACT RETAIN #9700014	2	2	0	0
2320	6	0066		- CONTRACT RETAIN #0000312	2	2	0	0
2320	6	0067		- CONTRACT RETAIN #9701001	2	2	0	0
2320	6	0068		- CONTRACT RETAIN #9701009	2	2	0	0
2320	6	0069		- CONTRACT RETAIN #9200054	2	2	0	0
2320	6	0070		- CONTRACT RETAIN #9200056	2	2	0	0
2320	6	0071		- CONTRACT RETAIN #9200059	2	2	0	0
2320	6	0072		- CONTRACT RETAIN #9300247	2	2	0	0
2320	6	0073		- CONTRACT RETAIN #9300248	2	2	0	0
2320	6	0074		- CONTRACT RETAIN #9300259	2	2	0	0
2320	6	0075		- CONTRACT RETAIN #9300351	2	2	0	0
2320	6	0076		- CONTRACT RETAIN #9300411	2	2	0	0
2320	6	0077		- CONTRACT RETAIN #9300539	2	2	0	0
2320	6	0078		- CONTRACT RETAIN #9301020	2	2	0	0
2320	6	0079		- CONTRACT RETAIN #9301021	2	2	0	0
2320	6	0080		- CONTRACT RETAIN #9301028	2	2	0	0
2320	6	0081		- CONTRACT RETAIN #9601029	2	2	0	0
2320	6	0082		- CONTRACT RETAIN #9301035	2	2	0	0
2320	6	0083		- CONTRACT RETAIN #9301039	2	2	0	0
2320	6	0084		- CONTRACT RETAIN #9301040	2	2	0	0
2320	6	0085		- CONTRACT RETAIN #9301041	2	2	0	0
2320	6	0086		- CONTRACT RETAIN #9301064	2	2	0	0
2320	6	0087		- CONTRACT RETAIN #9301070	2	2	0	0
2320	6	0088		- CONTRACT RETAIN #9301103	2	2	0	0
2320	6	0089		- CONTRACT RETAIN #9301112	2	2	0	0
2320	6	0090		- CONTRACT RETAIN #9301153	2	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	6			+ CUR LIAB-A/P CONTRACT RET				
2320	6	0091		- CONTRACT RETAIN #9301162	2	2	0	0
2320	6	0092		- CONTRACT RETAIN #9301202	2	2	0	0
2320	6	0093		- CONTRACT RETAIN #9701006	2	2	0	0
2320	6	0094		- CONTRACT RETAIN #0000300	2	2	0	0
2320	6	0095		- CONTRACT RETAIN #9701014	2	2	0	0
2320	6	0096		- CONTRACT RETAIN #9301069	2	2	0	0
2320	6	0097		- CONTRACT RETAIN #9301179	2	2	0	0
2320	6	0098		- CONTRACT RETAIN #9300241	2	2	0	0
2320	6	0099		- CONTRACT RETAIN #9301222	2	2	0	0
2320	6	0100		- CONTRACT RETAINAGE	2	2	0	0
2320	6	0101		- CONTRACT RETAIN #9301154	2	2	0	0
2320	6	0102		- CONTRACT RETAIN #9301169	2	2	0	0
2320	6	0103		- CONTRACT RETAIN #9301176	2	2	0	0
2320	6	0104		- CONTRACT RETAIN #9301187	2	2	0	0
2320	6	0105		- CONTRACT RETAIN #9301207	2	2	0	0
2320	6	0106		- CONTRACT RETAIN #9301339	2	2	0	0
2320	6	0107		- CONTRACT RETAIN #9701003	2	2	0	0
2320	6	0108		- CONTRACT RETAIN #9701029	2	2	0	0
2320	6	0109		- CONTRACT RETAIN #9701022	2	2	0	0
2320	6	0110		- CONTRACT RETAIN #9701033	2	2	0	0
2320	6	0111		- CONTRACT RETAIN #9701034	2	2	0	0
2320	6	0112		- CONTRACT RETAIN #9301350	2	2	0	0
2320	6	0113		- CONTRACT RETAIN #9301366	2	2	0	0
2320	6	0114		- CONTRACT RETAIN #9301406	2	2	0	0
2320	6	0115		- CONTRACT RETAIN #9201082	2	2	0	0
2320	6	0703		- CONTRACT RETAIN #0799056	2	2	0	0
2320	6	0716		- CONTRACT RETAIN #0776198	2	2	0	0
2320	6	0717		- CONTRACT RETAIN #0776199	2	2	0	0
2320	6	0756		- CONTRACT RETAIN #0776966	2	2	0	0
2320	6	0757		- CONTRACT RETAIN #0776967	2	2	0	0
2320	6	0758		- CONTRACT RETAIN #0777779	2	2	0	0
2320	6	0759		- CONTRACT RETAIN #0777751	2	2	0	0
2320	6	0760		- CONTRACT RETAIN #0777752	2	2	0	0
2320	6	0761		- CONTRACT RETAIN #0777755	2	2	0	0
2320	6	0762		- CONTRACT RETAIN #0777760	2	2	0	0
2320	6	0763		- CONTRACT RETAIN #0777765	2	2	0	0
2320	6	0764		- CONTRACT RETAIN #0777769	2	2	0	0
2320	6	0765		- CONTRACT RETAIN #0777780	2	2	0	0
2320	6	0769		- CONTRACT RETAIN #0777756	2	2	0	0
2320	6	0770		- CONTRACT RETAIN #0777766	2	2	0	0
2320	6	0771		- CONTRACT RETAIN #0777770	2	2	0	0
2320	6	0772		- CONTRACT RETAIN #0777759	2	2	0	0
2320	6	0773		- CONTRACT RETAIN #0778226	2	2	0	0
2320	6	0774		- CONTRACT RETAIN #0778228	2	2	0	0
2320	6	0775		- CONTRACT RETAIN #0778178	2	2	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				*	CURRENT LIABILITIES-A/P				
2320	6			+	CUR LIAB-A/P CONTRACT RET				
2320	6	0776		-	CONTRACT RETAIN #0778180	2	2	0	0
2320	6	0777		-	CONTRACT RETAIN #0778230	2	2	0	0
2320	6	0778		-	CONTRACT RETAIN #0778232	2	2	0	0
2320	6	0779		-	CONTRACT RETAIN #0778334	2	2	0	0
2320	6	0780		-	CONTRACT RETAIN #0778335	2	2	0	0
2320	6	0781		-	CONTRACT RETAIN #0778336	2	2	0	0
2320	6	0782		-	CONTRACT RETAIN #0778337	2	2	0	0
2320	6	0783		-	CONTRACT RETAIN #0778324	2	2	0	0
2320	6	0784		-	CONTRACT RETAIN #0778326	2	2	0	0
2320	6	0785		-	CONTRACT RETAIN #0778182	2	2	0	0
2320	6	0786		-	CONTRACT RETAIN #0778183	2	2	0	0
2320	6	0787		-	CONTRACT RETAIN #0778184	2	2	0	0
2320	6	0788		-	CONTRACT RETAIN #0778185	2	2	0	0
2320	6	0789		-	CONTRACT RETAIN #0778342	2	2	0	0
2320	6	0790		-	CONTRACT RETAIN #0778343	2	2	0	0
2320	6	0791		-	CONTRACT RETAIN #0778344	2	2	0	0
2320	6	0792		-	CONTRACT RETAIN #0778345	2	2	0	0
2320	6	0793		-	CONTRACT RETAIN #0778338	2	2	0	0
2320	6	0794		-	CONTRACT RETAIN #0778339	2	2	0	0
2320	6	0795		-	CONTRACT RETAIN #0778340	2	2	0	0
2320	6	0796		-	CONTRACT RETAIN #0778341	2	2	0	0
2320	6	0800		-	CONTRACT RETAIN #0778186	2	2	0	0
2320	6	0801		-	CONTRACT RETAIN #0778188	2	2	0	0
2320	6	0802		-	CONTRACT RETAIN #0778350	2	2	0	0
2320	6	0803		-	CONTRACT RETAIN #0778351	2	2	0	0
2320	6	0804		-	CONTRACT RETAIN #0778352	2	2	0	0
2320	6	0805		-	CONTRACT RETAIN #0778353	2	2	0	0
2320	6	0806		-	CONTRACT RETAIN #0778354	2	2	0	0
2320	6	0807		-	CONTRACT RETAIN #0778355	2	2	0	0
2320	6	0808		-	CONTRACT RETAIN #0778356	2	2	0	0
2320	6	0809		-	CONTRACT RETAIN #0778357	2	2	0	0
2320	6	0810		-	CONTRACT RETAIN #0778469	2	2	0	0
2320	6	0811		-	CONTRACT RETAIN #0778470	2	2	0	0
2320	6	0812		-	CONTRACT RETAIN #0778328	2	2	0	0
2320	6	0813		-	CONTRACT RETAIN #0778329	2	2	0	0
2320	6	0814		-	CONTRACT RETAIN #0778330	2	2	0	0
2320	6	0815		-	CONTRACT RETAIN #0778331	2	2	0	0
2320	6	0816		-	CONTRACT RETAIN #0778571	2	2	0	0
2320	6	0817		-	CONTRACT RETAIN #0778573	2	2	0	0
2320	6	0818		-	CONTRACT RETAIN #0778469	2	2	0	0
2320	6	0819		-	CONTRACT RETAIN #0778470	2	2	0	0
2320	6	0820		-	CONTRACT RETAIN #0778575	2	2	0	0
2320	6	0821		-	CONTRACT RETAIN #0778577	2	2	0	0
2320	6	0822		-	CONTRACT RETAIN #0778659	2	2	0	0
2320	6	0823		-	CONTRACT RETAIN #0778660	2	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2320				* CURRENT LIABILITIES-A/P				
2320	9			+ CURRENT LIAB-A/P-OTHER				
2320	9	0001		- CUSTOMER SER ENHANCEMENT	2	2	0	0
2320	9	0005		- MISC CONTIGENT LIABILITY	2	2	0	0
2320	9	0010		- DEF CR CLEARED CURRENTLY	2	2	0	0
2320	9	0011		- UNCLAIMED PIPELINE REFUND	2	2	0	0
2320	9	0012		- APCR CREDIT BAL. REFUND	2	2	0	0
2320	9	0013		- SCT WIPS ACCRUAL	2	2	0	0
2320	9	0015		- CUST CONTIBUTIONS	2	2	0	0
2320	9	0195		- EY AUDIT FEES	2	2	0	0
2320	9	0196		- EY AUDIT FEES	2	2	0	0
2320	9	0197		- EY AUDIT FEES	2	2	0	0
2320	9	0201		- EMPLOYEE AWARDS	2	2	0	0
2320	9	0203		- ANNUAL REPORT	2	2	0	0
2320	9	0301		- UNCLAIMED PROPERTY	2	2	0	0
2320	9	0303		- MAILED REFUNDS	2	2	0	0
2320	9	0307		- MISC A/P - WESTCOTT ADVER	2	2	0	0
2320	9	0308		- DSM PROGRAM - KY	2	2	0	0
2320	9	0309		- KN MASTER MTR TRANSFER	2	2	0	0
2320	9	0310		- DSM PROGRAM - KY PAYMENTS	2	2	0	0
2320	9	0800		- PURCHASE ORDER CLEARING	2	2	0	0
2320	9	0830		- GGC INVENTORY CLEARING	2	2	0	0
2320	9	0999		- LYCO TEES	2	2	0	0
2341				* INTERCO ACCTS PAY				
2341	0			+ ENCO RENTAL				
2341	0	0100		- ACCTS PAY - ENCO RENTAL	2	2	0	0
2341	1			+ ENUS UTILITY SERVICES				
2341	1	0100		- ACCTS PAY - ENUS UTIL SER	2	2	0	0
2341	2			+ UCGS STORAGE				
2341	2	0100		- ACCTS PAY - UCGS STORAGE	2	2	0	0
2341	3			+ UPGA LEASING				
2341	3	0100		- ACCTS PAY - UPGA LEASING	2	2	0	0
2341	4			+ ATMOS PROPANE				
2341	4	0100		- ACCTS PAY - ATMOS PROPANE	2	2	0	0
2350				* CUR LIAB-CUST DEPOSITS				
2350	1			+ CUR LIAB-CUST DEPOSITS/AC				
2350	1	0100		- CUSTOMER DEPOSITS- ACTIVE	2	6	0	0
2350	1	0301		- CUST. DEP-OCEANA HEIGHTS	2	6	0	0
2350	1	0700		- INTERCO SEC DEP REF-TLIG	2	6	0	0
2350	2			+ CUR LIAB-CUST DEPOSITS/UN				
2350	2	0001		- WKG LV NON ACIS	2	6	0	0
2350	2	0100		- CUST DEP-UNCLAIMED	2	6	0	0
2350	2	0700		- INTERCO SEC DEP REF-TLIG	2	6	0	0
2360				* CUR LIAB-TAXES ACCRUED				

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2360				* CUR LIAB-TAXES ACCRUED				
2360	1			+ CUR LIAB-TAXES ACCRUED-AD				
2360	1	0101		- AD VALOREM TAX	2	3	0	0
2360	1	0101	004	- AD VALOREM-WELD CO.	2	3	0	0
2360	1	0101	005	- AD VALOREM-MOFFAT CO.	2	3	0	0
2360	1	0101	006	- AD VALOREM-FREMONT CO.	2	3	0	0
2360	1	0101	007	- AD VALOREM-DENVER CO.	2	3	0	0
2360	1	0101	008	- AD VALOREM-DOUGLAS CO.	2	3	0	0
2360	1	0101	009	- AD VALOREM-JOHNSON CO.	2	3	0	0
2360	1	0101	010	- AD VALOREM-LEAVENWORTH CO	2	3	0	0
2360	1	0101	011	- AD VALOREM-WYANDOTTE CO.	2	3	0	0
2360	1	0101	012	- AD VALOREM-DICKINSON CO.	2	3	0	0
2360	1	0101	013	- AD VALOREM-MARION CO.	2	3	0	0
2360	1	0101	014	- AD VALOREM-MORRIS CO.	2	3	0	0
2360	1	0101	020	- AD VALOREM-RIO BLANCO CO.	2	3	0	0
2360	1	0101	021	- AD VALOREM-ROUTT CO.	2	3	0	0
2360	1	0101	022	- AD VALOREM-GREENWOOD CO.	2	3	0	0
2360	1	0101	023	- AD VALOREM-HARPER CO.	2	3	0	0
2360	1	0101	024	- AD VALOREM-SUMMER CO.	2	3	0	0
2360	1	0101	025	- AD VALOREM-WOODSON CO.	2	3	0	0
2360	1	0101	026	- AD VALOREM-NESS CO.	2	3	0	0
2360	1	0101	027	- AD VALOREM-RUSH CO.	2	3	0	0
2360	1	0101	029	- AD VALOREM-CHAFFEE CO.	2	3	0	0
2360	1	0101	030	- AD VALOREM-MONTEZUMA CO.	2	3	0	0
2360	1	0101	031	- AD VALOREM-GUNNISON CO.	2	3	0	0
2360	1	0101	033	- AD VALOREM-PROWERS CO.	2	3	0	0
2360	1	0101	034	- AD VALOREM-KIOWA CO.	2	3	0	0
2360	1	0101	035	- AD VALOREM-BENT CO.	2	3	0	0
2360	1	0101	036	- AD VALOREM-BACA CO.	2	3	0	0
2360	1	0101	037	- AD VALOREM-STANTON CO.	2	3	0	0
2360	1	0101	038	- AD VALOREM-HAMLITON CO.	2	3	0	0
2360	1	0101	039	- AD VALOREM-GRANT CO.	2	3	0	0
2360	1	0101	040	- AD VALOREM-KEARNY CO.	2	3	0	0
2360	1	0101	041	- AD VALOREM-MORTON CO.	2	3	0	0
2360	1	0101	042	- AD VALOREM-STEVENS CO.	2	3	0	0
2360	1	0101	043	- AD VALOREM-LA PLATA CO.	2	3	0	0
2360	1	0101	044	- AD VALOREM-LINN CO.	2	3	0	0
2360	1	0101	045	- AD VALOREM-BOURBON CO.	2	3	0	0
2360	1	0101	046	- AD VALOREM-BATES CO.	2	3	0	0
2360	1	0101	048	- AD VALOREM-DOLORES CO.	2	3	0	0
2360	1	0101	049	- AD VALOREM-SAN MIGUEL CO.	2	3	0	0
2360	1	0101	050	- AD VALOREM-SAGUACHE CO.	2	3	0	0
2360	1	0101	051	- AD VALOREM-CHASE CO.	2	3	0	0
2360	1	1023		- AD VALOREM-CORP OFFICE	2	3	0	0
2360	1	2040		- AD VALOREM-VIRDEN	2	3	0	0
2360	1	2050		- AD VALROEM-VANDALIA	2	3	0	0
2360	1	2070		- AD VALOREM-SALEM	2	3	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2360				* CUR LIAB-TAXES ACCRUED				
2360	1			+ CUR LIAB-TAXES ACCRUED-AD				
2360	1	2100		- AD VALOREM-HARRISBURG	2	3	0	0
2360	1	2250		- AD VALOREM-METROPOLIS	2	3	0	0
2360	1	3300		- AD VALOREM-UNION CITY	2	3	0	0
2360	1	3350		- AD VALOREM-COLUMBIA	2	3	0	0
2360	1	3400		- AD VALOREM-SHELBYVILLE	2	3	0	0
2360	1	3440		- AD VALOREM-FRANKLIN	2	3	0	0
2360	1	3450		- AD VALOREM-MURFREESBORO	2	3	0	0
2360	1	3500		- AD VALOREM-MARYVILLE	2	3	0	0
2360	1	3550		- AD VALOREM-MORRISTOWN	2	3	0	0
2360	1	3560		- AD VALOREM-GREENEVILLE	2	3	0	0
2360	1	3570		- AD VALOREM-JOHNSON CITY	2	3	0	0
2360	1	3580		- AD VALOREM-ELIZABETHTON	2	3	0	0
2360	1	3590		- AD VALOREM-KINGSPORT	2	3	0	0
2360	1	3600		- AD VALOREM-BRISTOL, TN	2	3	0	0
2360	1	4700		- AD VALOREM-GRAFFNEY	2	3	0	0
2360	1	5094		- AD VALOREM-YATES CENTER	2	3	0	0
2360	1	5096		- AD VALOREM-COFFEYVILLE	2	3	0	0
2360	1	5098		- AD VALOREM-WYANDOTTE	2	3	0	0
2360	1	5750		- AD VALOREM-GAINESVILLE	2	3	0	0
2360	1	5800		- AD VALOREM-COLUMBUS	2	3	0	0
2360	1	6620		- AD VALOREM-BRISTOL, VA	2	3	0	0
2360	1	6630		- AD VALOREM-ABINGDON	2	3	0	0
2360	1	6640		- AD VALOREM-MARION	2	3	0	0
2360	1	6650		- AD VALOREM-WYTHEVILLE	2	3	0	0
2360	1	6660		- AD VALOREM-PULASKI	2	3	0	0
2360	1	6670		- AD VALOREM-RADFORD	2	3	0	0
2360	1	6680		- AD VALOREM-BLACKSBURG	2	3	0	0
2360	1	7900		- AD VALOREM-NEELYVILLE	2	3	0	0
2360	1	7910		- AD VALOREM-HANNIBAL	2	3	0	0
2360	1	7920		- AD VALOREM-CANTON	2	3	0	0
2360	1	8960		- AD VALOREM-KEOKUK	2	3	0	0
2360	1	9980		- AD VALOREM-INDEPENDENCE	2	3	0	0
2360	1	9990		- AD VALOREM-JOHNSON COUNTY	2	3	0	0
2360	2			+ CUR LIAB-TAXES ACCRUED-PA				
2360	2	0110		- EMPR FICA-ACCRUAL	2	3	0	0
2360	2	0111		- EMPR FICA-PYMT	2	3	0	0
2360	2	0120		- EMPR FUTA-ACCRUAL	2	3	0	0
2360	2	0121		- EMPR FUTA-PYMT	2	3	0	0
2360	2	0130		- TAX ACCR STATE UNEMP	2	3	0	0
2360	2	0130	010	- EMPR TX SUI-ACCRUAL	2	3	0	0
2360	2	0130	020	- EMPR LA SUI-ACCRUAL	2	3	0	0
2360	2	0130	030	- EMPR KY SUI-ACCRUAL	2	3	0	0
2360	2	0130	040	- EMPR CO SUI-ACCRUAL	2	3	0	0
2360	2	0130	050	- EMPR KS SUI-ACCRUAL	2	3	0	0
2360	2	0130	060	- EMPR IN SUI-ACCRUAL	2	3	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2360				* CUR LIAB-TAXES ACCRUED				
2360	2			+ CUR LIAB-TAXES ACCRUED-PA				
2360	2	0130	070	- EMPR GA SUI-ACCRUAL	2	3	0	0
2360	2	0130	080	- EMPR TN SUI-ACCRUAL	2	3	0	0
2360	2	0130	090	- EMPR IA SUI-ACCRUAL	2	3	0	0
2360	2	0130	100	- EMPR IL SUI-ACCRUAL	2	3	0	0
2360	2	0130	110	- EMPR MO SUI-ACCRUAL	2	3	0	0
2360	2	0130	120	- EMPR NC SUI-ACCRUAL	2	3	0	0
2360	2	0130	130	- EMPR OH SUI-ACCRUAL	2	3	0	0
2360	2	0130	140	- EMP SC SUI-ACCRUAL	2	3	0	0
2360	2	0130	150	- EMPR VA SUI-ACCRUAL	2	3	0	0
2360	2	0130	160	- EMPR UCG SUI-ACCRUAL	2	3	0	0
2360	2	0131	010	- EMPR TX SUI-PYMT	2	3	0	0
2360	2	0131	020	- EMPR LA SUI-PYMT	2	3	0	0
2360	2	0131	030	- EMPR KY SUI-PYMT	2	3	0	0
2360	2	0131	040	- EMPR CO SUI-PYMT	2	3	0	0
2360	2	0131	050	- EMPR KS SUI-PYMT	2	3	0	0
2360	2	0131	060	- EMPR IN SUI-PYMT	2	3	0	0
2360	2	0131	070	- EMPR GA SUI-PYMT	2	3	0	0
2360	2	0131	080	- EMPR TN SUI-PYMT	2	3	0	0
2360	2	0131	090	- EMPR IA SUI-PYMT	2	3	0	0
2360	2	0131	100	- EMPR IL SUI-PYMT	2	3	0	0
2360	2	0131	110	- EMPR MO SUI-PYMT	2	3	0	0
2360	2	0131	120	- EMPR NC SUI-PYMT	2	3	0	0
2360	2	0131	130	- EMPR OH SUI-PYMT	2	3	0	0
2360	2	0131	140	- EMPR SC SUI-PYMT	2	3	0	0
2360	2	0131	150	- EMPR VA SUI-PYMT	2	3	0	0
2360	2	0140		- EMPR LA DEBT SVC-ACCRUAL	2	3	0	0
2360	2	0141		- EMPR LA DEBT SVC-PYMT	2	3	0	0
2360	2	0142		- EMPR DENVER CTY TAX-ACCRU	2	3	0	0
2360	2	0143		- EMPR DENVER CTY TAX-PYMT	2	3	0	0
2360	2	1023		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	2040		- IL PROP TAX ACCRUAL	2	3	0	0
2360	2	2050		- IL PROP TAX ACCRUAL	2	3	0	0
2360	2	2070		- IL PROP TAX ACCRUAL	2	3	0	0
2360	2	2100		- IL PROP TAX ACCRUAL	2	3	0	0
2360	2	2250		- IL PROP TAX ACCRUAL	2	3	0	0
2360	2	3300		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3350		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3400		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3440		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3450		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3500		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3550		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3560		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3570		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3580		- TN PROP TAX ACCRUAL	2	3	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2360				* CUR LIAB-TAXES ACCRUED				
2360	2			+ CUR LIAB-TAXES ACCRUED-PA				
2360	2	3590		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	3600		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	4305		- VA LICENSE	2	3	0	0
2360	2	4700		- TN PROP TAX ACCRUAL	2	3	0	0
2360	2	5094		- KS PROP TAX ACCRUAL	2	3	0	0
2360	2	5096		- KS PROP TAX ACCRUAL	2	3	0	0
2360	2	5098		- KS PROP TAX ACCRUAL	2	3	0	0
2360	2	5750		- GA PROP TAX ACCRUAL	2	3	0	0
2360	2	5800		- GA PROP TAX ACCRUAL	2	3	0	0
2360	2	6620		- GA PROP TAX ACCRUAL	2	3	0	0
2360	2	6630		- VA PROP TAX ACCRUAL	2	3	0	0
2360	2	6640		- VA PROP TAX ACCRUAL	2	3	0	0
2360	2	6650		- VA PROP TAX ACCRUAL	2	3	0	0
2360	2	6660		- PROPERTY TAX ACCRUAL	2	3	0	0
2360	2	6670		- PROPERTY TAX ACCRUAL	2	3	0	0
2360	2	6680		- VA EMPR	2	3	0	0
2360	2	7900		- MO PROP TAX ACCRUAL	2	3	0	0
2360	2	7910		- MO PROP TAX ACCRUAL	2	3	0	0
2360	2	7920		- MO PROP TAX ACCRUAL	2	3	0	0
2360	2	8960		- IA PROP TAX ACCRUAL	2	3	0	0
2360	2	9980		- KS EMPR	2	3	0	0
2360	2	9990		- KS PROP TAX ACCRUAL	2	3	0	0
2360	4			+ CUR LIAB-TAXES ACCRUED-LI				
2360	4	0114		- LA SUPERV & INSPECT TAX	2	3	0	0
2360	4	0201		- STATE FRANCHISE TAX ACCRL	2	3	0	0
2360	4	0206		- CITY FRANCHISE TAX	2	3	0	0
2360	4	0390		- GROSS RECEIPTS TAX	2	3	0	0
2360	4	0401		- TX ST/CITY USE TAX 0.00%	2	3	0	0
2360	4	0407		- TX ST/CITY USE TAX 7.25%	2	3	0	0
2360	4	0413		- TX ST/CITY USE TAX 7.75%	2	3	0	0
2360	4	0415		- TX ST/CITY USE TAX 8.25%	2	3	0	0
2360	4	0430		- LOUISIANA STATE USE TAX	2	3	0	0
2360	4	0450	271	- LA/LAF P/C USE TAX 3.5%	2	3	0	0
2360	4	0450	291	- LA P/C USE TAX-DESOTO/MAN	2	3	0	0
2360	4	0450	371	- LA P/C USE TAX-NATCHI P/C	2	3	0	0
2360	4	0450	411	- LA P/C USE TAX-WINN/WNFLD	2	3	0	0
2360	4	0450	450	- LA P/C USE TAX-OUACHITA	2	3	0	0
2360	4	0450	451	- LA P/C USE TAX-OUA/MONROE	2	3	0	0
2360	4	0450	591	- LA P/C USE TAX-RAP/PINE	2	3	0	0
2360	4	0450	651	- LA P/C USE TAX-TERREBONNE	2	3	0	0
2360	4	0500		- TN USE TAX - CMDC	2	3	0	0
2360	4	0501		- TN USE TAX - CORP OFFICE	2	3	0	0
2360	4	0502		- VA ESE TAX - EMD	2	3	0	0
2360	4	0503		- TN USE TAX - IL-TN	2	3	0	0
2360	4	0504		- IA USE TAX - GREAT RVRDIV	2	3	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2360				* CUR LIAB-TAXES ACCRUED				
2360	4			+ CUR LIAB-TAXES ACCRUED-LI				
2360	4	0505		- KS USE TAX - KANSAN DIV	2	3	0	0
2360	4	0506		- KS USE TAX -	2	3	0	0
2360	4	0507		- IL USE TAX - VIRDEN	2	3	0	0
2360	4	0508		- IL- USE TAX - VANDALIA	2	3	0	0
2360	4	0509		- IL USE TAX - ST ELMO	2	3	0	0
2360	4	0510		- KY CNG USE TAX	2	3	0	0
2360	4	0511		- FED CNG MOTOR FUEL TAX	2	3	0	0
2360	4	0512		- IL USE TAX - METROPOLIS	2	3	0	0
2360	4	0513		- TN USE TAX - UNION CITY	2	3	0	0
2360	4	0515		- TN USE TAX - COLUMBIA	2	3	0	0
2360	4	0516		- TN USE TAX - SHELBYVILLE	2	3	0	0
2360	4	0517		- TN USE TAX - FRANKLIN	2	3	0	0
2360	4	0518		- TN USE TAX - NASHVILLE	2	3	0	0
2360	4	0519		- TN USE TAX - TRI CITIES	2	3	0	0
2360	4	0520		- TN USE TAX - MARYVILLE	2	3	0	0
2360	4	0522		- TN USE TAX - MORRISTOWN	2	3	0	0
2360	4	0523		- TN USE TAX - MORRISTOWN	2	3	0	0
2360	4	0524		- TN USE TAX - GREENEVILLE	2	3	0	0
2360	4	0525		- TN USE TAX - JOHNSON CITY	2	3	0	0
2360	4	0526		- TN USE TAX - ELIZABETHON	2	3	0	0
2360	4	0527		- TN USE TAX - KINGSPORT	2	3	0	0
2360	4	0528		- TN USE TAX -	2	3	0	0
2360	4	0529		- SC USE TAX - GAFFNEY	2	3	0	0
2360	4	0530		- KS USE TAX - WYANDOTTE	2	3	0	0
2360	4	0531		- KS USE TAX - YATES CENTER	2	3	0	0
2360	4	0532		- KS USE TAX - COFFEYVILLE	2	3	0	0
2360	4	0533		- GA USE TAX - GAINSVILLE	2	3	0	0
2360	4	0534		- GA USE TAX - COLUMBUS	2	3	0	0
2360	4	0535		- VA USE TAX - BRISTOL	2	3	0	0
2360	4	0536		- VA USE TAX - ABINGDON	2	3	0	0
2360	4	0537		- VA USE TAX - MARION	2	3	0	0
2360	4	0538		- VA USE TAX - WYTHEVILLE	2	3	0	0
2360	4	0539		- VA USE TAX - PULASKI	2	3	0	0
2360	4	0540		- VA USE TAX - RADFORD	2	3	0	0
2360	4	0541		- VA USE TAX - BLACKSBURG	2	3	0	0
2360	4	0542		- VA USE TAX - NEW RIVER	2	3	0	0
2360	4	0543		- MO USE TAX - NEELYVILLE	2	3	0	0
2360	4	0544		- MO USE TAX - HANNIBAL	2	3	0	0
2360	4	0545		- MO USE TAX - CANTON	2	3	0	0
2360	4	0546		- MO USE TAX - PALMYRA	2	3	0	0
2360	4	0547		- IOWA USE TAX - KEOKUK	2	3	0	0
2360	4	0548		- KS USE TAX - INDEPENDENCE	2	3	0	0
2360	4	0549		- KS USE TAX - JOHNSON CO	2	3	0	0
2360	4	0550		-	2	3	0	0
2360	4	0551		- IL-SALES/USE TAX-SALEM	2	3	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2360				* CUR LIAB-TAXES ACCRUED				
2360	4			+ CUR LIAB-TAXES ACCRUED-LI				
2360	4	0552		- IL-SALES/USE TAX-HARRISBG	2	3	0	0
2360	4	0610		- TX GAS TRANSPORTATION TAX	2	3	0	0
2360	4	0722		- ILL ENERGY ASSIST TAX ACC	2	3	0	0
2360	4	0810		- SEVERANCE TAX	2	3	0	0
2360	5			+ CUR LIAB-TAXES ACCRUED-IN				
2360	5	0101		- FEDERAL INCOME TAX	2	4	0	0
2360	5	0201		- STATE INCOME TAX	2	4	0	0
2370				* CUR LIAB-INTEREST ACCRUED				
2370	1			+ CUR LIAB-INTEREST ACCRUED				
2370	1	0001		- SERIES A - 1995-1	2	7	0	0
2370	1	0002		- SERIES A - 1995-2	2	7	0	0
2370	1	0003		- SERIES A - 1995-3	2	7	0	0
2370	1	0004		- SERIES N	2	7	0	0
2370	1	0005		- SERIES P	2	7	0	0
2370	1	0006		- SERIES Q	2	7	0	0
2370	1	0007		- SERIES R	2	7	0	0
2370	1	0008		- SERIES T	2	7	0	0
2370	1	0009		- SERIES U	2	7	0	0
2370	1	0010		- SERIES V	2	7	0	0
2370	1	0420		- J/H SR NOTE 9.75%	2	7	0	0
2370	1	0430		- J/H SR NOTE 11.20%	2	7	0	0
2370	1	0440		- J/H SR NOTE 9.76%	2	7	0	0
2370	1	0450		- VAR ANN LIFE INS (9.57%)	2	7	0	0
2370	1	0460		- VAR ANN LIFE INS(7.95%)	2	7	0	0
2370	1	0461		- VAR ANN LIFE(8.07)	2	7	0	0
2370	1	0462		- NEW YORK LIFE (8.26)	2	7	0	0
2370	1	0463		- NATBK OF TEX (6.09%)	2	7	0	0
2370	1	0472		- F.M. BONDS-9.4% - 2021	2	7	0	0
2370	1	0473		- 10% NOTES PAYABLE - 2011	2	7	0	0
2370	1	0474		- UCG - SERIES N	2	7	0	0
2370	1	0475		- SERIES P - 10.43% - 2017	2	7	0	0
2370	1	0476		- SERIES Q - 9.75% - 2020	2	7	0	0
2370	1	0477		- UCG - SERIES R	2	7	0	0
2370	1	0478		- UCG- SERIES T	2	7	0	0
2370	1	0479		- SERIES U - 8.77% - 2022	2	7	0	0
2370	1	0480		- UCG - SERIES V	2	7	0	0
2370	1	0481		- UCG - MTN 95-1	2	7	0	0
2370	1	0482		- UCG - MTN 95-2	2	7	0	0
2370	1	0483		- UCG - MTN 95-3	2	7	0	0
2370	1	0500		- INT ACCR-DEB. (6.75%)	2	7	0	0
2370	2			+ CUR LIAB-INTEREST ACCRUED				
2370	2	0001		- NOTE PAYABLE	2	7	0	0
2370	2	0002		- MISC	2	7	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2370				*	CUR LIAB-INTEREST ACCRUED				
2370	2			+	CUR LIAB-INTEREST ACCRUED				
2370	2	0201		-	INT ACCR-AMARILLO NB	2	7	0	0
2370	2	0204		-	INT ACCR-MITSUBISHI BNK/H	2	7	0	0
2370	2	0205		-	INT ACCR-SOCIETE' GENERAL	2	7	0	0
2370	2	0206		-	INT ACCR-WACHOVIA B OF GA	2	7	0	0
2370	2	0208		-	INT ACCR-NATIONSBANK TX	2	7	0	0
2370	2	0209		-	INT ACCR-FUJI BANK	2	7	0	0
2370	2	0210		-	INT ACCR-SUMITOMO BANK	2	7	0	0
2370	2	0211		-	INT ACCR-PNC BANK	2	7	0	0
2370	2	0212		-	INT ACCR-SANWA BANK	2	7	0	0
2370	2	0213		-	CENTRAL BANK OF DENVER	2	7	0	0
2370	2	0214		-	1ST NAT BANK OF COMMERCE	2	7	0	0
2370	2	0215		-	BANK OF TOKAI	2	7	0	0
2370	2	0220		-	INT ACCR-BOWLING GREEN	2	7	0	0
2370	4			+	CUR LIAB-INT ACCRUED - CO				
2370	4	0201		-	COMMIT FEES-AMARILLO NB	2	7	0	0
2370	4	0203		-	COMMIT FEES-BANK ONE	2	7	0	0
2370	4	0208		-	COMMIT FEES-NATIONS	2	7	0	0
2370	5			+	CUR LIAB-INT ACCRUED - CU				
2370	5	0300		-	INT ON CUSTOMER DEPOSITS	2	7	0	0
2370	5	0305		-	INTEREST ACCRUED - OCEANA	2	7	0	0
2370	5	0700		-	INTERCO SEC DEP REF-TLIG	2	7	0	0
2380				*	CUR LIAB-DIVIDENDS DECLAR				
2380	0			+	CUR LIAB-DIVIDENDS DECLAR				
2380	0	0000		-	DIVIDENDS DECLARED	2	5	0	0
2410				*	CUR LIAB-TAX COLLECTIONS				
2410	2			+	CUR LIAB-TAX COLL PAYABLE				
2410	2	0110		-	EMP FICA-ACCRUAL	2	2	0	0
2410	2	0111		-	EMP FICA-PYMT	2	2	0	0
2410	2	0120		-	EMP FIT-ACCRUAL	2	2	0	0
2410	2	0121		-	EMP FIT-PYMT	2	2	0	0
2410	2	0140		-	EMP CO SIT-ACCRUAL	2	2	0	0
2410	2	0141		-	EMP CO SIT-PYMT	2	2	0	0
2410	2	0150		-	EMP CO LOCAL TAX-ACCRUAL	2	2	0	0
2410	2	0151		-	EMP CO LOCAL TAX-PYMT	2	2	0	0
2410	2	0160		-	EMP LA SIT-ACCRUAL	2	2	0	0
2410	2	0161		-	EMP LA SIT-PYMT	2	2	0	0
2410	2	0170		-	EMP KY SIT-ACCRUAL	2	2	0	0
2410	2	0171		-	EMP KY SIT-PYMT	2	2	0	0
2410	2	0180		-	EMP LOCAL TAX-ACCRUAL	2	2	0	0
2410	2	0181		-	EMP LOCAL TAX-PYMT	2	2	0	0
2410	2	0190		-	EMP KS SIT-ACCRUAL	2	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2410				* CUR LIAB-TAX COLLECTIONS				
2410	2			+ CUR LIAB-TAX COLL PAYABLE				
2410	2	0191		- EMP KS SIT-PYMT	2	2	0	0
2410	2	0200		- EMP IN SIT-ACCRUAL	2	2	0	0
2410	2	0201		- EMP IN SIT-PYMT	2	2	0	0
2410	2	0210		- EMP GA SIT-ACCRUAL	2	2	0	0
2410	2	0211		- EMP GA SIT-PYMT	2	2	0	0
2410	2	0220		- EMP IA SIT-ACCRUAL	2	2	0	0
2410	2	0221		- EMP IA SIT-PAYMENT	2	2	0	0
2410	2	0230		- EMP IL SIT-ACCRUAL	2	2	0	0
2410	2	0231		- EMP IL SIT-PYMT	2	2	0	0
2410	2	0240		- EMP MO SIT-ACCRUAL	2	2	0	0
2410	2	0241		- EMP MO SIT-PYMT	2	2	0	0
2410	2	0250		- EMP NC SIT-ACCRUAL	2	2	0	0
2410	2	0251		- EMP NC SIT-PAYMENT	2	2	0	0
2410	2	0260		- EMP OH SIT-ACCRUAL	2	2	0	0
2410	2	0261		- EMP OH SIT-PAYMENT	2	2	0	0
2410	2	0270		- EMP SC SIT-ACCRUAL	2	2	0	0
2410	2	0271		- EMP SC SIT-PAYMENT	2	2	0	0
2410	2	0280		- EMP VA SIT-ACCRUAL	2	2	0	0
2410	2	0281		- EMP VA SIT-PAYMENT	2	2	0	0
2410	2	0290		- EMP OK SIT-ACCRUAL	2	2	0	0
2410	2	0291		- EMP OK SIT-PAYMENT	2	2	0	0
2410	2	0300		- EMP AL SIT-ACCRUAL	2	2	0	0
2410	2	0301		- EMP AL SIT-PAYMENT	2	2	0	0
2410	2	0350		- PAYROLL W/H - PROPANE	2	2	0	0
2410	4			+ CUR LIAB-TAX COLLECTIONS				
2410	4	0203		- CITY FRANCHISE TAX	2	2	0	0
2410	4	0300		- STATE SALES TAX	2	2	0	0
2410	4	0301		- KANSAS STATE USE TAX	2	2	0	0
2410	4	0310		- COUNTY SALES TAX	2	2	0	0
2410	4	0311		- FREMONT COUNTY USE TAX	2	2	0	0
2410	4	0314		- PROWERS COUNTY USE TAX	2	2	0	0
2410	4	0320		- CITY SALES TAX	2	2	0	0
2410	4	0321		- GREELEY CITY SALES/USE TX	2	2	0	0
2410	4	0322		- STMBOAT SPRGS CTY SALE TX	2	2	0	0
2410	4	0323		- CANON CITY SALES/USE TAX	2	2	0	0
2410	4	0324		- DURANGO CITY/USE TAX	2	2	0	0
2410	4	0325		- MT. CRESDED BUTTE SLS TAX	2	2	0	0
2410	4	0326		- CORTEZ CITY SALES/USE TAX	2	2	0	0
2410	4	0327		- LAMAR CITY SALES/USE TAX	2	2	0	0
2410	4	0329		- GUNNISON CITY USE TAX	2	2	0	0
2410	4	0401		- TX STATE & CITY SALES TAX	2	2	0	0
2410	4	0430		- LA STATE SALES TAX-CODE O	2	2	0	0
2410	4	0440		- CITY FRANCHISE FEES-LA	2	2	0	0
2410	4	0450		- LA CITY PARISH TAX	2	2	0	0
2410	4	0450	270	- LA C/P-LAFAYETTE PARISH	2	2	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2410				* CUR LIAB-TAX COLLECTIONS				
2410	4			+ CUR LIAB-TAX COLLECTIONS				
2410	4	0450	271	- LA C/P-LAF/LAFAYETTE CITY	2	2	0	0
2410	4	0450	312	- LA C/P-SABINE/MANY CITY	2	2	0	0
2410	4	0450	371	- LA C/P-NATCHITOCHES PR/CT	2	2	0	0
2410	4	0450	411	- LA C/P-WINN/WINNFIELD CTY	2	2	0	0
2410	4	0450	451	- LA C/P-OUACHITA/MONROE CT	2	2	0	0
2410	4	0450	591	- LA C/P-RAPIDES/PINEVILLE	2	2	0	0
2410	4	0450	651	- LA C/P TERREB/THIBODAUX	2	2	0	0
2410	4	0460		- KY STATE SALES TAX	2	2	0	0
2410	4	0470		- KY UTILITY SCHOOL TAX	2	2	0	0
2410	4	0501		- OCCUPATNL TAX COLLECTIONS	2	2	0	0
2410	4	0547		- IOWA SALES TAX	2	2	0	0
2410	4	0550		-	2	2	0	0
2410	4	0600		- ASTOR SALES TAX	2	2	0	0
2410	4	0601		- ASTOR FRANCHISE TAX	2	2	0	0
2410	4	0604		- IL ASST CHG	2	2	0	0
2410	4	0700		- GROSS RECEIPTS	2	2	0	0
2410	4	0701		- CONSUMER TAX	2	2	0	0
2410	4	0702		- ILLINOIS SALES TAX	2	2	0	0
2410	4	0703		- TENNESSEE SALES TAX	2	2	0	0
2410	4	0704		- MISSOURI SALES TAX	2	2	0	0
2410	4	0705		- KANSAS SALES TAX	2	2	0	0
2410	4	0706		- IOWA SALES TAX	2	2	0	0
2410	4	0707		- SOUTH CAROLINA SALES TAX	2	2	0	0
2410	4	0708		- GEORGIA SALES TAX	2	2	0	0
2410	4	0709		- VIRGINIA SALES TAX	2	2	0	0
2410	4	0710		- NORTH CAROLINA SALES TAX	2	2	0	0
2410	4	0711		- ICC SUP FEE	2	2	0	0
2410	4	0722		- ILL ENERGY ASSIST TAX ACC	2	2	0	0
2420				* CUR LIAB-MISC CUR & ACCRU				
2420	0			+ NO NARUC NAME ON FILE				
2420	0	0050		- ACCR LIAB BUD ADV PAYMENT	2	7	0	0
2420	1			+ CUR LIAB-CAP LEASE - ACCR				
2420	1	0001		- SEPERATION/INTERGRATION $	2	7	0	0
2420	1	0090		- ACCRUED LIAB EMP INS WH	2	7	0	0
2420	1	0100		- ACCR LIAB UNUSED BENEFITS	2	7	0	0
2420	1	0110		- REIMBURSEMENT ACCOUNT	2	7	0	0
2420	1	0160		- ACCRUED LIAB EMP BONDS WH	2	7	0	0
2420	1	0200		- PERFORMANCE PLAN	2	7	0	0
2420	1	0210		- ACCR LIAB CRED UNION DED	2	7	0	0
2420	1	0220		- ACCRUED LIAB UNION DUE WH	2	7	0	0
2420	1	0500		- ACCR LIAB 401K	2	7	0	0
2420	1	0900		- ACCRUED LIAB PAYROLL	2	7	0	0
2420	2			+ CURRENT LIAB - OTHER				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2420				* CUR LIAB-MISC CUR & ACCRU				
2420	2			+ CURRENT LIAB - OTHER				
2420	2	0050		- UCG BUDGET BILLIN @ 3/31	2	7	0	0
2420	2	0051		- UCG EXCHANGE GAS @ 3/31	2	7	0	0
2420	2	0052		- UCG P/L REFUNDS @ 3/31	2	7	0	0
2420	2	0100		- SUPP PENSION - UCG	2	7	0	0
2420	2	0200		- EMP PENSIONS - UCG	2	7	0	0
2420	2	0300		- EMP PENSION FUNDED - UCG	2	7	0	0
2420	2	0400		- FAS 106/OPEB ACCRUAL	2	7	0	0
2420	2	0401		- FAS 106/OPEB CLAIMS INCUR	2	7	0	0
2420	2	0402		- FAS 106/OPEB PREMS REC'D	2	7	0	0
2420	2	0403		- FAS 106/OPEB PREMS INCUR	2	7	0	0
2420	2	0404		- FAS 106/ADMIN COSTS	2	7	0	0
2420	2	0405		- FAS 106/OPEB BTMN'S ADJ	2	7	0	0
2420	2	0500		- WORKMEN'S COMP	2	7	0	0
2420	2	0510		- OFFICERS DFRD COMP	2	7	0	0
2420	2	0600		- POST RET BENEFITS - UCG	2	7	0	0
2420	2	7595		- OCEANA HEIGHTS	2	7	0	0
2420	3			+ CUR LIAB-PURCHASED GAS RE				
2420	3	0303		- CAPACITY RELEASE CREDITS	2	7	0	0
2420	4			+ GAS PURCHASES - EXCHANGE GAS				
2420	4	0020		- STG INV-TX GAS BORROWING	2	7	0	0
2420	4	0021		- UPFI EXCHANGE	2	7	0	0
2420	4	0022		- UPFI EXCHANGE #2	2	7	0	0
2420	4	0103		- REIMB ACCTS	2	7	0	0
2420	4	0104		- DEALER PROGM	2	7	0	0
2420	4	0107		- CUST RELATIONS	2	7	0	0
2420	5			+ UNITED CITIES TAX PAYMENTS				
2420	5	0100		- UCG TAX PAYMENTS	2	7	0	0
2420	5	0101		- CUST REL - 97	2	7	0	0
2420	5	0102		- LGA	2	7	0	0
2420	5	0105		- UCG-ENVIRONMANTAL	2	7	0	0
2420	5	0106		- UCG-SAR'S	2	7	0	0
2420	5	0200		- INC TAX PAY FUTURE RATES	2	7	0	0
2420	5	0250		- UCG B/S CLEAN UP RESERVE	2	7	0	0
2420	5	0300		- ACCR LIAB COM & IND MARKE	2	7	0	0
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000		- CUSTMR ADVS FOR CONSTR	2	9	0	0
2520	1	0000	0300504	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300517	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300519	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300520	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300527	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300528	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0300529	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300531	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300536	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300545	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300562	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300564	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300569	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300570	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300572	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300577	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300578	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300580	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300581	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300584	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300592	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300593	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0300594	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0302003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0302004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0302005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0302009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0302012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303065	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303141	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303151	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303169	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303175	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303178	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303190	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303193	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303195	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303196	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303208	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303209	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303211	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303216	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303230	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303231	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303233	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303244	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303251	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303252	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303255	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303256	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303259	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0303261	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303266	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303279	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303281	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303284	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303288	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303295	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303302	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303311	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303312	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303317	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303320	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303324	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303325	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303332	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0303340	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321083	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321095	-	CUST ADV. ON CONSTRUCTION	2	9	0	0
2520	1	0000	0321099	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321157	-	CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	0321162	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321163	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321179	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321188	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321197	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321199	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0321317	-	CUST ADV ON CONSTR-CO DTL	2	9	0	0
2520	1	0000	0321341	-	CONSTR ADVANCE	2	9	0	0
2520	1	0000	0321342	-	CONST ADVANCE	2	9	0	0
2520	1	0000	0400006	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0500000	-	ENERGAS MEC'S & AIC'S	2	9	0	0
2520	1	0000	0500897	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501165	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501207	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501212	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501216	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501218	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501219	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501223	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501224	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501226	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501229	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501230	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501231	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501233	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0501234	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501235	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501240	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501243	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501244	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501245	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501247	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501248	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501249	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501250	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501251	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501252	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501253	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501254	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501255	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501256	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501257	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501259	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501261	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501262	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501263	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501264	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501266	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501269	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501271	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501273	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501274	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501275	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501276	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501277	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501279	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501280	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501282	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501285	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501286	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501287	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501288	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501291	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501292	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501294	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501297	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501298	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501299	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501300	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0501301	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501302	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501304	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501306	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501308	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501311	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501313	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501315	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501316	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501318	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501320	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501323	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501324	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501325	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501326	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501327	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501328	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501329	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501330	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501331	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501332	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501333	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501334	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501335	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501338	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501339	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501341	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501345	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501347	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501351	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501353	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501354	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501355	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501356	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501357	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501359	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501363	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501366	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501368	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501369	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501370	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501371	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501372	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501375	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0501376	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0501377	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501379	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501380	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501381	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501382	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501388	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501391	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501392	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501394	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501395	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501397	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501399	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501400	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501401	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501404	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501407	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0501410	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502000	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502001	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502002	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502003	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502004	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502005	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0502007	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503000	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503002	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503007	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503009	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503020	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503022	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503023	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503024	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503026	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503028	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503038	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503057	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503059	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503061	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503063	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503064	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503066	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503067	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503070	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503071	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0503073	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0503076	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503077	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503078	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503079	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503084	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503085	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503086	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503088	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503093	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503095	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503096	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503097	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503098	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503100	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503107	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503113	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503115	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503119	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503120	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503122	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503123	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503126	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503129	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503131	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503133	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503135	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503144	-	CONST ADVANCE	2	9	0	0
2520	1	0000	0503150	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503154	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503155	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503157	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503158	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503159	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503160	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503162	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503163	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503181	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503182	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503183	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503201	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503210	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503219	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503221	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503223	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503224	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0503238	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503241	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503242	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503248	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503250	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503253	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503263	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503272	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503273	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503282	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503286	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503289	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503293	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503299	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503300	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503319	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503328	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503331	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503338	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503339	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0503341	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0504000	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0504002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0504005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0504008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0504012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0561350	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0585480	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0585671	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0585764	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0585826	- CONST ADVANCE	2	9	0	0
2520	1	0000	0600019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603063	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603197	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603199	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603203	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603214	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603228	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0603243	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0700056	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0703014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0703028	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0703030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0705016	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705019	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705020	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705021	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705023	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705024	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705026	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705029	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705030	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705032	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705033	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705035	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705036	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705038	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705040	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705041	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705044	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705046	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705048	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705049	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705050	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705051	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705053	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705055	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705056	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705057	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705058	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705059	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705062	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705063	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705064	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705065	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705066	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705067	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705068	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705070	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705071	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705072	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705073	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705074	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705075	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705077	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705078	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705079	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0705080	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705081	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705082	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705083	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705084	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705085	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705086	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705087	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705091	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705092	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705094	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705096	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705097	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705098	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705099	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705100	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705101	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705104	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705106	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705107	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705108	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705109	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705110	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705111	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705112	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705113	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705114	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705115	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705116	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705117	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705118	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705119	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705120	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705121	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705122	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705123	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705124	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705125	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705126	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705127	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0705128	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705129	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705130	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705131	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705132	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705133	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705134	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705135	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705136	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705137	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705138	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705139	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705140	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705141	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705142	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705143	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705144	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705145	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705146	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705147	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705148	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705149	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705150	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705151	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705152	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705153	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705154	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705155	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705156	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705157	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705158	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705159	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705160	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705162	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705163	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705164	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705165	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705166	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705167	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705168	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705169	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705170	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705171	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705172	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0705173	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705174	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705175	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705176	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705177	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705178	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705179	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705180	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705181	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705182	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705183	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705184	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705185	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705186	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705187	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705188	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705189	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705190	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705191	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705192	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705193	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705194	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705195	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705196	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705197	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705198	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705199	- CUSR ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705200	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705201	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705202	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705203	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705204	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705205	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705206	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705207	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705208	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705209	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705210	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705211	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705212	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705213	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705214	- CUST ADV ON CONSTR-CO.STL	2	9	0	0
2520	1	0000	0705215	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705216	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705217	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0705218	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705219	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705220	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705221	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705222	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705223	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705224	-	CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	0705225	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705226	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705227	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705228	-	CUST ADV ON CONSTR	2	9	0	0
2520	1	0000	0705229	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705230	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705231	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705232	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705233	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705234	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0705235	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0750129	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0750130	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0750131	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803012	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803013	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803014	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803015	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803016	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803017	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803018	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803021	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803029	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803031	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803033	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803036	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803037	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803040	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803041	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803042	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803043	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803046	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803051	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803052	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803053	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803179	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0803229	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0803336	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900002	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900003	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900004	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900005	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900006	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900008	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900009	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900010	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0900011	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910155	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910167	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910168	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910170	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910173	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910193	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910199	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910205	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910242	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910284	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910296	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910312	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910334	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910349	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910351	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910352	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910353	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910354	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910355	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910360	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910379	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910389	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910397	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910400	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910411	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910421	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910437	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910439	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910440	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910468	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910472	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910474	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910489	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910495	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	0910497	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0910506	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910510	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910532	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910534	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910554	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910555	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910560	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910566	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910567	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910568	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910571	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910607	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910609	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910610	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910613	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910614	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910618	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910620	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910631	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910633	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910634	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910643	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910652	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910658	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910663	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910664	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910666	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910667	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910669	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910679	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910686	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910689	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910690	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0910693	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910694	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910696	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910697	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910698	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910701	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0910702	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910703	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910704	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910707	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910710	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910711	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0910716	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910717	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910718	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910719	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910723	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910730	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910735	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910738	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910739	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910740	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910742	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0910745	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910748	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910783	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910784	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910793	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910795	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910803	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910804	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910806	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910821	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910824	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910829	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910842	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910863	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910865	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910872	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910876	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910887	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910893	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910899	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910903	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910906	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910910	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910923	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0910938	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0910945	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910949	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910952	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910956	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910957	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910960	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910961	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0910998	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0911049	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911060	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911061	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911067	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911082	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911101	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0911103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911107	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911123	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911134	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911163	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911166	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911167	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911175	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911176	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911180	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911196	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911198	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911199	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911210	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911216	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911217	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911218	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911265	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911267	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911268	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911272	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911273	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911274	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911278	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911285	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911295	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911296	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911303	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911312	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911313	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911315	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911330	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911331	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911337	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911340	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911374	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911379	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911381	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911384	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0911394	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911399	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911412	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911413	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911414	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911432	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911436	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911439	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911455	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911457	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911458	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911460	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911465	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911469	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911481	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911483	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911489	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911490	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911494	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911509	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911513	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911514	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911515	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911517	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911519	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911525	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911526	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911527	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911541	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911542	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911552	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911560	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911561	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911562	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911570	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911586	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911587	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911588	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911594	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911595	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911596	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911597	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911602	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911632	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911658	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0911659	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911660	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911664	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911667	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911668	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911682	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911689	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911694	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911705	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911763	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911764	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911786	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911787	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911811	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911895	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911903	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911917	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911926	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911936	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911937	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911938	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911939	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911941	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911960	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911961	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911962	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911963	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911964	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911969	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911971	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911982	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911994	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0911999	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912010	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0912011	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912012	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912020	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912025	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912026	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912039	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912048	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912055	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912056	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912057	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0912059	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912062	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912063	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912072	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912074	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912076	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912086	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912093	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912094	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912113	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912119	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912123	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912135	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912136	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912138	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912143	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912144	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912147	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912149	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912155	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912156	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912157	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912160	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0912164	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913042	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0913043	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913044	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913051	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913052	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913053	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913054	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913055	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0913056	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913068	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913087	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913088	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913111	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0913112	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913118	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913120	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0913122	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913129	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913133	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913145	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913146	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913147	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913148	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913154	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913158	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0913159	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913166	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913167	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913168	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913170	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913177	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913179	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913180	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913181	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913186	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913189	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913193	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913196	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913200	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913201	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913202	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913205	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913206	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913207	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913208	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913228	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913230	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913231	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913232	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913233	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913248	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913249	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913250	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913251	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913254	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913261	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913265	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913275	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913281	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0913285	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913286	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913290	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913293	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913300	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913306	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913320	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913325	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913327	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913328	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913341	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913343	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913346	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913367	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913380	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913434	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913435	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913481	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913491	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913492	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913500	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913508	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913520	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913529	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913531	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913532	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913533	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913536	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913572	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913573	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913574	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913575	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913635	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913649	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913677	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913687	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913688	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913706	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913712	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913714	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913715	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913716	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913717	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913727	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913733	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

ACCOUNT NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0913736	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913737	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913740	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913745	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913746	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913749	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913750	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913751	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913761	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913763	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913765	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913769	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913771	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913773	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913783	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913784	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913789	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913791	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913798	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913803	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913808	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913809	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913817	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913827	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913835	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913837	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913841	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913842	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913845	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913846	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913848	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913855	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913866	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913867	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0913868	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913869	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913871	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913878	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913904	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913909	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913911	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913913	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913914	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913917	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913918	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0913924	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913925	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913926	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913928	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913938	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913957	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913963	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913974	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913975	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913976	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913981	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913983	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913984	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913992	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913994	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913995	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913997	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0913998	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914025	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914026	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914027	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914031	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914036	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914037	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914055	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914064	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914065	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914066	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914067	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914071	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914072	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914073	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914075	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914079	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914080	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914091	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914092	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914094	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0914112	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914115	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914118	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914119	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914120	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914161	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914169	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914173	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914185	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914190	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914192	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914194	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914195	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914198	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914199	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914200	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914201	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914205	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914210	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914214	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914221	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914222	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914224	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914242	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914246	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914269	-	CUST ADV ON CONSTR.CO.DTL	2	9	0	0
2520	1	0000	0914270	-	CUST ADV ON CONSTR.CO.DTL	2	9	0	0
2520	1	0000	0914274	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914280	-	CUST ADV ON CONSTR.CO.DTL	2	9	0	0
2520	1	0000	0914284	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914286	-	CUST ADV ON CONSTR.CO.DTL	2	9	0	0
2520	1	0000	0914289	-	CUST ADV ON CONSTR.CO.DTL	2	9	0	0
2520	1	0000	0914328	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914370	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914390	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914410	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914411	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914416	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914429	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914432	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914459	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914460	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914461	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914463	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914468	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0914469	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914487	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914496	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914498	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914501	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914503	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914506	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914507	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914508	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914543	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914545	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914547	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914548	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914549	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914564	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914573	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914582	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914588	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914589	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914595	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914599	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914616	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914617	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914624	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914625	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914636	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914637	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914639	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914641	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914643	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914644	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914645	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914652	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914653	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914655	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914656	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914658	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914659	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914661	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914664	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914668	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914669	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914670	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914671	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914673	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0914676	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914677	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914681	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914703	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914707	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914708	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914709	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914738	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914744	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914746	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914747	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914765	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914766	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	091476609	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914767	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914768	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914769	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914771	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914772	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914778	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914781	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914782	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914784	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914785	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914800	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0914802	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914805	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914818	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914824	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914825	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914827	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914828	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914830	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914831	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914834	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914836	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914844	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914848	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914851	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914863	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914866	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914867	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914879	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914881	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914883	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0914892	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914894	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914902	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914904	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914911	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914926	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914929	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914930	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914936	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914946	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914968	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914969	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914970	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914977	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914982	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914983	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914989	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0914992	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915073	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0915098	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915127	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915131	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915142	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915143	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915152	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0915163	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915168	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915180	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0915181	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915185	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915195	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915198	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915199	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915200	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915205	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915212	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915213	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915235	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915239	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915242	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915243	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915245	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0915249	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915250	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915257	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915264	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915279	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915301	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915333	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915341	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915345	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915350	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915413	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915434	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915436	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915449	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915453	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915454	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915489	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915492	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915493	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915518	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915540	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915549	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915562	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915570	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915586	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915594	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	091559409	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915609	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915634	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915650	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915656	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915659	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915662	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915667	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915675	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915680	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915682	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915685	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915686	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915693	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915695	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915696	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915697	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915701	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915703	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0915704	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915716	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915717	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915720	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915723	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915726	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915731	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915732	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915733	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915745	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915752	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915753	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915754	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915757	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915758	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915764	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915770	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915780	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0915782	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0915785	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915790	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915835	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915837	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915838	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915852	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915859	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915871	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915872	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915881	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915883	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915884	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915889	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915895	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915911	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915914	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915915	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915920	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915940	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915941	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915945	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915961	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915966	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915967	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915968	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915970	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0915973	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915974	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915978	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915992	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915996	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915997	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0915999	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916041	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916042	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916043	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916047	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916051	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916052	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916053	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916067	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916068	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916069	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916072	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916074	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916075	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0916076	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916077	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916078	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916091	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916092	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916124	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916197	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916242	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916243	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916244	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916246	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916264	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916271	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916284	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916298	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916306	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916315	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916316	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0916321	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916322	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916333	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916334	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916371	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916381	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916382	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916383	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916391	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916394	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916398	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	0916404	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916411	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916412	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916414	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916428	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916429	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916433	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916439	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916440	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916443	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916444	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916448	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916453	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916481	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916482	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916494	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916530	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916537	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916552	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916568	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916590	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916625	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916626	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916627	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916643	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916644	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916655	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916657	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916692	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916707	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916712	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916713	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916724	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916725	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0916729	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916731	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916740	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916745	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916747	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916757	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916769	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916770	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916771	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916779	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916783	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916785	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916791	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916793	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916797	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916798	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916799	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916813	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916816	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916818	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916819	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916823	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916829	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916831	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916836	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916837	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916842	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916844	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916845	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916849	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916853	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916857	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916859	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916860	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916865	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916867	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916873	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916874	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916913	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916919	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916925	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916926	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916929	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916930	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916931	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0916932	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916933	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916943	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916956	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916958	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916959	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916965	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916984	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916985	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916988	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916992	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0916999	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917000	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917029	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917053	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917063	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917068	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917069	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917070	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917078	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917097	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917111	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917139	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917140	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917141	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917142	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917146	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917147	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917149	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917153	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917158	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917165	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917186	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917190	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917208	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917210	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917211	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917212	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917215	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917227	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917248	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	0917249	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917264	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917268	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917274	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917275	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917295	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917317	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917318	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917319	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917332	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917336	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917338	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917339	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917340	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917341	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917342	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917345	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917356	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917359	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917362	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917363	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917404	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917409	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917464	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917518	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917551	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917584	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917596	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917597	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917598	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917608	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917609	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917610	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917611	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917614	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917620	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917621	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917624	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917626	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917628	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917629	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917667	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917668	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917685	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917687	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0917689	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917695	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917696	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917697	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917699	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917703	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917710	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917713	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917715	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917720	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917722	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917727	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917733	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917736	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917737	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917751	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917752	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917775	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917776	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917777	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917783	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917788	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917794	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917795	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917797	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917824	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917827	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917834	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917844	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917847	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917863	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917870	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917877	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917890	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917923	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917927	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917929	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917931	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917936	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917941	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917942	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917943	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917944	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917947	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917950	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0917972	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917979	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917981	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917983	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917988	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917989	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917990	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917991	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917992	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917993	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917994	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917995	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917996	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0917999	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918000	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918017	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918018	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918021	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918022	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918024	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918025	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918026	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918029	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918039	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918043	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918045	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918047	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918053	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918054	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918058	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918059	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918062	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918063	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918064	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918068	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918069	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918075	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918080	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0918081	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918084	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918085	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918093	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918094	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918096	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918107	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918108	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918119	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918124	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918152	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918154	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918158	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918159	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918160	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918176	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918185	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918194	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918219	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918221	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918224	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918230	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918246	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918256	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918267	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918313	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918316	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918317	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918321	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918322	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918357	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918364	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918367	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918368	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918375	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918378	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918384	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918387	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918390	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918392	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0918422	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918433	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918438	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918439	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918440	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918441	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918442	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918443	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918449	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918453	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918455	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918458	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918470	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918482	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918495	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918506	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918512	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918515	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918517	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918535	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918545	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918548	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918549	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918557	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918561	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918573	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918588	- CUST ADV PON CONSTR-CO.DT	2	9	0	0
2520	1	0000	0918590	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918592	- CUST ADV ON CONSTR DTL	2	9	0	0
2520	1	0000	0918593	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918612	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918614	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918622	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918631	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918633	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918637	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918638	- CUST ADV ON CONSTR=CO.DTL	2	9	0	0
2520	1	0000	0918650	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918654	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918658	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918659	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918668	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918669	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918676	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918687	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	0918689	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918690	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918693	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918696	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	091869609	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918711	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918714	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	091871409	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918716	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918718	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918721	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918730	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918731	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918760	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	091876009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918766	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918773	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918778	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918786	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918787	- CONST ADVANCE	2	9	0	0
2520	1	0000	0918795	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918797	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918799	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918800	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918801	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918809	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0918815	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	0919603	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	1303087	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	1303102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	1303114	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	1303176	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	1303239	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	1303275	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103136	- CONST ADVANCE	2	9	0	0
2520	1	0000	2103148	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103171	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103172	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103198	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103200	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103213	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103222	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103226	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103227	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103234	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	2103260	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103264	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103276	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103283	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103287	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103294	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103314	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2103322	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2170393	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2170394	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2170406	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2170412	- CONST ADVANCE	2	9	0	0
2520	1	0000	2900001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	2900008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3100002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3100003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300010	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300015	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300017	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300018	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300020	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300021	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300022	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	3300023	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300025	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300026	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300027	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300028	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300029	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300030	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300031	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300032	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300033	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300034	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300035	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300036	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300037	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300038	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300039	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300040	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300041	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300042	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300043	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300044	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300045	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300046	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300048	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300049	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300050	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300051	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300052	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300053	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300054	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300055	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300056	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300057	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300058	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300059	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300060	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300061	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300062	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300063	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300064	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300065	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300066	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300067	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300068	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3300069	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300070	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300071	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300072	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300073	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300074	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300075	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300076	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300077	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300078	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300079	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300080	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300081	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300082	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300083	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300084	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300085	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300086	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300087	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300088	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300089	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300091	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300092	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300093	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300094	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300096	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300097	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300098	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300099	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300100	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300101	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300104	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300106	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300107	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300108	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300109	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300110	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3300111	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3300112	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3300113	- CUST ADV ON CONSTR CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3300114	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3300115	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3300116	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300117	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300118	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300119	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300120	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300121	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300122	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300123	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300124	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300125	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300126	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300127	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3300128	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301189	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301196	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301200	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301204	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301206	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301207	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301209	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301218	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301223	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301224	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301227	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301228	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301238	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301246	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301262	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301263	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301264	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301266	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301268	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301271	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301275	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301276	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301285	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301291	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301304	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301310	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301321	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301323	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301327	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301331	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3301334	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301338	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301348	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301363	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301365	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301374	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301380	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301389	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301406	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301420	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301423	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301433	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301443	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301446	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301465	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301467	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301476	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301501	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301511	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301543	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301553	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301554	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301572	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301574	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301587	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301595	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301601	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301603	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301606	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301609	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301610	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301611	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301617	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301626	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301628	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301630	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301631	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301648	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301650	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301651	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301659	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301660	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301661	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301678	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3301681	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3400001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400017	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400024	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400026	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400034	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400035	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400037	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400039	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400046	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400050	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400054	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400055	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400056	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400062	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400066	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400067	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400068	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400069	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400071	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400072	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400073	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400074	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400075	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400076	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400077	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400078	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400079	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400080	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400081	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400082	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400083	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400084	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400086	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400087	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400088	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3400089	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400091	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400093	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400094	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400095	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400096	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400099	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400100	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400101	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400108	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400109	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400110	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400111	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400112	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400113	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400114	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400115	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400116	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400118	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400119	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400120	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400121	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400122	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400123	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400124	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400125	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400126	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400127	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400128	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400129	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400130	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400131	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400132	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400133	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400134	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400135	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400136	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400137	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400138	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400139	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400140	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3400141	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400142	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400143	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400144	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400145	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400146	- CUST ADV FOR CONST	2	9	0	0
2520	1	0000	3400147	- CUST ADV FOR CONST	2	9	0	0
2520	1	0000	3400149	- CUST ADV FOR CONST	2	9	0	0
2520	1	0000	3400150	- CUST ADV ON CONSTRUCTION	2	9	0	0
2520	1	0000	3400151	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400152	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400153	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400154	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400155	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400156	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400157	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400159	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400160	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400162	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400163	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3400167	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	3400168	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	3400169	- CUST ADVANCES IN CONSTRUC	2	9	0	0
2520	1	0000	3400170	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	3401186	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401199	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401222	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401225	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401226	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401229	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401230	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401231	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401239	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401242	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401247	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401254	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401278	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401281	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401283	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401286	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401287	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401288	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401292	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401298	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3401300	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401301	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401302	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401305	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401311	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401312	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401313	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401317	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401324	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401325	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401326	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401336	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401357	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401358	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401359	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401361	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401362	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401364	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401365	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401369	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401372	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401377	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401385	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401386	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401390	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401391	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401392	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401393	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401394	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401396	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401401	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401403	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401404	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401408	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401409	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401417	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401419	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401426	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401428	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401440	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401442	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401444	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401449	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401450	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401451	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3401454	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401456	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401457	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401459	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	340146	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401460	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401462	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401477	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401478	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401479	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401482	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401484	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401486	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401487	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401488	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	340149	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401496	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401497	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401498	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401503	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401504	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401507	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401508	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401509	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401514	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401515	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401518	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401520	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401521	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401523	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401524	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401527	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401528	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401529	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401533	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401534	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401538	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401539	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401541	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401544	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401545	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401555	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401559	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401560	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401564	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3401602	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401607	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401613	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401618	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401619	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401620	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401623	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401629	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401633	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401634	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401635	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401636	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401639	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401640	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401646	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401647	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401652	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401654	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401662	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401663	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401664	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401665	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401666	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401675	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401699	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401700	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401711	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401713	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401714	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3401715	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500010	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500015	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3500017	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500018	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500020	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500021	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500022	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500023	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500024	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500025	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500026	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500027	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500028	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500029	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500031	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500032	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500033	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500034	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500035	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500036	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500037	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500038	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500039	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500040	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500041	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500042	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500043	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500044	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500045	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500046	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500047	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500048	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500049	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500050	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500051	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500052	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500053	- CUST ADV ON CUST	2	9	0	0
2520	1	0000	3500054	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500055	- CUST ADV ON CONST-CO.DTL	2	9	0	0
2520	1	0000	3500057	- CUST ADV ON CONST.-CO.DTL	2	9	0	0
2520	1	0000	3500061	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500062	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500064	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500065	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3500066	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3500067	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	350060	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3501210	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501221	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501241	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501245	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501267	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501269	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501272	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501339	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501342	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501360	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501392	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3501395	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3501397	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3501403	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3501407	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501431	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501436	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501452	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501453	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501466	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501473	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501481	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501500	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501506	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501510	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501525	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501530	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501542	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501552	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501556	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501571	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501586	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501588	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501590	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501604	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501605	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501624	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501627	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501632	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501644	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501645	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501666	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501674	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	3501676	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501682	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501708	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501709	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3501710	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600001	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600002	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600003	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600004	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600005	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	36000057	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600006	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600008	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600009	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600010	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600014	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600016	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600017	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600018	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600019	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600021	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600023	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600024	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600027	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600029	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600030	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600031	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600032	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600033	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600034	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600035	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600036	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600037	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600038	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600039	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600040	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600041	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600042	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600043	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600044	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600045	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600046	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600048	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600049	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3600050	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600051	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600052	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600053	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	3600054	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600055	- CUST ADV FOR CONSTR	2	9	0	0
2520	1	0000	3600056	- CUST ADV ON CONTSTR	2	9	0	0
2520	1	0000	3600057	- CUST ADV FOR CONST	2	9	0	0
2520	1	0000	3600058	- CUST ADV ON CONST	2	9	0	0
2520	1	0000	3600059	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3600060	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	3600064	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	3600074	- CUST ADV FOR CONST	2	9	0	0
2520	1	0000	3600828	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601203	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601208	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601211	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601212	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601213	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601214	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601215	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601216	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601217	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601255	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601257	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601265	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601277	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601279	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601293	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601294	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601343	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601355	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601364	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601387	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601397	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601410	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601411	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601412	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601413	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601414	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601415	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601418	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601425	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601429	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3601430	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3601435	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601469	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601471	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601489	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601495	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601522	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601563	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601566	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601568	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601593	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601614	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601615	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601616	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601625	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601641	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601642	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601653	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601655	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601667	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601679	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601703	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601704	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601707	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3601712	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700001	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700002	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700003	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700004	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700005	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700006	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700007	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700008	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700009	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700010	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700011	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700012	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700013	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700014	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700015	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700016	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700017	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700018	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700019	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700020	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700021	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	3700022	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700023	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700024	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700025	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700026	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700027	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700028	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700029	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700030	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700031	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700032	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700033	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700034	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700035	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700036	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700037	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700038	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700039	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700041	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700042	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700043	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700044	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700045	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700046	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700048	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700049	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700050	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700051	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700052	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700053	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700054	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700055	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700056	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700058	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700059	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700060	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700061	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700062	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700063	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700064	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700065	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700066	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700067	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3700069	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3700070	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700073	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700074	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700075	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700076	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700077	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700078	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700079	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3700136	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701248	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701284	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701307	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701314	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701319	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701329	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701332	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701344	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701367	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701416	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701421	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701437	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701439	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701455	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701468	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701470	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701480	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701492	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701493	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701494	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701513	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701519	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701526	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701537	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701557	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701565	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701569	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701570	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701589	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701591	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701622	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701637	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701638	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701643	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701656	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3701658	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3701668	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701669	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701670	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701680	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701683	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701684	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701685	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701702	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3701705	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	38000069	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	38000070	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800015	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800022	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800023	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800024	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800025	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800026	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800027	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800028	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800029	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800031	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800032	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800033	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800034	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800035	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800036	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800037	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800038	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800039	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800040	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800041	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800042	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800043	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800044	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3800045	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3800046	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800047	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800048	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800049	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800050	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800051	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800052	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800053	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800054	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800055	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800056	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800057	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800058	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800059	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800060	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800062	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800063	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800064	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800065	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800066	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800067	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800068	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800069	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800070	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800071	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800072	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800073	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800074	- CUST ADV ON CONSTR	2	9	O	O
2520	1	0000	3800075	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800076	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800077	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800078	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3800079	- CUST ADVANCES ON CONSTRUC	2	9	O	O
2520	1	0000	3801270	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801280	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801370	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801371	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801384	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801400	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801438	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801464	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801475	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801490	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801516	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	3801531	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3801535	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801536	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801546	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801547	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801548	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801549	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801550	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801551	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801558	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801561	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801562	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801567	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801574	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801575	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801576	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801577	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801578	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801579	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801580	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801581	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801582	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801583	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801584	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801585	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801592	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801596	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801597	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801598	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801600	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801608	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801612	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801649	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801671	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801672	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801673	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801686	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801687	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801688	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801689	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801690	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801691	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801692	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801693	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801694	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801695	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	3801696	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801697	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3801698	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900010	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900015	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900020	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900023	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900024	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900025	- CUS ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3900139	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901201	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901202	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901290	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901303	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901356	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901382	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901427	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901434	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901485	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901594	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901599	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901701	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	3901706	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	5000000	- ENERGAS MEC'S & AIC'S	2	9	0	0
2520	1	0000	5200001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	7595	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200006	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200007	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200008	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200009	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200010	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200011	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200012	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200013	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200014	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200015	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200016	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200017	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200018	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200019	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200020	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200021	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200022	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200023	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200024	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200025	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200026	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200027	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200028	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200029	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200030	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200031	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200032	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200033	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200035	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200036	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200037	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200038	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200039	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200040	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200041	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200042	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200043	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200044	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200045	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200046	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200047	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200048	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200049	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200050	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200051	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200052	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200053	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200054	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200055	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200056	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200057	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200058	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200059	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200060	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200061	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200062	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200063	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200064	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200065	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200066	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200067	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200068	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200069	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200070	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200071	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200072	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200073	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200074	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200075	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200076	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200077	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200078	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200079	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200080	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200081	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200082	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200083	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200084	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200085	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200086	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200087	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200088	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200089	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200090	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200091	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200092	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200093	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200094	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200095	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	8200096	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200097	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200098	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200099	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200100	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200101	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200102	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200104	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200106	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200107	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200108	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200109	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200110	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200111	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200112	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200113	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200114	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200115	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200116	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200117	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200118	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200119	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200120	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200121	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200122	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200123	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200124	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200125	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200126	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200127	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200128	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200129	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200130	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200131	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200132	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200133	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200134	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200135	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200136	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200137	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200138	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200139	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200140	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200141	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200142	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200143	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200144	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200145	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200146	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200147	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200148	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200149	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200150	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200151	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200152	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200153	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200154	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200155	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200156	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200157	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200158	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200159	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200160	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200162	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200163	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200164	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200165	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200166	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200167	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200168	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200169	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200170	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200171	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200172	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200173	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200174	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200175	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200176	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200177	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200178	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200179	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200180	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200181	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200182	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200183	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200184	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200185	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200186	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200187	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200188	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200189	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200190	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200191	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200192	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200193	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200194	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200195	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200196	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200197	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200198	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200199	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200200	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200201	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200202	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200203	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200204	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200205	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200206	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200207	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200208	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200209	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200210	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200211	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200213	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200214	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200215	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200216	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200217	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200218	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200219	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200220	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200221	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200222	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200223	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200224	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200225	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200226	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200227	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200228	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200229	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200230	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200231	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200232	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200233	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200234	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200235	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200236	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200237	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200238	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200239	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200240	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200241	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200242	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200243	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200244	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200245	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200246	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200247	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200248	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200249	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200250	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200251	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200252	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200253	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200254	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200255	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200256	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200257	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200258	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200259	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200260	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200261	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200262	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200264	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200265	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200266	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200267	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200268	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200269	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200271	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200272	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200273	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200274	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200275	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200276	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200277	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200278	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200279	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200280	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200281	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200282	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200283	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200284	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200285	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200286	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200287	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200288	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200289	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200290	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200291	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200292	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200293	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200294	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200295	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200296	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200297	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200298	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200299	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200300	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200301	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200302	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200303	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200304	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200305	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200306	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200307	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200308	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200309	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200310	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200311	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200312	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200313	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200314	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200315	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200316	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200317	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200318	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200319	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200320	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200321	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200322	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200323	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200324	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200325	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200326	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200327	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200328	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200329	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200330	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200331	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200332	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200333	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200334	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200335	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200336	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200337	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200338	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200339	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200340	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200341	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200342	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200343	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200344	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200345	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200346	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200347	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200348	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200349	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200350	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200351	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200352	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200353	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200354	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200355	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200356	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200357	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200358	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200359	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200360	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200361	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200362	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200363	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200364	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200365	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200366	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200367	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200368	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200369	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200370	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200371	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200372	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200373	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200374	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200375	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200376	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200377	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200378	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200379	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200380	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200381	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200382	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200383	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200384	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200385	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200386	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200387	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200388	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200389	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200390	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200391	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200393	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200395	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200396	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200397	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200398	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200399	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200400	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200401	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200402	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200403	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200404	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200405	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200406	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200407	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200408	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200409	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200410	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200411	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200412	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200413	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200414	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200415	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200416	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200417	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200418	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200419	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200420	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200421	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200422	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200423	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200424	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200425	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200426	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200427	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200428	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200429	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200430	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200431	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200432	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200433	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200443	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200444	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200445	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200446	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200447	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200448	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200449	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200451	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200454	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200455	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200456	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200457	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200458	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200459	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200460	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200461	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200462	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200463	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200466	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200467	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200468	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200469	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200470	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200471	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200472	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200473	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200474	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8200475	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200476	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200477	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200482	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	8200483	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8200484	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	8200486	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	8200487	- CUST ADVANCES ON CONSTRUC	2	9	0	0
2520	1	0000	8300001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300008	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300009	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300010	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300013	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300015	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300017	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300018	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300020	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300021	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300022	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300025	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300027	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300028	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300029	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300031	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8300032	- CUST ADV. ON CONSTRUCTION	2	9	0	0
2520	1	0000	8300033	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	8400001	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400002	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400003	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400004	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400005	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400006	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400007	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	8400008	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400009	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400010	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400011	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400012	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400013	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8400014	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500001	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500002	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500003	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500004	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500005	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500007	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500008	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500009	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500010	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500011	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500012	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500013	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500014	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500015	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500016	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500017	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500018	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500019	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500020	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500021	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500022	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500023	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8500024	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600001	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600002	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600003	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600004	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600005	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600006	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600007	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600008	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600009	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600010	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600011	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600012	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600013	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600014	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600015	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	8600016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600017	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600018	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600019	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600020	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600021	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600022	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600023	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600024	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600025	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600026	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600027	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600028	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600029	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600030	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600031	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600032	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600033	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600034	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600035	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600036	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600037	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600038	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600039	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600040	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600041	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600042	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600043	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8600044	- CUST ADV. ON CONSTRUCTION	2	9	0	0
2520	1	0000	8600045	- CUST. ADV ON CONSTRUCTION	2	9	0	0
2520	1	0000	8600046	- CUST ADV ON CONSTR CO.DTL	2	9	0	0
2520	1	0000	8600047	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8601261	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8601263	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	8601346	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9015504	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018182	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018216	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018217	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018219	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018227	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018231	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018236	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018244	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018247	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9018248	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018252	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018255	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018262	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018266	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018269	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018270	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018275	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018276	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018277	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018278	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018283	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018289	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018295	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018296	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018306	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018307	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018313	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018319	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018323	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018324	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018328	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018329	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018333	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018342	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018347	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018359	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018365	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018366	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018374	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018386	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018388	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018396	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018399	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018403	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018404	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018405	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018434	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018439	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018441	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018451	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018452	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018456	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018457	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018460	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9018461	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018463	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018481	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018483	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018489	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018491	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018492	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018510	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018521	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018523	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018525	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018526	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018534	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018537	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018538	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018543	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018550	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018551	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018556	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018557	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018562	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018563	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018567	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018569	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018580	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018585	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018586	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018598	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018600	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018601	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018602	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018605	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018609	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018614	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018621	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018622	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018623	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018632	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018633	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018645	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018650	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018653	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018654	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018655	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018661	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	9018662	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018665	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018671	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018672	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018674	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018675	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018677	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018685	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018692	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018694	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018702	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018706	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018710	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018714	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018715	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018717	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018719	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018725	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018728	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018734	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018735	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018737	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018744	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018751	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018752	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018753	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018755	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018757	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018758	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018764	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018766	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018780	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018782	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018783	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018786	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018787	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018788	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018791	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018792	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018795	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018805	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018807	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018808	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018809	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018810	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9018811	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018815	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018821	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018822	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018825	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018828	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018829	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018830	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018832	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018833	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018835	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018836	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018838	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018839	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018843	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018846	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018848	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018850	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018852	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018856	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018861	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018863	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018867	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018868	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018869	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018871	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018872	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018873	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018874	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018876	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018878	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018882	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018883	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018884	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018893	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018894	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018895	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018896	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018898	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018902	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018903	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018904	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018905	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018906	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018907	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9018912	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018913	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018915	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018916	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018917	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018919	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018924	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018925	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018928	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018930	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018933	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018934	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018935	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018936	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018937	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018938	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018939	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018944	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018945	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018947	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018949	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018954	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018955	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018956	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018960	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018961	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018962	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018963	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018964	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018970	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018971	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018972	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9018977	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018978	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018979	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018983	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018986	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018988	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018989	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018991	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9018992	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019010	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019011	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019012	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019014	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9019016	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019032	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019034	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019047	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019052	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019055	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019063	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019064	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019065	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019070	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019078	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019087	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019089	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019090	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019103	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019104	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019105	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019107	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019131	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019134	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019135	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019139	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019142	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019145	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019146	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019149	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019150	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019151	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019153	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019161	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019162	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019163	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019176	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019177	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019178	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019181	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019182	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019183	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019187	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019190	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019191	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019192	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019193	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019197	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019203	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520								
2520	1			* DEF CR-CUST ADVANCES FOR				
2520	1	0000	9019206	+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9019210	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019212	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019214	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019217	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019218	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019220	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019224	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019225	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019234	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019235	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019236	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019237	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019238	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019244	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019246	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019247	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019248	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019254	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019255	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019258	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019259	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019260	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019262	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019263	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019267	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019270	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019273	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019275	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019276	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019277	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019279	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019280	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019281	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019282	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019285	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019288	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019293	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019300	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019301	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019302	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019303	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019304	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019305	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O
2520	1	0000	9019309	- CUST ADV ON CONSTR-CO.DTL	2	9	O	O

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				*	DEF CR-CUST ADVANCES FOR				
2520	1			+	DEF CR-CUST ADVANCES FOR				
2520	1	0000	9019310	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019312	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019313	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019315	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019316	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019317	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019318	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019322	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019323	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019324	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019325	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019329	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019330	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019333	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019334	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019338	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019341	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019343	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019344	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019348	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019352	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019354	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019360	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019365	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019366	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019368	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019372	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019375	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019383	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019397	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019398	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019406	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019412	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019414	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019415	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019418	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019422	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019424	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019425	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019427	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019428	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019429	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019432	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019442	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019443	-	CUST ADV ON CONSTR-CO.DTL	2	9	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9019444	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019446	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019449	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019451	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019456	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019457	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019458	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019462	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019468	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019472	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019473	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019475	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019478	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019481	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019484	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019486	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019491	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019492	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019493	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019498	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019500	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019501	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019506	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019509	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019512	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019513	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019517	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019519	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019520	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019526	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019532	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019541	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019542	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019543	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019549	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019551	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019552	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019553	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019555	- CUST ADV ON CONSTR-CO.DTL	2	9	0	1
2520	1	0000	9019557	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019565	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019566	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019567	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019570	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019571	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9019572	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019573	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019575	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019578	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019579	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019583	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019584	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019585	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019589	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019591	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019596	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019597	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019598	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019602	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019603	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019604	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019605	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019610	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019611	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019612	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019616	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019617	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019619	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019624	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019625	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019626	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019627	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019628	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019634	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019635	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019638	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019640	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019642	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019645	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019646	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019647	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019648	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019652	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019656	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019659	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019660	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019661	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9019662	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9040475	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9201075	- CUSTMR ADVS FOR CONTRUCT	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	1			+ DEF CR-CUST ADVANCES FOR				
2520	1	0000	9301290	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9301350	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9301406	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9301430	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	1	0000	9398065	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	2			+ DEF CR-CUST ADV CONST-LRG VOL				
2520	2	0000	0900009	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910177	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910179	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910493	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910512	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910526	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910577	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910605	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910665	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910677	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910782	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910819	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910827	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910847	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910967	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0910981	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911069	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911081	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911116	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911165	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911351	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911390	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911600	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0911956	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0912021	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0912049	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0912163	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913109	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913195	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913271	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913276	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913312	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913494	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913498	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0913689	- CUST ADV ON CONST-LGR VOL	2	9	0	0
2520	2	0000	0913863	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0914000	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0914074	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0914561	- CUST ADV ON CONST-LRG VOL	2	9	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	2			+ DEF CR-CUST ADV CONST-LRG VOL				
2520	2	0000	0914571	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0914650	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0914747	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915046	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915597	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915645	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915653	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915678	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915681	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915759	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915781	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915897	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0915964	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0916134	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0916730	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0916854	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0916948	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0916979	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0917154	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0917774	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0918047	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	2	0000	0918125	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0918231	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	2	0000	0918285	- CUST ADV ON CONSTR-CO.DTL	2	9	0	0
2520	2	0000	0918429	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0918436	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	0918614	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9017852	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018016	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018030	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018040	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018200	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018204	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018317	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018321	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018334	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018335	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018472	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018840	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018855	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018932	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018946	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018973	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9018994	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9019095	- CUST ADV ON CONST-LRG VOL	2	9	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2520				* DEF CR-CUST ADVANCES FOR				
2520	2			+ DEF CR-CUST ADV CONST-LRG VOL				
2520	2	0000	9019152	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9019175	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9019290	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9019294	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9019445	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9019476	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2520	2	0000	9040501	- CUST ADV ON CONST-LRG VOL	2	9	0	0
2530				* DEFERRED CREDITS - OTHER				
2530	0			+ DEFERRED CREDITS - OTHER				
2530	0	0001		- SEPERATION/INTERGRATION $	2	9	0	0
2530	0	0002		- GREENVILLE OFF SUB-LEASE	2	9	0	0
2530	0	0005		- OTHER	2	9	0	0
2530	0	0006		- NON EMPL DIR STK PLAN	2	9	0	0
2530	0	0010		- UNCLAIMED PROPERTY	2	9	0	0
2530	0	0400		- FAS 106/OPEB	2	9	0	0
2530	0	0401		- DIRECTORS' DEF COMP	2	9	0	0
2530	0	0402		- SUP INC.DEF COMP.DIV-OTHR	2	9	0	0
2530	0	0403		- FAS 106 PREMIUMS INCURRED	2	9	0	0
2530	0	0404		- FAS106-VEBA TRUST/ADMIN	2	9	0	0
2530	0	0405		- FAS 106 - VEBA TRUST	2	9	0	0
2530	0	0406		- FAS 106 CLAIMS INCURRED	2	9	0	0
2530	0	0407		- FAS 106 PREMIUMS W/H	2	9	0	0
2530	0	0408		- FAS 106 ADMIN FEES	2	9	0	0
2530	0	0409		- FAS 106 BOATMEN'S PREMS	2	9	0	0
2530	0	0510		- DEF CR-	2	9	0	0
2530	0	0600		- DEFERRED RETIREMENT COSTS	2	9	0	0
2530	0	0625		- DIR RETIREMENT PLAN ACCR	2	9	0	0
2530	0	0663		- LPSC SETTLEMENT	2	9	0	0
2530	0	0700		- THREE LINCOLN CNTR RENT 0	2	9	0	0
2530	0	0707		- THREE LINCOLN CNTR RENT 7	2	9	0	0
2530	0	0710		- LAFAYETTE BUS OFFICE RENT	2	9	0	0
2530	0	0720		- MIDWAY OFFICE RENT	2	9	0	0
2530	0	0730		- PROTECTED EXCESS DEF TAX	2	9	0	0
2530	0	0740		- REG LIAB-ITC GROSS-UP	2	9	0	0
2530	0	0750		- REG - EXCS DEF TX GRS-UP	2	9	0	0
2530	0	0751		- KN MASTER MTR TRANSFER	2	9	0	0
2530	0	0760		- ADVANCE FROM UP ALLIANCE	2	9	0	0
2530	0	0770		- DEF CR-	2	9	0	0
2530	0	0771		- INCOME TAX RECOVER FUTURE	2	9	0	0
2530	0	0780		- KS AD VALOREM TAX REFUND	2	9	0	0
2530	1			+ NO NARUC NAME ON FILE				
2530	1	0026		- CAPACITY RELEASE REVENUES	2	9	0	0
2550				* DEF CR-ACC DEF INV TAX CR				

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
2550				* DEF CR-ACC DEF INV TAX CR				
2550	0			+ DEF CR-ACC DEF INV TAX CR				
2550	0	0101		- DEFERRED ITC - FEDERAL	2	9	0	0
2550	0	0102		- DEFERRED ITC - COLORADO	2	9	0	0
2620				* OP RES-INJ & DAMAGES-INS				
2620	0			+ INSURANCE RESERVES				
2620	0	0101		- INJ & DAMAGES-INS RESERVE	2	7	0	0
2620	0	0102		- WORKERS' COMP-INS RESERVE	2	7	0	0
2620	0	0112		- INJ/DAM PRE-LITIGATION	2	7	0	0
2620	0	0301		- AUTO LIABILITY CLAIMS	2	7	0	0
2620	0	0312		- AUTO CLAIM/PRE-LITIGATION	2	7	0	0
2620	0	0401		- GENERAL LIABILITY CLAIMS	2	7	0	0
2620	0	0412		- GEN LIAB/PRE-LITIGATION	2	7	0	0
2710				* CONTRIB IN AID OF CONST				
2710	0			+ CONTRIB IN AID OF CONST				
2710	0	0000		- CONTR IN AID OF CONST	2	7	0	0
2820				* ACCUM DEF INC TAX-LIB DEP				
2820	0			+ ACCUM DEF INC TAX-LIB DEP				
2820	0	0100		- ACCUM DEFER FED INCOME	2	8	0	0
2820	0	0101		- FEDERAL PLANT-ACCUM DEPR	2	8	0	0
2820	0	0102		- FEDERAL PLANT - OTHER	2	8	0	0
2820	0	0103		- FEDERAL - OTHER	2	8	0	0
2820	0	0106		- DEF INC TAX-OCEANA HGHTS	2	8	0	0
2830				* ACCUM DEF INC TAX-OTHER				
2830	0			+ ACCUM DEF INC TAX-OTHER				
2830	0	0000		- ACCUM DEF INC TAX-OTHER	2	8	0	0
2830	0	0112		- DEF INC TAX-OCEANA HGHTS	2	8	0	0
3010				* GAS PLANT ACCTS				
3010	0			+ INTANGIBLE PLT				
3010	0	0000		- ORGANIZATION	1	1	0	0
3020				* GAS PLANT ACCTS				
3020	0			+ FRANCHISES				
3020	0	0000		- FRANCH & CONSENTS	1	1	0	0
3030				* GAS PLANT ACCTS				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
3030				* GAS PLANT ACCTS				
3030	0			+ MISC INTANGIBLE PLT				
3030	0	0000		- INTANGIBLES	1	1	0	0
3110				* LNG EQUIPMENT				
3110	0			+ LNG EQUIP				
3110	0	0000		- LPG EQUIPMENT	1	1	0	0
3254				* NAT GAS PROD PLT				
3254	0			+ ROW				
3254	0	0000		- RIGHTS - OF - WAY	1	1	0	0
3280				* NAT GAS PROD PLT				
3280	0			+ FIELD STRUCT				
3280	0	0000		- FIELD MEAS&REG STRUCT	1	1	0	0
3290				* NAT GAS PROD PLT				
3290	0			+ STRUCTURES				
3290	0	0000		- OTHER STRUCTURES	1	1	0	0
3320				* NAT GAS PROD PLT				
3320	0			+ FIELD LINES				
3320	0	0000		- FIELD LINES	1	1	0	0
3330				* NAT GAS PROD PLT				
3330	0			+ COMPRESSOR STA				
3330	0	0000		- FIELD COMPRSS STAT EQUIP	1	1	0	0
3340				* NAT GAS PROD PLT				
3340	0			+ MEASURING STA				
3340	0	0000		- FIELD MEAS&REG STAT EQUIP	1	1	0	0
3400				* PRODUCTS EXTR PLT				
3400	0			+ LAND				
3400	0	0000		- LAND & LAND RIGHTS	1	1	0	0
3420				* PRODUCTS EXTR PLT				
3420	0			+ EXTR/REFIN EQUIP				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
3420				* PRODUCTS EXTR PLT				
3420	0			+ EXTR/REFIN EQUIP				
3420	0	0000		- EXTRACT & REFINING EQUIP	1	1	0	0
3440				* PRODUCTS EXTR PLT				
3440	0			+ PRODUCTS STOR EQUIP				
3440	0	0000		- EXTRACTED PROD STOR EQUIP	1	1	0	0
3450				* PRODUCTS EXTR PLT				
3450	0			+ COMPR EQUIP				
3450	0	0000		- COMPRESSOR EQUIPMENT	1	1	0	0
3510				* NAT GAS PROD PLT				
3510	0			+ NO NARUC NAME ON FILE				
3510	0	0000		- STRUCT & IMPROVEMENTS	1	1	0	0
3520				* WELLS				
3520	0			+ WELLS				
3520	0	0000		- WELLS	1	1	0	0
3550				* STORAGE PLT				
3550	0			+ MEASUREMENT				
3550	0	0000		- MEAS&REG EQUIPMENT	1	1	0	0
3650				* TRANSMISSION PLT				
3650	0			+ LAND				
3650	0	0000		- LAND	1	1	0	0
3651				* TRANSMISSION PLT				
3651	0			+ LAND				
3651	0	0000		- LAND AND LAND RIGHTS	1	1	0	0
3660				* TRANSMISSION PLT				
3660	0			+ STRUCTURES				
3660	0	0000		- STRUCT & IMPROVEMENTS	1	1	0	0
3660	2			+ NO NARUC NAME ON FILE				
3660	2	0000		- MEAS&REG STAT STRUC&IMPR	1	1	0	0
3670				* TRANSMISSION PLT				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
3670				* TRANSMISSION PLT				
3670	0			+ MAIN LINES				
3670	0	0000		- MAINS-CATHODIC PROTECT	1	1	0	0
3670	1			+ NO NARUC NAME ON FILE				
3670	1	0000		- MAINS - STEEL	1	1	0	0
3680				* TRANSMISSION PLT				
3680	0			+ COMPRESSOR STA				
3680	0	0000		- COMPRSSR STAT EQUIP	1	1	0	0
3690				* TRANSMISSION PLT				
3690	0			+ MEASURING & REG				
3690	0	0000		- MEAS&REG EQUIP	1	1	0	0
3710				* NO NARUC NAME ON FILE				
3710	0			+ OTHER PLANT				
3710	0	0000		- OTHER EQUIPMENT	1	1	0	0
3740				* DISTRIBUTION PLT				
3740	0			+ LAND				
3740	0	0000		- LAND AND LAND RIGHTS'	1	1	0	0
3740	2			+ NO NARUC NAME ON FILE				
3740	2	0000		- LAND RIGHTS	1	1	0	0
3750				* DISTRIBUTION PLT				
3750	0			+ STRUCTURES				
3750	0	0000		- STRUCT&IMPROVEMENTS	1	1	0	0
3750	3			+ NO NARUC NAME ON FILE				
3750	3	0000		- IMPROVEMENTS	1	1	0	0
3760				* DISTRIBUTION PLT				
3760	0			+ CATHODIC				
3760	0	0000		- MAINS-CATHODIC PROTECT	1	1	0	0
3760	1			+ STEEL				
3760	1	0000		- MAINS - STEEL	1	1	0	0
3760	2			+ PLASTIC				
3760	2	0000		- MAINS - PLASTIC	1	1	0	0
3770				* DISTRIBUTION PLT				
3770	0			+ COMPRESSOR				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
3770				* DISTRIBUTION PLT				
3770	0			+ COMPRESSOR				
3770	0	0000		- COMPRSSR STATION EQUIP	1	1	0	0
3780				* DISTRIBUTION PLT				
3780	0			+ MEASURING				
3780	0	0000		- MEAS&REG STAT EQUIP GEN	1	1	0	0
3790				* DISTRIBUTION PLT				
3790	0			+ CITY GATE				
3790	0	0000		- MEA&REG ST EQ CTY CK STA	1	1	0	0
3790	5			+ NO NARUC NAME ON FILE				
3790	5	0000		- MEA&REG ST EQ CTY CK STA	1	1	0	0
3790	8			+ MEASURING				
3790	8	0000		- MEAS&REG STAT EQUIP	1	1	0	0
3800				* DISTRIBUTION PLT				
3800	0			+ SERVICES				
3800	0	0000		- SERVICES	1	1	0	0
3810				* DISTRIBUTION PLT				
3810	0			+ METERS				
3810	0	0000		- METERS	1	1	0	0
3820				* DISTRIBUTION PLT				
3820	0			+ METER INSTALLS				
3820	0	0000		- METER INSTALLATIONS	1	1	0	0
3830				* DISTRIBUTION PLT				
3830	0			+ REGULATORS				
3830	0	0000		- HOUSE REGULATORS	1	1	0	0
3840				* DISTRIBUTION PLT				
3840	0			+ REGULATOR INSTALL				
3840	0	0000		- HOUSE REG INSTALL	1	1	0	0
3850				* DISTRIBUTION PLT				
3850	0			+ INDUSTRIAL				
3850	0	0000		- INDUST MEAS & REG EQUIP	1	1	0	0
3870				* DISTRIBUTION PLT				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
3870				* DISTRIBUTION PLT				
3870	0			+ OTHER EQUIP				
3870	0	0000		- OTHER EQUIPMENT	1	1	0	0
3890				* GENERAL PLT				
3890	0			+ LAND				
3890	0	0000		- LAND AND LAND RIGHTS	1	1	0	0
3900				* GENERAL PLT				
3900	0			+ OTHER TANGIBLE				
3900	0	0000		- STRUCT&IMPROVEMENTS	1	1	0	0
3900	1			+ NO NARUC NAME ON FILE				
3900	1	0000		- STRUCTURES FRAME	1	1	0	0
3900	3			+ STRUCTURES				
3900	3	0000		- IMPROVEMENTS	1	1	0	0
3900	4			+ STRUCTURES				
3900	4	0000		- AIR CONDITIONING EQUIP	1	1	0	0
3900	9			+ STRUTURES				
3900	9	0000		- IMPROV LEASED PREMISES	1	1	0	0
3910				* GENERAL PLT				
3910	0			+ OFFICE EQUIP				
3910	0	0000		- OFFICE FURN AND EQUIP	1	1	0	0
3910	3			+ OFFICE EQUIP				
3910	3	0000		- OFFICE MACHINES	1	1	0	0
3920				* GENERAL PLT				
3920	0			+ TRANSPORTATION EQ				
3920	0	0000		- TRANSPORTATION EQUIP	1	1	0	0
3930				* GENERAL PLT				
3930	0			+ STORES				
3930	0	0000		- STORES EQUIPMENT	1	1	0	0
3940				* GENERAL PLT				
3940	0			+ TOOLS				
3940	0	0000		- TOOLS SHOP&GARAGE EQUIP	1	1	0	0
3950				* GENERAL PLT				
3950	0			+ LABORATORY				

LINE2

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
3950				*	GENERAL PLT				
3950	0			+	LABORATORY				
3950	0	0000		-	LABORATORY EQUIPMENT	1	1	0	0
3960				*	GENERAL PLT				
3960	0			+	POWER EQUIP				
3960	0	0000		-	POWER OPERATED EQUIPMENT	1	1	0	0
3960	3			+	DITCHERS				
3960	3	0000		-	DITCHERS	1	1	0	0
3960	4			+	BACKHOES				
3960	4	0000		-	BACKHOES	1	1	0	0
3960	5			+	WELDERS				
3960	5	0000		-	WELDERS	1	1	0	0
3970				*	GENERAL PLT				
3970	0			+	COMMO				
3970	0	0000		-	COMM EQUIP-TELEPHONES	1	1	0	0
3970	1			+	COMMO				
3970	1	0000		-	COMM EQUIP-MOBILE RADIOS	1	1	0	0
3970	2			+	COMMO				
3970	2	0000		-	COMM EQUIP-FIXED RADIOS	1	1	0	0
3980				*	GENERAL PLT				
3980	0			+	MISC EQUIP				
3980	0	0000		-	MISCELLANEOUS EQUIPMENT	1	1	0	0
3990				*	GENERAL PLT				
3990	0			+	NO NARUC NAME ON FILE				
3990	0	0000		-	OTHER TANGIBLE PROPERTY	1	1	0	0
3990	5			+	MAINFRAME				
3990	5	0000		-	MAINFRAME HARDWARE	1	1	0	0
3990	6			+	PC				
3990	6	0000		-	PC HARDWARE	1	1	0	0
3990	7			+	PC SOFTWARE				
3990	7	0000		-	PC SOFTWARE	1	1	0	0
3990	8			+	APPL SOFTWARE				
3990	8	0000		-	APPLICATION SOFTWARE	1	1	0	0
3990	9			+	MAINFRAME SYSTEM				
3990	9	0000		-	MAINFRAME SYS SOFTWARE	1	1	0	0
4030				*	OP INC & EXP-DEPRECIATION				
4030	0			+	OP INC&EXP-DEPREC-CO ALLO				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4030				* OP INC & EXP-DEPRECIATION				
4030	0			+ OP INC&EXP-DEPREC-CO ALLO				
4030	0	9195		- UCG BEGINNING BALANCE	6	3	0	0
4030	1			+ OP INC&EXP-DEPREC-LIQUID				
4030	1	0102		- DEPR EXP-LIQUID PROPANE	6	3	0	0
4030	2			+ OP INC&EXP-DEPREC-NATURAL				
4030	2	0102		- DEPR EXP-NATURAL GAS PROD	6	3	0	0
4030	3			+ OP INC&EXP-DEPREC-UNDERGR				
4030	3	0102		- DEPREC EXP-UNDERGRND STOR	6	3	0	0
4030	4			+ OP INC&EXP-DEPREC-TRANSMI				
4030	4	0102		- DEPREC EXP-TRSM PLNT	6	3	0	0
4030	6			+ OP INC&EXP-DEPREC-DIST PL				
4030	6	0102		- DEPREC EXP-DISTRIB PLANT	6	3	0	0
4030	6	7595		- DEPREC EXP-OCEANA HEIGHTS	6	3	0	0
4030	7			+ OP INC&EXP-DEPREC-DIST PL				
4030	7	0102		- DEPR EXP-DISTRIB PLNT-IRR	6	3	0	0
4030	8			+ OP INC&EXP-DEPREC-GENERAL				
4030	8	0102		- DEPREC EXP-GENERAL PLANT	6	3	0	0
4030	9			+ OP INC&EXP-DEPREC-ALLOC T				
4030	9	0102		- DEPR EXP-CREDITS-OTH ACC	6	3	0	0
4042				* OP INC&EXP-AMORT U/G STOR				
4042	0			+ OP EXP-AMORT U/G STOR LAN				
4042	0	0000		- AMORT-U/G STOR & LAND	6	3	0	0
4043				* OP INC&EXP-AMORT OTH LTD-				
4043	0			+ AMORTIZATION				
4043	0	9195		- UCG BEGINNING BALANCE	6	3	0	0
4043	1			+ OP INC&EXP-LEASE IMPROVEM				
4043	1	0000		- AMORT-LEASE IMPROVEMENTS	6	3	0	0
4060				* OP INC&EXP-AMORT UTIL/PLA				
4060	0			+ OP INC&EXP-AMORT UTIL/PLA				
4060	0	0000		- AMORT UTIL/PLANT ACQ ADJ	6	3	0	0
4060	0	9195		- UCG BEGINNING BALANCE	6	3	0	0
4073				* INCOME TAXES				
4073	0			+ INCOME TAXES				
4073	0	9195		- UCG BEGINNING BALANCE	6	5	0	0
4080				* OP INC&EXP-TAX OTH THAN I				
4080	0			+ OP INC&EXP-COMPANY ALLOCA				

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4080				*	OP INC&EXP-TAX OTH THAN I				
4080	0			+	OP INC&EXP-COMPANY ALLOCA				
4080	0	9345		-	TAXES OTHER THAN INC TAX	6	4	0	0
4080	1			+	OP INC&EXP-AD VALOREM				
4080	1	0101		-	AD VALOREM - ACCRUAL	6	4	0	0
4080	2			+	OP INC&EXP-PAYROLL				
4080	2	0101		-	TAXES PROPERTY AND OTHER	6	4	0	0
4080	2	1210	010	-	FICA LOAD	6	4	0	0
4080	2	1210	020	-	FICA TRANS TO CAP	6	4	0	0
4080	2	1210	030	-	FICA ACCRUAL	6	4	0	0
4080	2	1211	010	-	FUTA LOAD	6	4	0	0
4080	2	1211	020	-	FUTA TRANS TO CAP	6	4	0	0
4080	2	1211	030	-	FUTA ACCRUAL	6	4	0	0
4080	2	1212	010	-	SUTA TX LOAD	6	4	0	0
4080	2	1212	020	-	SUTA TX TRANS TO CAP	6	4	0	0
4080	2	1212	030	-	SUTA TX ACCRUAL	6	4	0	0
4080	2	1213	010	-	SUTA LA LOAD	6	4	0	0
4080	2	1213	020	-	SUTA LA TRANS TO CAP	6	4	0	0
4080	2	1213	030	-	SUTA LA ACCRUAL	6	4	0	0
4080	2	1214	010	-	SUTA KY LOAD	6	4	0	0
4080	2	1214	020	-	SUTA KY TRANS TO CAP	6	4	0	0
4080	2	1214	030	-	SUTA KY ACCRUAL	6	4	0	0
4080	2	1215	010	-	SUTA CO LOAD	6	4	0	0
4080	2	1215	020	-	SUTA CO TRANS TO CAP	6	4	0	0
4080	2	1215	030	-	SUTA CO ACCRUAL	6	4	0	0
4080	2	1216	010	-	SUTA KS LOAD	6	4	0	0
4080	2	1216	020	-	SUTA KS TRANS TO CAP	6	4	0	0
4080	2	1216	030	-	SUTA KS ACCRUAL	6	4	0	0
4080	2	1218	010	-	SUTA GA LOAD	6	4	0	0
4080	2	1218	030	-	SUTA GA ACCRUAL	6	4	0	0
4080	2	1220	010	-	DENVER CITY TAX LOAD	6	4	0	0
4080	2	1220	020	-	DENVER CITY TRANS TO C	6	4	0	0
4080	2	1220	030	-	DENVER CITY ACCRUAL	6	4	0	0
4080	2	1221		-	KENTUCKY LOCAL TAX	6	4	0	0
4080	2	1222	030	-	SUTA IA ACCRUAL	6	4	0	0
4080	2	1223	030	-	SUTA IL ACCRUAL	6	4	0	0
4080	2	1224	030	-	SUTA MO ACCRUAL	6	4	0	0
4080	2	1227	030	-	SUTA SC ACCRUAL	6	4	0	0
4080	2	1228	030	-	SUTA VA ACCRUAL	6	4	0	0
4080	2	1229	010	-	SUTA TN LOAD	6	4	0	0
4080	2	1229	020	-	SUTA TN TRANS TO CAP	6	4	0	0
4080	2	1229	030	-	SUTA TN ACCRUAL	6	4	0	0
4080	2	1230	010	-	SUTA UCG LOAD	6	4	0	0
4080	2	1230	020	-	SUTA UCG TRANS TO CAP	6	4	0	0
4080	2	1230	030	-	SUTA UCG ACCRUAL	6	4	0	0
4080	4			+	OP INC&EXP-OTHER				
4080	4	0101		-	OCCUPATIONAL LICENSES	6	4	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4080				* OP INC&EXP-TAX OTH THAN I				
4080	4			+ OP INC&EXP-OTHER				
4080	4	0114		- STATE SUPV & INSPECTION	6	4	0	0
4080	4	0201		- CORP/STATE FRANCHISE TAX	6	4	0	0
4080	4	0204		- STATE FRANCHISE TAX - TX	6	4	0	0
4080	4	0206		- CITY FRANCHISE	6	4	0	0
4080	4	0208		- DOT TRANSMISSION USER TAX	6	4	0	0
4080	4	0390		- STATE GROSS RECEIPTS	6	4	0	0
4080	4	0610		- STATE GAS TRANSPORTATION	6	4	0	0
4080	4	0700		- UCG MISC TAX @ 3/31	6	4	0	0
4080	4	0710		- PUBLIC SERV COMM ASSESMNT	6	4	0	0
4080	4	0722		- ILL ENERGY ASSIST TAX EXP	6	4	0	0
4080	4	7595		- SALES & USE TAX	6	4	0	0
4081				* OTHER TAXES				
4081	0			+ TAXES OTHER				
4081	0	9195		- UCG BEGINNING BALANCE	6	4	0	0
4090				* OP INC&EXP-INCOME TAXES				
4090	0			+ OP INC&EXP-INCOME TAXES				
4090	0	0101		- FEDERAL INCOME TAXES	6	5	0	0
4090	0	0201		- STATE INCOME TAXES	6	5	0	0
4091				* INCOME TAXES				
4091	0			+ INCOME TAXES				
4091	0	9195		- UCG BEGINNING BALANCE	6	5	0	0
4092				* INCOME TAXES				
4092	0			+ INCOME TAXES				
4092	0	9195		- UCG BEGINNING BALANCE	6	5	0	0
4093				* INCOME TAXES				
4093	0			+ INCOME TAXES				
4093	0	9195		- UCG BEGINNING BALANCE	6	5	0	0
4150				* OTH INC&DED-REV FROM MJ&C				
4150	0			+ OTHER REVENUE				
4150	0	0101		- MJC REVENUES	7	1	0	0
4150	0	9999		- BU ALLOC-MERCHANDISE	7	1	0	0
4150	1			+ OTH INC&DED-REV FROM MJ&C				
4150	1	0101		- MJC REVENUES	7	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4150				* OTH INC&DED-REV FROM MJ&C				
4150	1			+ OTH INC&DED-REV FROM MJ&C				
4150	1	0101	010	- GROSS SALES - MRCHDSNG	7	1	0	0
4150	1	0101	020	- GROSS SALES - GGC JOBBING	7	1	0	0
4150	1	0101	030	- COST OF MDSE FINANCED	7	1	0	0
4150	6			+ OTH INC&DED-REVS/YARDLINES				
4150	6	0601		- MJC REVENUES - YARDLINES	7	1	0	0
4160				* OTH INC&DED-COST/EXP OF M				
4160	1			+ C &E OF MJCW - CST OF MERCH				
4160	1	0101		- COST OF MERCHANDISE SOLD	7	1	0	0
4160	3			+ UTILIZE ENERGY EFFICIENT EQUIPMENT				
4160	3	4061	110	- GAS LIGHT RELIGHT PROGRAM	7	1	0	0
4160	3	4061	120	- GAS LIGHT SALES PROGRAM	7	1	0	0
4160	5			+ C & E OF MJCW - MISCELLAN				
4160	5	0501		- MERCH ACCT WRITE-OFFS	7	1	0	0
4160	6			+ C & E OF MJCW - COST OF Y				
4160	6	0601		- COST OF YARDLINES	7	1	0	0
4160	7			+ C & E OF MJCW - INCENTIVE				
4160	7	0713		- GAS LIGHT RELIGHT CAMPGN	7	1	0	0
4160	7	0714		- GAS LIGHT SALES CAMPAIGN	7	1	0	0
4160	7	0715		- GAS GRILL SALES CAMPAIGN	7	1	0	0
4160	7	9191		- ALLOCATIONS IN - COMMON	7	1	0	0
4170				* OTH INC&DED-I/C FROM NON-UTIL OPS				
4170	0			+ OTH INC&DED-I/C FROM NON-UTIL OPS				
4170	0	0100	010	- GAS REV-PUBLIC FILL STAT	7	3	0	0
4170	0	0100	020	- GAS REV-LRG FLEET PRG	7	3	0	0
4170	0	0200	010	- COST OF GAS-PUB FILL STAT	7	3	0	0
4170	0	0200	020	- COST OF GAS-LARGE FLEETS	7	3	0	0
4170	0	0200	030	- COST OF GAS-HOME COMP.	7	3	0	0
4170	0	0300		- SALARIES	7	3	0	0
4170	0	0300	010	- SALARIES-PUBLIC FILL STAT	7	3	0	0
4170	0	0300	020	- SALARIES-LRG FLEET PRG	7	3	0	0
4170	0	0300	030	- SALARIES-HOME COMPRESSOR	7	3	0	0
4170	0	0310	010	- SUP & EXPS-PUBLIC FILL ST	7	3	0	0
4170	0	0310	020	- SUP & EXPS-LRG FLEET PROG	7	3	0	0
4170	0	0320	010	- AUTO-PULBIC FILL STATION	7	3	0	0
4170	0	0320	020	- AUTO-LRG FLEET PRG	7	3	0	0
4170	0	0340	010	- UTIL/STAT USE-PUB FILL ST	7	3	0	0
4170	0	0350	010	- PROMO-NGV COALITION	7	3	0	0
4170	0	0350	020	- PUB RELATIONS-PUB FILL ST	7	3	0	0
4170	0	0370	010	- LEGAL & PROF-PUB FILL STA	7	3	0	0
4170	0	0380	010	- DEPR-PUBLIC FILL STATION	7	3	0	0
4170	0	0390	010	- SERV & MAIN-PUB FILL STAT	7	3	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4170				* OTH INC&DED-I/C FROM NON-UTIL OPS				
4170	0			+ OTH INC&DED-I/C FROM NON-UTIL OPS				
4170	0	0390	030	- SVC & MAINT-HOME COMP.	7	3	0	0
4170	0	0500	010	- CONV INCENT-PUB FILL STAT	7	3	0	0
4170	0	0610	010	- PROMO-NGV COALITION	7	3	0	0
4170	0	0650	010	- PUB RELATIONS-PUB FILL ST	7	3	0	0
4170	0	0710		- FED CNG MOTOR FUEL TAX	7	3	0	0
4170	0	0720		- APPL WARR PROG - REVENUE	7	3	0	0
4170	0	0750		- MISC OTHER REVENUE	7	3	0	0
4170	1			+ OTH INC&DED-COGEN LINE				
4170	1	0101		- REVENUE - COGENER LINE	7	3	0	0
4170	1	0202		- MAINT EXP - COGENER LINE	7	3	0	0
4170	1	0204		- DEPR EXP - COGEN LINE	7	3	0	0
4170	1	0205		- PROP TAX EXP-COGEN LINE	7	3	0	0
4171				* OTHER INCOME				
4171	0			+ OTHER INCOME				
4171	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4172				* OTHER INCOME				
4172	0			+ OTHER INCOME				
4172	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4190				* OTH INC&DED-INT & DIV INC				
4190	2			+ OTH INC&DED-INT INC-MERCH				
4190	2	0210		- INT & DIV INC-OTHER INV	7	2	0	0
4190	2	0232		- INT & DIV INC-TEMP CASH I	7	2	0	0
4190	2	0250		- INT & DIV INCOM-NON OPER	7	2	0	0
4190	2	0450		- INT & DIV INCOM-MISC	7	2	0	0
4190	2	7595		- INTEREST INCOME - OCEANA	7	2	0	0
4190	2	9999		- BU ALLOC-INTEREST INC	7	2	0	0
4191				* INTEREST INCOME				
4191	0			+ INTEREST INCOME				
4191	0	9195		- UCG BEGINNING BALANCE	7	2	0	0
4200				* OTH INC&DED-ALLOWANCE FOR				
4200	0			+ OTH INC&DED-ALLOWANCE FOR				
4200	0	0000		- ALLOWANCE FOR CONST FUNDS	8	2	0	0
4200	0	9195		- UCG BEGINNING BALANCE	8	2	0	0
4210				* OTH INC&DED-MISC NON-OPER				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4210				* OTH INC&DED-MISC NON-OPER				
4210	0			+ OTH INC&DED-MISC NON-OPER				
4210	0	0110		- MISC NON-OPERATING INCOME	7	3	0	0
4210	0	0120		- INCENTIVE RATES INCOME	7	3	0	0
4210	0	7595		- RENTAL INCOME - OCEANA	7	3	0	0
4210	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4220				* OTH INC&DED-GAINS (LOSSES				
4220	0			+ OTH INC&DED-GAINS (LOSSES				
4220	0	0000		- GAINS (LOSSES) DISP/PROP	7	3	0	0
4252				* MISC AMORTIZATION				
4252	0			+ AMORTIZATION				
4252	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4260				* OTH INC&DED-MISC INCOME D				
4260	0			+ MISC OTHER				
4260	0	0010		- SPORTS EVENTS	7	3	0	0
4260	0	0101		- ENDICOTT COLLEGE	7	3	0	0
4260	0	5411		- MEALS & ENTERTAINMENT	7	3	0	0
4260	0	5413		- TRANSPORTATION	7	3	0	0
4260	0	5419		- MISC EMPLOYEE EXPENSE	7	3	0	0
4260	0	7590		- MISC GENERAL EXPENSE	7	3	0	0
4260	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4260	1			+ DUES & DONATIONS				
4260	1	0101		- COLLEGES & UNIV	7	3	0	0
4260	1	0102		- UNITED WAY AGENCIES	7	3	0	0
4260	1	0103		- FFA,FHA,4H, STOCK SHOWS	7	3	0	0
4260	1	0104		- HOSPITAL,NURSING,MEDICAL	7	3	0	0
4260	1	0105		- MUSEUMS & ARTS	7	3	0	0
4260	1	0106		- PUBLIC SCHOOLS	7	3	0	0
4260	1	0107		- RESEARCH FOUNDATIONS	7	3	0	0
4260	1	0108		- SALVATION ARMY	7	3	0	0
4260	1	0109		- YOUTH CLUBS & CENTERS	7	3	0	0
4260	1	0110		- HEAT HELP ASSIST. PROGRAM	7	3	0	0
4260	1	0201		- AGRICULTURAL	7	3	0	0
4260	1	0202		- AMERICAN RED CROSS	7	3	0	0
4260	1	0203		- BLINDNESS	7	3	0	0
4260	1	0204		- BOY SCOUTS	7	3	0	0
4260	1	0205		- BOY'S RANCH	7	3	0	0
4260	1	0206		- CANCER	7	3	0	0
4260	1	0207		- CEREBRAL PALSEY	7	3	0	0
4260	1	0208		- CHRISTMAS FUNDS	7	3	0	0
4260	1	0209		- CHURCHES	7	3	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4260				* OTH INC&DED-MISC INCOME D				
4260	1			+ DUES & DONATIONS				
4260	1	0211		- FESTIVALS	7	3	0	0
4260	1	0212		- FIREMAN & POLICE ACT'TYS	7	3	0	0
4260	1	0213		- GIRL SCOUTS	7	3	0	0
4260	1	0215		- HEART FUND	7	3	0	0
4260	1	0216		- MARCH OF DIMES	7	3	0	0
4260	1	0217		- MENTAL ASSOCIATIONS	7	3	0	0
4260	1	0218		- MULTIPLE SCLEROSIS	7	3	0	0
4260	1	0219		- MUSCULAR DISTROPHY	7	3	0	0
4260	1	0220		- RODEOS	7	3	0	0
4260	1	0221		- SPORTS PROGRAMS	7	3	0	0
4260	1	0223		- YMCA	7	3	0	0
4260	1	0224		- YWCA	7	3	0	0
4260	1	0225		- CIVIC CLUBS	7	3	0	0
4260	1	0226		- CHILDRENS' FUNDS	7	3	0	0
4260	1	0227		- SCHOLARSHIP FUNDS	7	3	0	0
4260	1	0228		- COMMUNITY IMPROVEMENT	7	3	0	0
4260	1	0229		- POLITICAL ACTIVITIES	7	3	0	0
4260	1	0330		- LEUKEMIA SOCTY OF AMERICA	7	3	0	0
4260	1	1121		- LABOR-POLITICAL ACTIVITY	7	3	0	0
4260	1	1290		- BENEFIT LOAD	7	3	0	0
4260	1	9999		- BU ALLOC - OTHER INCOME	7	3	0	0
4261				* DUES & DONATIONS				
4261	0			+ DUES				
4261	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4263				* DUE AND DONATIONS				
4263	0			+ DUES				
4263	0	9195		- UCG BEGINNING BALANCE	7	3	0	0
4270				* INT CHARGES-INT ON LONG-T				
4270	0			+ INT CHARGES-INT ON LONG-T				
4270	0	0420		- J/H SR NOTE 9.75%	8	2	0	0
4270	0	0430		- J/H SR NOTE 11.20%	8	2	0	0
4270	0	0440		- J/H SR NOTE 9.76%	8	2	0	0
4270	0	0450		- VAR ANN LIFE INS (9.57%)	8	2	0	0
4270	0	0460		- VAR ANN LIFE INS (7.95%)	8	2	0	0
4270	0	0461		- VAR ANN LIFE INS (8.07)	8	2	0	0
4270	0	0462		- NEW YORK LIFE (8.26)	8	2	0	0
4270	0	0463		- NATBK OF TEX (6.09%)	8	2	0	0
4270	0	0472		- F M BONDS @9.4% 17MILL	8	2	0	0
4270	0	0473		- 10% NOTE PAYABLE	8	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4270				* INT CHARGES-INT ON LONG-T				
4270	0			+ INT CHARGES-INT ON LONG-T				
4270	0	0474		- UCG - SERIES N	8	2	0	0
4270	0	0475		- UCG - SERIES P	8	2	0	0
4270	0	0476		- UCG - SERIES Q	8	2	0	0
4270	0	0477		- UCG - SERIES R	8	2	0	0
4270	0	0478		- UCG - SERIES T	8	2	0	0
4270	0	0479		- UCG - SERIES U	8	2	0	0
4270	0	0480		- UCG - SERIES V	8	2	0	0
4270	0	0481		- UCG - MTN 95-1	8	2	0	0
4270	0	0482		- UCG - MTN 95-2	8	2	0	0
4270	0	0483		- UCG - MTN 95-3	8	2	0	0
4270	0	0500		- DEBENTURES 6.75%	8	2	0	0
4270	0	9195		- UCG BEGINNING BALANCE	8	2	0	0
4280				* INT CHARGES-AMORT/DEBT DI				
4280	0			+ INT CHARGES-AMORT/DEBT DI				
4280	0	0100		- 1ST MORTG BONDS SERIES I	8	2	0	0
4280	0	0400		- JOHN HANCOCK	8	2	0	0
4280	0	0500		- DEBENTURES 6.75%	8	2	0	0
4280	0	9195		- UCG BEGINNING BALANCE	8	2	0	0
4280	0	9999		- ALLOCATED B.U. INTEREST	8	2	0	0
4310				* INTEREST CHARGES-OTHER IN				
4310	0			+ OTHER INTEREST EXP				
4310	0	0301		- COMM PAPER-DISCOUNT-ML	8	2	0	0
4310	0	0311		- COMM PAPER-DISCOUNT-FC	8	2	0	0
4310	0	9195		- UCG BEGINNING BALANCE	8	2	0	0
4310	0	9999		- ALLOCATED B.U. INTEREST	8	2	0	0
4310	1			+ INTEREST CHARGES-BANKS/MI				
4310	1	0201		- INT ON S/T LOAN-ANB	8	2	0	0
4310	1	0204		- INT ON S/T DEBT-MITSUBISH	8	2	0	0
4310	1	0205		- INT ON S/T DEBT-SOC.GENER	8	2	0	0
4310	1	0206		- INT ON S/T DEBT-W.B.OF GA	8	2	0	0
4310	1	0208		- INT ON S/T LOAN-NATIONS	8	2	0	0
4310	1	0209		- INT ON S/T DEBT-FUJI BANK	8	2	0	0
4310	1	0210		- INT ON S/T DEBT-SUMITOMO	8	2	0	0
4310	1	0211		- INT S/T DEBT PNC BANK	8	2	0	0
4310	1	0212		- INT ON S/T LOAN-SANWA BK	8	2	0	0
4310	1	0213		- INT S/T DEBT BK OF TOKYO	8	2	0	0
4310	1	0214		- 1ST NAT BANK OF COMMERCE	8	2	0	0
4310	1	0215		- BANK OF TOKAI	8	2	0	0
4310	1	0400		- INT ON GAS PURCH-REFUNDS	8	2	0	0
4310	1	0500		- INT ON BWLNG GRN-INCIDNT	8	2	0	0
4310	2			+ INTEREST CHARGES-CUST DEP				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4310				* INTEREST CHARGES-OTHER IN				
4310	2			+ INTEREST CHARGES-CUST DEP				
4310	2	0201		- PENALTY - INTEREST	8	2	O	O
4310	2	0301		- CUST DEPS-BY ACCT/DIV	8	2	O	O
4310	2	7595		- INTEREST EXPENSE - OCEANA	8	2	O	O
4310	3			+ INTERST CHARGES-COMITTMEN				
4310	3	0201		- COMMITMENT FEES-ANB	8	2	O	O
4310	3	0208		- COMMITMENT FEE-NATIONS	8	2	O	O
4380				* RET EARNINGS-DIV DECLARED				
4380	0			+ RET EARNINGS-DIV DECLARED				
4380	0	0101		- DIV-COMMON STOCK	3	4	O	O
4380	0	0102		- DIV-COMMON STK-RNDNG ADJ	3	4	O	O
4800				* OP INC&EXP-GAS SERV REV				
4800	2			+ OP INC&EXP-GAS SERV REV				
4800	2	0100		- GAS REV-DIST INC	4	1	O	O
4800	2	0110		- GAS REV-DIST INC-WTX/ELPS	4	1	O	O
4800	2	0120		- GAS REV-DIST INC-WTX/NRTH	4	1	O	O
4800	2	0130		- GAS REV-DIST INC-WTX/TRNS	4	1	O	O
4800	2	0140		- GAS REV-DIST INC-WTX/ADBE	4	1	O	O
4800	2	0500		- GAS REV-ADJ UNBILLED REV	4	1	O	O
4800	2	0700		- GAS REV-ADJ CORR ACCOUNT	4	1	O	O
4800	2	0800		- GAS REV ADJ/PBR	4	1	O	O
4800	3			+ OP INC&EXP-RES SALES-IRR				
4800	3	0100		- IRR PLNT INCOME	4	1	O	O
4870				* OP INC&EXP-OTH OP REV-FRF				
4870	2			+ OP INC&EXP-FRFT DISC-DIST				
4870	2	0100		- FRFT DISC-DIST PLNT INC	4	2	O	O
4870	2	0110		- FRFT DISC-DIST-WT/EL PASO	4	2	O	O
4870	2	0120		- FRFT DISC-DIST-WT/NORTHRN	4	2	O	O
4870	2	0130		- FRFT DISC-DIST-WT/TRANWST	4	2	O	O
4870	2	0140		- FRFT DISC-DIST-WT/ADOBE	4	2	O	O
4880				* OP INC&EXP-OTH OP REV-MSC				
4880	2			+ OTHER OP REV-MISC-DISTR				
4880	2	0100		- MISC SERV REV	4	4	O	O
4880	2	0200		- MISC SERV REV-EFM CHARGES	4	4	O	O
4880	2	0300		- UCG GAS COST REFUNDS	4	4	O	O
4890				* OP INC&EXP-REV/TRANSPORT				

LINE2

ACCOUNT NARUC	X	ELMT DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
4890							
4890	2		* OP INC&EXP-REV/TRANSPORT				
4890	2	0100	+ OP INC&EXP-TRANSPORT/GAS				
4890	2	0270	- GAS TRANSPORT REV-DISTR	4	3	0	0
4890	2	0280	- INTERCO TRANSPORT REV	4	3	0	0
			- INTRACO TRANSPORT REV	4	3	0	0
4900							
4900	2		* OP INC&EXP-PROD EXTR NG				
4900	2	0100	+ OP INC&EXP-PROD EXTR NG				
			- OP INC&EXP-PROD EXTR NG	4	4	0	0
4930							
4930	2		* OP INC&EXP-RENT/GAS PROP				
4930	2	0100	+ OP INC&EXP-RENT/GAS PROP				
			- RENT FROM GAS PROPERTY	4	4	0	0
4950							
4950	2		* OP INC&EXP-OTHER GAS REV				
4950	2	0100	+ OTHER GAS REVENUE DIST				
4950	3		- OTHER GAS REVENUES	4	4	0	0
4950	3	0303	+ NO NARUC NAME ON FILE				
			- CAPACITY RELEASE CREDITS	4	4	0	0
7230							
7230	0		* MFG GAS PROD-OP-FUEL-LIQ				
7230	0	4590	+ MFG GAS PROD-OP-FUEL-LIQ				
			- UTILITIES	6	1	0	0
7280							
7280	0		* MFG GAS PROD-OP-LIQ PETRO GAS				
7280	0	4755	+ LP GAS EXPENSE				
			- PROD LP GAS EXPENSE	6	1	0	0
7330							
7330	0		* MANUF GAS PROD				
7330	0	1121	+ GAS MIXING EXP				
7330	0	1131	- LABOR - EXEMPT	6	1	0	0
7330	0	2001	- LABOR - OPERATING	6	1	0	0
7330	0	3001	- MATERIALS & SUPPLIES	6	1	0	0
7330	0	4302	- COMPANY VEHICLE USAGE	6	1	0	0
7330	0	4305	- EQUIPMENT MAINTENANCE	6	1	0	0
7330	0	4590	- LICENSES,PERMITS & CERTIF	6	1	0	0
7330	0	5010	- UTILITIES	6	1	0	0
7330	0	5111	- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
7330	0	5411	- POSTAGE/DELIVERY SERVICES	6	1	0	0
7330	0	5413	- MEALS & ENTERTAINMENT	6	1	0	0
			- TRANSPORTATION	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
7330				* MANUF GAS PROD				
7330	0			+ GAS MIXING EXP				
7330	0	5414		- LODGING	6	1	0	0
7330	0	5415		- MEMBERSHIP FEES	6	1	0	0
7330	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
7330	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
7330	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
7330	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
7330	0	5424		- BOOKS & MANUALS	6	1	0	0
7330	0	5429		- OTHER TRAINING COSTS	6	1	0	0
7330	0	6111		- CONTRACT LABOR	6	1	0	0
7330	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
7330	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
7330	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
7330	0	9911		- REIMBURSEMENTS	6	1	0	0
7350				* MFG GAS PROD-OP-MISC PROD				
7350	0			+ MFG GAS PROD-OP-MISC PROD				
7350	0	4590		- UTILITIES	6	1	0	0
7350	0	6111		- CONTRACT LABOR	6	1	0	0
7350	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
7410				* MFG GAS PROD-MT-MAINT/STR				
7410	0			+ MFG GAS PROD-MT-MAINT/STR				
7410	0	1121		- LABOR - EXEMPT	6	2	0	0
7410	0	1131		- LABOR - OPERATING	6	2	0	0
7410	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
7410	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
7410	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
7410	0	4305		- LICENSES,PERMITS & CERTIF	6	2	0	0
7410	0	4590		- UTILITIES	6	2	0	0
7410	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
7410	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
7410	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
7410	0	5413		- TRANSPORTATION	6	2	0	0
7410	0	5414		- LODGING	6	2	0	0
7410	0	5415		- MEMBERSHIP FEES	6	2	0	0
7410	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
7410	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
7410	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
7410	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
7410	0	5424		- BOOKS & MANUALS	6	2	0	0
7410	0	5429		- OTHER TRAINING COSTS	6	2	0	0
7410	0	6111		- CONTRACT LABOR	6	2	0	0
7410	0	7590		- MISC GENERAL EXPENSE	6	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
7410				* MFG GAS PROD-MT-MAINT/STR				
7410	0			+ MFG GAS PROD-MT-MAINT/STR				
7410	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
7410	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
7410	0	9911		- REIMBURSEMENTS	6	2	0	0
7420				* MFG GAS PROD-MT-MAINT OF				
7420	0			+ MFG GAS PROD-MT-MAINT/PRO				
7420	0	1121		- LABOR - EXEMPT	6	2	0	0
7420	0	1131		- LABOR - OPERATING	6	2	0	0
7420	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
7420	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
7420	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
7420	0	4305		- LICENSES,PERMITS & CERTIF	6	2	0	0
7420	0	4590		- UTILITIES	6	2	0	0
7420	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
7420	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
7420	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
7420	0	5413		- TRANSPORTATION	6	2	0	0
7420	0	5414		- LODGING	6	2	0	0
7420	0	5415		- MEMBERSHIP FEES	6	2	0	0
7420	0	5416		- CLUB DUES - NONDEDUCTI[illegible]LE	6	2	0	0
7420	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
7420	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
7420	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
7420	0	5424		- BOOKS & MANUALS	6	2	0	0
7420	0	5429		- OTHER TRAINING COSTS	6	2	0	0
7420	0	6111		- CONTRACT LABOR	6	2	0	0
7420	0	7590		- MISC GENERAL EXPENSE	6	2	0	0
7420	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
7420	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
7420	0	9911		- REIMBURSEMENTS	6	2	0	0
7500				* NG PROD-OP-OP SUPRVSN & ENGINEERING				
7500	0			+ NG PROD-OP-SUPRV & ENGRNG				
7500	0	1121		- LABOR - EXEMPT	6	1	0	0
7500	0	1131		- LABOR - OPERATING	6	1	0	0
7500	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
7500	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
7500	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
7500	0	5414		- LODGING	6	1	0	0
7510				* NG PROD-OP-MAPS & RECORDS				
7510	0			+ NG PROD-OP-MAPS & RECORDS				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
7510				* NG PROD-OP-MAPS & RECORDS				
7510	0			+ NG PROD-OP-MAPS & RECORDS				
7510	0	1131		- LABOR - OPERATING	6	1	0	0
7520				* NG PROD-OP-GAS WELLS EXPE				
7520	0			+ NG PROD-OP-GAS WELLS EXPE				
7520	0	1131		- LABOR - OPERATING	6	1	0	0
7530				* NG PROD-OP-FLD LINES EXP				
7530	0			+ NG PROD-OP-FLD LINES EXP				
7530	0	1131		- LABOR - OPERATING	6	1	0	0
7530	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
7530	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
7530	0	4590		- UTILITIES	6	1	0	0
7530	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
7530	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
7540				* NG-PROD-OP-FLD LINES EXP				
7540	0			+ NG PROD-OP-FLD COMP ST EX				
7540	0	1131		- LABOR - OPERATING	6	1	0	0
7540	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
7540	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
7540	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
7540	0	4589		- MAINTENANCE - OTHER	6	1	0	0
7540	0	4590		- UTILITIES	6	1	0	0
7550				* NG-PROD-OP-FLD COMP STAT FUEL & POWER				
7550	0			+ NG-PROD-OP-FLD COMP STAT FUEL & POWER				
7550	0	4590		- UTILITIES	6	1	0	0
7560				* NG PROD-OP-FLD MEAS&REGST				
7560	0			+ NG PROD-OP-FLD MEAS&REGST				
7560	0	1131		- LABOR - OPERATING	6	1	0	0
7560	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
7560	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
7560	0	4590		- UTILITIES	6	1	0	0
7560	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
7560	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
7570				* NG PROD-OP-PURIF EXPENSES				
7570	0			+ NG PROD-OP-PURIF EXPENSES				

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
7570				* NG PROD-OP-PURIF EXPENSES				
7570	0			+ NG PROD-OP-PURIF EXPENSES				
7570	0	1131		- LABOR - OPERATING	6	1	O	O
7570	0	2001		- MATERIAL & SUPPLIES	6	1	O	O
7570	0	3001		- COMPANY VEHICLE USAGE	6	1	O	O
7570	0	4302		- EQUIPMENT MAINTENANCE	6	1	O	O
7580				* NG PROD-OP-GAS WELL ROYAL				
7580	0			+ NG PROD-OP-GAS WELL ROYAL				
7580	0	4581		- BUILDING LEASE/RENTS	6	1	O	O
7590				* NG PROD-OP-OTHER EXPENSES				
7590	0			+ NG PROD-OP-OTHER EXPENSES				
7590	0	1131		- LABOR - OPERATING	6	1	O	O
7610				* NG PROD-MT-SUPRV & ENGRNG				
7610	0			+ NG PROD-MT-SUPRV & ENGRNG				
7610	0	1121		- LABOR - EXEMPT	6	2	O	O
7610	0	1131		- LABOR - OPERATING	6	2	O	O
7610	0	2001		- MATERIAL & SUPPLIES	6	2	O	O
7610	0	3001		- COMPANY VEHICLE USAGE	6	2	O	O
7610	0	5411		- MEALS & ENTERTAINMENT	6	2	O	O
7620				* NG PROD-MT-MAIN OF STRUCT				
7620	0			+ NG PROD-MT-MAIN OF STRUCT				
7620	0	1131		- LABOR - OPERATING	6	2	O	O
7640				* NG PROD-MT-MAIN FLD LINES				
7640	0			+ NG PROD-MT-MAIN FLD LINES				
7640	0	1121		- LABOR - OPERATING	6	2	O	O
7640	0	1131		- LABOR - OPERATING	6	2	O	O
7640	0	2001		- MATERIAL & SUPPLIES	6	2	O	O
7640	0	3001		- COMPANY VEHICLE USAGE	6	2	O	O
7640	0	5411		- MEALS & ENTERTAINMENT	6	2	O	O
7650				* NG PROD-MT-MAIN FLD COMPR				
7650	0			+ NG PROD-MT-MAIN FLD COMPR				
7650	0	1131		- LABOR - OPERATING	6	2	O	O
7650	0	3001		- COMPANY VEHICLE USAGE	6	2	O	O
7650	0	4302		- EQUIPMENT MAINTENANCE	6	2	O	O
7650	0	4590		- UTILITIES	6	2	O	O
7660				* NG PROD-MT-MAINT FLD MEAS				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
7660				* NG PROD-MT-MAINT FLD MEAS				
7660	0			+ NG PROD-MT-MAINT FLD MEAS				
7660	0	1121		- LABOR - EXEMPT	6	2	0	0
7660	0	1131		- LABOR - OPERATING	6	2	0	0
7660	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
7660	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
7660	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
7660	0	9191		- ALLOCATIONS IN COMMON	6	2	0	0
7670				* NG PROD-MT-PURIF EQUIPMNT				
7670	0			+ NG PROD-MT-PURIF EQUIPMNT				
7670	0	1131		- LABOR - OPERATING	6	2	0	0
7670	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
7670	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
7670	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
7690				* NG PROD-MT-OTHER EQUIPMNT				
7690	0			+ NG PROD-MT-OTHER EQUIPMNT				
7690	0	1131		- LABOR - OPERATING	6	2	0	0
7700				* NG PROD-OP-SUPRV & ENGRNG				
7700	0			+ NG PROD-OP-SUPRV & ENGRNG				
7700	0	1121		- LABOR - EXEMPT	6	1	0	0
7700	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
7710				* NG PROD-OP-LABOR				
7710	0			+ NG PROD-OP-LABOR				
7710	0	1131		- LABOR - OPERATING	6	1	0	0
7710	0	2001		- MATERIALS & SUPPLIES	6	1	0	0
7710	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
7710	0	4590		- UTILITIES	6	1	0	0
7720				* NG PROD-OP-GAS SHRINKAGE				
7720	0			+ NG PROD-OP-GAS SHRINKAGE				
7720	0	4591		- GAS	6	1	0	0
7730				* NG PROD-OP-FUEL				
7730	0			+ NG PROD-OP-FUEL				
7730	0	4590		- UTILITIES	6	1	0	0
7740				* NG PROD-OP-POWER				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
7740				* NG PROD-OP-POWER				
7740	0			+ NG PROD-OP-POWER				
7740	0	4590		- UTILITIES	6	1	0	0
7770				* NG PROD-OP-GAS PROD BY OTH				
7770	0			+ NG PROD-OP-GAS PROD BY OTH				
7770	0	1121		- LABOR - EXEMPT	6	1	0	0
7840				* NG PROD-MT-SUPRV & ENGRNG				
7840	0			+ NG PROD-MT-SUPRV & ENGRNG				
7840	0	1121		- LABOR - EXEMPT	6	2	0	0
7840	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
7860				* NG PROD-MT-EXTRACT & REFI				
7860	0			+ NG PROD-MT-EXTRACT & REFI				
7860	0	1131		- LABOR - OPERATING	6	2	0	0
7860	0	2001		- MATERIAL & SUPPLIES ,	6	2	0	0
7860	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
7980				* EXPL&DEV-OP-OTHER EXPLORA				
7980	0			+ EXPL&DEV-OP-OTHER EXPLORA				
7980	0	4901		- INFORMATIONAL REPORTS	6	1	0	0
8000				* PROD EXP-NG WELL HEAD PUR				
8000	0			+ PROD EXP-NG WELL HEAD PUR				
8000	0	4755		- GAS PURCHASE - COMMON	5	1	0	0
8010				* PROD EXP-NG FLD LINE PUR				
8010	0			+ PROD EXP-NG FLD LINE PUR				
8010	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8030				* PROD EXP-NG TRSM LINE PUR				
8030	0			+ PROD EXP-NG TRSM LINE PUR				
8030	0	4755		- PURCHASE GAS-COMMON	5	1	0	0
8040				* PROD EXP-NG CITY GATE PUR				
8040	0			+ PROD EXP-NG CITY GATE PUR				
8040	0	4755		- GAS COST RECOVERIES	5	1	0	0
8040	0	4755	002	- GAS PURCHASE-SATURN	5	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8040				* PROD EXP-NG CITY GATE PUR				
8040	0			+ PROD EXP-NG CITY GATE PUR				
8040	0	4755	003	- PURCHASE RECOVERY-SATURN	5	1	0	0
8040	0	4760		- ESTIMATED GAS COST	5	1	0	0
8040	0	4760	077	- ESTIMATED GAS COST	5	1	0	0
8040	0	4765		-	5	1	0	0
8060				* PROD EXP-EXCHANGE GAS				
8060	0			+ PROD EXP-EXPENSE GAS				
8060	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8070				* PROD EXP-PURCHASES GAS EX				
8070	0			+ PROD EXP-PURCHASED GAS EX				
8070	0	1131		- LABOR - OPERATING	6	1	0	0
8070	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8070	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8070	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8070	0	4590		- UTILITIES	6	1	0	0
8070	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8070	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8070	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8080				* PROD EXP-GAS W/D FROM STR				
8080	0			+ PROD EXP-GAS W/D FROM STR				
8080	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8080	0	4756		- W/DRW TNN P/L STORAGE	5	1	0	0
8080	0	4757		- W/DRW SONAT PL STORAGE	5	1	0	0
8080	0	4758		- W/DRW LIG P/L STORAGE	5	1	0	0
8090				* PROD EXP-GAS DELVD TO STR				
8090	0			+ PROD EXP-GAS DELVD TO STR				
8090	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8090	0	4756		- INJ TNN P/L STORAGE GAS	5	1	0	0
8090	0	4757		- INJ SONAT PL STORAGE	5	1	0	0
8090	0	4758		- INJ LIG P/L STORAGE	5	1	0	0
8110				* PROD EXP-GAS USED PROD EX				
8110	0			+ PROD EXP-GAS USED PROD EX				
8110	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8120				* PROD EXP-GAS USED OTH UTI				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8120				* PROD EXP-GAS USED OTH UTI				
8120	0			+ PROD EXP-GAS USED OTH UTI				
8120	0	4751		- GAS PURCHASES	5	1	0	0
8120	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8120	0	9155		- DO NOT USE	5	1	0	0
8120	0	9195		- UCG BEGINNING BALANCE	5	1	0	0
8130				* PROD EXP-OTH GAS SUPLY EX				
8130	0			+ PROD EXP-OTH GAS SUPLY EX				
8130	0	4755		- GAS PURCHASE-COMMON	5	1	0	0
8130	0	4762		- LPSC SETTLEMENT	5	1	0	0
8140				* NG STG EXP-OP SUPRVSN & E				
8140	0			+ NG STG EXP-OP SUPRVSN & E				
8140	0	1121		- LABOR - EXEMPT	6	1	0	0
8140	0	1131		- LABOR - OPERATING	6	1	0	0
8140	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8140	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8140	0	4589		- OTHER MAINTENANCE EXPENSE	6	1	0	0
8140	0	4755		- PROD 636 REC GAS COST	6	1	0	0
8140	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8140	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8140	0	7590		- MISC GENERAL EXP	6	1	0	0
8140	0	9911		- REIMBURSEMENTS	6	1	0	0
8160				* NG STG EXP-OP-WELLS EXPEN				
8160	0			+ NG STG EXP-OP-WELLS EXPEN				
8160	0	1131		- LABOR - OPERATING	6	1	0	0
8160	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8160	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8160	0	4590		- UTILITIES	6	1	0	0
8160	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8160	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8160	0	9911		- REIMBURSEMENTS	6	1	0	0
8170				* NG STG EXP-OP-LINES EXPEN				
8170	0			+ NG STG EXP-OP-LINES EXPEN				
8170	0	1131		- LABOR - OPERATING	6	1	0	0
8170	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8170	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8170	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8170	0	4590		- UTILITIES	6	1	0	0
8170	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8170				* NG STG EXP-OP-LINES EXPEN				
8170	0			+ NG STG EXP-OP-LINES EXPEN				
8170	0	9911		- REIMBURSEMENTS	6	1	0	0
8180				* NG STG EXP-OP-COMP STATIO				
8180	0			+ NG STG EXP-OP-COMP STATIO				
8180	0	1131		- LABOR - OPERATING	6	1	0	0
8180	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8180	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8180	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8180	0	4589		- OTHER MAINTENANCE EXPENSE	6	1	0	0
8180	0	4590		- UTILITIES	6	1	0	0
8180	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8180	0	9911		- REIMBURSEMENTS	6	1	0	0
8190				* NG STG EXP-OP-COMP STA FU				
8190	0			+ NG STG EXP-OP-COMP STA FU				
8190	0	4590		- UTILITIES	6	1	0	0
8190	0	9911		- REIMBURSEMENTS	6	1	0	0
8200				* NG STG EXP-OP-MEAS&REG ST				
8200	0			+ NG STG EXP-OP-MEAS/REGUL				
8200	0	1131		- LABOR - OPERATING	6	1	0	0
8200	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8200	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8200	0	4589		- OTHER MAINTENANCE EXPENSE	6	1	0	0
8200	0	4590		- UTILITIES	6	1	0	0
8200	0	6111		- CONTRACT LABOR	6	1	0	0
8200	0	9911		- REIMBURSEMENTS	6	1	0	0
8210				* NG STG EXP-OP-PURIFICATIO				
8210	0			+ NG STG EXP-OP-PURIFICAITO				
8210	0	1121		- LABOR - EXEMPT	6	1	0	0
8210	0	1131		- LABOR - OPERATING	6	1	0	0
8210	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8210	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8210	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8210	0	4589		- OTHER MAINTENANCE EXPENSE	6	1	0	0
8210	0	4590		- UTILITIES	6	1	0	0
8210	0	4751		- GAS PURCHASES	6	1	0	0
8210	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8210	0	5413		- TRANSPORTATION	6	1	0	0
8210	0	5414		- LODGING	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8210				* NG STG EXP-OP-PURIFICATIO				
8210	0			+ NG STG EXP-OP-PURIFICAITO				
8210	0	5415		- MEMBERSHIP FEES	6	1	0	0
8210	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8210	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8210	0	9911		- REIMBURSEMENTS	6	1	0	0
8230				* NG STG EXP-OP-LOSS				
8230	0			+ NG STG EXP-OP-LOSS				
8230	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8240				* NG STG EXP-OP-OTHER EXPEN				
8240	0			+ NG STG EXP-OP-OTHER EXPEN				
8240	0	1131		- LABOR - OPERATING	6	1	0	0
8240	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8240	0	4590		- UTILITIES	6	1	0	0
8240	0	9911		- REIMBURSEMENTS	6	1	0	0
8250				* NG STG EXP-OP-U/G OP ROYA				
8250	0			+ NG STG EXP-OP-U/G OP ROYA				
8250	0	4581		- BUILDING LEASE/RENTS	6	1	0	0
8250	0	4590		- UTILITIES	6	1	0	0
8250	0	9911		- REIMBURSEMENTS	6	1	0	0
8260				* NG STG EXP-OP-U/G OP RENT				
8260	0			+ NG STG EXP-OP-U/G OP RENT				
8260	0	4581		- BUILDING LEASE/RENTS	6	1	0	0
8260	0	4755		- RENTS-STORAGE	6	1	0	0
8310				* NG STG EXP-MT-MAINT STRUC				
8310	0			+ NG STG EXP-MT-MAINT STRUC				
8310	0	1131		- LABOR - OPERATING	6	2	0	0
8310	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8310	0	3001		- VEHICLE USAGE	6	2	0	0
8310	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8320				* NG STG EXP-MT-MAINT RESER				
8320	0			+ NG STG EXP-MT-MAINT RESER				
8320	0	1131		- LABOR - OPERATING	6	2	0	0
8320	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8320	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8330				* NG STG EXP-MT-MAINTENANCE				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8330				* NG STG EXP-MT-MAINTENANCE				
8330	0			+ NG STG EXP-MT-MAINTENANCE				
8330	0	1131		- LABOR - OPERATING	6	2	0	0
8330	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8330	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8330	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8330	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8340				* NG STG EXP-MT-MAINT COMP				
8340	0			+ NG STG EXP-MT-MAINT COMP				
8340	0	1131		- LABOR - OPERATING	6	2	0	0
8340	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8340	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8340	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8340	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8340	0	9911		- REIMBURSEMENTS	6	2	0	0
8350				* NG STG EXP-MT-MAINT MEAS/				
8350	0			+ NG STG EXP-MT-MAINT MEAS/				
8350	0	1131		- LABOR - OPERATING	6	2	0	0
8350	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8350	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8350	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8350	0	9911		- REIMBURSEMENTS	6	2	0	0
8360				* NG STG EXP-MT-MAINT PURIF				
8360	0			+ NG STG EXP-MT-MAINT PURIF				
8360	0	1121		- LABOR - EXEMPT	6	2	0	0
8360	0	1131		- LABOR - OPERATING	6	2	0	0
8360	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8360	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8360	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8360	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8360	0	9911		- REIMBURSEMENTS	6	2	0	0
8400				* OTHER STORAGE EXP				
8400	0			+ OPTS SUPERV-ENGINEER				
8400	0	1121		- LABOR - EXEMPT	6	1	0	0
8400	0	1131		- LABOR - OPERATING	6	1	0	0
8400	0	2001		- MATERIALS & SUPPLIES	6	1	0	0
8400	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8400	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8400	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8400				* OTHER STORAGE EXP				
8400	0			+ OPTS SUPERV-ENGINEER				
8400	0	4590		- UTILITIES	6	1	0	0
8400	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8400	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8400	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8400	0	5413		- TRANSPORTATION	6	1	0	0
8400	0	5414		- LODGING	6	1	0	0
8400	0	5415		- MEMBERSHIP FEES	6	1	0	0
8400	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8400	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8400	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8400	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8400	0	5424		- BOOKS & MANUALS	6	1	0	0
8400	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8400	0	6111		- CONTRACT LABOR	6	1	0	0
8400	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8400	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8400	0	9911		- REIMBURSEMENTS	6	1	0	0
8410				* OTHER STORAGE EXP				
8410	0			+ OPT LABOR AND EXP				
8410	0	1121		- LABOR - EXEMPT	6	1	0	0
8410	0	1131		- LABOR - OPERATING	6	1	0	0
8410	0	2001		- MATERIALS & SUPPLIES	6	1	0	0
8410	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8410	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8410	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0
8410	0	4590		- UTILITIES	6	1	0	0
8410	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8410	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8410	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8410	0	5413		- TRANSPORTATION	6	1	0	0
8410	0	5414		- LODGING	6	1	0	0
8410	0	5415		- MEMBERSHIP FEES	6	1	0	0
8410	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8410	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8410	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8410	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8410	0	5424		- BOOKS & MANUALS	6	1	0	0
8410	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8410	0	6111		- CONTRACT LABOR	6	1	0	0
8410	0	7120		- ENVIRONMENTAL	6	1	0	0
8410	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8410	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8410	0	9195		- UCG BEGINNING BALANCE	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8410				* OTHER STORAGE EXP				
8410	0			+ OPT LABOR AND EXP				
8410	0	9911		- REIMBURSEMENTS	6	1	0	0
8420				* OTHER STORAGE EXP				
8420	0			+ RENTS				
8420	0	1121		- LABOR - EXEMPT	6	1	0	0
8420	0	1131		- LABOR - OPERATING	6	1	0	0
8420	0	2001		- MATERIALS & SUPPLIES	6	1	0	0
8420	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8420	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8420	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0
8420	0	4590		- UTILITIES	6	1	0	0
8420	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8420	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8420	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8420	0	5413		- TRANSPORTATION	6	1	0	0
8420	0	5414		- LODGING	6	1	0	0
8420	0	5415		- MEMBERSHIP FEES	6	1	0	0
8420	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8420	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8420	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8420	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8420	0	5424		- BOOKS & MANUALS	6	1	0	0
8420	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8420	0	6111		- CONTRACT LABOR	6	1	0	0
8420	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8420	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8420	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8420	0	9911		- REIMBURSEMENTS	6	1	0	0
8430				* OTHER STORAGE EXP				
8430	0			+ MAINT SUPER/ENGRNG				
8430	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8440				* OTHER STORAGE EXP				
8440	0			+ MAINT STRUCTURES				
8440	0	1121		- LABOR - EXEMPT	6	2	0	0
8440	0	1131		- LABOR - OPERATING	6	2	0	0
8440	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
8440	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8440	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8440	0	4305		- LICENSES,PERMITS & CERTIF	6	2	0	0
8440	0	4590		- UTILITIES	6	2	0	0

LINE2

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8440				* OTHER STORAGE EXP				
8440	0			+ MAINT STRUCTURES				
8440	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8440	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
8440	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8440	0	5413		- TRANSPORTATION	6	2	0	0
8440	0	5414		- LODGING	6	2	0	0
8440	0	5415		- MEMBERSHIP FEES	6	2	0	0
8440	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
8440	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
8440	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8440	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
8440	0	5424		- BOOKS & MANUALS	6	2	0	0
8440	0	5429		- OTHER TRAINING COSTS	6	2	0	0
8440	0	6111		- CONTRACT LABOR	6	2	0	0
8440	0	7590		- MISC GENERAL EXPENSE	6	2	0	0
8440	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8440	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8440	0	9911		- REIMBURSEMENTS	6	2	0	0
8450				* OTHER STORAGE EXP				
8450	0			+ MAINT OF GAS HOLDERS				
8450	0	1121		- LABOR - EXEMPT	6	2	0	0
8450	0	1131		- LABOR - OPERATING	6	2	0	0
8450	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
8450	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8450	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8450	0	4305		- LICENSES,PERMITS & CERTIF	6	2	0	0
8450	0	4590		- UTILITIES	6	2	0	0
8450	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8450	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
8450	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8450	0	5413		- TRANSPORTATION	6	2	0	0
8450	0	5414		- LODGING	6	2	0	0
8450	0	5415		- MEMBERSHIP FEES	6	2	0	0
8450	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
8450	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
8450	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8450	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
8450	0	5424		- BOOKS & MANUALS	6	2	0	0
8450	0	5429		- OTHER TRAINING COSTS	6	2	0	0
8450	0	6111		- CONTRACT LABOR	6	2	0	0
8450	0	7590		- MISC GENERAL EXPENSE	6	2	0	0
8450	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8450	0	9911		- REIMBURSEMENTS	6	2	0	0
8470				* OTHER STORAGE EXP				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8470				* OTHER STORAGE EXP				
8470	0			+ MAINT OF LIQUEFACTION				
8470	0	1121		- LABOR - EXEMPT	6	2	0	0
8470	0	1131		- LABOR - OPERATING	6	2	0	0
8470	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
8470	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8470	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8470	0	4305		- LICENSES,PERMITS & CERTIF	6	2	0	0
8470	0	4590		- UTILITIES	6	2	0	0
8470	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8470	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
8470	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8470	0	5413		- TRANSPORTATION	6	2	0	0
8470	0	5414		- LODGING	6	2	0	0
8470	0	5415		- MEMBERSHIP FEES	6	2	0	0
8470	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
8470	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
8470	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8470	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
8470	0	5424		- BOOKS & MANUALS	6	2	0	0
8470	0	5429		- OTHER TRAINING COSTS	6	2	0	0
8470	0	6111		- CONTRACT LABOR	6	2	0	0
8470	0	7590		- MISC GENERAL EXPENSE	6	2	0	0
8470	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8470	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8470	0	9911		- REIMBURSEMENTS	6	2	0	0
8480				* OTHER STORAGE EXP				
8480	0			+ MAINT OF VAPORIZING				
8480	0	1121		- LABOR - EXEMPT	6	2	0	0
8480	0	1131		- LABOR - OPERATING	6	2	0	0
8480	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
8480	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8480	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8480	0	4305		- LICENSES,PERMITS & CERTIF	6	2	0	0
8480	0	4590		- UTILITIES	6	2	0	0
8480	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8480	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
8480	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8480	0	5413		- TRANSPORTATION	6	2	0	0
8480	0	5414		- LODGING	6	2	0	0
8480	0	5415		- MEMBERSHIP FEES	6	2	0	0
8480	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
8480	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
8480	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8480	0	5421		- SEMINARS/CONFERENCES	6	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8480				* OTHER STORAGE EXP				
8480	0			+ MAINT OF VAPORIZING				
8480	0	5424		- BOOKS & MANUALS	6	2	0	0
8480	0	5429		- OTHER TRAINING COSTS	6	2	0	0
8480	0	6111		- CONTRACT LABOR	6	2	0	0
8480	0	7590		- MISC GENERAL EXPENSE	6	2	0	0
8480	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8480	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8480	0	9911		- REIMBURSEMENTS	6	2	0	0
8500				* TRSM-OP OPR SUPRVSN/ENG				
8500	0			+ TRSM-OP OPR SUPRVSN/ENG				
8500	0	1121		- LABOR - EXEMPT	6	1	0	0
8500	0	1131		- LABOR - OPERATING	6	1	0	0
8500	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8500	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8500	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8500	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8500	0	5413		- TRANSPORTATION	6	1	0	0
8500	0	5414		- LODGING	6	1	0	0
8500	0	5415		- MEMBERSHIP FEES	6	1	0	0
8500	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8500	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8510				* TRSM-OP SYS CTRL/LD DISP				
8510	0			+ TRSM-OP SYS CNTL/LD DISP				
8510	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8530				* TRSM-OP COMP ST LBR & EX				
8530	0			+ TRSM-OP COMP ST LBR & EX				
8530	0	1131		- LABOR - OPERATING	6	1	0	0
8530	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8530	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8530	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8530	0	4590		- UTILITIES	6	1	0	0
8540				* TRSM-OP GAS COMP ST FUEL				
8540	0			+ TRSM-OP GAS COMP ST FUEL				
8540	0	4590		- UTILITIES	6	1	0	0
8560				* TRSM-OP MAINS EXPENSES				
8560	0			+ TRSM-OP MAINS EXPENSES				

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8560								
8560	0			* TRSM-OP MAINS EXPENSES				
8560	0	1121		+ TRSM-OP MAINS EXPENSES				
8560	0	1131		- LABOR - EXEMPT	6	1	0	0
8560	0	2001		- LABOR - OPERATING	6	1	0	0
8560	0	3001		- MATERIAL & SUPPLIES	6	1	0	0
8560	0	4302		- COMPANY VEHICLE USAGE	6	1	0	0
8560	0	4590		- EQUIPMENT MAINTENANCE	6	1	0	0
8560	0	5411		- UTILITIES	6	1	0	0
8560	0	5413		- MEALS & ENTERTAINMENT	6	1	0	0
8560	0	5414		- TRANSPORTATION	6	1	0	0
8560	0	5415		- LODGING	6	1	0	0
8560	0	5419		- MEMBERSHIP FEES	6	1	0	0
8560	0	6111		- MISC EMPLOYEE EXPENSE	6	1	0	0
8560	0	7590		- CONRTACT LABOR	6	1	0	0
8560	0	9191		- MISCELLANEOUS GENERAL EXP	6	1	0	0
8560	0	9195		- ALLOCATIONS IN - COMMON	6	1	0	0
				- UCG BEGINNING BALANCE	6	1	0	0
8570								
8570	0			* TRSM-OP MEAS&REG STA EXP				
8570	0	1121		+ TRSM-OP MEAS/REG STA EXP				
8570	0	1131		- LABOR - EXEMPT	6	1	0	0
8570	0	2001		- LABOR - OPERATING	6	1	0	0
8570	0	3001		- MATERIAL & SUPPLIES	6	1	0	0
8570	0	4302		- COMPANY VEHICLE USAGE	6	1	0	0
8570	0	4590		- EQUIPMENT MAINTENANCE	6	1	0	0
8570	0	5010		- UTILITIES	6	1	0	0
8570	0	5411		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8570	0	5413		- MEALS & ENTERTAINMENT	6	1	0	0
8570	0	5414		- TRANSPORTATION	6	1	0	0
8570	0	5415		- LODGING	6	1	0	0
8570	0	5419		- MEMBERSHIP FEES	6	1	0	0
8570	0	5421		- MISC EMPLOYEE EXPENSE	6	1	0	0
8570	0	6111		- SEMINARS/CONFERENCES	6	1	0	0
8570	0	9191		- CONRTACT LABOR	6	1	0	0
8570	0	9195		- ALLOCATIONS IN - COMMON	6	1	0	0
				- UCG BEGINNING BALANCE	6	1	0	0
8580								
8580	0			* TRSM-OP TRSM&COMP GAS OT				
8580	0	9191		+ TRSM-OP TRSM&COMP GAS OT				
				- ALLOCATIONS IN - COMMON	6	1	0	0
8590								
8590	0			* TRSM-OP OTHER EXPENSES				
8590	0	1131		+ TRSM-OP OTHER EXPENSES				
				- LABOR - OPERATING	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8590				* TRSM-OP OTHER EXPENSES				
8590	0			+ TRSM-OP OTHER EXPENSES				
8590	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8600				* TRSM-OP RENTS				
8600	0			+ TRSM-OP RENTS				
8600	0	4581		- BUILDING LEASE/RENTS	6	1	0	0
8610				* TRSM-MAINT SUPERVSN & ENG				
8610	0			+ TRSM-MAINT SUPERVSN/ENG				
8610	0	1121		- LABOR - EXEMPT	6	2	0	0
8610	0	1131		- LABOR - OPERATING	6	2	0	0
8610	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8610	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8610	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8610	0	5413		- TRANSPORTATION	6	2	0	0
8610	0	5414		- LODGING	6	2	0	0
8610	0	5415		- MEMBERSHIP FEES	6	2	0	0
8610	0	5419		- EMPLOYEE EXPENSE-OTHER	6	2	0	0
8620				* TRSM-MAINT STRUCT & IMPRO				
8620	0			+ TRSM-MAINT STRUCT & IMPRO				
8620	0	1131		- LABOR - OPERATING	6	2	0	0
8620	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8620	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8630				* TRSM-MAINT OF MAINS				
8630	0			+ TRSM-MAINT OF MAINS				
8630	0	1131		- LABOR - OPERATING	6	2	0	0
8630	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8630	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8630	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8630	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8630	0	5413		- TRANSPORTATION	6	2	0	0
8630	0	5414		- LODGING	6	2	0	0
8630	0	5415		- MEMBERSHIP FEES	6	2	0	0
8630	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8630	0	6111		- CONRTACT LABOR	6	2	0	0
8630	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8630	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8640				* TRSM-MAINT COMP ST EQUIP				

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8640				* TRSM-MAINT COMP ST EQUIP				
8640	0			+ TRSM-MAINT COMP ST EQUIP				
8640	0	1131		- LABOR - OPERATING	6	2	0	0
8640	0	2001		- MATERIALS & SUPPLIES	6	2	0	0
8640	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8640	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8650				* TRSM-MAINT MEAS&REG STAT				
8650	0			+ TRSM-MAINT MEAS&REG STAT				
8650	0	1121		- LABOR - EXEMPT	6	2	0	0
8650	0	1131		- LABOR - OPERATING	6	2	0	0
8650	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8650	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8650	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8650	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8650	0	5413		- TRANSPORTATION	6	2	0	0
8650	0	5414		- LODGING	6	2	0	0
8650	0	5415		- MEMBERSHIP FEES	6	2	0	0
8650	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8650	0	6111		- CONTRACT LABOR	6	2	0	0
8650	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8650	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8660				* TRSM-MAINT COMM EQUIPMENT				
8660	0			+ TRSM-MAINT COMM EQUIPMENT				
8660	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8670				* TRSM-MAINT OTH EQUIPMENT				
8670	0			+ TRSM-MAINT OTH EQUIPMENT				
8670	0	1131		- LABOR - OPERATING	6	2	0	0
8670	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8670	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8700				* DISTR-OP OPER SUPERVSN&EN				
8700	0			+ DISTR-OP OPER SUPERVSN&EN				
8700	0	1111		- LABOR - EXECUTIVE	6	1	0	0
8700	0	1121		- LABOR - EXEMPT	6	1	0	0
8700	0	1131		- LABOR - OPERATING	6	1	0	0
8700	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8700	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8700	0	4202		- SOFTWARE MAINT/SUBSCRIPT	6	1	0	0
8700	0	4301		- EQUIPMENT LEASE	6	1	0	0
8700	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8700				* DISTR-OP OPER SUPERVSN&EN				
8700	0			+ DISTR-OP OPER SUPERVSN&EN				
8700	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0
8700	0	4590		- UTILITIES	6	1	0	0
8700	0	4872		- WIP CLOSING - EXPENSED	6	1	0	0
8700	0	4910		- DEPT SPECIFIC-COMMON	6	1	0	0
8700	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8700	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8700	0	5211		- COPIER LEASE	6	1	0	0
8700	0	5212		- COPIER MAINTENANCE	6	1	0	0
8700	0	5213		- COPIER SUPPLIES	6	1	0	0
8700	0	5215		- COPIER CLICKS	6	1	0	0
8700	0	5221		- POSTAGE MACHINE LEASE	6	1	0	0
8700	0	5222		- POSTAGE MACHINE MAINT.	6	1	0	0
8700	0	5231		- POSTAGE METER LEASE	6	1	0	0
8700	0	5232		- POSTAGE METER MAINT.	6	1	0	0
8700	0	5233		- POSTAGE SUPPLIES	6	1	0	0
8700	0	5241		- OFFICE EQUIPMENT LEASE	6	1	0	0
8700	0	5242		- OFFICE EQUIPMENT MAINT.	6	1	0	0
8700	0	5243		- OFFICE EQUIPMENT SUPPLIES	6	1	0	0
8700	0	5244		- CALCULATORS - NEW	6	1	0	0
8700	0	5245		- CALCULATORS - REPLACEMENT	6	1	0	0
8700	0	5251		- FAX MACHINE LEASE	6	1	0	0
8700	0	5252		- FAX MACHINE MAINTENANCE	6	1	0	0
8700	0	5253		- FAX MACHINE SUPPLIES	6	1	0	0
8700	0	5311		- TELEPHONE MONTHLY SERVICE	6	1	0	0
8700	0	5312		- TELEPHONE-LEASE	6	1	0	0
8700	0	5313		- TELEPHONE-MAINTENANCE	6	1	0	0
8700	0	5314	010	- TELEPHONE-TELCO	6	1	0	0
8700	0	5314	020	- LONG DISTANCE-ATT	6	1	0	0
8700	0	5314	030	- LONG DISTANCE-CREDIT CARD	6	1	0	0
8700	0	5314	040	- INCOMING 800 LINE	6	1	0	0
8700	0	5315		- TELEPHONE DIRECTORIES	6	1	0	0
8700	0	5316		- ANSWERING SERVICES	6	1	0	0
8700	0	5318		- TELCO SUPPLIES	6	1	0	0
8700	0	5319		- VIDEO LINES	6	1	0	0
8700	0	5320		- VIDEO USAGE	6	1	0	0
8700	0	5321		- TELEMETERING-LINES	6	1	0	0
8700	0	5322		- TELEMETERING-LONG DIST.	6	1	0	0
8700	0	5323		- ITRON LINES	6	1	0	0
8700	0	5324		- ITRON USAGE	6	1	0	0
8700	0	5331		- DATA LINES	6	1	0	0
8700	0	5332		- INTERNET SERVICE	6	1	0	0
8700	0	5333		- FRAME RELAY-DEDICATED	6	1	0	0
8700	0	5342		- PAGER-LEASE	6	1	0	0
8700	0	5343		- PAGER-MAINTENANCE	6	1	0	0
8700	0	5351		- RADIO-LINES	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8700				* DISTR-OP OPER SUPERVSN&EN				
8700	0			+ DISTR-OP OPER SUPERVSN&EN				
8700	0	5352		- RADIO-EQUIPMENT & TOWERS	6	1	0	0
8700	0	5353		- RADIO-MAINTENANCE	6	1	0	0
8700	0	5356		- RADIO-LICENSE	6	1	0	0
8700	0	5357		- RADIO-MOVES	6	1	0	0
8700	0	5358		- RADIO-TRUNKED LINES	6	1	0	0
8700	0	5359		- RADIO-TRUNKED USAGE	6	1	0	0
8700	0	5361		- CELLULAR-LINES	6	1	0	0
8700	0	5361	010	- CELLULAR LINES-ADMIN	6	1	0	0
8700	0	5361	020	- CELLULAR LINES-MDT	6	1	0	0
8700	0	5361	030	- CELLULAR LINES-SERVICE	6	1	0	0
8700	0	5362		- CELLULAR-USAGE	6	1	0	0
8700	0	5362	010	- CELLULAR USAGE-ADMIN	6	1	0	0
8700	0	5362	030	- CELLULAR USAGE-SERVICE	6	1	0	0
8700	0	5363		- CELLULAR-LONG DISTANCE	6	1	0	0
8700	0	5363	010	- CELLULAR LD-ADMIN	6	1	0	0
8700	0	5363	020	- CELLULAR LD-MDT	6	1	0	0
8700	0	5363	030	- CELLULAR LD-MDT	6	1	0	0
8700	0	5364		- MAINT-CELL EQUIP	6	1	0	0
8700	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8700	0	5412		- INVALID CODING	6	1	0	0
8700	0	5413		- TRANSPORTATION	6	1	0	0
8700	0	5414		- LODGING	6	1	0	0
8700	0	5415		- MEMBERSHIP FEES	6	1	0	0
8700	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8700	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8700	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8700	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8700	0	5424		- BOOKS & MANUALS	6	1	0	0
8700	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8700	0	6111		- CONTRACT LABOR	6	1	0	0
8700	0	7431		- MEETINGS	6	1	0	0
8700	0	7441		- PUB (MAG,NEWSPR,CCH)	6	1	0	0
8700	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8700	0	7595		- FIELD SALARY - OCEANA	6	1	0	0
8700	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8700	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8700	0	9911		- REIMBURSEMENTS	6	1	0	0
8710				* DISTR-OP DISTR LOAD DISP				
8710	0			+ DISTR-OP DISTR LOAD DISP				
8710	0	1111		- EXECUTIVE PAYROLL	6	1	0	0
8710	0	1121		- LABOR - EXEMPT	6	1	0	0
8710	0	1131		- LABOR - OPERATING	6	1	0	0
8710	0	2001		- MATERIAL & SUPPLIES	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8710				* DISTR-OP DISTR LOAD DISP				
8710	0			+ DISTR-OP DISTR LOAD DISP				
8710	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8710	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8710	0	4590		- UTILITIES	6	1	0	0
8710	0	4901		- INFORMATIONAL REPORTS	6	1	0	0
8710	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8710	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8710	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8710	0	5413		- TRANSPORTATION	6	1	0	0
8710	0	5414		- LODGING	6	1	0	0
8710	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8710	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8710	0	5424		- BOOKS & MANUALS	6	1	0	0
8710	0	6111		- CONTRACT LABOR	6	1	0	0
8710	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8710	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8710	3			+ DISTR-OP ODORIZATION EXPE				
8710	3	1121		- LABOR - EXEMPT	6	1	0	0
8710	3	1131		- LABOR - OPERATING	6	1	0	0
8710	3	2001		- MATERIAL & SUPPLIES	6	1	0	0
8710	3	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8710	3	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8710	3	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8710	3	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8710	3	5414		- LODGING	6	1	0	0
8710	3	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8710	3	6111		- CONTRACT LABOR	6	1	0	0
8710	3	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8720				* DISTR-OP DISTR COMP STA F				
8720	0			+ DISTR-OP DISTR COMP STA F				
8720	0	1131		- LABOR - OPERATING	6	1	0	0
8720	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8720	0	6111		- CONTRACT LABOR	6	1	0	0
8740				* DISTR-OP MAINS & SERV EXP				
8740	0			+ DISTR-OP MAINS & SERV EXP				
8740	0	1121		- LABOR - EXEMPT	6	1	0	0
8740	0	1131		- LABOR - OPERATING	6	1	0	0
8740	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8740	0	2003		- MATERIAL COST - OTHER	6	1	0	0
8740	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8740	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8740	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8740				* DISTR-OP MAINS & SERV EXP				
8740	0			+ DISTR-OP MAINS & SERV EXP				
8740	0	4582		- BLDG MAINTENANCE	6	1	0	0
8740	0	4587		- PEST CONTROL	6	1	0	0
8740	0	4590		- UTILITIES	6	1	0	0
8740	0	4872		- WIP CLOSING - EXPENSED	6	1	0	0
8740	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8740	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8740	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8740	0	5413		- TRANSPORTATION	6	1	0	0
8740	0	5414		- LODGING	6	1	0	0
8740	0	5415		- MEMBERSHIP FEES	6	1	0	0
8740	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8740	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8740	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8740	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8740	0	5423		- VIDEO COURSES	6	1	0	0
8740	0	5424		- BOOKS & MANUALS	6	1	0	0
8740	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8740	0	6111		- CONRTACT LABOR	6	1	0	0
8740	0	6151		- DOT/PRE-EMPLOYMENT SCREEN	6	1	0	0
8740	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8740	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8740	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8740	0	9910		- CUSTOMER INSTALLATION REV	6	1	0	0
8740	0	9911		- REIMBURSEMENTS	6	1	0	0
8750				* DISTR-OP MEAS&REG STA-GEN				
8750	0			+ DISTR-OP MEAS&REG STA-GEN				
8750	0	1121		- LABOR - EXEMPT	6	1	0	0
8750	0	1131		- LABOR - OPERATING	6	1	0	0
8750	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8750	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8750	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8750	0	4590		- UTILITIES	6	1	0	0
8750	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8750	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8750	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8750	0	5413		- TRANSPORTATION	6	1	0	0
8750	0	5414		- LODGING	6	1	0	0
8750	0	5415		- MEMBERSHIP FEES	6	1	0	0
8750	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8750	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8750	0	6111		- CONRTACT LABOR	6	1	0	0
8750	0	7120		- ENVIRONMENTAL	6	1	0	0
8750	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8750				* DISTR-OP MEAS&REG STA-GEN				
8750	0			+ DISTR-OP MEAS&REG STA-GEN				
8750	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8750	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8750	0	9911		- REIMBURSEMENTS	6	1	0	0
8760				* DISTR-OP MEAS&REG STA-IND				
8760	0			+ DISTR-OP MEAS&REG STA-IND				
8760	0	1121		- LABOR - EXEMPT	6	1	0	0
8760	0	1131		- LABOR - OPERATING	6	1	0	0
8760	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8760	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8760	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8760	0	4590		- UTILITIES	6	1	0	0
8760	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8760	0	5413		- TRANSPORTATION	6	1	0	0
8760	0	5414		- LODGING	6	1	0	0
8760	0	5415		- MEMBERSHIP FEES	6	1	0	0
8760	0	5416		- CLUB DUES NON-DEDUCTIBLE	6	1	0	0
8760	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8760	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8760	0	6111		- CONTRACT LABOR	6	1	0	0
8760	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8770				* DISTR-OP MEAS&REG STA-CTY				
8770	0			+ DISTR-OP MEAS&REG STA EXP				
8770	0	1121		- LABOR - EXEMPT	6	1	0	0
8770	0	1131		- LABOR - OPERATING	6	1	0	0
8770	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8770	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8770	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8770	0	4590		- UTILITIES	6	1	0	0
8770	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8770	0	5413		- TRANSPORTATION	6	1	0	0
8770	0	5414		- LODGING	6	1	0	0
8770	0	5415		- MEMBERSHIP FEES	6	1	0	0
8770	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8770	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8770	0	6111		- CONTRACT LABOR	6	1	0	0
8770	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8780				* DISTR-OP MTR & HOUS REG E				
8780	0			+ DISTR-OP MTR & HOUS REG E				
8780	0	1121		- LABOR - EXEMPT	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8780				* DISTR-OP MTR & HOUS REG E				
8780	0			+ DISTR-OP MTR & HOUS REG E				
8780	0	1131		- LABOR - OPERATING	6	1	0	0
8780	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8780	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8780	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8780	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0
8780	0	4582		- BUILDING SERVICE	6	1	0	0
8780	0	4590		- UTILITIES	6	1	0	0
8780	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8780	0	5111		- POSTAGE/DELIVERY SERVICE	6	1	0	0
8780	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8780	0	5413		- TRANSPORTATION	6	1	0	0
8780	0	5414		- LODGING	6	1	0	0
8780	0	5415		- MEMBERSHIP FEES	6	1	0	0
8780	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8780	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8780	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8780	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8780	0	6111		- CONRTACT LABOR	6	1	0	0
8780	0	7590		- MISC GENERAL EXPENSE	6	1	0	0
8780	0	7595		- TEST SUP METERS - OCEANA	6	1	0	0
8780	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8780	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8780	0	9911		- REIMBURSEMENTS	6	1	0	0
8790				* DISTR-OP CUST INSTALL EXP				
8790	0			+ DISTR-OP CUST INSTALL EXP-OTHER				
8790	0	1121		- LABOR - EXEMPT	6	1	0	0
8790	0	1131		- LABOR - OPERATING	6	1	0	0
8790	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8790	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8790	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8790	0	4872		- WIP CLOSING - EXPENSED	6	1	0	0
8790	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8790	0	5413		- TRANSPORTATION	6	1	0	0
8790	0	5414		- LODGING	6	1	0	0
8790	0	5415		- MEMBERSHIP FEES	6	1	0	0
8790	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8790	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8790	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8790	0	6111		- CONTRACT LABOR	6	1	0	0
8790	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8790	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8790	0	9910		- CUSTOMER INSTALLATION REV	6	1	0	0
8790	0	9911		- REIMBURSEMENTS	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8790				* DISTR-OP CUST INSTALL EXP				
8790	0			+ DISTR-OP CUST INSTALL EXP-OTHER				
8790	0	9927		- CUST UNCOL ACCT-WRITE OFF	6	1	0	0
8790	0	9929		- CUST UNCOL ACCT-COLLECTNS	6	1	0	0
8790	1			+ DISTR-OP CUST INS EXP F/C				
8790	1	1131		- LABOR - OPERATING	6	1	0	0
8790	1	2001		- WAREHOUSE M & S	6	1	0	0
8790	1	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8790	8			+ CUST INSTALL EXP IRR FEES				
8790	8	1131		- LABOR - OPERATING	6	1	0	0
8790	8	2001		- MATERIAL & SUPPLIES	6	1	0	0
8790	8	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8790	8	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8790	8	9910		- CUSTOMER INSTALL. REV	6	1	0	0
8790	9			+ DISTR-OP CUST INSTALL EXP-A/C'S				
8790	9	1131		- LABOR - OPERATING	6	1	0	0
8790	9	2001		- MATERIAL & SUPPLIES	6	1	0	0
8790	9	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8790	9	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8790	9	6111		- CONTRACT LABOR	6	1	0	0
8790	9	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8790	9	9910		- CUSTOMER INSTALL. REV	6	1	0	0
8800				* DISTR-OP OTHER EXPENSES				
8800	0			+ DISTR-OP OTHER EXPENSES				
8800	0	1121		- LABOR - EXEMPT	6	1	0	0
8800	0	1131		- LABOR - OPERATING	6	1	0	0
8800	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
8800	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8800	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8800	0	4590		- UTILITIES	6	1	0	0
8800	0	4910		- DEPTL SPECIFIC-OTHER	6	1	0	0
8800	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8800	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8800	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8800	0	5413		- TRANSPORTATION	6	1	0	0
8800	0	5414		- LODGING	6	1	0	0
8800	0	5415		- MEMBERSHIP FEES	6	1	0	0
8800	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
8800	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8800	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8800	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
8800	0	5423		- VIDEO COURSES	6	1	0	0
8800	0	5424		- BOOKS & MANUALS	6	1	0	0
8800	0	5429		- OTHER TRAINING COSTS	6	1	0	0
8800	0	6111		- CONTRACT LABOR	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8800				* DISTR-OP OTHER EXPENSES				
8800	0			+ DISTR-OP OTHER EXPENSES				
8800	0	7491		- FIRST AID SUPPLIES	6	1	0	0
8800	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8800	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8800	1			+ DISTR-OP OTHER EXP-DISTR				
8800	1	1121		- LABOR - EXEMPT	6	1	0	0
8800	1	1131		- LABOR - OPERATING	6	1	0	0
8800	1	2001		- MATERIALS & SUPPLIES	6	1	0	0
8800	1	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8800	1	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
8800	1	4590		- UTILITIES	6	1	0	0
8800	1	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8800	1	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
8800	1	5411		- MEALS & ENTERTAINMENT	6	1	0	0
8800	1	5413		- TRANSPORTATION	6	1	0	0
8800	1	5414		- LODGING	6	1	0	0
8800	1	5415		- MEMBERSHIP FEES	6	1	0	0
8800	1	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
8800	1	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
8800	1	5421		- SEMINARS/CONFERENCES	6	1	0	0
8800	1	5423		- VIDEO COURSES	6	1	0	0
8800	1	5424		- BOOK & MANUALS	6	1	0	0
8800	1	5429		- OTHER TRAINING COSTS	6	1	0	0
8800	1	6111		- CONTRACT LABOR	6	1	0	0
8810				* DISTR-OP RENTS				
8810	0			+ DISTR-OP RENTS				
8810	0	1131		- LABOR - OPERATING	6	1	0	0
8810	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8810	0	4581		- BUILDING LEASE/RENTS	6	1	0	0
8810	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
8810	8			+ DISTR-OP RENTS-BUILDING S				
8810	8	1131		- LABOR - OPERATING	6	1	0	0
8810	8	2001		- MATERIALS & SUPPLIES	6	1	0	0
8810	8	3001		- COMPANY VEHICLE USAGE	6	1	0	0
8810	8	4581		- BUILDING LEASE/RENTS	6	1	0	0
8810	8	4582		- BUILDING SERVICE	6	1	0	0
8810	8	4586		- JANITOR SERVICE	6	1	0	0
8810	8	4587		- PEST CONRTOL	6	1	0	0
8810	8	4588		- GARBAGE PICKUP	6	1	0	0
8810	8	4589		- OTHER MAINTENANCE EXPENSE	6	1	0	0
8810	8	4590		- UTILITIES	6	1	0	0
8810	8	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
8810	8	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
8850				* DISTR-MAINT SUPRVSN & ENG				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8850				* DISTR-MAINT SUPRVSN & ENG				
8850	0			+ DISTR-MAINT SUPRVSN & ENG				
8850	0	1111		- LABOR - EXECUTIVE	6	2	0	0
8850	0	1121		- LABOR - EXEMPT	6	2	0	0
8850	0	1131		- LABOR - OPERATING	6	2	0	0
8850	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8850	0	4202		- SOFTWARE MAINTENANCE	6	2	0	0
8850	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8850	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8850	0	5111		- POSTAGE/DELIVERY SERVICES	6	2	0	0
8850	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8850	0	5413		- TRANSPORTATION	6	2	0	0
8850	0	5414		- LODGING	6	2	0	0
8850	0	5415		- MEMBERSHIP FEES	6	2	0	0
8850	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
8850	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
8850	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8850	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
8850	0	5423		- VIDEO COURSES	6	2	0	0
8850	0	5424		- BOOKS & MANUALS	6	2	0	0
8850	0	5429		- OTHER TRAINING COSTS	6	2	0	0
8850	0	6111		- CONTRACT LABOR	6	2	0	0
8850	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8860				* DISTR-MAINT STRUCT & IMPR				
8860	0			+ DISTR-MAINT STRUCT & IMPR				
8860	0	1121		- LABOR - EXEMPT	6	2	0	0
8860	0	1131		- LABOR - OPERATING	6	2	0	0
8860	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8860	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8860	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8860	0	4589		- OTHER MAINTENANCE EXPENSE	6	2	0	0
8860	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8860	0	6111		- CONRTACT LABOR	6	2	0	0
8860	0	7120		- ENVIRONMENTAL	6	2	0	0
8860	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8860	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8860	0	9911		- REIMBURSEMENTS	6	2	0	0
8870				* DISTR-MAINT OF MAINS				
8870	0			+ DISTR-MAINT OF MAINS				
8870	0	1121		- LABOR - EXEMPT	6	2	0	0
8870	0	1131		- LABOR - OPERATING	6	2	0	0
8870	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8870	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8870				* DISTR-MAINT OF MAINS				
8870	0			+ DISTR-MAINT OF MAINS				
8870	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8870	0	4590		- UTILITIES	6	2	0	0
8870	0	4872		- WIP CLOSING - EXPENSED	6	2	0	0
8870	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8870	0	5413		- TRANSPORTATION	6	2	0	0
8870	0	5414		- LODGING	6	2	0	0
8870	0	5415		- MEMBERSHIP FEES	6	2	0	0
8870	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8870	0	5421		- SEMINARS/CONFERENCES	6	2	0	0
8870	0	6111		- CONTRACT LABOR	6	2	0	0
8870	0	7120		- ENVIRONMENTAL	6	2	0	0
8870	0	7590		- MISCELLANEOUS GENERAL EXP	6	2	0	0
8870	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8870	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8870	0	9911		- REIMBURSEMENTS	6	2	0	0
8871				* NO NARUC NAME ON FILE				
8871	0			+ NO NARUC NAME ON FILE				
8871	0	9195		- INVALID CODING	6	2	0	0
8872				* NO NARUC NAME ON FILE				
8872	0			+ NO NARUC NAME ON FILE				
8872	0	9195		- INVALID CODING	6	2	0	0
8873				* NO NARUC NAME ON FILE				
8873	0			+ NO NARUC NAME ON FILE				
8873	0	9195		- INVALID CODING	6	2	0	0
8874				* NO NARUC NAME ON FILE				
8874	0			+ NO NARUC NAME ON FILE				
8874	0	9195		- INVALID CODING	6	2	0	0
8890				* DISTR-MAINT MEAS&REG STA-GEN				
8890	0			+ DISTR-MAINT MEAS&REG STA-GEN				
8890	0	1121		- LABOR - EXEMPT	6	2	0	0
8890	0	1131		- LABOR - OPERATING	6	2	0	0
8890	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8890	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8890	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8890	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8890				* DISTR-MAINT MEAS&REG STA-GEN				
8890	0			+ DISTR-MAINT MEAS&REG STA-GEN				
8890	0	5413		- TRANSPORTATION	6	2	0	0
8890	0	5414		- LODGING	6	2	0	0
8890	0	5415		- MEMBERSHIP FEES	6	2	0	0
8890	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8890	0	6111		- CONTRACT LABOR	6	2	0	0
8890	0	7120		- ENVIRONMENTAL	6	2	0	0
8890	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8890	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8900				* DISTR-MAINT MEAS&REG STA-IND				
8900	0			+ DISTR-MAINT MEAS&REG STA-IND				
8900	0	1121		- LABOR - EXEMPT	6	2	0	0
8900	0	1131		- LABOR - OPERATING	6	2	0	0
8900	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8900	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8900	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8900	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8900	0	5413		- TRANSPORTATION	6	2	0	0
8900	0	5414		- LODGING	6	2	0	0
8900	0	5415		- MEMBERSHIP FEES	6	2	0	0
8900	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8900	0	6111		- CONTRACT LABOR	6	2	0	0
8900	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8900	1			+ NO NARUC NAME ON FILE				
8900	1	1131		- LABOR - OPERATING	6	2	0	0
8900	1	2001		- MATERIALS & SUPPLIES	6	2	0	0
8900	1	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8900	1	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8900	1	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8900	1	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8910				* DISTR-MAINT MEAS&REG STA-CITY				
8910	0			+ DISTR-MAINT MEAS&REG STA-CITY				
8910	0	1121		- LABOR - EXEMPT	6	2	0	0
8910	0	1131		- LABOR - OPERATING	6	2	0	0
8910	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8910	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8910	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8910	0	4590		- UTILITIES	6	2	0	0
8910	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8910	0	5413		- TRANSPORTATION	6	2	0	0
8910	0	5414		- LODGING	6	2	0	0
8910	0	5415		- MEMBERSHIP FEES	6	2	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8910				* DISTR-MAINT MEAS&REG STA-CITY				
8910	0			+ DISTR-MAINT MEAS&REG STA-CITY				
8910	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8910	0	6111		- CONTRACT LABOR	6	2	0	0
8910	0	7120		- ENVIRONMENTAL	6	2	0	0
8910	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8920				* DISTR-MAINT OF SERVICE				
8920	0			+ DISTR-MAINT OF SERVICE				
8920	0	1121		- LABOR - EXEMPT	6	2	0	0
8920	0	1131		- LABOR - OPERATING	6	2	0	0
8920	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8920	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8920	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8920	0	4872		- WIP CLOSING - EXPENSED	6	2	0	0
8920	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8920	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8920	0	5413		- TRANSPORTATION	6	2	0	0
8920	0	5414		- LODGING	6	2	0	0
8920	0	5415		- MEMBERSHIP FEES	6	2	0	0
8920	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8920	0	6111		- CONTRACT LABOR	6	2	0	0
8920	0	7120		- ENVIRONMENTAL	6	2	0	0
8920	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8920	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8920	0	9911		- REIMBURSEMENTS	6	2	0	0
8930				* DISTR-MAINT MTRS&HOUS REG				
8930	0			+ DISTR-MAINT MTRS&HOUS REG				
8930	0	1121		- LABOR - EXEMPT	6	2	0	0
8930	0	1131		- LABOR - OPERATING	6	2	0	0
8930	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8930	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8930	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8930	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	2	0	0
8930	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8930	0	5413		- TRANSPORTATION	6	2	0	0
8930	0	5414		- LODGING	6	2	0	0
8930	0	5415		- MEMBERSHIP FEES	6	2	0	0
8930	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	2	0	0
8930	0	5417		- CLUB DUES - DEDUCTIBLE	6	2	0	0
8930	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8930	0	6111		- CONTRACT LABOR	6	2	0	0
8930	0	7120		- ENVIRONMENTAL	6	2	0	0
8930	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8930				* DISTR-MAINT MTRS&HOUS REG				
8930	0			+ DISTR-MAINT MTRS&HOUS REG				
8930	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8930	0	9911		- REMBURSEMENTS	6	2	0	0
8931				* NO NARUC NAME ON FILE				
8931	0			+ NO NARUC NAME ON FILE				
8931	0	9195		- INVALID CODING	6	2	0	0
8932				* NO NARUC NAME ON FILE				
8932	0			+ NO NARUC NAME ON FILE				
8932	0	9195		- INVALID CODING	6	2	0	0
8933				* NO NARUC NAME ON FILE				
8933	0			+ NO NARUC NAME ON FILE				
8933	0	9195		- INVALID CODING	6	2	0	0
8940				* DISTR-MAINT OTHER EQUIP				
8940	0			+ DISTR-MAINT OTHER EQUIP				
8940	0	1131		- LABOR - OPERATING	6	2	0	0
8940	0	2001		- MATERIAL & SUPPLIES	6	2	0	0
8940	0	3001		- COMPANY VEHICLE USAGE	6	2	0	0
8940	0	4302		- EQUIPMENT MAINTENANCE	6	2	0	0
8940	0	5411		- MEALS & ENTERTAINMENT	6	2	0	0
8940	0	5413		- TRANSPORTATION	6	2	0	0
8940	0	5414		- LODGING	6	2	0	0
8940	0	5419		- MISC EMPLOYEE EXPENSE	6	2	0	0
8940	0	6111		- CONTRACT LABOR	6	2	0	0
8940	0	7120		- ENVIRONMENTAL	6	2	0	0
8940	0	7595		- REPAIRS & MAINT - OCEANA	6	2	0	0
8940	0	9191		- ALLOCATIONS IN - COMMON	6	2	0	0
8940	0	9195		- UCG BEGINNING BALANCE	6	2	0	0
8941				* NO NARUC NAME ON FILE				
8941	0			+ NO NARUC NAME ON FILE				
8941	0	9195		- INVALID CODING	6	2	0	0
8942				* NO NARUC NAME ON FILE				
8942	0			+ NO NARUC NAME ON FILE				
8942	0	9195		- INVALID CODING	6	2	0	0
8950				* NO NARUC NAME ON FILE				

ACCOUNT NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
8950				* NO NARUC NAME ON FILE				
8950	0			+ NO NARUC NAME ON FILE				
8950	0	9195		- INVALID CODING	6	2	0	0
8952				* NO NARUC NAME ON FILE				
8952	0			+ NO NARUC NAME ON FILE				
8952	0	9195		- INVALID CODING	6	2	0	0
9010				* CUST ACCTS-OP-SUPERVISION				
9010	0			+ CUST ACCTS-OP SUPERVISION				
9010	0	1121		- LABOR - EXEMPT	6	1	0	0
9010	0	1131		- LABOR - OPERATING	6	1	0	0
9010	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
9010	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9010	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9010	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9010	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9010	0	5413		- TRANSPORTATION	6	1	0	0
9010	0	5414		- LODGING	6	1	0	0
9010	0	5415		- MEMBERSHIP FEES	6	1	0	0
9010	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
9010	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9010	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9010	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9010	0	5423		- VIDEO COURSES	6	1	0	0
9010	0	5424		- BOOKS & MANUALS	6	1	0	0
9010	0	5429		- OTHER TRAINING COSTS	6	1	0	0
9010	0	6111		- CONRTACT LABOR	6	1	0	0
9010	0	7441		- PUB (MAG,NEWSPR,CCH)	6	1	0	0
9020				* CUST ACCTS-OP METER EXP				
9020	0			+ CUST ACCTS-OP METER READI				
9020	0	1121		- LABOR - EXEMPT	6	1	0	0
9020	0	1131		- LABOR - OPERATING	6	1	0	0
9020	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
9020	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9020	0	4590		- UTILITIES	6	1	0	0
9020	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9020	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9020	0	5241		- MISC OFF EQUIP LEASE	6	1	0	0
9020	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9020	0	5413		- TRANSPORTATION	6	1	0	0
9020	0	5414		- LODGING	6	1	0	0
9020	0	5415		- MEMBERSHIP FEES	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9020				* CUST ACCTS-OP METER EXP				
9020	O			+ CUST ACCTS-OP METER READI				
9020	O	5419		- MISC EMPLOYEE EXPENSE	6	1	O	O
9020	O	5421		- SEMINARS/CONFERENCES	6	1	O	O
9020	O	5423		- VIDEO COURSES	6	1	O	O
9020	O	5424		- BOOKS & MANUALS	6	1	O	O
9020	O	5429		- OTHER TRAINING COSTS	6	1	O	O
9020	O	6111		- CONTRACT LABOR	6	1	O	O
9020	O	9191		- ALLOCATIONS IN - COMMON	6	1	O	O
9020	O	9195		- UCG BEGINNING BALANCE	6	1	O	O
9020	O	9911		- REIMBURSEMENTS	6	1	O	O
9030				* CUST ACCTS-OP RECORD&COLL				
9030	O			+ CUST ACCTS-OP CUST RECORD				
9030	O	1111		- EXECUTIVE PAYROLL	6	1	O	O
9030	O	1121		- LABOR - EXEMPT	6	1	O	O
9030	O	1131		- LABOR - OPERATING	6	1	O	O
9030	O	2001		- MATERIAL & SUPPLIES	6	1	O	O
9030	O	3001		- COMPANY VEHICLE USAGE	6	1	O	O
9030	O	4130	030	- BNK ANAL & SERV CHRG	6	1	O	O
9030	O	4302		- EQUIPMENT MAINTENACE	6	1	O	O
9030	O	4590		- UTILITIES	6	1	O	O
9030	O	4910		- DEPTL SPECIFIC-OTHER	6	1	O	O
9030	O	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	O	O
9030	O	5111		- POSTAGE/DELIVERY SERVICES	6	1	O	O
9030	O	5112		- ARMORED CAR SERVICE	6	1	O	O
9030	O	5213		- COPIER SUPPLIES	6	1	O	O
9030	O	5233		- POSTAGE SUPPLIES	6	1	O	O
9030	O	5241		- MISC OFF EQUIP LEASE	6	1	O	O
9030	O	5411		- MEALS & ENTERTAINMENT	6	1	O	O
9030	O	5413		- TRANSPORTATION	6	1	O	O
9030	O	5414		- LODGING	6	1	O	O
9030	O	5415		- MEMBERSHIP FEES	6	1	O	O
9030	O	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	O	O
9030	O	5417		- CLUB DUES - DEDUCTIBLE	6	1	O	O
9030	O	5419		- MISC EMPLOYEE EXPENSE	6	1	O	O
9030	O	5421		- SEMINARS/CONFERENCES	6	1	O	O
9030	O	5423		- VIDEO COURSES	6	1	O	O
9030	O	5424		- BOOKS & MANUALS	6	1	O	O
9030	O	5429		- OTHER TRAINING COSTS	6	1	O	O
9030	O	6111		- CONTRACT LABOR	6	1	O	O
9030	O	6112		- COLLECTION AGENCY SVCS	6	1	O	O
9030	O	6113		- CUST PAYMENT CENTER FEES	6	1	O	O
9030	O	6114		- CUSTOMER MAIL PAYMENT FEE	6	1	O	O
9030	O	7441		- PUB (MAG,NEWSPR,CCH)	6	1	O	O
9030	O	7590		- MISCELLANEOUS GENERAL EXP	6	1	O	O

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9030								
9030	0			* CUST ACCTS-OP RECORD&COLL				
9030	0	9191		+ CUST ACCTS-OP CUST RECORD				
9030	0	9195		- ALLOCATIONS IN - COMMON	6	1	0	0
9030	0	9911		- UCG BEGINNING BALANCE	6	1	0	0
				- REIMBURSEMENTS	6	1	0	0
9040								
9040	0			* CUST ACCTS-OP UNCOL ACCTS				
9040	0	1131		+ CUST ACCTS-OP UNCOL ACCTS				
9040	0	9195		- LABOR - OPERATING	6	1	0	0
9040	0	9927		- UCG BEGINNING BALANCE	6	1	0	0
9040	0	9929		- CUST UNCOL ACCT-WRITE OFF	6	1	0	0
9040	9			- CUST UNCOL ACCT-COLLECTNS	6	1	0	0
9040	9	9929		+ CUST ACCTS-OP UNCOLL ACCO				
				- CUST UNCOL ACCT-COLLECTNS	6	1	0	0
9050								
9050	0			* CUST ACCTS-OP MISC ACCT				
9050	0	1121		+ CUST ACCTS-OP MISC CUST A				
9050	0	1131		- LABOR - EXEMPT	6	1	0	0
9050	0	2001		- LABOR - OPERATING	6	1	0	0
9050	0	3001		- MATERIAL & SUPPLIES	6	1	0	0
9050	0	4302		- COMPANY VEHICLE USAGE	6	1	0	0
9050	0	4590		- EQUIPMENT MAINTENANCE	6	1	0	0
9050	0	4910		- UTILITIES	6	1	0	0
9050	0	5010		- DEPTL SPECIFIC-OTHER	6	1	0	0
9050	0	5111		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9050	0	5411		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9050	0	5413		- MEALS & ENTERTAINMENT	6	1	0	0
9050	0	5414		- TRANSPORTATION	6	1	0	0
9050	0	5415		- LODGING	6	1	0	0
9050	0	5419		- MEMBERSHIP FEES	6	1	0	0
9050	0	5421		- MISC EMPLOYEE EXPENSE	6	1	0	0
9050	0	5423		- SEMINARS/CONFERENCES	6	1	0	0
9050	0	5424		- VIDEO COURSES	6	1	0	0
9050	0	5429		- BOOKS & MANUALS	6	1	0	0
9050	0	6111		- OTHER TRAINING COSTS	6	1	0	0
9050	0	7595		- CONRTACT LABOR	6	1	0	0
				- MISC EXPENSE - OCEANA	6	1	0	0
9060								
9060	0			* NO NARUC NAME ON FILE				
9060	0	9195		+ NO NARUC NAME ON FILE				
				- INVALID CODING	6	1	0	0
9090				* CUST SERV-OP SUPERVISION				

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9090				* CUST SERV-OP SUPERVISION				
9090	0			+ CUST SERV-OP SUPERVISION				
9090	0	1111		- LABOR - EXECUTIVE	6	1	0	0
9090	0	1121		- LABOR - EXEMPT	6	1	0	0
9090	0	1131		- LABOR - OPERATING	6	1	0	0
9090	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
9090	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9090	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
9090	0	4910		- DEPTL SPECIFIC-OTHER	6	1	0	0
9090	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9090	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9090	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9090	0	5413		- TRANSPORTATION	6	1	0	0
9090	0	5414		- LODGING	6	1	0	0
9090	0	5415		- MEMBERSHIP FEES	6	1	0	0
9090	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
9090	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9090	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9090	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9090	0	5423		- VIDEO COURSES	6	1	0	0
9090	0	5424		- BOOKS & MANUALS	6	1	0	0
9090	0	5429		- OTHER TRAINING COSTS	6	1	0	0
9090	0	6111		- CONRTACT LABOR	6	1	0	0
9090	0	7441		- OTHER EMPLY PUBLICATIONS	6	1	0	0
9090	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9100				* CUST SERV-OP ASSIST EXP				
9100	0			+ CUST SERV-OP ASSIST EXP				
9100	0	1121		- LABOR - EXEMPT	6	1	0	0
9100	0	1131		- LABOR - OPERATING	6	1	0	0
9100	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
9100	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9100	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
9100	0	4910		- DEPTL SPECIFIC-OTHER	6	1	0	0
9100	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9100	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9100	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9100	0	5413		- TRANSPORTATION	6	1	0	0
9100	0	5414		- LODGING	6	1	0	0
9100	0	5415		- MEMBERSHIP FEES	6	1	0	0
9100	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
9100	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9100	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9100	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9100	0	5423		- VIDEO COURSES	6	1	0	0
9100	0	5424		- BOOKS & MANUALS	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9100				* CUST SERV-OP ASSIST EXP				
9100	0			+ CUST SERV-OP ASSIST EXP				
9100	0	5429		- OTHER TRAINING COSTS	6	1	0	0
9100	0	6111		- CONTRACT LABOR	6	1	0	0
9100	0	7441		- OTHER EMPLY PUBLICATIONS	6	1	0	0
9100	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9100	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
9100	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9100	3			+ UTILIZE ENERGY EFFICIENT EQUIPMENT				
9100	3	4061	001	- GAS LOG PROGRAM	6	1	0	0
9100	3	4061	005	- COMPETITIVE EDGE PROGRAM	6	1	0	0
9100	3	4061	010	- EN EFF NEW CONSTR-RESID	6	1	0	0
9100	3	4061	020	- EN EFF MULTI FAMILY	6	1	0	0
9100	3	4061	030	- BUILDER'S CONFERENCE	6	1	0	0
9100	3	4061	040	- ON THE MAINS	6	1	0	0
9100	3	4061	050	- ON THE MAINS SUPPLEMENT	6	1	0	0
9100	3	4061	060	- EN EFF EQUIPMENT PROGRAM	6	1	0	0
9100	3	4061	070	- EN EFF UTILIZATION-COMM	6	1	0	0
9100	3	4061	080	- EN EFF COMM & INST FOOD P	6	1	0	0
9100	3	4061	100	- COMMUNTIY REL&TRADE SHOWS	6	1	0	0
9100	3	4061	150	- HIGH EFF HEAT PUMP TEST	6	1	0	0
9100	3	4061	160	- CUST RELATIONS & ASSIST.	6	1	0	0
9100	3	4061	170	- SO. CONF. OF ARCHITECTS	6	1	0	0
9100	3	4061	180	- SUPPORT MATERIALS	6	1	0	0
9100	3	4061	190	- EN EFF NEW CONSTR-COMMER	6	1	0	0
9100	3	4061	200	-	6	1	0	0
9100	3	4061	210	- NEW CUST AREA DEVELOPMENT	6	1	0	0
9100	3	4061	230	- WATER HEATER CONV-RESIDEN	6	1	0	0
9100	3	4061	240	- MARKET RESEARCH PROGRAM	6	1	0	0
9100	3	4061	250	- PROPANE CONVERSION	6	1	0	0
9100	3	4061	520	- TECH, EFF & EDUC IN IRRIG	6	1	0	0
9100	3	4061	530	- EN EFF, ENVIR & NEW TECH	6	1	0	0
9100	3	4061	550	- EN EFF EQUIP COST EQUALIZ	6	1	0	0
9100	3	4061	560	- INDUSTRIAL DEVELOPMENT	6	1	0	0
9100	3	4061	570	- CUST RELATION & INFO EXCH	6	1	0	0
9100	4			+ ENVIRONMENTAL PROTECTION				
9100	4	4061	090	- NATURAL GAS VEHICLE DEMO	6	1	0	0
9110				* CUST SERV-OP INFO ADV EXP				
9110	0			+ CUST SERV-OP INFO ADV EXP				
9110	0	1121		- LABOR - EXEMPT	6	1	0	0
9110	0	1131		- EXEMPT PAYROLL	6	1	0	0
9110	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9110	0	4120		- NEWS RELEASE	6	1	0	0
9110	0	4120	110	- NEWS RELEASE	6	1	0	0
9110	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9110				* CUST SERV-OP INFO ADV EXP				
9110	0			+ CUST SERV-OP INFO ADV EXP				
9110	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9110	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9110	0	5413		- TRANSPORTATION	6	1	0	0
9110	0	5414		- LODGING	6	1	0	0
9110	0	5415		- MEMBERSHIP FEES	6	1	0	0
9110	0	5416		- CLUB DUES NON-DEDUCTIBLE	6	1	0	0
9110	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9110	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9110	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9110	0	6111		- CONTRACT LABOR	6	1	0	0
9110	0	7441		- OTHER EMPL PUBLICATIONS	6	1	0	0
9110	0	7595		- COMMUNICATIONS - OCEANA	6	1	0	0
9110	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
9110	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9110	2			+ NO NARUC NAME ON FILE				
9110	2	4060	150	- -PROMO OTHER,BILL STUFFER	6	1	0	0
9110	3			+ UTILIZE ENERGY EFFICIENT EQUIPMENT				
9110	3	4061	100	- COMMUNITY REL&TRADE SHOWS	6	1	0	0
9110	5			+ ENERGY CONSERVATION				
9110	5	4060	150	- CONSERVATION,BILL STUFFER	6	1	0	0
9110	6			+ SAFETY				
9110	6	4060	050	- SAFETY,NEWSPAPER	6	1	0	0
9110	6	4060	150	- SAFETY,BILL STUFFER	6	1	0	0
9110	6	4060	990	- SAFETY,MISC	6	1	0	0
9110	7			+ REQUIRED BY LAW				
9110	7	4060	050	- REQD BY LAW,SAFETY	6	1	0	0
9110	7	4060	150	- REQD BY LAW,BILL STUFFER	6	1	0	0
9110	7	4060	990	- REQD BY LAW,MISC	6	1	0	0
9110	8			+ SERVICE INTERRUPTIONS / EMERGENCIES				
9110	8	4060	050	- SERVICE INTERRUPT,NEWSPPR	6	1	0	0
9110	8	4060	990	- SERVICE INTERRUPT,MISC	6	1	0	0
9120				* CUST SERV-OP MISC SERV				
9120	0			+ CUST SERV-OP MISC CUST SE				
9120	0	1131		- LABOR - OPERATING	6	1	0	0
9120	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9120	0	4910		- DEPTL SPECIFIC-OTHER	6	1	0	0
9120	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9120	0	5413		- TRANSPORTATION	6	1	0	0
9120	0	5414		- LODGING	6	1	0	0
9120	0	5415		- MEMBERSHIP FEES	6	1	0	0
9120	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9120	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9150				* SALES PROMO-OP SUPERVSN				

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9150				* SALES PROMO-OP SUPERVSN				
9150	0			+ SALES PROMO-OP SUPERVSN				
9150	0	1111		- LABOR - EXECUTIVE	6	1	0	0
9150	0	1121		- LABOR - EXEMPT	6	1	0	0
9150	0	1131		- LABOR - OPERATING	6	1	0	0
9150	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9150	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
9150	0	4910		- DEPTL SPECIFIC-OTHER	6	1	0	0
9150	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9150	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9150	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9150	0	5413		- TRANSPORTATION	6	1	0	0
9150	0	5414		- LODGING	6	1	0	0
9150	0	5415		- MEMBERSHIP FEES	6	1	0	0
9150	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
9150	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9150	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9150	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9150	0	5423		- VIDEO COURSES	6	1	0	0
9150	0	5424		- BOOKS & MANUALS	6	1	0	0
9150	0	5429		- OTHER TRAINING COSTS	6	1	0	0
9150	0	7441		- OTHER EMPLY PUBLICATIONS	6	1	0	0
9150	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9150	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9150	1			+ NO NARUC NAME ON FILE				
9150	1	3001		-	6	1	0	0
9160				* SALES PROMO-DEMO&SELL EXP				
9160	0			+ SALES PROMO-OP DEMO & SEL				
9160	0	1121		- LABOR - EXEMPT	6	1	0	0
9160	0	1131		- LABOR - OPERATING	6	1	0	0
9160	0	2001		- MATERIAL & SUPPLIES	6	1	0	0
9160	0	3001		- COMPANY VEHICLE USAGE	6	1	0	0
9160	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
9160	0	4910		- DEPTL SPECIFIC-OTHER	6	1	0	0
9160	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9160	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9160	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9160	0	5413		- TRANSPORTATION	6	1	0	0
9160	0	5414		- LODGING	6	1	0	0
9160	0	5415		- MEMBERSHIP FEES	6	1	0	0
9160	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
9160	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9160	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9160	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9160	0	5423		- VIDEO COURSES	6	1	0	0

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

PAGE: 232
REF: COA349
DATE: 03/02/99

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9160				*	SALES PROMO-DEMO&SELL EXP				
9160	0			+	SALES PROMO-OP DEMO & SEL				
9160	0	5424		-	BOOKS & MANUALS	6	1	0	0
9160	0	5429		-	OTHER TRAINING COSTS	6	1	0	0
9160	0	6111		-	CONTRACT LABOR	6	1	0	0
9160	0	7590		-	MISC GENERAL EXPENSE	6	1	0	0
9160	0	9191		-	ALLOCATIONS IN - COMMON	6	1	0	0
9160	0	9195		-	UCG BEGINNING BALANCE	6	1	0	0
9160	1			+	PROMOTIONAL - SALES				
9160	1	3001		-		6	1	0	0
9160	1	4061	140	-	ADVERTISING	6	1	0	0
9160	1	4061	200	-	EN EFF GAS LOG PROGRAM	6	1	0	0
9160	2			+	PROMOTIONAL - OTHER				
9160	2	4060	050	-	PROMO OTHER,NEWSPAPER	6	1	0	0
9160	2	4060	060	-	PROMO OTHER,MAGAZINE	6	1	0	0
9160	2	4060	070	-	PROMO OTHER,SCHOOL	6	1	0	0
9160	2	4060	080	-	PROMO OTHER,OTHER PUB	6	1	0	0
9160	2	4060	090	-	PROMO OTHER,OUTDOOR ADVER	6	1	0	0
9160	2	4060	110	-	PROMO OTHER,EXHIBITS	6	1	0	0
9160	2	4060	120	-	PROMO OTHER,RADIO	6	1	0	0
9160	2	4060	150	-	PROMO OTHER,BILL STUFFER	6	1	0	0
9160	2	4060	170	-	PROMO OTHER,PUBLIC REL	6	1	0	0
9160	2	4060	990	-	PROMO OTHER,MISC	6	1	0	0
9160	9			+	EMPLOYEE INCENTIVES				
9160	9	4061	130	-	EMPLOYEE PARTICIPATION	6	1	0	0
9170				*	SALES PROMO-OP PROMO ADV				
9170	0			+	SALES PROMO-OP PROMO ADV				
9170	0	1121		-	EXEMPT LABOR	6	1	0	0
9170	0	1131		-	LABOR - OPERATING	6	1	0	0
9170	0	2001		-	MATERIAL & SUPPLIES	6	1	0	0
9170	0	3001		-	COMPANY VEHICLE USAGE	6	1	0	0
9170	0	4910		-	DEPTL SPECIFIC-OTHER	6	1	0	0
9170	0	5010		-	GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9170	0	5111		-	POSTAGE/DELIVERY SERVICE	6	1	0	0
9170	0	5411		-	MEALS & ENTERTAINMENT	6	1	0	0
9170	0	5413		-	TRANSPORTATION	6	1	0	0
9170	0	5414		-	LODGING	6	1	0	0
9170	0	5415		-	MEMBERSHIP FEES	6	1	0	0
9170	0	5419		-	MISC EMPLOYEE EXPENSE	6	1	0	0
9170	0	7590		-	MISCELLANEOUS GENERAL EXP	6	1	0	0
9170	0	9191		-	ALLOCATIONS IN - COMMON	6	1	0	0
9170	0	9195		-	UCG BEGINNING BALANCE	6	1	0	0
9170	1			+	PROMOTIONAL - SALES				
9170	1	3001		-		6	1	0	0
9170	1	4060	170	-	PROMO SALES,CONSUMER REL	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9170				* SALES PROMO-OP PROMO ADV				
9170	1			+ PROMOTIONAL - SALES				
9170	1	4060	990	- PROMO SALES.MISC	6	1	O	O
9180				* SALES PROMO-OP MISC PROMO				
9180	O			+ SALES PROMO-OP MISC PROMO				
9180	O	1131		- LABOR - OPERATING	6	1	O	O
9180	O	2001		- WAREHOUSE M & S	6	1	O	O
9180	O	4910		- DEPTL SPECIFIC-OTHER	6	1	O	O
9180	O	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	O	O
9180	O	5111		- POSTAGE/DELIVERY SERVICE	6	1	O	O
9180	O	5411		- MEALS & ENTERTAINMENT	6	1	O	O
9180	O	5413		- TRANSPORTATION	6	1	O	O
9180	O	5414		- LODGING	6	1	O	O
9180	O	5415		- MEMBERSHIP FEES	6	1	O	O
9180	O	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	O	O
9180	O	5419		- MISC EMPLOYEE EXPENSE	6	1	O	O
9180	O	9195		- UCG BEGINNING BALANCE	6	1	O	O
9200				* A&G-OP ADMIN & GEN SALARI				
9200	O			+ A&G-OP ADMIN & GEN SALARI				
9200	O	1111		- LABOR - EXECUTIVE	6	1	O	O
9200	O	1121		- LABOR - EXEMPT	6	1	O	O
9200	O	1131		- LABOR - OPERATING	6	1	O	O
9200	O	1141		- LABOR - OTHER	6	1	O	O
9200	O	1290		- LABOR LOAD - COMMON	6	1	O	O
9200	O	3001		- VEHICLE USAGE	6	1	O	O
9200	O	4910		- DEPTL SPECIFIC-OTHER	6	1	O	O
9200	O	7595		- MGMT/EXEC SALARY - OCEANA	6	1	O	O
9200	O	9195		- UCG BEGINNING BALANCE	6	1	O	O
9200	1			+ NO NARUC NAME ON FILE				
9200	1	3001		-	6	1	O	O
9210				* A&G-OP OFFICE SUP & EXP				
9210	O			+ A&G-OP OFFICE SUP & EXP				
9210	O	0541	5	- INVALID CODING	6	1	O	O
9210	O	1121		- LABOR - EXEMPT	6	1	O	O
9210	O	2001		- WAREHOUSE M & S	6	1	O	O
9210	O	3001		- COMPANY VEHICLE USAGE	6	1	O	O
9210	O	4050	010	- COMPUTER FORMS	6	1	O	O
9210	O	4050	030	- LASER PRINTER SUPPLIES	6	1	O	O
9210	O	4050	040	- MAGNETIC TAPE	6	1	O	O
9210	O	4050	050	- MICROFICHE	6	1	O	O
9210	O	4050	060	- PROCESSING SUPPLIES	6	1	O	O

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9210				* A&G-OP OFFICE SUP & EXP				
9210	0			+ A&G-OP OFFICE SUP & EXP				
9210	0	4050	070	- EMERGENCY DATA CENTER	6	1	0	0
9210	0	4050	080	- OFFSITE STORAGE	6	1	0	0
9210	0	4053	010	- GAS FORMS	6	1	0	0
9210	0	4053	020	- GAS STATIONARY	6	1	0	0
9210	0	4053	060	- PRESORT AND CERTIFIED SER	6	1	0	0
9210	0	4112		- BOARD MEETING EXPENSES	6	1	0	0
9210	0	4130	030	- BNK ANAL & SERV CHRG	6	1	0	0
9210	0	4201		- SOFTWARE LEASE	6	1	0	0
9210	0	4202		- SOFTWARE MAINTENANCE	6	1	0	0
9210	0	4301		- EQUIPMENT LEASE	6	1	0	0
9210	0	4302		- EQUIPMENT MAINTENANCE	6	1	0	0
9210	0	4305		- LICENSES,PERMITS & CERTIF	6	1	0	0
9210	0	4581		- BUILDING LEASE	6	1	0	0
9210	0	4586		- JANITORIAL SERVICES	6	1	0	0
9210	0	4590		- UTILITIES	6	1	0	0
9210	0	4872		- WIP CLOSING - EXPENSED	6	1	0	0
9210	0	5010		- GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9210	0	5111		- POSTAGE/DELIVERY SERVICES	6	1	0	0
9210	0	5211		- COPIER LEASE	6	1	0	0
9210	0	5212		- COPIER MAINTENANCE	6	1	0	0
9210	0	5213		- COPIER SUPPLIES	6	1	0	0
9210	0	5215		- COPIER CLICKS	6	1	0	0
9210	0	5221		- POSTAGE MACHINE LEASE	6	1	0	0
9210	0	5222		- POSTAGE MACHINE MAINT.	6	1	0	0
9210	0	5231		- POSTAGE METER LEASE	6	1	0	0
9210	0	5232		- POSTAGE METER MAINT.	6	1	0	0
9210	0	5241		- MISC OFFICE EQUIP LEASE	6	1	0	0
9210	0	5242		- MISC OFFICE EQUIP MAINT	6	1	0	0
9210	0	5243		- OFFICE EQUIPMENT SUPPLIES	6	1	0	0
9210	0	5244		- CALCULATORS - NEW	6	1	0	0
9210	0	5245		- CALCULATORS - REPLACEMENT	6	1	0	0
9210	0	5251		- FAX MACHINE LEASE	6	1	0	0
9210	0	5252		- FAX MACHINE MAINTENANCE	6	1	0	0
9210	0	5253		- FAX MACHINE SUPPLIES	6	1	0	0
9210	0	5311		- TELEPHONE MONTHLY SERVICE	6	1	0	0
9210	0	5312		- TELEPHONE-LEASE	6	1	0	0
9210	0	5313		- TELEPHONE-MAINTENANCE	6	1	0	0
9210	0	5314	010	- TELEPHONE-TELCO	6	1	0	0
9210	0	5314	020	- LONG DISTANCE-ATT	6	1	0	0
9210	0	5314	030	- LONG DISTANCE-CREDIT CARD	6	1	0	0
9210	0	5314	040	- INCOMING 800 LINE	6	1	0	0
9210	0	5315		- TELEPHONE DIRECTORIES	6	1	0	0
9210	0	5316		- ANSWERING SERVICES	6	1	0	0
9210	0	5317		- ASCAP LICENSES	6	1	0	0
9210	0	5318		- TELCO SUPPLIES	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9210				* A&G-OP OFFICE SUP & EXP				
9210	0			+ A&G-OP OFFICE SUP & EXP				
9210	0	5319		- VIDEO LINES	6	1	0	0
9210	0	5320		- VIDEO USAGE	6	1	0	0
9210	0	5331		- DATA LINES	6	1	0	0
9210	0	5332		- INTERNET SERVICE	6	1	0	0
9210	0	5333		- FRAME RELAY-DEDICATED	6	1	0	0
9210	0	5342		- PAGER-LEASE	6	1	0	0
9210	0	5343		- PAGER-MAINTENANCE	6	1	0	0
9210	0	5356		- RADIO - LICENSE	6	1	0	0
9210	0	5361		- CELLULAR-LINES	6	1	0	0
9210	0	5362		- CELLULAR-USAGE	6	1	0	0
9210	0	5363		- CELLULAR-LONG DISTANCE	6	1	0	0
9210	0	5364	010	- CELL MAINT-ADM	6	1	0	0
9210	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9210	0	5413		- TRANSPORTATION	6	1	0	0
9210	0	5414		- LODGING	6	1	0	0
9210	0	5415		- MEMBERSHIP FEES	6	1	0	0
9210	0	5416		- CLUB DUES - NONDEDUCTIBLE	6	1	0	0
9210	0	5417		- CLUB DUES - DEDUCTIBLE	6	1	0	0
9210	0	5418		- SETTLEMENT	6	1	0	0
9210	0	5419		- MISC EMPLOYEE EXPENSE	6	1	0	0
9210	0	5421		- SEMINARS/CONFERENCES	6	1	0	0
9210	0	5423		- VIDEO COURSES	6	1	0	0
9210	0	5424		- BOOKS & MANUALS	6	1	0	0
9210	0	5428		- COMPUTER APPLC TRAINING	6	1	0	0
9210	0	5429		- OTHER TRAINING COSTS	6	1	0	0
9210	0	6000		- INVALID CODING	6	1	0	0
9210	0	6111		- CONTRACT LABOR	6	1	0	0
9210	0	7441		- OTHER EMPLY PUBLICATIONS	6	1	0	0
9210	0	7499		- MISC EMPLOYEE WELFARE EXP	6	1	0	0
9210	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9210	0	9191		- ALLOCATIONS IN - COMMON	6	1	0	0
9210	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9220				* A&G-OP ADMIN EXP TRSFD-CR				
9220	0			+ A&G-OP ADMIN EXP TRSFD-CR				
9220	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9220	0	9341		- ADMIN & GENERAL EXPENSES	6	1	0	0
9220	0	9343		- A & G MAINT EXPENSES	6	1	0	0
9220	0	9344		- DEPRECIATION EXPENSE	6	1	0	0
9220	0	9345		- TAXES OTHER THAN INC TAX	6	1	0	0
9220	0	9349	010	- EGASCO	6	1	0	0
9220	0	9349	020	- ENERMART	6	1	0	0
9220	0	9349	030	- TLIG	6	1	0	0
9220	0	9349	040	- WKGR	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9220				* A&G-OP ADMIN EXP TRSFD-CR				
9220	0			+ A&G-OP ADMIN EXP TRSFD-CR				
9220	0	9349	060	- UCG & SUBSIDIARIES	6	1	0	0
9220	0	9349	070	- ENCO	6	1	0	0
9220	0	9349	080	- UPGA	6	1	0	0
9220	0	9349	090	- UPTN	6	1	0	0
9220	0	9349	100	- ENUS	6	1	0	0
9220	1			+ A&G-OP ADMIN EXP IRR TRANSF				
9220	1	9341		- ADMIN & GENERAL EXPENSES	6	1	0	0
9220	1	9344		- DEPRECIATION EXPENSE	6	1	0	0
9220	1	9345		- TAXES OTH THAN INC TAX	6	1	0	0
9220	2			+ A&G-OP ADMIN EXPS TRANSF				
9220	2	9341		- ADMIN & GENERAL EXPENSES	6	1	0	0
9220	2	9341	010	- EGASCO	6	1	0	0
9220	2	9341	020	- ENERMART	6	1	0	0
9220	2	9341	030	- TLIG	6	1	0	0
9220	2	9341	040	- WKGR	6	1	0	0
9220	3			+ A&G-OP ADMIN EXP PLNT TRANSF				
9220	3	9341		- ADMIN & GENERAL EXPENSES	6	1	0	0
9220	3	9349	040	- WKGR	6	1	0	0
9220	9			+ NO NARUC NAME ON FILE				
9220	9	3490	80	- INVALID CODING	6	1	0	0
9230				* A&G-OP OUTSIDE SERV EMPLD				
9230	0			+ A&G-OP OUTSIDE SERV EMPLD				
9230	0	5429		- OTHER TRAINING COSTS	6	1	0	0
9230	0	6111		- CONTRACT LABOR	6	1	0	0
9230	0	6115		- CONSULTING	6	1	0	0
9230	0	6121		- LEGAL	6	1	0	0
9230	0	6131		- ACCOUNTING/AUDITING	6	1	0	0
9230	0	6141		- EMPLOYMENT FEES	6	1	0	0
9230	0	6151		- DOT/DRUG SCREENING	6	1	0	0
9230	0	6199		- OTHER PROFESSIONAL FEES	6	1	0	0
9230	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9240				* A&G-OP PROPERTY INSURANCE				
9240	0			+ A&G-OP PROPERTY INSURANCE				
9240	0	4070	010	- PROPERTY INSURANCE	6	1	0	0
9240	0	4070	020	- RENTAL PROPERTY INS	6	1	0	0
9240	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9240	0	7595		- INSURANCE - OCEANA HEIGHT	6	1	0	0
9240	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9250				* A&G-OP INJURIES & DAMAGES				

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9250				*	A&G-OP INJURIES & DAMAGES				
9250	0			+	A&G-OP INJURIES & DAMAGES				
9250	0	1221	010	-	WORKER'S COMP INS-TX	6	1	0	0
9250	0	1221	020	-	WORKER'S COMP INS-LA	6	1	0	0
9250	0	1221	030	-	WORKER'S COMP INS-KY	6	1	0	0
9250	0	1221	040	-	WORKER'S COMP INS-CO	6	1	0	0
9250	0	1221	050	-	WORKER'S COMP INS-KS	6	1	0	0
9250	0	1221	060	-	WORKER'S COMP INS-TENN	6	1	0	0
9250	0	1221	061	-	WORKER'S COMP INS-IL	6	1	0	0
9250	0	1221	062	-	WORKER'S COMP INS-SC	6	1	0	0
9250	0	1221	063	-	WORKER'S COMP INS-GA	6	1	0	0
9250	0	1221	064	-	WORKER'S COMP INS-VA	6	1	0	0
9250	0	1221	065	-	WORKER'S COMP INS-MO	6	1	0	0
9250	0	1221	066	-	WORKER'S COMP INS-IA	6	1	0	0
9250	0	2001		-	WAREHOUSE M & S	6	1	0	0
9250	0	7111		-	PROP DAMAGES - 3RD PARTY	6	1	0	0
9250	0	7112		-	EXCESS PROP DAMAGE INS.	6	1	0	0
9250	0	7113		-	SAFETY AND ACCIDENT PRVTN	6	1	0	0
9250	0	7114		-	PUB LIAB & PROP DMGE INS	6	1	0	0
9250	0	7115		-	INSURANCE RESERVE	6	1	0	0
9250	0	7116		-	CLAIMS $50,000 OR ABOVE	6	1	0	0
9250	0	7119		-	INSURANCE - OTHER	6	1	0	0
9250	0	7221	020	-	WORKMAN COMP INS-LA	6	1	0	0
9250	0	7221	030	-	WORKMAN COMP INS-KY	6	1	0	0
9250	0	7599		-	INVALID CODING	6	1	0	0
9250	0	9195		-	UCG BEGINNING BALANCE	6	1	0	0
9250	1			+	A&G-OP WORKERS' COMPENSAT				
9250	1	1111		-	LABOR - EXECUTIVE	6	1	0	0
9250	1	1121		-	LABOR-EXEMPT	6	1	0	0
9250	1	1131		-	LABOR-OPERATING	6	1	0	0
9250	1	1221	020	-	WK COMP-LABOR/LOUISIANA	6	1	0	0
9250	1	7221	020	-	WORKMAN COMP INS - LA	6	1	0	0
9250	1	7221	030	-	WORKMAN COMP INS - KY	6	1	0	0
9250	2			+	A&G-OP SAFETY & ACCIDENT				
9250	2	1121		-	LABOR-EXEMPT	6	1	0	0
9250	2	1131		-	LABOR-OPERATING	6	1	0	0
9250	2	2001		-	MATERIAL & SUPPLIES	6	1	0	0
9250	2	5010		-	GEN OFF SUPP/STAT/PRNTING	6	1	0	0
9250	2	5111		-	POSTAGE/DELIVERY SERVICES	6	1	0	0
9250	2	5411		-	MEALS & ENTERTAINMENT	6	1	0	0
9250	2	5413		-	TRANSPORTATION	6	1	0	0
9250	2	5414		-	LODGING	6	1	0	0
9250	2	5415		-	MEMBERSHIP FEES	6	1	0	0
9250	2	5419		-	MISC EMPLOYEE EXPENSE	6	1	0	0
9250	2	5421		-	SEMINARS/CONFERENCES	6	1	0	0
9250	2	5423		-	VIDEO COURSES	6	1	0	0
9250	2	5424		-	BOOKS & MANUALS	6	1	0	0

LINE2

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9250				* A&G-OP INJURIES & DAMAGES				
9250	2			+ A&G-OP SAFETY & ACCIDENT				
9250	2	5429		- OTHER TRAINING COSTS	6	1	0	0
9250	2	7113		- SAFETY ACCIDENT PREVTN	6	1	0	0
9250	9			+ A&G-OP INJ & DAMAGES INS-				
9250	9	1221	010	- WORKER'S COMP INS-TX	6	1	0	0
9250	9	1221	020	- WORKER'S COMP INS-LA	6	1	0	0
9250	9	1221	030	- WORKER'S COMP INS-KY	6	1	0	0
9250	9	1221	040	- WORKER'S COMP INS-CO	6	1	0	0
9250	9	1221	050	- WORKER'S COMP INS-KS	6	1	0	0
9260				* A&G-OP EMPL PEN BENEFITS				
9260	0			+ A&G-OP EMPLOYEE BENEFITS-				
9260	0	1231		- BASIC LIFE INSURANCE	6	1	0	0
9260	0	1232		- FAS 106/OPEB	6	1	0	0
9260	0	1233		- MED/DENTAL INSURANCE	6	1	0	0
9260	0	1234		- LTD INSURANCE	6	1	0	0
9260	0	1235		- MINI-MED INSURANCE	6	1	0	0
9260	0	1236	010	- ESOP - MATCHING CONTRIB	6	1	0	0
9260	0	1236	020	- ESOP - DISCR CONTRIB	6	1	0	0
9260	0	1236	030	- ESOP - OTHER	6	1	0	0
9260	0	1237		- DENVER HEAD TAX	6	1	0	0
9260	0	1238		- BENEFIT DOLLARS TO PAY	6	1	0	0
9260	0	1239	010	- EMPLOYER 401K EXPENSE	6	1	0	0
9260	0	5411		- - MEALS & ENTERTAINMENT	6	1	0	0
9260	0	5413		- - TRANSPORTATION	6	1	0	0
9260	0	5414		- - LODGING	6	1	0	0
9260	0	5419		- - MISC EMPLOYEE EXPENSE	6	1	0	0
9260	0	7411		- EMPLOYEES' COFFEE ROOM	6	1	0	0
9260	0	7421		- SERVICE AWARDS	6	1	0	0
9260	0	7422		- ANNUAL AWARDS DINNER	6	1	0	0
9260	0	7431		- MEETINGS	6	1	0	0
9260	0	7432		- SPORTS ACTIVITIES	6	1	0	0
9260	0	7433		- RECEPTIONS / PINICS	6	1	0	0
9260	0	7434		- EAPC SPECIAL FUND	6	1	0	0
9260	0	7441		- OTHER PUBLICATIONS	6	1	0	0
9260	0	7442		- MAGAZINES/VIDEOS	6	1	0	0
9260	0	7443		- UNIFORMS	6	1	0	0
9260	0	7445		- FLOWER FUND	6	1	0	0
9260	0	7447		- EDUC ASSISTANCE PROGRAM	6	1	0	0
9260	0	7451		- RESTRICTED STOCK	6	1	0	0
9260	0	7452		- PERFORMANCE PLAN	6	1	0	0
9260	0	7453		- EXEC COMPENSATION-OTHER	6	1	0	0
9260	0	7461		- MED/HOSP EXP (NONOCCUP)	6	1	0	0
9260	0	7462		- GROUP HOSP INS-IRREGULAR	6	1	0	0
9260	0	7464		- BUS TRAVEL ACCIDENT INS	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9260				* A&G-OP EMPL PEN BENEFITS				
9260	0			+ A&G-OP EMPLOYEE BENEFITS-				
9260	0	7472		- WKG BENEFIT PAYMENTS	6	1	0	0
9260	0	7473		- TRANS LA RET. PAYMENTS	6	1	0	0
9260	0	7489		- RETIREMENT COST	6	1	0	0
9260	0	7491		- FIRST AID SUPPLIES	6	1	0	0
9260	0	7499		- MISCELLANEOUS EXPENSE	6	1	0	0
9260	0	7595		- EMPL BENF - OCEANA HEIGHT	6	1	0	0
9260	0	7599		- INVALID CODING	6	1	0	0
9260	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9260	1			+ A&G-OP EMPL PENSIONS-DR				
9260	1	1241		- RETIREMENT PLAN EXPENSE	6	1	0	0
9260	1	1244		- RETIREMENT PLAN-OTH EXP	6	1	0	0
9260	1	1249		- RET. PLAN-EXP ALLOCATION	6	1	0	0
9260	7			+ A&G-OP EMPL BENEFITS-CR				
9260	7	1231		- BASIC LIFE INSURANCE	6	1	0	0
9260	7	1232		- FAS 106/OPEB	6	1	0	0
9260	7	1233		- MED/DENTAL INSURANCE	6	1	0	0
9260	7	1234		- LTD INSURANCE	6	1	0	0
9260	7	1235		- MINI-MED INSURANCE	6	1	0	0
9260	7	1236	010	- ESOP - MATCHING CONTRIB	6	1	0	0
9260	7	1236	020	- ESOP - DISCR CONTRIB	6	1	0	0
9260	7	1236	030	- ESOP - OTHER	6	1	0	0
9260	7	1237		- DENVER HEAD TAX	6	1	0	0
9260	7	7599		- INVALID CODING	6	1	0	0
9260	9			+ A&G-OP EMPL PENSIONS-CR				
9260	9	1249		- RET. PLAN EXP ALLOCATION	6	1	0	0
9270				* A&G-OP FRANCHISE REQURMNT				
9270	0			+ A&G-OP FRANCHISE REQURMNT				
9270	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9270	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9280				* A&G-OP REG COMM EXP				
9280	0			+ A&G-OP REGULATORY COMM EX				
9280	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9280	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9280	1			+ A&G-OP REG COMM EXP-AUDIT				
9280	1	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9280	2			+ A&G-OP REG COMM EXP-MISC				
9280	2	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9280	7			+ NO NARUC NAME ON FILE				
9280	7	9195		-	6	1	0	0
9290				* A&G-OP DUPLICATE CHGS-CR				

LINE2

ATMOS ENERGY CORPORATION
REPORT: MA002
COMPANY CODE: A

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9290									
9290	0			*	A&G-OP DUPLICATE CHGS-CR				
9290	0	4751		+	A&G-OP DUPLICATE CHGS-CR				
9290	0	7590		-	GAS PURCHASES	6	1	0	0
9290	0	9195		-	MISCELLANEOUS GENERAL EXP	6	1	0	0
				-	UCG BEGINNING BALANCE	6	1	0	0
9300									
9300	0			*	NO NARUC NAME ON FILE				
9300	0	9195		+	NO NARUC NAME ON FILE				
				-	INVALID CODING	6	1	0	0
9301									
9301	0			*	A&G-OP INST/GOODWILL ADV				
9301	0	2001		+	A&G-OP INST/GOODWILL ADV				
9301	0	7520	004	-	WAREHOUSE M & S	6	1	0	0
9301	0	7520	007	-	BOY SCOUTS	6	1	0	0
9301	0	7520	008	-	CEREBRAL PALSY	6	1	0	0
9301	0	7520	010	-	CHRISTMAS	6	1	0	0
9301	0	7520	011	-	COLLEGE AND UNIVERSITY	6	1	0	0
9301	0	7520	013	-	COMMTY CHESTS & U. FUNDS	6	1	0	0
9301	0	7520	021	-	FESTIVALS	6	1	0	0
9301	0	7520	024	-	MARCH OF DIMES	6	1	0	0
9301	0	7520	026	-	MUSEMUMS AND ARTS	6	1	0	0
9301	0	7520	027	-	PUBLIC SCHOOLS	6	1	0	0
9301	0	7520	029	-	RESRCH, FOUND, & ECON ACT	6	1	0	0
9301	0	7520	032	-	SALVATION ARMY	6	1	0	0
9301	0	7520	034	-	YMCA	6	1	0	0
9301	0	7520	035	-	YOUTH CLUBS & CENTERS	6	1	0	0
9301	0	7520	036	-	CIVIC CLUBS	6	1	0	0
9301	0	7520	038	-	HEAT HELP - ENERGY ASSIST	6	1	0	0
9301	0	9195		-	SCHOLARSHIP FUND & ADV	6	1	0	0
				-	UCG BEGINNING BALANCE	6	1	0	0
9302									
9302	0			*	A&G-OP MISC GENERAL EXP				
9302	0	1111		+	A&G-OP MISC GENERAL EXP				
9302	0	2001		-	LABOR - EXECUTIVE	6	1	0	0
9302	0	4111		-	WAREHOUSE M & S	6	1	0	0
9302	0	4112		-	DIRECTOR'S FEES	6	1	0	0
9302	0	4113		-	BRD MTG & DIRS EXPS	6	1	0	0
9302	0	4120	010	-	DIRS RETIREMENT EXPS	6	1	0	0
9302	0	4120	020	-	PUB & DIST ANNUAL RPTS	6	1	0	0
9302	0	4120	030	-	STOCKHLDRS MTG ADV NOTICE	6	1	0	0
9302	0	4120	040	-	FIN NOTICE & QTRLY RPT	6	1	0	0
9302	0	4120	050	-	PROXY SOLICITATION EXP	6	1	0	0
9302	0	4120	060	-	TRNSF, REG & FISAL AGT EX	6	1	0	0
				-	TR & REG OF BNDS/DEBT FEE	6	1	0	0

NARUC	X	ELMT	DETAIL	DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9302				* A&G-OP MISC GENERAL EXP				
9302	0			+ A&G-OP MISC GENERAL EXP				
9302	0	4120	070	- FED STAMP TAX/STOCK ISSUE	6	1	0	0
9302	0	4120	080	- NYSE FEES & EXPS	6	1	0	0
9302	0	4120	090	- INV RELATIONS/BNKG INST	6	1	0	0
9302	0	4120	091	- ANALYST CONFERENCE CALLS	6	1	0	0
9302	0	4120	092	- BLAST/POST/DEL/ADM	6	1	0	0
9302	0	4120	093	- MEMBERSHIPS/TRAIN/REF	6	1	0	0
9302	0	4120	094	- NAIC	6	1	0	0
9302	0	4120	095	- ANALYST CONFERENCES	6	1	0	0
9302	0	4120	096	- PRINTING/SLIDES/GRAPHICS	6	1	0	0
9302	0	4120	100	- PUBLIC RELATIONS	6	1	0	0
9302	0	4120	105	- PR FIRM	6	1	0	0
9302	0	4120	110	- NEWS RELEASE	6	1	0	0
9302	0	4120	200	- 93021000024XXXXXX33XX	6	1	0	0
9302	0	4130	010	- PHYSICAL EXAM-MGMT GROUP	6	1	0	0
9302	0	4130	020	- SERVICE AREA DEVELOPMENT	6	1	0	0
9302	0	4130	040	- COST OF RESRCH & EXPERMNT	6	1	0	0
9302	0	4130	050	- AUDIO VISUAL EXPENSE	6	1	0	0
9302	0	4872		- WIP CLOSING - EXPENSED	6	1	0	0
9302	0	5411		- MEALS & ENTERTAINMENT	6	1	0	0
9302	0	7499		- MISC EMPLOYEE WELFARE EXP	6	1	0	0
9302	0	7510	002	- COMMITTEE FOR ECON DEVMNT	6	1	0	0
9302	0	7510	003	- AMERICAN GAS ASSOC-DUES	6	1	0	0
9302	0	7510	004	- IND NAT GAS ASSOC OF AMER	6	1	0	0
9302	0	7510	005	- INSTITUTE OF GAS TECHN	6	1	0	0
9302	0	7510	006	- SOUTHERN GAS ASSOC-DUES	6	1	0	0
9302	0	7510	009	- BBB OF AMERICA	6	1	0	0
9302	0	7510	011	- CHAMBER OF COMMERCE-DUES	6	1	0	0
9302	0	7510	012	- CHAMBER OF COMMERCE-MISC	6	1	0	0
9302	0	7510	013	- MISC DUES-SYSTEM	6	1	0	0
9302	0	7510	021	- GAS RESEARCH INSTITUTE	6	1	0	0
9302	0	7510	025	- TEXAS GAS UTILITIES	6	1	0	0
9302	0	7510	026	- TEXAS GAS ASSOC.-DUES	6	1	0	0
9302	0	7510	027	- KY GAS ASSOC. - DUES	6	1	0	0
9302	0	7590		- MISCELLANEOUS GENERAL EXP	6	1	0	0
9302	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9302	0	9927		- CUST UNCOL ACCT-WRITE OFF	6	1	0	0
9310				* A&G-OP RENTS				
9310	0			+ A&G-OP RENTS				
9310	0	4581		- BUILDING LEASE/RENTS	6	1	0	0
9310	0	4582		- BUILDING SERVICE	6	1	0	0
9310	0	4590		- UTILITIES	6	1	0	0
9310	0	9195		- UCG BEGINNING BALANCE	6	1	0	0
9320				* A&G-MAINT GENERAL PLANT				

LINE2

DBS GENERAL LEDGER SYSTEM
CHART OF ACCOUNTS - ACCOUNT LISTING

ACCOUNT NARUC	X	ELMT	DETAIL		DESCRIPTION	CLASS	GROUP	NS CD	STATUS
9320				*	A&G-MAINT GENERAL PLANT				
9320	0			+	A&G-MAINT GENERAL PLANT				
9320	0	1131		-	LABOR - OPERATING	6	2	0	0
9320	0	4202		-	SOFTWARE MAINTENANCE	6	2	0	0
9320	0	4302		-	EQUIPMENT MAINTENANCE	6	2	0	0
9320	0	4582		-	BUILDING SERVICES	6	2	0	0
9320	0	4584		-	FURNITURE REPAIR & MAINT	6	2	0	0
9320	0	4589		-	OTHER MAINTENANCE EXPENSE	6	2	0	0
9320	0	5411		-	MEALS & ENTERTAINMENT	6	2	0	0
9320	0	9195		-	UCG BEGINNING BALANCE	6	2	0	0
9320	0	9343		-	A & G MAINT EXPENSES	6	2	0	0
9320	0	9349	010	-	EGASCO	6	2	0	0
9320	0	9349	020	-	ENERMART	6	2	0	0
9320	0	9349	030	-	TLIG	6	2	0	0
9320	0	9349	040	-	WKGR	6	2	0	0
9999				*	SYSTEM GENERATED				
9999	9			+	SYSTEM GENERATED				
9999	9	9999	999999899	-	COMPANY SUSPENSE	3	6	0	0