

**CASE**

**NUMBER:**

99-074

Filing 7-12-99

Staff and approved by the Commission on October 27, 1998 in Case No. 98-244;

7. The GSRP approved the refinancing on February 15, 1999. A copy of the authorization letter is attached as exhibit 2.

8. It is in the public interest for Sigma to obtain this financing;

9. The following information is provided in response to 807 KAR 5:001 (8) & (9):

a. Articles of Incorporation - Filed in Case No. 93-349;

b. Facts relied upon to show that the application is in the public interest: The Company must refinance the total debt to allow sufficient cash flow to operate and to repay existing obligations. Additionally, there will be an overall costs savings due to a reduction in the interest rate from 4.5% to 4%;

c. No new franchises are required;

d. There is no construction involved - maps and plans are inapplicable;

3. Engineering Plans and maps are inapplicable - no construction is involved;

e. Maps of the area are inapplicable;

f. No rate adjustment is being proposed. Rates sufficient to repay the proposed debt were approved in Case No. 98-244;

g. The annual costs to operate the system is inapplicable;

h. Description of the operation of the system and source of supply of gas is inapplicable;

10. The following information is provided as required by 807 KAR 5:001 (11):

a. A description of the property is included in Exhibit 3. The original cost of the system is shown on Exhibit 3;

b. The financing of the debt is through a Department of Local Government, Gas System Restoration Project loan in the amount of \$1,511,760. The note to be issued by DLG, its terms and interest are included in Exhibit 2. No stock or bonds are being issued;

c. The proceeds of the financing will be used for the payment of debts as shown in exhibit 1;

d. No facilities will be constructed;

e. Proceeds of the loan will be used as described above;

11. The following exhibits are provided pursuant to 807 KAR 5:001 (11)(2):

a. Financial Exhibit 4 - Financial statements for November and December 1998 and January 1999 are attached;

b. There are no trust deeds; Copies of DLG's loan forms are attached as Exhibit 1;

c. There is no construction or maps related to this financing;

The following is provided for 807 KAR 5:001 (6):

a. 1000 shares of common stock are authorized;

b. 1000 shares of no par common stock are issued as follows:

Barkley Sturgill - 450 shares

W. Grady Conley Estate - 450 shares

Estill Branham - 100 shares

c. There is no preferred stock;

d. A note to DLG was approved by the Commission in Case No. 94-435. That loan is being refinanced as part of this application.

e. No bonds are being issued;

f. see d above;

g. None;

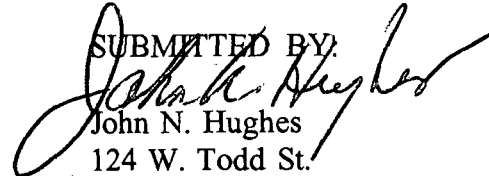
h. None;

i. See Exhibit 1.

Sigma requests a deviation under 807 KAR 5:001(14) from any requirement that may unduly delay the processing of this application.

For these reasons, Sigma requests that its application for this financing be approved.

SUBMITTED BY:



John N. Hughes  
124 W. Todd St.  
Frankfort, Ky. 40601  
(502) 227-7270

Attorney for Sigma Gas  
Corporation

AFFIDAVIT OF ESTILL BRANHAM

County of Magoffin )  
Commonwealth of Kentucky )

Estill Branham, after being sworn, states that he is the President of Sigma Gas Company and that the statements contained in the Petition are true and correct to the best of his information and knowledge.

Sworn and acknowledged before me by Estill Branham on the 1st day of March, 1999.

Kimberly Cisp  
Notary Public

My Commission Expires on: April 15, 2000

EXHIBIT 1

GAS SYSTEM RESTORATION PROJECT  
APPLICATION FOR ASSISTANCE  
BY THE DEPARTMENT OF LOCAL GOVERNMENT

Date: October 27, 1998

GAS COMPANY: SIGMA GAS CORPORATION

ADDRESS: P. O. BOX 22, SALYERSVILLE, KY 41465

I understand the terms of the model contract attached to this application and realize that disbursement of loan funds will depend upon approval of this application and execution of attached contract. The information contained in this application is accurate to the best of my knowledge.

OWNER: Estill Branham (signed)  
ESTILL BRANHAM, PRESIDENT (name, title)

MANAGER: Estill Branham (signed)  
ESTILL BRANHAM, PRESIDENT (name, title)

ATTEST: Kimberly R. Crisp (signed)  
Suzanne A. Crum MY COMMISSION (notary public)  
EXPIRES April 15, 2000

I. General Description of Project

- A. Amount of Funding Requested: \$ 1,511,759.99
- B. Age of System: 14 Years
- C. Feet of Pipe Needing Replacement: 0 Total Feet
- D. Number of Meters and Regulators Needing Replacement: 0
- E. Percent Line Loss, Twelve Months Just Ended: 0

II. Legal Description of Project

- A. Provide a complete set of engineering plans for all construction work (to be used as legal description), specifying size, location and depth of piping, and the schedule to be used for construction. An additional set of plans should be submitted for approval to the Public Service Commission (PSC) or Office of Pipeline Safety as appropriate.

- B. List and describe any land, easements or other property rights to be acquired in connection with the project.

**III. Proposed Use of Funds**

Itemize the costs for construction and financial rehabilitation of the gas system, based upon specific plans as described in Section II above.

**Construction**

- |  |          |
|--|----------|
| 1. Materials (attach itemized list as exhibit) | \$ _____ |
| 2. Labor                                       | _____    |
| 3. Land  | _____    |
| 4. Right-of-Way                                | _____    |
| 5. Legal                                       | _____    |
| 6. Engineering                                 | _____    |
| 7. Other ( _____ )                             | _____    |
| 8. Other ( _____ )                             | _____    |
| 9. Total Cost of Construction                  | _____    |

**In-Kind Contribution to Construction**

- |   |       |
|---|-------|
| 10. Materials (attach itemized list as exhibit)                                   | _____ |
| 11. Labor   | _____ |
| 12. Equipment   | _____ |
| 13. Land  | _____ |
| 14. Total Value of In-Kind Contribution   | _____ |
| 15. Net Funding Needed for Construction<br>(total cost less in-kind contribution) | _____ |

**Financial Rehabilitation**

List all outstanding debts to be covered by loan. Attach documentation as exhibits.

- |                                   |                        |
|-----------------------------------|------------------------|
| 16. <u>SEE EXHIBIT I ATTACHED</u> | <u>\$ 1,511,759.99</u> |
| 17. _____                         | _____                  |
| 18. _____                         | _____                  |
| 19. _____                         | _____                  |



20.	_____	\$ _____
21.	Total Needed for Financial Rehabilitation	<u>1,511,759.99</u>
23.	Total Funding Needed for Construction and Financial Rehabilitation	<u>1,511,759.99</u>

IV. Environmental Aspects of Construction

This partially fulfills a requirement by the Economic Development Administration for environmental review by the Kentucky Natural Resources and Environmental Protection Cabinet (NREPC). If any requirements are unclear, assistance may be obtained through NREPC or the Department of Local Government.

A. Describe the possible conflict with environmentally sensitive public land.

1. Number of river or stream crossings \_\_\_\_\_.  
List: \_\_\_\_\_.
2. Number of feet of pipe that will be located within the rights-of-way of existing public highways \_\_\_\_\_.

B. Environmental description of the construction project.

1. Provide a scale map detailing the layout of the existing and proposed gas distribution system as it relates to the surrounding environs. A 7.5 minute topographic map should be used.
2. Provide a map with a scale compatible with the topographic map provided above (IV B (1)) delineating the base (1%) floodplain. This may be done by incorporation of a Flood Insurance Risk Map (FIRM) issued by the Office of Federal Insurance and Hazard Mitigation, or any other flood study conducted for the area. Identify structures by location and name within the base floodplain that will be serviced by the gas distribution system.
3. Provide a brief description of the types of land that will be affected by the proposed project. Land use categories should delineate between:
  - a. Residential and Commercial
  - b. Agricultural Areas
  - c. Forest Land
  - d. Water
  - e. Strip Mines, Quarries and Excavation Sites
  - f. Parks and Public Owned Land
  - g. Wetlands
  - h. Other

The location and amount of area affected by each category should be identified. This requirement can be fulfilled by shading land uses on the system map or by written description.

V. Costs for Post-Construction Maintenance and Operations

A. Itemize the anticipated post-construction expenses necessary for maintaining and operating the gas system in compliance with Federal regulations as set forth in the Federal Register (CFR 191 and CFR 192) "Regulations for the Transportation of Natural and Other Gas by Pipeline." Such estimates should include, but are not limited to, costs for preparing and submitting any required annual reports, operating and maintenance plans, emergency and public education plans; and for leakage test requirements and record keeping. These figures can be estimated through analysis of past operating expenses and anticipation of future operating costs.

1. Estimated Annual Legal Expenses	\$ _____
2. Estimated Annual Administrative Expenses	_____
3. Estimated Annual Clerical Expenses	_____
4. Annual Insurance Costs (See Item VI B)	_____
5. Estimated Annual Cost for Management Consultant	_____
6. Estimated Other Annual Maintenance Expenses	_____
7. Estimated Cost for Annual Audits	_____
8. Estimated Annual Capital Expenditures	_____
<b>Total Costs for Maintenance and Operations (total from above)</b>	_____

VI. Appurtenant Statements

- A. Provide documentation that funding for the proposed construction has been sought from, and denied by, at least three conventional sources. Documentation should clearly reflect the reason for denial of funding.
- B. List all insurance currently carried. If the utility is not covered by performance or liability insurance, the utility should seek out and obtain estimates for said insurance and attach to this application a letter from the insurance company stating cost, terms and conditions of the coverage after reconstruction. See Model Loan Conditions for Insurance Requirements.
- C. Indicate source(s) of gas and provide evidence of reliability (longevity) of future gas supply, in years.

VII. Balance Sheet\*

<u>Assets and Other Debits</u>	<u>Balance First of Year</u>	<u>Balance Last of Year</u>
<u>Utility Plant</u>		
1. Utility Plant (101-107, 114, 116)	\$ _____	\$ _____
2. Less: Accumulated Provision for Depreciation, Depletion and Amortization (110)	_____	_____
3. Net Utility Plant	_____	_____
<u>Other Property and Investments</u>		
4. Non-Utility Property - Net (121-122)	_____	_____
5. Other Investments (124)	_____	_____
6. Special Funds (125)	_____	_____
7. Total Other Property and Investments	_____	_____
<u>Current and Accrued Assets</u>		
8. Cash and Working Funds (131)	_____	_____
9. Temporary Cash Investments (132)	_____	_____
10. Notes Receivable (141)	_____	_____
11. Customer Accounts Receivable (142)	_____	_____
12. Other Accounts Receivable (143)	_____	_____
13. Accumulated Provision for Uncollectible Accounts-Credit (144)	_____	_____
14. Materials and Supplies (150)	_____	_____
15. Gas Stored Underground (164)	_____	_____
16. Prepayments (165)	_____	_____
17. Other Current and Accrued Assets (170)	_____	_____
18. Total Current and Accrued Assets	_____	_____
<u>Deferred Debits</u>		
19. Unamortized Debt Expense (181)	_____	_____
20. Extraordinary Property Losses (182)	_____	_____
21. Other Deferred Debits (183)	_____	_____
22. Deferred Losses from Disposition of Utility Plant (187)	_____	_____
23. Unamortized Loss on Reacquired Debt (189)	_____	_____
24. Accumulated Deferred Income Taxes (190)	_____	_____
25. Unrecovered Purchased Gas Costs (191)	_____	_____
26. Total Deferred Debits	_____	_____
27. TOTAL ASSETS AND OTHER DEBITS	_____	_____

\*Financial schedules are keyed to the "Accounting and Reporting Requirements for Natural Gas Companies" as promulgated by the Federal Energy Regulatory Commission and adopted by the Kentucky Public Service Commission.

<u>Liabilities and Other Credits</u>	<u>Balance First of Year</u>	<u>Balance Last of Year</u>
<u>Proprietary Capital</u>		
1. Common Capital Stock (201)	\$ _____	\$ _____
2. Preferred Capital Stock (204)	_____	_____
3. Other Paid-In Capital (207)	_____	_____
4. Discount on Capital Stock (213)	_____	_____
5. Capital Stock Expense (214)	_____	_____
6. Appropriated Retained Earnings (215)	_____	_____
7. Unappropriated Retained Earnings (216)	_____	_____
8. Reacquired Capital Stock (217)	_____	_____
9. Noncorporate Proprietorship (218)	_____	_____
10. Total Proprietary Capital	_____	_____
<u>Long-Term Debt*</u>		
11. Bonds (221)	_____	_____
12. Advances from Associated Companies (223)	_____	_____
13. Other Long-Term Debt (224)	_____	_____
14. Total Long-Term Debt	_____	_____
<u>Current and Accrued Liabilities</u>		
15. Notes Payable (231)*	_____	_____
16. Accounts Payable (232)	_____	_____
17. Notes Payable to Associated Companies (233)	_____	_____
18. Accounts Payable to Associated Companies (234)	_____	_____
19. Customer Deposits (235)	_____	_____
20. Taxes Accrued (236)	_____	_____
21. Interest Accrued (237)*	_____	_____
22. Other Current and Accrued Liabilities (238)	_____	_____
23. Total Current and Accrued Liabilities	_____	_____
<u>Deferred Credits</u>		
24. Customer Advances for Construction (252)	_____	_____
25. Other Deferred Credits (253)	_____	_____
26. Accumulated Deferred Investment Tax Credits (255)	_____	_____
27. Accumulated Deferred Income Taxes (281-283)	_____	_____
28. Total Deferred Credits	_____	_____
<u>Operating Reserves</u>		
29. Property Insurance Reserve (261)	_____	_____
30. Injuries and Damages Reserve (262)	_____	_____
31. Pensions and Benefits Reserve (263)	_____	_____
32. Miscellaneous Operating Reserves (265)	_____	_____
33. Total Operating Reserves	_____	_____
34. TOTAL LIABILITIES AND OTHER CREDITS	_____	_____

\*Itemize on attached Supplemental Schedule.

VIII. Statement of Income for the Year

<u>Account</u>	<u>Amount</u>
<u>Operating Revenues</u>	
1. Residential Sales (480)	\$ _____
2. Commercial and Industrial Sales (481)	_____
3. Interdepartmental Sales (484)	_____
4. Total Sales to Ultimate Consumers	_____
5. Sales for Resale (483)	_____
6. Total Gas Service Revenues	_____
<u>Other Operating Revenues</u>	
7. Forfeited Discounts (487)	_____
8. Miscellaneous Service Revenues (488)	_____
9. Revenues from Transportation of Gas of Others (489)	_____
10. Revenues from Natural Gas Processed by Others (491)	_____
11. Rent from Gas Property (493)	_____
12. Other Gas Revenues (495)	_____
13. Total Other Operating Revenues	_____
14. Total Gas Operating Revenues	_____
<u>Operating Expenses</u>	
15. Total Gas Operation and Maintenance Expenses*	_____
16. Depreciation and Depletion Expense (403)	_____
17. Amortization Expense (404-407)	_____
18. Taxes Other Than Income Taxes (408.1)	_____
19. Total Income Taxes - Utility Operations	_____
20. Total Gas Operating Expenses	_____
21. NET OPERATING INCOME	_____
<u>Other Income</u>	
22. Nonutility Income (415-418)	\$ _____
23. Interest and Dividend Income (419)	_____
24. Miscellaneous Nonoperating Income (421)	_____
25. Other Accounts (Specify Account Number and Title):	_____
26. Total Other Income	_____
<u>Other Deductions</u>	
27. Interest on Long-Term Debt (427)	_____
28. Amortization of Debt Discount and Expense (428)	_____
29. Nonutility Deductions (426.1 - 426.5)	_____
30. Other Interest Expense (431)	_____
31. Total Income Taxes - Nonutility Operations	_____
32. Other Accounts (Specify Account Number and Title):	_____
33. Taxes Other than Income Taxes (408.2)	_____
34. Total Other Deductions	_____
35. NET INCOME	_____

\*Itemize on attached Supplemental Schedule.

**IX. Operating Statistics**

**Gas Volume - Mcf**

	Current		12 Months Ended		Cost Per Mcf Current
	Month ( )		( )		
	Last Year	This Year	Last Year	This Year	
<u>Gas Purchased</u>					
1. Supplier: _____	_____	_____	_____	_____	_____
2. Supplier: _____	_____	_____	_____	_____	_____
3. Total Purchased	_____	_____	_____	_____	(Average)
4. Local Production	_____	_____	_____	_____	
<u>Gas Sold</u>					Average Rate Per Mcf Current
5. Residential	_____	_____	_____	_____	_____
6. Commercial	_____	_____	_____	_____	_____
7. Industrial	_____	_____	_____	_____	_____
8. Total Sold	_____	_____	_____	_____	_____
9. Gas Used by Company	_____	_____	_____	_____	_____
10. Gas Unaccounted For	_____	_____	_____	_____	_____

<u>Number of Customers</u>	End of Year	
	Last Year	This Year
11. Residential (480)	_____	_____
12. Commercial and Industrial (481)	_____	_____
13. Interdepartmental Sales (484)	_____	_____
14. Total - Ultimate Consumer	_____	_____
15. Sales for Resale (483)	_____	_____
16. Total Gas Service Customers	_____	_____

<u>Average Consumption Per Customer (Mcf)</u>	12 Months Ended ( )	
	Last Year	This Year
17. Residential	_____	_____
18. Commercial and Industrial	_____	_____
19. Interdepartmental Sales	_____	_____
20. Sales for Resale	_____	_____
21. Total	_____	_____

X. Supplemental Schedules

Long-Term Debt

<u>List Each Original Issue Amount, Class and Series of Obligation:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Outstanding Per Balance Sheet</u>	<u>Interest For the Year Rate</u>	<u>Interest For the Year Amount</u>
1. _____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. Total (to page 6)	_____	_____	_____	_____	_____

Notes Payable

<u>Name of Payee</u>	<u>Date of Note</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance End of Year</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____
6. Total (to page 6)	_____	_____	_____	_____

Interest Accrued

<u>Description of Obligation</u>	<u>Int. Accrued Balance First of Year</u>	<u>Int. Accrued During Year</u>	<u>Int. Paid During Year</u>	<u>Int. Accrued Balance End of Year</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____
6. Total (to page 6)	_____	_____	_____	_____

Operation and Maintenance Expenses

	<u>Amount</u>
1. Manufactured Gas Production (700-706)	_____
2. Natural Gas Production and Gathering (710-719)	_____
3. Exploration and Development Expenses (720-737)	_____
4. Storage Expenses (740-747)	_____
5. Gas Supply Expenses (730-736)	_____
6. Transmission Expenses (750-757)	_____
7. Distribution Expenses (760-769)	_____
8. Customer Accounts Expense (901-904)	_____
9. Customer Service and Informational Expenses (907)	_____
10. Administrative and General Expenses (920-935)	_____
11. Total Gas Operation and Maintenance Expenses (to page 7)	_____

**EXHIBIT 1**

**FINANCIAL REHABILITATION**

**List all outstanding debts to be covered by loan. Attach documentation as exhibits.**

1. Department of Local Government	\$647,198.00
2. Department of Local Government	156,821.00
3. Department of Local Government	6,994.00
4. Equitable Resources Energy	168,584.00
5. The Bank Josephine	70,000.00
6. John N. Hughes, Atty. at Law	17,193.41
7. Auxier Road Gas Company, Inc.	63,778.50
8. Alliance Energy Services	29,511.53
9. KISU Service Company, Inc.	286,881.00 -
10. Al Humphries Consulting	19,348.44 -
11. Sheriff Wireman, Property taxes	6,362.61
12. Wells & Company, PSC	1,237.50
13. Susan A. Crum, Accounting	2,200.00
14. Estill Branham	13,000.00
15. Accrued wages	<u>22,650.00</u>

**TOTAL NEEDED FOR FINANCIAL  
REHABILITATION**

**\$1,511,759.99**



LAW OFFICES  
**COMBS & ISAAC**  
P.O. DRAWER 189  
99 NORTH LAKE DRIVE  
PRESTONSBURG, KENTUCKY 41653

ATTORNEYS  
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GREGORY A. ISAAC  
RONALD L. LESTER  
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TELEPHONES  
(606) 866-2391  
(606) 866-2392

FACSIMILE  
(606) 866-2776

February 10, 1998

Hon. Barkley J. Sturgill, Sr.  
Fitzpatrick, Osborne & Sturgill  
P.O. Box 351  
Prestonsburg, Kentucky 41653

RE: Equitable Resources Energy Company v. Sigma Gas Corporation  
Floyd Circuit Court, Division No. II, C. A. No. 96-CI-00881

Dear Mr. Sturgill:

This letter will serve as a memorandum concerning the agreement we have reached for the repayment of the judgment obtained in the above-styled case. In particular, it was agreed that the sum due as of June 1, 1997, was \$199,784.87, exclusive of attorney fees and court cost. This sum was to be paid to EREC in monthly installments over a period of ten years at 10% interest with an alternating payment schedule which required that \$1,320.09 would be paid for the months of June, July, August and September; that \$3,960.20 would be paid for the months of December, January, February and March and that \$2,640.17 would be paid for the months of April, May, October and November of each year.

EREC hereby acknowledges the receipt of the sum of \$18,000.00 from Sigma Gas Company on January 27, 1998. EREC agrees that the first payment of the above mentioned monthly payment schedule will not be due until April 15, 1998. Thereafter, the appropriate monthly payment will be due and payable on the 15<sup>th</sup> day of each month until the judgment and attorney fees are paid in full. It is agreed between the parties that for so long as Sigma Gas Company remains current upon the above mentioned payment plan that said EREC will not attempt to collect its judgment in any other manner including, but not limited to, the issuing of garnishments. Nonetheless, should Sigma Gas Company become more than five days delinquent upon the payment of any of the above mentioned monthly payments then this agreement will become null and void and EREC will be entitled to collect its judgment in any legal manner available to it.

The parties hereby acknowledge and agree that Sigma Gas Company will diligently pursue approval from the Department of Government and the Public Service Commission to obtain a loan to pay off the above mentioned judgment to EREC. EREC has agreed to accept the total sum of \$150,000.00 as full and complete payment of the above mentioned judgment if paid by 12:00 noon on July 31, 1998, however, this agreement does not relieve Sigma Gas Corporation of its obligation to make the above mentioned monthly payments until said

Hon. Barkley J. Sturgill, Sr.  
February 10, 1998  
Page 2

lump sum is actually paid. If the \$150,000.00 sum is not paid by that date and time, then EREC will not be required to accept a reduced payment on the judgment thereafter and will instead be entitled to receive the full amount of its judgment plus attorneys fees pursuant to the payment scheduled agreed upon hereinabove.

The \$150,000.00 lump sum figure mentioned hereinabove will be reduced by the \$18,000.00 paid on January 27, 1998. This means that the total amount to be paid by Sigma Gas Corporation, if it decides to utilize the lump sum payoff option by July 31, 1998, will be \$132,000.00. Also, Sigma Gas Corporation will be given credit for the amount of principal which it will have paid in those monthly payments due for April, May, June and July of 1998, if actually paid for at the time of the payoff. The amount of the principal will be determined by utilizing standard accounting procedures concerning the amortization of loans.

If this is not an accurate statement of our agreement then please notify me of the same. Otherwise, please sign on the line indicated below and return one of the two originals to my office.

Very truly yours,

  
GREGORY A. ISAAC

GAI/df

I, Barkley J. Sturgill, Sr., do hereby state that the above letter sets forth the terms and conditions of the agreement between the parties concerning the payment of the judgment in the above-styled lawsuit and that my signature herein indicates an acceptance by said Sigma Gas Corporation of this agreement.

SIGMA GAS CORPORATION

2/16/98  
BY: Barkley J. Sturgill - Signed  
BARKLEY J. STURGILL, SR. original  
Attorney for Sigma Gas Corporation

STURGILL LETTER (#64A DF)

Remit to **EQUITABLE RESOURCES ENERGY CO**  
**EQUITABLE EASTERN REGION**  
**EASTERN RI PO BOX 371688**  
**BOX 371 PITTSBURGH**  
**PITTSBURGH PA 15251-7688**  
**PA 15251-7688**

S T A T E M E N T

Date Printed 9/30/98  
 As of Date 09/30/98  
 Due Date 10/31/98  
 Page - . . . . 1

Account - 861661  
 Cost Center: **SIGMA GAS CORPORATION**  
**REF10883** ATTN ESTILL BRANHAM  
 PO BOX 22  
 ANR Acquit **SALYERSVILLE**  
**KY 41465**

DIRECT CORRESPONDENCE TO:  
**EQUITABLE RESOURCES ENERGY CO**  
**ATTN HARRY HARPOLD**  
**PHONE 423 224 3861**  
**1989 EAST STONE DRIVE**  
**PO BOX 1983**  
**KINGSPORT**  
**TN 37662-1983**

DOI Sub. 03 J

Reference . . . T R A N S A C T I O N . . . . .

<u>Date</u>	<u>Reference St</u>	<u>Explanation</u>	<u>Charges</u>	<u>Credits</u>
<u>Balance Forward Information</u>				
11/30/94	94100505	RI October 1994	7,226.10	
12/31/94	94110551	RI November 1994	9,333.45	
12/31/94	94120598	RI December 1994	8,738.10	
02/28/95	95010022	RI January 1995	10,533.60	
03/31/95	95020066	RI Feb 95	9,843.75	
04/30/95	95030112	RI March 1995	4,085.55	
05/31/95	95040159	RI April 1995	2,737.35	
07/31/95	95060261	RI May 1995	5,506.20	
07/31/95	95060268	RI June 1995	415.80	
07/31/95	95070330	RI July 1995	305.55	
08/30/95	95080383	RI August 1995	8,145.90	
10/31/95	95090435	RI September 1995	10,155.60	
11/30/95	95100477	RI October 1995	11,078.55	
12/31/95	95110520	RI November 1995	22,232.70	
01/31/96	95120567	RI December 1995	4,406.85	
02/29/96	96010017	RI January 1996	13,620.60	
03/31/96	96020056	RI February 1996	15,630.30	
04/30/96	96030121	RI March 1996	497.70	
02/02/98	651095	RU SETTLEMENT PROCEEDS		18,000.00-
04/21/98	662477	RU MONTHLY PYMT 96-C1-00881		2,640.17-
05/20/98	662952	RU SIGMA GAS CORP		2,640.17-
06/22/98	663242	RU SIGMA GAS CORP		1,320.09-
07/20/98	663605	RU SIGMA GAS CORP		1,320.09-
08/24/98	664077	RU SIGMA GAS CORP		1,320.09-
09/18/98	821183	RU		1,320.09-
Total Balance Forward			144,493.65	28,560.70-

*199,784.87 per application*

171214.17

*( 2640.17 ) 10/15 pymt*

168,584 balance

Remit to **EQUITABLE RESOURCES ENERGY CO**  
**EASTERN REGION**  
**PO BOX 371688**  
**PITTSBURGH**  
**PA 15251-7688**

S T A T E M E N T

Date Printed 9/30/98  
 As of Date 09/30/98  
 Due Date 10/31/98  
 Page - . . . . . 2

Account - 861661  
**SIGMA GAS CORPORATION**  
**ATTN ESTILL BRANHAM**  
**PO BOX 22**  
**SALYERSVILLE**  
**KY 41465**

**DIRECT CORRESPONDENCE TO:**  
**EQUITABLE RESOURCES ENERGY CO**  
**ATTN HARRY HARPOLD**  
**PHONE 423 224 3861**  
**1989 EAST STONE DRIVE**  
**PO BOX 1983**  
**KINGSPORT**  
**TN 37662-1983**

Account Summary

Previous Balance - As of 08/01/98	118,573.13
Other Current Billings . . . . .	
Payments . . . . .	2,640.18-
Adjustments. . . . .	
Total Balance Forward. . . . .	115,932.95
Current Billings . . . . .	
Total Balance Due. . . . .	115,932.95

Account Aging

0 - 30	31 - 60	61 - 90	Over - 90
1,320.09-	1,320.09-	1,320.09-	119,893.22

# PROMISSORY NOTE

7/21/98  
S 1163-

Principal	Loan Date	Maturity	Loan No.	Call	Collateral	Account	Officer	Initials
\$70,000.00	07-21-1997	07-21-1998			203	020949	JKS	

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item.

**Borrower:** SIGMA GAS CORPORATION (TIN: 61-1248006)  
P.O. BOX 22  
SALYERSVILLE, KY 41465

**Lender:** THE BANK JOSEPHINE  
MAIN OFFICE  
8 FRONT STREET  
P. O. BOX 471  
PRESTONSBURG, KY 41653

**Principal Amount:** \$70,000.00

**Initial Rate:** 10.500%

**Date of Note:** July 21, 1997

**PROMISE TO PAY.** SIGMA GAS CORPORATION ("Borrower") promises to pay to THE BANK JOSEPHINE ("Lender"), or order, in lawful money of the United States of America, the principal amount of Seventy Thousand & 00/100 Dollars (\$70,000.00) or so much as may be outstanding, together with interest on the unpaid outstanding principal balance of each advance. Interest shall be calculated from the date of each advance until repayment of each advance.

**PAYMENT.** Borrower will pay this loan in one payment of all outstanding principal plus all accrued unpaid interest on July 21, 1998. In addition, Borrower will pay regular monthly payments of accrued unpaid interest beginning August 21, 1997, and all subsequent interest payments are due on the same day of each month after that. Borrower will pay Lender at Lender's address shown above or at such other place as Lender may designate in writing. Unless otherwise agreed or required by applicable law, payments will be applied first to accrued unpaid interest, then to principal, and any remaining amount to any unpaid collection costs and late charges.

**VARIABLE INTEREST RATE.** The interest rate on this Note is subject to change from time to time based on changes in an independent index which is the NY PRIME AS QUOTED IN THE WALL STREET JOURNAL MONEY RATE SECTION (the "Index"). The Index is not necessarily the lowest rate charged by Lender on its loans. If the Index becomes unavailable during the term of this loan, Lender may designate a substitute index after notice to Borrower. Lender will tell Borrower the current Index rate upon Borrower's request. Borrower understands that Lender may make loans based on other rates as well. The interest rate change will not occur more often than each day. The Index currently is 8.500% per annum. The interest rate to be applied to the unpaid principal balance of this Note will be at a rate of 2.000 percentage points over the Index, resulting in an initial rate of 10.500% per annum. NOTICE: Under no circumstances will the interest rate on this Note be more than the maximum rate allowed by applicable law.

**PREPAYMENT; MINIMUM INTEREST CHARGE.** Borrower agrees that all loan fees and other prepaid finance charges are earned fully as of the date of the loan and will not be subject to refund upon early payment (whether voluntary or as a result of default), except as otherwise required by law. In any event, even upon full prepayment of this Note, Borrower understands that Lender is entitled to a minimum interest charge of \$25.00. Other than Borrower's obligation to pay any minimum interest charge, Borrower may pay without penalty all or a portion of the amount owed earlier than it is due. Early payments will not, unless agreed to by Lender in writing, relieve Borrower of Borrower's obligation to continue to make payments of accrued unpaid interest. Rather, they will reduce the principal balance due.

**LATE CHARGE.** If a payment is 10 days or more late, Borrower will be charged 2.000% of the regularly scheduled payment or \$25.00, whichever is greater.

**DEFAULT.** Borrower will be in default if any of the following happens: (a) Borrower fails to make any payment when due. (b) Borrower breaks any promise Borrower has made to Lender, or Borrower fails to comply with or to perform when due any other term, obligation, covenant, or condition contained in this Note or any agreement related to this Note, or in any other agreement or loan Borrower has with Lender. (c) Any representation or statement made or furnished to Lender by Borrower or on Borrower's behalf is false or misleading in any material respect either now or at the time made or furnished. (d) Borrower becomes insolvent, a receiver is appointed for any part of Borrower's property, Borrower makes an assignment for the benefit of creditors, or any proceeding is commenced either by Borrower or against Borrower under any bankruptcy or insolvency laws. (e) Any creditor tries to take any of Borrower's property on or in which Lender has a lien or security interest: This includes a garnishment of any of Borrower's accounts with Lender. (f) Any guarantor dies or any of the other events described in this default section occurs with respect to any guarantor of this Note. (g) A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of the indebtedness is impaired. (h) Lender in good faith deems itself insecure.

**LENDER'S RIGHTS.** Upon default, Lender may declare the entire unpaid principal balance on this Note and all accrued unpaid interest immediately due, without notice, and then Borrower will pay that amount. Upon default, including failure to pay upon final maturity, Lender, at its option, may also, if permitted under applicable law, increase the variable interest rate on this Note to 4.000 percentage points over the Index. The interest rate will not exceed the maximum rate permitted by applicable law. Lender may hire or pay someone else to help collect this Note if Borrower does not pay. Borrower also will pay Lender that amount. This includes, subject to any limits under applicable law, Lender's reasonable attorneys' fees and Lender's legal expenses whether or not there is a lawsuit, including reasonable attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. If not prohibited by applicable law, Borrower also will pay any court costs, in addition to all other sums provided by law. This Note has been delivered to Lender and accepted by Lender in the Commonwealth of Kentucky. If there is a lawsuit, Borrower agrees upon Lender's request to submit to the jurisdiction of the

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

October 5, 1998

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
09/09/98 Conference re: rate case	8.25	1,526.25
Mileage 288 miles		86.40
09/15/98 Conference CPA re: hearing	0.42	77.70
09/16/98 Conference PSC Conference E.B. re: settlement	3.33	616.05
09/18/98 Telephone PSC re: settlement Telephone E.B. re: settlement PSC - conference re: settlement	0.83	153.55
09/21/98 Draft settlement agreement	1.25	231.25
09/22/98 Staff conference re: settlement	0.33	61.05
09/23/98 Draft settlement	1.83	338.55
09/24/98 PSC - file settlement agreement; staff conference DLG loan application	1.25	231.25
09/25/98 Telephone E.B. re: settlement; DLG	0.33	61.05
09/28/98 PSC conference re: settlement	0.67	123.95
09/29/98 Telephone E.B. re: settlement	0.33	61.05
09/30/98 Telephone PSC re: settlement	0.17	31.45
	<hr/>	<hr/>
For professional services rendered	18.99	\$3,599.55

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

Sigma Gas Corporation

Page 2

Charges

Previous balance

\$13,593.86

Balance due

---

\$17,193.41

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# Auxier Road Gas Company, Inc.

Box 785

Prestonsburg, Kentucky 41653

Estlin B. Branham  
President

(606) 886-2314

This invoice is for the transmission of gas for the months indicated:

January 1997	\$ 1,265.60
February 1997	759.40
March 1997	661.00
April 1997	485.40
May 1997	200.00
June 1997	171.40
July 1997	166.00
August 1997	170.20
September 1997	140.80
October 1997	467.20
November 1997	1,186.60
December 1997	1,681.80
January 1998	1,352.80
February 1998	1,668.00
March 1998	1,151.00
April 1998	539.40
May 1998	258.00
June 1998	153.40
July 1998	132.60
August 1998	89.20
September 1998	<u>106.20</u>
<b>TOTAL</b>	<b>\$12,806.00</b>



# Auxier Road Gas Company, Inc.

Box 785  
Prestonsburg, Kentucky 41653

Estlin B. Branham  
President

December 10, 1997

(606) 886-2314

## INVOICE

TO: SIGMA GAS CORPORATION  
P.O. BOX 22  
SALYERSVILLE, KY 41465

<u>QUANTITY</u>	<u>ITEM</u>	<u>AMOUNT PER UNIT</u>	<u>AMOUNT</u>
40	METERS-RECONDITIONED With Swivels and Spuds	\$50.00@	\$2,000.00
50	REGULATORS-RECONDITIONED	35.00@	<u>1,750.00</u>
		TOTAL	\$3,750.00

# Auxier Road Gas Company, Inc.

Box 785  
Prestonsburg, Kentucky 41653

Estlin B. Branham  
President

October 30, 1998

(606) 886-2314

## INVOICE

Sigma Gas Corporation  
P.O. Box 22  
Salyersville, KY 41653

<u>Quantity</u>	<u>Item</u>	<u>Amount Per Unit</u>	<u>Amount</u>
320'	4" PE Pipe	1.75 Per Ft.	\$ 560.00
50	Meters-Reconditined with Swivels & Spuds	50.00@	2,500.00
50	Regulators-Recondtioned	35.00@	1,750.00
25	Pre-fab Meter Risers	16.50@	<u>412.50</u>
			\$ 5,222.50



alliance Energy Services

COPY

INVOICE NO.	PAGE NO.
009944	001

9300 Shelbyville Road, Suite 810  
 Louisville, Kentucky 40222  
 (502) 426-4500 Fax:(502) 426-8800

INVOICE DATE	TERMS
04/24/98	UPON RECEIPT

ACCOUNT NO.	PURCHASE ORDER NO.
000106	

SIGMA GAS CORPORATION  
 P. O. BOX 22  
 SALYERSVILLE, KY 41465

MAIL TO: Alliance Energy Services  
 Dept. #97941  
 Louisville, KY 40297-0941

WIRE TO: Alliance Energy Services  
 c/o PNC BANK, Kentucky  
 ABA #083000108  
 Account #3001577075  
 Louisville, KY

# INVOICE

DESCRIPTION	QUANTITY(MMBTU)	UNIT PRICE	AMOUNT
03/98 NATURAL GAS SALES - TCO	1,440.00	2.6378	3,798.43 ✓
03/98 NATURAL GAS SALES - TCO	4,526.00	2.9000	13,125.40
16,923.83 DUE			
- (3,798.43) PAYMENT: 05/04/98			
13,125.40 BALANCE			
- (3,974.40) PAYMENT: 05/20/98			
9,151.00 BALANCE			

COMMENTS:

"Thank you for your continued confidence and support  
 serving your energy needs."

PLEASE PAY	\$ 16,923.83
SALES TAX	.00
PLEASE PAY	\$ 16,923.83

Services

COPY

INVOICE NO.	PAGE NO.
9481 009942	001

Suite 810  
 40222  
 426-8800

INVOICE DATE	TERMS
03/25/98	UPON RECEIPT

ACCOUNT NO.	PURCHASE ORDER NO.
000106	

SIGMA GAS CORPORATION  
 P. O. BOX 22  
 SALYERSVILLE, KY 41465

MAIL TO: Alliance Energy Services  
 Dept. #97941  
 Louisville, KY 40297-0941

WIRE TO: Alliance Energy Services  
 c/o PNC BANK, Kentucky  
 ABA #083000108  
 Account #3001577075  
 Louisville, KY

# INVOICE

DESCRIPTION	QUANTITY(MMBTU)	UNIT PRICE	AMOUNT
02/98 NATURAL GAS SALES - TCO	4,970.00	2.9000	14,413.00
02/98 NATURAL GAS SALES - TCO	4,086.00	3.0701	12,544.43
02/98 NATURAL GAS SALES - TCO	2,100.00	2.7461	5,766.81
02/98 OVERRUN CHARGES	4,086.00	.1500	612.90
<p>33,337.14 BALANCE</p> <p>25,766.81 PAYMENT 04/23/98</p> <p>27,576.33 BALANCE</p> <p>27,209.80 PAYMENT 05/13/98</p> <p>20,369.53 BALANCE</p>			

COMMENTS:

"Thank you for your continued confidence and support  
 in serving your energy needs."

PLEASE PAY

\$ 33,337.14

SALES TAX

.00

PLEASE PAY

\$ 33,337.14

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

October 20, 1998

Sigma Gas Corporation  
P. O. Box 22  
Salysersville, KY 41465

The following invoice is for equipment rental for the dates of January 13, 1998 through October 20, 1998:

<u>EQUIPMENT DESCRIPTION</u>	<u>RATE</u>	<u>EXTENSION</u>
1 - John Deere Backhoe	72 hrs @ \$ 40	\$ 2,880.00
1 - Chevy Tool Truck	23 dys @ \$ 80	1,840.00
1 - Case Trencher	56 hrs @ \$ 35	1,960.00
1 - Chevy Van C30 Truck, tools	13 dys @ \$120	1,560.00
1 - PE Fusion & Welding Machine	20 dys @ \$ 45	900.00
1 - 175 Air Compressor/Tools	23 dys @ \$ 45	<u>1,035.00</u>
		<b>\$10,175.00</b>

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

December 31, 1997

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## STATEMENT OF ACCOUNT

<u>TRANSACTION DATE</u>		<u>AMOUNT</u>
1/1/96 - 9/30/96	Labor for pipeline construction	\$ 30,341.00
1/1/96 - 9/30/96	Equipment rent for pipeline constr.	71,230.00
10/1/96 - 12/31/97	Equipment rent for pipeline constr.	119,845.00
1/1/94 - 12/31/95	Maintaining and repairing GEI, Inc. Pipeline G-39 for Sigma Gas Corp.	<u>57,290.00</u>
	<b>TOTAL DUE</b>	<b>\$278,706.00</b>
	CH# 1693 PAID 9/9/97	<u>2,000.00</u>
		\$ <u><u>276,706.00</u></u>

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

September 30, 1996

SIGMA Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## INVOICE

Labor from January 1 thru September 30, 1996 @ 4,579 hours \$30,341.00

Equipment rental from January 1, thru September 30, 1996:

1 - 560 Case Trencher/Backhoe.....	680 hours @ \$ 35	23,800.00
1 - John Deere 310 D Backhoe.....	680 hours @ \$ 40	27,200.00
1 - Chev Van, C-30 Truck & tools.....	68 days @ \$120	8,160.00
1 - Chev Tool Truck.....	68 days @ \$ 80	5,440.00
1 - Chev Foreman Truck.....	68 days @ \$ 30	2,040.00
1- PE Fusion & Welding #14 - BLF Unit.....	68 days @ \$ 45	3,060.00
1 - 175 Air Compressor and Air Tool.....	34 days @ \$ 45	<u>1,530.00</u>

71,230.00

1 - Maintaining and repairing GEI, Inc. Pipeline  
    G-39 for Sigma Gas Corporation 57,290.00

**\$158,861.00**

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

December 31, 1997

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## INVOICE

Equipment rental from October 1, 1996 thru December 31, 1997:

1 - John Deere 310 D Backhoe .....	624 hours @ \$ 40	\$24,960
1 - 560 Case Trencher/Backhoe .....	1,368 hours @ \$ 35	\$47,880
1 - Chevy Van, C-30 truck and tools.....	179 days @ \$120	\$21,480
1 - Chevy Tool Truck .....	179 days @ \$ 80	\$14,320
1 - P.E. Fusion and Welding Machine .....	179 days @ \$ 45	\$ 8,055
1 - 175 Air Compressor and Air Tool .....	70 days @ \$ 45	<u>\$ 3,150</u>

**\$119,845**



# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

September 30, 1996

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## INVOICE

Labor from January 1 thru September 30, 1996 @ 4,579 hours \$30,341.00

Equipment rental from January 1, thru September 30, 1996:

1 - 560 Case Trencher/Backhoe .....	680 hours @ \$ 35	\$23,800.00
1 - John Deere 310 D Backhoe .....	680 hours @ \$ 40	\$27,200.00
1 - Chevy Van, C-30 Truck & tools .....	68 days @\$120	\$ 8,160.00
1 - Chevy Tool Truck .....	68 days @ \$ 80	\$ 5,440.00
1 - Chevy Foreman Truck .....	68 days @ \$ 30	\$ 2,040.00
1 - PE Fusion & Welding		
#14 - BLF Unit .....	68 days @ \$ 45	\$ 3,060.00
1 - 175 Air Compressor and Air Tool .....	34 days @ \$ 45	\$ 1,530.00

TOTAL INVOICE \$101,571.00

**AL ANDY INC.**

4476 Frankfort Road  
GEORGETOWN, KENTUCKY 40324

January 2, 1998

Sigma Gas Corp.  
P.O. Box 22  
Salyersville, KY 41465

S T A T E M E N T

Case No. 95-252

Amount Due

\$675.00

**AL ANDY INC.**  
4476 Frankfort Road  
GEORGETOWN, KENTUCKY 40324

January 2, 1998

Sigma Gas Corp.  
P.O. Box 22  
Salyersville, KY. 41465

S T A T E M E N T

Gas Pipe Construction

Balance Due                      \$18,673.44

Commonwealth of Kentucky  
61A255 (4-94)

**PUBLIC SERVICE COMPANY  
PROPERTY TAX STATEMENT**  
For County, School or Special Taxes

*Disc Made  
2/11/98*

Return Payment to:

CHALMER WIRMAN  
City/County MAZOFFIN  
Address SALYERSVILLE, KY 41465

Bill No. \_\_\_\_\_

Assessment for 19 97 Taxes

Date Feb 18, 19 98

Address: Sigma Gas Corporation  
Name Sigma Gas Corporation  
Street 60 Dupier Rd Gas Co. One PO Box 22  
City, State, ZIP Code Salyersville, Ky 41465

**PAYMENT INSTRUCTIONS**

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at 10 percent per annum applies. Make payment to sheriff of county named on statement.

PROPERTY CLASS—Rate Per \$100 Value	Assessed Value	County Tax	School Tax	Special Tax
REAL ESTATE RATE County 19.8 School 42.3	818.740	1,621.10	3,463.27	
TANGIBLE RATE County 30.0 School 45.3	29.260	87.78	132.54	
REAL ST. LIBRARY 3.3	818.740			270.18
tangible extension 5.0	29.260			14.63
REAL ST. EXTENSION 4.1	818.740			335.68
tangible extension 8.57	29.260			25.07
Real st. HEALTH 4.0	818.740			327.44
tangible health 4.0	29.260			11.70
REAL ST SOIL 1.2	818.740			98.24
<b>TOTALS BY TAXING DISTRICT</b>		<b>1,708.88</b>	<b>3,595.81</b>	<b>1,057.92</b>

Signed Haden W. Arnett County Clerk

Payment Received By \_\_\_\_\_ Sheriff

TOTAL TAX..... \$ 6,362.61

PENALTY { 10 percent of total tax if not paid within 30 days .....

INTEREST { 10 percent per annum if not paid within 30 days .....



WELLS & COMPANY, P.S.C.

*Qualified Public Accountant*

Suite 7, Woodland Plaza, Box 850  
Paineville, Kentucky 41240

(606) 789-3588  
Fax (606) 789-3326

INVOICE

SIGMA GAS CORPORATION  
P.O. BOX 22  
SALYERSVILLE, KENTUCKY 41465

7/6/98

FOR SERVICES RENDERED IN CONNECTION WITH:

WORK IN PROCESS THROUGH JUNE 30, 1998, IN THE ASSISTANCE WITH SUPPORTING  
DATA AND INFORMATION NECESSARY FOR A FILING WITH THE PUBLIC SERVICE  
COMMISSION SEEKING A RATE INCREASE

BALANCE DUE: \$1,237.50

**SUSAN A. CRUM**  
BOOKKEEPING AND ACCOUNTING SERVICES  
P. O. BOX 1012  
PRESTONSBURG, KY 41653

PHONE NO. (606) 886-1454  
FACSIMILE (606) 889-0709

March 15, 1998

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

**PROFESSIONAL SERVICES RENDERED**

Preparation of 1997 Form 1120S, U.S. Income Tax Return for an S Corporation,  
Form 720S, Kentucky Income Tax Return for S Corporation and Public Service  
Commission Property Tax Return.

**TOTAL INVOICE**

**\$2,200.00**

# NATURAL GAS SALES AND PURCHASE AGREEMENT

This Agreement is made, effective as of March 1, 1995, by and between Alliance Gas Services, Inc. a Kentucky corporation ("Seller") and Sigma Gas Corporation a Kentucky corporation ("Buyer"), (collectively, "Parties," or individually, "Party").

## W I T N E S S E T H :

WHEREAS, Seller desires to sell, and Buyer desires to purchase, quantities of natural gas on a Best Efforts basis, as defined in Section 1.2.

NOW, THEREFORE, in consideration of the premises and mutual covenants set forth herein, the Parties agree as follows:

## ARTICLE I.

### DEFINITIONS

**1.1** "Agreement" means this contract, including all exhibits and amendments, upon completion and execution by the Parties.

**1.2** "Best Efforts" means natural gas service rendered by Seller to Buyer that is subject to a partial or complete discontinuance of service in the event that the transporting pipeline(s) and/or Local Distribution Company (LDC) transporting gas on behalf of Seller or Buyer cease to provide transportation service, diversion of Seller's natural gas supply scheduled for Buyer by the transporting pipeline(s) or LDC's; or because of Force Majeure events pertaining to either Party.

**1.3** "Transporter" means the transporting pipeline(s) upstream of the Point(s) of Sale as identified on Exhibit "A" hereto.

**1.4** "Citygate" means the pipeline interconnect between the Transporter and the LDC.

**1.5** "Point(s) of Sale" means Citygate(s) to which natural gas is delivered by Seller to Buyer's LDC(s), as identified on Exhibit "A" attached hereto, for ultimate delivery to Buyer. Buyer's transportation agreement(s) with Transporter(s), if any, should designate Point(s) of Sale.

**1.6** "Btu" (British thermal unit) means the amount of heat required to raise the temperature of one pound of pure water from 58.5 degrees to 59.5 degrees Fahrenheit.

**1.7** "MMBtu" means a volume of natural gas the combustion of which, at constant pressure at 14.73 psia and 60 degrees Fahrenheit, saturated with water vapor, with air of the same temperature as the gas, when the products of combustion are cooled to the initial temperature of the gas and air and when the water formed by such combustion is condensed to a liquid state produces 1,000,000 Btu.

## **ARTICLE II.**

### **QUANTITY**

**2.1** Buyer agrees to purchase natural gas from Seller in amounts not to exceed the maximum daily and monthly quantities of natural gas as reflected on Exhibit "A". Further, for the facility(ies) listed in Exhibit "A" attached hereto, Buyer agrees to purchase all of its natural gas requirements from either Seller or its respective LDC.

**2.2** Buyer and Seller agree to provide each other with as early a notice of any interruption or reduction of deliveries or purchases as is reasonably practical under the circumstances. If possible, advance notice of at least 48 hours prior to interruption is preferred. Such notice may be oral, but should be confirmed in writing within three (3) days.

**2.3** Buyer may increase its nominated quantity within the maximum quantities in Exhibit "A" from time to time upon (i) oral or written notice to Seller, and (ii) Seller's written confirmation and approval of said increase. Upon Buyer's request, Seller may agree to sell Buyer additional volumes in excess of the maximum quantities in Exhibit "A", upon the negotiation of a mutually acceptable price. Either Party may request an increase or decrease in the maximum daily or monthly quantities, which proposed increase shall become effective upon execution of a new Exhibit "A". Seller shall not be required to reduce Buyer's nomination if such reduction is at a lower than market price unless Seller can do so at no economic detriment to Seller. Otherwise, Buyer agrees to assume the cost of the difference in market cost for the quantity reduction.

## **ARTICLE III.**

### **PRICE OF NATURAL GAS**

**3.1** Exhibit "A" shall state the price per MMBtu for the natural gas that is sold by Seller to Buyer. The price for natural gas shall not exceed the maximum lawful price, if any, as established pursuant to the Natural Gas Policy Act of 1978 or other applicable law.

**3.2** Seller shall pay, or reimburse Buyer, for any federal, state or local production, severance, excise, ad valorem, or similar tax that may be levied on gas sold under this Agreement that is incurred prior to the Point(s) of Sale. Buyer shall pay, or reimburse Seller, for any federal, state or local sales, use, or similar tax that may be levied on gas sold under this Agreement that is incurred upon or after delivery at the Point(s) of Sale.



## ARTICLE IV.

### TERM

**4.1** This Agreement shall be effective from date of initial gas flow, and shall remain in effect for five (5) years thereafter, and further, shall be renewable annually on an evergreen basis at the mutual consent of Buyer and Seller after the initial five (5) year term. Either Party may terminate the Agreement at the end of any initial agreement term by giving at least thirty (30) days' prior written notice to the other party. Such termination shall be effective upon the expiration of any currently effective Exhibit "A", provided that such termination shall not affect any continuing obligations of the Parties, including Buyer's obligation to make payment for gas delivered prior to termination.

## ARTICLE V.

### POINTS OF SALE; TITLE; RIGHT OF POSSESSION

**5.1** Title and right of possession to all natural gas delivered and sold hereunder shall pass to Buyer upon delivery at the Point(s) of Sale. Prior to delivery at the Point(s) of Sale, Seller shall be deemed to be in exclusive control and possession of the natural gas sold hereunder, and shall be fully responsible for and shall indemnify Buyer against any damages or injury resulting from the operation of facilities used to deliver natural gas to the Point(s) of Sale. Upon delivery at the Point(s) of Sale, Buyer shall be deemed to be in exclusive control and possession of the natural gas and shall be fully responsible for and shall indemnify Seller against any damages or injury resulting from the transportation, handling or use of the natural gas from the Point(s) of Sale.

**5.2** Buyer and Seller shall be responsible for arranging all transportation of the natural gas from the Point(s) of Sale to the Buyer's facilities.

**5.3** To the extent imbalance penalties are imposed by Transporter(s), and upon determination of the validity and cause of such penalties, each Party agrees to pay, or indemnify the other, for such valid penalties that result from each Party's acts or omissions, including, but not limited to, Seller's failure to deliver, or Buyer's failure to accept, deliveries of gas equal to the quantity nominated.

## ARTICLE VI.

### QUALITY; MEASUREMENT; PRESSURE

**6.1** The natural gas sold hereunder shall meet the minimum quality, measurement, and pressure specifications required by the Transporter.

## ARTICLE VII.

### BILLING AND PAYMENT

**7.1** On or before the fifth (5th) day of each month during the term of this Agreement, Seller shall render a statement to Buyer for the total volume of natural gas nominated and delivered during the preceding month. Buyer shall pay to Seller the amount due on Seller's statement by the twentieth (20th) day of the calendar month following the month of gas flow. All such payments shall be made either: (1) by wire transfer directly to the bank account to be designated by Seller; or (2) by check to the address designated by Seller in Article XI.

**7.2** If Buyer fails to pay when due the amount of any statement rendered by Seller, interest thereon shall accrue from the due date until the date of payment, at the rate of interest announced by Citibank, N.A. New York, as its prime rate from time to time, while such amount remains unpaid or at the highest rate permitted by law, whichever is less. Notwithstanding this Paragraph, neither Party is barred from asserting any other remedy it may have at law or in equity.

**7.3** Any billing discrepancies (overcharges or undercharges) discovered and claimed by either Party within twelve (12) months after the date of any statement rendered by Seller shall be refunded (with interest, as specified in paragraph 7.2 above), upon verification, within thirty (30) days. All statements and payments not disputed within twelve (12) months of having been rendered or paid will be conclusively presumed correct.

## ARTICLE VIII.

### GOVERNMENT REGULATION

**8.1** This Agreement shall be subject to all valid applicable and effective laws, orders, rules, regulations and directives of all duly constituted Federal, State and local governmental authorities having jurisdiction.

## ARTICLE IX.

### WARRANTIES OF TITLE

**9.1** Seller warrants title to the natural gas sold and delivered to Buyer free and clear of all liens, encumbrances and claims to the natural gas, for royalties, or taxes, except as provided in Paragraph 3.2. Seller shall indemnify and defend Buyer and save it harmless from suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of this warranty. Seller represents and warrants that it has, and will continue to have at the time of delivery, the full and unrestricted legal and equitable right to sell the gas to Buyer including authorization, if required, under Section 7(b) of the Natural Gas Act.

ARTICLE X.

NOTICES

10.1 Notices to Seller under this Agreement shall be addressed as follows:

ALLIANCE GAS SERVICES, INC.  
500 Brown & Williamson Tower  
Louisville, Kentucky 40202  
ATTN: Andrew R. Fellon or Contracts Administrator

Notices to Buyer Shall be addressed as follows:

SIGMA GAS CORPORATION  
P.O. Box 22  
Salyersville, KY 41465

Remittances to:

ALLIANCE GAS SERVICES, INC.  
500 Brown & Williamson Tower  
Louisville, Kentucky 40202

Either Party may change its address under this Article, or under the payment provisions of Article VII, by written notices to the other Party. Unless otherwise provided, all written notices may be sent by U.S. mail, overnight mail service, or by telecopy, and shall be effective upon receipt. However, routine communications, including monthly statements, shall be considered as delivered when mailed.

ARTICLE XI.

TRANSFER AND ASSIGNMENT

11.1 Any company that shall succeed by purchase, merger, or consolidation to the properties, substantially as an entirety, of either Party shall be entitled to the rights and shall be subject to the obligations of its predecessor in title under this Agreement. No assignment of this Agreement or of any rights or obligations hereunder shall be made by either Party without the written consent of the other Party, which consent shall not be unreasonable withheld, except that either Party may freely assign this Agreement to a financially capable affiliate upon written notice to the other Party. This Article XII shall not prevent either Party from pledging or mortgaging its rights hereunder as security for its indebtedness. This Agreement shall be binding upon and inure to the benefit of the respective successors and assigns of the Parties.

**ARTICLE XII.**

**NON-WAIVER OF FUTURE DEFAULTS**

**12.1** No waiver by either Party of any one or more defaults by the other Party in the performance of this Agreement shall operate or be construed as a waiver of any future default or defaults, whether of a like or of a different character.

**ARTICLE XIII.**

**ENTIRE AGREEMENT**

**13.1** This Agreement constitutes the entire agreement between Seller and Buyer for the sale and delivery and purchase of natural gas. THIS AGREEMENT SUPERSEDES ALL PRIOR NEGOTIATIONS, REPRESENTATIONS, CONTRACTS OR AGREEMENTS, EITHER WRITTEN OR ORAL. EXCEPT AS PROVIDED IN ARTICLE IX, THERE ARE NO OTHER WARRANTIES EXPRESSED OR IMPLIED REGARDING THE PURCHASE AND SALE OF NATURAL GAS PROVIDED FOR HEREIN. Except as provided in Article II, no modification, alterations, amendments, instruction or interpretation of this Agreement and/or Exhibit "A" shall be binding upon either Party unless executed in writing by the party to be bound.

**ARTICLE XIV.**

**CHOICE OF LAW**

**14.1** THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE COMMONWEALTH OF KENTUCKY.

**ARTICLE XV.**

**CONFIDENTIALITY**

**15.1** The terms of this Agreement, including all exhibits and amendments, shall be kept confidential by both parties, except to the extent required by law or regulation or for the purpose of arranging transportation of natural gas purchased under this Agreement.

IN WITNESS WHEREOF, the Parties have caused these presents to be executed by their proper officers duly authorized in that behalf, as of the day and year first above written.

**BUYER:**

**SIGMA GAS CORPORATION**

**A KENTUCKY CORPORATION**

**BY:** Estill Bramham

**TITLE:** President

**SELLER:**

**ALLIANCE GAS SERVICES, INC.**

**A KENTUCKY CORPORATION**

**BY:** Andrew R. Teller

**TITLE:** President

**EXHIBIT "A"**  
**NATURAL GAS SALES & PURCHASE AGREEMENT**

between

**SIGMA GAS CORPORATION**  
and  
**ALLIANCE GAS SERVICES, INC.**

Dated

MARCH 1, 1995

**SIGMA GAS CORPORATION**  
P.O. Box 22  
Salysersville, KY 40465

Attention: Mr. Estill Branham

Pursuant to the Natural Gas Sales and Purchase Agreement, (Agreement), dated MARCH 1, 1995 between Sigma Gas Corporation (Buyer) and Alliance Gas Services, Inc. (Seller), the following specifications shall apply under the Agreement:

**Purchase Period:** From date of initial gas flow and for five (5) years thereafter and renewable on an evergreen basis annually at the mutual consent of both Buyer and Seller.

**Maximum Monthly Quantity of Natural Gas (MMBtu):** 9,000

**Maximum Daily Quantity of Natural Gas (MMBtu):** 450

**Price:** Initial Volumes:

The price Buyer shall pay Seller for all volumes initially nominated by Buyer and delivered by Seller for the Purchase Period shall be calculated by adding the first of the month index posting as published in Inside F.E.R.C.'s Gas Market Report "Spot Prices Delivered to Pipelines" for Columbia Gulf Transmission Co. - Louisiana" plus four percent (4%) plus applicable Columbia Gulf Transmission Corp. (CGT), Columbia Gas Transmission Corp. (TCO), Auxier Road Gas Company and other transportation charges in order to deliver gas to Buyer's facilities.

Supplemental Volumes:

The price Buyer shall pay Seller for all supplemental volumes nominated by Buyer and delivered by Seller shall be per the terms of Section 3.4 to the Agreement, dependent upon the actual supply source used by Seller for Buyer's Supplemental Volume requirements.

Purchase Period: Date of initial gas flow and for five (5) years thereafter and further renewable on an evergreen basis annually at the mutual consent of both Buyer and Seller after the initial five (5) year term.

Point(s) of Sale: Interconnect between transporting pipelines and Sigma Gas Corporation's mainline distribution system.

AGREED AND ACCEPTED TO:

This 23 day of FEBRUARY, 1995

ALLIANCE GAS SERVICES, INC.

"Seller"

By: Andrew R. Tollen

Title: President

AGREED AND ACCEPTED TO:

This 23 day of February, 1995

SIGMA GAS CORPORATION

"Buyer"

By: Estell Bramham

Title: President

**EXHIBIT "A"**  
**NATURAL GAS SALES & PURCHASE AGREEMENT**

between  
**SIGMA GAS CORPORATION**  
and  
**ALLIANCE GAS SERVICES, INC.**  
Dated

June 23, 1997

**SIGMA GAS CORPORATION**  
P.O. Box 22  
Salyersville, KY 40465

Attention: Mr. Estill Branham

Pursuant to the Natural Gas Sales and Purchase Agreement, (Agreement), dated March 1, 1995 between Sigma Gas Corporation (Buyer) and Alliance Gas Services, Inc. (Seller), the following specifications shall apply under the Agreement:

Purchase Period:	From date of initial gas flow to Buyer and year-to-year thereafter upon written consent of both Buyer and Seller.
Date of Initial Gas Flow:	May 1, 1997
Daily Quantity of Natural Gas (Mcf):	Up to 200 Mcf/day
Price:	\$3.10/Mcf
Delivery Point(s):	SIGMA citygate interconnect

**ACCEPTED AND AGREED TO:**

**SIGMA GAS CORPORATION**  
"Buyer"

By: Estill Branham

Title: President

Date: 6/25/97

**ALLIANCE GAS SERVICES, INC.**  
"Seller"

By: Andrew R. Tilton

Title: President

Date: 6/23/97





# The Bank Josephine

PRESTONSBURG, KENTUCKY 41653

October 7, 1998

Sigma Gas Corporation  
P. O. Box 22  
Salyersville KY 41465-0022

RE: Request for a Business Loan

Gentlemen:

The Bank Josephine has reviewed your request. We will have to deny financing of your request at this time.

If you have questions regarding this matter, please do not hesitate to call me at (606) 886-4007.

Sincerely,

Dennis T. Dorton  
President/CEO

DTD/ras

FAHOMERUTHANNMISCSIGMA.LTR



October 6, 1998

Sigma Gas Corporation  
P.O. Box 22  
Salyersville, KY 41465-0022

RE: Request for a Business Loan

Gentlemen:

The Citizens National Bank of Paintsville, Kentucky has reviewed your request. We will have to deny financing of your request at this time.

If you have questions regarding this matter, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis T. Dorton", written over a horizontal line.

Dennis T. Dorton  
President and CEO

DTD/sec

SIGMA GAS CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 1998

ASSETS

Current Assets		
Cash in bank - checking	\$	(4,735.24)
Customer accounts receivable		15,961.88
Accounts receivable - GEI		37,543.27
		<hr/>
Total Current Assets	\$	48,769.91
Property, Plant and Equipment		
Mains		1,575,321.09
Compressor station equipment		14,580.00
Meters		36,251.95
Meter installation		13,544.00
Office furniture & equipment		1,375.00
Power operated equipment		14,470.33
Organization costs		38,045.00
Accumulated depreciation		(292,961.58)
Gas plant acquisition adjustment		(272,751.80)
Gas plant acquisition amortization		51,813.00
		<hr/>
Total Property Plant and Equipment		1,179,686.99
Other Assets		
Loan costs		1,695.84
Utility deposits		1,753.89
		<hr/>
Total Other Assets		3,449.73
		<hr/>
TOTAL ASSETS	\$	<u>1,231,906.63</u>

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 1998

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable - current	\$	406,778.46
Customer deposits		54,634.00
Accrued interest-deposits		6,058.89
FICA		224.82
Federal withholding		142.00
Kentucky withholding		72.93
SUI/FUTA		203.67
Medicare		52.58
School tax		220.35
Sales tax		166.12
Loan from shareholder - EB		10,000.00
		478,553.82
Total Current Liabilities		\$ 478,553.82
Long Term Liabilities		
N/P - The Bank Josephine		70,000.00
Note payable - DLG		811,013.00
Note payable - ARG		42,000.00
Note payable - EREC		171,224.17
		1,094,237.17
Total Long Term Liabilities		1,094,237.17
Total Liabilities		1,572,790.99
Capital		
Accum. adj. - WM. G. CONL		(123,051.58)
Current Earnings		(30,346.44)
Accum. adj. - BARKLEY STU		(123,051.58)
Current Earnings		(30,346.44)
Accum. adj. - ESTILL B. B		(27,344.70)
Current Earnings		(6,743.62)
		(340,884.36)
Total Capital		(340,884.36)
TOTAL LIABILITIES AND CAPITAL		\$ 1,231,906.63

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
INCOME STATEMENT  
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1998

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	Percent
<b>Revenue</b>				
Gas sales	\$ 7,719.65	100.0	\$ 159,908.29	97.2
Penalties	0.00	0.0	4,601.07	2.8
Sales tax commission	2.96	0.0	40.93	0.0
<b>Total Revenue</b>	<b>7,722.61</b>	<b>100.0</b>	<b>164,550.29</b>	<b>100.0</b>
<b>Expenses</b>				
Gas purchases	1,646.10	21.3	87,215.90	53.0
Compressor station power	15.49	0.2	210.13	0.1
Supervision	0.00	0.0	750.00	0.5
Mains and service labor	899.50	11.6	10,327.00	6.3
Service supplies & expenses	690.93	8.9	4,963.93	3.0
Contract labor	0.00	0.0	800.00	0.5
Easement	0.00	0.0	185.00	0.1
Meter reading labor	913.50	11.8	10,374.50	6.3
Acctg. & collecting labor	0.00	0.0	13,475.00	8.2
Computer billing	116.64	1.5	1,501.63	0.9
General & admin. salaries	0.00	0.0	14,475.00	8.8
Office supplies & expenses	274.05	3.5	4,827.61	2.9
Outside services employed	3,674.55	47.6	18,695.56	11.4
Insurance	1,386.27	18.0	3,882.27	2.4
Employee Benefits	0.00	0.0	763.84	0.5
Miscellaneous general exp	0.00	0.0	1,798.95	1.1
Rents	0.00	0.0	4,800.00	2.9
Transportation expense	1,020.51	13.2	7,980.73	4.9
Interest - Bank Josephine	662.50	8.6	4,279.99	2.6
Interest - Meter deposits	273.17	3.5	2,378.16	1.4
Interest - Equitable Res	0.00	0.0	5,979.65	3.6
Interest - Other	35.00	0.5	859.98	0.5
Interest - Commer Trust	307.42	4.0	1,963.47	1.2
Depreciation	3,926.71	50.8	35,257.70	21.4
Amort of organization costs	127.00	1.6	1,143.00	0.7
Amortization of loan cost	169.58	2.2	716.56	0.4
Payroll tax expense	342.37	4.4	5,315.36	3.2
Taxes other than income	0.00	0.0	15.00	0.0
<b>Total Expenses</b>	<b>16,481.29</b>	<b>213.4</b>	<b>244,935.92</b>	<b>148.9</b>
<b>Income from Operations</b>	<b>(8,758.68)</b>	<b>(113.4)</b>	<b>(80,385.63)</b>	<b>(48.9)</b>
<b>Other Income</b>				
Other income	0.00	0.0	110.24	0.1
Amort of acquisition adjustment	909.00	11.8	8,181.00	5.0
Gain on early extinguishment of debt	0.00	0.0	4,657.89	2.8

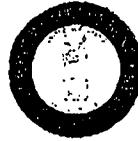
See Accountant's Compilation Report

SIGMA GAS CORPORATION  
 INCOME STATEMENT  
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1998

	C U R R E N T P E R I O D		Y E A R T O D A T E	
	Amount	Percent	Amount	Percent
Total Other Income	909.00	11.8	12,949.13	7.9
Net Income	\$ (7,849.68)	(101.6)	\$ (67,436.50)	(41.0)

See Accountant's Compilation Report

EXHIBIT 2



OFFICE OF THE GOVERNOR  
DEPARTMENT FOR LOCAL GOVERNMENT  
FRANKFORT, KENTUCKY 40601-8204

PAUL E. PATTON  
GOVERNOR

BOB ARNOLD  
COMMISSIONER

February 23, 1999

Mr. Estill Branham  
Sigma Gas Corporation  
Post Office 1084  
Prestonsburg, Kentucky 41653

Dear Mr. Branham:

On February 15, 1999, the Gas System Restoration and Development Account Review Board approved a loan to Sigma Gas Corporation pursuant to the Corporation's loan application of October 30, 1998.

The Board approved a loan to restructure various existing debts in the total amount of \$1,511,760, including \$811,013 in existing Gas System Restoration loans. The loan will be made at an interest rate of 4 percent, with an annual repayment of \$87,425 for 30 years.

This approval is contingent upon compliance by Sigma Gas Corporation with all applicable requirements of the Kentucky Public Service Commission pursuant to KRS 278.300 and 278.020. Loan documents will be executed upon documented compliance with these requirements.

Sincerely,

Bob Arnold  
Commissioner

cc: Helen Helton



AN EQUAL OPPORTUNITY EMPLOYER M/F/D  
1024 CAPITAL CENTER DRIVE, SUITE 340  
(502) 573-2362

TDD (800) 247-2510

FAX (502) 573-2512  
[http://www.state.ky.us/agencies/local\\_gov/](http://www.state.ky.us/agencies/local_gov/)



**EXHIBIT 3**

PUBLIC SERVICE COMMISSION OF KENTUCKY  
PRINCIPAL PAYMENT AND INTEREST INFORMATION  
FOR YEAR ENDING DECEMBER 31, 1997

1. Amount of Principal Payment during calendar year \$ -0-
2. Is Principal current? (Yes) X (No) \_\_\_\_\_
3. Is Interest current? (Yes) X (No) \_\_\_\_\_

SERVICES PERFORMED BY  
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are your financial statements examined by a Certified Public Accountant? YES \_\_\_\_\_ NO X

If yes, which service is performed?

Audit \_\_\_\_\_

Compilation \_\_\_\_\_

Review \_\_\_\_\_

Please enclose a copy of the accountant's report with annual report.

AUDIT OF THE ANNUAL REPORT  
 CLASS C AND D GAS COMPANIES  
 To Be Completed and Returned with Annual Report

PAGE NO.	LINE NO.	PAGE NO.	LINE NO.	YES	NO	IF NO, EXPLAIN WHY
	2	4	12	X		
	2	4	15	X		
	2	4	16	X		
	4	4	33	X		
	4	5	42	X		
	4	6	25	X		
	3	6	Capital Stock	X		
	3	7	Long-Term Debt Total (d)	X		
	3	7	Notes Payable Total (e)	X		
	3	7	Int. Accrued Total (e)	X		
	3	8	-	X		
	3	8	Acct. 216 Bal. End of Yr.(b)	X		

PAGE NO.	LINE NO.	PAGE NO.	LINE NO.	YES	NO	IF NO, EXPLAIN WHY
9	22	11	31	X		
9	50	8	Bal. Trans. From Income (433)	X		
9	25	12	Acct. 408.1	X		
9	48	12	Acct. 408.2	X		
9	40	7	Interest Accrued LTD (c)	X		
9	43	7	Interest Accrued Other	X		
9	26	12	Total Income Taxes Utility Operating Income	X		
9	44	12	Total Income Taxes Nonutility Operating Income	X		
9	24	12	Total Amortizat. Expense	X		
9	7	13	(f)	X		
10	15	14	(j)	X		
10	16	14	-	X		
14	-	15	6 & 7	X		

PAGE NO. LINE NO.	PAGE NO.	LINE NO.	YES	NO	IF NO, EXPLAIN WHY
15 16	9	9	X		
15 12(b)	15	25(b)	X		
Oath Page has been completed					

Additional Information Required by Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusual debt repayments.

Case #	Date of Order	Item/Explanation

Attach additional sheets if more room is needed

GENERAL INFORMATION

1. Give the location, including street & number and telephone number & area code of the principal office in Kentucky. AUXIER ROAD, RT 321 N. PRESTONSBURG, KY 41653 606/886-7075
2. Name, title, address and telephone number with area code of the person to be contacted concerning this report. ESTILL B. BRANHAM, PRESIDENT, AUXIER ROAD, RT 321 N, PRESTONSBURG, KY 41653 (606)886-7075
3. Name and title of officer having custody of the books of account, address of office and telephone number with area code where the books of account are kept. SAME AS #2
4. Name of State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. KENTUCKY 3/11/93
5. If the respondent controls or is controlled by any other corporation, business trust, or similar organization, give a concise explanation of the manner and extent of control. N/A
6. Give the names and addresses of the ten major stockholders of the respondent and the voting powers of each at the end of the year.
 

<u>BARKLEY STURGILL</u>	<u>- 45%</u>
<u>GRADY CONLEY</u>	<u>- 45%</u>
<u>ESTILL BRANHAM</u>	<u>- 10%</u>
7. Give the number of full-time and part-time employees: FULL-TIME - 9
8. Name of City, Town, Community and County in which you furnish gas service and the number of customers in each. SALYERSVILLE & SURROUNDING AREAS

PRINCIPAL OFFICERS

Line No.	Title	Name of Officer or Director	Principal Business Address	Annual Salary and/or Fee
1	PRES	ESTILL B. BRANHAM	P.O. BOX 22	
2			SALYERSVILLE, KY 41465	\$18,000
3				
4	V-PRES	GRADY CONLEY	PO BOX 930	
5			SALYERSVILLE, KY 41465	-0-
6				
7	SECR	BARKLEY STURGILL	TRIMBLE BRANCH RD	
8			PRESTONSBURG, KY 41653	-0-
9				
10				

BALANCE SHEET

Line No.	ASSETS AND OTHER DEBITS	Balance First Of Year	Balance Last Of Year
1			
2	UTILITY PLANT		
3			
4	Utility Plant(101-107,114,116)	1,003,322	1,408,624
5	Less: Accum. Prov. for Depr., Depletion and		
6	Amortization(110)	187,216	212,928
7	Net Utility Plant	816,106	1,195,696
8			
9	OTHER PROPERTY AND INVESTMENTS		
10			
11	Non-Utility Property-Net(121-122)		
12	Other Investments(124)		
13	Special Funds(125)		
14			
15			
16			
17	Total Other Property and Investments		
18			
19	CURRENT AND ACCRUED ASSETS		
20			
21	Cash and Working Funds(131)	4,887	3,047
22	Temporary Cash Investments(132)		
23	Notes Receivable(141)		
24	Customer Accounts Receivable(142)	42,376	53,849
25	Other Accounts Receivable(143)	45,336	37,543
26	Accum. Prov. for Uncollectible Accts-Cr.(144)		
27	Materials and Supplies(150)		
28	Gas Stored Underground(164)		
29	Prepayments(165)		
30	Other Current and Accrued Assets(170)	1,754	2,131
31			
32			
33			
34	Total Current and Accrued Assets	94,353	96,570
35			
36	DEFERRED DEBITS		
37			
38	Unamortized Debt Expense(181)		
39	Extraordinary Property Losses(182)		
40	Other Deferred Debits(183)		
41	Def. Losses From Disposition of Util. Plt(187)		
42	Unamort. Loss on Reacquired Debt(189)		
43	Accum. Deferred Income Taxes(190)		
44	Unrecovered Purchased Gas Costs(191)		
45			
46			
47	Total Deferred Debits		
48			
49			
50	TOTAL ASSETS AND OTHER DEBITS	910,459	1,292,266



BALANCE SHEET

Line No.	LIABILITIES AND OTHER CREDITS	Balance First Of Year	Balance Last Of Year
1			
2	PROPRIETARY CAPITAL		
3			
4	Common Capital Stock(201)		
5	Preferred Capital Stock(204)		
6	Other Paid-In Capital(207)		
7	Discount on Capital Stock(213)		
8	Capital Stock Expense(214)		
9	Appropriated Retained Earnings(215)		
10	Unappropriated Retained Earnings(216)	(178,805)	(273,448)
11	Reacquired Capital Stock(217)		
12	Noncorporate Proprietorship(218)		
13	Total Proprietary Capital		
14			
15	LONG-TERM DEBT		
16			
17	Bonds(221)		
18	Advances From Associated Companies(223)		
19	Other Long-Term Debt(224)	804,019	869,666
20	Total Long-Term Debt	804,019	869,666
21			
22	CURRENT AND ACCRUED LIABILITIES		
23			
24	Notes Payable(231)		
25	Accounts Payable(232)	244,669	634,619
26	Notes Payable to Associated Companies(233)		
27	Accounts Payable to Associated Companies(234)		
28	Customer Deposits(235)	33,600	52,634
29	Taxes Accrued(236)		
30	Interest Accrued(237)	1,247	3,681
31	Other Current and Accrued Liabilities(238)	5,729	5,114
32	Total Current and Accrued Liabilities	285,245	696,048
33			
34	DEFERRED CREDITS		
35			
36	Customer Advances for Construction(252)		
37	Other Deferred Credits(253)		
38	Accum. Deferred Investment Tax Credits(255)		
39	Accum. Deferred Income Taxes(281-283)		
40	Total Deferred Credits		
41			
42	OPERATING RESERVES		
43			
44	Property Insurance Reserve(261)		
45	Injuries and Damages Reserve(262)		
46	Pensions and Benefits Reserve(263)		
47	Miscellaneous Operating Reserves(265)		
48	Total Operating Reserves		
49			
50	TOTAL LIABILITIES AND OTHER CREDITS	910,459	1,292,266

ANALYSIS OF GAS UTILITY PLANT AND ACCUMULATED  
PROVISIONS FOR DEPRECIATION, DEPLETION AND AMORTIZATION

Line No.	Acct. No.	Item	Amount
GAS UTILITY PLANT			
1	101	Gas Plant In Service-Classified(from Pg. 5, line 42)	1,681,376
2	102	Gas Plant Purchased or Sold	
3	103	Gas Plant in Process of Reclassification	
4	106	Completed Construction Not Classified	
5		Total	
6	104	Gas Plant Leased to Others	
7	105	Gas Plant Held for Future Use	
8	107	Construction Work in Progress-Gas	
9	114	Gas Plant Acquisition Adjustments	(272,752)
10	116	Other Gas Plant Adjustments	
11			
12		Total Utility Plant(fwd. to Pg. 2, line 4)	1,408,624
13		Less:	
14	110	Accum. Prov. for Depreciation, Depletion and	
15		Amort. of Gas Utility Plant(fwd. to pg. 2, line 6)	212,928
16		Net Utility Plant(fwd. to pg. 2, line 7)	1,195,696
17			

DETAIL OF ACCUMULATED PROVISION  
FOR DEPRECIATION, DEPLETION AND  
AMORTIZATION OF GAS UTILITY PLANT

18	In Service:		
19		Depreciation	256,560
20		Depletion	
21		Amortization	
22		Total-In Service	
23	Leased to Others:		
24		Depreciation	
25		Depletion	
26		Amortization	
27		Total-Leased to Others	
28	Held for Future Use:		
29		Depreciation	
30		Amortization	
31		Total-Held for Future Use	
32		Amortization of Gas Plant Acquisition Adjustments	43,632
33		TOTAL ACCUMULATED PROVISIONS(Same as line no. 15 above)	212,928

NOTES TO BALANCE SHEET

This space is provided for important notes regarding the balance sheet

GAS UTILITY PLANT IN SERVICE

Report in col. (c) entries reclass. property from one acct. to another. Corrections of entries of the preceding yr. should be recorded in col. (c) or col. (d), as they are corrections of additions or ret.

Line No.	Account (a)	Balance First of Yr. (b)	Additions (c)	Retirements (d)	Adj.-Inc. or Dec. (e)	Balance End of Year (f)
1	Intangible Plt.-Acct. 301-303(Attach Sch.)	38,045				38,045
2	Gas Prod. Plt.- Acct. 304-363(Attach Sch.)					
3	TRANSMISSION PLANT					
4	Land and Land Rights(365.1)					
5	Rights-of-Way(365.2)					
6	Structures and Improvements(366)					
7	Mains(367)					
8	Compressor Station Equipment(368)					
9	Meas. & Regulating Station Equip.(369)					
10	Communication Equipment(370)					
11	Other Equipment(371)					
12	Total Transmission Plant	38,045				38,045
13	DISTRIBUTION PLANT					
14	Land and Land Rights(374)					
15	Structures and Improvements(375)					
16	Mains(376)	1,155,956	410,133			1,566,089
17	Compressor Station Equipment(377)	32,563		17,983		14,580
18	Meas. & Reg. Station Equip.-Gen'l.(378)					
19	Meas. & Reg. Stat. Equip-City Gate(379)					
20	Services(380)					
21	Meters(381)	27,409	8,064			35,473
22	Meter Installations(382)	13,544				13,544
23	House Regulators(383)					
24	House Regulator Installations(384)					
25	Ind. Meas. & Reg. Station Equip.(385)					
26	Other Prop. on Customers Premises(386)					
27	Other Equipment(387)					
28	Total Distribution Plant	1,229,472	418,197	17,983		1,629,686
29	GENERAL PLANT					
30	Land and Land Rights(389)					
31	Structures and Improvements(390)					
32	Office Furniture and Equipment(391)	1,375				1,375
33	Transportation Equipment(392)					
34	Stores Equipment(393)					
35	Tools, Shop & Garage Equipment(394)					
36	Laboratory Equipment(395)					
37	Power Operated Equipment(396)	7,182	5,088			12,270
38	Communication Equipment(397)					
39	Miscellaneous Equipment(398)					
40	Other Tangible Plant(399)					
41	Total General Plant	8,557	5,088			13,645
42	TOTAL GAS PLANT IN SERVICE	1,276,074	423,285	17,983		1,681,376







STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Average No. Customers (b)	MCF Of Nat. Gas Sold (c)	Amount (d)
1				
2	<b>OPERATING REVENUES</b>			
3	Residential Sales(480)	461	26,811	188,540
4	Commercial and Industrial Sales(481)	61	11,852	77,519
5	Interdepartmental Sales(484)			
6	Total Sales to Ultimate Consumers	522	38,663	266,059
7	Sales for Resale(483)			
8				
9	Total Gas Service Revenues	522	38,663	266,059
10				
11	<b>OTHER OPERATING REVENUES</b>			
12	Forfeited Discounts(487)			6,024
13	Miscellaneous Service Revenues(488)			63
14	Revenues From Transportation of Gas of Others(489)			
15	Revenues From Natural Gas Processed by Others(491)			
16	Rent From Gas Property(493)			
17	Other Gas Revenues(495)			
18	Total Other Operating Revenues			6,087
19	Total Gas Operating Revenues			272,146
20				
21	<b>OPERATING EXPENSES</b>			
22	Total Gas Operation & Maint. Expenses(from pg. 11, line 31)			258,153
23	Depreciation and Depletion Expense(403)			37,957
24	Amortization Expense(404-407)(from pg. 12)			1,791
25	Taxes Other Than Income Taxes(408.1)(from pg. 12)			24,936
26	Total Income Taxes-Utility Operations(from pg. 12)			
27	Total Gas Operating Expenses			322,837
28	Net Operating Income			(50,691)
29				
30	<b>OTHER INCOME</b>			
31	Nonutility Income(415-418)			
32	Interest and Dividend Income(419)			
33	Miscellaneous Nonoperating Income(421)			
34	Other Accounts(Specify Acct. No. & Title):			
35	#490 - OTHER INCOME			4,306
36	#492 - AMORTIZATION OF ACQUISITION ADJ			10,908
37	Total Other Income			15,214
38				
39	<b>OTHER DEDUCTIONS</b>			
40	Interest on Long-Term Debt(427)			1,796
41	Amort. of Debt Discount and Expense(428)			
42	Nonutility Deductions(426.1 - 426.5)			
43	Other Interest Expense(431) #98104-INTEREST OTHER			498
44	Total Income Taxes-Nonutility Operations(From Pg.12)			
45	Other Accounts(Specify Acct. No. & Title) #98102-INT METER DEP			2,434
46	#98103 - INTEREST-EQUITABLE RESOURCE			49,312
47	#992 - GAIN/LOSS ON SALE OF EQUIPMENT			5,126
48	Taxes Other Than Income Taxes(408.2)(from pg. 12)			
49	Total Other Deductions			59,166
50	NET INCOME			(94,643)

GAS OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount (b)
1		
2	MANUFACTURED GAS PRODUCTION	
3	Total-Acct. No. 700-706(Attach Schedule by Accounts)	
4		
5	NATURAL GAS PRODUCTION AND GATHERING	
6	Total-Acct. No. 710-719(Attach Schedule by Accounts)	
7		
8	EXPLORATION AND DEVELOPMENT EXPENSES	
9	Total-Acct. No. 720-723(Attach Schedule by Accounts)	
10		
11	STORAGE EXPENSES	
12	Total-Acct. No. 740-747(Attach Schedule by Accounts)	
13		
14	OTHER GAS SUPPLY EXPENSES	
15	Natural Gas Purchases(730)	127,315
16	Other Gas Purchases(731)	
17	Purchased Gas Cost Adjustments(731.1)	
18	Purchased Gas Expenses(732)	
19	Gas Withdrawn From Storage-Debit(733)	
20	Gas Delivered to Storage-Credit(734)	
21	Gas Used in Utility Operations-Credit(735)	
22	Other Gas Supply Expenses(736)	
23	Total Other Gas Supply Expenses	127,315
24		
25	TRANSMISSION EXPENSES	
26	Operation Supervision and Labor(750)	
27	Compressor Station Fuel and Power(751)	329
28	Operation Supplies and Expenses(752)	
29	Transmission and Compression of Gas by Others(753)	
30	Rents(754)	
31	Maintenance of Mains(755)	
32	Maintenance of Compressor Station Equipment(756)	
33	Maintenance of Other Plant(757)	
34	Total Transmission Expenses	329
35		
36	DISTRIBUTION EXPENSES	
37	Supervision(760)	9,000
38	Mains and Services Labor(761)	5,474
39	Mains and Services Supplies and Expenses(762)	9,540
40	Meter and House Regulator Expenses(763)	3,566
41	Customer Installation Expenses(764)	
42	Miscellaneous Distribution Expenses(765)	
43	Rents(766)	185
44	Maintenance of Lines(767)	
45	Maintenance of Meters and House Regulators(768)	1,060
46	Maintenance of Other Plant(769)	
47	Total Distribution Expenses	28,825
48		
49		



GAS OPERATION AND MAINTENANCE EXPENSES(Con't.)

Line No.	Account (a)	Amount (b)
1		
2	CUSTOMER ACCOUNTS EXPENSE	
3	Meter Reading Labor(901)	4,900
4	Accounting and Collecting Labor(902)	21,500
5	Supplies and Expenses(903)	1,787
6	Uncollectible Accounts(904)	9,017
7	Total Customer Accounts Expense	37,204
8		
9	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	
10	Customer Service and Informational Expenses(907)	
11		
12	ADMINISTRATIVE AND GENERAL EXPENSES	
13	Administrative and General Salaries(920)	30,500
14	Office Supplies and Expenses(921)	6,505
15	Administrative Expenses Transferred-Credit(922)	
16	Outside Services Employed(923)	6,267
17	Property Insurance(924)	2,655
18	Injuries and Damages(925)	
19	Employee Pensions and Benefits(926)	1,200
20	Franchise Requirements(927)	
21	Regulatory Commission Expenses(928)	
22	Duplicate Charges-Credit(929)	
23	General Advertising Expenses(930.1)	
24	Miscellaneous General Expenses(930.2)	1,869
25	Rents(931)	6,600
26	Transportation Expenses(933)	8,884
27	Maintenance of General Plant(935)	
28	Total Administrative and General Expenses	64,480
29		
30		
31	TOTAL GAS OPERATION & MAINT. EXPENSES(to pg. 9, line 22)	258,153
NUMBER OF CUSTOMERS		
END OF YEAR		
	Residential(480)	568
	Commercial and Industrial(481)	74
	Interdepartmental Sales(484)	
	Total-Ultimate Consumer	642
	Sales for Resale(483)	
	Total Gas Service Customers	642

**TAXES OTHER THAN INCOME TAXES(408)**

Show hereunder the various tax items which make up the amounts listed under Account Numbers 408.1 and 408.2 on page 9, lines 25 and 48

Line No.	Item (a)	Amount (b)
1	Payroll Taxes	10,400
2	Public Service Commission Assessment	332
3	Other(Specify): PUBLIC SERVICE COMPANY ASSESS	2,597
4	PROPERTY TAXES	11,607
5		
6		
7		
8		
9		
10		
11	TOTAL (Same as pg. 9, lines 25 & 48)	24,936

**OPERATING AND NON-OPERATING INCOME TAXES**

Acct. No. (a)	Account (b)	Amount (c)
409.1	Income Taxes-Federal	
409.1	Income Taxes-State	
409.1	Income Taxes-Other	
410.1	Provision For Deferred Income Taxes	
411.1	Provision For Deferred Income Taxes-Credit	
411.4	Investment Tax Credit Adjustment-Net	
	Total Income Taxes-Utility Operat. Income(to pg9, line26)	
409.2	Income Taxes-Federal	
409.2	Income Taxes-State	
409.2	Income Taxes-Other	
410.2	Provision For Deferred Income Taxes	
411.2	Provision For Deferred Income Taxes-Credit	
411.5	Investment Tax Credit Adjustment-Net	
	Total Income Taxes-Nonutility Op. Income(to pg 9, line44)	

**AMORTIZATION EXPENSE**

Acct. No. (a)	Account (b)	Amount (c)
404	Amortization of Limited-Term Gas Plant	
405	Amortization of Other Gas Plant	
406	Amortization of Gas Plant Acquisition Adjustments	
407.1	Amortization of Property Losses	
407.2	Amortization of Conversion Expenses	
	98401-AMORT OF ORGAN COSTS	1,522
	98402-AMORT OF LOAN COSTS	269
	Total Amortization Expense(Same as pg. 9, line 24)	1,791

SALES FOR RESELL-NATURAL GAS(Account #483)

1. Report particulars concerning sales of natural gas during the year to other gas utilities for resale. Sales to each customer should be identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.
2. Natural gas for the purpose of this schedule means either natural gas unmixed, or any mixture of natural and manufactured gas.
3. Point of delivery, column (b) should show name of city or town and state, and such other designation necessary to enable identification on maps of respondent's pipeline system.
4. Designate any sales which are other than firm sales, i.e., sales for storage, etc.
5. Where consolidated bills for more than one point of delivery are rendered under an FERC rate schedule, the several points of delivery shall be indicated in column (b) and the remainder of the information reported on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under an FERC rate schedule, the required information shall be furnished for each point of delivery.
6. Designate if BTU per cubic foot of gas is different for any delivery point from that shown in the heading of column (d)

Name of Other Gas Utility (Designate Associated Co) (a)	Point of Delivery (b)	FERC Tariff Rate Sch. Design. (c)	Approx. BTU Per Cu. Ft. (d)	MCF of Gas Sold (14.73 PSIA 60°F) (e)	Revenue For Year (see Inst. #5) (f)	Average Revenue Per MCF (g)

**GAS PURCHASES (Accounts 730, 731-Class C) (Account 730-Class D)**

1. Report particulars of gas purchases during the year. 2. Natural gas for the purpose of classification herein is either natural gas unmixed, or any mixture of natural and manufactured gas. 3. Class C natural gas companies shall provide subheadings and totals for prescribed accounts 730-Natural Gas Purchases, and 731-Other Gas Purchases. 4. Where purchases are from unitized fields, or vendor is a partnership or joint interest arrangement, specify such fact in column (a) and give name of unit operator, principal partner, or largest owner of joint interest, as approp. 5. For well head and field line purchases indicate the gas field or production area, county and state. 6. Field purchases of less than \$25,000 per year from individual non-associated vendors may be grouped by fields or production areas. Show number of purchases so grouped. 7. Show in column (c) the Seller's FERC rate schedule designation and date of contract, including such designations for purchases from independent producers. Intrastate purchases for which there is no required filing of an FERC rate schedule shall be specified "intrastate", and dates of contracts shown. If for any purchases more than one rate schedule was in effect during the year, show the most recent rate schedule designation and in a footnote give superseded rate schedules and date of supersession, or a succinct explanation. The Operator's rate schedule designation is sufficient in cases where there are co-owners under the same purchase contract, but the entire volume of gas and amount, columns (h) and (i) must be shown for the purchase under the particular contract. Rate schedule designations are not required with respect to small purchases grouped as permitted by instruction 6.

Name of Vendor (Designate Assoc. Companies (a))	Point of Receipt (b)	Seller's FERC Rate Schedule Designation and Date of Contract (c)	Check Approp Class.				Approx. BTU Per Cu. Ft. (h)	MCF of Gas 14.73 P1sa 60 (i)	Amount (j)	AVE. Amt. Per MCF (cents) (k)
			Other Gasoline Outlet (d)	Other Gasoline Outlet (e)	Other Gasoline Outlet (f)	Other Gasoline Outlet (g)				
ALLIANCE GAS EQUITABLE RES							39,889 599	\$126,399 \$ 916	3.17 1.53	

GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
2. Enter in column (b) the MCF as reported in schedules indicated for the respective items of receipts and deliveries.
3. If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

Line No.	Item (a)	MCF (14.73 psia at 60°F) (b)
1		
2	<b>GAS RECEIVED</b>	
3		
4	Natural Gas Produced	
5	Purchases:	40,488
6	Natural Gas Purchases (Acct. #730)	
7	Other Gas Purchases (Acct. #731) *	
8	Other Receipts: (Specify)	
9		
10		
11		
12	Total Receipts	40,488
13		
14		
15	<b>GAS DELIVERED</b>	
16	Natural Gas Sales (same as pg. 9, col. c, line 9)	38,663
17	Other Deliveries: (Specify)	
18		
19		
20		
21	Total Deliveries	
22		
23	Unaccounted for Gas	1,825
24	Natural Gas Used by Respondent	
25	Total Deliveries and Unaccounted For	40,488

\*This type of gas purchase represents manufactured gas, refinery gas or any gas other than natural gas.

PERTINENT NOTES TO THE EXHIBITS AND SUPPORTING  
SCHEDULES CONTAINED IN THIS ANNUAL REPORT FORM

OATH

State of Kentucky )  
County of MAGOFFIN ) ss:

Before me, the undersigned officer duly authorized to administer oaths, there personally appeared Estill Branham,  
(Name of affiant)

who, being first sworn by me, says on oath that he has charge of the records of Sigma Gas Corporation  
(Exact legal name of company)

and that the foregoing report is true to the best of his knowledge and belief, and that it covers the period from January 1, 1997, to December 31, 1997.

Estill Branham  
(Signature of affiant)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public, County of \_\_\_\_\_

My Commission expires \_\_\_\_\_, 19\_\_\_\_.

(SEAL)

SIGMA GAS CORPORATION  
BALANCE SHEET  
JANUARY 31, 1999

ASSETS

Current Assets		
Cash in bank - checking	\$	21,049.30
Customer accounts receivable		76,544.44
Accounts receivable - GEI		23,924.37
		<hr/>
Total Current Assets		\$ 121,518.11
Property, Plant and Equipment		
Mains		1,591,083.96
Compressor station equipment		14,580.00
Meters		41,474.45
Meter installation		13,544.00
Office furniture & equipment		1,375.00
Power operated equipment		14,470.33
Organization costs		38,045.00
Accumulated depreciation		(308,239.74)
Gas plant acquisition adjustment		(272,751.80)
Gas plant acquisition amortization		55,449.00
		<hr/>
Total Property Plant and Equipment		1,189,030.20
Other Assets		
Loan costs		1,017.52
Utility deposits		1,753.89
		<hr/>
Total Other Assets		2,771.41
		<hr/>
TOTAL ASSETS		\$ 1,313,319.72
		<hr/> <hr/>

See Accountant's Compilation Report



SIGMA GAS CORPORATION  
BALANCE SHEET  
JANUARY 31, 1999

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable - current	\$	465,829.68
Accrued salaries		33,500.00
Customer deposits		54,584.00
Accrued interest-deposits		7,162.57
FICA		718.27
Federal withholding		538.00
Kentucky withholding		270.26
Medicare		167.98
School tax		1,889.48
Sales tax		736.72
Loan from shareholder - EB		13,000.00
		\$ 578,396.96
Long Term Liabilities		
N/P - The Bank Josephine		70,000.00
Note payable - DLG		811,013.00
Note payable - ARG		42,000.00
Note payable - EREC		158,023.43
		1,081,036.43
Total Liabilities		\$ 1,659,433.39
Capital		
Accum. adj. - WM. G. CONL		(164,701.67)
Current Earnings		8,950.47
Accum. adj. - BARKLEY STU		(164,701.67)
Current Earnings		8,950.47
Accum. adj. - ESTILL B. B		(36,600.27)
Current Earnings		1,989.00
		(346,113.67)
Total Capital		(346,113.67)
TOTAL LIABILITIES AND CAPITAL		\$ 1,313,319.72

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
INCOME STATEMENT  
FOR THE ONE MONTH ENDED JANUARY 31, 1999

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	Percent
<b>Revenue</b>				
Gas sales	\$ 65,570.36	100.0	\$ 65,570.36	100.0
Sales tax commission	13.13	0.0	13.13	0.0
<b>Total Revenue</b>	<u>65,583.49</u>	<u>100.0</u>	<u>65,583.49</u>	<u>100.0</u>
<b>Expenses</b>				
Gas purchases	26,006.53	39.7	26,006.53	39.7
Compressor station power	15.66	0.0	15.66	0.0
Mains and service labor	1,166.25	1.8	1,166.25	1.8
Service supplies & expenses	326.79	0.5	326.79	0.5
Contract labor	950.00	1.4	950.00	1.4
Maintenance of meters	265.00	0.4	265.00	0.4
Meter reading labor	1,226.25	1.9	1,226.25	1.9
Acctg. & collecting labor	1,700.00	2.6	1,700.00	2.6
Computer billing	130.32	0.2	130.32	0.2
General & admin. salaries	1,700.00	2.6	1,700.00	2.6
Office supplies & expenses	767.92	1.2	767.92	1.2
Outside services employed	1,574.35	2.4	1,574.35	2.4
Insurance	600.00	0.9	600.00	0.9
Employee Benefits	218.24	0.3	218.24	0.3
Miscellaneous general exp	88.75	0.1	88.75	0.1
Rents	600.00	0.9	600.00	0.9
Transportation expense	2,093.15	3.2	2,093.15	3.2
Interest - Bank Josephine	583.33	0.9	583.33	0.9
Interest - Meter deposits	272.92	0.4	272.92	0.4
Interest - Other	705.16	1.1	705.16	1.1
Interest - Commer Trust	271.25	0.4	271.25	0.4
Depreciation	4,431.42	6.8	4,431.42	6.8
Amort of organization costs	127.00	0.2	127.00	0.2
Amortization of loan cost	339.16	0.5	339.16	0.5
Payroll tax expense	443.10	0.7	443.10	0.7
<b>Total Expenses</b>	<u>46,602.55</u>	<u>71.1</u>	<u>46,602.55</u>	<u>71.1</u>
<b>Income from Operations</b>	<u>18,980.94</u>	<u>28.9</u>	<u>18,980.94</u>	<u>28.9</u>
<b>Other Income</b>				
Amort of acquisition adjustment	909.00	1.4	909.00	1.4
<b>Total Other Income</b>	<u>909.00</u>	<u>1.4</u>	<u>909.00</u>	<u>1.4</u>
<b>Net Income</b>	<u>\$ 19,889.94</u>	<u>30.3</u>	<u>\$ 19,889.94</u>	<u>30.3</u>

See Accountant's Compilation Report

**SIGMA GAS CORPORATION**  
**STATEMENTS OF CASH FLOW - INDIRECT METHOD**  
**For the one month ended January 31, 1999**

**OPERATING ACTIVITIES**

Net Income (Loss) from Operations		\$ 19,889.94
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities		
Depreciation and amortization	\$ 3,988.58	
(Increase) decrease in accounts receivables	(17,226.49)	
Increase (decrease) in accounts payable	502.19	
Increase (decrease) in other accrued expenses	<u>1,207.37</u>	(11,528.35)

**NET CASH PROVIDED BY OPERATING ACTIVITIES** **\$ 8,361.59**

**INVESTING ACTIVITIES**

Increase in property, plant & equipment ( 556.50)

**NET CASH (USED) IN INVESTING ACTIVITIES** **\$ (556.50)**

**FINANCING ACTIVITIES**

Principal payments on long-term debt (3,960.20)

**CASH PROVIDED (USED) BY FINANCING ACTIVITIES** **\$(3,960.20)**

**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** **\$ 3,844.89**

**BEGINNING CASH BALANCE, 1/1/99** **\$17,204.41**

**ENDING CASH BALANCE, 1/31/99** **\$21,049.30**

**SUPPLEMENTAL INFORMATION**

Income taxes paid	\$ -0-
Interest paid	\$ 1,832.66

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 GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
 TRIAL BALANCE  
 BAL FWD

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\*\*\* Asset accounts

GEN SUB	DESCRIPTION	BAL FWD	CUR PER	BALANCE
131 01	Cash in bank - checking	17204.41	3844.89	21049.30
142	Customer accounts receivabl	59317.95	17226.49	76544.44
143	Accounts receivable - GEI	23924.37	0.00	23924.37
161 01	Mains	1590527.46	556.50	1591083.96
161 02	Compressor station equipmen	14580.00	0.00	14580.00
161 03	Meters	41474.45	0.00	41474.45
161 04	Meter installation	13544.00	0.00	13544.00
161 05	Office furniture <del>and</del> equipmen	1375.00	0.00	1375.00
161 06	Power operated equipment	14470.33	0.00	14470.33
161 07	Organization costs	38045.00	0.00	38045.00
168	Accumulated depreciation	303681.32CR	4558.42CR	308239.74CR
172	Gas plant acquisition adjus	272751.80CR	0.00	272751.80CR
173	Gas plant acquisition amort	54540.00	909.00	55449.00
184	Loan costs	1356.68	339.16CR	1017.52
187	Utility deposits	1753.89	0.00	1753.89

\*\*\* Liability accounts

232 02	Accounts payable - current	465327.49CR	502.19CR	465829.68CR
234	Accrued salaries	33500.00CR	0.00	33500.00CR
235	Customer deposits	54884.00CR	300.00	54584.00CR
237 02	Accrued interest-deposits	6895.65CR	266.92CR	7162.57CR
238 01	FICA	421.41CR	296.86CR	718.27CR
238 02	Federal withholding	281.00CR	257.00CR	538.00CR
238 03	Kentucky withholding	148.80CR	121.46CR	270.26CR
238 04	SUI/FUTA	12.11CR	12.11	0.00
238 06	Medicare	98.56CR	69.42CR	167.98CR
238 07	School tax	1524.53CR	364.95CR	1889.48CR
238 08	Sales tax	593.85CR	142.87CR	736.72CR
239	Loan from shareholder - EB	13000.00CR	0.00	13000.00CR
251 01	N/P - The Bank Josephine	70000.00CR	0.00	70000.00CR
251 02	Note payable - DLG	811013.00CR	0.00	811013.00CR
251 03	Note payable - ARG	42000.00CR	0.00	42000.00CR
251 04	Note payable - EREC	161983.63CR	3960.20	158023.43CR

\*\*\* Capital accounts

318	Accum. adj. - WM. G. CONL	164439.21	0.00	164439.21
318 01	Accum. adj. - WM. G. CONL	143350.70CR*	0.00	143350.70CR
318 02	Accum. adj. - WM. G. CONL	85480.42CR*	0.00	85480.42CR
318 03	Accum. adj. - WM. G. CONL	41290.54	0.00	41290.54
318 04	Accum. adj. - WM. G. CONL	590.58	0.00	590.58
318 05	Accum. adj. - WM. G. CONL	146111.09	0.00	146111.09
318 06	Accum. adj. - WM. G. CONL	35769.06	0.00	35769.06
318 07	Accum. adj. - WM. G. CONL	5219.17	0.00	5219.17
318 08	Accum. adj. - WM. G. CONL	113.14	0.00	113.14
320	Current Earnings	0.00	0.00	0.00
320 01	Current Earnings	0.00	0.00	0.00
320 02	Current Earnings	0.00	0.00	0.00
320 03	Current Earnings	0.00	0.00	0.00
320 04	Current Earnings	0.00	0.00	0.00
320 05	Current Earnings	0.00	0.00	0.00
320 06	Current Earnings	0.00	0.00	0.00

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 GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
 TRIAL BALANCE  
 BAL FWD

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 BALANCE

GEN SUB	DESCRIPTION	BAL FWD	CUR PER	BALANCE
320 07	Current Earnings	0.00	0.00	0.00
320 08	Current Earnings	0.00	0.00	0.00
321	Accum. adj. - BARKLEY STU	164439.21	0.00	164439.21
321 01	Accum. adj. - BARKLEY STU	143350.70CR	0.00	143350.70CR
321 02	Accum. adj. - BARKLEY STU	85480.42CR	0.00	85480.42CR
321 03	Accum. adj. - BARKLEY STU	41290.54	0.00	41290.54
321 04	Accum. adj. - BARKLEY STU	590.58	0.00	590.58
321 05	Accum. adj. - BARKLEY STU	146111.09	0.00	146111.09
321 06	Accum. adj. - BARKLEY STU	35769.06	0.00	35769.06
321 07	Accum. adj. - BARKLEY STU	5219.17	0.00	5219.17
321 08	Accum. adj. - BARKLEY STU	113.14	0.00	113.14
323	Current Earnings	0.00	0.00	0.00
323 01	Current Earnings	0.00	0.00	0.00
323 02	Current Earnings	0.00	0.00	0.00
323 03	Current Earnings	0.00	0.00	0.00
323 04	Current Earnings	0.00	0.00	0.00
323 05	Current Earnings	0.00	0.00	0.00
323 06	Current Earnings	0.00	0.00	0.00
323 07	Current Earnings	0.00	0.00	0.00
323 08	Current Earnings	0.00	0.00	0.00
324	Accum. adj. - ESTILL B. B	36542.12	0.00	36542.12
324 01	Accum. adj. - ESTILL B. B	31855.72CR	0.00	31855.72CR
324 02	Accum. adj. - ESTILL B. B	18995.67CR	0.00	18995.67CR
324 03	Accum. adj. - ESTILL B. B	9175.64	0.00	9175.64
324 04	Accum. adj. - ESTILL B. B	131.24	0.00	131.24
324 05	Accum. adj. - ESTILL B. B	32469.01	0.00	32469.01
324 06	Accum. adj. - ESTILL B. B	7948.68	0.00	7948.68
324 07	Accum. adj. - ESTILL B. B	1159.84	0.00	1159.84
324 08	Accum. adj. - ESTILL B. B	25.13	0.00	25.13
326	Current Earnings	0.00	0.00	0.00
326 01	Current Earnings	0.00	0.00	0.00
326 02	Current Earnings	0.00	0.00	0.00
326 03	Current Earnings	0.00	0.00	0.00
326 04	Current Earnings	0.00	0.00	0.00
326 05	Current Earnings	0.00	0.00	0.00
326 06	Current Earnings	0.00	0.00	0.00
326 07	Current Earnings	0.00	0.00	0.00
326 08	Current Earnings	0.00	0.00	0.00

\*\*\* Revenue accounts

480 01	Gas sales - residential	0.00	47214.76CR	47214.76CR
480 02	Gas sales - commercial	0.00	12568.26CR	12568.26CR
480 03	Gas sales - nonresidential	0.00	5787.34CR	5787.34CR
489	Sales tax commission	0.00	13.13CR	13.13CR
492	Amort of acquisition adjust	0.00	909.00CR	909.00CR

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GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
TRIAL BALANCE  
BAL FWD

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BALANCE

\*\*\* Expense accounts

730 05	Alliance Gas Services	0.00	24311.53	24311.53
730 06	Auxier Road Gas - Transmi	0.00	1695.00	1695.00
732	Compressor station power	0.00	15.66	15.66
761	Mains and service labor	0.00	1166.25	1166.25
762	Service supplies & expenses	0.00	326.79	326.79
763	Contract labor	0.00	950.00	950.00
768	Maintenance of meters	0.00	265.00	265.00
901	Meter reading labor	0.00	1226.25	1226.25
902	Acctg. & collecting labor	0.00	1700.00	1700.00
903 01	Computer billing	0.00	130.32	130.32
920	General & admin. salaries	0.00	1700.00	1700.00
921 01	Telephone	0.00	338.73	338.73
921 05	Office suppl & expense	0.00	429.19	429.19
921 07	Meals & entertainment	0.00	0.00	0.00
921 08	Travel	0.00	0.00	0.00
923 02	Legal	0.00	1574.35	1574.35
924	Insurance	0.00	600.00	600.00
926	Employee Benefits	0.00	218.24	218.24
930 01	Miscellaneous general exp	0.00	88.75	88.75
931	Rents	0.00	600.00	600.00
933 01	Gasoline	0.00	856.67	856.67
933 03	Transportation expense	0.00	1236.48	1236.48
981 01	Interest - Bank Josephine	0.00	583.33	583.33
981 02	Interest - Meter deposits	0.00	272.92	272.92
981 04	Interest - Other	0.00	705.16	705.16
981 05	Interest - Commer Trust	0.00	271.25	271.25
983	Depreciation	0.00	4431.42	4431.42
984 01	Amort of organization costs	0.00	127.00	127.00
984 02	Amortization of loan cost	0.00	339.16	339.16
988 01	Payroll tax expense	0.00	443.10	443.10
	TOTAL DEBITS	2746630.78	73411.74	2820042.52
	TOTAL CREDITS	2746630.78CR	73411.74CR	2820042.52CR
	DIFFERENCE	0.00	0.00	0.00
	REVENUE	0.00	66492.49CR	66492.49CR
	EXPENSE	0.00	46602.55	46602.55
	NET PROFIT (LOSS)	0.00	19889.94	19889.94

SIGMA GAS CORPORATION  
BALANCE SHEET  
DECEMBER 31, 1998

ASSETS

Current Assets		
Cash in bank - checking	\$	17,204.41
Customer accounts receivable		59,317.95
Accounts receivable - GEI		23,924.37
		<hr/>
Total Current Assets		\$ 100,446.73
Property, Plant and Equipment		
Mains		1,590,527.46
Compressor station equipment		14,580.00
Meters		41,474.45
Meter installation		13,544.00
Office furniture & equipment		1,375.00
Power operated equipment		14,470.33
Organization costs		38,045.00
Accumulated depreciation		(303,681.32)
Gas plant acquisition adjustment		(272,751.80)
Gas plant acquisition amortization		54,540.00
		<hr/>
Total Property Plant and Equipment		1,192,123.12
Other Assets		
Loan costs		1,356.68
Utility deposits		1,753.89
		<hr/>
Total Other Assets		3,110.57
		<hr/>
TOTAL ASSETS		\$ 1,295,680.42
		<hr/> <hr/>

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
BALANCE SHEET  
DECEMBER 31, 1998

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable - current	\$	465,327.49
Accrued salaries		33,500.00
Customer deposits		54,884.00
Accrued interest-deposits		6,895.65
FICA		421.41
Federal withholding		281.00
Kentucky withholding		148.80
SUI/FUTA		12.11
Medicare		98.56
School tax		1,524.53
Sales tax		593.85
Loan from shareholder - EB		13,000.00
		\$ 576,687.40
Long Term Liabilities		
N/P - The Bank Josephine		70,000.00
Note payable - DLG		811,013.00
Note payable - ARG		42,000.00
Note payable - EREC		161,983.63
		1,084,996.63
Total Liabilities		1,661,684.03
Capital		
Accum. adj. - WM. G. CONL		(123,051.58)
Current Earnings		(41,650.09)
Accum. adj. - BARKLEY STU		(123,051.58)
Current Earnings		(41,650.09)
Accum. adj. - ESTILL B. B		(27,344.70)
Current Earnings		(9,255.57)
		(366,003.61)
Total Capital		(366,003.61)
TOTAL LIABILITIES AND CAPITAL		\$ 1,295,680.42

See Accountant's Compilation Report



SIGMA GAS CORPORATION  
INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1998

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	Percent
<b>Revenue</b>				
Gas sales	\$ 52,606.92	100.0	\$ 264,977.22	98.3
Penalties	0.00	0.0	4,601.07	1.7
Temporary service charge	0.00	0.0	(50.00)	0.0
Sales tax commission	10.58	0.0	62.87	0.0
<b>Total Revenue</b>	<b>52,617.50</b>	<b>100.0</b>	<b>269,591.16</b>	<b>100.0</b>
<b>Expenses</b>				
Gas purchases	22,667.61	43.1	131,015.41	48.6
Compressor station power	21.57	0.0	327.48	0.1
Supervision	8,250.00	15.7	9,000.00	3.3
Mains and service labor	1,697.59	3.2	14,348.59	5.3
Service supplies & expenses	466.34	0.9	6,608.31	2.5
Contract labor	774.15	1.5	2,559.15	0.9
Easement	0.00	0.0	185.00	0.1
Meter reading labor	1,702.75	3.2	14,469.41	5.4
Acctg. & collecting labor	8,500.00	16.2	21,975.00	8.2
Computer billing	585.11	1.1	2,334.96	0.9
Uncollectable accounts	1,185.04	2.3	1,185.04	0.4
General & admin. salaries	16,750.00	31.8	31,225.00	11.6
Office supplies & expenses	1,267.23	2.4	7,273.27	2.7
Outside services employed	0.00	0.0	24,048.04	8.9
Insurance	0.00	0.0	3,882.27	1.4
Employee Benefits	0.00	0.0	1,200.32	0.4
Miscellaneous general exp	359.40	0.7	2,645.60	1.0
Rents	0.00	0.0	4,800.00	1.8
Transportation expense	2,097.59	4.0	12,557.48	4.7
Interest - Bank Josephine	1,352.85	2.6	6,828.68	2.5
Interest - Meter deposits	274.42	0.5	3,214.92	1.2
Interest - Equitable Res	0.00	0.0	5,979.65	2.2
Interest - Other	35.00	0.1	929.98	0.3
Interest - Commer Trust	297.73	0.6	2,926.59	1.1
Depreciation	2,508.20	4.8	45,598.64	16.9
Amort of organization costs	124.80	0.2	1,521.80	0.6
Amortization of loan cost	0.00	0.0	1,055.72	0.4
Payroll tax expense	270.24	0.5	5,948.36	2.2
Public Serv Comm Assessment	497.48	0.9	497.48	0.2
Taxes other than income	0.00	0.0	15.00	0.0
Public Serv Company Assess	11,665.89	22.2	11,665.89	4.3
<b>Total Expenses</b>	<b>83,350.99</b>	<b>158.4</b>	<b>377,823.04</b>	<b>140.1</b>
<b>Income from Operations</b>	<b>(30,733.49)</b>	<b>(58.4)</b>	<b>(108,231.88)</b>	<b>(40.1)</b>
<b>Other Income</b>				
Other income	0.00	0.0	110.24	0.0

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
 INCOME STATEMENT  
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1998

	C U R R E N T P E R I O D		Y E A R T O D A T E	
	Amount	Percent	Amount	Percent
Amort of acquisition adjustment	909.00	1.7	10,908.00	4.0
Gain on early extinguishment of debt	0.00	0.0	4,657.89	1.7
	909.00	1.7	15,676.13	5.8
<b>Total Other Income</b>	<b>909.00</b>	<b>1.7</b>	<b>15,676.13</b>	<b>5.8</b>
<b>Net Income</b>	<b>\$ (29,824.49)</b>	<b>(56.7)</b>	<b>\$ (92,555.75)</b>	<b>(34.3)</b>

See Accountant's Compilation Report

**SIGMA GAS CORPORATION**  
**STATEMENTS OF CASH FLOW - INDIRECT METHOD**  
For the one month ended December 31, 1998

**OPERATING ACTIVITIES**

Net Income (Loss) from Operations		\$(29,824.49)
Adjustments to reconcile net income to net cash		
provided by operating activities:		
Changes in operating assets and liabilities		
Depreciation and amortization	\$ 1,724.00	
(Increase) decrease in accounts receivables	1,872.85	
Increase (decrease) in accounts payable	17,655.10	
Increase (decrease) in other accrued expenses	<u>33,348.54</u>	54,600.49

**NET CASH PROVIDED BY OPERATING ACTIVITIES** \$ 24,776.00

**INVESTING ACTIVITIES**

Increase in property, plant & equipment ( 1,782.21)

**NET CASH (USED) IN INVESTING ACTIVITIES** \$(1,782.21)

**FINANCING ACTIVITIES**

Principal payments on long-term debt (3,960.20)

**CASH PROVIDED (USED) BY FINANCING ACTIVITIES** \$(3,960.20)

**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** 19,033.59

**BEGINNING CASH BALANCE, 12/1/98** (1,829.18)

**ENDING CASH BALANCE, 12/31/98** \$17,204.41

**SUPPLEMENTAL INFORMATION**

Income taxes paid	\$ -0-
Interest paid	\$1,960.00

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GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
TRIAL BALANCE  
BAL FWD

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BALANCE

\*\*\* Asset accounts

131 01	Cash in bank - checking	1829.18CR	19033.59	17204.41
142	Customer accounts receivabl	47571.90	11746.05	59317.95
143	Accounts receivable - GEI	37543.27	13618.90CR	23924.37
161 01	Mains	1588745.25	1782.21	1590527.46
161 02	Compressor station equipmen	14580.00	0.00	14580.00
161 03	Meters	41474.45	0.00	41474.45
161 04	Meter installation	13544.00	0.00	13544.00
161 05	Office furniture & equipmen	1375.00	0.00	1375.00
161 06	Power operated equipment	14470.33	0.00	14470.33
161 07	Organization costs	38045.00	0.00	38045.00
168	Accumulated depreciation	301048.32CR	2633.00CR	303681.32CR
172	Gas plant acquisition adjus	272751.80CR	0.00	272751.80CR
173	Gas plant acquisition amort	53631.00	909.00	54540.00
184	Loan costs	1356.68	0.00	1356.68
187	Utility deposits	1753.89	0.00	1753.89

\*\*\* Liability accounts

232 02	Accounts payable - current	447672.39CR	17655.10CR	465327.49CR
234	Accrued salaries	0.00	33500.00CR	33500.00CR
235	Customer deposits	56184.00CR	1300.00	54884.00CR
237 02	Accrued interest-deposits	6621.23CR	274.42CR	6895.65CR
238 01	FICA	289.91CR	131.50CR	421.41CR
238 02	Federal withholding	192.00CR	89.00CR	281.00CR
238 03	Kentucky withholding	101.45CR	47.35CR	148.80CR
238 04	SUI/FUTA	0.00	12.11CR	12.11CR
238 06	Medicare	67.80CR	30.76CR	98.56CR
238 07	School tax	1121.88CR	402.65CR	1524.53CR
238 08	Sales tax	433.10CR	160.75CR	593.85CR
239	Loan from shareholder - EB	13000.00CR	0.00	13000.00CR
251 01	N/P - The Bank Josephine	70000.00CR	0.00	70000.00CR
251 02	Note payable - DLG	811013.00CR	0.00	811013.00CR
251 03	Note payable - ARG	42000.00CR	0.00	42000.00CR
251 04	Note payable - EREC	165943.83CR	3960.20	161983.63CR

\*\*\* Capital accounts

318	Accum. adj. - WM. G. CONL	102755.86	0.00	102755.86
318 01	Accum. adj. - WM. G. CONL	83637.55CR*	0.00	83637.55CR
318 02	Accum. adj. - WM. G. CONL	68545.61CR*	0.00	68545.61CR
318 03	Accum. adj. - WM. G. CONL	45772.73	0.00	45772.73
318 04	Accum. adj. - WM. G. CONL	165.34	0.00	165.34
318 05	Accum. adj. - WM. G. CONL	89287.44	0.00	89287.44
318 06	Accum. adj. - WM. G. CONL	32062.05	0.00	32062.05
318 07	Accum. adj. - WM. G. CONL	5191.32	0.00	5191.32
320	Current Earnings	0.00	0.00	0.00
320 01	Current Earnings	0.00	0.00	0.00
320 02	Current Earnings	0.00	0.00	0.00
320 03	Current Earnings	0.00	0.00	0.00
320 04	Current Earnings	0.00	0.00	0.00
320 05	Current Earnings	0.00	0.00	0.00
320 06	Current Earnings	0.00	0.00	0.00
320 07	Current Earnings	0.00	0.00	0.00

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 02/23/99 06:43  
 GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
 TRIAL BALANCE  
 BAL FWD

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 Dec 31, 1998  
 BALANCE

GEN	SUB	DESCRIPTION	BAL FWD	CUR PER	BALANCE
320	08	Current Earnings	0.00	0.00	0.00
321		Accum. adj. - BARKLEY STU	102755.86	0.00	102755.86
321	01	Accum. adj. - BARKLEY STU	83637.55CR	0.00	83637.55CR
321	02	Accum. adj. - BARKLEY STU	68545.61CR	0.00	68545.61CR
321	03	Accum. adj. - BARKLEY STU	45772.73	0.00	45772.73
321	04	Accum. adj. - BARKLEY STU	165.34	0.00	165.34
321	05	Accum. adj. - BARKLEY STU	89287.44	0.00	89287.44
321	06	Accum. adj. - BARKLEY STU	32062.05	0.00	32062.05
321	07	Accum. adj. - BARKLEY STU	5191.32	0.00	5191.32
323		Current Earnings	0.00	0.00	0.00
323	01	<del>Current Earnings</del>	0.00	0.00	0.00
323	02	Current Earnings	0.00	0.00	0.00
323	03	Current Earnings	0.00	0.00	0.00
323	04	Current Earnings	0.00	0.00	0.00
323	05	Current Earnings	0.00	0.00	0.00
323	06	Current Earnings	0.00	0.00	0.00
323	07	Current Earnings	0.00	0.00	0.00
323	08	Current Earnings	0.00	0.00	0.00
324		Accum. adj. - ESTILL B. B	22834.68	0.00	22834.68
324	01	Accum. adj. - ESTILL B. B	18586.10CR	0.00	18586.10CR
324	02	Accum. adj. - ESTILL B. B	15232.36CR	0.00	15232.36CR
324	03	Accum. adj. - ESTILL B. B	10171.65	0.00	10171.65
324	04	Accum. adj. - ESTILL B. B	36.74	0.00	36.74
324	05	Accum. adj. - ESTILL B. B	19841.54	0.00	19841.54
324	06	Accum. adj. - ESTILL B. B	7124.90	0.00	7124.90
324	07	Accum. adj. - ESTILL B. B	1153.65	0.00	1153.65
326		Current Earnings	0.00	0.00	0.00
326	01	Current Earnings	0.00	0.00	0.00
326	02	Current Earnings	0.00	0.00	0.00
326	03	Current Earnings	0.00	0.00	0.00
326	04	Current Earnings	0.00	0.00	0.00
326	05	Current Earnings	0.00	0.00	0.00
326	06	Current Earnings	0.00	0.00	0.00
326	07	Current Earnings	0.00	0.00	0.00
326	08	Current Earnings	0.00	0.00	0.00

\*\*\* Revenue accounts

480	01	Gas sales - residential	145336.34CR	37053.34CR	182389.68CR
480	02	Gas sales - commercial	50036.19CR	10101.40CR	60137.59CR
480	03	Gas sales - nonresidential	16997.77CR	5452.18CR	22449.95CR
487		Penalties	4601.07CR	0.00	4601.07CR
488		Temporary service charge	50.00	0.00	50.00
489		Sales tax commission	52.29CR	10.58CR	62.87CR
490		Other income	110.24CR	0.00	110.24CR
492		Amort of acquisition adjust	9999.00CR	909.00CR	10908.00CR
499		Gain on early extinguishmen	4657.89CR	0.00	4657.89CR

CLIENT: SGC  
02/23/99 06:43  
GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
TRIAL BALANCE  
BAL FWD

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Dec 31, 1998  
BALANCE

\*\*\* Expense accounts

730 01	Equitable Resources	4625.77	8498.31	13124.08
730 05	Alliance Gas Services	96908.03	12745.50	109653.53
730 06	Auxier Road Gas - Transmi	6814.00	1423.80	8237.80
732	Compressor station power	305.91	21.57	327.48
760	Supervision	750.00	8250.00	9000.00
761	Mains and service labor	12651.00	1697.59	14348.59
762	Service supplies & expenses	6141.97	466.34	6608.31
763	Contract labor	1785.00	774.15	2559.15
766	Easement	185.00	0.00	185.00
768	Maintenance of meters	0.00	0.00	0.00
901	Meter reading labor	12766.66	1702.75	14469.41
902	Acctg. & collecting labor	13475.00	8500.00	21975.00
903 01	Computer billing	1749.85	585.11	2334.96
904	Uncollectable accounts	0.00	1185.04	1185.04
920	General & admin. salaries	14475.00	16750.00	31225.00
921 01	Telephone	4000.75	630.46	4631.21
921 03	Postage	300.00	0.00	300.00
921 05	Office suppl & expense	1553.99	474.77	2028.76
921 07	Meals & entertainment	0.00	61.89	61.89
921 08	Travel	151.30	100.11	251.41
923 01	Accounting	5814.02	0.00	5814.02
923 02	Legal	18234.02	0.00	18234.02
924	Insurance	3882.27	0.00	3882.27
926	Employee Benefits	1200.32	0.00	1200.32
930 01	Miscellaneous general exp	2286.20	359.40	2645.60
931	Rents	4800.00	0.00	4800.00
933 01	Gasoline	5794.21	1050.84	6845.05
933 03	Transportation expense	4665.68	1046.75	5712.43
981 01	Interest - Bank Josephine	5475.83	1352.85	6828.68
981 02	Interest - Meter deposits	2940.50	274.42	3214.92
981 03	Interest - Equitable Res	5979.65	0.00	5979.65
981 04	Interest - Other	894.98	35.00	929.98
981 05	Interest - Commer Trust	2628.86	297.73	2926.59
983	Depreciation	43090.44	2508.20	45598.64
984 01	Amort of organization costs	1397.00	124.80	1521.80
984 02	Amortization of loan cost	1055.72	0.00	1055.72
988 01	Payroll tax expense	5678.12	270.24	5948.36
988 03	Public Serv Comm Assessment	0.00	497.48	497.48
988 04	Taxes other than income	15.00	0.00	15.00
988 05	Public Serv Company Assess	0.00	11665.89	11665.89

CLIENT: SGC  
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GEN SUB DESCRIPTION

SIGMA GAS CORPORATION  
TRIAL BALANCE  
BAL FWD

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Dec 31, 1998  
BALANCE

TOTAL DEBITS	2760245.46	122082.04	2882327.50
TOTAL CREDITS	2760245.46CR	122082.04CR	2882327.50CR
DIFFERENCE	0.00	0.00	0.00
REVENUE	231740.79CR	53526.50CR	285267.29CR
EXPENSE	294472.05	83350.99	377823.04
NET PROFIT (LOSS)	( 62731.26) (	29824.49) (	92555.75)

SIGMA GAS CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 1998

ASSETS

Current Assets		
Cash in bank - checking	\$	(1,829.18)
Customer accounts receivable		47,571.90
Accounts receivable - GEI		37,543.27
		<hr/>
Total Current Assets	\$	83,285.99
Property, Plant and Equipment		
Mains		1,588,745.25
Compressor station equipment		14,580.00
Meters		41,474.45
Meter installation		13,544.00
Office furniture & equipment		1,375.00
Power operated equipment		14,470.33
Organization costs		38,045.00
Accumulated depreciation		(301,048.32)
Gas plant acquisition adjustment		(272,751.80)
Gas plant acquisition amortization		53,631.00
		<hr/>
Total Property Plant and Equipment		1,192,064.91
Other Assets		
Loan costs		1,356.68
Utility deposits		1,753.89
		<hr/>
Total Other Assets		3,110.57
		<hr/>
TOTAL ASSETS	\$	<u>1,278,461.47</u>

See Accountant's Compilation Report



SIGMA GAS CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 1998

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable - current	\$ 447,672.39	
Customer deposits	56,184.00	
Accrued interest-deposits	6,621.23	
FICA	289.91	
Federal withholding	192.00	
Kentucky withholding	101.45	
Medicare	67.80	
School tax	1,121.88	
Sales tax	433.10	
Loan from shareholder - EB	13,000.00	
Total Current Liabilities		\$ 525,683.76
Long Term Liabilities		
N/P - The Bank Josephine	70,000.00	
Note payable - DLG	811,013.00	
Note payable - ARG	42,000.00	
Note payable - EREC	165,943.83	
Total Long Term Liabilities		1,088,956.83
Total Liabilities		1,614,640.59
Capital		
Accum. adj. - WM. G. CONL	(123,051.58)	
Current Earnings	(28,229.07)	
Accum. adj. - BARKLEY STU	(123,051.58)	
Current Earnings	(28,229.07)	
Accum. adj. - ESTILL B. B	(27,344.70)	
Current Earnings	(6,273.12)	
Total Capital		(336,179.12)
TOTAL LIABILITIES AND CAPITAL		\$ 1,278,461.47

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 1998

	C U R R E N T P E R I O D		Y E A R T O	D A T E
	Amount	Percent		
<b>Revenue</b>				
Gas sales	\$ 39,089.99	100.1	\$ 212,370.30	97.9
Penalties	0.00	0.0	4,601.07	2.1
Temporary service charge	(50.00)	(0.1)	(50.00)	0.0
Sales tax commission	7.73	0.0	52.29	0.0
<b>Total Revenue</b>	<b>39,047.72</b>	<b>100.0</b>	<b>216,973.66</b>	<b>100.0</b>
<b>Expenses</b>				
Gas purchases	15,815.40	40.5	108,347.80	49.9
Compressor station power	77.42	0.2	305.91	0.1
Supervision	0.00	0.0	750.00	0.3
Mains and service labor	1,144.50	2.9	12,651.00	5.8
Service supplies & expenses	457.83	1.2	6,141.97	2.8
Contract labor	600.00	1.5	1,785.00	0.8
Easement	0.00	0.0	185.00	0.1
Meter reading labor	1,193.50	3.1	12,766.66	5.9
Acctg. & collecting labor	0.00	0.0	13,475.00	6.2
Computer billing	126.72	0.3	1,749.85	0.8
General & admin. salaries	0.00	0.0	14,475.00	6.7
Office supplies & expenses	670.64	1.7	6,006.04	2.8
Outside services employed	384.80	1.0	24,048.04	11.1
Insurance	0.00	0.0	3,882.27	1.8
Employee Benefits	109.12	0.3	1,200.32	0.6
Miscellaneous general exp	347.00	0.9	2,286.20	1.1
Rents	0.00	0.0	4,800.00	2.2
Transportation expense	1,620.25	4.1	10,459.89	4.8
Interest - Bank Josephine	558.34	1.4	5,475.83	2.5
Interest - Meter deposits	280.92	0.7	2,940.50	1.4
Interest - Equitable Res	0.00	0.0	5,979.65	2.8
Interest - Other	35.00	0.1	894.98	0.4
Interest - Commer Trust	373.72	1.0	2,628.86	1.2
Depreciation	3,916.37	10.0	43,090.44	19.9
Amort of organization costs	127.00	0.3	1,397.00	0.6
Amortization of loan cost	169.58	0.4	1,055.72	0.5
Payroll tax expense	178.85	0.5	5,678.12	2.6
Taxes other than income	0.00	0.0	15.00	0.0
<b>Total Expenses</b>	<b>28,186.96</b>	<b>72.2</b>	<b>294,472.05</b>	<b>135.7</b>
<b>Income from Operations</b>	<b>10,860.76</b>	<b>27.8</b>	<b>(77,498.39)</b>	<b>(35.7)</b>
<b>Other Income</b>				
Other income	0.00	0.0	110.24	0.1
Amort of acquisition adjustment	909.00	2.3	9,999.00	4.6
Gain on early extinguishment of debt	0.00	0.0	4,657.89	2.1

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
INCOME STATEMENT  
FOR THE ELEVEN MONTHS ENDED NOVEMBER 30, 1998

	C U R R E N T P E R I O D		Y E A R T O D A T E	
	Amount	Percent	Amount	Percent
Total Other Income	<u>909.00</u>	<u>2.3</u>	<u>14,767.13</u>	<u>6.8</u>
Net Income	<u>\$ 11,769.76</u>	<u>30.1</u>	<u>\$ (62,731.26)</u>	<u>(28.9)</u>

See Accountant's Compilation Report

**SIGMA GAS CORPORATION**  
**STATEMENTS OF CASH FLOW - INDIRECT METHOD**  
For the one month ended November 30, 1998

**OPERATING ACTIVITIES**

Net Income (Loss) from Operations		\$ 11,769.76
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities		
Depreciation and amortization	\$ 3,303.95	
(Increase) decrease in accounts receivables	(27,151.11)	
Increase (decrease) in accounts payable	15,566.08	
Increase (decrease) in other accrued expenses	<u>1,141.75</u>	( 7,139.33)

**NET CASH PROVIDED BY OPERATING ACTIVITIES** \$ 4,630.43

**INVESTING ACTIVITIES**

Increase in property, plant & equipment ( 893.71)

**NET CASH (USED) IN INVESTING ACTIVITIES** \$(893.71)

**FINANCING ACTIVITIES**

Principal payments on long-term debt (2,640.17)

**CASH PROVIDED (USED) BY FINANCING ACTIVITIES** \$(2,640.17)

**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** 1,096.55

**BEGINNING CASH BALANCE, 11/1/98** (2,925.73)

**ENDING CASH BALANCE, 11/30/98** \$(1,829.18)

**SUPPLEMENTAL INFORMATION**

Income taxes paid	\$ -0-
Interest paid	\$1,247.98

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SIGMA GAS CORPORATION  
TRIAL BALANCE  
BAL FWD

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Nov 30, 1998  
BALANCE

\*\*\* Asset accounts

131 01	Cash in bank - checking	2925.73CR	1096.55	1829.18CR
142	Customer accounts receivabl	20420.79	27151.11	47571.90
143	Accounts receivable - GEI	37543.27	0.00	37543.27
161 01	Mains	1587851.54	893.71	1588745.25
161 02	Compressor station equipmen	14580.00	0.00	14580.00
161 03	Meters	41474.45	0.00	41474.45
161 04	Meter installation	13544.00	0.00	13544.00
161 05	Office furniture & equipmen	1375.00	0.00	1375.00
161 06	Power operated equipment	14470.33	0.00	14470.33
161 07	Organization costs	38045.00	0.00	38045.00
168	Accumulated depreciation	297004.95CR	4043.37CR	301048.32CR
172	Gas plant acquisition adjus	272751.80CR	0.00	272751.80CR
173	Gas plant acquisition amort	52722.00	909.00	53631.00
184	Loan costs	1526.26	169.58CR	1356.68
187	Utility deposits	1753.89	0.00	1753.89

\*\*\* Liability accounts

232 02	Accounts payable - current	432106.31CR	15566.08CR	447672.39CR
235	Customer deposits	56284.00CR	100.00	56184.00CR
237 02	Accrued interest-deposits	6340.31CR	280.92CR	6621.23CR
238 01	FICA	295.12CR	5.21	289.91CR
238 02	Federal withholding	192.00CR	0.00	192.00CR
238 03	Kentucky withholding	102.00CR	0.55	101.45CR
238 04	SUI/FUTA	0.00	0.00	0.00
238 06	Medicare	69.02CR	1.22	67.80CR
238 07	School tax	384.27CR	737.61CR	1121.88CR
238 08	Sales tax	202.90CR	230.20CR	433.10CR
239	Loan from shareholder - EB	13000.00CR	0.00	13000.00CR
251 01	N/P - The Bank Josephine	70000.00CR	0.00	70000.00CR
251 02	Note payable - DLG	811013.00CR	0.00	811013.00CR
251 03	Note payable - ARG	42000.00CR	0.00	42000.00CR
251 04	Note payable - EREC	168584.00CR	2640.17	165943.83CR

\*\*\* Capital accounts

318	Accum. adj. - WM. G. CONL	102755.86	0.00	102755.86
318 01	Accum. adj. - WM. G. CONL	83637.55CR	0.00	83637.55CR
318 02	Accum. adj. - WM. G. CONL	68545.61CR	0.00	68545.61CR
318 03	Accum. adj. - WM. G. CONL	45772.73	0.00	45772.73
318 04	Accum. adj. - WM. G. CONL	165.34	0.00	165.34
318 05	Accum. adj. - WM. G. CONL	89287.44	0.00	89287.44
318 06	Accum. adj. - WM. G. CONL	32062.05	0.00	32062.05
318 07	Accum. adj. - WM. G. CONL	5191.32	0.00	5191.32
320	Current Earnings	0.00	0.00	0.00
320 01	Current Earnings	0.00	0.00	0.00
320 02	Current Earnings	0.00	0.00	0.00
320 03	Current Earnings	0.00	0.00	0.00
320 04	Current Earnings	0.00	0.00	0.00
320 05	Current Earnings	0.00	0.00	0.00
320 06	Current Earnings	0.00	0.00	0.00
320 07	Current Earnings	0.00	0.00	0.00
320 08	Current Earnings	0.00	0.00	0.00

			CUR PER	
1	Accum. adj. - BARKLEY STU	102755.86	0.00	102755.86
321 01	Accum. adj. - BARKLEY STU	83637.55CR	0.00	83637.55CR
321 02	Accum. adj. - BARKLEY STU	68545.61CR	0.00	68545.61CR
321 03	Accum. adj. - BARKLEY STU	45772.73	0.00	45772.73
321 04	Accum. adj. - BARKLEY STU	165.34	0.00	165.34
321 05	Accum. adj. - BARKLEY STU	89287.44	0.00	89287.44
321 06	Accum. adj. - BARKLEY STU	32062.05	0.00	32062.05
321 07	Accum. adj. - BARKLEY STU	5191.32	0.00	5191.32
323	Current Earnings	0.00	0.00	0.00
323 01	Current Earnings	0.00	0.00	0.00
323 02	Current Earnings	0.00	0.00	0.00
323 03	Current Earnings	0.00	0.00	0.00
323 04	Current Earnings	0.00	0.00	0.00
323 05	Current Earnings	0.00	0.00	0.00
323 06	Current Earnings	0.00	0.00	0.00
323 07	Current Earnings	0.00	0.00	0.00
323 08	Current Earnings	0.00	0.00	0.00
324	Accum. adj. - ESTILL B. B	22834.68	0.00	22834.68
324 01	Accum. adj. - ESTILL B. B	18586.10CR	0.00	18586.10CR
324 02	Accum. adj. - ESTILL B. B	15232.36CR	0.00	15232.36CR
324 03	Accum. adj. - ESTILL B. B	10171.65	0.00	10171.65
324 04	Accum. adj. - ESTILL B. B	36.74	0.00	36.74
324 05	Accum. adj. - ESTILL B. B	19841.54	0.00	19841.54
324 06	Accum. adj. - ESTILL B. B	7124.90	0.00	7124.90
324 07	Accum. adj. - ESTILL B. B	1153.65	0.00	1153.65
326	Current Earnings	0.00	0.00	0.00
326 01	Current Earnings	0.00	0.00	0.00
326 02	Current Earnings	0.00	0.00	0.00
326 03	Current Earnings	0.00	0.00	0.00
326 04	Current Earnings	0.00	0.00	0.00
326 05	Current Earnings	0.00	0.00	0.00
326 06	Current Earnings	0.00	0.00	0.00
326 07	Current Earnings	0.00	0.00	0.00
326 08	Current Earnings	0.00	0.00	0.00

\*\*\* Revenue accounts

480 01	Gas sales - residential	116962.82CR	28373.52CR	145336.34CR
480 02	Gas sales - commercial	42665.54CR	7370.65CR	50036.19CR
480 03	Gas sales - nonresidential	13651.95CR	3345.82CR	16997.77CR
487	Penalties	4601.07CR	0.00	4601.07CR
488	Temporary service charge	0.00	50.00	50.00
489	Sales tax commission	44.56CR	7.73CR	52.29CR
490	Other income	110.24CR	0.00	110.24CR
492	Amort of acquisition adjust	9090.00CR	909.00CR	9999.00CR
499	Gain on early extinguishmen	4657.89CR	0.00	4657.89CR

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

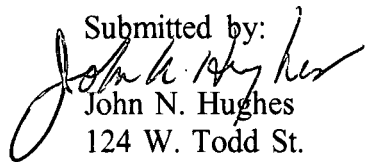
RECEIVED  
MAY 26 1999  
PUBLIC SERVICE  
COMMISSION

In the Matter of:

THE APPLICATION OF SIGMA GAS )  
CORPORATION FOR APPROVAL OF ) Case No. 99-074  
FINANCING )

RESPONSE TO ORDER OF MAY 17, 1999

Sigma Gas Corporation, Inc., by counsel, provides the following responses, however, it was Sigma's understanding that the Agreed Order in Case No. 98-244 resolved the issue of rates and financing for this loan application. The order provides that Sigma could adjust its rates on the condition that it obtain a loan from the Department of Local Government. It has done so. This application is based on the financial assumptions on which the Agreed Order was based and on the additional revenue for the increased rates.

Submitted by:  
  
John N. Hughes  
124 W. Todd St.  
Frankfort, Ky. 40601  
(502) 227-7270

Attorney for Sigma Gas  
Corporation

Witness for all Responses: Estill Branham

1. Provide a copy of the balance sheet that was used as the basis for the amounts included on Exhibit 1.

a. For each item included on Exhibit 1 provide the balance sheet account which contains the amount listed on the exhibit. If the amount appearing on the balance sheet does not agree exactly with the amount listed on Exhibit 1, provide an explanation of the difference along with details of the other items included in the account.

b. If the balance in the account has been reduced since the date the amount was established on Exhibit 1, explain whether the amount of the loan will be reduced or the proceeds will be applied to some other use.

**RESPONSE:** Attached.



**QUESTION 1:** Provide a copy of the balance sheet that was used as the basis for the amounts included on Exhibit 1.

**RESPONSE:** See attached copies of Balance Sheets for September 30, 1998 and October 31, 1998.

SIEMA GAS CORPORATION  
BALANCE SHEET  
OCTOBER 31, 1998

ASSETS

Current Assets		
Cash in bank - checking	\$	(2,925.73)
Customer accounts receivable		20,420.79
Accounts receivable - GEI		37,543.27
		<hr/>
Total Current Assets	\$	55,038.33
Property, Plant and Equipment		
Mains		1,587,851.54
Compressor station equipment		14,580.00
Meters		41,474.45
Meter installation		13,544.00
Office furniture & equipment		1,375.00
Power operated equipment		14,470.33
Organization costs		38,045.00
Accumulated depreciation		(297,004.95)
Gas plant acquisition adjustment		(272,751.80)
Gas plant acquisition amortization		52,722.00
		<hr/>
Total Property Plant and Equipment		1,194,305.57
Other Assets		
Loan costs		1,526.26
Utility deposits		1,753.89
		<hr/>
Total Other Assets		3,280.15
		<hr/>
TOTAL ASSETS	\$	<u>1,252,624.05</u>

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
BALANCE SHEET  
OCTOBER 31, 1998

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable - current	\$ 432,106.31	
Customer deposits	56,284.00	
Accrued interest-deposits	6,340.31	
FICA	295.12	
Federal withholding	192.00	
Kentucky withholding	102.00	
Medicare	69.02	
School tax	384.27	
Sales tax	202.90	
Loan from shareholder - EB	13,000.00	
Total Current Liabilities		\$ 508,975.93
Long Term Liabilities		
N/P - The Bank Josephine	70,000.00	"
Note payable - DLG	811,013.00	"
Note payable - ARG	42,000.00	"
Note payable - EREC	168,584.00	"
Total Long Term Liabilities		1,091,597.00
Total Liabilities		1,600,572.93
Capital		
Accum. adj. - WM. G. CONL	(123,051.58)	
Current Earnings	(33,525.47)	
Accum. adj. - BARKLEY STU	(123,051.58)	
Current Earnings	(33,525.47)	
Accum. adj. - ESTILL B. B	(27,344.70)	
Current Earnings	(7,450.08)	
Total Capital		(347,948.88)
TOTAL LIABILITIES AND CAPITAL		\$ 1,252,624.05

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 1998

ASSETS

Current Assets		
Cash in bank - checking	\$ (4,735.24)	
Customer accounts receivable	15,961.88	
Accounts receivable - GEI	37,543.27	
	<hr/>	
Total Current Assets		\$ 48,769.91
Property, Plant and Equipment		
Mains	1,575,321.09	
Compressor station equipment	14,580.00	
Meters	36,251.95	
Meter installation	13,544.00	
Office furniture & equipment	1,375.00	
Power operated equipment	14,470.33	
Organization costs	38,045.00	
Accumulated depreciation	(292,961.58)	
Gas plant acquisition adjustment	(272,751.80)	
Gas plant acquisition amortization	51,813.00	
	<hr/>	
Total Property Plant and Equipment		1,179,686.99
Other Assets		
Loan costs	1,695.84	
Utility deposits	1,753.89	
	<hr/>	
Total Other Assets		3,449.73
		<hr/>
TOTAL ASSETS		\$ 1,231,906.63
		<hr/> <hr/>

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 1998

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts payable - current	\$	406,778.46
Customer deposits		54,634.00
Accrued interest-deposits		6,058.89
FICA		224.82
Federal withholding		142.00
Kentucky withholding		72.93
SUI/FUTA		203.67
Medicare		52.58
School tax		220.35
Sales tax		166.12
Loan from shareholder - EB		10,000.00
		<hr/>
Total Current Liabilities	\$	478,553.82
Long Term Liabilities		
N/P - The Bank Josephine		70,000.00
Note payable - DLG		811,013.00
Note payable - ARG		42,000.00
Note payable - EREC		171,224.17
		<hr/>
Total Long Term Liabilities		1,094,237.17
		<hr/>
Total Liabilities		1,572,790.99
Capital		
Accum. adj. - WM. G. CONL		(123,051.58)
Current Earnings		(30,346.44)
Accum. adj. - BARKLEY STU		(123,051.58)
Current Earnings		(30,346.44)
Accum. adj. - ESTILL B. B		(27,344.70)
Current Earnings		(6,743.62)
		<hr/>
Total Capital		(340,884.36)
		<hr/>
TOTAL LIABILITIES AND CAPITAL	\$	<u>1,231,906.63</u>

See Accountant's Compilation Report

**QUESTION 1(a):** For each item included on Exhibit 1 provide the balance sheet account which contains the amount listed on the exhibit. If the amount appearing on the balance sheet does not agree exactly with the amount listed on Exhibit 1, provide an explanation of the difference along with details of the other items in the account.

**RESPONSE:** The amounts found on Exhibit 1 are a combination of both September 30, 1998 and October 31, 1998 Balance Sheets. At the time of preparing Exhibit 1 the financial for October 31, 1998 were not complete but Sigma had received invoices during October, 1998 that were included in the exhibit.

<u>ITEM NO.</u>	<u>BALANCE SHEET ACCOUNT</u>
1. DLG \$647,198.00	Note payable - DLG #251-02
2. DLG \$156,821.00	Note payable - DLG #251-02
3. DLG \$ <u>6,994.00</u>	Note payable - DLG #251-02
<b>\$811,013.00</b>	<b>Total of #251-02 as of Sept. 30, 1998</b>

<u>ITEM NO.</u>	<u>BALANCE SHEET ACCOUNT</u>
4. EREC \$168,584.00	Note payable - EREC #251-04
	<b>Total of #251-04 as of Oct. 31, 1998</b>

<u>ITEM NO.</u>	<u>BALANCE SHEET ACCOUNT</u>
5. TBJ \$ 70,000.00	N/P - The Bank Josephine #251-01
	<b>Total of #251-01 as of Sept. 30, 1998</b>

<u>ITEM NO.</u>	<u>BALANCE SHEET ACCOUNT</u>
6. J. Hughes \$17,193.41	Accounts payable - current #232-02
	<b>Total in #232-02 for John N. Hughes as of September 30, 1998.</b>
7. ARG - \$42,000.00	Note payable - ARG #251-03 <b>Total at 9/30/99</b>
ARG - <u>21,778.50</u>	Accounts payable - current #232-02 <b>Total at 10/31/99</b>
<b>\$63,778.50</b>	
8. Alliance - \$29,511.53	Accounts payable - current #232-02
	<b>Total in #232-02 as of Sept. 30, 1998</b>
9. KISU \$286,881.00	Accounts payable - current #232-02
	<b>Total in #232-02 as of Oct. 31, 1998</b>
10. Humphries \$19,348.44	Accounts payable - current #232-02
	<b>Total in #232-02 as of Sept. 30, 1998</b>
11. Wireman \$6,362.61	Accounts payable - current #232-02
	<b>Total in #232-02 as of Sept. 30, 1998</b>
12. Wells & Co. \$1,237.50	Accounts payable - current #232-02
	<b>Total in #2320-02 as of Sept. 30, 1998</b>
13. Susan Crum \$2,200.00	Accounts payable - current #232-02
	<b>Total in #232-02 as of Sept. 30, 1998</b>
14. E Branham \$13,000.00	Loan from shareholder - EB #239
	<b>Total in #239 as of October 31, 1998</b>

ITEM NO.

BALANCE SHEET ACCOUNT

15. Accrued Wages \$22,650.00      Accrued salaries #234

**Did not record until 12/98**

The total of the items listed here on Response 1a. as recorded to a/c #232-02, accounts payable - current, is as follows:

\$ 17,193.41	John Hughes
21,778.50	Auxier Road Gas Co., Inc.
29,511.53	Alliance
286,881.00	Kisu Service Co., Inc.
19,348.44	Al Humphries
6,362.61	Sheriff Wireman, Property taxes
1,237.50	Wells & Co., PSC
<u>2,200.00</u>	Susan A. Crum, Accounting
\$384,512.99	Total items charged to a/c #232-02 on Exhibit 1
4,973.50	10/98 gas purchases from Alliance
343.00	10/98 gas transmission - ARG
3,507.29	10/98 expenses that were completely paid 11/98
2,619.60	10/98 legal expense - John Hughes
2,076.52	10/98 accounting fees - Wells & Company, PSC
17,412.51	Gas purchases - Harry Thompson; will be offset by receivables due Sigma
13,618.90	Global Environmental Industries; will be offset by receivables due Sigma
<u>3,042.00</u>	Allen Machine & Supply; will be offset by equipment returned
<u>\$47,593.32</u>	Total other items in a/c #232-02
<b>\$432,106.31</b>	<b>Total a/c #232-02 Accounts payable - current at October 31, 1998</b>



**QUESTION 1(b):** If the balance in the account has been reduced since the date the amount was established on Exhibit 1, explain whether the amount of the loan will be reduced or the proceeds will be applied by some other use.

**RESPONSE:** The only items that have reduced are creditors who are willing to take a settlement for lump-sum payment of the debt. EREC has written they will except \$108,238.56 if it is paid in a timely manner.

Sigma will use the additional funds for other debts it has incurred.

**EXHIBIT 1**

**FINANCIAL REHABILITATION**

**List all outstanding debts to be covered by loan. Attach documentation as exhibits.**

1. Department of Local Government	\$647,198.00
2. Department of Local Government	156,821.00
3. Department of Local Government	6,994.00
4. Equitable Resources Energy (payoff agreed thru 5/15/99)	108,238.56
5. The Bank Josephine	70,000.00
6. John N. Hughes, Atty. at Law	27,275.36
7. Auxier Road Gas Company, Inc.	71,848.50
8. Alliance Energy Services	24,311.53
9. KISU Service Company, Inc.	292,821.00
10. Al Humphries Consulting	16,446.17
11. Sheriff Wireman, Property taxes	19,385.45
12. Wells & Company, PSC	3,314.02
13. Susan A. Crum, Accounting	2,200.00
14. Estill Branham	13,000.00
15. Accrued wages	39,500.00
16. Estill Branham Rental	2,400.00
17. American Meter Co.	8,795.21
18. Fisher Controls International Inc.	<u>2,786.74</u>

**TOTAL NEEDED FOR FINANCIAL  
REHABILITATION**

**\$1,513,335.54**

**EXHIBIT 1**

**FINANCIAL REHABILITATION**

**List all outstanding debts to be covered by loan. Attach documentation as exhibits.**

1. Department of Local Government	\$647,198.00
2. Department of Local Government	156,821.00
3. Department of Local Government	6,994.00

LAW OFFICES  
**COMBS & ISAAC**

P.O. DRAWER 189  
199 NORTH LAKE DRIVE  
PRESTONSBURG, KENTUCKY 41653

TELEPHONES  
(606) 866-2391  
(606) 866-2392

FACSIMILE  
(606) 866-2776

ATTORNEYS  
JAMES A. COMBS  
GREGORY A. ISAAC  
RONALD L. LESTER  
PARALEGALS  
DAVID H. D'ROSSETT, II

February 12, 1999

VIA FAX

Mr. Estill Branham, President  
Sigma Gas Corporation  
P.O. Box 22  
Salyersville, Kentucky 41465

RE: Equitable Resources Energy Company v. Sigma Gas Corporation  
Floyd Circuit Court, Division No. II, C. A. No. 96-CI-00881

Dear Mr. Branham:

As per your recent request, I have consulted with my client to determine if it would accept a lump sum payment for the judgment entered in the above-styled case. I have been notified by my client that it will accept the sum of \$108,238.56 as complete payment for the remaining balance of the judgment obtained in the above-styled case.

I have also been advised by my client that as a condition of making this lump sum proposal, Equitable Resources Energy Company will no longer be bound by the lump sum amount set forth in its letter agreement dated February 10, 1998. Accordingly, if the lump sum payment of \$108,238.56 is not paid this time, then Equitable Resources Energy Company will be entitled to pursue the full amount of its judgment as awarded by the court.

If you have any questions about this matter or would like to discuss it with me then please feel free to contact my office.

Very truly yours,

  
GREGORY A. ISAAC

GA/df

cc: Hon. A. George Mason, Jr.

SIGMA LTR (#80A DF)

**PROMISSORY NOTE**

Principal	Loan Date	Maturity	Loan No.	Call	Collateral	Account	Officer	Initials
\$70,000.00	07-21-1997	07-21-1998			2C3	820343	JKS	

References in the shaded area are for Lender's use only and do not limit the applicability of this document to any particular loan or item.

**Borrower:** SIGMA GAS CORPORATION (TIN: 61-1248006)  
P.O. BOX 22  
SALYERSVILLE, KY 41465

**Lender:** THE BANK JOSEPHINE  
MAIN OFFICE  
8 FRONT STREET  
P. O. BOX 471  
PRESTONSBURG, KY 41653

**Principal Amount:** \$70,000.00      **Initial Rate:** 10.500%      **Date of Note:** July 21, 1997

**PROMISE TO PAY.** SIGMA GAS CORPORATION ("Borrower") promises to pay to THE BANK JOSEPHINE ("Lender"), or order, in lawful money of the United States of America, the principal amount of Seventy Thousand & 00/100 Dollars (\$70,000.00) or so much as may be outstanding, together with interest on the unpaid outstanding principal balance of each advance. Interest shall be calculated from the date of each advance until repayment of each advance.

**PAYMENT.** Borrower will pay this loan in one payment of all outstanding principal plus all accrued unpaid interest on July 21, 1998. In addition, Borrower will pay regular monthly payments of accrued unpaid interest beginning August 21, 1997, and all subsequent interest payments are due on the same day of each month after that. Borrower will pay Lender at Lender's address shown above or at such other place as Lender may designate in writing. Unless otherwise agreed or required by applicable law, payments will be applied first to accrued unpaid interest, then to principal, and any remaining amount to any unpaid collection costs and late charges.

**VARIABLE INTEREST RATE.** The interest rate on this Note is subject to change from time to time based on changes in an independent index which is the NY PRIME AS QUOTED IN THE WALL STREET JOURNAL MONEY RATE SECTION (the "Index"). The Index is not necessarily the lowest rate charged by Lender on its loans. If the Index becomes unavailable during the term of this loan, Lender may designate a substitute index after notice to Borrower. Lender will tell Borrower the current Index rate upon Borrower's request. Borrower understands that Lender may make loans based on other rates as well. The interest rate change will not occur more often than each day. The Index currently is 8.500% per annum. The interest rate to be applied to the unpaid principal balance of this Note will be at a rate of 2.000 percentage points over the Index, resulting in an initial rate of 10.500% per annum. **NOTICE:** Under no circumstances will the interest rate on this Note be more than the maximum rate allowed by applicable law.

**PREPAYMENT; MINIMUM INTEREST CHARGE.** Borrower agrees that all loan fees and other prepaid finance charges are earned fully as of the date of the loan and will not be subject to refund upon early payment (whether voluntary or as a result of default), except as otherwise required by law. In any event, even upon full prepayment of this Note, Borrower understands that Lender is entitled to a minimum interest charge of \$25.00. Other than Borrower's obligation to pay any minimum interest charge, Borrower may pay without penalty all or a portion of the amount owed earlier than it is due. Early payments will not, unless agreed to by Lender in writing, relieve Borrower of Borrower's obligation to continue to make payments of accrued unpaid interest. Rather, they will reduce the principal balance due.

**LATE CHARGE.** If a payment is 10 days or more late, Borrower will be charged 2.000% of the regularly scheduled payment or \$25.00, whichever is greater.

**DEFAULT.** Borrower will be in default if any of the following happens: (a) Borrower fails to make any payment when due. (b) Borrower breaks any promise Borrower has made to Lender, or Borrower fails to comply with or to perform when due any other term, obligation, covenant, or condition contained in this Note or any agreement related to this Note, or in any other agreement or loan Borrower has with Lender. (c) Any representation or statement made or furnished to Lender by Borrower or on Borrower's behalf is false or misleading in any material respect either now or at the time made or furnished. (d) Borrower becomes insolvent, a receiver is appointed for any part of Borrower's property, Borrower makes an assignment for the benefit of creditors, or any proceeding is commenced either by Borrower or against Borrower under any bankruptcy or insolvency laws. (e) Any creditor tries to take any of Borrower's property on or in which Lender has a lien or security interest. This includes a garnishment of any of Borrower's accounts with Lender. (f) Any guarantor dies or any of the other events described in this default section occurs with respect to any guarantor of this Note. (g) A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of the indebtedness is impaired. (h) Lender in good faith deems itself insecure.

**LENDER'S RIGHTS.** Upon default, Lender may declare the entire unpaid principal balance on this Note and all accrued unpaid interest immediately due, without notice, and then Borrower will pay that amount. Upon default, including failure to pay upon final maturity, Lender, at its option, may also, if permitted under applicable law, increase the variable interest rate on this Note to 4.000 percentage points over the Index. The interest rate will not exceed the maximum rate permitted by applicable law. Lender may hire or pay someone else to help collect this Note if Borrower does not pay. Borrower also will pay Lender that amount. This includes, subject to any limits under applicable law, Lender's reasonable attorneys' fees and Lender's legal expenses whether or not there is a lawsuit, including reasonable attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. If not prohibited by applicable law, Borrower also will pay any court costs, in addition to all other sums provided by law. This Note has been delivered to Lender and accepted by Lender in the Commonwealth of Kentucky. If there is a lawsuit, Borrower agrees upon Lender's request to submit to the jurisdiction of the courts of FLOYD County, the Commonwealth of Kentucky. Lender and Borrower hereby waive the right to any jury trial in any action, proceeding, or counterclaim brought by either Lender or Borrower against the other. This Note shall be governed by and construed in accordance with the laws of the Commonwealth of Kentucky.

**DISHONORED ITEM FEE.** Borrower will pay a fee to Lender of \$15.00 if Borrower makes a payment on Borrower's loan and the check or preauthorized charge with which Borrower pays is later dishonored.

**RIGHT OF SETOFF.** Borrower grants to Lender a contractual possessory security interest in, and hereby assigns, conveys, delivers, pledges, and transfers to Lender all Borrower's right, title and interest in and to, Borrower's accounts with Lender (whether checking, savings, or some other account), including without limitation all accounts held jointly with someone else and all accounts Borrower may open in the future, excluding however all IRA and Keogh accounts, and all trust accounts for which the grant of a security interest would be prohibited by law. Borrower authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on this Note against any and all such accounts.

**LINE OF CREDIT.** This Note evidences a revolving line of credit. Advances under this Note may be requested orally by Borrower or by an authorized person. Lender may, but need not, require that all oral requests be confirmed in writing. All communications, instructions, or directions by telephone or otherwise to Lender are to be directed to Lender's office shown above. The following party or parties are authorized to request advances under the line of credit until Lender receives from Borrower at Lender's address shown above written notice of revocation of their authority: ESTILL B. BRANHAM, PRESIDENT; WILLIAM G. CONLEY, VICE PRESIDENT; and BARKLEY STURGILL, SECRETARY. Borrower agrees to be liable for all sums either: (a) advanced in accordance with the instructions of an authorized person or (b) credited to any of Borrower's accounts with Lender. The unpaid principal balance owing on this Note at any time may be evidenced by endorsements on this Note or by Lender's internal records, including daily computer print-outs. Lender will have no obligation to advance funds under this Note if: (a) Borrower or any guarantor is in default under the terms of this Note or any agreement that Borrower or any guarantor has with Lender, including any agreement made in connection with the signing of this Note; (b) Borrower or any guarantor ceases doing business or is insolvent; (c) any guarantor seeks, claims or otherwise attempts to limit, modify or revoke such guarantor's guarantee of this Note or any other loan with Lender; (d) Borrower has applied funds provided pursuant to this Note for purposes other than those authorized by Lender; or (e) Lender in good faith deems itself insecure under this Note or any other agreement between Lender and Borrower.

**GENERAL PROVISIONS.** This is a "most favored lender loan" being made under credit union rates. Lender may delay or forego enforcing any of its rights or remedies under this Note without losing them. Borrower and any other person who signs, guarantees or endorses this Note, to the extent allowed by law, waive presentment, demand for payment, protest and notice of dishonor. Upon any change in the terms of this Note, and unless otherwise expressly stated in writing, no party who signs this Note, whether as maker, guarantor, accommodation maker or endorser, shall be released from liability. All such parties agree that Lender may renew or extend (repeatedly and for any length of time) this loan, or release any party or guarantor or collateral, or impair, fail to realize upon or perfect Lender's security interest in the collateral; and take any other action deemed necessary by Lender without the consent of or notice to anyone. All such parties also agree that Lender may modify this loan without the consent of or notice to anyone other than the party with whom the modification is made.

# AUXIER ROAD GAS COMPANY, INC.

Post Office Box 785  
Prestonsburg, Kentucky 41653

Estill Branham  
President

Office No. (606) 886-2314  
Facsimile (606) 886-2315

May 1, 1999

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

This invoice is for the transmission of gas for the months indicated:

January 1997	\$ 1,265.60
February 1997	759.40
March 1997	661.00
April 1997	485.40
May 1997	200.00
June 1997	171.40
July 1997	166.00
August 1997	170.20
September 1997	140.80
October 1997	467.20
November 1997	1,186.60
December 1997	1,681.80
January 1998	1,352.80
February 1998	1,668.00
March 1998	1,151.00
April 1998	539.40
May 1998	258.00
June 1998	153.40
July 1998	132.60
August 1998	89.20
September 1998	106.20
October 1998	343.00
November 1998	1,020.40
December 1998	1,423.80
January 1999	1,643.40
February 1999	1,610.40
March 1999	1,490.80
April 1999	<u>538.20</u>
<b>TOTAL</b>	<b>\$20,876.00</b>

*Auxier Road Gas Company, Inc.*

Box 785

Prestonsburg, Kentucky 41653

Estill B. Branham  
President

December 10, 1997

(606) 886-2314

INVOICE

TO: SIGMA GAS CORPORATION  
P.O. BOX 22  
SALYERSVILLE, KY 41465

<u>QUANTITY</u>	<u>ITEM</u>	<u>AMOUNT PER UNIT</u>	<u>AMOUNT</u>
40	METERS-RECONDITIONED With Swivels and Spuds	\$50.00@	\$2,000.00
50	REGULATORS-RECONDITIONED	35.00@	<u>1,750.00</u>
		TOTAL	\$3,750.00

# Auxier Road Gas Company, Inc.

Box 785

Prestonsburg, Kentucky 41653

Estlin B. Branham  
President

October 30, 1998

(606) 886-2314

## INVOICE

Sigma Gas Corporation  
P.O. Box 22  
Salyersville, KY 41653

<u>Quantity</u>	<u>Item</u>	<u>Amount Per Unit</u>	<u>Amount</u>
320'	4" PE Pipe	1.75 Per Ft.	\$ 560.00
50	Meters-Reconditined with Swivels & Spuds	50.00@	2,500.00
50	Regulators-Recondtioned	35.00@	1,750.00
25	Pre-fab Meter Risers	16.50@	<u>412.50</u>
			\$ 5,222.50



**CELEBREZZE & HOLLOWAY**

ATTORNEYS AT LAW

710 WEST MAIN STREET, SUITE 401

LOUISVILLE, KENTUCKY 40202-2662

TELEPHONE (502) 589-3330

ROCCO J. CELEBREZZE  
TERRY W. HOLLOWAY  
KEVIN P. KEELER  
ROBIN J. LeMASTUS  
DAVID BRYCE BARBER

FAX (502) 589-3218

January 29, 1998

In re: Consolidated Pipe & Supply Company, Inc.  
v. Auxier Road Gas Company, Inc.  
Amount: \$52,507.87 -Reduced thru settlement \$42,000.00

ESTILL B. BRANHAM  
PRESIDENT & AGENT FOR SERVICE OF PROCESS  
AUXIER ROAD GAS COMPANY INC  
P O BOX 785  
PRESTONBURG KY 41653

Dear Branham:

The above-captioned claim has been placed with this office for collection. This is the only notice you will receive prior to our recommendation that suit be filed.

Should you desire to settle this matter, please contact this office immediately upon receipt of this letter. It is entirely possible that your immediate response may enable us to arrange with you an amicable settlement of this claim. If we fail to hear from you within seven (7) days from the date of this letter, we will proceed with recommendations for suit-action.

Very truly yours,



ROBIN J. LeMASTUS

RJL/emd

cc: Jeff Curtain, Asst. Credit Manager  
Consolidated Pipe & Supply Company, Inc.



# Alliance Energy Services

9300 Shelbyville Road, Suite 810  
Louisville, Kentucky 40222  
(502) 426-4500 Fax:(502) 426-8800

SIGMA GAS CORPORATION  
AUXIER ROAD GAS COMPANY  
ATTN ESTILL BRANHAM  
PO BOX 785  
PRESTONSBURG KY 41653

INVOICE NO.	PAGE NO.
008440	001

INVOICE DATE	TERMS
4/01/98	UPON RECEIPT

ACCOUNT NO.	PURCHASE ORDER NO.
000106	

MAIL TO: Alliance Energy Services  
Dept. #97941  
Louisville, KY 40297-0941

WIRE TO: Alliance Energy Services  
c/o PNC BANK, Kentucky  
ABA #083000108  
Account #3001577075  
Louisville, KY

## INVOICE

DESCRIPTION	QUANTITY(MMBTU)	UNIT PRICE	AMOUNT
February 1997 Gas usage			\$ 24,311.53
			\$ 24,311.53
			00

COMMENTS:

*"Thank you for your continued confidence and support in serving your energy needs."*

PLEASE PAY

SALES TAX

PLEASE PAY

\$ 24,311.53

\$ 24,311.53

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

May 1, 1999

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## STATEMENT OF ACCOUNT

<u>TRANSACTION</u> <u>DATE</u>		<u>AMOUNT</u>
01/01/96 - 09/30/96	Labor for pipeline construction	\$30,341.00
01/01/96 - 09/30/96	Equipment rent for pipeline constr.	71,230.00
10/01/96 - 12/31/97	Equipment rent for pipeline constr.	119,845.00
01/01/94 - 12/31/95	Maintaining and repairing GEI, Inc. Pipeline G-39 for Sigma Gas Corp.	55,290.00
01/13/98 - 10/20/98	Equipment rent for construction	10,175.00
10/20/98 - 04/10/99	Equipment rent for construction	<u>5,940.00</u>
	<b>TOTAL</b>	<b>\$292,821.00</b>

**AL ANDY INC.**  
4476 Frankfort Road  
GEORGETOWN, KENTUCKY 40324

January 2, 1999

Sigma Gas Corp.  
P.O. Box 22  
Salyersville, KY. 41465

S T A T E M E N T

Gas Pipe Construction

Balance Due \$18,673.44

This Invoice will be discounted 15% if paid  
in a timely fashion.

**AL ANDY INC.**

4476 Frankfort Road  
GEORGETOWN, KENTUCKY 40324

January 2, 1999

Sigma Gas Corp.  
P.O. Box 22  
Salyersville, KY 41465

S T A T E M E N T

Case No. 95-252

Amount Due

\$675.00

This Invoice will be discounted 15% if paid  
in a timely fashion.

Commonwealth of Kentucky  
61A255 (4-94)

**PUBLIC SERVICE COMPANY  
PROPERTY TAX STATEMENT**  
For County, School or Special Taxes

*Disc Made  
2/11/98*

Return Payment to:

CHALMER WIRMAN  
City/County MAJESLIN  
Address SALYERSVILLE, KY 41465

Bill No. \_\_\_\_\_

Assessment for 1997 Taxes

Date Feb 18, 1998

Address: Sigma Gas Corporation  
Name Sigma Gas Corporation  
Street 70 Quip Rd Gas Co. One PO Box 22  
City, State, ZIP Code Salyersville, Ky 41465

**PAYMENT INSTRUCTIONS**

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at 10 percent per annum applies. Make payment to sheriff of county named on statement.

PROPERTY CLASS—Rate Per \$100 Value	Assessed Value	County Tax	School Tax	Special Tax
REAL ESTATE RATE County 19.8 School 42.3	818.740	1,621.10	3,463.27	
TANGIBLE RATE County 30.0 School 45.3	29.260	87.78	132.54	
RAEL ST. LIBRARY 3.3	818.740			270.18
tangible extension 5.0	29.260			14.63
REAL ST. EXTENSION 4.1	818.740			335.68
tangible extension 8.57	29.260			25.07
Real st. HEALTH 4.0	818.740			327.49
tangible health 4.0	29.260			11.70
REAL ST SOIL 1.2	818.740			98.24
<b>TOTALS BY TAXING DISTRICT</b>		<u>1,708.88</u>	<u>3,595.81</u>	<u>1,057.92</u>

Signed Haden B. Arnett County Clerk

Payment Received By \_\_\_\_\_ Sheriff

TOTAL TAX ..... \$ 6,362.61

PENALTY { 10 percent of total tax if not paid within 30 days ....

INTEREST { 10 percent per annum if not paid within 30 days ....

**PUBLIC SERVICE COMPANY  
PROPERTY TAX STATEMENT**

*For County, School or Special Taxes*

~~FIRST NOTICE MAILED 3/24/99~~

Return Payment to:

CITY OF SALYERSVILLE

Address P O BOX 640  
SALYERSVILLE KY 41465

Assessment for 19 98 Taxes

Bill No. F-03

Date 5/3, 19 99

Address:

Name SIGMA GAS CORPORATION  
ATTN: ESTILL B BRANHAM  
Street C/O AUXIER ROAD GAS CO INC  
P O BOX 22  
City, State, ZIP Code SALYERSVILLE KY 41465

**PAYMENT INSTRUCTIONS**

This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest at 10 percent per annum applies. Make payment to ~~SIGNATURE~~ City

PROPERTY CLASS—Rate Per \$100 Value	Assessed Value	Tax		
REAL ESTATE RATE .25	1,202,377	3,005.94		
TANGIBLE RATE .61	26,093	159.17		
<b>TOTALS BY TAXING DISTRICT</b>	<b>1,228,470</b>	<b>3,165.11</b>		

TOTAL TAX ..... \$ 3,165.11

PENALTY { 10 percent of total tax if  
not paid within 30 days .... 316.52

INTEREST { 10 percent per annum if  
not paid within 30 days .... 26.59

~~TOTAL TAX, PENALTY AND INTEREST~~ \$ 3,508.22

If there is a question regarding this bill, please contact CITY HALL at (606) 349-2409

**PUBLIC SERVICE COMPANY  
PROPERTY TAX STATEMENT**

FOR COUNTY, SCHOOL OR SPECIAL TAXES

Return Payment to:  
Pat Montgomery, Sheriff  
P. O. Box 589  
Salyersville, Ky 41465

**2ND NOTICE**

Assessment for 1998 Taxes

Date 11/11, 1999

Address: SIGMA GAS CORPORATION	<b>PAYMENT INSTRUCTIONS</b> This statement for public service company property taxes is due and payable 30 days after notice (KRS 136.050(2)). No discount is allowable for early payment. If not paid within 30 days, a 10 percent penalty of total tax plus interest rate per KRS 131.183 per applies. Make payment to sheriff of county named on statement.
Name C/O AUXIER ROAD GAS CO INC	
Street P O BOX 22	
City, State, ZIP code SALYERSVILLE, KY 41465 ATTN: ESTILL B. BRANHAM	

PROPERTY CLASS-Rate Per \$100 Value	Assessed value	County Tax	School Tax	Special Tax
REAL ESTATE RATE County 20.6 School 42.9	12,023.77	2,476.90	5,158.20	
TANGIBLE RATE County 30.0 School 43.7	260.93	78.28	114.03	
REAL ESTATE EXTENSION 4.70	12,023.77			565.12
TANGIBLE EXTENSION 9.33	260.93			24.34
REAL ESTATE & TANGIBLE HEALTH 4.0	12,284.70			491.39
REAL ESTATE LIBRARY 3.63	12,023.77			436.46
TANGIBLE LIBRARY 5.21	260.93			13.59
REAL ESTATE SOIL CONSV. 1.3	12,023.77			156.31
<b>TOTALS BY TAXING DISTRICT</b>		2,555.18	5,272.22	1,687.22

Signed <u>Haden B Arnett</u> County Clerk	<b>TOTAL TAX</b> ..... \$ 9,514.62 { 10 percent of total tax if <b>PENALTY</b> { not paid with 30 days..... { the tax interest rate per KRS131.183 <b>INTEREST</b> { per annum if not paid within 30 days <b>TOTAL, TAX, PENALTY AND INTEREST.....</b>
Pmt. Rec. By _____, Sheriff	
Date _____ By: _____, Deputy	

If there is a question regarding this bill, please contact Phoebe Arnett at (606) 349-2216

*This is your 2nd notice,  
if will submit payment  
within 10 days we will  
hold off on adding the  
10% penalty, which will  
cost you an extra \$951.46  
dollars, your prompt attention  
to this matter will be  
greatly appreciated  
Thanks  
Pat Montgomery, Sheriff*





WELLS & COMPANY, P.S.C.

*Certified Public Accountants*  
Suite 7, Woodland Plaza, Box 850  
Paintsville, Kentucky 41240

(606) 789-3588  
Fax (606) 789-3326

# INVOICE

SIGMA GAS CORPORATION  
BOX 22  
SALYERSVILLE, KENTUCKY 41465

DATE: 11/11/98

CLIENT CODE: 3313

PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH FILING RATE CASE 98-244 WITH THE PUBLIC SERVICE COMMISSION OF KENTUCKY. SERVICES INCLUDED EXPERT WITNESS TESTIMONY, ACCOUNTING RECOMMENDATIONS AND DATA ANALYSIS.

SERVICES THROUGH OCTOBER 31, 1998	\$3,314.02
LESS PREVIOUSLY BILLED	<u>1,237.50</u>
CURRENT BILLING	<u>\$2,076.52</u>



WELLS & COMPANY, P.S.C.  
*Respected Public - Government*  
Suite 7, Woodland Place, Box 850  
Paineville, Kentucky 41241  
(606) 789-3388  
Fax (606) 789-3326

INVOICE

SIGMA GAS CORPORATION  
P.O. BOX 22  
SALYERSVILLE, KENTUCKY 41465

7/6/98

FOR SERVICES RENDERED IN CONNECTION WITH:

WORK IN PROCESS THROUGH JUNE 30, 1998, IN THE ASSISTANCE WITH SUPPORTING  
DATA AND INFORMATION NECESSARY FOR A FILING WITH THE PUBLIC SERVICE  
COMMISSION SEEKING A RATE INCREASE

BALANCE DUE: \$1,237.50

March 15, 1998

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

**PROFESSIONAL SERVICES RENDERED**

Preparation of 1997 Form 1120S, U.S. Income Tax Return for an S Cor  
Form 720S, Kentucky Income Tax Return for S Corporation and Public Service  
Commission Property Tax Return.

**TOTAL INVOICE**

**\$2,200.00**

**"PROMISSORY NOTE"**

I, Estill Branham, loan Sigma Gas Corporation, \$13,000 (thirteen thousand dollars) in two installments. The first installment of \$10,000 given August, 1998 and the second installment, 10/98.

The funds are loaned at an interest rate determined by current market. The principle and interest shall be paid on one year from the respective installment dates.

Estill Branham  
Estill Branham, Shareholder

Sigma Gas Corp.  
 Oves Estel Rumban

\$ 27500.00  
 Wages

FORM 10  
 K FORMS  
 COMPANY  
 1913A  
 94

ADDRESS: P.O. Box 285, Prestonsburg, Ky 41653

NAME: Rumban, Estel B.

NO. OF EXEMPT: 0

RATE OF PAY: 1500.00

PERIOD: Per month

SEX: Male

YEAR: 1998

MARRIED: Yes

SINGLE: No

Sigma Gas Corp.

WEEK ENDING	GROSS PAYROLL	DEDUCTIONS					NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	DEDUCTIONS					NET AMOUNT PAID
		SOCIAL SECURITY	MED. CARE	FED. W.T.	STATE TAX	CITY TAX				SOCIAL SECURITY	MED. CARE	FED. W.T.	STATE TAX	CITY TAX	
1/30	1500.00	93.00	21.75	390.00	82.01	913.24	7/1	1500.00	93.00	21.75	390.00	82.01	913.24		
TOTAL JAN.	1500.00	93.00	21.75	390.00	82.01	913.24	TOTAL JAN.	1500.00	93.00	21.75	390.00	82.01	913.24		
2/11	Oves a Check						8/11	Oves a Check							
TOTAL FEB.	Oves a Check						TOTAL FEB.	Oves a Check							
3/11	Oves a Check						9/11	Oves a Check							
TOTAL MARCH	Oves a Check						TOTAL MARCH	Oves a Check							
4/11	Oves a Check						10/11	Oves a Check							
TOTAL APRIL	Oves a Check						TOTAL APRIL	Oves a Check							
5/11	Oves a Check						11/11	Oves a Check							
TOTAL MAY	Oves a Check						TOTAL MAY	Oves a Check							
6/11	Oves a Check						12/11	Oves a Check							
TOTAL JUNE	Oves a Check						TOTAL JUNE	Oves a Check							
TOTAL 2ND QTR							TOTAL 2ND QTR								
TOTAL TO DATE							TOTAL TO DATE								
TOTAL FOR YEAR								TOTAL FOR YEAR							

DATE OF BIRTH

EMPLOYED

POSITION

DATE OF BIRTH

EMPLOYED

POSITION

DATE OF BIRTH

EMPLOYED

POSITION

DATE OF BIRTH

EMPLOYED

POSITION

DATE OF BIRTH

EMPLOYED

POSITION

DATE OF BIRTH

EMPLOYED

POSITION

DATE OF BIRTH

EMPLOYED





SECURITY NO. 406-17-2699 NAME Carmen Susan Amante 6.25  
 ADDRESS \_\_\_\_\_ NO. OF EXP. 0 MARRIED W YEAR 19 7  
 RATE OF PAY 10.00 per hr. (Guaranteed) SEX Female

Sigma Gas Corp  
 Oweo Susan Amante  
 \$4000.00  
 0

WEEK ENDING	GROSS PAYROLL	SOCIAL SECURITY	DEDUCTIONS					NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	SOCIAL SECURITY	DEDUCTIONS					NET AMOUNT PAID
			MED-CARE	FED. W.T.	STATE TAX	CITY TAX	1/5					MED-CARE	FED. W.T.	STATE TAX	CITY TAX		
1/13	400.00	24.80	5.80	24.00	20.00		40	325.40	7/15	400.00	24.80	5.80	24.00	20.00		40	325.40
1/26	400.00	24.80	5.80	24.00	20.00		40	325.40	7/27	400.00	24.80	5.80	24.00	20.00		40	325.40
TOTAL JAN	800.00	49.60	11.60	48.00	40.00		80	650.80	TOTAL JAN	800.00	49.60	11.60	48.00	40.00		80	650.80
2/9	400.00	24.80	5.80	24.00	20.00		40	325.40	8/12	400.00	24.80	5.80	24.00	20.00		40	325.40
2/23	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
TOTAL FEB	800.00	49.60	11.60	48.00	40.00		80	650.80	TOTAL FEB	800.00	49.60	11.60	48.00	40.00		80	650.80
3/9	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
3/23	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
TOTAL MARCH	800.00	49.60	11.60	48.00	40.00		80	650.80	TOTAL MARCH	800.00	49.60	11.60	48.00	40.00		80	650.80
4/6	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
4/20	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
TOTAL APRIL	800.00	49.60	11.60	48.00	40.00		80	650.80	TOTAL APRIL	800.00	49.60	11.60	48.00	40.00		80	650.80
5/6	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
5/18	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
TOTAL MAY	800.00	49.60	11.60	48.00	40.00		80	650.80	TOTAL MAY	800.00	49.60	11.60	48.00	40.00		80	650.80
6/11	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
6/15	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
6/29	400.00	24.80	5.80	24.00	20.00		40	325.40		400.00	24.80	5.80	24.00	20.00		40	325.40
TOTAL JUNE	1200.00	74.40	17.40	72.00	60.00		120	976.20	TOTAL JUNE	1200.00	74.40	17.40	72.00	60.00		120	976.20
TOTAL 2ND QTR	800.00	49.60	11.60	48.00	40.00		80	650.80	TOTAL 2ND QTR	800.00	49.60	11.60	48.00	40.00		80	650.80
TOTAL TO DATE	5400.00	325.40	79.20	384.00	320.00		540	4675.40	TOTAL TO DATE	5400.00	325.40	79.20	384.00	320.00		540	4675.40

DATE OF BIRTH \_\_\_\_\_

DATE EMPLOYED \_\_\_\_\_

POSITION \_\_\_\_\_

NO. OF EXP. 0 MARRIED W YEAR 19 7

SEX Female

DEDUCTIONS: MED-CARE, FED. W.T., STATE TAX, CITY TAX, 1/5

NET AMOUNT PAID: 650.80

WEEK ENDING: 7/15, 7/27, 8/12

STATUS: Owe a check, No check, Owe a check, No check



Sigma-Gas Corp  
 OWES SALVE BARNHAM  
 \$5000.00

NAME: Barnham, George M. MARRIED: Single SEX: Male  
 SOCIAL SECURITY NO: 464-58-6714  
 ADDRESS: 1-75  
 NO. OF EXEMP: 0  
 RATE OF PAY: \$10.00  
 YEAR 19 98

WEEK ENDING	GROSS PAYROLL	SOCIAL SECURITY	MED. CARE	E D U C A T I O N S			NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	SOCIAL SECURITY	MED. CARE	E D U C A T I O N S			NET AMOUNT PAID
				FED. W.T.	STATE TAX	CITY TAX						FED. W.T.	STATE TAX	CITY TAX	
1/5	250.00	15.50	3.63	20.00	10.70	25	200.17	7/7	250.00	15.50	3.63	20.00	10.70	25	200.17
1/12	250.00	15.50	3.63	20.00	10.70	25	200.17	7/13	250.00	15.50	3.63	20.00	10.70	25	200.17
1/19	250.00	15.50	3.63	20.00	10.70	25	200.17	7/22	250.00	15.50	3.63	20.00	10.70	25	200.17
1/26	250.00	15.50	3.63	20.00	10.70	25	200.17	7/27	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL JAN	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL JAN	1000.00	62.00	14.52	80.00	42.80	85	800.68
2/2	250.00	15.50	3.63	20.00	10.70	25	200.17	8/6	250.00	15.50	3.63	20.00	10.70	25	200.17
2/9	250.00	15.50	3.63	20.00	10.70	25	200.17	8/12	250.00	15.50	3.63	20.00	10.70	25	200.17
2/16	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
2/23	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL FEB	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL FEB	1000.00	62.00	14.52	80.00	42.80	85	800.68
3/7	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
3/14	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
3/21	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
3/28	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL MARCH	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL MARCH	1000.00	62.00	14.52	80.00	42.80	85	800.68
4/4	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
4/11	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
4/18	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
4/25	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL APRIL	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL APRIL	1000.00	62.00	14.52	80.00	42.80	85	800.68
5/2	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
5/9	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
5/16	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
5/23	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
5/30	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL MAY	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL MAY	1000.00	62.00	14.52	80.00	42.80	85	800.68
6/6	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
6/13	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
6/20	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
6/27	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL JUNE	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL JUNE	1000.00	62.00	14.52	80.00	42.80	85	800.68
7/4	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
7/11	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
7/18	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
7/25	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL JULY	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL JULY	1000.00	62.00	14.52	80.00	42.80	85	800.68
8/1	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
8/8	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
8/15	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
8/22	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
8/29	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL AUGUST	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL AUGUST	1000.00	62.00	14.52	80.00	42.80	85	800.68
9/5	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
9/12	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
9/19	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
9/26	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL SEPTEMBER	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL SEPTEMBER	1000.00	62.00	14.52	80.00	42.80	85	800.68
10/3	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
10/10	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
10/17	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
10/24	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
10/31	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL OCTOBER	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL OCTOBER	1000.00	62.00	14.52	80.00	42.80	85	800.68
11/7	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
11/14	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
11/21	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
11/28	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL NOVEMBER	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL NOVEMBER	1000.00	62.00	14.52	80.00	42.80	85	800.68
12/5	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
12/12	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
12/19	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
12/26	250.00	15.50	3.63	20.00	10.70	25	200.17	-	250.00	15.50	3.63	20.00	10.70	25	200.17
TOTAL DECEMBER	1000.00	62.00	14.52	80.00	42.80	85	800.68	TOTAL DECEMBER	1000.00	62.00	14.52	80.00	42.80	85	800.68
TOTAL 2ND QTR	3250.00	201.50	47.19	260.00	139.10	215	2602.21	TOTAL 2ND QTR	3250.00	201.50	47.19	260.00	139.10	215	2602.21
TOTAL 3RD QTR	3250.00	201.50	47.19	260.00	139.10	215	2602.21	TOTAL 3RD QTR	3250.00	201.50	47.19	260.00	139.10	215	2602.21
TOTAL 4TH QTR	3250.00	201.50	47.19	260.00	139.10	215	2602.21	TOTAL 4TH QTR	3250.00	201.50	47.19	260.00	139.10	215	2602.21
TOTAL YEAR	13000.00	806.00	188.76	1040.00	556.40	860	10000.00	TOTAL YEAR	13000.00	806.00	188.76	1040.00	556.40	860	10000.00

FORM 10  
 K FORMS  
 COMPANY  
 HILLS, PA.  
 19134  
 94

EMPLOYED  
 DISCONTINUED  
 POSITION  
 DATE OF BIRTH

ESTILL BRANHAM RENTAL

SIGMA GAS CORPORATION OWES TO ESTILL BRANHAM RENTAL:

Office Rent for September, 1998	\$600.00
Office Rent for October, 1998	600.00
Office Rent for November, 1998	600.00
Office Rent for December, 1998	600.00



CUSTOMER ACCOUNT NO.  
430951 0100 UT

INVOICE NO. N902551  
INVOICE DATE 4/07/99  
PAGE 1

SIGMA GAS CORP  
P.O. BOX 22  
SALYERVILLE KY 41465

MR. ESTIL BRANHAM-PRES.  
SIGMA GAS CORP.  
ROUTE 321 NORTH  
PRESTONSBURG KY 41653

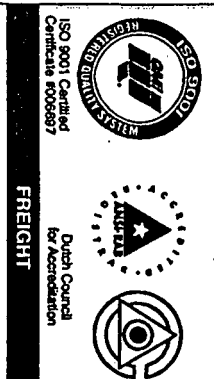
A service charge of 1% per month  
will be charged on past due notices.

CUSTOMER PURCHASE ORDER V21699 NET 30 TERMS SCHEDULED SHIP DATE 4/07/99

ITEM	CARRIER CODE/DESCRIPTION	CARRIER NO.	ADD PREPAID & ADD-FOB NC	SHIP FROM	REGION	DIST/TERM	ORDER NUMBER	
PRODUCT CODE	DESCRIPTION	YES	QTY. ORDERED	QTY. SHIPPED	U/M	NC	UNIT PRICE	TOTAL
1	AEE4ED66ABK1		2	2	EA		227.240	454.48
	AL425 ALC 10#WP METER							
	MFG NOS 99Z769561 & 99Z769562							
2	00000X000		2	2	EA		7.120	14.24
	Connection Set							
3	21737P082		4	4	EA		.000	.00
	CAP 30 LT GMI							
4	28978P084		4	4	EA		.000	.00
	SWIVEL 1-1/4" GMI STRAI							
5	59061P005		4	4	EA		.000	.00
	WASHER COMPOSITION 1-1/4"							

GLORIA B.  
\*\*\*\*\*  
\*REMIT TO: AMERICAN METER CO, RESIDENTIAL PROD.\*  
\* P.O. BOX 92435, CHICAGO, IL 60675-2435 \*  
\*\*\*\*\*  
DELIVERY #606/886-7075  
DIRECT INQUIRIES TO: 300 WELSH ROAD, BLDG ONE  
HORSHAM, PA #6012 19

AMC Quality System  
QMI is Accredited by:  
STATE SALES TAX



FREIGHT	MISCELLANEOUS	SALES TAX	DISCOUNT	INVOICE AMOUNT
.00		28.12	.00	496.84

"Thank you for allowing us to supply you with quality products. We appreciate your business."



CUSTOMER ACCOUNT NO.  
430951 0100 UT

SIGMA GAS CORP  
P.O. BOX 22  
SALYERVILLE KY 41465

MR. ESTIL BRANHAM-PRES.  
SIGMA GAS CORP.  
ROUTE 321 NORTH  
PRESTONSBURG KY 41653

INVOICE NO. N902552  
INVOICE DATE 4/07/99  
PAGE 1

A service charge of 1% per month will be charged on past due notices.

SHIP TO

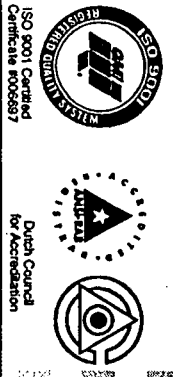
SHIP TO

CUSTOMER PURCHASE ORDER V21699 NET 30 TERMS 4/07/99 SCHEDULED SHIP DATE

ITEM	PRODUCT CODE	DESCRIPTION	QTY ORDERED	QTY SHIPPED	U/M	SHIP FROM	REGION	DIST/ERR	ORDER NUMBER
1	A2H4ES66ABK1274	AC630 ALC 25#WP METER MFG NOS 992947233 Connection Set	1	1	EA	NC	500	540	51789
2	00000X000	CAP 30 LT GMI	2	2	EA	NC	500	540	51789
3	21737P082	SWIVEL 1-1/4" GMI STRAI	2	2	EA	NC	500	540	51789
4	28978P084	WASHER COMPOSITION 1-1/4"	2	2	EA	NC	500	540	51789
5	59061P005		2	2	EA	NC	500	540	51789
									TOTAL

GLORIA B.  
\*\*\*\*\*  
\*REMIT TO: AMERICAN METER CO., RESIDENTIAL PROD. \*  
\* P.O. BOX 92435, CHICAGO, IL 60675-2435 \*  
\*\*\*\*\*  
\* DELIVERY #606/886-7075 \*  
\*\*\*\*\*  
DIRECT INQUIRIES TO: 300 WELSH ROAD, BLDG ONE  
HORSHAM, PA #6012 19

AMC Quality System  
QMI is Accredited by:



SUB TOTAL: 363.59  
STATE SALES TAX 21.82

FREIGHT	MISCELLANEOUS	SALES TAX	DISCOUNT	INVOICE AMOUNT
.00		21.82	.00	385.41

"Thank you for allowing us to supply you with quality products. We appreciate your business."



CUSTOMER ACCOUNT NO.  
430951 0100 UT

INVOICE NO. N902550  
INVOICE DATE 4/07/99  
PAGE 1

SIGMA GAS CORP  
P.O. BOX 22  
SALYERVILLE KY 41465

MR. ESTILL BRANHAM-PRES.  
SIGMA GAS CORP.  
ROUTE 321 NORTH  
PRESTONSBURG KY 41653

A service charge of 1% per month  
will be charged on past due notices.

BILL TO

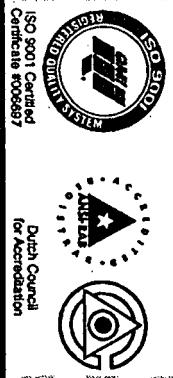
SHIP TO

CUSTOMER PURCHASE ORDER: V21699 NET 30 TERMS: 4/07/99 SCHEDULED SHIP DATE

ITEM	CARRIER CODE / DESCRIPTION	CARRIER NO.	YFS	ADD PREPAID & ADD-FOB NC	QTY. ORDERED	QTY. SHIPPED	U/M	SHIP FROM	REGION	DIST/TERM	ORDER NUMBER
1	AMB2AB66ABK1				100	100	EA	NC	500	540	51787
	AC250 ALC 5#WP METER										6,680.00
	MFG NOS 99Z954660 TH 99Z9544759										
2	00000X000				100	100	EA				579.00
	Connection Set										
3	21737P042				200	200	EA				.00
	CAP 10 LT GMI										
4	28978P042				200	200	EA				.00
	SWIVEL 3/4" GMI STRAIGH										
5	59061P003				200	200	EA				.00
	WASHER COMPOSITION 3/4"										

GLORIA B.  
\*\*\*\*\*  
\*REMIT TO: AMERICAN METER CO., RESIDENTIAL PROD. \*  
\* P.O. BOX 92435, CHICAGO, IL 60675-2435 \*  
\*\*\*\*\*  
DELIVERY #606/886-7075  
DIRECT INQUIRIES TO: 300 WELSH ROAD, BLDG ONE  
HORSHAM, PA #6012 19

AMC Quality System  
QMI is Accredited by:  
SUB TOTAL: 7,259.00  
STATE SALES TAX 435.54  
INVOICE AMOUNT 7,694.54



FREIGHT: .00  
MISCELLANEOUS: .00  
SALES TAX: 435.54  
DISCOUNT: .00  
INVOICE AMOUNT: 7,694.54

"Thank you for allowing us to supply you with quality products. We appreciate your business."

ORIGINAL INVOICE



CUSTOMER ACCOUNT NO.  
430951 0100 UT

INVOICE NO. N902905  
INVOICE DATE 4/22/99  
PAGE 1

SIGMA GAS CORP  
P.O. BOX 22  
SALYERVILLE KY 41465

SHIP TO

SIGMA GAS CORP.  
ROUTE 321 NORTH  
PRESTONSBURG KY 41653

A service charge of 1% per month will be charged on past due notices.

CUSTOMER PURCHASE ORDER V21699 NET 30 TERMS SCHEDULED SHIP DATE 4/22/99

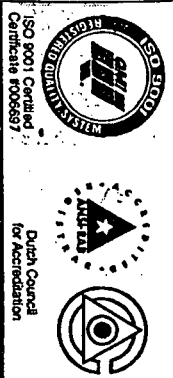
CARRIER CODE/DESCRIPTION YELLOW FREIGHT SYSTEMS CARRIER NO. YFS ADD PREPAID & ADD-FOR NC FREIGHT TERMS NC SHIP FROM REGION DIST/ERR ORDER NUMBER

ITEM 1 PRODUCT CODE DESCRIPTION QTY. ORDERED QTY. SHIPPED U/M UNIT PRICE TOTAL 1 Freight .00

\*\*\*\*\*  
\*REMIT TO: AMERICAN METER CO. RESIDENTIAL PROD.\*  
\* P.O. BOX 92435, CHICAGO, IL 60675-2435\*  
\*\*\*\*\*  
DELIVERY #606/886-7075  
REF: N902550, N902551 & N902552 DATED 4/7/99.  
DIRECT INQUIRIES TO: 300 WELSH ROAD, BLDG ONE  
HORSHAM, PA #6012 19

SUB TOTAL .00

AMC Quality System  
OMI is Accredited by:



FREIGHT 218.42 MISCELLANEOUS SALES TAX .00 DISCOUNT .00 INVOICE AMOUNT 218.42

"Thank you for allowing us to supply you with quality products. We appreciate your business."

99555



205 South Center  
Marshalltown, Iowa 50158

Customer Order Number	Fisher/Agent Order Number	Invoice Date	Invoice Number
219	041 -0001043723	04/26/99	6198003

Sold To

AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONSBURG, KY

41643

REMIT TO:  
FISHER CONTROLS INTL INC  
DEPT 905376  
CHARLOTTE  
NC 28290-5376

Ship To

AUXIER ROAD GAS CO.  
ROUTE 321 NORTH  
PRESTONSBURG, KY

41653

TERMS:  
IN U.S. FUNDS  
NET 030 DAYS  
F.O.B. MCKINNEY, TEXAS

Date Shipped		
Mo.	Day	Year
4	24	99

Via THE CONNECTION PPD FRT ALLW

Item No.	Description	Quantity	Unit Price	Net Amount
000001	S106 REGULATOR SIZE 3/4 FISHER CATALOG NUMBER FSS106-CJB/BOO	50	52.58	2629.00
	KENTUCKY			
	SUBTOTAL			2629.00
	SALES TAX @ 6.000 %			157.74
	INVOICE TOTAL			2786.74

Title and risk of loss for export sales, except as noted below, the legal title and risk of loss to the goods shall remain with Seller until the goods reach the foreign port of entry regardless of how price is quoted, whether FOB, FAS, CIF or otherwise. However, for sales to Canada with overland shipment terms, and for sales to Mexico, Brazil, India and Surinam, legal title and risk of loss shall pass to Buyer immediately after the goods have passed beyond the territorial limits of the United States, except that, on overland shipments to Mexico, legal title and risk of loss shall pass to Buyer upon delivery of the goods to a point of export within the United States. Seller may elect to have, on an order by order, and product by product basis, title and risk of loss to pass at the United States Port of Export (such election shall be made by applying a "F" symbol after the product name on the order acknowledgement or subsequent shipping documents, including but not limited to, the bill of lading or invoice, the latest document in time shall be the controlling document). Notwithstanding provisions to the contrary in this or other documents related to this transaction legal title and risk of loss shall remain with seller until the goods reach the foreign port of entry. Buyer shall handle and be responsible for customs clearance, payment of customs duties, and other charges associated with delivery, including but not limited to, dockage, demurrage, unloading, warehousing.

**DIRECT ALL INQUIRIES TO A FISHER REPRESENTATIVE AT: 513-489-2500**

No credit will be allowed for material returned without our permission. This material was carefully packed and delivered to the transportation company in good condition. All claims for loss or damage in transit should be made to the transportation company at once. Seller represents that the articles or services covered by this invoice were produced in compliance with the Fair Labor Act of 1938, as amended. If items covered by this invoice are for ultimate export an export license may be required.

2. Provide a copy of the income statement for the same date as the balance sheet requested in Item 1.

RESPONSE: Attached.



SIGMA GAS CORPORATION  
INCOME STATEMENT  
FOR THE TEN MONTHS ENDED OCTOBER 31, 1998

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	Percent
<b>Revenue</b>				
Gas sales	\$ 13,372.02	100.0	\$ 173,280.31	97.4
Penalties	0.00	0.0	4,601.07	2.6
Sales tax commission	3.63	0.0	44.56	0.0
<b>Total Revenue</b>	<b>13,375.65</b>	<b>100.0</b>	<b>177,925.94</b>	<b>100.0</b>
<b>Expenses</b>				
Gas purchases	5,316.50	39.7	92,532.40	52.0
Compressor station power	18.36	0.1	228.49	0.1
Supervision	0.00	0.0	750.00	0.4
Mains and service labor	1,179.50	8.8	11,506.50	6.5
Service supplies & expenses	720.21	5.4	5,684.14	3.2
Contract labor	385.00	2.9	1,185.00	0.7
Easement	0.00	0.0	185.00	0.1
Meter reading labor	1,198.66	9.0	11,573.16	6.5
Acctg. & collecting labor	0.00	0.0	13,475.00	7.6
Computer billing	121.50	0.9	1,623.13	0.9
General & admin. salaries	0.00	0.0	14,475.00	8.1
Office supplies & expenses	507.79	3.8	5,335.40	3.0
Outside services employed	4,967.68	37.1	23,663.24	13.3
Insurance	0.00	0.0	3,882.27	2.2
Employee Benefits	327.36	2.4	1,091.20	0.6
Miscellaneous general exp	140.25	1.0	1,939.20	1.1
Rents	0.00	0.0	4,800.00	2.7
Transportation expense	858.91	6.4	8,839.64	5.0
Interest - Bank Josephine	637.50	4.8	4,917.49	2.8
Interest - Meter deposits	281.42	2.1	2,659.58	1.5
Interest - Equitable Res	0.00	0.0	5,979.65	3.4
Interest - Other	0.00	0.0	859.98	0.5
Interest - Commer Trust	291.67	2.2	2,255.14	1.3
Depreciation	3,916.37	29.3	39,174.07	22.0
Amort of organization costs	127.00	0.9	1,270.00	0.7
Amortization of loan cost	169.58	1.3	886.14	0.5
Payroll tax expense	183.91	1.4	5,499.27	3.1
Taxes other than income	0.00	0.0	15.00	0.0
<b>Total Expenses</b>	<b>21,349.17</b>	<b>159.6</b>	<b>266,285.09</b>	<b>149.7</b>
<b>Income from Operations</b>	<b>(7,973.52)</b>	<b>(59.6)</b>	<b>(88,359.15)</b>	<b>(49.7)</b>
<b>Other Income</b>				
Other income	0.00	0.0	110.24	0.1
Amort of acquisition adjustment	909.00	6.8	9,090.00	5.1
Gain on early extinguishment of debt	0.00	0.0	4,657.89	2.6

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
 INCOME STATEMENT  
 FOR THE TEN MONTHS ENDED OCTOBER 31, 1998

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	DATE
				Percent
Total Other Income	909.00	6.8	13,858.13	7.8
Net Income	\$ (7,064.52)	(52.8)	\$ (74,501.02)	(41.9)

See Accountant's Compilation Report

SIGMA GAS CORPORATION  
 INCOME STATEMENT  
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1998

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	Percent
Revenue				
Gas sales	\$ 7,719.65	100.0	\$ 159,908.29	97.2
Penalties	0.00	0.0	4,601.07	2.8
Sales tax commission	2.96	0.0	40.93	0.0
<b>Total Revenue</b>	<b>7,722.61</b>	<b>100.0</b>	<b>164,550.29</b>	<b>100.0</b>
Expenses				
Gas purchases	1,646.10	21.3	87,215.90	53.0
Compressor station power	15.49	0.2	210.13	0.1
Supervision	0.00	0.0	750.00	0.5
Mains and service labor	899.50	11.6	10,327.00	6.3
Service supplies & expenses	690.93	8.9	4,963.93	3.0
Contract labor	0.00	0.0	800.00	0.5
Easement	0.00	0.0	185.00	0.1
Meter reading labor	913.50	11.8	10,374.50	6.3
Acctg. & collecting labor	0.00	0.0	13,475.00	8.2
Computer billing	116.64	1.5	1,501.63	0.9
General & admin. salaries	0.00	0.0	14,475.00	8.8
Office supplies & expenses	274.05	3.5	4,827.61	2.9
Outside services employed	3,674.55	47.6	18,695.56	11.4
Insurance	1,386.27	18.0	3,882.27	2.4
Employee Benefits	0.00	0.0	763.84	0.5
Miscellaneous general exp	0.00	0.0	1,798.95	1.1
Rents	0.00	0.0	4,800.00	2.9
Transportation expense	1,020.51	13.2	7,980.73	4.9
Interest - Bank Josephine	662.50	8.6	4,279.99	2.6
Interest - Meter deposits	273.17	3.5	2,378.16	1.4
Interest - Equitable Res	0.00	0.0	5,979.65	3.6
Interest - Other	35.00	0.5	859.98	0.5
Interest - Commer Trust	307.42	4.0	1,963.47	1.2
Depreciation	3,926.71	50.8	35,257.70	21.4
Amort of organization costs	127.00	1.6	1,143.00	0.7
Amortization of loan cost	169.58	2.2	716.56	0.4
Payroll tax expense	342.37	4.4	5,315.36	3.2
Taxes other than income	0.00	0.0	15.00	0.0
<b>Total Expenses</b>	<b>16,481.29</b>	<b>213.4</b>	<b>244,935.92</b>	<b>148.9</b>
<b>Income from Operations</b>	<b>(8,758.68)</b>	<b>(113.4)</b>	<b>(80,385.63)</b>	<b>(48.9)</b>
Other Income				
Other income	0.00	0.0	110.24	0.1
Amort of acquisition adjustment	909.00	11.8	8,181.00	5.0
Gain on early extinguishment of debt	0.00	0.0	4,657.89	2.8

See Accountant's Compilation Report

SOLMA GAS CORPORATION  
 INCOME STATEMENT  
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1998

	C U R R E N T P E R I O D		Y E A R T O	
	Amount	Percent	Amount	Percent
Total Other Income	909.00	11.8	12,949.13	7.9
Net Income	\$ (7,849.68)	(101.6)	\$ (67,436.50)	(41.0)

See Accountant's Compilation Report

3. In Case No. 98-103, the Commission authorized the transfer of 450 shares of stock held by the estate of Grady Conley to Estill Branham. Provide the status of the stock transfer. If the transfer has taken place, provide a revised list of the current stockholders and the number of shares held by each stockholder.

**RESPONSE:** The estate of Mr. Conley has filed suit in Magoffin Circuit Court to challenge the transfer of stock. No transfer has occurred pending resolution of this legal action. The shares are owned by Barkley Sturgill - 45%; Estate of Grady Conley - 45%; Estill Branham - 10%.

4. In consideration of the stock transfer approved in Case No. 98-103, describe any changes that have occurred in the management and operations of Sigma.

**RESPONSE:** See response 3. No changes have been made.

5. With reference to Item 5 on Exhibit 1, Bank of Josephine note payable in the amount of \$70,000, provide the following:

a. The use of the proceeds of the note. If the loan was used for construction, provide the case number of the case in which the Commission approved the construction. If a certificate of public convenience and necessity was not requested, explain why.

**RESPONSE:** The note was used to pay construction costs, contractors and expenses related to the extension of service as approved in Case No. 94-435.

b. Provide copies of the original work orders and/or invoices for each of the costs incurred. If work orders are not available, explain why they are not and provide any documentation available that shows details of the actual work performed which generated the invoice. Details should include, but not be limited to, the location of the assets installed, materials used, labor hours, equipment charges, and overhead charged, if any.

**RESPONSE:** Attached.

c. The accounts charged in connection with the use of the loan proceeds.

**RESPONSE:** Account 161-0 Mains.

**CELEBREZZE & HOLLOWAY**

ATTORNEYS AT LAW

710 WEST MAIN STREET, SUITE 401

LOUISVILLE, KENTUCKY 40202-2662

TELEPHONE (502) 589-3330

ROCCO J. CELEBREZZE

TERRY W. HOLLOWAY

KEVIN P. KEELER

ROBIN J. LeMASTUS

DAVID BRYCE BARBER

FAX (502) 589-3218

January 29, 1998

In re: Consolidated Pipe & Supply Company, Inc.  
v. Auxier Road Gas Company, Inc.  
Amount: \$52,507.87

---

ESTILL B. BRANHAM  
PRESIDENT & AGENT FOR SERVICE OF PROCESS  
AUXIER ROAD GAS COMPANY INC  
P O BOX 785  
PRESTONBURG KY 41653

Dear Branham:

The above-captioned claim has been placed with this office for collection. This is the only notice you will receive prior to our recommendation that suit be filed.

Should you desire to settle this matter, please contact this office immediately upon receipt of this letter. It is entirely possible that your immediate response may enable us to arrange with you an amicable settlement of this claim. If we fail to hear from you within seven (7) days from the date of this letter, we will proceed with recommendations for suit action.

Very truly yours,

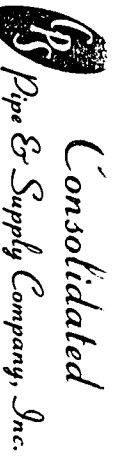


ROBIN J. LeMASTUS

RJL/emd

cc: Jeff Curtain, Asst. Credit Manager  
Consolidated Pipe & Supply Company, Inc.





**STATEMENT**

DATE: 10/1/78

**REMITTANCE ADVICE:**  
 Please retain this entire statement for your records and utilize envelope within for your remittance.

**REMIT TO:** DEPT. 3147  
 P.O. BOX 2153  
 BIRMINGHAM, AL 35287-3147

**INQUIRIES:** BIRMINGHAM, AL (205) 323-7261

ACCOUNT NUMBER: 070324 STICK

CUSTOMER COPY

T AUXIGER ROAD GAS  
 CO INC  
 O P O BOX 785  
 PRESTONSSONS

BY 41073-076

DATE	INVOICE NO.	TRANS.	AMOUNT	DATE	INVOICE NO.	TRANS.	AMOUNT
4/22/77	770617-000	INV	393.49				
11/11/77	770617-000	PMT	393.49				
11/02/77	770617-000	PMT	393.49				
2/18/78	770617-000	INV	243.97				
8/28/77	772215-000	INV	243.97				
8/08/77	772215-000	INV	243.97				
9/09/77	772215-000	INV	243.97				
9/05/77	772215-000	INV	243.97				
1/20/78	772215-000	INV	243.97				
1/06/78	772215-000	INV	243.97				
1/01/78	772215-000	INV	243.97				
2/27/78	780554-000	S/C	699.28				

TOTAL AMOUNT DUE

4747.17

AOC-105  
5-90

Commonwealth of Kentucky  
Court of Justice

CR 4.02; CR Official Form 1



CIVIL SUMMONS

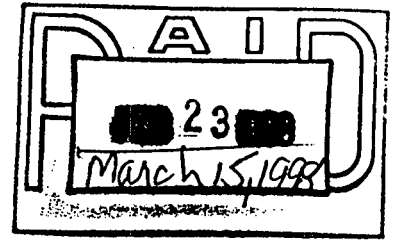
Case No. 98-CI-00139

Court CIRCUIT

County FLOYD

CONSOLIDATED PIPE & SUPPLY CO., INC.  
P.O. Box 2472  
Birmingham, AL 35201

PLAINTIFF



*Sigma Gas Corporation*

AUXIER ROAD GAS COMPANY, INCORPORATED  
P.O. Box 785  
Prestonsburg, KY 41653

VS.

SERVE: Estill B. Branham, President and  
Agent for Service of Process  
P.O. Box 785  
Auxier Road  
Prestonsburg, KY 41653

DEFENDANT

THE COMMONWEALTH OF KENTUCKY  
TO THE ABOVE-NAMED DEFENDANTS:

You are hereby notified that a legal action has been filed against you in this court demanding relief as shown on the document delivered to you with this summons. Unless a written defense is made by you or by an attorney in your behalf within 20 days following the day this paper is delivered to you, judgment by default may be taken against you for the relief demanded in the attached complaint.

The name(s) and address(es) of the party or parties demanding such relief against you or his (their) attorney(s) are shown on the document delivered to you with this summons.

Date: February 17, 1998

Clerk: Frank DeRossett Jr

By: Jean Conpton D.C.

PROOF OF SERVICE

This summons was served by delivering a true copy and the complaint (or other initiating document) to:

\_\_\_\_\_  
This \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Served By: \_\_\_\_\_

NO. \_\_\_\_\_

FLOYD CIRCUIT COURT

CONSOLIDATED PIPE & SUPPLY CO., INC.  
P. O. Box 2472  
Birmingham, Alabama 35201

PLAINTIFF

vs. COMPLAINT  
*Sigma Gas Corporation*  
AUXIER ROAD GAS COMPANY, INCORPORATED  
P. O. Box 785

NO. 98-CI-00139 DIV. I

FILED 17 day of Feb 19 98

SUMMONS AND 1ps COPIES ISSUED

Prestonsburg, Kentucky 41653  
**SERVE:** Estill B. Branham,  
President and Agent for  
Service of Process  
P.O. Box 785,  
Auxier Road  
Prestonsburg, Kentucky 41653

FLOYD CIRCUIT & DISTRICT COURT

BY *Janet L. [Signature]* D.C.

DEFENDANT

\*\*\* \*\*

Comes now the Plaintiff, CONSOLIDATED PIPE & SUPPLY COMPANY, INC., by counsel, and for its cause of action herein, states as follows:

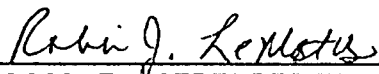
1. Defendant, AUXIER ROAD GAS COMPANY, INCORPORATED, is indebted to the Plaintiff for goods, merchandise and/or services sold and delivered by Plaintiff to the Defendant as evidenced by the Open Invoice Inquiry attached hereto and marked as Exhibit "A" and supported by the attached invoices collectively marked as Exhibit "B".

2. Said obligation is past due and the Defendant owes a balance of Fifty Two Thousand Five Hundred Seven Dollars and Eighty-Seven Cents (\$52,507.87), plus interest at the rate of eighteen (18%) percent per annum until paid in full pursuant to the Terms and Conditions set forth in Exhibit "B"

3. Pursuant to Paragraph No. 9 of the Terms and Conditions set forth in the invoices collectively marked as Exhibit "B", the Defendant, AUXIER ROAD GAS COMPANY, INCORPORATED agreed and is therefore obligated to pay all of Plaintiff's reasonable costs of collection, including the fee of any collection agency, a reasonable attorney's fee and court costs.

WHEREFORE, Plaintiff demands as follows:

1. Judgment against the Defendant, AUXIER ROAD GAS COMPANY, INCORPORATED for Fifty Two Thousand Five Hundred Seven Dollars and Eighty-Seven Cents (\$52,507.87), with interest thereon at the rate of eighteen (18%) percent per annum from date of judgment, and continuing thereafter until paid in full;
2. For reasonable attorney's fees and costs;
3. For any collection agency costs; and
4. For all other court costs herein expended.

  
\_\_\_\_\_  
ROCCO J. CELEBREZZE  
ROBIN J. LeMASTUS  
CELEBREZZE & HOLLOWAY  
710 West Main Street, Suite 401  
Louisville, KY 40202-2662  
(502) 589-3330  
Counsel for Plaintiff

ARR0041

Open Invoice Inquiry

1/08/98

*Sigma Gas Corporation*

Customer: 070824 AUXIER ROAD GAS

Total Unpaid: 52,507.87

Starting Invoice # \_\_\_\_\_

P/L	Invoice #	Inv Date	Inv Amt	Paid Amt	Discount	Balance
-	763225 - 000 R	1014/1996	77.50	300.10	5.52	222.60
-	770617 - 000	422/1997	33,398.48	8,398.48	630.16	25,000.00
-	771251 - 001 R	530/1997	3.56	124.93	2.29	121.37
-	772215 - 002	828/1997	736.70	.00	13.90	736.70
-	772216 - 000	808/1997	24,985.47	.00	471.42	24,985.47
-	772609 - 000	909/1997	373.49	.00	6.95	373.49
-	772609 - 001	905/1997	37.10	.00	.59	37.10
-	772969 - 000 R	1201/1997	297.99	.00	.00	297.99
-	772997 - 000	1006/1997	221.31	.00	4.00	221.31
-	773064 - 000	1010/1997	349.80	.00	6.60	349.80
-	773966 - 011	1231/1997	849.98	.00	.00	849.98

# Consolidated Pipe & Supply Co., Inc.

P.O. BOX 2031  
LOUISVILLE KY 40208

INVOICE DATE  
4/22/1997

INVOICE NUMBER  
770617-000-000

INVOICE COPY

PAGE  
1 OF 1

ACCOUNT NO.  
070824

*Sigma Gas Corp*

SHIP TO

AUXIER ROAD GAS  
HWY 321 NORTH

PRESTONSBURG KY 41653

JOB

STOCK

*Sigma Gas Corporation*

AUXIER ROAD GAS  
CO INC  
P O BOX 785  
PRESTONSBURG

KY 41653

CUSTOMER ORDER NO.	TERMS OF SALE	SHIP VIA
	2% 10 DAYS NET 30	REST. WAY

PAID	DESTINATION	SHIP DATE	SHIP FROM
		4/22/1997	CPS LOUISVILLE

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
11500.0			4 SDR11.5 PE2406 PIPE	143.00	CFT	16558.0
12000.0			3 SDR11.5 PE2406 PIPE	93.00	CFT	11160.0
7000.0			2 SDR11 PE2406 PIPE	43.00	CFT	3010.0
3000.0			3/4 SDR11 PE2406 PIPE	15.00	CFT	750.0
			STATE SALES TAX - KENTUCKY			1,898.4

FINES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

31,500.00 OR 630.16, & REMIT 32,769.32 BY 5/02/1997  
GROSS AMOUNT DUE BY 5/22/1997

INVOICE AMOUNT 33,398.4

APT. 3142 P.O. BOX 2153 BIRMINGHAM, AL. 35207-3147

# Consolidated Pipe & Supply Co., Inc.

P.O. BOX 2831  
 LOUISVILLE KY 40208

INVOICE NUMBER  
 772216-000-000

INVOICE DATE  
 8/08/1997

INVOICE COPY

PAGE 1 OF 1

ACCOUNT NO.  
 070824

*Sigma Gas Corporation*  
 AUXIER ROAD GAS

*Sigma Gas Corporation*  
 AUXIER ROAD GAS  
 CO INC  
 P O BOX 785  
 PRESTONSBURG KY 41653

SHIP TO  
 RT 40  
 SALYERSVILLE KY 00000  
 STOCK  
 JOB

CUSTOMER ORDER NO. AL ESTILL	TERMS OF SALE 2% 10 DAYS NET 30	SHIP VIA BEST WAY
---------------------------------	------------------------------------	----------------------

WEIGHT LBS	DESTINATION LOUISVILLE	SHIP DATE 8/08/1997	SHIP FROM LOUISVILLE
---------------	---------------------------	------------------------	-------------------------

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
5500.0			4" SDR-11.5 PE PIPE	148.00	CFT	81300.0
4160.0			6" SDR-13.5 PE PIPE	319.00	CFT	13270.0
			STATE SALES TAX - KENTUCKY			1,414.4

CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

23,571.20 OR 471.42, & REMIT 24,514.05 BY 8/18/1997  
 GROSS AMOUNT DUE BY 9/08/1997

INVOICE AMOUNT 24,985.4

EPT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147

**Consolidated Pipe & Supply Co., Inc.**

PO BOX 2831  
LOUISVILLE KY 40208

INVOICE DATE  
8/28/1997

INVOICE NUMBER  
772215-002-000

PAGE 1 OF 1

INVOICE COPY

ACCOUNT NO.  
070824

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
HWY 321 NORTH

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
CO INC  
PO BOX 785  
PRESTONSBURG

KY 41653

SHIP TO

PRESTONSBURG KY 41653

JOB

STOCK

STOMER ORDER NO. ESTILL	TERMS OF SALE 2% 10 DAYS NET 30	SHIP VIA OUR TRUCK
----------------------------	------------------------------------	-----------------------

SHIP TO LOUISVILLE	DESTINATION LOUISVILLE	SHIP DATE 8/28/1997	SHIP FROM LOUISVILLE
-----------------------	---------------------------	------------------------	-------------------------

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
1500.0	38.0	208583	1 PHIL SDRIL PE2406 6500 GAS PIPE 500	28.00	CFI	420.00
5		216332	1X1 GAS RISER IPT XIPS 2406	22.75	EA	113.75
15		213220	1 MCD 525-B METER STOP	10.75	EA	161.25
			FREIGHT			.00
			STATE SALES TAX - KENTUCKY			41.70

CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

995.00 OR 13.90, & REMIT 722.80 BY 9/07/1997 INVOICE AMOUNT 736.70  
GROSS AMOUNT DUE BY 9/28/1997

PT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147



**Consolidated Pipe & Supply Co., Inc.**

11 BOX 2031  
MUSKIEVILLE KY 40208

INVOICE COPY

INVOICE DATE  
9/05/1997

INVOICE NUMBER  
772609-001-000

PAGE  
1 OF 1

ACCOUNT NO.  
070824

*Sigma Gas Corporation*  
SHIP TO  
AUXIER ROAD GAS  
HWY. 321 NORTH  
PRESTONSBURG KY 41653  
JOB STOCK

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
CO INC  
P O BOX 765  
PRESTONSBURG KY 41653

CUSTOMER ORDER NO.	TERMS OF SALE	SHIP VIA
ESTILL	2X 10 DAYS NET 30	UPS

WIGHT CHARGE	SHIPPING POINT	SHIP DATE	SHIP FROM
		9/04/1997	UPS LAWRENCEVILLE

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
1		230156	MCELROY EYEBOLT 401601	29.50	1	29.50
			FREIGHT			5.87
			STATE SALES TAX - KENTUCKY			1.77

FEES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

29.50 OR .59, & REMIT 36.51 BY 9/15/1997  
GROSS AMOUNT DUE BY 10/05/1997  
INVOICE AMOUNT 37.34  
PT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147

# Consolidated Pipe & Supply Co., Inc.

1. BOX 2831  
LOUISVILLE KY 40206

INVOICE DATE  
9/09/1997

INVOICE NUMBER  
772609-000-000

INVOICE COPY

PAGE  
1 OF 1

ACCOUNT NO.  
070824

SHIP TO

Sigma Gas Corporation  
AUXIER ROAD GAS  
HWY 321 NORTH

Sigma Gas Corporation  
AUXIER ROAD GAS  
CO INC  
PO BOX 765  
PRESTONSBURG  
KY 41653

PRESTONSBURG KY 41653

JOB

STOCK

CUSTOMER ORDER NO. ESTILL		TERMS OF SALE 2X 10 DAYS NET 30		SHIP VIA UPS	
WEIGHT CHARGE		SHIPPING POINT LOUISVILLE		SHIP DATE 9/09/1997	

QUANTITY	SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
30			208555	3/4 #2930 SOCKET FUSION CPLG IPS	1.95	EA	57.00
10			208556	1 PE2406 SOCKET FUSION CPLG IPS	2.10	EA	21.00
20			205536	3/4 PE2406 IPS YELLOW S/F 90	3.40	EA	68.00
20			202384	3/4 PE2406 IPS YELLOW S/F TEE	3.15	EA	63.00
10			201841	1X3/4 PE2406 IPS YELLOW S/F REDUCER	5.70	EA	57.00
10			201840	1 PE2406 IPS YELLOW S/F TEE	4.10	EA	41.00
				FREIGHT			5.14
				STATE SALES TAX - KENTUCKY			20.85

FINES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

\*\* CREDIT MEMO \*\*

# Consolidated Pipe & Supply Co., Inc.

P.O. BOX 2831  
LOUISVILLE KY 40208

INVOICE DATE  
9/10/1997

INVOICE NUMBER  
771251-001-00

INVOICE COPY

PAGE 1 OF 1

ACCOUNT NO.  
070824

*Sigma Gas Corporation*

AUXIER ROAD GAS  
CO INC  
P O BOX 785  
PRESTONSBURG KY 41653

SHIP TO  
CPS JEFFERSONVILLE  
2821 SABLE MILL LANE  
JEFFERSONVILLE TN 37130  
JOB STOCK

CUSTOMER ORDER NO. [ ] TERMS OF SALE NET 30 SHIP VIA UPS

WEIGHT [ ] DESTINATION [ ] SHIP DATE 9/10/1997 CPS - LOUISVILLE

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
10		202733	3X3/4 PE2406 YELLOW S/F PUNCH TEE	11.45	EA	114.50
			STATE SALES TAX - KENTUCKY			6.80

CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

INVOICE AMOUNT 121.30

**Consolidated Pipe & Supply Co., Inc.**

P.O. BOX 2931  
LOUISVILLE KY 40208

INVOICE COPY

ACCOUNT NO.  
070824

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
CO INC  
P.O. BOX 795  
PRESTONSBURG KY 41653

INVOICE DATE  
10/06/1997

INVOICE NUMBER  
772997-000-000

PAGE 1 OF 1

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
HWY 321 NORTH

PRESTONSBURG KY 41653

STOCK

SHIP TO

JOB

CUSTOMER ORDER NO.	TERMS OF SALE	SHIP VIA
STILL	2% 10 DAYS NET 30	UPS

WEIGHT CHARGE	SHIPPING POINT	SHIP DATE	SHIP FROM
		10/06/1997	EPS-LOUISVILLE

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
20		213219	3/4 NCD #525-B METER STOP	8.00	EA	200.00
			FREIGHT			9.30
			STATE SALES TAX - KENTUCKY			12.00

CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

200.00 OR 4.00, & REMIT 217.31 BY 10/16/1997 INVOICE AMOUNT 221.31

PT. 1047 P.O. BOX 2153 BIRMINGHAM, AL 35287-3147

**Consolidated Pipe & Supply Co., Inc.**

PO BOX 2931  
LOUISVILLE KY 40208

INVOICE DATE: 10/10/1997  
INVOICE NUMBER: 773064-000-000

INVOICE COPY

PAGE 1 OF 1

ACCOUNT NO. 070324

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
HWY 321 NORTH

*Sigma Gas Corporation*  
AUXIER ROAD GAS  
CO INC

PO BOX 785  
PRESTONSBURG KY 41653

SHIP TO

PRESTONSBURG KY 41653

JOB

STOCK

STOMER ORDER NO. 8711	TERMS OF SALE 2X 10 DAYS NET 30	SHIP VIA OUR TRUCK
--------------------------	------------------------------------	-----------------------

SHIP DATE 10/10/1997	DESTINATION PRESTONSBURG	SHIP FROM CPS LOUISVILLE
-------------------------	-----------------------------	-----------------------------

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
20		235888	3/4X3/4 GAS RISER W/TRACER CONN	16.50	EA	330.00
			FREIGHT			
			STATE SALES TAX - KENTUCKY			19.80
<p>INTEREST CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.</p>						

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE  
 330.00 OR 6.60, & REMIT 343.20 BY 10/20/97  
 GROSS AMOUNT DUE BY 11/10/97  
 INVOICE AMOUNT 349.80  
 P.O. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147

# Consolidated Pipe & Supply Co., Inc.

P.O. BOX 2831  
 CLEVELAND KY 40208

INVOICE DATE  
 12/31/1997

INVOICE NUMBER  
 773966-011-000

PAGE 1 OF 2

INVOICE COPY

ACCOUNT NO.  
 070824

*Sigma Gas Corporation*

*Sigma Gas Corporation*

AUXIER ROAD GAS  
 CO INC  
 P O BOX 785  
 PRESTONSBURG KY 41653

SHIP TO  
 AUXIER ROAD GAS  
 CO INC  
 P O BOX 785  
 7600 E. KEMPER ROAD  
 PRESTONSBURG KY 45249

JOB

CUSTOMER ORDER NO.	TERMS OF SALE NET 30	SHIP VIA UPS
SHIP TO	SHIPPING POINT	SHIP DATE 12/31/1997
		SHIP FROM CPS BIRMINGHAM

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
.0			SERVICE CHARGE: REFERENCE INV. NO. 0770617-000	450.00		450.00
			PURCHASE ORDER NUMBER: VERBAL			
.0			SERVICE CHARGE: REFERENCE INV. NO. 0772216-000	374.78		374.78
			PURCHASE ORDER NUMBER: VERBAL-ESTILL			
.0			SERVICE CHARGE: REFERENCE INV. NO. 0772215-002	11.05		11.05
			PURCHASE ORDER NUMBER: VERBAL-ESTILL			
.0			SERVICE CHARGE: REFERENCE INV. NO. 0772609-000	5.60		5.60
			PURCHASE ORDER NUMBER: VERBAL-ESTILL			
.0			SERVICE CHARGE: REFERENCE INV. NO. 0772997-000	3.31		3.31
			PURCHASE ORDER NUMBER: VERB-ESTILL			
.0			SERVICE CHARGE: REFERENCE INV. NO. 0773064-000	5.24		5.24
			PURCHASE ORDER NUMBER: VERB-ESTILL			

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

INVOICE AMOUNT



\*\* CREDIT MEMO \*\*

# Consolidated Pipe & Supply Co., Inc.

101 BOX 2831  
LOUISVILLE KY 40208

INVOICE DATE  
11/12/1996

INVOICE NUMBER  
763225-000-00

PAGE 1 OF 1

INVOICE COPY

ACCOUNT NO.  
070824

SHIP TO  
CPS-LOUISVILLE  
520 MARRET AVENUE  
LOUISVILLE KY 40208  
JOB STOCK

## Sigma Gas Corporation

AUXILER ROAD GAS  
CO INC  
P O BOX 765  
PRESTONSBURG KY 41653

CUSTOMER ORDER NO.	TERMS OF SALE NET 30	SHIP VIA OUR TRUCK
--------------------	-------------------------	-----------------------

REIGHT	DESTINATION	SHIP DATE 11/11/1996	SHIP FROM CPS LOUISVILLE
--------	-------------	-------------------------	-----------------------------

SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
EQ-		202296	1 MDL H15425 RIPT X COMP ADPT	21.00	EA	210.00
			STATE SALES TAX - KENTUCKY			12.00
EXHIBIT, "B"						
CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.						

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

INVOICE AMOUNT 222.00





Consolidated Pipe & Supply Co., Inc.

P.O. BOX 2831  
LOUISVILLE KY 40208

ORIGINAL INVOICE

INVOICE DATE  
2/28/97

INVOICE NUMBER  
770332-000-000

PAGE  
1 OF 1

SOLD TO  
AUXIER ROAD GAS  
CO INC  
P.O. BOX 785  
PRESTONSBURG  
KY 41653-0785

*Segma Dan Corp*

PRESTONSBURG  
JOB STOCK

KY 41653

ACCOUNT NO.  
070824  
SHIP TO  
S'gma Gnt's Corp  
AUXIER ROAD GAS  
HMY 321 NORTH

CUSTOMER ORDER NO.

VERBAL

FREIGHT  
PREPAID

DESTINATION

SHIP DATE  
1/31/97

SHIP FROM  
CPS-LOUISVILLE

TERMS OF SALE  
2% 10 DAYS NET 30

SHIP VIA  
BEST WAY

LINE NO.	ORDERED	SHIPPED	BACK ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	PER	SALES AMOUNT
1	3120.0	3120.0		6"	SDR-13.5 PE 2406 40° STATE SALES TAX - KENTUCKY	290.00	CFT	9048.00 542.88
SERVICE CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.								
D-07-02228/07								

DEDUCT 2% OF 9,048.00 OR 180.96, & REMIT 9,409.92 BY 3/10/97  
GROSS AMOUNT DUE BY 3/28/97

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE  
REMIT TO: DEPT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147  
INVOICE AMOUNT 9,590.88

# NATIONAL-OILWELL

DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE 07

TRANS-CODE STORE NAME 1 DELIVERY TICKET NO. 2 CUSTOMER CODE 3 DELIVERY DATE 4 DELIVERY TICKET PREPARED BY 5 REC. STORE NO.

NAME *Parrtsville, Ky* STORE NO. *4366-628147* NAME *Sigma Gas Corp* 14 CUSTOMER P.O. NUMBER *14-10-97* 15 LEASE

4 ADDR. 1 *Lexia Gas Co* 5 ADDR. 1 16 ORDERED BY *AL Smith* 17 WELTRIG NO.

8 CITY/STATE *Lexia Road GAS* 9 CITY/STATE *P* 7 ADDR. 2 *Route 1888* 18 T.C. 19 TAX LOC 20 PREPAID FREIGHT 21 COLLECT SHIP VIA

10 ATTN: *Stonsburg KY* 11 ZIP CODE *41653* 12 ATTN: 13 ZIP CODE *1800* DELIVERY TICKET MADE  INVOICED

1 PRODUCT OR ITEM CODE QUANTITY UNIT PRICE PROD CODE UNIT COST REFERENCE XSF U / M VENDOR PART NO./DESCRIPTION AMOUNT

1 1371-00069 5.00 59.00 *OF 2" SDR-11 Bld Poly Pipe* 295.00

2 TAX 17.20

TOTAL 312.20

*Sigma Gas*  
312.7 +  
161.3 +  
254.4 +  
210.78 +  
939.18 T

*RD 12 RR 19  
Parrtsville  
KY 41961*

*Permit to  
install  
oil well  
P.O. Box 469  
Parrtsville, KY  
41960*

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

*Estell Branch*

STORE WORK SHEET

TOTAL

# NATIONAL-OILWELL

DELIVERY TICKET

PAGE OF

TRANS- STORE NAME 1 STORE NO. DELIVERY TICKET NO. 2 CUSTOMER CODE 3 DELIVERY DATE 4 DELIVERY TICKET PREPARED BY 5 REC. STORE NO.

Paintsville 7366 1233996 0936600

10-21-97 241 15 LEASE

16 ORDERED BY 17 WELL/RIG NO.

18 T.C. 19 TAX LOC. 20 FREIGHT 21 SHIP VIA

DELIVERY TICKET MADE \*  PREPAID  COLLECT  INVOICED  C/F

VENDOR PART NO./DESCRIPTION AMOUNT

LINE NO.	PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	PRD CODE	UNIT COST	REFERENCE	XSF	U	M	+	AMOUNT
1	1391-00065	50	24.00				CF				1200.00
2	5196714	1	33.17				HA.				33.17
3											150.17
4											9.13
5											161.30
6											
7											
8											
9											
10											
11											
12											
13											

Permit # 61

ADDITIONAL OILWELL

P.O. BOX 467

Paintsville KY 41246

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

STORE WORK SHEET

TOTAL

X 5 All Branches

# NATIONAL-OILWELL

## DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE 07 OF 07

TRANS-STORE NAME  
1 HAINESVILLE

DELIVERY TICKET NO.  
2 7366-628021

CUSTOMER CODE  
3 0736600

DELIVERY DATE  
4 10/23/97

DELIVERY TICKET PREPARED BY  
5 [Signature]

REC. STORE NO.

NAME  
6 Maxien Road Gas

NAME  
7 Sigma Gnts Corp.

ORDERED BY  
8 ESTILL BASHAM

WELL/RIG NO.

SHIP VIA

LEASE

4 ADDR. 1  
9 Sigma Gnts Corp.

5 ADDR. 1  
10 Sigma Gnts Corp.

18 T.C. 19 TAX LOC. 20

PREPAID FREIGHT

COLLECT

SHIP VIA

8 CITY/STATE

9 CITY/STATE

DELIVERY TICKET MADE

INVOICED

AMOUNT

AMOUNT

10 ATTN:

11 ZIP CODE

12 ATTN:

13 ZIP CODE

VENDOR PART NO./DESCRIPTION

AMOUNT

PRODUCT OR ITEM CODE

QUANTITY

UNIT PRICE

UNIT COST

REFERENCE

XSF

U / M

1 1371 00065

1.0

24.00

GE

1" Black SDR-11 Pkg

240.00

2

14.40

TAX

14.40

254.40

254.40

3

4

5

6

7

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ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

X 3.54741 Bn or less

STORE WORK SHEET

TOTAL

# NATIONAL-OILWELL

DELIVERY TICKET

STANDARD INDUSTRIAL MARKS

PAGE OF

STORE NAME

Paintsville

1

STORE NO.

7366

DELIVERY TICKET NO.

628204

2 CUSTOMER CODE

0736600

3 DELIVERY DATE

11-14-97

DELIVERY TICKET PREPARED BY:

PH

REC. STORE NO.

LEASE

NAME

Sigma Gas Corp.

5 ADDR. 1

7 ADDR. 2

14 CUSTOMER P.O. NUMBER

0736600

15

PH

WELL/RIG NO.

16

ORDERED BY

17

WELL/RIG NO.

18 T.C.

19 TAX LOC.

20

FREIGHT

21

SHIP VIA

DELIVERY TICKET MADE

PREPAID

COLLECT

INVOICED

AMOUNT

10 ATTN:

11 ZIP CODE

12 ATTN:

13 ZIP CODE

PRODUCT OR ITEM CODE

QUANTITY

UNIT PRICE

PROD. CODE

UNIT COST

REFERENCE

XSF

U

VENDOR PART NO./DESCRIPTION

AMOUNT

1

1291-00064

10.0

7.26

2

5941388

1

26.23

3

Bar of 100 M-350 -1-310M

198.85

Tax 11.93

4

3/4" X500 Yellow poly pipe

172.62

215.78

5

Remit D.

National Oilwell

Ps. Box 467

6

Paintsville KY

41240

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ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

X Still Brian Lane

STORE WORK SHEET

TOTAL

# NATIONAL-OILWELL

## DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE OF

STORE NAME

Paintsville

DELIVERY TICKET NO.

7366 - 628384

CUSTOMER CODE

0236600

DELIVERY DATE

12-97

DELIVERY TICKET PREPARED BY:

BJJ

REC. STORE NO.

LEASE

NAME

Sigma Gas Co.

NAME

Sigma Gas Corp.

ORDERED BY

Estill Frankland

WELL/RIG NO.

SHIP VIA

4 ADDR. 1

Alexis Road Gas P.O. Box 1084

5 ADDR. 1

17 ADDR. 2

TAX LOC.

FREIGHT

SHIP VIA

DELIVERY TICKET MADE

PREPAID

COLLECT

INVOICED

11 ZIP CODE

41653

12 ATTN:

13 ZIP CODE

VENDOR PART NO./DESCRIPTION

2" SDR-11 Black Poly p.p.c

AMOUNT

2240.00

PRODUCT OR ITEM CODE

1371-06065

QUANTITY

400

UNIT PRICE

56.00

UNIT COST

134.40

REFERENCE

CF

XSF

U

DELIVERY TAX

134.40

TOTAL

2374.40

11/19/98 250.00  
 ps CFH  
 91.48 +  
 2,374.40 +  
 40.41 +  
 2,506.29 \*

DEMIT TO:

National Oilwell

P.O. Box 467

Paintsville KY

41240

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

STORE WORK SHEET

TOTAL

# NATIONAL-OILWELL

SPECIAL INSTRUCTIONS/REMARKS

PAGE **OF**

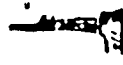
1 STORE NAME <b>HAINTSVILLE</b>		2 CUSTOMER CODE <b>0736600</b>		3 DELIVERY DATE <b>10/23/97</b>		DELIVERY TICKET PREPARED BY:		REC. STORE NO.	
4 NAME <b>Sigma Drs Corp.</b>		5 NAME <b>Sigma Drs Corp.</b>		14 CUSTOMER P.O. NUMBER <b>15</b>		16 ORDERED BY <b>ESTIL BAWHAM</b>		WELL/RIG NO.	
6 ADDR. 1 <b>Sigma Drs</b>		7 ADDR. 2		18 T.C. 19 TAX LOC <b>20</b>		FREIGHT <b>21</b>		SHIP VIA	
8 CITY/STATE		9 CITY/STATE		13 ZIP CODE		PREPAID <input type="checkbox"/>		COLLECT <input type="checkbox"/>	
10 ATTN:		11 ZIP CODE		12 ATTN:		DELIVERY TICKET MADE <input type="checkbox"/>		INVOICED <input type="checkbox"/>	
PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	UNIT PRICE	U / M	VENDOR PART. NO./DESCRIPTION	AMOUNT			
1 1371 00065	1.0	24.00			2E 1" Black SDR-11 Poly Pipe	24.00			
2					DO				
3					NOT				
4					WRITE				
5					IN				
6					SHADED				
7					AREA				
8									
9									
10									
11									
12									
13									

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

**X** Estil Bawham

**PACKING LIST/DELIVERY TICKET - DO NOT PAY**

**TOTAL**



# NATIONAL-OILWELL

## DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE OF

1	STORE NAME	PAINTSVILLE	1	STORE NO.	7366	2	DELIVERY TICKET NO.	123996	3	CUSTOMER CODE	0936600	4	DELIVERY DATE	10-21-97	5	DELIVERY TICKET PREPARED BY	DA	6	REC. STORE NO.				
7	NAME	CASH SALE	8	NAME	Sigma Gas Corp	9	CUSTOMER P.O. NUMBER	15	10	LEASE		11	ORDERED BY	17	WELL/RIG NO.		12	T.C. 19	TAX LOC	20	FREIGHT	21	SHIP VIA
13	ADDR. 1	ESTILL BRANHAM-Sigma Gas	14	ADDR. 1	Auxier Road GAS	15	PREPAID	<input type="checkbox"/>	16	COLLECT	<input type="checkbox"/>	17	DELIVERY TICKET MADE	<input type="checkbox"/>	INVOICED	<input type="checkbox"/>	18	DELIVERY TICKET PART NO./DESCRIPTION	AMOUNT				
19	ADDR. 2	Auxier Road GAS	20	ADDR. 2	P.O. Box 1084	21	13 ZIP CODE	41653	22	11 ZIP CODE		23	1	1371-00065	5.0	24.00	1" SDR-11 black poly pipe	129.00					
24	CITY/STATE	PAINTSVILLE KY	25	CITY/STATE	PRESTONSBURG KY	26	12 ATTN:		27	2	5196 714	1	30.17				Alum. Rigid pipe wrench	33.17					
28	11 ZIP CODE		29	11 ZIP CODE		30	PROD CODE		31	3								150.17					
32	PRODUCT OR ITEM CODE		33	QUANTITY		34	UNIT PRICE		35	UNIT COST		36	REFERENCE		37	REFERENCE		9.13					
38	QUANTITY		39	UNIT PRICE		40	UNIT COST		41	UNIT COST		42	REFERENCE		43	REFERENCE		161.30					
44	UNIT PRICE		45	UNIT COST		46	UNIT COST		47	UNIT COST		48	REFERENCE		49	REFERENCE							
50	UNIT COST		51	UNIT COST		52	UNIT COST		53	UNIT COST		54	REFERENCE		55	REFERENCE							
56	UNIT COST		57	UNIT COST		58	UNIT COST		59	UNIT COST		60	REFERENCE		61	REFERENCE							
62	UNIT COST		63	UNIT COST		64	UNIT COST		65	UNIT COST		66	REFERENCE		67	REFERENCE							
68	UNIT COST		69	UNIT COST		70	UNIT COST		71	UNIT COST		72	REFERENCE		73	REFERENCE							
74	UNIT COST		75	UNIT COST		76	UNIT COST		77	UNIT COST		78	REFERENCE		79	REFERENCE							
80	UNIT COST		81	UNIT COST		82	UNIT COST		83	UNIT COST		84	REFERENCE		85	REFERENCE							
86	UNIT COST		87	UNIT COST		88	UNIT COST		89	UNIT COST		90	REFERENCE		91	REFERENCE							
92	UNIT COST		93	UNIT COST		94	UNIT COST		95	UNIT COST		96	REFERENCE		97	REFERENCE							
98	UNIT COST		99	UNIT COST		100	UNIT COST		101	UNIT COST		102	REFERENCE		103	REFERENCE							
104	UNIT COST		105	UNIT COST		106	UNIT COST		107	UNIT COST		108	REFERENCE		109	REFERENCE							
110	UNIT COST		111	UNIT COST		112	UNIT COST		113	UNIT COST		114	REFERENCE		115	REFERENCE							
116	UNIT COST		117	UNIT COST		118	UNIT COST		119	UNIT COST		120	REFERENCE		121	REFERENCE							
122	UNIT COST		123	UNIT COST		124	UNIT COST		125	UNIT COST		126	REFERENCE		127	REFERENCE							
128	UNIT COST		129	UNIT COST		130	UNIT COST		131	UNIT COST		132	REFERENCE		133	REFERENCE							
134	UNIT COST		135	UNIT COST		136	UNIT COST		137	UNIT COST		138	REFERENCE		139	REFERENCE							
140	UNIT COST		141	UNIT COST		142	UNIT COST		143	UNIT COST		144	REFERENCE		145	REFERENCE							
146	UNIT COST		147	UNIT COST		148	UNIT COST		149	UNIT COST		150	REFERENCE		151	REFERENCE							
152	UNIT COST		153	UNIT COST		154	UNIT COST		155	UNIT COST		156	REFERENCE		157	REFERENCE							
158	UNIT COST		159	UNIT COST		160	UNIT COST		161	UNIT COST		162	REFERENCE		163	REFERENCE							
164	UNIT COST		165	UNIT COST		166	UNIT COST		167	UNIT COST		168	REFERENCE		169	REFERENCE							
170	UNIT COST		171	UNIT COST		172	UNIT COST		173	UNIT COST		174	REFERENCE		175	REFERENCE							
176	UNIT COST		177	UNIT COST		178	UNIT COST		179	UNIT COST		180	REFERENCE		181	REFERENCE							
182	UNIT COST		183	UNIT COST		184	UNIT COST		185	UNIT COST		186	REFERENCE		187	REFERENCE							
188	UNIT COST		189	UNIT COST		190	UNIT COST		191	UNIT COST		192	REFERENCE		193	REFERENCE							
194	UNIT COST		195	UNIT COST		196	UNIT COST		197	UNIT COST		198	REFERENCE		199	REFERENCE							
200	UNIT COST		201	UNIT COST		202	UNIT COST		203	UNIT COST		204	REFERENCE		205	REFERENCE							

PA 11/19/97  
 Estill Branch  
 0. C  
 254.4 r  
 161.34  
 415.7 T

Sigma Gas

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL

Estill Branch

STORE WORK SHEET

TOTAL





# NATIONAL-OILWELL

## DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE OF

### CONTINUATION SHEET ONLY

TRANS CODE	STORE NAME	1 STORE NO.	DELIVERY TICKET NO.	2 CUSTOMER CODE	3 DELIVERY DATE	DELIVERY TICKET PREPARED BY	REC. STORE NO.
	Paintsville, Ky.	7366		0236600	1-5-98	SPD	
					14 CUSTOMER P.O. NUMBER	15	LEASE
					16 ORDERED BY	17	WELL/RIG NO.
					Still Blankman		
					18 T.C. 19 TAX LOC.	20	FREIGHT
					1800		21 SHIP VIA
					DELIVERY TICKET MADE		INVOICED

LINE NO.	PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	PROD. CODE	UNIT COST	REFERENCE	XSF	U/M	VENDOR PART NO./DESCRIPTION	AMOUNT
1	116441	4	953						EA 2" AP1 Ins Pipe Coupling	3812
2									TAX	279
3										4841
4										
5										
6									Rem. + TO:	
7									NATIONAL OILWELL	
8									P.O. Box 467	
9									Paintsville KY	
10									41244	
11										
12										
13										

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

645-5711R

STORE WORK SHEET

TOTAL

# NATIONAL-OILWELL

## DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE 01 OF 01

TRANS. STORE NAME 1 STORE NO. 123864 DELIVERY TICKET NO. 0736600 CUSTOMER CODE 0736600

NAME Paintsville

NAME Sigma Brass Corp.

3 DELIVERY DATE 9-29-97

14 CUSTOMER P.O. NUMBER

15 LEASE

REC. STORE NO.

16 ORDERED BY ESTIL BLANKEN

17 WELL/RIG NO.

18 T.C. 19 TAX LOC. 20

21 SHIP VIA

DELIVERY TICKET MADE

PREPAID

COLLECT

INVOICED

VENDOR PART NO./DESCRIPTION

AMOUNT

LINE NO.	PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	UNIT COST	REFERENCE	XSF	U	M	DELIVERY TICKET MADE	VENDOR PART NO./DESCRIPTION	AMOUNT
1	1371 00066	20.0	30.00							20" SDR-11 Yellow Poly Pipe	600.00
										TAX	36.00
											636.00
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											

*PK*  
Sigma Brass Corp  
10/21/97  
CK# 61824

336.00  
345.00  
405.00  
43.00  
14.00  
14.00  
335.00  
007  
1,355.37

REMIT TO:

National Oilwell  
P.O. Box 467  
Paintsville, KY 41240

STORE WORK SHEET

TOTAL

ALL DELIVERY OPTIONS ARE SUBJECT TO NATIONAL OILWELL TERMS AND CONDITIONS WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

# NATIONAL-OILWELL

## DELIVERY TICKET

SPECIAL INSTRUCTIONS/REMARKS

PAGE 1 OF 1

TRANS. CODE: 1 STORE NAME: Paintsville DELIVERY TICKET NO: 7266 123979 CUSTOMER CODE: 0136600 DELIVERY DATE: 10-17-57 DELIVERY TICKET PREPARED BY: BH REC. STORE NO.

NAME: Case Sale ADDRESS 1: Essex, Washburn ADDRESS 2: Essex, Washburn NAME: Sigma Gas Corp. ADDRESS 1: Essex, Washburn ADDRESS 2: Essex, Washburn CITY/STATE: Essex, Washburn CITY/STATE: Essex, Washburn CITY/STATE: Essex, Washburn

10 ATTN:                      11 ZIP CODE:                      12 ATTN:                      13 ZIP CODE:                      14 CUSTOMER P.O. NUMBER:                      15 LEASE:                      16 ORDERED BY:                      17 WELL/RIG NO.:                      18 T.C. 19 TAX LOC. 20 FREIGHT:                      21 SHIP VIA:                     

DELIVERY TICKET MADE:                      INVOICED:                      VENDOR PART NO./DESCRIPTION:                      AMOUNT:                     

LINE NO.	PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	PROD. CODE	UNIT COST	REFERENCE	XSF	U	M	VENDOR PART NO./DESCRIPTION	AMOUNT
1	1791-000 64	20.	17.26							3/4" x 50' yellow poly pipe	345.20
2											TAX 20.91
3											
4										Remitt National Oilwell	365.91
5										P.O. Box 461	
6										Paintsville KY	
7											
8											
9											
10											
11											
12											
13											

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

X ESTER Riemer

STORE WORK SHEET

TOTAL

# NATIONAL-OILWELL

TICKET

PAGE OF

TRANS. CODE 1 STORE NAME 1 DELIVERY TICKET NO. 2 CUSTOMER CODE 3 DELIVERY DATE 4 DELIVERY TICKET PREPARED BY: 5 REC. STORE NO.

Paintsville

7266-123900

07310011

EM

LEASE

NAME: Service Road Gas

NAME: Sigma Cross Corp

ORDERED BY: ESTILL, R...

WELL/RIG NO.

4 ADDR. 1

6 ADDR. 2

5 ADDR. 1

7 ADDR. 2

9 CITY/STATE

18 T.C. 19 TAX LOC. 20

FREIGHT 21

SHIP VIA

10 ATTN:

11 ZIP CODE

12 ATTN:

13 ZIP CODE

DELIVERY TICKET MADE

INVOICED

LINE NO.	PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	PROD. CODE	UNIT COST	REFERENCE	XSF	U	M	VENDOR PART NO./DESCRIPTION	AMOUNT
1	1371 00064	20.0	1726							3/4" X 50' Yellow Poly	345.20
2										1/2" X 50' Black Poly	480.00
3	1371-00065	20.0	24.00							1/2" X 50' Black Poly	480.00
4										type #E 3408 / 166#	825.20
5										Tax	49.51
6											874.71
7											
8											
9											
10											
11											
12											
13											

Permit To:  
National Oilwell  
P.O. Box 467  
Paintsville, KY 41240

ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

X 5 Add B woodham

STORE WORK SHEET

TOTAL



# NATIONAL-OILWELL

PAGE **07** OF **07**

TRANS. CODE: **1** STORE NAME: **Paintsville** DELIVERY/TICKET NO.: **7366-123668** CUSTOMER CODE: **0726600** DELIVERY DATE: **08/26/97** DELIVERY TICKET PREPARED BY: **Bm** REC. STORE NO.:

NAME: **Maxier Road Gas** ADDRESS: **7366-123668** CITY/STATE: **Paintsville** ORDERED BY: **ESTILL, Brandon** WELL/RIG NO.:

ADDRESS: **Sigma Center** CITY/STATE: **Paintsville** TAX LOC.: **20** FREIGHT: **21** SHIP VIA: **CIF**

ADDRESS: **Paintsville** CITY/STATE: **Paintsville** DELIVERY TICKET MADE:  INVOICED:

LINE NO.	PRODUCT OR ITEM CODE	QUANTITY	UNIT PRICE	PROD. CODE	U/M	VENDOR PART NO./DESCRIPTION	AMOUNT
1	1371 00065	20.0	24.00		CF	1" SDO-11 Black Poly Pipe (PE 3408 160#)	480.00
2							28.80
3							588.80
4							
5							
6							
7							
8							
9							
10							
11							
12							
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ALL DELIVERIES AND SALES ARE SUBJECT TO NATIONAL-OILWELL TERMS AND CONDITIONS, WHICH ARE STATED ON THE REVERSE HEREOF. CUSTOMER ACKNOWLEDGES RECEIPT OF THE MATERIAL.

**ESTILL Brandon**

**PACKING LIST/DELIVERY TICKET - DO NOT PAY**

**TOTAL**



ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON TX 77275-0245

PHONE (713) 507-4200  
WATS (800) 231-2417  
FAX (713) 507-4295

REEF INDUSTRIES, INC.

**MAKE PAYABLE TO: REEF INDUSTRIES, INC.**  
P.O. BOX 201752  
HOUSTON, TEXAS 77216-1752

TERRATAPE

**INVOICE**

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

S SIGMA GAS  
H AUXIER ROAD GAS CO.  
I US HWY 321 NORTH  
P  
T PRESTONBURG KY  
O 41653  
725

**PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE**

INVOICE NO. 504303	INVOICE DATE 7/28/97	CUSTOMER NO. 0151941	SALES ORDER NUMBER 37348-0-0	DATE RECEIVED 7/25/97	ORDERED BY ESTILL BRANHAM/PH
PURCHASE ORDER NUMBER 725		SALESMAN JEFF GARZA		DATE SHIPPED 7/28/97	SHIPPED VIA RPS
FOB SHIPPING POINT	FREIGHT TERMS PPD & CHG	BILL OF LADING	PAYMENT TERMS NET 30	SHIPPING LOCATION HOUSTON	
ORDERED	SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL

15	15 TERRATAPE "D" - GAS LINE 2"X1000' - YELLOW	EACH	15.000	\$225.00
----	--	------	--------	----------

TOTAL MERCHANDISE \$225.00  
FREIGHT CHARGES \$26.65

FED / TIN# 74-1365491

*CK# 1643  
8/8/97  
\$ 251.65*

We hereby certify that these goods were produced in compliance with all applicable requirements of the Fair Labor Standards Act, Executive Order 11246, Title VII of the Civil Rights Act as amended, and the Occupational Safety and Health Act of 1970.

All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.

\$251.65  
U.S. DOLLARS

PRICES SUBJECT TO CHANGE WITHOUT NOTICE  
OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT  
ALL ACCOUNTS PAYABLE & DUE IN HOUSTON, HARRIS COUNTY, TEXAS

**PAY THIS AMOUNT** ↑





ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON TX 77275-0245

PHONE (713)507-4200  
WATS (800)231-2417  
FAX (713)507-4295

REEF INDUSTRIES, INC.

**MAKE PAYABLE TO: REEF INDUSTRIES, INC.**  
P.O. BOX 201752  
HOUSTON, TEXAS 77216-1752

TERRATAPE

**INVOICE**

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

S SIGMA GAS  
H AUXIER ROAD GAS CO.  
I U S HWY 321 NORTH  
P  
T PRESTONBURG KY  
O 41653  
721

**PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE**

INVOICE NO. 511783	INVOICE DATE 11/21/97	CUSTOMER NO. 0151941	SALES ORDER NUMBER 43302-0-0	DATE RECEIVED 11/21/97	ORDERED BY ESTILL BRANHAM/PH
PURCHASE ORDER NUMBER 721		SALESMAN JEFF GARZA		DATE SHIPPED 11/21/97	SHIPPED VIA RPS
FOB SHIPPING POINT	FREIGHT TERMS PPD & CHG	BILL OF LADING	PAYMENT TERMS NET 30	SHIPPING LOCATION HOUSTON	

ORDERED	SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL
10	10	SENTRYLINE D GAS LINE 2X1000 YELLOW	EACH	15.000	\$150.00
TOTAL MERCHANDISE					\$150.00
FREIGHT CHARGES					\$15.58

FED / TIN# 74-1365491



INVOICE# 511783  
INVOICE DATE 11/21/97  
CUSTOMER# 0151941 000  
SALES ORDER# 43302 0 0

*PO 11/19/98  
C# 2056*

PAY THIS AMOUNT ==> U.S. \$165.58

REEF INDUSTRIES INC  
P O BOX 201752  
HOUSTON, TEXAS 77216-1752

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

**PLEASE RETURN THIS REMITTANCE ADVICE WITH YOUR PAYMENT FOR PROPER HANDLING OF YOUR ACCOUNT.**

We hereby certify that these goods were produced in compliance with all applicable requirements of the Fair Labor Standards Act, Executive Order 11246, Title VII of the Civil Rights Act as amended, and the Occupational Safety and Health Act of 1970.	All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.	\$165.58 U.S. DOLLARS
PRICES SUBJECT TO CHANGE WITHOUT NOTICE OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT ALL ACCOUNTS PAYABLE & DUE IN HOUSTON, HARRIS COUNTY, TEXAS		PAY THIS AMOUNT ↑



ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON TX 77275-0245

PHONE (713)507-4200  
WATS (800)231-2417  
FAX (713)507-4295

REEF INDUSTRIES, INC.

MAKE PAYABLE TO: REEF INDUSTRIES, INC.  
P.O. BOX 201752  
HOUSTON, TEXAS 77216-1752

TERRATAPE

INVOICE

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

S SIGMA GAS  
H AUXIER ROAD GAS CO.  
I US HWY 321  
P  
  
T PRESTONBURG KY  
O 41653

55

PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE

INVOICE NO. 500005	INVOICE DATE 5/15/97	CUSTOMER NO. 0151941	SALES ORDER NUMBER 33481-1-0	DATE RECEIVED 5/06/97	ORDERED BY ESTILL BRANHAM/PHONE
PURCHASE ORDER NUMBER 55		SALESMAN JEFF GARZA		DATE SHIPPED 5/06/97	SHIPPED VIA CONSOLIDATED
FOB SHIPPING POINT	FREIGHT TERMS PPD & CHG	BILL OF LADING 09369	PAYMENT TERMS NET 30	SHIPPING LOCATION HOUSTON	
ORDERED	SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL

FREIGHT CHARGES COVERING MATERIALS SHIPPED ON INVOICE#499536

FREIGHT CHARGES \$78.17  
FED / TIN# 74-1365491

We hereby certify that these goods were produced in compliance with all applicable requirements of the Fair Labor Standards Act, Executive Order 11246, Title VII of the Civil Rights Act as amended, and the Occupational Safety and Health Act of 1970.

All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.

\$78.17  
U.S. DOLLARS

PRICES SUBJECT TO CHANGE WITHOUT NOTICE  
OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT  
ALL ACCOUNTS PAYABLE & DUE IN HOUSTON, HARRIS COUNTY, TEXAS

PAY THIS AMOUNT ↑

ORIGINAL INVOICE



ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON TX 77275-0245

PHONE (713)507-4200  
WATS (800)231-2417  
FAX (713)507-4295

REEF INDUSTRIES, INC.

**MAKE PAYABLE TO: REEF INDUSTRIES, INC.**  
P.O. BOX 201752  
HOUSTON, TEXAS 77216-1752

TERRATAPE

**INVOICE**

S  
O  
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D  
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O

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

S SIGMA GAS  
H AUXIER ROAD GAS CO.  
I US HWY 321  
P  
T PRESTONBURG KY  
O 41653  
55

**PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE**

INVOICE NO. 499536	INVOICE DATE 5/06/97	CUSTOMER NO. 0151941	SALES ORDER NUMBER 33481-0-0	DATE RECEIVED 5/06/97	ORDERED BY ESTILL BRANHAM/PHONE
PURCHASE ORDER NUMBER 55		SALESMAN JEFF GARZA		DATE SHIPPED 5/06/97	SHIPPED VIA CONSOLIDATED
FOB SHIPPING POINT	FREIGHT TERMS FPD & CHG	BILL OF LADING 09369	PAYMENT TERMS NET 30	SHIPPING LOCATION HOUSTON	
ORDERED	SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL

20	20 TERRATAPE "D" - GAS LINE 2"X1000' - YELLOW	EACH	15.000	\$300.00
----	--	------	--------	----------

SL 620

**TOTAL MERCHANDISE \$300.00**

FED / TIN# 74-1365491

300. +  
78.17 +  
378.17 T

CK # 01497  
619197

We hereby certify that these goods were produced in compliance with all applicable requirements of the Fair Labor Standards Act, Executive Order 11246, Title VII of the Civil Rights Act as amended, and the Occupational Safety and Health Act of 1970. All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.

**\$300.00**  
**U.S. DOLLARS**

PRICES SUBJECT TO CHANGE WITHOUT NOTICE  
OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT  
ALL ACCOUNTS PAYABLE & DUE IN HOUSTON, HARRIS COUNTY, TEXAS

**PAY THIS AMOUNT** ↑



ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON

PHONE (713) 507-4200  
WATS (800) 231-2417  
TX 77275-0245 FAX (713) 507-4295

REEF INDUSTRIES, INC.

MAKE PAYABLE TO: REEF INDUSTRIES, INC.  
P.O. BOX 201752  
HOUSTON, TEXAS 77216-1752

TERRATAPE

INVOICE

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

S SIGMA GAS  
H AUXIER ROAD GAS CO.  
I US HWY 321  
P  
T PRESTONBURG KY  
O 41653  
20697

PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE

INVOICE NO. 494427	INVOICE DATE 2/07/97	CUSTOMER NO. 0151941	SALES ORDER NUMBER 29258-0-0	DATE RECEIVED 2/06/97	ORDERED BY ESTELL BRANHAM/PHONE
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PURCHASE ORDER NUMBER 20697		SALESMAN JEFF GARZA	DATE SHIPPED 2/07/97	SHIPPED VIA RFS
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FOB SHIPPING POINT	FREIGHT TERMS FPD & CHG	BILL OF LADING	PAYMENT TERMS NET 30	SHIPPING LOCATION HOUSTON
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ORDERED	SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL
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20	20	TERRATAPE "D" - GAS LINE 2"X1000' - YELLOW	EACH	15.000	\$300.00
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TOTAL MERCHANDISE \$300.00  
FREIGHT CHARGES \$31.24

FED / TIN# 74-1365491

*Handwritten:* PD 2/10/97  
K# 1303

we hereby certify that these goods were produced in compliance with all applicable provisions of the Fair Labor Standards Act, Executive Order 11246, Title VII of the Civil Rights Act as amended, and the Occupational Safety and Health Act of 1970.

All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.

\$331.24  
U.S. DOLLARS

PRICES SUBJECT TO CHANGE WITHOUT NOTICE  
OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT  
ALL ACCOUNTS PAYABLE & DUE IN HOUSTON, HARRIS COUNTY, TEXAS

PAY THIS AMOUNT ↑

ORIGINAL INVOICE

Fisher Controls International, Inc.  
205 South Center Street  
Marshalltown, Iowa 50158  
Phone 515-754-3011  
Fax 1-515-754-2830



Fisher Controls

*Sigma Gas Corporation*

AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONSBURG, KY

41643

01/10/98

Attention: ACCOUNTS PAYABLE MANAGER

Dear Accounts Payable Manager:

If your check has not already been mailed, we shall appreciate your immediate attention to the past due balance in your account:

Invoice Number	Invoice Date	Your Order Number	Our Order Number	Invoice Amount	Balance Due
5795517	12/03/97	107	041 -0001024718	1,816.05	1,816.05

Please forward payment to the following address:

Fisher Controls Intl Inc.  
Dept. 905376  
Charlotte, NC 28290-5376

Very truly yours,  
FISHER CONTROLS INTERNATIONAL, INC.

PATRICIA J. DATERS

(515)-754-2685  
Credit Department

00805672

*E. Still Brancher*

*Pd*

*1/19/98*

*CK# 02075*

*1,816.05*

*001*

*1,816.05*

Fisher Controls International, Inc.  
205 South Center Street  
Marshalltown, Iowa 50158  
Phone 515-754-3011  
Fax 1-515-754-2830



Fisher Controls

AUXIER ROAD GAS CO. - Sigma GAS  
PO BOX 785  
PRESTONSBURG, KY 41643

09/27/97  
Mindy - Sales Person

Attention: ACCOUNTS PAYABLE MANAGER

Dear Accounts Payable Manager:

If your check has not already been mailed, we shall appreciate your immediate attention to the past due balance in your account:

Invoice Number	Invoice Date	Your Order Number	Our Order Number	Invoice Amount	Balance Due
	17	725	041 -0001022512	2,594.35	2,594.35

Pd  
10/6/97  
Chk 01769

ent to the following address:

rols Intl Inc.  
6  
NC 28290-5376

Very truly yours,  
FISHER CONTROLS INTERNATIONAL, INC.

PATRICIA J. DATERS

(515)-754-2685  
Credit Department

00805672

Estell Branham

2594.35\*

001

2594.35\*

Customer Order Number	Fisher/Agent Order Number	Invoice Date	Invoice Number
107	041 -0001024718	01/13/98	5823171

Sold To **Sigma Gas Corporation**  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONSBURG, KY

PAGE 1

REMIT TO:  
FISHER CONTROLS INTL INC  
DEPT 905376  
CHARLOTTE  
NC 28290-5376

41643

Ship To **Sigma Gas Corporation**  
AUXIER ROAD GAS CO.  
ROUTE 321 NORTH  
PRESTONSBURG, KY

TERMS:  
IN U.S. FUNDS  
NET 30 DAYS  
F.O.B. MCKINNEY, TEXAS

Date Shipped		
Mo.	Day	Year
1	13	98

41653

Via **UPS NEXT DAY AIR** PPD FRT ALLW

Item No.	Description	Quantity	Unit Price	Net Amount
000001	TYPE S106 REGULATOR SIZE 3/4 FISHER CATALOG NUMBER FSS106-CJB/B00	15	48.95	734.25
	KENTUCKY			
	SUBTOTAL			734.25
	SALES TAX @ 6.000 %			44.06
	INVOICE TOTAL			778.31

*Handwritten:* PD 2/10/98  
OK 2/1/98

Title and risk of loss for export sales, except as noted below, the legal title and risk of loss to the goods shall remain with Seller until the goods reach the foreign port of entry regardless of how price is quoted, whether FOB, FAS, CIF or otherwise. However, for sales to Canada with overland shipment terms, and for sales to Mexico, Brazil, India and Surinam, legal title and risk of loss shall pass to Buyer immediately after the goods have passed beyond the territorial limits of the United States, except that, on overland shipments to Mexico, legal title and risk of loss shall pass to Buyer upon delivery of the goods to a point of export within the United States. Seller may elect to have, on an order by order, and product by product basis, title and risk of loss to pass at the United States Port of Export (such election shall be made by applying a "F" symbol after the product name on the order acknowledgement or subsequent shipping documents, including but not limited to, the bill of lading or invoice, the latest document in time shall be the controlling document). Notwithstanding provisions to the contrary in this or other documents related to this transaction legal title and risk of loss shall remain with seller until the goods reach the foreign port of entry. Buyer shall handle and be responsible for customs clearance, payment of customs duties, and other charges associated with delivery, including but not limited to, dockage, demurrage, unloading, warehousing.

**DIRECT ALL INQUIRIES TO A FISHER REPRESENTATIVE AT: 513-489-2500**

No credit will be allowed for material returned without our permission. This material was carefully packed and delivered to the transportation company in good condition. All claims for loss or damage in transit should be made to the transportation company at once. Seller represents that the articles or services covered by this invoice were produced in compliance with the Fair Labor Act of 1938, as amended. If items covered by this invoice are for ultimate export an export license may be required.

6. With reference to Item 6 on Exhibit 1, John N. Hughes, Attorney At Law, provide supporting documentation in the form of copies of invoices for the previous balance carried forward on the account statement dated October 5, 1998 in the amount of \$13, 593.86. Include the following additional information:

a. The account charged when each of the amounts payable was \$13,593.86 recorded.

**RESPONSE:** Outside services - Legal A/C# 923-02

b. An explanation of the purpose of each of the items of expense included on the invoices.

**RESPONSE:** Attached.



124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

November 6, 1998

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
10/09/98 PSC - conference re: rates/settlement	0.50	92.50
Conference PB re: settlement	0.33	61.05
10/12/98 Telephone call with EB: PB re: settlement	0.25	46.25
Revise settlement agreement	0.92	170.20
Telephone call with PSC re: revised settlement	0.33	61.05
10/13/98 PSC - conference re: settlement	2.25	416.25
10/15/98 Prepare tariffs; cost reports; customer notice for non-recurring fees	5.67	1,048.95
10/26/98 Conference PSC re: casè status	0.33	61.05
10/31/98 Prepare/file DLG application re: GSRP loan	1.25	231.25
Revise/prepare cost studies/ file PSC	2.33	431.05
	<hr/>	<hr/>
For professional services rendered	14.16	\$2,619.60
Previous balance		\$17,193.41

124 W. Todd St.

● JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

● Frankfort, KY. 40601

Sigma Gas Corporation

Page 2

Charges

Balance due

\$19,813.01

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

October 5, 1998

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
09/09/98 Conference re: rate case	8.25	1,526.25
Mileage 288 miles		86.40
09/15/98 Conference CPA re: hearing	0.42	77.70
09/16/98 Conference PSC Conference E.B. re: settlement	3.33	616.05
09/18/98 Telephone PSC re: settlement Telephone E.B. re: settlement PSC - conference re: settlement	0.83	153.55
09/21/98 Draft settlement agreement	1.25	231.25
09/22/98 Staff conference re: settlement	0.33	61.05
09/23/98 Draft settlement	1.83	338.55
09/24/98 PSC - file settlement agreement; staff conference DLG loan application	1.25	231.25
09/25/98 Telephone E.B. re: settlement; DLG	0.33	61.05
09/28/98 PSC conference re: settlement	0.67	123.95
09/29/98 Telephone E.B. re: settlement	0.33	61.05
09/30/98 Telephone PSC re: settlement	0.17	31.45
	<hr/>	<hr/>
For professional services rendered	18.99	\$3,599.55

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

Sigma Gas Corporation

Page 2

Charges

Previous balance

\$13,593.86

Balance due

---

\$17,193.41

---

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

September 8, 1998

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
08/03/98 Responses/file PSC	1.83	338.55
Copies \$46.20		175.40
Tabs \$129.21		
08/26/98 Telephone EB re: rate case	0.25	46.25
08/28/98 Draft hearing notice	0.25	46.25
	<hr/>	<hr/>
For professional services rendered	2.33	\$606.45
Previous balance		\$12,987.41
		<hr/>
Balance due		\$13,593.86
		<hr/>

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

August 6, 1998

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
07/01/98 Responses to PSC	0.92	170.20
07/02/98 Responses to PSC	4.25	786.25
07/03/98 Responses to PSC	4.00	740.00
07/06/98 Responses to PSC	2.50	462.50
Copies \$225		404.21
Tab/Index sets \$179.21		
07/07/98 Prepare/file supplemental response	0.92	170.20
07/30/98 Conference re: PSC Responses	2.17	401.45
07/31/98 Prepare PSC responses	5.25	971.25
	<hr/>	<hr/>
For professional services rendered	20.01	\$4,106.06
Previous balance		\$8,881.35
		<hr/>
Balance due		\$12,987.41

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

July 9, 1998

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
06/22/98 Review PSC Order	0.75	138.75
Telephone EB re: PSC Order		
Letter TCO re: billing	0.58	107.30
06/24/98 Response PSC Order	2.75	508.75
06/29/98 Responses to PSC	1.75	323.75
	<hr/>	<hr/>
For professional services rendered	5.83	\$1,078.55
Previous balance		\$7,802.80
		<hr/>
Balance due		\$8,881.35
		<hr/>

124 W. Todd St.

JOHN N. HUGHES  
Attorney at Law  
(502)227-7270  
STATEMENT OF ACCOUNT

Frankfort, KY. 40601

May 5, 1999

Sigma Gas Corporation  
Estill Branham Manager  
Box 242  
Salyersville, KY 41465

	<u>Hours</u>	<u>Charges</u>
04/08/99 Response to PSC	0.58	107.30
04/09/99 PSC - file response	0.50	92.50
04/15/99 Conference EB re: PC response	0.67	123.95
04/16/99 Response to PSC order	0.83	153.55
04/17/99 PSC file response	0.58	107.30
04/23/99 Telephone EB re: responses	0.17	31.45
04/27/99 Draft response to PSC order; file PSC	0.92	170.20
04/28/99 Telephone PSC re: data responses	0.33	61.05
	<hr/>	<hr/>
For professional services rendered	4.58	\$847.30
Previous balance		\$26,428.06
		<hr/>
Balance due		\$27,275.36



7. With reference to Exhibit 1, Item 7, there are 2 invoices from Auxier Road Gas Company, Inc. to Sigma Gas Corporation for meters, regulators, and other supplies. Provide details of how and when each of these costs was recorded on the books of Sigma when the account payable was established.

**RESPONSE:** The invoice of \$3,750.00 was recorded 12/97 in account 161-03 Meters as a fixed asset.

The invoice of \$5,222.50 was recorded 10/98 as a fixed asset in account 161-03 Meters.

8. With reference to Exhibit 1, Item 7, there are 3 invoices that total \$21,778.50 supporting the \$63,778.50 which Sigma is proposing to finance. Provide invoices or other support for the additional amounts. Also include details of why, how and when each of these costs was recorded on the books of Sigma when the account payable was established.

**RESPONSE:** Invoices are attached. The additional \$42,000 is an amount agreed to by Consolidated Pipe and Supply Co. in settlement of a lawsuit to collect unpaid charges for pipe and supplies in the total amount of \$46,657.89. Because Sigma could not obtain credit from Consolidated, all pipe and supplies were purchased through Auxier Road Gas Co. All invoices were charged to Account 161-01.

a. Provide underlying monthly invoices or calculations for the gas transmission costs for the months January 1997 through September 1998. Has this outstanding balance changed since the September 1998 billing?

b. Explain whether these gas transmission costs were recovered through Sigma's Gas Cost Adjustment ("GCA") mechanism, which is designed to recover gas costs.

The transmission costs were included, but not collected from Sigma.

# AUXIER ROAD GAS COMPANY, INC.

Post Office Box 785  
Prestonsburg, Kentucky 41653

Estill Branham  
President

Office No. (606) 886-2314  
Facsimile (606) 886-2315

May 1, 1999

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

This invoice is for the transmission of gas for the months indicated:

January 1997	\$ 1,265.60
February 1997	759.40
March 1997	661.00
April 1997	485.40
May 1997	200.00
June 1997	171.40
July 1997	166.00
August 1997	170.20
September 1997	140.80
October 1997	467.20
November 1997	1,186.60
December 1997	1,681.80
January 1998	1,352.80
February 1998	1,668.00
March 1998	1,151.00
April 1998	539.40
May 1998	258.00
June 1998	153.40
July 1998	132.60
August 1998	89.20
September 1998	106.20
October 1998	343.00
November 1998	1,020.40
December 1998	1,423.80
January 1999	1,643.40
February 1999	1,610.40
March 1999	1,490.80
April 1999	<u>538.20</u>
<b>TOTAL</b>	<b>\$20,876.00</b>

SIGMA GAS CORP		PURCHASES AND SALES 1999															
	Alliance	Alliance				Col	Col	Equit	Equit					AUXIER			
	MCF	DTH				MCF	DTH	MCF	DTH					MCF			
	Purchase	Purchase	RATE	COST	Trans	Trans	Purch	Purch	RATE	COST	Trans	Rate		Trans	Rate		
January	4,868	5,890	2.9393	14,308.60	4,868	5,764	3,349	3,731	3.12	10,447.17	8,217	0.20					
February	7,229	8,545	3.0360	21,947.46	7,229	8,545	823	915	3.12	2,567.69	8,052	0.20					
March	5,188	5,760	2.9482	15,295.48	5,188	5,760	2,266	2,525	3.12	7,070.25	7,454	0.20					
April	2,691	3,074	2.8083	7,557.00	2,691	3,074	0	0	0.00	0.00	2,691	0.20					
May							0	0	0.00	0.00		0.20					
June							0	0	0.00	0.00		0.20					
July							0	0	0.00	0.00		0.20					
August							0	0	0.00	0.00		0.20					
September							0	0	0.00	0.00		0.20					
October							0	0	0.00	0.00		0.20					
November							0	0	0.00	0.00		0.20					
December							0	0	0.00	0.00		0.20					
	19,976	23,269		59,108.54			6,438	7,171		20,085.11	26,414						



SIGMA GAS CORP		PURCHASES AND SALES 1998		Alliance		Alliance		Equit		Equit		AUXIER		TOTAL	
	MCF	DTH	Purchase	Rate	Cost	Purch	Rate	Purch	Rate	Trans	Rate	Cost	Purch	MCF	
January	5,300	6,206	2.9000	15,370.00	1,464	1,652	3.16	4,625.77	6,764	0.20	1,352.80	6,764	6,764		
February	8,340	9,767	3.1328	26,127.33	0	0	0.00	0.00	8,340	0.20	1,668.00	8,340	8,340		
March	5,755	6,743	2.9000	17,099.60	0	0	0.00	0.00	5,755	0.20	1,151.00	5,755	5,755		
April	2,697	3,169	2.9000	7,821.30	0	0	0.00	0.00	2,697	0.20	539.40	2,697	2,697		
May	1,290	1,516	2.9000	3,741.00	0	0	0.00	0.00	1,290	0.20	258.00	1,290	1,290		
June	767	901	2.9000	2,224.30	0	0	0.00	0.00	767	0.20	153.40	767	767		
July	663	779	2.9000	1,922.70	0	0	0.00	0.00	663	0.20	132.60	663	663		
August	446	524	2.9000	1,293.40	0	0	0.00	0.00	446	0.20	89.20	446	446		
September	531	624	2.9000	1,539.90	0	0	0.00	0.00	531	0.20	106.20	531	531		
October	1,715	2,015	2.9000	4,973.50	0	0	0.00	0.00	1,715	0.20	343.00	1,715	1,715		
November	5,102	5,995	2.9000	14,795.00	0	0	0.00	0.00	5,102	0.20	1,020.40	5,102	5,102		
December	4,395	5,164	2.9000	12,745.50	2,724	3,035	3.12	8,498.31	7,119	0.20	1,423.80	7,119	7,119		
	<b>37,001</b>	<b>43,403</b>		<b>109,653.53</b>	<b>4,188</b>	<b>4,687</b>		<b>13,124.08</b>	<b>41,189</b>		<b>8,237.80</b>	<b>41,189</b>	<b>41,189</b>		



SIGMA GAS CORP		PURCHASES AND SALES 1997															
	Alliance MCF Purchase	Alliance DTH Purchase	RATE	COST	Equitable MCF Purchase	Equitable DTH Purchase	RATE	COST	Farm Tap Rate	Farm Tap Cost	Farm Tap MCF Sold						
January	6,927	8,036	3.2343	22,403.80	0	0	0	0.00	1.53	916.47	599						
February	3,797	4,370	3.1950	12,131.25	0	0	0	0.00	0.00	0.00	0						
March	3,305	3,717	2.5907	8,562.34	0	0	0	0.00	0.00	0.00	0						
April	4,034	4,740	2.5863	10,433.21	0	0	0	0.00	0.00	0.00	0						
May	1,000	1,000	3.1000	3,100.00	0	0	0	0.00	0.00	0.00	0						
June	1,098	1,098	2.9798	3,271.82	0	0	0	0.00	0.00	0.00	0						
July	1,116	1,116	2.8103	3,136.30	0	0	0	0.00	0.00	0.00	0						
August	1,230	1,230	2.7921	3,434.35	0	0	0	0.00	0.00	0.00	0						
September	704	704	2.9000	2,041.60	0	0	0	0.00	0.00	0.00	0						
October	2,336	2,336	2.9000	6,774.40	0	0	0	0.00	0.00	0.00	0						
November	5,933	6,383	3.0534	18,115.80	0	0	0	0.00	0.00	0.00	0						
December	8,409	9,880	3.0490	25,638.74	0	0	0	0.00	0.00	0.00	0						
	39,889	44,610		119,043.61	0	0		0.00		916.47	599						



Farm	AUXIER																	
Tap	MCF																	
Rev	Trans	Rate	Cost	Purchase	Purchases	Sold	Revenue	Sold	Gas	Cust.	Farm	Tap	Cust.					
2,731.50	6,328	0.20	1,265.60	6,927	24,585.87	6,473	51,781.67	7,072	476	43								
0.00	3,797	0.20	759.40	3,797	12,890.65	5,522	41,991.07	5,522	489	0								
0.00	3,305	0.20	661.00	3,305	9,223.34	3,305	25,541.36	3,305	491	0								
0.00	4,034	0.20	485.40	4,034	10,918.61	3,104	18,831.30	3,104	490	0								
0.00	1,000	0.20	200.00	1,000	3,300.00	1,592	10,176.18	1,592	487	0								
0.00	857	0.20	171.40	1,098	3,443.22	857	6,570.30	857	490	0								
0.00	830	0.20	166.00	1,116	3,302.30	567	5,278.83	567	488	0								
0.00	851	0.20	170.20	1,230	3,604.55	587	5,351.00	587	493	0								
0.00	704	0.20	140.80	704	2,182.40	737	5,683.26	737	512	0								
0.00	2,336	0.20	467.20	2,336	7,241.60	2,116	13,931.95	2,336	584	0								
0.00	5,933	0.20	1,186.60	5,933	19,302.40	5,398	33,300.43	5,398	635	0								
0.00	8,409	0.20	1,681.80	8,409	27,320.54	7,807	47,621.35	7,807	642	0								
2,731.50	38,384		7,355.40	39,889	127,315.48	38,065	266,058.70	38,884		43								

*Auxier Road Gas Company, Inc.*

Box 785  
Prestonsburg, Kentucky 41653

Est W B. Branham  
President

December 10, 1997

(606) 886-2314

INVOICE

TO: SIGMA GAS CORPORATION  
P.O. BOX 22  
SALYERSVILLE, KY 41465

<u>QUANTITY</u>	<u>ITEM</u>	<u>AMOUNT PER UNIT</u>	<u>AMOUNT</u>
40	METERS-RECONDITIONED With Swivels and Spuds	\$50.00@	\$2,000.00
50	REGULATORS-RECONDITIONED	35.00@	<u>1,750.00</u>
		TOTAL	\$3,750.00

# Auxier Road Gas Company, Inc.

Box 785

Prestonsburg, Kentucky 41653

Estlin B. Branham  
President

October 30, 1998

(606) 886-2314

## INVOICE

Sigma Gas Corporation  
P.O. Box 22  
Salyersville, KY 41653

<u>Quantity</u>	<u>Item</u>	<u>Amount Per Unit</u>	<u>Amount</u>
320'	4" PE Pipe	1.75 Per Ft.	\$ 560.00
50	Meters-Reconditined with Swivels & Spuds	50.00@	2,500.00
50	Regulators-Reconditined	35.00@	1,750.00
25	Pre-fab Meter Risers	16.50@	412.50
			<u>\$ 5,222.50</u>

9. Explain the outstanding debt to Alliance Energy Services ("Alliance"). Sigma's explanation should include why these arrearages were incurred, and whether the costs evidenced by Item 8 of Exhibit 1 to Alliance were recovered through Sigma's GCA.

**RESPONSE:** Sigma did not have sufficient funds to pay its gas costs. The GCA recovered actual gas costs, but because of the lack of operating funds, this arrearage accrued.

a. Is the \$3.10 per Mcf price from Alliance still in effect? If not, how is the price determined?

**RESPONSE:** No, the contract with Alliance is no longer in effect. Auxier has an agreement with Alliance to purchase local gas at \$2.90 per MCF, which is sold to Sigma at no additional cost.

b. The original pricing provisions of the Alliance contract dated March 1, 1995 states that the price includes transportation charges to Auxier Road Gas Company. Provide a statement from Alliance verifying that the price charged to Sigma now and in the past includes transportation charges to Auxier.

**RESPONSE:** Attached.



## Alliance Energy Services

May 24, 1999

Mr. Estill Branham  
Sigma Gas Services  
P.O. Box 22  
Salyersville, KY 41465

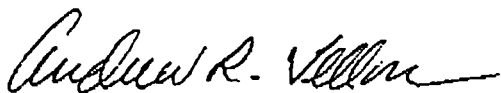
RE: Auxier Road Gas Company (Auxier) Transportation Services to Sigma Gas Services (Sigma)

Dear Mr. Branham:

This letter is to confirm that Alliance Energy Services Partnership (Alliance) has reviewed its records regarding the above referenced subject matter and we have confirmed that Alliance has never paid Auxier for transportation of natural gas supply to Sigma. Further, due to Sigma's failure to pay Alliance for natural gas supplied to Sigma for December 1, 1997 through March 31, 1998, Alliance canceled all sales to Sigma and in turn provided the supply to directly Auxier from Columbia Gas Transmission Corporation for Auxier to sell onto Sigma.

If you have any further questions on the above, please call me.

Sincerely,



Andrew R. Fellon  
Authorized Partnership Representative

9300 Shelbyville Rd. Suite 810  
Louisville, Kentucky 40222  
(502) 426-4500 Fax (502) 426-8800  
Internet: NatGas@fma-aes.com

10. With reference to Exhibit 1, Item 9, provide copies of the original work orders for each of the costs incurred in connection with the payable to KISU Service Company, Inc. in the amount of \$286,881.00. If work orders are not available, explain why they are not and provide any documentation available that shows details of the actual work performed for which the invoice was generated. Details should include, but not be limited to, the location of the assets installed, materials used, labor hours, equipment charges, and overhead charged, if any. Please note that none of the invoices filed with the application contain details of the actual work performed. These invoices contain only general references to pipeline construction and to hours and days of use of equipment.

**RESPONSE:** Attached.

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

May 1, 1999

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## STATEMENT OF ACCOUNT

<u>TRANSACTION</u> <u>DATE</u>		<u>AMOUNT</u>
01/01/96 - 09/30/96	Labor for pipeline construction	\$30,341.00
01/01/96 - 09/30/96	Equipment rent for pipeline constr.	71,230.00
10/01/96 - 12/31/97	Equipment rent for pipeline constr.	119,845.00
01/01/94 - 12/31/95	Maintaining and repairing GEL, Inc. Pipeline G-39 for Sigma Gas Corp.	55,290.00
01/13/98 - 10/20/98	Equipment rent for construction	10,175.00
10/20/98 - 04/10/99	Equipment rent for construction	<u>5,940.00</u>
	<b>TOTAL</b>	<b>\$292,821.00</b>

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

September 30, 1996

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

## INVOICE

Labor from January 1 thru September 30, 1996 @ 4,579 hours \$30,341.00

Equipment rental from January 1, thru September 30, 1996:

1 - 560 Case Trencher/Backhoe .....	680 hours @ \$ 35	\$23,800.00
1 - John Deere 310 D Backhoe .....	680 hours @ \$ 40	\$27,200.00
1 - Chevy Van, C-30 Truck & tools .....	68 days @\$120	\$ 8,160.00
1 - Chevy Tool Truck .....	68 days @ \$ 80	\$ 5,440.00
1 - Chevy Foreman Truck .....	68 days @ \$ 30	\$ 2,040.00
1 - PE Fusion & Welding		
#14 - BLF Unit .....	68 days @ \$ 45	\$ 3,060.00
1 - 175 Air Compressor and Air Tool .....	34 days @ \$ 45	\$ 1,530.00

TOTAL INVOICE \$101,571.00



# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

December 31, 1997

Sigma Gas Corporation  
P. O. Box 22  
Salysersville, KY 41465

## INVOICE

Equipment rental from October 1, 1996 thru December 31, 1997:

1 - John Deere 310 D Backhoe .....	624 hours @ \$ 40	\$24,960
1 - 560 Case Trencher/Backhoe .....	1,368 hours @ \$ 35	\$47,880
1 - Chevy Van, C-30 truck and tools.....	179 days @ \$120	\$21,480
1 - Chevy Tool Truck .....	179 days @ \$ 80	\$14,320
1 - P.E. Fusion and Welding Machine .....	179 days @ \$ 45	\$ 8,055
1 - 175 Air Compressor and Air Tool .....	70 days @ \$ 45	<u>\$ 3,150</u>

**\$119,845**

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

October 20, 1998

Sigma Gas Corporation  
P. O. Box 22  
Salyersville, KY 41465

The following invoice is for equipment rental for the dates of January 13, 1998 through October 20, 1998:

<u>EQUIPMENT DESCRIPTION</u>	<u>RATE</u>	<u>EXTENSION</u>
1 - John Deere Backhoe	72 hrs @ \$ 40	\$ 2,880.00
1 - Chevy Tool Truck	23 dys @ \$ 80	1,840.00
1 - Case Trencher	56 hrs @ \$ 35	1,960.00
1 - Chevy Van C30 Truck, tools	13 dys @ \$120	1,560.00
1 - PE Fusion & Welding Machine	20 dys @ \$ 45	900.00
1 - 175 Air Compressor/Tools	23 dys @ \$ 45	<u>1,035.00</u>
		<b>\$10,175.00</b>

# KISU Service Co., Inc.

P. O. Box 1084  
Prestonsburg, KY 41653  
(606) 886-2314

APRIL 10, 1999

SIGMA GAS CORPORATION  
P.O. BOX 22  
SALYERSVILLE, KY 41465

THE FOLLOWING INVOICE IS FOR EQUIPMENT RENTAL FOR THE DATES OF OCTOBER 20, 1998  
THROUGH APRIL 10, 1999.

<u>EQUIPMENT DESCRIPTION</u>	<u>RATE</u>	<u>EXTENSION</u>
1 JOHN DEERE BACKHOE	48 HRS - \$40.00@	\$ 1,920.00
1 CASE TRENCHER	32 HRS. - 35.00@	1,120.00
1 CHEVY VAN C-30 TRUCK & TOOLS	10 HRS. - 120.00@	1,200.00
1 CHEVY TOOL TRUCK	10 HRS. - 80.00@	800.00
1 PE FUSION & WELDING MACHINE	10 HRS. - 45.00@	450.00
1 175 AIR COMPRESSOR TOOLS	10 HRS. - 45.00@	450.00
	TOTAL	<u>\$ 5,940.00</u>





INVOICE

SIGMA GAS CORP  
 Global Environmental Industries, Inc.  
 12015 Park 35 Circle  
 Suite 125  
 Austin, Texas 78753

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

549

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
March 1994	Maintenance on GEI, INC. pipeline in Magoffin County, Ky		\$1,200.00
	Changed charts, blowed drips, serviced wells, walked pipelines, three leaks on line between Arnett Br. & Bull Br.		
March 10, 1994	6" pipeline leaking in Bull Branch 6" sleeve slipped off pipe. Installed 2-6" x 16" sleeves and 25' of 6" pipe PE.		
	4-Men 12 hrs. - 2 Trucks & Equipment	100.00	1,200.00
	12 hrs. --550. John Deere Dozer	35.00	420.00
	Installed Meter on line Puncheon Camp		300.00
	4 hrs. Repaired line in Long Creek- 4" line		120.00

DATE March 31, 1994 ~~XXX~~

A SERVICE CHARGE OF 1% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

KY. STATE TAX

TOTAL \$3,240.00  
 TOTAL \$3,240.00



INVOICE

SIGMA GAS CORP  
 Global Environmental Industries, Inc.  
 9442 Capital of Texas Hwy.  
 Plaza One Suite 170  
 Austin, Texas 78759

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

564

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
	<u>May 1994</u>		
	Maintenance on GEI.ING. Pipeline in Magoffin County, Ky.		\$1,200.00
	Changing charts, Blowing drips, Servicing Wells, Walked pipelines.		
	<u>May 16, 1994</u>		
	Repaired Pipeline in Long Branch, Narrows Fork 6".		
	Installed 320' of 4" PE Pipe, 2-6" Dresser Couplings		
	1-4" Dresser Coupling, 2-6" x 4" PE Reducers		
	6-men, 3 Trucks and Equipment 10 Hrs.	140.00	1,400.00
	<u>May 31, 1994</u>		
	Repaired 6" Pipeline in Rt. Fork of Oakley Creek.		
	40' of 4" PE Pipe, 2-6" x 4" PE Reducers, 2-6" Dresser Couplings.		
	4-men, 2- Trucks, John Deere Back-Hoe, Tractor & Trailer to Move Equipment in & out of Job 5Hrs.	175.00	875.00

DATE June 7, 1994

A SERVICE CHARGE OF 1% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

TOTAL \$3,475.00

KY. STATE TAX

TOTAL \$3,475.00



INVOICE

SIGMA GAS CORP  
 Global Environmental Industries, Inc.  
 9442 Capital of Texas Hwy.  
 Plaza One Suite 170  
 Austin, Texas 78759

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

589

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
June 1994	Maintenance on GEI, INC. Pipeline in Magoffin County Changing Charts, Blowing Drips, Servicing Wells & Walking Pipelines.		\$1,200.00
June 21, 1994	Repairing 6" Pipeline in Arnett Branch Welded in 6ft. of 6" Steel Pipe	8hrs.	175.00
	175.00		1,400.00
	Repaired 2-Leaks with 6" Band Clamps		
	4-Men, 3 Trucks & Equipments John Deere 310-D Back-Hoe		
	1-Truck & Trailer to Move Equipment in & out		
June 22, 1994	Repaired 6" Pipeline in Bull Branch	9hrs.	175.00
	175.00		1,575.00
	Welded 6" Steel Pipe to 3" PE Pipe - Eliminated 2" Steel Pipe.		
	Repaired 6" Steel Pipe by Welding 2" Section of Pipe.		

DATE July 5, 1994

A SERVICE CHARGE OF 1% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

TOTAL \$4,175.00  
 KY. STATE TAX

TOTAL \$4,175.00



INVOICE

SIGMA GAS CORP  
 Global Industrial Industries, Inc.  
 9442 Capital of Texas Hwy.  
 Plaza One Suite 170  
 Austin, Texas 78759

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

596

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
	August 1994:		
	Maintenance on GEI, INC. PIPELINE in Magoffin County		\$1,200.00
	Changing Charts, Blowing Drips, Servicing Wells & Working Pipelines.		
	August 13, 1994		
	VEHICLE damaged meter set of Robey Brown Long Creek		
	Repaired meter set		
	August 16, 1994		
	Repaired leak on 1" PE line at Minix Tire		
	August 16, 1994		
	Repaired leak on Regulator at Randy Adams Grocery Rt. 7		
	August 23, 1994		
	Repaired leak on 6" Steel line, Long Creek Ruptured by Bulldozer of Kentucky May Coal Company		1,690.00

DATE September 5, 19 94

A SERVICE CHARGE OF 1% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

KY. STATE TAX

TOTAL \$2,890.00

TOTAL \$2,890.00



INVOICE

SIGMA GAS CORP  
 Global Environmental Industries, Inc.  
 9442 Capital of Texas Highway  
 Plaza One, Suite 170  
 Austin, Texas 78759

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

605

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
	<del>October</del> October 1994 - Maintenance on GEI, INC. Pipeline		\$1,200.00
	Maggoffin County-Changing Charts, Blowing Drips, Servicing Wells, and Walking Pipelines		
	October 11, 1994- Repaired and Rerouted 4" PE Pipeline on Route #7 South of Cobra Meter House- 320' of 3" PE Pipe.		
	6Hrs.-6 Men, 4 Trucks, PE Welding Machine & Equipment John Daera Backhoe	175.00	1,050.00
	October 18, 1994- Repaired 6" Steel Pipeline on Big Whitely Creek, 6" Band Clamp	130.00	520.00
	4Hrs.-4 Men, 2-Trucks & Tools		
	October 25, 1994 - Repaired 6" Steel Pipeline on Salt Lick Creek- 2- 6" Band Clamps	130.00	780.00
	6Hrs- 4 Men 2-Trucks & Tools		

DATE November 10, 1994

A SERVICE CHARGE OF 1% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

TOTAL \$3,550.00  
 KY. STATE TAX \_\_\_\_\_

TOTAL \$3,550.00





INVOICE

SIGMA GAS CORP  
 GLOBAL Environmental Industries, Inc.  
 9442 Capital of Texas Highway  
 Plaza One Suite 170  
 Austin, Texas 78759

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

625

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
	December 1994- Maintenance on GEI, INC. Pipeline Magoffin County, Kentucky. Changing Charts, Blowing Drills, Servicing Wells, and Walking Pipelines.		
	December 12, 1994		
	Repaired 6" Steel Pipeline at Arnett Branch		
	" 3" PE Pipeline at Arnett Branch		
	8hrs.-4 Men 2 Trucks & Tools	130.00	\$ 780.00
	2-6" Band Clamps-1-3" Band Clamps		
	December 13, 1994		
	Repaired 6" Steel Pipeline at James E. Arnett		
	8hrs. 4-Men 3 Trucks & Tools	130.00	1,040.00
	2-6" Dresser Couplings-2 6x 4" Steel Reducers		
	40' of 4" PE Pipe		
	December 15, 1994		
	Repaired 2" Steel Pipeline at Lillie Mae Wireman-Beetra		
	8hrs. 3-Men 2 Trucks & Tools	95.00	760.00
	3-2" Dresser Couplings		

DATE January 6, 1995

A SERVICE CHARGE OF 1% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

Sub-TOTAL \$3,780.00

KY. STATE TAX

XPOTFAIX



SIGMA GAS CORP

INVOICE

Global Environmental Industries, Inc.  
9442 Capital of Texas Highway  
Plaza One, Suite 170  
Austin, Texas 78759

KISU SERVICE CO., INC.  
P.O. BOX 1084  
PRESTONSBURG, KY 41653  
(606) 886-2314

630

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
	January 1995-Maintenance on GEI, INC. Pipeline Magoffin, County, Kentucky. Changing Charts, Boring Wells and Walking Pipelines.		\$1,200.00
	January 10, 1995		
	Installed 2-2" Drips & 2" Check Valve on Wireman Wells in Beertree.		
	8hrs. 4-Men 3 Trucks & Tools, and Jphn Deere Back-hoe	130.00	1,040.00
	January 12, 1995		
	Repairing 6" Steel Oakley Creek- Cut out 4" Valve at Cementary-Welded in 4" Piece of Steel Pipe.		
	8hrs. 8-Men 3 Trucks & Tools, Arc Welder Machine	130.00	1,040.00
	January 18, 1995		
	Repairing 6" Steel Pipeline in Oakley Creek, West of Patchell Salyer		
	8hrs. 4-Men 3 Trucks & Tools, John Deere Back-hoe	130.00	1,040.00

DATE February 10, 19 95

A SERVICE CHARGE OF 1% PER  
MONTH (18% PER ANNUM) WILL BE  
CHARGED ON PAST DUE ACCOUNTS

TOTAL \$4,320.00  
KY. STATE TAX  
TOTAL \$4,320.00













INVOICE

SIGMA GAS CORP  
 Global Environmental Industries, Inc.  
 9442 Capital of Texas Highway  
 Plaza One Suite 170  
 Austin, Texas, 78759

KISU SERVICE CO., INC.  
 P.O. BOX 1084  
 PRESTONSBURG, KY 41653  
 (606) 886-2314

658

QUANTITY	DESCRIPTION	PER UNIT	TOTAL
	August-1995 Maintenance on GEI, INC. Pipeline, Magoffin County, Kentucky. Changing Charts, Servicing Wells and Walking Pipelines.		\$1,200.00
	August 11, 1995		
	6" Steel Pipeline on fire 6" coupling-unknown sources		
	August 8, 9, 1995:		
	Replaced 80 ft of PE Pipe at James Edgar Arnett Farm		
	Caught on fire from unknown source.		
100rs	4-Men 3 Trucks and Equipment	130.00	1,300.00
	August 10, 1995:		
	Repaired 8" Steel Pipeline at Robie Brown Farm		
	1-8" Steel Band Clamp		
8hrs.	2-Men 2 Trucks and Tools	50.00	400.00

DATE September 10 19 95      A SERVICE CHARGE OF 1 1/2% PER MONTH (18% PER ANNUM) WILL BE CHARGED ON PAST DUE ACCOUNTS

TOTAL \$2,900.00

KY. STATE TAX \_\_\_\_\_

TOTAL \$2,900.00













ADDRESS 248 Z. Conley Road, Oil Springs, Ky. 41238

RATE OF PAY 6.00

SEX Male

WEEK ENDING	DEDUCTIONS				GROSS PAYROLL	NET AMOUNT PAID	WEEK ENDING	DEDUCTIONS				GROSS PAYROLL	SOCIAL SECURITY	MEDI-CARE	FED. W.T.	STATE TAX	CITY TAX	NET AMOUNT PAID					
	SOCIAL SECURITY	MEDI-CARE	FED. W.T.	STATE TAX				STATE TAX	CITY TAX	STATE TAX	CITY TAX												
Kisa Service Co., INC.																							
1/23					204.00	12.65	296			23.00							267.00	16.55	388	91.00	11.60	44 1/2	213.1
1/30					207.00	12.83	301			23.00							216.00	12.46	292	7.00	5.60	29 1/2	139.1
TOTAL JAN.					411.00	25.48	597			46.00							228.00	14.14	331	15.00	9.20	38	176.3
2/9					54.00	3.35	78			-							107.00	66.77	156.3	69.00	42.70	17.5	88.2
2/12					93.00	5.77	134			1.00							153.00	9.49	222	4.00	4.82	25 1/2	132.2
2/19					267.00	16.55	388			21.00							231.00	14.32	335	17.00	9.50	38 1/2	186.1
2/26					279.00	17.30	405			23.00							246.00	15.25	357	18.00	10.40	41	198.7
TOTAL FEB.					693.00	42.97	1005			45.00							630.00	39.06	914	39.00	24.72	105.00	58.6
3/1					249.00	15.44	361			18.00							63.00	3.91	91	1.00	1.03	10 1/2	56.1
3/11					111.00	6.88	161			1.00							63.00	1.49	35	1.00	.27	4	20.8
3/19					237.00	14.69	344			17.00							24.00	1.49	35	1.00	.27	4	20.8
TOTAL MARCH					597.00	37.01	866			36.00							87.00	5.40	126	2.00	1.30	14.5	77.6
TOTAL 1ST QTR.					1701.00	105.46	2468			127.00							1794.00	111.23	2603	110.00	68.72	788.00	147.8
4/9					111.00	6.88	161			1.00							129.00	8.20	187	1.00	3.57	2 1/2	114.3
4/15					282.00	17.48	409			24.00							87.00	5.39	127	1.00	1.69	14 1/2	176.1
4/22					252.00	15.62	366			20.00							102.00	6.32	148	1.00	2.35	17	90.8
4/29					285.00	17.67	413			24.00							105.00	6.51	153	1.00	2.57	17 1/2	93.3
TOTAL APRIL					930.00	57.65	1349			69.00							234.00	14.51	340	2.00	6.14	20	114.3
5/7					204.00	12.65	296			23.00							87.00	5.39	127	1.00	1.69	14 1/2	176.1
5/14					60.00	3.72	87			1.00							102.00	6.32	148	1.00	2.35	17	90.8
5/21					129.00	8.00	187			1.00							102.00	6.32	148	1.00	2.35	17	90.8
5/28					213.00	13.21	309			14.00							102.00	6.32	148	1.00	2.35	17	90.8
TOTAL MAY					606.00	37.58	879			39.00							189.00	11.71	275	2.00	4.04	14.8	148.3
6/3					117.00	7.25	170			1.00							60.00	3.72	87	1.00	9.9	10	53.7
6/10					270.00	16.74	392			23.00							36.00	2.23	52	1.00	5.1	6	31.7
6/17					228.00	14.14	331			15.00							18.00	1.12	26	-	2.3	3	16.3
6/24					282.00	17.48	409			24.00							18.00	1.12	26	-	2.3	3	16.3
TOTAL JUNE					897.00	55.61	1302			63.00							114.00	7.07	162	2.00	17.3	101.3	101.3









ADDRESS: PO Box 149, Drestonsburg Ky Kisa Service Co. INC RATE OF PAY 7.00 per hr EXEMP. W

WEEK ENDING	DEDUCTIONS				NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	DEDUCTIONS				CITY TAX	STATE TAX	FED. W.T.	MED. CARE	SOCIAL SECURITY	NET AMOUNT PAID
	SOCIAL SECURITY	MEDI-CARE	FED. W.T.	STATE TAX				SOCIAL SECURITY	MEDI-CARE	FED. W.T.	STATE TAX						
1/2	248.50	15.41	360	18.00	10.40	7/1	301.00	18.66	437	27.00	14.00	18.00	360	15.41	201.09	236.9	
1/8	322.00	19.96	467	30.00	15.20	7/8	329.00	20.40	477	30.00	15.20	30.00	467	19.96	252.17	258.63	
1/17	238.00	14.76	345	17.00	9.80	7/15	315.00	19.53	457	29.00	14.60	29.00	345	17.00	192.99	247.3	
1/22	3/5 00	19.53	457	29.00	14.60	7/22	297.50	18.44	432	26.00	13.40	26.00	457	19.53	247.30	235.3	
1/30	308.00	19.10	446	27.00	14.00	7/29	304.50	18.88	442	27.00	14.00	27.00	446	19.10	243.44	240.2	
TOTAL JAN.	1431.50	88.76	2075	121.00	64.00	TOTAL JULY	1547.00	95.91	2245	139.00	71.20	139.00	204.50	113.69	1136.99	1218.4	
2/6	315.00	19.53	457	29.00	14.60	8/5	315.00	19.53	457	29.00	14.60	29.00	457	19.53	247.30	247.3	
2/12	329.00	20.40	477	30.00	15.20	8/12	329.00	20.40	477	30.00	15.20	30.00	477	20.40	258.63	258.6	
2/19	311.50	19.31	452	29.00	14.60	8/20	336.00	20.83	487	32.00	15.80	32.00	452	19.31	244.07	262.50	
2/26	385.00	23.87	558	39.00	18.80	8/25	343.00	21.27	497	33.00	16.40	33.00	558	23.87	297.75	267.3	
TOTAL FEB.	1340.50	83.11	1944	127.00	63.20	TOTAL AUGUST	1323.00	82.03	1918	124.00	62.00	124.00	191.50	104.75	1047.75	1037.1	
3/4	413.00	25.61	599	44.00	20.60	9/17	73.50	4.56	107	1.00	1.27	1.00	59	25.61	316.80	65.6	
3/11	332.50	20.62	482	32.00	15.80	9/25	122.50	7.60	178	2.00	3.32	2.00	47 1/2	20.62	258.63	107.8	
3/19	329.00	20.40	477	30.00	15.20	9/30	171.50	10.63	249	7.00	5.90	7.00	47	20.40	244.07	145.4	
3/25	311.50	19.31	452	29.00	14.60	TOTAL SEPT.	367.50	22.79	534	10.00	10.79	10.00	52.5	19.31	258.63	318.8	
TOTAL APR.	1396.00	85.94	2010	135.00	66.20	TOTAL 3 RD QTR	237.50	20.07	469	27.00	14.36	27.00	168.50	10.00	1177.50	257.1	
TOTAL 1ST QTR	413.00	25.61	599	44.00	20.60	TOTAL TO DATE	1177.50										
4/2	353.50	21.92	513	35.00	10.70	10/7	147.00	9.11	214	4.00	4.57	4.00	50 1/2	21.92	280.75	127.1	
4/9	343.00	21.27	497	33.00	16.40	10/14	133.00	8.25	193	1.00	3.82	1.00	49	21.27	267.36	118.0	
4/15	322.00	19.96	467	30.00	15.20	10/21	70.00	4.34	102	2.00	2.3	2.00	46	19.96	252.17	62.4	
4/24	308.00	19.10	446	27.00	14.00	10/28	77.00	4.78	112	2.00	1.39	2.00	44	19.10	243.44	67.7	
4/29	325.50	20.18	472	30.00	15.20	TOTAL OCT.	427.00	26.48	621	9.00	10.01	9.00	46 1/2	20.18	255.40	319.2	
TOTAL APRIL	1652.00	102.43	2395	155.00	71.50	11/5	112.00	6.95	162	2.00	2.82	2.00	236.0	102.43	1299.12	986	
5/7	308.00	19.10	446	27.00	14.00	11/12	91.00	5.64	132	1.00	1.83	1.00	44	19.10	243.44	81.2	
5/14	318.50	19.75	462	29.00	14.60	11/18	133.00	8.25	193	1.00	3.82	1.00	45 1/2	19.75	250.53	118.0	
5/21	336.00	20.83	487	32.00	15.80	11/25	24.50	1.52	36	1.00	2.7	1.00	48	20.83	262.50	213	
5/28	318.50	19.75	462	29.00	14.60	TOTAL NOV.	360.50	22.36	523	5.00	8.74	5.00	236.0	19.75	250.53	319.1	
TOTAL MAY	1281.00	79.43	1857	117.00	59.00	12/2	70.00	4.34	102	2.00	2.3	2.00	183.0	79.43	1007.00	62.4	
6/3	392.00	24.30	569	41.00	19.10	12/19	119.00	7.38	173	2.00	3.07	2.00	56	24.30	301.61	104.8	
6/10	378.00	23.44	548	38.00	18.20	12/17	56.00	3.47	87	1.00	1.39	1.00	54	23.44	292.88	49.8	
6/17	336.00	20.83	487	32.00	15.80	12/23	56.00	3.47	87	1.00	1.39	1.00	48	20.83	262.50	49.8	
6/24	336.00	20.83	487	32.00	15.80	12/30	24.50	1.52	36	1.00	2.7	1.00	48	20.83	262.50	49.8	
TOTAL YEAR	1110.00	70.00	1110	70.00	70.00	TOTAL YEAR	1110.00	70.00	70.00	70.00	70.00	70.00	1110.00	70.00	1110.00	1110.00	



January 8, 1996	1- John Deere 310-D Backhoe	10 hrs	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

January 15, 1996	1- John Deere 310-D Backhoe	10 hrs.	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

January 16, 1996	1- John Deere 310-D Backhoe	10 hrs.	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- chev Fore man truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

January 17, 1996	1- John Deere 310-D Backhoe	10-hr.	40	400 <sup>00</sup>
	1- 560 Case trencher	10-hr.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

January 18, 1996	1- John Deere 310-D Backhoe	10 hrs.	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- chev Foreman	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

February 5, 1996	1- John Deere 310D Backhoe	10 hr.	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case Tractor	10 hr.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

February 11, 1996	1- John Deere 310D Backhoe	10 hr.	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case Tractor	10 hr.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

February 12, 1996	1- John Deere 310D Backhoe	10 hr.	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case Tractor	10 hr.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

February 15, 1996	1- John Deere 310D Backhoe	10 hrs	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case Tractor	10 hrs	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

February 16, 1996	1- John Deere 310D Backhoe	10 hr	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case Tractor	10 hr.	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30 <sup>00</sup>	30 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

February 26, 1996	1- John Deere 310D Backhoe	10 hrs	40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

February 27, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach.	1-Day	45	45 <sup>00</sup>

February 28, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

February 29, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35 <sup>00</sup>	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tool	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach.	1-Day	45	45 <sup>00</sup>

March 1, 1996	1- John Deere 310D-Backhoe	10 hrs	40-40 <sup>00</sup>	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach.	1-Day	45	45 <sup>00</sup>

March 18, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>u</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>u</sup>
	1- Chevy Van C-30 truck & tool	1-Day	120 <sup>u</sup>	120 <sup>u</sup>
	1- Chev tool truck	1-Day	80 <sup>u</sup>	80 <sup>u</sup>
	1- Chev Foreman truck	1-Day	30 <sup>u</sup>	30 <sup>u</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>u</sup>

March 22, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>u</sup>
	1- 560 Case trencher	10 hrs.	35	350 <sup>u</sup>
	1- Chevy Van C-30 truck & tool	1-Day	120 <sup>u</sup>	120 <sup>u</sup>
	1- Chev tool truck	1-Day	80 <sup>u</sup>	80 <sup>u</sup>
	1- Chev Foreman truck	1-Day	30 <sup>u</sup>	30 <sup>u</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>u</sup>

March 25, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>u</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>u</sup>
	1- Chevy Van C-30 truck & tool	1-Day	120	120 <sup>u</sup>
	1- Chev tool truck	1-Day	80	80 <sup>u</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>u</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>u</sup>

April 3, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>u</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>u</sup>
	1- Chevy Van C-30 truck & tool	1-Day	120 <sup>u</sup>	120 <sup>u</sup>
	1- Chev tool truck	1 Day	80 <sup>u</sup>	80 <sup>u</sup>
	1- Chev Foreman truck	1-Day	30 <sup>u</sup>	30 <sup>u</sup>
	1- P.E. Fusion & welding Mach	1-Day	45 <sup>u</sup>	45 <sup>u</sup>

April 4, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>u</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>u</sup>
	1- Chevy Van C-30 truck & tool	1-Day	120 <sup>u</sup>	120 <sup>u</sup>
	1- Chev tool truck	1-Day	80	80 <sup>u</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>u</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>u</sup>

Apr. 15, 1996 -

1- John Deere 310-D Backhoe	10 hr	40	400 <sup>00</sup>
1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

April 8, 1996

1- John Deere 310-D Backhoe	10 hr	40	400 <sup>00</sup>
1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

April 9, 1996

1- John Deere 310-D Backhoe	10 hr	40	400 <sup>00</sup>
1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

April 10, 1996

1- John Deere 310-D Backhoe	10 hr	40	400 <sup>00</sup>
1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

April 11, 1996

1- John Deere 310-D Backhoe	10 hr	40	400 <sup>00</sup>
1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chevy tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>



April 15, 1996

1- John Deere 310-D Backhoe	10 hrs	40	400 <sup>00</sup>
1- 560 Case Tractor	10 hrs	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion welding Mach	1-Day	45	45 <sup>00</sup>

April 16, 1996

1- John Deere 310-D Backhoe	10 hrs	40	400 <sup>00</sup>
1- 560 Case Tractor	10 hrs	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion welding Mach	1-Day	45	45 <sup>00</sup>

April 17, 1996

1- John Deere 310-D Backhoe	10 hrs	40	400 <sup>00</sup>
1- 560 Case Tractor	10 hrs	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion welding Mach	1-Day	45	45 <sup>00</sup>

April 22, 1996

1- John Deere 310-D Backhoe	10 hrs	40	400 <sup>00</sup>
1- 560 Case Tractor	10 hrs	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion welding Mach	1-Day	45	45 <sup>00</sup>

April 23, 1996

1- John Deere 310-D Backhoe	10 hrs	40	400 <sup>00</sup>
1- 560 Case Tractor	10 hrs	35	350 <sup>00</sup>
1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
1- Chev tool truck	1-Day	80	80 <sup>00</sup>
1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
1- P.E. Fusion welding Mach	1-Day	45	45 <sup>00</sup>

May 2, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case truck	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van Tool truck	1 Day	120	120 <sup>00</sup>
	1- chw tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- chw Foreman truck	1 Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding tank	1 Day	45	45 <sup>00</sup>

May 3, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case truck	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van 30 truck	1 Day	120	120 <sup>00</sup>
	1- chw tool truck	1 Day	80	80 <sup>00</sup>
	1- chw Foreman truck	1 Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding tank	1 Day	45	45 <sup>00</sup>

May 6, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case truck	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1 Day	120	120 <sup>00</sup>
	1- chw tool truck	1 Day	80	80 <sup>00</sup>
	1- chw Foreman truck	1 Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding tank	1 Day	45	45 <sup>00</sup>

June 4, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case truck	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1 Day	120	120 <sup>00</sup>
	1- chw tool truck	1 Day	80	80 <sup>00</sup>
	1- chw Foreman truck	1 Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding tank	1 Day	45	45 <sup>00</sup>

June 5, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case truck	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1 Day	120	120 <sup>00</sup>
	1- chw tool truck	1 Day	80	80 <sup>00</sup>
	1- chw Foreman truck	1 Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding tank	1 Day	45	45 <sup>00</sup>

June 6, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>

June 7, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

June 19, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

June 20, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

June 21, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion Welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 5, 1996	1- John Deere 3100 Backhoe	10 hr	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- Chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 6, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool trucks	1-Day	80	80 <sup>00</sup>
	1- chev Fore man truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 6, 1996	1- John Deere 3100 Backhoe	10 hr	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Fore man truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & Welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 AIR COMPRESSOR	1-Day	45	45 <sup>00</sup>

August 7, 1996	1- John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hr	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 AIR COMPRESSOR	1-Day	45	45 <sup>00</sup>

August 8, 1996	1- John Deere 3100 Backhoe	10 hr	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hr	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Fore man truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 13, 1996	1- John Deere 310-D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air compressor	1-Day	45	45 <sup>00</sup>

August 14, 1996	1- John Deere 310-D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35	350 <sup>00</sup>
	1- chevy van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air compressor	1-Day	45	45 <sup>00</sup>

August 15, 1996	1- John Deere 310-D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35	350 <sup>00</sup>
	1- chevy VAN C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air compressor	1-Day	45	45 <sup>00</sup>

August 16, 1996	1- John Deere 310-D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air compressor	1-Day	45	45 <sup>00</sup>

August 19, 1996	1- John Deere 310-D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs.	35	350 <sup>00</sup>
	1- chevy VAN C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding mach.	2-Day	45	45 <sup>00</sup>
	1- 175 Air compressor	1-Day	45	45 <sup>00</sup>

August 20, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 21, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1- Chev tool TRuck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 22, 1996	1- John Deere 310-D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 25, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tool	1-Day	120	120 <sup>00</sup>
	1- chev Tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman Truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach:	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

August 26, 1996	1- John Deere 310D Backhoe	10 hrs	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1- chev tool truck	1-Day	80	80 <sup>00</sup>
	1- chev Foreman truck	1-Day	30	30 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 4, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs.	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1- chiv tool truck	1-day	80	80 <sup>00</sup>
	1- chiv Foreman	1-Day	30	30 <sup>00</sup>
	1- PE Fusion b welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 6, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1- chiv tool truck	1-Day	80	80 <sup>00</sup>
	1- chiv Foreman TRUCK	1-Day	30	30 <sup>00</sup>
	1- PE Fusion b welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 9, 1996	1- John Deere 310D	10 hrs	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-DAY	120	120 <sup>00</sup>
	1- chiv tool truck	1-Day	80	80 <sup>00</sup>
	1- chiv Foreman TRUCK	1-Day	30	30 <sup>00</sup>
	1- PE. Fusion b welding mach	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 10, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs.	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-DAY	120	120 <sup>00</sup>
	1- chiv Tool TRUCK	1-Day	80	80 <sup>00</sup>
	1- chiv Foreman TRUCK	1-Day	30	30 <sup>00</sup>
	1- PE. Fusion b welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 11, 1996	1- John Deere 310D Backhoe	10 hrs.	40	400 <sup>00</sup>
	1- 560 Case Trencher	10 hrs	35	350 <sup>00</sup>
	1- Chevy Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1- chiv tool truck	1-day	80	80 <sup>00</sup>
	1- chiv Foreman	1-Day	30	30 <sup>00</sup>
	1- PE Fusion b welding mach.	1-Day	45	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 12, 1996	1-John Deere 310D Backhoe	10hrs.	40	400 <sup>00</sup>
	1-560 Case Trencher	10hrs.	35	350 <sup>00</sup>
	1-Cherry Van C-30 Truck & Tools	1-Day	120	120 <sup>00</sup>
	1-Cherry Tool Truck	1-Day	80	80 <sup>00</sup>
	1-Cherry Foreman Truck	1-Day	30	30 <sup>00</sup>
	1-PE Fusion & welding mach.	1-Day	45	45 <sup>00</sup>
	1-175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 13, 1996	1-John Deere 310D Backhoe	10hrs.	40	400 <sup>00</sup>
	1-560 Case Trencher	10hrs	35	350 <sup>00</sup>
	1-Cherry Van C-30 truck & tools	1-Day	120	120 <sup>00</sup>
	1-Cherry tool truck	1-Day	80	80 <sup>00</sup>
	1-Cherry Foreman	1-Day	30	30 <sup>00</sup>
	1-PE, Fusion	1-Day	45	45 <sup>00</sup>
	1-175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 17, 1996	1-John Deere 310D Backhoe	10hrs.	40	400 <sup>00</sup>
	1-560 Case Trencher	10hrs.	35	350 <sup>00</sup>
	1-Cherry Van C-30-Truck & tools	1-DAY	120	120 <sup>00</sup>
	1-Cherry tool TRUCK	1-DAY	80	80 <sup>00</sup>
	1-Cherry Foreman	1-DAY	30	30 <sup>00</sup>
	1-PE Fusion & welding Mach.	1-DAY	45	45 <sup>00</sup>
	1-175 Air Compressor	1-DAY	45	45 <sup>00</sup>

September 18, 1996	1-John Deere 310D Backhoe	10hrs.	40	400 <sup>00</sup>
	1-560 Case + trencher	10hrs	35	350 <sup>00</sup>
	1-Cherry Van C-30	1-DAY	120	120 <sup>00</sup>
	1-Cherry tool TRUCK	1-DAY	80	80 <sup>00</sup>
	1-Cherry Foreman TRUCK	1-DAY	30	30 <sup>00</sup>
	1-PE Fusion & welding mach.	1-Day	45	45 <sup>00</sup>
	1-175 Air Compressor	1-Day	45	45 <sup>00</sup>

September 19, 1996	1-John Deere 310D Backhoe	10hr	40	400 <sup>00</sup>
	1-560 Case Trencher	10hrs	35	350 <sup>00</sup>
	1-Cherry Van C-30 Truck & tools	1-Day	120	120 <sup>00</sup>
	1-Cherry tool truck	1-DAY	80	80 <sup>00</sup>
	1-Cherry Foreman Truck	1-DAY	30	30 <sup>00</sup>
	1-PE Fusion & welding mach	1-Day	45	45 <sup>00</sup>
	1-175 Air Compressor	1-DAY	45	45 <sup>00</sup>



September 24, 1996 -

1-John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
1-560 Case Trencher	10 hrs	35	350 <sup>00</sup>
1-Cherry Van C-30 Truck & tools	1-DAY	120	120 <sup>00</sup>
1-Cherry tool truck	1-DAY	80	80 <sup>00</sup>
1-Cherry Fore man Truck	1-DAY	30	30 <sup>00</sup>
1-PE Fusion Welding Mach.	1-DAY	45	45 <sup>00</sup>
1-175 Air Compressor	1-DAY	45	45 <sup>00</sup>

September 25, 1996

1-John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
1-560 Case Trencher	10 hrs	35	350 <sup>00</sup>
1-Cherry Van C-30 Truck & tools	1-DAY	120	120 <sup>00</sup>
1-Cherry tool Truck	1-DAY	80	80 <sup>00</sup>
1-Cherry Fore man Truck	1-DAY	30	30 <sup>00</sup>
1-PE Fusion Welding Mach.	1-DAY	45	45 <sup>00</sup>
1-175 Air Compressor	1-DAY	45	45 <sup>00</sup>

September 26, 1996

1-John Deere 3100 Backhoe	10 hrs	40	400 <sup>00</sup>
1-560 Case Trencher	10 hrs	35	350 <sup>00</sup>
1-Cherry Van C-30 Truck & tools	1-DAY	120	120 <sup>00</sup>
1-Cherry tool truck	1-DAY	80	80 <sup>00</sup>
1-Cherry Fore man Truck	1-DAY	30	30 <sup>00</sup>
1-PE Fusion Welding Mach.	1-DAY	45	45 <sup>00</sup>
1-175 Air Compressor	1-DAY	45	45 <sup>00</sup>

October 1, 1996 Thru December 31, 1997

Oct. 1, 1996 - 1- 3100 John Deere Backhoe 4 Hrs. <sup>24</sup> 160°  
 1- Chev Van, C-30 Truck & tools 1-Day 120° 120°  
 1- Chev Tool truck 1-Day - 80° 80°

Oct 2, 1996 Rain

Oct 3, 1996 1- 560 Case Trencher 8 Hrs. 35° 280°  
 1- chev van - C-30 Truck & tools 1-Day 120° 120°  
 1- chev tool truck 1-Day 80° 80°  
 1- PE Fusion & welding machine 1-Day 45° - 45°

Oct 4, 1996 1- 3100 John Deere Backhoe 4 Hrs - 140 160°  
 1- chev van C<sup>30</sup> tool truck - 1-Day - 120° 120°  
 1- chev tool truck - 1-Day - 80° - 80°  
 1- PE. Fusion & welding machine 1-Day 45° 45°

Oct 7, 1996 1- 560 Case trencher 8 Hrs. 35° 280°  
 1- Chev Van - C-30 Truck & tool 1-Day 120° 120°  
 1- chev tool truck 1-Day 80° 80°  
 1- PE Fusion & welding machine 1-Day 45° 45°

Oct 8, 1996 1- 560 Case Trencher 8 Hrs. 35° 280°  
 1- chev van C<sup>30</sup> truck & tools 1-Day 120° 120°  
 1- chev tool truck 1-Day 80° - 80°  
 1- PE Fusion & welding machine 1-Day 45° 45°

Oct 9, 1996 1- 560 Case trencher - 8 Hrs. 35° 280°  
 1- chev van C-30 - truck & tools 1-Day 120° 120°  
 1- chev tool truck 1-Day 80° 80°  
 1- PE Fusion & welding machine 1-Day 45° 45°

Oct 10, 1996 1- 560 case trencher 8 Hrs - 35° 280°  
 1- chev van C-30 truck 1-Day 80° - 80°  
 1- chev tool truck 1-Day - 80° 80°  
 1- PE Fusion & welding machine 1-Day 45° - 45°

Oct 11, 1996 - 1-560 trencher  
 1- Chev Van-G30- ~~tools~~ <sup>tools</sup>  
 1- Chev tool truck  
 1- PE. Fusion welding Mac.  
 hrs - 35<sup>00</sup> 280<sup>00</sup>  
 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-Day 45<sup>00</sup> 45<sup>00</sup>

Oct 12, 1996 Same as above

Oct 14, 1996 1- 560 Case trencher  
 1-310 John Deere Backhoe  
 1- Chev Van Truck & tools  
 1- Chev tool truck  
 1- PE Fusion & welding machine  
 1- 175 Air Compressor and Air Tool  
 hrs 35<sup>00</sup> 280<sup>00</sup>  
 hrs 40<sup>00</sup> 320<sup>00</sup>  
 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1-Day 80 - 80<sup>00</sup>  
 1-Day 45<sup>00</sup> 45<sup>00</sup>  
 1-Day 45<sup>00</sup> 45<sup>00</sup>

Oct 15, 1996 1- 560 Case trencher  
 1- Chev Van <sup>C-30</sup> truck & tools  
 1- Chev tool truck  
 1- PE Fusion & welding machine  
 hrs - 35<sup>00</sup> 280<sup>00</sup>  
 1-Day - 120<sup>00</sup> 120<sup>00</sup>  
 1-Day - 80<sup>00</sup> 80<sup>00</sup>  
 1-Day - 45<sup>00</sup> 45<sup>00</sup>

Oct 16, 1996 1-560 Case trencher  
 1- Chev Van-C-30 Truck & tools  
 1- Chev tool truck  
 1- PE Fusion & welding Machine  
 hrs - 35<sup>00</sup> 280<sup>00</sup>  
 1-Day - 120<sup>00</sup> 120<sup>00</sup>  
 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-Day 45<sup>00</sup> 45<sup>00</sup>

Oct 17, 1997 1-560 Case trencher  
 1- chev Van-C-30 truck & tools  
 1- chev tool truck  
 1- P.E. Fusion & welding Machine  
 hrs - 35<sup>00</sup> 280<sup>00</sup>  
 1-Day 120<sup>00</sup> - 120<sup>00</sup>  
 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-Day 45<sup>00</sup> 45<sup>00</sup>

Oct 18, 1996 Rain

Oct 20, 1996 1- 560 Case trencher  
 1- Chev Van-C-30 truck & tools  
 1- chev tool truck  
 1- PE. Fusion & welding Machine  
 hrs. 35<sup>00</sup> 280<sup>00</sup>  
 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-Day 45 45  
 201500

Oct 22, 1996

1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Oct 23, 1996

1- 560 case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion & welding truck	1-Day	45	45 <sup>00</sup>

Oct 24, 1996

1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion & welding machine	1-Day	45	45 <sup>00</sup>

Oct 25, 1996

1- 560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE <sup>Fusion</sup> welding machine	1-Day	45	45 <sup>00</sup>

Oct 28, 1996 - N/A

Oct 29, 1996 N/A

Oct 30, 1996

1- 560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van C-30 Truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev tool-truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion & welding machine	1-Day	45	45 <sup>00</sup>

Oct 31, 1996

1- 560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev van - C-30 truck & tool	1-Day -	120 <sup>00</sup>	120 <sup>00</sup>
1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

3,150.00

NOV. 1, 1996	1- 560 Case trencher	8hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 2, 1996 N/A

NOV 3, 1996	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C30 truck & Tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 5, 1996	1- 560 Case trencher	8hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van - C-30 truck & Tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 6, 1996	1- 560 Case trencher	8hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van - C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV-7, 1996	1- 560 Case trencher	8hrs -	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 Truck & Tools	1-Day -	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV-8, 1996	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & Tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 11, 1996	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

3,675.00

NOV 12, 1996

N/A

NOV 13, 1996	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 14, 1996	1-560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 15, 1996	1-560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van - truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion & welding	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 18, 1996	1-560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & Tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 19, 1996	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 TRUCK & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 20, 1996	1-560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G30 truck & Tool	1-Day -	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day -	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 21, 1996 N/A

NOV 22, 1996	1-560 Case trencher	8 hrs -	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van - G-30 truck & tool	1-Day -	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Nov. 25, 1996	N/A			
Nov 26, 1996	N/A			
Nov 27, 1996	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Nov 28, 1996	N/A			
Nov 29, 1996	N/A			
Dec 2, 1996	N/A			
Dec 3, 1996	N/A			
Dec 4, 1996	N/A			
Dec 5, 1996	1- John Deere 300-D backhoe	8 hrs -	40 <sup>00</sup>	320 <sup>00</sup>
	1- chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Dec 6, 1996	N/A			
Dec 9, 1996	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev Van-C30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Dec 10, 1996	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev Van-C30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Dec 11, 1996	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev Van-C30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

2665.<sup>00</sup>

Dec 12, 1996	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 13, 1996 N/A

Dec 16, 1996	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 Truck tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 17, 1996	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30-truck tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev Tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 18, 1996	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 19, 1996 N/A

Dec 20, 1996	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev van C-30 truck tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev Tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 23, 1996 N/A

Dec 24, 1996 N/A

Dec 25, 1996 N/A

Dec 26, 1996	1- 560 trencher case	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

3130.00



ec 27, 1996 1-560 Case trencher Shw 35<sup>00</sup> 280<sup>00</sup>  
 1- Chev Van G30 truck & tool 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion Welding machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

ec 30, 1996 N/A

ec 31, 1996 N/A

JAN 2, 1997 N/A

JAN 3, 1997 1-560 Case Trencher Shw. 35<sup>00</sup> 280<sup>00</sup>  
 1- chev Van G30 Truck & Tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion Welding machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

JAN 4, 1997 1-560 Case trencher Shw. 35<sup>00</sup> 280<sup>00</sup>  
 1- chev Van G30 truck & Tool 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

JAN 7, 1997 N/A

JAN 8, 1997 N/A

JAN 9, 1997 N/A

JAN 10, 1997 N/A

JAN 13, 1997 1-560 trencher Shw. 35<sup>00</sup> 280<sup>00</sup>  
 1- chev Van G30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding Mach. 1-Day 45 45<sup>00</sup>

JAN 14, 1997 N/A

JAN 15, 1997 N/A

JAN 16, 1997 1-560 trencher Shw 35<sup>00</sup> 280<sup>00</sup>  
 1- chev Van G30-truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding Mach. 1-Day 45<sup>00</sup> 45<sup>00</sup>

JAN 17, 1997 N/A

JAN 20, 1997 N/A

JAN 21, 1997 1-560 trencher 8hr 35<sup>00</sup> 280<sup>00</sup>  
 1-Chew Van C-30 truck tool 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1-Chew Tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-PE Fusion Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

JAN 22, 1997 N/A

JAN 23, 1997 N/A

JAN 24, 1997 N/A

JAN 27, 1997 N/A

JAN 28, 1997 N/A

JAN 29, 1997 1-560 trencher 8hr 35<sup>00</sup> 280<sup>00</sup>  
 1-Chew Van C-30 truck tool 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1-Chew tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-PE Fusion Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

JAN 30, 1997 1-560 trencher 8hr 35<sup>00</sup> 280<sup>00</sup>  
 1-Chew Van C-30 truck tool 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1-Chew tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1-PE Fusion Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

Jan 31, 1997 N/A

Feb 3, 1997 N/A

Feb 4, 1997 N/A

Feb 5, 1997 N/A

Feb 6, 1997 N/A

Feb 7, 1997 N/A

Feb 10, 1997 N/A

Feb 11, 1997 N/A

Feb 12, 1997 N/A

Feb 13, 1997 N/A

Feb 14, 1997 N/A

Feb 15, 1997 N/A

Feb 16, 1997 N/A

Feb 17, 1997 N/A

Feb 18, 1997 N/A

Feb 19, 1997 N/A

Feb 20, 1997 N/A

Feb 21, 1997 N/A

Feb 22, 1997 N/A

Feb 23, 1997 N/A

Feb 24, 1997 N/A

Feb 25, 1997 N/A

Feb 26, 1997 N/A

Feb 27, 1997 N/A

Feb 28, 1997 N/A

Feb 29, 1997 N/A

Feb 17, 1997

N/A

Feb 18, 1997

N/A

Feb 19, 1997

N/A

Feb 20, 1997

N/A

Feb 21, 1997

N/A

Feb 24, 1997

1- 560 Case trencher  
1- Chev Van G-30 truck & tool  
1- Chev tool truck  
1- PE Fusion & welding machine

Thu

35<sup>00</sup>

280<sup>00</sup>

1-Day

120<sup>00</sup>

120<sup>00</sup>

1-Day

80<sup>00</sup>

80<sup>00</sup>

1-Day

45<sup>00</sup>

45<sup>00</sup>

Feb 25, 1997

N/A

Feb 26, 1997

N/A

Feb 27, 1997

N/A

Feb 28, 1997

N/A

Mar 3, 1997

N/A

Mar 4, 1997

N/A

Mar 5, 1997

N/A

Mar 6, 1997

1- 560 Case trencher  
1- Chev Van G-30 truck & tool  
1- Chev tool truck  
1- PE Fusion & welding machine

Thu

35<sup>00</sup>

280<sup>00</sup>

1-Day

120<sup>00</sup>

120<sup>00</sup>

1-Day

80<sup>00</sup>

80<sup>00</sup>

1-Day

45<sup>00</sup>

45<sup>00</sup>

Mar 7, 1997

N/A

Mar 10, 1997

N/A

Mar 11, 1997

N/A

Mar 12, 1997

N/A

Mar 13, 1997

N/A

Mar 14, 1997

N/A

Mar 17, 1997

N/A

Mar 18, 1997

N/A

Mar 19, 1997

N/A

Mar 21, 1997

N/A

850<sup>00</sup>

Mar 24, 1997 N/A  
 Mar 25, 1997 1- Stee Case trencher Shrs 35<sup>00</sup> 280<sup>00</sup>  
 1- Chev Van & 30 truck tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool trucks 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & welding machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

Mar 26, 1997 N/A  
 Mar 27, 1997 N/A  
 Mar 28, 1997 N/A  
 Mar 31, 1997 N/A  
 Apr 1, 1997 N/A  
 Apr 2, 1997 N/A  
 Apr 3, 1997 N/A  
 Apr 4, 1997 N/A  
 Apr 7, 1997 N/A  
 Apr 8, 1997 N/A  
 Apr 9, 1997 N/A  
 Apr 10, 1997 N/A  
 Apr 11, 1997 N/A  
 Apr 14, 1997 N/A

Apr 15, 1997 1- Stee Case trencher Shrs 35<sup>00</sup> 280<sup>00</sup>  
 1- Chev Van & 30 Truck tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool trucks 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & welding Mch. 1-Day 45<sup>00</sup> 45<sup>00</sup>

April 16, 1997 1- Stee Case trencher Shrs. 35<sup>00</sup> 280<sup>00</sup>  
 1- Chev Van truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & welding 1-Day 45 45<sup>00</sup>

April 17, 1997 - N/A  
 April 18, 1997 - N/A

1575.<sup>00</sup>

pr 21, 1997 N/A

pr 22, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Apr 23, 1997 N/A

Apr 24, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 Truck & Tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding mac.	1-Day	45	45 <sup>00</sup>

Apr. 25, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding mac.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Apr 26, 1997 N/A

Apr 29, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool trucks	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding mac.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Apr. 30, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding mac	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Apr: 31, 1997 N/A

May 1, 1997 N/A

May 2, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding mac.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
				3150 <sup>00</sup>

May 5, 1997

1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van - C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE. Fusion's welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 6, 1997

1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van - C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev Tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion's welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 7, 1997

1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van - C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion's welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 8, 1997

1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
1- 560 Case Trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE. Fusion's welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 9, 1997

1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
1- chev van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- PE Fusion's welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 12, 1997	1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case Tractor	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 13, 1997	1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case Tractor	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 125 Air Compressor & Air Tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 14, 1997	1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case tractor	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 125 Air Compressor & Air Tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 15, 1997	1- John Deere 310-D - Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case Tractor	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 125 Air Compressor & Air Tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 16, 1997	1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case tractor	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 125 Air Compressor & Air Tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

May 19, 1997 1- John Deere 310-D Backhoe 8 hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- 560 Case Trencher 8 hrs. 35<sup>00</sup> 280<sup>00</sup>

1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

May 20, 1997 1- John Deere 310-D Backhoe 8 hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- 560 Case Trencher 8 hrs. 35<sup>00</sup> 280<sup>00</sup>

1- Chev Van C-30 Truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

May 21, 1997 1- John Deere 310-D Backhoe 8 hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- 560 Case Trencher 8 hrs. 35<sup>00</sup> 280<sup>00</sup>

1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion & Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

May 22, 1997 1- John Deere 310-D Backhoe 8 hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- 560 Case Trencher 8 hrs. 35<sup>00</sup> 280<sup>00</sup>

1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

May 23, 1997 1- John Deere 310-D Backhoe 8 hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- 560 Case Trencher 8 hrs. 35<sup>00</sup> 280<sup>00</sup>

1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- PE Fusion & Welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>

May 26, 1997 N/A  
 May 27, 1997 N/A  
 May 28, 1997 N/A  
 May 29, 1997 N/A



June 2, 1997

June 3, 1997

1- John Deere 310D Backhoe 8hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>  
 1- 175 Air Compressor 1-Day 45<sup>00</sup> 45<sup>00</sup>

June 4, 1997

1- John Deere 310D Backhoe 8hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>  
 1- 175 Air Compressor 1-Day 45<sup>00</sup> 45<sup>00</sup>

June 5, 1997

N/A

N/A

June 9, 1997

N/A

June 10, 1997

1- 560 case trencher 8hrs. 35<sup>00</sup> 280<sup>00</sup>  
 1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>  
 1- 175 Air Compressor & Air tool 1-Day 45<sup>00</sup> 45<sup>00</sup>

June 11, 1997

1- John Deere 310D Backhoe 8hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- Chev Van C-30 truck & tools 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion welding Machine 1-Day 45<sup>00</sup> 45<sup>00</sup>  
 1- 175 Air Compressor 1-Day 45<sup>00</sup> 45<sup>00</sup>

June 12, 1997

N/A

June 13, 1997

1- John Deere 310D Backhoe 8hrs. 40<sup>00</sup> 320<sup>00</sup>  
 1- Chev Van C-30 truck & tool 1-Day 120<sup>00</sup> 120<sup>00</sup>  
 1- Chev tool truck 1-Day 80<sup>00</sup> 80<sup>00</sup>  
 1- P.E. Fusion welding machine 1-Day 45<sup>00</sup> 45<sup>00</sup>  
 1- 175 Air Compressor 1-Day 45<sup>00</sup> 45<sup>00</sup>

June 16, 1997

N/A

June 17, 1997

N/A

June 18, 1997	1-560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chew Van-C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chew tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

June 19, 1997

1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
1-John Deere 3100 Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
1-Chew Van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1-Chew tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- P.E. Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

June 20, 1997

N/A

June 23, 1997

1-560 case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
1-John Deere <sup>3100</sup> Back hoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
1-Chew Van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1-Chew tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- P.E. Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

June 24, 1997

1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
1-John Deere 3100 Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
1-Chew Van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1-Chew tool truck	1-Day	80 <sup>00</sup>	180 <sup>00</sup>
1- P.E. Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
1-175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

June 25, 1997

1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
1-John Deere 3100 Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
1-Chew Van-C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
1-Chew tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
1- P.E. Fusion welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
1-175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 9, 1997	1-560 Case trencher	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
July 10, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
July 11, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
July 14, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
July 15, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
July 16, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
July 17, 1997		N/A		
July 18, 1997		N/A		
July 21, 1997		N/A		
July 23, 1997		N/A		
July 23, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion-b welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

June 27, 1997

June 28, 1997

June 30, 1997

July 1, 1997	1- John Deere 310 <sup>0</sup> Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool		45 <sup>00</sup>	45 <sup>00</sup>

July 2, 1997	1- John Deere 310 <sup>0</sup> Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 3, 1997	1- John Deere 310 <sup>0</sup> Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 Truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 4, 1997 N/A

July 7, 1997	1- John Deere 310 <sup>0</sup> Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 8, 1997	1- John Deere 310 <sup>0</sup> Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van-C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 24, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 25, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 28, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 29, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 30, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

July 31, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

To: Sigma Gas Corporation  
P.O. Box 22  
Springville, Ky 41465

Kisu Service Co., Inc.  
Rental Equipment

August 1, 1997	1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev Tool Truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
August 4, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
August 5, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
August 6, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air Tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
August 7, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
August 8, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 11, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 12, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 13, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE. Fusion & welding machine	2-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 14, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 15, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 18, 1997	1- John Deere 310-D Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 19, 1997	1- John Deere 310D Backhoe	8hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 20, 1997 N/A

August 21, 1997	1- John Deere 310D Backhoe	8hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 22, 1997 N/A

August 23, 1997	1- John Deere 310D Backhoe	8hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 25, 1997	1- John Deere 310-D Backhoe	8hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 26, 1997	1- John Deere 310-D Backhoe	8hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 27, 1997	1- John Deere 310-D Backhoe	8hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>



August 28, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

August 29, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 1, 1997 *i/A*

Sept 2, 1997	1- John Deere-310D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45	45 <sup>00</sup>

Sept. 3, 1997	1- John Deere-310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tool	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 4, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 5, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G30 truck & trencher	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept. 6, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 8, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 9, 1997 N/A

Sept 10, 1997 N/A

Sept 11, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 12, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept. 15, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept. 16, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 17, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 18, 1997	1- John Deere 310-D Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Sept 22, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	<del>1-Day</del>	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 23, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	2-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 24, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 25, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 26, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 29, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 30, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Sept 1, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Oct 2, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 3, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 6, 1997	1-560 Case Trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 7, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 8, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 9, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 10, 1997	1-560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Oct 13, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 14, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 15, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Mac.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 16, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Mac.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 17, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct. 20, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 21, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & weld. ing Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

Oct 22, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 23, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 24, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 27, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 28, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 29, 1997	N/A			
Oct 30, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Oct 31, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 3, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 4, 1997 N/A

NOV 5, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 6, 1997 N/A

NOV 7, 1997 N/A

NOV 10, 1997 N/A

NOV 11, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 12, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 13, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 14, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 17, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van G-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE. Fusion welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 18, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van C-30 truck & tools	1-day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding Mach.	1-day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor & air tool	1-day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 19, 1997

N/A

NOV 20, 1997	1-560 Case trencher	8hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van C-30 truck & tools	1-day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding Mach.	1-day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor & air tool	1-day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 21, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van C-30 truck & tools	1-day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding Mach.	1-day	45 <sup>00</sup>	45 <sup>00</sup>

NOV 24, 1997

N/A

NOV 25, 1997

N/A

NOV 26, 1997

N/A

NOV 27, 1997

N/A

NOV 28, 1997

N/A

Dec 1, 1997

N/A

Dec 2, 1997

N/A

Dec 3, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van C-30 truck & tools	1-day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding Machine	1-day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor & air tool	1-day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 4, 1997

N/A

Dec 5, 1997	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1-Chw Van C-30 truck & tools	1-day	120 <sup>00</sup>	120 <sup>00</sup>
	1-Chw tool truck	1-day	80 <sup>00</sup>	80 <sup>00</sup>
	1-PE Fusion & welding Machine	1-day	45 <sup>00</sup>	45 <sup>00</sup>
	1-175 Air Compressor & air tool	1-day	45 <sup>00</sup>	45 <sup>00</sup>

Dec 8, 1997

N/A

Dec 9, 1997

N/A

Dec 10, 1997

N/A



Dec 11, 1997	N/A			
Dec 12, 1997	N/A			
Dec 15, 1997	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- chow Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chul tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Mach.	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
Dec 16, 1997	N/A			
Dec 17, 1997	N/A			
Dec 18, 1997	N/A			
Dec 19, 1997	N/A			
Dec 22, 1997	N/A			
Dec 23, 1997	N/A			
Dec 24, 1997	N/A			
Dec 25, 1997	N/A			
Dec 26, 1997	N/A			
Dec 27, 1997	N/A			
Dec 28, 1997	N/A			
Dec 29, 1997	N/A			
Dec 30, 1997	N/A			
Dec 31, 1997	N/A			

1998

January 8, 1998	1-560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45	45 <sup>00</sup>
January 18, 1998	1- Chev tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
February 16, 1998	1- Chev tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
February 25, 1998	1- Chev Tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
March 12, 1998	1- 560 Case trencher	8hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
April 15, 1998	1- chev tool trucks	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
May 1, 1998	1- 560 Case trencher	8hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
May 4, 1998	1- John Deere Back-hoe 310D	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
May 16, 1998	1- John Deere Backhoe 310D	8hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev Van G-30 truck & tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1 Day	80	80 <sup>00</sup>
	1- P.E. Fusion & welding Machine	1 Day	45	45 <sup>00</sup>

1998

July 22, 1998	1- John Deere Backhoe 3100 -	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev C-30 Van truck & tools	1- Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Fusion & Welding Machine	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
July 23, 1998	1- John Deere Backhoe 3100.	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev C-30 Van truck & tools	1- Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Fusion & welding Machine	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
July 24	1- John Deere Backhoe 3100	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- 560 Case trencher	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chev C-30 Van truck & tools	1- Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & Welding Machine	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
September 23, 1998	1- Chev tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & Welding Machine	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
September 25, 1998	1- Chev Tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & Welding Machine	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
October 2, 1998	1- Chev Tool Truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & Welding Machine	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & Air tool	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
October 5, 1998	1- John Deere Backhoe 3100 -	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev C-30 Van Truck & tools	1- Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1- Day	45 <sup>00</sup>	45 <sup>00</sup>
October 6, 1998	1- John Deere Backhoe 3100	8 hrs -	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev C-30 Van truck & tools	1- Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool truck	1- Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1- Day	45 <sup>00</sup>	45 <sup>00</sup>

1998

October 7, 1998	1- John Deere Backhoe 300	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev C-30 van truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
October 9, 1998	1- John Deere Backhoe 3100	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev Van C-30 truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45	45 <sup>00</sup>
October 12, 1998	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
October 13, 1998	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
October 16, 1998	1- 560 Case trencher	8 hrs	35 <sup>00</sup>	280 <sup>00</sup>
	1- chev C-30 van truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
October 19, 1998	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
October 20, 1998	1- chev tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- 175 Air Compressor & air tool	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
JANUARY 5,	<del>John Deere Backhoe 300</del>	<del>8 hrs</del>	<del>40<sup>00</sup></del>	<del>320<sup>00</sup></del>
<del>1998</del>	1- John Deere Backhoe	8 hrs	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chev. C-30 Van Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chev tool Truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor / tools	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

JANUARY 6, 1999	1- John Deere Back-hoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy Tool Truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor & Tools	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
JANUARY 7, 1999	1- 560 Case Trencher Back-hoe	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tool	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
FEBRUARY 5, 1999	1- John Deere Back-hoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy Tool Truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor & Tools	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
MARCH 1, 1999	1- 560 Case trencher-Backhoe	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tool	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy Tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
MARCH 7, 1999	1- 560 Case trencher Backhoe	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tool	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
MARCH 24, 1999	1- 560 Case trencher Backhoe	8 hrs.	35 <sup>00</sup>	280 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tool	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy Tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
MARCH 31, 1999	1- John Deere Backhoe	8 hrs.	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chevy Van G-30 Truck & Tools	1 Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- Chevy tool truck	1 Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1 Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- P.E. Fusion & Welding Machine	1 Day	45 <sup>00</sup>	45 <sup>00</sup>

April 1, 1999	1- John Deere 3100 Backhoe	8 hrs -	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chevy Van-C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chv tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
April 2, 1999	1- John Deere 3100 Backhoe	8 hrs -	40 <sup>00</sup>	320 <sup>00</sup>
	1- Chevy Van-C-30 Truck & tools	1-Day	120 <sup>00</sup>	120 <sup>00</sup>
	1- chv tool truck	1-Day	80 <sup>00</sup>	80 <sup>00</sup>
	1- 175 Air Compressor	1-Day	45 <sup>00</sup>	45 <sup>00</sup>
	1- PE Fusion Welding Machine	1-Day	45 <sup>00</sup>	45 <sup>00</sup>

5940<sup>00</sup>

11. With reference to Exhibit 1, Item 9, provide details of the accounts charged when each of the work orders, invoices or other documented charges was recorded on the books of Sigma.

**RESPONSE:** Attached.

**RESPONSE:** Sigma recorded the invoice for \$221,416 as Construction in Progress during 1997. On December 1997, Construction In Progress was reclassified as Mains, A/C # 161-01

The attached list of monthly invoices totaling \$57,290 was recorded as Accounts Receivable - GEI, A/C #143. Kisu did monthly repairs and maintenance to the G-39 Pipeline in order for GEI to provide Sigma with gas. The PSC Audit of the 1994 calendar year offset what was in accounts payable with the balance in accounts receivable.



# Sigma Gas Corporation

P. O. Box 22  
Salyersville, Kentucky 41465

Estill Branham  
President

January 20, 1995

(606) 349-1505  
(606) 886-7075

The following is a accounting of the labor that Global Environmental Industries, Inc. owes Sigma Gas Corporation for the maintenance and repair on the G-39 Pipeline. This covers a period of time from January 1994 thru December 1994. Invoices for the labor are enclosed.

<u>Date</u>		<u>Purpose</u>	<u>Amount</u>
January	1994	Repair & Maintenance	\$1,400.00
February	1994	Repair & Maintenance	1,600.00
March	1994	Repair & Maintenance	3,240.00
April	1994	Repair & Maintenance	3,560.00
May	1994	Repair & Maintenance	3,475.00
June	1994	Repair & Maintenance	4,175.00
July	1994	Repair & Maintenance	1,200.00
August	1994	Repair & Maintenance	2,890.00
September	1994	Repair & Maintenance	1,720.00
October	1994	Repair & Maintenance	3,550.00
November	1994	Repair & Maintenance	2,240.00
December	1994	Repair & Maintenance	5,340.00
			<u>\$34,390.00</u>

# Sigma Gas Corporation

P. O. Box 22  
Salyersville, Kentucky 41465

Estill Branham  
President

(606) 349-1505  
(606) 886-7075

January 10, 1996

The following is an accounting of labor that Global Environmental Industries, Inc. owes Sigma Gas Corporation for maintenance and repair on the G-39 Pipeline. This covers a period of time from January 1994 thru December 31, 1995. Invoices for the labor are enclosed.

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
December 31, 1994	Balance Forward	\$34,390.00
January 1995	Repairs and maintenance	4,320.00
February 1995	Repairs and maintenance	2,240.00
March 1995	Repairs and maintenance	1,200.00
April 1995	Repairs and maintenance	1,200.00
May 1995	Repairs and maintenance	1,200.00
June 1995	Repairs and maintenance	2,240.00
July 1995	Repairs and maintenance	1,200.00
August 1995	Repairs and maintenance	2,900.00
September 1995	Repairs and maintenance	1,200.00
October 1995	Repairs and maintenance	1,200.00
November 1995	Repairs and maintenance	1,200.00
December 1995	Repairs and maintenance	<u>1,200.00</u>
	<b>Total</b>	<b>\$55,690.00</b>

12. With reference to Item 11 on Exhibit 1, have the property taxes been paid as of this date? If no, explain the status of any collection efforts of the local taxing authority. If yes, will the amount to be borrowed from DLG be reduced by this amount?

**RESPONSE:** No. None, however, the Sheriff's Office has told Sigma that if the bill is not paid a 10% penalty will be charged.

13. With reference to Item 13 on Exhibit 1, explain the reason the accounting services are not performed in the ordinary course of business by employees of Sigma.

**RESPONSE:** Sigma's employees are part-time. This invoice is for tax return preparation, which is not part of the ordinary duties of the employee. It is a contracted service.

14. With reference to Item 15 on Exhibit 1, provide details of the accrued wages including the employees to whom the wages are payable, the nature of the work performed for the wages accrued, the dates the work was performed, and the account charged for each of the amounts which make up the \$22,650.

**RESPONSE:** Attached.

RESTRICTIONS:

<u>EMPLOYEE</u>	<u>DATES</u>	<u>NATURE</u>	<u>ACCOUNT</u>
Estill Branham	2/01/98-12/31/98	Office and outside labor management and supervision	#760 \$2,750 #920 \$2,750
Sallye Branham	8/13/98-12/31/98	Billing, p/r taxes, sales taxes, collecting, office management	#902 \$2,500 #920 \$2,500
Kimberly R. Crisp	8/13/98-12/31/98	Billing, collecting, bookkeeping, acctg	#902 \$4,000 #920 \$4,000
Susan A. Crum	8/13/98-12/31/98	Billing, collecting, bookkeeping, acctg.	#902 \$2,000 #920 \$2,000

SOCIAL SECURITY NO. 403-54-1981 NAME Branham, Estelle B. MARRIED Y YEAR 19 9  
 ADDRESS P.O. Box 785, Piestowsburg, Ky 41653 NO. OF EMP. 0 SINGLE Y SEX Female  
 DATE OF PAY 1500.00 PER MONTH

FORM 10  
 S-K FORMS  
 1913-14  
 94

*Signer bar Corp.*

WEEK ENDING	GROSS PAYROLL	D E D U C T I O N S					NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	D E D U C T I O N S					N AM P.
		SOCIAL SECURITY	MEDI-CARE	FED. W.T.	STATE TAX	CITY TAX				SOCIAL SECURITY	MEDI-CARE	FED. W.T.	STATE TAX	CITY TAX	
1/30	1500.00	93.00	21.75	390.00	82.01	913.24	7/11	1500.00	93.00	21.75	390.00	82.01	913.24		
TOTAL JAN.	1500.00	93.00	21.75	390.00	82.01	913.24	TOTAL JAN.	1500.00	93.00	21.75	390.00	82.01	913.24		
2/11							8/11								
TOTAL FEB.							TOTAL FEB.								
3/11							9/11								
TOTAL MARCH							TOTAL MARCH								
4/11							10/11								
TOTAL APRIL							TOTAL APRIL								
5/11							11/11								
TOTAL MAY							TOTAL MAY								
6/11							12/11								
TOTAL JUNE							TOTAL JUNE								
TOTAL 2ND QTR							TOTAL 2ND QTR								
TOTAL TO DATE							TOTAL FOR YEAR	1500.00	93.00	21.75	390.00	82.01	913.24		

DATE OF BIRTH  
 DATE DISCONTINUED  
 POSITION  
 DATE EMPLOYED  
 DATE DISCONTINUED

SOCIAL SECURITY NO. 403-54-1921 NAME BRAUNHART, ESTHER B  
 ADDRESS P.O. Box 785, Pinesburg, Pa. 17133  
 NO. OF EXEMPT. 0 MARITAL STATUS W YEAR 19 79  
 RATE OF PAY 1500 per month SEX Female

FORM 10  
 S-K FORMS COMPANY  
 PHILA., PA.  
 19134  
 95

*Sigma Gas Corporation*

WEEK ENDING	GROSS PAYROLL	DEDUCTIONS					NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	DEDUCTIONS					NET AMOUNT PAID
		SOCIAL SECURITY	MED-CARE	FED. W.T.	STATE TAX	CITY TAX				SOCIAL SECURITY	MED-CARE	FED. W.T.	STATE TAX	CITY TAX	
TOTAL JAN.							TOTAL JAN.								
1-30							TOTAL JAN.								
	OWES A CHECK						TOTAL JAN.								
TOTAL FEB.							TOTAL FEB.								
2-11							TOTAL FEB.								
	OWES A CHECK						TOTAL FEB.								
TOTAL MARCH							TOTAL MARCH								
3-1							TOTAL MARCH								
	OWES A CHECK						TOTAL MARCH								
TOTAL APRIL							TOTAL APRIL								
4-1							TOTAL APRIL								
	OWES A CHECK						TOTAL APRIL								
TOTAL MAY							TOTAL MAY								
TOTAL JUNE							TOTAL JUNE								
TOTAL 2ND QTR							TOTAL 2ND QTR								
TOTAL TO DATE							TOTAL TO DATE								

DATE OF BIRTH

DATE EMPLOYED

POSITION

DATE DISCONTINUED



SOCIAL SECURITY NO. 406-17-3667 NAME Ernie Kunkley Jr. MARIED 711 YEAR 19 9  
 ADDRESS 145 EXEMP. RATE 0 OF PAY 10.00 PER Mo. SEX Female

FORM 10  
 S-K FORMS  
 COMPANY  
 PHILA., PA.  
 19134

WEEK ENDING	GROSS PAYROLL	SOCIAL SECURITY	E D U C A T I O N S					NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	SOCIAL SECURITY	E D U C A T I O N S					NET AMOUNT PAID
			MEDI-CARE	FED. W.T.	STATE TAX	CITY TAX	INS.					MEDI-CARE	FED. W.T.	STATE TAX	CITY TAX	INS.	
1/3	400.00	24.80	5.80	42.00	20.00		40	307.40	7/8	400.00	24.80	5.80	42.00	20.00		40	307.40
1/13	400.00	24.80	5.80	42.00	20.00		40	307.40	7/15	400.00	24.80	5.80	42.00	20.00		40	307.40
1/14	400.00	24.80	5.80	42.00	20.00		40	307.40	7/22	400.00	24.80	5.80	42.00	20.00		40	307.40
1/26	400.00	24.80	5.80	42.00	20.00		40	307.40	7/27	400.00	24.80	5.80	42.00	20.00		40	307.40
TOTAL JAN.	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL JAN.	1600.00	99.20	23.20	168.00	80.00		160	1229.60
2/2	400.00	24.80	5.80	42.00	20.00		40	307.40	8/6	400.00	24.80	5.80	42.00	20.00		40	307.40
2/9	400.00	24.80	5.80	42.00	20.00		40	307.40	8/12	400.00	24.80	5.80	42.00	20.00		40	307.40
2/15	400.00	24.80	5.80	42.00	20.00		40	307.40									
2/22	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL FEB.	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL FEB.	1600.00	99.20	23.20	168.00	80.00		160	1229.60
3/2	400.00	24.80	5.80	42.00	20.00		40	307.40									
3/9	400.00	24.80	5.80	42.00	20.00		40	307.40									
3/16	400.00	24.80	5.80	42.00	20.00		40	307.40									
3/23	400.00	24.80	5.80	42.00	20.00		40	307.40									
3/30	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL MARCH	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL MARCH	1600.00	99.20	23.20	168.00	80.00		160	1229.60
4/6	400.00	24.80	5.80	42.00	20.00		40	307.40									
4/13	400.00	24.80	5.80	42.00	20.00		40	307.40									
4/20	400.00	24.80	5.80	42.00	20.00		40	307.40									
4/27	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL APRIL	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL APRIL	1600.00	99.20	23.20	168.00	80.00		160	1229.60
5/6	400.00	24.80	5.80	42.00	20.00		40	307.40									
5/13	400.00	24.80	5.80	42.00	20.00		40	307.40									
5/20	400.00	24.80	5.80	42.00	20.00		40	307.40									
5/27	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL MAY	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL MAY	1600.00	99.20	23.20	168.00	80.00		160	1229.60
6/11	400.00	24.80	5.80	42.00	20.00		40	307.40									
6/18	400.00	24.80	5.80	42.00	20.00		40	307.40									
6/25	400.00	24.80	5.80	42.00	20.00		40	307.40									
7/2	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL JUNE	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL JUNE	1600.00	99.20	23.20	168.00	80.00		160	1229.60
7/29	400.00	24.80	5.80	42.00	20.00		40	307.40									
8/5	400.00	24.80	5.80	42.00	20.00		40	307.40									
8/12	400.00	24.80	5.80	42.00	20.00		40	307.40									
8/19	400.00	24.80	5.80	42.00	20.00		40	307.40									
8/26	400.00	24.80	5.80	42.00	20.00		40	307.40									
9/2	400.00	24.80	5.80	42.00	20.00		40	307.40									
9/9	400.00	24.80	5.80	42.00	20.00		40	307.40									
9/16	400.00	24.80	5.80	42.00	20.00		40	307.40									
9/23	400.00	24.80	5.80	42.00	20.00		40	307.40									
9/30	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL SEPT.	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL SEPT.	1600.00	99.20	23.20	168.00	80.00		160	1229.60
10/7	400.00	24.80	5.80	42.00	20.00		40	307.40									
10/14	400.00	24.80	5.80	42.00	20.00		40	307.40									
10/21	400.00	24.80	5.80	42.00	20.00		40	307.40									
10/28	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL OCT.	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL OCT.	1600.00	99.20	23.20	168.00	80.00		160	1229.60
11/4	400.00	24.80	5.80	42.00	20.00		40	307.40									
11/11	400.00	24.80	5.80	42.00	20.00		40	307.40									
11/18	400.00	24.80	5.80	42.00	20.00		40	307.40									
11/25	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL NOV.	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL NOV.	1600.00	99.20	23.20	168.00	80.00		160	1229.60
12/2	400.00	24.80	5.80	42.00	20.00		40	307.40									
12/9	400.00	24.80	5.80	42.00	20.00		40	307.40									
12/16	400.00	24.80	5.80	42.00	20.00		40	307.40									
12/23	400.00	24.80	5.80	42.00	20.00		40	307.40									
12/30	400.00	24.80	5.80	42.00	20.00		40	307.40									
TOTAL DEC.	1600.00	99.20	23.20	168.00	80.00		160	1229.60	TOTAL DEC.	1600.00	99.20	23.20	168.00	80.00		160	1229.60
TOTAL 2ND QTR	3000.00	188.40	46.40	336.00	160.00		300	2396.20	TOTAL 2ND QTR	3000.00	188.40	46.40	336.00	160.00		300	2396.20
TOTAL 3RD QTR	3000.00	188.40	46.40	336.00	160.00		300	2396.20	TOTAL 3RD QTR	3000.00	188.40	46.40	336.00	160.00		300	2396.20
TOTAL 4TH QTR	3000.00	188.40	46.40	336.00	160.00		300	2396.20	TOTAL 4TH QTR	3000.00	188.40	46.40	336.00	160.00		300	2396.20
TOTAL YEAR	12000.00	753.60	185.60	1344.00	640.00		1200	9383.60	TOTAL YEAR	12000.00	753.60	185.60	1344.00	640.00		1200	9383.60

DATE OF BIRTH  
 DISCONTINUED

EMPLOYED

POSITION

SOCIAL SECURITY NO. 406-17-2699 NAME Carmen Anderson Amante 6-2  
 ADDRESS 1-45 NO. OF EXP. 0 MARRIED Y YEAR 19 9  
 RATE OF PAY 10.00 Per hr. (weekly) SEX Female

FORM 10  
 S-K FORMS  
 COMPANY  
 PHILA., PA.  
 15134  
 94

WEEK ENDING	GROSS PAYROLL	DEDUCTIONS					NET AMOUNT PAID	WEEK ENDING	GROSS PAYROLL	DEDUCTIONS					NE AMOUNT PAID		
		SOCIAL SECURITY	MED. CARE	FED. W.T.	STATE TAX	CITY TAX				11% S	SOCIAL SECURITY	MED. CARE	FED. W.T.	STATE TAX		CITY TAX	
1/13	400 00	24 80	5 80	24 00	20 00		40	325 40	7/15	400 00	24 80	5 80	24 00	20 00		40	325
1/26	400 00	24 80	5 80	24 00	20 00		40	325 40	7/27	400 00	24 80	5 80	24 00	20 00		40	325
TOTAL JAN.	800 00	49 60	11 60	48 00	40 00		450 80	TOTAL JAN.	800 00	49 60	11 60	48 00	40 00			650	
2/9	400 00	24 80	5 80	24 00	20 00		40	325 40	8/12	400 00	24 80	5 80	24 00	20 00		40	325
2/23	400 00	24 80	5 80	24 00	20 00		40	325 40	-	no check							
TOTAL FEB.	800 00	49 60	11 60	48 00	40 00		650 80	TOTAL FEB.	400 00	24 80	5 80	24 00	20 00			325	
3/9	400 00	24 80	5 80	24 00	20 00		40	325 40	-	owes a check							
3/23	400 00	24 80	5 80	24 00	20 00		40	325 40	-	no check							
TOTAL MARCH	800 00	49 60	11 60	48 00	40 00		650 80	TOTAL MARCH	800 00	49 60	11 60	48 00	40 00			650	
4/6	400 00	24 80	5 80	24 00	20 00		40	325 40	TOTAL 3 MONTHS	1200 00	74 40	17 40	72 00	60 00			976
4/20	400 00	24 80	5 80	24 00	20 00		40	325 40	-	owes a check							
TOTAL APRIL	800 00	49 60	11 60	48 00	40 00		650 80	TOTAL APRIL	400 00	24 80	5 80	24 00	20 00			325	
5/6	400 00	24 80	5 80	24 00	20 00		40	325 40	-	no check							
5/18	400 00	24 80	5 80	24 00	20 00		40	325 40	-	owes a check							
TOTAL MAY	800 00	49 60	11 60	48 00	40 00		650 80	TOTAL MAY	400 00	24 80	5 80	24 00	20 00			325	
6/11	400 00	24 80	5 80	24 00	20 00		40	325 40	-	owes a check							
6/15	400 00	24 80	5 80	24 00	20 00		40	325 40	-	owes a check							
6/29	400 00	24 80	5 80	24 00	20 00		40	325 40	-	owes a check							
TOTAL JUNE	1200 00	74 40	17 40	72 00	60 00		976 20	TOTAL JUNE	400 00	24 80	5 80	24 00	20 00			325	
TOTAL 2ND QTR	2800 00	133 60	40 60	168 00	140 00		2327 80	TOTAL 2ND QTR	400 00	24 80	5 80	24 00	20 00			325	
TOTAL TO DATE								TOTAL FOR YEAR	4000 00	396 80	92 80	384 00	320 00			5206	

DATE OF BIRTH \_\_\_\_\_  
 DATE EMPLOYED \_\_\_\_\_  
 POSITION \_\_\_\_\_  
 DATE DISCONTINUED \_\_\_\_\_

SOCIAL SECURITY NO. 404-58-6714 NAME Brandon, Auleys M. ADDRESS 125 NO. OF EXEMP. 0 MARRIED SINGLE m YEAR 19 71  
 RATE OF PAY \$ 10.00 Per hr. SEX Female

WEEK ENDING	DEDUCTIONS					NET AMOUNT PAID	WEEK ENDING	DEDUCTIONS					NE AMIC P.		
	GROSS PAYROLL	SOCIAL SECURITY	MEDI-CARE	FED. W.T.	CITY TAX			STATE TAX	FED. W.T.	MEDI-CARE	CITY TAX	STATE TAX			
1/5	250.00	15.50	3.63	20.00	10.70	200.17	7/17	250.00	15.50	3.63	20.00	10.70	200.17	25	200
1/12	250.00	15.50	3.63	20.00	10.70	200.17	7/13	250.00	15.50	3.63	20.00	10.70	200.17	25	200
1/19	250.00	15.50	3.63	20.00	10.70	200.17	7/22	250.00	15.50	3.63	20.00	10.70	200.17	25	200
1/26	250.00	15.50	3.63	20.00	10.70	200.17	7/27	250.00	15.50	3.63	20.00	10.70	200.17	25	200
TOTAL JAN.	1000.00	62.00	14.52	80.00	42.80	800.68	TOTAL JAN.	1000.00	62.00	14.52	80.00	42.80	800.68		800
2/2	250.00	15.50	3.63	20.00	10.70	200.17	8/6	250.00	15.50	3.63	20.00	10.70	200.17	25	200
2/9	250.00	15.50	3.63	20.00	10.70	200.17	8/12	250.00	15.50	3.63	20.00	10.70	200.17	25	200
2/16	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
2/23	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
TOTAL FEB.	1000.00	62.00	14.52	80.00	42.80	800.68	TOTAL FEB.	1000.00	62.00	14.52	80.00	42.80	800.68		800
3/2	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
3/9	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
3/16	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
3/23	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
3/29	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
TOTAL MARCH	1000.00	62.00	14.52	80.00	42.80	800.68	TOTAL MARCH	1000.00	62.00	14.52	80.00	42.80	800.68		800
4/5	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
4/14	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
4/20	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
4/27	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
TOTAL APRIL	1000.00	62.00	14.52	80.00	42.80	800.68	TOTAL APRIL	1000.00	62.00	14.52	80.00	42.80	800.68		800
5/6	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
5/11	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
5/18	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
5/25	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
TOTAL MAY	1000.00	62.00	14.52	80.00	42.80	800.68	TOTAL MAY	1000.00	62.00	14.52	80.00	42.80	800.68		800
6/1	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
6/9	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
6/15	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
6/22	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
6/29	250.00	15.50	3.63	20.00	10.70	200.17	-	owes a check							
TOTAL JUNE	1000.00	62.00	14.52	80.00	42.80	800.68	TOTAL JUNE	1000.00	62.00	14.52	80.00	42.80	800.68		800
TOTAL 2ND QTR.	3250.00	201.50	47.19	260.00	139.10	2602.21	TOTAL 2ND QTR.	3250.00	201.50	47.19	260.00	139.10	2602.21		2600
TOTAL 3RD QTR.	250.00	15.50	3.63	20.00	10.70	200.17	TOTAL 3RD QTR.	250.00	15.50	3.63	20.00	10.70	200.17		200
TOTAL 4TH QTR.	250.00	15.50	3.63	20.00	10.70	200.17	TOTAL 4TH QTR.	250.00	15.50	3.63	20.00	10.70	200.17		200
TOTAL YEAR	13000.00	815.00	181.50	1000.00	513.50	10002.85	TOTAL YEAR	13000.00	815.00	181.50	1000.00	513.50	10002.85		10000
TOTAL TO DATE	13000.00	815.00	181.50	1000.00	513.50	10002.85	TOTAL TO DATE	13000.00	815.00	181.50	1000.00	513.50	10002.85		10000

POSITION

DATE EMPLOYED

DATE DISCONTINUED

DATE OF BIRTH

TOTAL FOR YEAR 13000.00 815.00 181.50 1000.00 513.50 10002.85  
 TOTAL FOR YEAR 13000.00 815.00 181.50 1000.00 513.50 10002.85

15. With reference to Exhibit 1, Items 7, 9, 13, 14, and 15, each of these items appear to reflect balances of transactions with family members and/or companies under common ownership with the major stockholder of Sigma, Estill Branham. Explain how the prices were established for the goods and services included in the various types of related party transactions contained in these items.

**RESPONSE:** Estill Branham is a minor stockholder, owning only 10 percent of the shares of Sigma. All corporate decisions made as to the employment of outside services were made pursuant to the corporate authority of the majority shareholders at the time of the transfer of Salyersville Gas Company to Sigma and subsequently. Mr. Branham has operated the company pursuant to a management contract subject to the oversight and control of the other shareholders. He has the support and authorization from the shareholders to employ the individuals and companies referenced in the question.

16. Provide a copy of all loan documents that will be executed for the \$1,511,760 loan.

**RESPONSE:** According to Lee Creech of the Department of Local Government, the loan documents have not been prepared and are not available. However, they will be similar to those used in prior cases.

17. Provide the total amount of principle and interest that has been paid to the Gas System Restoration and Development Account Review Board ("GSRDARB") by Sigma since the inception of the loan program conducted by the GSRDARB. The information should be categorized by annual amounts of principle and interest, beginning with the first loan obtained.

**RESPONSE:** \$0.

18. Provide a copy of the policies, rules, regulations, and/or guidelines under which the GSRDARB makes loans to gas companies in Kentucky for "Financial Rehabilitation."

**RESPONSE:** According to Lee Creech of the Department of Local Government, there are none.

19. In Exhibit 1 of Sigma's petition to refinance, Item 14 is \$13,000.00 owed to Estill Branham. Included as part of Exhibit 4 is a January 31, 1999 Balance Sheet, with a current liability account entitled "Loan from Shareholder - EB" of \$13,000.00. Are these the same items? If so, how long has this shareholder loan been outstanding? Does a written note exist? If so, does it bear interest, and how much has been paid annually since receipt of the loan? Provide the uses of the loan proceeds.

**RESPONSE:** Yes, Mr. Branham has not taken a salary due to the financial condition of the company. He is owed \$13,000, which is recorded as a loan on Sigma's books. \$10,000 has been outstanding since August, 1998 and \$3,000 since October, 1998. There is no interest on the loans. The funds were used for operation expenses due to inadequate cash flow.



20. Explain the outstanding debt to Equitable Resources Energy Company ("EREC"). Sigma's explanation should include why this arrearage was incurred, whether it was recovered through the GCA mechanism, and the current status of EREC's offer to accept a lump sum payment of \$132,000.00 in satisfaction of its account (Item 4, Exhibit 1).

**RESPONSE:** Sigma had inadequate cash flow to pay this gas expense to EREC. The GCA did not recover the actual gas costs due to the use of an old leaking pipeline, that has been replaced. The large amount of gas lost through leaks created an imbalance between the gas metered and gas sold. EREC has offered a lump sum payment settlement of \$108,238.56.

LAW OFFICES  
**COMBS & ISAAC**  
P.O. DRAWER 189  
199 NORTH LAKE DRIVE  
PRESTONSBURG, KENTUCKY 41653

ATTORNEYS  
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GREGORY A. ISAAC  
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PARALEGALS  
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TELEPHONES  
(606) 866-2381  
(606) 866-2392

FACSIMILE  
(606) 866-2776

February 12, 1999

VIA FAX

Mr. Estill Branham, President  
Sigma Gas Corporation  
P.O. Box 22  
Salyersville, Kentucky 41465

RE: Equitable Resources Energy Company v. Sigma Gas Corporation  
Floyd Circuit Court, Division No. II, C. A. No. 96-CI-00881

Dear Mr. Branham:

As per your recent request, I have consulted with my client to determine if it would accept a lump sum payment for the judgment entered in the above-styled case. I have been notified by my client that it will accept the sum of \$108,238.56 as complete payment for the remaining balance of the judgment obtained in the above-styled case.

I have also been advised by my client that as a condition of making this lump sum proposal, Equitable Resources Energy Company will no longer be bound by the lump sum amount set forth in its letter agreement dated February 10, 1998. Accordingly, if the lump sum payment of \$108,238.56 is not paid this time, then Equitable Resources Energy Company will be entitled to pursue the full amount of its judgment as awarded by the court.

If you have any questions about this matter or would like to discuss it with me then please feel free to contact my office.

Very truly yours,

  
GREGORY A. ISAAC

GAU:df

cc: Hon. A. George Mason, Jr.

SIGMA LTR (#80A DF)

21. Based on a comparison of the Notes Payable from the November 30, 1998 balance sheet to the January 31, 1999 balance sheet, the notes appear unchanged, except for a decrease in debt to EREC. Explain the cause for the decrease in the EREC debt. Is Sigma in arrears on any of these loans? Is Sigma in default on any of these loans? If yes, what, if any, action has been taken by Sigma's creditor(s)?

**RESPONSE:** The debt to EREC was reduced to reflect the current agreed balance due. Payments are being made monthly pursuant to an agreed settlement of the matter.

Sigma is in arrears of the Bank of Josephine note. No principle payments have been made, only interest. No payments have been made on either of the DLG loans.

No action to collect has been taken by the creditors due to Mr. Branham's efforts to personally provide operating funds and guarantees to the creditors of payment in reliance on the Commission's Agreed Order in Case No. 98-244 approving Sigma's refinancing plan which will provide for repayment of the full amounts outstanding. However, some have indicated that lack of refinancing of the debt as proposed and failure to make payment pursuant to that refinancing may lead to action to collect the unpaid amounts.

22. Item 9.b. of the petition refers to overall cost savings due to a reduction in interest expense. Provide calculations of these savings over the next 5 years and an amortization schedule of the old notes payable and interest expense thereon, as well as a projected loan amortization schedule for the proposed loan.

**RESPONSE:** The application in Case No. 98-244, exhibit 4, projected annual repayment expense of \$91,203.36, assuming a 4.5% interest rate. The attached letter from DLG calculates an annual repayment of \$87,425 with a 4.0% interest rate. The saving per year is the difference.

DLG has not provided an amortization schedule, but the payments will be \$87,425 per year for 30 years.



OFFICE OF THE GOVERNOR  
DEPARTMENT FOR LOCAL GOVERNMENT  
FRANKFORT, KENTUCKY 40601-8204

PAUL E. PATTON  
GOVERNOR

BOB ARNOLD  
COMMISSIONER

February 23, 1999

Mr. Estill Branham  
Sigma Gas Corporation  
Post Office 1084  
Prestonsburg, Kentucky 41653

Dear Mr. Branham:

On February 15, 1999, the Gas System Restoration and Development Account Review Board approved a loan to Sigma Gas Corporation pursuant to the Corporation's loan application of October 30, 1998.

The Board approved a loan to restructure various existing debts in the total amount of \$1,511,760, including \$811,013 in existing Gas System Restoration loans. The loan will be made at an interest rate of 4 percent, with an annual repayment of \$87,425 for 30 years.

This approval is contingent upon compliance by Sigma Gas Corporation with all applicable requirements of the Kentucky Public Service Commission pursuant to KRS 278.300 and 278.020. Loan documents will be executed upon documented compliance with these requirements.

Sincerely,

Bob Arnold  
Commissioner

cc: Helen Helton



AN EQUAL OPPORTUNITY EMPLOYER M/F/D  
1024 CAPITAL CENTER DRIVE, SUITE 340  
(502) 573-2382

TDD (800) 247-2510

FAX (502) 573-2512  
[http://www.state.ky.us/agencies/local\\_gov/](http://www.state.ky.us/agencies/local_gov/)

23. Item 9 of Sigma's petition states that the rates from Case No. 98-244 are sufficient to repay the proposed debt and that annual operating costs are inapplicable to the application. Case No. 98-244 was based on a 1996 calendar year test period and this petition relates to conditions surrounding the 1998 calendar year.

a. Sigma's income statement for the 1998 calendar year in Exhibit 4 shows an operating loss of \$108,231.88. Provide a pro forma cash flow statement for a projected 12-month period using the rates from Case No. 98-244 to show that funds will be available to amortize the proposed indebtedness.

b. Provide any other reasons applicable to justify how Sigma will repay the proposed refinancing in a timely manner, when based upon a review of the annual reports on file with the Commission beginning with 1996, Sigma appears not to have made any payment of interest or principal to GSRDARB.

**RESPONSE:** Attached.

SIGMA GAS CORPORATION  
 Analysis of Projected Sales Based Upon New Rate

BILLING ANALYSIS

PROJECTED ANALYSIS - DEBT REFINANCE (PSC RATE STRUCTURE)

**BILLING ANALYSIS**

	Bills	MCF's	0 to 1 MCF's	Over 1 MCF
0 Consumption	2,335		2,335	-
1 MCF	1,019	6,377	1,019	-
Over 1 MCF	<u>6,358</u>	<u>47,347</u>	<u>6,358</u>	<u>47,347</u>
	<u>8,712</u>	<u>53,724</u>	<u>8,712</u>	<u>47,347</u>

**RATE STRUCTURE**

	Minimum Bills	Minimum Rate	Total
Minimum Bills	8712	9.58	\$ 83,461
Over 1 MCF	47347	7.88	<u>373,094</u>
Rate Revenue			<u>\$ 456,555</u>

Rate structure based upon 726 customer average for the first four months of 1999.  
 Mcf projection based upon PSC computation in Rate Case 98-244

**PURCHASES**

Projected purchases based upon Mcfs sold above times 1.04 as the first four months ratio  
 of Mcf sales to Mcf purchases at an average rate of \$3.14

$$53,724 \text{ Mcfs} \times 1.04 @ \$3.14 = \$ 175,441$$

(A) Item No.	(B) Item	(C)
	<b>OPERATING REVENUES</b>	
	<b>GAS SALES:</b>	
1	Residential & Commercial sales	\$ 450,070.30
2	Total Gas Sales	450,070.30
3	<b>OTHER GAS REVENUES:</b>	
4	Penalties	4,801.07
5	Sales tax commission	62.87
6	Other income	60.24
7	Total Other Gas Revenues	4,724.18
8		
9	<b>TOTAL OPERATING REVENUES</b>	<b>461,400.48</b>
10		
11	<b>OPERATION AND MAINTENANCE EXPENSES</b>	
12	Gas purchases	175,441.09
13	Compressor station power	327.48
14	Supervision	9,000.00
15	Mains and service labor	14,348.59
16	Service supplies & expenses	8,608.31
17	Contract labor	2,688.15
18	Easement	185.00
21	Meter reading labor	14,408.41
22	Accounting & collecting labor	21,975.00
23	Computer billing	2,834.88
24	Uncollectable accounts	1,185.04
25	General & administrative salaries	31,225.00
26	Office supplies & expenses	7,273.27
27	Outside services employed	24,048.04
28	Insurance	5,862.27
29	Employee benefits	1,200.32
30	Miscellaneous general expense	2,645.00
31	Rents	4,800.00
32	Transportation expense	12,557.48
33	Payroll tax expense	\$,948.36
34	Public Service Company Assessment	407.48
35	Total Operation & Maintenance Expenses	342,511.25
36		
37	Amort of organization costs	1,521.80
38	Amort of loan costs	1,055.72
39	Amort of rate case	5,000.00
40	Depreciation	45,598.64
41	Taxes other than income	11,680.88
42	Total Depreciation and Taxes	64,857.05
43		
44	<b>TOTAL OPERATING EXPENSES</b>	<b>407,368.30</b>
45		
46	<b>OPERATING INCOME (LOSS)</b>	<b>54,032.18</b>
47		
48	<b>OTHER INCOME AND (DEDUCTIONS)</b>	
49	Amortization of gas plant adjustment	10,908.00
50	Interest - Bank Josephine	
51	Interest - Meter deposits	(3,214.82)
52	Interest - Equitable Resources	
53	Interest - DLG (30 year average)	(61,337.51)
54	Interest - Other	
55	Gain on Early Extinguishment of Debt	4,657.89
56		(48,886.54)
57		
58	<b>NET INCOME (LOSS)</b>	<b>5,046.84</b>
	<b>Add back noncash items:</b>	
	Amort of organization and loan costs	2,577.52
	Amort of rate case	5,000.00
	Depreciation	45,598.64
	Amortization of gas plant adjustment	(10,908.00)
	Gain on Early Extinguishment of Debt	(4,657.89)
	Interest - DLG	61,337.51
		109,993.42
	Debt Payment - DLG	(61,023.55)
	<b>CASH AVAILABLE</b>	<b>\$ 12,970.06</b>



SIGMA GAS CORPORATION  
Projected Annual Operations New Rate

(A) Item No.	(B) Item	(C) 1998 Actual	(D) Adjustments to Historical	(E) Pro Forma Changes	(F) Total of C, D & E
	<b>OPERATING REVENUES</b>				
	<b>GAS SALES:</b>				
1	Residential & Commercial sales				
2	Total Gas Sales	\$ 264,977.22	\$ -	\$ 191,699.08	456,676.3
3	<b>OTHER GAS REVENUES:</b>	264,977.22	-	191,699.08	456,676.3
4	Penalties				
5	Sales tax commission	4,601.07	-	-	4,601.0
6	Other income	62.67	-	-	62.6
7	Total Other Gas Revenues	60.24	-	-	60.2
8		4,724.18	-	-	4,724.1
9	<b>TOTAL OPERATING REVENUES</b>				
10		269,701.40	-	191,699.08	461,400.4
11	<b>OPERATION AND MAINTENANCE EXPENSES</b>				
12	Gas purchases				
13	Compressor station power	131,015.41	-	44,425.68	176,441.0
14	Supervision	327.48	-	-	327.4
15	Mains and service labor	9,000.00	-	-	9,000.0
16	Service supplies & expenses	14,348.59	-	-	14,348.5
17	Contract labor	6,608.31	-	-	6,608.3
18	Easement	2,559.15	-	-	2,559.1
21	Meter reading labor	185.00	-	-	185.0
22	Accounting & collecting labor	14,469.41	-	-	14,469.4
23	Computer billing	21,975.00	-	-	21,975.0
24	Uncollectable accounts	2,334.96	-	-	2,334.9
25	General & administrative salaries	1,185.04	-	-	1,185.0
26	Office supplies & expenses	31,225.00	-	-	31,225.0
27	Outside services employed	7,273.27	-	-	7,273.2
28	Insurance	24,048.04	-	-	24,048.0
29	Employee benefits	3,882.27	-	-	3,882.2
30	Miscellaneous general expense	1,200.32	-	-	1,200.3
31	Rents	2,645.00	-	-	2,645.0
32	Transportation expense	4,800.00	-	-	4,800.0
33	Payroll tax expense	12,557.48	-	-	12,557.4
34	Public Service Company Assessment	5,948.36	-	-	5,948.3
35	Total Operation & Maintenance Expenses	497.48	-	-	497.4
36		298,085.57	-	44,425.68	342,511.2
37	Amort of organization costs				
38	Amort of loan costs	1,621.60	-	-	1,621.6
39	Amort of rate case	1,055.72	-	-	1,055.7
40	Depreciation			5,000.00	5,000.0
41	Taxes other than income	45,598.64	-	-	45,598.6
42	Total Depreciation and Taxes	11,680.89	-	-	11,680.8
43		59,857.05	-	5,000.00	64,857.0
44	<b>TOTAL OPERATING EXPENSES</b>				
45		357,942.62	-	49,425.68	407,368.3
46	<b>OPERATING INCOME (LOSS)</b>				
47		(88,241.22)	-	142,273.40	54,032.1
48	<b>OTHER INCOME AND (DEDUCTIONS)</b>				
49	Amortization of gas plant adjustment				
50	Interest - Bank Josephine	10,908.00	-	-	10,908.0
51	Interest - Meter deposits	(6,828.68)	-	6,828.68	-
52	Interest - Equitable Resources	(3,214.92)	-	-	(3,214.9
53	Interest - DLG (10 year average)	(5,979.65)	-	5,979.65	-
54	Interest - Other	(3,856.57)	-	(61,337.51)	(61,337.5
55	Gain on Early Extinguishment of Debt	4,657.69	-	3,856.57	4,657.6
56		(4,313.93)	-	(44,672.61)	(48,986.6
57					
58	<b>NET INCOME (LOSS)</b>				
		\$ (82,855.18)	\$ -	\$ 97,600.79	\$ 6,045.6

24. Are any of the amounts included in Exhibit 1, Items 1, 2 and 3 related to past due interest on GSRDARB loans? Why has Sigma not accrued any interest on its books for amounts due GSRDARB for 1996, 1997 or 1998? Why is the repayment of interest due on the three GSRDARB loans not included as a use of the proceeds from the refinancing? Is GSRDARB agreeing to forgive the interest owed under the old loans as a condition of this refunding and refinancing?

**RESPONSE:** Attached.

**RESPONSE:** No, the Items 1, 2 and 3 of Exhibit 1 do not relate to any past due interest.

The fact that Sigma did not accrue any interest on the books for the years 1996, 1997 and 1998 is merely a bookkeeping oversight and error made by the accountant.

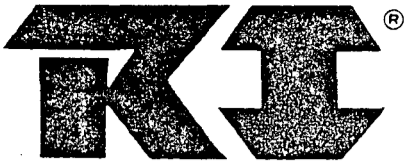
GSRDARB is willing to forgive the interest past due on the three notes and roll the notes into the new financing upon approval of refinancing by PSC.

25. Provide supporting documentation for Item 10 of Exhibit 1, \$19,348.44 due to Al Humphries Consulting. Include detailed information, such as project name, location, description of services and hours worked per day, per job or location. Provide the account(s) charged for the services by Al Humphries Consulting.

**RESPONSE:** No breakdown was provided. The bills for services were provided in Exhibit 1 of the application.

26. With reference to Item 6 of the Commission's Order in Case No. 94-435, provide the actual cost of construction and as-built drawings of the construction approved by the Commission in this case.

**RESPONSE:** The total cost is \$1,143,135. The as built plans have not been provided by the engineer and will not be provided until payment of his fees are made.



ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON TX 77275-0245

PHONE (713)507-4200  
WATS (800)231-2417  
FAX (713)507-4295

9/c#16101

REEF INDUSTRIES, INC.

PAID TO REEF INDUSTRIES, INC.  
5/10/97

TERRATAPE

INVOICE

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653

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H AUXIER ROAD GAS CO.  
I US HWY 321  
P  
  
T PRESTONBURG KY  
O 41653  
  
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PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE

INVOICE NO. 499536	INVOICE DATE 5/06/97	CUSTOMER NO. 0151941	SALES ORDER NUMBER 33481-0-0	DATE RECEIVED 5/06/97	ORDERED BY ESTILL BRANHAM/PHONE
PURCHASE ORDER NUMBER 55		SALESMAN JEFF GARZA		DATE SHIPPED 5/06/97	SHIPPED VIA CONSOLIDATED
FOB SHIPPING POINT	FREIGHT TERMS FPD & CHG	BILL OF LADING 09369	PAYMENT TERMS NET 30	SHIPPING LOCATION HOUSTON	

ORDERED	SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL
20		20 TERRATAPE "D" - GAS LINE 2"X1000' - YELLOW	EACH	15.000	\$300.00
		SL 620			
TOTAL MERCHANDISE					\$300.00

FED / TIN# 74-1365491

300.00 +  
78.17 +  
378.17 T

CK # 01497  
619197

We hereby certify that these goods were produced in compliance with all applicable requirements of the Fair Labor Standards Act, Executive Order 11246, Title VII of the Civil Rights Act as amended, and the Occupational Safety and Health Act of 1970.

All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.

\$300.00  
U.S. DOLLARS

PRICES SUBJECT TO CHANGE WITHOUT NOTICE  
OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT  
ALL ACCOUNTS PAYABLE & DUE IN HOUSTON, HARRIS COUNTY, TEXAS

PAY THIS AMOUNT ↑

ORIGINAL INVOICE



INVOICE# 499536  
INVOICE DATE 5/06/97  
CUSTOMER# 0151941 000  
SALES ORDER# 33481 0 0

PAY THIS AMOUNT=> U.S. \$300.00

REEF INDUSTRIES INC  
P O BOX 201752  
HOUSTON, TEXAS 77216-1752

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653



ADDRESS ALL INQUIRIES & GENERAL CORRESPONDENCE TO:

P.O. BOX 750245  
9209 ALMEDA-GENOA  
HOUSTON TX 77275-0245

PHONE (713)507-4200  
WATS (800)231-2417  
FAX (713)507-4295

INDUSTRIES, INC.

MAKE PAYABLE TO: REEF INDUSTRIES, INC.  
P.O. BOX 201752  
HOUSTON, TEXAS 77216-1752

INVOICE

SIGMA GAS  
AUXIER ROAD GAS CO.  
BOX 785  
PRESTONBURG KY 41653

S SIGMA GAS  
H AUXIER ROAD GAS CO.  
I US HWY 321  
P  
T PRESTONBURG KY  
O 41653  
55

PLEASE SEE REVERSE SIDE OF THIS INVOICE FOR WARRANTY AND TERMS AND CONDITIONS OF SALE

INVOICE DATE	CUSTOMER NO.	SALES ORDER NUMBER	DATE RECEIVED	ORDERED BY
5/15/97	0151941	33481-1-0	5/06/97	ESTILL BRANHAM/PHONE
PURCHASE ORDER NUMBER		SALESMAN	DATE SHIPPED	SHIPPED VIA
		JEFF GARZA	5/06/97	CONSOLIDATED
FOB	FREIGHT TERMS	BILL OF LADING	PAYMENT TERMS	SHIPPING LOCATION
LONG POINT	PPD & CHG	09369	NET 30	HOUSTON
SHIPPED	DESCRIPTION	U/M	UNIT PRICE	TOTAL

FREIGHT CHARGES COVERING MATERIALS SHIPPED ON INVOICE#499536

FREIGHT CHARGES \$78.17  
FED / TIN# 74-1365491

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<p>erial Safet as "Articl weby certify that these goods were produced in compliance with all applicable ements of the Fair Labor Standards Act, Executive Order 11246, Title VII of the ights Act as amended, and the Occupational Safety and Health Act of 1970.</p>	<p>All claims or deductions must be reported within five days after receipt of goods. Transportation Company's receipt in good order constitutes delivery.</p>	<p>\$78.17 U.S. DOLLARS</p>
<p>PRICES SUBJECT TO CHANGE WITHOUT NOTICE OUR LIABILITY FOR ANY REASON IS LIMITED TO REPLACEMENT OF UNSATISFACTORY MATERIAL F.O.B. OUR PLANT ALL ACCOUNTS PAYABLE &amp; DUE IN HOUSTON, HARRIS COUNTY, TEXAS</p>		<p>PAY THIS AMOUNT ↑</p>

ORIGINAL INVOICE



INVOICE# 500005  
INVOICE DATE 5/15/97  
CUSTOMER# 0151941 000  
SALES ORDER# 33481 1 0

PAY THIS AMOUNT==> U.S. \$78.17

REEF INDUSTRIES INC  
P O BOX 201752  
HOUSTON, TEXAS 77216-1752

SIGMA GAS  
AUXIER ROAD GAS CO.  
PO BOX 785  
PRESTONBURG KY 41653