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**PUBLIC SERVICE
COMMISSION**

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN ADJUSTMENT)
OF GAS RATES OF COLUMBIA GAS)
OF KENTUCKY, INC.)

CASE NO. 2007-00008

VOLUME 1 *of 8*

FILING REQUIREMENTS

Columbia Gas of Kentucky
Case No. 2007-00008
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**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-1**

Description of Filing Requirement:

A statement of the reason the adjustment is required.

Response:

Please refer to the testimony of Herbert A. Miller.

Responsible Witness:

Herbert A Miller

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-2**

Description of Filing Requirement:

A statement that the utility's annual reports, including the annual report for the most recent calendar year, are on file with the Commission.

Response:

Columbia Gas of Kentucky's annual reports are on file with the Commission. The 2005 annual report was filed on March 31, 2006.

Responsible Witness:

Herbert A. Miller

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-3**

Description of Filing Requirement:

A certified copy of the utility's Articles of Incorporation.

Response:

A certified copy of Columbia Gas of Kentucky's Articles of Incorporation has been filed with the Commission in Case No. 3470.

Responsible Witness:

Herbert A. Miller

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-4**

Description of Filing Requirement:

If the utility is a limited partnership, a certified copy of the limited partnership agreement and all amendments thereto or out-of-state documents of similar import. If the utility's limited partnership agreement and amendments have already been filed with the Commission in a prior proceeding, the application may state this fact making reference to the style and case number of the prior proceeding

Response:

N/A

Responsible Witness:

N/A

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-5**

Description of Filing Requirement:

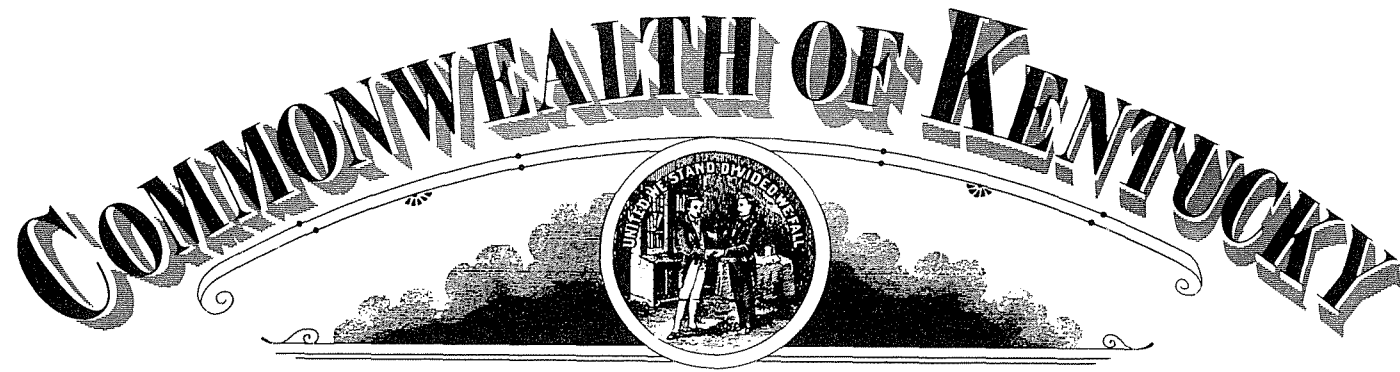
A certificate of good standing or certificate of authorization dated within sixty (60) days of the date the application is filed.

Response:

Please refer to the attachment.

Responsible Witness:

Herbert A. Miller



Trey Grayson
Secretary of State

Certificate of Existence

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

COLUMBIA GAS OF KENTUCKY, INC.

is a corporation duly incorporated and existing under KRS Chapter 271B, whose date of incorporation is October 11, 1905 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that articles of dissolution have not been filed; and that the most recent annual report required by KRS 271B.16-220 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 17th day of January, 2007.




Trey Grayson
Secretary of State
Commonwealth of Kentucky
csorrell/0010555 - Certificate ID: 42253

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-6**

Description of Filing Requirement:

A certified copy of a certificate of assumed name as required by KRC 365.015 or a statement that such a certificate is not necessary.

Response:

A certificate of assumed name is not necessary.

Responsible Witness:

Herbert A. Miller

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-7**

Description of Filing Requirement:

The proposed tariff in a form which complies with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.

Response:

The proposed tariffs have been included as Schedule L.

Responsible Witness:

Judy M. Cooper

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-8**

Description of Filing Requirement:

The utility's proposed tariff changes, identified in compliance with 807 KAR 5:011, shown either by:

- (a) Providing the present and proposed tariffs in comparative form on the same sheet side by side or facing sheets side by side; or
- (b) Providing a copy of the present tariff indicating proposed additions by italicized inserts or underscoring and striking over proposed deletions.

Response:

The proposed tariff changes have been provided as Schedule L.

Responsible Witness:

Judy M. Cooper

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #1-9**

Description of Filing Requirement:

A statement that customer notice has been given in compliance with subsections (3) and (4) of this section with a copy of the notice.

Response:

Columbia Gas of Kentucky has provided customer notice, as required. A copy of the customer notice is attached to Filing Requirement #3.

Responsible Witness:

Herbert A. Miller

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #2**

Description of Filing Requirement:

Written notice of intent to file a rate application at least four (4) weeks prior to filing the application. Notice should state what type of test period will be used.

Response:

The notice of intent was provided, as required. A copy of the notice of intent is attached.

Responsible Witness:

None

"
" Columbia Gas[®]
of Kentucky
A NiSource Company

P.O. Box 14241
2001 Mercer Road
Lexington, KY 40512-4241

January 2, 2007

Ms. Beth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

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**PUBLIC SERVICE
COMMISSION**

Dear Ms. O'Donnell,

Pursuant to KRS Section 278.180(1), 807 KAR 5:001 Section 10(2) and 807 KAR 5:011 Section 8(1), Columbia Gas of Kentucky, Inc. ("Columbia") provides notice to the Commission of Columbia's intention to file an application for an increase in its base rates. The application will be filed no sooner than thirty days after the date of this letter – i.e., on or after February 1, 2007. The adjusted rates are proposed to be effective for bills rendered on and after March 3, 2007. Columbia's application will be based upon an historical test year, utilizing the twelve months ended September 30, 2006.

Columbia is providing a copy of this notice to the Attorney General's office.

Very truly yours,

Stephen B. Seiple (MC)

Stephen B. Seiple
Lead Counsel

cc: Hon. Mark D. Goss
Hon. John W. Clay
Hon. Richard S. Taylor

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #3**

Description of Filing Requirement:

Notice to customer shall include the following information:

- (a) Amount of the change requested in both \$ amounts and % changes for each customer class to which the proposed rate changes will apply;
- (b) The present and proposed rates for each customer class to which the proposed rates will apply;
- (c) The effect upon the average bill for each customer class to which the proposed rate change will apply;
- (d) Local exchange companies shall include the effect upon the average...;
- (e) Statement that the rates are only proposed...;
- (f) Statement that any person, association, etc., with a substantial interest in the matter may, by written request, within thirty (30) days after publication of this notice request to intervene;
- (g) Statement that any person granted intervention may obtain copies of the rate application and any other filings made by contacting the utility;
- (h) Statement that any person may examine the rate application...at the main office of the utility or at the Commission's office...;
- (i) The Commission may grant...permission to use an abbreviated form of published notice of the proposed rates provided the notice includes a coupon which may be used to obtain all of the information required herein.

Response:

A copy of the notice is attached. The customer notice was provided to local newspapers for publication, as required.

Responsible Witness:

None

NOTICE

Notice is hereby given that Columbia Gas of Kentucky, Inc., a Kentucky Corporation has asked the Public Service Commission, Frankfort, Kentucky, for approval of an adjustment of rates to become effective March 3, 2007, for service rendered on and after March 3, 2007. The present rates charged in all territory served by Columbia are as follows:

	<u>Base Rate Charge</u>	<u>Gas Cost Adjustment Demand</u>	<u>Gas Cost Adjustment Commodity</u>	<u>Total Billing Rate</u>
	\$	\$	\$	\$
<u>RATE SCHEDULES GS</u>				
<u>Residential (GSR) 1/</u>				
First 1 Mcf or less per Mo.	6.95	1.4269	7.0085	15.3854
Over 1 Mcf per Mo.	1.8715	1.4269	7.0085	10.3069
EAP Rider	0.0579			0.0579
NGR&D Rider	0.0105			0.0105
 <u>Commercial or Industrial (GSO) 1/</u>				
First 1 Mcf or less per Mo.	18.88	1.4269	7.0085	27.3154
Next 49 Mcf per Mo.	1.8715	1.4269	7.0085	10.3069
Next 350 Mcf per Mo.	1.8153	1.4269	7.0085	10.2507
Next 600 Mcf per Mo.	1.7296	1.4269	7.0085	10.1650
Over 1000 Mcf per Mo.	1.5802	1.4269	7.0085	10.0156
NGR&D Rider	0.0105			0.0105
 <u>Delivery Service</u>				
Administrative Charge	55.90			55.90
 <u>Standby Service Demand Charge</u>				
Demand Charge times Daily Firm Volume (Mcf) in Customer Service Agreement		6.5482		6.5482
 <u>Delivery Rate Per Mcf</u>				
First 400 Mcf per Mo.	1.8153			1.8153
Next 600 Mcf per Mo.	1.7296			1.7296
All Over 1000 Mcf per Mo.	1.5802			1.5802
Banking and Balancing Service		0.0206		0.0206
NGR&D Rider	0.0105			0.0105
 <u>RATE SCHEDULE IS</u>				
Customer Charge per Mo.	116.55			116.55
First 30,000 Mcf	0.5467		7.0085	7.5552
Over 30,000 Mcf	0.2905		7.0085	7.2990
NGR&D Rider	0.0105			0.0105
 <u>Standby Service Demand Charge</u>				
Demand Charge times Daily Firm Volume (Mcf) in Customer Service Agreement		6.5482		6.5482

	Base Rate Charge \$	Gas Cost Adjustment Demand \$	Gas Cost Adjustment Commodity \$	Total Billing Rate \$
<u>Delivery Service 1</u>				
Administrative Charge	55.90			55.90
First 30,000 Mcf	0.5467			0.5467
Over 30,000 Mcf	0.2905			0.2905
Banking and Balancing Service		0.0206		0.0206
NGR&D Rider	0.0105			0.0105
 <u>RATE SCHEDULE IUS 1/</u>				
For All Volumes Delivered Per Mcf	0.3038	1.4269	7.0085	8.7392
NGR&D Rider	0.0105			0.0105
 <u>Delivery Service</u>				
Administrative Charge	55.90			55.90
Delivery Rate Per Mcf	0.3038	1.4269		1.7307
Banking and Balancing Service		0.0206		0.0206
NGR&D Rider	0.0105			0.0105
 <u>MAINLINE DELIVERY SERVICE</u>				
Administrative Charge	55.900			55.90
Delivery Rate Per Mcf	0.0858			0.0858
Banking and Balancing Service		0.0206		0.0206
NGR&D Rider	0.0105			0.0105

1/ Customers taking Small Volume Gas Transportation Service (SVGTS) are charged the Base Rate Charge and applicable Riders only. The Base Rate Charge is also applicable to General Service Propane.

The proposed rates to be charged in all territory served by Columbia Gas of Kentucky, Inc. are as follows:

	Base Rate Charge	Gas Cost Adjustment Demand	Gas Cost Adjustment Commodity	Total Billing Rate
	\$	\$	\$	\$
<u>RATE SCHEDULE GS - GENERAL SALES SERVICE</u>				
Residential (GSR) 1/				
Customer charge	12.75			12.75
All volume consumed	1.8241	1.4269	7.0085	10.2595
EAP Rider	0.0579			0.0579
NGR&D Rider	0.0105			0.0105
Commercial or Industrial (GSO) 1/				
Customer charge	28.00			28.00
First 50 Mcf per Mo.	1.8241	1.4269	7.0085	10.2595
Next 350 Mcf per Mo.	1.7142	1.4269	7.0085	10.1496
Next 600 Mcf per Mo.	1.6324	1.4269	7.0085	10.0678
Over 1000 Mcf per Mo.	1.4806	1.4269	7.0085	9.9160
NGR&D Rider	0.0105			0.0105
<u>RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE</u>				
Customer Charge per Mo.	200.00			200.00
First 30,000 Mcf	0.6027		7.0085	7.6112
Over 30,000 Mcf	0.3192		7.0085	7.3277
NGR&D Rider	0.0105			0.0105
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf)		6.5482		6.5482
in Customer Agreement				
<u>RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE 1/</u>				
Customer Charge per Mo.	255.00			255.00
For All Volumes Delivered Per Mcf	0.5905	1.4269	7.0085	9.0259
NGR&D Rider	0.0105			0.0105
<u>RATE SCHEDULE SS - STANDBY SERVICE</u>				
Standby Service Demand Charge per Mcf				
Demand Charge times Standby Service Volumes (Mcf)		6.5482		6.5482
in Customer Agreement				
<u>RATE SCHEDULE DS - DELIVERY SERVICE</u>				
Administrative Charge per billing period	55.90			55.90
Customer Charge per billing period 2/	200.00			200.00
Customer Charge - Grandfathered Service only	28.00			28.00
Customer Charge - Intrastate Utility only	255.00			255.00
<u>Delivery Rate per Mcf 2/</u>				
First 30,000 Mcf	0.6027			0.6027
Over 30,000 Mcf	0.3192			0.3192

	Base Rate Charge	Gas Cost Adjustment Demand	Gas Cost Adjustment Commodity	Total Billing Rate
	\$	\$	\$	\$
<u>Delivery Rate - Grandfathered Service only</u>				
First 400 Mcf per billing period	1.7142			1.7142
Next 600 Mcf per billing period	1.6324			1.6324
All Over 1000 Mcf per billing period	1.4806			1.4806
<u>Delivery Rate - Intrastate Utility only</u>				
All volumes per billing period	0.5905	1.4269		2.0174
Banking and Balancing Service		0.0206		0.0206
NGR&D Rider	0.0105			0.0105

RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE

Administrative Charge	55.90			55.90
Customer Charge per billing period	200.00			200.00
Delivery Rate Per Mcf	0.0858			0.0858
NGR&D Rider	0.0105			0.0105
Banking and Balancing Service		0.0206		0.0206

1/ Customers taking Small Volume Gas Transportation Service (SVGTS) are charged the base rate charge and all applicable riders only.

2/ Applicable to all Rate Schedule DS customers except those served under Grandfathered or Intrastate Utility provisions

MISCELLANEOUS TARIFF CHANGES

Miscellaneous Fees

The Company is proposing to increase the following fees as indicated:

	<u>Current</u>	<u>Proposed</u>
Return Check Fee	\$8.00	\$15.00
Reconnect Fee	\$15.00	\$55.00

The foregoing rates reflect an increase of approximately 7.99% to Columbia. The estimated amount of increase per customer class is as follows:

Residential	\$10,539,821	11.07%
Commercial	\$1,498,857	2.77%
Industrial	\$382,525	4.89%
Wholesale	\$12,400	5.29%
Other	\$211,920	21.57%

The average monthly bill for each customer class to which the proposed rates will apply will increase approximately as follows:

Residential	\$7.38	11.0%
Commercial	\$9.61	3.0%
Industrial	-\$16.45	-0.5%
Transportation	\$9.29	11.0%
Wholesale	\$517.00	6.5%

The rates contained in this notice are the rates proposed by Columbia; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

In addition to the adjustment of rates described above, Columbia is also seeking approval from the Public Service Commission for an Accelerated Main Replacement Program and a Post In-Service Carrying Charge. The Accelerated Main Replacement Program is designed to accelerate the replacement of the aging pipes and facilities on Columbia's system in order to maintain safe and reliable service for customers. The Post In-Service Carrying Charge is designed to encourage the investment in pipeline extensions and facilities for new customers to receive gas service.

Any corporation, association, or person with a substantial interest in this matter may, by written request, within thirty (30) days after publication of this notice of the proposed rate changes, request to intervene; intervention may be granted beyond the thirty (30) day period for good cause shown. Requests to intervene should be submitted to the Public Service Commission at the address listed below.

Any person who has been granted intervention by the Commission may obtain copies of the rate application and any other filings made by the utility by contacting Cynthia Benham at:

Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, Kentucky 40511-1018
(859) 288-0261

Any person may examine the rate application and any other filings made by Columbia at the offices of Columbia or the Commission, as listed below:

Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, Kentucky 40511-1018
1-800-432-9345

Public Service Commission of Kentucky
211 Sower Boulevard
Frankfort, Kentucky 40602
(502) 564-3940

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #4-a**

Description of Filing Requirement:

Sewer utilities shall give the required typewritten notice by mail.

Response:

Columbia Gas of Kentucky is not a sewer utility. Therefore, this section does not apply.

Responsible Witness:

N/A

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #4-b**

Description of Filing Requirement:

Applicants with twenty (20) or fewer customers affected.

Response:

Columbia Gas of Kentucky has more than 20 customers. Therefore, this section does not apply.

Responsible Witness:

N/A

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #4-c**

Description of Filing Requirement:

Manner of notification: applicants with more than twenty (20) customers affected by the proposed general rate adjustment shall give the required notice by one of the following methods:

- (1) Typewritten notice mailed to all customers no later than the date the application is filed with the Commission;
- (2) Publishing the notice in a trade publication or newsletter which is mailed to all customers no later than the date on which the application is filed with the Commission;
- (3) Publishing the notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper...the first publications to be made within seven (7) days of the filing of the application with the Commission.

Response:

The customer notification is being published, as required, in the following papers: Lexington Herald-Leader, State-Journal (Frankfort), Ashland Daily Independent, The Ledger-Independent (Maysville), and Floyd County Times.

Responsible Witness:

None

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #4-d**

Description of Filing Requirement:

If notice is published, an affidavit from the publisher verifying the notice was published, including the dates of the publication with an attached copy of the published notice, shall be filed with the Commission no later than forty-five (45) days of the filed date of the application.

Response:

Affidavits from the publishers will be filed with the Commission within forty-five (45) days of this application, as required.

Responsible Witness:

None

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #4-e**

Description of Filing Requirement:

If the notice is mailed, a written statement signed by the utility's chief officer in charge of Kentucky operations verifying the notice was mailed shall be filed with the Commission no later than thirty (30) days of the filed date of the application.

Response:

The customer notice was published. Therefore, this section does not apply.

Responsible Witness:

N/A

Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #4-f

Description of Filing Requirement:

All utilities...shall post a sample copy of the required notifications at their place of business no later than the date on which the application is filed which shall remain posted until the Commission had finally determined the utility's rates.

Response:

The notification is posted at the Company's office, as required. The location of the Company's office is below:

Columbia Gas of Kentucky
2001 Mercer Road
Lexington, Kentucky 40511-1018

Responsible Witness:

None

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #5**

Description of Filing Requirement:

Notice of hearing scheduled by the Commission upon application...shall be advertised by the utility by newspaper publication in the areas that will be affected.

Response:

Columbia Gas of Kentucky will publish notice of the hearing after the Commission schedules the hearing.

Responsible Witness:

None

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-a**

Description of Filing Requirement:

All applications supported by a historical test year period shall include the following information or a statement explaining why the required information does not exist and is not applicable to the utility's application:

A complete description and quantified explanation for all proposed adjustments with proper support for any proposed changes in price or activity levels, and any other factors which may affect the adjustment.

Response:

Please refer to Schedules A, B, C, D, E, H, J, and M and the testimony of the responsible witnesses.

Responsible Witness:

Kelly L. Humrichouse, Panpilas Fischer, Paul R. Moul and Mark P. Balmert

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-b**

Description of Filing Requirement:

If the utility has gross revenue greater than \$1,000,000, the prepared testimony of each witness the utility proposed to use to support its application.

Response:

Witness testimony is contained in Volume 7 of this filing.

Responsible Witness:

Herbert A. Miller Jr,
James M. Webb
Edwin Humphries
Judy M. Cooper
Kelly L. Humrichouse
Paul R. Moul
Mark P. Balmert
Ronald D. Gibbons
William M. Gresham
Susan M. Taylor
Panpilas W. Fischer
John J. Spanos
June M. Konold

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-c**

Description of Filing Requirement:

If the utility has gross annual revenue less than \$1,000,000, the prepared testimony of each witness the utility proposes to use to support its application or a statement that the utility does not plan to submit any prepared testimony.

Response:

Not applicable.

Responsible Witness:

N/A

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-d**

Description of Filing Requirement:

A statement estimating the effect that the new rate(s) will have upon the revenues of the utility including, at minimum, the total amount of revenues resulting from the increase or decrease and the percentage of the increase or decrease.

Response:

The proposed rates will increase Columbia Gas of Kentucky's revenues by approximately \$ 12,645,491 or 7.99% (See Schedule M, page 2 of 2).

Responsible Witness:

Mark P. Balmert

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-e**

Description of Filing Requirement:

If the utility provides electric, gas, and water or sewer service the effect upon the average bill for each customer classification to which the proposed rate change will apply.

Response:

The average monthly bill for each customer classification will increase (decrease) as shown in Schedule N.

Responsible Witness:

Mark P. Balmert

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-f**

Description of Filing Requirement:

If the utility is a local exchange company the effect upon average bill for each customer class for the proposed rate change in basic local service.

Response:

Not applicable.

Responsible Witness:

N/A

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-h**

Description of Filing Requirement:

A summary of the utility's determination of its revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage, or operating ratio, with supporting schedules.

Response:

Schedule A contains the calculation of revenue requirements.

Responsible Witness:

Kelly L. Humrichouse

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
Filing Requirement #6-i**

Description of Filing Requirement:

A reconciliation of the rate base and capital used to determine its revenue requirement.

Response:

Please refer to the attachment.

Responsible Witness:

Kelly L. Humrichouse

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2007-00008
HISTORIC TEST PERIOD FILING REQUIREMENTS

LINE NO.	DESCRIPTION	RATE BASE (SCHED. B-1)	CAPITALIZATION	DIFFERENCE	FINANCIAL STATEMENT
ASSETS					
1	PROPERTY, PLANT AND EQUIPMENT				
2	GAS UTILITY AND OTHER PLANT	250,010,565	0	2,636,308	252,646,873
3	LESS: ACCUM. DEPRECIATION	112,159,509	0	(0)	112,159,509
4	NET PROPERTY, PLANT AND EQUIPMENT	<u>137,851,056</u>	<u>0</u>	<u>2,636,308</u>	<u>140,487,364</u>
5	CURRENT ASSETS				
6	CASH	3,322,198	0	(113,499)	3,208,699
7	ACCOUNTS RECEIVABLE	0	0	9,058,442	9,058,442
8	GAS INVENTORY	47,790,396	0	22,534,448	70,324,844
9	OTHER INVENTORIES	0	0	40,065	40,065
10	PREPAYMENTS	344,194	0	315,178	659,372
11	REGULATORY ASSETS	0	0	2,530,524	2,530,524
12	OTHER	0	0	324,139	324,139
13	TOTAL CURRENT ASSETS	<u>51,456,787</u>	<u>0</u>	<u>34,689,298</u>	<u>86,146,085</u>
14	INVESTMENT IN SUBSIDIARY	0	0	209,250	209,250
15	REGULATORY ASSETS - LONG TERM	0	0	1,717,422	1,717,422
	DEFERRED CHARGES & SPECIAL DEPOSITS & FUNDS	<u>4,281,375</u>	<u>0</u>	<u>(17,353,021)</u>	<u>(13,071,646)</u>
	TOTAL ASSETS	<u>193,589,218</u>	<u>0</u>	<u>21,690,007</u>	<u>215,488,475</u>
CAPITALIZATION AND LIABILITIES					
18	CAPITALIZATION				
19	COMMON STOCK EQUITY	0	85,925,540	0	85,925,540
20	LONG-TERM DEBT	0	42,055,011	0	42,055,011
21	TOTAL CAPITALIZATION	<u>0</u>	<u>127,980,551</u>	<u>0</u>	<u>127,980,551</u>
22	CURRENT LIABILITIES				
23	ACCOUNTS PAYABLE	0	0	15,397,382	15,397,382
24	ACCOUNTS PAYABLE TO ASSOC. COMPANIES	0	0	5,652,243	5,652,243
25	ACCRUED TAXES	0	0	2,835,321	2,835,321
26	ACCRUED INTEREST	0	0	92,209	92,209
27	ESTIMATED RATE REFUNDS	0	0	33,814	33,814
28	DEFERRED INCOME TAXES	22,129,460	0	(20,555,730)	1,573,730
29	OTHER	0	0	34,250,353	34,250,353
30	TOTAL CURRENT LIABILITIES	<u>22,129,460</u>	<u>0</u>	<u>37,705,592</u>	<u>59,835,052</u>
31	OTHER LIABILITIES AND DEFERRED CREDITS				
32	INCOME TAXES - NONCURRENT	0	0	19,537,312	19,537,312
33	INVESTMENT TAX CREDITS	0	0	963,300	963,300
34	OTHER REGULATORY LIABILITIES - LONG TERM	0	0	2,708,049	2,708,049
35	OTHER LIABILITIES AND DEFERRED CREDITS	163,698	0	4,300,513	4,464,211
36	TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	<u>163,698</u>	<u>0</u>	<u>27,509,174</u>	<u>27,672,872</u>
	TOTAL CAPITALIZATION AND LIABILITIES	<u>22,293,158</u>	<u>127,980,551</u>	<u>65,214,766</u>	<u>215,488,475</u>
38	TOTAL	<u>171,296,060</u>	<u>(127,980,551)</u>	<u>(43,524,759)</u>	<u>0</u>

**Columbia Gas of Kentucky
Case No. 2007-00008
Historical Test Period Filing Requirements
FR #6-j**

Description of Filing Requirement:

A current chart of accounts if more detailed than the Uniform System of Accounts prescribed by the Commission.

Response:

Attached please find a current chart of accounts.

Responsible Witness:

Kelly L. Humrichouse

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

BAL OFFSET THS/OTH OFFSET TO THIS/OTHER GROUPS	32 34 35 37 38	BAL						
BTU CPA DEC 8TU CPA DECEMBER BTU	37	BTU						
EBT ***BAD GEN*** ***BAD GENAUX***	32 34 35 37 38	EBT						
FSS FSS WACOG RATE FSS WACOG RATE	32 34 35 37 38	FSS						
MKT OFFSET THS/OTH MARKETER REVENUE - CHOICE COS CHOICE MARKETERS CHOICE MARKETER RECEIVABLE-DIS GENERAL	35 37 38 35 37 38	MKT MKT TEST						
TRANSPORTATION - DIS TRANSPORTATION - GAS TRANSPORTATION RECEIVABLE-FORT LEE NYSEG	38 38 35 37 38 35 37 38	MKT 9910 MKT 9910 MKT 9910 MKT 9910	10840 10840 10840 10840					DD** DD** DD** DD**
OTH OTHER GROUPS OTHER GROUPS	32 34 35 37 38	OTH						
THS THIS GROUP THIS GROUP	32 34 35 37 38	THS						
040 RESIDENTIAL SAL RESIDENTIAL SALES DTH COMMERCIAL NON-JURISDICTIONAL SALE RESIDENTIAL HEATING RESIDENTIAL OTHER	38 38 32 34 35 37 38 32 34 35 37 38	040 0001 040 0001 040 0001	30041 90080 90090					
041 COMMERCIAL SALE COMMERCIAL SALES DTH COMMERCIAL NON-JURISDICTIONAL SALE COMMERCIAL HEATING COMMERCIAL OTHER CNG SALES INDUSTRIAL SALES DTH COMMERCIAL NON-JURISDICTIONAL SALE INDUSTRIAL SALES - GAS IS - ELECTRIC POWER GENERATION	32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38	041 0011 041 0011 041 0011 041 0011 041 0021 041 0021 041 0021 041 0021 041 0021	30041 90100 90110 90120 30041 90270 90280					

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

043 OTHER SALES DTH 34 38 041 0031
 COMMERCIAL NSS DTH 32 34 35 37 38 041 4011 90100
 INDUSTRIAL NSS DTH 32 34 35 37 38 041 4021 90270
 INDUSTRIAL SALES - GAS

043 PUBLIC UTILITY 32 34
 PUBLIC UTILITY SALES DTH 043 2100

044 UNBILLED DTH 32 34 35 37 38 044 4001 90130
 UNBILLED RESIDENTIAL DTH 32 34 35 37 38 044 4001 90140
 UNBILLED RESIDENTIAL UNBILLED REVERSAL
 UNBILLED COMMERCIAL - DTH 32 34 35 37 38 044 4011 30610
 COMMERCIAL UNBILLED GTS-VOL BASE 32 34 35 37 38 044 4011 30620
 COM UNB GTS-VOL BASE-REVERSAL 32 34 35 37 38 044 4011 90150
 UNBILLED COMMERCIAL UNBILLED REVERSAL 32 34 35 37 38 044 4011 90160
 UNBILLED INDUSTRIAL-DTH 32 34 35 37 38 044 4021 30630
 INDUSTRIAL UNBILLED GTS VOLUME BASE 32 34 35 37 38 044 4021 30640
 IND UNB GTS-VOLUME BASE-REVERSAL 32 34 35 37 38 044 4021 90170
 UNBILLED INDUSTRIAL UNBILLED REVERSAL 32 34 35 37 38 044 4021 90180

049 COMM GTS UNBLD 34 35 37 38 049 2101 30610
 DTH - COMMERCIAL GTS UNBILLED 32 34 35 37 38 049 2101 30611
 COMMERCIAL UNBILLED GTS-VOL BASE 34 35 37 38 049 2101 30620
 COM UNBILLED CH VOL BASE 32 34 35 37 38 049 2101 30621
 COM UNB GTS-VOL BASE-REVERSAL 32 34 35 37 38 049 2104 30650
 COM UNB CHOICE VOL BASE-REVERSAL 32 34 35 37 38 049 2104 30660
 DTH - RESIDENTIAL CHOICE UNBILLED 34 35 37 38 049 2201 30630
 RES UNBILLED GTS-VOLUME BASE 32 34 35 37 38 049 2201 30631
 RES UNBILLED GTS VOL BS REVERSAL 34 35 37 38 049 2201 30640
 DTH - INDUSTRIAL GTS UNBILLED 32 34 35 37 38 049 2201 30641
 INDUSTRIAL UNBILLED GTS-VOLUME BASE 32 34 35 37 38 049 7000 30420
 IND UNBILLED CH VOL BASE 32 34 35 37 38 049 7000 30421
 IND UNB GTS-VOLUME BASE-REVERSAL 32 34 35 37 38 049 7000 30421
 IND UNB CH VOL BASE-REVERSAL 32 34 35 37 38 049 7000 30421
 TCO TRANSPORTATION (DTH) 32 34 35 37 38 049 7000 30421
 SELF HELP DELIVERY COMMERCIAL 32 34 35 37 38 049 7000 30421
 TRANSPORTATION COMMERCIAL CHOICE 32 34 35 37 38 049 7000 30422

BUILDERS - CHOICE COMMERCIAL

DS**
DD**
OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
OFS AFFILIATE PURCHASES	32 34 35 37 38	083 70AA	CE			84000		
AFFILIATE PURCHASES								
OFS PURCHASES/SYSTEM SUPPLY-CREDIT	32 34 35 37 38	083 8100	CE			81000	SA****	
FLOWING SUPPLIES								
NON-AFFILIATE PRODUCER PURCHASES	32 34 35 37 38	083 8200	CE			82000	P****	
LOCAL PURCHASES								
NON-AFFILIATE S T PRODUCER PURCHASE	32 34 35 37 38	083 8300	CE			83000	AG****	
NON-LOCAL PURCHASES							SA****	
NON-AFFILIATE L/T PRODUCER PURCHASE	32 34 35 37 38	083 8300	CE			83000		
NON-AFF PIPELINE TRANSPORTATION RET	32 34 35 37 38	083 8300	CE			83000		
PIPELINE CODE								
	32	083 8400	CE			P****	DTH*	
	32	083 8500	CE			P****	DTH*	
	34	083 8500	CE			P****	DTH*	
	34	083 8500	CE			P****	DTH*	
	35	083 8500	CE			P****	DTH*	
	35	083 8500	CE			P****	DTH*	
	37	083 8500	CE			P****	DTH*	
	37	083 8500	CE			P****	DTH*	
	38	083 8500	CE			P****	DTH*	
	38	083 8500	CE			P****	DTH*	
	37 38	083 8500	CE			P****	DTH*	
	37 38	083 8500	CE			P****	DTH*	
	32 34	083 8600	CE			P****	DTH*	
NON-AFF PIPELINE EXP - STORAGE	32 34 35 37 38	083 90AA	CE			84000	P****	
AFFILIATE GAS PURCHASES	32 34 35 37 38	083 90AA	CE			84000		
AFFILIATE PURCHASES								
AFF PIPELINE TRANSPORTATION RET	32 34 35 37 38	083 91AA	CE			P****	DTH*	
PIPELINE CODE								
	32	083 91AA	CE			P****	DTH*	
	32	083 91AA	CE			P****	DTH*	
	34	083 91AA	CE			P****	DTH*	
	34	083 91AA	CE			P****	DTH*	
	35	083 91AA	CE			P****	DTH*	
	35	083 91AA	CE			P****	DTH*	
	37	083 91AA	CE			P****	DTH*	
	37	083 91AA	CE			P****	DTH*	
	38	083 91AA	CE			P****	DTH*	
	38	083 91AA	CE			P****	DTH*	
	32 34 35 37 38	083 92AA	CE			P****	DTH*	
AFFILIATE PIPELINE EXPENSE	32 34 35 37 38	083 93AA	CE			84000	P****	
AFFILIATE LOCAL PURCHASES								
AFFILIATE PURCHASES	32 34	083 9353	CE			84000	P****	
DTH - AFFILIATE LOCAL PURCHASES								
RETAINAGE								
PIPELINE CODE								
	32 34 35 37 38	083 9700	CE			P****		
084 CITY GATE PURCH								
PC CKY RECEIVED VOLUMES								
	32	084 1032						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT ACTIVITY FACILITY HCC	ICC
PC COH RECEIVED VOLUMES	34	084 1034			
PC CMD RECEIVED VOLUMES	35	084 1035			
PC CPA RECEIVED VOLUMES	37	084 1037			
PC COS RECEIVED VOLUMES	38	084 1038			
STREAMED, NON LOC, S/T PURCH					
NON-LOCAL PURCHASES		084 4300	CE	83000	
STREAMED, NON LOC, L/T PURCH		084 4400	CE	83000	
OFS CITY GATE PURCHASES - FLOWING		084 6100	CE	81000	SA****
FLOWING SUPPLIES		084 6100	CE	81000	
OFS CITY GATE PURCHASES-SHORT TERM					
NON-LOCAL PURCHASES		084 6300	CE	83000	
OFS CITY GATE PURCHASES-LONG TERM		084 6400	CE	83000	
OFS CITY GATE AFFILIATE PURCHASES					
AFFILIATE PURCHASES		084 70AA	CE	84000	
OFS CG PURCHASES/SYSTEM SPLY-CREDIT					
FLOWING SUPPLIES		084 8100	CE	81000	SA****
CITY GATE PURCHASE LOCAL NON-AFFIL					
LOCAL PURCHASES		084 8200	CE	82000	P****
NON-AFF S/T CITY GATE PURCHASES					
NON-LOCAL PURCHASES		084 8300	CE	83000	
NON-AFF L/T CITY GATE PURCHASES		084 8300	CE	83000	
AFFILIATE GAS PURCHASE		084 8300	CE	83000	SA****
AFFILIATE PURCHASES		084 8400	CE	83000	
BAD GENAUX					
085 OTHER GAS PURCH					
NON-AFFILIATE PROPANE PURCHASES		085 2000	CE	85000	
PROPANE		085 92AA	CE	85000	
AFFILIATE PIPELINE EXPENSE					
086 EXCHANGE GAS					
NON-AFFILIATE IMBALANCES					
PIPELINE CODE		086 3000	CE		P****
ASSET MGR-EXCHANGE-VOL MCF		086 3001	CE		
NET EXCHANGE GAS-STREAMED		086 4004	CE		P****
PC DELIVERED TRANSPORTATION		086 9132			
PC DELIVERED TRANSPORTATION		086 9134			
PC DELIVERED TRANSPORTATION		086 9135			
PC DELIVERED TRANSPORTATION		086 9137			
PC DELIVERED TRANSPORTATION		086 9138			
PC RECEIVED TRANSPORTATION		086 9232			
PC RECEIVED TRANSPORTATION		086 9234			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	FACILITY	HCC	ICC
PC RECEIVED TRANSPORTATION	35	086 9235					
PC RECEIVED TRANSPORTATION	37	086 9237					
PC RECEIVED TRANSPORTATION	38	086 9238					
PC RECEIVED TRANSPORTATION	32 34 35 37 38	086 9400					
PC DELIVERED TRANSPORTATION	32 34 35 37 38	086 9450					
AFFILIATE IMBALANCES	32 34 35 37 38	086 96AA	CE				P****
OFF SYSTEM SALES - BILLED	38	086 96AA	CE				30480 IN****
088 STORAGE DEBIT							
GAS WITHDRAWN FROM STORAGE - DEBIT	32 34 35 37 38	088 1000	CE				P****
PIPELINE CODE	32 34 35 37 38	088 2000	CE				P****
GAS DELIVERED TO STORAGE - CREDIT							
095 ***BAD GENAUX***							
BAD GENAUX	35 37	095 04AA					30480 IN****
OFF SYSTEM SALES - BILLED	32 34 35 37 38	095 4000					30480 IN****
OFF SYSTEM SALES BILLED DTH	34	095 4000					30481 IN****
OFF SYSTEM SALES - REFUNDED	34	095 4000					30595 IN****
CHOICE GAS SUPPLY SALES	34						
101 UTILITY PLANT							
GAS PLANT IN SERVICE							
GENERAL	32 34 35 37 38	101					10010 G*****
GENERAL - POST IN SERVICE	32 34 35 37 38	101					10010 G*****
PRE-IN-SERVICE AFUDC	34	101					10011 G*****
POST-IN-SERVICE	34	101					10012 G*****
CONTRIBUTIONS IN AID OF CONST.	34	101					10013 G*****
CONTRIBUTIONS IN AID OF CONST.	34	101					10020 G*****
CONT IN AID OF CONST. POST IN SERVI	32 34 35 37 38	101					10020 G*****
CONTRIBUTIONS IN AID - AFFIL CO'S	32 34 35 37 38	101					10021 G*****
CONTRIBUTIONS IN AID - AFFIL CO'S	32 34 35 37 38	101					10030 G*****
CONTRIBUTIONS IN AID - AFFIL CO'S - POST IN	32 34 35 37 38	101					10030 G*****
NON-TAXABLE RELOC. REIMBURSEMENTS	34	101					10031 G*****
NON-TAX RELOC. REIMBURSE POST IN SE	34	101					10040 G*****
CUST ADVANCE (DEPOSIT) CONSTRUCTION	32 34 35 37 38	101					10041 G*****
PRODUCTION - NEW GAS	32 34 35 37 38	101					10045 G*****
GAS PLANT IN SERVICE	32 34 35 37 38	101					10050 G*****
	34	101					12101 G*****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT ACTIVITY FACILITY HCC	ICC
PROPERTY UNDER CAPITAL LEASE, GROSS	32 34 37	101 0001			
PROPERTY UNDER CAPITAL LEASE, AMORT	32 34 35 37 38	101 0001			G*****
	32 34 37	101 0002			G*****
	32 34 35 37 38	101 0002			G*****
102 UTILITY PLANT					
GAS PLANT PURCHASED OR SOLD	32 34 35 37 38	102			10060
GAS PLANT HELD FOR FUTURE USE	32 34 35 37 38	102			10070
104 UTILITY PLANT					
GAS PLANT LEASED TO OTHERS	32 34 35 37 38	104			
C/R SPECIFIC BUDGET	34	104	CE	09619	WP***** WL**
105 UTILITY PLANT					
GAS PLANT HELD FOR FUTURE USE	32 34 35 37 38	105			
GENERAL	34	105			G*****
COMPLETED CONST NOT CLASSIFIED	34	105			G*****
106 UTILITY PLANT					
COMPLETED CONST NOT CLASSIFIED	32 34 35 37 38	106			
UNPAID COMPLETED WORK IN PROGRESS	34	106			G*****
COMPLETED CONSTRUCTION	32 34 35 37 38	106			10090
COMPLETED CONSTRUCTION	34	106			10090
COMPLETED CONSTRUCTION	34	106			12106
107 UTILITY PLANT					
CONSTRUCTION WORK IN PROGRESS-GAS	32 34 35 37 38	107	CE	008UD	WP*****
CONSTR/RETIREMENT BLANKET BUDGETS	34	107	CE	10080	WL**
SUPERV. & ENG. CONST. OVRHD - CLRNG.	34	107	CE	10080	MS**
	32 34 35 37 38	107	CE	10080	DS**
	34	107	CE	10080	DS**
	34	107	CE	10080	DS**
	34	107	CE	10080	OL**
	34	107	CE	10080	COS*
	34	107	CE	10080	0000
	34	107	CE	10080	0L**
	34	107	CE	10080	5710
	34	107	CE	10080	7620
	34	107	CE	10080	7720
	34	107	CE	10080	6030
	34	107	CE	10080	7730
	34	107	CE	10080	0032
	34	107	CE	10080	0034
	34	107	CE	10080	0035
	34	107	CE	10080	0037
	34	107	CE	10080	0038
	34	107	CE	10080	6040

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
SUSPENDED LABOR - FIELD LOCATIONS	34 34 35 37 38	107	CE	10080				7640
	32 34 35 37 38	107	CE	10080				7740
	32 34 35 37 38	107	CE	10080				7760
	32 34 35 37 38	107	CE	10080				7770
	32 34 35 37 38	107	CE	10080				7780
	32 34 35 37 38	107	CE	10080				7790
	32 34 35 37 38	107	CE	10080				7791
	32 34 35 37 38	107	CE	10080				7792
	32 34 35 37 38	107	CE	10080	WP****			WL**
	34	107	CE	10081				F***
	34	107	CE	10081				G***
	34	107	CE	10081				IS**
	34	107	CE	10081				MS**
	34	107	CE	10081				DS**
	32 34 35 37 38	107	CE	10081				73**
	32	107	CE	10081				LPG*
	34 35	107	CE	10081				COS*
	34 35	107	CE	10081				0000
	34 35	107	CE	10081				DD**
	34 35	107	CE	10081				9500
32 34 35 37 38	107	CE	10081				0L**	
34	107	CE	10081				7110	
34	107	CE	10081				7210	
34	107	CE	10081				7910	
34	107	CE	10081				7520	
34	107	CE	10081				7720	
34	107	CE	10081				7920	
34	107	CE	10081				7930	
34	107	CE	10081				7640	
34	107	CE	10081				7740	
34	107	CE	10081				7940	
34	107	CE	10081				9140	
34	107	CE	10081				9240	
34	107	CE	10081				1860	
32	107	CE	10081				6670	
34	107	CE	10081				7790	
34	107	CE	10081				7791	
34	107	CE	10081				7792	
34	107	CE	10081				7793	
34	107	CE	10081				7794	
34	107	CE	10081				WL**	
32 34 35 37 38	107	CE	10081	WP****			DS**	
32 34 35 37 38	107	CE	10082				WL**	
32 34 35 37 38	107	CE	10082	WP****			DS**	
32	107	CE	10090				0L**	
32	107	CE	10090				WL**	
32 34 35 37 38	107	CE	10090	WP****			WL**	

S&E CONST OVRHD CLRNG-NEW BUSINESS
UNPAID COMPLETED WORK IN PROGRESS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	HCC	ICC
DISTRIBUTION PLANT	32 34 35 37 38	111			10440		G*****
DISTRIBUTION PLANT POST IN SERVICE	32 34 35 37 38	111			10440		GP*****
DISTRIBUTION PLANT	32 34 35 37 38	111			10441		G*****
DISTRIBUTION PLANT	34	111			10450		G*****
DISTRIBUTION PLANT	37 38	111			10455		G*****
GENERAL PLANT (AMORTIZATION)	32 34 35 37 38	111			10460		G*****
GENERAL PLANT (OTHER)	32 34 35 37 38	111			10465		G*****
PRODUCING LAND & RIGHTS - NEW GAS	32 34 35 37 38	111			10500		G*****
OTHER - HELD FOR FUTURE USE	32 34 35 37 38	111			10505		G*****
ACCUM PROV FOR AMORTIZATION	32 34 35 37 38	111			10505		G*****
	34	111			12111		G*****
=====							
114 UTILITY PLANT	32 34	114					
ACQUISITION ADJUSTMENTS							
=====							
115 UTILITY PLANT	32	115					
ACQ ADJ, ACCUMULATED AMORTIZATION							
=====							
116 UTILITY PLANT	37	116					
OTHER GAS PLANT ADJUSTMENTS							
=====							
117 GAS STORED UNDERGROUND-NONCURRENT	32 34 35 37 38	117 10YR			10520		
GAS STORED UNDERGROUND-NONCURRENT							
CURRENT	37	117 1070			10511		
GAS STORED UNDERGROUND-NONCURRENT							
NONCURRENT 1970	37	117 1071			10512		
GAS STORED UNDERGROUND-NONCURRENT							
NONCURRENT 1971	32 34 35 37 38	117 11Y			10520		
BAD GENAUX	37 38	117 12Y			10520		
CURRENT							
BAD GENAUX							
ACCUMULATED PROVISION FOR GAS LOST	37	117 2000			10530		
COLUMBIA GAS OF PA.INC.							
=====							
121 NON-UTILITY							
PROPERTY							
GAS APPL. & EQUIP. LEASED TO OTH	34	121			10550		
TOT ENRGY PLNTS LEASED TO OTHERS	34 35 37 38	121			10560		
BUILDINGS	34 35 37 38	121			10570		G*****
	34 37	121			10570		G*****
LAND	34 35 37 38	121			10580		G*****
	34	121			10580		G*****
OTHER	34 37	121			10590		G*****
	34	121			10590		G*****
=====							
122 NON-UTILITY							
PROPERTY, ACCUMULATED DEPRECIATION	34	122			10600		G*****
GAS APPL. & EQUIP. LEASED TO OTH	34	122			10600		G*****
TOT ENRGY PLNTS LEASED TO OTH	32	122			10610		G*****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
BUILDINGS	32 34 35 37 38	122				10610	G*****	
OTHER	32 34 35 37 38	122				10620	G*****	
	32 34 35 37 38	122				10620	G*****	
	32 34 35 37 38	122				10630	G*****	
	32 34 35 37 38	122				10630	G*****	
123 INV IN SUB CAP	34	123	1084					
INVESTMENT IN SUB-CAPITAL STOCK		123	1085					
INVESTMENT IN SUB-CAPITAL STOCK	34	123	1184					
INVESTMENT IN SUB-RETAINED EARN		123	1185					
INVESTMENT IN SUB-RETAINED EARN								
131 CASH	32 34 35 37 38	131						
CASH								
134 SPECIAL DEPOSIT								
SPECIAL DEPOSITS, OTHER								
SURETY BONDS AND CERTIFICATES	32 34 35 37 38	134	0001			10725		
135 WORKING FUNDS								
WORKING FUNDS	32 34 35 37 38	135				10750	DS**	
WORKING FUNDS ASSIGNED	32 34 35 37 38	135				10760	DD**	
PETTY CASH FUNDS	32 34 35 37 38	135				10760	OL**	
	37	135				10760	7910	
136 TEMPORARY CASH								
EXCESS MONEY POOL	32 34 35 37 38	136	0012					
BROKERAGE ACCOUNT	32 34 35 37 38	136	1000					
TEMPORARY CASH INVESTMENTS	32 34 35 37 38	136	2000					
141 NOTES RCVBL								
NOTES RECEIVABLE	32 34 35 37 38	141				10780	DD**	
LINE EXTENSION AGREEMENTS	32 34 35 37 38	141				10780	OL**	
OTHER	32 34 35 37 38	141				10790		
NOTES RECEIVABLE, PROMISSORY NOTES								
PROMISSORY NOTES	32 34 35 37 38	141	0001			10770	100050	
PROMISSORY NOTES	34	141	5234					
OTHER A/R - SOLD								
142 CUSTOMER A/R								
UTILITY SERVICE	34	142	0001			10800	DD**	
GEN OFFICE SPECIAL	34	142	0001			10800	6210	
SALES TO DRILLERS	32 34 35 37 38	142	0001			10800	100071	
INTRA-CO. UNDISTRI BUTED COLLECT MEM	34	142	0001			10800	100073	
DIS - CREDIT	32 34 35 37 38	142	0001			10800	100074	
DIS - DEBIT	32 34 35 37 38	142	0001			10800	100075	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CNG SALES	32 34 35 37 38	142 0001			10800	100076		DS**
PRE-PIP ARREARAGES - DEBIT	34	142 0001			10800	100077		DD**
PRE-PIP ARREARAGES - CREDIT	34	142 0001			10800	100078		DD**
PIP ARREARS - ACTIVE AND FINAL	34	142 0001			10800	100079		DD**
BUDGET PLUS	37	142 0001			10800	100080		DD**
CAP - PRE-PROGRAM ARREARS(GO)	32	142 0001			10800	100095		DD**
RETAIL SERVICE (CAB)	32 34 35 37 38	142 0001			10801			DD**
RETAIL SERVICE (GMB)	32 34 35 37 38	142 0001			10801			DD**
GMB ESTIMATE	32 34 35 37 38	142 0001			10802	100090		DD**
RETAIL SERVICE (COS SPECIAL BILLS)	32 34 35 37 38	142 0001			10802			DD**
RETAIL SERVICE (CAP, CPA/CKY ONLY)	32 34 35 37 38	142 0001			10803			DD**
LAKE MOHAWK CUSTOMER SURCHARGE	32 34 35 37 38	142 0001			10804			DD**
CUST AR CREDIT BALANCES	32	142 0001			10805			DD**
CAP CONTRA ACCOUNT	32 34 35 37 38	142 0001			10808			DD**
CAB LATE PAYMENT FEES	32 34 35 37 38	142 0001			10809			DD**
CUSTOMER PREMISES WORK	32 34 35 37 38	142 0001			10811			DD**
CUSTOMER PREMISES WORK	32 34 35 37 38	142 0002			10810			DD**
CAB LATE PAYMENT FEES	34	142 0002			10810	4400		DS**
	37	142 0002			10811			DL**
	37	142 0002			10811			DL**
	37 38	142 0002			10811			DL**
WATER TANK TEN YEAR LOANS	32 34 35 37 38	142 0004			10815			DD**
APPLIANCE SALES, OTHER	32 34 35 37 38	142 0007			10817			DD**
WATER TANK LOANS	32 34 35 37 38	142 0025			10818			DD**
WATER TANK TEN YEAR LOANS	32 34 35 37 38	142 0025			10819			DD**
WATER TANK - THREE YEAR LOANS	32 34 35 37 38	142 0025			10821			DD**
GAS BOOSTER WATER HEATERS	32 34 35 37 38	142 0025			10822			DD**
BUILDER P & S	34	142 0025			22011	YR****		DD**
GRILL SALES - REVENUE	34	142 0025			22011	YR****		DD**
FURANCE SALES - REVENUE	34	142 0025			22012	YR****		DD**
HOT WATER HEATERS SALES - REVENUE	34	142 0025			22012	YR****		DD**
DRYER SALES - REVENUE	34	142 0025			22013	YR****		DD**
SERVICE LINE SALES - REVENUE	34	142 0025			22013	YR****		DD**
HOME AND GARDEN SHOW	34	142 0025			22014	YR****		DD**
WATER HEATER WARRANTIES	34	142 0025			22014	YR****		DD**
THIRD PARTY BILL INSERTS - EXPENSES	34	142 0025			22016	YR****		DD**
FUTURE PROGRAM RECEIVABLES	34	142 0025			22018	YR****		DD**
FUTURE PROGRAM S	34	142 0025			22018	YR****		DD**
APPLIANCE SALES AND INSTALLATION	34	142 0025			22019	YR****		DD**
	34	142 0025			22041	YR****		DD**
	34	142 0025			22042	YR****		DD**
	34	142 0025			22043	YR****		DD**
	34	142 0025			22044	YR****		DD**
	32	142 0025			22070	YR****		DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
A/P RECOVERY CHECKS	32 34	143 9900			10840	100135		
	34	143 9900	CE		10840	100135		
ENERGY ASSISTANCE PROGRAM	32 34 35 37 38	143 9900			10840	100135		
METER SHOP INVOICES	34	143 9900			10840	100136		
CNR	32 34 35 37 38	143 9900			10840	100138		
DISTRICT REIMBURSEABLE BILLINGS	32 34	143 9900			10840	100139	DS**	
	34	143 9900			10840	100140	DD**	
RENT DEPOSIT ON SMITHVILLE - CSC	32 34 35 37 38	143 9900			10840	100140		
RENT DEPOSIT ON BUILDING	37 38	143 9900			10840	100145		
RENT DEPOSIT ON MOD SITE	38	143 9900			10840	100146		
NYSEG	34	143 9900			10840	100147		
FOREIGN CASH - NYSEG	34	143 9900			10840	100154		
CARBON MONOXIDE DETECTOR PROGRAM	34	143 9900			10840	100155		
MUTUAL W/H RECEIVABLES	34	143 9900			10840	100300		
CONTR WORK - CUSTOMER	34	143 9900			10840	100301		
BAD FACILITY	35 37	143 9900			10840	101900		
AGREEMENTS RELATED TO GATHERCO	34	143 9900			10841	101999		
	34	143 9900			10841		DS**	
	34	143 9900	CE		10841		OL**	
	34	143 9900			10841		DS**	
	34	143 9900	CE		10841		OL**	
	34	143 9900			10841		DS**	
	34	143 9900			10841		OL**	
	34	143 9900			10841		DS**	
	34	143 9900			10841		OL**	
	34	143 9900			10841		DS**	
	34	143 9900			10841		OL**	
NON DIFFERENTIATED	35	143 9900			10841		DS**	
RECEIVABLE - LAKE CHOCTAW	34	143 9900			10842	100131		
	34	143 9900	CE		10842	PRKECA		
	34	143 9900			10842	PRKECA		
	34	143 9900	CE		10842	PRKECA		
	34	143 9900			10842	PRMECA		
	34	143 9900	CE		10842	PRMECA		
	34	143 9900			10842	PRMECA		
	34	143 9900	CE		10842	PRMECA		
	34	143 9900			10842	PRMECA		
	34	143 9900	CE		10842	PRMECA		
	34	143 9900			10842	PROECC		
	34	143 9900	CE		10842	PROECC		
	34	143 9900			10842	PROECC		
	34	143 9900	CE		10842	PROECC		
	34	143 9900			10842	PRVECA		
	34	143 9900	CE		10842	PRVECA		
	34	143 9900			10842	PRVECA		
	34	143 9900	CE		10842	PRVECA		
RESEARCH	32 34 35 37 38	143 9900			10845	RD****		
MEDICAL FEDERAL SUBSIDY REC	32 34 35 37 38	143 9900			10846			
MAUMEE CITY GATE RECEIVABLE	34	143 9900			10896			
CHOICE MARKETER	32 34 35 37 38	143 9900			14075			
TRANSPORTATION AND AGENCY COSTS								
RETAIL SERVICE (CAP, CPA/CKY ONLY)								
TRANSPORTATION - DIS	32	143 9910			10804	100151		
TRANSPORTATION - GAS	37	143 9910			10804	100152		
TRANSPORTATION RECEIVABLE-FORT LEE	37	143 9910			10804	100153		
NYSEG	37	143 9910			10804	100154		
GENERAL	32 34 35 37 38	143 9910			10804	SA****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
GMB ESTIMATE	32 34 35 37 38	143 9910				100090		
KNOX ENERGY COOPERATIVE GTS BAL	34	143 9910				10840		DD**
GEN OFFICE SPECIAL	37	143 9910				10840		DS**
TRANSPORTATION AND AGENCY COSTS	32 34 35 37 38	143 9910				10840		0000
	34 35 37 38	143 9910				10840		DD**
TRANSPORTATION - DIS	32 34 35 37 38	143 9910				10840		OL**
	34 35 37 38	143 9910				10840		DS**
TRANSPORTATION - GAS	32 34 35 37 38	143 9910				10840		DD**
	32 34 35 37 38	143 9910				10840		OL**
	32 34 35 37 38	143 9910				10840		DS**
TRANSPORTATION RECEIVABLE-FORT LEE	32 34 35 37 38	143 9910				10840		DD**
	32 34 35 37 38	143 9910				10840		OL**
	32 34 35 37 38	143 9910				10840		DS**
NYSEG	32 34 35 37 38	143 9910				10840		DD**
	34	143 9910				10840		OL**
FOREIGN CASH - NYSEG	34	143 9910				10840		DS**
CHOICE ACCTS REC PURCHASED-DIS	32 34 35 37 38	143 9910				10840		DD**
	32 34 35 37 38	143 9910				10840		OL**
	32 34 35 37 38	143 9910				10840		DS**
CHOICE ACCTS REC PURCHASED-GAS	32 34 35 37 38	143 9910				10840		DD**
	32 34 35 37 38	143 9910				10840		OL**
	32 34 35 37 38	143 9910				10840		DS**
BUILDERS CHOICE PROG - TRANSPORTATI	32 34 35 37 38	143 9910				10840		DD**
	34	143 9910				10840		OL**
	34	143 9910				10840		DS**
BUILDERS CHOICE PROGRAM - GAS COSTS	32 34 35 37 38	143 9910				10840		DD**
	34	143 9910				10840		OL**
	34	143 9910				10840		DS**
144 UNCOLLECTIBLES								DD**
ACCUMULATED PROVISION, UTILITY, CR								OL**
CAB - ACCRUAL	32 34 35 37 38	144 0001				10850		DS**
ACCRUAL CHOICE - 95%	37	144 0001				10851		DD**
ACCRUAL CHOICE - 97.5%	37	144 0001				10852		DS**
CAB - GROSS CHARGE-OFF	32 34 35 37 38	144 0001				10860		DD**
CVA FORGIVENESS	34 35 37 38	144 0001				10860		OL**
CAB - CHOICE CHARGE OFF - COLUMBIA	32 34 35 37 38	144 0001				10861		DS**

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 144 UNCOLLECTIBLES
 ACCUMULATED PROVISION, UTILITY, CR
 CAB - ACCRUAL
 ACCRUAL CHOICE - 95%
 ACCRUAL CHOICE - 97.5%
 CAB - GROSS CHARGE-OFF
 CVA FORGIVENESS
 CAB - CHOICE CHARGE OFF - COLUMBIA
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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVIY	FACILITY	HCC	ICC
BUILDERS CHOICE - COL - CHARGE OFFS	34	144 0001						10862
CAB - CHOICE CHARGE OFF - MARKETER	32 34 35 37 38	144 0001						10863
BUILDERS CHOICE - MKT - CHARGE OFFS	34	144 0001						10864
CHARGE OFF-CHOICE 95%		144 0001						10865
CAB - RECOVERIES	32 34 35 37 38	144 0001						10870
	32 34 35 37 38	144 0001						10870
	32 34 35 37 38	144 0001						10871
CAB - CHOICE RECOVERIES COLUMBIA	32 34 35 37 38	144 0001						10872
BUILDERS CHOICE - COL - RECOVERIES	34	144 0001						10873
CAB - CHOICE RECOVERIES MARKETER	32 34 35 37 38	144 0001						10874
BUILDERS CHOICE - MKT - RECOVERIES	34	144 0001						10875
CHOICE RECOVERIES		144 0001						10880
CAB - PRIOR YEAR BALANCE	32 34 35 37 38	144 0001						10881
MARKETER PRIOR YEAR BALANCE	32 34 35 37 38	144 0001						10890
PIP - G/O CHRG-OFFS - ACTV ARREARS	34	144 0001						10895
PIP - G/O CHRG-OFFS - INACTV ARREA	34	144 0001						10900
PIP - G/O CHARGE-OFFS - FINALS	34	144 0001						10910
PIP - DISTRICT CHARGE-OFFS	34	144 0001						10920
PIP - DISTRICT RECOVERIES	34	144 0001						10925
PIP - G/O CHRG-OFFS - INC INELLIGI	34	144 0001						10930
PIP - PRIOR YEAR BALANCE	34	144 0001						10940
PIP - TRANS - MISC DEFERRED DEBITS	34	144 0001						10951
GMB ACCRUAL	32 34 35 37 38	144 0001						10952
GMB GROSS CHARGE OFF	32 34 35 37 38	144 0001						10953
GMB RECOVERIES	32 34 35 37 38	144 0001						10954
GMB PRIOR YEAR BALANCE	32 34 35 37 38	144 0001						10964
OTHER PRIOR YR BALANCE	34	144 0001						10964
A/R SOLD		144 5134						
ACCUMULATED PROVISION, OTHER, CR								10961
OTHER ACCRUAL	32 34 35 37 38	144 9900						10962
OTHER GROSS CHARGE OFF	32 34 35 37 38	144 9900						10963
OTHER RECOVERIES	32 34 35 37 38	144 9900						10964
OTHER PRIOR YR BALANCE	32 34 35 37 38	144 9900						10965
SPECIAL CPA GROSS CHARGE OFF		144 9900						10966
CAP CHARGE OFFS	32	144 9900						10967
CAP CHARGE OFFS TRANSFERRED	32	144 9900						10968
CAP PRIOR YR BALANCE		144 9900						10975
BUDGET PLUS ACCRUAL		144 9900						10976
BUDGET PLUS GROSS CHARGE OFF		144 9900						10977
BUDGET PLUS RECOVERIES		144 9900						10977
BUDGET PLUS PRIOR YR BALANCE		144 9900						10978

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145 NOTES RECEIVABL
NOTES RECEIVABLE-SUB

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145 9984

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146 A/R, INTER-CO
INTEREST

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146 03AA

34

32 34 35 37 38

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
EXCHANGE GAS	32 34 35 37 38	146 06AA					
A/R-INTERCO-EXCHANGE GAS-OFF SYSTEM	32 34 35 37 38	146 06AA			11005		
A/R-INTERCO-EXCHANGE GAS-IMBLANCES	32 34 35 37 38	146 06AA			11006		
MONEY POOL ADVANCES	32 34 35 37 38	146 10AA					
BAD GENAUX	34	146 53AA					
LONG TERM I/C RECEIVABLE	32 34 35 37 38	146 97AA			10973		
CIVIC CENTER LEASES	32 34 35 37 38	146 97AA			10974		
OPEB							
COLLECTIONS	32 34 35 37 38	146 98AA			11030		
MISCELLANEOUS ACCOUNTS RECEIVABLE							
GENERAL							
RENT DEPOSIT ON SMITHVILLE - CSC	38	146 99AA			10840		100145
OTHER RECOVERIES	32 34 35 37 38	146 99AA			10963		
NON DIFFERENTIAL	32 34 35 37 38	146 99AA			10970		
RATE REFUNDS	32 34 35 37 38	146 99AA			10970		100132
CIVIC CENTER LEASES	32 34 35 37 38	146 99AA			10973		
OPEB	32 34 35 37 38	146 99AA			10974		
INTEREST	32 34 35 37 38	146 99AA			10980		
A/R CASH PROCESSING	32 34 35 37 38	146 99AA			10983		
GAS SALES	34	146 99AA			10990		
TRANSPORTATION SALES	32 34 35 37 38	146 99AA			11000		
RATE REFUNDS	32 34 35 37 38	146 99AA			11010		
COLLECTIONS FROM ASSOC CO'S - DEBIT	32 34 35 37 38	146 99AA			11020		
COLLECTIONS TO ASSOC CO'S - CREDIT	34	146 99AA			11030		
ACCOUNTS PAYABLE	34 35 37 38	146 99AA			14070		
CHOICE MARKETER	34 35	146 99AA			14075		
151 FUEL STOCK	32 35	151					LPG*
FUEL STOCK	38	151					OL**
154 MATERIALS							
PLANT MATERIALS/OPERATING SUPPLIES	34 34 35 37 38	154			12980		DS**
MATERIAL HOLDING	32 34 35 37 38	154		CE	12980		OL**
156 OTHER MATERIALS & SUPPLIES-PRINTING							MS**
	34	156					8000
	34	156					OL**
	34	156					7682
	34	156					
164 STORAGE GAS	32 34 35 37 38	164 10YR					
GAS STORED UNDERGROUND - CURRENT	38	164 10YR					P****
PIPELINE CODE							

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
GAS STORED UNDERGROUND	32 34 35 37 38	164 12YY						
LIQUEFIED NATURAL GAS STORED	32 34 35 37 38	164 12YY						P****
LIQUEFIED NATURAL GAS STORED	32 34 35 37 38	164 20YR						
LIQUEFIED NATURAL GAS STORED	32 34 35 37 38	164 22YY						
165 PREPAYMENTS	32 34 35 37 38	165 0001						
PREPAYMENT, INSURANCE	32 34 35 37 38	165 0002						YR****
PREPAYMENT, TAXES, STATE	32 34 35 37 38	165 0002						YR****
STATE - PROPERTY	34 35 37 38	165 0002						YR****
STATE - GROSS RECEIPTS	34 35 37 38	165 0002						YR****
STATE - LICENSE AND FRANCHISE	34 35 37 38	165 0002						YR****
STATE - CAPITAL STOCK	34 35 37 38	165 0002						YR****
STATE - REGULATORY COMMISSION FEES	34 35 37 38	165 0002						YR****
LOCAL - OTHER	34 35 37 38	165 0002						YR****
PREPAYMENT, INSURANCE, MEDICAL/LTD	32 34 35 37 38	165 0003						YR****
PREPAID SICK-LEAVE BENEFITS	32 34 35 37 38	165 0003						YR****
PREPAYMENT, NOMINATED GAS PURCHASES	32 34 35 37 38	165 0005						YR****
PREPAYMENT, LNG STORAGE	32 34 35 37 38	165 0015						YR****
PREPAYMENTS, INSURANCE, S.I.C.A.	32 34 35 37 38	165 0022						YR****
PREPAYMENT, PENSION	32 34 35 37 38	165 0031						YR****
PREPAID PENSION EXPENSE	32 34 35 37 38	165 0031						YR****
PENSION RESTORATION PLAN	32 34 35 37 38	165 0067						YR****
PENSION RESTORATION PLAN	32 34 35 37 38	165 1022						YR****
PREPAID INSURANCE-INTERCOMPANY	32 34 35 37 38	165 1022						YR****
LTD-PREPAID INS ALLIATED	32 34 35 37 38	165 2034						YR****
PREPAYMENT TO COH - CVA ISSUE	32 34 35 37 38	165 2034						YR****
PREPAYMENT, MISC.	32 34 35 37 38	165 9900						YR****
PREPAID POSTAGE	32 34 35 37 38	165 9900						YR****
ASSET PROTECTION PROGRAM	32 34 35 37 38	165 9900						YR****
REGULATORY COMMISSION FEES	32 34 35 37 38	165 9900						YR****
CONSUMERS COUNSEL FUND	32 34 35 37 38	165 9900						YR****
SMALL BUSINESS ADVOCATE	32 34 35 37 38	165 9900						YR****
GAS PURCHASE EXPENSE	32 34 35 37 38	165 9900						YR****
POST RETIREMENT GROUP LIFE INSURANC	32 34 35 37 38	165 9900						YR****
MEDICARE	32 34 35 37 38	165 9900						YR****
DUES AND MEMBERSHIPS	32 34 35 37 38	165 9900						YR****
PERS PROPTY TAX - LEASED G. O.	32 34 35 37 38	165 9900						YR****
UNEMPLOYMENT COMPENSATION	32 34 35 37 38	165 9900						YR****
171 INTEREST RCVBL	32 34 35 37 38	165 9900						YR****
INTEREST AND DIVIDENDS RECEIVABLE	32 34 35 37 38	165 9900						YR****
TAKE OR PAY	32 34 35 37 38	165 9900						YR****
INTEREST RECEIVABLE (TAKE-OR-PAY)	32 34 35 37 38	165 9900						YR****
INTEREST RECEIVED (TAKE-OR-PAY)	32 34 35 37 38	165 9900						YR****
ADJ FOR FED INC TAXES - PRIOR YEARS	32 34 35 37 38	165 9900						YR****
ADJ FOR ST INC TAXES - PRIOR YEARS	32 34 35 37 38	165 9900						YR****

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

172 ADJ FOR FED INC TAX - PRIOR YEARS
ADJ FOR FED INC TAXES - PRIOR YEARS
INTEREST RECEIVABLE - TCI - EXCESS
OTHER A/R - SOLD
OTHER A/R - SOLD

32 34 35 37 38
32 34 35 37 38
34
171 0004
171 0012
171 5234
171 5237

11260

YR****

172 RENTS RCVBL
RENTS RECEIVABLE
OTHER A/R - SOLD
OTHER A/R - SOLD

32 34 35 37 38
34
172 5234
172 5237

173 AFFIL UTIL REV
AFFILIATE UTILITY REVENUE - ACCRUED
OFF SYSTEM SALES-UNBILLED
UTILITY REVENUE - ACCRUED
ACCRUED UTILITY REVENUE TARIFF
ACCRUED UTILITY REVENUE GTS
UTILITY REVENUE - ACCRUED
OFF SYSTEM SALES-UNBILLED
CUSTOMER A/R- SOLD
CUSTOMER A/R- SOLD
OTHER A/R- SOLD
OTHER A/R- SOLD

34 35 37
32 34 35 37 38
32 34 35 37 38
32 34 35 37 38
32 34 35 37 38
34
173 01AA
173 0200
173 0200
173 0200
173 0300
173 5134
173 5137
173 5234
173 5237

60480

18310

18320

60480

174 MISC ASSETS
EXCHANGE GAS RECEIVABLE
ACCRUED INVOICES
MISC ASSETS-EXCHANGE GAS A/R-OFF SY
MISC ASSETS-EXCHANGE GAS A/R-IMBALA
ACCRUED RETENTION AGREEMENTS
NON-QUAL STOCK UNEARN COMP
PRICE RISK ASSET - CURRENT
ACCRUED AND CURRENT ASSETS - MISC.
ACCRUED INVOICES
MISC ASSETS-EXCHANGE GAS A/R-OFF SY
MISC ASSETS-EXCHANGE GAS A/R-IMBALA
MISC ASSETS-EXC VIRG POWR STR TRFR

32 34 35 37 38
32 34 35 37 38
32 34 35 37 38
32 34 35 37 38
32 34 35 37 38
34
174 0031
174 0031
174 0031
174 1900
174 2000
174 3434
174 9900
174 9900
174 9900
174 9900

11280

11290

11295

11280

11290

11295

11296

YR****

175 MISC ASSETS
CURRENT DERIVATIVE INSTR ASSET
NONCURRENT DERIVATIVE INSTR ASSETS

32 34 35 37 38
32 34 35 37 38

175 3434

175 3534

176 DER INS ASST CU
DERIVATIVE INSTRUMENT ASSET-HEDGE
DERIVATIVE INSTR ASST-HEDGE NONC

32 34 35 37 38
32 34 35 37 38

176 3434

176 3534

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	HCC	ICC
PIPP - PYMC CREDIT	34	182 3412			12255		
AMORTIZATION OF CARRYING CHARGES	34	182 3412			12260		
PIPP CARRYING COSTS DEFERRED	34	182 3412			12261		
FIT ON PIPP CARRYING COSTS DEF	34	182 3412			12262		
PIPP CARRYING COST RECOVERY	34	182 3412			12263		
BASE RATE SRCHRG RECOVERIES - INT	34	182 3412			12270		
NET CHARGE OFFS - UNBILLED REVENUE	34	182 3412			12280		
BUDGET PLUS		182 3413			15882		
BUDGET PLUS	37					P****	
TAKE-OR-PAY COSTS	37	182 3414			12961	P****	
GSR TRANSITION COSTS	37	182 3414			12962		
STRANDED TRANSITION COSTS	37	182 3414			12963		
RECOVERY OF GSR AND STRANDED COSTS	37	182 3414			12964		
TOP REFUNDS (IN TRANSITION FILING)	37						
LONGWALL MINING PROJECT	37	182 3417			12495		
LONGWALL MINING	37	182 3433					
SFAS 133 CURRENT ASSET	34 35 37 38						
OTHER CURRENT REGULATORY ASSETS							
FINANCE/REGULATORY SERVICES							
BAD ACTIVITY							F***
SVC CORP MGT BILLING-BEGINNING BAL		182 3499	CE		K****		
SERVICE CORP MGMT BILLING ACTUAL		182 3499	CE		K****		
WEATHERIZATION - PROGRAM COST		182 3499	CE		K**CD		F*CD
WEATHERIZATION COSTS 1988 THRU 1993		182 3499	CE		K****		
		182 3499	CE		00993		
		182 3499	CE		08188		
		182 3499	CE		12360		
		182 3499	CE		12360		
		182 3499	CE		12370	*****	DS**
		182 3499	CE		12370	YR*****	DS**
		182 3499	CE		12370	YR*****	OL**
		182 3499	CE		12370	YR*****	
		182 3499	CE		12380		
		182 3499	CE		12390		
		182 3499	CE		12390		
		182 3499	CE		12400		
		182 3499	CE		12403		
	32 34 35 37 38	182 3499			100181		
		182 3499			100182		
		182 3499			100183		
		182 3499			100184		
		182 3499			100186		
		182 3499			100187		
		182 3499			12405		
		182 3499			12540		
		182 3499			12541		
		182 3499	CE		12541	RP*****	DS**
		182 3499			12541	RP*****	6030
		182 3499	CE		12541	RP*****	DS**
		182 3499	CE		12541	RP*****	73**
		182 3499	CE		12541	RP*****	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	FACILITY	HCC	ICC
LEAK REPAIR COSTS	35	182 3499			12541		RP5***
MANAGEMENT AUDIT	35	182 3499	CE		12541		RP5***
DEFERRED INTEREST EXPENSE - GCR	35	182 3499	CE		12541		RP5***
DEF INTEREST EXPENSE ON RATE REFUND	37	182 3499			12550		
	34	182 3499			12605		
DEFERRED RATE CASE EXPENSE	37	182 3499			12610		
POST IN SERVICE CARRYING CHARGES	38	182 3499			12610		
ENVIRONMENTAL INS. RECOVERIES	38	182 3499			12700		RA***
	34	182 3499			12745		
HEDGING PROGRAM	34	182 3499			12910		
INTEREST ON UNDERCOLLECTION	32	182 3499			12920		
GTI FUNDING	32	182 3499			12960		
GTI FUNDING RECOVERIES	32	182 3499			12965		
EAP	32	182 3499			12968		
EAP FORGIVENESS	32	182 3499			12968		
EAP RECOVERY	32	182 3499			12970		
CUSTOMER ASSIST PROG. RESTRUCTURING	32	182 3499	CE		12971		
	32	182 3499			12971		
CAP FORGIVENESS	37	182 3499			12971		
CAP RECOVERY	37	182 3499			12972		
PURIA RECOVERY	37	182 3499			12973		
PA RESTRUCT. COSTS - IT SYSTEMS	37	182 3499			12975		
	37	182 3499			12976		
	37	182 3499			12977		
PA RESTRUCT. COSTS - POST ORDER	37	182 3499			12978		
PA RESTRUCT. COSTS - PSC EDUCATION	37	182 3499			12979		
SYSTEMS COMMUNICATION NGS	37	182 3499	CE		12981		
SYSTEMS FOR MANAGING GAS TRANSPORTA	37	182 3499	CE		12981		
PA RESTRUCT COSTS-IT SYS AMORTIZAT	37	182 3499			12982		
CHOICE EDUCATION COSTS	37	182 3499			12985		
CHOICE ITS COSTS	38	182 3499			12986		
CHOICE COSTS -OTHER	38	182 3499			12987		
CHOICE COSTS -RECOVERY	38	182 3499			12988		
SALES AND USE TAX	38	182 3499			12995		
RESTRUCTURING COSTS	38	182 3499			15807		
RESTRUCTURING COSTS ADJUSTMENT	38	182 3499			15808		
RESTRUCTURING COST AMORTIZATION	38	182 3499			15809		
SP EMPL SEVERANCE ARRANGEMENT	38	182 3499			15810		
SEVERANCE - OPERATION EXCELLANCE	38	182 3499			15827		
POSTEMPLOYMENT BENEFIT	38	182 3499			15827		
GAIN/LOSS	37	182 3499			15860		
GAS COST INCENTIVE PLAN	37	182 3499			15880		
GCR RECOVERY/PASSBACK	35	182 3499			15880		
DEFERRED MERGER COSTS	35	182 3499			15901		
	32	182 3499	CE		15901		F***
	32	182 3499	CE		15901		G***
	32	182 3499	CE		15901		I3**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
ENVIRONMENTAL	32	182 3499	CE	15901				DS**
REG ASSET/REG LIABILITY RECLASS	32	182 3499	CE	15901				F*CD
ENVIRONMENTAL REMAINING ENVIRONMENTAL EXPENDITURE	32	182 3499	CE	15901				OL**
ENVIRONMENTAL INS. RECOVERIES	32	182 3499	CE	15901				7210
	32	182 3499	CE	15901				7310
	32	182 3499	CE	15901				7610
	32	182 3499	CE	15901				9110
	32	182 3499	CE	15901				6020
	32	182 3499	CE	15903				WL**
	32	182 3500	CE	12900		WP***		
	32	182 3500	CE	12900		LG***		
	32	182 3500	CE	12910		LG***		
	34	182 3500	CE	12920				
	34	182 3500	CE	13015				
	34	182 3500	CE	13030				
	32	182 3501		12761		100800		
	32	182 3501		12761				
	32	182 3501		12762		100800		
	32	182 3501		12762				
	32	182 3501		12763		100800		
	32	182 3501		12763				
	32	182 3501		12764		100800		
	32	182 3501		12764				
	32	182 3501		12765		100800		
	32	182 3501		12765				
	32	182 3501		12766		100800		
	32	182 3501		12766				
	32	182 3501		12767		100800		
	32	182 3502		15860				
POSTEMPLOYMENT BENEFIT	32	182 3502		15860				
RIP EXPENSE	34	182 3509		12475				
RIP EXPENSE	34	182 3509		12475				
PERCENTAGE OF INCOME PLAN	34	182 3512		12220				
NET CHARGE OFFS-LESS THAN 12 MTHS	34	182 3512		12250				
NET CHARGE OFFS - OVER 12 MONTHS	34	182 3512		12280				
NET CHARGE OFFS - UNBILLED REVENUE	34	182 3512		12280				
BUDGET PLUS	37	182 3513		15882				
BUDGET PLUS	37	182 3513		15882				
TAKE-OR-PAY COSTS	37	182 3514		12961		P***		
GSR TRANSITION COSTS	37	182 3514		12961		P***		
STRANDED TRANSITION COSTS	37	182 3514		12962				
RECOVERY OF GSR AND STRANDED COSTS	37	182 3514		12963				
TOP REFUNDS (IN TRANSITION FILING)	37	182 3514		12964				

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
REGULATORY EFFECTS OF SFAS 96	32 34 35 37 38	182 3516						12175
REG EFFECT ADJ FAS96(DB AND CR)								12495
LONGWALL MINING PROJECT	32 34 35 37 38	182 3517						
LONGWALL MINING PROJECT	32 34 35 37 38	182 3533						
SFAS 133 LONGTERM ASSET	32 34 35 37 38	182 3599						
OTHER NON-CURRENT REGULATORY ASSETS	34	182 3599						12108
ACCUM PROV FOR DEPRECIATION	34	182 3599	CE					12360
WEATHERIZATION - PROGRAM COST	34	182 3599						12360
WEATHERIZATION COSTS 1988 THRU 1993	34	182 3599						12360
	34	182 3599						12370
	34	182 3599	CE					12370
	34	182 3599	CE					12370
	34	182 3599	CE					12370
	34	182 3599	CE					12390
	34	182 3599	CE					12400
WEATHERIZATION - BASE RATE RECOVERY	32 34 35 37 38	182 3599						12400
WEATHERIZATION - OCC SETTLEMENT	34	182 3599						12403
BAD DEBT TRACKER	34	182 3599						12403
CAB-UNCOLLECTIBLE-CURR-ACCRUAL	34	182 3599						12403
GMB/GTS UNCOLLECT EXP ACCRUAL	34	182 3599						12405
2001 UNCOLLECTIBLE COSTS	34	182 3599						12405
DEFERRED PROPERTY TAXES	34	182 3599						12408
BAD ACTIVITY	34	182 3599						12521
BELL ATLANTIC	35	182 3599						12521
LONACONING CASE	35	182 3599						12538
INTEGRATED RESOURCE PLANNG	35	182 3599						12539
	35	182 3599						12541
	35	182 3599						12541
	35	182 3599						12541
	35	182 3599	CE					12541
	35	182 3599	CE					12541
	35	182 3599	CE					12541
	35	182 3599	CE					12541
	35	182 3599	CE					12541
	35	182 3599	CE					12541
	35	182 3599	CE					12541
	35	182 3599	CE					12542
LEAK REPAIR COSTS	34 37	182 3599						12542
DEFERRED INTEREST EXPENSE - GCR	34 35 37 38	182 3599						12605
DEF INTEREST EXPENSE ON RATE REFUND	34 35 37 38	182 3599						12610
	34 35	182 3599						12610
DEFERRED RATE CASE EXPENSE	32 34 35	182 3599						12700
	34	182 3599						12700
	34	182 3599						12745
POST IN SERVICE CARRYING CHARGES	32 34 35 37 38	182 3599						12745
ENVIRONMENTAL INS. RECOVERIES	34	182 3599						12910
HEDGING PROGRAM	32 34 35 37 38	182 3599						12910
RATE CASE EXPENSES	32 34 35 37 38	182 3599						12920
CKY GAS COSTS AUDIT 2002	32 34 37	182 3599						12920
CUSTOMER ASSIST PROG. RESTRUCTURING	32 34	182 3599	CE					12921
CAP FORGIVENESS	32	182 3599						12922
CAP RECOVERY	32	182 3599	CE					12922
RESTRUCTURING COSTS ADJUSTMENT	32	182 3599						12971
SP EMPL SEVERANCE ARRANGEMENT	32	182 3599						12972
	38	182 3599						15808
	38	182 3599						15810

6030
DS**
73**

01**
6030

COS*

RA****

LG****

YR****
YR****
YR****

100182
100183

RP****
RP****
RP5****
RP5****
RP5****
RP5****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
SPECIAL EMPL SEVERANCE PHOENIX	38	182 3599						15811
RESTRUCTURING COSTS - SERVICE CORP	38	182 3599						15812
EMPLOYEE SEVERANCE - FIELD	38	182 3599						15813
EMPLOYEE SEVERANCE - OTHER	38	182 3599						15814
EMPLOYEE SEVERANCE - PRINT SERVICES	38	182 3599						15815
EMPLOYEE SEVERANCE - WAREHOUSING	32 34 35 37 38	182 3599						15816
EMPLOYEE SEVERANCE-GENERAL SERVICES	32 34 35 37 38	182 3599						15817
EMP SEVERANCE-VOLUNTARY PROGRAM	37	182 3599						15818
EMPLOYEE SEVERANCE-COMMUNICATION	38	182 3599						15819
EMP SEVERANCE - VOLUNTARY II	32 34 35 37 38	182 3599						15821
EMP SEVERANCE - INVOLUNTARY LAYOFF	32 34 35 37 38	182 3599						15822
EMP SEVERANCE - PROCUREMENT	32 34 35 37 38	182 3599						15823
CTE RESTRUCTURING	32 34 35 37 38	182 3599						15825
NISOURCE/COLUMBIA MERGER	38	182 3599						15826
POSTEMPLOYMENT BENEFIT	37	182 3599						15860
GAIN/LOSS	37	182 3599						15880
GAS COST INCENTIVE PLAN	37	182 3599						15915
GCR RECOVERY/PASSBACK	37	182 3599						101730
EMP SEVERANCE-MARKETING	38	182 3599						101731
OTHER DEFERRED DEBITS								
DEFERRED RATE CASE EXPENSE	32	182 3900						12700
GSR TRANSITION COSTS	37	182 3900						12961
STRANDED TRANSITION COSTS	37	182 3900						12962
183 PRELIM SURVEY								
SURVEY/INVESTIGATION CHG, PRELIM	32 34 35 37 38	183 2000	CE					WP****
184 CLEARING ACCTS								
MISC. CLEARING ACCOUNTS								
LEGAL SERVICES AND EXPENSE(DB & CR)	32 34 35 37 38	184 0001						11320
LEGAL SERV AND EXPS (DB AND CR)	32 34 35 37 38	184 0001						11320
MISCELLANEOUS	32 34 35 37 38	184 0002						C****
BUILDING CLEARING ACCOUNTS	34	184 0002	CE					C****
COMMUNICATIONS	34	184 0002	CE					C****
	34	184 0002	CE					7210
	34	184 0002	CE					7520
	34	184 0002	CE					CCTR
BRANDING	34	184 0002	CE					7520
LEASE RENTAL - BUILDING	34	184 0002	CE					CCTR
	34	184 0002	CE					F***
	34	184 0002	CE					6321
LEASE RENTAL - MARBLE CLIFF	34	184 0002	CE					CCTR
	34	184 0002	CE					7510
	34	184 0002	CE					7520
LEASE RENTAL -LAND-PARKING GEN SVC	34	184 0002	CE					F***
	34	184 0002	CE					CCTR
	34	184 0002	CE					7520

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
GROSS RECEIPTS TAX - LAND LEAS REV	34	184 0002	CE		16120			6321
PROPERTY TAX - BUILDINGS AND LAND	34	184 0002	CE		16121			F***
PROPERTY TAX - BUILDING EQUIPMENT	34	184 0002	CE		16121			CCTR
SUB LEASE REV - CREDIT UNION	34	184 0002	CE		16130			F***
	34	184 0002	CE		16130			CCTR
	34	184 0002	CE		16131			F***
	34	184 0002	CE		16131			CCTR
	34	184 0002	CE		16140			F***
	34	184 0002	CE		16140			CCTR
	34	184 0002	CE		16140			6321
SUB LEASE REV-OHIO GAS ASSOCIATION	34	184 0002	CE		16145			CCTR
G 0 BUILDING COSTS DISTRIBUTED	34	184 0002	CE		16145			6321
G 0 BUILDING COSTS PRIOR YR BALANCE	34	184 0002	CE		16198			CCTR
	34	184 0002	CE		16199			7520
	34	184 0002	CE		16199			CCTR
BUILDING SERVICE COSTS	34	184 0002	CE		16199			7520
	34	184 0002	CE		16210			CCTR
	34	184 0002	CE		16210			7520
	34	184 0002	CE		16210			7520
BAD ACTIVITY	34	184 0002	CE		16211			7510
BAD ACTIVITY	34	184 0002	CE		16212			7550
BAD ACTIVITY	34	184 0002	CE		16213			CCTR
BAD ACTIVITY	34	184 0002	CE		16213			7520
BAD ACTIVITY	34	184 0002	CE		16213			7560
G. O. COMMUNICATIONS	34	184 0002	CE		16214			CCTR
BUILDINGS	34	184 0002	CE		16214			7520
BAD ACTIVITY	34	184 0002	CE		16214			7580
INVESTMENT COST	34	184 0002	CE		16215			7590
	34	184 0002	CE		16216			7620
	34	184 0002	CE		16220			CCTR
	34	184 0002	CE		16220			7520
INTERIOR LANDSCAPE	34	184 0002	CE		16230			F***
ELEVATORS	34	184 0002	CE		16230			DS**
WINDOWS & WALLS	34	184 0002	CE		16230			CCTR
HEATING AND AIR CONDITIONING	34	184 0002	CE		16230			6321
SECURITY	34	184 0002	CE		16240			CCTR
BAD ACTIVITY	34	184 0002	CE		16241			7520
LEASED EQUIPMENT	34	184 0002	CE		16241			CCTR
	34	184 0002	CE		16242			7520
	34	184 0002	CE		16242			CCTR
	34	184 0002	CE		16243			7520
	34	184 0002	CE		16243			CCTR
	34	184 0002	CE		16244			7520
	34	184 0002	CE		16244			CCTR
	34	184 0002	CE		16244			7520
	34	184 0002	CE		16249			CCTR
	34	184 0002	CE		16249			7520
	34	184 0002	CE		16250			CCTR
	34	184 0002	CE		16250			7520
	34	184 0002	CE		16250			CCTR

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	FACILITY	HCC	ICC
EMPLOYEE PARKING EXPENSE	34	184 0002	CE				16250
EMPLOYEE PARKING REIMBURSEMENT	34	184 0002	CE				16260
BAD ACTIVITY	34	184 0002	CE				16269
BAD ACTIVITY	34	184 0002	CE				16270
BAD ACTIVITY	34	184 0002	CE				16279
TELECOMMUNICATIONS PROPERTY TAX	34	184 0002	CE				16311
LEASED LINES - LONG DISTANCE	34	184 0002	CE				16341
BAD ACTIVITY	34	184 0002	CE				16343
BAD ACTIVITY	34	184 0002	CE				16350
OFFICE FURNITURE - LEASED	34	184 0002	CE				16351
OFFICE FURNITURE PROPERTY TAX	34	184 0002	CE				16360
CAFETERIA EQUIPMENT - LEASED	34	184 0002	CE				16361
CAFETERIA EQUIPMENT PROPERTY TAX	34	184 0002	CE				16362
CAFETERIA EQUIPMENT REPAIRS	34	184 0002	CE				16363
CAFETERIA APPLIANCE REPAIRS	34	184 0002	CE				16370
CARPETING - LEASED	34	184 0002	CE				16370
BAD ACTIVITY	34	184 0002	CE				17110
MOTOR VEHICLE CLEARING ACCOUNTS							C****
COMMUNICATIONS	32 34	184 0010	CE				7210
	32 34	184 0010	CE				7610
	32 34	184 0010	CE				7640
	34	184 0010	CE				7640
TRAINING, SAFETY	32 34 35 37 38	184 0010	CE		VN****		7640
INCENTIVE AND SPECIAL PAYOUTS	32 34 35 37 38	184 0010	CE				7640
LICENSE FEES AND OTHER TAXES	32 34 35 37 38	184 0010	CE		WP****		7640
INSURANCE	32 34 35 37	184 0010	CE				WL**
LEASE RENTALS (PRNCPL & INT ONLY)	32 34 35 37 38	184 0010	CE		VN****		7640
COSTS - DISPOSAL OF TRANS EQUIP	32 34	184 0010	CE			OL**	7640
EQUIPMENT AND INSTALLATION COSTS	32 34 35 37 38	184 0010	CE				7640
DELAYED DISC ON VEHICLE PURCHASES	32 34 35 37 38	184 0010	CE				7640
PERSL USE CO VEHLE - REIMBURSEMENT	32 34 35 37 38	184 0010	CE		VN****		7640
VEHICLE ACCIDENT REPAIRS	32 34 35 37 38	184 0010	CE		VN****		7640
VEHICLE DAMAGE REIMBURSEMENT	32 34	184 0010	CE		DS**		7640
ADMINISTRATIVE EXPENSES	34	184 0010	CE		OL**		7610
	32 34 35 37 38	184 0010	CE				7640
	32 34 35 37 38	184 0010	CE				7640
	32 34 35 37 38	184 0010	CE				7640
PERSL USE CO VEHICLE - GROSS UP	34	184 0010	CE				7640
TRANS - ALLOCATED BUILDING COSTS		184 0010	CE				OL**
		184 0010	CE				7520

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	32 34	184 0010	CE		11470			7640
	34	184 0010	CE		11470		0L**	7640
	34	184 0010	CE		11470			7640
	34	184 0010	CE		11470		0L**	7640
	34	184 0010	CE		11470			7640
	34	184 0010	CE		11470		0L**	7640
	34	184 0010	CE		11470			7640
	34	184 0010	CE		11470			7640
	34 35 37 38	184 0010	CE		11470	VN****		7640
	34	184 0010	CE		11470			7640
GARAGE RENT - PAID TO OTHERS	32 34	184 0010	CE		11480			7640
GARAGE RENT - SPACE ALLOC COSTS	32 34	184 0010	CE		11500			7640
DISCTS (COMMRCL STATIONS) - CREDIT	32 34	184 0010	CE		11520			7640
VEHICLE STORAGE - BUILDING COSTS	32 34	184 0010	CE		11530			7640
OTHER OPERATING EXPENSES	32 34	184 0010	CE		11540			7640
	32 34	184 0010	CE		11540	VN****		7640
	34	184 0010	CE		11550	WP****		WL**
	32 34	184 0010	CE		11550			7640
FUEL/OIL/SERVICE, COMPANY STATIONS	32 34	184 0010	CE		11560			7640
FUEL/OIL/SERVICE, SELECTED STATIONS	32 34	184 0010	CE		11571	VN****	V***	7640
OTHER STATIONS, FUEL, GASOLINE	32 34	184 0010	CE		11572	VN****	V***	7640
OTHER STATIONS, FUEL, DIESEL	32 34	184 0010	CE		11573	VN****	V***	7640
OTHER STATIONS, OIL	32 34	184 0010	CE		11574	VN****	V***	7640
OTHER STATIONS, SERVICE (LUBE,WASH)	32 34	184 0010	CE		11574	VN****	V***	7640
	37	184 0010	CE		11574			7640
	37	184 0010	CE		11574			7640
	37	184 0010	CE		11574			7640
	38	184 0010	CE		11574			7640
	38	184 0010	CE		11574			7640
FUEL, COMPRESSED NATURAL GAS	32	184 0010	CE		11580		0L**	7640
	34	184 0010	CE		11580		0L**	7640
	34 35 37 38	184 0010	CE		11580			7640
	34	184 0010	CE		11601	VN****		7640
CNG-VEHICLE MAINT, TRAVEL TIME	32 34	184 0010	CE		11602	VN****		7640
CNG-VEHICLE MAINT, TRAINING	32 34	184 0010	CE		11603	VN****		7640
CNG-VEHICLE MAINT, NON-COMPANY	32 34	184 0010	CE		11603	VN****		7640
CNG-VEHICLE MAINT, MAT'L & SERVICES	32 34	184 0010	CE		11604	VN****		7640
CNG-VEHICLE MAINT, NGV INSTALLATION	32 34	184 0010	CE		11605	VN****		7640
CNG-VEHICLE MAINT, EMISSION TESTING	32 34	184 0010	CE		11606	VN****		7640
CNG-VEHICLE MAINT, ENGINE DIAGNOSES	32 34	184 0010	CE		11607	VN****		7640
CNG-VEHICLE MAINT, REMOVE/REPL TANK	32 34	184 0010	CE		11608	VN****		7640
CNG-VEHICLE MAINT, REMOVE/REPL CNG	32 34	184 0010	CE		11609	VN****		7640
CNG-VEHICLE MAINT, OTHER REPAIRS	32 34	184 0010	CE		11610	VN****		7640
CNG-FACILITY MAINT, TRAVEL TIME	32	184 0010	CE		11621		LOC*	7640
	34	184 0010	CE		11621		LOC*	7640
	34	184 0010	CE		11621		LOC*	7640
	34 35	184 0010	CE		11621		LOC*	7640
	35	184 0010	CE		11621		LOC*	7640
	37	184 0010	CE		11621		LOC*	7640
	37	184 0010	CE		11621		LOC*	7640
	38	184 0010	CE		11621		LOC*	7640
	38	184 0010	CE		11621		LOC*	7640
CNG-FACILITY MAINT, TRAINING	32	184 0010	CE		11622		LOC*	7640
	32	184 0010	CE		11622		LOC*	7640

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CNG-FACILITY MAINT, NON-COMPANY	34	184 0010	CE		11622		LOC*	7640
	34	184 0010	CE		11622		OL**	7640
	35	184 0010	CE		11622		LOC*	7640
	37	184 0010	CE		11622		OL**	7640
	37	184 0010	CE		11622		LOC*	7640
	38	184 0010	CE		11622		OL**	7640
	38	184 0010	CE		11622		LOC*	7640
	32	184 0010	CE		11623		OL**	7640
	34	184 0010	CE		11623		LOC*	7640
	34	184 0010	CE		11623		OL**	7640
CNG-FACILITY MAINT, CHECK	35	184 0010	CE		11623		LOC*	7640
	35	184 0010	CE		11623		OL**	7640
	37	184 0010	CE		11623		LOC*	7640
	37	184 0010	CE		11623		OL**	7640
	38	184 0010	CE		11623		LOC*	7640
	38	184 0010	CE		11623		OL**	7640
	32	184 0010	CE		11624		LOC*	7640
	32	184 0010	CE		11624		OL**	7640
	34	184 0010	CE		11624		LOC*	7640
	34	184 0010	CE		11624		OL**	7640
CNG-FACILITY MAINT, REBUILD STATION	34	184 0010	CE		11624		LOC*	7640
	34	184 0010	CE		11624		OL**	7640
	35	184 0010	CE		11624		LOC*	7640
	35	184 0010	CE		11624		OL**	7640
	37	184 0010	CE		11624		LOC*	7640
	37	184 0010	CE		11624		OL**	7640
	38	184 0010	CE		11624		LOC*	7640
	38	184 0010	CE		11624		OL**	7640
	32	184 0010	CE		11625		LOC*	7640
	32	184 0010	CE		11625		OL**	7640
CNG-FACILITY MAINT, REMOVE/REPLACE	34	184 0010	CE		11625		LOC*	7640
	34	184 0010	CE		11625		OL**	7640
	35	184 0010	CE		11625		LOC*	7640
	35	184 0010	CE		11625		OL**	7640
	37	184 0010	CE		11625		LOC*	7640
	37	184 0010	CE		11625		OL**	7640
	38	184 0010	CE		11625		LOC*	7640
	38	184 0010	CE		11625		OL**	7640
	32	184 0010	CE		11626		LOC*	7640
	32	184 0010	CE		11626		OL**	7640
	34	184 0010	CE		11626		LOC*	7640
	34	184 0010	CE		11626		OL**	7640
	35	184 0010	CE		11626		LOC*	7640
	35	184 0010	CE		11626		OL**	7640
	37	184 0010	CE		11626		LOC*	7640
	37	184 0010	CE		11626		OL**	7640
	38	184 0010	CE		11626		LOC*	7640
	38	184 0010	CE		11626		OL**	7640
	32	184 0010	CE		11626		LOC*	7640
	32	184 0010	CE		11626		OL**	7640

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CNG-FACILITY LEASE		184 0010	CE	11626			OL**	7640
HYDROSTATIC TEST FACILITY, CNG		184 0010	CE	11627			LOC*	7640
	32 34 35 37 38	184 0010	CE	11711			OL**	7640
	32	184 0010	CE	11711			LOC*	7640
	32	184 0010	CE	11711			LOC*	7640
	34	184 0010	CE	11711			OL**	7640
	34	184 0010	CE	11711			OL**	7640
	35	184 0010	CE	11711			LOC*	7640
	35	184 0010	CE	11711			OL**	7640
	37	184 0010	CE	11711			LOC*	7640
	37	184 0010	CE	11711			OL**	7640
	38	184 0010	CE	11711			LOC*	7640
	38	184 0010	CE	11711			LOC*	7640
HYDROSTATIC TEST FACILITY, NON-CNG		184 0010	CE	11712			LOC*	7640
	32	184 0010	CE	11712			LOC*	7640
	32	184 0010	CE	11712			LOC*	7640
	34	184 0010	CE	11712			LOC*	7640
	34	184 0010	CE	11712			LOC*	7640
	35	184 0010	CE	11712			LOC*	7640
	35	184 0010	CE	11712			LOC*	7640
	37	184 0010	CE	11712			LOC*	7640
	37	184 0010	CE	11712			LOC*	7640
	38	184 0010	CE	11712			LOC*	7640
	38	184 0010	CE	11712			LOC*	7640
TRAINING, NGV & CNG STATION		184 0010	CE	11713			LOC*	7640
	32	184 0010	CE	11713			LOC*	7640
	32	184 0010	CE	11713			LOC*	7640
	34	184 0010	CE	11713			LOC*	7640
	34	184 0010	CE	11713			LOC*	7640
	35	184 0010	CE	11713			LOC*	7640
	35	184 0010	CE	11713			LOC*	7640
	37	184 0010	CE	11713			LOC*	7640
	37	184 0010	CE	11713			LOC*	7640
	38	184 0010	CE	11713			LOC*	7640
	38	184 0010	CE	11713			LOC*	7640
TRAINING, NGV & CNG STATION		184 0010	CE	11714			LOC*	7640
	32	184 0010	CE	11714			LOC*	7640
	32	184 0010	CE	11714			LOC*	7640
	34	184 0010	CE	11714			LOC*	7640
	34	184 0010	CE	11714			LOC*	7640
	35	184 0010	CE	11714			LOC*	7640
	35	184 0010	CE	11714			LOC*	7640
	37	184 0010	CE	11714			LOC*	7640
	37	184 0010	CE	11714			LOC*	7640
	38	184 0010	CE	11714			LOC*	7640
	38	184 0010	CE	11714			LOC*	7640
TRAINING, NGV & CNG STATION		184 0010	CE	11715			LOC*	7640
	32	184 0010	CE	11715			LOC*	7640
	32	184 0010	CE	11715			LOC*	7640
	34	184 0010	CE	11715			LOC*	7640
	34	184 0010	CE	11715			LOC*	7640
	35	184 0010	CE	11715			LOC*	7640
	35	184 0010	CE	11715			LOC*	7640
	37	184 0010	CE	11715			LOC*	7640
	37	184 0010	CE	11715			LOC*	7640

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
RENT - HOUSING OF GENERAL TOOL	32 34 35 37 38	184 0030	CE		11960			7610
GENERAL TOOLS - ALLOCD BLDG COSTS	32 34 35 37 38	184 0030	CE		11960			7640
	32 34 35 37 38	184 0030	CE		11970			0L**
	32 34 35 37 38	184 0030	CE		11970			7610
	32 34 35 37 38	184 0030	CE		11970			7640
GENERAL TOOL STORAGE - BLDG COSTS	32 34 35 37 38	184 0030	CE		11980			7610
OTHER OPERATING EXPENSE	32 34 35 37 38	184 0030	CE		11980			7640
COMPANY STATIONS	32 34 35 37 38	184 0030	CE		11990			7610
	32 34 35 37 38	184 0030	CE		11990			7640
	32 34 35 37 38	184 0030	CE		12000			7610
	32 34 35 37 38	184 0030	CE		12000			7640
	32 34 35 37 38	184 0030	CE		12000			7640
	32 34 35 37 38	184 0030	CE		12000			7610
	32 34 35 37 38	184 0030	CE		12000			7640
SELECTED COMMERCIAL STATIONS	32 34 35 37 38	184 0030	CE		12010			7640
	32 34 35 37 38	184 0030	CE		12010			7640
	32 34 35 37 38	184 0030	CE		12010			7640
OTHER STATIONS, FUEL, GASOLINE	32 34 35 37 38	184 0030	CE		12021		V***	7610
OTHER STATIONS, FUEL, DIESEL	32 34 35 37 38	184 0030	CE		12021		V***	7640
OTHER STATIONS, OIL	32 34 35 37 38	184 0030	CE		12022		V***	7610
OTHER STATIONS, SERVICE (LUBE, WASH)	32 34 35 37 38	184 0030	CE		12022		V***	7640
COMPRESSED NATURAL GAS	32 34 35 37 38	184 0030	CE		12023		V***	7640
CNG-GENERAL TOOL EQUIPMENT MAINT	32 34 35 37 38	184 0030	CE		12023		V***	7640
CNG-FACILITY EQUIPMENT MAINTENANCE	32 34 35 37 38	184 0030	CE		12024		V***	7610
	32 34 35 37 38	184 0030	CE		12024		V***	7640
	32 34 35 37 38	184 0030	CE		12030		0L**	7610
	32 34 35 37 38	184 0030	CE		12030		0L**	7640
	32 34 35 37 38	184 0030	CE		12040		0L**	7610
	32 34 35 37 38	184 0030	CE		12040		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640
	32 34 35 37 38	184 0030	CE		12050		0L**	7610
	32 34 35 37 38	184 0030	CE		12050		0L**	7640

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
NON-PRODUCTIVE TIME								
LABOR DISTRIBUTION ABSENCE CODES								
PROVISION FOR (G.O. USE ONLY)	32 34 35 37 38	184 0090			L***			
PRIOR YEAR BALANCE (G.O. USE ONLY)	32 34 35 37 38	184 0090			L0920			
PAYROLL/LABOR DISTRIBUTION VARIANCE	32	184 0090			L0930			
	32	184 0090	CE		L0990			
	34	184 0090	CE		L0990			
	34	184 0090	CE		L0990			
	35	184 0090	CE		L0990			
	35	184 0090	CE		L0990			
	37	184 0090	CE		L0990			
	37	184 0090	CE		L0990			
	38	184 0090	CE		L0990			
	38	184 0090	CE		L0990			
FABRICATION EXPENSE - CLEARING								
SERVICE CORP MGMT BILLING ACTUAL	34	184 0100	CE		08188			
INCENTIVE AND SPECIAL PAYOUTS	34	184 0100	CE		08198			
	34	184 0100	CE		08198			
ADMINISTRATIVE LABOR & EXPENSE	34	184 0100	CE		13110			7792
SHOP LABOR & EXPENSE - DIRECT	34	184 0100	CE		13120			7791
SHOP LABOR & EXPENSE - INDIRECT	34	184 0100	CE		13130			7793
OTHER	34	184 0100	CE		13135			7793
	34	184 0100	CE		13135			7792
MISCELLANEOUS MATERIAL & SUPPLIES	34	184 0100	CE		13135			7792
BUILDING COSTS	34	184 0100	CE		13140			7792
	34	184 0100	CE		13140			7793
	34	184 0100	CE		13150			7210
	34	184 0100	CE		13150			7791
	34	184 0100	CE		13150			7793
	34	184 0100	CE		13180			
CREDIT FABRICATION COSTS DISTRIBUTE	34	184 0100	CE		13190			
PRIOR YEAR BALANCE	34	184 0100	CE		13205			F***
DFC (BANGS/FAB) PURCHASING EXPENSES	34	184 0100	CE		13205			
	34	184 0100	CE		13205			7791
	34	184 0100	CE		13205			7792
DFC (BANGS/FAB) INV ADJUSTS	34	184 0100	CE		13210			F***
	34	184 0100	CE		13210			
	34	184 0100	CE		13210			7791
	34	184 0100	CE		13210			7792
DFC (BANGS/FAB) IT UTILIZATION EXP	34	184 0100	CE		13215			
DFC (BANGS/FAB) FIX COST	34	184 0100	CE		13215			
DFC (BANGS/FAB) SALVAGE EXP	34	184 0100	CE		13220			
DFC (BANGS/FAB) ADMINISTRATION EXPE	34	184 0100	CE		13225			
	34	184 0100	CE		13225			
	34	184 0100	CE		13230			
	34	184 0100	CE		13230			
	34	184 0100	CE		13230			
	34	184 0100	CE		13230			
DFC (BANGS/FAB) PROJ EXPENSES	34	184 0100	CE		13235			
	34	184 0100	CE		13235			

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
DFC (BANGS/FAB) SALVAGE REVENUES	34	184 0100	CE		13240			7792
DFC (BANGS/FAB) PROJECT REVENUES	34	184 0100			13245			7792
	34	184 0100	CE		13245			7792
PRINT SERVICES CLEARING ACCOUNT								
BAD ACTIVITY	34	184 0200	CE		17110			7681
BAD ACTIVITY	34	184 0200	CE		17111			7681
BAD ACTIVITY	34	184 0200	CE		17112			7681
BAD ACTIVITY	34	184 0200	CE		17113			7681
BAD ACTIVITY	34	184 0200	CE		17120			7681
BAD ACTIVITY	34	184 0200	CE		17130			7681
BAD ACTIVITY	34	184 0200	CE		17135			7681
BAD ACTIVITY	34	184 0200	CE		17140			7681
BAD ACTIVITY	34	184 0200	CE		17141			7681
BAD ACTIVITY	34	184 0200	CE		17142			7681
BAD ACTIVITY	34	184 0200	CE		17143			7681
BAD ACTIVITY	34	184 0200	CE		17150			7681
BAD ACTIVITY	34	184 0200	CE		17160			7681
BAD ACTIVITY	34	184 0200	CE		17161			7681
BAD ACTIVITY	34	184 0200	CE		17162			7681
BAD ACTIVITY	34	184 0200	CE		17180			7681
BAD ACTIVITY	34	184 0200	CE		17190			7681
BAD ACTIVITY	34	184 0200	CE		17220			7682
BAD ACTIVITY	34	184 0200	CE		17320			7682
MATERIALS - GAS BILL RENDERING	34	184 0200	CE		17320			7682
INSERTING MATERIALS	34	184 0200	CE		17320			7682
BAD GENAUX								
BAD ACTIVITY	34	184 0201	CE		17142			7682
LABOR - GAS BILL RENDERING	34	184 0201	CE		17210			7682
MATERIALS - GAS BILL RENDERING	34	184 0201	CE		17220			7682
OUTSIDE SERVICES - GBR	34	184 0201	CE		17230			7682
OUTSIDE SERVICES INDIRECT - GBR	34	184 0201	CE		17235			7682
BUILDING LEASE - GBR	34	184 0201	CE		17240			7682
EQUIPMENT LEASE - GBR	34	184 0201	CE		17241			7682
RENTAL EXPENSE - GBR	34	184 0201	CE		17243			7682
UTILITIES - GBR	34	184 0201	CE		17245			7682
EMPLOYEE EXPENSES - GBR	34	184 0201	CE		17250			7682
IT CHARGES - GBR	34	184 0201	CE		17270			7682
LABOR - OTHER DIRECT	34	184 0201	CE		17310			7682
LABOR - ADMINISTRATIVE	34	184 0201	CE		17311			7682
LABOR - DEPARTMENTAL SUPPORT	34	184 0201	CE		17312			7682
LABOR - INSERTING - CLERICAL	34	184 0201	CE		17313			7682
INSERTING MATERIALS	34	184 0201	CE		17320			7682
OUTSIDE SERVICES - DIRECT	34	184 0201	CE		17330			7682
OUTSIDE SERVICES - INDIRECT	34	184 0201	CE		17335			7682
BUILDING LEASE	34	184 0201	CE		17340			7682
FURNITURE LEASE	34	184 0201	CE		17341			7682
EQUIPMENT LEASE	34	184 0201	CE		17342			7682
RENTAL EXPENSE	34	184 0201	CE		17343			7682
UTILITIES - INSERTING	34	184 0201	CE		17345			7682
EMPLOYEE EXPENSE	34	184 0201	CE		17350			7682
IT CHARGES - INSERTING	34	184 0201	CE		17370			7682

ACCOUNT DESCRIPTION VALID COMPANY

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC	WP****	WL**
186 DEFERRED DEBITS				
MAINTENANCE AND JOBBING WIP	32 34 35 37 38	186 0001 CE		
UNRECOGNIZED PRIOR SERVICE COST	32 34 35 37 38	186 0002		
GENERAL OFFICE LEASE, REVENUE COH				
GNRL OFF BLDG LEASE	34	186 0030		12340
GNRL OFF BLDG LEASE	32 34 35 37 38	186 0030		12350
DISTRIBUTION INFORMATION SYSTEM				
ADMIN AND APPLICATION SUPPORT	34	186 0034		12110
CDC COSTS	32 34	186 0034 CE		12180
	34	186 0034		12180
	34 35	186 0034 CE		12180
	34 35 37	186 0034		12180
	37	186 0034 CE		12180
	37	186 0034		12180
	38	186 0034 CE		12180
	38	186 0034		12180
	34 37 38	186 0034 CE		12190
	34	186 0034		12200
	34 35	186 0034 CE		12200
	34 35 37 38	186 0034		12200
	38	186 0034 CE		12200
	32 34 35 37 38	186 0034		12200
	34	186 0034 CE		12210
	34	186 0034		12210
SYSTEM SERVICES				
CONSULTATION SERVICES				
	32 34	186 0038		12660
	32 34 35 37 38	186 0040		12620
	34	186 0051		12400
	34	186 0071		
		186 0079	100800	12763
AMORTIZATION				
VIRGINIA PROPERTIES MERGER	32 34 35 37 38	186 0083		16400
VIRGINIA PROPERTIES MERGER	32 34 35 37 38	186 0083		16410
TAXES, PROPERTY	32 34 35 37 38	186 0083		16420
DEFERRED PROPERTY TAXES	32 34 35 37 38	186 0083		16430
OHIO WEATHERIZATION PROGRAM				
WEATHERIZATION - OCC SETTLEMENT	34	186 0086		12530
PENSION RESTORATION PLAN	34	186 0099		
DEFERRED CHARGES - OPEB				
OPEB HOUSEKEEPING FUNCTION				
OPEB - TRANS, OBLIGATION (CAPITAL)	37	186 80AA		08299
INSURANCE TRANSACTION				
LIAB NONCURR - REGULAR	32 34 35 37 38	186 9900		12170
LIAB NONCURR - HOUSEK-ADJ	32 34 35 37 38	186 9900		12290
NONCURRENT-REGULAR AMORT	32 34 35 37 38	186 9900		12300
NONCURRENT-HOUSEKE-AMORTI	32 34 35 37 38	186 9900		12310
DEFERRED DEBITS - SALE OF CNY (COH)				
SALE OF CNY	34	186 9900		12310
DEFERRED I/C	34	186 9900		12310
DEFERRED I/C	32 34 35 37 38	186 9900		12310
OTHER DEFERRED DEBITS	32	186 9900		12310
ACCOUNTS PAYABLE OTHER	32 34 35 37 38	186 9900		12310
CASH OVER AND SHORT (DB AND CR)	34	186 9900		12310
VEHICLE EQUIPMENT INSTALLATION	34	186 9900		12310
FEDERAL EXCISE TAX - GASOLINE	34	186 9900		12310
SPECIAL PROJECTS DB	34 34	186 9900		12310

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
HOME AND GARDEN SHOW	34	186 9900			22018	YR****		DD**
SANDWICH CONVERSION RECEIVABLES	34	186 9900			22019	YR****		DD**
	34	186 9900			22040			DS**
	34	186 9900			22040			DD**
	34	186 9900			22040			OL**
	34	186 9900			22040			DD**
	34	186 9900			22042	YR****		DD**
THIRD PARTY BILL INSERTS - EXPENSES	34	186 9900			22043	YR****		DD**
FUTURE PROGRAM RECEIVABLES	34	186 9900			22044	YR****		DD**
FUTURE PROGRAM S	34	186 9900			23010			7310
WATER HEATER REPLACEMENT PROGRAM	34	186 9900			23011			7310
GARAGE HEATER PROGRAM	34	186 9900			23012			7310
GAS LOGS PROGRAM	34	186 9900			24000			7310
ARISTEC CAPITAL RECOVERY	34	186 9900						
LIABILITY & PROPERTY DAMAGE	32 34 35 37 38	186 9903			12160			
LIABILITY & PROPERTY DAMAGE LOSSES								
OHIO EXCISE TAX	34	186 9906			12525			
OHIO EXCISE TAX								
188 RESEARCH								
GENERAL ADMIN, ADVISORY AND PLNG								
RESEARCH DEBITS	32 34 35 37 38	188 0002	CE		13323	RD****		7810
RESEARCH CREDITS	34 35 37	188 0002	CE		13324			7810
	32 34 35 37 38	188 0002	CE		13324	RD****		7810
	32 34	188 0002	CE		13332			
RESEARCH - BILLINGS	32 34 35 37 38	188 0002			13333			
EXPENSE TRANSFERRED, CREDIT	32 34 35 37 38	188 0002			13334			
PRIOR YEAR BALANCE								
190 TAX, DEFERRED								
ACCUMULATED DEFERRED INCOME TAXES	32 34 35 37 38	190 1010						
TCO PENALTY CREDITS-FEDERAL	32 34 35 37 38	190 1011			T1044			
HEATSHARE CONTRIBUTION-FEDERAL	34	190 1101			T1011			
INT INC ACCRUED-WEAVER OIL-FEDERAL	32 34 35 37 38	190 1201			T1251			
FUTURE FIT BENEFIT-STATE TAXES	32 34 35 37 38	190 1221			T1201			
EXCESS BANK PURCHASES-FED	32 34 35 37 38	190 1301			T1221			
DEF GAS PURCH COST-UNBILLED REV-FED	32 34 35 37 38	190 1401			T1861			
RATE REFUNDS-NON-SECTION 461-H-FED	32 34 35 37 38	190 1402			T1841			
SECT 461-H RATE REFUNDS - FEDERAL	32 34 35 37 38	190 1403			T1631			
EXCESS DEFERRED INCOME TAX-FEDERAL	32 34 35 37 38	190 1404			T1861			
TCO SETTLEMENT - FEDERAL	32 34 35 37 38	190 1405			T1404			
RELOCATION COSTS-FEDERAL	32 34 35 37 38	190 1407			T1405			
DEFERRED GAS PURCHASE OPTS-FED	32 34 35 37 38	190 1501			T1407			
UNBILLED EXCISE TAXES - FEDERAL	32 34 35 37 38	190 1503			T1451			
CALENDARIZATION OF PURCHASES - FED	32 34 35 37 38	190 1601			T1481			
ALTERNATIVE MINIMUM TAX-FEDERAL	32 34 35 37 38				T1881			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
MAPPING DEVELOPMENT COSTS-FEDERAL	32 34	35 37 38	190	2907				T2907
LEGAL EXP CAPITALZD PER R.A.R. - FED	32	35 37	190	2908				T2111
YORK GAS EXPENSES CAPITALIZED - FED		35 37	190	2909				T2121
HAGERSTOWN GAS COMPANY - FEDERAL		35	190	2910				T2161
REG COMMISSION EXP CAPITALIZED-FED	32 34	35 37 38	190	2911				T2181
RESIDENTIAL CONSERVATION SVC - FED	32 34	35 37 38	190	2912				T2211
GAIN ON DISPOSAL OF ASSETS-FEDERAL		37	190	2913				T2291
DEF COST - MOOREFIELD BLDG - FED		38	190	2914				T2711
REVENUE REDUCTION - RIP EXPENSE-FED	32 34	35 37 38	190	2915				T2751
STORAGE GAS LOSSES - FEDERAL		37	190	2916				T2321
INTEREST CAP - DIRECT/AVOIDED - FED	32 34	35 37 38	190	2917				T2871
BUILDER INCENTIVE PLAN-FED	32 34	35 37 38	190	2918				T2881
SECURITY DEPOSITS - STATE	32 34	35 37 38	190	2919				T2941
CMEP-DAP RESERVE - FEDERAL	32 34	35 37 38	190	2920				T2920
RES FOR LOSSES-LAND WRITEDOWN FEDER	32 34	35 37 38	190	2921				T2921
LIFO INVENTORY EVALUATION - N/C FED	32 34	35 37 38	190	2922				T5100
CIC-PHANTOM STOCK-FEDERAL	32 34	35 37 38	190	2923				T2923
CONTINGENT STOCK	32 34	35 37 38	190	2924				T2924
MURPHY GAS GOODWILL-FED	34		190	2925				T2931
RETENTION AGREEMENTS - FEDERAL	32 34	35 37 38	190	2931				T2933
INJURIES & DAMAGES-FEDERAL	32 34	35 37 38	190	2933				T2841
CAPITALIZED FRINGE BENEFITS-FEDERAL	32 34	35 37 38	190	2934				T2938
PENSION RESTORATION PLAN-FEDERAL	32 34	35 37 38	190	2938				T2934
ARBORETUM RENT FEDERAL		38	190	2939				T2940
TRANSITION COSTS - FEDERAL	32 34	35 37 38	190	2940				T2946
ENVIRONMENTAL ISSUES - FEDERAL	32 34	35 37 38	190	2946				T2946
ENVIRONMENTAL TAX - FEDERAL	32 34	35 37 38	190	2947				T2947
FIT REDUCTION (190)	32 34	35 37 38	190	2950				T5111
RATE BASE ADJUSTMENT	32 34	35 37 38	190	2953				T5110
CHOICE PROG DEFE TAX-NONCURRENT FED	34		190	2956				T0000
NONC DEFERRED TAXES-FED OF0/0MO PEN	32 34	35 37 38	190	2970				T2971
SFAS 133-FEDERAL	32 34	35 37 38	190	2971				T2972
SPEC. SEVERANCE PLAN-FED-NONCURRENT	32 34	35 37 38	190	2972				T2973
DELAYED DEPOSITS-FEDERAL	32 34	35 37 38	190	2973				T2979
OPEB - FEDERAL	32 34	35 37 38	190	2979				T2980
POSTEMPLOYMENT BENEFIT FEDERAL	32 34	35 37 38	190	2980				T2981
DEFERRED DIRECTOR'S COST-FED	32 34	35 37 38	190	2981				T2921
GAIN - UTILITY LEASING - FEDERAL	32 34	35 37 38	190	2992				T2996
SFAS96 REGULATED LIABILITY-FEDERAL	32 34	35 37 38	190	2996				T3044
TCO PENALTY CREDITS-STATE	32 34	35 37 38	190	3010				T3011
HEATSHARE CONTRIBUTION-STATE	34		190	3011				T3221
EXCESS BANK PURCHASES-STATE	32 34	35 37 38	190	3221				T1462
DEF GAS PURCH COST-UNBILLED REV-ST	32	35 37 38	190	3301				T1462
RATE REFUNDS-NON SECTION 461	32 34	35 37 38	190	3401				T1462
SECT 461-H RATE REFUNDS - STATE	32 34	35 37 38	190	3402				T1632

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
EXCESS DEFERRED INCOME TAX-STATE	32 34 35 37 38	190 3403						T1862
TCO SETTLEMENT - STATE	32 34 35 37 38	190 3404						T3404
RELOCATION COSTS-STATE	32 34 35 37 38	190 3405						T3408
DEFERRED GAS PURCHASE OPTS-STA	32 34 35 37 38	190 3407						T3407
TAX DEFERRED PURCHASES - ST	32 34 35 37 38	190 3501						T1452
CALENDARIZATION OF PURCHASES - ST	32 34 35 37 38	190 3503						T1482
CAPITAL STOCK DEFICIENCIES - STATE	32 34 35 37 38	190 3902						T1312
SECTION 463-VACATION ACCRUAL - ST	32 34 35 37 38	190 3905						T1702
THRIFT RESTORATION PLAN - STATE	32 34 35 37 38	190 3910						T1572
CMEP-DAP RESERVE - STATE	32 34 35 37 38	190 3919						T3919
LTIIP DIVIDEND CREDIT STATE	32 34 35 37 38	190 3921						
DEFERRED COMPENSATION - ST	32 34 35 37 38	190 3922						T3922
INJURIES & DAMAGES-STATE-CURRENT	32 34 35 37 38	190 3923						T3922
RESIDENTIAL LATE PAYMENT FEE-STATE	32 34 35 37 38	190 3924						T1832
SLT ECONOMIC PERFORMANCE - STATE	32 34 35 37 38	190 3933						T3924
NGV WRITEDOWN - STATE	32 34 35 37 38	190 3934						T3934
CAPITAL STOCK TAX PASSBACK-STATE	32 34 35 37 38	190 3936						T3934
PENSION RESTORATION PLAN - STATE	32 34 35 37 38	190 3937						T3936
LIFO INV EVALUATION - STATE	32 34 35 37 38	190 3938						T3937
OFF - SYSTEM SALES - STATE	32 34 35 37 38	190 3939						T3938
MEAL ALLOW - PAYROLL TAX - STATE	32 34 35 37 38	190 3945						T3939
ENVIRONMENTAL ISSUES - STATE	32 34 35 37 38	190 3946						T3945
INV CAP COSTS STOR GAS-STATE	32 34 35 37 38	190 3947						T3946
SPEC. SEVERANCE PLAN-STATE-CURRENT	32 34 35 37 38	190 3972						T3947
OPEB - STATE	32 34 35 37 38	190 3979						T3972
POST EMPLOYMENT BENEFIT-STATE	32 34 35 37 38	190 3980						T3979
CAP FUNDING - STATE	32 34 35 37 38	190 3982						T3980
TCO PENALTY CREDITS-STATE	32 34 35 37 38	190 4010						T3982
EXCESS BANK PURCHASES-STATE	32 34 35 37 38	190 4223						T4010
FUTURE TAKE OR PAY COSTS - STATE	32 34 35 37 38	190 4301						T4223
RATE REFUNDS-EXCESS WRITE DOWN-ST	32 34 35 37 38	190 4402						T2962
BLDG LEASE WRITE-DOWNS/BUYOUTS-STA	32 34 35 37 38	190 4621						T2952
ARISTECH-STATE	32 34 35 37 38	190 4851						T4621
	32 34 35 37 38	190 4851						T2852
	32 34 35 37 38	190 4851						T2852
	32 34 35 37 38	190 4851						T2852
	32 34 35 37 38	190 4851						T2852
	32 34 35 37 38	190 4902						T2852
	32 34 35 37 38	190 4903						T2862
	32 34 35 37 38	190 4904						T2102
	32 34 35 37 38	190 4905						T4904
	32 34 35 37 38	190 4906						T4905
	32 34 35 37 38	190 4907						T4906
	32 34 35 37 38	190 4908						T4906
	32 34 35 37 38	190 4908						T2112

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INVENTORY CAP COSTS-STORAGE GAS-ST
LIMESTONE GAS CO EXP CAPTLZD - ST
RESTRICTED STOCK-STATE
NON-QUALIFIED STOCK OPTION-STATE
NON-COMPLETE STATE
MURPHY GAS GOODWILL-STATE
LEGAL EXP CAPTLZD PER R.A.R. - ST

ACCOUNT DESCRIPTION GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

ACCOUNT DESCRIPTION	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
YORK GAS EXPENSES CAPITALIZED - ST	190	4909			T2122			
HAGERSTOWN GAS COMPANY ST	190	4910			T2162			
RESIDENTIAL CONSERVATION SVC - ST	190	4912			T2212			
STORAGE GAS LOSSES - STATE	190	4916			T2322			
INTEREST CAP - DIRECT/AVOIDED - ST	32	34	35	37	38			
BUILDER INCENTIVE PLAN-ST	32	34	35	37	38			
SECURITY DEPOSITS - STATE	32	34	35	37	38			
CMEP-DAP RESERVE - STATE	32	34	35	37	38			
LIFO INVENTORY EVALUATION - N/C ST	32	34	35	37	38			
CIC-PHANTOM STOCK STATE	32	34	35	37	38			
CONTINGENT STOCK	32	34	35	37	38			
RETENTION AGREEMENTS - STATE	32	34	35	37	38			
INJURIES & DAMAGES-STATE	32	34	35	37	38			
CAPITALIZED FRINGE BENEFITS-STATE	32	34	35	37	38			
PENSION RESTORATION PLAN-STATE	32	34	35	37	38			
ARBORETUM RENT STATE	32	34	35	37	38			
TRANSITION COSTS - STATE	32	34	35	37	38			
ENVIRONMENTAL ISSUES - STATE	32	34	35	37	38			
ENVIRONMENTAL TAX - STATE	32	34	35	37	38			
DED TAXES CONS EFF TAX RATE-STATE	32	34	35	37	38			
DEFERRED TAXES-KENTUCKY ST NOL C/F	32	34	35	37	38			
NONC DEFERRED TAXES-ST OFO/OMD PEN	32	34	35	37	38			
SFAS 133- STATE	32	34	35	37	38			
SPEC. SEVERANCE PLAN-STATE-NONCURR.	32	34	35	37	38			
DELAYED DEPOSITS-STATE	32	34	35	37	38			
OPEB - STATE	32	34	35	37	38			
POSTEMPLOYMENT BENEFIT - STATE	32	34	35	37	38			
DEFERRED DIRECTOR'S COST - STATE	32	34	35	37	38			
GAIN - UTILITY LEASING - STATE	32	34	35	37	38			
SFAS93 REGULATED LIABILITY-STATE	32	34	35	37	38			
INTEREST ON F.I.T. LIABILITY - FED	32	34	35	37	38			
IRS INTEREST 77-78 -OVERPAYMENT-FED	32	34	35	37	38			
FIT INTEREST DEDUCTION ISSUE - FED	32	34	35	37	38			
LESOP DEFERRED - FEDERAL	32	34	35	37	38			
INTEREST ON F.I.T. LIABILITY - ST	32	34	35	37	38			
LESOP DEFERRED - STATE	32	34	35	37	38			
191 UNRECOVERED								
PURCHASED GAS COSTS - UNRECOVERED	191	4000			13530			
TAKE-OR-PAY	32	34	35	37	38			
TRANSITION COSTS - TRANSP RECOVERY	191	4000			13536			
TRANS COSTS-REV RETENT RECOGNITION	191	4000			13538			
ACA DEFERRED	32	34	35	37	38			
OFF SYSTEM SALES DEFERRAL	191	4000			13600			
OFF SYSTEM SALES - UNBILLED	191	4000			13602			
OFF SYSTEM SALES-INTEREST DEFERRED	191	4000			13602			
OFF SYSTEM SALES-REV RECOGNITION	191	4000			13603			
	191	4000			13604			
	191	4000			13605			

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191 UNRECOVERED YR**** 13530

TAKE-OR-PAY YR**** 13536

TRANSITION COSTS - TRANSP RECOVERY YR**** 13538

TRANS COSTS-REV RETENT RECOGNITION YR**** 13600

ACA DEFERRED YR**** 13602

OFF SYSTEM SALES DEFERRAL YR**** 13602

OFF SYSTEM SALES - UNBILLED YR**** 13603

OFF SYSTEM SALES-INTEREST DEFERRED YR**** 13604

OFF SYSTEM SALES-REV RECOGNITION YR**** 13605

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COS*

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
MARKETED CAPACITY RELEASE		191	4000						13606
ACA DEFERRED/DEMAND	38	191	4000						13607
MURPHY GAS ACA DEFERRED	35 37	191	4000						13608
STRANDED CAPACITY RECOVERIES	32 34 35 37 38	191	4000						13615
		191	4000						13615
		191	4000						13615
		191	4000	CE					13615
		191	4000						13615
		191	4000						13615
		191	4000						13616
		191	4000						13618
STRANDED COST RECOGNITION	34	191	4000						13620
OVER/UNDER RECOVERED PROGRAM COSTS	34	191	4000						13620
END USER EXCHANGE	32 34 35 37 38	191	4000						13625
SPECIAL ADJUSTMENT	34 37	191	4000						13630
TRANSPORTER IMBALANCE	32 34 35 37 38	191	4000						13630
		191	4000						13635
SUPPLIER IMBALANCE	32 34 35 37 38	191	4000						13635
		191	4000						13640
UNBILLED GAS COST	32 34 35 37 38	191	4000						13640
TRANSITION COSTS- ACCOUNT 191	32 34 35 37 38	191	4000						13645
TRANSITION COSTS-STRANDED COST	32 34 35 37 38	191	4000						13646
TRANSITION COST RECOVERY	32 34 35 37 38	191	4000						13649
ACA DEFERRED	32	191	4000						13660
ACA DEFERRED - ORDER 636		191	4000		SCH C				13600
OFF SYSTEM SALES DEFERRAL		191	4000		SCH C				13601
STRANDED CAPACITY RECOVERIES		191	4000		SCH C				13602
ACA DEFERRED	35 37	191	4000		SCH D				13615
OFF SYSTEM SALES DEFERRAL		191	4000		SCH D				13600
ACA DEFERRED - ORDER 636		191	4000		SCH D				13601
ACA DEFERRED/DEMAND	35 37	191	4000		SCH D				13607
OFF SYSTEM SALES DEFERRAL	35 37	191	4000		SCH D				13607
BALANCING SUSPENSE	32	191	4000		SCH I				13602
STRANDED CAPACITY RECOVERIES	34	191	4000		00001				13615
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199 CONTRA ENTRIES		199							13650
CONTRA ENTRIES - MISC.		199							13660
DEBIT									
CREDIT									
=====									
201 COMMON STOCK		201	0001						13670
COMMON STOCK ISSUED- BEGIN BALANCE		201	0001						13680
AUTHORIZED		201	0001						13690
UNISSUED		201	0001						13700
PRIOR TO OCTOBER 1, 1946									
SINCE SEPTEMBER 30, 1946									
COMMON STOCK ISSUED - YTD ACTIVITY		201	0001						13670
AUTHORIZED		201	1011						13680
UNISSUED		201	1011						13690
PRIOR TO OCTOBER 1, 1946		201	1011						13700
SINCE SEPTEMBER 30, 1946		201	1011						13700

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

207 CAPITAL STOCK PREMIUM ON CAPITAL STOCK	32 34 35 37 38	207 0001		
208 DONATIONS REC'D, STOCKHOLDER- BB PRIOR TO OCTOBER 1, 1946 SINCE SEPTEMBER 30, 1946	32 34 35 37 38 32 34 35 37 38	208 0001 208 0001	13690 13700	
DONATIONS REC'D, STOCKHOLDER-YTD PRIOR TO OCTOBER 1, 1946 SINCE SEPTEMBER 30, 1946	32 34 35 37 38 32 34 35 37 38	208 1011 208 1011	13690 13700	
211 PAID IN CAPITAL - MISC.- BEG BAL PRIOR TO OCTOBER 1, 1946 SINCE SEPTEMBER 30, 1946	32 34 35 37 38 32 34 35 37 38	211 0001 211 0001	13710 13720	
GROSS OCI FROM PENSION PLAN ADJ PAID IN CAPITAL - MISC.- YTD PRIOR TO OCTOBER 1, 1946 SINCE SEPTEMBER 30, 1946	32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38	211 0002 211 1011 211 1011 211 2002	13710 13720	
DEFERRED FED TAX PENSION ADJ PAID IN CAPITAL - APIC DEFERRED ST TAX PENSION ADJ	32 34 35 37 38 32 34 35 37 38	211 4000 211 4002		
216 RET EARNINGS RETAINED EARNINGS, PRE- 10/1/1946 PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	216 0001	13730	
RETAINED EARNINGS, POST 9/30/1946 SINCE SEPTEMBER 30, 1946	32 34 35 37 38 32 34 35 37 38	216 0002 216 0007	13740	
RETAINED EARNINGS, PRIOR 10/31/00 RETAINED EARNINGS, POST 10/31/00	32 34 35 37 38 32 34 35 37 38	216 0008 216 0009		
219 OCI-GROSS-PENSI OCI-GROSS-PENSION OCI-SFAS 133 GROSS OCI-SFAS 133 STATE TAX OCI-SFAS 133 FED TAX OCI-FEDERAL TAX-PENSION OCI-STATE TAX-PENSION	32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38	219 0002 219 0500 219 0550 219 0555 219 1002 219 3002		
220 SFAS 133 GROSS OTHER COMPREHEN INC-SFAS 133 GROSS OTHER COMPRE INC-SFAS 133 STATE TAX OTHER COMPREH INC-SFAS 133 FED TAX	32 34 35 37 38 32 34 35 37 38 32 34 35 37 38	220 0500 220 0550 220 0555		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
DISBURSEMENTS - MECHANIZED CHECKS	32 34 35 37 38	232				14000		
PNC DISBURSEMENTS - MECH CHECKS	32 34 35 37 38	232				14005		
MECHANIZED ACCRUAL - NON-MECH CHKS	32 34 35 37 38	232				14010		
DISBURSEMENTS - NON-MECHANIZED CHKS	32 34 35 37 38	232				14020		
PNC DISBURSEMENTS - NON-MECH CHKS	32 34 35 37 38	232				14022		
MISCELLANEOUS ACCRUED A/P	32 34 35 37 38	232				14025		
GAS PURCHASE - PRODUCER	32 34 35 37 38	232				14040		
TRANSPORTATION	32 34 35 37 38	232				14060		
CHOICE MARKETER	32 34 35 37 38	232				14075		DS**
	32 34 35 37 38	232				14075		DD**
	32 34 35 37 38	232				14075		OL**
CMR	32 34 35 37 38	232				14076		
A/R COLLECTIONS DUE TO CIBC	32 34 35 37 38	232				14077		
PROPANE	32 34 35 37 38	232				14078		
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233 AFFIL PAYABLES	32 34 35 37 38	233 01AA						LS****
INSTALLMENT NOTES, CURR MATURITIES	32 34 35 37 38	233 01AA						NP****
FLOATING RATE TERM NOTES	32 34 35 37 38	233 03AA						
NOTES PAYABLE-SUB	32 34 35 37 38	233 9984						
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234 SVC CORP BILL	32 34 35 37 38	234 0012				14071		
SERVICE CORP MGMT SERVICE BILLING	32 34 35 37 38	234 03AA				14160		
SERV CORP MGMT BILLING ESTIMATE	32 34 35 37 38	234 0300				14160		
ACCOUNTS PAYABLE, SHORT TERM LOANS	32 34 35 37 38	234 04AA				14170		
LOANS PAYABLE - SHORT TERM	32 34 35 37 38	234 05AA				14180		
ACCOUNTS PAYABLE, SHORT TERM LOANS	32 34 35 37 38	234 05AA				14190		101710
ACCOUNTS PAYABLE, INTEREST	32 34 35 37 38	234 05AA				14190		101711
ACCOUNTS PAYABLE, INTEREST	32 34 35 37 38	234 05AA				14190		101712
INT PAY-OPEN ACCT BOROWNG OF PREPAY	32 34 35 37 38	234 05AA				14190		101713
INSTALLMENT PROMISSORY NOTES	32 34 35 37 38	234 05AA				14190		101714
OPEN GAS INVENTORY	32 34 35 37 38	234 05AA				14190		101715
OPEN GAS INVENTORY	32 34 35 37 38	234 05AA				14190		101716
DIP ADMINISTRATION	32 34 35 37 38	234 05AA				14190		
DIP COMMITMENT	32 34 35 37 38	234 05AA				14190		
DIP STRUCTURE	32 34 35 37 38	234 05AA				14190		
DIP FACILITY	32 34 35 37 38	234 05AA				14190		
DIP LEGAL	32 34 35 37 38	234 05AA				14190		
PRE-BANKRUPTCY CREDIT LINE FEES	32 34 35 37 38	234 05AA				14190		
MONEY POOL	32 34 35 37 38	234 05AA				14200		
INTER-COMPANY NOTES	32 34 35 37 38	234 05AA				14210		
OTHER	32 34 35 37 38	234 05AA				14230		
ACCOUNTS PAYABLE, TCO EXCHANGE GAS	32 34 35 37 38	234 09AA				14150		
A/P-INTERCO-EXCHANGE GAS-OFF SYSTEM	32 34 35 37 38	234 09AA				14152		
A/P-INTERCO-EXCHANGE GAS-IMBALANCES	32 34 35 37 38							

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

ACCOUNTS PAYABLE, MONEY POOL ADV	32 34 35 37 38	234 10AA				14160	
LOANS PAYABLE - SHORT TERM	32 34 35 37 38	234 10AA				14240	
MONEY POOL ADVANCES							
ACCOUNTS PAYABLE, GAS PURCHASE	32 34 35 37 38	234 20AA				14110	
GAS PURCHASE - PRODUCER	32 34 35 37 38	234 20AA				14120	
GAS PURCHASE - PIPELINE	32 34 35 37 38	234 21AA				14120	
ACCOUNTS PAYABLE, TRANSPORTATION	32 34 35 37 38	234 21AA				14130	
TRANSPORTATION							
LONG TERM I/C PAYABLE	32 34 35 37 38	234 97AA				14073	
CIVIC CENTER LEASES	32 34 35 37 38	234 97AA				14074	
OPEB							
ACCOUNTS PAYABLE, TO AFFILIATES	32 34 35 37 38	234 99AA				14070	
ACCOUNTS PAYABLE	32 34 35 37 38	234 99AA				14071	
SERV CORP MGMT BILLING ESTIMATE	32 34 35 37 38	234 99AA				14072	
COMP DEFERRED	32 34 35 37 38	234 99AA				14073	
CIVIC CENTER LEASES	32 34 35 37 38	234 99AA				14074	
OPEB	32 34 35 37 38	234 99AA				14074	
CHOICE MARKETER	32 34 35 37 38	234 99AA				14075	
INTEREST	32 34 35 37 38	234 99AA				14100	
ACCOUNTS PAYABLE - PAYROLL FUNDING	32 34 35 37 38	234 99AA				14175	
235 CUST DEPOSITS							
CUSTOMER DEPOSITS	32 34 35 37 38	235				14260	DD**
SECURITY DEPOSITS	34	235				14265	
REPUBLIC TECH DEPOSIT	37	235				14270	
DRILLING WELL SERVICE DEPOSITS	34	235				14270	6321
236 TAX, ACCRUED							
FEDERAL - F. I. C. A.	32 34 35 37 38	236 0001				14590	YR****
FICA - EMPL SURVRS & DISABY INS	32 34 35 37 38	236 0001				14600	YR****
FICA-EMPL-MEDICARE HOSP INSURANCE	32 34 35 37 38	236 0002				S****	TY****
- INCOME	32 34 35 37 38	236 0002					TY****
STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 0003					YR****
FEDERAL - UNEMPLOYMENT INSURANCE	32 34 35 37 38	236 0007					YR****
FEDERAL - ENVIRONMENTAL TAX	32 34 35 37 38	236 0009					TY****
OTHER FEDERAL INCOME TAXES	32 34 35 37 38	236 0010					YR****
STATE - INCOME	32 34 35 37 38	236 0011					TY****
STATE - PROPERTY	32 34 35 37 38	236 0012					YR****
STATE - GROSS RECEIPTS							TY****
STATE - LICENSE AND FRANCHISE	34	236 0013				CHART	TY****
BAD ACTIVITY	34	236 0013				S****	TY****
STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 0013				S****	YR****
						S****	YR****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
STATE - CAPITAL STOCK	32 34 35 37 38	236 0014			S****	TY****		
STATE - UNEMPLOYMENT INSURANCE	32 34 35 37 38	236 0015			YR****	YR****		TX**
STATE - SALES & USE TAX, PURCHASES	32 34 35	236 0018			YR****	YR****		
STATE - OHIO DISTRIBUTION TAX OPERATIONS	32 34 35 37 38	236 0018			YR****	YR****		
FED/STATE - MOTOR FUELS TAX ON CNG	34	236 0019			20050			
STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 0020			S****	YR****		
GAS DIST EXCISE TAX PAYABLE OPERATIONS	34	236 0022			20050			
UNBILLED REVENUE	34	236 0039			20060			
LOCAL	32 34 35 37 38	236 0039			YR****	YR****		TX**
	32 34 35 37 38	236 0039			YR****	YR****		TX**
SETTLEMENT PRIOR YR FEDERAL TAX	32 34 35 37 38	236 04YR						0000
ADJUSTMENT PRIOR YR FED TAX	32 34 35 37 38	236 04YR						0000
STATE - OTHER	32 34 35 37 38	236 08YR						0000
UTILITY COMMISSION FEES	32 34 35 37 38	236 08YR						0000
CONSUMERS' COUNSEL FUND	34	236 0900			14300	YR****		
DEPARTMENT OF ENERGY	34	236 0900			14310	YR****		
POWER SITTING BOARD FEE	34	236 0900			14320	YR****		
PIPELINE SAFETY(PUCO FEE)	34	236 0900			14330	YR****		
INCOME (PRIOR YEAR), FED, NON-CURR	32 34 35 37 38	236 1004			14340	YR****		
INCOME (PRIOR YEAR), ST, NON-CURR	32 34 35 37 38	236 1004				TY****		
STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 1019			S****	TY****		
PRIOR YEAR ADJUSTMENT, STATE	32 34 35 37 38	236 1904			S****	TY****		
PRIOR YEAR SETTLEMENT, STATE	32 34 35 37 38	236 1908			S****	TY****		
237 INTEREST, ACCR								
INCOME TAX ADJ, PRIOR YEAR, FED	32 34 35 37 38	237 0003			YR****	YR****		COS*
OTHER ACCRUED INTEREST	32 34 35 37 38	237 0003			YR****	YR****		0000
CUSTOMER DEPOSITS	32 34 35 37 38	237 0003			YR****	YR****		
OTHER LONG TERM DEBT	32 34 35 37 38	237 0004			YR****	YR****		
OTHER	32 34 35 37 38	237 9900			14540			
	32 34 35 37 38	237 9900			14550			
	32 34 35 37 38	237 9900			14560			
238 DIVIDENDS DECL								
DIVIDENDS DECLARED	32 34 35 37 38	238 02AA						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
INSURANCE PLAN COLLECTIONS	34	242 0005			14900	HM-COH		
INACTIVE EMPLOYEES DENTAL PLAN		242 0005			14900	HM-COS		
DENTAL PLUS	32 34	242 0005			14901	HM-CFA		
LTD - BUY UP	32 34	242 0005			14910			
GROUP LIFE	32 34	242 0005			14911			
EMPLOYEE CONTRIBUTION - THRIFT PLAN	32 34	242 0005			14912			
NEW EMPLOYEE STOCK PURCHASE	32 34	242 0005			14913			
REPAYMENT THRIFT PLAN LOANS & INT	32 34	242 0005			14920			
EMPL PYRL ALLOT-U.S. SAVINGS BONDS	32 34	242 0005			14922			
CHARLESTON	32 34	242 0005			14925			
COLUMBUS	32 34	242 0005			14930			
PITTSBURGH	32 34	242 0005			14940			
VIRGINIA	32 34	242 0005			14950			
TRESOP - PAYROLL	32 34	242 0005			14960			
FLEXIBLE SPENDING - HEALTH CARE	32 34	242 0005			14970			
FLEXIBLE SPENDING - DEPENDENT CARE	32 34	242 0005			14980			
WAGE ATTACHMENT	32 34	242 0005			15000	YR****		
KENTUCKY EMPLOYEES PAC	32 34	242 0005			15010	YR****		
CHARITABLE CONTRIBUTIONS	32 34	242 0005			15020			
OPERATION FEED	32 34	242 0005			15030			
UNION DUES	32 34	242 0005			15040			
POLITICAL ACTION FUND - A	32 34	242 0005			15045			
POLITICAL ACTION FUND - B	32 34	242 0005			15050			
POLITICAL ACTION FUND-STEELWORKERS	32 34	242 0005			15060			
OHIO TUITION TRUST AUTHORITY	32 34	242 0005			15070			
PENNSYLVANIA TUITION	32 34	242 0005			15075			
SERCO MEMBERSHIP	34	242 0005			15830			
CONTRACT RETAINAGE	34	242 0005			15870			
EXCHANGE GAS	32 34	242 0006			15875			
MISC LIAB-EXCHANGE GAS-OFF SYSTEM	32 34	242 0008			15005			
MISC LIAB-EXCHANGE GAS-IMBALANCES	32 34	242 0008			15006			
A/P EXCHANGE GAS IMBALANCE	32 34	242 0008			15007			
STORAGE MANAGEMENT LIABILITY	32 34	242 0009						
UNCLAIMED ACCOUNTS	32 34	242 0010						
WITHHELD ACCOUNTS								
LEASE RENTAL								
LEASE RENTAL								
ACCOUNTS PAYABLE BACKUP WITHOLDING	32 34	242 0011			15090			
DENTAL ASSISTANCE PLAN	32 34	242 0011			15090			
DENTAL ASSISTANCE PLAN	32 34	242 0016			15120			
OPTION C	32 34	242 0017			15130			
PRESCRIPTION-MEDICAL	32 34	242 0017			15131			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
RATE REFUNDS (SUSPENDED)								
PRINCIPAL	32 34 35 37 38	242 0020			15140			
INTEREST	32 34 35 37 38	242 0020			15150			
INTEREST EARNED	32 34 35 37 38	242 0020			15160			
RATE REFUNDS AND REDUCTIONS								
SUPPLIER PRINCIPAL AND INTEREST	32 34 35 37 38	242 0022			15170			101290
SUPPLIER PRINCIPAL AND INTEREST	32 34 35 37 38	242 0022			15170			101290
INACTIV MARKETERS AND CUSTOMERS	34 34 35 37 38	242 0022			15170			101294
CDC COMPANY INTEREST	32 34 35 37 38	242 0022			15170			101300
INTEREST EARNED	34 34 37 38	242 0022			15170			101310
CDC COMPANY PRINCIPAL	34 34 37 38	242 0022			15170			101320
GCR BALANCE ADJUSTMENT	32 34 35 37 38	242 0022			15170			101330
FILED G.C.R. RATE	32 34 35 37 38	242 0022			15170			101340
RECOVERY ON INT OVER/UNDER COLLECT	37 37	242 0022			15170			101355
MISCELLANEOUS								
MISCELLANEOUS	34 34 37 38	242 0022			15180			101350
SPECIAL AGENCY SERVICE TAXES	32 34 35 37 38	242 0022			15180			101360
EXCESS DEFERRED INCOME TAXES	32 34 35 37 38	242 0022			15180			101370
WEATHER NORMALIZATION ADJUSTMENT	34 34	242 0022			15180			101720
DEFERRED COMPENSATION								
DEFERRED COMPENSATION PRINCIPAL	32 34 35 37 38	242 0025			07192			
DEFERRED COMPENSATION INTEREST	32 34 35 37 38	242 0025			07193			
MANDATORY DEFERRE COMPENSA PRINCIAL	34 34	242 0025			15905			
MANDATORY DEFERRE COMPENSA INTEREST	34 34	242 0025			15940			
LTIP DIVIDEND CREDIT LIABILITY					08645			
LTIP DIVIDEND	32 34 35 37 38	242 0026						
RETIREMENT INCOME PLAN ACCRUAL	32 34 35 37 38	242 0031						
S.I.C.A. GROUP LIFE ACCRUAL	32 34 35 37 38	242 0032						
ACCRUED PROPERTY TAX, G.O. LEASE								
BUILDING	34 34	242 0034			15210			YR****
LAND	34 34	242 0034			15220			YR****
PERSONAL PROPERTY	34 34	242 0034			15230			YR****
THRIFT REST., EMPLOYER/INTEREST								
EMPLOYER CONTRIBUTION	34 37 38	242 0037			15240			
INTEREST	34 37 38	242 0037			15250			
THRIFT REST., EMPLOYEE WITHHOLDINGS								
THRIFT RESTORATION PLAN-EMPL CONTRI	32 34 35 37 38	242 0038			14893			
HEALTH MAINTENANCE ORGANIZATION	32 34 35 37 38	242 0041						HM-CKY
	35 35	242 0041						HM-CMD
	34 38	242 0041						HM-COH
	37 38	242 0041						HM-COS
	37 38	242 0041						HM-CPA
	37 38	242 0041						HMB290
HEALTH MAINTENANCE ORGANIZATION	32 34 35 37 38	242 0041			14900			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
REFUNDABLE SUPPLEMENTAL CHARGES								
BILLED								
BILLED	32 34 35 37 38	242 0045				101380		
REDIST-GCR-EXPECTED GAS COST	32 34 35 37 38	242 0045				101390		
REDIST-GCR-ACTUAL ADJUSTMENT	32 34 35 37 38	242 0045				101400		
SPECIAL EMPLOYEE SEVERANCE PROGRAM	32 34	242 0047	CE					
	34	242 0047						
	35	242 0047	CE					
	35	242 0047						
	37 38	242 0047						
IBM OUTSOURCING RESTRUCTURING								
	32	242 0047	CE			101232		
	32	242 0047				101232		
	34	242 0047	CE			101232		
	34	242 0047				101232		
	35	242 0047	CE			101232		
	35	242 0047				101232		
	37	242 0047	CE			101232		
	37	242 0047				101232		
	38	242 0047	CE			101232		
	38	242 0047				101232		
	38	242 0047	CE			101232		
	38	242 0047				101232		
DELAYERING-OUT PLACE SEVERANCE- DELAYERING								
	32 34 35 37 38	242 0047	CE			15260		
	32	242 0047				15260		
	32	242 0047	CE			15260		
	34	242 0047						
	34	242 0047	CE					
	35	242 0047						
	35	242 0047	CE					
	37	242 0047						
	37	242 0047	CE					
	38	242 0047						
	38	242 0047	CE					
EMP SEVERANCE - PROCUREMENT								
	32	242 0047	CE			101235		
	32	242 0047				101235		
	34	242 0047	CE			101235		
	34	242 0047				101235		
	35	242 0047	CE			101235		
	35	242 0047				101235		
	37	242 0047	CE			101235		
	37	242 0047				101235		
	38	242 0047	CE			101235		
	38	242 0047				101235		
DISTRICT								
	32	242 0047	CE			101236		
	32	242 0047				101236		
	34	242 0047	CE			101236		
	34	242 0047				101236		
	35	242 0047	CE			101236		
	35	242 0047				101236		
	37	242 0047	CE			101236		
	37	242 0047				101236		
	38	242 0047	CE			101236		
	38	242 0047				101236		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT ACTIVITY	FACILITY	HCC	ICC
PHOENIX PROJECT	32	242 0047	CE		101236		
	34	242 0047	CE		101237		
	34	242 0047	CE		101237		
SPECIAL EMPLOYEE SEVERANCE - FIELD	32	242 0047	CE		101238		
	32	242 0047	CE		101238		
	34	242 0047	CE		101238		
	34	242 0047	CE		101238		
	35	242 0047	CE		101238		
	35	242 0047	CE		101238		
	37	242 0047	CE		101238		
	37	242 0047	CE		101238		
SPECIAL EMPLOYEE SEVERANCE - OTHER	32	242 0047	CE		101238		
	32	242 0047	CE		101238		
	34	242 0047	CE		101239		
	34	242 0047	CE		101239		
	35	242 0047	CE		101239		
	35	242 0047	CE		101239		
	37	242 0047	CE		101239		
	37	242 0047	CE		101239		
EMPLOYEE SEVERANCE -MARKETING	32	242 0047	CE		101241		
	32	242 0047	CE		101241		
	34	242 0047	CE		101241		
	34	242 0047	CE		101241		
	35	242 0047	CE		101241		
	35	242 0047	CE		101241		
	37	242 0047	CE		101241		
	37	242 0047	CE		101241		
EMPLOYEE SEVERANCE - COMMUNICATION	34	242 0047	CE		101241		
	34	242 0047	CE		101242		
EMP SEVERANCE - INVOLUNTARY LAYOFF	32	242 0047	CE		101243		
	32	242 0047	CE		101243		
	34	242 0047	CE		101243		
	34	242 0047	CE		101243		
	35	242 0047	CE		101243		
	35	242 0047	CE		101243		
	37	242 0047	CE		101243		
	37	242 0047	CE		101243		
EMPLOYEE SEVERANCE - VOLUNTARY II	32	242 0047	CE		101244		
	32	242 0047	CE		101244		
	34	242 0047	CE		101244		
	34	242 0047	CE		101244		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT ACTIVITY	FACILITY	HCC	ICC
	35	242 0047			101244		
	35	242 0047	CE		101244		
	37	242 0047			101244		
	37	242 0047	CE		101244		
	38	242 0047			101244		
	38	242 0047	CE		101244		
EMPLOYEE SEVERANCE - PRINT SERVICES	32	242 0047			101245		
	32	242 0047	CE		101245		
	34	242 0047			101245		
	34	242 0047	CE		101245		
	35	242 0047			101245		
	35	242 0047	CE		101245		
	37	242 0047			101245		
	37	242 0047	CE		101245		
	38	242 0047			101245		
	38	242 0047	CE		101245		
EMPLOYEE SEVERANCE - METER SHOP	34	242 0047			101246		
	34	242 0047	CE		101246		
EMPLOYEE SEVERANCE - WAREHOUSING	32	242 0047			101247		
	32	242 0047	CE		101247		
	34	242 0047			101247		
	34	242 0047	CE		101247		
	35	242 0047			101247		
	35	242 0047	CE		101247		
	37	242 0047			101247		
	37	242 0047	CE		101247		
	38	242 0047			101247		
	38	242 0047	CE		101247		
EMPLOYEE SEVERANCE-GENERAL SERVICES	32	242 0047			101248		
	32	242 0047	CE		101248		
	34	242 0047			101248		
	34	242 0047	CE		101248		
	35	242 0047			101248		
	35	242 0047	CE		101248		
	37	242 0047			101248		
	37	242 0047	CE		101248		
	38	242 0047			101248		
	38	242 0047	CE		101248		
EMP SEVERANCE-VOLUNTARY PROGRAM	32	242 0047			101248		
	34	242 0047			101248		
	34	242 0047	CE		101248		
	35	242 0047			101248		
	35	242 0047	CE		101248		
	37	242 0047			101248		
	37	242 0047	CE		101248		
	38	242 0047			101248		
	38	242 0047	CE		101248		
CTE RESTRUCTURING	32	242 0047			101249		
	34	242 0047			101249		
	34	242 0047	CE		101249		
	35	242 0047			101249		
	35	242 0047	CE		101249		
	37	242 0047			101249		
	37	242 0047	CE		101249		
	38	242 0047			101249		
	38	242 0047	CE		101249		
OPERATIONAL EXCELLENCE - WAGES	32	242 0047			101255		
	32	242 0047	CE		101255		
	34	242 0047			101255		
	34	242 0047	CE		101255		
	35	242 0047			101255		
	35	242 0047	CE		101255		
	37	242 0047			101255		
	37	242 0047	CE		101255		
	38	242 0047			101255		
	38	242 0047	CE		101255		

ACCOUNT DESCRIPTION	VALID_COMPANY	GEN_AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	35	242 0047				101256		
	35	242 0047	CE			101256		
	37	242 0047				101256		
	37	242 0047	CE			101256		
	38	242 0047				101256		
	38	242 0047	CE			101256		
OPERATIONAL EXCELLENCE - BENEFITS	32 34 35 37 38	242 0047				101257		
OPERATIONAL EXCELLENCE - OUTPLACE	32 34 35 37 38	242 0047				101258		
VSP-LABOR	32 34 35 37 38	242 0047				101261		
VSP-BENEFITS	32 34 35 37 38	242 0047				101262		
VSP-OUT PLACEMENT	32 34 35 37 38	242 0047				101263		
LESOP		242 0068			15272			
PENSION RESTORATION PLAN	32 34 35 37 38	242 0077			15271			
PENSION RESTORATION PLAN								
POST RETIRE BENEFITS	32 34 35 37 38	242 0079			15273			
POST RETIREMENT BENEFITS								
POSTEMPLOYMENT BENEFIT - CURRENT	32 34 35 37 38	242 0080			15860			
POSTEMPLOYMENT BENEFIT								
INVENTORY DEFICIT-STORED GAS DELIVE	32 34 35 37 38	242 0081			15790			
INVENTORY DEFCT-STORED GAS DELIVERY	32 34 35 37 38	242 0081			15810			
SP EMPL SEVERANCE ARRANGEMENT								
INSURANCE TRANSACTION	32 34 35 37 38	242 0083			16440			
ACRUAL	32 34 35 37 38	242 0083			16450			
PASSBACK	32 34	242 2032						
ADVANCES FROM CKY - CVA ISSUE	34	242 2035						
ADVANCES FROM CMD - CVA ISSUE	34	242 2037						
ADVANCES FROM CPA - CVA ISSUE	34	242 2038						
ADVANCES FROM CGV - CVA ISSUE	34	242 3433						
BAD GENAUX	32 34 35 37 38	242 3434						
BAD GENAUX	32 34 35 37 38	242 3434						
SETTLEMENT REVENUE								
CHOICE SHARING CREDIT REFUND	34	242 4004			15881			
OFF SYSTEM SALES PROCEEDS								
OSS-PASSBACK	34	242 4004			15897	101802		
CAPACITY RELEASE								
CAPACITY RELEASE - PASSBACK	34	242 4004			15910	101801		
2004 STIP DEAL	34	242 4004		SCH S	30485			
MANDATORY DEFERRED COMPENSATION								
MANDATORY DEFERRE COMPENSA PRINCIAL	34	242 4700			15905			
MISC CURRENT AND ACCRUED LIABILITY								
DEFERRED DIRECTOR COSTS	32 34 35 37 38	242 4900			15900	DIR***		
DEFERRED DIRECTOR COSTS	32	242 5032						
CUST A/R CREDIT BALANCES	32 34 35 37 38	242 5034						
CUST A/R CREDIT BALANCES	32 34 35 37 38	242 5035						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CUST A/R CREDIT BALANCES	37	242 5037						
CUST A/R CREDIT BALANCES	38	242 5038						
CURRENT ENVIRONMENTAL COSTS								
ENVIRONMENTAL EXPENDITURES	32 34 35 37 38	242 9005			15820	LG****		
MERCURY ENVIRONMENTAL EXPENDITURES	32 34 35 37 38	242 9005			15828	LG****		
OTHER								
LAKE MOHAWK CUSTOMER SURCHARGE	34	242 9900			10805			
CAPITAL STOCK TAX PASSBACK	37	242 9900			10807			
WEATHERIZATION CONTRIBUTIONS	34	242 9900			12406			
HEATSHARE CONTRIBUTIONS	34	242 9900			12407			
REMAINING ENVIRONMENTAL EXPENDITURE						LG****		
HEDGING PROGRAM	32 34 35 37 38	242 9900			12900			
AGA - PARTICIPATION	32 34 35 37 38	242 9900			15100			
REGULATORY COMMISSION FEES								
REGULATORY COMMISSION FEES	32 34 35 37 38	242 9900			15110	101230		
CONSUMERS' COUNSEL FUND	37	242 9900			15110	101240		
SMALL BUSINESS ADVOCATE								
MEDICAL ASSISTANCE PLAN	32 34 35 37 38	242 9900			15200	101250		
BILLED								
BILLED	32 35 37 38	242 9900			15270	101410		
REDIST-GCR-EXPECTED GAS COST	32 35 37 38	242 9900			15270	101420		
REDIST-GCR-ACTUAL ADJUSTMENT	32 35 37 38	242 9900			15270	101430		
OPERATIONS REVIEW	37	242 9900			15274			
OFF SYSTEM SALES PASSBACK/RECOVER	32 34 35 37 38	242 9900			15286			
WAGES PAYABLE	32 34 35 37 38	242 9900			15290			
WAGES PAYABLE-GROSS PAYROLL-LABOR	32 34 35 37 38	242 9900			15291			OL** DS**
BILLED	38	242 9900			15291			OL** COS*
POST CLOSE ADJ								
RES STOCK DIVIDEND PAYABLE	32 34 35 37 38	242 9900			15291			
UNCLAIMED WAGES PAYABLE	32 34 35 37 38	242 9900			15292			
DELAYED DEPOSITS	32 34 35 37 38	242 9900			15300			
SALES & USE TAX AUDIT	32 34 37 38	242 9900			15301			
POST RETIREMENT GROUP LIFE INS	34	242 9900			15301			DD**
OTHER	34	242 9900			15305			
REDIST-GCR-EXPECTED GAS COSTS	32 34 35 37 38	242 9900			15310			
BILLED	34	242 9900			15330			
BILLED	32 35 37 38	242 9900			15340	101450		
REDIST-GCR-EXPECTED GAS COSTS	32 35 37 38	242 9900			15340	101450		
REDIST-GCR-ACTUAL ADJUSTMENTS	32 35 37 38	242 9900			15340	101460		
HEATSHARE CUSTOMER CONTRIBUTIONS								
HEATSHARE CUSTOMER CONTRIBUTIONS	32 34 35 37 38	242 9900			15350	101470		
BILLED								
BILLED	32 35 37 38	242 9900			15360	101490		
REDISTRIBUTED - GCR - EXPECTED GAS	32 35 37 38	242 9900			15360	101500		
REDISTRIBUTED - GCR - ACTUAL ADJUST	32 35 37 38	242 9900			15360	101510		
AGENCY GAS HANDLING FEE								
BILLED AGENCY GAS HANDLING FEE	34	242 9900			15361	101491		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
REDISTRIBUTED AGENCY GAS HANDLING E	34	242 9900			15361	101511		
BILLED								
BILLED	32 34 35 37 38	242 9900			15380	101550		
REDISTRIBUTED - GCR	32 34 35 37 38	242 9900			15380	101560		
AGENCY PROGRAM COST VARIANCE								
BILLED	34	242 9900			15390	101570		
AGENCY PROGRAM COST VARIANCE								
REDISTRIBUTED	34	242 9900			15400	101580		
BILLED								
BILLED	34	242 9900			15420	101590		
REDIST-GCR-EXPECTED GAS COSTS	34	242 9900			15420	101600		
REDISTR-GCR-ACTUAL ADJUSTMENT	34	242 9900			15420	101610		
BILLED								
BILLED	32	242 9900			15450	101670		
INTEREST	32	242 9900			15450	101680		
BILL CREDITS	32	242 9900			15450	101690		
REDISTRIBUTED								
INTEREST	32 34 35 37 38	242 9900			15480	101670		
BILL CREDITS	37	242 9900			15480	101680		
REDISTRIBUTED	37	242 9900			15480	101690		
AUDIT FEES								
BENEFITS ADMINISTRATION	32 34 35 37 38	242 9900			15485			
PROFIT SHARING	32 34 35 37 38	242 9900			15486			
GAS COOLING	32 34 35 37 38	242 9900			15487			
YORK SITE INVESTIGATION - CURRENT	32 34 35 37 38	242 9900			15488			
BILLED	32 34 35 37 38	242 9900			15500			
BILLED CREDITS	32 35 37 38	242 9900			15521			
REDISTRIBUTED	32 35 37 38	242 9900			15522			
REDISTRIBUTED ACTUAL ADJUSTMENT	32 35 37 38	242 9900			15523			
BASE GAS SALES	32 35 37 38	242 9900			15524			
SALARY CONTINUATION	32 34 35 37 38	242 9900			15667			
	32	242 9900			15750			
	32	242 9900			15750			
	34	242 9900	CE		15750			
	34	242 9900	CE		15750			
	34	242 9900	CE		15750			
	34 35 37 38	242 9900			15751			
	34	242 9900			15752			
	32 34 35 37 38	242 9900			15770			
	32 34 35 37 38	242 9900			15770			
	32 34 35 37 38	242 9900			15775			
	32 34 35 37 38	242 9900			15777			
	32 34 35 37 38	242 9900			15780			
	32 34 35 37 38	242 9900			15781			
	32 34 35 37 38	242 9900			15782			
	32 34 35 37 38	242 9900			15782			
	35 37 38	242 9900			15790			
	34 35	242 9900			15791			
	34 35	242 9900			15850			

BENEFIT CONTINUATION
RETENTION AGREEMENTS
REMAINING ENVIRONMENTAL EXPENDITURE
TRANSITION COSTS
TRANSITION COSTS-STRANDED COSTS
ENVIRONMENTAL ISSUES
TCO DISBURGEMENT ALLOCATION
ENVIRONMENTAL INS RECOVERIES
INVENTORY DEFCT-STORED GAS DELIVERY
TCO SETTLEMENT VALUE PASS BACK
END USER BALANCING
BILLED

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	FACILITY	HCC	ICC
REDIST-GCR-EXPECTED GAS COST	34 35	242 9900			15850		101420
REDIST-GCR-ACTUAL ADJUSTMENT	34 35	242 9900			15850		101430
NON-TRADITIONAL SALES-FLOWING SUPPL	34 35	242 9900			15884		SA****
NON-TRADITIONAL SALES - PASSED BACK	34	242 9900			15884		100185
OTHER - CONTINGENT GAS COST	32 34 35 37 38	242 9900			15890		
CREDIT DEPOSITS-GAS SUPPLY&MRKTR	32 34 35 37 38	242 9900			15891		
GCV GCIM	32 34 35 37 38	242 9900			15892		
MISCELLANEOUS DEPOSITS	32 34 35 37 38	242 9900			15893		
COMMODITY BEGINNING BALANCE	32 34 35 37 38	242 9900			15896		YR****
OFF SYSTEM SALES PROCEEDS	32 34 35 37 38	242 9900			15897		YR****
COMPANY PROCEEDS	32 34 35 37 38	242 9900			15898		
PGC PROCEEDS-PGCC PORTION	32 34 35 37 38	242 9900			15899		YR****
CAPACITY RELEASE	32 34 35 37 38	242 9900			15910		YR****
CAPACITY RELEASE - LOSS	32 34 35 37 38	242 9900			15910		101800
CAPACITY RELEASE - PASSBACK	32 34 35 37 38	242 9900			15910		101801
DEMAND BEGINNING BALANCE	32 34 35 37 38	242 9900			15911		
CAP FUNDING-DOCKET P-00011906	32 34 35 37 38	242 9900			15912		
PGC PROCEEDS-PGDC PORTION	32 34 35 37 38	242 9900			15913		YR****
CHANGE IN CONTROL STOCK	32 34 35 37 38	242 9900	CE		16001		
DIVIDEND EQUIVALENT (LTIP) LIAB	32 34 35 37 38	242 9900			16009		
CONTINGENT STOCK 2000/2001	32 34 35 37 38	242 9900			16010		
TARSAP 2003 CONT STOCK	32 34 35 37 38	242 9900			16011		
TARSAP 2004 CONT STOCK	32 34 35 37 38	242 9900			16012		
FINANCIAL STATEMENT ROUNDING	32 34 35 37 38	242 9900			16970		
ARISTEC CAPITAL RECOVERY	32 34 35 37 38	242 9900			24000		
AGENCY GAS MARGIN	34	242 9900			30505		
UNBILLED-OFFSYSTEM SALES PROFIT REC	34	242 9900			65280		
OFF SYSTEM SALES - PROFIT/LOSS	32 34	242 9900			65285		
UNBILL NON-TRADIT SALE AF/2-1-98 CU	37	242 9900			65295		
UNBILL NON-TRADIT SALE AF\$5,000,000	37	242 9900			65296		
NON-TRADITIONAL SALES	32	242 9900			65883		SA****
NONTRADITIONAL SALES-FLOWING SUPPLY	35	242 9900			65884		SA****
OFF SYSTEM SALES - PROFIT/LOSS	35	242 9900			15285		
NON-TRADITIONAL SALES-FLOWING SUPPL	32	242 9900			15884		
CHANGE IN CONTROL ACCRUEL	32	242 9907	CE				
	32	242 9907	CE				
	34	242 9907	CE				
	34	242 9907	CE				
	35	242 9907	CE				
	35	242 9907	CE				
	37	242 9907	CE				
	37	242 9907	CE				
	38	242 9907	CE				
	38	242 9907	CE				
SEVERANCE- DELAYERING	32 34 35 37 38	242 9907	CE				101234

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	HCC	ICC
CURRENT DEFERRED REVENUE-CDC	32 34 35 37 38	242	9910				15666
FORWARD SALES	32 34 35 37 38	242	9911				
FACILITIES ACCRUAL-SHORT TERM							
ACCURED PLANT IN SERVICE	32 34 35 37 38	242	9950				15280
ACCURED PLANT IN SERVICE							
243 CAPITAL LEASE							
CURRENT OBLIGATIONS, PRE- 6/30/87	32 34 35 37 38	243					
CURRENT OBLIGATIONS, POST 6/30/87	32 34 35 37 38	243	2000				
244 PRICE RISK-CURR							
CURRENT DERIVATIVE INSTR LIABILITY	32 34 35 37 38	244	3434				
NONCURRENT DERIVATIVE INSTR LIAB	32 34 35 37 38	244	3534				
245 DER INS LIA-HED							
DERIVATIVE INSTR LIA-HEDGE-CURR	32 34 35 37 38	245	3434				
DERIVATIVE INSTR LIA-HEDGE-NON	32 34 35 37 38	245	3534				
252 CUST. ADVANCES							
CUSTOMER ADVANCES FOR CONSTRUCTION		252					15530
DEPOSITS & RECEIVABLES PRE-1979	37	252					15540
CASH DEPOSITS FROM 1979 TO 1986	37	252					15550
NOTES RECEIVED AFTER 1979	37	252					15560
CUST ADVN(DEPOSITS)POST-1/87T012/99	32 34 35 37 38	252					15561
CUST ADVANCE(DEPOSITS)POST-12/31/99	34	252					15575
SERVICE LINE DEPOSITS PRE-1/1/2000	32 34 35 37 38	252					15576
SERVICE LINE DEPOSITS POST-12/31/99	38	252					
253 DEFERRED CREDIT							
UNEARNED, RES. FUEL CONVERSION LOAN							
UNEARNED INTEREST RES. CONV. LOANS	32 34 35 37 38	253	0003				15740
UNEARNED INTEREST WATER TANK LOAN	32 34 35 37 38	253	0003				15745
UNEARNED INTEREST TEN YR WATER TANK	32 34 35 37 38	253	0003				15746
UNEARNED INTEREST 3 YR WATER TANK	32 34 35 37 38	253	0003				15747
UNEARNED INTEREST GAS BOOSTER W.H.	32 34 35 37 38	253	0003				15748
BAD ACTIVITY	34	253	0003				22010
BUILDER P & S	34	253	0003				22010
GRILL SALES - REVENUE	34	253	0003				22011
FURANCE SALES - REVENUE	34	253	0003				22011
HOT WATER HEATERS SALES - REVENUE	34	253	0003				22012
PATIO SALES	34	253	0003				22012
DRYER SALES - REVENUE	34	253	0003				22013
RANGE SALE - REVENUE	34	253	0003				22013
SERVICE LINE SALES - REVENUE	34	253	0003				22013
	34	253	0003				22014
	34	253	0003				22015
	34	253	0003				22016
	34	253	0003				22017
	34	253	0003				22018
	34	253	0003				22018

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
HOME AND GARDEN SHOW	34	253 0003			22019			DD**
SANDWICH CONVERSION RECEIVABLES	34	253 0003			22019	YR****		DD**
WATER HEATER WARRANTIES	34	253 0003			22040			DD**
THIRD PARTY BILL INSERTS - EXPENSES	34	253 0003			22040	YR****		DD**
FUTURE PROGRAM RECEIVABLES	34	253 0003			22041	YR****		DD**
FUTURE PROGRAM S	34	253 0003			22042	YR****		DD**
ARTISTEC CAPITAL RECOVERY	34	253 0003			22043	YR****		DD**
ACCRUED LT PENSION COST	34	253 0003			22044	YR****		DD**
REG EFFECT OF FASB96	32 34 35 37 38	253 0031			24000			
REGULATORY EFFECT OF FASB 96	32	253 0032			15565			
PENSION REST. PLAN, ADD'L LIABILITY	34	253 0045			15570			
PENS REST PLAN - ADDITIONAL LIAB	32 34 35 37 38	253 0050			15820			
LONG TERM ENVIRONMENTAL COSTS	32 34 35 37 38	253 0050			15820	LG****		
ENVIRONMENTAL EXPENDITURES	32 34 35 37 38	253 0077			15271			
ACC LT PENSION RESTORATION	32 34 35 37 38	253 0079			15585			
PENSION RESTORATION PLAN	32 34 35 37 38	253 0079			16002			
OTHER POST RETIREMENT	32 34 35 37 38	253 0079			16003			
OPEB-RECOVERED NOT PAID	32 34 35 37 38	253 0079			16005			
OPEB-PYMT TO TRUST FUND NON-DEDUCIB	32 34 35 37 38	253 0079			16006			
OPEB-PAYMENT TO TRUST FUND	32 34 35 37 38	253 0079			16007			
OPEB-INSURANCE TRANSACTION HSKPING	32 34 35 37 38	253 0079			16008			
OPEB-INSURANCE TRANSACTION	32 34 35 37 38	253 0079			20870			
OPEB-PAYMENT TO TRUST FUND	32 34 35 37 38	253 0079			15860			
OPEB-RETIREE CONTRIBUTION	32 34 35 37 38	253 0080			15585			
POSTEMPLOYEEN BENEFIT - NON-CURREN	32 34 35 37 38	253 0082						
POSTEMPLOYMENT BENEFIT	32 34 35 37 38	253 3533						
OPEB - RETIREE CONTRIBUTION	32 34 35 37 38	253 3534						
OTHER POST RETIREMENT	32 34 35 37 38	253 9900						
SFAS 133 LONG TERM - LIABILITY	32 34 35 37 38	253 9900	CE		12900	LG****		
BAD GENAUX	32	253 9900			12900	LG****		
NON - DIFFERENTIATED	32	253 9900			12900	LG****		
REMAINING ENVIRONMENTAL EXPENDITURI	32	253 9900			12900	LG****		
RETENTION AGREEMENTS	34	253 9900	CE		12900	LG****		
	34	253 9900	CE		12900	LG****		
	35 37	253 9900	CE		12900	LG****		
	38	253 9900	CE		12900	LG****		
	38	253 9900	CE		12900	LG****		
	32	253 9900	CE		15580			
	32	253 9900	CE		15580			
	34	253 9900	CE		15580			
	34	253 9900	CE		15580			
	35	253 9900	CE		15580			
	35	253 9900	CE		15580			
	37	253 9900	CE		15580			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
EMPLOYMENT AGREEMENTS	37	253 9900	CE		15580			
	38	253 9900			15580			
	38	253 9900	CE		15580			
	32	253 9900			15581			
	32	253 9900	CE		15581			
	34	253 9900			15581			
	34	253 9900	CE		15581			
	35	253 9900			15581			
	35	253 9900	CE		15581			
	37	253 9900			15581			
	37	253 9900	CE		15581			
	38	253 9900			15581			
	38	253 9900	CE		15581			
GEN OFF BLDG LEASE-REV (COH ONLY)	34	253 9900			15590			
GEN OFF BLDG LEASE (ALL CDC)	34	253 9900			15600			
GEN OFF BLDG-RENT EXP (COS ONLY)	32	253 9900			15610			
GEN OFF BLDG-RENT PYMNTS (COS ONLY)	38	253 9900			15620			
GAIN ON SALE OF EQUIPT TO P.H. & H.	32	253 9900			15630			
INVENTORY DEFCT-STORED GAS DELIVERY	38	253 9900			15640			
DEFERRED G/P OPTIONS	32	253 9900			15665			
FORWARD SALES	32	253 9900			15666			
BASE GAS SALES	32	253 9900			15667			
OTHER	32	253 9900			15670			
CP&CMD EXCESS BANK PURCHASES	35	253 9900			15671			
TCO/CGT DISBURGEMENT	32	253 9900			15672			
TCO SETTLEMENT VALUE	34	253 9900			15673			
SALE OF BASE GAS	32	253 9900			15674			
TCO PENALTY CREDITS	34	253 9900			15675			
NICHOLE ENERGY RESERVE	32	253 9900			15676			
LAKE CARNICO PROJECT	32	253 9900			15677			
OFO/OMO PENALTIES	32	253 9900			15681			
ELECTRONIC METER READING PROGRAM	35	253 9900			15685			
TAKE OR PAY - INTEREST INCOME	32	253 9900			15690			
SPECIAL EMPLOYEE SEVERANCE PROGRAM	32	253 9900			15715			
	34	253 9900	CE		15715			
	34	253 9900			15715			
	35	253 9900			15715			
	35	253 9900	CE		15715			
	37	253 9900			15715			
	37	253 9900	CE		15715			
	38	253 9900			15715			
	38	253 9900	CE		15715			
BE WINTERWISE	37	253 9900			15720			
LYNCHBURG ENVIRONMENTAL ISSUE	38	253 9900			15730			
TRANSITION COSTS-191-LONG TERM	32	253 9900			15776			
ENVIRONMENTAL INS RECOVERIES	32	253 9900			15782			
	37	253 9900			15782			
	37	253 9900	CE		15782			
	38	253 9900			15782			
	38	253 9900	CE		15782			

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CTE RESTRUCTURING NISOURCE/COLUMBIA MERGER EMP SEVERANCE-MARKETING	32 34 35 37 38	253 9900	CE		15782			0L**
	32 34 35 37 38	253 9900			15825			
	32	253 9900			15826			
	32	253 9900	CE		15915			
EMPLOYEE SEVERANCE - PHOENIX	34	253 9900	CE		15915			
	34	253 9900	CE		15915			
	35	253 9900	CE		15915			
	35	253 9900	CE		15915			
	37	253 9900	CE		15915			
	37	253 9900	CE		15915			
	38	253 9900	CE		15915			
	38	253 9900	CE		15915			
	32	253 9900	CE		15920			
	32	253 9900	CE		15920			
	34	253 9900	CE		15920			
	34	253 9900	CE		15920			
EMPLOYEE SEVERANCE - COMMUNICATION	34	253 9900	CE		15920			
	34	253 9900	CE		15925			
	32	253 9900	CE		15925			
	32	253 9900	CE		15930			
	34	253 9900	CE		15930			
	34	253 9900	CE		15930			
	35	253 9900	CE		15930			
	35	253 9900	CE		15930			
	37	253 9900	CE		15930			
	37	253 9900	CE		15930			
	38	253 9900	CE		15930			
	38	253 9900	CE		15930			
EMPLOYEE SEVERANCE - OTHER	32	253 9900	CE		15950			
	32	253 9900	CE		15950			
	34	253 9900	CE		15950			
	34	253 9900	CE		15950			
	35	253 9900	CE		15950			
	35	253 9900	CE		15950			
EMPLOYEE SEVERANCE - PRINT SERVICES	37	253 9900	CE		15950			
	37	253 9900	CE		15950			
	38	253 9900	CE		15950			
	38	253 9900	CE		15950			
	32	253 9900	CE		15960			
	32	253 9900	CE		15960			
34	253 9900	CE		15960				
34	253 9900	CE		15960				
35	253 9900	CE		15960				
35	253 9900	CE		15960				

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	35	253 9900	CE					15960
		253 9900						15960
	37	253 9900	CE					15960
	37	253 9900						15960
	38	253 9900	CE					15960
	38	253 9900	CE					15960
EMPLOYEE SEVERANCE - METER SHOP	34	253 9900	CE					15970
EMP SEVERANCE - INVOLUNTARY LAYOFF	32	253 9900	CE					15975
	32	253 9900	CE					15975
	34	253 9900	CE					15975
	34	253 9900	CE					15975
	35	253 9900	CE					15975
	35	253 9900	CE					15975
	37	253 9900	CE					15975
	37	253 9900	CE					15975
EMP SEVERANCE - PROCUREMENT	32	253 9900	CE					15975
	32	253 9900	CE					15976
	34	253 9900	CE					15976
	34	253 9900	CE					15976
	35	253 9900	CE					15976
	35	253 9900	CE					15976
	37	253 9900	CE					15976
	37	253 9900	CE					15976
EMPLOYEE SEVERANCE - WAREHOUSING	32	253 9900	CE					15976
	32	253 9900	CE					15980
	34	253 9900	CE					15980
	34	253 9900	CE					15980
	35	253 9900	CE					15980
	35	253 9900	CE					15980
	37	253 9900	CE					15980
	37	253 9900	CE					15980
EMPLOYEE SEVERANCE - VOLUNTARY II	32	253 9900	CE					15985
	32	253 9900	CE					15985
	34	253 9900	CE					15985
	34	253 9900	CE					15985
	35	253 9900	CE					15985
	35	253 9900	CE					15985
	37	253 9900	CE					15985
	37	253 9900	CE					15985
EMPLOYEE SEVERANCE-GENERAL SERVICES	32	253 9900	CE					15985
	32	253 9900	CE					15990
	34	253 9900	CE					15990
	34	253 9900	CE					15990

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	HCC	ICC
EMP SEVERANCE-VOLUNTARY PROGRAM		253 9900					15990
RESTRUCTURING ACCRUAL L/T	35	253 9900	CE				15990
	35	253 9900					15990
	37	253 9900	CE				15990
	37	253 9900					15990
	38	253 9900	CE				15990
	38	253 9900					15990
	37	253 9900	CE				15995
	32 34	253 9907	CE				
	34	253 9907					
IBM OUTSOURCING RESTRUCTURING	35 37 38	253 9907	CE				101232
	32	253 9907					101232
	32	253 9907	CE				101232
	34	253 9907					101232
	34	253 9907	CE				101232
	35	253 9907					101232
	35	253 9907	CE				101232
	37	253 9907					101232
	37	253 9907	CE				101232
	38	253 9907					101232
	38	253 9907	CE				101232
SEVERANCE- DELAYERING	32 34 35 37 38	253 9907	CE				15750
GROSS RECEIPTS TAX ON UNBILLED REV	34	253 9910					
SALARY CONTINUATION	34	253 9910					
FACILITIES ACCRUAL-LONG TERM	32 34 35 37 38	253 9911					
=====							
254 REG LIABILITY		254 0032					15565
REG EFFECT OF ADOPTING SFAS 96	32 34 35 37 38						
REGULATORY EFFECT OF FASB 96							
NON-TRADITIONAL SALES	35	254 1000					SA****
NON-TRADITIONAL SALES-FLOWING SUPPL	35	254 1000					15884
NON-TRADITIONAL SALES - PASSED BACK	35	254 1000					15884
NONTRADITIONAL SALES-FLOWING SUPPLY	35	254 1000					65884
NON-TRADITIONAL SALES-FLOWING SUPPL	35	254 1000					SA****
OPEB LIAB-NONCURRENT	32 34 35 37 38	254 3104					SA****
HEDGING PROGRAM CURRENT	32 34 35 37 38	254 3434					
GCIM REGULATORY LIABILITY							
GAS COST INCENTIVE PLAN	32	254 3499					15880
GAIN/LOSS							
RETIREMENT INCOME PLAN							101730
RIP EXPENSE	37	254 3509					12475
REGULATORY EFFECTS OF SFAS 96							
REG EFFECT ADJ FAS96(DB AND CR)	32 34 35 37 38	254 3516					12175
HEDGING PROGRAM NONCURRENT	32 34 35 37 38	254 3534					
SETTLEMENT REVNEUE							
2004 STIP DEAL	34	254 4004					SCH S 30485

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
REG ASSET/REG LIABILITY RECLASS	32 34 35 37 38	254	4005					
255 ACC DEF TAX CR	32 34 35 37 38	255	19YR					
INVESTMENT, DEFERRED (ACCUMULATED)								
282 DEF TAX, DEPR								
POST-IN-SERVICE CARRYING CHARGE	32 34 35 37 38	282	1239					
UTILITY OPERATING INCOME, FED	32 34 35 37 38	282	2205					008#
RETIREMENT LOSS, ACRS PROPERTY, FED	32 34 35 37 38	282	2211					
PAYROLL TAXES CAPITALIZED, FED	32 34 35 37 38	282	2216					
INTEREST DURING CONSTRUCTION, FED	32 34 35 37 38	282	2221					
PROPERTY REMOVAL COSTS - FEDERAL	32 34 35 37 38	282	2231					
CONTRIBUTION IN AID CONSTRUCTION	32 34 35 37 38	282	2232					
RAR ISSUES-FED	32 34 35 37 38	282	2233					
BUILDER INCESITIVES-FED	32 34 35 37 38	282	2234					
STORAGE GAS LOSSES-FED	32 34 35 37 38	282	2236					
AMORTIZATION OF GAINS REQ DEBT-FED	32 34 35 37 38	282	2513					
BOOK GAIN ON SALE OF PROPERTY - FED	32 34 35 37 38	282	2905					
FAS 96 OF FSET - FEDERAL	32 34 35 37 38	282	2908					
VIRGINIA TAX BASIS FEDERAL	32 34 35 37 38	282	2933					
FIT REDUCTION	32 34 35 37 38	282	2951					
RATE BASE ADJUSTMENT	32 34 35 37 38	282	2953					
UTILITY OPERATING INCOME -STATE	32 34 35 37 38	282	4205					
RETIREMENT LOSS, ACRS PROPERTY, ST	32 34 35 37 38	282	4211					
INTEREST DURING CONSTRUCTION	32 34 35 37 38	282	4221					
NON-CONFORMING STATE DEPRECIATION	32 34 35 37 38	282	4227					
PROPERTY REMOVAL COSTS - STATE	32 34 35 37 38	282	4231					
CONTRIB IN AID CONST - STATE	32 34 35 37 38	282	4232					
RAR ISSUES-STATE	32 34 35 37 38	282	4233					
BUILDER INCESITIVES-STATE	32 34 35 37 38	282	4234					
STORAGE GAS LOSSES-STATE	32 34 35 37 38	282	4236					
UTILITY OPERATING INCOME -STATE	32 34 35 37 38	282	4305					
BOOK GAIN ON SALE OF PROPERTY-STATE	32 34 35 37 38	282	4905					
FAS 96 OF FSET - STATE	32 34 35 37 38	282	4908					
VIRGINIA TAX BASIS (STATE)	32 34 35 37 38	282	4933					
N/U AMORT GAIN ON REQUIRED DEBT, FE	32 34 35 37 38	282	5213					
NON-UTIL BK GAIN ON SALE PROPET-FED	32 34 35 37 38	282	6900					
N/U AMORT GAIN ON REQUIRED DEBT, ST	32 34 35 37 38	282	7213					
NON-UTIL BK GAIN ON SALE PROP-STATE	32 34 35 37 38	282	8900					
283 0TH DEF INC TAX								
DEFERRED GAS PURCHASE COSTS - FED	32 34 35 37 38	283	1301					
COMPETITIVE TRANSPORTATION - FED	32 34 35 37 38	283	1302					
ORDER 500 TAKE-OR-PAY BILLING - FED	32 34 35 37 38	283	1303					
DEFERRED INTERCOMPANY GAIN - FED	32 34 35 37 38	283	1304					

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

DEFERRED CHOICE EXPENSES-FED	32 34 35 37 38	283 1415							T1415
UNBILLED REVENUE - FEDERAL	32 34 35 37 38	283 1521							T1421
INTEREST ON IRS REFUND - FEDERAL	32 34 35 37 38	283 1901							T1771
ADJ DUE TO LOSS POSITION - FEDERAL	32 34 35 37 38	283 1902							T1551
RETIREMENT INCOME PLAN ADJ - FED	32 34 35 37 38	283 1903							T1741
PROPERTY TAXES - FEDERAL	32 34 35 37 38	283 1904							T1081
1977-1978 TRESOP - FEDERAL	32 34 35 37 38	283 1905							T1621
PORTSMOUTH DAMAGES - FEDERAL	32 34 35 37 38	283 1906							T1781
OTHER INVESTMENT INTEREST - FEDERAL	32 34 35 37 38	283 1907							T1941
ACCRUED INTEREST INCOME-FED	32 34 35 37 38	283 1908							T1908
CNY EXCISE TAX SURCHARGE - FED	34	283 1909							T1961
LANACOMING - FEDERAL	35	283 1910							T1910
EXCISE AND GROSS RECEIPTS - FEDERAL	34 34 35 37 38	283 1911							T1101
PREPAID ASSETS - FEDERAL	32 34 35 37 38	283 1913							T1043
DEFERRED IRS INTEREST - FED	32 34 35 37 38	283 1915							T1831
MOTEL INCIDENT - CURRENT - FEDERAL	32 34 35 37 38	283 1917							T1912
UNCOLLECTIBLE PIP - FEDERAL	34	283 1920							T1920
CAP - FEDERAL	32 34 35 37 38	283 1925							T1925
THRIFT PLAN CONTRIBUTIONS - FEDERAL	32 34 35 37 38	283 1927							T1911
PURTA RECOVERY - FEDERAL	32 34 35 37	283 1928							T1929
CHARITABLE CONTR - FEDERAL - CURR	32 34 35 37 38	283 1929							T1930
GAS COST INCENTIVE PLAN - FEDERAL	32 34 35 37 38	283 1930							T1932
CPA RATE CASE - FEDERAL	32 34 35 37 38	283 1932							T1931
LONGWALL MINING FEDERAL-CURRENT	37	283 1937							T1940
A/R MARK TO MARKET - FED	32 34 35 37 38	283 1940							T1041
UNCOLLECTIBLE ACCOUNTS - FEDERAL	32 34 35 37 38	283 1941							T1942
SALES TAX RECOVERABLE - FEDERAL	32 34 35 37 38	283 1942							T1943
WEATHERIZATION PROGRAM-FEDERAL	32 34 35 37 38	283 1943							T1948
INTEGRATED RESOURCE PLAN-FED	32 34 35 37 38	283 1948							T1950
MANAGEMENT AUDIT-FEDERAL	32 34 35 37 38	283 1950							T2865
LPG LOSS - FEDERAL	34	283 2201							T2041
UNCOLLECTABLE ACCOUNTS - FEDERAL	32 34 35 37 38	283 2901							T2561
DISTRIBUTIVE INFO SYSTEM - FEDERAL	32 34 35 37 38	283 2902							T2681
WEATHERIZATION PROGRAM - FEDERAL	32 34 35 37 38	283 2903							T2731
YORK CLEANUP PROJECT (CPA) - FED	32 34 35 37 38	283 2904							T2909
PISCC AMORTIZATION-FED	34	283 2905							T2841
COS RATE CASE - FEDERAL	38	283 2906							T2931
CVA - COS RESTRUCTURING - FEDERAL	32 34 35 37 38	283 2908							T2991
REGULATORY ASSET-PROPERTY TAX - FED	32 34 35 37 38	283 2909							T2511
CMD RATE CASE - FEDERAL	35	283 2911							T2721
CAP INTEREST IN CONSTRUCTION - FED	32 34 35 37	283 2912							T2861
SECTION 174-A SOFTWARE COSTS - FED	32 34 35 37 38	283 2913							T2925
RETIREMENT INCOME PLAN ADJ-FED	32 34 35 37 38	283 2925							T2927
EXCISE & GROSS RECEIPTS-FED	32 34 35 37 38	283 2927							T2928
CAP - FEDERAL - NON-CURRENT	32 34 35 37	283 2928							

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
INTEGRATED RESOURCE PLANNING - FED	32 34 35 37 38	283 2930						T2930
TCO PIPELINE CHARGES - FEDERAL	32 34 35 37 38	283 2935						T2935
TRANSITION COSTS - FED - NON-CURR	32 34 35 37 38	283 2937						T2937
LEAK REPAIR COSTS-NONCURRENT-FED	32 34 35 37 38	283 2939						T2939
REGULATORY REFORM-NONCURRENT-FED	32 34 35 37 38	283 2940						T2940
CPA RATE CASE - FEDERAL	32 34 35 37 38	283 2941						T2941
BELL ATLANTIC - FED	32 34 35 37 38	283 2944						T2944
LONGWALL MINING - FEDERAL	32 34 35 37 38	283 2949						T2949
DED TAX CON EFF TAX RATE-FEDERAL	32 34 35 37 38	283 2950						T2950
LIABILITY, GENERAL OFC LEASE - FED	32 34 35 37 38	283 2951						T2951
FIT REDUCTION	32 34 35 37 38	283 2952						T2952
RATE BASE ADJUSTMENT	32 34 35 37 38	283 2953						T2953
DEFERRED TAXES FEDERAL-KY ST NOL C/	32 34 35 37 38	283 2955						T2955
STRANDED CAPACITY-CHOICE-NONCURR FE	32 34 35 37 38	283 2956						T2956
RESIDENTIAL CONSERVATION SVC - FED	32 34 35 37 38	283 2961						T2961
MANAGEMENT AUDIT - FEDERAL	32 34 35 37 38	283 2982						T2982
ACCUM PROVISION DEP-PISCC-FED	32 34 35 37 38	283 2983						T2983
PISCC CAPITALIZED PROPERTY-FED	32 34 35 37 38	283 2984						T2984
BANKRUPTCY COUNCIL FEES - FEDERAL	32 34 35 37 38	283 2990						T2990
GCR BASE TRANSITIONAL ADJ - FEDERAL	32 34 35 37 38	283 2991						T2991
SFAS96 REGULATED ASSET - FEDERAL	32 34 35 37 38	283 2996						T2996
ORDER 500 TAKE-OR-PAY BILLING - ST	32 34 35 37 38	283 3301						T1072
DEFERRED CHOICE EXPENSES-STATE	32 34 35 37 38	283 3303						T1842
UNBILLED REVENUE - STATE	32 34 35 37 38	283 3415						T3415
INTEREST ON IRS REFUND - STATE	32 34 35 37 38	283 3521						T1422
ADJ DUE TO LOSS POSITION - STATE	32 34 35 37 38	283 3901						T1772
RETIREMENT INCOME PLAN ADJ - ST	32 34 35 37 38	283 3902						T1552
PROPERTY TAXES - STATE	32 34 35 37 38	283 3903						T1742
1977-1978 TRESOP - STATE	32 34 35 37 38	283 3904						T1082
NON OH DEF ST INCOME TAX	32 34 35 37 38	283 3905						T1622
NON OH DEF ST INCOME TAX	32 34 35 37 38	283 3906						T1072
ACCRUED INTEREST INCOME-STATE	32 34 35 37 38	283 3907						T3015
LONACONING - STATE	32 34 35 37 38	283 3908						T3908
PREPAID ASSETS-STATE	32 34 35 37 38	283 3910						T3910
DEFERRED IRS INTEREST - ST	32 34 35 37 38	283 3913						T3043
CAP - STATE	32 34 35 37 38	283 3915						T1832
THRIFT PLAN CONTRIBUTIONS - STATE	32 34 35 37 38	283 3925						T3925
PURIA RECOVERY - STATE	32 34 35 37 38	283 3927						T1912
CHARITABLE CONTR - STATE - CURRENT	32 34 35 37 38	283 3928						T3929
GAS COST INCENTIVE PLAN - STATE	32 34 35 37 38	283 3929						T3930
CPA RATE CASE - STATE	32 34 35 37 38	283 3930						T3930
LONGWALL MINING STATE - CURRENT	32 34 35 37 38	283 3932						T3932
A/R MARK TO MARKET - STATE	32 34 35 37 38	283 3937						T3931
UNCOLLECTIBLE ACCOUNTS - STATE	32 34 35 37 38	283 3940						T3940
		283 3941						T1042

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
INTEGRATED RESOURCE PLAN-STATE	32 34 35 37 38	283 3948						T3948
MANAGEMENT AUDIT-STATE	32 34 35 37 38	283 3950						T3950
LPG LOSS - STATE	32 34 35 37 38	283 4201						T2566
DISTRIBUTIVE INFO SYSTEM - STATE	32 34 35 37 38	283 4902						T2562
YORK CLEANUP PROJECT (CPA) - ST	32 34 35 37 38	283 4904						T2732
CAP INTEREST IN CONSTRUCTION	32 34 35 37 38	283 4912						T2721
SECTION 174-A SOFTWARE COSTS - ST	32 34 35 37 38	283 4913						T2862
RETIREMENT INC PLAN - STATE	32 34 35 37 38	283 4925						T4925
EXCISE/GROSS RECEIPTS-STATE	32 34 35 37 38	283 4927						T4925
CAP - STATE - NON-CURRENT	32 34 35 37 38	283 4928						T4927
INTEGRATED RESOURCE PLANNING - FED	32 34 35 37 38	283 4930						T4928
TCO PIPELINE CHARGES - STATE	32 34 35 37 38	283 4935						T4935
TRANSITION COSTS - STATE - NON-CURR	32 34 35 37 38	283 4937						T4937
LEAK REPAIR COSTS - STATE	32 34 35 37 38	283 4939						T4939
CPA RATE CASE - STATE	32 34 35 37 38	283 4941						T2252
INTEGRATED RESOURCE PLAN-STATE	32 34 35 37 38	283 4942						T4942
BELL ATLANTIC	32 34 35 37 38	283 4944						T4944
LONGWALL MINING - STATE	32 34 35 37 38	283 4949						T4949
LIABILITY, GENERAL OFC LEASE - ST	32 34 35 37 38	283 4951						T2452
RESIDENTIAL CONSERVATION SVC - ST	32 34 35 37 38	283 4961						T2062
MANAGEMENT AUDIT - STATE	32 34 35 37 38	283 4982						T2582
FSAB96 REGULATED ASSET - STATE	32 34 35 37 38	283 4996						T4996
WINTER SERVICE - FEDERAL	32 34 35 37 38	283 5301						T1611
INTEREST, PRIOR YEAR F.I.T. - FED	32 34 35 37 38	283 5901						T1191
AFUDC AND IDC - FED	32 34 35 37 38	283 6901						T2801
INVENTORY CAP TAX SAVINGS - FEDERAL	32 34 35 37 38	283 6902						T2951
AMORT GAINS ON REAQUIRED DEBT - FED	32 34 35 37 38	283 6921						T2821
GENERAL OFFICE SITE SELECTION - FED	32 34 35 37 38	283 6931						T2431
CAPITAL GAIN, G O BLDG/LAND - FED	32 34 35 37 38	283 6941						T2541
RENTAL INCOME, G.O. SUBLEASE - FED	32 34 35 37 38	283 6961						T2461
WINTER SERVICE - STATE	32 34 35 37 38	283 7301						T1612
INTEREST, PRIOR YEAR F.I.T. - ST	32 34 35 37 38	283 7901						T1192
AFUDC AND IDC - ST	32 34 35 37 38	283 8901						T2802
AMORT GAINS ON REAQUIRED DEBT - ST	32 34 35 37 38	283 8921						T2522
400 OPERATING REVEN	32 34 35 37 38	400						
OPERATING REVENUES (FERC SUMMARY)								
401 OPERATING EXPEN	32 34 35 37 38	401						
OPERATING EXPENSE (FERC SUMMARY)								
402 MAINTENANCE EXP	32 34 35 37 38	402						
MAINTENANCE EXPENSE (FERC SUMMARY)								
403 DEPRECIATION EX	32 34 35 37 38	403						
DEPR EXPENSE								
								IS**
								MS**
								7681
								7682

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
EXCISE TAX	34	408	1022					
REGULATORY COMMISSION FEES	34	408	1023					20080
UTILITY COMMISSION FEES	34	408	1023					20090
CONSUMERS' COUNSEL FUND								
FRANCHISE TAXES	32	408	1024					20100
OPERATIONS								20110
UNBILLED REVENUES								
BUSINESS & OPERATIONS TAXES	37	408	1025					20121
OPERATIONS	37	408	1025					20122
SUPPLIER REFUND	37	408	1025					20123
UNBILLED REVENUE								
GAS DISTRIBUTION EXCISE TAX	34	408	1026					
OTHER TAX								
OTHER	37	408	1029					20140
PAYROLL TAXES								
INSURANCE CONTRIBUTION	32 34 35 37 38	408	1031					20160
TO / FROM ASSOCIATES - THIS GROUP	32 34 35 37 38	408	1031					20170
TO / FROM ASSOCIATES - OTHER GROUPS	32 34 35 37 38	408	1031					20180
TO CONSTRUCTION-CR.	32 34 35 37 38	408	1031					20190
TO RETIREMENT-CR.	32 34 35 37 38	408	1031					20200
TO OTHER ACCOUNTS RECEIVABLE-CR.	32 34 35 37 38	408	1031					20210
TO OTHER PREL SURVEY/INVEST CHG-CR.	32 34 35 37 38	408	1031					20220
TO MAINTENANCE AND JOBBING WIP-CR.	32 34 35 37 38	408	1031					20230
TO SPECIFIED CLEARING ACCOUNTS-CR.	32 34 35 37 38	408	1031					20240
TO OTHER ACCOUNTS-CR.	32 34 35 37 38	408	1031					20250
TO SALARY CONTINUATION	34	408	1031					20260
TO CONSTRUCTION-CR.	34	408	1031					20300
OLD AGE & SURVIVORS INSURANCE								
INSURANCE CONTRIBUTION	32 34 35 37 38	408	1032					20270
TO / FROM ASSOCIATES - THIS GROUP	32 34 35 37 38	408	1032					20280
TO / FROM ASSOCIATES - OTHER GROUPS	32 34 35 37 38	408	1032					20290
TO CONSTRUCTION-CR.	32 34 35 37 38	408	1032					20300
TO RETIREMENT-CR.	32 34 35 37 38	408	1032					20310
TO OTHER ACCOUNTS RECEIVABLE-CR.	32 34 35 37 38	408	1032					20320
CHARGES-CR.	32 34 35 37 38	408	1032					20330
PROGRESS-CR.	32 34 35 37 38	408	1032					20340
TO SPECIFIED CLEARING ACCOUNTS-CR.	32 34 35 37 38	408	1032					20350
TO OTHER ACCOUNTS-CR.	32 34 35 37 38	408	1032					20360
TO SALARY CONTINUATION	34	408	1032					20370
STATE UNEMPLOYMENT INSURANCE								
UNEMPLOYMENT INSURANCE	32 34 35 37 38	408	1033					20380
TO / FROM ASSOCIATES - THIS GROUP	32 34 35 37 38	408	1033					20390
TO / FROM ASSOCIATES - OTHER GROUPS	32 34 35 37 38	408	1033					20400
TO CONSTRUCTION-CR.	32 34 35 37 38	408	1033					20410
TO RETIREMENT-CR.	32 34 35 37 38	408	1033					20420
TO OTHER ACCOUNTS RECEIVABLE-CR.	32 34 35 37 38	408	1033					20430
TO OTHER PREL SURVEY/INVEST CHG-CR.	32 34 35 37 38	408	1033					20440
TO MAINTENANCE AND JOBBING WIP-CR.	32 34 35 37 38	408	1033					20450
TO SPECIFIED CLEARING ACCOUNTS-CR.	32 34 35 37 38	408	1033					20460
TO OTHER ACCOUNTS-CR.	32 34 35 37 38	408	1033					20470

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
TO SALARY CONTINUATION	34	408 1033						
PIPELINE SAFETY (PUCO FEE)	32 34	408 1090						20480
STATE CAPITAL TAX	35 37 38	408 1091						
LICENSE AND FRANCHISE TAX								
STATE CODE FOR TAX PURPOSES								S****
SALES AND USE TAX	32 34 35 37 38	408 1092						TY****
DEPARTMENT OF ENERGY	32 34 35 37 38	408 1095						
ENVIRONMENTAL TAX	34	408 1096						
VA USE TAX ON PUB UTIL SVC PROP	32 34 35 37 38	408 1097						
OTHER NON-INCOME TAXES	38	408 1098						
PROPERTY	32 34 35 37 38	408 1099						
	34	408 2011						
=====								
409 INCOME TAXES								
UTILITY INCOME, FEDERAL TAX	32 34 35 37 38	409 1101						TY****
UTILITY INCOME, CONSOLIDATED SAVING	32 34 35 37 38	409 1102						TY****
UTILITY INCOME, JOB DVLPMT TAX CR	32 34 35 37 38	409 1104						TY****
UTILITY INCOME, STATE TAX	35	409 1201						TY****
FEDERAL, OTHER INCOME	32 34 35 37 38	409 1201						TY****
OTHER INCOME, CONSOLIDATED SAVINGS	32 34 35 37 38	409 2101						TY****
OTHER INCOME, JOB DVLPMT CR	32 34 35 37 38	409 2102						TY****
OTHER INCOME, STATE TAX	32 34 35 37 38	409 2104						TY****
EXTRAORDINARY INCOME, FEDERAL TAX	32 34 35 37 38	409 2201						TY****
CUM CHG IN ACCTG PRINC-FED TAX 133	35	409 2201						S****
CUM CHG IN ACCTG PRINC-STATE TAX133	32 34 35 37 38	409 3101						TY****
	32 34 35 37 38	409 3133						TY****
	32 34 35 37 38	409 3233						TY****
=====								
410 DEFERRED TAXES								
UTILITY OPERATING INCOME, FEDERAL	32 34 35 37 38	410 1101						TY****
UTILITY OPERATING INCOME, STATE	32 34 35 37 38	410 1201						TY****
OTHER INCOME & DEDUCTIONS, FEDERAL	32 34 35 37 38	410 2101						TY****
DFD FEDL INCOME TAX STATE NOL C/F	32	410 2151						TY****
OTHER INCOME & DEDUCTIONS, STATE	32 35 37 38	410 2201						TY****
DFD STATE INC TAX STATE NOL C/F	32	410 2251						TY****
CHG IN ACCOUNTING FOR INC TAX -FED	32 34 35 37 38	410 3101						TY****
POSTEMPLOYMENT BENEFIT -FEDERAL	35	410 3106						TY****
ACCT CHG FEDERAL DEF TAX	37 38	410 3133						TY****
CHG IN ACCOUNTING FOR INC TAX - ST	32	410 3201						TY****
POSTEMPLOYMENT BENEFIT - STATE	35	410 3206						TY****
ACCT CHG STATE DEF TAX	37 38	410 3233						TY****
=====								
411 TAX CREDIT ADJ								
UTILITY OPERATING INCOME, FEDERAL	32 34 35 37 38	411 1101						TY****
UTILITY OPERATING INCOME, STATE	32 34 35 37 38	411 1201						TY****
FEDERAL	32 34 35 37 38	411 2101						TY****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	35	415	CE	22021				OL**
	37	415	CE	22021				OL**
	37	415	CE	22021				OL**
	35	415	CE	22021				OL**
	35	415	CE	22021				OL**
	37	415	CE	22021				OL**
	37	415	CE	22021				OL**
	38	415	CE	22021				OL**
	38	415	CE	22021				OL**
	38	415	CE	22021				OL**
	35	415	CE	22022				DS**
	37	415	CE	22022				DS**
	37	415	CE	22022				DS**
	38	415	CE	22022				DS**
	38	415	CE	22022				DS**
	38	415	CE	22022				DS**
	38	415	CE	22022				DS**
	35	415	CE	22022				COS*
	35	415	CE	22022				COS*
	37	415	CE	22022				OL**
	37	415	CE	22022				OL**
	35	415	CE	22022				OL**
	35	415	CE	22022				OL**
	37	415	CE	22022				OL**
	37	415	CE	22022				OL**
	38	415	CE	22022				OL**
	38	415	CE	22022				OL**
	37	415	CE	22023				DS**
	37	415	CE	22023				DS**
	38	415	CE	22023				COS*
	38	415	CE	22023				COS*
	38	415	CE	22023				OL**
	38	415	CE	22023				OL**
	35	415	CE	22023				OL**
	35	415	CE	22023				OL**
	37	415	CE	22023				OL**
	37	415	CE	22023				OL**
	38	415	CE	22023				OL**
	38	415	CE	22023				OL**
	35	415	CE	22024				DS**
	37	415	CE	22024				DS**
	37	415	CE	22024				DS**
	38	415	CE	22024				DS**
	38	415	CE	22024				DS**
	38	415	CE	22024				DS**
	38	415	CE	22024				DS**
	35	415	CE	22024				COS*
	35	415	CE	22024				COS*
	35	415	CE	22024				OL**

DISTRIBUTION SYSTEM DESIGN REVIEW

M&R DESIGN/INSTALLATION/INSPECTION

MASTER METER OPERATION/MAINTENANCE

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	35	415			22056			OL**
	35	415	CE		22056			OL**
		415			22056			OL**
	37	415	CE		22056			OL**
	37	415			22056			OL**
	35	415			22056			OL**
	35	415	CE		22056			OL**
		415			22056			OL**
	37	415	CE		22056			OL**
	37	415			22056			OL**
	38	415	CE		22056			OL**
	38	415			22056			OL**
	37	415	CE		22057			DS**
	37	415			22057			DS**
		415			22057			OL**
	38	415	CE		22057			OL**
	38	415			22057			OL**
	38	415	CE		22057			OL**
	38	415			22057			OL**
	35	415			22057			OL**
	35	415	CE		22057			OL**
		415			22057			OL**
	37	415	CE		22057			OL**
	37	415			22057			OL**
		415			22057			OL**
	38	415	CE		22057			OL**
	38	415			22057			OL**
	37	415	CE		22058			DS**
	37	415			22058			DS**
		415			22058			OL**
	38	415	CE		22058			OL**
	38	415			22058			OL**
	38	415	CE		22058			OL**
	38	415			22058			OL**
	35	415			22058			OL**
	35	415	CE		22058			OL**
		415			22058			OL**
	37	415	CE		22058			OL**
	37	415			22058			OL**
		415			22058			OL**
	38	415	CE		22058			OL**
	38	415			22058			OL**
	37	415	CE		22059			DS**
	37	415			22059			DS**
		415			22059			OL**
	38	415	CE		22059			OL**
	38	415			22059			OL**
	38	415	CE		22059			OL**
	38	415			22059			OL**
	35	415			22059			OL**
	35	415	CE		22059			OL**

TEMPORARY CONSTR HEATER UNITS

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UNCOLLECTIBLE

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	37	415			22059			01**
	37	415	CE		22059			01**
	35	415			22059			01**
	35	415	CE		22059			01**
	37	415			22059			01**
	37	415	CE		22059			01**
	38	415			22059			01**
	38	415	CE		22059			01**
BUILDING AND OVERHEADS	35	415			22060			DS**
	35	415	CE		22060			DS**
APPLIANCE SALES AND INSTALLATION	38	415			22070			01**
CSP/CUST LIST-CHOICE	38	415			22071			COS*
	38	415			22071			01**
PROPANE/AIR CAPACITY LEASE	37	415			22080			DS**
	37	415	CE		22080			DS**
	38	415			22080			01**
	38	415	CE		22080			01**
	38	415	CE		22080			01**
	35	415			22080			01**
	35	415	CE		22080			01**
	37	415			22080			01**
	37	415	CE		22080			01**
	35	415			22080			01**
	35	415	CE		22080			01**
	37	415			22080			01**
	37	415	CE		22080			01**
	38	415			22080			01**
	38	415	CE		22080			01**
=====								
416 CONTRACT EXPENS	35	416			08188			DS**
COST MERCHAND, JOB & CONTRACT WORK	37	416	CE		22011			COS*
SERVICE CORP MGMT BILLING ACTUAL	37	416	CE		22011			COS*
BUILDER P & S	34	416			22030			DS**
	34	416	CE		22030			DS**
CONTRACTED WORK-EXPENSE-NONAFFILIAT	37	416			22030			DS**
	37	416	CE		22030			COS*
	38	416			22030			COS*
	38	416	CE		22030			COS*
	35	416			22030			01**
	35	416	CE		22030			01**
	37	416			22030			01**
	37	416	CE		22030			01**
	35	416			22030			01**
	35	416	CE		22030			01**
	37	416			22030			01**
	37	416	CE		22030			01**
	38	416			22030			01**
	38	416	CE		22030			01**
	38	416	CE		22030			0038

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	37	416	CE		22036			0L**
	35	416	CE		22036			0L**
	35	416	CE		22036			0L**
	37	416	CE		22036			0L**
	37	416	CE		22036			0L**
	38	416	CE		22036			0L**
	38	416	CE		22036			0L**
	38	416	CE		22036			0038
	38	416	CE		22036			0038
	37	416	CE		22037			DS**
	37	416	CE		22037			DS**
	38	416	CE		22037			COS*
	38	416	CE		22037			COS*
	35	416	CE		22037			0L**
	35	416	CE		22037			0L**
	37	416	CE		22037			0L**
	37	416	CE		22037			0L**
	38	416	CE		22037			0L**
	38	416	CE		22037			0L**
	38	416	CE		22037			0038
	38	416	CE		22037			0038
	37	416	CE		22038			DS**
	37	416	CE		22038			DS**
	38	416	CE		22038			COS*
	38	416	CE		22038			COS*
	35	416	CE		22038			0L**
	35	416	CE		22038			0L**
	37	416	CE		22038			0L**
	37	416	CE		22038			0L**
	38	416	CE		22038			0L**
	38	416	CE		22038			0L**
	38	416	CE		22038			0038
	38	416	CE		22038			0038
	37	416	CE		22039			DS**
	37	416	CE		22039			DS**
	38	416	CE		22039			COS*
	38	416	CE		22039			COS*
	35	416	CE		22039			0L**
	35	416	CE		22039			0L**
	37	416	CE		22039			0L**
	37	416	CE		22039			0L**
	35	416	CE		22039			0L**

INDUSTRIAL/COMMERCIAL NEW CONS

TRAINING

MISC CONTRACTED SERVICES

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY FACILITY	HCC	ICC
	35	416	CE		22039		0L**
	37	416			22039		0L**
	37	416	CE		22039		0L**
	38	416	CE		22039		0L**
	38	416			22039		0038
	38	416			22039		0038
	38	416	CE		22039		DS**
BUILDINGS AND OVERHEADS	37	416	CE		22050		0L**
RESIDENTIAL SERVICES REVENUE		416	CE		22054		COS*
	38	416			22054		0L**
BUILDING AND OVERHEADS	38	416			22054		0038
	35	416	CE		22060		DS**
	37	416			22060		DS**
	37	416	CE		22060		DS**
	38	416	CE		22060		DS**
	38	416	CE		22060		COS*
	38	416	CE		22060		COS*
	35	416	CE		22060		0L**
	35	416	CE		22060		0L**
	37	416	CE		22060		0L**
	37	416	CE		22060		0L**
	38	416	CE		22060		0L**
	38	416	CE		22060		0L**
LEAK REPAIR	37	416	CE		22061		DS**
	37	416	CE		22061		DS**
	38	416	CE		22061		COS*
	38	416	CE		22061		COS*
	35	416	CE		22061		0L**
	35	416	CE		22061		0L**
	37	416	CE		22061		0L**
	37	416	CE		22061		0L**
	38	416	CE		22061		0L**
	38	416	CE		22061		0L**
	38	416	CE		22061		0L**
	38	416	CE		22061		0L**
	35	416	CE		22061		0L**
	35	416	CE		22061		0L**
	37	416	CE		22061		0L**
	37	416	CE		22061		0L**
	38	416	CE		22061		0L**
	38	416	CE		22061		0L**
	38	416	CE		22061		0L**
	38	416	CE		22061		0L**
	37	416	CE		22062		DS**
	37	416	CE		22062		DS**
	38	416	CE		22062		COS*
	38	416	CE		22062		COS*
C02 DETECTORS EXPENSES	35	416	CE		22062		0L**
	35	416	CE		22062		0L**

ACCOUNT DESCRIPTION	VALID_COMPANY	GEN_AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	37	416			22062			OL**
	37	416	CE		22062			OL**
	35	416			22062			OL**
	35	416	CE		22062			OL**
	37	416			22062			OL**
	37	416	CE		22062			OL**
	38	416			22062			OL**
	38	416	CE		22062			OL**
	38	416			22062			0038
	38	416	CE		22062			0038
	37	416			22063			DS**
	37	416	CE		22063			DS**
	38	416			22063			COS*
	38	416	CE		22063			COS*
	35	416			22063			OL**
	35	416	CE		22063			OL**
	37	416			22063			OL**
	37	416	CE		22063			OL**
	38	416			22063			OL**
	38	416	CE		22063			OL**
	38	416			22063			OL**
	38	416	CE		22063			OL**
	35	416			22063			OL**
	35	416	CE		22063			OL**
	37	416			22064			DS**
	37	416	CE		22064			DS**
	38	416			22064			COS*
	38	416	CE		22064			COS*
	35	416			22064			OL**
	35	416	CE		22064			OL**
	37	416			22064			OL**
	37	416	CE		22064			OL**
	38	416			22064			OL**
	38	416	CE		22064			OL**
	38	416			22064			OL**
	38	416	CE		22064			OL**
	35	416			22065			DS**
	37	416	CE		22065			DS**
	38	416			22065			COS*
	38	416	CE		22065			COS*
	35	416			22065			OL**
	35	416	CE		22065			OL**
	37	416			22065			OL**
	37	416	CE		22065			OL**
	35	416			22065			OL**
	35	416	CE		22065			OL**

RESIDENTIAL SERVICES EXPENSES

CPA/CMB/CGV WEB LINK SALES COMM

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	35	416	CE	22065	22065			0L**
	37	416	CE	22065	22065			0L**
	37	416	CE	22065	22065			0L**
	38	416	CE	22065	22065			0L**
	38	416	CE	22065	22065			0038
	38	416	CE	22066	22066			DS**
	37	416	CE	22066	22066			DS**
	37	416	CE	22066	22066			COS*
	38	416	CE	22066	22066			COS*
	38	416	CE	22066	22066			0L**
	35	416	CE	22066	22066			0L**
	35	416	CE	22066	22066			0L**
	37	416	CE	22066	22066			0L**
	37	416	CE	22066	22066			0L**
	35	416	CE	22066	22066			0L**
	35	416	CE	22066	22066			0L**
	37	416	CE	22066	22066			0L**
	37	416	CE	22066	22066			0L**
	38	416	CE	22066	22066			0038
	38	416	CE	22066	22066			DS**
	38	416	CE	22067	22067			DS**
	37	416	CE	22067	22067			COS*
	37	416	CE	22067	22067			COS*
	38	416	CE	22067	22067			0L**
	38	416	CE	22067	22067			0L**
	35	416	CE	22067	22067			0L**
	35	416	CE	22067	22067			0L**
	37	416	CE	22067	22067			0L**
	37	416	CE	22067	22067			0L**
	38	416	CE	22067	22067			0L**
	38	416	CE	22067	22067			0L**
	38	416	CE	22067	22067			0038
	38	416	CE	22067	22067			0038
	37	416	CE	22068	22068			DS**
	37	416	CE	22068	22068			DS**
	38	416	CE	22068	22068			COS*
	38	416	CE	22068	22068			COS*
	35	416	CE	22068	22068			0L**
	35	416	CE	22068	22068			0L**
	37	416	CE	22068	22068			0L**
	37	416	CE	22068	22068			0L**
	35	416	CE	22068	22068			0L**
	35	416	CE	22068	22068			0L**
	37	416	CE	22068	22068			0L**
	37	416	CE	22068	22068			0L**
	38	416	CE	22068	22068			0L**

MDT PROMOTIONS

TEMPORARY CONSTR HEATER UNITS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
UNCOLLECTIBLE	38	416	CE		22068			OL**
	38	416			22068			0038
	38	416	CE		22068			0038
	37	416			22069			DS**
	37	416	CE		22069			DS**
		416			22069			COS*
		416	CE		22069			COS*
	35	416			22069			OL**
	35	416	CE		22069			OL**
		416			22069			OL**
		416	CE		22069			OL**
		416			22069			OL**
		416	CE		22069			OL**
		416			22069			OL**
		416	CE		22069			OL**
		416			22069			OL**
		416	CE		22069			OL**
		416			22069			0038
	APPLIANCE SALES AND INSTALLATION CSP/CUST LIST-CHOICE		416	CE		22070		
		416			22081			COS*
		416			22081			OL**
		416			22090			DS**
		416	CE		22090			DS**
		416			22090			COS*
		416	CE		22090			COS*
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
PROPANE/AIR CAPACITY LEASE		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			OL**
		416			22090			OL**
		416	CE		22090			0038
417 NONUTIL REVENUE								
REVENUES FROM NONUTILITY OPERATIONS								
ODEC PIPE REV/EXP	34	417 0000			21035			
EXPENSES OF NONUTILITY OPERATIONS		417 0000						
BILL INSERTS - EXTERNAL	34	417 0900			07623			MS**
METER SHOP-NON-AFFIL PROJ REVENUES	34	417 0900			11863			7792
NON AFFILIATED PROJ REVENUE	34	417 0900			13195			DS**
PURCHASE CHOICE A/R - REVENUE	32 34	417 0900			20588			
	32	417 0900			20588			DD**
	32	417 0900			20588			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	HCC	ICC
PURCHASE CHOICE A/R - EXPENSE	32 34	417 0900					20589
CHOICE PROGRAM A/R-IT PROG COSTS		417 0900					20591
CHOICE PURCHASE A/R COLLECTION	37	417 0900					20592
CONTRIBUTIONS-COZY CAT	37	417 0900					20635
WATERFORD CONDOMINIUM	34	417 0900					20890
CHEMICAL LAB - EXPENSES	34 34 35 37 38	417 0900					20900
CHEMICAL LAB - REVENUE	34	417 0900					20910
WATER TANK LOANS - EXPENSES	32 34 34 35 37 38	417 0900					20930
WATER TANK LOANS - REVENUE	32 34 34 35 37 38	417 0900					20940
LOG SALES - EXPENSE	34	417 0900					21010
LIGHTS SALES EXPENSE	34	417 0900					21011
GRILL SALES EXPENSE	34	417 0900					21012
FURANCE SALES EXPENSE	34	417 0900					21013
HOT WATER HEATERS SALES -EXPENSE	34	417 0900					21014
WASHER SALES - EXPENSE	34	417 0900					21015
DRYER SALES - EXPENSE	34	417 0900					21016
RANGE SALES EXPENSE	34	417 0900					21017
SERVICE LINE -EXPENSE	34	417 0900					21018
PROPANE LEASE - EXPENSE		417 0900					21020
PROPANE LEASE - REVENUE	38	417 0900					21030
ODEC PIPE REV/EXP	38	417 0900					21035
THIRD PARTY BILL INSERTS - REVENUE	38	417 0900					21042
MISC SUBLEASE REVENUE	34	417 0900					22000
ESCO REVENUE/EXPENSE	34	417 0900					22009
BAD ACTIVITY	34	417 0900					22010
BUILDER P & S	34	417 0900					22011
GRILL SALES - REVENUE	34	417 0900					22011
FURANCE SALES - REVENUE	34	417 0900					22012
HOT WATER HEATERS SALES - REVENUE	34	417 0900					22013
PATIO SALES	34	417 0900					22014
DRYER SALES - REVENUE	34	417 0900					22015
RANGE SALE - REVENUE	34	417 0900					22016
SERVICE LINE SALES - REVENUE	34	417 0900					22017
HOME AND GARDEN SHOW	34	417 0900					22018
SANDWICH CONVERSION RECEIVABLES	34	417 0900					22019
WATER HEATER WARRANTIES	34	417 0900					22040
CHOICE KIT - REVENUES	34	417 0900					22041
BUILDINGS AND OVERHEADS	34	417 0900					22045
POWER FACTOR	34	417 0900					22050
LIGHTING	34	417 0900					22101
ENERGY SERVICES	34	417 0900					22102
POWER PRODUCTS	34	417 0900					22103
CONSTRUCTION SERVICES	34	417 0900					22104
BILLBOARD SUBLEASING	34	417 0900					22105
BUILDER P&S	34	417 0900					22106
PRINT SERVICES INSERTS	34	417 0900					22106
DIRECT MAIL REQUESTS	34 34 37 38	417 0900					22107
		417 0900					23000
		417 0900					23001

DS**

DS**

DS**

DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
MISC. P&S REVENUES	34	417 0900			23999			
ARISTEC CAPITAL RECOVERY	34	417 0900			24000			
ENHANCED BANKING SERVICE	34	417 0900			30490			IN****
A/R SALE REVENUE	34	417 0947						
COH COLLECT AGENT FEES	34	417 0947			10988			
AMORTIZATION OF NONUTILITY PLANT EXPENSES	34	417 1060						
EXPENSES OF NONUTILITY OPERATIONS	34							
BILL INSERTS - EXTERNAL	34	417 1900			07623			
	34	417 1900	CE		07623			
PURCHASE DISCOUNT	34	417 1900			10985			
OTHER FEES	34	417 1900			10986			
CARC ROE	37	417 1900			10987			
PURCHASE CHOICE A/R - REVENUE	37	417 1900			20588			
PURCHASE CHOICE A/R - EXPENSE	37	417 1900			20589			
CONTRIBUTIONS-COZY CAT	32	417 1900			20635			
ESCO REVENUE/EXPENSE	32	417 1900			22009			
BAD ACTIVITY	34	417 1900	CE		22009			
	34	417 1900			22010			
BUILDER P & S	34	417 1900	CE		22010			
	34	417 1900			22011			
GRILL SALES - REVENUE	34	417 1900	CE		22011			
FURANCE SALES - REVENUE	34	417 1900			22012			
HOT WATER HEATERS SALES - REVENUE	34	417 1900			22013			
PATIO SALES	34	417 1900			22014			
DRYER SALES - REVENUE	34	417 1900			22015			
RANGE SALE - REVENUE	34	417 1900			22016			
SANDWICH CONVERSION RECEIVABLES	34	417 1900			22017			
THIRD PARTY BILL INSERTS - EXPENSES	34	417 1900			22042			
POWER FACTOR	34	417 1900			22101			
	34	417 1900	CE		22101			
LIGHTING	34	417 1900			22102			
ENERGY SERVICES	34	417 1900	CE		22102			
POWER PRODUCTS	34	417 1900			22103			
CONSTRUCTION SERVICES	34	417 1900	CE		22103			
BILLBOARD SUBLEASING	34	417 1900			22104			
BUILDER P&S	34	417 1900	CE		22104			
PRINT SERVICES INSERTS	34	417 1900			22105			
	34	417 1900	CE		22105			
DIRECT MAIL REQUESTS	34	417 1900			22106			
MISC. P&S REVENUES	34	417 1900	CE		22106			
BANK CARD FEES-COH MARKETING PROGRA	34	417 1900			22107			
MARKETING/CREDIT CARD CHARGEBACK	34	417 1900	CE		22107			
	34	417 1900			23000			
	34	417 1900	CE		23000			
	34	417 1900			23001			
	34	417 1900	CE		23001			
	34	417 1900			23999			
	34	417 1900	CE		23999			
	34	417 1900			30000			
	34	417 1900	CE		30000			
	34	417 1900			30001			
	34	417 1900	CE		30001			
	34	417 1900			37 38			
	34	417 1900			37			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
NON-TRADITTI SALES-AF/\$5,000,000- CO		421 4000		SCH D			15894	
NON-TRADITIONAL SALES-POST 10/99	34	421 4000		SCH D			15895	
MISCELLANEOUS NON-OPERATING INCOME	32 34 35 37 38	421 9900						
NGV GRANTS - DEBITS	37	421 9900					75001	
NGV GRANTS - CREDITS	37	421 9900					75002	
=====								
425 MURPHY GAS		425 1000						
MISC. AMORTIZATION-MURPHY GAS	34							
=====								
426 CONTRACT BILLIN			CE				08188	
CONTRACT BILLING	32 34 35 37 38	426						
SERVICE CORP MGMT BILLING ACTUAL								
CONTRIBUTIONS	32 34 35 37 38	426 1000					20630	
CONTRIBUTIONS-COZY CAT		426 1000	CE				20630	
EQUIPMENT DONATIONS	34	426 1000					20635	OL**
ENERGY ASSISTANCE	32 34 35 37 38	426 1000					20640	
UNITED WAY CAMPAIGN	32 34 35 37 38	426 1000					20650	
PENALTIES	34	426 1000	CE				20715	
CUM CHG IN ACCTG PRIN-SFAS 133 NET	32 34 35 37 38	426 3000						
POLITICAL ACTION COMMITTEE (PAC)	32 34 35 37 38	426 3300						
SERVICE CORP MGMT BILLING ACTUAL								
PAC ADMINISTRATION	32 34 35 37 38	426 4000	CE				08188	F***
	32 34 35 37 38	426 4000	CE				20660	DS**
	32 34 35 37 38	426 4000	CE				20660	
	34	426 4000	CE				20660	
	34	426 4000	CE				20660	
	35	426 4000	CE				20660	
	35	426 4000	CE				20660	
	37	426 4000	CE				20660	
	37	426 4000	CE				20660	
	38	426 4000	CE				20660	
	38	426 4000	CE				20660	
	38	426 4000	CE				20660	
PAC SYSTEM SERVICE	32	426 4000	CE				20670	COS*
	32	426 4000	CE				20670	
	34	426 4000	CE				20670	
	34	426 4000	CE				20670	
	35	426 4000	CE				20670	
	35	426 4000	CE				20670	
	37	426 4000	CE				20670	
	37	426 4000	CE				20670	
	38	426 4000	CE				20670	
	38	426 4000	CE				20670	
PAC PROMOTION	32 34 35 37 38	426 4000	CE				20675	F***
	32 34 35 37 38	426 4000	CE				20675	DS**
	32	426 4000	CE				20675	
	34	426 4000	CE				20675	
	34	426 4000	CE				20675	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
PAC OTHER	35	426 4000						20675
	35	426 4000	CE					20675
	37	426 4000						20675
	37	426 4000	CE					20675
	38	426 4000						20675
	38	426 4000	CE					20675
	38	426 4000						20680
	38	426 4000	CE					20680
	38	426 4000						20685
	38	426 4000	CE					20685
UNION PAC	34	426 4000						20685
	34	426 4000	CE					20685
DERIVATIVES-LOSS-OPTIONS	34	426 4133						08188
OTHER MISCELLANEOUS DEDUCTIONS	34	426 5000	CE					08190
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	426 5000	CE					20700
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	426 5000	CE					20701
SAVINGS BOND CAMPAIGN	32 34 35 37 38	426 5000	CE					20702
CLEAN ACROSS AMERICA	32 34	426 5000	CE					20703
CLEAN ACROSS AMERICA	34	426 5000	CE					20703
CLEAN ACROSS AMERICA	34	426 5000	CE					20704
CLEAN ACROSS AMERICA	34	426 5000	CE					20705
CLEAN ACROSS AMERICA	32 34 35 37 38	426 5000	CE					20706
CLEAN ACROSS AMERICA	34	426 5000	CE					20708
OTHER	32	426 5000	CE					20710
	32	426 5000	CE					20710
	34	426 5000	CE					20710
	34	426 5000	CE					20710
	35	426 5000	CE					20710
	35	426 5000	CE					20710
	37	426 5000	CE					20710
	37	426 5000	CE					20710
OTHER DEPARTMENTAL SUPPLIES/MEETING	32 34	426 5000	CE					20710
	34	426 5000	CE					20712
	34	426 5000	CE					20712
	34	426 5000	CE					20712
	34	426 5000	CE					20715
	34	426 5000	CE					20715
	34	426 5000	CE					20716
	34	426 5000	CE					20719
	34	426 5000	CE					20720
	34	426 5000	CE					20722
	34	426 5000	CE					20725
	34	426 5000	CE					20745
	34	426 5000	CE					20755
	34	426 5000	CE					20765
	34	426 5000	CE					20920
	37	426 5000	CE					20950
	37	426 5000	CE					20955
	38	426 5000	CE					20960
	38	426 5000	CE					20960

COS*
F***
DS**
COS*
F***
DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
INNOVATE PROMOTIONS	32 34 35 37 38	426 5000	CE					20960
CLUB MEMBERSHIPS	32 34 35 37 38	426 5000	CE					20980
	32 34 35 37 38	426 5000	CE					20990
TAKE OR PAY RECOVERIES - TARRIF	37	426 5001						20690
TAKE OR PAY RECOVERY (CPA)	37	426 5002						20690
TAKE OR PAY RECOVERIES - TRANSP								
RECOVERY OF GSR & STRANDED-TARIFF	37	426 5003						20920
RECOVERY OF GSR AND STRANDED COSTS	37	426 5004						20920
RECOVERY OF GSR & STRANDED-TRANSP								
LESOP								
MISCELLANEOUS FEES	34 35 37 38	426 5011						20721
EXECUTIVE OFFICE	34	426 5012	CE					07410
COMMUNITY AFFAIRS	34	426 5012	CE					07412
MISCELLANEOUS FEES	34	426 5012	CE					20880
MERGER COSTS - NONRECOVERABLE	32 34 35 37 38	426 5500	CE					08188
SERVICE CORP MGMT BILLING ACTUAL	32	426 5500	CE					
MERGER COSTS - EXEC SEV	32	426 5510						
MERGER COSTS - OTHER	32	426 5520						
GAIN/LOSS FROM FAS 123(R)	32 34 35 37 38	426 6000						
=====	35	427 9909						
427 MISCELLANEOUS								
MISCELLANEOUS	38							
=====								
428 AMORTIZATION								
DEBT DISCOUNT AND EXPENSE	38	428 0100						
=====								
430 CARC-EXPENSE								
CARC - EXPENSE								
CARC ROE								
BAD GENAUX	34	430 0047						10987
MONEY POOL								
INSTALLMENT PROMISSORY NOTES	32 34 35 37 38	430 02AA						20740
OPEN GAS INVENTORY	32 34 35 37 38	430 03AA						20730
INTER-COMPANY NOTES	32 34 35 37 38	430 03AA						20750
FLOATING RATE TERM NOTES	32 34 35 37 38	430 03AA						20760
INSTALLMENT PROMISSORY NOTES	32 34 35 37 38	430 03AA						20770
OTHER GROUPS								
=====								
431 INTEREST EXP								
RATE REFUNDS - OTHERS	32 34 35 37 38	431 0001						
CONTINGENT TAXES	32 34 35 37 38	431 0002						
RATE REFUNDS - PRIOR YEARS - OTHER	32 34 35 37 38	431 0004						
OTHER								
CUSTOMER DEPOSITS	32 34 35 37 38	431 9900						20790
OTHER	32 34 35 37 38	431 9900						20810
FORWARD SALES	32 34 35 37 38	431 9900						20812
INT EXP. REIMBURSEMENT TO COH	32	431 9900						20815
OTHER INTEREST EXPENSE TO COH	34	431 9900						20817

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	FACILITY	HCC	ICC
I.R.S. ASSESSMENTS	32 34 35 37 38	431 9900					20820
DEFERRED COMPENSATION INTEREST	32 34 35 37 38	431 9900					20970
432 AFUDC							
AFUDC	32 34 35 37 38	432 0001					20830
POST-IN-SERVICE CARRYING CHARGES	32 34 35 37 38	432 0001					20840
INTEREST DURING CONSTRUCTION	32 34 35 37 38	432 0002					
433 BALANCE TRANSFER							
BALANCE TRANSFERRED FROM INCOME	32 34 35 37 38	433					
434 INCOME							
EXTRAORDINARY INCOME	32 34 35 37 38	434					
435 DEDUCTIONS							
EXTRAORDINARY DEDUCTIONS	32 34 35 37 38	435					
POSTEMPLOYMENT BENEFIT							
POSTEMPLOYMENT BENEFIT	32 34 35 37 38	435 0004					15860
438 DIVIDENDS							
DIVIDENDS DECLARED - COMMON STOCK	32 34 35 37 38	438					
439 ADJUSTMENTS							
ADJUSTMENTS TO RETAINED EARNINGS	32 34 35 37 38	439					20850
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	439					20860
SINCE SEPTEMBER 30, 1946							
480 SALES REVENUE							
RESIDENTIAL SALES - NORMALIZED	32 34 35 37 38	480 0001					30020
REFUND CREDITS	32 34 35 37 38	480 0001					30030
REFUND DEBITS							
RESIDENTIAL SALES - BILLED	34	480 0002					23010
WATER HEATER REPLACEMENT PROGRAM	32 34 35 37 38	480 0002					30010
AS BILLED	32 34 35	480 0002					30011
WEATHER NORMALIZATION ADJUSTMENT	32 34 35 37 38	480 0002					30015
SYMBOLIC ATONEMENT	34	480 0002					30040
SPECIAL RATE ORDINANCE-MARBLE CLIFF							30041
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	480 0002					30190
TOB - CALCULATED BILL ADJUSTMENT							
481 SALES REVENUE							
COMMERCIAL SALES, REFUNDS	32 34 35 37 38	481 0010					30060
REFUND CREDITS	32 34 35 37 38	481 0010					30070
REFUND DEBITS							

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
COMMERCIAL SALES, AS BILLED	32 34 35 37 38	481 0011						30041
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	481 0011						30050
AS BILLED	32 34 35	481 0011						30055
WEATHER NORMALIZATION ADJUSTMENT	32 34	481 0011						30080
SPECIAL RATE ORDINANCE-MARBLE CLIFF	32 34 35 37 38	481 0011						30090
NATURAL GAS VEHICLES	32 34 35 37 38	481 0020						30110
INDUSTRIAL SALES, REFUNDS	32 34 35 37 38	481 0020						30120
REFUND CREDITS	32 34 35 37 38							
REFUND DEBITS	32 34 35 37 38							
INDUSTRIAL SALES, AS BILLED	32 34 35 37 38	481 0021						30041
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	481 0021						30100
AS BILLED	32 34 35 37 38	481 0021						30140
SPECIAL RATE ORDINANCE-MARBLE CLIFF	32 34	481 0021						30250
ELECTRIC POWER GENERATION	32 34 35 37 38	481 0021						30160
OTHER SALES, REFUNDS	32 34 35 37 38	481 0030						30170
REFUND CREDITS	32 34 35 37 38							
REFUND DEBITS	32 34 35 37 38							
OTHER SALES, AS BILLED	32 34 35 37 38	481 0031						30150
AS BILLED	34	481 0031						30180
SPECIAL RATE ORDINANCE-MARBLE CLIFF	32 34 35 37 38							30130
INTER-COMPANY SALES	32 34 35 37 38	481 03AA						30050
INTER-COMPANY								30050
COMMERCIAL NSS REVENUE	32 34 35 37 38	481 4011						
AS BILLED	32 34 35 37 38	481 4021						
INDUSTRIAL NSS REVENUE								
=====								
483 SALES REVENUE	38	483						
SALES FOR RESALE - INTERCOMPANY	32 34 35 37 38	483 01AA						30270
SALES FOR RESALE - INTERCOMPANY								
INTER-COMPANY - OTHER GROUPS	32 34 35 37 38	483 2100						30280
PUBLIC UTILITY SALES, AS BILLED								
AS BILLED	32 34 35 37 38	483 3300						30290
PUBLIC UTILITY SALES, REFUNDS	32 34 35 37 38	483 3300						30300
REFUND CREDITS								
REFUND DEBITS								
=====								
487 FORFIETED DISCO	32	487 0100						DS**
FORFIETED DISCOUNTS	32 34 35 37 38	487 0100						DD**
	32 34 35 37 38	487 0100						OL**
=====								
488 SERVICE REVENUE	32 34 35 37 38	488						30310
MISC. REVENUE	34	488						30311
RETURN CHECK CHARGES	38	488						30311
RETURN CHECK CHARGES	38	488						30311
PRIORITY SERVICE	38	488						30311
	38	488						30311
	38	488						30312
=====								
RETURN TRIP SERVICE	34		CE					

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
RECONNECT METER	38	488			30312			COS*
OTHER	38	488			30312			OL**
BAD DEBT MRA CHOICE	34	488	CE		30312			OL**
SPECIAL METER TEST CHARGE	32 34 35 37 38	488			30313			
	32 34 35 37 38	488			30320			
	32 34 35 37 38	488			30325			
	32 34 35 37 38	488			30330			COS*
	32 34 35 37 38	488			30330			OL**
	32 34 35 37 38	488			30330			OL**
ON-PREMISE COLLECTION CHARGE	34	488	CE		30330			COS*
	34	488			30340			OL**
	34	488			30340			COS*
	34	488			30340			OL**
	32 34 35 37 38	488	CE		30340			OL**
	32 34 35 37 38	488			30350			
ELECTRIC DISTRIBUTIVE INSTALL CHGS								
489 COMM UNBLD GTS								
COMMERCIAL UNBILLED GTS								
COM UNBILLED CH VOL BASE	34 35 37 38	489 2001			30610			
COM UNB GTS-VOL BASE-REVERSAL	32 34 35 37 38	489 2001			30611			
COM UNB GTS-VOL BASE-REVERSAL	34 35 37 38	489 2001			30620			
COM UNB CHOICE VOL BASE-REVERSAL	32 34 35 37 38	489 2001			30621			
COM GTS CUSTOMER BASE	32 34 35 37 38	489 2001			30810			
COM CHOICE CUST BASE-	32 34 35 37 38	489 2001			30811			
COM GTS CUSTOMER BASE-REVERSAL	32 34 35 37 38	489 2001			30820			
COM CHOICE CUST BASE-REVERSAL	32 34 35 37 38	489 2001			30821			
INDUSTRIAL UNBILLED GTS REVERSAL								
IND UNBILLED GTS VOLUME BASE	34 35 37 38	489 2002			30630			
IND UNBILLED CH VOL BASE	32 34 35 37 38	489 2002			30631			
IND UNB GTS-VOLUME BASE-REVERSAL	34 35 37 38	489 2002			30640			
IND UNB CH VOL BASE-REVERSAL	32 34 35 37 38	489 2002			30641			
IND GTS CUSTOMER BASE	32 34 35 37 38	489 2002			30830			
IND CHOICE CUST BASE-	32 34 35 37 38	489 2002			30831			
IND GTS CUSTOMER BASE-REVERSAL	32 34 35 37 38	489 2002			30840			
IND CHOICE CUST BASE-REVERSAL	32 34 35 37 38	489 2002			30841			
RESIDENTIAL UNBILLED GTS								
RES UNBILLED GTS-VOLUME BASE	32 34 35 37 38	489 2003			30650			
RES UNBILLED GTS VOL BS REVERSAL	32 34 35 37 38	489 2003			30660			
RES CHOICE CUSTOMER BASE	32 34 35 37 38	489 2003			30850			
RES CHOICE CUST BASE-REVERSAL	32 34 35 37 38	489 2003			30860			
TRANSPORTATION, COMMERCIAL								
REFUND CREDITS								
TRANS COMMERCIAL CHOICE REFUND CR	32 34 35 37 38	489 5000			30020			DS**
REFUND DEBITS	32 34 35 37 38	489 5000			30021			DD**
TRANS COMMERCIAL CHOICE REFUND DB	32 34 35 37 38	489 5000			30030			OL**
COMMERCIAL	32 34 35 37 38	489 5000			30031			
TRANSPORTATION COMMERCIAL CHOICE	32 34 35 37 38	489 5000			30420			
	32 34 35 37 38	489 5000			30421			
	32 34 35 37 38	489 5000			30421			
	32	489 5000			30421			
	32	489 5000			30421			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CUSTOMER BILLING SERVICES - BILLED	32	495 04AA		SCH D	30480			IN****
CHOICE INITIATION FEE		495 05AA			30573			
CHOICE RATE FEE	34	495 05AA			30574			
CHOICE RATE ERROR FEE		495 05AA			30575			
CHOICE SEPARATE BILL FEE		495 05AA			30576			
CHOICE CUSTOMER LIST	34	495 05AA			30577			
CHOICE WRITTEN AGREEMENT FAILURE		495 05AA			30578			
CHOICE LOGO FEE	34	495 05AA			30579			
CUSTOMER BILLING SERVICES		495 05AA			30586			
CUSTOMER MARKETER TRAINING	34	495 05AA			30597			
OFF SYSTEM SALES								
OFF SYSTEM SALES - BILLED	32	495 4000			30480			IN****
OFF SYSTEM SALES - REFUNDED	32	495 4000			30481			IN****
GTS SALES - BILLED	34	495 4000			30482			IN****
GTS SALES - REFUNDED	34	495 4000			30483			IN****
COST OF CAPITAL ON NET EXCHANGES		495 4000			30484			IN****
CHOICE GAS SUPPLY SALES	32	495 4000			30596			IN****
CHOICE GAS SUPPLY-REDISTRIBUTED	32	495 4000			60480			IN****
OFF SYSTEM SALES-UNBILLED	32	495 4000			60481			IN****
OFF SYSTEM SALES REFUNDED-UNBILLED	32	495 4000			30480			IN****
OFF SYSTEM SALES - BILLED	32	495 4000		SCH D	30481			IN****
OFF SYSTEM SALES - REFUNDED	32	495 4000		SCH D	30481			IN****
2004 COH STIPULATION								
2004 STIP DEAL	34	495 4004			30485			101802
QSS-PASSBACK	34	495 4004			30485			
OFF SYSTEM SALES-REV RECOGNITION								
OFF SYSTEM SALES-REV	34	495 5000			30600			SA****
CAPACITY RELEASE REVENUE	34	495 5000			30601			
INTER-COMPANY-OTHER GROUPS								
INTER-COMPANY-OTHER GROUPS	32	495 60AA			30440			
RESIDENTIAL UNBILLED								
RES VOLUME BASED	32	495 7100			30510			
WEATHER NORM ADJUST - CURRENT MONTH	32	495 7100			30515			
RESID-VOL BASE PRIOR MONTH REVERSAL	32	495 7100			30520			
WEATHER NORMALIZATION REVERSAL	32	495 7100			30525			
RESIDENTIAL CUSTOMER BASE	32	495 7100			30710			
RES CUST BASE PRIOR MONTH REVERSAL	32	495 7100			30720			
COMMERCIAL UNBILLED								
COMMERCIAL - VOLUME BASED	32	495 7200			30530			
WEATHER NORM ADJUST - CURRENT MONTH	32	495 7200			30535			
COMM-VOLUME BASE PRIOR MONTH REVERS	32	495 7200			30540			
WEATHER NORMALIZATION REVERSAL	32	495 7200			30545			
COMMERCIAL UNBILLED GTS-VOL BASE	32	495 7200			30610			
COM UNB GTS-VOL BASE-REVERSAL	32	495 7200			30620			
COMMERCIAL CUSTOMER BASE	32	495 7200			30730			
COM CUST BASE PRIOR MONTH REVERSAL	32	495 7200			30740			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
INDUSTRIAL UNBILLED								
INDUSTRIAL - VOLUME BASED	32 34 35 37 38	495 7300						30550
IND-VOLUME BASE PRIOR MONTH REVERSA	32 34 35 37 38	495 7300						30560
INDUSTRIAL UNBILLED GTS VOLUME BASE	32 34 35 37 38	495 7300						30630
IND UNB GTS-VOLUME BASE-REVERSAL	32 34 35 37 38	495 7300						30640
INDUSTRIAL CUSTOMER BASE	32 34 35 37 38	495 7300						30750
IND CUST BASE PRIOR MONTH REVERSAL	32 34 35 37 38	495 7300						30760
BAD GENAUX								
CHOICE								
MISCELLANEOUS OTHER GAS REVENUE	38	495 99AA						07617
TAPP - WEATHER CLAIM	38	495 9900						07617
SUBURBAN GAS MARGIN	34	495 9900						08162
RESIDENTIAL - AUDIT FEES	34	495 9900						30469
MARKETER UNDERDELIVERY PENALTY REV	32 34	495 9900						30470
AGENCY GAS MARGIN	32 34	495 9900						30500
REALLOCATION OF MARKETER NOMINATION	34	495 9900						30505
COPIES OF BILLS	35 37	495 9900						30561
CARRYING COST RECOVERY	35 37	495 9900						30562
PROFIT/LOSS - MATERIALS/SUPPLY SALE	32 34 35 37 38	495 9900						30565
INTEREST INCOME DUE EARLY PAYMENT	32 34 35 37 38	495 9900						30570
CHOICE INITIATION FEE	34	495 9900						30572
CHOICE RATE FEE	35 37	495 9900						30573
CHOICE RATE ERROR FEE	32 34	495 9900						30574
CHOICE SEPARATE BILL FEE	35 37	495 9900						30575
CHOICE CUSTOMER LIST	35 37	495 9900						30576
	34	495 9900						30577
	32 34	495 9900						30578
CHOICE WRITTEN AGREEMENT FAILURE	35 37	495 9900						30579
CHOICE LOGO FEE	34 35 37	495 9900						30580
GAS LOST, OTHER ACCIDENTAL LINE BRK	32 34 35 37 38	495 9900						30581
SFAS 96 EFFECT	32 34 35 37 38	495 9900						30582
ROYALTY RECEIPTS	32 34 35 37 38	495 9900						30582
INITIATION FEE	32 34 35 37 38	495 9900						30583
GTS BANKING PENALTIES	32	495 9900						30584
EQUIPMENT COST RECOVERY	34	495 9900						30585
	34	495 9900						30585
	34	495 9900						30585
	34	495 9900						30585
CUSTOMER BILLING SERVICES	32 34 35 37 38	495 9900						30586
CUSTOMER DATA SERVICE - NONAFFILIAT	32 34 35 37 38	495 9900						30587
SWITCHING FEES - NON AFFILIATED	32 34	495 9900						30589
OTHER	34	495 9900						30590
	32 34 35 37 38	495 9900						30590
	34	495 9900						30590
CHOICE PAMPHLETS	34	495 9900						30591
CHOICE POCKETS CARDS	34	495 9900						30592
CHOICE BUTTONS	34	495 9900						30593
CHOICE HANDLING	34	495 9900						30594
CHOICE GAS SUPPLY SALES	32	495 9900						30595
	32	495 9900						30595

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ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CHOICE GAS SUPPLY-REDISTRIBUTED	32	495 9900			30595			DD**
CHOICE MARKETER TRAINING	32	495 9900			30595			OL**
CGV CALL OUT	34	495 9900			30597			
CGV CALL OUT	34	495 9900			30598			
CHOICE EBB-PCID CHANGE	35	495 9900			30599			
OFF SYSTEM SALES-REV RECOGNITION	34	495 9900			30600			
GTS-NOM GROUP SUMMARY REPORT	35	495 9900			30603			
CONSUMPTION HISTORY	35	495 9900			30604			
CAP FUNDING RECOVERY	37	495 9900			30605			
THIRD PARTY BILL MESSAGES	34	495 9900			30606			DS**
CHOICE MARKETER FEE REVENUES	34	495 9900			30607			
ED REVENUES	34	495 9900			30609			OL**
	34	495 9900			30609			
	34	495 9900			30615			
	34	495 9900			30701			
OF0/OMO PENALTY REVENUE	32	495 9900			30702			
COLUMBIA CONTRIBUTION - TCC POOL	32	495 9902						
MISC REVENUE	34	495 9905						
MAUMEE CITY GATE REVENUE	34	495 9905						
TRANSITION COST RECOVERY REVENUES	34	495 9905						
STRANDED COST EXPENSE	34	495 9905						
STORAGE MANAGEMENT REVENUES	34	495 9906						
CONTRACT COST REDUCTION REVENUE	34	495 9907						
496 RATE REFUNDS	34	496 0001						
PROVISION FOR RATE REFUND, OTHER	34	496 0001						
717 LPG EXPENSE	32	717	CE		02041			DS**
LIQUIFIED PETROLEUM GAS EXPENSES	32	717	CE		02041		OL**	DS**
SUPERVISION/ENGRG, GENERAL	32	717	CE		02041			LPG*
	32	717	CE		02041			LPG*
	32	717	CE		02041			LPG*
	32	717	CE		02043			LPG*
SUPERVISION/ENGRG, GENERAL	32	717	CE		02841			LPG*
L.P.G. STORAGE - EQUIPMENT	32	717	CE		02841			LPG*
	32	717	CE		02843			LPG*
L.P.G. STORAGE - STRUCTURES	32	717	CE		02843			LPG*
TELECOMMUNICATIONS	32	717	CE		06900			DS**
723 LPG FUEL	32	723	CE		02846			LPG*
FUEL FOR LIQUIFIED PETROLEUM GAS	32	723	CE		02846			LPG*
FUEL FOR LIQUEFIED PETROLEUM GAS PR	32	723	CE		02846			LPG*
728 LIQUIFIED PETRO	32	728	CE		02847			LPG*
LIQUIFIED PETROLEUM GAS	32	728	CE		02847			LPG*
LIQUEFIED PETROLEUM GAS	32	728	CE		02847			LPG*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	HCC	ICC
736 RENT, LPG STORA	35	38	736	CE	02845		LPG*
RENT, LPG STORAGE STRUCTURES							
L.P.G. STORAGE STRUCTURES							
741 LPG STORAGE STR	32	35	38	741	CE	02844	LPG*
STRUCTURES & EQUIPMENT							
L.P.G. STORAGE - STRUCTURES							
742 PRODUCTION EQUI	32	35	38	742	CE	02042	DS**
PRODUCTION EQUIPMENT							LPG*
SUPERVISION/ENGRG, GENERAL							OL**
							OL**
SUPERVISION, PLANT, GENERAL							LPG*
L.P.G. STORAGE EQUIPMENT							OL**
801 FIELD LINE PRCH	32						
NON-AFFILIATE, PRODUCER PURCHASES							
LOCAL PURCHASES							
	32		801 8200	CE	82000	P****	DTH*
	32		801 8200	CE	82000	P****	DTH*
	34		801 8200	CE	82000	P****	DTH*
	34		801 8200	CE	82000	P****	DTH*
	35		801 8200	CE	82000	P****	DTH*
	35		801 8200	CE	82000	P****	DTH*
	37		801 8200	CE	82000	P****	DTH*
	37		801 8200	CE	82000	P****	DTH*
	38		801 8200	CE	82000	P****	DTH*
	38		801 8200	CE	82000	P****	DTH*
AFFILIATE LOCAL PURCHASES	32		801 93AA	CE	84000	P****	
AFFILIATE PURCHASES							
803 ASST MGR EXCHG	34		803 3001	CE			
ASSET MGR - EXCHANGE							
OFS PRODUCER PURCHASES - FLOWING							
FLOWING SUPPLIES							
	32		803 6100	CE	81000		DTH*
	32		803 6100	CE	81000		DTH*
	34		803 6100	CE	81000		DTH*
	34		803 6100	CE	81000		DTH*
	35		803 6100	CE	81000		DTH*
	35		803 6100	CE	81000		DTH*
	37		803 6100	CE	81000		DTH*
	37		803 6100	CE	81000		DTH*
	38		803 6100	CE	81000		DTH*
	38		803 6100	CE	81000		DTH*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECTI	FACILITY	HCC	ICC
OFS PRODUCER PURCHASES - SHORT TERM NON-LOCAL PURCHASES	32	803 6300	CE				83000
	32	803 6300	CE				83000
	34	803 6300	CE				83000
	34	803 6300	CE				83000
	35	803 6300	CE				83000
	35	803 6300	CE				83000
	37	803 6300	CE				83000
	37	803 6300	CE				83000
	38	803 6300	CE				83000
	38	803 6400	CE				83000
OFS PRODUCER PURCHASES - LONG TERM	32	803 6400	CE				83000
	32	803 6400	CE				83000
	34	803 6400	CE				83000
	34	803 6400	CE				83000
	35	803 6400	CE				83000
	35	803 6400	CE				83000
	37	803 6400	CE				83000
	37	803 6400	CE				83000
	38	803 6400	CE				83000
	38	803 6400	CE				83000
OFS TRANSPORTATION - NON-AFFILIATE PIPELINE CODE	32	803 6500	CE				P****
	32	803 6500	CE				P****
	34	803 6500	CE				P****
	34	803 6500	CE				P****
	35	803 6500	CE				P****
	35	803 6500	CE				P****
	37	803 6500	CE				P****
	37	803 6500	CE				P****
	38	803 6500	CE				P****
	38	803 6600	CE				P****
OFS STORAGE CHARGES NON-AFFILIATE	32	803 6600	CE				P****
	32	803 6600	CE				P****
	34	803 6600	CE				P****
	34	803 6600	CE				P****
	35	803 6600	CE				P****
	35	803 6600	CE				P****
	37	803 6600	CE				P****
	37	803 6600	CE				P****
	38	803 6700	CE				P****
	38	803 6800	CE				P****
ASSET MGR-NON GCR COSTS CONTRACT COST REDUCTION EXP-DEMAND	34	803 6700	CE				P****
	34	803 6800	CE				P****
	34	803 6800	CE				P****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
OFS AFFILIATE PURCHASES	32	803 70AA	CE		84000		DTH*	
AFFILIATE PURCHASES	32	803 70AA	CE		84000		DTH*	
	34	803 70AA	CE		84000		DTH*	
	34	803 70AA	CE		84000		DTH*	
	35	803 70AA	CE		84000		DTH*	
	35	803 70AA	CE		84000		DTH*	
	37	803 70AA	CE		84000		DTH*	
	37	803 70AA	CE		84000		DTH*	
	38	803 70AA	CE		84000		DTH*	
	38	803 70AA	CE		84000		DTH*	
OFS TRANSPORTATION AFFILIATE	32	803 71AA	CE		P*****		DTH*	
PIPELINE CODE	32	803 71AA	CE		P*****		DTH*	
	34	803 71AA	CE		P*****		DTH*	
	34	803 71AA	CE		P*****		DTH*	
	35	803 71AA	CE		P*****		DTH*	
	35	803 71AA	CE		P*****		DTH*	
	37	803 71AA	CE		P*****		DTH*	
	37	803 71AA	CE		P*****		DTH*	
	38	803 71AA	CE		P*****		DTH*	
	38	803 71AA	CE		P*****		DTH*	
OFS STORAGE CHARGES - AFFILIATE	32	803 72AA	CE		P*****		DTH*	
	32	803 72AA	CE		P*****		DTH*	
	34	803 72AA	CE		P*****		DTH*	
	34	803 72AA	CE		P*****		DTH*	
	35	803 72AA	CE		P*****		DTH*	
	35	803 72AA	CE		P*****		DTH*	
	37	803 72AA	CE		P*****		DTH*	
	37	803 72AA	CE		P*****		DTH*	
	38	803 72AA	CE		P*****		DTH*	
	38	803 72AA	CE		P*****		DTH*	
	34	803 7314	CE		P*****		DTH*	
CONTRACT COST REDUCTION EXP-DEMAND		803 8100	CE		81000	EXCESS		
OFS PURCHASES/SYSTEM SUPPLY-CREDIT	32	803 8100	CE		81000	SA*****		
FLOWING SUPPLIES	32	803 8100	CE		81000	SA*****		
	34	803 8100	CE		81000	SA*****		
	34	803 8100	CE		81000	SA*****		
	35	803 8100	CE		81000	SA*****		
	35	803 8100	CE		81000	SA*****		
	37	803 8100	CE		81000	SA*****		
	37	803 8100	CE		81000	SA*****		
	38	803 8100	CE		81000	SA*****		
	38	803 8100	CE		81000	SA*****		
	32	803 8100	CE		81000	SA*****		
	34	803 8100	CE		81000	SA*****		

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ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

NON-AFF PIPELINE EXPENSES-TRANSPORT
PIPELINE CODE

32	37	803 8500	CE		P****			DTH*
32		803 8500	CE		P****			DTH*
34		803 8500	CE		P****			DTH*
34		803 8500	CE		P****			DTH*
35		803 8500	CE		P****			DTH*
35		803 8500	CE		P****			DTH*
37		803 8500	CE		P****			DTH*
37		803 8500	CE		P****			DTH*
38		803 8500	CE		P****			DTH*
38		803 8500	CE		P****			DTH*
32		803 8600	CE		P****			DTH*
32		803 8600	CE		P****			DTH*
34		803 8600	CE		P****			DTH*
34		803 8600	CE		P****			DTH*
35		803 8600	CE		P****			DTH*
35		803 8600	CE		P****			DTH*
37		803 8600	CE		P****			DTH*
37		803 8600	CE		P****			DTH*
38		803 8600	CE		P****			DTH*
38		803 8600	CE		P****			DTH*
34		803 8700	CE		P****			DTH*

NON-AFF PIPELINE EXPENSES - STORAGE

ASSET MGR CREDIT TO GCR
AFF TRANSMISSION LINE PURCHASES
AFFILIATE PURCHASES

32		803 90AA	CE		84000			DTH*
32		803 90AA	CE		84000			DTH*
34		803 90AA	CE		84000			DTH*
34		803 90AA	CE		84000			DTH*
35		803 90AA	CE		84000			DTH*
35		803 90AA	CE		84000			DTH*
37		803 90AA	CE		84000			DTH*
37		803 90AA	CE		84000			DTH*
38		803 90AA	CE		84000			DTH*
38		803 90AA	CE		84000			DTH*
32		803 90AA	CE		84000			DTH*
32		803 90AA	CE		84000			DTH*
34		803 90AA	CE		84000			DTH*
34		803 90AA	CE		84000			DTH*
35		803 90AA	CE		84000			DTH*
35		803 90AA	CE		84000			DTH*
37		803 90AA	CE		84000			DTH*
37		803 90AA	CE		84000			DTH*
38		803 90AA	CE		84000			DTH*
38		803 90AA	CE		84000			DTH*
32		803 91AA	CE		84000			DTH*
32		803 91AA	CE		84000			DTH*
34		803 91AA	CE		84000			DTH*
34		803 91AA	CE		84000			DTH*
35		803 91AA	CE		84000			DTH*
35		803 91AA	CE		84000			DTH*
37		803 91AA	CE		84000			DTH*
37		803 91AA	CE		84000			DTH*
38		803 91AA	CE		84000			DTH*
38		803 91AA	CE		84000			DTH*

I/C AFFILIATE PIPELINE EXP - TRNSP
PIPELINE CODE

32		803 91AA	CE		P****			DTH*
32		803 91AA	CE		P****			DTH*
34		803 91AA	CE		P****			DTH*
34		803 91AA	CE		P****			DTH*
35		803 91AA	CE		P****			DTH*
35		803 91AA	CE		P****			DTH*
37		803 91AA	CE		P****			DTH*
37		803 91AA	CE		P****			DTH*
38		803 91AA	CE		P****			DTH*
38		803 91AA	CE		P****			DTH*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
AFFILIATE PIPELINE STORAGE CHARGES	32 32	803 92AA 803 92AA	CE CE		P**** P****		DTH*	
	34 34	803 92AA 803 92AA	CE CE		P**** P****		DTH*	
	35 35	803 92AA 803 92AA	CE CE		P**** P****		DTH*	
	37 37	803 92AA 803 92AA	CE CE		P**** P****		DTH*	
	38 38	803 92AA 803 92AA	CE CE		P**** P****		DTH*	
AFFILIATE LOCAL PURCHASES	32 34	803 93AA	CE		84000		P****	
AFFILIATE PURCHASES	34	803 93AA	CE		84000		P****	
	37	803 93AA	CE		84000		P****	
	37	803 93AA	CE		84000		P****	
=====								
804 S/T PURCHASE	32 34 35 37 38	804 4300	CE		83000			
STREAMED, NON-LOCAL, S/T PURCHASE	32 34 35 37 38	804 4400	CE		83000			
NON-LOCAL PURCHASES								
STREAMED, NON-LOCAL, L/T PURCHASE	32	804 6100	CE		81000		DTH*	
OFS CITY GATE PURCHASES - FLOWING	32	804 6100	CE		81000		DTH*	
FLOWING SUPPLIES	34	804 6100	CE		81000		DTH*	
	34	804 6100	CE		81000		DTH*	
	35	804 6100	CE		81000		DTH*	
	35	804 6100	CE		81000		DTH*	
	37	804 6100	CE		81000		DTH*	
	37	804 6100	CE		81000		DTH*	
	38	804 6100	CE		81000		DTH*	
	38	804 6100	CE		81000		DTH*	
	38	804 6100	CE		81000		DTH*	
							SA****	
OFS CITY GATE PURCHASES-SHORT TERM	32	804 6300	CE		83000		DTH*	
NON-LOCAL PURCHASES	32	804 6300	CE		83000		DTH*	
	34	804 6300	CE		83000		DTH*	
	34	804 6300	CE		83000		DTH*	
	35	804 6300	CE		83000		DTH*	
	35	804 6300	CE		83000		DTH*	
	37	804 6300	CE		83000		DTH*	
	37	804 6300	CE		83000		DTH*	
	38	804 6300	CE		83000		DTH*	
	38	804 6300	CE		83000		DTH*	
OFS CITY GATE PURCHASES-LONG TERM	32	804 6400	CE		83000		DTH*	
	32	804 6400	CE		83000		DTH*	
	34	804 6400	CE		83000		DTH*	
	34	804 6400	CE		83000		DTH*	
	35	804 6400	CE		83000		DTH*	
	35	804 6400	CE		83000		DTH*	
	37	804 6400	CE		83000		DTH*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
OFS CITY GATE AFFILIATE PURCHASES AFFILIATE PURCHASES	37	804 6400	CE		83000		DTH*	
	38	804 6400	CE		83000		DTH*	
	38	804 6400	CE		83000		DTH*	
	32	804 70AA	CE		84000		DTH*	
	34	804 70AA	CE		84000		DTH*	
	34	804 70AA	CE		84000		DTH*	
	35	804 70AA	CE		84000		DTH*	
	35	804 70AA	CE		84000		DTH*	
	37	804 70AA	CE		84000		DTH*	
	37	804 70AA	CE		84000		DTH*	
OFS CG PURCHASES/SYSTEM SPLY-CREDIT FLOWING SUPPLIES	32	804 8100	CE		81000	SA****	DTH*	
	32	804 8100	CE		81000	SA****	DTH*	
	34	804 8100	CE		81000	SA****	DTH*	
	34	804 8100	CE		81000	SA****	DTH*	
	35	804 8100	CE		81000	SA****	DTH*	
	35	804 8100	CE		81000	SA****	DTH*	
	37	804 8100	CE		81000	SA****	DTH*	
	37	804 8100	CE		81000	SA****	DTH*	
	38	804 8100	CE		81000	SA****	DTH*	
	38	804 8100	CE		81000	SA****	DTH*	
CITY GATE GAS PURCHASES LOCAL PURCHASES	32	804 8200	CE		82000	P****	DTH*	
	32	804 8200	CE		82000	P****	DTH*	
	34	804 8200	CE		82000	P****	DTH*	
	34	804 8200	CE		82000	P****	DTH*	
	35	804 8200	CE		82000	P****	DTH*	
	35	804 8200	CE		82000	P****	DTH*	
	37	804 8200	CE		82000	P****	DTH*	
	37	804 8200	CE		82000	P****	DTH*	
	38	804 8200	CE		82000	P****	DTH*	
	38	804 8200	CE		82000	P****	DTH*	
NON-AFFILIATE S/T CITY GATE PURCH NON-LOCAL PURCHASES	32	804 8300	CE		83000		DTH*	
	32	804 8300	CE		83000		DTH*	
	34	804 8300	CE		83000		DTH*	
	34	804 8300	CE		83000		DTH*	
	35	804 8300	CE		83000		DTH*	
	35	804 8300	CE		83000		DTH*	
	37	804 8300	CE		83000		DTH*	
	37	804 8300	CE		83000		DTH*	
	38	804 8300	CE		83000		DTH*	
	38	804 8300	CE		83000	SA****	DTH*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
NON-AFF L/T CITY GATE PURCHASES	32 32	804 8400 804 8400	CE CE		83000 83000		DTH*	
	34 34	804 8400 804 8400	CE CE		83000 83000		DTH*	
	35 35	804 8400 804 8400	CE CE		83000 83000		DTH*	
	37 37	804 8400 804 8400	CE CE		83000 83000		DTH*	
	38 38	804 8400 804 8400	CE CE		83000 83000		DTH*	
AFFILIATE CITY GATE PURCHASES	32	804 90AA	CE		84000		DTH*	
AFFILIATE PURCHASES	32	804 90AA	CE		84000		DTH*	
	34	804 90AA	CE		84000		DTH*	
	34	804 90AA	CE		84000		DTH*	
	35	804 90AA	CE		84000		DTH*	
	35	804 90AA	CE		84000		DTH*	
	37	804 90AA	CE		84000		DTH*	
	37	804 90AA	CE		84000		DTH*	
	38	804 90AA	CE		84000		DTH*	
	38	804 90AA	CE		84000		DTH*	
	32	804 93AA	CE		84000		DTH*	P****
	32	804 93AA	CE		84000		DTH*	P****
===== 805 OTHER GAS PURCH								
NON-AFFILIATE PROPANE PURCHASES	32	805 2000	CE		85000		DTH*	
PROPANE	32	805 2000	CE		85000		DTH*	
	34	805 2000	CE		85000		DTH*	
	34	805 2000	CE		85000		DTH*	
	35	805 2000	CE		85000		DTH*	
	35	805 2000	CE		85000		DTH*	
	37	805 2000	CE		85000		DTH*	
	37	805 2000	CE		85000		DTH*	
	38	805 2000	CE		85000		DTH*	
	38	805 2000	CE		85000		DTH*	
DEFERRED PURCHASED GAS ADJUSTMENTS	32	805 4000	CE		81600			
DEFERRED PURCH GAS ADJUSTMENT	34	805 4000	CE		81601			
DEFERRED PGA-MARKETED CAPACITY RELE	32	805 4000	CE		81602			GP0001
OFF SYSTEM SALES DEFERRAL	32	805 4000	CE		81602			GP0002
	34	805 4000	CE		81604			
RECOVERIES/PASSBACK	34	805 4000	CE		81605			
GROSS CHOICE COSTS								
RECOVERIES FROM TRANSP CUSTOMERS	34	805 4001	CE		81603			
RECOV FROM TRANSP CUST-OFFSET 489	34	805 4001	CE		81603			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
RECOVERIES/PASSBACK STREAMED CUST RECOVERIES/PASSBACK	32 34 35 37 38	805 4004	CE				81604	
PROPANE ADJUSTMENTS		805 5000	CE				85000	
CONTRACT COST REDUCTION ARRANGEMENT PIPELINE CODE	34	805 8500	CE			GP0003		
	34	805 8500	CE			GP0004		
	34	805 8500	CE			GP0005		
	34	805 8500	CE			GP0006		
	34	805 8500	CE			GP0007		
	34	805 8500	CE			101801		
2004 STIP DEAL		805 8500	CE			30485		
CAPACITY RELEASE - PASSBACK		805 8500	CE			30485		
BAD GENAUX	34	805 91AA	CE			GP0003		
PIPELINE CODE	34	805 91AA	CE			GP0004		
	34	805 91AA	CE			GP0005		
I/C PROPANE PURCHASE		805 92AA	CE			82220		DTH*
CPI PROPANE PURCHASES	32	805 92AA	CE			85000		DTH*
PROPANE	32	805 92AA	CE			85000		DTH*
	34	805 92AA	CE			85000		DTH*
	34	805 92AA	CE			85000		DTH*
	35	805 92AA	CE			85000		DTH*
	35	805 92AA	CE			85000		DTH*
	37	805 92AA	CE			85000		DTH*
	37	805 92AA	CE			85000		DTH*
	38	805 92AA	CE			85000		DTH*
	38	805 92AA	CE			85000		DTH*
=====								
806 EXCHANGE GAS	32	806 3000	CE			P****		DTH*
NON-AFFILIATE IMBALANCES	32	806 3000	CE			P****		DTH*
PIPELINE CODE	34	806 3000	CE			P****		DTH*
	34	806 3000	CE			P****		DTH*
	35	806 3000	CE			P****		DTH*
	35	806 3000	CE			P****		DTH*
	37	806 3000	CE			P****		DTH*
	37	806 3000	CE			P****		DTH*
	38	806 3000	CE			P****		DTH*
	38	806 3001	CE			P****		DTH*
ASSET MGR-EXCHANGE	34	806 3001	CE			P****		DTH*
NET EXCHANGE GAS-STREAMED	32 34 35 37 38	806 4004	CE			P****		DTH*
AFFILIATE IMBALANCES	32	806 96AA	CE			P****		DTH*
	32	806 96AA	CE			P****		DTH*
	34 35 37 38	806 96AA	CE			P****		DTH*

ACCOUNT DESCRIPTION VALID COMPANY GEN AUX CE PROJECT ACTIVITY FACILITY HCC ICC

807 PURCH GAS EXP	32 34 35 37 38	807 2000	CE	G****	G***
PURCHASED GAS EXPENSES	32 34 35 37 38	807 2000	CE	G****	DS**
GAS MANAGEMENT SERVICES	32 34 35 37 38	807 2000	CE	K****	F***
FINANCE/REGULATORY SERVICES	34	807 2000	CE	K**CD	F*CD
BAD ACTIVITY	32 34	807 2000	CE	06900	DS**
TELECOMMUNICATIONS	32 34	807 2000	CE	07110	DS**
IT COST - STATE	34	807 2000	CE	07854	G***
GAS SUPPLY	37	807 2000	CE	08215	G***
CPA'S RESTRUCTURING FILING	32 34 35 37 38	807 2000	CE	999**	F***
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	807 2000	CE	999**	G***
BROKER FEES SYSTEM SUPPLY	32 34 35 37 38	807 8800	CE	88000	
BROKER FEES-SYSTEMS SUPPLY					
808 STORAGE					
GAS WITHDRAWN FROM STORAGE- DEBIT	32 34 35 37 38	808 1000	CE	P****	DTH*
PIPELINE CODE	32 34 35 37	808 1000	CE	P****	DTH*
GAS DELIVERED TO STORAGE- CREDIT	32 34 35 37 38	808 1000	CE	P****	DTH*
GAS DELIVERED TO STORAGE- CREDIT	32 34 35 37	808 2000	CE	P****	DTH*
GAS DELIVERED TO STORAGE- CREDIT	38	808 2000	CE	P****	DTH*
812 OPERATION: SUPE					
GAS USED FOR OTHER UTILITY OP'S	32 34 35 37 38	812 1100	CE	82100	
GAS USED - STRUCTURES	32 34 35 37 38	812 1100	CE	82110	
GAS USED - OTHER	34	812 1100	CE	82120	
LOCN GAS EXPENSE CREDIT					
813 OTH GAS SPLY EX					
AFFILIATED-OPP EXCHANGE FEE	32 34 35 37 38	813 60AA	CE	86000	
NONAFFILIATED - EXCHANGE FEES	32 34	813 8000	CE	86000	
TRANSITION CAPACITY COST EXPENSE	34	813 8700	CE	87000	
TRANSITION CAPACITY COST EXPENSE					
AFFILIATED - EXCHANGE FEES	32 34 35 37 38	813 90AA	CE	86000	
814 STORAGE EXPENSE					
SUPERVISION & ENGINEERING	37	814	CE	02043	5710
SUPERVISION/ENGRG, GENERAL					
815 STORAGE					
OFFICE CLERICAL	37	815	CE	02081	5710
OFFICE CLERICAL - STORAGE					

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
816 STORAGE WELLS EXPENSE WELLS, OPERATION	37	816	CE				02851	5710
817 STORAGE PIPELINE EXPENSES PIPELINES, OPERATION	37	817	CE				02855	5710
818 STORAGE COMPRESSOR STATION COMPRESSOR STATION EQPT OPERATION	37	818	CE				02857	5710
819 STORAGE COMPRESSOR STATION FUEL & POWER COMPRESSOR STATION FUEL AND POWER	37	819	CE				02859	5710
820 OTHER EXPENSE M & R STATION EXP M&R STATION EQPT, OPERATION	37	820	CE				02861	5710
821 STORAGE PURIFICATION & DEHYDRATION PURIFICATION/DEHYDRATION EQPT OPER	37	821	CE				02864	5710
822 STORAGE EXPENSE EXPLORATION & DEVELOPMENT EXPLORATION & DEVELOPMENT EXPENSE	37	822	CE				02853	5710
823 STORAGE GAS LOSSES STORAGE GAS LOSSES	37	823	CE				02863	5710
824 STRUCTURES & IM OTHER EXP-STRUCTURESMENTS STRUCTURES, OPERATION OTHER	37 37	824 824	CE CE				02867 02891	5710 5710
825 MAINS STORAGE WELL ROYALTY STORAGE WELL ROYALTIES	37	825	CE				02854	5710
826 OPERATION RENTS, STRUCTURES STRUCTURES, RENT EXPENSE	37	826	CE				02869	5710

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT ACTIVITY FACILITY HCC	ICC
830 MAINTENANCE SUPERVISION & ENGR'G SUPERVISION/ENGRG, GENERAL	37	830	CE	02044	5710
831 MAINTENANCE STRUCTURES	37	831	CE	02868	5710
832 MAINTENANCE WELLS	37	832	CE	02852	5710
833 MAINTENANCE PIPELINES	37	833	CE	02856	5710
834 MEAS & REGULATO COMPRESSOR STATION EQUIPMENT COMPRESSOR STATION EQPT MAINTENANCE	37	834	CE	02858	5710
835 MEAS & REGULATO M & R STATION EQUIPMENT M&R STATION EQPT, MAINTENANCE	37	835	CE	02862	5710
836 STORAGE MAINTENANCE, PURIF & DEHYD EQPT PURIFICATION/DEHYDRATION EQPT MAINT	37	836	CE	02865	5710
837 STORAGE MAINTENANCE, OTHER EQUIPMENT OTHER EQUIPMENT, OPERATION	37	837	CE	02866	5710
870 OPERATION OPERATIONS, SUPERVISION & ENGR'G DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37	870	CE	00042	DS**
		870	CE	00042	COS*
	34 35 37 38	870	CE	00042	OL**
	32 34 35 37	870	CE	00043	DS**
		870	CE	00043	COS*
	32 34 35 37 38	870	CE	00043	OL**
		870	CE	00045	DS**
	35 37	870	CE	00046	DS**
	35 37	870	CE	00046	OL**
	35 37	870	CE	00047	DS**
	35 37	870	CE	00047	OL**
	32 34 35 37	870	CE	00541	DS**
	34 35 37 38	870	CE	00541	OL**
	32 34 35 37 38	870	CE	00791	DS**
		870	CE	00791	COS*