

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN ADJUSTMENT )  
OF GAS RATES OF COLUMBIA GAS ) CASE NO. 2013-00167  
OF KENTUCKY, INC. )

VOLUME 3

FILING REQUIREMENTS

Columbia Gas of Kentucky, Inc.  
Case 2013-00167  
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Volume 3

Tab	Filing Requirement	Volume	Description	Responsible Witness
50	12-m	3	Current chart of accounts if more detail than the Uniform System of Accounts prescribed by the Commission	S. Mark Katko



**Columbia Gas of Kentucky, Inc.  
CASE NO. 2013-00167  
Forecasted Test Period Filing Requirements  
Filing Requirement 12-m**

**Description of Filing Requirement:**

The current chart of accounts is more detailed than the Uniform System of Accounts chart prescribed by the commission;

**Response:**

Please refer to the attached for the current chart of accounts.

**Responsible Witness:**

S. Mark Katko

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
BAL OFFSET THS/OTH OFFSET TO THIS/OTHER GROUPS	32 34 35 37 38	BAL						
BTU CPA DEC BTU CPA DECEMBER BTU	37	BTU						
B40 RESIDENTIAL SAL RESIDENTIAL SALES BILLED BTU PRICE PROTECTION SERVICE RESIDENTIAL HEATING RESIDENTIAL OTHER	37 37 37	B40 0001 B40 0001 B40 0001			30042 90080 90090			
B41 COMMERCIAL SALE COMMERCIAL SALES BILLED BTU COMMERCIAL HEATING COMMERCIAL OTHER CNG SALES INDUSTRIAL SALES BILLED BTU INDUSTRIAL SALES - GAS IS - ELECTRIC POWER GENERATION OTHER SALES BILLED BTU COMMERCIAL NSS BILLED BTU COMMERCIAL OTHER INDUSTRIAL NSS BILLED BTU INDUSTRIAL SALES - GAS	37 37 37 37 37 37 37	B41 0011 B41 0011 B41 0011 B41 0021 B41 0021 B41 0031 B41 4011 B41 4021			90100 90110 90120 90270 90280 90110 90270			
B44 UNBILLED REV UNBILLED RESIDENTIAL BILLED BTU UNBILLED RESIDENTIAL UNBILLED RESIDENTIAL BILLED BTU UNBILLED COMMERCIAL BILLED BTU UNBILLED COMMERCIAL UNBILLED INDUSTRIAL BILLED BTU UNBILLED INDUSTRIAL	37 37 37 37	B44 0001 B44 4001 B44 4011 B44 4021			90130 90130 90150 90170			
B49 COMM GTS UNBLD COMMERCIAL GTS UNBILLED BILLED BTU COMMERCIAL UNBILLED GTS-VOL BASE COM UNBILLED CH VOL BASE RESIDENTIAL CHOICE UNBILLED BIL BTU RES UNBILLED GTS-VOLUME BASE INDUSTRIAL GTS UNBILLED BILLED BTU INDUSTRIAL UNBILLED GTS VOLUME BASE SELF HELP DELIVERY COMMERCIAL B BTU TRANSPORTATION COMMERCIAL CHOICE	37 37 37 37 37	B49 2101 B49 2101 B49 2104 B49 2201 B49 7000 B49 7000			30610 30611 30650 30630 30421			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
SELF HELP DELIVERY INDUSTRIAL B BTU	37	B49	7100					
SELF HELP DELIVERY RESIDENTIAL BTU	37	B49	7200					
=====								
B83 ST PROD PURCH								
NON-AFFILIATE S T PRODUCER PURCHASE								
NON-LOCAL PURCHASES	37	B83	8300	CE		83000		
=====								
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	35 37 38	MKT						
COS CHOICE MARKETERS	38	MKT TEST						
CHOICE MARKETER RECEIVABLE-DIS								
GENERAL								
TRANSPORTATION - DIS	38	MKT 9910			10840	100151		DD**
TRANSPORTATION - GAS	38	MKT 9910			10840	100152		DD**
TRANSPORTATION RECEIVABLE-FORT LEE	35 37 38	MKT 9910			10840	100153		DD**
NYSEG	35 37 38	MKT 9910			10840	100154		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	38	040 0001			30041			
PRICE PROTECTION SERVICE	37	040 0001			30042			
RESIDENTIAL HEATING	32 34 35 37 38	040 0001			90080			
RESIDENTIAL OTHER	32 34 35 37 38	040 0001			90090			
=====								
041 COMMERCIAL SALE								
COMMERCIAL SALES DTH								
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	041 0011			30041			
PRICE PROTECTION SERVICE	37	041 0011			30042			
COMMERCIAL HEATING	32 34 35 37 38	041 0011			90100			
COMMERCIAL OTHER	32 34 35 37 38	041 0011			90110			
CNG SALES	32 34 35 37 38	041 0011			90120			
INDUSTRIAL SALES DTH	32 34 35 37 38	041 0021						
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	041 0021			30041			
INDUSTRIAL SALES - GAS	32 34 35 37 38	041 0021			90270			
IS - ELECTRIC POWER GENERATION	32 34 35 37 38	041 0021			90280			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OTHER SALES DTH	34 37 38	041	0031					
COMMERCIAL NSS DTH								
COMMERCIAL HEATING	32 34 35 37 38	041	4011		90100			
COMMERCIAL OTHER	37	041	4011		90110			
INDUSTRIAL NSS DTH								
INDUSTRIAL SALES - GAS	32 34 35 37 38	041	4021		90270			
043 PUBLIC UTILITY	=====							
PUBLIC UTILITY SALES DTH	32 34	043	2100					
044 UNBILLED DTH	=====							
UNBILLED RESIDENTIAL DTH								
UNBILLED RESIDENTIAL	32 34 35 37 38	044	4001		90130			
UNBILLED REVERSAL	32 34 35 37 38	044	4001		90140			
UNBILLED COMMERCIAL - DTH								
COMMERCIAL UNBILLED GTS-VOL BASE	32 34 35 37 38	044	4011		30610			
COM UNB GTS-VOL BASE-REVERSAL	32 34 35 37 38	044	4011		30620			
UNBILLED COMMERCIAL	32 34 35 37 38	044	4011		90150			
UNBILLED REVERSAL	32 34 35 37 38	044	4011		90160			
UNBILLED INDUSTRIAL	32 34 35 37 38	044	4011		90170			
UNBILLED INDUSTRIAL-DTH								
INDUSTRIAL UNBILLED GTS VOLUME BASE	32 34 35 37 38	044	4021		30630			
IND UNB GTS-VOLUME BASE-REVERSAL	32 34 35 37 38	044	4021		30640			
UNBILLED INDUSTRIAL	32 34 35 37 38	044	4021		90170			
UNBILLED REVERSAL	32 34 35 37 38	044	4021		90180			
049 COMM GTS UNBLD	=====							
DTH - COMMERCIAL GTS UNBILLED								
COMMERCIAL UNBILLED GTS-VOL BASE	34 35 37 38	049	2101		30610			
COM UNBILLED CH VOL BASE	32 34 35 37 38	049	2101		30611			
COM UNB GTS-VOL BASE-REVERSAL	34 35 37 38	049	2101		30620			
COM UNB CHOICE VOL BASE-REVERSAL	32 34 35 37 38	049	2101		30621			
DTH - RESIDENTIAL CHOICE UNBILLED								
RES UNBILLED GTS-VOLUME BASE	32 34 35 37 38	049	2104		30650			
RES UNBILLED GTS VOL BS REVERSAL	32 34 35 37 38	049	2104		30660			
DTH - INDUSTRIAL GTS UNBILLED								
INDUSTRIAL UNBILLED GTS VOLUME BASE	34 35 37	049	2201		30630			
IND UNBILLED CH VOL BASE	32 34 35 37 38	049	2201		30631			
IND UNB GTS-VOLUME BASE-REVERSAL	34 35 37	049	2201		30640			
IND UNB CH VOL BASE-REVERSAL	32 34 35 37 38	049	2201		30641			
TCO TRANSPORTATION (DTH)								
SELF HELP DELIVERY COMMERCIAL	32 34 35 37 38	049	7000					
COMMERCIAL	32 34 35 37 38	049	7000		30420			
TRANSPORTATION COMMERCIAL CHOICE	32	049	7000		30421			DS**
	32 34 35 37 38	049	7000		30421			
	32	049	7000		30421			DD**
	32	049	7000		30421			OL**
BUILDERS - CHOICE COMMERCIAL	34	049	7000		30422			



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OFS PRODUCER PURCHASES - LONG TERM	32 34 35 37 38	083	6400	CE		83000			
OFS AFFILIATE PURCHASES									
AFFILIATE PURCHASES	32 34 35 37 38	083	70AA	CE		84000			
OFS PURCHASES/SYSTEM SUPPLY-CREDIT									
FLOWING SUPPLIES	32 34 35 37 38	083	8100	CE		81000	SA*****		
NON-AFFILIATE PRODUCER PURCHASES									
LOCAL PURCHASES	32 34 35 37 38	083	8200	CE		82000	P*****		
	34	083	8200	CE		82000	SA*****		
NON-AFFILIATE S T PRODUCER PURCHASE									
NON-LOCAL PURCHASES	32 34 35 37 38	083	8300	CE		83000			
	32 34 35 37 38	083	8300	CE		83000	AG*****		
	32 34 35 37 38	083	8300	CE		83000	SA*****		
NON-AFFILIATE L/T PRODUCER PURCHASE	32 34 35 37 38	083	8400	CE		83000			
NON-AFF PIPELINE TRANSPORTATION RET									
PIPELINE CODE	32	083	8500	CE			P*****		
	32	083	8500	CE			P*****		
	34	083	8500	CE			P*****	DTH*	
	34	083	8500	CE			P*****		
	35	083	8500	CE			P*****	DTH*	
	35	083	8500	CE			P*****		
	37	083	8500	CE			P*****		
	37	083	8500	CE			P*****	DTH*	
	38	083	8500	CE			P*****		
	38	083	8500	CE			P*****	DTH*	
NON-AFF PIPELINE EXP - STORAGE	32 34 37 38	083	8600	CE			P*****		
AFFILIATE GAS PURCHASES									
AFFILIATE PURCHASES	32 34 35 37 38	083	90AA	CE		84000			
AFF PIPELINE TRANSPORTATION RET	32 34 37	083	90AA	CE		84000	P*****		
PIPELINE CODE	32	083	91AA	CE			P*****		
	32	083	91AA	CE			P*****	DTH*	
	34	083	91AA	CE			P*****		
	34	083	91AA	CE			P*****	DTH*	
	35	083	91AA	CE			P*****		
	35	083	91AA	CE			P*****	DTH*	
	37	083	91AA	CE			P*****		
	37	083	91AA	CE			P*****	DTH*	
	38	083	91AA	CE			P*****		
	38	083	91AA	CE			P*****	DTH*	
AFFILIATE PIPELINE EXPENSE	32 34 35 37 38	083	92AA	CE			P*****		
AFFILIATE LOCAL PURCHASES									
AFFILIATE PURCHASES	32 34 37	083	93AA	CE		84000	P*****		
DTH - AFFILIATE LOCAL PURCHASES	32 34	083	9353	CE		84000	P*****		
RETAINAGE									
PIPELINE CODE	32 34 35 37 38	083	9700				P*****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
084 CITY GATE PURCH									
PC CKY RECEIVED VOLUMES	32				084	1032			
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					084	1038			
STREAMED, NON LOC, S/T PURCH									
NON-LOCAL PURCHASES	32	34	35	37	38	084	4300	CE	83000
STREAMED, NON LOC, L/T PURCH	32	34	35	37	38	084	4400	CE	83000
OFS CITY GATE PURCHASES - FLOWING									
FLOWING SUPPLIES	32	34	35	37	38	084	6100	CE	81000
						084	6100	CE	81000
OFS CITY GATE PURCHASES-SHORT TERM									
NON-LOCAL PURCHASES	32	34	35	37	38	084	6300	CE	83000
OFS CITY GATE PURCHASES-LONG TERM	32	34	35	37	38	084	6400	CE	83000
OFS CITY GATE AFFILIATE PURCHASES									
AFFILIATE PURCHASES	32	34	35	37	38	084	70AA	CE	84000
OFS CG PURCHASES/SYSTEM SPLY-CREDIT									
FLOWING SUPPLIES	32	34	35	37	38	084	8100	CE	81000
CITY GATE PURCHASE LOCAL NON-AFFIL									
LOCAL PURCHASES	32	34	35	37	38	084	8200	CE	82000
NON-AFF S/T CITY GATE PURCHASES									
NON-LOCAL PURCHASES	32	34	35	37	38	084	8300	CE	83000
						084	8300	CE	83000
						084	8300	CE	83000
NON-AFF L/T CITY GATE PURCHASES	32	34		37	38	084	8400	CE	83000
AFFILIATE GAS PURCHASE									
AFFILIATE PURCHASES	32	34	35	37	38	084	90AA	CE	84000
***BAD GENAUX***	32					084	93AA	CE	84000
085 OTHER GAS PURCH									
NON-AFFILIATE PROPANE PURCHASES									
PROPANE	32	34	35	37	38	085	2000	CE	85000
AFFILIATE PIPELINE EXPENSE	32	34	35	37	38	085	92AA	CE	85000
086 EXCHANGE GAS									
NON-AFFILIATE IMBALANCES									
PIPELINE CODE	32	34	35	37	38	086	3000	CE	P****
ASSET MGR-EXCHANGE-VOL MCF		34			38	086	3001	CE	
NET EXCHANGE GAS-STREAMED	32	34	35	37	38	086	4004	CE	P****
PC DELIVERED TRANSPORTATION	32					086	9132		
PC DELIVERED TRANSPORTATION		34				086	9134		
PC DELIVERED TRANSPORTATION			35			086	9135		
PC DELIVERED TRANSPORTATION				37		086	9137		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PC DELIVERED TRANSPORTATION									
PC RECEIVED TRANSPORTATION	32								
PC RECEIVED TRANSPORTATION	34								
PC RECEIVED TRANSPORTATION		35							
PC RECEIVED TRANSPORTATION			37						
PC RECEIVED TRANSPORTATION				38					
PC RECEIVED TRANSPORTATION	32	34	35	37	38				
PC DELIVERED TRANSPORTATION	32	34	35	37	38				
AFFILIATE IMBALANCES	32	34	35	37	38				
OFF SYSTEM SALES - BILLED				38					
					086	9138			
					086	9232			
					086	9234			
					086	9235			
					086	9237			
					086	9238			
					086	9400			
					086	9450			
					086	96AA	CE	P****	
					086	96AA	CE	30480	IN****
088 STORAGE DEBIT	=====								
GAS WITHDRAWN FROM STORAGE - DEBIT									
PIPELINE CODE	32	34	35	37	38				
GAS DELIVERED TO STORAGE - CREDIT	32	34	35	37	38				
NSS GAS WITHDRAWN FROM STORAGE	32	34	35	37	38				
NSS GAS DELIVERED TO STORAGE	32	34	35	37	38				
				37					
					088	1000	CE	P****	
					088	2000	CE	P****	
					088	4001	CE		
					088	4002	CE		
					088	4002	CE	P****	
095 ***BAD GEN***	=====								
***BAD GENAUX***									
OFF SYSTEM SALES - BILLED			35	37					
OFF SYSTEM SALES BILLED DTH	32	34	35	37	38				
OFF SYSTEM SALES - REFUNDED		34							
CHOICE/SSO GAS SUPPLY SALES		34							
					095	04AA		30480	IN****
					095	4000		30480	IN****
					095	4000		30481	IN****
					095	4000		30595	IN****
101 UTILITY PLANT	=====								
GAS PLANT IN SERVICE									
GENERAL	32	34	35	37	38				
	32	34	35	37	38				
		34							
GENERAL - POST IN SERVICE		34							
		34							
PRE-IN-SERVICE AFUDC		34							
		34							
POST-IN-SERVICE		34							
		34							
CONTRIBUTIONS IN AID OF CONST.	32	34	35	37	38				
	32	34	35	37	38				
CONT IN AID OF CONST. POST IN SERVI		34							
		34							
CONTRIBUTIONS IN AID - AFFIL CO'S	32	34	35	37	38				
	32	34	35	37	38				
CONT IN AID - AFFIL CO'S - POST IN		34							
		34							
NON-TAXABLE RELOC. REIMBURSEMENTS	32	34	35	37	38				
	32	34	35	37	38				
NON-TAX RELOC. REIMBURSE POST IN SE		34							
		34							
CUST ADVANCE (DEPOSIT) CONSTRUCTION	32	34	35	37	38				
PRODUCTION - NEW GAS	32	34	35	37	38				
						101		10010	
						101		10010	G*****
						101		10011	
						101		10011	G*****
						101		10012	
						101		10012	G*****
						101		10013	
						101		10013	G*****
						101		10020	
						101		10020	G*****
						101		10021	
						101		10021	G*****
						101		10030	
						101		10030	G*****
						101		10031	
						101		10031	G*****
						101		10040	
						101		10040	G*****
						101		10041	
						101		10041	G*****
						101		10045	G*****
						101		10050	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
GAS PLANT IN SERVICE	32 34 35 37 38	101				10050	G*****		
PROPERTY UNDER CAPITAL LEASE, GROSS	34	101				12101			
PROPERTY UNDER CAPITAL LEASE, AMORT	32 34 37	101	0001				G*****		
	32 34 35 37 38	101	0001						
	32 34 37	101	0002				G*****		
	32 34 35 37 38	101	0002						
=====									
102 UTILITY PLANT									
GAS PLANT PURCHASED OR SOLD									
PURCHASED	32 34 35 37 38	102				10060			
SOLD	32 34 35 37 38	102				10070			
=====									
104 UTILITY PLANT									
GAS PLANT LEASED TO OTHERS									
***C/R SPECIFIC BUDGET***	32 34 35 37 38	104							
	34	104		CE		09619	WP*****		WL**
=====									
105 UTILITY PLANT									
GAS PLANT HELD FOR FUTURE USE									
GENERAL	32 34 35 37 38	105							
	34	105					G*****		
	34	105				10010	G*****		
=====									
106 UTILITY PLANT									
COMPLETED CONST NOT CLASSIFIED									
UNPAID COMPLETED WORK IN PROGRESS	32 34 35 37 38	106							
	34	106					G*****		
COMPLETED CONSTRUCTION	32 34 35 37 38	106				10090			
	34	106				10090	G*****		
	34	106				12106			
=====									
107 UTILITY PLANT									
CONSTRUCTION WORK IN PROGRESS-GAS									
CONSTR/RETIREMENT BLANKET BUDGETS									
SUPERV.& ENG. CONST. OVRHD - CLRNG.	32 34 35 37 38	107		CE		00BUD			DS**
	32 34 35 37 38	107		CE		00BUD	WP*****		WL**
	32 34 35 37 38	107		CE		10080			MS**
	32 34	107		CE		10080			DS**
	32	107		CE		10080		OL**	DS**
	32	107		CE		10080			DS**
	34	107		CE		10080			DS**
	34 35	107		CE		10080			DS**
	35	107		CE		10080		OL**	DS**
	35 37	107		CE		10080			DS**
	37	107		CE		10080		OL**	DS**
	37 38	107		CE		10080			DS**
	38	107		CE		10080		OL**	DS**
	32 35 37 38	107		CE		10080			DS**
	32	107		CE		10080			
	34	107		CE		10080		OL**	
	34 35 37 38	107		CE		10080			
	35 38	107		CE		10080			LPG*
	35 38	107		CE		10080			COS*
	32 34 35 37 38	107		CE		10080			0000

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	107		CE		10080			OL**
	34 37	107		CE		10080			5710
	32 34 35 37 38	107		CE		10080			7620
	32 34 35 37 38	107		CE		10080			7720
	32 34 35 37 38	107		CE		10080			6030
	32 34 35 37 38	107		CE		10080			7730
	32	107				10080			0032
	32	107		CE		10080			0032
	34	107				10080			0034
	34	107		CE		10080			0034
	35	107				10080			0035
	35	107		CE		10080			0035
	37	107				10080			0037
	37	107		CE		10080			0037
	38	107				10080			0038
	38	107		CE		10080			0038
	32 34 35 37 38	107		CE		10080			6040
	34	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
	34	107		CE		10080			7792
SUSPENDED LABOR - FIELD LOCATIONS	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 37 38	107		CE		10081			MS**
	32 34 35 37 38	107		CE		10081			DS**
	32	107		CE		10081			73**
	38	107		CE		10081			LPG*
	37 38	107		CE		10081			COS*
	34 35	107		CE		10081			0000
	38	107		CE		10081			DD**
	37 38	107		CE		10081			9500
	32 34 35 37 38	107		CE		10081			OL**
	34	107		CE		10081			7110
	34	107		CE		10081			7210
	37	107		CE		10081			7910
	34	107		CE		10081			7520
	37	107		CE		10081			7720
	37	107		CE		10081			7920
	37	107		CE		10081			7930
	34	107		CE		10081			7640
	37	107		CE		10081			7740
	37	107		CE		10081			7940
	34	107		CE		10081			9140

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	107		CE		10081			9240
	34	107		CE		10081			1860
	32 34	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
S&E CONST OVRHD CLRNG-NEW BUSINESS	32 34 35 37 38	107		CE		10081	WP****		WL**
UNPAID COMPLETED WORK IN PROGRESS	32 34 35 37 38	107		CE		10082	WP****		DS**
	32	107		CE		10090			WL**
	32	107		CE		10090			DS**
CONSTR/RETIREMENT BLANKET BUDGETS	32 34 35 37 38	107		CE	SCH E	00BUD	WP****		OL**
	32 34 35 37 38	107		CE			WP****		WL**
108 UTILITY PLANT									
ACCUMULATED DEPRECIATION	32 34 35 37 38	108		CE		00BUD	WP****		WL**
INTANGIBLE PLANT	37 38	108				10100			
	38	108		CE		10100			
INTANGIBLE PLANT	37 38	108				10105			
	38	108		CE		10105			
LPG PLANT	32 35 37	108				10110	G*****		
	37	108		CE		10110	G*****		
	38	108				10110	G*****		
	38	108		CE		10110	G*****		
LPG PLANT	37 38	108		CE		10110	G*****		OL**
	38	108				10115			
	38	108		CE		10115			
	37 38	108				10115	G*****		
UNDERGROUND STORAGE PLANT	37	108				10120	G*****		
LOCAL STORAGE PLANT	37	108				10130	G*****		
	37	108		CE		10130	G*****		
	37	108		CE		10130	G*****		OL**
DISTRIBUTION PLANT	32 34 35 37 38	108				10135	G*****		
	37	108		CE		10135	G*****		OL**
DISTRIBUTION PLANT PIS	34	108				10136	G*****		
DISTRIBUTION PLANT	32 37 38	108				10140	G*****		
DISTRIBUTION PLANT	38	108				10145	G*****		
GENERAL PLANT	32 34 35 37 38	108				10150	G*****		
GENERAL PLANT POST IN SERVICE	34	108				10151	G*****		
GENERAL PLANT	37 38	108				10155	G*****		
GENERAL PLANT	38	108				10160	G*****		
DISTRIBUTION PLANT - SALVAGE (CPA)	34	108				10200	G*****		
DISTRIBUTION PLANT (C)	34	108				10220	G*****		
LEASED TO OTHERS	32 34 37	108		CE		10300	G*****		
	38	108				10300	G*****		
PRODUCTION - NEW GAS	32 34 37 38	108		CE		10300	G*****		
ACCUM PROV FOR DEPRECIATION	34	108		CE		10310	G*****		
						12108			



<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
ACCUMULATED PROVISION FOR GAS LOST COLUMBIA GAS OF PA. INC.	37	117	2000			10530			
=====									
121 NON-UTILITY PROPERTY									
GAS APPL.& EQUIP. LEASED TO OTH	34					10550			
TOT ENRGY PLNTS LEASED TO OTHERS	34 35 37 38					10560			
BUILDINGS	34 35 37 38					10570			
	34 37					10570	G*****		
LAND	34 35 37 38					10580			
	34					10580	G*****		
OTHER	34 37					10590			
	34					10590	G*****		
=====									
122 NON-UTILITY PROPERTY, ACCUMULATED DEPRECIATION									
GAS APPL.& EQUIP. LEASED TO OTH	34					10600			
	34					10600	G*****		
TOT ENRGY PLNTS LEASED TO OTH	32					10610			
	32					10610	G*****		
BUILDINGS	32 34 35 37 38					10620			
	32 34 35 37 38					10620	G*****		
OTHER	32 34 35 37 38					10630			
	32 34 35 37 38					10630	G*****		
=====									
123 INV IN SUB CAP									
INVESTMENT IN SUB-CAPITAL STOCK	32					123 1085			
INVESTMENT IN SUB-CAPITAL STOCK	34					123 1093			
INVESTMENT IN SUB-CAPITAL STOCK				37		123 1094			
INVESTMENT IN SUB-RETAINED EARN	32					123 1185			
INVESTMENT IN SUB-CAPITAL STOCK	34					123 1193			
INVESTMENT IN SUB-CAPITAL STOCK				37		123 1194			
INVESTMENT IN SUB-APIC TAX SAVINGS	34					123 1293			
INVESTMENT IN SUB-APIC TAX SAVINGS				37		123 1294			
DIVIDENDS REC'D FROM SUB	34					123 2293			
=====									
128 OPEB DEFERRED OPEB DEFERRED CHARGES									
OPEB DEFERRED CHARGES	32 34 35 37 38					128 0079			12768
RIP PREPAID PENSION COST									
RIP EXPENSE	32 34 35 37 38					128 9900			12475
=====									
131 CASH CASH									
	32 34 35 37 38					131			
=====									
134 SPECIAL DEPOSIT SPECIAL DEPOSITS, OTHER SURETY BONDS AND CERTIFICATES									
	32 34 35 37 38					134 0001			10725

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
135 WORKING FUNDS									
WORKING FUNDS									
WORKING FUNDS ASSIGNED	32 34 35 37 38		135			10750			
PETTY CASH FUNDS			135			10760			DS**
	32 34 35 37 38		135			10760			DD**
			135			10760			OL**
			135			10760			7910
=====									
136 TEMPORARY CASH									
EXCESS MONEY POOL	32 34 35 37 38		136	0012					
BROKERAGE ACCOUNT - MF GLOBAL	32 34 35 37 38		136	1000					
BROKERAGE ACCOUNT - FC STONE	32 35 37 38		136	1500					
BROKERAGE ACCOUNT - RJ O'BRIEN	32 35 37 38		136	1600					
TEMPORARY CASH INVESTMENTS			136	2000					
=====									
141 NOTES RCVBL									
NOTES RECEIVABLE									
PROMISSORY NOTES	34		141			10775			
LINE EXTENSION AGREEMENTS	32 34 35 37 38		141			10780			DD**
			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		
OTHER A/R - SOLD	34		141	5234					
OTHER A/R - SOLD			141	5237					
=====									
142 CUSTOMER A/R									
UTILITY SERVICE									
GEN OFFICE SPECIAL	34		142	0001		10800			DD**
	34		142	0001		10800			6210
SALES TO DRILLERS	32 34 35 37 38		142	0001		10800	100071		
INTRA-CO. UNDISTRIBUTED 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		
CNG SALES	32 34 35 37 38		142	0001		10800	100076		
PRE-PIP ARREARAGES - DEBIT	34		142	0001		10800	100077		
PRE-PIP ARREARAGES - CREDIT	34		142	0001		10800	100078		
PIP ARREARS - ACTIVE AND FINAL	34		142	0001		10800	100079		
BUDGET PLUS		37	142	0001		10800	100080		
CAP - PRE-PROGRAM ARREARS(GO)	32		142	0001		10800	100095		
RETAIL SERVICE (CAB)	34		142	0001		10801			DS**
	32 34 35 37 38		142	0001		10801			DD**
RETAIL SERVICE (GMB)	32 34 35 37 38		142	0001		10802			DD**
GMB ESTIMATE	32 34 35 37 38		142	0001		10802	100090		
RETAIL SERVICE (COS SPECIAL BILLS)		38	142	0001		10803			DD**
RETAIL SERVICE (CAP, CPA/CKY ONLY)	32		142	0001		10804			DD**
LAKE MOHAWK CUSTOMER SURCHARGE	34		142	0001		10805			DD**
CUST AR CREDIT BALANCES	32 34 35 37 38		142	0001		10808			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CAP CONTRA ACCOUNT								
CAB LATE PAYMENT FEES	32 34 35 37 38	142 0001			10809			
CUSTOMER PREMISE WORK		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
		142 0002			10811			DS**
		142 0002			10811			DD**
		142 0002			10811			OL**
		142 0002			10819			DD**
WATER TANK TEN YEAR LOANS								
APPLIANCE SALES, OTHER	32 34 35 37 38	142 0004			10815			DD**
RESIDENTIAL FUEL CONVERSION LOANS								
FUEL CONVERSION LOANS	32 34 35 37 38	142 0007			10817			DD**
WATER TANK LOANS								
WATER TANK LOANS	32 35 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			DD**
	34	142 0025			22011	YR****		DD**
GRILL SALES - REVENUE	34	142 0025			22012			DD**
	34	142 0025			22012	YR****		DD**
FURANCE SALES - REVENUE	34	142 0025			22013			DD**
	34	142 0025			22013	YR****		DD**
HOT WATER HEATERS SALES - REVENUE	34	142 0025			22014			DD**
	34	142 0025			22014	YR****		DD**
DRYER SALES - REVENUE	34	142 0025			22016			DD**
RANGE SALE - REVENUE	34	142 0025			22017			DD**
SERVICE LINE SALES - REVENUE	34	142 0025			22018			DD**
	34	142 0025			22018	YR****		DD**
HOME AND GARDEN SHOW	34	142 0025			22019			DD**
	34	142 0025			22019	YR****		DD**
WATER HEATER WARRANTIES	34	142 0025			22041	YR****		DD**
THIRD PARTY BILL INSERTS - EXPENSES	34	142 0025			22042	YR****		DD**
FUTURE PROGRAM RECEIVABLES	34	142 0025			22043	YR****		DD**
FUTUE PROGRAM S	34	142 0025			22044	YR****		DD**
APPLIANCE SALES AND INSTALLATION	32	142 0025			22070			DD**
CUSTOMER A/R SOLD	34	142 5134						
CUSTOMER A/R SOLD		142 5137						
OTHER A/R SOLD	34	142 5234						
OTHER A/R SOLD		142 5237						
143 OFF SYSTEM SALE								
OFF SYSTEM SALES								
OFF SYSTEM SALES	32 34 35 37 38	143 1000			10835			
COMMODITY CASH OUT	32 34 37 38	143 1000			10836			
ASSET MANAGER RECEIVABLE	34 37	143 1000			10837			

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
CUSTOMER A/R - SOLD	34	143	5134						
CUSTOMER A/R - SOLD	37	143	5137						
OTHER A/R - SOLD	34	143	5234						
OTHER A/R - SOLD	37	143	5237						
CUSTOMER A/R - SOLD	34	143	5334						
CUSTOMER A/R - SOLD	37	143	5337						
LT ACCOUNTS RECEIVABLE									
TGP SETTLEMENT RECEIVABLE	32 34 37	143	9700			10833			
INCOME TAX REFUNDS RECEIVABLE FED	32 34 35 37 38	143	9700			10838			
LT ACCOUNTS RECEIVABLE									
INCOME TAX REFUNDS RECEIVABLE ST	32 34 35 37 38	143	9701			10838			
OTHER ACCOUNTS RECEIVABLE									
OFFICERS AND EMPLOYEES - APPLIANCES	34	143	9900			10820			DS**
	32 34 35 37 38	143	9900			10820			
	32 34 35 37 38	143	9900			10820			DD**
	35 37	143	9900			10820			6130
EMPLOYEE WAGE PAYMENTS/ADVANCES									
EMPLOYEE WAGE PAYMENTS/ADVANCES	32 34 35 37 38	143	9900			10830	100100		DD**
	32 35 37 38	143	9900			10830	100100		6130
EMPLOYEE TEMPORARY EXPENSE ADVANCES	34	143	9900			10830	100110		IS**
	32 34 37	143	9900			10830	100110		DS**
	32 34 35 37 38	143	9900			10830	100110		DD**
	34 35 37	143	9900			10830	100110		OL**
	32 35 37 38	143	9900			10830	100110		6130
	37	143	9900			10830	100110		7940
MISCELLANEOUS									
STOCK OPTION TAX REIMBURSEMENTS	32 34 35 37 38	143	9900			10830	100120		
MISCELLANEOUS CASH REIMBURSEMENTS	32 34 35 37 38	143	9900			10831			
TGP SETTLEMENT RECEIVABLE	32 34 37	143	9900			10832			
INCOME TAX REFUNDS RECEIVABLE FED	32 34 35 37 38	143	9900			10833			
INCOME TAX REFUNDS RECEIVABLE ST	32 34 35 37 38	143	9900			10838			
GENERAL									
MARKETERS ON-LINE FEE	32 34 35 37 38	143	9900			10840	100125		
MISC OTHER EXPENSES	34	143	9900			10840	100126		OL** DS**
	34	143	9900			10840	100126		
	34	143	9900			10840	100126		OL**
	34	143	9900	CE		10840	100126		
NON DIFFERENTIATED	32	143	9900			10840	100131		
	32	143	9900	CE		10840	100131		
	34	143	9900			10840	100131		
	34	143	9900	CE		10840	100131		
	34	143	9900	CE		10840	100131		OL**
	34	143	9900	CE		10840	100131		
	35	143	9900			10840	100131		
	35	143	9900	CE		10840	100131		
	37	143	9900			10840	100131		
	37	143	9900	CE		10840	100131		
	38	143	9900			10840	100131		
	38	143	9900	CE		10840	100131		
	34	143	9900	CE		10840	100131		DD**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
RATE REFUNDS	32 34 35 37 38	143	9900			10840	100132		
EDUCATION 2000	32 35	143	9900			10840	100133		
A/P RECOVERY CHECKS	32 34	143	9900			10840	100135		
	34	143	9900	CE		10840	100135		
	35 37 38	143	9900			10840	100135		
ENERGY ASSISTANCE PROGRAM	32 34 35 37 38	143	9900			10840	100136		
METER SHOP INVOICES	34	143	9900			10840	100138		
CNR	32 35 37 38	143	9900			10840	100139		
DISTRICT REIMBURSEABLE BILLINGS	34	143	9900			10840	100140		DS**
	32 34 35 37 38	143	9900			10840	100140		DD**
RENT DEPOSIT ON BUILDING	38	143	9900			10840	100146		
RENT DEPOSIT ON MOD SITE	38	143	9900			10840	100147		
NYSEG	34	143	9900			10840	100154		
FOREIGN CASH - NYSEG	34	143	9900			10840	100155		
PLASTIC PIPE INVESTIGATION	32	143	9900	CE		10840	100302		DS**
	32	143	9900			10840	100302		DS**
	32	143	9900	CE		10840	100302		DS**
	34	143	9900			10840	100302		DS**
	34	143	9900			10840	100302	OL**	DS**
	34 35 37 38	143	9900	CE		10840	100302		DS**
	35	143	9900			10840	100302		DS**
	35	143	9900	CE		10840	100302		DS**
	37	143	9900			10840	100302		DS**
	37	143	9900	CE		10840	100302		DS**
	32	143	9900			10840	100302		
	32	143	9900	CE		10840	100302		
	34	143	9900			10840	100302		
	34	143	9900	CE		10840	100302		
	35	143	9900			10840	100302		
	35	143	9900	CE		10840	100302		
	37	143	9900			10840	100302		
	37	143	9900	CE		10840	100302		
	38	143	9900			10840	100302		
	38	143	9900	CE		10840	100302		
	32	143	9900	CE		10840	100302		OL**
	34	143	9900			10840	100302		OL**
	34	143	9900			10840	100302	OL**	OL**
	34 35 37 38	143	9900	CE		10840	100302		OL**
	38	143	9900			10840	100302		OL**
	38	143	9900	CE		10840	100302		OL**
MUTUAL AID A/R	32 34 35 37	143	9900	CE		10840	100305		DS**
	32 34 35 37 38	143	9900			10840	100305		
	38	143	9900	CE		10840	100305		COS*
	32 34 35 37 38	143	9900	CE		10840	100305		OL**
MF GLOBAL BANKRUPTCY	32 34 35 37 38	143	9900			10840	100309		
CONTR WORK - CUSTOMER	32 34 35 37 38	143	9900			10840	101900		
**BAD FACILITY**	35 37	143	9900			10840	101999		
AGREEMENTS RELATED TO GATHERCO	34	143	9900			10841			DS**
	34	143	9900			10841		OL**	DS**
	34	143	9900	CE		10841			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	143	9900	CE		10841		OL**	DS**
	34	143	9900	CE		10841			DS**
	34	143	9900			10841		OL**	OL**
	34	143	9900	CE		10841			OL**
NON DIFFERENTIATED	34 35	143	9900			10841	100131		
RECEIVABLE - LAKE CHOCTAW	34	143	9900			10842	PRKECA		DS**
	34	143	9900	CE		10842	PRKECA		DD**
	34	143	9900			10842	PRKECA		OL**
	34	143	9900	CE		10842	PRKECA		OL**
	34	143	9900			10842	PRMECA		DS**
	34	143	9900	CE		10842	PRMECA		DS**
	34	143	9900	CE		10842	PRMECA		DD**
	34	143	9900			10842	PRMECA		OL**
	34	143	9900			10842	PROECC		DS**
	34	143	9900	CE		10842	PROECC		DD**
	34	143	9900			10842	PROECC		OL**
	34	143	9900			10842	PRVECA		DS**
	34	143	9900	CE		10842	PRVECA		DS**
	34	143	9900	CE		10842	PRVECA		DD**
	34	143	9900			10842	PRVECA		OL**
RESEARCH	32 34 35 37 38	143	9900			10845	RD****		
CHOICE MARKETER	32 34 35 37 38	143	9900			14075			
THIRD PARTY BILLING SYS - NRS	32 34 35 37 38	143	9900			15855			
TRANSPORTATION AND AGENCY COSTS									
RETAIL SERVICE (CAP, CPA/CKY ONLY)									
TRANSPORTATION - DIS	32	143	9910			10804	100151		DD**
TRANSPORTATION - GAS		143	9910			10804	100152		DD**
TRANSPORTATION RECEIVABLE-FORT LEE		143	9910			10804	100153		DD**
NYSEG		143	9910			10804	100154		DD**
GENERAL	32 34 35 37 38	143	9910			10840	SA****		
GMB ESTIMATE	32 34 35 37 38	143	9910			10840	100090		
KNOX ENERGY COOPERATIVE GTS BAL	34	143	9910			10840	100122		
	34	143	9910			10840	100122		DD**
GEN OFFICE SPECIAL		143	9910			10840	100149		
TRANSPORTATION AND AGENCY COSTS		143	9910			10840	100150		DS**
	32 34 35 37 38	143	9910			10840	100150		
		143	9910			10840	100150		0000
	34 35 37 38	143	9910			10840	100150		DD**
		143	9910			10840	100150		OL**
TRANSPORTATION - DIS	32 34 35 37 38	143	9910			10840	100151		DS**
	32 34 35 37 38	143	9910			10840	100151		
	32 34 35 37 38	143	9910			10840	100151		DD**
	32	143	9910			10840	100151		OL**
TRANSPORTATION - GAS	32 34 35 37 38	143	9910			10840	100152		DS**
	32 34 35 37 38	143	9910			10840	100152		
	32 34 35 37 38	143	9910			10840	100152		DD**
	32	143	9910			10840	100152		OL**
TRANSPORTATION RECEIVABLE-FORT LEE	32 34 35 37 38	143	9910			10840	100153		DS**
	32 34 35 37 38	143	9910			10840	100153		
	32 34 35 37 38	143	9910			10840	100153		DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32	143	9910			10840	100153		OL**
NYSEG	34 37	143	9910			10840	100154		DS**
	34 37	143	9910			10840	100154		
	34 37 38	143	9910			10840	100154		DD**
FOREIGN CASH - NYSEG	38	143	9910			10840	100155		
CHOICE ACCTS REC PURCHASED-DIS	32	143	9910			10840	100156		DS**
	32 38	143	9910			10840	100156		
	32 34 37 38	143	9910			10840	100156		DD**
CHOICE ACCTS REC PURCHASED-GAS	32	143	9910			10840	100156		OL**
	32	143	9910			10840	100157		DS**
	32	143	9910			10840	100157		
	32 37 38	143	9910			10840	100157		DD**
BUILDERS CHOICE PROG - TRANSPORTATI	32	143	9910			10840	100157		OL**
	34	143	9910			10840	100159		DS**
	34	143	9910			10840	100159		
	34	143	9910			10840	100159		DD**
BUILDERS CHOICE PROGRAM - GAS COSTS	34	143	9910			10840	100159		OL**
	34	143	9910			10840	100160		DS**
	34	143	9910			10840	100160		
	34	143	9910			10840	100160		DD**
PRIOR YEAR BALANCE	34	143	9910			10840	100160		OL**
	35	143	9910			10840	100190		
=====									
144 UNCOLLECTIBLES									
ACCUMULATED PROVISION, UTILITY, CR									
CAB - ACCRUAL	32 34 35 37 38	144	0001			10850			
ACCRUAL PURCHASE RECEIVABLES	37 38	144	0001			10851			
ACCRUAL CHOICE - 97.5%	37	144	0001			10852			
CAB - GROSS CHARGE-OFF	32 34 35 37 38	144	0001			10860			
CVA FORGIVENESS	32 34 35 37 38	144	0001			10860	101145		
CAB - CHOICE CHARGE OFF - COLUMBIA	32 34 35 37 38	144	0001			10861			
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 37	144	0001			10864			
CHARGE OFF - PURCHASE RECEIVABLES	37 38	144	0001			10865			
CAB - RECOVERIES	32 34 35 37 38	144	0001			10870			
	32 34 35 37 38	144	0001			10870			DD**
	34	144	0001			10870			OL**
CAB - CHOICE RECOVERIES COLUMBIA	32 34 35 37 38	144	0001			10871			
BUILDERS CHOICE - COL - RECOVERIES	34	144	0001			10872			
CAB - CHOICE RECOVERIES MARKETER	32 34 35 37 38	144	0001			10873			
BUILDERS CHOICE - MKT - RECOVERIES	34	144	0001			10874			
RECOVERIESPURCHASE RECEIVABLES	37 38	144	0001			10875			
CAB - PRIOR YEAR BALANCE	32 34 35 37 38	144	0001			10880			
MARKETER PRIOR YEAR BALANCE	32 34 35 37 38	144	0001			10881			
PIP - G/O CHRG-OFFS - ACTV ARREARS	34	144	0001			10890			
PIP - G/O CHRG-OFFS - INACTV ARREA	34	144	0001			10895			
PIP - G/O CHARGE-OFFS - FINALS	34	144	0001			10900			
PIP - DISTRICT CHARGE-OFFS	34	144	0001			10910			
PIP - DISTRICT RECOVERIES	34	144	0001			10920			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PIP - G/O CHRGR-OFFS - INC INELLIGI	34	144	0001			10925			
PIP - PRIOR YEAR BALANCE	34	144	0001			10930			
PIP - TRANS - MISC DEFERRED DEBITS	34	144	0001			10940			
GMB ACCRUAL	32 34 35 37 38	144	0001			10951			
UNCOLLECTIBLE - BANKRUPT	32 34 35 37 38	144	0001			10951	100101		
GMB GROSS CHARGE OFF	32 34 35 37 38	144	0001			10952			
	32 34 35 37 38	144	0001			10952	100101		
GMB RECOVERIES	32 34 35 37 38	144	0001			10953			
	32 34 35 37 38	144	0001			10953	100101		
GMB PRIOR YEAR BALANCE	32 34 35 37 38	144	0001			10954			
	32 34 35 37 38	144	0001			10954	100101		
OTHER PRIOR YR BALANCE	34	144	0001			10964			
A/R SOLD	34	144	5134						
A/R SOLD		144	5137						
ACCUMULATED PROVISION, OTHER, CR	37								
OTHER ACCRUAL	32 34 35 37 38	144	9900			10961			
	32 34 35 37 38	144	9900			10961	100101		
OTHER GROSS CHARGE OFF	32 34 35 37 38	144	9900			10962			
	32 34 35 37 38	144	9900			10962	100101		
OTHER RECOVERIES	32 34 35 37 38	144	9900			10963			
	32 34 35 37 38	144	9900			10963	100101		
OTHER PRIOR YR BALANCE	32 34 35 37 38	144	9900			10964			
	32 34 35 37 38	144	9900			10964	100101		
SPECIAL CPA GROSS CHARGE OFF		144	9900			10965			
CAP CHARGE OFFS	32	144	9900			10966			
CAP CHARGE OFFS TRANSFERRED	32	144	9900			10967			
CAP PRIOR YR BALANCE		144	9900			10968			
MF GLOBAL BANKRUPTCY	32 34 35 37 38	144	9900			10969			
BUDGET PLUS ACCRUAL		144	9900			10975			
BUDGET PLUS GROSS CHARGE OFF		144	9900			10976			
BUDGET PLUS RECOVERIES		144	9900			10977			
BUDGET PLUS PRIOR YR BALANCE		144	9900			10978			
=====									
145 NOTES RECEIVABL									
NOTES RECEIVABLE-SUB	34	145	9993						
NOTES RECEIVABLE-SUB	37	145	9994						
=====									
146 A/R, INTER-CO									
INTEREST	32 34 35 37 38	146	03AA						
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									
CIVIC CENTER LEASES	32 34 35 37 38	146	97AA			10973			
OPEB	32 34 35 37 38	146	97AA			10974			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
COLLECTIONS								
COLLECTIONS TO ASSOC CO'S - CREDIT	32 34 35 37 38	146	98AA		11030			
MISCELLANEOUS ACCOUNTS RECEIVABLE								
GENERAL								
RENT DEPOSIT ON SMITHVILLE - CSC		146	99AA		10840	100145		
OTHER RECOVERIES	32 34 35 37 38	146	99AA		10963			
NON DIFFERENTIAL	34	146	99AA	CE	10970			DS**
		146	99AA		10970		OL**	DS**
		146	99AA	CE	10970			DS**
	32	146	99AA		10970			
	32	146	99AA	CE	10970			
	34	146	99AA		10970			
	34	146	99AA	CE	10970			
		146	99AA		10970			
		146	99AA		10970			
		146	99AA		10970		OL**	
		146	99AA		10970			
		146	99AA	CE	10970			DD**
	34	146	99AA	CE	10970			OL**
	34	146	99AA	CE	10970			OL**
		146	99AA		10970			OL**
		146	99AA	CE	10970			OL**
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	146	99AA		10980			
A/R CASH PROCESSING	32 34 35 37 38	146	99AA		10983			
GAS SALES	34 37	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 37	146	99AA		14070			
CHOICE MARKETER	34 35 38	146	99AA		14075			
151 FUEL STOCK								
FUEL STOCK	32 35 38	151						LPG*
		151						OL**
154 MATERIALS								
PLANT MATERIALS/OPERATING SUPPLIES								
MATERIAL HOLDING	34	154			12980			DS**
	32 34 35 37 38	154			12980			
	32 34 35 37 38	154		CE	12980			OL**
156 OTHER MATERIALS								
OTHER MATERIALS & SUPPLIES-PRINTING	34	156						MS**
	34	156						
	34	156						8000
	34	156						OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34		156						7682
164 STORAGE GAS									
GAS STORED UNDERGROUND - CURRENT	32 34 35 37	164	10YR						
GAS STORAGE	34 37 38	164	1050						
PIPELINE CODE	34 38	164	1050			p*****			
GAS STORED UNDERGROUND	32 34 35 37 38	164	12YY						
		164	12YY			p*****			
LIQUEFIED NATURAL GAS STORED	32 34 35 37	164	20YR						
LIQUEFIED NATURAL GAS STORED	32 34 35 37 38	164	22YY						
165 PREPAYMENTS									
PREPAYMENT, INSURANCE	32 34 35 37 38	165	0001						
PREPAYMENT, TAXES, STATE									
STATE - PROPERTY	32 34 35 37 38	165	0002			11095	YR*****		
STATE - GROSS RECEIPTS	34 35 37	165	0002			11100	YR*****		
STATE - LICENSE AND FRANCHISE		165	0002			11110	YR*****		TX**
STATE - CAPITAL STOCK		165	0002			11120	YR*****		
STATE - REGULATORY COMMISSION FEES	34	165	0002			11130	YR*****		TX**
LOCAL - OTHER	32 38	165	0002			11140	YR*****		TX**
PREPAYMENT, INSURANCE, MEDICAL/LTD	32 34 35 37 38	165	0003						
PREPAID SICK-LEAVE BENEFITS	32 34 35 37 38	165	0003			14872			
PREPAYMENT, NOMINATED GAS PURCHASES		165	0005				YR*****		
PREPAYMENT, DSM REBATE PROGRAM									
DSM REBATE PROGRAM - FUNDING	32	165	0006			11195			
DSM REBATE PROGRAM - COMPLETED	32	165	0006			11196			
PREPAYMENT, LNG STORAGE		165	0015						
PREPAYMENTS, INSURANCE, S.I.C.A.	32 34 35 37 38	165	0022						
PREPAID INSURANCE-INTERCOMPANY	32 34 35 37 38	165	1022						
PREPAID INS AFFILIATED	32 34 35 37 38	165	1022			14871			
PREPAYMENT TO COH - CVA ISSUE	32 35 37 38	165	2034						
PREPAID OCC/CAP RELEASE									
CHOICE SHARING CREDIT REFUND	34	165	4004			15881			
CH SHAR CREDIT PREPAY AMORT	34	165	4004			30487			
PREPAYMENT, MISC.									
PREPAID PAYROLL	32 34 35 37 38	165	9900			11155			
PREPAID PAYROLL	34	165	9900			11156			
REGULATORY COMMISSION FEES	32 35 37 38	165	9900			11161	YR*****		
CONSUMERS COUNSEL FUND		165	9900			11162	YR*****		
SMALL BUSINESS ADVOCATE		165	9900			11163	YR*****		
GAS PURCHASE EXPENSE	34 38	165	9900			11170			
POST RETIREMENT GROUP LIFE INSURANC	34 37	165	9900			11200			
MEDICARE	34	165	9900			11220			
DUES AND MEMBERSHIPS	32 34 35 37 38	165	9900			11225			
PERS PROPTY TAX - LEASED G. O.	34	165	9900			11230			
UNEMPLOYMENT COMPENSATION	34	165	9900			11240			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
171 INTEREST RCVBL									
INTEREST AND DIVIDENDS RECEIVABLE									
TAKE OR PAY									
INTEREST RECIEVABLE (TAKE-OR-PAY)							11255	100250	
INTEREST RECEIVED (TAKE-OR-PAY)							11255	100255	
ADJ FOR FED INC TAXES - PRIOR YEARS	32 34 35 37 38						11260	YR****	
ADJ FOR ST INC TAXES - PRIOR YEARS	32 34 35 37 38						11270	YR****	
INT REC - NON UTP STATE N/C									
ADJ FOR FED INC TAXES - PRIOR YEARS	32 34 35 37 38						11260	YR****	0003
INT REC - NON UTP ST N/C	32 34 35 37 38						11275	YR****	0003
ADJ FOR FED INC TAX - PRIOR YEARS	34						171	YR****	0004
ADJ FOR FED INC TAXES - PRIOR YEARS	32 34 35 37 38						11260	YR****	0004
INTEREST ON PY FEDERAL - UTP	32 34 35 37 38						11260	YR****	0005
INTEREST ON PY STATE	32 34 35 37 38						11260	YR****	0006
INTEREST RECEIVABLE - TCJ - EXCESS	32 34 35 37 38						171	YR****	0012
INTEREST ON PY FEDERAL - UTPST	32 34 35 37 38						11260	YR****	0055
INTEREST ON PY STATE - ST	32 34 35 37 38						11260	YR****	0056
OTHER A/R - SOLD	34						171	5134	
OTHER A/R - SOLD							171	5137	
OTHER A/R - SOLD	34						171	5234	
OTHER A/R - SOLD							171	5237	
=====									
172 RENTS RCVBL									
RENTS RECEIVABLE	32 34 35 37 38						172		
OTHER A/R - SOLD	34						172	5234	
OTHER A/R - SOLD							172	5237	
=====									
173 AFFIL UTIL REV									
AFFILIATE UTILITY REVENUE - ACCRUED									
OFF SYSTEM SALES-UNBILLED	34 35 37						173	01AA	60480
UTILITY REVENUE - ACCRUED	32 34 35 37 38						173	0200	
ACCRUED UTILITY REVENUE TARIFF	32 34 35 37 38						173	0200	18310
ACCRUED UTILITY REVENUE GTS	32 34 35 37 38						173	0200	18320
UTILITY REVENUE - ACCRUED									
OFF SYSTEM SALES-UNBILLED	32 34 35 37 38						173	0300	60480
CUSTOMER A/R- SOLD	34						173	5134	
CUSTOMER A/R- SOLD							173	5137	
OTHER A/R- SOLD	34						173	5234	
OTHER A/R- SOLD							173	5237	
=====									
174 MISC ASSETS									
EXCHANGE GAS RECEIVABLE									
ACCRUED INVOICES	32 34 35 37 38						174	0031	11280
MISC ASSETS-EXCHANGE GAS A/R-OFF SY	32 34 35 37 38						174	0031	11290
MISC ASSETS-EXCHANGE GAS A/R-IMBALA	32 34 35 37 38						174	0031	11295

ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PROPERTY TAXES GROSS	32	34	35	37	38	174	0033						
STORAGE ASSET													
INVNTY DEFCT-STORED GAS DELIVERY	32	34	35	37	38	174	0081			15790			
ACCRUED RETENTION AGREEMENTS	32	34	35	37	38	174	1900						
NON-QUAL STOCK UNEARN COMP	32	34	35	37	38	174	2000						
PRICE RISK ASSET - CURRENT		34		37		174	3434						
ACCRUED AND CURRENT ASSETS - MISC.													
ACCRUED INVOICES	32	34	35	37	38	174	9900			11280			
MISC ASSETS-EXCHANGE GAS A/R-OFF SY	32	34	35	37	38	174	9900			11290			
MISC ASSETS-EXCHANGE GAS A/R-IMBALA	32	34	35	37	38	174	9900			11295			
EXCHANGE GAS A/R-A/P SSO		34				174	9900			11296			
175 MISC ASSETS	=====												
CURRENT DERIVATIVE INSTR ASSET	32	34	35	37	38	175	3434						
NONCURRENT DERIVATIVE INST ASSETS	32	34	35	37	38	175	3534						
176 DER INS ASST CU	=====												
DERIVATIVE INSTRUMENT ASSET-HEDGE	32	34	35	37	38	176	3434						
DERIVATIVE INSTR ASST-HEDGE NONC	32	34	35	37	38	176	3534						
181 DEBT EXPENSE	=====												
DEBT EXPENSE - UNAMORTIZED					38	181	9900			11300			
SERIES E BONDS 8 1/8% DUE 4/1/97													
182 ***BAD GEN***	=====												
***BAD GENAUX***													
SERVICE CORP MGMT BILLING ACTUAL	32	34				182		CE		08188			
PISCC													
GAS PLANT IN SERVICE		34				182	0101			12101			
COMPLETED CONSTRUCTION		34				182	0101			12106			
ACCUM PROV FOR DEPRECIATION		34				182	0101			12108			
ACCUM PROV FOR AMORTIZATION		34				182	0101			12111			
DEFERRED PROPERTY TAXES		34				182	0101			12408			
BUDGET PLUS													
BUDGET PLUS				37		182	3003			15882			
OTHER POSTRETIREMENT EMPLOYEE BENEF													
AMORTIZATION			35			182	3079			12766			
ENVIRONMENTAL					38	182	3400	CE			WP****		WL**
REMAINING ENVIRONMENTAL EXPENDITURI	32	34		37	38	182	3400			12900			
ENVIRONMENTAL INS. RECOVERIES	32	34		37	38	182	3400			12900		LG****	
ENVIRONMENTAL INS. RECOVERIES		34				182	3400			12910		LG****	
ENVIRONMENTAL INS. RECOVERIES		34				182	3400			12910		LG****	
OTHER POSTRETIREMENT EMPLOYEE BENEF													
PENSION & OPEB DEFERRED EXPENSE				37		182	3401			12474		R**MY	
OPEB - TRANSITIONAL OBLIGATION	32	34	35	37	38	182	3401			12761			
OPEB - TRANS, OBLIGATION (CAPITAL)	32	34	35	37	38	182	3401			12761		100800	
OPEB - INCREMENTAL OBLIGATION	32	34	35	37	38	182	3401			12762			
OPEB - INCREMENTAL OBLIGATION	32	34	35	37	38	182	3401			12762		100800	
OPEB HOUSEKEEPING FUNCTION	32	34	35	37	38	182	3401			12763			
OPEB HOUSEKEEPING FUNCTION	32	34	35	37	38	182	3401			12763		100800	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OPEB - CAPITALIZED	32 34 35 37 38	182	3401			12764			
	32 34 35 37 38	182	3401			12764	100800		
OPEB - 20 YEAR WRITE OFF	32 34 35 37 38	182	3401			12765			
AMORTIZATION	32 34 35 37 38	182	3401			12766			
ACTUARIAL GAIN PASSED BACK 2002 RAT	32	182	3401			12767			
POSTEMPLOYMENT BENEFITS									
POSTEMPLOYMENT BENEFIT	32 34 37	182	3402			15860			
RIP EXPENSE									
RIP EXPENSE	34 37 38	182	3409			12475			
PERCENT OF INCOME PLAN									
NET CHARGE OFFS-LESS THAN 12 MTHS	34	182	3412			12220			
GCR RECOVERIES - PRINCIPAL	34	182	3412			12230			
BASE RATE SURCHARGE RECOVERIES	34	182	3412			12240			
NET CHARGE OFFS - OVER 12 MONTHS	34	182	3412			12250			
PIPP ARREARAGE CREDIT PHASE 1	34	182	3412			12251			
PIPP ARREARAGE CREDIT PHASE 2	34	182	3412			12252			
PIPP ARREARAGE CREDIT PHASE 3	34	182	3412			12253			
PIPP ARREARAGE CREDIT PHASE 4	34	182	3412			12254			
PIPP - PYMC CREDIT	34	182	3412			12255			
PIPP PLUS 1/24TH CREDIT	34	182	3412			12256			
PIPP PLUS DELTA CREDIT	34	182	3412			12257			
PIPP GRAD PLUS 1/12TH CREDIT	34	182	3412			12258			
PIPP GRAD PLUS DELTA CREDIT	34	182	3412			12259			
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			
PIPP ENROLLMENT/REVERIFICATION FEE	34	182	3412			12265			
PIPP PLUS 1/24TH CREDIT - ADJUST	34	182	3412			12266			
PIPP PLUS DELTA CREDIT - ADJUST	34	182	3412			12267			
GRAD PLUS 1/12TH CREDIT - ADJUST	34	182	3412			12268			
GRAD PLUS DELTA CREDIT - ADJUST	34	182	3412			12269			
BASE RATE SRCHRG RECOVERIES - INT	34	182	3412			12270			
NET CHARGE OFFS - UNBILLED REVENUE	34	182	3412			12280			
REG ASSET/REG LIABILITY RECLASS	34	182	3412			15903			
LONGWALL MINING PROJECT									
LONGWALL MINING	37	182	3417			12495			
SFAS 133 CURRENT ASSET	34 35 37 38	182	3433						
OTHER CURRENT REGULATORY ASSETS									
COH DSM PROGRAM	32 34	182	3499	CE	SCH *	12477			DS**
CGV CARE PRGM		182	3499	CE	SCH *	15920			COS*
CGV CARE PRGM - PHASE 2	38	182	3499	CE	SCH *	15923			COS*
FINANCE/REGULATORY SERVICES	32	182	3499	CE		K****			F***
	32	182	3499	CE		K****			
**BAD ACTIVITY**	32	182	3499	CE		K**CD			
	32	182	3499	CE		K**CD			F*CD
SVC CORP MGT BILLING-BEGINNING BAL	32 34 35 37 38	182	3499	CE		00993			
SERVICE CORP MGMT BILLING ACTUAL	32 34 37	182	3499	CE		08188			
ACCUM PROV FOR DEPRECIATION	34	182	3499			12108			
DEFERRED DEPR FOR IRP	34	182	3499			12109			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
DEFERRED DEPRECIATION - CEP	34	182	3499			12112			
DEFERRED DEPR - CAPITAL LEASE	34 37	182	3499			12115			
CHOICE RATE CASE CHANGES	38	182	3499			12201			
	38	182	3499	CE		12201			
WEATHERIZATION - PROGRAM COST	34	182	3499			12360			
	34	182	3499	CE		12360			
WEATHERIZATION COSTS 1988 THRU 1993	34	182	3499	CE		12370	*****		DS**
	34	182	3499	CE		12370	YR*****		DS**
	34	182	3499			12370	YR*****		
	34	182	3499	CE		12370	YR*****		
	34	182	3499	CE		12370	YR*****		OL**
INTEREST ON WEATHERIZATION	34	182	3499			12380			
WEATHERIZATION - BASE RATE RECOVERY	34	182	3499			12390			
	34	182	3499	CE		12390			
WEATHERIZATION/ DSM TRACKER	34	182	3499			12400			
BAD DEBT TRACKER	32 35 37 38	182	3499			12403			
BAD DEBT TRACKER-2001 AMORTIZATION	34	182	3499			12403	100181		
CAB-UNCOLLECTIBLE-CURR-ACCRUAL	34	182	3499			12403	100182		
GMB/GTS UNCOLLECT EXP ACCRUAL	34	182	3499			12403	100183		
INTEREST ON CURRECT UNCOLLECTIBLE	34	182	3499			12403	100184		
RECOVERIES OF UNCOL EXP (1001812/3)	34	182	3499			12403	100186		
FIT ON INTEREST OF CUR UNCOL EXP AC	32 34 35 37 38	182	3499			12403	100187		
BAD DEBT TRACKER CONSULTANT FEES	34	182	3499			12403	100188		
REG ASSET/LIABILTY RECLASS	34	182	3499			12403	100189		
DEFERRED PROPERTY TAXES	34	182	3499			12408			
DEFERRED PROPERTY TAXES	34	182	3499			12409			
CEP DEFERRED PROPERTY TAXES	34	182	3499			12412			
COH RISER PROJECT	34	182	3499	CE		12476			
COH DSM PROGRAM	32 34	182	3499	CE		12477			DS**
	32	182	3499			12477			
	32	182	3499	CE		12477			
	34	182	3499			12477			
	32	182	3499	CE		12477			OL**
COH RISER PRG COSTS TO BE RECOVERED	34	182	3499			12479			
COH AUCTION COSTS	34	182	3499			12482			DS**
	34	182	3499	CE		12482			DS**
	34	182	3499			12482			
	34	182	3499	CE		12482			
SUPER 8 MOTEL	35	182	3499			12540			
INTEGRATED RESOURCE PLANNG	35	182	3499			12541			
	35	182	3499	CE		12541	RP****		DS**
	35	182	3499			12541	RP****		
	35	182	3499	CE		12541	RP****		6030
	35	182	3499	CE		12541	RP5***		DS**
	35	182	3499	CE		12541	RP5***		73**
	35	182	3499			12541	RP5***		
	35	182	3499	CE		12541	RP5***		OL**
	35	182	3499	CE		12541	RP5***		6030
DEFERRED INTEREST EXPENSE - GCR	34 37	182	3499			12605			
DEF INTEREST EXPENSE ON RATE REFUND	32 35 37 38	182	3499			12610			



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32	182	3499	CE		15901			IS**
	32	182	3499	CE		15901			DS**
	32	182	3499	CE		15901			
	32	182	3499	CE		15901			F*CD
	32	182	3499	CE		15901			OL**
	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
REG ASSET/REG LIABILITY RECLASS	32 34 35 37 38	182	3499			15903			
CGV RNA PRGM - RESIDENTIAL		182	3499			15918			
CGV RNA PRGM - SMALL GENERAL SVS		182	3499			15919			
CGV CARE PRGM		182	3499			15920			
		182	3499	CE		15920			COS*
CGV SAVE PRGM		182	3499			15921			
CGV CARE PRGM - PHASE 2		182	3499			15923			
		182	3499	CE		15923			COS*
UNBILLED RESIDENTIAL RNA		182	3499			65918			
UNBILLED SGS RNA		182	3499			65919			
COH RISER PRG COSTS RECOVERED	34	182	3499		SCH A	12478	YR*****		
	34	182	3499		SCH A	12478	YR*****		
COH RISER PRG COSTS TO BE RECOVERED	34	182	3499		SCH A	12479			
COH RISER PRG COSTS RECOVERED	34	182	3499		SCH R	12478	YR*****		
COH RISER PRG COSTS TO BE RECOVERED	34	182	3499		SCH R	12479			
COH RISER PRG COSTS RECOVERED	34	182	3499		SCH R	12478			
COH RISER PRG COSTS TO BE RECOVERED	34	182	3499		SCH R	12479			
COH RISER PRG COSTS RECOVERED	34	182	3499		SCH R	12478			
ENVIRONMENTAL		182	3500	CE			WP*****		WL**
REMAINING ENVIRONMENTAL EXPENDITURE	32 34 37 38	182	3500			12900			
	32 34 35 37 38	182	3500			12900	LG*****		
ENVIRONMENTAL INS. RECOVERIES	34	182	3500			12910			
	34	182	3500			12910	LG*****		
HEDGING PROGRAM		182	3500			12920			
OTHER	37	182	3500			12920			
OTHER POSTRETIREMENT EMPLOYEE BENEF	38	182	3500	CE		13135			OL**
PENSION & OPEB DEFERRED EXPENSE	32	182	3501			12473			
	32	182	3501	CE		12473			
	34	182	3501			12473			
	34	182	3501	CE		12473			
	35	182	3501			12473			
	35	182	3501	CE		12473			
	37	182	3501			12473			
	37	182	3501	CE		12473			
	38	182	3501			12473			
	38	182	3501	CE		12473			
PENSION & OPEB DEFERRED EXPENSE	34	182	3501			12474			
	37	182	3501			12474	R**MY		
OPEB - TRANSITIONAL OBLIGATION	32 34 35 37 38	182	3501			12761			
OPEB - TRANS, OBLIGATION (CAPITAL)	32 34 35 37 38	182	3501			12761	100800		

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
OPEB - INCREMENTAL OBLIGATION	32 34 35 37 38	182	3501			12762			
	32 34 35 37 38	182	3501			12762	100800		
OPEB HOUSEKEEPING FUNCTION	32 34 35 37 38	182	3501			12763			
	32 34 35 37 38	182	3501			12763	100800		
OPEB - CAPITALIZED	32 34 35 37 38	182	3501			12764			
	32 34 35 37 38	182	3501			12764	100800		
OPEB - 20 YEAR WRITE OFF	38	182	3501			12765			
AMORTIZATION	32 34 35 37 38	182	3501			12766			
ACTUARIAL GAIN PASSED BACK 2002 RAT	32	182	3501			12767			
OCI	32 34 35 37	182	3501			12769			
POSTEMPLOYMENT BENEFITS									
POSTEMPLOYMENT BENEFIT	32 34 37	182	3502			15860			
RIP EXPENSE									
PENSION & OPEB DEFERRED EXPENSE	34	182	3509			12474			
RIP EXPENSE	34 37 38	182	3509			12475			
OCI	32 34 35 37	182	3509			12769			
PERCENTAGE OF INCOME PLAN									
NET CHARGE OFFS-LESS THAN 12 MTHS	34	182	3512			12220			
NET CHARGE OFFS - OVER 12 MONTHS	34	182	3512			12250			
NET CHARGE OFFS - UNBILLED REVENUE	34	182	3512			12280			
REGULATORY EFFECTS OF SFAS 96	32 34 35 37 38	182	3516						
REG EFFECT ADJ FAS96(DB AND CR)	32 34 35 37 38	182	3516			12175			
LONGWALL MINING PROJECT									
LONGWALL MINING	37	182	3517			12495			
SFAS 133 LONGTERM ASSET	32 34 35 37 38	182	3533						
OTHER NON-CURRENT REGULATORY ASSETS	32 34 35 37 38	182	3599						
ACCUM PROV FOR DEPRECIATION	34	182	3599			12108			
DEFERRED DEPR FOR IRP	34	182	3599			12109			
	34	182	3599			12109	YR****		
DEFERRED DEPRECIATION - CEP	34	182	3599			12112			
DEFERRED DEPR - CAPITAL LEASE	34 37	182	3599			12115			
CHOICE RATE CASE CHANGES	38	182	3599			12201			
	38	182	3599	CE		12201			
WEATHERIZATION - PROGRAM COST	34	182	3599			12360			
	34	182	3599	CE		12360			
WEATHERIZATION COSTS 1988 THRU 1993	34	182	3599			12370	YR****		
	34	182	3599	CE		12370	YR****		
	34	182	3599	CE		12370	YR****		
WEATHERIZATION - BASE RATE RECOVERY	34	182	3599			12390			OL**
	34	182	3599	CE		12390			
WEATHERIZATION/ DSM TRACKER	34	182	3599			12400			
BAD DEBT TRACKER	32 34 35 37 38	182	3599			12403			
CAB-UNCOLLECTIBLE-CURR-ACCRUAL	34	182	3599			12403	100182		
GMB/GTS UNCOLLECT EXP ACCRUAL	34	182	3599			12403	100183		
DEFERRED PROPERTY TAXES	34	182	3599			12408			
DEFERRED PROPERTY TAXES	34	182	3599			12409			
CEP DEFERRED PROPERTY TAXES	34	182	3599			12412			
COH RISER PROJECT	34	182	3599	CE		12476			
COH DSM PROGRAM	34	182	3599			12477			
	34	182	3599	CE		12477			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
COH RISER PRG COSTS TO BE RECOVERED	34	182	3599			12479			
GCR BASE CHIP	34	182	3599			12501			
BELL ATLANTIC	35	182	3599			12538			
LONACONING CASE	35	182	3599			12539			
INTEGRATED RESOURCE PLANNG	35	182	3599	CE		12541	RP****		6030
	35	182	3599	CE		12541	RP****		DS**
	35	182	3599	CE		12541	RP****		73**
	35	182	3599	CE		12541	RP****		OL**
	35	182	3599	CE		12541	RP****		6030
DEFERRED INTEREST EXPENSE - GCR	34 37	182	3599			12605			
DEF INTEREST EXPENSE ON RATE REFUND	35 37 38	182	3599			12610			
	38	182	3599			12610			COS*
DEFERRED RATE CASE EXPENSE	32	182	3599			12700			
POST IN SERVICE CARRYING CHARGES	34	182	3599			12745			
DEFERRED PISCC - RIDER IRP	34	182	3599			12746			
	34	182	3599			12746	YR****		
DEFERRED PISCC - CEP PISCC	34	182	3599			12747			
ENVIRONMENTAL INS. RECOVERIES	32	182	3599			12910			
	32	182	3599			12910	LG****		
HEDGING PROGRAM	32 34 35 37 38	182	3599			12920			
RATE CASE EXPENSES	32	182	3599			12921			
	32	182	3599	CE		12921			
	34	182	3599			12921			
	34	182	3599	CE		12921			
	35	182	3599			12921			
	35 37	182	3599	CE		12921			
CKY GAS COSTS AUDIT 2002	32	182	3599			12922			
	32	182	3599	CE		12922			
CKY IBM RATE CASE RECOVERY	32	182	3599			12923			
CAP COMMODITY E FACTOR ADJUSTMENT		182	3599			12941			
CAP COMMODITY E FACTOR RECOVERY		182	3599			12942			
CUSTOMER ASSIST PROG.	32	182	3599			12971			
CAP FORGIVENESS	32	182	3599			12972			
CAP RECOVERY	32	182	3599			12973			
RESTRUCTURING COSTS ADJUSTMENT		182	3599			15808			
SP EMPL SEVERANCE ARRANGEMENT		182	3599			15810			
SPECIAL EMPL SEVERANCE PHOENIX		182	3599			15811			
RESTRUCTURING COSTS - SERVICE CORP		182	3599	CE		15812			
EMPLOYEE SEVERANCE - FIELD		182	3599			15813			
EMPLOYEE SEVERANCE - OTHER		182	3599			15814			
EMPLOYEE SEVERANCE - PRINT SERVICES		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		182	3599			15818			
EMPLOYEE SEVERANCE-COMMUNICATION		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	32 34 35 37 38	182	3599			15826			

ACCOUNT DESCRIPTION	VAL ID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INFRASTRUCTURE PROGRAMS	34	182	3599						
	34	182	3599	CE					
POSTEMPLOYMENT BENEFIT									
GAIN/LOSS	37	182	3599			15860	101730		
GAS COST INCENTIVE PLAN	37	182	3599			15880	101730		
GCR RECOVERY/PASSBACK	37	182	3599			15880	101731		
COH RISER PRG COSTS RECOVERED	34	182	3599		SCH A	12478	YR*****		
	34	182	3599		SCH A	12478	YR*****		
COH RISER PRG COSTS TO BE RECOVERED	34	182	3599		SCH A	12479			
COH RISER PRG COSTS RECOVERED	34	182	3599		SCH R	12478	YR*****		
COH RISER PRG COSTS TO BE RECOVERED	34	182	3599		SCH R	12479			
COH RISER PRG COSTS RECOVERED	34	182	3599		SCH R	12478			
COH RISER PRG COSTS TO BE RECOVERED	34	182	3599		SCH R	12479			
COH RISER PRG COSTS RECOVERED	34	182	3599		SCH R	12478			
OTHER DEFERRED DEBITS									
DEFERRED RATE CASE EXPENSE	32	182	3900			12700			
GSR TRANSITION COSTS	37	182	3900			12961	P****		
STRANDED TRANSITION COSTS	37	182	3900			12962	P****		
183 PRELIM SURVEY									
SURVEY/INVESTIGATION CHG, PRELIM	32 34 35 37 38	183	2000	CE			WP*****		WL**
184 CLEARING ACCTS									
MISC. CLEARING ACCOUNTS									
LEGAL SERVICES AND EXPENSE (DB & CR)	32 34 35 37 38	184	0001			11320	100260		
LEGAL SERV AND EXPS (DB AND CR)	32 34 35 37 38	184	0001			11320	100270		
MISCELLANEOUS	32 34 35 37 38	184	0002						
BUILDING CLEARING ACCOUNTS	34	184	0002						
COMMUNICATIONS	34	184	0002			C****			
	34	184	0002			C****			CCTR
	34	184	0002	CE		C****			CCTR
	34	184	0002	CE		C****			7210
	34	184	0002			C****			7520
	34	184	0002	CE		C****			7520
BRANDING	34	184	0002	CE		07607			CCTR
	34	184	0002	CE		07607			7520
LEASE RENTAL - BUILDING	34	184	0002	CE		16110			F***
	34	184	0002	CE		16110			CCTR
	34	184	0002	CE		16110			6321
LEASE RENTAL - MARBLE CLIFF	34	184	0002	CE		16111			CCTR
	34	184	0002	CE		16111			7510
	34	184	0002	CE		16111			7520
LEASE RENTAL-LAND-PARKING GEN SVC	34	184	0002	CE		16120			F***
	34	184	0002	CE		16120			CCTR
	34	184	0002	CE		16120			7520
	34	184	0002	CE		16120			6321
GROSS RECEIPTS TAX - LAND LEAS REV	34	184	0002	CE		16121			F***
	34	184	0002	CE		16121			CCTR
PROPERTY TAX - BUILDINGS AND LAND	34	184	0002	CE		16130			F***
	34	184	0002	CE		16130			CCTR

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
PROPERTY TAX - BUILDING EQUIPMENT	34	184	0002	CE		16131			F***
	34	184	0002	CE		16131			CCTR
SUB LEASE REV - CREDIT UNION	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
	34	184	0002	CE		16145			7520
G O BUILDING COSTS DISTRIBUTED	34	184	0002			16198			
G O BUILDING COSTS PRIOR YR BALANCE	34	184	0002			16199			
	34	184	0002	CE		16199			
					38	16199			
BUILDING SERVICE COSTS	34	184	0002			16210			CCTR
	34	184	0002	CE		16210			CCTR
	34	184	0002			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
	34	184	0002	CE		16213			7520
**BAD ACTIVITY**	34	184	0002	CE		16213			7560
	34	184	0002	CE		16214			CCTR
	34	184	0002	CE		16214			7520
	34	184	0002	CE		16214			7580
G. O. COMMUNICATIONS	34	184	0002	CE		16215			7590
BUILDINGS	34	184	0002	CE		16216			7620
**BAD ACTIVITY**	34	184	0002	CE		16220			CCTR
	34	184	0002	CE		16220			7520
INVESTMENT COST	34	184	0002	CE		16230			F***
	34	184	0002	CE		16230			DS**
	34	184	0002	CE		16230			CCTR
	34	184	0002	CE		16230			6321
INTERIOR LANDSCAPE	34	184	0002	CE		16240			CCTR
	34	184	0002	CE		16240			7520
ELEVATORS	34	184	0002	CE		16241			CCTR
	34	184	0002	CE		16241			7520
WINDOWS & WALLS	34	184	0002	CE		16242			CCTR
	34	184	0002	CE		16242			7520
HEATING AND AIR CONDITIONING	34	184	0002	CE		16243			CCTR
	34	184	0002	CE		16243			7520
SECURITY	34	184	0002	CE		16244			CCTR
	34	184	0002	CE		16244			7520
**BAD ACTIVITY**	34	184	0002	CE		16249			CCTR
	34	184	0002	CE		16249			7520
LEASED EQUIPMENT	34	184	0002			16250			
	34	184	0002	CE		16250			CCTR
	34	184	0002	CE		16250			7520
EMPLOYEE PARKING EXPENSE	34	184	0002	CE		16260			CCTR
	34	184	0002	CE		16260			7520
EMPLOYEE PARKING REIMBURSEMENT	34	184	0002	CE		16269			CCTR
	34	184	0002	CE		16269			7520

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
**BAD ACTIVITY**	34	184	0002	CE		16270			CCTR
	34	184	0002	CE		16270			7520
	34	184	0002	CE		16270			9440
**BAD ACTIVITY**	34	184	0002	CE		16279			CCTR
	34	184	0002	CE		16279			7520
TELECOMMUNICATIONS PROPERTY TAX	34	184	0002	CE		16311			6410
LEASED LINES - LONG DISTANCE	34	184	0002	CE		16341			7510
	34	184	0002	CE		16341			7710
**BAD ACTIVITY**	34	184	0002	CE		16343			7510
	34	184	0002	CE		16343			7710
OFFICE FURNITURE - LEASED	34	184	0002	CE		16350			7540
OFFICE FURNITURE PROPERTY TAX	34	184	0002	CE		16351			6410
CAFETERIA EQUIPMENT - LEASED	34	184	0002	CE		16360			7550
CAFETERIA EQUIPMENT PROPERTY TAX	34	184	0002	CE		16361			6410
CAFETERIA EQUIPMENT REPAIRS	34	184	0002	CE		16362			7550
CAFETERIA APPLIANCE REPAIRS	34	184	0002	CE		16363			7550
CARPETING - LEASED	34	184	0002	CE		16370			CCTR
	34	184	0002	CE		16370			7520
**BAD ACTIVITY**	34	184	0002	CE		17110			7681
MOTOR VEHICLE CLEARING ACCOUNTS									
COMMUNICATIONS	34	184	0010			C****			
	32 34	184	0010	CE		C****			7210
	32 34	184	0010	CE		C****			7610
	34	184	0010	CE		C****			7640
TRAINING, SAFETY	34	184	0010			02798			7640
INCENTIVE AND SPECIAL PAYOUTS	34	184	0010			08198			
LICENSE FEES AND OTHER TAXES	32 34 35 37 38	184	0010	CE		11370			7640
	34	184	0010	CE		11370		VN****	7640
ARI - AUTO LICENSING & FEES	32 34 35 37 38	184	0010			11371			
	32	184	0010	CE		11371			7640
	32 34 35 37 38	184	0010	CE		11371		VN****	7640
ARI - TRUCK LICENSING & FEES	32 34 35 37 38	184	0010			11372			
	32	184	0010	CE		11372			7640
	32 34 35 37 38	184	0010	CE		11372		VN****	7640
INSURANCE	32 34 35 37 38	184	0010	CE		11380			7640
LEASE RENTALS (PRNCPL & INT ONLY)	32 34 35 37 38	184	0010	CE		11390			7640
	37	184	0010	CE		11390		WP****	WL**
COSTS - DISPOSAL OF TRANS EQUIP	32 34 35 37 38	184	0010	CE		11400			7640
	34	184	0010	CE		11400		VN****	OL** 7640
EQUIPMENT AND INSTALLATION COSTS	32 34 35 37 38	184	0010	CE		11410			7640
DELAYED DISC ON VEHICLE PURCHASES	32 34 35 37 38	184	0010	CE		11420			7640
PERSL USE CO VEHLE - REIMBURSEMENT	32 34 35 37 38	184	0010	CE		11430			7640
VEHICLE ACCIDENT REPAIRS	32 34 35 37 38	184	0010	CE		11441		VN****	7640
VEHICLE DAMAGE REIMBURSEMENT	32 34 35 37 38	184	0010	CE		11442		VN****	7640
ADMINISTRATIVE EXPENSES	34	184	0010	CE		11450			DS**
	34	184	0010	CE		11450			OL**
	32 34 35 37 38	184	0010	CE		11450			7610
	32 34 35 37 38	184	0010	CE		11450			7640
ARI - AUTO SERVICE CHARGE	32 34 35 37 38	184	0010			11451			
	32	184	0010	CE		11451			7640

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC	
ARI - TRUCK SERVICE CHARGE	32 34 35 37 38	184	0010	CE		11451	VN****		7640	
	32 34 35 37 38	184	0010			11452				
	32	184	0010	CE		11452			7640	
ARI - REBATES	32 34 35 37 38	184	0010	CE		11452	VN****		7640	
	32 34 35 37 38	184	0010			11454				
	32 34 35 37 38	184	0010	CE		11454			7640	
PERSL USE CO VEHICLE - GROSS UP	32 34 35 37 38	184	0010	CE		11454	VN****		7640	
	32 34 35 37 38	184	0010	CE		11460			7640	
	32 34 35 37 38	184	0010	CE		11470			OL**	
TRANS - ALLOCATED BUILDING COSTS	34	184	0010	CE		11470			7520	
	32 34	184	0010	CE		11470			7640	
	34	184	0010	CE		11470		OL**	7640	
	34	184	0010	CE		11470			7640	
	34	184	0010	CE		11470		OL**	7640	
	34	184	0010	CE		11470			7640	
	34	184	0010	CE		11470		OL**	7640	
	34	184	0010	CE		11470			7640	
	34	184	0010	CE		11470		OL**	7640	
	34	184	0010	CE		11470			7640	
	34	184	0010	CE		11470		OL**	7640	
	34	184	0010	CE		11470			7640	
	34 35 37 38	184	0010	CE		11470			7640	
	34	184	0010	CE		11470	VN****		7640	
	GARAGE RENT - PAID TO OTHERS	32 34 35 37 38	184	0010	CE		11480			7640
GARAGE RENT - SPACE ALLOC COSTS	32 34 35 37 38	184	0010	CE		11500			7640	
DISCTS (COMMRCL STATIONS) - CREDIT	32 34 35 37 38	184	0010	CE		11520			7640	
VEHICLE STORAGE - BUILDING COSTS	32 34 35 37 38	184	0010	CE		11530			7640	
OTHER OPERATING EXPENSES	32 34 35 37 38	184	0010	CE		11540			7640	
	32 34	184	0010	CE		11540	VN****		7640	
	37	184	0010	CE		11540	WP****		WL**	
FUEL/OIL/SERVICE, COMPANY STATIONS	32 34 35 37 38	184	0010	CE		11550			7640	
FUEL/OIL/SERVICE, SELECTED STATIONS	32 34 35 37 38	184	0010	CE		11560			7640	
ARI - AUTO FUEL CHARGES	32 34 35 37 38	184	0010			11561				
	32	184	0010	CE		11561			7640	
ARI - TRUCK FUEL CHARGES	32 34 35 37 38	184	0010	CE		11561	VN****		7640	
	32 34 35 37 38	184	0010			11562				
	32	184	0010	CE		11562			7640	
OTHER STATIONS, FUEL, GASOLINE	32 34 35 37 38	184	0010	CE		11562	VN****		7640	
	32 34 35 37 38	184	0010	CE		11571	VN****	V***	7640	
	32 34 35 37 38	184	0010	CE		11572	VN****	V***	7640	
	32 34 35 37 38	184	0010	CE		11573	VN****	V***	7640	
	32 34 35 37	184	0010	CE		11574	VN****		7640	
		37	184	0010	CE		11574	VN****	V***	7640
		37 38	184	0010	CE		11574	VN****		7640
		38	184	0010	CE		11574	VN****	V***	7640
		38	184	0010	CE		11574	VN****		7640
		38	184	0010	CE		11574	VN****		7640
FUEL, COMPRESSED NATURAL GAS	32	184	0010	CE		11580		OL**	7640	
	34	184	0010	CE		11580			7640	
	34 35 37 38	184	0010	CE		11580		OL**	7640	
CNG-VEHICLE MAINT, TRAVEL TIME	32 34 35 37 38	184	0010	CE		11601	VN****		7640	
	32 34 35 37 38	184	0010	CE		11602	VN****		7640	
CNG-VEHICLE MAINT, TRAINING	32 34 35 37 38	184	0010	CE		11602	VN****		7640	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CNG-VEHICLE MAINT, NON-COMPANY	32 34 35 37 38	184	0010	CE		11603	VN****		7640
CNG-VEHICLE MAINT, MAT'L & SERVICES	32 34 35 37 38	184	0010	CE		11604	VN****		7640
CNG-VEHICLE MAINT, NGV INSTALLATION	32 34 35 37 38	184	0010	CE		11605	VN****		7640
CNG-VEHICLE MAINT, EMISSION TESTING	32 34 35 37 38	184	0010	CE		11606	VN****		7640
CNG-VEHICLE MAINT, ENGINE DIAGNOSES	32 34 35 37 38	184	0010	CE		11607	VN****		7640
CNG-VEHICLE MAINT, REMOVE/REPL TANK	32 34 35 37 38	184	0010	CE		11608	VN****		7640
CNG-VEHICLE MAINT, REMOVE/REPL CNG	32 34 35 37 38	184	0010	CE		11609	VN****		7640
CNG-VEHICLE MAINT, OTHER REPAIRS	32 34 35 37 38	184	0010	CE		11610	VN****		7640
CNG-FACILITY MAINT, TRAVEL TIME	32	184	0010	CE		11621		LOC*	7640
	32	184	0010	CE		11621		OL**	7640
	34	184	0010	CE		11621		LOC*	7640
	34	184	0010	CE		11621		OL**	7640
	35	184	0010	CE		11621		LOC*	7640
	35	184	0010	CE		11621		OL**	7640
	37	184	0010	CE		11621		LOC*	7640
	37	184	0010	CE		11621		OL**	7640
	38	184	0010	CE		11621		LOC*	7640
	38	184	0010	CE		11621		OL**	7640
CNG-FACILITY MAINT, TRAINING	32	184	0010	CE		11622		LOC*	7640
	32	184	0010	CE		11622		OL**	7640
	34	184	0010	CE		11622		LOC*	7640
	34	184	0010	CE		11622		OL**	7640
	35	184	0010	CE		11622		LOC*	7640
	35	184	0010	CE		11622		OL**	7640
	37	184	0010	CE		11622		LOC*	7640
	37	184	0010	CE		11622		OL**	7640
	38	184	0010	CE		11622		LOC*	7640
	38	184	0010	CE		11622		OL**	7640
CNG-FACILITY MAINT, NON-COMPANY	32	184	0010	CE		11623		LOC*	7640
	32	184	0010	CE		11623		OL**	7640
	34	184	0010	CE		11623		LOC*	7640
	34	184	0010	CE		11623		OL**	7640
	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
CNG-FACILITY MAINT, CHECK	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
	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

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
CNG-FACILITY MAINT, REBUILD STATION	32	184	0010	CE		11625		OL**	7640
	32	184	0010	CE		11625		LOC*	7640
	32 34	184	0010	CE		11625		OL**	7640
	34	184	0010	CE		11625		LOC*	7640
	34 35	184	0010	CE		11625		OL**	7640
	35	184	0010	CE		11625		LOC*	7640
	35 37	184	0010	CE		11625		OL**	7640
	37	184	0010	CE		11625		LOC*	7640
	37 38	184	0010	CE		11625		OL**	7640
	38	184	0010	CE		11625		LOC*	7640
	38	184	0010	CE		11625		OL**	7640
	38	184	0010	CE		11625		LOC*	7640
	CNG-FACILITY MAINT, REMOVE/REPLACE	32	184	0010	CE		11626		LOC*
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
38		184	0010	CE		11626		LOC*	7640
38		184	0010	CE		11626		OL**	7640
CNG-FACILITY LEASE HYDROSTATIC TEST FACILITY, CNG		32 34 35 37 38	184	0010	CE		11627		
	32	184	0010	CE		11711		LOC*	7640
	32	184	0010	CE		11711		OL**	7640
	34	184	0010	CE		11711		LOC*	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		OL**	7640
	38	184	0010	CE		11711		LOC*	7640
	HYDROSTATIC TEST FACILITY, NON-CNG	32	184	0010	CE		11712		LOC*
32		184	0010	CE		11712		OL**	7640
34		184	0010	CE		11712		LOC*	7640
34		184	0010	CE		11712		OL**	7640
35		184	0010	CE		11712		LOC*	7640
35		184	0010	CE		11712		OL**	7640
37		184	0010	CE		11712		LOC*	7640
37		184	0010	CE		11712		OL**	7640
38		184	0010	CE		11712		LOC*	7640
38		184	0010	CE		11712		OL**	7640
38		184	0010	CE		11712		LOC*	7640
38		184	0010	CE		11712		OL**	7640
TRAINING, NGV & CNG STATION		32	184	0010	CE		11713		LOC*
	32	184	0010	CE		11713		OL**	7640
	34	184	0010	CE		11713		LOC*	7640
	34	184	0010	CE		11713		OL**	7640
	35	184	0010	CE		11713		LOC*	7640
	35	184	0010	CE		11713		OL**	7640
	37	184	0010	CE		11713		LOC*	7640
	37	184	0010	CE		11713		OL**	7640



<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
	34	184	0020	CE		C****			7630
	34	184	0020	CE		C****		OL**	7630
	34	184	0020			C****			7640
LABOR, GASOLINE POWERED VEHICLE	34	184	0020	CE		C****			7640
	34	184	0020	CE		11751			7640
	34	184	0020	CE		11751		LOC*	7640
	34	184	0020	CE		11751			7640
LABOR, NATURAL GAS POWERED	34	184	0020	CE		11751		OL**	7640
	34	184	0020	CE		11752		LOC*	7640
LABOR, DIESEL POWERED	34	184	0020	CE		11752		OL**	7640
	34	184	0020	CE		11753		LOC*	7640
LABOR, PROPANE POWERED	34	184	0020	CE		11753		OL**	7640
	34	184	0020	CE		11754		LOC*	7640
UNIT REPAIRS	34	184	0020	CE		11754		OL**	7640
	34	184	0020	CE		11755		LOC*	7640
LABOR, NON-MECHANICS	34	184	0020	CE		11755		OL**	7640
	34	184	0020	CE		11756		LOC*	7640
SERVICING MATERIAL AND SUPPLIES	34	184	0020	CE		11756		OL**	7640
	34	184	0020	CE		11760		OL**	7640
GARAGE - ALLOCATED BUILDING COSTS	34	184	0020	CE		11760			7640
	34	184	0020	CE		11760		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770		LOC*	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		11770		OL**	7640
	34	184	0020	CE		11770			7640
	34	184	0020	CE		1177			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	184	0020	CE		11800			7640
	34	184	0020	CE		11800		OL**	7640
CREDIT - MISCELLANEOUS	34	184	0020	CE		11810		OL**	7640
CREDIT-JOB ORDER COSTS DISTRIBUTED	34	184	0020	CE		11820		OL**	7640
PRIOR YEAR BALANCE - CO GARAGE EXP	34 37	184	0020			11830			
TRANS EXPENSE TRANSFERRED - CREDIT	34	184	0020			11840			
GENERAL TOOLS - ALLOCD BLDG COSTS	34	184	0020	CE		11970			7640
GENERAL TOOL CLEARING ACCOUNTS									
COMMUNICATIONS	34	184	0030	CE		C****			7210
	32 34	184	0030	CE		C****			7610
ARI - TOOLS LICENSING & FEES	32 34 35 37 38	184	0030			11373			
	32 34 35 37 38	184	0030	CE		11373	TL****		7640
ARI - TOOLS SERVICE CHARGE	32 34 35 37 38	184	0030			11453			
	32 34 35 37 38	184	0030	CE		11453	TL****		7640
ARI - REBATES	32 34 35 37 38	184	0030	CE		11454			7640
	32 34 35 37 38	184	0030	CE		11454	VN****		7640
ARI - TOOLS FUEL CHARGES	32 34 35 37 38	184	0030			11563			
	32 34 35 37 38	184	0030	CE		11563	TL****		7640
COMMERCIAL REPAIRS	37	184	0030			11730			
	37	184	0030	CE		11730	TL****		7640
ARI - TOOLS MAINTENANCE	32 34 35 37 38	184	0030			11733			
	32 34 35 37 38	184	0030	CE		11733	TL****		7640
COMPANY REPAIRS	34	184	0030			11740			
	34	184	0030	CE		11740	TL****		7640
LICENSE FEES AND OTHER TAXES	32 34 35 37 38	184	0030	CE		11890			7610
	32 34 35 37 38	184	0030	CE		11890			7640
INSURANCE	32 34 35 37 38	184	0030	CE		11900			7610
	32 34 35 37 38	184	0030	CE		11900			7640
LEASE RENTALS (PRNCPL & INT ONLY)	32 34 35 37 38	184	0030	CE		11910			7610
	32 34 35 37 38	184	0030	CE		11910			7640
DISPOSAL COSTS OF GENERAL TOOLS	32 34 35 37 38	184	0030	CE		11920			7610
	32 34 35 37 38	184	0030	CE		11920			7640
EQUIPMENT AND INSTALLATION COSTS	34	184	0030	CE		11920	TL****		7640
	32 34 35 37 38	184	0030	CE		11930			7610
	32 34 35 37 38	184	0030	CE		11930			7640
GENERAL TOOL ACCIDENT REPAIRS	32 34 35 37 38	184	0030	CE		11941	TL****		7610
	32 34 35 37 38	184	0030	CE		11941	TL****		7640
GENERAL TOOL DAMAGE REIMBURSEMENT	32 34 35 37 38	184	0030	CE		11942	TL****		7610
	32 34 35 37 38	184	0030	CE		11942	TL****		7640
ADMINISTRATIVE EXPENSE	32 34 35 37 38	184	0030	CE		11950			7610
	32 34 35 37 38	184	0030	CE		11950			7640
RENT - HOUSING OF GENERAL TOOL	32 34 35 37 38	184	0030	CE		11960			7610
	32 34 35 37 38	184	0030	CE		11960			7640
GENERAL TOOLS - ALLOCD BLDG COSTS	38	184	0030	CE		11970			OL**
	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
	32 34 35 37 38	184	0030	CE		11980			7640
OTHER OPERATING EXPENSE	32 34 35 37 38	184	0030	CE		11990			7610
	32 34 35 37 38	184	0030	CE		11990			7640

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
COMPANY STATIONS	32	184	0030			12000			
	32	184	0030	CE		12000			
	32 34 35 37 38	184	0030	CE		12000			7610
	32 34 35 37 38	184	0030	CE		12000			7640
	34	184	0030	CE		12000	TL*****		7640
SELECTED COMMERCIAL STATIONS	32 34 35 37 38	184	0030	CE		12010			7610
	32 34 35 37 38	184	0030	CE		12010			7640
	37	184	0030	CE		12010	TL*****		7640
OTHER STATIONS, FUEL, GASOLINE	32 34 35 37 38	184	0030	CE		12021	TL*****	V***	7610
	32 34 35 37 38	184	0030	CE		12021	TL*****	V***	7640
OTHER STATIONS, FUEL, DIESEL	32 34 35 37 38	184	0030	CE		12022	TL*****	V***	7610
	32 34 35 37 38	184	0030	CE		12022	TL*****	V***	7640
OTHER STATIONS, OIL	32 34 35 37 38	184	0030	CE		12023	TL*****	V***	7610
	32 34 35 37 38	184	0030	CE		12023	TL*****	V***	7640
OTHER STATIONS, SERVICE (LUBE,WASH)	32 34 35 37 38	184	0030	CE		12024	TL*****		7610
	32 34 35 37 38	184	0030	CE		12024	TL*****		7640
COMPRESSED NATURAL GAS	32 34 35 37 38	184	0030	CE		12030		OL**	7610
	32 34 35 37 38	184	0030	CE		12030		OL**	7640
CNG-GENERAL TOOL EQUIPMENT MAINT	32 34 35 37 38	184	0030	CE		12040	TL*****		7610
	32 34 35 37 38	184	0030	CE		12040	TL*****		7640
CNG-FACILITY EQUIPMENT MAINTENANCE	32	184	0030	CE		12050		OL**	7610
	32	184	0030	CE		12050			7610
	32 34	184	0030	CE		12050		OL**	7610
	34	184	0030	CE		12050			7610
	34 35	184	0030	CE		12050		OL**	7610
	35	184	0030	CE		12050			7610
	35 37	184	0030	CE		12050		OL**	7610
	37	184	0030	CE		12050			7610
	37 38	184	0030	CE		12050		OL**	7610
	38	184	0030	CE		12050			7610
	38	184	0030	CE		12050		OL**	7610
	32	184	0030	CE		12050		OL**	7640
	32	184	0030	CE		12050			7640
	32 34	184	0030	CE		12050		OL**	7640
	34	184	0030	CE		12050			7640
	34 35	184	0030	CE		12050		OL**	7640
	35	184	0030	CE		12050			7640
	35 37	184	0030	CE		12050		OL**	7640
	37	184	0030	CE		12050			7640
	37 38	184	0030	CE		12050		OL**	7640
	38	184	0030	CE		12050			7640
	38	184	0030	CE		12050		OL**	7640
TIRES AND TUBES	37	184	0030			12060			
	34	184	0030	CE		12060			7610
	34	184	0030	CE		12060			7640
	32 34 35 37 38	184	0030	CE		12060	TL*****		7610
	32 34 35 37 38	184	0030	CE		12060	TL*****		7640
COMMERCIAL REPAIRS	37	184	0030			12070			
	32 34 35 37 38	184	0030	CE		12070	TL*****		7610
	32 34 35 37 38	184	0030	CE		12070	TL*****		7640

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
COMPANY REPAIRS	34 37	184	0030	CE		12070	VN****		7640
	32 34 35 37 38	184	0030	CE		12080	TL****		7610
	32 34 35 37 38	184	0030	CE		12080	TL****		7640
GEN TOOL EXPENSE TRANSFERRED - CR	32 34 35 37 38	184	0030			12090			
PRIOR YEAR BALANCE	32 34 35 37 38	184	0030			12100			
METER SHOP CLEARING ACCOUNTS									
INCENTIVE AND SPECIAL PAYOUTS	34	184	0050	CE		08198			MS**
METER SHOP DIRECT LABOR & EXPENSE	34	184	0050	CE		11861			F***
	34	184	0050	CE		11861			MS**
	34	184	0050	CE		11861			DS**
	34	184	0050			11861			
	34	184	0050	CE		11861			7210
	34	184	0050	CE		11861			7710
	34	184	0050	CE		11861			9110
	34	184	0050	CE		11861	MD****		MS**
METER SHOP-NON-AFFIL PROJ REVENUES	34	184	0050			11863			MS**
	34	184	0050			11870			MS**
DOMESTIC M S EXP TRANSFRD - CREDIT	34	184	0050	CE		11870			MS**
	34 38	184	0050			11870			
METER SHOP STOCKING	34	184	0050	CE		11871			MS**
	34	184	0050	CE		11871			7710
METER SHOP DOMESTIC METERS 250	34	184	0050	CE		11872			MS**
	34	184	0050	CE		11872			7710
METER SHOP TURBINE	34	184	0050	CE		11873			MS**
	34	184	0050	CE		11873			7710
METER SHOP ROTARY	34	184	0050	CE		11874			MS**
	34	184	0050	CE		11874			7710
METER SHOP LARGE VOLUME	34	184	0050	CE		11875			MS**
	34	184	0050	CE		11875			7710
METER SHOP EQUIPMENT REPAIR	34	184	0050	CE		11876			MS**
	34	184	0050	CE		11876			7710
MISCELLANEOUS	34	184	0050	CE		11877			MS**
EXTERNAL MARKETING	34	184	0050	CE		11878			MS**
	34	184	0050			11878			
PRIOR YEAR BALANCE	34 38	184	0050			11880			
I.S. CLEARING ACCOUNTS - O & M									
INFORMATION TECHNOLOGY SERVICES	34	184	0080			X****			
NON-PRODUCTIVE TIME									
LABOR DISTRIBUTION ABSENCE CODES	32 34 35 37 38	184	0090			L****			
PROVISION FOR (G.O. USE ONLY)	32 34 35 37 38	184	0090			L0920			
PRIOR YEAR BALANCE (G.O. USE ONLY)	32 34 35 37 38	184	0090			L0930			
PAYROLL/LABOR DISTRIBUTION VARIANCE	32	184	0090			L0990			
	32	184	0090	CE		L0990			
	34	184	0090			L0990			
	34	184	0090	CE		L0990			
	35	184	0090			L0990			
	35	184	0090	CE		L0990			
	37	184	0090			L0990			
	37	184	0090	CE		L0990			
	38	184	0090			L0990			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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			08198			
	34	184	0100	CE		08198			7792
ADMINISTRATIVE LABOR & EXPENSE	34	184	0100	CE		13110			7791
SHOP LABOR & EXPENSE - DIRECT	34	184	0100	CE		13120			7793
SHOP LABOR & EXPENSE - INDIRECT	34	184	0100	CE		13130			7793
OTHER	34	184	0100			13135			
	34	184	0100	CE		13135			7792
MISCELLANEOUS MATERIAL & SUPPLIES	34	184	0100	CE		13140			7792
	32 34 35 37 38	184	0100	CE		13140			7793
BUILDING COSTS	34	184	0100	CE		13150			7210
	34	184	0100	CE		13150			7791
	34	184	0100	CE		13150			7793
CREDIT FABRICATION COSTS DISTRIBUTE	34	184	0100			13180			
PRIOR YEAR BALANCE	34	184	0100			13190			
DFC (BANGS/FAB) PURCHASING EXPENSES	34	184	0100	CE		13205			F***
	34	184	0100			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			13210			
	34	184	0100	CE		13210			7791
	34	184	0100	CE		13210			7792
DFC (BANGS/FAB) PAYROLL TX ON INCEN	34	184	0100			13215			
	34	184	0100	CE		13215			7792
DFC (BANGS/FAB) FIX COST	34	184	0100			13220			
	34	184	0100	CE		13220			7792
DFC (BANGS/FAB) SALVAGE EXP	34	184	0100			13225			
	34	184	0100	CE		13225			7792
DFC (BANGS/FAB) ADMINISTRATION EXPE	34	184	0100			13230			
	34	184	0100	CE		13230			7210
	34	184	0100			13230			OL** 7792
	34	184	0100	CE		13230			7792
DFC (BANGS/FAB) PROJ EXPENSES	34	184	0100			13235			
	34	184	0100	CE		13235			7792
DFC (BANGS/FAB) SALVAGE REVENUES	34	184	0100			13240			
	34	184	0100	CE		13240			7792
DFC (BANGS/FAB) PROJECT REVENUES	34	184	0100			13245			
	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
**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
MATERIALS - GAS BILL RENDERING	34	184	0200	CE		17220			7682
INSERTING MATERIALS	34	184	0200	CE		17320			7682
34	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
186 DEFERRED DEBITS									
MAINTENANCE AND JOBBING WIP	32 34 35 37 38	186	0001	CE			WP*****		WL**
GENERAL OFFICE LEASE, REVENUE COH									
GNRL OFF BLDG LEASE-REV	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	186	0034	CE		12180			
	34	186	0034			12180			
	34 35	186	0034	CE		12180			
	37	186	0034			12180			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	186	0034	CE		12180			
	38	186	0034			12180			
	38	186	0034	CE		12180			
SYSTEM SERVICES	34 37 38	186	0034			12190			
CONSULTATION SERVICES	32	186	0034	CE		12200			
	34	186	0034			12200			
	34 35	186	0034	CE		12200			
	37 38	186	0034			12200			
	38	186	0034	CE		12200			
AMORTIZATION	32 34 35 37 38	186	0034			12210			
VIRGINIA PROPERTIES MERGER									
VIRGINIA PROPERTIES MERGER		186	0038			12660			
TAXES, PROPERTY	32 34	186	0040						
DEFERRED PROPERTY TAXES	32 34 35 37 38	186	0040			12620			
OHIO WEATHERIZATION PROGRAM									
WEATHERIZATION/ DSM TRACKER	34	186	0051	CE		12400			
PENSION RESTORATION PLAN	34 37 38	186	0071						
NOTES RECEIVABLE - LONG TERM									
PROMISSORY NOTES	34	186	0075			10775			
DEFERRED CHARGES - OPEB									
OPEB HOUSEKEEPING FUNCTION									
OPEB - TRANS, OBLIGATION (CAPITAL)		186	0079			12763	100800		
OPEB DEFERRED CHARGES	32 34 35 37 38	186	0079			12768			
INSURANCE TRANSACTION									
LIAB NONCURR - REGULAR	32 34 35 37 38	186	0083			16400			
LIAB NONCURRENT-HOUSEK\ADJ	32 34 35 37 38	186	0083			16410			
NONCURRENT-REGULAR AMORT	32 34 35 37 38	186	0083			16420			
NONCURRENT-HOUSEKE-AMORT	32 34 35 37 38	186	0083			16430			
DEFERRED DEBITS - SALE OF CNY (COH)									
SALE OF CNY	34	186	0086	CE		12530			OL**
DEFERRED I/C	32 34 35 37 38	186	80AA						
OTHER DEFERRED DEBITS	32 35 37 38	186	9900						
ACCOUNTS PAYABLE OTHER	37	186	9900			08299			DS**
CASH OVER AND SHORT (DB AND CR)	32 34 35 37 38	186	9900			12170			
VEHICLE EQUIPMENT INSTALLATION	34	186	9900	CE		12290	VN****		
FEDERAL EXCISE TAX - GASOLINE	34	186	9900			12300			
SPECIAL PROJECTS DB		186	9900			12310			
	34	186	9900			12310	PR****		
	34	186	9900	CE		12310	PR****		
	34	186	9900	CE		12310	PR****		OL**
SPECIAL PROJECTS CR	34	186	9900	CE		12311	PR****		
FABRICATION WORK IN PROG - BANGS	34	186	9900			12320			
	34	186	9900	CE		12320			
CGSSC - CONVENIENCE BILLS	32 34 35 37 38	186	9900			12325			
RESIDENTIAL FUEL CONVERSION LOANS	32 34 35 37 38	186	9900			12330			DD**
WATER TANK LOANS - TEN YEARS	34	186	9900			12336			DD**
WATER TANK LOANS - THREE YEARS	34	186	9900			12337			DD**
GAS BOOSTER WATER HEATERS	32 35 37 38	186	9900			12338			
MUTUAL MATERIALS	34	186	9900			12357	MATERP		MS**
	34	186	9900	CE		12357	MATERP		MS**



DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
	34	186	9900			12357	MATERR		0037
	34	186	9900	CE		12357	MATERR		0037
	34	186	9900			12357	MATERR		0038
	34	186	9900	CE		12357	MATERR		0038
	34	186	9900			12357	MATERR		7792
	34	186	9900	CE		12357	MATERR		7792
COMPET TRANS AGENCY PURCH AGRMENT									
GAS COSTS	34	186	9900			12420	100900		
CUSTOMER REIMBURSEMENT	34	186	9900			12420	100910		
MISCELLANEOUS	32 34 35 37 38	186	9900			12480			
		186	9900	CE		12480			
		186	9900	CE		12480			OL**
REIMBURSABLE BILLING TO TCO	34	186	9900			12487			
MANAGEMENT AUDIT	32	186	9900			12490			
MANAGEMENT AUDIT	34	186	9900			12500			
DEFERRED STORAGE CHARGES	34	186	9900			12510			
PROPERTY TAX DEDUCTION	34	186	9900			12520			
**BAD ACTIVITY**	34	186	9900			12521			
COLUMBIA PROPANE MERGER	34	186	9900			12522			
DEF INTEREST EXPENSE ON RATE REFUND		186	9900			12610			COS*
1990 RATE CASE-CONSULTANT FEES	34	186	9900			12650	YR****		
VIRGINIA MERGER AMORTIZATION		186	9900			12670			
RATE CASE (LYNCHBURG)		186	9900			12680	YR****		
LICENSE AND FRANCHISE TAXES		186	9900			12690			
DEFERRED RATE CASE EXPENSE	34	186	9900			12700			
	34	186	9900	CE		12700			
EDUCATION 2000									
TAPE - EXPENSE	32 34 35 37 38	186	9900			12710	100940		
TAPE - REVENUE	32 34 35 37 38	186	9900			12710	100950		
EMPLOYEE DEVELOPMENT									
DEBIT (COH)	32 34	186	9900	CE		12720	100960		
CREDIT (COH)	32 34	186	9900	CE		12720	100970		
MAPPING PROJECT - 1991		186	9900			12730	YR****		
LYNCHBURG ENVIRONMENTAL		186	9900			12740			
PETERSBURG ENVIRONMENTAL		186	9900			12741			
PORTSMOUTH (PATIO PLAZA)		186	9900			12742			
PORTSMOUTH (ABEX)		186	9900			12743			
STAUNTON ENVIRONMENTAL		186	9900	CE		12744			
		186	9900	CE		12744			OL**
**BAD ACTIVITY**		186	9900			12750			
INSURANCE TRANSACTION	32 34	186	9900			12760			
CASH POINT PAYMENTS		186	9900			12770			
PAYROLL DEDUCTION CODES	32 34 35 37 38	186	9900			128**			
DEFERRED INTEREST EXPENSE - GCR	32 34 35 37 38	186	9900			12800			
REMAINING ENVIRONMENTAL EXPENDITURE		186	9900			12900			
		186	9900			12900	LG****		
HEDGING PROGRAM		186	9900			12920			
1993 CMD RATE CASE NO. 3520		186	9900			12940			
FORMS CONTROL	34	186	9900	CE		12950			CCTR
CONSTRUCTION SVCS MATERIAL HOLDING	32	186	9900	CE		12951			DS**

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
	34	186	9900			12951			DS**
	34	186	9900	CE		12951			DS**
	34	186	9900			12951			
	34	186	9900	CE		12951			OL**
CUSTOMER ASSIST PROG.	32	186	9900			12971			
CAP FORGIVENESS	32	186	9900			12972			
CAP RECOVERY	32	186	9900			12973			
MATERIAL HOLDING	32 34 35 37	186	9900	CE		12980			DS**
	32	186	9900			12980			
	32	186	9900	CE		12980			
	34 35 37 38	186	9900			12980			
	32 34 35 37 38	186	9900	CE		12980			COS*
	34	186	9900	CE		12980			OL**
	34	186	9900	CE		12980			7792
	35 37	186	9900			12980	VN****		
DFC (BANGS/FAB) RAW MATERIALS	34	186	9900			13285			7792
DFC (BANGS/FAB) SALVAGE MATERIALS	34	186	9900			13290			7972
NCS CHARGES TEMP ACCOUNT, REVERSING	32 34 35 37 38	186	9900	CE		13400			
CUST ADVANCE(DEPOSITS)POST-12/31/99	32 34 35 37 38	186	9900			15561			DD**
SERVICE LINE DEPOSITS POST-12/31/99	38	186	9900			15576			DD**
FINANCIAL STATEMENT ROUNDING	32 34 35 37 38	186	9900			16970			
**BAD ACTIVITY**	34	186	9900			22010			DD**
	34	186	9900			22010	YR****		DD**
BUILDER P & S	34	186	9900			22011			DD**
	34	186	9900			22011			7310
	34	186	9900			22011	YR****		DD**
GRILL SALES - REVENUE	34	186	9900			22012			DD**
	34	186	9900			22012	YR****		DD**
FURANCE SALES - REVENUE	34	186	9900			22013			DD**
	34	186	9900			22013	YR****		DD**
HOT WATER HEATERS SALES - REVENUE	34	186	9900			22014			DD**
	34	186	9900			22014			7310
	34	186	9900			22014	YR****		DD**
	34	186	9900			22014	YR****		7310
PATIO SALES	34	186	9900			22015			DD**
DRYER SALES - REVENUE	34	186	9900			22016			DD**
RANGE SALE - REVENUE	34	186	9900			22017			DD**
SERVICE LINE SALES - REVENUE	34	186	9900			22018			DD**
	34	186	9900			22018	YR****		DD**
HOME AND GARDEN SHOW	34	186	9900			22019	YR****		DD**
SANDWICH CONVERSION RECEIVABLES	34	186	9900			22040			DS**
	34	186	9900			22040			DD**
	34	186	9900			22040			OL**
	34	186	9900			22040	YR****		DD**
THIRD PARTY BILL INSERTS - EXPENSES	34	186	9900			22042	YR****		DD**
FUTURE PROGRAM RECEIVABLES	34	186	9900			22043	YR****		DD**
FUTUE PROGRAM S	34	186	9900			22044	YR****		DD**
WATER HEATER REPLACEMENT PROGRAM	34	186	9900			23010			7310
GARAGE HEATER PROGRAM	34	186	9900			23011			7310
GAS LOGS PROGRAM	34	186	9900			23012			7310

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
ARISTEC CAPITAL RECOVERY	34	186 9900			24000			
OHIO EXCISE TAX								
OHIO EXCISE TAX	34	186 9906			12525			
188 RESEARCH	=====							
GENERAL ADMIN, ADVISORY AND PLNG								
RESEARCH DEBITS	32 34 35 37 38	188 0002	CE		13323	RD****		7810
RESEARCH CREDITS		188 0002	CE		13324			7810
	34 35 37	188 0002	CE		13324	RD****		
	32 34 35 37 38	188 0002	CE		13324	RD****		7810
RESEARCH - BILLINGS	34	188 0002			13332			
EXPENSE TRANSFERRED, CREDIT	32 34 35 37 38	188 0002			13333			
PRIOR YEAR BALANCE	32 34 35 37 38	188 0002			13334			
190 TAX, DEFERRED	=====							
ACCUMULATED DEFERRED INCOME TAXES	32 34 35 37 38	190						
FEDERAL ADIT - CURRENT	32 34 35 37 38	190 1000			T1000			
TCO PENALTY CREDITS-FEDERAL	32 34 35 37 38	190 1010			T1044			
HEATSHARE CONTRIBUTION-FEDERAL	34	190 1011			T1011			
INT INC ACCRUED-WEAVER OIL-FEDERAL	32 34 35 37 38	190 1101			T1251			
FUTURE FIT BENEFIT=STATE TAXES	32 34 35 37 38	190 1201			T1201			
EXCESS BANK PURCHASES-FED	32 34 35 37 38	190 1221			T1221			
DEF GAS PURCH COST-UNBILLED REV-FED	32 34 35 37 38	190 1301			T1851			
RESEARCH CREDIT CARRYFORWARD	32 34 35 37 38	190 1304			T1304			
R & D CREDIT - UTP	32 34 35 37 38	190 1305			T1305			
RATE REFUNDS-NON-SECTION 461-H-FED	32 34 35 37 38	190 1401			T1841			
SECT 461-H RATE REFUNDS - FEDERAL	32 34 35 37 38	190 1402			T1631			
EXCESS DEFERRED INCOME TAX-FEDERAL	32 34 35 37 38	190 1403			T1861			
TCO SETTLEMENT - FEDERAL	32 35 37 38	190 1404			T3404			
RELOCATION COSTS-FEDERAL	32 34 35 37 38	190 1405			T1405			
DEFERRED GAS PURCHASE OPTS-FED	32 34 35 37 38	190 1407			T1407			
COMPANY INTEREST ON RATE REFUND	32 34 35 37 38	190 1430			T1430			
UNBILLED EXCISE TAXES - FEDERAL	32 34 35 37 38	190 1501			T1451			
CALENDARIZATION OF PURCHASES - FED	32 34 35 37 38	190 1503			T1481			
ALTERNATIVE MINIMUM TAX-FEDERAL	32 34 35 37 38	190 1601			T1881			
CAPITAL STOCK DEFICIENCIES-FEDERAL		190 1902			T1311			
CAPITAL GAINS TAX - CWV SALE - FED	34	190 1904			T1531			
SECTION 463-VACATION ACCRUAL - FED	32 34 35 37 38	190 1905			T1701			
EXCESS CONTRIBUTION LIMIT - FED	32 34 35 37 38	190 1909			T1401			
THRIFT RESTORATION PLAN - FEDERAL	34 35 37 38	190 1910			T1571			
1977-78 TRESOP REDETERMINATION-FED	32 34 35 37 38	190 1916			T1621			
CMEP-DAP RESERVE - FEDERAL	32 34 35 37 38	190 1919			T1919			
LTIP DIVIDEND CREDIT - FEDERAL	32 34 35 37 38	190 1921						
DEFERRED COMPENSATION - FEDERAL	32 34 35 37 38	190 1922			T1922			
INJURIES & DAMAGES-FEDERAL-CURRENT	32 34 35 37 38	190 1923			T1831			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
RESIDENTIAL LATE PAYMENT FEE-FEDERA		190	1924			T1924			
CONTINGENT LIABILITY ACCRUALS - FED	32 34 35 37 38	190	1930			T1501			
SLT ECONOMIC PERFORMANCE - FED	32 34 35 37 38	190	1933						
NGV WRITEDOWN - FED	32 34 35 37 38	190	1934			T1934			
RETIREMENT INCOME PLAN ADJ - FED	32 34 35 37 38	190	1935			T1811			
PENSION RESTORATION PLAN - FEDERAL	32 34 35 37 38	190	1937			T1937			
LIFO INVENTORY EVALUATION-FED	32 34 35 37 38	190	1938			T1938			
OFF - SYSTEM SALES - FEDERAL	32 34 35 37 38	190	1939			T1939			
INT EXP ON SALES TAX - FED GUR		190	1942			T1942			
MEAL ALLOW - PAYROLL TAX - FEDERAL	32 34 35 37 38	190	1945			T1945			
ENVIRONMENTAL ISSUES - FEDERAL	32 34 35 37 38	190	1946			T1946			
INVENTORY CAP COSTS-STORAGE GAS-FED	32 34 35 37 38	190	1947			T1947			
PA NOL BENEFIT - FED		190	1948			T1948			
EARNINGS TEST - FED		190	1949			T1949			
GAS COST UNCOLLECTIBLE - FEDERAL	32	190	1952			T1952			
REG LIAB TAX METHOD CHG- FEDERAL		190	1960			T1960			
BEAR GARDEN RESERVE - FED		190	1967			T1967			
FEDERAL NOL CARRYFORWARD	32 34 35 37 38	190	1969			T1969			
SPEC. SEVERANCE PLAN-FED-CURRENT	32 34 35 37 38	190	1972			T1972			
OPEB MED SUBSIDY - FEDERAL	32 34 35 37 38	190	1978			T1978			
OPEB - FEDERAL	32 34 35 37 38	190	1979			T1979			
POST EMPLOYMENT BENEFIT-FEDERAL	32 34 35 37 38	190	1980			T1980			
CAP FUNDING-FEDERAL		190	1982			T1982			
ACCRUED LEGAL RESERVES - STATE	32 34 35 37 38	190	1985			T1985			
GULF CASH OUT - FEDERAL	32 34 35 37 38	190	1986			T1986			
ECONOMIC DEVELOPEMENT - FEDERAL	32 34 35 37 38	190	1987			T1987			
FEDERAL ADIT - NON CURRENT	32 34 35 37 38	190	2000			T2000			
TCO PENALTY CREDITS-FEDERAL	32 34 35 37 38	190	2010			T2010			
REV-PRODUCING WELLS-WEAVER OIL-FED	32 34 35 37 38	190	2101			T2261			
FUTURE FIT BENEFIT - STATE	34	190	2201			T2201			
EXCESS BANK PURCHASES-FEDERAL	32 34 35 37 38	190	2223			T2223			
FUTURE TAKE OR PAY COSTS - FEDERAL	32 34 35 37 38	190	2301			T2961			
RATE REFUNDS-EXCESS WRITE DOWN-FED	32 34 35 37 38	190	2402			T2951			
UNBILLED EXCISE TAXES - STATE	32 34 35 37 38	190	2501			T1452			
BLDG LEASE WRITE-DOWNS/BUYOUTS-FED	32 34 35 37 38	190	2621			T2621			
ARISTECH-FEDERAL	32	190	2851			T2851		0001	
	32 34	190	2851			T2851		0002	
	34 35	190	2851			T2851		0002	
	35 37	190	2851			T2851		0002	
	37 38	190	2851			T2851		0002	
	38	190	2851			T2851		0002	
INVENTORY CAP COSTS-STORAGE GAS-FED	32 34 35 37 38	190	2902			T2861			
BANKED VACATION - FEDERAL	32 34 35 37 38	190	2903			T2903			
RESTRICTED STOCK-FED	32 34 35 37 38	190	2904			T2904			
NON-QUALIFIED STOCK OPTION-FED	32 34 35 37 38	190	2905			T2905			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>					<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
NON-COMPLETE- FEDERAL	32	34	35	37	38	190	2906						T2906
MAPPING DEVELOPMENT COSTS-FEDERAL	32	34	35	37	38	190	2907						T2907
LEGAL EXP CAPTLZD PER R.A.R. - FED	32		35	37		190	2908						T2111
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
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						
CIAC - NON RATE BASE - FED	32	34	35	37	38	190	2926						T2926
RETENTION AGREEMENTS - FEDERAL	32	34	35	37	38	190	2931						T2931
INJURIES & DAMAGES-FEDERAL	32	34	35	37	38	190	2933						T2933
CAPITALIZED FRINGE BENEFITS-FEDERAL	32	34	35	37	38	190	2934						T2841
PENSION RESTORATION PLAN-FEDERAL	32	34	35	37	38	190	2938						T2938
ARBORETUM RENT FEDERAL					38	190	2939						T2934
TRANSITION COSTS - FEDERAL	32	34	35	37	38	190	2940						T2940
OFFSYSTEM SALES - FEDERAL	32	34	35	37	38	190	2945						T2945
ENVIRONMENTAL ISSUES - FEDERAL	32	34	35	37	38	190	2946						T2946
ENVIRONMENTAL TAX - FEDERAL	32	34	35	37	38	190	2947						T2947
REG LIAB PA NOL BENEFIT - FED					37	190	2948						T2948
FIT REDUCTION (190)	32	34	35	37	38	190	2950						T5111
RATE BASE ADJUSTMENT	32	34	35	37	38	190	2953						T5110
REG LIAB TAX METHOD CHANGE - FED					37	190	2960						T2960
BEAR GARDEN RESERVE - FED					38	190	2967						T2967
BANKING & BALANCING - FED	32	34	35	37	38	190	2968						T2968
FEDERAL NOL CARRYFORWARD	32	34	35	37	38	190	2969						T2969
NONC DEFERRED TAXES-FED OFO/OMO PEN	32	34	35	37	38	190	2970						
SFAS 133-FEDERAL	32	34	35	37	38	190	2971						T2971
SPEC. SEVERANCE PLAN-FED-NONCURRENT	32	34	35	37	38	190	2972						T2972
DELAYED DEPOSITS-FEDERAL	32	34	35	37	38	190	2973						T2973
DEFERRED OPEB CONT - FEDERAL	32	34	35	37	38	190	2977						T2977
REG LIAB OPEB MED SUBSIDY DEF TAX	32	34	35	37	38	190	2978						T2978
OPEB - FEDERAL	32	34	35	37	38	190	2979						T2979
POSTEMPLOYMENT BENEFIT FEDERAL	32	34	35	37	38	190	2980						T2980
DEFERRED DIRECTOR'S COST-FED	32	34	35	37	38	190	2981						T2981
GAIN - UTILITY LEASING - FEDERAL	32	34	35	37	38	190	2992						T2921

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
SFAS96 REGULATED LIABILITY-FEDERAL	32 34 35 37 38	190	2996					T2996
STATE ADIT - CURRENT	32 34 35 37 38	190	3000					T3000
TCO PENALTY CREDITS-STATE	32 34 35 37 38	190	3010					T3044
HEATSHARE CONTRIBUTION-STATE	32 34	190	3011					T3011
EXCESS BANK PURCHASES-STATE	32 34 35 37 38	190	3221					T3221
DEF GAS PURCH COST-UNBILLED REV-ST	32 35 37 38	190	3301					T1462
RATE REFUNDS-NON SECTION 461	32 37 38	190	3401					T3801
SECT 461-H RATE REFUNDS - STATE	32 34 35 37 38	190	3402					T1632
EXCESS DEFERRED INCOME TAX-STATE	32 34 35 37 38	190	3403					T1862
TCO SETTLEMENT - STATE	32 35 37 38	190	3404					T3404
RELOCATION COSTS-STATE	32 34 35 37 38	190	3405					T3405
DEFERRED GAS PURCHASE OPTS-STA	32 34 35 37 38	190	3407					T3407
COMPANY INTEREST ON RATE REFUND	32 34 35 37 38	190	3430					T3430
TAX, DEFERRED PURCHASE, FED	32 35 37 38	190	3501					T1452
CALENDARIZATION OF PURCHASES - ST	32 35 37	190	3503					T1482
CAPITAL STOCK DEFICIENCIES - STATE	32 37	190	3902					T1312
SECTION 463-VACATION ACCRUAL - ST	32 35 37 38	190	3905					T1702
THRIFT RESTORATION PLAN - STATE	32 34 37 38	190	3910					T1572
CMEP-DAP RESERVE - STATE	32 34 35 37 38	190	3919					T3919
LTIP DIVIDEND CREDIT STATE	32 34 35 37 38	190	3921					T3921
DEFERRED COMPENSATION - ST	32 34 35 37 38	190	3922					T3922
INJURIES & DAMAGES-STATE-CURRENT	32 35 37 38	190	3923					T1832
RESIDENTIAL LATE PAYMENT FEE-STATE	32 37	190	3924					T3924
SLT ECONOMIC PERFORMANCE - STATE	32 34 35 37 38	190	3933					T3933
NGV WRITEDOWN - STATE	32 34 35 37 38	190	3934					T3934
PENSION RESTORATION PLAN - STATE	32 34 35 37 38	190	3937					T3937
LIFO INV EVALUATION - STATE	32 34 35 37 38	190	3938					T3938
OFF - SYSTEM SALES - STATE	32 34 35 37 38	190	3939					T3939
MEAL ALLOW - PAYROLL TAX - STATE	32 35 37	190	3945					T3945
ENVIRONMENTAL ISSUES - STATE	32 34 35 37 38	190	3946					T3946
INV CAP COSTS STOR GAS-STATE	32 34 35 37 38	190	3947					T3947
PA NOL BENEFIT - ST	32 37	190	3948					T3948
EARNINGS TEST - STATE	32 37 38	190	3949					T3949
GAS COST UNCOLLECTIBLE CHARGE - ST	32 38	190	3952					T3952
NET OPERATING LOSS BENEFITS - ST	32 34 35 37 38	190	3957					T3957
REG LIAB TAX METHOD CHG - STATE	32 37	190	3960					T3960
BEAR GARDEN RESERVE - STATE	32 38	190	3967					T3967
SPEC. SEVERANCE PLAN-STATE-CURRENT	32 34 35 37 38	190	3972					T3972
OPEB MED SUBSIDY - STATE	32 34 35 37 38	190	3978					T3978
OPEB - STATE	32 34 35 37 38	190	3979					T3979
POST EMPLOYMENT BENEFIT-STATE	32 34 35 37 38	190	3980					T3980
CAP FUNDING - STATE	32 37	190	3982					T3982
ACCRUED LEGAL RESERVES - FED	32 34 35 37 38	190	3985					T3985
GULF CASH OUT - STATE	32 34 35 37 38	190	3986					T3986
ECONOMIC DEVELOPEMENT - STATE	32 34 35 37 38	190	3987					T3987

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
STATE ADIT - NON CURRENT	32 34 35 37 38	190	4000			T4000			
TCO PENALTY CREDITS-STATE	32 34 35 37 38	190	4010			T4010			
EXCESS BANK PURCHASES-STATE	32 34 35 37 38	190	4223			T4223			
FUTURE TAKE OR PAY COSTS - STATE	32 34 35 37 38	190	4301			T2962			
RATE REFUNDS-EXCESS WRITE DOWN-ST	32 34 35 37 38	190	4402			T2952			
BLDG LEASE WRITE-DOWNS/BUYOUTS-STA	32 34 35 37 38	190	4621			T4621			
ARISTECH-STATE	32	190	4851			T2852		0001	
	32 34	190	4851			T2852		0002	
	34 35	190	4851			T2852		0002	
	35 37	190	4851			T2852		0002	
	37 38	190	4851			T2852		0002	
	38	190	4851			T2852		0002	
INVENTORY CAP COSTS-STORAGE GAS-ST	32 35 37 38	190	4902			T2862			
BANKED VACATION - STATE	32 34 35 37 38	190	4903			T4903			
RESTRICTED STOCK-STATE	32 34 35 37 38	190	4904			T4904			
NON-QUALIFIED STOCK OPTION-STATE	32 34 35 37 38	190	4905			T4905			
NON-COMPLETE STATE	32 34 35 37 38	190	4906			T4906			
MURPHY GAS GOODWILL-STATE	34	190	4907						
LEGAL EXP CAPTLZD PER R.A.R. - ST	32 35 37	190	4908			T2112			
HAGERSTOWN GAS COMPANY ST	35	190	4910			T2162			
RESIDENTIAL CONSERVATION SVC - ST	32 34 35 37 38	190	4912			T2212			
STORAGE GAS LOSSES - STATE	37	190	4916			T2322			
INTEREST CAP - DIRECT/AVOIDED - ST	32 34 35 37 38	190	4917			T2872			
BUILDER INCENTIVE PLAN-ST	32 35 37 38	190	4918			T2882			
SECURITY DEPOSITS - STATE	32 34 35 37 38	190	4919			T2942			
CMEP-DAP RESERVE - STATE	32 35 37 38	190	4920			T4920			
LIFO INVENTORY EVALUATION - N/C ST	32 34 35 37 38	190	4922			T5101			
CIC-PHANTOM STOCK STATE	32 34 35 37 38	190	4923			T4923			
CONTINGENT STOCK	32 34 35 37 38	190	4924			T4924			
CIAC - NON RATE BASE - STATE	32 34 35 37 38	190	4926			T4926			
RETENTION AGREEMENTS - STATE	32 34 35 37 38	190	4931			T2932			
INJURIES & DAMAGES-STATE	32 34 35 37 38	190	4933			T4933			
CAPITALIZED FRINGE BENEFITS-STATE	32 35 37	190	4934			T2842			
PENSION RESTORATION PLAN-STATE	32 34 35 37 38	190	4938			T4938			
ARBORETUM RENT STATE	38	190	4939			T4934			
TRANSITION COSTS - STATE	32 34 35 37 38	190	4940			T4940			
OFFSYSTEM SALES - STATE	32 34 35 37 38	190	4945			T4945			
ENVIRONMENTAL ISSUES - STATE	32 34 35 37 38	190	4946			T4946			
ENVIRONMENTAL TAX - STATE	32 34 35 37 38	190	4947			T4947			
REG LIAB PA NOL BENEFIT - STATE	37	190	4948			T4948			
DED TAXES CONS EFF TAX RATE-STATE	32	190	4951			T4951			
DEFERRED TAXES-KENTUCKY ST NOL C/F	32	190	4955			T4955			
NET OPERATING LOSS BENEFIT - FED	32 34 35 37 38	190	4957			T4957			
REG LIAB TAX METHOD CHANGE - STATE	37	190	4960			T4960			
BEAR GARDEN RESERVE - STATE	38	190	4967			T4967			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
BANKING & BALANCING - STATE	32 34 35 37 38	190	4968			T4968			
NONC DEFERRED TAXES-ST OFO/OMO PEN	32 34 35 37 38	190	4970						
SFAS 133- STATE	32 34 35 37 38	190	4971			T4971			
SPEC. SEVERANCE PLAN-STATE-NONCURR.	32 34 35 37 38	190	4972			T4972			
DELAYED DEPOSITS-STATE	32 34 35 37 38	190	4973			T4973			
DEFERRED OPEB CONTR - STATE	32 34 35 37 38	190	4977			T4977			
REG LIAB OPEB MED SUBSIDY DEF TAX	32 34 35 37 38	190	4978			T4978			
OPEB - STATE	32 34 35 37 38	190	4979			T4979			
POSTEMPLOYMENT BENEFIT - STATE	32 34 35 37 38	190	4980			T4980			
DEFERRED DIRECTOR'S COST - STATE	32 34 35 37 38	190	4981			T4981			
GAIN - UTILITY LEASING - STATE	32 34 35 37 38	190	4992			T2922			
SFAS93 REGULATED LIABILITY-STATE	32 34 35 37 38	190	4996			T4996			
INTEREST ON F.I.T. LIABILITY - FED	32 34 35 37 38	190	5903			T1051			COS*
IRS INTEREST 77-78 -OVERPAYMENT-FED	32 34 35	190	6901			T2591			
FIT INTEREST DEDUCTION ISSUE - FED	32 34 35 37 38	190	6902			T2671			
INTEREST PAYABLE - FED N/C	32 34 35 37 38	190	6903			T6903			
LESOP DEFERRED - FEDERAL	32 34 35 37 38	190	6976			T2976			
INTEREST ON F.I.T. LIABILITY - ST	32 34 35 37 38	190	7903			T1052			COS*
INTEREST PAYABLE - ST N/C	32 34 35 37 38	190	8903			T8903			
LESOP DEFERRED - STATE	34 35 38	190	8976			T4976			
=====									
191 UNRECOVERED									
PURCHASED GAS COSTS - UNRECOVERED									
TAKE-OR-PAY	32 35	191	4000			13530			
TRANSITION COSTS - TRANSP RECOVERY	32 34 35 37 38	191	4000			13530			YR****
TRANS COSTS-REV RETENT RECOGNITION	34	191	4000			13536			
ACA DEFERRED	32 34 35 37 38	191	4000			13538			
OFF SYSTEM SALES DEFERRAL	32 34 35 37 38	191	4000			13600			YR****
OFF SYSTEM SALES - UNBILLED	32 34 35 37 38	191	4000			13600			YR****
OFF SYSTEM SALES-INTEREST DEFERRED	32 34 35 37 38	191	4000			13602			YR****
OFF SYSTEM SALES-REV RECOGNITION	32 34 35 37 38	191	4000			13602			YR****
MARKETED CAPACITY RELEASE	32 34 35 37 38	191	4000			13603			YR****
ACA DEFERRED/DEMAND	32 34 35 37 38	191	4000			13604			YR****
MURPHY GAS ACA DEFERRED	32 34 35 37 38	191	4000			13605			YR****
CPA STORAGE INTEREST	32 34 35 37 38	191	4000			13606			YR****
SPECIAL PROGRAM	32 34 35 37 38	191	4000			13607			YR****
STRANDED CAPACITY RECOVERIES	32 34 35 37 38	191	4000			13608			YR****
	32 34 35 37 38	191	4000			13609			YR****
	32 34 35 37 38	191	4000			13611			SA****
	32 34 35 37 38	191	4000			13615			DS**
	32 34 35 37 38	191	4000			13615			DD**
	32 34 35 37 38	191	4000			13615			OL**
STRANDED COST RECOGNITION	32 34 35 37 38	191	4000			13615			
OVER/UNDER RECOVERED PROGRAM COSTS	32 34 35 37 38	191	4000			13616			
END USER EXCHANGE	32 34 35 37 38	191	4000			13618			
SPECIAL ADJUSTMENT	32 34 35 37 38	191	4000			13620			
TRANSPORTER IMBALANCE	32 34 35 37 38	191	4000			13625			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
SUPPLIER IMBALANCE	32 34 35 37 38	191	4000			13630			COS*
		191	4000			13635			
		191	4000			13635			COS*
UNBILLED GAS COST	32 34 35 37 38	191	4000			13640			
TRANSITION COSTS- ACCOUNT 191	32 34 35 37 38	191	4000			13645	P*****		
TRANSITION COSTS-STRANDED COST	32 34 35 37 38	191	4000			13646	P*****		
PA BASE GAS		191	4000			13647			
TRANSITION COST RECOVERY	32	191	4000			13649			
ACA DEFERRED		191	4000		SCH C	13600	YR*****		
	35	191	4000		SCH C	13600	YR*****		
ACA DEFERRED - ORDER 636	35 37	191	4000		SCH C	13601	YR*****		
OFF SYSTEM SALES DEFERRAL		191	4000		SCH D	13602	YR*****		
STRANDED CAPACITY RECOVERIES	34	191	4000		SCH D	13615			
ACA DEFERRED		191	4000		SCH D	13600	YR*****		
ACA DEFERRED - ORDER 636	35 37	191	4000		SCH D	13601	YR*****		
ACA DEFERRED/DEMAND	35 37	191	4000		SCH D	13607	YR*****		
OFF SYSTEM SALES DEFERRAL	32	191	4000		SCH I	13602	YR*****		
BALANCING SUSPENSE									
STRANDED CAPACITY RECOVERIES	34	191	4000		00001	13615			
=====									
199 CONTRA ENTRIES									
CONTRA ENTRIES - MISC.									
DEBIT	32 34 35 37 38	199				13650			
CREDIT	32 34 35 37 38	199				13660			
=====									
201 COMMON STOCK									
COMMON STOCK ISSUED- BEGIN BALANCE									
AUTHORIZED	32 34 35 37 38	201	0001			13670			
UNISSUED	32 34 35 37 38	201	0001			13680			
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	201	0001			13690			
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	201	0001			13700			
COMMON STOCK ISSUED - YTD ACTIVITY									
AUTHORIZED	32 34 35 37 38	201	1011			13670			
UNISSUED	32 34 35 37 38	201	1011			13680			
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	201	1011			13690			
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	201	1011			13700			
=====									
207 CAPITAL STOCK									
PREMIUM ON CAPITAL STOCK	32 34 35 37 38	207	0001						
=====									
208 DONATION									
DONATIONS REC'D, STOCKHOLDER- BB									
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	208	0001			13690			
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	208	0001			13700			
DONATIONS REC'D, STOCKHOLDER-YTD									
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	208	1011			13690			
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	208	1011			13700			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
211 PAID IN CAPITAL	=====							
PAID IN CAPITAL - MISC.- BEG BAL								
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	211	0001					13710
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	211	0001					13720
GROSS OCI FROM PENSION PLAN ADJ	32 34 35 37 38	211	0002					
PAID IN CAPITAL - MISC.- YTD								
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	211	1011					13710
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	211	1011					13720
DEFERRED FED TAX PENSION ADJ	32 34 35 37 38	211	2002					
PAID IN CAPITAL - APIC	32 34 35 37 38	211	4000					
DEFERRED ST TAX PENSION ADJ	32 34 35 37 38	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	216	0002					13740
RETAINED EARNINGS, PRIOR 10/31/00	32 34 35 37 38	216	0007					
RETAINED EARNINGS, POST 10/31/00	32 34 35 37 38	216	0008					
RETAINED EARNINGS, POST 10/31/2000	32 34 35 37 38	216	0009					
RETAINED EARNINGS ADJUSTMENTS	32 34 35 37 38	216	0012					
219 OCI-GROSS-PENSI	=====							
OCI-GROSS-PENSION	32 34 35 37 38	219	0002					
OCI-RA GROSS-PENSION	32 34 35 37 38	219	0003					
OCI-GROSS-OPEB	32 34 35 37 38	219	0004					
OCI-RA GROSS OPEB	32 34 35 37 38	219	0005					
OCI-SFAS 133 GROSS	32 34 35 37 38	219	0500					
OCI-SFAS 133 STATE TAX	32 34 35 37 38	219	0550					
OCI-SFAS 133 FED TAX	32 34 35 37 38	219	0555					
OCI-FEDERAL TAX-PENSION	32 34 35 37 38	219	1002					
OCI-FEDERAL TAX-RA PENSION	32 34 35 37 38	219	1003					
OCI-FEDERAL TAX- OPEB	32 34 35 37 38	219	1004					
OCI-FEDERAL TAX-RA OPEB	32 34 35 37 38	219	1005					
OCI-STATE TAX-PENSION	32 34 35 37 38	219	3002					
OCI-STATE TAX-RA PENSION	32 34 35 37 38	219	3003					
OCI-STATE TAX-OPEB	32 34 35 37 38	219	3004					
OCI-STATE TAX-RA OPEB	32 34 35 37 38	219	3005					
220 SFAS 133 GROSS	=====							
OTHER COMPREHEN INC-SFAS 133 GROSS	32 34 35 37 38	220	0500					
OTHER COMPRE INC-SFAS 133 STATETAX	32 34 35 37 38	220	0550					
OTHER COMPREH INC-SFAS 133 FED TAX	32 34 35 37 38	220	0555					
223 PROMISSORY NOTE	=====							
PROMISSORY NOTES	32 34 35 37 38	223	1075					LS****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====								
224 LONG TERM DEBT								
SERIES E BONDS 8 1/8%								
SERIES E BONDS 8 1/8%	38	224	1015			13750		
FIRST COLONY 10.5% NOTES								
FIRST COLONY NOTES - 10 1/2%	38	224	1019			13780		
=====								
227 CAPITAL LEASE								
NONCURRENT OBLIGATION, PRE- 6/30/87	32 34 35 37 38	227	0150					
NONCURRENT OBLIGATION, POST 6/30/87	32 34 35 37 38	227	0200					
=====								
228 ACC ST PEN								
ACCRUED ST OPEB								
OTHER POST RETIREMENT	38	228	1079			15585		
ACC PROVISION FOR INJURIES/DAMAGES								
OUTSIDE CLAIM PAYMENT	32 34 35 37 38	228	2000			13790		
	32 34 35 37 38	228	2000			13790		DM****
OUTSIDE CLAIM EXPENSE	32 34 35 37 38	228	2000			13800		
	32 34 35 37 38	228	2000			13800		DM****
OUTSIDE LEGAL SERVICE AND EXPENSES	32 34 35 37 38	228	2000			13810		
	32 34 35 37 38	228	2000			13810		DM****
ACCRUAL	32 34 35 37 38	228	2000			13820		
RECOVERIES FROM INSURANCE CARRIERS	32 34 35 37 38	228	2000			13830		
PRIOR YEAR BALANCE	32 34 35 37 38	228	2000			13840		
MEDICAL PAYMENTS	32 34 35 37 38	228	2000			13880		
ACCRUAL	32 34 35 37 38	228	2000			13920		
PRIOR YEAR BALANCE	32 34 35 37 38	228	2000			13965		
TPA ADMINISTRATION FEES	32 34 35 37 38	228	2000			13975		
ACCRUED LT PENSION COST	32 34 35 37 38	228	3031					
AML PENS REST PLAN	32 34 35 37 38	228	3045					
ACCRUED LT PENSION NON-QUALIFIED								
PENSION RESTORATION PLAN	32 34 35 37 38	228	3077			15271		
OPEB NON CURRENT								
OTHER POST RETIREMENT	32 34 35 37 38	228	3079			15585		
ACCRUED ST PENSION NON-QUALIFIED								
PENSION RESTORATION PLAN	32 34 35 37 38	228	3080			15271		
=====								
229 RATE REFUND								
ACC PROVISION FOR RATE REFUND	35 37 38	229	1000					
	38	229	1000					YR****
=====								
231 NOTES PAYABLE								
CURR MATURITIES, BONDS 8.125%	38	231	3015					
CURR MATURITIES, FIRST COLONY 10.5%	38	231	3019					
PATIO PLAZA APTS MORTGAGE	38	231	3100					



<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
ACCOUNTS PAYABLE, INTEREST									
INSTALLMENT PROMISSORY NOTES	32 34 35 37 38	234	05AA			14180			
OPEN GAS INVENTORY									
OPEN GAS INVENTORY	32 34 35 37 38	234	05AA			14190	101710		
DIP ADMINISTRATION	32 34 35 37 38	234	05AA			14190	101711		
DIP COMMITMENT	32 34 35 37 38	234	05AA			14190	101712		
DIP STRUCTURE	32 34 35 37 38	234	05AA			14190	101713		
DIP FACILITY	32 34 35 37 38	234	05AA			14190	101714		
DIP LEGAL	32 34 35 37 38	234	05AA			14190	101715		
PRE-BANKRUPTCY CREDIT LINE FEES	32 34 35 37 38	234	05AA			14190	101716		
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									
A/P-INTERCO-EXCHANGE GAS-OFF SYSTEM	32 34 35 37 38	234	09AA			14150			
A/P-INTERCO-EXCHANGE GAS-IMBALANCES	32 34 35 37 38	234	09AA			14152			
ACCOUNTS PAYABLE, MONEY POOL ADV									
LOANS PAYABLE - SHORT TERM	32 34 35 37 38	234	10AA			14160			
MONEY POOL ADVANCES	32 34 35 37 38	234	10AA			14240			
ACCOUNTS PAYABLE, GAS PURCHASE									
GAS PURCHASE - PRODUCER	32 34 35 37 38	234	20AA			14110			
GAS PURCHASE - PIPELINE	32 34 35 37 38	234	20AA			14120			
ACCOUNTS PAYABLE, TRANSPORTATION									
TRANSPORTATION	32 34 35 37 38	234	21AA			14120			
TRANSPORTATION	32 34 35 37 38	234	21AA			14130			
LONG TERM I/C PAYABLE									
CWIP TRANSFER	32 34 35 37 38	234	97AA			14012			
CIVIC CENTER LEASES	32 34 35 37 38	234	97AA			14073			
OPEB	32 34 35 37 38	234	97AA			14074			
PROCESS IMPROVEMENT COSTS	32 34 35 37 38	234	97AA			14079			
ACCOUNTS PAYABLE, TO AFFILIATES									
ACCOUNTS PAYABLE	32	234	99AA			14070			
	32	234	99AA			14070			
	34	234	99AA	CE		14070			
	34	234	99AA			14070			
	35	234	99AA	CE		14070			
	35	234	99AA			14070			
	37	234	99AA	CE		14070			
	37	234	99AA			14070			
	38	234	99AA	CE		14070			
	38	234	99AA			14070			
SERV CORP MGMT BILLING ESTIMATE	32 34 35 37 38	234	99AA			14071			
COMP DEFERRED	32 34 35 37 38	234	99AA			14072			
CIVIC CENTER LEASES	32 34 35 37 38	234	99AA			14073			
OPEB	32 34 35 37 38	234	99AA			14074			
CHOICE MARKETER	34	234	99AA			14075			
INTEREST	32 34 35 37 38	234	99AA			14100			
A/P-ERS SYSTEM SVS CORP PAYABLE	32 34 35 37 38	234	99AA			14155			
ACCOUNTS PAYABLE - PAYROLL FUNDING	32 34 35 37 38	234	99AA			14175			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
235 CUST DEPOSITS	=====							
CUSTOMER DEPOSITS								
PRE-SERVICE DEPOSIT						14250		DD**
SECURITY DEPOSITS	32 34 35 37 38	235				14260		DD**
REPUBLIC TECH DEPOSIT	34	235				14265		
DRILLING WELL SERVICE DEPOSITS	37	235				14270		
	34	235				14270		6321
236 TAX, ACCRUED	=====							
FEDERAL - F.I.C.A.								
FICA - EMPL SURVRS & DISABY INS	32 34 35 37 38	236 0001						YR****
FICA-EMPL-MEDICARE HOSP INSURANCE	32 34 35 37 38	236 0001				14590		YR****
FEDERAL - INCOME	32 34 35 37 38	236 0001				14600		YR****
STATE CODE FOR TAX PURPOSES	32 34	236 0002						TY****
FEDERAL - UNEMPLOYMENT INSURANCE	32 34	236 0002				S****		TY****
FEDERAL - INCOME - UTP ONLY	32 34 35 37 38	236 0003						YR****
FEDERAL - ENVIRONMENTAL TAX	32 34 35 37 38	236 0004						TY****
OTHER FEDERAL INCOME TAXES	32 34 35 37 38	236 0007						YR****
STATE - INCOME	32 34 35 37 38	236 0009						YR****
STATE - PROPERTY	32 34 35 37 38	236 0010				S****		TY****
STATE - GROSS RECEIPTS	32 34 35 37 38	236 0011				S****		YR****
STATE - LICENSE AND FRANCHISE	34 35 37 38	236 0012						YR****
**BAD ACTIVITY**	34	236 0013				CHART		TY****
STATE CODE FOR TAX PURPOSES	34	236 0013				S****		TY****
	35 37	236 0013				S****		YR****
STATE - CAPITAL STOCK	32 34 35 37 38	236 0013				S****		YR****
STATE - UNEMPLOYMENT INSURANCE	32 34 35 37 38	236 0014				S****		TY****
STATE - SALES & USE TAX, PURCHASES	35	236 0015						YR****
	35 37 38	236 0018						TX**
	35	236 0018						YR****
	32 34 35 37 38	236 0018						YR****
STATE - OHIO DISTRIBUTION TAX								
OPERATIONS	34	236 0019				20050		
FED/STATE - MOTOR FUELS TAX ON CNG								
STATE CODE FOR TAX PURPOSES	35 37	236 0020				S****		
	32 34 35 37 38	236 0020				S****		YR****
GAS DIST EXCISE TAX PAYABLE								
OPERATIONS	34	236 0022				20050		
UNBILLED REVENUE	34	236 0022				20060		
LOCAL	34	236 0039						TX**
	32 35 37 38	236 0039						YR****
	32 37	236 0039						YR****
SETTLEMENT PRIOR YR FEDERAL TAX	32 34 35 37 38	236 04YR						
	32 34 35 37 38	236 04YR						0000
	32 34 35 37 38	236 04YR						TY****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ADJUSTMENT PRIOR YR FED TAX	32 34 35 37 38	236 08YR						
	32 34 35 37 38	236 08YR						0000
	32 34 35 37 38	236 08YR				TY****		
STATE - OTHER								
UTILITY COMMISSION FEES	34	236 0900			14300	YR****		
CONSUMERS' COUNSEL FUND	34	236 0900			14310	YR****		
DEPARTMENT OF ENERGY	34	236 0900			14320	YR****		
POWER SITING BOARD FEE	34	236 0900			14330	YR****		
PIPELINE SAFETY(PUCO FEE)	34	236 0900			14340	YR****		
INCOME (PRIOR YEAR), FED, NON-CURR	32 34 35 37 38	236 1004				TY****		
	32 34 35 37 38	236 1004				TY****		0000
	34	236 1004				YR****		
INCOME, (PY) FED N/C	32 34 35 37 38	236 1005				TY****		
INCOME (PRIOR YEAR), ST, NON-CURR								
STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 1019			S****	TY****		
INCOME, (PY) ST N/C	32 34 35 37 38	236 1020			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****		
	32 34 35 37 38	237 0003				YR****		COS*
	32 34 35 37 38	237 0003				YR****		0000
INCOME TAX ADJ, PRIOR YEAR, ST	32 34 35 37 38	237 0004				YR****		
INTERSET ON PRIOR YR UTP - FED	32 34 35 37 38	237 0005				YR****		
INTEREST ON PRIOR YR UTP - STATE	32 34 35 37 38	237 0006				YR****		
INT ACCRUED NON UTP FED - N/C	32 34 35 37 38	237 0007				YR****		
INT ACCRUED NON UTP ST - N/C	32 34 35 37 38	237 0008				YR****		
INTERSET ON PRIOR YR UTP - FEDST	32 34 35 37 38	237 0055				YR****		
INTEREST ON PRIOR YR UTP - STATE ST	32 34 35 37 38	237 0056				YR****		
OTHER ACCRUED INTEREST								
CUSTOMER DEPOSITS	32 34 35 37 38	237 9900			14540			
OTHER LONG TERM DEBT	35 38	237 9900			14550			
OTHER	32 34 35 37 38	237 9900			14560			
238 DIVIDENDS DECL								
DIVIDENDS DECLARED	32 34 35 37 38	238 02AA						
241 TAX, PAYABLE								
TAX COLLECTIONS PAYABLE								
LAND PAYMENTS	32 34 35 37 38	241			14561			
LOCAL TAX TO CORRECT IN JAN 1993	32 35 37 38	241			14565	TX****		
	34	241			14565	TX****		OL**
INCOME - EMPLOYEES	32 34 35 37 38	241			14570			
	32 34 35 37 38	241			14570	YR****		
CONSUMPTION TAX	38	241			14575			
	38	241			14575	TX****		
F.I.C.A. - EMPLOYEES	32 34 35 37 38	241			14580			
FICA - EMPL SURVRS & DISABY INS	32 34 35 37 38	241			14590			
	32 34 35 37 38	241			14590	YR****		

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
FICA-EMPL-MEDICARE HOSP INSURANCE	32 34 35 37 38	241				14600			
	32 34 35 37 38	241				14600	YR****		
SALES/USE COMMONWEALTH	32 34 35 37 38	241				14610			
	35	241				14610	YR****		
INCOME - DELAWARE	32 34 35 37 38	241				14620			
INCOME - DISTRICT OF COLUMBIA	34	241				14630			
	38	241				14630	YR****		
INCOME - KENTUCKY	32 34 35 37 38	241				14640			
	32 34 37	241				14640	YR****		
INCOME - MARYLAND	32 34 35 37 38	241				14650			
	34 35 37 38	241				14650	YR****		
INCOME - MICHIGAN	32 34 35 37 38	241				14660			
	34	241				14660	YR****		
INCOME - NEW YORK	32 34 37	241				14665			
	34	241				14665	YR****		
INCOME - OHIO	32 34 35 37 38	241				14670			
	32 34 37 38	241				14670	YR****		
INCOME - PENNSYLVANIA	32 34 35 37 38	241				14680			
	34 35 37 38	241				14680	YR****		
INCOME - VIRGINIA	32 34 35 37 38	241				14690			
	34 37 38	241				14690	YR****		
INCOME - WEST VIRGINIA	32 34 35 37 38	241				14700			
	32 34 35 37	241				14700	YR****		
UNEMPLOYMENT TAX - PENNSYLVANIA	32	241				14710			
SEVERANCE - KENTUCKY	32	241				14720			
SEVERANCE - OHIO	34	241				14730			
SALES/USE KENTUCKY									
LIABILITY	32	241				14740	101120		
ADVANCE PAYMNTS (TAX DEPT USE ONLY)	32	241				14740	101130		
SALES/USE - MARYLAND	35	241				14750			
SALES/USE - VIRGINIA (INCLUDES LOCA	34 38	241				14780			
INCOME TAX	32 34 35 37 38	241				14800			
	32 34 35 37 38	241				14800	YR****		
SCHOOL DISTRICT TAXES	32 34 35 37 38	241				14805			
	32 34 35 37 38	241				14805	YR****		
OCCUPATION - (PITTSBURGH, PA. ONLY)	37	241				14810			
	34 37	241				14810	YR****		
LIABILITY, STATE SALES TAX	35 37	241				14820	TX****		
LIABILITY	37	241				14820	101140		
UNCOLLECTIBLES	37	241				14820	101150		
UNCOLLECTIBLE, STATE SALES TAX	37	241				14821	TX****		
LIABILITY, LOCAL SALES TAX	37	241				14822	TX****		
UNCOLLECTIBLE, LOCAL SALES TAX	37	241				14823	TX****		
OHIO	34	241				14830	TX****		F***
	34	241				14830	TX****		G***
	34	241				14830	TX****		IS**
	34	241				14830	TX****		DS**
	34	241				14830	TX****		
	34	241				14830	TX****		CCTR
	34	241				14830	TX****		OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	241				14830	TX****		7110
	34	241				14830	TX****		7310
	34	241				14830	TX****		7710
	34	241				14830	TX****		9110
	34	241				14830	TX****		7520
	34	241				14830	TX****		7792
UTILITY GROSS RECEIPTS - CUSTOMER	32	241				14840	TX****		
FRANCHISE FEES - CUSTOMER	32	241				14850	TX****		
UTILITY SERVICE - CUSTOMER		241				14860	TX****		
BAD DEBT		241				14865	TX****		
STATE - MOTOR FUELS TAX ON CNG	32 34 35 37 38	241				15800			
FEDERAL-EXCISE - FUEL TAX ON CNG	32 34 35 37 38	241				15840			
=====									
242 MISC LIABILITY									
ACCRUED VACATIONS	32 34 35 37 38	242	0001				YR****		
LABOR DISTRIBUTION ABSENCE CODES	32 34 35 37 38	242	0001			L-VAC	YR****		
ACCRUED PAYROLL	32 34 35 37 38	242	0002						
ACCRUED INSURANCE	32 34 35 37 38	242	0003						
PAYROLL DEDUCTIONS									
LABOR DISTRIBUTION ABSENCE CODES	32 34 35 37 38	242	0005			L****			
	32	242	0005			L****	YR****		
	32	242	0005			L****	YR****	OL**	
	34	242	0005			L****	YR****		
	34	242	0005			L****	YR****	OL**	
	35	242	0005			L****	YR****		
	35	242	0005			L****	YR****	OL**	
	37	242	0005			L****	YR****		
	37	242	0005			L****	YR****	OL**	
	38	242	0005			L****	YR****		
	38	242	0005			L****	YR****	OL**	
FAMILY LIFE INSURANCE	32 34 35 37 38	242	0005			14870			
CMEP MEDICAL INSURANCE PLAN	32 34 35 37 38	242	0005			14880	CM****		
VOLUNTARY PERSONAL ACCIDENT INS	32 34 35 37 38	242	0005			14890			
THRIFT RESTORATION PLAN-EMPL CONTRI	32 34 35 37 38	242	0005			14893			
HEALTH MAINTENANCE ORGANIZATION	32 34 35 37 38	242	0005			14900			
	32	242	0005			14900	HM-CKY		
	35	242	0005			14900	HM-CMD		
	34	242	0005			14900	HM-COH		
	37	242	0005			14900	HM-COS		
	38	242	0005			14900	HM-CPA		
INSURANCE PLAN COLLECTIONS	32 34 35 37 38	242	0005			14901			
INACTIVE EMPLOYEES DENTAL PLAN	32 34 35 37 38	242	0005			14910			
DENTAL PLUS	32 34 35 37 38	242	0005			14911			
LTD - BUY UP	32 34 35 37 38	242	0005			14912			
GROUP LIFE	32 34 35 37 38	242	0005			14913			
EMPLOYEE CONTRIBUTION - THRIFT PLAN	32 34 35 37 38	242	0005			14920			
EMPLOYEE CONTRIBUTION - ROTH TRIFT	32 34 35 37 38	242	0005			14921			
NEW EMPLOYEE STOCK PURCHASE	32 34 35 37 38	242	0005			14922			
REPAYMENT THRIFT PLAN LOANS & INT	32 34 35 37 38	242	0005			14925			
EMPL PYRL ALLOT-U.S. SAVINGS BONDS	32 34 35 37 38	242	0005			14930			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
CHARLESTON	32 34 35 37 38	242	0005			14940			
COLUMBUS	32 34 35 37 38	242	0005			14950			
PITTSBURGH	32 34 35 37 38	242	0005			14960			
VIRGINIA	32 34 35 37 38	242	0005			14970			
FLEXIBLE SPENDING - HEALTH CARE	32 34 35 37 38	242	0005			15000		YR****	
FLEXIBLE SPENDING - DEPENDENT CARE	32 34 35 37 38	242	0005			15010		YR****	
HEALTH SAVINGS ACCOUNT	32 34 35 37 38	242	0005			15015			
WAGE ATTACHMENT	32 34 35 37 38	242	0005			15020			
KENTUCKY EMPLOYEES PAC	32 34 35 37 38	242	0005			15030			
CHARITABLE CONTRIBUTIONS	32 34 35 37 38	242	0005			15040			
OPERATION FEED	32 34 35 37 38	242	0005			15045			
UNION DUES	32 34 35 37 38	242	0005			15050			
POLITICAL ACTION FUND - A	32 34 35 37 38	242	0005			15060			
POLITICAL ACTION FUND - B	32 34 35 37 38	242	0005			15070			
POLITICAL ACTION FUND-STEELWORKERS	32 34 35 37 38	242	0005			15075			
PENNSYLVANIA TUITION	35 37	242	0005			15870			
SERCO MEMBERSHIP	34	242	0005			15875			
CONTRACT RETAINAGE	32 34 35 37 38	242	0006						
EXCHANGE GAS	32 34 35 37 38	242	0008						
EXCHANGE GAS A/R-A/P SSO	34	242	0008			11296			
MISC LIAB-EXCHANGE GAS-OFF SYSTEM	32 34 35 37 38	242	0008			15005			
MISC LIAB-EXCHANGE GAS-IMBALANCES	32 34 35 37 38	242	0008			15006			
A/P EXCHANGE GAS IMBALANCE	32 34 35 37 38	242	0008			15007			
SSO / CHOICE IMBALANCES	34	242	0008			15008			
STORAGE MANAGEMENT LIABILITY	34	242	0009						
UNCLAIMED ACCOUNTS	32 34 35 37 38	242	0010						
WITHHELD ACCOUNTS									
LEASE RENTAL									
LEASE RENTAL	32 34 35 37 38	242	0011			15090		101200	
ACCOUNTS PAYABLE BACKUP WITHOLDING	32 34 35 37 38	242	0011			15090		101220	
DENTAL ASSISTANCE PLAN									
DENTAL ASSISTANCE PLAN	32 34 35 37 38	242	0016			15120			
CMEP									
OPTION C	32 34 35 37 38	242	0017			15130		CM****	
PRESCRIPTION-MEDICAL	32 34 35 37 38	242	0017			15131			
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									
SUPPLIER PRINCIPAL AND INTEREST	32 34 35 37 38	242	0022			15170		101290	
	38	242	0022			15170		101290	COS*
INACTIV MARKETERS AND CUSTOMERS	34	242	0022			15170		101294	
CDC COMPANY INTEREST	32 34 35 37 38	242	0022			15170		101300	
INTEREST EARNED	34 37 38	242	0022			15170		101310	
CDC COMPANY PRINCIPAL	34 37 38	242	0022			15170		101320	
GCR BALANCE ADJUSTMENT	32 34 35 37 38	242	0022			15170		101330	
FILED G.C.R. RATE	37	242	0022			15170		101340	
RECOVERY ON INT OVER/UNDER COLLECT	37	242	0022			15170		101355	

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
SPECIAL AGENCY SERVICE	32	242	0022			15170	101360		
MISCELLANEOUS									
MISCELLANEOUS	34 37 38	242	0022			15180	101350		
SPECIAL AGENCY SERVICE	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	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	242	0025			15905			
MENDATORY DEFERRE COMPENSA INTEREST	34	242	0025			15940			
LTIP DIVIDEND CREDIT LIABILITY									
LTIP DIVIDEND	32 34 35 37 38	242	0026			08645			
RETIREMENT INCOME PLAN ACCRUAL	32 34 35 37 38	242	0031						
S.I.C.A. GROUP LIFE ACCRUAL	32 35 37 38	242	0032						
ACCRUED PROPERTY TAX, G.O. LEASE									
BUILDING	34	242	0034			15210	YR****		
LAND	34	242	0034			15220	YR****		
PERSONAL PROPERTY	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	242	0041						
	34 35	242	0041				HM-CKY		
		242	0041				HM-CMD		
		242	0041				HM-COH		
		242	0041				HM-COS		
		242	0041				HM-CPA		
		242	0041				HM8290		
HEALTH MAINTENANCE ORGANIZATION	32 34 35 37 38	242	0041			14900			
REFUNDABLE SUPPLEMENTAL CHARGES									
BILLED									
BILLED	32 34 35 37 38	242	0045			15260	101380		
REDIST-GCR-EXPECTED GAS COST	32 34 35 37 38	242	0045			15260	101390		
REDIST-GCR-ACTUAL ADJUSTMENT	32 34 35 37 38	242	0045			15260	101400		
SPECIAL EMPLOYEE SEVERANCE PROGRAM	32 34	242	0047						
	34	242	0047						
	35	242	0047		CE				
	35	242	0047		CE				
		242	0047						
		242	0047						
IBM OUTSOURCING RESTRUCTURING	32	242	0047				101232		
	32	242	0047		CE		101232		
	34	242	0047				101232		
	34	242	0047		CE		101232		
	35	242	0047				101232		
	35	242	0047		CE		101232		
		242	0047				101232		
		242	0047		CE		101232		
		242	0047				101232		
		242	0047		CE		101232		
		242	0047				101232		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC	
DELAYERING-OUT PLACE SEVERANCE- DELAYERING	32 34 35 37 38	242	0047	CE			101232			
	32	242	0047				101233			
	32	242	0047				101234			
	32	242	0047	CE			101234			
	34	242	0047				101234			
	34	242	0047	CE			101234			
	35	242	0047				101234			
	35	242	0047	CE			101234			
	37	242	0047				101234			
	37	242	0047	CE			101234			
	38	242	0047				101234			
	38	242	0047	CE			101234			
	EMP SEVERANCE - PROCUREMENT	32	242	0047				101235		
		32	242	0047	CE			101235		
34		242	0047				101235			
34		242	0047	CE			101235			
35		242	0047				101235			
35		242	0047	CE			101235			
37		242	0047				101235			
37		242	0047	CE			101235			
38		242	0047				101235			
38		242	0047	CE			101235			
DISTRICT		32	242	0047				101236		
		32	242	0047	CE			101236		
		34	242	0047				101236		
		34	242	0047	CE			101236		
	35	242	0047				101236			
	35	242	0047	CE			101236			
	37	242	0047				101236			
	37	242	0047	CE			101236			
	38	242	0047				101236			
	38	242	0047	CE			101236			
	PHOENIX PROJECT	32	242	0047	CE			101236		
		32	242	0047	CE			101237		
		34	242	0047				101237		
		34	242	0047	CE			101237		
SPECIAL EMPLOYEE SEVERANCE - FIELD	32 34 35 37 38	242	0047	CE			101237			
	32	242	0047				101238			
	32	242	0047	CE			101238			
	34	242	0047				101238			
	34	242	0047	CE			101238			
	35	242	0047				101238			
	35	242	0047	CE			101238			
	37	242	0047				101238			
	37	242	0047	CE			101238			
	38	242	0047				101238			
	38	242	0047	CE			101238			
	SPECIAL EMPLOYEE SEVERANCE - OTHER	32	242	0047				101239		
		32	242	0047	CE			101239		
		34	242	0047				101239		
34		242	0047	CE			101239			
35		242	0047				101239			
35		242	0047	CE			101239			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
	35	242	0047	CE			101239		
	37	242	0047				101239		
	37	242	0047	CE			101239		
	38	242	0047				101239		
	38	242	0047	CE			101239		
EMPLOYEE SEVERANCE -MARKETING	32	242	0047				101241		
	32	242	0047	CE			101241		
	34	242	0047				101241		
	34	242	0047	CE			101241		
	35	242	0047				101241		
	35	242	0047	CE			101241		
	37	242	0047				101241		
	37	242	0047	CE			101241		
	38	242	0047				101241		
	38	242	0047	CE			101241		
EMPLOYEE SEVERANCE - COMMUNICATION	34	242	0047				101242		
	34	242	0047	CE			101242		
EMP SEVERANCE - INVOLUNTARY LAYOFF	32	242	0047				101243		
	32	242	0047	CE			101243		
	34	242	0047				101243		
	34	242	0047	CE			101243		
	35	242	0047				101243		
	35	242	0047	CE			101243		
	37	242	0047				101243		
	37	242	0047	CE			101243		
	38	242	0047				101243		
	38	242	0047	CE			101243		
EMPLOYEE SEVERANCE - VOLUNTARY II	32	242	0047				101244		
	32	242	0047	CE			101244		
	34	242	0047				101244		
	34	242	0047	CE			101244		
	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		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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 34	242 0047	CE			101249		
	35	242 0047				101249		
	35	242 0047	CE			101249		
	37	242 0047				101249		
	37 38	242 0047	CE			101249		
GTE RESTRUCTURING	32 34	242 0047				101255		
	34	242 0047	CE			101255		
	35 37 38	242 0047				101255		
OPERATIONAL EXCELLENCE - WAGES	32	242 0047				101256		
	32	242 0047	CE			101256		
	34	242 0047				101256		
	34	242 0047	CE			101256		
	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								
LESOP RESTORATION PLAN		242 0068			15272			
PENSION RESTORATION PLAN	32 34 35 37 38	242 0077			15271			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
POST RETIRE BENEFITS									
POST RETIREMENT BENEFITS	32 34 35 37 38	242	0079			15273			
POSTEMPLOYMENT BENEFIT - CURRENT									
POSTEMPLOYMENT BENEFIT	32 34 35 37 38	242	0080			15860			
INVENTORY DEFICIT-STORED GAS DELIVE									
INVNTRY DEFCT-STORED GAS DELIVERY	32 34 35 37 38	242	0081			15790			
SP EMPL SEVERANCE ARRANGEMENT	32 34 37 38	242	0081			15810			
INSURANCE TRANSACTION									
ACRUAL	32 34 35 37 38	242	0083			16440			
PASSBACK	32 34 35 37 38	242	0083			16450			
***BAD GENAUX***	32 34 35 37 38	242	3433						
***BAD GENAUX***	32 34 35 37 38	242	3434						
SETTLEMENT REVENUE									
SUPPLIER PRINCIPAL AND INTEREST	34	242	4004			15170			
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		
2008 STIP DEAL	34	242	4004			30486			
CH SHAR CREDIT PREPAY AMORT	34	242	4004			30487			
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***	
CUST A/R CREDIT BALANCES	32	242	5032						
DIS CUSTOMER CREDIT BALANCE	32	242	5032			30870			
GTS CUSTOMER CREDIT BALANCE	32	242	5032			30871			
CUST A/R CREDIT BALANCES	34 35 37 38	242	5034						
DIS CUSTOMER CREDIT BALANCE	34	242	5034			30870			
GTS CUSTOMER CREDIT BALANCE	34	242	5034			30871			
CUST A/R CREDIT BALANCES	35	242	5035						
DIS CUSTOMER CREDIT BALANCE	35	242	5035			30870			
GTS CUSTOMER CREDIT BALANCE	35	242	5035			30871			
CUST A/R CREDIT BALANCES	37	242	5037						
DIS CUSTOMER CREDIT BALANCE	37	242	5037			30870			
GTS CUSTOMER CREDIT BALANCE	37	242	5037			30871			
CAP LIHEAP CUSTOMER CREDIT BALANCE	37	242	5037			30872			
CUST A/R CREDIT BALANCES	38	242	5038						
DIS CUSTOMER CREDIT BALANCE	38	242	5038			30870			
GTS CUSTOMER CREDIT BALANCE	38	242	5038			30871			
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			
ENVIRONMENTAL EXPENDITURES	32 34 35 37 38	242	9005			15828		LG****	
ENVIRONMENTAL EXPENDITURES	35 38	242	9005		SCH E	15820		LG****	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OTHER									
LAKE MOHAWK CUSTOMER SURCHARGE	34	242	9900			10805			
WEATHERIZATION CONTRIBUTIONS	34	242	9900			12406			
HEATSHARE CONTRIBUTIONS	34	242	9900			12407			
REMAINING ENVIRONMENTAL EXPENDITURE	32	242	9900			12900	LG****		
HEDGING PROGRAM	32 35 37 38	242	9900			12920			
AGA - PARTICIPATION	32 34 35 37 38	242	9900			15100			
REGULATORY COMMISSION FEES									
REGULATORY COMMISSION FEES	32 37	242	9900			15110	101230		
CONSUMERS' COUNSEL FUND	34 35 37 38	242	9900			15110	101240		
SMALL BUSINESS ADVOCATE	37	242	9900			15110	101250		
MEDICAL ASSISTANCE PLAN	32 34 35 37 38	242	9900			15200			
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 38	242	9900			15274			
WAGES PAYABLE	32 34 35 37 38	242	9900			15290			
WAGES PAYABLE-GROSS PAYROLL-LABOR	32 34 35 37	242	9900			15291		OL** DS**	
	32 34 35 37 38	242	9900			15291		OL** COS*	
	38	242	9900			15291			
POST CLOSE ADJ	32 34 35 37 38	242	9900			15291	502004		
RES STOCK DIVIDEND PAYABLE	32 34 35 37 38	242	9900			15292			
UNCLAIMED WAGES PAYABLE	32 34 35 37 38	242	9900			15300			
DELAYED DEPOSITS	34 37	242	9900			15301			DD**
	32 34 37 38	242	9900			15301			
SALES & USE TAX AUDIT	34 37	242	9900			15305			
POST RETIREMENT GROUP LIFE INS	34	242	9900			15310			
OTHER	32 34 35 37 38	242	9900			15330			
REDIST-GCR-EXPECTED GAS COSTS	34	242	9900			15330	101450		
BILLED									
BILLED	32 35 37 38	242	9900			15340	101440		
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		
DSM ASSISTANCE - TGP REFUND	34	242	9900			15352			
ECON DEVELOPMENT ASSISTANCE - TGP	34	242	9900			15353			
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		
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		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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									
INTEREST	32 35 37 38	242	9900			15450	101670		
BILL CREDITS	32 35 37 38	242	9900			15450	101680		
REDISTRIBUTED	32 35 37 38	242	9900			15450	101690		
INTEREST									
INTEREST	32 34 35 37 38	242	9900			15480	101670		
BILL CREDITS	37	242	9900			15480	101680		
REDISTRIBUTED	37	242	9900			15480	101690		
SSO AUCTION DEPOSITS	34	242	9900			15482			
AUDIT FEES	32 34 35 37 38	242	9900			15485			
BENEFITS ADMINISTRATION	32 34 35 37 38	242	9900			15486			
PROFIT SHARING	32 34 35 37 38	242	9900			15487			
GAS COOLING	32 34 37	242	9900			15488			
YORK SITE INVESTIGATION - CURRENT	32 34 35 37 38	242	9900			15500			
BILLED	32 35 37 38	242	9900			15521			RY*****
BILLED CREDITS	32 35 37 38	242	9900			15522			RY*****
REDISTRIBUTED	32 35 37 38	242	9900			15523			RY*****
REDISTRIBUTED ACTUAL ADJUSTMENT	32 35 37 38	242	9900			15524			RY*****
LEGAL LIABILITY	32 34 35 37 38	242	9900			15586			
ACE REFUND LIABILITY	32 34 35 37 38	242	9900			15587			
ERRP MEDICAL AMORT LIABILITY	32 34 35 37 38	242	9900			15588			
BASE GAS SALES	32 34 35 37 38	242	9900			15667			
BEAR GARDER RESERVE - CGV	34 38	242	9900			15710			
SALARY CONTINUATION	32	242	9900			15750			
	32	242	9900			15750			
	34	242	9900		CE	15750			
	34	242	9900		CE	15750			
	35 37 38	242	9900			15750			
	38	242	9900		CE	15750			
BENEFIT CONTINUATION	34 38	242	9900			15751			
RETENTION AGREEMENTS	32 34 35 37 38	242	9900			15752			
TRANSITION COSTS-STRANDED COSTS	32 34 35 37 38	242	9900			15777			P*****
INVNTY DEFCT-STORED GAS DELIVERY		242	9900			15790			
TCO SETTLEMENT VALUE PASS BACK		242	9900			15791			
END USER BALANCING									
BILLED	34 35	242	9900			15850	101410		
REDIST-GCR-EXPECTED GAS COST	34 35	242	9900			15850	101420		
REDIST-GCR-ACTUAL ADJUSTMENT	34 35	242	9900			15850	101430		
OTHER - CONTINGENT GAS COST	34	242	9900			15890			
CREDIT DEPOSITS-GAS SUPPLY&MRKTR	32 34 35 37 38	242	9900			15891			
MISCELLANEOUS DEPOSITS	32 34 35 37 38	242	9900			15893			
OFF SYSTEM SALES PROCEEDS	37 38	242	9900			15897			
	37 38	242	9900			15897			YR*****
OSS/CR COMPANY PROCEEDS	37	242	9900			15906			YR*****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
DEMAND BEGINNING BALANCE	37	242	9900			15911			
OSS-PGCC PROCEEDS NORMALIZATION	37	242	9900			15914			
	37	242	9900			15914	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			
OFF SYSTEM SALES - PROFIT/LOSS	32	242	9900			65285			
OFF SYSTEM SALES - PROFIT/LOSS		242	9900		SCH D	15285			
NON-TRADITIONAL SALES-FLOWING SUPPL	35	242	9900		SCH D	15884	SA****		
CHANGE IN CONTROL ACCRUEL	32	242	9907						
	32	242	9907	CE					
	34	242	9907						
	34	242	9907	CE					
	35	242	9907						
	35	242	9907	CE					
	37	242	9907						
	37	242	9907	CE					
	38	242	9907						
	38	242	9907	CE				101234	
SEVERANCE- DELAYERING	32 34 35 37 38	242	9907						
CURRENT DEFERRED REVENUE-CDC									
FORWARD SALES	32 34 35 37 38	242	9910			15666			
FACILITIES ACCRUAL-SHORT TERM	32 34 35 37 38	242	9911						
ACCRUED PLANT IN SERVICE									
ACCRUED PLANT IN SERVICE	32 34 35 37 38	242	9950			15280			
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									
CUST ADVN(DEPOSITS)POST-1/87T012/99	32 34 35 37 38	252				15560			DD**
	34	252				15560			OL**
CUST ADVANCE(DEPOSITS)POST-12/31/99	32 34 35 37 38	252				15561			DD**
SERVICE LINE DEPOSITSPRE-1/1/2000		252				15575			DD**
SERVICE LINE DEPOSITS POST-12/31/99		252				15576			DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
253 DEFERRED CREDIT									
BANKED VACATION	32 34 35 37 38	253	0001				BANK04		
UNEARNED, RES. FUEL CONVERSION LOAN									
UNEARNED INTEREST RES. CONV. LOANS	32 34 35 37 38	253	0003			15740			DD**
UNEARNED INTEREST WATER TANK LOAN	32 34 35 37 38	253	0003			15745			DD**
UNEARNED INTEREST TEN YR WATER TANK	32 34 35 37 38	253	0003			15746			DD**
UNEARNED INTEREST 3 YR WATER TANK	32 34 35 37 38	253	0003			15747			DD**
UNEARNED INTEREST GAS BOOSTER W.H.	32 34 35 37 38	253	0003			15748			DD**
**BAD ACTIVITY**	34	253	0003			22010			DD**
	34	253	0003			22010	YR****		DD**
BUILDER P & S	34	253	0003			22011			DD**
	34	253	0003			22011	YR****		DD**
GRILL SALES - REVENUE	34	253	0003			22012			DD**
	34	253	0003			22012	YR****		DD**
FURANCE SALES - REVENUE	34	253	0003			22013			DD**
	34	253	0003			22013	YR****		DD**
HOT WATER HEATERS SALES - REVENUE	34	253	0003			22014	YR****		DD**
PATIO SALES	34	253	0003			22015			DD**
DRYER SALES - REVENUE	34	253	0003			22016			DD**
RANGE SALE - REVENUE	34	253	0003			22017			DD**
SERVICE LINE SALES - REVENUE	34	253	0003			22018			DD**
	34	253	0003			22018	YR****		DD**
HOME AND GARDEN SHOW	34	253	0003			22019			DD**
	34	253	0003			22019	YR****		DD**
SANDWICH CONVERSION RECEIVABLES	34	253	0003			22040			DD**
	34	253	0003			22040	YR****		DD**
WATER HEATER WARRANTIES	34	253	0003			22041	YR****		DD**
THIRD PARTY BILL INSERTS - EXPENSES	34	253	0003			22042	YR****		DD**
FUTURE PROGRAM RECEIVABLES	34	253	0003			22043	YR****		DD**
FUTUE PROGRAM S	34	253	0003			22044	YR****		DD**
ARISTEC CAPITAL RECOVERY	34	253	0003			24000			
ACCRUED LT PENSION COST	32 34 35 37 38	253	0031						
REG EFFECT OF FASB96									
REGULATORY EFFECT OF FASB 96	32 35 37 38	253	0032			15565			
PENSION REST. PLAN, ADD'L LIABILITY									
PENS REST PLAN - ADDITIONAL LIAB	34 37 38	253	0045			15570			
LONG TERM ENVIRONMENTAL COSTS									
ENVIRONMENTAL EXPENDITURES	32 34 35 37	253	0050			15820			
	32 34 35 37 38	253	0050			15820	LG****		
	35 38	253	0050		SCH E	15820			
	35 38	253	0050		SCH E	15820	LG****		
ACC LT PENSION RESTORATION									
PENSION RESTORATION PLAN	32 34 35 37 38	253	0077			15271			
OPEB									
OTHER POST RETIREMENT	32 34 35 37 38	253	0079			15585			
OPEB-RECOVERED NOT PAID	32 34 35 37 38	253	0079			16002			
OPEB-PYMT TO TRUST FUND NON-DEDUCIB	32 34 35 37 38	253	0079			16003			
OPEB-PAYMENT TO TRUST FUND	32 34 35 37 38	253	0079			16005			
OPEB-INSURANCE TRANSACTION HSKPING	34 37	253	0079			16006			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OPEB-INSURANCE TRANSACTION	32 34 35 37 38	253	0079			16007			
OPEB-PAYMENT TO TRUST FUND	34 35 37 38	253	0079			16008			
OPEB-RETIREE CONTRIBUTION	32 34 35 37 38	253	0079			20870			
POSTEMPLOYEMTN BENEFIT - NON-CURREN									
POSTEMPLOYMENT BENEFIT	32 34 35 37 38	253	0080			15860			
OPEB - RETIREE CONTRIBUTION									
OTHER POST RETIREMENT	32 34 35 37 38	253	0082			15585			
SFAS 133 LONG TERM - LIABILITY	32 34 35 37 38	253	3533						
***BAD GENAUX***	32 34 35 37 38	253	3534						
NON - DIFFERENTIATED	32 34 35 37 38	253	9900						
REMAINING ENVIRONMENTAL EXPENDITUR	32	253	9900			12900			LG****
	32	253	9900	CE		12900			LG****
	34	253	9900			12900			LG****
	34	253	9900	CE		12900			LG****
	35 37	253	9900			12900			LG****
	37	253	9900	CE		12900			LG****
	38	253	9900			12900			LG****
	38	253	9900	CE		12900			LG****
RETENTION AGREEMENTS	32	253	9900			15580			
	32	253	9900	CE		15580			
	34	253	9900			15580			
	34	253	9900	CE		15580			
	35	253	9900			15580			
	35	253	9900	CE		15580			
	37	253	9900			15580			
	37	253	9900	CE		15580			
	38	253	9900			15580			
	38	253	9900	CE		15580			
EMPLOYMENT AGREEMENTS	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)	32 34 35 37 38	253	9900			15600			
GEN OFF BLDG-RENT EXP (COS ONLY)						15610			
GEN OFF BLDG-RENT PYMNTS (COS ONLY)						15620			
GAIN ON SALE OF EQUIPT TO P.H. & H.	32 34 35 37 38	253	9900			15630			
INVNTY DEFCT-STORED GAS DELIVERY						15640			
DEFERRED G/P OPTIONS	32 34 35 37 38	253	9900			15665			
FORWARD SALES	32 34 35 37 38	253	9900			15666			
BASE GAS SALES	32 34 35 37 38	253	9900			15667			
NSS REVENUE	37	253	9900			15669			
OTHER	32 34 35 37 38	253	9900			15670			
CPA&CMD EXCESS BANK PURCHASES	35 37	253	9900			15671			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
TCO/CGT DISGORGEMENT	32 34 35 37 38	253	9900						15672
TCO SETTLEMENT VALUE	32 34 35 37 38	253	9900						15673
SALE OF BASE GAS	32 34 35 37 38	253	9900						15674
TCO PENALTY CREDITS	32 34 35 37 38	253	9900						15675
NICHOLE ENERGY RESERVE	32	253	9900						15676
LAKE CARNICO PROJECT	32	253	9900						15677
OFO/OMO PENALTIES	32 35 37 38	253	9900						15681
ELECTRONIC METER READING PROGRAM	37	253	9900						15685
TAKE OR PAY - INTEREST INCOME	35	253	9900						15690
BEAR GARDER RESERVE - CGV	38	253	9900						15710
SPECIAL EMPLOYEE SEVERANCE PROGRAM	32 34 35 37 38	253	9900	CE					15715
BE WINTERWISE	37	253	9900						15720
LYNCHBURG ENVIRONMENTAL ISSUE	38	253	9900						15730
ENVIRONMENTAL INS RECOVERIES	32 34 35 37 38	253	9900						15782
	37	253	9900	CE					15782
	32 34 35 37 38	253	9900						15782
	37	253	9900	CE			LG****		15782
	32 34 35 37 38	253	9900				LG****		15825
CTE RESTRUCTURING	32 34 35 37 38	253	9900						15825
NISOURCE/COLUMBIA MERGER	32 34 35 37 38	253	9900						15826
EMP SEVERANCE-MARKETING	32	253	9900						15915
	32	253	9900	CE					15915
	34	253	9900						15915
	34	253	9900	CE					15915
	35	253	9900						15915
	35	253	9900	CE					15915
	37	253	9900						15915
	37	253	9900	CE					15915
	38	253	9900						15915
	38	253	9900	CE					15915
CGV CARE PRGM	32	253	9900						15920
	32	253	9900	CE					15920
	34	253	9900						15920
	34	253	9900	CE					15920
	35	253	9900						15920
	35	253	9900	CE					15920
	37	253	9900						15920
	37	253	9900	CE					15920
	38	253	9900						15920
	38	253	9900	CE					15920
EMPLOYEE SEVERANCE - COMMUNICATION	34	253	9900						15925
	34	253	9900	CE					15925
EMPLOYEE SEVERANCE - FIELD REORG	32	253	9900						15930
	32	253	9900	CE					15930
	34	253	9900						15930
	34	253	9900	CE					15930
	35	253	9900						15930
	35	253	9900	CE					15930
	37	253	9900						15930
	37	253	9900	CE					15930
	38	253	9900						15930

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
EMPLOYEE SEVERANCE - OTHER	32								38
			253	9900	CE				15930
	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
	37		253	9900	CE				15950
	37		253	9900	CE				15950
	38		253	9900	CE				15950
EMPLOYEE SEVERANCE - PRINT SERVICES	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
	37		253	9900	CE				15960
	37		253	9900	CE				15960
	38		253	9900	CE				15960
	38		253	9900	CE				15960
EMPLOYEE SEVERANCE - METER SHOP EMP SEVERANCE - INVOLUNTARY LAYOFF	34		253	9900	CE				15970
	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
	38		253	9900	CE				15975
EMP SEVERANCE - PROCUREMENT	32		253	9900	CE				15976
	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
	38		253	9900	CE				15976
	38		253	9900	CE				15976
EMPLOYEE SEVERANCE - WAREHOUSING	32		253	9900	CE				15980
	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EMPLOYEE SEVERANCE - VOLUNTARY II	32								
	32								
	34								
	34								
	35								
	35								
	37								
	37								
	38								
EMPLOYEE SEVERANCE-GENERAL SERVICES	32								
	32								
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	35								
	37								
	37								
	38								
	38								
EMP SEVERANCE-VOLUNTARY PROGRAM									
ENVIRONMENTAL INS RECOVERIES									
RESTRUCTURING ACCRUAL L/T	32								
	34								
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SEVERANCE- DELAYERING	32								
GROSS RECEIPTS TAX ON UNBILLED REV	34								
SALARY CONTINUATION	34								
FACILITIES ACCRUAL-LONG TERM	32								
DEFERRED CREDIT TAX FLOW THROUGH	34								
TAX FLOW THROUGH	35								
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ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
REG EFFECT OF ADOPTING SFAS 96	32	34	35	37	38	254	0032						
REGULATORY EFFECT OF FASB 96	32	34	35	37	38	254	0032			15565			
NON-TRADITIONAL SALES													
NON-TRADITIONAL SALES-FLOWING SUPPL			35			254	1000			15884	SA****		
NON-TRADITIONAL SALES - PASSED BACK			35			254	1000			15884	100185		
NON-TRADITIONAL SALES-POST 10/99	32			37	38	254	1000			15895			
	32	34		37	38	254	1000			15895	YR****		
COMMODITY BEGINNING BALANCE				37		254	1000			15896			
OFF SYSTEM SALES PROCEEDS		34		37	38	254	1000			15897	YR****		
COMPANY PROCEEDS		34				254	1000			15898	YR****		
PGC PROCEEDS-PGCC PORTION		34				254	1000			15899	YR****		
DEFERRED DIRECTOR COSTS					38	254	1000			15900	YR****		
REG ASSET/REG LIABILITY RECLASS				37		254	1000			15903			
OSS/CR COMPANY PROCEEDS				37		254	1000			15906			
				37	38	254	1000			15906	YR****		
DEMAND BEGINNING BALANCE				37		254	1000			15911			
PGC PROCEEDS-PGDC PORTION				37		254	1000			15913			
				37		254	1000			15913	YR****		
OSS-PGCC PROCEEDS NORMALIZATION				37		254	1000			15914			
				37		254	1000			15914	YR****		
NONTRADITIONAL SALES-FLOWING SUPPLY	32					254	1000			65884			
			35			254	1000			65884	SA****		
NON-TRADITIONAL SALES-FLOWING SUPPL			35			254	1000		SCH D	15884	SA****		
CVA SAVE PRGM					38	254	1003			15921			
CGV SAVE PRGM					38	254	1003			15921			
SETTLEMENT REVENUE													
SUPPLIER PRINCIPAL AND INTEREST		34				254	1004			15170			
CHOICE SHARING CREDIT REFUND		34				254	1004			15881			
OFF SYSTEM SALES PROCEEDS													
OSS-PASSBACK		34				254	1004			15897	101802		
CAPACITY RELEASE													
CAPACITY RELEASE - PASSBACK		34				254	1004			15910	101801		
2008 STIP DEAL		34				254	1004			30486			
CH SHAR CREDIT PREPAY AMORT		34				254	1004			30487			
CH SHAR / CSRR LIABILITY		34				254	1004			30488			
CH SHAR / CSRR PASSED BACK		34				254	1004			30489			
2004 STIP DEAL		34				254	1004		SCH S	30485			
ST REGULATORY LIABILITIES													
DEMAND SIDE MANAGEMENT	32					254	1005			15760			
EGC GAS COST UNCOLLECTIBLE CHARGE	32				38	254	1005			15765	YR****		
ACA GAS COST UNCOLLECTIBLE CHARGE	32					254	1005			15766	YR****		
GAS COST UNCOLLECTIBLE HOLDING ACCT	32					254	1005			15767			
ST REG LIABILITIES- CVA CARE													
CGV CARE PRGM - RESIDENTIAL					38	254	1006			15916	YR****		
CGV CARE PRGM - SMALL GENERAL SVS					38	254	1006			15917	YR****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ST REG LIABILITIES- CVA CARE									
CGV RNA PRGM - RESIDENTIAL	38	254	1007			15918			
CGV RNA PRGM - SMALL GENERAL SVS	38	254	1007			15919			
UNBILLED RESIDENTIAL RNA	38	254	1007			65918			
UNBILLED SGS RNA	38	254	1007			65919			
END USER BALANCING BILLED									
END USER BALANCING	32 34 35 37 38	254	1008			15850			
BILLED	34 35 38	254	1008			15850	101410		
REDIST-GCR-ACTUAL ADJUSTMENT	35 38	254	1008			15850	101430		
REG LIABILITY TAX CHANGE METHOD	37	254	1009						
REG LIABILITY GULF CASH OUT									
GULF CASH OUT - RESIDENTIAL	35 37	254	1010			15851			
GULF CASH OUT - COM & IND	37	254	1010			15852			
ST REG LIAB TGP SETTLEMENT REFUND	32 34 37	254	1055						
OPEB LIAB-CURRENT	37	254	1104						R**MY
LT REG LIAB TGP SETTLEMENT REFUND	32 34 37	254	3055						
OPEB LIAB-NONCURRENT	32 34 35 37 38	254	3104						R**MY
	37	254	3104						
PIP REG ASSET RECLASS									
REG ASSET/REG LIABILITY RECLASS	34	254	3412			15903			
PBR PASSBACK - 2010 EARNINGS TEST	38	254	3413						
REGULATORY OPEB SUBSIDY - CURRENT	32 34 35 37 38	254	3417						
REG LIAB PA NOL BENEFIT - CURRENT	37	254	3418						
HEDGING PROGRAM CURRENT	32 34 35 37 38	254	3434						
POR IMPLEMENTATION COSTS	37	254	3496						
CSRR CUSTOMER ED/IT COST OVERCOLLEC									
COH AUCTION COSTS	34	254	3497			12482			
BAD DEBT OVERCOLLECTION									
BAD DEBT TRACKER	34	254	3498			12403			
REG ASSET/LIABILTY RECLASS	34	254	3498			12403	100189		
GCIM REGULATORY LIABILITY									
GAS COST INCENTIVE PLAN									
GAIN/LOSS	32	254	3499			15880	101730		
OPEB REG LIAB									
OCI	32 35	254	3501			12769			
RETIREMENT INCOME PLAN									
RIP EXPENSE	37	254	3509			12475			
OCI	32 34 35 37 38	254	3509			12769			
PBR PASSBACK - 2010 EARNINGS TEST	38	254	3513						
REGULATORY EFFECTS OF SFAS 96	32 34 35 37 38	254	3516						
REG EFFECT ADJ FAS96(DB AND CR)	32 34 35 37 38	254	3516			12175			
REG LIAB OPEB MEDICARE SUBSIDY	32 34 35 37 38	254	3517						
REG LIAB PA NOL BENEFIT	37	254	3518						
REG LIAB TAX METHOD CHANGE	37	254	3520						
RECOVERY OF IRP DEFERRED DEPRECIATI									
DEFERRED DEPR FOR IRP	34	254	3525			12109			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
HEDGING PROGRAM NONCURRENT	32 34 35 37 38	254	3534						
NON-TRADITIONAL SALES									
PGC PROCEEDS-PGCC PORTION	34	254	3560			15899	YR****		
BA TRANS/GAS LOST CREDITS									
BILLED									
BILLED	34	254	3561			15260	101380		
BILLED									
BILLED	34	254	3561			15380	101550		
BILLED									
BILLED	34	254	3561			15420	101590		
END USER BALANCING									
BILLED	34	254	3561			15850	101410		
REG ASSET/REG LIABILITY RECLASS	32 34 35 37 38	254	4005						
=====									
255 ACC DEF TAX CR									
JDC AMORTIZATION	32 34 35 37 38	255	0000						
INVESTMENT, DEFERRED (ACCUMULATED)	32 34 35 37 38	255	19YR						
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282 DEF TAX, DEPR									
POST-IN-SERVICE CARRYING CHARGE	32 34 35 37 38	282	1239			T1239			
FEDERAL ADIT PROPERTY	32 34 35 37 38	282	2000			T2000			
UTILITY OPERATING INCOME, FED	32 34 35 37 38	282	2205			T2011			
RETIREMENT LOSS, ACRS PROPERTY, FED	32 34 35 37 38	282	2211			T2211		0080	
PAYROLL TAXES CAPITALIZED, FED	34 37	282	2216			T2071			
INTEREST DURING CONSTRUCTION, FED	32 34 35 37 38	282	2221			T2191			
PROPERTY REMOVAL COSTS - FEDERAL	32 34 35 38	282	2231			T2031			
CONTRIBUTION IN AID CONSTRUCTION	32 34 35 37 38	282	2232			T2235			
RAR ISSUES-FED	32 34 35 37 38	282	2233			T2233			
BUILDER INCESTIVES-FED	32 34 35 37 38	282	2234			T2234			
STORAGE GAS LOSSES-FED	37	282	2236			T2236			
PROPERTY REPAIRS - FED	32 34 35 37 38	282	2237			T2237			
AMORTIZATION OF GAINS REQ DEBT-FED	32 34 35 37 38	282	2513			T2221		YR****	
BOOK GAIN ON SALE OF PROPERTY - FED	34 37	282	2905						
FAS 109 REG LIAB DEF ITC- FED	32 34 35 37 38	282	2908			T2908			
VIRGINIA TAX BASIS FEDERAL	38	282	2933						
FIT REDUCTION	32 34 35 37 38	282	2951			T5113			
RATE BASE ADJUSTMENT	32 34 35 37 38	282	2953			T5112			
STATE ADIT PROPERTY	32 34 35 37 38	282	4000			T4000			
UTILITY OPERATING INCOME -STATE	32 34 35 37 38	282	4205			T2012			
RETIREMENT LOSS, ACRS PROPERTY, ST	32 35 37 38	282	4211			T2212			
INTEREST DURING CONSTRUCTION	38	282	4221			T2191			
NON-CONFORMING STATE DEPRECIATION	32 34 35 37 38	282	4227						
PROPERTY REMOVAL COSTS - STATE	32 35 37 38	282	4231			T2032			
CONTRIB IN AID CONST - STATE	32 34 35 37 38	282	4232			T4235			
RAR ISSUES-STATE	32 34 35 37 38	282	4233			T4233			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BUILDER INCESTIVES-STATE	32 34 35 37 38	282	4234			T4234			
STORAGE GAS LOSSES-STATE	37	282	4236			T2236			
UTILITY OPERATING INCOME -STATE	32 34 35 38	282	4305			T2012			
BOOK GAIN ON SALE OF PROPERTY-STATE	34 37	282	4905			T4905			
FAS 109 REG LIAB ITC - STATE	32 34 35 37 38	282	4908			T4908			
VIRGINIA TAX BASIS (STATE)	38	282	4933						
N/U AMORT GAIN ON REQUIRED DEBT, FE	32 34 35 37 38	282	5213		T2221		YR****		COS*
NON-UTIL BK GAIN ON SALE PROPET-FED	34 37	282	6900						
N/U AMORT GAIN ON REQUIRED DEBT, ST	32 35 37 38	282	7213		T2222		YR****		
NON-UTIL BK GAIN ON SALE PROP-STATE	34 37	282	8900						
=====									
283 DEF TAX, DEPR									
FEDERAL ADIT CURRENT	32 34 35 37 38	283	1000			T1000			
DEFERRED GAS PURCHASE COSTS - FED	32 34 35 37 38	283	1301			T1071			0000
COMPETITIVE TRANSPORTATION - FED	34	283	1302			T1791			
ORDER 500 TAKE-OR-PAY BILLING - FED	32 34 35 37 38	283	1303			T1851			
DEFERRED INTERCOMPANY GAIN - FED	32 34 35 37 38	283	1304			T1304			
DEFERRED CHOICE EXPENSES-FED	32 34 35 37	283	1415			T1415			
UNBILLED REVENUE - FEDERAL	32 34 35 37 38	283	1521			T1421			
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			
PISCC AMORTIZATION - FEDERAL	32 34 35 37 38	283	1905			T1005			
PORTSMOUTH DAMAGES - FEDERAL	34	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			
EXCISE AND GROSS RECEIPTS - FEDERAL	34 37 38	283	1911			T1101			
PAYROLL TAX LIAB ON COMPENSATION FE	32 34 35 37 38	283	1912			T1912			
PREPAID ASSETS - FEDERAL	32 34 35 37 38	283	1913			T1043			
ACCUM DEPR IRP - FEDERAL	34	283	1914			T1914			
DEFERRED IRS INTEREST - FED	32 34 35 37 38	283	1915			T1831			
COH RISER PROJ CURRENT - FED	34	283	1916			T1916			
MOTEL INCIDENT - CURRENT - FEDERAL	32 34 35 37 38	283	1917			T1917			
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			
CHARITABLE CONTR - FEDERAL - CURR	32 34 35 37 38	283	1929			T1929			
GAS COST INCENTIVE PLAN - FEDERAL	32 34 35 37 38	283	1930			T1930			
GAS COST AUDIT - FEDERAL	32 34 35 37 38	283	1932			T1932			
A/R MARK TO MARKET - FED	32 34 35 37 38	283	1940			T1940			
UNCOLLECTIBLE ACCOUNTS - FEDERAL	32 34 35 37 38	283	1941			T1041			
SALES TAX RECOVERABLE - FEDERAL	35	283	1942			T1942			
WEATHERIZATION PROGRAM-FEDERAL	32 34 35 37 38	283	1943			T1943			
DSM PROGRAM INTEREST -FEDERAL	34	283	1944			T1944			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
RATE CASE - FEDERAL	32 34 35 37 38	283	1945						T1945
INTEGRATED RESOURCE PLAN-FED	32 34 35 37 38	283	1948						T1948
LONWELL MINING - FEDERAL		283	1949						T1949
MANAGEMENT AUDIT-FEDERAL	32 34 35 37 38	283	1950						T1950
DEMAND SIDE MANAGEMENT-FEDERAL	32	283	1951						T1951
RNA PROGRAM - FED		283	1953						T1953
CARE PROGRAM - FED		283	1954						T1954
FEDERAL ON SIT NET LOSS BENEFIT	32 34 35 37 38	283	1957						T1957
SSO AUCTION COSTS - FED	34	283	1962						T1962
DEFERRED PISCC - RIDER IRP FEDERAL	34	283	1963						T1963
POR IMPLEMENTATION COSTS FEDERAL		283	1966						T1966
MF GLOBAL HEDGING LOSS - FEDERAL	32 35 37 38	283	1970						T1970
ACCUM DEPR - PISCC FEDERAL	34	283	1983						T1983
PISCC CAPITAL PROPERTY FEDERAL	34	283	1984						T1984
FEDERAL ADIT NON CURRENT	32 34 35 37 38	283	2000						T2000
LPG LOSS - FEDERAL	32 34 35 37 38	283	2201						T2865
UNCOLLECTABLE ACCOUNTS - FEDERAL	34	283	2901						T2041
DISTRIBUTIVE INFO SYSTEM - FEDERAL	32 34 35 37 38	283	2902						T2561
WEATHERIZATION PROGRAM - FEDERAL	32 34 35 37 38	283	2903						T2681
YORK CLEANUP PROJECT (CPA) - FED	32 34 35 37 38	283	2904						T2731
PISCC AMORTIZATION- FED	34	283	2905						T2909
COS RATE CASE - FEDERAL		283	2906						T2841
CVA - COS RESTRUCTURING - FEDERAL	32 34 35 37 38	283	2908						T2931
REGULATORY ASSET-PROPERTY TAX - FED	32 34 35 37 38	283	2909						T2991
CMD RATE CASE - FEDERAL		283	2911						T2511
CAP INTEREST IN CONSTRUCTION - FED	32 34 35 37	283	2912						T2721
SECTION 174-A SOFTWARE COSTS - FED	32 34 35 37	283	2913						T2861
ACCUM PROV DEPR - IRPFED	34	283	2914						T2914
COH RISER PROJ N/C - FED	34	283	2916						T2916
UNCOLLECTIBLE PIP - FED	34	283	2920						T2920
RETIREMENT INCOME PLAN ADJ-FED	32 34 35 37 38	283	2925						T2925
CAP - FEDERAL		283	2926						T2926
EXCISE & GROSS RECEIPTS-FED	32 34 35 37 38	283	2927						T2927
CAP - FEDERAL - NON-CURRENT	32 34 35 37	283	2928						T2928
DEFERRED INTERCOMPANY GAINS - TCO	32 34 35 37 38	283	2929						T2929
INTEGRATED RESOURCE PLANNING - FED	32 34 35 37 38	283	2930						T2930
GAS COST AUDIT - FEDERAL	32	283	2932						T2932
TCO PIPELINE CHARGES - FEDERAL		283	2935						T2935
TRANSITION COSTS - FED - NON-CURR	32 34 35 37 38	283	2937						T2937
LEAK REPAIR COSTS-NONCURRENT-FED		283	2939						T2939
REGULATORY REFORM-NONCURRENT-FED		283	2940						T2940
RATE CASE - FEDERAL	32 34 35 37 38	283	2941						T2231
WEATHERIZATION	34	283	2943						T2943
BELL ATLANTIC - FED		283	2944						T2944
LONGWALL MINING - FEDERAL	32 34 35 37 38	283	2949						T2949

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
DED TAX CON EFF TAX RATE-FEDERAL	32					283	2950		T2950
LIABILITY, GENERAL OFC LEASE - FED	32 34 35 37 38					283	2951		T2451
FIT REDUCTION	32 34 35 37 38					283	2952		T5115
RATE BASE ADJUSTMENT	32 34 35 37 38					283	2953		T5114
DEFERRED TAXES FEDERAL-KY ST NOL C/	32					283	2955		T2955
STRANDED CAPACITY-CHOICE-NONCURR FE	34					283	2956		T0101
FEDERAL ON SIT NET LOSS BENEFIT	32 34 35 37 38					283	2957		T2957
RESIDENTIAL CONSERVATION SVC - FED	32 34 35 37					283	2961		T2061
GAAP ENVIRONMENTAL - FEDERAL	34					283	2962		T2962
DEFERRED PISCC - RIDER IRP - FED	32 34 35 37 38					283	2963		T2963
DSM PROGRAM INTEREST - FED	32 34 35 37 38					283	2964		T2964
MF GLOBAL HEDGING LOSS - FEDERAL	32 35 37 38					283	2970		T2970
MANAGEMENT AUDIT - FEDERAL	32 37					283	2982		T2381
ACCUM PROVISION DEP-PISCC-FED	34					283	2983		T2983
PISCC CAPITALIZED PROPERTY-FED	34					283	2984		T2984
BANKRUPTCY COUNCIL FEES - FEDERAL	32 34 35 37					283	2990		T2990
GCR BASE TRANSITIONAL ADJ - FEDERAL	34					283	2991		T2391
DEF DEPR - CAP LEASE FED	34 37					283	2992		T2992
CEP DEF DEPR. TAX, PISCC - FED	34					283	2993		T2993
SFAS96 REGULATED ASSET - FEDERAL	32 34 35 37					283	2996		T2996
STATE ADIT CURRENT	32 34 35 37 38					283	3000		T3000
DEFERRED GAS PURCHASE COSTS - ST	32 34 35 37 38					283	3301		T1072
ORDER 500 TAKE-OR-PAY BILLING - ST	32 34 35 37 38					283	3303		T1032
DEFERRED CHOICE EXPENSES-STATE	32 34 35 37					283	3415		T3415
UNBILLED REVENUE - STATE	32 35 37					283	3521		T1422
ADJ DUE TO LOSS POSITION - STATE	32 34 35 37 38					283	3902		T1552
RETIREMENT INCOME PLAN ADJ - ST	32 35 37 38					283	3903		T1742
PROPERTY TAXES - STATE	32 34 35 37 38					283	3904		T1082
-	32 34 35 37 38					283	3905		T1622
NON OH DEF ST INCOME TAX	34					283	3906		T1072
NON OH DEF ST INCOME TAX	34					283	3907		T3015
ACCRUED INTEREST INCOME-STATE	32 34 35 37 38					283	3908		T3908
PAYROLL TAX LIAB ON COMPENSATION ST	32 34 35 37 38					283	3912		T3912
PREPAID ASSETS-STATE	32 34 35 37 38					283	3913		T3043
DEFERRED IRS INTEREST - ST	32 35 37					283	3915		T1832
COH RISER PROJ CURRENT - STATE	34					283	3916		T3916
CAP - STATE	32 34 35 37 38					283	3925		T3925
THRIFT PLAN CONTRIBUTIONS - STATE	32 34 35 37 38					283	3927		T1912
CHARITABLE CONTR - STATE - CURRENT	32 34 35 37 38					283	3929		T3929
GAS COST INCENTIVE PLAN - STATE	32 35 37					283	3930		T3930
GAS COST AUDIT - STATE	32 34 35 37 38					283	3932		T3932
A/R MARK TO MARKET - STATE	32 35 37 38					283	3940		T3940
UNCOLLECTIBLE ACCOUNTS - STATE	32 35 37 38					283	3941		T1042
DSM PROGRAM INTEREST - STATE	34					283	3944		T3944
RATE CASE - STATE	32 34 35 37 38					283	3945		T3945

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<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCG</u>
INTEGRATED RESOURCE PLAN-STATE	32 34 35 37 38	283	3948				T3948		
LONWELL MINING- STATE		283	3949				T3949		
MANAGEMENT AUDIT-STATE	32 34 35 37 38	283	3950				T3950		
DEMAND SIDE MANAGEMENT-STATE	32	283	3951				T3951		
RNA PROGRAM - STATE		283	3953				T3953		
CARE PROGRAM - STATE		283	3954				T3954		
SSO AUCTION COSTS - STATE	34	283	3962				T3962		
POR IMPLEMENTATION COSTS - STATE		283	3966				T3966		
MF GLOBAL HEDGING LOSS - STATE	32 35 37 38	283	3970				T3970		
STATE ADIT NON CURRENT	32 34 35 37 38	283	4000				T4000		
LPG LOSS - STATE	32 34 35 37 38	283	4201				T2566		
DISTRIBUTIVE INFO SYSTEM - STATE	32 35 37	283	4902				T2562		
YORK CLEANUP PROJECT (CPA) - ST	32 34 35 37 38	283	4904				T2732		
NON OH DEFERRED STATE INCOME TAX	34	283	4907				T4907		
CAP INTEREST IN CONSTRUCTION		283	4912				T2721		
SECTION 174-A SOFTWARE COSTS - ST	32 34 35 37 38	283	4913				T2862		
ACCUM DEPR - IRP STATE	34	283	4914				T4914		
COH RISER PROJ N/C - STATE	34	283	4916				T4916		
RETIREMENT INC PLAN - STATE	32 34 35 37 38	283	4925				T4925		
CAP - STATE		283	4926				T4926		
EXCISE/GROSS RECEIPTS-STATE	32 34 35 37 38	283	4927				T4927		
CAP - STATE - NON-CURRENT	32 34 35 37 38	283	4928				T4928		
DEFERRED INTERCOMPANY GAINS - TCO	32 34 35 37 38	283	4929				T4929		
INTEGRATED RESOURCE PLANNING - FED	32 34 35 37 38	283	4930						
GAS COST AUDIT - STATE	32	283	4932				T4932		
TCO PIPELINE CHARGES - STATE		283	4935				T4935		
TRANSITION COSTS - STATE - NON-CURR	32 34 35 37 38	283	4937				T4937		
LEAK REPAIR COSTS - STATE		283	4939				T4939		
RATE CASE - STATE	32 34 35 37 38	283	4941				T2232		
INTEGRATED RESOURCE PLAN-STATE	35	283	4942				T4942		
BELL ATLANTIC	35	283	4944				T4944		
LONGWALL MINING - STATE	32 34 35 37 38	283	4949				T4949		
LIABILITY, GENERAL OFC LEASE - ST	32 35 37 38	283	4951				T2452		
RESIDENTIAL CONSERVATION SVC - ST	32 35 37	283	4961				T2062		
DEFERRED PISCC - RIDER IRP - STATE	32 34 35 37 38	283	4963				T4963		
DSM PROGRAM INTEREST - STATE	32 34 35 37 38	283	4964				T4964		
MF GLOBAL HEDGING LOSS - STATE	32 35 37 38	283	4970				T4970		
MANAGEMENT AUDIT - STATE		283	4982				T2382		
DEF DEPR - GAP LEASE STATE	34 37	283	4992				T4992		
CEP DEF DEPR. TAX, PISCC - STATE	34	283	4993				T4993		
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		COS*
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		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INT REC FED - N/C	32 34 35 37 38	283	6903						T6903
AMORT GAINS ON REAQUIRED DEBT - FED	32 34 35 37 38	283	6921						T2821
GENERAL OFFICE SITE SELECTION - FED	34	283	6931						T2431
CAPITAL GAIN, G O BLDG/LAND - FED	34	283	6941						T2541
RENTAL INCOME, G.O. SUBLEASE - FED	34	283	6961						T2461
WINTER SERVICE - STATE	32 34 35 37 38	283	7301						T1612
INTEREST, PRIOR YEAR F.I.T. - ST	32 35 37 38	283	7901						T1192
AFUDC AND IDC - ST	32 38	283	8901						T2802
INT REC ST - N/C	32 34 35 37 38	283	8903						T8903
AMORT GAINS ON REAQUIRED DEBT - ST	32 34 35 37 38	283	8921						T2522
=====									
400 OPERATING REVEN									
OPERATING REVENUES (FERC SUMMARY)	32 34 35 37 38	400							
=====									
401 OPERATING EXPEN									
OPERATING EXPENSE (FERC SUMMARY)	32 34 35 37 38	401							
=====									
402 MAINTENANCE EXP									
MAINTENANCE EXPENSE (FERC SUMMARY)	32 34 35 37 38	402							
=====									
403 DEPRECIATION EX									
DEPR EXPENSE	34	403							IS**
	34	403							MS**
	32 34 35 37 38	403							
	34	403							OL**
	34	403							7681
	34	403							7682
	34	403							7792
=====									
404 AMORTIZATION									
PRODUCING LAND & LAND RIGHTS	37	404	1001						
UNDERGROUND STORAGE RIGHTS	37	404	2000						
LIMITED TERM GAS PLANT, OTHER	34	404	3000						IS**
	32 34 35 37 38	404	3000						
	34	404	3000						7681
	34	404	3000						7682
GENERAL PLANT (AMORTIZATION)	32 34 35 37 38	404	3000			10460			
AMORT EXP ON PISCC RELATED ASSETS	34	404	3010						
DEF AMORT EXP ON PISCC RELATED ASST	34	404	3011						
AMORT EXP ON PISCC ASSET ITSELF	34	404	3020						
DEF AMORT EXP ON PISCC ASSET ITSELF	34	404	3021						
AMORT OF CAPITALIZED PISCC ON IRP	34	404	4000						
=====									
405 AMORTIZATION									
OTHER GAS PLANT	32 34 35 37 38	405							

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
406 AMORTIZATION GAS PLANT ACQUISITION ADJUSTMENTS	32 34 35 37 38		406						
407 AMORTIZATION REGULATORY STUDY COSTS	32 34 35 37 38		407			20010			
REGULATORY STUDY COSTS	32 34 35 37 38		407			20020			
AMORTIZATION OF CONVERSION EXPENSES									
408 TAXES									
PROPERTY BASED									
PROPERTY	34		408	1011		20030			IS**
	34		408	1011		20030			MS**
	32 34 35 37 38		408	1011		20030			
	34		408	1011		20030			7681
	34		408	1011		20030			7682
	34		408	1011		20030			7792
PROPERTY TAXES ON PISCC RELATED ASS	34		408	1011		20035			
DEF PROP TAXES ON PISCC RELATED ASS	34		408	1011		20036			
PROP TAAX IRP ACCOUNTS	34		408	1011		20045			
DEFERRED PROP TAAX IRP ACCOUNTS	34		408	1011		20046			
PROP TAX CEP ACCOUNTS	34		408	1011		20047			
PROP TAX CEP ACCOUNTS	34		408	1011		20048			
PROPERTY BASED									
FLOOD WALL	32		408	1013		20040			
GROSS RECEIPTS BASED									
OPERATIONS	34		408	1021		20050			IS**
	34		408	1021		20050			MS**
	32 34 35 37 38		408	1021		20050			
	34		408	1021		20050			7681
	34		408	1021		20050			7682
	34		408	1021		20050			7792
UNBILLED REVENUE		37	408	1021		20060			
EXCISE TAX	34		408	1022					
REGULATORY COMMISSION FEES									
UTILITY COMMISSION FEES	34		408	1023		20080			
CONSUMERS' COUNSEL FUND	34		408	1023		20090			
FRANCHISE TAXES									
OPERATIONS	32		408	1024		20100			
UNBILLED REVENUES		38	408	1024		20110			
BUSINESS & OPERATIONS TAXES									
OPERATIONS		37	408	1025		20121			
SUPPLIER REFUND		37	408	1025		20122			
UNBILLED REVENUE		37	408	1025		20123			
GAS DISTRIBUTION EXCISE TAX	34		408	1026					

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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			
TO SALARY CONTINUATION	34	408	1033			20480			
PIPELINE SAFETY (PUCO FEE)	32 34 35 37 38	408	1090						
STATE CAPITAL TAX	35 37 38	408	1091						
LICENSE AND FRANCHISE TAX									
STATE CODE FOR TAX PURPOSES	32 34 35 37 38	408	1092			S****	TY****		
SALES AND USE TAX	32 34 35 37 38	408	1095						
DEPARTMENT OF ENERGY	34	408	1096						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
ENVIRONMENTAL TAX	32 34 35 37 38	408	1097						
VA USE TAX ON PUB UTIL SVC PROP		408	1098						
OTHER NON-INCOME TAXES	32 34 35 37 38	408	1099						
PROPERTY	34	408	2011						
AMORT OF DEF DEPR ON 5 YR PISCC	34	408	3000						
=====									
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*****
	32 34 35 37 38	409	1201			S*****			TY*****
FEDERAL, OTHER INCOME	32 34 35 37 38	409	2101						TY*****
OTHER INCOME, CONSOLIDATED SAVINGS	32 34 35 37 38	409	2102						TY*****
OTHER INCOME, JOB DVLPMT CR	32 34 35 37 38	409	2104						TY*****
OTHER INCOME, STATE TAX	32 34 35 37 38	409	2201						TY*****
	35	409	2201			S*****			TY*****
EXTRAORDINARY INCOME, FEDERAL TAX	32 34 35 37 38	409	3101						TY*****
CUM CHG IN ACCTG PRINC-FED TAX 133	32 34 35 37 38	409	3133						TY*****
CUM CHG IN ACCTG PRINC-STATE TAX133	32 34 35 37 38	409	3233			S*****			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 34 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*****
DFD FED INCOME TAX STATE NOL C/F	32	411	2151						TY*****
STATE	32 34 35 37 38	411	2201						TY*****
DFD STATE INC TAX STATE NOL C/F	32	411	2251						TY*****
DEBIT ADJUSTMENT	32 34 35 37	411	4101						TY*****
CREDIT ADJUSTMENT	32 34 35 37 38	411	4102						TY*****
JOB DEVELOPMNT INVESTMENT CREDIT-DR	32 34 35 37 38	411	4104						TY*****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
JOB DEVELPMNT INVESTMENT CREDIT-CR	32 34 35 37 38	411	4105						TY*****
JOB DEVELPMNT INVESTMENT CREDIT-DR	32 34 35 37 38	411	5104						TY*****
412 REVENUE GP	=====								
GAS PLANT LEASED TO OTHERS REVENUES	32 34 35 37 38	412	0100						
413 EXPENSE GP	=====								
GAS PLANT LEASED TO OTHERS EXPENSES	32 34 35 37 38	413	0100						
415 CONTRACT REVENU	=====								
REV MERCHAND, JOB & CONTRACT WORK									
BUILDER P & S	35 37	415							
	34 35 37	415				22011			DS**
		415				22011			COS*
CONTRACTED WORK-REVENUE-NONAFFILIAT		415				22020			
		415				22020			COS*
		415				22020			OL**
	34	415				22020	PRCNCS		DS**
	34	415				22020	PRKECA		DS**
	34	415				22020	PRKECA		OL**
	34	415		CE		22020	PRKECA		OL**
	34	415		CE		22020	PRKECA	OL**	OL**
	34	415		CE		22020	PRKECA	OL**	OL**
	34	415				22020	PRMECA	OL**	DS**
	34	415		CE		22020	PRMECA		DS**
	34	415				22020	PRMECA		OL**
	34	415				22020	PRMECA		OL**
	34	415		CE		22020	PRMECA		OL**
	34	415				22020	PROECC		DS**
	34	415		CE		22020	PROECC		DS**
	34	415				22020	PROECC		OL**
	34	415		CE		22020	PROECC		OL**
	34	415				22020	PRVECA		DS**
	34	415		CE		22020	PRVECA		DS**
	34	415				22020	PRVECA		OL**
	34	415		CE		22020	PRVECA		OL**
INDUSTRIAL/COMMERCIAL O&M EXPENSE		415		CE		22021			DS**
	35	415		CE		22021			DS**
		415				22021			DS**
		415		CE		22021			DS**
		415				22021			
		415		CE		22021			COS*
		415		CE		22021			COS*
	35	415				22021			OL**
	35	415		CE		22021			OL**
		415				22021			OL**
		415		CE		22021			OL**
	35	415				22021			OL**
	35	415		CE		22021			OL**
		415				22021			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	415		CE		22021			OL**
	38	415				22021			OL**
	38	415		CE		22021			OL**
DISTRIBUTION SYSTEM DESIGN REVIEW	35	415		CE		22022			DS**
	37	415				22022			DS**
	37	415		CE		22022			DS**
	38	415				22022			
	38	415		CE		22022			
	38	415				22022			COS*
	38	415		CE		22022			COS*
	35	415				22022			OL**
	35	415		CE		22022			OL**
	37	415				22022			OL**
	37	415		CE		22022			OL**
	35	415				22022			OL**
	35	415		CE		22022			OL**
	37	415				22022			OL**
	37	415		CE		22022			OL**
	38	415				22022			OL**
M&R DESIGN/INSTALLATION/INSPECTION	37	415		CE		22022			OL**
	37	415				22023			DS**
	37	415		CE		22023			DS**
	38	415				22023			
	38	415		CE		22023			
	38	415				22023			COS*
	38	415		CE		22023			COS*
	35	415				22023			OL**
	35	415		CE		22023			OL**
	37	415				22023			OL**
	37	415		CE		22023			OL**
	35	415				22023			OL**
	35	415		CE		22023			OL**
	37	415				22023			OL**
	37	415		CE		22023			OL**
	38	415				22023			OL**
	38	415		CE		22023			OL**
MASTER METER OPERATION/MAINTENANCE	35	415		CE		22024			DS**
	37	415				22024			DS**
	37	415		CE		22024			DS**
	38	415				22024			
	38	415		CE		22024			
	38	415				22024			COS*
	38	415		CE		22024			COS*
	35	415				22024			OL**
	35	415		CE		22024			OL**
	37	415				22024			OL**
	37	415		CE		22024			OL**
	35	415				22024			OL**
	35	415		CE		22024			OL**
	37	415				22024			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
PEAKING SERVICES	37	415		CE		22024			OL**
	38	415				22024			OL**
	38	415		CE		22024			OL**
	37	415				22025			DS**
	37	415		CE		22025			DS**
	38	415				22025			
	38	415		CE		22025			
	38	415				22025			COS*
	38	415		CE		22025			COS*
	35	415				22025			OL**
	35	415		CE		22025			OL**
	37	415				22025			OL**
	37	415		CE		22025			OL**
	35	415				22025			OL**
	35	415		CE		22025			OL**
INSPECTIONS AND REPAIR	37	415				22025			OL**
	37	415		CE		22025			OL**
	35	415				22025			OL**
	35	415		CE		22025			OL**
	37	415				22025			OL**
	37	415		CE		22025			OL**
	38	415				22025			OL**
	38	415		CE		22025			OL**
	34	415				22026			DS**
	35	415		CE		22026			DS**
	37	415				22026			DS**
	37	415		CE		22026			DS**
	38	415				22026			
	38	415		CE		22026			
	38	415				22026			COS*
34	415		CE		22026			COS*	
35	415				22026			OL**	
35	415		CE		22026			OL**	
37	415				22026			OL**	
37	415		CE		22026			OL**	
35	415				22026			OL**	
35	415		CE		22026			OL**	
37	415				22026			OL**	
37	415		CE		22026			OL**	
38	415				22026			OL**	
38	415		CE		22026			OL**	
INDUSTRIAL/COMMERCIAL NEW CONST	37	415				22027			DS**
	37	415		CE		22027			DS**
	38	415				22027			
	38	415		CE		22027			
	38	415				22027			COS*
	38	415		CE		22027			COS*
	35	415				22027			OL**
	35	415		CE		22027			OL**
	37	415				22027			OL**
	37	415		CE		22027			OL**
	35	415				22027			OL**
	35	415		CE		22027			OL**
	37	415				22027			OL**
	37	415		CE		22027			OL**
	35	415				22027			OL**
35	415		CE		22027			OL**	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
	37	415		CE		22027			OL**
	38	415				22027			OL**
TRAINING	38	415		CE		22027			OL**
	37	415				22028			DS**
	37	415		CE		22028			DS**
	38	415				22028			
	38	415		CE		22028			
	38	415				22028			COS*
	38	415		CE		22028			COS*
	35	415				22028			OL**
	35	415		CE		22028			OL**
	37	415				22028			OL**
	37	415		CE		22028			OL**
	35	415				22028			OL**
	35	415		CE		22028			OL**
	37	415				22028			OL**
	37	415		CE		22028			OL**
	38	415				22028			OL**
MISC CONTRACTED SERVICES	34 37	415		CE		22028			OL**
	37	415				22029			DS**
	37	415		CE		22029			DS**
	38	415				22029			
	38	415		CE		22029			
	38	415				22029			COS*
	38	415		CE		22029			COS*
	35	415				22029			OL**
	35	415		CE		22029			OL**
	37	415				22029			OL**
	37	415		CE		22029			OL**
	35	415				22029			OL**
	35	415		CE		22029			OL**
	37	415				22029			OL**
	37	415		CE		22029			OL**
	38	415				22029			OL**
	38	415		CE		22029			OL**
MMO/MAINTENANCE/NEW CONSTRUCTION	38	415				22034			
	38	415				22034			COS*
	38	415				22034			OL**
BUILDINGS AND OVERHEADS	37	415				22050			DS**
	37	415		CE		22050			DS**
	38	415				22050			
	38	415		CE		22050			
	38	415				22050			COS*
	38	415		CE		22050			COS*
	35	415				22050			OL**
	35	415		CE		22050			OL**
	37	415				22050			OL**
	37	415		CE		22050			OL**
	35	415				22050			OL**
	35	415		CE		22050			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC	
LEAK REPAIR		37				22050			OL**	
		37				22050			OL**	
			38			22050			OL**	
			38			22050			OL**	
	S	35				22051			DS**	
			37			22051			DS**	
			37			22051			DS**	
				38		22051				
				38		22051				
				38		22051			COS*	
				38		22051			COS*	
		35				22051			OL**	
		35				22051			OL**	
			37			22051			OL**	
			37			22051			OL**	
		35				22051			OL**	
		35				22051			OL**	
			37			22051			OL**	
	CO2 DETECTORS - REVENUES			38			22051			OL**
				38			22051			OL**
		34				22052			DS**	
			37			22052			DS**	
				38		22052				
				38		22052				
				38		22052			COS*	
				38		22052			COS*	
		34	35			22052			OL**	
		35				22052			OL**	
			37			22052			OL**	
			37			22052			OL**	
		35				22052			OL**	
		35				22052			OL**	
			37			22052			OL**	
			37			22052			OL**	
				38		22052			OL**	
				38		22052			OL**	
		35				22053			DS**	
			37			22053			DS**	
			38		22053					
			38		22053					
			38		22053			COS*		
			38		22053			COS*		
	35				22053			OL**		
	35				22053			OL**		
		37			22053			OL**		
		37			22053			OL**		
	35				22053			OL**		
	35				22053			OL**		

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
	37	415				22053			OL**
	37	415		CE		22053			OL**
	38	415				22053			OL**
	38	415		CE		22053			OL**
RESIDENTIAL SERVICES REVENUE	38	415				22053			0038
	37	415				22054			DS**
	37	415		CE		22054			DS**
	38	415				22054			
	38	415		CE		22054			COS*
	38	415				22054			COS*
	38	415		CE		22054			OL**
	35	415				22054			OL**
	35	415		CE		22054			OL**
	37	415				22054			OL**
	37	415		CE		22054			OL**
	35	415				22054			OL**
	35	415		CE		22054			OL**
	37	415				22054			OL**
	37	415		CE		22054			OL**
CPA/CMD/CGV WEB LINK SALES COMM	38	415				22054			OL**
	38	415		CE		22054			OL**
	35 37	415				22055			DS**
	37	415		CE		22055			DS**
	38	415				22055			DS**
	38	415				22055			
	38	415		CE		22055			COS*
	38	415				22055			COS*
	38	415		CE		22055			OL**
	35	415				22055			OL**
	35	415		CE		22055			OL**
	35 37 38	415				22055			OL**
	37	415		CE		22055			OL**
	35 38	415				22055			OL**
	35	415		CE		22055			OL**
	37	415				22055			OL**
	37	415		CE		22055			OL**
	38	415				22055			OL**
MDT PROMOTION	38	415		CE		22055			OL**
	37	415				22056			DS**
	37	415		CE		22056			DS**
	38	415				22056			
	38	415		CE		22056			COS*
	38	415				22056			COS*
	38	415		CE		22056			OL**
	35	415				22056			OL**
	35	415		CE		22056			OL**
	37	415				22056			OL**
	37	415		CE		22056			OL**
	35	415				22056			OL**
	35	415		CE		22056			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	415				22056			OL**
	37	415		CE		22056			OL**
	38	415				22056			OL**
TEMPORARY CONSTR HEATER UNITS	38	415		CE		22056			OL**
	37	415				22057			DS**
	37	415		CE		22057			DS**
	38	415				22057			
	38	415		CE		22057			
	38	415				22057			COS*
	38	415		CE		22057			COS*
	35	415				22057			OL**
	35	415		CE		22057			OL**
	37	415				22057			OL**
	37	415		CE		22057			OL**
	35	415				22057			OL**
	35	415		CE		22057			OL**
	37	415				22057			OL**
	37	415		CE		22057			OL**
	38	415				22057			OL**
S	38	415		CE		22057			OL**
	37	415				22058			DS**
	37	415		CE		22058			DS**
	38	415				22058			
	38	415		CE		22058			
	38	415				22058			COS*
	38	415		CE		22058			COS*
	35	415				22058			OL**
	35	415		CE		22058			OL**
	37	415				22058			OL**
	37	415		CE		22058			OL**
	35	415				22058			OL**
	35	415		CE		22058			OL**
	37	415				22058			OL**
	37	415		CE		22058			OL**
	38	415				22058			OL**
	38	415		CE		22058			OL**
UNCOLLECTIBLE	37	415				22059			DS**
	37	415		CE		22059			DS**
	38	415				22059			
	38	415		CE		22059			
	38	415				22059			COS*
	38	415		CE		22059			COS*
	35	415				22059			OL**
	35	415		CE		22059			OL**
	37	415				22059			OL**
	37	415		CE		22059			OL**
	35	415				22059			OL**
	35	415		CE		22059			OL**
	37	415				22059			OL**
	37	415		CE		22059			OL**

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

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCG</u>
	34	416		CE		22030	PRCNGS	OL**	DS**
	34	416		CE		22030	PRCNGS		DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRKECA	OL**	DS**
	34	416		CE		22030	PRKECA		DS**
	34	416		CE		22030	PRMECA	OL**	DS**
	34	416		CE		22030	PRMECA		DS**
	34	416		CE		22030	PRMECA	OL**	DS**





DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA		OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA		OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA		OL**
	34	416		CE		22030	PRVECA	OL**	OL**
INDUSTRIAL & COMMERCIAL O&M	34	416		CE		22030	PRVECA	OL**	OL**
	37	416				22031			DS**
	37	416		CE		22031			DS**
	38	416				22031			COS*
	38	416		CE		22031			COS*
	35	416				22031			OL**
	35	416		CE		22031			OL**
	37	416				22031			OL**
	37	416		CE		22031			OL**
	35	416				22031			OL**
	35	416		CE		22031			OL**
	37	416				22031			OL**
	37	416		CE		22031			OL**
	38	416				22031			OL**
	38	416		CE		22031			OL**
	38	416				22031			0038
DISTRIBUTION SYSTEM DESIGN REVIEW	38	416		CE		22031			0038
	37	416				22032			DS**
	37	416		CE		22032			DS**
	38	416				22032			COS*
	38	416		CE		22032			COS*
	35	416				22032			OL**
	35	416		CE		22032			OL**
	37	416				22032			OL**
	37	416		CE		22032			OL**
	35	416				22032			OL**
	35	416		CE		22032			OL**
	37	416				22032			OL**
	37	416		CE		22032			OL**
	38	416				22032			OL**
	38	416		CE		22032			OL**
	38	416				22032			0038
M&R DESIGN/INSTALLATION/INSPECTION	38	416		CE		22032			0038
	37	416				22033			DS**
	37	416		CE		22033			DS**
	38	416				22033			COS*
	38	416		CE		22033			COS*
	35	416				22033			OL**
	35	416		CE		22033			OL**
	37	416				22033			OL**
	37	416		CE		22033			OL**
	35	416				22033			OL**
	35	416		CE		22033			OL**
	37	416				22033			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
	37	416		CE		22033			OL**
	38	416				22033			OL**
	38	416		CE		22033			OL**
	38	416				22033			0038
	38	416		CE		22033			0038
MMO/MAINTENANCE/NEW CONSTRUCTION	37	416				22034			DS**
	37	416		CE		22034			DS**
	38	416				22034			COS*
	38	416		CE		22034			COS*
	35	416				22034			OL**
	35	416		CE		22034			OL**
	37	416				22034			OL**
	37	416		CE		22034			OL**
	35	416				22034			OL**
	35	416		CE		22034			OL**
	37	416				22034			OL**
	37	416		CE		22034			OL**
	38	416				22034			OL**
	38	416		CE		22034			OL**
	38	416				22034			0038
	38	416		CE		22034			0038
PEAKING SERVICES	37	416				22035			DS**
	37	416		CE		22035			DS**
	38	416				22035			COS*
	38	416		CE		22035			COS*
	35	416				22035			OL**
	35	416		CE		22035			OL**
	37	416				22035			OL**
	37	416		CE		22035			OL**
	35	416				22035			OL**
	35	416		CE		22035			OL**
	37	416				22035			OL**
	37	416		CE		22035			OL**
	38	416				22035			OL**
	38	416		CE		22035			OL**
	38	416				22035			0038
	38	416		CE		22035			0038
INSPECTION AND REPAIR	37	416				22036			DS**
	37	416		CE		22036			DS**
	38	416				22036			COS*
	38	416		CE		22036			COS*
	35	416				22036			OL**
	35	416		CE		22036			OL**
	37	416				22036			OL**
	37	416		CE		22036			OL**
	35	416				22036			OL**
	35	416		CE		22036			OL**
	37	416				22036			OL**
	37	416		CE		22036			OL**
	38	416				22036			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
INDUSTRIAL/COMMERCIAL NEW CONS		38	416		CE		22036			OL**
		38	416				22036			0038
		38	416		CE		22036			0038
		37	416				22037			DS**
		37	416		CE		22037			DS**
		38	416				22037			COS*
		38	416		CE		22037			COS*
		35	416				22037			OL**
		35	416		CE		22037			OL**
		37	416				22037			OL**
		37	416		CE		22037			OL**
		35	416				22037			OL**
		35	416		CE		22037			OL**
		37	416				22037			OL**
	TRAINING		37	416		CE		22037		
		38	416				22037			OL**
		38	416		CE		22037			OL**
		38	416				22037			0038
		38	416		CE		22037			0038
		37	416				22038			DS**
		37	416		CE		22038			DS**
		38	416				22038			COS*
		38	416		CE		22038			COS*
		35	416				22038			OL**
		35	416		CE		22038			OL**
		37	416				22038			OL**
		37	416		CE		22038			OL**
		35	416				22038			OL**
MISC CONTRACTED SERVICES			35	416		CE		22038		
		37	416				22038			OL**
		37	416		CE		22038			OL**
		38	416				22038			OL**
		38	416		CE		22038			OL**
		38	416				22038			0038
		38	416		CE		22038			0038
		37	416				22039			DS**
		37	416		CE		22039			DS**
		38	416				22039			COS*
		38	416		CE		22039			COS*
		35	416				22039			OL**
		35	416		CE		22039			OL**
		37	416				22039			OL**
		37	416		CE		22039			OL**
	35	416				22039			OL**	
	35	416		CE		22039			OL**	
	37	416				22039			OL**	
	37	416		CE		22039			OL**	
	38	416				22039			OL**	
	38	416		CE		22039			OL**	
	38	416				22039			OL**	
	38	416		CE		22039			OL**	

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BUILDINGS AND OVERHEADS	37		38	416		CE		22039			0038
				416		CE		22050			DS**
RESIDENTIAL SERVICES REVENUE			38	416		CE		22050			OL**
			38	416				22054			COS*
			38	416				22054			OL**
BUILDING AND OVERHEADS	35		38	416				22054			0038
			38	416		CE		22060			DS**
	37			416				22060			DS**
	37			416		CE		22060			DS**
			38	416				22060			COS*
			38	416		CE		22060			COS*
	35			416				22060			OL**
	35			416		CE		22060			OL**
			37	416				22060			OL**
			37	416		CE		22060			OL**
	35		38	416				22060			OL**
	35			416		CE		22060			OL**
			37	416				22060			OL**
			37	416		CE		22060			OL**
			38	416				22060			OL**
			38	416		CE		22060			OL**
LEAK REPAIR	37		38	416		CE		22060			0038
	37			416				22061			DS**
			38	416		CE		22061			DS**
			38	416				22061			COS*
			38	416		CE		22061			COS*
	35			416				22061			OL**
	35			416		CE		22061			OL**
			37	416				22061			OL**
			37	416		CE		22061			OL**
	35			416				22061			OL**
	35			416		CE		22061			OL**
			37	416				22061			OL**
			37	416		CE		22061			OL**
			38	416				22061			OL**
			38	416		CE		22061			OL**
			38	416				22061			0038
CO2 DETECTORS EXPENSES	37		38	416		CE		22061			0038
	37			416				22062			DS**
			38	416		CE		22062			DS**
			38	416				22062			COS*
			38	416		CE		22062			COS*
	35			416				22062			OL**
	35			416		CE		22062			OL**
			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**

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
		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**
	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		CE		22063			0038
RESIDENTIAL SERVICES EXPENSES		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**
	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			0038
CPA/CMD/CGV WEB LINK SALES COMM		38	416		CE		22064			0038
	35	37	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**
	35	37	416				22065			OL**
		37	416		CE		22065			OL**
	35		416				22065			OL**
	35		416		CE		22065			OL**
		37	416				22065			OL**
		37	416		CE		22065			OL**
		38	416				22065			OL**
		38	416		CE		22065			OL**
		38	416		CE		22065			0038

ACCOUNT DESCRIPTION	VAL ID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC	
MDT PROMOTIONS	37	416				22066			DS**	
	37	416		CE		22066			DS**	
		38	416			22066			COS*	
		38	416			22066			COS*	
	35		416		CE		22066		OL**	
	35		416		CE		22066		OL**	
		37	416				22066		OL**	
		37	416		CE		22066		OL**	
	35		416				22066		OL**	
	35		416		CE		22066		OL**	
		37	416				22066		OL**	
		37	416		CE		22066		OL**	
		38	416				22066		OL**	
		38	416		CE		22066		OL**	
		38	416		CE		22066		0038	
	TEMPORARY CONSTR HEATER UNITS	37	416				22067			DS**
		37	416		CE		22067			DS**
			38	416			22067			COS*
			38	416			22067			COS*
		35		416		CE		22067		OL**
35			416		CE		22067		OL**	
		37	416				22067		OL**	
		37	416		CE		22067		OL**	
35			416				22067		OL**	
35			416		CE		22067		OL**	
		37	416				22067		OL**	
		37	416		CE		22067		OL**	
		38	416				22067		OL**	
		38	416		CE		22067		OL**	
		38	416				22067		0038	
		38	416		CE		22067		0038	
		37	416				22068		DS**	
		37	416		CE		22068		DS**	
		38	416				22068		COS*	
		38	416		CE		22068		COS*	
UNCOLLECTIBLE	35					22068			OL**	
	35			CE		22068			OL**	
		37	416			22068			OL**	
		37	416		CE		22068		OL**	
	35		416			22068			OL**	
	35		416		CE		22068		OL**	
		37	416			22068			OL**	
		37	416		CE		22068		OL**	
		38	416			22068			OL**	
		38	416		CE		22068		OL**	
		38	416			22068			0038	
		38	416		CE		22068		0038	
		37	416				22069		DS**	
		37	416		CE		22069		DS**	
		38	416				22069		COS*	

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TOC
		38	416		CE		22069			COS**
	35		416				22069			OL**
	35		416		CE		22069			OL**
		37	416				22069			OL**
		37	416		CE		22069			OL**
	35		416				22069			OL**
	35		416		CE		22069			OL**
		37	416				22069			OL**
		37	416		CE		22069			OL**
		38	416				22069			OL**
		38	416		CE		22069			OL**
		38	416				22069			0038
APPLIANCE SALES AND INSTALLATION		38	416		CE		22069			0038
CSP/CUST LIST-CHOICE		38	416				22070			OL**
		38	416				22081			COS**
		38	416				22081			OL**
PROPANE/AIR CAPACITY LEASE		37	416				22090			DS**
		37	416		CE		22090			DS**
		38	416				22090			COS**
		38	416		CE		22090			COS**
	35		416				22090			OL**
	35		416		CE		22090			OL**
		37	416				22090			OL**
		37	416		CE		22090			OL**
	35		416				22090			OL**
	35		416		CE		22090			OL**
		37	416				22090			OL**
		37	416		CE		22090			OL**
		38	416				22090			OL**
		38	416		CE		22090			OL**
		38	416				22090			0038
		38	416		CE		22090			0038
417 NONUTIL REVENUE										
REVENUES FROM NONUTILITY OPERATIONS	34	38	417	0000						
ODEC PIPE REV/EXP		38	417	0000			21035			
EXPENSES OF NONUTILITY OPERATIONS	34	37	417	0900						
BILL INSERTS - EXTERNAL	34		417	0900			07623			
METER SHOP-NON-AFFIL PROJ REVENUES	34		417	0900			11863			MS**
NON AFFILIATED PROJ REVENUE	34		417	0900			13195			7792
THIRD PARTY BILLING SYS - NRS		38	417	0900			15855			
PURCHASE CHOICE A/R - REVENUE	32		417	0900			20588			DS**
	32 34	37 38	417	0900			20588			
	32		417	0900			20588			DD**
	32		417	0900			20588			OL**
PURCHASE CHOICE A/R - EXPENSE	32 34	37 38	417	0900			20589			
		38	417	0900	CE		20589			
		38	417	0900	CE		20589			OL**
CHOICE PROGRAM A/R-IT PROG COSTS		37	417	0900			20591			
CHOICE PURCHASE A/R COLLECTION		37	417	0900			20592			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
CONTRIBUTIONS-COZY CAT	34					20635			
WATERFORD CONDOMINIUM	32 34 35 37 38	417	0900			20890			
CHEMICAL LAB - EXPENSES	34	417	0900			20900			
CHEMICAL LAB - REVENUE	34	417	0900			20910			
WATER TANK LOANS - EXPENSES	32 34 35 37 38	417	0900			20930			
WATER TANK LOANS - REVENUE	32 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		38	417	0900		21020			
PROPANE LEASE - REVENUE		38	417	0900		21030			
ODEC PIPE REV/EXP		38	417	0900		21035			
ARBORETUM REV/EXP		38	417	0900		21036			
THIRD PARTY BILL INSERTS - REVENUE	34 37	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			DS**
	34	417	0900			22011			
GRILL SALES - REVENUE	34	417	0900			22012			
FURANCE SALES - REVENUE	34	417	0900			22013			
HOT WATER HEATERS SALES - REVENUE	34	417	0900			22014			
PATIO SALES	34	417	0900			22015			
DRYER SALES - REVENUE	34	417	0900			22016			
RANGE SALE - REVENUE	34	417	0900			22017			
SERVICE LINE SALES - REVENUE	34	417	0900			22018			
HOME AND GARDEN SHOW	34	417	0900			22019			
SANDWICH CONVERSION RECEIVABLES	34	417	0900			22040			
WATER HEATER WARRANTIES	34	417	0900			22041			DS**
CHOICE KIT - REVENUES	34	417	0900			22045			
BUILDINGS AND OVERHEADS	34	417	0900			22050			
POWER FACTOR	34	417	0900			22101			
LIGHTING	34	417	0900			22102			
ENERGY SERVICES	34	417	0900			22103			
POWER PRODUCTS	34	417	0900			22104			
CONSTRUCTION SERVICES	34	417	0900			22105			
BILLBOARD SUBLEASING	34	417	0900			22106			DS**
	34	417	0900			22106			
BUILDER P&S	34	417	0900			22107			
PRINT SERVICES INSERTS	34	417	0900			23000			DS**
	34	417	0900			23000			
DIRECT MAIL REQUESTS	34 37 38	417	0900			23001			
MISC. P&S REVENUES	34	417	0900			23999			
ARISTEC CAPITAL RECOVERY	34	417	0900			24000			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
ENHANCED BANKING SERVICE	34	417	0900			30490	IN*****		
A/R SALE REVENUE	34	417	0947						
COH COLLECT AGENT FEES	34	417	0947			10988			
NON UTILITY DEPRECIATION EXPENSE									
DEPRECIATION									
AMORTIZATION OF NONUTILITY PLANT	34	37	38			20530			
EXPENSES OF NONUTILITY OPERATIONS									
BILL INSERTS - EXTERNAL	34					07623			
	34					07623			
PURCHASE DISCOUNT		37				10985			
OTHER FEES		37				10986			
CARC ROE		37				10987			
PURCHASE CHOICE A/R - REVENUE	32					20588			
PURCHASE CHOICE A/R - EXPENSE	32					20589			
CONTRIBUTIONS-COZY CAT	34					20635			
ESCO REVENUE/EXPENSE	34					22009			
**BAD ACTIVITY**	34					22010			
	34					22010			
BUILDER P & S	34					22011			
	34					22011			
GRILL SALES - REVENUE	34					22012			
FURANCE SALES - REVENUE	34					22013			
HOT WATER HEATERS SALES - REVENUE	34					22014			
PATIO SALES	34					22015			
DRYER SALES - REVENUE	34					22016			
RANGE SALE - REVENUE	34					22017			
SANDWICH CONVERSION RECEIVABLES	34					22040			
THIRD PARTY BILL INSERTS - EXPENSES	34					22042			
	34					22042			
POWER FACTOR	34					22101			
	34					22101			
LIGHTING	34					22102			
	34					22102			
ENERGY SERVICES	34					22103			
	34					22103			
POWER PRODUCTS	34					22104			
	34					22104			
CONSTRUCTION SERVICES	34					22105			
	34					22105			
BILLBOARD SUBLEASING	34					22106			
BUILDER P&S	34					22107			
	34					22107			
PRINT SERVICES INSERTS	34					23000			
	34					23000			
		37	38			23000			
DIRECT MAIL REQUESTS	34					23001			
MISC. P&S REVENUES	34					23999			
	34					23999			
BANK CARD FEES-COH MARKETING PROGRA	34	37				30000			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MARKETING/CREDIT CARD CHARGEBACK	34	417	1900			30001			
MARKETING/UNCOLLECTIBLE CHARGE-OFFS	34	417	1900			30002			
ENHANCED BANKING SERVICE	34	417	1900			30490			
EXCHANGE FEES	32 34 35 37 38	417	1900			30495			
A/R SALE FEES	34	417	1947						
PURCHASE DISCOUNT	34	417	1947			10985			
OTHER FEES	34	417	1947			10986			
CARC ROE	34	417	1947			10987			
A/R SALES PROGRAM FEES									
COH RECEIVABLES CORPORATION	34	417	1993			10982			
A/R SALES PROGRAM FEES	37	417	1994			10982			
=====									
418 NONOPERATING									
PPS NORMALIZATION									
REFUND CREDITS	37	418	0010			30060			
RENTAL INCOME									
REVENUE	32 34 35 37 38	418	1100			20520			
DEPRECIATION	37	418	1100			20530			
AMORTIZATION	37	418	1100			20540			
INCOME FROM SUBSIDIARY	32	418	1185						
INCOME FROM SUBSIDIARY	34	418	1193						
INCOME FROM SUBSIDIARY	37	418	1194						
=====									
419 INTEREST INCOME									
UNEARNED CARRYING CHARGES									
RESIDENTIAL FUEL CONVERSION LOANS	32 34 35 37 38	419	0007			20580			
WATER TANK LOANS	32 34 35 37 38	419	0007			20585			
WATER TANK LOANS - TEN YEARS	32 34 35 37 38	419	0007			20586			
GAS BOOSTER WATER HEATERS	32 34 35 37 38	419	0007			20587			
SPECIAL CONTRACT	32 34 35 37 38	419	0007			20590			
BUILDER P & S	34	419	0007			22011			
HOME AND GARDEN SHOW	34	419	0007			22019			
SANDWICH CONVERSION RECEIVABLES	34	419	0007			22040			
CONTINGENT TAXES - FED									
CONTINGENT TAXES	32 34 35 37 38	419	0300			20575			
I.R.S. REFUNDS	32 34 35 37 38	419	0300			20600			
CONTINGENT TAXES - STATE									
CONTINGENT TAXES	32 34 35 37 38	419	0350			20575			
RATE REFUNDS - OTHER GROUPS	32 34 35 37 38	419	04AA						
RATE REFUNDS - OTHER	32 34 35 37 38	419	0500						
TEMPORARY CASH INVESTMENTS	32 34 35 37 38	419	0600						
PRIOR YEAR RATE REFUNDS - OTHER	32 34 35 37 38	419	0800						
AFUDC - EQUITY - CDC	32 34 35 37 38	419	1000						
OFF SYSTEM SALES-INTEREST DEFERRED	34	419	1300						
TRANSITION CAPACITY INTEREST INCOME	34	419	1350						

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INTERST ON UNCOLLECTIBLE EXPENSE	32	34	35 37 38	419	1360						
INTEREST ON WEATHERIZATION		34		419	1370						
INTEREST ON DSM		34		419	1371						
INTEREST ONLY FROM HOMEBUILDERS		34	38	419	1372						
PRIOR YEAR RATE REFUNDS - AFFIL	32	34	35 37 38	419	14AA						
MONEY POOL	32	34	35 37 38	419	15AA						
***BAD GENAUX***	32		35 37 38	419	16AA						
OTHER	32	34	35 37 38	419	9900						
PROMISSORY NOTES			35	419	9900				100050		
RECOVERABLE INT ON HEDGING	32		37 38	419	9900			20881			
420 INV TAX CREDIT	=====										
INVESTMENT TAX CREDIT	32	34	35 37 38	420	0001						
	32	34	35 37 38	420	0001						TY****
JOB DEVELOPMENT INVESTMENT CREDIT	32	34	35 37 38	420	0002						
	32	34	35 37 38	420	0002						TY****
421 MISC GAIN	=====										
MISC GAIN	32		35 37 38	421	0083						
INSURANCE TRANSACTION RESERVE			35 37	421	0083				20735		
MISC - TCO SETTLEMENT	32	34	35 37 38	421	0084						
CPA MD-FULL BALANCING SERVICE			35 37	421	0085						
PIPELINE CODE			35	421	0085	CE					P****
			37	421	0085						P****
			37	421	0085	CE					P****
GAIN ON SALE OF CUSTOMERS	32	34	35 37 38	421	0090						
GAIN ON DISPOSITION OF PROPERTY	32	34	35 37 38	421	1000						
ACQU OF TCO PROPERTY		34		421	1000						20780
LOSS ON DISPOSITION OF PROPERTY	32	34	35 37 38	421	2000						
WRITE DOWN OF ASSET (IMPAIRMENT)	32	34	35 37 38	421	2100						
WRITE DOWN OF IMPAIRED NGV ASSET	32	34	35 37 38	421	2100						10466
CUST TAX-CONSTR CONTRIBUTION-RCVD											
CUSTOMER TAX-CONTR AID CONSTR-RCVD	32	34	35 37 38	421	3000						20610
CUSTOMER TAX-CONTR AID CONSTR-REF	32	34	35 37 38	421	3000						20620
SFAS 133 GAIN/LOSS	32	34	35 37 38	421	3300						
GAS COST RECOVERY INITIATIVES											
GAS COST INCENTIVE PLAN	32		35 37 38	421	4000						15880
NON-TRADITIONAL SALES	32		37	421	4000						15883
NON-TRADITIONAL SALES-FLOWING SUPPL			35 37 38	421	4000						15884 SA****
CAPACITY RELEASE - GAIN	32		35 37 38	421	4000						15885
CAPACITY RELEASE - LOSS			37 38	421	4000						15886
NON-TRADITIONAL SALES	32			421	4000						15887
NON-TRADITIONAL SALES/BILLING	32		35	421	4000						15888
CAPACITY RELEASE PGDC CREDIT			37	421	4000						15889
MISCELLANEOUS DEPOSITS			37	421	4000						15893
NON-TRADITI SALES-AF/\$5,000,000- CO			37	421	4000						15894
NON-TRADITIONAL SALES-POST 10/99		34	37	421	4000						15895
COMMODITY BEGINNING BALANCE		34	37	421	4000						15896
COMPANY PROCEEDS	32	34	35 37 38	421	4000						15898
OFF SYSTEM SALES RESERVE	32			421	4000						16883

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
NON-TRADITIONAL SALES	32 37	421	4000			65883			
NONTRADITIONAL SALES-FLOWING SUPPLY	35	421	4000			65884			
	35	421	4000			65884	SA****		
UNBILLED NON-TRADITIONAL SALES	32	421	4000			65887			
NON-TRADITIONAL SALES/UNBILLED	32	421	4000			65888			
UNBILL NON-TRADIT SALE AF/2-1-98 CO	37	421	4000			65893			
UNBILL NON-TRADIT SALE AF\$5,000,000	37	421	4000			65894			
NON-TRADITIONAL SALES-POST 10/99	34 37	421	4000			65895			
SALE OF BASE GAS	32 34 35	421	4000			65896			
NON-TRADITIONAL SALES	32 37	421	4000		SCH D	15883			
NON-TRADITIONAL SALES-FLOWING SUPPL	35	421	4000		SCH D	15884	SA****		
NON-TRADITI SALES-AF/\$5,000,000- CO	37	421	4000		SCH D	15894			
NON-TRADITIONAL SALES-POST 10/99	34 37	421	4000		SCH D	15895			
MISCELLANEOUS NON-OPERATING INCOME	32 34 35 37 38	421	9900						
3RD PARTY BILLING COSTS	38	421	9900			20695			
	38	421	9900	CE		20695			
NGV GRANTS - DEBITS	37	421	9900			75001			
NGV GRANTS - CREDITS	37	421	9900			75002			
425 MURPHY GAS	=====								
MISC. AMORTIZATION-MURPHY GAS	34	425	1000						
426 CONTRACT BILL IN	=====								
CONTRACT BILLING	=====								
SERVICE CORP MGMT BILLING ACTUAL	32 35 37 38	426		CE		08188			
CONTRIBUTIONS	32 34 35 37 38	426	1000			20630			
CONTRIBUTIONS	38	426	1000	CE		20630			OL**
CONTRIBUTIONS-COZY CAT	34	426	1000			20635			
EQUIPMENT DONATIONS	32 34 35 37 38	426	1000			20640			
ENERGY ASSISTANCE	32 34 35 37 38	426	1000			20650			
UNITED WAY CAMPAIGN	34	426	1000	CE		20715			
PENALTIES	32 34 35 37 38	426	3000						
CUM CHG IN ACCTG PRIN-SFAS 133 NET	32 34 35 37 38	426	3300						
POLITICAL ACTION COMMITTEE (PAC)									
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	426	4000	CE		08188			
PAC ADMINISTRATION	32 34 35 37 38	426	4000	CE		20660			F***
	34 35 37	426	4000	CE		20660			DS**
	32	426	4000	CE		20660			
	34	426	4000			20660			
	34	426	4000	CE		20660			
	35	426	4000			20660			
	35	426	4000	CE		20660			
	37	426	4000			20660			
	37	426	4000	CE		20660			
	38	426	4000			20660			
	38	426	4000	CE		20660			
	38	426	4000	CE		20660			COS*
PAC SYSTEM SERVICE	32	426	4000			20670			
	32	426	4000	CE		20670			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	426	4000			20670			
	34	426	4000	CE		20670			
	35	426	4000			20670			
	35	426	4000	CE		20670			
	37	426	4000			20670			
	37	426	4000	CE		20670			
	38	426	4000			20670			
PAC PROMOTION	32 34 35 37 38	426	4000	CE		20675			F***
	34 35 37	426	4000	CE		20675			DS**
	32	426	4000	CE		20675			
	34	426	4000			20675			
	34	426	4000	CE		20675			
	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			
PAC OTHER	32 34 35 37 38	426	4000	CE		20680			COS*
	34 35 37	426	4000	CE		20680			F***
	34	426	4000	CE		20680			DS**
	38	426	4000	CE		20680			COS*
UNION PAC	34	426	4000	CE		20685			F***
	34	426	4000	CE		20685			DS**
DERIVATIVES-LOSS-OPTIONS	32 34 35 37 38	426	4133						
OTHER MISCELLANEOUS DEDUCTIONS	32 34 35 37 38	426	5000	CE					
GOVERNMENTAL AFFAIRS	34	426	5000			07400			
MARKETING	32	426	5000			07810			
	32	426	5000	CE		07810			
	34	426	5000			07810			
	34	426	5000	CE		07810			
	35	426	5000			07810			
	35	426	5000	CE		07810			
	37	426	5000			07810			
	37	426	5000	CE		07810			
	38	426	5000			07810			
	38	426	5000	CE		07810			
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	426	5000	CE		08188			
MISCELLANEOUS GENERAL EXPENSES	32	426	5000	CE		08190			
THIRD PARTY BILLING SYS - NRS		426	5000			15855			
PAC PROMOTION	34	426	5000	CE		20675			
SAVINGS BOND CAMPAIGN	32 34 35 37 38	426	5000			20700			
CLEAN ACROSS AMERICA	32 34	426	5000	CE		20701			
CLEAN ACROSS AMERICA		426	5000	CE		20702			
CLEAN ACROSS AMERICA	34	426	5000	CE		20703			
CLEAN ACROSS AMERICA	34	426	5000	CE		20704			
CLEAN ACROSS AMERICA	32 34 35 37 38	426	5000	CE		20705			
CLEAN ACROSS AMERICA	34	426	5000	CE		20706			
CLEAN ACROSS AMERICA	35	426	5000	CE		20708			

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
OTHER	32	426	5000						20710
	32	426	5000	CE					20710
	34	426	5000						20710
	34	426	5000	CE					20710
	35	426	5000						20710
	35	426	5000	CE					20710
	37	426	5000						20710
	37	426	5000	CE					20710
	38	426	5000						20710
	38	426	5000	CE					20710
OTHER DEPARTMENTAL SUPPLIES/MEETING	32 34	426	5000						20712
	34	426	5000	CE					20712
	35 37 38	426	5000						20712
UNITED WAY CAMPAIGN	34	426	5000	CE					20715
OPERATION FEED	34	426	5000						20716
RED, WHITE, AND BOOM	34	426	5000						20719
NGV BUS	32 34 35 37 38	426	5000	CE					20720
NGV - FILING STATION	34	426	5000						20722
MAJIC BUS TOUR	32 34 35 37 38	426	5000	CE					20725
CORPORATE CHALLENGE	34	426	5000						20745
CAP - OTHER	32	426	5000						20755
CARBON MONOXIDE DETECTOR PROGRAM	34	426	5000						20765
RECOVERY OF GSR AND STRANDED COSTS		426	5000						20920
ENERGY PARTNERSHIP	32 34 35 37 38	426	5000	CE					20950
PIPELINE SAFETY	32 34 35 37 38	426	5000	CE					20955
PROMOTIONAL ADVERTISING	35 38	426	5000						20960
	38	426	5000	CE					20960
INNOVATE PROMOTIONS	32 34 35 37 38	426	5000						20980
CLUB MEMBERSHIPS	32 34 37	426	5000	CE					20990
	32 34 35 37 38	426	5000	CE	SCH E				20990
TAKE OR PAY RECOVERIES - TARRIF									
TAKE OR PAY RECOVERY (CPA)	37	426	5001						20690
TAKE OR PAY RECOVERIES - TRANSP	37	426	5002						20690
RECOVERY OF GSR & STRANDED-TARIFF									
RECOVERY OF GSR AND STRANDED COSTS	37	426	5003						20920
RECOVERY OF GSR & STRANDED-TRANSP	37	426	5004						20920
LESOP									
LESOP	34 35 37 38	426	5011						20721
MISCELLANEOUS FEES									
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					
SERVICE CORP MGMT BILLING ACTUAL	32	426	5500	CE					08188
MERGER COSTS - EXEC SEV	32 37	426	5510						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MERGER COSTS - OTHER	32		426	5520					
GAIN/LOSS FROM FAS 123(R)	32 34 35 37 38		426	6000					
427 MISCELLANEOUS									
MISCELLANEOUS	35 38		427	9909					
428 AMORTIZATION									
DEBT DISCOUNT AND EXPENSE	38		428	0100					
430 CARC-EXPENSE									
CARC - EXPENSE									
CARC ROE	34		430	0047			10987		
***BAD GENAUX***									
MONEY POOL	32 34 35 37 38		430	02AA			20740		
INSTALLMENT PROMISSORY NOTES									
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	32 34 35 37 38		430	04AA					
431 INTEREST EXP									
RATE REFUNDS - OTHERS	32 34 35 37 38		431	0001					
CONTINGENT TAXES	32 34 35 37 38		431	0002					
CONTINGENT TAXES - STATE	32 34 35 37 38		431	0003					
RATE REFUNDS - PRIOR YEARS - OTHER	32 34 35 37 38		431	0004					
CAPITAL LEASE INTEREST	34		431	0005					
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 35 37 38		431	9900			20815		
STORAGE INTEREST ADJUSTMENT	37		431	9900			20816		
OTHER INTEREST EXPENSE TO COH	34		431	9900			20817		
I.R.S. ASSESSMENTS	32 34 35 37 38		431	9900			20820		
RECOVERABLE INT ON HEDGING	37 38		431	9900			20881		
DEFERRED COMPENSATION INTEREST	32 34 35 37 38		431	9900			20970		
432 AFUDC									
AFUDC									
POST-IN-SERVICE CARRYING CHARGES	32 34 35 37 38		432	0001			20830		
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38		432	0001			20840		
SINCE SEPTEMBER 30, 1946	34		432	0001			20850		
INTEREST DURING CONSTRUCTION	32 34 35 37 38		432	0001			20860		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TC
433 BALANCE TRANSFE BALANCE TRANSFERRED FROM INCOME	32 34 35 37 38	433						
434 INCOME EXTRAORDINARY INCOME	32 34 35 37 38	434						
435 DEDUCTIONS EXTRAORDINARY DEDUCTIONS POSTEMPLOYMENT BENEFIT POSTEMPLOYMENT BENEFIT	32 34 35 37 38 32 34 35 37 38	435 435 0004			15860			
438 DIVIDENDS DIVIDENDS DECLARED - COMMON STOCK	32 34 35 37 38	438						
439 ADJUSTMENTS ADJUSTMENTS TO RETAINED EARNINGS PRIOR TO OCTOBER 1, 1946 SINCE SEPTEMBER 30, 1946 POST 10/31/2000	32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38	439 439 439 439			20850 20860 20865			
480 SALES REVENUE RESIDENTIAL SALES - NORMALIZED REFUND CREDITS REFUND DEBITS RESIDENTIAL SALES - BILLED WATER HEATER REPLACEMENT PROGRAM AS BILLED WEATHER NORMALIZATION ADJUSTMENT SYMBOLIC ATONEMENT REFUND CREDITS SPECIAL RATE ORDINANCE-MARBLE CLIFF COMMERCIAL NON-JURISDICTIONAL SALE PRICE PROTECTION SERVICE TOB - CALCULATED BILL ADJUSTMENT	32 34 35 37 38 32 34 35 37 38 34 32 34 35 37 38 32 34 35 37 38 32 34 35 37 38 37 34 38 37 32 34 35 37 38	480 0001 480 0001 480 0002 480 0002 480 0002 480 0002 480 0002 480 0002 480 0002 480 0002			30020 30030 23010 30010 30011 30015 30020 30040 30041 30042 30190		7310	
481 SALES REVENUE COMMERCIAL SALES, REFUNDS REFUND CREDITS REFUND DEBITS COMMERCIAL SALES, AS BILLED COMMERCIAL NON-JURISDICTIONAL SALE PRICE PROTECTION SERVICE AS BILLED WEATHER NORMALIZATION ADJUSTMENT SPECIAL RATE ORDINANCE-MARBLE CLIFF NATURAL GAS VEHICLES	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 32 34 35 37 38 34 32 34 35 37 38	481 0010 481 0010 481 0011 481 0011 481 0011 481 0011 481 0011 481 0011 481 0011			30060 30070 30041 30042 30050 30055 30080 30090			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INDUSTRIAL SALES, REFUNDS									
REFUND CREDITS	32 34 35 37 38	481	0020			30110			
REFUND DEBITS	32 34 35 37 38	481	0020			30120			
INDUSTRIAL SALES, AS BILLED									
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	481	0021			30041			
AS BILLED	32 34 35 37 38	481	0021			30100			
SPECIAL RATE ORDINANCE-MARBLE CLIFF	34	481	0021			30140			
ELECTRIC POWER GENERATION	32 34 35 37 38	481	0021			30250			
OTHER SALES, REFUNDS									
REFUND CREDITS	32 34 35 37 38	481	0030			30160			
REFUND DEBITS	32 34 35 37 38	481	0030			30170			
OTHER SALES, AS BILLED									
AS BILLED	32 34 35 37 38	481	0031			30150			
SPECIAL RATE ORDINANCE-MARBLE CLIFF	34	481	0031			30180			
INTER-COMPANY SALES									
INTER-COMPANY	32 34 35 37 38	481	03AA			30130			
COMMERCIAL NSS REVENUE									
AS BILLED	32 34 35 37 38	481	4011			30050			
INDUSTRIAL NSS REVENUE									
AS BILLED	32 34 35 37 38	481	4021			30050			
AS BILLED	37	481	4021			30100			
=====									
483 SALES REVENUE									
SALES FOR RESALE - INTERCOMPANY	38	483							
SALES FOR RESALE - INTERCOMPANY									
INTER-COMPANY - OTHER GROUPS	32 34 35 37 38	483	01AA			30270			
PUBLIC UTILITY SALES, AS BILLED									
AS BILLED	32 34 35 37 38	483	2100			30280			
PUBLIC UTILITY SALES, REFUNDS									
REFUND CREDITS	32 34 35 37 38	483	3300			30290			
REFUND DEBITS	32 34 35 37 38	483	3300			30300			
=====									
487 FORFIETED DISCO									
FORFIETED DISCOUNTS	32	487	0100						DS**
	32 34 35 37 38	487	0100						
	32 34 35 37 38	487	0100						DD**
	32	487	0100						OL**
=====									
488 SERVICE REVENUE									
MISC. REVENUE, RETURN CHECK CHARGES									
RETURN CHECK CHARGES	32 34 35 37 38	488				30310			
RETURN CHECK CHARGES	34	488				30311			
PRIORITY SERVICE		488				30311			COS*
		488				30311			OL**
		488				30311			OL**
RETURN TRIP SERVICE	34	488		CE		30312			
		488				30312			COS*
		488				30312			OL**
		488		CE		30312			OL**
RECONNECT METER	34	488				30313			
OTHER	32 34 35 37 38	488				30320			

ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BAD DEBT MRA CHOICE	32	34	35	37	38	488				30325			
SPECIAL METER TEST CHARGE		34				488				30330			
						488				30330			COS*
						488				30330			OL**
ON-PREMISE COLLECTION CHARGE		34				488		CE		30330			OL**
						488				30340			
						488				30340			COS*
						488				30340			OL**
ELECTRIC DISTRIBUTIVE INSTALL CHGS	32	34	35	37	38	488		CE		30340			OL**
						488				30350			
489 COMM UNBLD GTS	=====												
COMMERCIAL UNBILLED GTS	=====												
COMMERCIAL UNBILLED GTS-VOL BASE		34	35	37		489	2001			30610			
COM UNBILLED CH VOL BASE	32	34	35	37	38	489	2001			30611			
COM UNB GTS-VOL BASE-REVERSAL		34	35	37		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	=====												
INDUSTRIAL UNBILLED GTS VOLUME BASE		34	35	37		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		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	32	34	35	37	38	489	5000			30020			
TRANS COMMERCIAL CHOICE REFUND CR	32	34	35	37	38	489	5000			30021			
REFUND DEBITS	32	34	35	37	38	489	5000			30030			
TRANS COMMERCIAL CHOICE REFUND DB	32	34	35	37	38	489	5000			30031			
COMMERCIAL	32	34	35	37	38	489	5000			30420			
TRANSPORTATION COMMERCIAL CHOICE	32					489	5000			30421			DS**
	32	34	35	37	38	489	5000			30421			DD**
	32					489	5000			30421			OL**
BUILDERS - CHOICE COMMERCIAL	32					489	5000			30422			DS**
	32	34				489	5000			30422			
	32					489	5000			30422			DD**
	32					489	5000			30422			OL**
WEATHER NORMALIZATION ADJUSTMENT	32	34	35		38	489	5000			30425			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
TRANSPORTATION, INDUSTRIAL									
REFUND CREDITS			489	5100		30110			
REFUND DEBITS			489	5100		30120			
INDUSTRIAL	32 34 35 37 38		489	5100		30430			
TRANSPORTATION INDUSTRIAL CHOICE	32		489	5100		30431			DS**
	32 34 35 37 38		489	5100		30431			
	32		489	5100		30431			DD**
	32		489	5100		30431			OL**
BUILDERS - CHOICE INDUSTRIAL	32		489	5100		30432			DS**
	32 34		489	5100		30432			
	32		489	5100		30432			DD**
	32		489	5100		30432			OL**
WEATHER NORMALIZATION ADJUSTMENT			489	5100		30435			
TRANS INDUST - CHOICE REFUND DEBITS	32 34 35 37 38		489	5100		30441			
TRANS INDUST -CHOICE REFUND CREDITS	32 34 35 37 38		489	5100		30451			
IND TRANSPORTATION REFUND CREDITS			489	5100		30460			
IND TRANSPORTATION REFUND DEBITS			489	5100		30465			
TRANSPORTATION, RESIDENTIAL									
REFUND CREDITS	32 34 35 37 38		489	5200		30060			
REFUND DEBITS	32 34 35 37 38		489	5200		30070			
TRANSPORTATION - RESIDENTIAL	32		489	5200		30410			DS**
	32 34 35 37 38		489	5200		30410			
	32		489	5200		30410			DD**
	32		489	5200		30410			OL**
BUILDERS - CHOICE RESIDENTIAL	32		489	5200		30412			DS**
	32 34		489	5200		30412			
	32		489	5200		30412			DD**
	32		489	5200		30412			OL**
TRANS - RESIDENTIAL WEATHERIZATION	32 34 35 37 38		489	5200		30415			
TRANSPORTATION, OTHER									
REFUND CREDITS	34		489	5300		30290			
REFUND DEBITS	34		489	5300		30300			
SUBURBAN GAS MARGIN	34		489	5300		30469			
INTER-COMPANY-OTHER GROUPS (CPA)			489	60AA		30400			
INTER-COMPANY-OTHER GROUPS (CPA)	37								
493 INTER-COMPANY									
INTER-COMPANY-OTHER GROUPS	32 35		493						
INTER-COMPANY-OTHER GROUPS	32 34 35 37 38		493	02AA					
OTHER	32 34 35 37 38		493	9900					
OTHER	32		493	9912					
495 MISC OP REVENUE									
OTHER MISC OPERATING REVENUES	34 38		495	0010					
RATE REFUNDS, PRIOR YEAR NET									
PRIOR YEAR RATE REFUNDS - NET	32 34 35 37 38		495	0040		30450			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
AFFILIATED OFF SYSTEM SALES-BILLED									
OFF SYSTEM SALES - BILLED	32 34 35 37 38	495	04AA			30480			IN*****
OFF SYSTEM SALES - REFUNDED	38	495	04AA			30481			IN*****
CUSTOMER DATA SERVICE - NONAFFILIAT	34	495	04AA			30587			
SWITCHING FEES - NON AFFILIATED	34	495	04AA			30589			
CHOICE HANDLING	34	495	04AA			30594			
CHOICE/SSO GAS SUPPLY SALES	34	495	04AA			30595			IN*****
OFF SYSTEM SALES-UNBILLED	32 34 35 37	495	04AA			60480			IN*****
OFF SYSTEM SALES - BILLED	32	495	04AA		SCH D	30480			IN*****
CUSTOMER BILLING SERVICES									
CHOICE INITIATION FEE	35 37	495	05AA			30573			
CHOICE RATE FEE	34 35 37	495	05AA			30574			
CHOICE RATE ERROR FEE	35 37	495	05AA			30575			
CHOICE SEPARATE BILL FEE	35 37	495	05AA			30576			
CHOICE CUSTOMER LIST	34 35 37	495	05AA			30577			
CHOICE WRITTEN AGREEMENT FAILURE	35 37	495	05AA			30578			
CHOICE LOGO FEE	34	495	05AA			30579			
CUSTOMER BILLING SERVICES	32 34 35 37 38	495	05AA			30586			
CHOICE MARKETER TRAINING	34	495	05AA			30597			
OFF SYSTEM SALES									
OFF SYSTEM SALES - BILLED	32 34 35 37 38	495	4000			30480			IN*****
OFF SYSTEM SALES - REFUNDED	32 34 35 37 38	495	4000			30481			IN*****
GTS SALES - BILLED	34	495	4000			30482			IN*****
GTS SALES - REFUNDED	34	495	4000			30483			
COST OF CAPITAL ON NET EXCHANGES	34	495	4000			30484			IN*****
CHOICE/SSO GAS SUPPLY SALES	32 34	495	4000			30595			IN*****
CHOICE/SSO GAS SUPPLY-REDISTRIBUTED	32 34	495	4000			30596			
OFF SYSTEM SALES-UNBILLED	32 34 35 37 38	495	4000			60480			IN*****
OFF SYSTEM SALES REFUNDED-UNBILLED	32 34 35 37 38	495	4000			60481			IN*****
OFF SYSTEM SALES - BILLED	32 34 35 37	495	4000		SCH D	30480			IN*****
OFF SYSTEM SALES - REFUNDED	32 34 35 37	495	4000		SCH D	30481			IN*****
2004 COH STIPULATION									
2004 STIP DEAL	34	495	4004			30485			
OSS-PASSBACK	34	495	4004			30485	101802		
2008 STIP DEAL	34	495	4004			30486			
2004 STIP DEAL	34	495	4004		SCH S	30485			
OFF SYSTEM SALES-REV RECOGNITION									
OFF SYSTEM SALES-REV RECOGNITION	34	495	5000			30600			SA*****
OFF SYSTEM SALES-REV	34	495	5000			30601			
CAPACITY RELEASE REVENUE	34	495	5000			30602			
INTER-COMPANY-OTHER GROUPS									
INTER-COMPANY-OTHER GROUPS	32 34 35 37 38	495	60AA			30440			
RESIDENTIAL UNBILLED									
RES VOLUME BASED	32 34 35 37 38	495	7100			30510			
WEATHER NORM ADJUST - CURRENT MONTH	32 34 35 38	495	7100			30515			
RESID-VOL BASE PRIOR MONTH REVERSAL	32 34 35 37 38	495	7100			30520			
WEATHER NORMALIZATION REVERSAL	32 34 35 38	495	7100			30525			
RESIDENTIAL CUSTOMER BASE	32 34 35 37 38	495	7100			30710			
RES CUST BASE PRIOR MONTH REVERSAL	32 34 35 37 38	495	7100			30720			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
COMMERCIAL UNBILLED									
COMMERCIAL - VOLUME BASED	32 34 35 37 38	495	7200			30530			
WEATHER NORM ADJUST - CURRENT MONTH	32 34 35 38	495	7200			30535			
COMM-VOLUME BASE PRIOR MONTH REVERS	32 34 35 37 38	495	7200			30540			
WEATHER NORMALIZATION REVERSAL	32 34 35 38	495	7200			30545			
COMMERCIAL UNBILLED GTS-VOL BASE	32 34 35 37 38	495	7200			30610			
COM UNB GTS-VOL BASE-REVERSAL	32 34 35 37 38	495	7200			30620			
COMMERCIAL CUSTOMER BASE	32 34 35 37 38	495	7200			30730			
COM CUST BASE PRIOR MONTH REVERSAL	32 34 35 37 38	495	7200			30740			
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		495	99AA			07617			
MISCELLANEOUS OTHER GAS REVENUE		495	9900			07617			
TAPP - WEATHER CLAIM	34	495	9900			08162			
THIRD PARTY BILLING SYS - NRS	32 34 35 37	495	9900			15855			
CGV SAVE PRGM		495	9900			15921			
SUBURBAN GAS MARGIN	34	495	9900			30469			
RESIDENTIAL - AUDIT FEES	32 34 37 38	495	9900			30470			
MARKETER UNDERDELIVERY PENALTY REV	32 34	495	9900			30500			
AGENCY GAS MARGIN	34	495	9900			30505			
REALLOCATION OF MARKETER NOMINATION		495	9900			30561			
COPIES OF BILLS		495	9900			30562			
CARRYING COST RECOVERY	32 34 35 37 38	495	9900			30565			
PROFIT/LOSS - MATERIALS/SUPPLY SALE	32 34 35 37 38	495	9900			30570			
INTEREST INCOME DUE EARLY PAYMENT	34	495	9900			30572			
CHOICE INITIATION FEE		495	9900			30573			
CHOICE RATE FEE	32 34 35 37	495	9900			30574			
CHOICE RATE ERROR FEE		495	9900			30575			
CHOICE SEPARATE BILL FEE		495	9900			30576			
CHOICE CUSTOMER LIST	34	495	9900			30577			DS**
	32 34 35 37	495	9900			30577			
CHOICE WRITTEN AGREEMENT FAILURE		495	9900			30578			
CHOICE LOGO FEE	34 35 37	495	9900			30579			
GAS LOST, OTHER ACCIDENTAL LINE BRK	32 34 35 37 38	495	9900			30580			
SFAS 96 EFFECT	32 34 35 37 38	495	9900			30581			
ROYALTY RECEIPTS	32 34 35 37 38	495	9900			30582			
	32 34 35 37 38	495	9900			30582	RD****		
INITIATION FEE		495	9900			30583			
GTS BANKING PENALTIES	32 35 37 38	495	9900			30584			
EQUIPMENT COST RECOVERY	34	495	9900			30585			IS**
	34	495	9900			30585			MS**
	34	495	9900			30585			
	34	495	9900			30585			7792
CUSTOMER BILLING SERVICES	32 34 35 37 38	495	9900			30586			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CUSTOMER DATA SERVICE - NONAFFILIAT	34 35 37	495	9900				30587		
SWITCHING FEES - NON AFFILIATED	32 34 38	495	9900				30589		
OTHER	34	495	9900				30590		DS**
	32 34 35 37 38	495	9900				30590		
	34	495	9900				30590		OL**
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/SSO GAS SUPPLY SALES	32	495	9900				30595		DS**
	32	495	9900				30595		
	32	495	9900				30595		DD**
	32	495	9900				30595		OL**
CHOICE/SSO GAS SUPPLY-REDISTRIBUTED	34	495	9900				30596		
CHOICE MARKETER TRAINING	34	495	9900				30597		
CGV CALL OUT		495	9900				30598		
CHOICE EBB-PCID CHANGE	35 37	495	9900				30599		
OFF SYSTEM SALES-REV RECOGNITION	34	495	9900				30600		
GTS-NOM GROUP SUMMARY REPORT	35 37	495	9900				30603		
CONSUMPTION HISTORY	35 37	495	9900				30604		
CAP FUNDING RECOVERY	37	495	9900				30605		
THIRD PARTY BILL MESSAGES	34 35 37	495	9900				30606		
CHOICE MARKETER FEE REVENUES	32	495	9900				30607		
ED REVENUES	34	495	9900				30609		DS**
	34	495	9900				30609		
	34	495	9900				30609		OL**
CGV CARE PROGRAM ADJUSTMENT		495	9900				30612		
CGV REVENUE NORMALIZATION ADJUSTMEN		495	9900				30613		
OFO/OMO PENALTY REVENUE	32 35 37	495	9900				30615		
COLUMBIA CONTRIBUTION - TCC POOL	34	495	9900				30701		
REVENUE RNA -UNBILLED		495	9900				60613		
MISC REVENUE	32 34 35 37 38	495	9902						
MAUMEE CITY GATE REVENUE	34	495	9902				30702		
TRANSITION COST RECOVERY REVENUES	34	495	9905						
STRANDED COST EXPENSE	34	495	9905				30700		
STORAGE MANAGEMENT REVENUES	34	495	9906						
CONTRACT COST REDUCTION REVENUE	34	495	9907						
496 RATE REFUNDS									
PROVISION FOR RATE REFUND, OTHER	34 35 37 38	496	0001						
717 LPG EXPENSE									
LIQUIFIED PETROLEUM GAS EXPENSES									
SUPERVISION/ENGRG, GENERAL		38	717	CE		02041			DS**
		38	717	CE		02041		OL**	DS**
		38	717	CE		02041			DS**
	32 35	38	717	CE		02041			LPG*
		38	717	CE		02041			OL**
SUPERVISION/ENGRG, GENERAL	32 35	717	717	CE		02043			LPG*
L.P.G. STORAGE - EQUIPMENT	32 35 38	717	717	CE		02841			LPG*

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
L.P.G. STORAGE - STRUCTURES	32	35	38	717	CE		02841			OL**
			38	717	CE		02843			LPG*
TELECOMMUNICATIONS	32		38	717	CE		02843			OL**
				717	CE		06900			DS**
=====										
723 LPG FUEL FUEL FOR LIQUIFIED PETROLEUM GAS FUEL FOR LIQUEFIED PETROLEUM GAS PR	32	35		723	CE		02846			LPG*
=====										
728 LIQUIFIED PETRO LIQUIFIED PETROLEUM GAS LIQUEFIED PETROLEUM GAS	32	35	38	728	CE		02847			LPG*
			38	728	CE		02847			OL**
=====										
736 RENT, LPG STORA RENT, LPG STORAGE STRUCTURES L.P.G. STORAGE STRUCTURES		35	38	736	CE		02845			LPG*
=====										
741 LPG STORAGE STR STRUCTURES & EQUIPMENT L.P.G. STORAGE - STRUCTURES	32	35	38	741	CE		02844			LPG*
=====										
742 PRODUCTION EQUI PRODUCTION EQUIPMENT SUPERVISION/ENGRG, GENERAL	32	35	38	742	CE		02042			DS**
			38	742	CE		02042			LPG*
			38	742	CE		02042			OL**
			38	742	CE		02045			OL**
SUPERVISION, PLANT, GENERAL			38	742	CE		02842			DS**
L.P.G. STORAGE EQUIPMENT	32	35	38	742	CE		02842			LPG*
			38	742	CE		02842			OL**
=====										
801 FIELD LINE PRCH NON-AFFILIATE, PRODUCER PURCHASES LOCAL PURCHASES	32			801 8200	CE		82000	P****		
	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 AFFILIATE PURCHASES	32			801 93AA	CE		84000	P****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
803 ASST MGR EXCHG									
ASSET MGR- EXCHANGE	34	803	3001	CE					
TRANSMISSION LINE PURCHASES - AFFIL PIPELINE CODE	34	803	51AA	CE		P*****			
OFS PRODUCER PURCHASES - FLOWING FLOWING SUPPLIES	32	803	6100	CE		81000			
	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*
OFS PRODUCER PURCHASES - SHORT TERM NON-LOCAL PURCHASES	32	803	6300	CE		83000			
	32	803	6300	CE		83000		DTH*	
	34	803	6300	CE		83000			DTH*
	34	803	6300	CE		83000			DTH*
	35	803	6300	CE		83000			DTH*
	35	803	6300	CE		83000			DTH*
	37	803	6300	CE		83000			DTH*
	37	803	6300	CE		83000			DTH*
	38	803	6300	CE		83000			DTH*
	38	803	6300	CE		83000			DTH*
OFS PRODUCER PURCHASES - LONG TERM	32	803	6400	CE		83000			
	32	803	6400	CE		83000		DTH*	
	34	803	6400	CE		83000			DTH*
	34	803	6400	CE		83000			DTH*
	35	803	6400	CE		83000			DTH*
	35	803	6400	CE		83000			DTH*
	37	803	6400	CE		83000			DTH*
	37	803	6400	CE		83000			DTH*
	38	803	6400	CE		83000			DTH*
	38	803	6400	CE		83000			DTH*
OFS TRANSPORTATION - NON-AFFILIATE PIPELINE CODE	32	803	6500	CE		P*****			
	32	803	6500	CE		P*****		DTH*	
	34	803	6500	CE		P*****			DTH*
	34	803	6500	CE		P*****			DTH*
	35	803	6500	CE		P*****			DTH*
	35	803	6500	CE		P*****			DTH*
	37	803	6500	CE		P*****			DTH*
	37	803	6500	CE		P*****			DTH*
	38	803	6500	CE		P*****			DTH*
	38	803	6500	CE		P*****			DTH*

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>ICG</u>
OFS STORAGE CHARGES NON-AFFILIATE	32	803	6600	CE		P*****			
	32	803	6600	CE		P*****		DTH*	
	34	803	6600	CE		P*****			
	34	803	6600	CE		P*****		DTH*	
	35	803	6600	CE		P*****			
	35	803	6600	CE		P*****		DTH*	
	37	803	6600	CE		P*****			
	37	803	6600	CE		P*****		DTH*	
	38	803	6600	CE		P*****			
	38	803	6600	CE		P*****		DTH*	
ASSET MGR-NON GCR COSTS	34	803	6700	CE					
CONTRACT COST REDUCTION EXP-DEMAND	34	803	6800	CE					
	34	803	6800	CE		P*****			
OFS AFFILIATE PURCHASES	32	803	70AA	CE		84000			
AFFILIATE PURCHASES	32	803	70AA	CE		84000		DTH*	
	34	803	70AA	CE		84000			
	34	803	70AA	CE		84000		DTH*	
	35	803	70AA	CE		84000			
	35	803	70AA	CE		84000		DTH*	
	37	803	70AA	CE		84000			
	37	803	70AA	CE		84000		DTH*	
	38	803	70AA	CE		84000			
	38	803	70AA	CE		84000		DTH*	
OFS TRANSPORTATION AFFILIATE	32	803	71AA	CE		P*****			
PIPELINE CODE	32	803	71AA	CE		P*****		DTH*	
	34	803	71AA	CE		P*****			
	34	803	71AA	CE		P*****		DTH*	
	35	803	71AA	CE		P*****			
	35	803	71AA	CE		P*****		DTH*	
	37	803	71AA	CE		P*****			
	37	803	71AA	CE		P*****		DTH*	
	38	803	71AA	CE		P*****			
	38	803	71AA	CE		P*****		DTH*	
OFS STORAGE CHARGES - AFFILIATE	32	803	72AA	CE		P*****			
	32	803	72AA	CE		P*****		DTH*	
	34	803	72AA	CE		P*****			
	34	803	72AA	CE		P*****		DTH*	
	35	803	72AA	CE		P*****			
	35	803	72AA	CE		P*****		DTH*	
	37	803	72AA	CE		P*****			
	37	803	72AA	CE		P*****		DTH*	
	38	803	72AA	CE		P*****			
	38	803	72AA	CE		P*****		DTH*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CONTRACT COST REDUCTION EXP-DEMAND OFS PURCHASES/SYSTEM SUPPLY-CREDIT FLOWING SUPPLIES	34	803	7314	CE					
	34	803	8100	CE		81000	EXCESS		
	32	803	8100	CE		81000	SA*****		
	32	803	8100	CE		81000	SA*****		DTH*
	34	803	8100	CE		81000	SA*****		DTH*
	34	803	8100	CE		81000	SA*****		DTH*
	35	803	8100	CE		81000	SA*****		DTH*
	35	803	8100	CE		81000	SA*****		DTH*
	37	803	8100	CE		81000	SA*****		DTH*
	37	803	8100	CE		81000	SA*****		DTH*
	38	803	8100	CE		81000	SA*****		DTH*
	38	803	8100	CE		81000	SA*****		DTH*
	32 34	803	8100	CE	SCH D	81000	SA*****		
NON-AFFILIATE PRODUCER PURCHASES LOCAL PURCHASES	32	803	8200	CE		82000	P*****		
	32	803	8200	CE		82000	P*****		DTH*
	34	803	8200	CE		82000	P*****		DTH*
	34	803	8200	CE		82000	P*****		DTH*
	35	803	8200	CE		82000	P*****		DTH*
	35	803	8200	CE		82000	P*****		DTH*
	37	803	8200	CE		82000	P*****		DTH*
	37	803	8200	CE		82000	P*****		DTH*
	38	803	8200	CE		82000	P*****		DTH*
	38	803	8200	CE		82000	P*****		DTH*
	34	803	8200	CE		82000	SA*****		DTH*
	34	803	8200	CE		82000	SA*****		DTH*
AFFILIATE PURCHASES NON-AFFILIATE S/T PRODUCER PURCHASE NON-AFF SHORT TERM NON-APP GAS PUR NON-LOCAL PURCHASES	32 34 35 37 38	803	8200	CE		84000	P*****		
	38	803	8300	CE		81500			
	32	803	8300	CE		83000			
	32	803	8300	CE		83000			DTH*
	34	803	8300	CE		83000			DTH*
	34	803	8300	CE		83000			DTH*
	35	803	8300	CE		83000			DTH*
	35	803	8300	CE		83000			DTH*
	37	803	8300	CE		83000			DTH*
	37	803	8300	CE		83000			DTH*
	38	803	8300	CE		83000			DTH*
	38	803	8300	CE		83000			DTH*
	32	803	8300	CE		83000	AG*****		
	32	803	8300	CE		83000	AG*****		DTH*
	34	803	8300	CE		83000	AG*****		DTH*
	34	803	8300	CE		83000	AG*****		DTH*
	35	803	8300	CE		83000	AG*****		DTH*
	35	803	8300	CE		83000	AG*****		DTH*
	37	803	8300	CE		83000	AG*****		DTH*
	37	803	8300	CE		83000	AG*****		DTH*
	38	803	8300	CE		83000	AG*****		DTH*
	38	803	8300	CE		83000	AG*****		DTH*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32	803	8300	CE		83000	SA****		
	32	803	8300	CE		83000	SA****	DTH*	
	34	803	8300	CE		83000	SA****		
	34	803	8300	CE		83000	SA****	DTH*	
	35 37 38	803	8300	CE		83000	SA****		
	38	803	8300	CE		83000	SA****	DTH*	
NON-AFFILIATE L/T PRODUCER PURCHASE	32	803	8400	CE		83000			
	32	803	8400	CE		83000		DTH*	
	34	803	8400	CE		83000			
	34	803	8400	CE		83000		DTH*	
	35	803	8400	CE		83000			
	35	803	8400	CE		83000		DTH*	
	37	803	8400	CE		83000			
	37	803	8400	CE		83000		DTH*	
	38	803	8400	CE		83000			
	38	803	8400	CE		83000		DTH*	
NON-AFF PIPELINE EXPENSES-TRANSPORT PIPELINE CODE	32	803	8500	CE		P****			
	32	803	8500	CE		P****		DTH*	
	34	803	8500	CE		P****			
	34	803	8500	CE		P****		DTH*	
	35	803	8500	CE		P****			
	35	803	8500	CE		P****		DTH*	
	37	803	8500	CE		P****			
	37	803	8500	CE		P****		DTH*	
	38	803	8500	CE		P****			
	38	803	8500	CE		P****		DTH*	
NON-AFF PIPELINE EXPENSES - STORAGE	32	803	8600	CE		P****			
	32	803	8600	CE		P****		DTH*	
	34	803	8600	CE		P****			
	34	803	8600	CE		P****		DTH*	
	35	803	8600	CE		P****			
	35	803	8600	CE		P****		DTH*	
	37	803	8600	CE		P****			
	37	803	8600	CE		P****		DTH*	
	38	803	8600	CE		P****			
	38	803	8600	CE		P****		DTH*	
ASSET MGR CREDIT TO GCR AFF TRANSMISSION LINE PURCHASES AFFILIATE PURCHASES	34	803	8700	CE					
	32	803	90AA	CE		84000			
	32	803	90AA	CE		84000		DTH*	
	34	803	90AA	CE		84000			
	34	803	90AA	CE		84000		DTH*	
	35	803	90AA	CE		84000			
	35	803	90AA	CE		84000		DTH*	
	37	803	90AA	CE		84000			
	37	803	90AA	CE		84000		DTH*	
	38	803	90AA	CE		84000			
	38	803	90AA	CE		84000		DTH*	
	32	803	90AA	CE		84000	P****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	32	803	90AA	CE		84000	P****		DTH*
	34	803	90AA	CE		84000	P****		
	34 35	803	90AA	CE		84000	P****		DTH*
	37	803	90AA	CE		84000	P****		
	37 38	803	90AA	CE		84000	P****		DTH*
I/C AFFILIATE PIPELINE EXP - TRNSP PIPELINE CODE	32	803	91AA	CE		P****			
	32	803	91AA	CE		P****			DTH*
	34	803	91AA	CE		P****			
	34	803	91AA	CE		P****			DTH*
	35	803	91AA	CE		P****			
	35	803	91AA	CE		P****			DTH*
	37	803	91AA	CE		P****			
	37	803	91AA	CE		P****			DTH*
	38	803	91AA	CE		P****			
	38	803	91AA	CE		P****			DTH*
AFFILIATE PIPELINE STORAGE CHARGES	32	803	92AA	CE		P****			
	32	803	92AA	CE		P****			DTH*
	34	803	92AA	CE		P****			
	34	803	92AA	CE		P****			DTH*
	35	803	92AA	CE		P****			
	35	803	92AA	CE		P****			DTH*
	37	803	92AA	CE		P****			
	37	803	92AA	CE		P****			DTH*
	38	803	92AA	CE		P****			
	38	803	92AA	CE		P****			DTH*
AFFILIATE LOCAL PURCHASES		803	93AA	CE		83000	SA****		
NON-LOCAL PURCHASES	32 34	803	93AA	CE		84000	P****		
AFFILIATE PURCHASES	34	803	93AA	CE		84000	P****		DTH*
	37	803	93AA	CE		84000	P****		
	37	803	93AA	CE		84000	P****		DTH*
804 S/T PURCHASE		=====							
STREAMED, NON-LOCAL, S/T PURCHASE	32 34 35 37	804	4300	CE		83000			
NON-LOCAL PURCHASES	37	804	4300	CE		83000			DTH*
	38	804	4300	CE		83000			
STREAMED, NON-LOCAL, L/T PURCHASE	32 34 35 37 38	804	4400	CE		83000			
OFS CITY GATE PURCHASES - FLOWING		804	6100	CE		81000			
FLOWING SUPPLIES	32	804	6100	CE		81000			DTH*
	32	804	6100	CE		81000			
	34	804	6100	CE		81000			DTH*
	34	804	6100	CE		81000			DTH*
	35	804	6100	CE		81000			
	35	804	6100	CE		81000			DTH*
	37	804	6100	CE		81000			
	37	804	6100	CE		81000			DTH*
	38	804	6100	CE		81000			
	38	804	6100	CE		81000			DTH*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OFS CITY GATE PURCHASES-SHORT TERM NON-LOCAL PURCHASES	37 38	804	6100	CE		81000	SA****		
	32	804	6300	CE		83000			
	32	804	6300	CE		83000		DTH*	
	34	804	6300	CE		83000			
	34	804	6300	CE		83000		DTH*	
	35	804	6300	CE		83000			
	35	804	6300	CE		83000		DTH*	
	37	804	6300	CE		83000			
	37	804	6300	CE		83000		DTH*	
	38	804	6300	CE		83000			
	38	804	6300	CE		83000		DTH*	
OFS CITY GATE PURCHASES-LONG TERM	32	804	6400	CE		83000			
	32	804	6400	CE		83000		DTH*	
	34	804	6400	CE		83000			
	34	804	6400	CE		83000		DTH*	
	35	804	6400	CE		83000			
	35	804	6400	CE		83000		DTH*	
	37	804	6400	CE		83000			
	37	804	6400	CE		83000		DTH*	
	38	804	6400	CE		83000			
	38	804	6400	CE		83000		DTH*	
OFS CITY GATE AFFILIATE PURCHASES AFFILIATE PURCHASES	32	804	70AA	CE		84000			
	32	804	70AA	CE		84000		DTH*	
	34	804	70AA	CE		84000			
	34	804	70AA	CE		84000		DTH*	
	35	804	70AA	CE		84000			
	35	804	70AA	CE		84000		DTH*	
	37	804	70AA	CE		84000			
	37	804	70AA	CE		84000		DTH*	
	38	804	70AA	CE		84000			
	38	804	70AA	CE		84000		DTH*	
OFS CG PURCHASES/SYSTEM SPLY-CREDIT FLOWING SUPPLIES	32	804	8100	CE		81000	SA****		
	32	804	8100	CE		81000	SA****	DTH*	
	34	804	8100	CE		81000	SA****		
	34	804	8100	CE		81000	SA****	DTH*	
	35	804	8100	CE		81000	SA****		
	35	804	8100	CE		81000	SA****	DTH*	
	37	804	8100	CE		81000	SA****		
	37	804	8100	CE		81000	SA****	DTH*	
	38	804	8100	CE		81000	SA****		
	38	804	8100	CE		81000	SA****	DTH*	
CITY GATE GAS PURCHASES LOCAL PURCHASES	32	804	8200	CE		82000	P****		
	32	804	8200	CE		82000	P****	DTH*	
	34	804	8200	CE		82000	P****		
	34	804	8200	CE		82000	P****	DTH*	
	35	804	8200	CE		82000	P****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35	804	8200	CE		82000	P****	DTH*	
	37	804	8200	CE		82000	P****		
	37	804	8200	CE		82000	P****	DTH*	
	38	804	8200	CE		82000	P****		
	38	804	8200	CE		82000	P****	DTH*	
NON-AFFILIATE S/T CITY GATE PURCH NON-LOCAL PURCHASES	32	804	8300	CE		83000			
	32	804	8300	CE		83000		DTH*	
	34	804	8300	CE		83000			
	34	804	8300	CE		83000		DTH*	
	35	804	8300	CE		83000			
	35	804	8300	CE		83000		DTH*	
	37	804	8300	CE		83000			
	37	804	8300	CE		83000		DTH*	
	38	804	8300	CE		83000			
	38	804	8300	CE		83000		DTH*	
	38	804	8300	CE		83000	SA****		
NON-AFF L/T CITY GATE PURCHASES	32	804	8400	CE		83000			
	32	804	8400	CE		83000		DTH*	
	34	804	8400	CE		83000			
	34	804	8400	CE		83000		DTH*	
	35	804	8400	CE		83000			
	35	804	8400	CE		83000		DTH*	
	37	804	8400	CE		83000			
	37	804	8400	CE		83000		DTH*	
	38	804	8400	CE		83000			
	38	804	8400	CE		83000		DTH*	
AFFILIATE CITY GATE PURCHASES AFFILIATE PURCHASES	32	804	90AA	CE		84000			
	32	804	90AA	CE		84000		DTH*	
	34	804	90AA	CE		84000			
	34	804	90AA	CE		84000		DTH*	
	35	804	90AA	CE		84000			
	35	804	90AA	CE		84000		DTH*	
	37	804	90AA	CE		84000			
	37	804	90AA	CE		84000		DTH*	
	38	804	90AA	CE		84000			
	38	804	90AA	CE		84000		DTH*	
****BAD GENAUX****	32	804	93AA	CE		84000	P****		
	32	804	93AA	CE		84000	P****	DTH*	
=====									
805 OTHER GAS PURCH NON-AFFILIATE PROPANE PURCHASES PROPANE	32	805	2000	CE		85000			
	32	805	2000	CE		85000		DTH*	
	34	805	2000	CE		85000			
	34	805	2000	CE		85000		DTH*	
	35	805	2000	CE		85000			
	35	805	2000	CE		85000		DTH*	
	37	805	2000	CE		85000			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	805	2000	CE		85000		DTH*	
	38	805	2000	CE		85000			
	38	805	2000	CE		85000		DTH*	
DEFERRED PURCHASED GAS ADJUSTMENTS									
DEFERRED PURCH GAS ADJUSTMENT	32 34 35 37 38	805	4000	CE		81600			
DEFERRED PGA-MARKETED CAPACITY RELE	38	805	4000	CE		81601			
OFF SYSTEM SALES DEFERRAL	32 34 35 37 38	805	4000	CE		81602	GP0001		
	32 34 35 37 38	805	4000	CE		81602	GP0002		
RECOVERIES/PASSBACK	35 37	805	4000	CE		81604			
GROSS CHOICE COSTS	34	805	4000	CE		81605			
RECOVERIES FROM TRANSP CUSTOMERS									
RECOV FROM TRANSP CUST-OFFSET 489	34 35 37	805	4001	CE		81603			
RECOVERIES/PASSBACK STREAMED CUST									
RECOVERIES/PASSBACK	32 34 35 37 38	805	4004	CE		81604			
PROPANE ADJUSTMENTS									
PROPANE	38	805	5000	CE		85000			
CONTRACT COST REDUCTION ARRANGEMENT									
PIPELINE CODE	34	805	8500	CE		P****	GP0003		
	34	805	8500	CE		P****	GP0004		
	34	805	8500	CE		P****	GP0005		
	34	805	8500	CE		P****	GP0006		
	34	805	8500	CE		P****	GP0007		
2004 STIP DEAL	34	805	8500	CE		30485			
CAPACITY RELEASE - PASSBACK	34	805	8500	CE		30485	101801		
****BAD GENAUX****									
PIPELINE CODE	34	805	91AA	CE		P****	GP0003		
	34	805	91AA	CE		P****	GP0004		
	34	805	91AA	CE		P****	GP0005		
I/C PROPANE PURCHASE									
CPI PROPANE PURCHASES									
PROPANE	32	805	92AA	CE		82220			
	32	805	92AA	CE		85000			
	34	805	92AA	CE		85000		DTH*	
	34	805	92AA	CE		85000		DTH*	
	35	805	92AA	CE		85000			
	35	805	92AA	CE		85000		DTH*	
	37	805	92AA	CE		85000			
	37	805	92AA	CE		85000		DTH*	
	38	805	92AA	CE		85000			
	38	805	92AA	CE		85000		DTH*	
=====									
806 EXCHANGE GAS									
NON-AFFILIATE IMBALANCES									
PIPELINE CODE	32	806	3000	CE		P****			
	32	806	3000	CE		P****		DTH*	
	34	806	3000	CE		P****			
	34	806	3000	CE		P****		DTH*	
	35	806	3000	CE		P****			
	35	806	3000	CE		P****		DTH*	
	37	806	3000	CE		P****			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	806	3000	CE		P****		DTH*	
	38	806	3000	CE		P****		DTH*	
	38	806	3000	CE		P****		DTH*	
ASSET MGR-EXCHANGE	34	806	3001	CE		P****			
NET EXCHANGE GAS-STREAMED	32 34 35 37 38	806	4004	CE		P****			
AFFILIATE IMBALANCES	32	806	96AA	CE		P****			
	32	806	96AA	CE		P****		DTH*	
	34	806	96AA	CE		P****			
	34	806	96AA	CE		P****		DTH*	
	35	806	96AA	CE		P****			
	35	806	96AA	CE		P****		DTH*	
	37	806	96AA	CE		P****			
	37	806	96AA	CE		P****		DTH*	
	38	806	96AA	CE		P****			
	38	806	96AA	CE		P****		DTH*	
=====									
807 PURCH GAS EXP									
PURCHASED GAS EXPENSES									
GAS MANAGEMENT SERVICES	32 34 35 37 38	807	2000	CE		G****			G***
	32 34 35 37 38	807	2000	CE		G****			DS**
FINANCE/REGULATORY SERVICES	32 34 35 37 38	807	2000	CE		K****			F***
**BAD ACTIVITY**	34	807	2000	CE		K**CD			F*CD
SYSTEM SERVICES	38	807	2000	CE		00841			COS*
	38	807	2000	CE		00841			OL**
TELECOMMUNICATIONS	32	807	2000	CE		06900			DS**
IT COST - STATE	32 34	807	2000	CE		07110			DS**
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37	807	2000	CE		07220			DS**
	38	807	2000	CE		07220			COS*
GAS SUPPLY	34	807	2000	CE		07854			G***
SERVICE CORPORATION BILLING	35 37	807	2000	CE		08100			DS**
	35 37	807	2000	CE		08100			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	807	2000	CE		08187			DS**
	38	807	2000	CE		08187			COS*
	32 34 35 37 38	807	2000	CE		08187			OL**
MISCELLANEOUS GENERAL EXPENSES	32 34	807	2000	CE		08190			DS**
	32 34	807	2000	CE		08190			OL**
GPA'S RESTRUCTURING FILING	37	807	2000	CE		08215			G***
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	807	2000	CE		999**			F***
	32 34 35 37 38	807	2000	CE		999**			G***
BROKER FEES SYSTEM SUPPLY									
BROKER FEES-SYSTEMS SUPPLY	32 34 35 37 38	807	8800	CE		88000			
RECOVERABLE INT ON BROKERAGE ACCTS	32	807	8800	CE		88001			
=====									
808 STORAGE									
GAS WITHDRAWN FROM STORAGE- DEBIT	32 34 35 37 38	808	1000	CE					
PIPELINE CODE	32 34 35 37	808	1000	CE		P****			DTH*
	38	808	1000	CE		P****			DTH*
	38	808	1000	CE		P****			DTH*

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICG
GAS DELIVERED TO STORAGE- CREDIT	32	34	35 37 38	808	2000	CE					
	32	34	35 37	808	2000	CE		p****		DTH*	
			38	808	2000	CE		p****			
			38	808	2000	CE		p****		DTH*	
NSS GAS WITHDRAWN FROM STORAGE	32	34	35 37 38	808	4001	CE					
NSS GAS DELIVERED TO STORAGE	32	34	35 37 38	808	4002	CE					
=====											
812 OPERATION: SUPE											
GAS USED FOR OTHER UTILITY OP'S											
GAS USED - STRUCTURES	32	34	35 37 38	812	1100	CE		82100			
GAS USED - OTHER	32	34	35 37 38	812	1100	CE		82110			
LOCN GAS EXPENSE CREDIT			34	812	1100	CE		82120			
=====											
813 OTH GAS SPLY EX											
AFFILIATED-OPP EXCHANGE FEE											
NONAFFILIATED - EXCHANGE FEES	32	34	35 37 38	813	60AA	CE		86000			
TRANSITION CAPACITY COST EXPENSE	32	34	37 38	813	8000	CE		86000			
TRANSITION CAPACITY COST EXPENSE			34	813	8700	CE		87000			
AFFILIATED - EXCHANGE FEES	32	34	35 37 38	813	90AA	CE		86000			
=====											
814 STORAGE EXPENSE											
SUPERVISION & ENGINEERING											
SUPERVISION/ENGRG, GENERAL			37	814		CE		02043			5710
=====											
815 STORAGE											
OFFICE CLERICAL											
OFFICE CLERICAL - STORAGE			37	815		CE		02081			5710
=====											
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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT ACTIVITY FACILITY	HCC	TCC
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
830 MAINTENANCE SUPERVISION & ENGR'G SUPERVISION/ENGRG, GENERAL	37	830	CE	02044		5710
831 MAINTENANCE STRUCTURES STRUCTURES, MAINTENANCE	37	831	CE	02868		5710
832 MAINTENANCE WELLS WELLS, MAINTENANCE	37	832	CE	02852		5710
833 MAINTENANCE PIPELINES PIPELINES, MAINTENANCE	37	833	CE	02856		5710

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 BLANKET BUDGETS DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	870		CE		00000		OL **	DS**
		870		CE		00042			DS**
		870		CE		00042			COS*
	34 35 37 38	870		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32 34 35 37	870		CE		00043			DS**
		870		CE		00043			COS*
	32 34 35 37 38	870		CE		00043			OL**
ECONOMIC DEVELOPMENT SUPPORT - DIST VOLUNTEER ACTIVITY		870		CE		00045			DS**
	35 37	870		CE		00046			DS**
	35 37	870		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	870		CE		00047			DS**
	35 37	870		CE		00047			OL**
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37	870		CE		00541			DS**
	34 35 37 38	870		CE		00541			OL**
TRAINING - FIELD ADMINSTRATION	32 34 35 37 38	870		CE		00791			DS**
		870		CE		00791			COS*
		870		CE		00791			DD**
	32 34 35 37 38	870		CE		00791			OL**
SYSTEM SERVICES	32 34 35 37	870		CE		00841			DS**
		870		CE		00841			COS*
		870		CE		00841			DD**
	35 37 38	870		CE		00841			OL**
SUPERVISION/ENGRG, GENERAL	35 37	870		CE		02042			DS**
SUPERVISION, PLANT, GENERAL	32 34 35 37 38	870		CE		02045			DS**
	32	870		CE		02045			
	32 34 35 37 38	870		CE		02045			COS*
		870		CE		02045			OL**
		870		CE		02045			7640
SUPERVISION, PLANT, GENERAL	32	870		CE		02046			DS**
	32	870		CE		02046			OL**
OFFICE CLERICAL - DISTRIBUTION		870		CE		02082			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37 38	870		CE		02082			OL**
TRAINING, GENERAL		870		CE		02791			DS**
SERVICE - GENERAL	32 34 35 37 38	870		CE		03041			DS**
		870		CE		03041			COS*
DIRECT SUPERVISION	32 34 35 37 38	870		CE		03041			OL**
	32 35 37 38	870		CE		03042			DS**
		870		CE		03042			COS*
REVENUE	32 35 37 38	870		CE		03042			OL**
REGULAR SCHEDULE (CHART CHANGING -		870		CE		03415			OL**
COLLECTIONS - OFFICE - COMPANY	32 34 35 37 38	870		CE		04141			DS**
		870		CE		04141			COS*
GRAPHICS	32 34 35 37 38	870		CE		04441			DS**
		870		CE		04441			COS*
	32	870		CE		06000			DS**
	32	870		CE		06000		OL**	DS**
	32	870		CE		06000			DS**
	32	870		CE		06000		OL**	DS**
	32 34	870		CE		06000			DS**
	34	870		CE		06000		OL**	DS**
	34	870		CE		06000			DS**
	34	870		CE		06000		OL**	DS**
	34 35	870		CE		06000			DS**
	35	870		CE		06000		OL**	DS**
	35	870		CE		06000			DS**
	35	870		CE		06000		OL**	DS**
	35 37	870		CE		06000			DS**
	37	870		CE		06000		OL**	DS**
	37	870		CE		06000			DS**
	37	870		CE		06000		OL**	DS**
	37 38	870		CE		06000			DS**
	38	870		CE		06000		OL**	DS**
	38	870		CE		06000			DS**
	38	870		CE		06000		OL**	DS**
	35 37 38	870		CE		06000			DS**
	38	870		CE		06000			COS*
	38	870		CE		06000			DD**
CIVIL ENGINEERING	32 34 35 37 38	870		CE		06000			OL**
	32 34 35 37 38	870		CE		06100			MS**
		870		CE		06100			DS**
		870		CE		06100			COS*
		870		CE		06100			DD**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37 38	870		CE		06100			OL**
		870		CE		06200			DS**
		870		CE		06200			COS*
		870		CE		06200			DD**
TECHNICAL TRAINING - SERVICE	32 34 35 37 38	870		CE		06200			OL**
	34	870		CE		06330			!S**
	32 34 35 37	870		CE		06330			DS**
	38	870		CE		06330			COS*
	38	870		CE		06330			DD**

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>ICC</u>
MEASUREMENT & REGULATION - SERVICE	32 34 35 37 38	870		CE		06330			OL**
	32 34 35 37 38	870		CE		06340			DS**
	38	870		CE		06340			COS*
	38	870		CE		06340			DD**
SERVICE OPERATIONS - STAFF	32 34 35 37 38	870		CE		06340			OL**
	32 34 35 37 38	870		CE		06350			DS**
	38	870		CE		06350			COS*
	38	870		CE		06350			DD**
PLANT OPERATIONS - STAFF	32 34 35 37 38	870		CE		06350			OL**
	32 34 35 37 38	870		CE		06410			DS**
	38	870		CE		06410			COS*
	38	870		CE		06410			DD**
TECHNICAL TRAINING - PLANT	32 34 35 37 38	870		CE		06410			OL**
	32 34 35 37	870		CE		06420			DS**
	38	870		CE		06420			COS*
	38	870		CE		06420			DD**
LEAKAGE AND CORROSION - PLANT	32 34 35 37 38	870		CE		06420			OL**
	32 34 35 37 38	870		CE		06430			DS**
	38	870		CE		06430			COS*
	38	870		CE		06430			DD**
PLANT ADVISORS	32 34 35 37 38	870		CE		06430			OL**
	32 34 35 37	870		CE		06440			DS**
	38	870		CE		06440			COS*
	38	870		CE		06440			DD**
WORK MANAGEMENT PROJECT	32 34 35 37 38	870		CE		06440			OL**
	32 34 35 37	870		CE		06450			DS**
	38	870		CE		06450			COS*
	38	870		CE		06450			DD**
CONSTRUCTION & MAINTENANCE	32 34 35 37 38	870		CE		06450			OL**
	32 34 35 37 38	870		CE		06460			DS**
	38	870		CE		06460			COS*
	38	870		CE		06460			DD**
DISCONNECT OF FARM TAPS ADMINISTRATIVE	32 34 35 37 38	870		CE		06460			OL**
	32 34 35 37 38	870		CE		06470			OL**
	38	870		CE		06500			DS**
	38	870		CE		06500			COS*
V.P. STAFF	32 34 35 37 38	870		CE		06500			DD**
	32 34 35 37 38	870		CE		06500			OL**
	38	870		CE		06510			DS**
	38	870		CE		06510			COS*
PLANNING (MISC. EXPENSE)	32 34 35 37 38	870		CE		06510			DD**
	32 34 35 37 38	870		CE		06510			OL**
	38	870		CE		06600			7791
	38	870		CE		06600			DS**
PLANNING	32 34 35 37 38	870		CE		06600			COS*
	32 34 35 37 38	870		CE		06600			DD**
	38	870		CE		06600			OL**
	38	870		CE		06610			DS**
		870		CE		06610			COS*
		870		CE		06610			DD**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
DESIGN	32 34 35 37 38	870		CE		06610			OL**
	32 34 35 37	870		CE		06620			DS**
	38	870		CE		06620			COS*
	38	870		CE		06620			DD**
GAS CONTROL	32 34 35 37 38	870		CE		06620			OL**
	32 34 35 37 38	870		CE		06630			DS**
	38	870		CE		06630			COS*
	38	870		CE		06630			DD**
AUTOMATIC METER READING	32 34 35 37 38	870		CE		06630			OL**
	32 34 35 37	870		CE		06640			DS**
	38	870		CE		06640			COS*
	38	870		CE		06640			DD**
STATE UNBUNDLING	32 34 35 37 38	870		CE		06640			OL**
	35 37 38	870		CE		06650			DS**
	38	870		CE		06650			COS*
	38	870		CE		06650			DD**
MATERIAL SPECIFICATIONS	32 34 35 37	870		CE		06650			OL**
	38	870		CE		06700			DS**
	38	870		CE		06700			COS*
	38	870		CE		06700			DD**
MATERIAL STANDARDS & TESTING	32 34 35 37 38	870		CE		06700			OL**
	32 34 35 37 38	870		CE		06710			DS**
	38	870		CE		06710			COS*
	38	870		CE		06710			DD**
ENVIRONMENTAL	32 34 35 37 38	870		CE		06710			OL**
	32 34 35 37	870		CE		06720			DS**
	38	870		CE		06720			COS*
	38	870		CE		06720			DD**
CODES & STANDARDS	32 34 35 37 38	870		CE		06720			OL**
	32 34 35 37 38	870		CE		06730			DS**
	38	870		CE		06730			LPG*
	38	870		CE		06730			COS*
CHEMICAL LAB	32 34 35 37 38	870		CE		06730			DD**
	32 34 35 37	870		CE		06730			OL**
	38	870		CE		06810			DS**
	38	870		CE		06810			COS*
ELECTRONICS LAB	32 34 35 37 38	870		CE		06810			DD**
	32 34 35 37	870		CE		06810			OL**
	38	870		CE		06820			DS**
	38	870		CE		06820			COS*
TELECOMMUNICATIONS CIS REDESIGN - INFORMATION SYSTEMS	32 34 35 37 38	870		CE		06820			DD**
	32 34	870		CE		06820			OL**
	38	870		CE		06900			DS**
	38	870		CE		07000			DS**
***C/R SPECIFIC BUDGET***	38	870		CE		07000			COS*
	38	870		CE		07000			DD**
	38	870		CE		07000			OL**
	38	870		CE		07000			DS**
FINANCE	34 35 37 38	870		CE		07001			DS**
	34 38	870		CE		07001			OL**
	37	870		CE		07100			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
IT COST - STATE	34	870		CE		07110			DS**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	870		CE		07300			DS**
	38	870		CE		07300			COS*
	38	870		CE		07300			DD**
	32 34 35 37 38	870		CE		07300			OL**
ENVIRONMENTAL	32 34 35 37 38	870		CE		07300			7620
	38	870		CE		07550			DS**
	38	870		CE		07550			COS*
	32 34 35 37 38	870		CE		07550			DD**
CHOICE	38	870		CE		07550			OL**
HUMAN RESOURCES LABOR RELATIONS	37	870		CE		07617			OL**
	35 37	870		CE		07710			DS**
LEADERSHIP DEVELOPMENT PROGRAM	35 37	870		CE		07710			OL**
	35 37	870		CE		07714			DS**
HEALTH AND SAFETY	32 34 35 37	870		CE		07714			OL**
	38	870		CE		07720			DS**
	38	870		CE		07720			COS*
	32 34 35 37 38	870		CE		07720			DD**
RECRUITING AND PLACEMENT	32 34	870		CE		07720			OL**
	34	870		CE		07740			DS**
HUMAN RESOURCES TESTING/ASSESSMENT	37	870		CE		07740			OL**
	37	870		CE		07744			DS**
SUPPLY PLANNING-SERVICE	32 34 35 37	870		CE		07744			OL**
	38	870		CE		07850			DS**
	38	870		CE		07850			COS*
	32 34 35 37 38	870		CE		07850			DD**
SUPPLY PLANNING SERVICES	32 34 35 37	870		CE		07850			OL**
	38	870		CE		07940			DS**
	38	870		CE		07940			COS*
	32 34 35 37 38	870		CE		07940			DD**
REGULATORY SUPPORT	32 34 35 37	870		CE		07940			OL**
	38	870		CE		07942			DS**
	38	870		CE		07942			COS*
	32 34 35 37 38	870		CE		07942			DD**
INTER DEPARTMENT SUPPORT	32 34 35 37	870		CE		07942			OL**
	38	870		CE		07943			DS**
	38	870		CE		07943			COS*
	32 34 35 37 38	870		CE		07943			DD**
SERVICE CORPORATION BILLING	34	870		CE		07943			OL**
	35 37	870		CE		08100			DS**
SUSPENDED LABOR - FIELD LOCATIONS	35 37	870		CE		08100			OL**
	34	870		CE		08101			F***
	34	870		CE		08101			G***
	34	870		CE		08101			MS**
	32 34 35 37 38	870		CE		08101			DS**
	32	870		CE		08101			DS**
	38	870		CE		08101			LPG*
	37 38	870		CE		08101			COS*
	38	870		CE		08101			DD**
	34 37 38	870		CE		08101			9500

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	32 34 35 37 38	870		CE		08101			OL**
	34	870		CE		08101			7640
	34	870		CE		08101			9140
	34 37	870		CE		08101			9240
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	870		CE		08101			7792
		870		CE		08187			DS**
		870		CE		08187			COS*
		870		CE		08187			DD**
	32 34 35 37 38	870		CE		08187			OL**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	870		CE		08188			
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37	870		CE		08190			DS**
		870		CE		08190			COS*
		870		CE		08190			OL**
COH RISER PROJECT	34	870		CE		12476			DS**
	34	870		CE		12476			OL**
DISTRICT, SUPERVISION/ENGINEERING		870		CE	SCH E	00042			COS*
=====									
871 OPERATION									
OPERATIONS, DISTR LOAD DISPATCHING									
DIRECT SUPERVISION	32 34 35 37	871		CE		02056			DS**
	32 34 35 37 38	871		CE		02056			OL**
DISPATCHING - FIELD	32 34 35 37	871		CE		02651			DS**
	32 34 35 37 38	871		CE		02651			OL**
TELECOMMUNICATIONS	34	871		CE		06900			DS**
SUPPLY PLANNING-SERVICE	32 34 35 37	871		CE		07850			DS**
		871		CE		07850			COS*
		871		CE		07850			DD**
	32 34 35 37 38	871		CE		07850			OL**
=====									
874 OPERATION									
OPERATIONS, MAINS AND SERVICES									
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	874		CE		00042			DS**
		874		CE		00042			COS*
	34 35 37 38	874		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	34	874		CE		00043			DS**
	34	874		CE		00043			OL**
VOLUNTEER ACTIVITY		874		CE		00046			DS**
	35 37	874		CE		00046			OL**
REGION, SUPERVISION TRAINEE		874		CE		00047			DS**
	35 37	874		CE		00047			OL**
SYSTEM SERVICES		874		CE		00047			OL**
SUPERVISION/ENGRG, GENERAL		874		CE		00841			COS*
	35	874		CE		02042			DS**
	32 34 35 37 38	874		CE		02042			OL**
SUPERVISION, PLANT, GENERAL		874		CE		02046			OL**
DIRECT SUPERVISION	34	874		CE		02051			F***
	32 34 35 37 38	874		CE		02051			DS**
	32 34 35 37 38	874		CE		02051			OL**
	34	874		CE		02051			7640
	34	874		CE		02051			7792
LEAK INSPECTION, PROGRAM, COMPANY	32 34 35 37	874		CE		02111			DS**

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LEAK INSPECTION, SUPPLEMENTAL	32	34	35 37 38	874		CE		02111			OL**
	32	34	35 37	874		CE		02112			DS**
	32	34	35 37 38	874		CE		02112			OL**
LEAK INSPECTION, REINSPECT	32	34	35 37	874		CE		02113			DS**
	32	34	35 37 38	874		CE		02113			OL**
LEAK INSPECTION, ODOR INVESTIGATION	32	34	35 37	874		CE		02116			DS**
	32	34	35 37 38	874		CE		02116			OL**
LEAK INSPECTION, SURVEY, CONTRACT	32	34	35 37	874		CE		02121			DS**
	32	34	35 37 38	874		CE		02121			OL**
LEAK REPAIR, MAINS, COMPANY		34		874		CE		02211			DS**
		34		874		CE		02211			OL**
GENERAL MAINS & SERVICE OPERATIONS	32	34	35 37 38	874		CE		02311			DS**
			38	874		CE		02311			COS*
		34		874		CE		02311			DD**
	32	34	35 37 38	874		CE		02311			OL**
GENERAL MAINTENANCE, MAINS		34		874		CE		02312			DS**
	32	34		874		CE		02312			OL**
CRITICAL VALVE INSPECTION PROGRAM	32	34	35 37 38	874		CE		02314			DS**
	32	34	35 37 38	874		CE		02314			OL**
LOCATING AND INSPECTION CURB BOXES	32	34	35 37 38	874		CE		02315			DS**
	32	34	35 37 38	874		CE		02315			OL**
CLEARING RIGHT-OF-WAY	32	34	35 37 38	874		CE		02331			DS**
	32	34	35 37 38	874		CE		02331			OL**
ENVIRONMENTAL MATTERS	32	34	35 37	874		CE		02341			DS**
	32	34	35 37 38	874		CE		02341			OL**
		34		874		CE		02341	LG****		DS**
		34		874		CE		02341	LG****		OL**
INCLEMENT WEATHER	32	34	35 37 38	874		CE		02391			DS**
	32	34	35 37 38	874		CE		02391			OL**
STANDBY AND EMERGENCIES	32	34	35 37	874		CE		02392			DS**
	32	34	35 37 38	874		CE		02392			OL**
LOCATE/MARK MAINS/SERVICE, COMPANY	32	34	35 37 38	874		CE		02411			DS**
			38	874		CE		02411			COS*
	32	34	35 37 38	874		CE		02411			OL**
FACILITY DAMAGE, MAINS	32			874		CE		02412			DS**
	32			874		CE		02412			OL**
LOCATE/MARK MAINS/SERVICE, CONTRACT	32	34	35 37 38	874		CE		02421			DS**
	32	34	35 37 38	874		CE		02421			OL**
ONE CALL SYSTEM ACTIVITIES	32	34	35 37 38	874		CE		02461			DS**
			38	874		CE		02461			COS*
	32	34	35 37 38	874		CE		02461			OL**
FACILITY DAMAGE, MAINS, REVENUE			37	874		CE		02471			DS**
			37	874		CE		02471			OL**
FACILITY DAMAGE, SERVICE, REVENUE			37	874		CE		02472			DS**
			37	874		CE		02472			OL**
TRAINING, GENERAL	32	34	35 37 38	874		CE		02791			DS**
			38	874		CE		02791			COS*
	32	34	35 37 38	874		CE		02791			OL**
TRAINING, PLASTIC FUSION	32	34	35 37 38	874		CE		02792			DS**
	32	34	35 37 38	874		CE		02792			OL**

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
TRAINING, CORROSION	32		38	874		CE	02793			DS**
	32			874		CE	02793			OL**
TRAINING, WELDING	32	34	35 37 38	874		CE	02795			DS**
	32	34	35 37 38	874		CE	02795			OL**
INFORMATIONAL MEETINGS	32	34	35 37 38	874		CE	02797			DS**
			38	874		CE	02797			COS*
	32	34	35 37 38	874		CE	02797			OL**
TRAINING, SAFETY		34		874		CE	02798			DS**
	32	34		874		CE	02798			OL**
TRAINING CENTER PLANT			38	874		CE	02799			DS**
			38	874		CE	02799			COS*
			38	874		CE	02799			OL**
EQUIPMENT AND FURNITURE			38	874		CE	02931			DS**
HAND TOOLS	32	34	35 37 38	874		CE	02961			DS**
			38	874		CE	02961			LPG*
	32	34	35 37 38	874		CE	02961			OL**
UNIFORM AND APPAREL		34		874		CE	02962			MS**
	32	34	35 37 38	874		CE	02962			DS**
	32	34	35 37 38	874		CE	02962			OL**
SERVICE - GENERAL			37	874		CE	03041			DS**
			37	874		CE	03041			OL**
COLLECTIONS - OFFICE - COMPANY		34		874		CE	04441			DS**
LAND SERVICES (GENERAL OFFICE)	32	34	35 37	874		CE	06200			DS**
			38	874		CE	06200			COS*
			38	874		CE	06200			DD**
	32	34	35 37 38	874		CE	06200			OL**
IT COST - STATE	32	34		874		CE	07110			DS**
SERVICE CORPORATION BILLING			35 37	874		CE	08100			DS**
SERVICE CORP MGMT BILLING ESTIMATE	32	34	35 37	874		CE	08187			DS**
			38	874		CE	08187			COS*
SERVICE CORP MGMT BILLING ACTUAL	32	34	35 37 38	874		CE	08188			
MISCELLANEOUS GENERAL EXPENSES	32	34		874		CE	08190			DS**
COH RISER PROJECT		34		874		CE	12476			DS**
		34		874		CE	12476			OL**
TRAINING, GENERAL		34		874		CE	SCH E 02791			DS**
		34		874		CE	SCH E 02791			OL**
LEAK INSPECTION, SUPPLEMENTAL			37	874		CE	SCH P 02112			DS**
			37	874		CE	SCH P 02112			OL**
LOCATE/MARK MAINS/SERVICE, COMPANY	32	34	35 37 38	874		CE	SCH T 02411			DS**
	32	34	35 37 38	874		CE	SCH T 02411			OL**
=====										
875 OPERATION										
OPERATIONS, M&R STATION, GENERAL										
DIRECT SUPERVISION	32	34	35 37 38	875		CE	02054			DS**
	32	34	35 37 38	875		CE	02054			OL**
REGULATORS, OPERATION	32	34	35 37	875		CE	02611			DS**
			35 38	875		CE	02611			LPG*
	32	34	35 37 38	875		CE	02611			OL**
			37	875		CE	02611			5710
REGULATORS, STRUCTURES/LAND, OPERS	32	34	35 37	875		CE	02631			DS**

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
REGULATORS, CHART CHANGING	32	34	35 37 38	875		CE		02631			OL**
	32	34		875		CE		02633			DS**
GAS DELIVERY STATIONS, OPERATION	32	34	35 37 38	875		CE		02633			OL**
	32	34		875		CE		02634			DS**
	32	34	35 37 38	875		CE		02634			LGP**
GAS DELIVERY STATIONS, MAINTENANCE	32	34	35 37 38	875		CE		02634			OL**
		34		875		CE		02635			DS**
		34		875		CE		02635			OL**
DISPATCHING - FIELD		34		875		CE		02651			OL**
TRAINING, GENERAL		34		875		CE		02791			DS**
TRAINING, REGULATORS	32	34	35 37 38	875		CE		02794			DS**
	32	34	35 37 38	875		CE		02794			OL**
TRAINING CENTER PLANT			38	875		CE		02799			OL**
METER REPAIR		34		875		CE		03243			OL**
OTHER			37	875		CE		03291			OL**
LAND SERVICES (GENERAL OFFICE)	32	34	35 37	875		CE		06200			DS**
			38	875		CE		06200			COS*
			38	875		CE		06200			DD**
	32	34	35 37 38	875		CE		06200			OL**
	32	34	35 37 38	875		CE		06200			7780
MATERIAL STANDARDS & TESTING	32	34	35 37	875		CE		06710			DS**
			38	875		CE		06710			OL**
COH RISER PROJECT		34		875		CE		12476			DS**
		34		875		CE		12476			OL**
=====											
876 DISTRIBUTION											
OPERATIONS, M&R STATION, INDUSTRIAL											
DIRECT SUPERVISION	32	34	35 37 38	876		CE		03042			DS**
	32	34	35 37 38	876		CE		03042			OL**
GM DIAPHRAGM METERS - OPERATIONS	32	34	35 37	876		CE		03225			DS**
	32	34	35 37 38	876		CE		03225			OL**
GM ROTARY METERS - OPERATIONS	32	34	35 37	876		CE		03227			DS**
	32	34	35 37 38	876		CE		03227			OL**
GM TURBINE METERS - OPERATIONS	32	34	35 37	876		CE		03229			DS**
	32	34	35 37 38	876		CE		03229			OL**
AMR SPECIAL STUDIES - OPERATION	32	34	35 37	876		CE		03231			DS**
	32	34	35 37 38	876		CE		03231			OL**
DOMESTIC AMR (RF) - OPERATIONS	32	34	35 37	876		CE		03233			DS**
	32	34	35 37 38	876		CE		03233			OL**
GAS QUALITY MEASUREMENT AND TESTING	32	34	35 37	876		CE		03235			DS**
	32	34	35 37 38	876		CE		03235			OL**
LV CAB AMR - OPERATIONS	32	34	35 37	876		CE		03237			DS**
	32	34	35 37 38	876		CE		03237			OL**
G.M.B. METERS	32	34	35 37	876		CE		03244			DS**
	32	34	35 37 38	876		CE		03244			OL**
ELECT MEAS-TRANSP & LARGE VOL OPER	32	34	35 37	876		CE		03247			DS**
	32	34	35 37 38	876		CE		03247			OL**
WITNESS TESTING - POINTS OF GAS DEL	32	34	35 37	876		CE		03249			DS**
	32	34	35 37 38	876		CE		03249			OL**
REGULATION - C.A.B. CUSTOMERS	32	34	35 37	876		CE		03641			DS**

ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EQUIPMENT AND FURNITURE	32	34	35	37	38	876		CE		03641			OL**
TELECOMMUNICATIONS	32	34			38	876		CE		03941			OL**
						876		CE		06900			DS**
=====													
878 OPERATION OPERATIONS, METERS/HOUSE REGULATORS DISTRICT, SUPERVISION/ENGINEERING	32	34	35	37	38	878		CE		00042			DS**
REGION, SUPERVISION TRAINEE		34	35	37	38	878		CE		00042			OL**
STRUCTURES			35	37		878		CE		00047			DS**
GENERAL MAINTENANCE, MAINS				37		878		CE		00047			OL**
LOCATE/MARK MAINS/SERVICE, COMPANY REGULATORS, OPERATION					37	878		CE		00442			OL**
TRAINING, GENERAL					37	878		CE		02312			DS**
DIRECT SUPERVISION	32	34	35	37	38	878		CE		02312			OL**
					38	878		CE		02411			OL**
INSPECT & TEST INSTALL EXISTING CUST TURN ON AND TURN OFF METERS	32	34	35	37	38	878		CE		02611			OL**
					38	878		CE		02791			DS**
	32	34	35	37	38	878		CE		03042			DS**
					38	878		CE		03042			OL**
					38	878		CE		03111			OL**
	32	34	35	37	38	878		CE		03211			MS**
					38	878		CE		03211			DS**
REMOVE AND RESET METERS	32	34	35	37	38	878		CE		03211			LPG*
					38	878		CE		03211			OL**
	32	34	35	37	38	878		CE		03212			DS**
					38	878		CE		03212			COS*
CONTRACT TRANSFER OF BILLINGS (TOB)	32	34	35	37	38	878		CE		03212			OL**
		34				878		CE		03213			DS**
CONSULTANT SERVICE- EXISTING CUST	32	34	35	37		878		CE		03213			OL**
EXPENSE	32	34	35	37	38	878		CE		03214			DS**
					38	878		CE		03214			OL**
	32	34	35	37	38	878		CE		03216			MS**
					38	878		CE		03216			DS**
	32	34	35	37	38	878		CE		03216			COS*
REVENUE	32	34	35	37	38	878		CE		03216			OL**
					38	878		CE		03217			DS**
	32	34	35	37	38	878		CE		03217			OL**
CONSULTANT SERVICES - NEW	32	34	35	37	38	878		CE		03218			DS**
					38	878		CE		03218			OL**
LV CAB METER TURN ON-TURN OFFANCE	32	34	35	37		878		CE		03220			DS**
					38	878		CE		03220			OL**
LV CAB ROTARY METER - MAINTENANCE					37	878		CE		03224			MS**
METER ACCOUNTING	32	34	35	37		878		CE		03242			DS**
					38	878		CE		03242			OL**
OTHER	32	34		37		878		CE		03291			MS**
					38	878		CE		03291			DS**
	32	34	35	37	38	878		CE		03291			DD**
					38	878		CE		03291			OL**
FACILITY DAMAGED - EXPENSE	32	34	35	37		878		CE		03291	ML****		MS**
					38	878		CE		03442			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
FACILITY DAMAGED - REVENUE	32 34 35 37 38	878		CE		03442			OL**
	32 34 35 37	878		CE		03443			DS**
REGULATION - C.A.B. CUSTOMERS	32 34 35 37 38	878		CE		03443			OL**
	32 34 35 37	878		CE		03641			DS**
TRAINING	32 34 35 37 38	878		CE		03641			OL**
	32 34 35 37 38	878		CE		03741			DS**
		878		CE		03741			COS*
TRAINING CENTER SERVICE	32 34 35 37 38	878		CE		03741			OL**
TRAINING CENTER M & R		878		CE		03742			OL**
		878		CE		03744			COS*
REESTABLISH SERVICE	32 34 35 37	878		CE		03744			OL**
	32 34 35 37 38	878		CE		03815			DS**
DISPATCHING	32 34 35 37 38	878		CE		03815			OL**
	32 34 35 37 38	878		CE		03841			DS**
STANDBY AND EMERGENCIES	32 34 35 37 38	878		CE		03841			OL**
		878		CE		03842			DS**
		878		CE		03842			LPG*
CONSTRUCTION	32 34 35 37 38	878		CE		03842			OL**
EMERGENCIES ON-DUTY TIME		878		CE		03843			OL**
	32 34 35 37	878		CE		03844			DS**
HAND TOOLS	32 34 35 37 38	878		CE		03844			OL**
	32 34 35 37 38	878		CE		03942			DS**
UNIFORMS AND APPAREL	32 34 35 37 38	878		CE		03942			OL**
	32 34 35 37 38	878		CE		03943			DS**
COLLECTIONS - OFFICE - COMPANY	32 34 35 37 38	878		CE		03943			OL**
TELECOMMUNICATIONS	34	878		CE		04441			DS**
IT COST - STATE	32 34	878		CE		06900			DS**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	878		CE		07110			DS**
COH RISER PROJECT	34	878		CE		12476			DS**
	34	878		CE		12476			OL**
DISTRICT, SUPERVISION/ENGINEERING		878		CE	SCH E	00042			OL**
-----									
879 OPERATION									
OPERATIONS, CUSTOMER INSTALLATIONS	32 34 35 37 38	879		CE		00042			DS**
	34 35 37 38	879		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	34	879		CE		00043			OL**
VOLUNTEER ACTIVITY		879		CE		00046			DS**
	35 37	879		CE		00046			OL**
REGION, SUPERVISION TRAINEE		879		CE		00047			DS**
	35 37	879		CE		00047			OL**
SYSTEM SERVICES		879		CE		00841			COS*
		879		CE		00841			OL**
OFFICE CLERICAL - DISTRIBUTION	34	879		CE		02082			DS**
LEAK INSPECTION, PROGRAM, COMPANY	32 34 35 37	879		CE		02111			DS**
		879		CE		02111			COS*
		879		CE		02111			DD**
	32 34 35 37 38	879		CE		02111			OL**
CATHODIC PROTECTION, REMEDIAL WORK		879		CE		02514			DS**
		879		CE		02514			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
DIRECT SUPERVISION	32	34	35 37	879		CE		03042			DS**
			38	879		CE		03042			COS*
INSPECT & TEST INSTALL EXISTING CUST	32	34	35 37 38	879		CE		03042			OL**
	32	34	35 37	879		CE		03111			DS**
ROUTE INSPECTIONS	32	34	35 37 38	879		CE		03111			OL**
	32	34	35 37	879		CE		03112			DS**
INSPECT & TEST INSTALLATIONS - NEW	32	34	35 37 38	879		CE		03112			OL**
	32	34	35 37	879		CE		03113			DS**
CUSTOMER SERVICE LINE INSPECTION PR	32	34	35 37 38	879		CE		03113			OL**
	32	34	35 37 38	879		CE		03131			DS**
OTHER	32	34	35 37	879		CE		03131			OL**
	32	34	35 37 38	879		CE		03191			DS**
OTHER		34		879		CE		03191			OL**
		34		879		CE		03291			DS**
NO CHARGE	32	34	35 37	879		CE		03291			OL**
			38	879		CE		03311			DS**
(CPA DISTRICT ONLY)	32	34	35 37 38	879		CE		03311			COS*
			37	879		CE		03311			OL**
CHARGED - EXPENSE	32	34	35 37	879		CE		03341			DS**
			38	879		CE		03341			OL**
CHARGED - REVENUE	32	34	35 37 38	879		CE		03412			DS**
	32	34	35 37	879		CE		03412			DD**
EXPENSE	32	34	35 37 38	879		CE		03412			OL**
	32	34	35 37	879		CE		03413			DS**
REVENUE	32	34	35 37 38	879		CE		03413			DD**
	32	34	35 37	879		CE		03413			OL**
TRAINING	32	34	35 37 38	879		CE		03414			DS**
	32	34	35 37	879		CE		03415			OL**
TRAINING CENTER SERVICE	32	34	35 37 38	879		CE		03415			OL**
DEALER TRAINING	32	34	35 37 38	879		CE		03741			DS**
	32	34	35 37 38	879		CE		03741			OL**
INFORMATIONAL MEETINGS	32	34	35 37	879		CE		03742			OL**
	32	34	35 37 38	879		CE		03743			DS**
INVESTIGATIONS - GAS SERVICE	32	34	35 37	879		CE		03743			OL**
	32	34	35 37 38	879		CE		03747			DS**
CUSTOMERS REQUESTS - LEAKS AND ODOR	32	34	35 37	879		CE		03747			OL**
	32	34	35 37 38	879		CE		03811			DS**
OFFICE OPERATIONS REQUESTED	32	34	35 37	879		CE		03811			OL**
	32	34	35 37 38	879		CE		03812			DS**
CUSTOMER REQUESTED	32	34	35 37	879		CE		03812			OL**
	32	34	35 37 38	879		CE		03813			DS**
THEFT OF SERVICE	32	34	35 37	879		CE		03813			OL**
	32	34	35 37 38	879		CE		03814			DS**
HIGH BILL INVESTIGATION	32	34	35 37	879		CE		03814			OL**
	32	34	35 37 38	879		CE		03816			DS**
DISPATCHING	32	34	35 37	879		CE		03816			OL**
	32	34	35 37 38	879		CE		03817			DS**
	32	34	35 37 38	879		CE		03817			OL**
	32	34	35 37 38	879		CE		03841			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
STANDBY AND EMERGENCIES	32	34	35 37 38	879		CE		03841			OL**
CONSTRUCTION			35	879		CE		03842			OL**
ENVIROMENTAL MATTERS	32	34	35 37 38	879		CE		03843			DS**
COLLECTIONS - OFFICE - COMPANY	32	34	35 37 38	879		CE		03843			OL**
PROTOTYPE GAS APPLIANCES	32	34	35 37	879		CE		03951			DS**
			34 35 37 38	879		CE		03951			OL**
			34	879		CE		04441			DS**
	32	34	35 37	879		CE		06351			DS**
			38	879		CE		06351			COS*
			38	879		CE		06351			DD**
IT COST - STATE	32	34	35 37 38	879		CE		06351			OL**
SERVICE CORPORATION BILLING	32	34		879		CE		07110			DS**
			35 37	879		CE		08100			DS**
			35 37	879		CE		08100			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32	34	35 37	879		CE		08187			DS**
			38	879		CE		08187			COS*
MISCELLANEOUS GENERAL EXPENSES	32	34	35 37 38	879		CE		08187			OL**
	32	34		879		CE		08190			DS**
	32	34		879		CE		08190			OL**
COH RISER PROJECT			34	879		CE		12476			DS**
			34	879		CE		12476			OL**
=====											
880 OPERATION OPERATIONS, OTHER EXPENSE											
DISTRICT, SUPERVISION/ENGINEERING	32	34	35 37 38	880		CE		00042			DS**
COMMUNITY RELS/PERS/HEALTH SAFETY			34	880		CE		00043			MS**
	32	34		880		CE		00043			DS**
	32			880		CE		00043			DD**
	32	34	35 37	880		CE		00043			OL**
			34	880		CE		00043			7640
EMPL UNIFORMS & SHOES PAYROLL DED			34	880		CE		00060			MS**
	32	34	35 37 38	880		CE		00060			DS**
	32	34	35 37 38	880		CE		00060			OL**
			34	880		CE		00060			7520
			34	880		CE		00060			7640
			34	880		CE		00060			7560
			34	880		CE		00060			7791
			34	880		CE		00060			7792
			34	880		CE		00060			7793
DRUG TESTING	32	34	35 37 38	880		CE		00070			DS**
	32	34	35 37 38	880		CE		00070			OL**
BUILDING AND LAND DISTRIBUTION	32	34	35 37 38	880		CE		00141			DS**
	32		38	880		CE		00141			LPG*
			38	880		CE		00141			COS*
	32	34	35 37 38	880		CE		00141			OL**
			34	880		CE		00141			7520
			34	880		CE		00141			7640
BUILDING & LAND PURCHASE CARD			34 35 37	880		CE		00142			DS**
			34 35 37	880		CE		00142			OL**
TELEPHONE (INCLUDE PBX)	32	34	35 37	880		CE		00441			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
				880		CE	00441		LPG*
				880		CE	00441		COS*
SWITCHBOARD LABOR	32 34 35 37 38			880		CE	00441		OL**
				880		CE	00443		DS**
CIS EQUIPMENT	32 34 35 37 38			880		CE	00443		OL**
				880		CE	00444		DS**
FACSIMILE	32 34 35 37 38			880		CE	00444		OL**
				880		CE	00445		DS**
				880		CE	00445		COS*
COMPANY EMPLOYEE TELEPHONE BILLS	32 34 35 37 38			880		CE	00445		OL**
				880		CE	00446		DS**
TELEPHONE - LEASED LINES	32 34 35 37 38			880		CE	00446		OL**
				880		CE	00446		OL**
TOLL CHARGES	32 34 35 37 38			880		CE	00447		DS**
				880		CE	00447		OL**
				880		CE	00448		DS**
				880		CE	00448		LPG*
				880		CE	00448		COS*
INSTALLATION	32 34 35 37 38			880		CE	00448		OL**
				880		CE	00449		DS**
				880		CE	00449		COS*
WATS	32 34 35 37 38			880		CE	00449		OL**
				880		CE	00450		DS**
PAGERS	32 34 35 37 38			880		CE	00450		OL**
				880		CE	00451		DS**
				880		CE	00451		COS*
OTHER	32 34 35 37 38			880		CE	00451		OL**
				880		CE	00452		DS**
				880		CE	00452		COS*
CELLULAR	32 34 35 37 38			880		CE	00452		OL**
				880		CE	00453		DS**
				880		CE	00453		COS*
TRAINING - FIELD ADMINISTRATION	32 34 35 37 38			880		CE	00453		OL**
				880		CE	00791		DS**
SYSTEM SERVICES	32 34 35 37 38			880		CE	00791		OL**
				880		CE	00841		DS**
				880		CE	00841		COS*
OFFICE FURNITURE AND EQUIPMENT	32 34 35 37 38			880		CE	00841		OL**
				880		CE	00902		DS**
				880		CE	00902		OL**
REPRODUCTION	32 34 35 37 38			880		CE	00902		7640
				880		CE	00948		DS**
				880		CE	00948		COS*
ADMINISTRATIVE - OTHER	32 34 35 37 38			880		CE	00948		OL**
				880		CE	00991		DS**
				880		CE	00991		COS*
ADMINISTRATIVE PURCHASE CARD	32 34 35 37 38			880		CE	00991		OL**
				880		CE	00992		DS**
				880		CE	00992		OL**
SUPERVISION/ENGRG, GENERAL	32 34 35 37 38			880		CE	02042		OL**
SUPERVISION, PLANT, GENERAL	32 34 35 37 38			880		CE	02042		OL**
				880		CE	02045		DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
SUPERVISION	32 34 35 37 38	880		CE		02045			OL**
	32 34 35 37 38	880		CE		02057			DS**
OFFICE CLERICAL - DISTRIBUTION	32 34 35 37 38	880		CE		02057			OL**
	32 34 35 37 38	880		CE		02082			MS**
	32 34 35 37 38	880		CE		02082			DS**
	34	880		CE		02082			OL**
ENVIRONMENTAL MATTERS	38	880		CE		02341			COS*
	38	880		CE		02341			OL**
FIELD CLERICAL - GENERAL	32 34 35 37 38	880		CE		02381			DS**
	35 38	880		CE		02381			LPG*
	32 34 35 37 38	880		CE		02381			OL**
	37	880		CE		02381			5710
ONE CALL SYSTEM ACTIVITIES	38	880		CE		02461			DS**
TRAINING, GENERAL	32 34 35 37 38	880		CE		02791			DS**
	38	880		CE		02791			LPG*
	38	880		CE		02791			COS*
	32 34	880		CE		02791			OL**
TRAINING, REGULATORS	32 34 35 37 38	880		CE		02794			DS**
UNION MEETINGS	32 34 35 37 38	880		CE		02796			DS**
	32 34 35 37 38	880		CE		02796			OL**
INFORMATIONAL MEETINGS	37	880		CE		02797			DS**
TRAINING, SAFETY	32 34 35 37 38	880		CE		02798			DS**
	38	880		CE		02798			COS*
	34	880		CE		02798			DD**
	32 34 35 37 38	880		CE		02798			OL**
TRAINING CENTER PLANT	34	880		CE		02798			7792
	38	880		CE		02799			DS**
	38	880		CE		02799			COS*
	38	880		CE		02799			OL**
ODORIZATION EQUIPMENT	32 34 35 37 38	880		CE		02911			DS**
	32 34 35 37 38	880		CE		02911			OL**
IS LEASE EQUIPMENT	34	880		CE		02915			DS**
	34	880		CE		02915			OL**
HAND TOOLS	34	880		CE		02961			DS**
	34	880		CE		02961			OL**
STORES EXPENSE - CLEARED	32 34 35 37	880		CE		02963			DS**
	32 34 35 37 38	880		CE		02963			OL**
IDLE GENERAL TOOLS	32 34 35 37	880		CE		02964			DS**
	32 34 35 37 38	880		CE		02964			OL**
PLANT INVENTORY ADJ.	34 37	880		CE		02991			DS**
	34 38	880		CE		02991			OL**
PLANT PURCHASE CARD	32 34 35 37	880		CE		02992			DS**
	38	880		CE		02992			COS*
	32 34 35 37 38	880		CE		02992			OL**
DIRECT SUPERVISION	32 34 35 37 38	880		CE		03042			DS**
	32 34 35 37 38	880		CE		03042			OL**
TRAINING	32 34 35 37 38	880		CE		03741			DS**
	34	880		CE		03741			OL**
TRAINING CENTER SERVICE	38	880		CE		03742			COS*



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
				880			06410		COS*
				880			06410		DD**
	32 34 35 37 38			880			06410		OL**
				880			06410		7720
TECHNICAL TRAINING - PLANT	32 34 35 37 38			880			06420		DS**
				880			06420		COS*
				880			06420		DD**
	32 34 35 37 38			880			06420		OL**
				880			06420		7720
PLANT ADVISORS	32 34 35 37			880			06440		DS**
				880			06440		COS*
				880			06440		DD**
	32 34 35 37 38			880			06440		OL**
ADMINISTRATIVE	32 34 35 37 38			880			06500		DS**
				880			06500		COS*
				880			06500		DD**
	32 34 35 37 38			880			06500		OL**
V.P. STAFF	32 34 35 37 38			880			06510		DS**
PLANNING (MISC. EXPENSE)	32 34 35 37			880			06600		DS**
				880			06600		COS*
				880			06600		DD**
	32 34 35 37 38			880			06600		OL**
PLANNING	32 34 35 37 38			880			06610		DS**
RESEARCH AND DEVELOPMENT	32 34 35 37 38			880			06611		DS**
DESIGN	32 34 35 37			880			06620		DS**
				880			06620		COS*
				880			06620		DD**
	32 34 35 37 38			880			06620		OL**
GAS CONTROL	32 34 35 37			880			06630		DS**
				880			06630		COS*
				880			06630		DD**
	32 34 35 37 38			880			06630		OL**
AUTOMATIC METER READING	32 34 35 37			880			06640		DS**
				880			06640		COS*
				880			06640		DD**
	32 34 35 37 38			880			06640		OL**
MATERIAL STANDARDS & TESTING	32 34 35 37			880			06710		DS**
				880			06710		COS*
				880			06710		DD**
	32 34 35 37 38			880			06710		OL**
ENVIRONMENTAL	32 34 35 37			880			06710		7760
				880			06720		DS**
				880			06720		COS*
				880			06720		DD**
	32			880			06720		OL**
				880			06720		OL**
	34			880			06720		OL**
	34 35 37 38			880			06720		OL**
				880			06720		7760
CODES & STANDARDS	32 34 35 37 38			880			06730		DS**

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
			38	880		CE		06730			COS*
			38	880		CE		06730			DD**
	32	34	35 37	38	880	CE		06730			OL**
			38	880		CE		06730			7760
CODES, REGULATIONS AND ENVIRONMENTA	32	34	35 37	38	880	CE		06800			DS**
CHEMICAL LAB	32	34	35 37		880	CE		06810			DS**
			38	880		CE		06810			COS*
			38	880		CE		06810			DD**
ELECTRONICS LAB	32	34	35 37	38	880	CE		06810			OL**
			38	880		CE		06810			7760
	32	34	35 37		880	CE		06820			DS**
			38	880		CE		06820			COS*
			38	880		CE		06820			DD**
TELECOMMUNICATIONS	32	34	35 37	38	880	CE		06820			OL**
			38	880		CE		06820			7760
	32	34	35 37	38	880	CE		06900			DS**
			38	880		CE		06900			COS*
TELEPHONE	32	34	35 37	38	880	CE		06900			DD**
			38	880		CE		06900			OL**
			38	880		CE		06901			DS**
			38	880		CE		06901			COS*
RADIO	32	34	35 37	38	880	CE		06901			DD**
			38	880		CE		06901			OL**
	32	34	35 37		880	CE		06902			DS**
			38	880		CE		06902			COS*
			38	880		CE		06902			DD**
TELEMETERING	32	34	35 37	38	880	CE		06902			OL**
		34			880	CE		06902			7640
	32	34	35 37		880	CE		06903			DS**
			38	880		CE		06903			COS*
			38	880		CE		06903			DD**
OTHER - INTERCOM	32	34	35 37	38	880	CE		06903			OL**
			38	880		CE		06904			DS**
			38	880		CE		06904			COS*
			38	880		CE		06904			DD**
TELEPHONE - LEASED LINES	32	34	35 37	38	880	CE		06904			OL**
			38	880		CE		06905			DS**
			38	880		CE		06905			COS*
RADIO - LEASED LINES	32	34	35 37	38	880	CE		06905			DD**
			38	880		CE		06905			OL**
			38	880		CE		06906			DS**
			38	880		CE		06906			COS*
			38	880		CE		06906			DD**
TELEMETERING - LEASED LINES	32	34	35 37	38	880	CE		06906			OL**
			38	880		CE		06907			DS**
			38	880		CE		06907			COS*
			38	880		CE		06907			DD**
	32	34	35 37	38	880	CE		06907			OL**
CIS EQUIPMENT			37	880		CE		06907			5710
	32	34	35 37		880	CE		06909			DS**



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	880		CE		08101			DS**
	34	880		CE		08101			OL**
	34	880		CE		08101			7110
	34	880		CE		08101			7210
	34	880		CE		08101			7520
	34	880		CE		08101			7790
	34	880		CE		08101			7791
	34	880		CE		08101			7792
	34	880		CE		08101			7793
	34	880		CE		08101			7794
SERVICE CORP MGMT BILLING ESTIMATE	32	880		CE		08187			DS**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35	880		CE		08188			DS**
	32 34 35 37 38	880		CE		08188			
MISCELLANEOUS GENERAL EXPENSES	32 34 35	880		CE		08188			OL**
	32 34 35 37 38	880		CE		08190			DS**
		880		CE		08190			COS*
		880		CE		08190			DD**
	32 34 35 37	880		CE		08190			OL**
		880		CE		08190		OL**	OL**
	32 34 35 37 38	880		CE		08190			OL**
ACCOUNTS PAYABLE OTHER	32 34 35 37 38	880		CE		08190			7810
	32 34 35 37 38	880		CE		08299			F***
	32 34 35 37	880		CE		08299			IS**
		880		CE		08299			DS**
		880		CE		08299			COS*
R & D ADMINISTRATIVE SERVICES	32 34 35 37 38	880		CE		08299			OL**
	32 34 35 37	880		CE		09010			DS**
		880		CE		09010			COS*
		880		CE		09010			DD**
	32 34 35 37 38	880		CE		09010			OL**
	32 34 35 37 38	880		CE		09010			7810
	32 34 35 37	880		CE		09010			DS**
		880		CE		09010	RD****		DS**
		880		CE		09010	RD****		COS*
		880		CE		09010	RD****		DD**
	32 34 35 37 38	880		CE		09010	RD****		OL**
R & D OPERATIONS COST	32 34 35 37 38	880		CE		09010	RD****		7810
		880		CE		09020			DS**
		880		CE		09020			COS*
		880		CE		09020			DD**
	32 34 35 37 38	880		CE		09020			OL**
	32 34 35 37 38	880		CE		09020			7810
	32 34 35 37	880		CE		09020	RD****		DS**
		880		CE		09020	RD****		COS*
		880		CE		09020	RD****		DD**
	32 34 35 37 38	880		CE		09020	RD****		OL**
COH RISER PROJECT	32 34 35 37 38	880		CE		09020	RD****		7810
	34	880		CE		12476			DS**
	34	880		CE		12476			OL**
COH RISER PRG COSTS RECOVERED	34	880		CE		12478			DS**
SECURITY	35 37	880		CE		16244			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35	880		CE		16244			LPG*
	35 37	880		CE		16244			OL**
	35 37	880		CE		16244			5710
COH RISER PRG COSTS RECOVERED	34	880		CE	SCH A	12478			DS**
	34	880		CE	SCH A	12478			DS**
	34	880		CE	SCH R	12478			DS**
=====									
881 OPERATION RENTS									
BUILDING AND LAND DISTRIBUTION	32 34 35 37 38	881		CE		00141			DS**
CUSTOMER ACCOUNTING	32 34 35 37 38	881		CE		00141			OL**
	32	881		CE		00144			DS**
MARKETING, GAS UTILIZATION	32	881		CE		00144			OL**
	32	881		CE		00145			DS**
LEASED SYSTEMS	32 34 35 37	881		CE		00145			OL**
	32 34 35 37 38	881		CE		00942			DS**
GENERAL MAINS & SERVICE OPERATIONS	34	881		CE		00942			OL**
	34	881		CE		02311			DS**
PLANT - RAILWAY AND HIGHWAY CROSSIN	32 34 35 37	881		CE		02311			OL**
	32 34 35 37 38	881		CE		02362			DS**
REGULATION STRUCTURES AND LANDS	32 34 35 37	881		CE		02362			OL**
	32 34 35 37 38	881		CE		02661			DS**
MATERIAL HOLDING	32 34 35 37	881		CE		02661			OL**
CIVIL ENGINEERING	32 34 35 37	881		CE		03845			OL**
	38	881		CE		06100			DS**
	38	881		CE		06100			COS*
	32 34 35 37 38	881		CE		06100			DD**
TECHNICAL TRAINING - SERVICE	32 34 35 37	881		CE		06100			OL**
	38	881		CE		06330			DS**
	38	881		CE		06330			COS*
	32 34 35 37 38	881		CE		06330			DD**
TECHNICAL TRAINING - PLANT	32 34 35 37	881		CE		06330			OL**
	38	881		CE		06420			DS**
	38	881		CE		06420			COS*
	32 34 35 37 38	881		CE		06420			DD**
LEAKAGE AND CORROSION - PLANT	32 34 35 37	881		CE		06420			OL**
	38	881		CE		06430			DS**
	38	881		CE		06430			COS*
	32 34 35 37 38	881		CE		06430			DD**
CHEMICAL LAB	32 34 35 37	881		CE		06430			OL**
	38	881		CE		06810			DS**
	38	881		CE		06810			COS*
	32 34 35 37 38	881		CE		06810			DD**
ELECTRONICS LAB	32 34 35 37	881		CE		06810			OL**
	38	881		CE		06820			DS**
	38	881		CE		06820			COS*
	32 34 35 37 38	881		CE		06820			DD**
TELEPHONE	32 34 35 37	881		CE		06820			OL**
	38	881		CE		06901			DS**
	38	881		CE		06901			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	881		CE		06901			DD**
RADIO	32 34 35 37 38	881		CE		06901			OL**
	32 34 35 37 38	881		CE		06902			DS**
	32 34 35 37 38	881		CE		06902			COS*
	32 34 35 37 38	881		CE		06902			DD**
TELEMETERING	32 34 35 37 38	881		CE		06902			OL**
	32 34 35 37 38	881		CE		06903			DS**
	32 34 35 37 38	881		CE		06903			COS*
	32 34 35 37 38	881		CE		06903			DD**
OTHER - INTERCOM	32 34 35 37 38	881		CE		06903			OL**
	32 34 35 37 38	881		CE		06904			DS**
	32 34 35 37 38	881		CE		06904			COS*
	32 34 35 37 38	881		CE		06904			DD**
	32 34 35 37 38	881		CE		06904			OL**
=====									
885 MAINTENANCE									
MAINTENANCE, SUPERVISION & ENGR'G									
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	885		CE		00042			DS**
	34 35 37 38	885		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32 34 35 37 38	885		CE		00043			DS**
	34 35 37 38	885		CE		00043			OL**
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37 38	885		CE		00541			DS**
	34 35 37 38	885		CE		00541			OL**
TRAINING - FIELD ADMINISTRATION	32 34 35 37 38	885		CE		00791			DS**
	34 35 37 38	885		CE		00791			COS*
	32 34 35 37 38	885		CE		00791			DD**
SYSTEM SERVICES	32 34 35 37 38	885		CE		00791			OL**
	34 35 37 38	885		CE		00841			COS*
	34 35 37 38	885		CE		00841			DD**
SUPERVISION, PLANT, GENERAL	32 34 35 37 38	885		CE		00841			OL**
	34 35 37 38	885		CE		02046			DS**
	32 34 35 37 38	885		CE		02046			COS*
SERVICE - GENERAL	32 34 35 37 38	885		CE		02046			OL**
	32 34 35 37 38	885		CE		03041			DS**
	32 34 35 37 38	885		CE		03041			COS*
GRAPHICS	32 34 35 37 38	885		CE		03041			OL**
	32	885		CE		06000			DS**
	32	885		CE		06000		OL**	DS**
	32	885		CE		06000			DS**
	32	885		CE		06000		OL**	DS**
	32 34	885		CE		06000			DS**
	34	885		CE		06000		OL**	DS**
	34	885		CE		06000			DS**
	34	885		CE		06000		OL**	DS**
	34 35	885		CE		06000			DS**
	35	885		CE		06000		OL**	DS**
	35	885		CE		06000			DS**
	35	885		CE		06000		OL**	DS**
	35 37	885		CE		06000			DS**
	37	885		CE		06000		OL**	DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	885		CE		06000			DS**
	37	885		CE		06000		OL**	DS**
	37 38	885		CE		06000			DS**
	38	885		CE		06000		OL**	DS**
	38	885		CE		06000			DS**
	38	885		CE		06000		OL**	DS**
	35 37 38	885		CE		06000			DS**
	38	885		CE		06000			COS*
	38	885		CE		06000			DD**
CIVIL ENGINEERING	32 34 35 37 38	885		CE		06000			OL**
	32 34 35 37	885		CE		06100			DS**
	38	885		CE		06100			COS*
	38	885		CE		06100			DD**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37 38	885		CE		06100			OL**
	32 34 35 37	885		CE		06200			DS**
	38	885		CE		06200			COS*
	38	885		CE		06200			DD**
TECHNICAL TRAINING - SERVICE	32 34 35 37 38	885		CE		06200			OL**
	32 34 35 37	885		CE		06330			DS**
	38	885		CE		06330			COS*
	38	885		CE		06330			DD**
MEASUREMENT & REGULATION - SERVICE	32 34 35 37 38	885		CE		06330			OL**
	32 34 35 37	885		CE		06340			DS**
	38	885		CE		06340			OL**
SERVICE OPERATIONS - STAFF	32 34 35 37	885		CE		06350			DS**
	38	885		CE		06350			COS*
	38	885		CE		06350			DD**
PLANT OPERATIONS - STAFF	32 34 35 37 38	885		CE		06350			OL**
	32 34 35 37	885		CE		06410			DS**
	38	885		CE		06410			COS*
	38	885		CE		06410			DD**
TECHNICAL TRAINING - PLANT	32 34 35 37 38	885		CE		06410			OL**
	32 34 35 37	885		CE		06420			DS**
	38	885		CE		06420			COS*
	38	885		CE		06420			DD**
LEAKAGE AND CORROSION - PLANT	32 34 35 37 38	885		CE		06420			OL**
	32 34 35 37	885		CE		06430			DS**
	38	885		CE		06430			COS*
	38	885		CE		06430			DD**
PLANT ADVISORS	32 34 35 37 38	885		CE		06430			OL**
	32 34 35 37	885		CE		06440			DS**
	38	885		CE		06440			COS*
	38	885		CE		06440			DD**
WORK MANAGEMENT PROJECT	32 34 35 37 38	885		CE		06440			OL**
	32 34 35 37	885		CE		06450			DS**
	38	885		CE		06450			COS*
	38	885		CE		06450			DD**
CONSTRUCTION & MAINTENANCE	32 34 35 37 38	885		CE		06450			OL**
	32 34 35 37	885		CE		06460			DS**
	38	885		CE		06460			COS*



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
TELECOMMUNICATIONS	32 34	885		CE		06900			DS**
CIS REDESIGN - INFORMATION SYSTEMS		885		CE		07000			COS*
		885		CE		07000			DD**
		885		CE		07000			OL**
***C/R SPECIFIC BUDGET***	34	885		CE		07001			DS**
	34	885		CE		07001			OL**
IT COST - STATE	32 34	885		CE		07110			DS**
ENVIRONMENTAL	32 34 35 37	885		CE		07550			DS**
		885		CE		07550			COS*
		885		CE		07550			DD**
HEALTH AND SAFETY	32 34 35 37 38	885		CE		07550			OL**
		885		CE		07720			DS**
		885		CE		07720			COS*
		885		CE		07720			DD**
SUPPLY PLANNING-SERVICE	32 34 35 37 38	885		CE		07720			OL**
		885		CE		07850			DS**
		885		CE		07850			COS*
		885		CE		07850			DD**
SERVICE CORPORATION BILLING	32 34 35 37 38	885		CE		07850			OL**
		885		CE		08100			DS**
		885		CE		08100			COS*
		885		CE		08100			DD**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	885		CE		08100			OL**
		885		CE		08187			DS**
		885		CE		08187			COS*
		885		CE		08187			DD**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	885		CE		08187			OL**
		885		CE		08190			DS**
		885		CE		08190			OL**
=====									
886 MAINTENANCE									
MAINTENANCE, STRUCTURE/IMPROVEMENTS									
BUILDING AND LAND DISTRIBUTION	32 34 35 37 38	886		CE		00141			DS**
		886		CE		00141			COS*
	32 34 35 37 38	886		CE		00141			OL**
	34	886		CE		00141			7520
REGULATORS, STRUCTURES/LAND, MAINT	32 34 35 37	886		CE		02632			DS**
	32 34 35 37 38	886		CE		02632			OL**
TRAINING, SAFETY	34	886		CE		02798			DS**
	34	886		CE		02798			OL**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37	886		CE		06200			DS**
		886		CE		06200			COS*
		886		CE		06200			DD**
TELECOMMUNICATIONS	32 34 35 37 38	886		CE		06200			OL**
		886		CE		06900			DS**
		886		CE		06900			OL**
		886		CE		06900			7710
TELEPHONE	32 34 35 37	886		CE		06901			DS**
		886		CE		06901			COS*
		886		CE		06901			DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
RADIO	32 34 35 37 38	886		CE		06901			OL**
	32 34 35 37	886		CE		06902			DS**
	38	886		CE		06902			COS*
	38	886		CE		06902			DD**
TELEMETERING	32 34 35 37 38	886		CE		06902			OL**
	32 34 35 37	886		CE		06903			DS**
	38	886		CE		06903			COS*
	38	886		CE		06903			DD**
OTHER - INTERCOM	32 34 35 37 38	886		CE		06903			OL**
	32 34 35 37	886		CE		06904			DS**
	38	886		CE		06904			COS*
	38	886		CE		06904			DD**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37 38	886		CE		06904			OL**
	32 34 35 37	886		CE		07300			DS**
	38	886		CE		07300			COS*
	38	886		CE		07300			DD**
32 34 35 37 38	886		CE		07300			OL**	
=====									
887 MAINTENANCE									
MAINTENANCE, MAINS									
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	887		CE		00042			DS**
	34 35 37 38	887		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	34 37	887		CE		00043			OL**
VOLUNTEER ACTIVITY	37	887		CE		00046			DS**
	37	887		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	887		CE		00047			DS**
	35 37	887		CE		00047			OL**
SYSTEM SERVICES	38	887		CE		00841			COS*
DIRECT SUPERVISION	32	887		CE		02051			OL**
DIRECT SUPERVISION	32 34 35 37 38	887		CE		02052			DS**
	32 34 35 37 38	887		CE		02052			OL**
LEAK INSPECTION, FOLLOW-UP, MAINS	32 34 35 37	887		CE		02114			DS**
	32 34 35 37 38	887		CE		02114			OL**
LEAK REPAIR, MAINS, COMPANY	32 34 35 37 38	887		CE		02211			DS**
	38	887		CE		02211			COS*
	32 34 35 37 38	887		CE		02211			OL**
LEAK REPAIR, SERVICE, COMPANY	34	887		CE		02212			DS**
	34	887		CE		02212			OL**
LEAK REPAIR, MAINS, CONTRACT	32 34 35 37	887		CE		02221			DS**
	38	887		CE		02221			0000
	32 34 35 37 38	887		CE		02221			OL**
GENERAL MAINTENANCE, MAINS	32 34 35 37 38	887		CE		02312			DS**
	38	887		CE		02312			COS*
	32 34 35 37 38	887		CE		02312			OL**
CRITICAL VALVE INSPECTION PROGRAM	35	887		CE		02314			OL**
INCLEMENT WEATHER	32	887		CE		02391			DS**
FACILITY DAMAGE, MAINS	32 34 35 37 38	887		CE		02412			DS**
	38	887		CE		02412			COS*
	32 34 35 37 38	887		CE		02412			OL**
FACILITY DAMAGE, MAINS, REVENUE	32 34 35 37	887		CE		02471			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	887		CE		02471			DD**
FACILITY DAMAGE, SERVICE, REVENUE	32 34 35 37 38	887		CE		02471			OL**
		887		CE		02472			DS**
MONITORING, BIMONTHLY	32 34 35 37 38	887		CE		02472			OL**
	32 34 35 37 38	887		CE		02511			DS**
MONITORING, ANNUAL	32 34 35 37 38	887		CE		02511			OL**
	32 34 35 37 38	887		CE		02512			DS**
CATHODIC PROTECTION, TROUBLESHOOT	32 34 35 37 38	887		CE		02512			OL**
	32 34 35 37 38	887		CE		02513			DS**
CATHODIC PROTECTION, REMEDIAL WORK	32 34 35 37 38	887		CE		02513			OL**
	32 34 35 37 38	887		CE		02514			DS**
		887		CE		02514			LPG*
STRAY CURRENT INVESTIGATION	32 34 35 37 38	887		CE		02514			OL**
	32 34 35 37 38	887		CE		02561			DS**
TRAINING, GENERAL	34	887		CE		02561			OL**
	34	887		CE		02791			DS**
TRAINING, CORROSION	32 34 35 37 38	887		CE		02791			OL**
	32 34 35 37 38	887		CE		02793			DS**
TRAINING CENTER PLANT		887		CE		02793			OL**
REMOVE AND RESET METERS		887		CE		02799			OL**
OTHER		887		CE		03212			OL**
FACILITY DAMAGED - REVENUE		887		CE		03291			MS**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37	887		CE		03443			OL**
		887		CE		06200			DS**
		887		CE		06200			COS*
		887		CE		06200			DD**
SERVICE CORPORATION BILLING	32 34 35 37 38	887		CE		06200			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	887		CE		08100			DS**
		887		CE		08187			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34	887		CE		08187			COS*
COH RISER PROJECT	34	887		CE		08190			DS**
	34	887		CE		12476			DS**
		887		CE		12476			OL**
=====									
889 MAINTENANCE									
MAINTENANCE, M&R STATION, GENERAL									
DIRECT SUPERVISION	34	889		CE		02054			OL**
DIRECT SUPERVISION	32 34 35 37 38	889		CE		02055			DS**
	32 34 35 37 38	889		CE		02055			OL**
REGULATORS, OPERATION	34	889		CE		02611			DS**
	34	889		CE		02611			OL**
REGULATORS, MAINTENANCE	32 34 35 37 38	889		CE		02612			DS**
	32 34 35 37 38	889		CE		02612			OL**
REGULATORS, ANNUAL INSPECTION	32 34	889		CE		02613			DS**
	32 34 35 37 38	889		CE		02613			OL**
GAS DELIVERY STATIONS, OPERATION	34	889		CE		02634			DS**
GAS DELIVERY STATIONS, MAINTENANCE	32 34	889		CE		02635			DS**
	32 34 35 37 38	889		CE		02635			LGP*
COH RISER PROJECT	32 34 35 37 38	889		CE		02635			OL**
	34	889		CE		12476			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	889		CE		12476			OL**
890 MAINTENANCE	=====								
MAINTENANCE, M&R STATION, INDUSTRIAL									
DIRECT SUPERVISION	32 34 35 37 38	890		CE		03042			DS**
	32 34 35 37 38	890		CE		03042			OL**
DOMESTIC		890		CE		03215			MS**
LV DIAPHRAGM METERS - MAINTENANCE	35 37	890		CE		03222			DS**
	35 37	890		CE		03222			OL**
LV CAB ROTARY METER - MAINTENANCE	32 34 37 38	890		CE		03224			MS**
	32 34 35 37	890		CE		03224			DS**
	32 34 35 37 38	890		CE		03224			OL**
	32	890		CE		03224	ML****		MS**
GM DIAPHRAGM METERS - MAINTENANCE	32 34 35 37	890		CE		03226			DS**
	32 34 35 37 38	890		CE		03226			OL**
GM ROTARY METERS - MAINTENANCE	32 34 35 37	890		CE		03228			DS**
	32 34 35 37 38	890		CE		03228			OL**
GM TURBINE METERS - MAINTENANCE	32 34 37 38	890		CE		03230			MS**
	32 34 35 37	890		CE		03230			DS**
	32 34 35 37 38	890		CE		03230			OL**
	32	890		CE		03230	ML****		MS**
AMR SPECIAL STUDIES - MAINTENANCE	32 34 35 37	890		CE		03232			DS**
	32 34 35 37 38	890		CE		03232			OL**
DOMESTIC AMR (RF) - MAINTENANCE	32 34 35 37	890		CE		03234			DS**
	32 34 35 37 38	890		CE		03234			OL**
DOMESTIC REMOTE INDEX - MAINTENANCE	32 34 35 37	890		CE		03236			DS**
	32 34 35 37 38	890		CE		03236			OL**
LV CAB AMR - MAINTENANCE	32 34 35 37	890		CE		03238			DS**
	32 34 35 37 38	890		CE		03238			OL**
METER REPAIR	32 34 35 37 38	890		CE		03243			DS**
		890		CE		03243			COS*
	32 34	890		CE		03243			OL**
METER REPAIR	32 34 35 37 38	890		CE		03245			DS**
	32 34 35 37 38	890		CE		03245			OL**
	32 34 35 37	890		CE		03245	ML****		DS**
	32 34 35 37 38	890		CE		03245	ML****		OL**
ELECT MEAS-TRANSP & LARGE VOL MAINT	32 34 37 38	890		CE		03248			MS**
	32 34 35 37 38	890		CE		03248			DS**
	32 34 35 37 38	890		CE		03248			OL**
	32	890		CE		03248	ML****		MS**
REGULATION - C.A.B. CUSTOMERS	32 34 35 37	890		CE		03641			DS**
	32 34 35 37 38	890		CE		03641			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	890		CE		08187			DS**
		890		CE		08187			COS*
MISCELLANEOUS GENERAL EXPENSES	32	890		CE		08190			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
892 MAINTENANCE									
MAINTENANCE, SERVICES									
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	892		CE		00042			DS**
	34 35 37 38	892		CE		00042			OL**
REGION, SUPERVISION TRAINEE	35 37	892		CE		00047			DS**
	35 37	892		CE		00047			OL**
SYSTEM SERVICES	38	892		CE		00841			COS*
SUPERVISION/ENGRG, GENERAL	32 34 35 37 38	892		CE		02042			OL**
DIRECT SUPERVISION	32	892		CE		02052			OL**
DIRECT SUPERVISION	32 34 35 37 38	892		CE		02053			DS**
	32 34 35 37 38	892		CE		02053			OL**
LEAK INSPECTION, FOLLOW UP, SERVICE	32 34 35 37	892		CE		02115			DS**
	32 34 35 37 38	892		CE		02115			OL**
LEAK REPAIR, SERVICE, COMPANY	32 34 35 37 38	892		CE		02212			DS**
	32 34 35 37 38	892		CE		02212			OL**
LEAK REPAIR, SERVICE, CONTRACT	32 34 35 37 38	892		CE		02222			DS**
	32 34 35 37 38	892		CE		02222			OL**
GENERAL MAINTENANCE, SERVICE	32 34 35 37 38	892		CE		02313			DS**
	32 34 35 37 38	892		CE		02313			OL**
PLASTIC PIPE QUARANTINE	32 34 35 37 38	892		CE		02320			DS**
	32 34 35 37 38	892		CE		02320			OL**
PLASTIC PIPE TESTING	32 34 35 37 38	892		CE		02321			DS**
	32 34 35 37 38	892		CE		02321			OL**
FACILITY DAMAGE, SERVICE	32 34 35 37 38	892		CE		02413			DS**
	38	892		CE		02413			COS*
FACILITY DAMAGE, MAINS, REVENUE	32 34 35 37 38	892		CE		02413			OL**
	34	892		CE		02471			DS**
	34	892		CE		02471			DD**
FACILITY DAMAGE, SERVICE, REVENUE	32 34 35 37	892		CE		02471			OL**
	32 34 35 37 38	892		CE		02472			DS**
	32 34 35 37 38	892		CE		02472			DD**
METER REPAIR	32 34 35 37	892		CE		02472			OL**
SERVICE CORPORATION BILLING	37	892		CE		03243			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	892		CE		08100			DS**
	38	892		CE		08187			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34	892		CE		08187			COS*
	34	892		CE		08190			DS**
COH RISER PROJECT	34	892		CE		12476			DS**
						12476			OL**
=====									
893 MAINTENANCE									
MAINTENANCE, METER/HOUSE REGULATOR									
DIRECT SUPERVISION	32 34 35 37 38	893		CE		03042			DS**
	32 34 35 37 38	893		CE		03042			OL**
DOMESTIC	32 34 37 38	893		CE		03215			MS**
	32 34 35 37 38	893		CE		03215			DS**
	38	893		CE		03215			COS*
	32 34 35 37 38	893		CE		03215			OL**
	32	893		CE		03215	ML****		MS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32	893		CE		03215	ML****		DS**
	32	893		CE		03215	ML****		OL**
EXPENSE	32 34	893		CE		03216			MS**
LV CAB ROTARY METER - MAINTENANCE	34	893		CE		03224			MS**
GM TURBINE METERS - MAINTENANCE	32 34 35 37	893		CE		03230			MS**
TRANSFER METERS FOR REPAIR	32 34 35 37	893		CE		03241			DS**
	38	893		CE		03241			COS*
	32 34 35 37 38	893		CE		03241			OL**
METER REPAIR	32 34 37 38	893		CE		03241	ML****		OL**
	32 34 35 37 38	893		CE		03243			MS**
	32 34 35 37 38	893		CE		03243			DS**
	32	893		CE		03243			OL**
	32 34 35 37 38	893		CE		03243	ML****		MS**
G.M.B. METERS	32 34 35 37 38	893		CE		03243	ML****		DS**
	32	893		CE		03244			OL**
METER INSTALLATION REPAIR	32 34 37 38	893		CE		03244			OL**
	32 34 35 37 38	893		CE		03246			MS**
	32 34 35 37 38	893		CE		03246			DS**
ELECT MEAS-TRANSP & LARGE VOL MAINT	32 34 35 37 38	893		CE		03246			OL**
METER REPAIRS TRANSFERRED TO CMD	32	893		CE		03248	ML****		MS**
OTHER	37	893		CE		03250			DS**
	38	893		CE		03291			MS**
REGULATION - C.A.B. CUSTOMERS	32	893		CE		03291	ML****		MS**
	32 34	893		CE		03641			DS**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	893		CE		03641			OL**
	32 34 35 37	893		CE		08187			DS**
	38	893		CE		08187			COS**
=====									
894 MAINTENANCE									
MAINTENANCE, OTHER EQUIPMENT									
CIS EQUIPMENT	32 34 35 37	894		CE		00444			DS**
	34 35 37 38	894		CE		00444			OL**
CELLULAR	32 34 35 37	894		CE		00453			DS**
	32 34 35 37 38	894		CE		00453			OL**
EQUIPMENT AND FURNITURE	38	894		CE		00941			MS**
	32 34 35 37	894		CE		00941			DS**
	32 34 35 37 38	894		CE		00941			OL**
ODORIZATION AND EQUIPMENT	32 34 35 37 38	894		CE		02912			DS**
	32 34 35 37 38	894		CE		02912			OL**
EQUIPMENT AND FURNITURE	34	894		CE		02931			MS**
	32 34 35 37 38	894		CE		02931			DS**
	32 34 35 37 38	894		CE		02931			OL**
DOMESTIC	38	894		CE		03215			DS**
EXPENSE	38	894		CE		03216			DS**
METER REPAIR	38	894		CE		03243			DS**
METER REPAIR	38	894		CE		03245			DS**
METER INSTALLATION REPAIR	38	894		CE		03246			DS**
ELECT MEAS-TRANSP & LARGE VOL MAINT	38	894		CE		03248			DS**
OTHER	32 34 35 37 38	894		CE		03291			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EQUIPMENT AND FURNITURE	32 34 37 38	894		CE		03291			COS*
	32 34 35 37 38	894		CE		03941			MS**
	32 34 35 37 38	894		CE		03941			DS**
	32 34 35 37 38	894		CE		03941			OL**
HAND TOOLS	34	894		CE		03942			OL**
ODORIZATION EQUIPMENT	32 34 35 37	894		CE		03947			DS**
	32 34 35 37 38	894		CE		03947			OL**
INDUSTRIAL MIXING STATION	32 34 35 37	894		CE		03948			DS**
	32 34 35 37 38	894		CE		03948			OL**
CHEMICAL LAB	32 34 35 37	894		CE		06810			DS**
		894		CE		06810			COS*
		894		CE		06810			DD**
	32 34 35 37 38	894		CE		06810			OL**
ELECTRONICS LAB	32 34 35 37	894		CE		06820			DS**
		894		CE		06820			COS*
		894		CE		06820			DD**
	32 34 35 37 38	894		CE		06820			OL**
TELECOMMUNICATIONS	32 34 35 37	894		CE		06900			DS**
		894		CE		06900			COS*
		894		CE		06900			DD**
	32 34 35 37 38	894		CE		06900			OL**
TELEPHONE	32 34 35 37	894		CE		06901			DS**
		894		CE		06901			COS*
		894		CE		06901			DD**
	32 34 35 37 38	894		CE		06901			OL**
RADIO	32 34 35 37	894		CE		06902			DS**
		894		CE		06902			COS*
		894		CE		06902			DD**
	32 34 35 37 38	894		CE		06902			OL**
TELEMETERING	32 34 35 37	894		CE		06903			DS**
		894		CE		06903			COS*
		894		CE		06903			DD**
	32 34 35 37 38	894		CE		06903			OL**
OTHER - INTERCOM	32 34 35 37	894		CE		06904			DS**
		894		CE		06904			COS*
		894		CE		06904			DD**
	32 34 35 37 38	894		CE		06904			OL**
CIS EQUIPMENT	32 34 35 37	894		CE		06909			DS**
		894		CE		06909			COS*
		894		CE		06909			DD**
	32 34 35 37 38	894		CE		06909			OL**
DATA TRANSMISSION	32 34 35 37	894		CE		06910			DS**
		894		CE		06910			COS*
		894		CE		06910			DD**
	32 34 35 37 38	894		CE		06910			OL**
CNG -FACILITY EQUIPMENT MAINTENANCE	37	894		CE		07002			DS**
	37	894		CE		07002			OL**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	894		CE		07300			DS**
		894		CE		07300			COS*
	38	894		CE		07300			DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	894		CE		07300			OL**
	32 34 35 37	894		CE		08187			DS**
CNG-FACILITY EQUIPMENT MAINTENANCE	38	894		CE		08187			COS*
	37	894		CE		12050			DS**
=====									
901 CUST. ACCOUNTS									
CUSTOMER ACCOUNTS, SUPERVISION									
FINANCE/REGULATORY SERVICES	34	901		CE		K*****			F***
MARKETING PROGRAM ACTIVITIES	34	901		CE		MRKT*			DS**
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37	901		CE		00042			DS**
	38	901		CE		00042			COS*
COMMUNITY RELS/PERS/HEALTH SAFETY	34 35 37 38	901		CE		00042			OL**
	32 34 35 37	901		CE		00043			DS**
CUSTOMER RELATIONS REPRESENTATIVES	34 35 37 38	901		CE		00043			OL**
	32 34 35 37	901		CE		00044			DS**
VOLUNTEER ACTIVITY	34 35 37	901		CE		00044			OL**
	35 37	901		CE		00046			DS**
REGION, SUPERVISION TRAINEE	35 37	901		CE		00046			OL**
	38	901		CE		00047			DS**
	35 37 38	901		CE		00047			COS*
BUILDING AND LAND DISTRIBUTION	34	901		CE		00141			OL**
	34	901		CE		00141			DS**
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37 38	901		CE		00541			1311
	38	901		CE		00541			DS**
TRAINING - FIELD ADMINISTRATION	35 37 38	901		CE		00541			COS*
	32 34 35 37	901		CE		00791			OL**
	38	901		CE		00791			DS**
	38	901		CE		00791			COS*
SYSTEM SERVICES	32 34 35 37 38	901		CE		00791			DD**
	32 34 35 37	901		CE		00791			OL**
	38	901		CE		00841			DS**
GENERAL	35 37 38	901		CE		00841			COS*
	32 34 35 37 38	901		CE		00841			OL**
	38	901		CE		04041			DS**
CUSTOMER BILLING AND ACCOUNTING	32 34 35 37 38	901		CE		04041			COS*
MANAGER AND STAFF	34	901		CE		04041			OL**
OPERATIONS SUPPORT	32 34	901		CE		04641			DS**
	38	901		CE		04804			DS**
CIS REDESIGN - INFORMATION SYSTEMS	34	901		CE		04805			DS**
	38	901		CE		04805			OL**
	38	901		CE		07000			DS**
	38	901		CE		07000			COS*
IT COST - STATE	34	901		CE		07000			DD**
CUSTOMER ACCOUNTING COLLECTIONS	32 34	901		CE		07000			OL**
	34	901		CE		07110			DS**
	32 34 35 37	901		CE		07151			F***
	38	901		CE		07151			DS**
	38	901		CE		07151			COS*
	32 34 35 37 38	901		CE		07151			DD**
	38	901		CE		07151			OL**

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MATERIALS MANAGEMENT	34			901		CE		07310			DS**
	34			901		CE		07310			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32	34	35 37	901		CE		08187			DS**
			38	901		CE		08187			COS*
	32			901		CE		08187			OL**
MISCELLANEOUS GENERAL EXPENSES	34			901		CE		08190			DS**
=====											
902 CUST. ACCOUNTS											
METER READING											
FINANCE/REGULATORY SERVICES	32	34	35 37 38	902		CE		K****			F***
DIRECT SUPERVISION	32	34	35 37 38	902		CE		04042			DS**
	32	34	35 37 38	902		CE		04042			OL**
SPECIAL READING	32	34	35 37	902		CE		04111			DS**
	32	34	35 37 38	902		CE		04111			OL**
CONTRACT METER READING	32	34	35 37	902		CE		04112			DS**
			38	902		CE		04112			COS*
	32	34	35 37 38	902		CE		04112			OL**
CONTRACT REREADS	34			902		CE		04113			DS**
	34		38	902		CE		04113			OL**
KU CONTRACT METER READER	32			902		CE		04114			DS**
	32			902		CE		04114			OL**
AEP CONTRACT METER READER	32			902		CE		04115			DS**
	32			902		CE		04115			OL**
REGULAR SCHEDULE (CHART CHANGING -	32	34	35 37 38	902		CE		04141			DS**
			38	902		CE		04141			COS*
CHART CHANGING AND RURAL METERS(TCO	32	34	35 37	902		CE		04141			OL**
	32	34	35 37 38	902		CE		04142			DS**
	32	34	35 37 38	902		CE		04142			OL**
OTHER	32	34	35 37	902		CE		04191			DS**
			38	902		CE		04191			COS*
	32	34	35 37 38	902		CE		04191			OL**
TELLER OPERATIONS	34			902		CE		04341			DS**
	34			902		CE		04341			OL**
COLLECTIONS - ON PREMISE - EXPENSE			37	902		CE		04411			DS**
COLLECTIONS - OFFICE - COMPANY	32			902		CE		04441			DS**
	32	34		902		CE		04441			OL**
TRAINING GENERAL	32	34	35 37	902		CE		04741			DS**
	32	34	35 37 38	902		CE		04741			OL**
UNIFORMS AND APPAREL	32	34	35 37	902		CE		04943			DS**
	32	34	35 37 38	902		CE		04943			OL**
GAS MEASUREMENT	32	34	35 37	902		CE		06361			DS**
			38	902		CE		06361			COS*
			38	902		CE		06361			DD**
	32	34	35 37 38	902		CE		06361			OL**
NEPTUNE (SALEM, OHIO)	32	34	35 37	902		CE		06501			DS**
			38	902		CE		06501			COS*
			38	902		CE		06501			DD**
	32	34	35 37 38	902		CE		06501			OL**
METSCAM (PITTSBURGH, PA)	32	34	35 37	902		CE		06502			DS**
			38	902		CE		06502			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ENSCAM (COLUMBUS, OHIO)	32 34 35 37 38	902		CE		06502			DD**
	32 34 35 37 38	902		CE		06502			OL**
	32 34 35 37 38	902		CE		06503			DS**
	32 34 35 37 38	902		CE		06503			COS*
	32 34 35 37 38	902		CE		06503			DD**
	32 34 35 37 38	902		CE		06503			OL**
	32 34 35 37 38	902		CE		06900			DS**
	32 34 35 37 38	902		CE		07172			DS**
	32 34 35 37 38	902		CE		07172			COS*
	32 34 35 37 38	902		CE		07172			DD**
32 34 35 37 38	902		CE		07172			OL**	
=====									
903 CUST. ACCOUNTS									
CUSTOMER RECORDS AND COLLECTION									
FINANCE/REGULATORY SERVICES	32 34 35 37 38	903		CE		K*****			F***
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	903		CE		00042			DS**
	34 35 37 38	903		CE		00042			OL**
VOLUNTEER ACTIVITY	35 37	903		CE		00046			DS**
	35 37	903		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	903		CE		00047			DS**
	35 37	903		CE		00047			OL**
DRUG TESTING	32 34 35 37 38	903		CE		00070			DS**
	32 34 35 37 38	903		CE		00070			OL**
BUILDING AND LAND DISTRIBUTION	34	903		CE		00141			OL**
MARKETING, GAS UTILIZATION	34	903		CE		00145		OL**	DS**
TELEPHONE (INCLUDE PBX)	34	903		CE		00441			OL**
SYSTEM SERVICES	38	903		CE		00841			COS*
	38	903		CE		00841			DD**
	38	903		CE		00841			OL**
DIRECT SUPERVISION	32 34 35 37 38	903		CE		04042			DS**
	32 34 35 37 38	903		CE		04042			OL**
CUSTOMER ORDERS AND REQUESTS	32 34 35 37 38	903		CE		04241			DS**
	38	903		CE		04241			COS*
	32 34 35 37 38	903		CE		04241			OL**
TELLER OPERATIONS	32 34 35 37 38	903		CE		04341			DS**
	38	903		CE		04341			COS*
	32 34 35 37 38	903		CE		04341			OL**
	34	903		CE		04341			8510
CONTRACT COLLECTORS	32 34 35 37 38	903		CE		04342			DS**
	38	903		CE		04342			COS*
	32 34 35 37 38	903		CE		04342			OL**
BANK SERVICE CHARGES	32 34 35 37 38	903		CE		04343			DS**
	38	903		CE		04343			COS*
	32 34 35 37 38	903		CE		04343			DD**
	32 34 35 37 38	903		CE		04343			OL**
CHECKFREE	32 34 35 37 38	903		CE		04344			DS**
	38	903		CE		04344			COS*
	32 34 35 37 38	903		CE		04344			OL**
COLLECTION-BANK SERVICE FEES	32 34 35 37 38	903		CE		04345			DS**
	38	903		CE		04345			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	903		CE		04345			OL**
COLLECTIONS - ON PREMISE - EXPENSE	32 34 35 37 38	903		CE		04411			DS**
	32 34 35 37 38	903		CE		04411			OL**
COLLECTIONS - ON NON PAY - EXPENSE	32 34 35 37 38	903		CE		04412			DS**
	32 34 35 37 38	903		CE		04412			OL**
COLLECTIONS - ON PREMISE - REVENUE	32 34 35 37	903		CE		04413			DS**
	32 34 35 37 38	903		CE		04413			OL**
COLLECTIONS - ON NON PAY - REVENUE	32 34 35 37 38	903		CE		04414			DS**
	32 34 35 37 38	903		CE		04414			OL**
COLLECTIONS - DORMANT ACCOUNT SURVE	32 34 35 37 38	903		CE		04415			DS**
	32 34 35 37 38	903		CE		04415			OL**
COLLECTIONS - OFFICE - COMPANY	32 34 35 37 38	903		CE		04441			DS**
	32 34 35 37 38	903		CE		04441			COS*
	32 34 35 37 38	903		CE		04441			OL**
COLLECTIONS - OFFICE - CONTRACT	32 34 35 37 38	903		CE		04442			DS**
	32 34 35 37 38	903		CE		04442			COS*
	32 34 35 37 38	903		CE		04442			DD**
	32 34 35 37 38	903		CE		04442			OL**
	32 34 35 37 38	903		CE		04442			6220
CREDIT INVESTIGATIONS - UTILITY SER	32 34 35 37 38	903		CE		04443			DS**
	32 34 35 37 38	903		CE		04443			COS*
	32 34 35 37 38	903		CE		04443			OL**
THEFT OF SERVICE	32 34 35 37 38	903		CE		04444			DS**
	32 34 35 37 38	903		CE		04444			OL**
THEFT OF SERVICE - REVENUE	32 34 35 37 38	903		CE		04446			DS**
	32 34 35 37 38	903		CE		04446			DD**
	32 34 35 37 38	903		CE		04446			OL**
APPLIANCE AND MISCELLANEOUS ACCOUNT	32 34 35 37 38	903		CE		04541			DS**
	32 34 35 37 38	903		CE		04541			OL**
STATISTICS/SPECIAL STUDIES	34	903		CE		04550			DS**
	34	903		CE		04550			OL**
CUSTOMER BILLING AND ACCOUNTING	32 34 35 37 38	903		CE		04641			DS**
	32 34 35 37 38	903		CE		04641			COS*
	32 34 35 37 38	903		CE		04641			OL**
RENDERING BILLS	32 34 35 37 38	903		CE		04642			DS**
	32 34 35 37 38	903		CE		04642			COS*
	32 34 35 37 38	903		CE		04642			OL**
MAINFRAME PRINTING	32 34 35 37 38	903		CE		04643			DS**
	32 34 35 37 38	903		CE		04643			COS*
	32 34 35 37 38	903		CE		04643			OL**
TRAINING GENERAL	32 34 35 37 38	903		CE		04741			DS**
	32 34 35 37 38	903		CE		04741			COS*
	32 34 35 37 38	903		CE		04741			OL**
CUSTOMER SERVICE	32 34 38	903		CE		04801			DS**
	34 38	903		CE		04801			OL**
LOCKBOX PROCESSING	32 34 38	903		CE		04802			DS**
	34 38	903		CE		04802			OL**
ONE STOP OPERATIONS	32 34 38	903		CE		04803			DS**
	34 38	903		CE		04803			OL**
MANAGER AND STAFF	32 34 38	903		CE		04804			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OPERATIONS SUPPORT	32 34 38	903		CE		04804			OL**
	32 34 38	903		CE		04805			DS**
UNION ACTIVITIES	32 34 38	903		CE		04805			OL**
	32 34 38	903		CE		04808			DS**
OTHER - OTHER	32 34 35 37 38	903		CE		04808			OL**
	32 34 35 37 38	903		CE		04991			DS**
	32 34 35 37 38	903		CE		04991			COS*
TELECOMMUNICATIONS	32 34 35 37 38	903		CE		04991			OL**
GAS TRANSPORTATION SERVICE	32 34 35 37 38	903		CE		06900			DS**
	32 34 35 37 38	903		CE		07173			DS**
	32 34 35 37 38	903		CE		07173			COS*
	32 34 35 37 38	903		CE		07173			DD**
GAS VOLUME ACCOUNTING	32 34 35 37 38	903		CE		07173			OL**
	32 34 35 37 38	903		CE		07175			DS**
	32 34 35 37 38	903		CE		07175			COS*
	32 34 35 37 38	903		CE		07175			DD**
CORPORATE OFFICERS	32 34 35 37 38	903		CE		07175			OL**
CUSTOMER RELATIONS	32 34 35 37 38	903		CE		07190			DS**
	32 34 35 37 38	903		CE		07404			DS**
CAP EDUCATION	32 34 35 37 38	903		CE		07404			OL**
	32 34 35 37 38	903		CE		07421			DS**
CAP ECP RECOVERABLE	32 34 35 37 38	903		CE		07421			OL**
	32 34 35 37 38	903		CE		07422			DS**
CAP ECP NON RECOVERABLE	32 34 35 37 38	903		CE		07422			OL**
	32 34 35 37 38	903		CE		07423			DS**
CAP ADMINISTRATION	32 34 35 37 38	903		CE		07423			OL**
	32 34 35 37 38	903		CE		07424			DS**
CAP EVALUATION	32 34 35 37 38	903		CE		07424			OL**
	32 34 35 37 38	903		CE		07425			DS**
CAP AMORTIZATION	32 34 35 37 38	903		CE		07425			OL**
	32 34 35 37 38	903		CE		07426			DS**
CAP - TRAINING	32 34 35 37 38	903		CE		07426			OL**
	32 34 35 37 38	903		CE		07427			DS**
LEGAL	32 34 35 37 38	903		CE		07427			OL**
	32 34 35 37 38	903		CE		07510			COS*
	32 34 35 37 38	903		CE		07510			DD**
SERVICE CORPORATION BILLING	32 34 35 37 38	903		CE		07510			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	903		CE		08100			DS**
	32 34 35 37 38	903		CE		08187			DS**
	32 34 35 37 38	903		CE		08187			COS*
	32 34 35 37 38	903		CE		08187			DD**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	903		CE		08187			OL**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	903		CE		08188			DS**
	32 34 35 37 38	903		CE		08190			COS*
	32 34 35 37 38	903		CE		08190			DD**
DIS AMORTIZATION	32 34 35 37 38	903		CE		08190			OL**
	32 34 35 37 38	903		CE		08310			DS**
	32 34 35 37 38	903		CE		08310			COS*
	32 34 35 37 38	903		CE		08310			DD**

ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CAP AMORTIZATION	32	34	35	37	38	903		CE		08310			OL**
				37		903		CE		08520			DS**
				37		903		CE		08520			OL**
ADMINSTRATIVE & GENERAL TRAINING				37		903		CE		08701			DS**
				37		903		CE		08701			OL**
PENNSYLVANIA EMERGENCY RELIEF FUND				37		903		CE		09621			DS**
COH RISER PROJECT	34					903		CE		12476			DS**
=====													
904 CUST. ACCOUNTS													
UNCOLLECTIBLE ACCOUNTS													
CAP SHORFALL ADJUSMENT				37		904		CE		08119			DS**
				37		904		CE		08119			OL**
UNDISTRIBUTED	32	34	35	37		904		CE		08120			DS**
				38		904		CE		08120			COS*
				38		904		CE		08120			DD**
	32	34	35	37	38	904		CE		08120			OL**
		34		37		904		CE		08120			6030
EXPENSES DEFERRED				37		904		CE		08121			DS**
				37		904		CE		08121			OL**
EXPECTED PAY				37		904		CE		08122			DS**
				37		904		CE		08122			OL**
PRE-PROGRAM ARREARAGES	32	34	35	37		904		CE		08123			DS**
				38		904		CE		08123			COS*
				38		904		CE		08123			DD**
CAP SHORTFALLS	32	34	35	37	38	904		CE		08123			OL**
	32	34	35	37		904		CE		08124			DS**
				38		904		CE		08124			COS*
				38		904		CE		08124			DD**
LIHEAP	32	34	35	37	38	904		CE		08124			OL**
	32	34	35	37		904		CE		08125			DS**
				38		904		CE		08125			COS*
				38		904		CE		08125			DD**
CPA CAP PROGARM ARREARS RECOVERY	32	34	35	37	38	904		CE		08125			OL**
CPA CAP PROGARM SHORTFALL RECOVERY				37		904		CE		08127			DS**
PIP/CAP/EAP	32	34	35	37		904		CE		08128			DS**
				38		904		CE		08900			DS**
				38		904		CE		08900			COS*
	32	34	35	37	38	904		CE		08900			DD**
				37		904		CE		08900			OL**
TCO BAD DEBT WRITE-OFF	32	34	35	37		904		CE		08900			6030
				38		904		CE		08910			DS**
				38		904		CE		08910			COS*
				38		904		CE		08910			DD**
CASH POINT PAYMENTS	32	34	35	37	38	904		CE		08910			OL**
				37		904		CE		12770			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
905 CUST. ACCOUNTS									
CUSTOMER ACCOUNTS: MISC									
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37	905		CE		00042			DS**
		905		CE		00042			COS*
		905		CE		00042			DD**
		905		CE		00042			OL**
BUILDING AND LAND DISTRIBUTION	32 34 35 37 38	905		CE		00141			DS**
		905		CE		00141			7640
CUSTOMER ACCOUNTING	34 38	905		CE		00144			DS**
CENTRAL DISTRICT TRAINING	34 38	905		CE		00241			1311
TELEPHONE (INCLUDE PBX)	32 34 35 37 38	905		CE		00441			DS**
		905		CE		00441			OL**
SWITCHBOARD LABOR	32 34 35 37	905		CE		00443			DS**
		905		CE		00443			COS*
		905		CE		00443			OL**
CIS EQUIPMENT	32 34 35 37	905		CE		00444			DS**
		905		CE		00444			OL**
FACSIMILE	32 34 35 37 38	905		CE		00445			DS**
		905		CE		00445			OL**
COMPANY EMPLOYEE TELEPHONE BILLS	32 34 35 37	905		CE		00446			DS**
		905		CE		00446			OL**
TELEPHONE - LEASED LINES	32 34 35 37	905		CE		00447			DS**
		905		CE		00447			OL**
TOLL CHARGES	32 34 35 37	905		CE		00448			DS**
		905		CE		00448			OL**
INSTALLATION	32 34 35 37	905		CE		00449			DS**
		905		CE		00449			OL**
WATS	32 34 35 37	905		CE		00450			DS**
		905		CE		00450			OL**
PAGERS	32 34 35 37	905		CE		00451			DS**
		905		CE		00451			OL**
OTHER	32 34 35 37	905		CE		00452			DS**
		905		CE		00452			OL**
CELLULAR	32 34 35 37	905		CE		00453			DS**
		905		CE		00453			OL**
SYSTEM SERVICES	32 34 35 37	905		CE		00841			DS**
		905		CE		00841			COS*
		905		CE		00841			OL**
REPRODUCTION	32 34 35 37	905		CE		00948			DS**
		905		CE		00948			OL**
ADMINISTRATIVE - OTHER	32 34 35 37	905		CE		00991			DS**
		905		CE		00991			OL**
TRAINING GENERAL	34 35 37	905		CE		04741			DS**
		905		CE		04741			OL**
UNION MEETINGS	32 34 35 37	905		CE		04748			DS**
		905		CE		04748			OL**
OPERATIONS SUPPORT	32 34 35 37	905		CE		04805			DS**
		905		CE		04805			COS*
		905		CE		04805			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OFFICE OPERATIONS TRAINING	32 34 35 37	905		CE		04841			DS**
	32 34 35 37 38	905		CE		04841			OL**
OTHER - OTHER	32 34 35 37	905		CE		04991			DS**
	38	905		CE		04991			COS*
OFFICE PURCHASE CARD	32 34 35 37 38	905		CE		04991			OL**
	32 34 35 37	905		CE		04992			DS**
TELECOMMUNICATIONS	34 35 37	905		CE		04992			OL**
	32 34 35 37	905		CE		06900			DS**
TELEPHONE	35 37	905		CE		06900			OL**
	32 34 35 37	905		CE		06901			DS**
	38	905		CE		06901			COS*
	38	905		CE		06901			DD**
RADIO	32 34 35 37 38	905		CE		06901			OL**
	32 34 35 37	905		CE		06902			DS**
	38	905		CE		06902			COS*
	38	905		CE		06902			DD**
TELEMETERING	32 34 35 37 38	905		CE		06902			OL**
	32 34 35 37	905		CE		06903			DS**
	38	905		CE		06903			COS*
	38	905		CE		06903			DD**
OTHER - INTERCOM	32 34 35 37 38	905		CE		06903			OL**
	32 34 35 37	905		CE		06904			DS**
	38	905		CE		06904			COS*
	38	905		CE		06904			DD**
TELEPHONE - LEASED LINES	32 34 35 37 38	905		CE		06904			OL**
	32 34 35 37	905		CE		06905			DS**
	38	905		CE		06905			COS*
	38	905		CE		06905			DD**
RADIO - LEASED LINES	32 34 35 37 38	905		CE		06905			OL**
	32 34 35 37	905		CE		06906			DS**
	38	905		CE		06906			COS*
	38	905		CE		06906			DD**
TELEMETERING - LEASED LINES	32 34 35 37 38	905		CE		06906			OL**
	32 34 35 37	905		CE		06907			DS**
	38	905		CE		06907			COS*
	38	905		CE		06907			DD**
CIS EQUIPMENT	32 34 35 37 38	905		CE		06907			OL**
	32 34 35 37	905		CE		06909			DS**
	38	905		CE		06909			COS*
	38	905		CE		06909			DD**
CUSTOMER ACCOUNTING COLLECTIONS	32 34 35 37 38	905		CE		06909			OL**
	34	905		CE		07151			F***
	32 34 35 37	905		CE		07151			DS**
	38	905		CE		07151			COS*
	38	905		CE		07151			DD**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37 38	905		CE		07151			OL**
	32 34 35 37	905		CE		07300			DS**
	38	905		CE		07300			COS*
	38	905		CE		07300			DD**
	32 34 35 37 38	905		CE		07300			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37	905		CE		08190			DS**
	38	905		CE		08190			COS*
	38	905		CE		08190			DD**
	32 34 35 37 38	905		CE		08190			OL**
=====									
907 CUST SVC & INFO									
CUSTOMER SERVICE, SUPERVISION									
MARKETING PROGRAM ACTIVITIES	32 34 35 37 38	907		CE		MRKT*			DS**
	38	907		CE		MRKT*			COS*
	34 35 37 38	907		CE		MRKT*			OL**
	34	907		CE		MRKT*			8510
	34	907		CE		MRKT*			7520
	34	907		CE		MRKT*			7640
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37	907		CE		00042			DS**
	34 35 37 38	907		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32 34 35 37	907		CE		00043			DS**
	34 35 37 38	907		CE		00043			OL**
ECONOMIC DEVELOPMENT SUPPORT - DIST	32 34 35 37	907		CE		00045			DS**
	38	907		CE		00045			COS*
	34 35 37 38	907		CE		00045			OL**
VOLUNTEER ACTIVITY	35 37	907		CE		00046			DS**
	35 37	907		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	907		CE		00047			DS**
	35 37	907		CE		00047			OL**
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37	907		CE		00541			DS**
	34 35 37 38	907		CE		00541			OL**
TRAINING - FIELD ADMINISTRATION	32 34 35 37	907		CE		00791			DS**
	38	907		CE		00791			DD**
	32 34 35 37 38	907		CE		00791			OL**
CUSTOMER BILLING AND ACCOUNTING	34	907		CE		04641			DS**
MARKET RESEARCH	38	907		CE		05610			COS*
MARKET PLANNING	38	907		CE		05620			COS*
STRATEGIC MARKETING	38	907		CE		05630			COS*
INSIDE SALES/MARKETING	34	907		CE		05900			DS**
IT COST - STATE	32 34	907		CE		07110			DS**
COMMUNICATIONS	32 34 35 37	907		CE		07690			DS**
	38	907		CE		07690			COS*
	38	907		CE		07690			DD**
	32 34 35 37 38	907		CE		07690			OL**
MARKETING	32 34 35 37	907		CE		07810			DS**
	38	907		CE		07810			COS*
	38	907		CE		07810			DD**
	32 34 35 37 38	907		CE		07810			OL**
MISCELLANEOUS GENERAL EXPENSES	34	907		CE		08190			DS**
ADMINISTRATIVE & GENERAL TRAINING	32	907		CE		08701			DS**
	32	907		CE		08701		OL**	DS**
	32 34 35 37	907		CE		08701			DS**
	38	907		CE		08701			COS*
	38	907		CE		08701			DD**
	32	907		CE		08701			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32			907		08701		OL**	OL**
	32 34 35 37 38			907		08701			OL**
ECONOMIC DEVELOPMENT	32 34 35 37			907		09530			DS**
				907		09530			COS*
				907		09530			DD**
	32 34 35 37 38			907		09530			OL**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	34 35 37 38			907		999**			7310
COMMUNITY RELS/PERS/HEALTH SAFETY	34			907	CE	SCH E	00043		DS**
	34			907	CE	SCH E	00043		OL**
=====									
908 CUST SVC & INFO									
CUSTOMER SERVICE & INFORMATION									
CGV CARE PROGRAM				908	CE	SCH *	05680		COS*
MARKETING PROGRAM ACTIVITIES			38	908	CE		MRKT*		G***
			38	908	CE		MRKT*		MS**
	32 34		37	908	CE		MRKT*		DS**
	34			908	CE		MRKT*	OL**	DS**
	34 35 37			908	CE		MRKT*		DS**
			38	908	CE		MRKT*		COS*
	34 35 37 38			908	CE		MRKT*		OL**
DISTRICT, SUPERVISION/ENGINEERING	34			908	CE		MRKT*		7362
			35 37	908	CE		00042		DS**
			38	908	CE		00042		COS*
			38	908	CE		00042		OL**
ECONOMIC DEVELOPMENT SUPPORT - DIST			38	908	CE		00042	R**MY	COS*
			38	908	CE		00045		COS*
VOLUNTEER ACTIVITY			38	908	CE		00045		OL**
	35 37			908	CE		00046		DS**
	35 37			908	CE		00046		OL**
REGION, SUPERVISION TRAINEE			35 37	908	CE		00047		DS**
			35 37	908	CE		00047		OL**
SYSTEM SERVICES			38	908	CE		00841		COS*
			38	908	CE		00841		DD**
			38	908	CE		00841		OL**
MAXIMUM HOME COMFORT - CPA			35 37	908	CE		01641		DS**
KENTUCKY	32			908	CE		01645		OL**
OHIO		34		908	CE		01646		OL**
PENNSYLVANIA			37	908	CE		01648		OL**
VIRGINIA			38	908	CE		01649		OL**
SALES & MARKETING	32 34 35 37		38	908	CE		05000		DS**
			38	908	CE		05000		COS*
INDUSTRIAL MARKETING			38	908	CE		05110		COS*
RESIDENTIAL/EXISTING			38	908	CE		05310		COS*
			38	908	CE		05310		OL**
RESIDENTIAL/CONVERSION			38	908	CE		05320		COS*
RESIDENT/NEW CONST SINGLE FAMILY			38	908	CE		05330		COS*
			38	908	CE		05330		OL**
RESIDENT/NEW CONST MULTI FAMILY			38	908	CE		05340		COS*
COMMERCIAL/EXISTING			38	908	CE		05410		COS*
			38	908	CE		05410		OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
COMMERCIAL/CONVERSION				38	908	CE	05420		COS**
				38	908	CE	05420		OL**
COMMERCIAL/NEW CONSTRUCTION				38	908	CE	05430		COS**
				38	908	CE	05430		OL**
MARKET RESEARCH				38	908	CE	05610		COS**
LOW INCOME WEATHERIZATION	35 37			38	908	CE	05650		DS**
CGV CARE PROGRAM				38	908	CE	05680		COS**
				38	908	CE	05680		OL**
ENERGY EFFICIENT/ CONSERVE PROGRAMS	32			38	908	CE	05690		DS**
	32			38	908	CE	05690	OL**	DS**
	32			38	908	CE	05690		DS**
INSIDE SALES/MARKETING	32 34 35 37 38			38	908	CE	05900		DS**
V.P. STAFF	34			38	908	CE	06510		DS**
IT COST - STATE	32 34			38	908	CE	07110		DS**
COMMUNICATIONS	34			38	908	CE	07600		DS**
MARKETING	32 34 35 37 38			38	908	CE	07810		DS**
				38	908	CE	07810		COS**
				38	908	CE	07810		DD**
SERVICE CORPORATION BILLING	32 34 35 37 38			38	908	CE	07810		OL**
				38	908	CE	08100		DS**
				38	908	CE	08100		OL**
CPA CAP PROGARM OTHER RECOVERY				37	908	CE	08129		DS**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37			38	908	CE	08187		DS**
				38	908	CE	08187		COS**
				38	908	CE	08187		DD**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38			38	908	CE	08187		OL**
	32 34			38	908	CE	08190		DS**
ADMINSTRATIVE & GENERAL TRAINING	32 34 35 37			38	908	CE	08190		OL**
				38	908	CE	08701		DS**
				38	908	CE	08701		COS**
				38	908	CE	08701		DD**
ECONOMIC DEVELOPMENT	32 34 35 37 38			38	908	CE	08701		OL**
	32 34 35 37			38	908	CE	09530		DS**
				38	908	CE	09530		COS**
				38	908	CE	09530		DD**
PENNSYLVANIA (WARM-UP PROGRAM)	32 34 35 37 38			37	908	CE	09530		OL**
				37	908	CE	09610		DS**
				37	908	CE	09610		OL**
OHIO (CONSERVATION)	34			38	908	CE	09611		DS**
	34			38	908	CE	09611		OL**
KENTUCKY	32			38	908	CE	09612		DS**
	32			38	908	CE	09612		OL**
VIRGINIA				38	908	CE	09613		COS**
				38	908	CE	09613		DD**
				38	908	CE	09613		OL**
MARYLAND	35			38	908	CE	09614		DS**
	35			38	908	CE	09614		OL**
PRE-SCREENING LOW INCOME WTHRZATION	35 37			38	908	CE	09615		DS**
WARM CHOICE	35 37			38	908	CE	09616		DS**
OHIO (WEATHERIZATION PROGRAM)	34			38	908	CE	09620		DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	908		CE		09620		OL**	DS**
	34	908		CE		09620			DS**
	34	908		CE		09620			OL**
PENNSYLVANIA EMERGENCY RELIEF FUND	35 37	908		CE		09621			DS**
	35 37	908		CE		09621			OL**
	37	908		CE		09621			7940
OHIO ENERGY ACTION CORP LOAN GUARAN	34	908		CE		09622			DS**
	34	908		CE		09622			OL**
OHIO DSM EXPENDITURES	32 34	908		CE		09623			DS**
	34	908		CE		09623		OL**	DS**
	34	908		CE		09623			DS**
LOW INCOME CUSTOMER ASSISTANCE	34	908		CE		09623			OL**
	34	908		CE		09624			DS**
CONSUMER AFFAIRS	32 34 35 37	908		CE		09624			OL**
		908		CE		09630			DS**
		908		CE		09630			COS*
		908		CE		09630			DD**
	32 34 35 37 38	908		CE		09630			OL**
SERVICE MATERIAL	32 34 35 37 38	908		CE		09630			7940
		908		CE		09632			DS**
		908		CE		09632			COS*
		908		CE		09632			DD**
PARMA ENERGY AUDITS	32 34 35 37 38	908		CE		09632			OL**
	34	908		CE		09640			DS**
	34	908		CE		09640			OL**
WEATHERIZATION AMORTIZATION (COH ON	34	908		CE		09694			DS**
	34	908		CE		09694			OL**
WARM UP PROGRAM PURCHASE CARD	37	908		CE		09792			DS**
	37	908		CE		09792			OL**
PENNSYLVANIA EMERGENCY RELIEF FUND	37	908		CE		09795			DS**
	37	908		CE		09795			OL**
ENERGY EFFICIENCY PROGRAM	37	908		CE		09802			DS**
	37	908		CE		09802			OL**
WEATHERIZATION/ DSM TRACKER	32 34	908		CE		12400			DS**
	32 34	908		CE		12400			OL**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 35 37 38	908		CE		999**			7310
MARKETING PROGRAM ACTIVITIES	37	908		CE	SCH E	MRKT*			DS**
909 CUST SVC & INFO									
ADVERTISING	32 34 35 37	909		CE		MRKT*			DS**
		909		CE		MRKT*			COS*
	35 37 38	909		CE		MRKT*			OL**
SYSTEM SERVICES		909		CE		00841			COS*
		909		CE		00841			DD**
		909		CE		00841			OL**
COMMUNICATIONS	32 34 35 37	909		CE		07600			DS**
		909		CE		07600			COS*
EXTERNAL COMMUNICATIONS		909		CE		07602			COS*
PROMOTIONAL/ADVERTISING	35 37	909		CE		07604			DS**
	35 37	909		CE		07604			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BRANDING CHOICE	37	909		CE		07607			DS**
COMMUNITY RELATIONS	35 37	909		CE		07617			COS*
	35 37	909		CE		07662			DS**
BRANDING (CREATING IMAGES)	38	909		CE		07662			OL**
ADMINISTRATION FEES	34	909		CE		07667			COS*
	34	909		CE		07682			DS**
MEDIA (TV, RADIO, PRINT)	34	909		CE		07682			OL**
	34	909		CE		07683			DS**
PRODUCTION (FAXING, COPYING, ETC.)	34	909		CE		07683			OL**
	34	909		CE		07684			DS**
COMMUNICATIONS	32 34 35 37	909		CE		07684			OL**
	38	909		CE		07690			DS**
	38	909		CE		07690			COS*
MARKETING	32 34 35 37 38	909		CE		07690			DD**
	38	909		CE		07690			OL**
DEFERRED INTEGRATED RESOURCE PLANNI	35	909		CE		07810			DS**
	35	909		CE		07810			COS*
	35	909		CE		07921	RP5***		DS**
	38	909		CE		07921	RP5***		73**
	38	909		CE		07921	RP5***		OL**
	38	909		CE		07921	RP8***		COS*
	38	909		CE		07921	RP8***		DD**
SERVICE CORPORATION BILLING	35 37	909		CE		07921	RP8***		OL**
	35 37	909		CE		08100			DS**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	909		CE		08100			OL**
	38	909		CE		08187			DS**
	38	909		CE		08187			COS*
	38	909		CE		08187			DD**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	909		CE		08187			OL**
	38	909		CE		08190			DS**
ADMINISTRATIVE	32 34	909		CE		08190			OL**
	32 34 35 37	909		CE		09270			DS**
	38	909		CE		09270			COS*
	38	909		CE		09270			DD**
MEDIA	32 34 35 37 38	909		CE		09270			OL**
	38	909		CE		09280			DS**
	38	909		CE		09280			COS*
	38	909		CE		09280			DD**
PRODUCTION	32 34 35 37 38	909		CE		09280			OL**
	38	909		CE		09290			DS**
	38	909		CE		09290			COS*
	38	909		CE		09290			DD**
ECONOMIC DEVELOPMENT	32 34 35 37 38	909		CE		09290			OL**
	38	909		CE		09530			DS**
	38	909		CE		09530			COS*
	38	909		CE		09530			DD**
	32 34 35 37 38	909		CE		09530			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
910 CUST SVC & INFO									
CUSTOMER SERVICE EXPENSES, MISC									
TELEPHONE (INCLUDE PBX)	32 34 35 37	910		CE		00441			DS**
	34 35 37 38	910		CE		00441			OL**
SWITCHBOARD LABOR	32 34 35	910		CE		00443			DS**
	35	910		CE		00443		OL**	DS**
	35 37	910		CE		00443			DS**
	34 35 37 38	910		CE		00443			OL**
CIS EQUIPMENT	32 34 35 37	910		CE		00444			DS**
	34 35 37 38	910		CE		00444			OL**
FACSIMILE	32 34 35 37	910		CE		00445			DS**
	34 35 37 38	910		CE		00445			OL**
COMPANY EMPLOYEE TELEPHONE BILLS	32 34 35 37	910		CE		00446			DS**
	34 35 37 38	910		CE		00446			OL**
TELEPHONE - LEASED LINES	32 34 35 37	910		CE		00447			DS**
	34 35 37 38	910		CE		00447			OL**
TOLL CHARGES	32 34 35 37	910		CE		00448			DS**
	38	910		CE		00448			COS*
	34 35 37 38	910		CE		00448			OL**
INSTALLATION	32 34 35 37	910		CE		00449			DS**
	34 35 37 38	910		CE		00449			OL**
WATS	32 34 35 37	910		CE		00450			DS**
	34 35 37 38	910		CE		00450			OL**
PAGERS	32 34 35 37	910		CE		00451			DS**
	34 35 37 38	910		CE		00451			OL**
OTHER	32 34 35 37	910		CE		00452			DS**
	34 35 37 38	910		CE		00452			OL**
CELLULAR	32 34 35 37	910		CE		00453			DS**
	32 34 35 37 38	910		CE		00453			OL**
SYSTEM SERVICES	38	910		CE		00841			COS*
	38	910		CE		00841			DD**
	38	910		CE		00841			OL**
REPRODUCTION	37	910		CE		00948			DS**
ADMINISTRATIVE - OTHER	37	910		CE		00991			OL**
SALES & MARKETING	34	910		CE		05000			DS**
	34	910		CE		05000			OL**
TELECOMMUNICATIONS	32 34	910		CE		06900			DS**
TELEPHONE	32 34 35 37	910		CE		06901			DS**
	38	910		CE		06901			COS*
	38	910		CE		06901			DD**
	32 34 35 37 38	910		CE		06901			OL**
RADIO	32 34 35 37	910		CE		06902			DS**
	38	910		CE		06902			COS*
	38	910		CE		06902			DD**
	32 34 35 37 38	910		CE		06902			OL**
TELEMETERING	32 34 35 37	910		CE		06903			DS**
	38	910		CE		06903			COS*
	38	910		CE		06903			DD**
	32 34 35 37 38	910		CE		06903			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OTHER - INTERCOM	34	910		CE		06903			7710
	32 34 35 37	910		CE		06904			DS**
	38	910		CE		06904			COS*
	38	910		CE		06904			DD**
TELEPHONE - LEASED LINES	32 34 35 37	910		CE		06904			OL**
	38	910		CE		06905			DS**
	38	910		CE		06905			COS*
	38	910		CE		06905			DD**
RADIO - LEASED LINES	32 34 35 37	910		CE		06905			OL**
	38	910		CE		06906			DS**
	38	910		CE		06906			COS*
	38	910		CE		06906			DD**
TELEMETERING - LEASED LINES	32 34 35 37	910		CE		06906			OL**
	38	910		CE		06907			DS**
	38	910		CE		06907			COS*
	38	910		CE		06907			DD**
CIS EQUIPMENT	32 34 35 37	910		CE		06907			OL**
	38	910		CE		06909			DS**
	38	910		CE		06909			COS*
	38	910		CE		06909			DD**
COMMUNICATIONS CHOICE	32 34 35 37	910		CE		06909			OL**
	34	910		CE		07600			DS**
	38	910		CE		07617			COS*
	38	910		CE		07617			OL**
NAME CHANGE (EXPENSES) COMMUNICATIONS	32 34 35 37	910		CE		07685			COS*
	38	910		CE		07690			DS**
	38	910		CE		07690			COS*
	38	910		CE		07690			DD**
MARKETING	32 34 35 37	910		CE		07690			OL**
	38	910		CE		07810			DS**
	38	910		CE		07810			COS*
	38	910		CE		07810			DD**
SERVICE CORPORATION BILLING	32 34 35 37	910		CE		07810			OL**
	35 37	910		CE		08100			DS**
	35 37	910		CE		08100			OL**
	38	910		CE		08187			DS**
SERVICE CORP MGMT BILLING ESTIMATE	38	910		CE		08187			COS*
	38	910		CE		08187			DD**
	38	910		CE		08187			OL**
	38	910		CE		08190			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37	910		CE		08190			COS*
	38	910		CE		08190			DD**
	38	910		CE		08190			OL**
	38	910		CE		08190			DS**
COMMUNICATIONS	32 34 35 37	910		CE		09631			OL**
	38	910		CE		09631			DS**
	38	910		CE		09631			COS*
	38	910		CE		09631			DD**
SSO AUCTION TRACKER	32 34 35 37	910		CE		09631			OL**
	34	910		CE		09631			7940
	34	910		CE		09650			DS**
	34	910		CE		09650			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
911 SALES EXPENSES									
SALES SUPERVISION	32			911					
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37			911	CE	00042			DS**
				911	CE	00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32 34 35 37 38			911	CE	00043			DS**
				911	CE	00043			OL**
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37 38			911	CE	00541			DS**
				911	CE	00541			OL**
SYSTEM SERVICES				911	CE	00841			COS*
SERVICE CORPORATION BILLING				911	CE	08100			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34			911	CE	08190			DS**
912 SALES EXPENSES									
MARKETING									
MARKETING PROGRAM ACTIVITIES	32 34 35 37 38			912	CE	MRKT*			DS**
				912	CE	MRKT*			COS*
	34 35 37 38			912	CE	MRKT*			OL**
SYSTEM SERVICES				912	CE	00841			COS*
				912	CE	00841			DD**
				912	CE	00841			OL**
IT COST - STATE	32 34			912	CE	07110			DS**
***C/R SPECIFIC BUDGET***	34			912	CE	07601			COS*
MRA REVENUES	34			912	CE	07808			DS**
MARKETING	32 34 35 37 38			912	CE	07810			DS**
				912	CE	07810			COS*
				912	CE	07810			DD**
MRA EXPENSES ET***	32 34 35 37 38			912	CE	07810			OL**
SERVICE CORPORATION BILLING				912	CE	07812			DS**
	34 35 37			912	CE	08100			DS**
				912	CE	08100			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38			912	CE	08187			DS**
				912	CE	08187			COS*
				912	CE	08187			DD**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38			912	CE	08187			OL**
				912	CE	08190			DS**
				912	CE	08190			COS*
				912	CE	08190			DD**
				912	CE	08190			OL**
	32 34 35 37 38			912	CE	08190			7810
R & D ADMINISTRATIVE SERVICES	32 34 35 37 38			912	CE	09010			DS**
				912	CE	09010			COS*
				912	CE	09010			DD**
				912	CE	09010			OL**
	32 34 35 37 38			912	CE	09010			7810
				912	CE	09010	RD****		DS**
				912	CE	09010	RD****		COS*
				912	CE	09010	RD****		DD**
	32 34 35 37 38			912	CE	09010	RD****		OL**
				912	CE	09010	RD****		7810

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
R & D RESIDENTIAL	32 34 35 37	912		CE		09030			DS**
		912		CE		09030			COS*
		912		CE		09030			DD**
	32 34 35 37 38	912		CE		09030			OL**
	32 34 35 37 38	912		CE		09030			7810
		912		CE		09030	RD****		DS**
		912		CE		09030	RD****		COS*
		912		CE		09030	RD****		DD**
	32 34 35 37 38	912		CE		09030	RD****		OL**
	32 34 35 37 38	912		CE		09030	RD****		7810
		912		CE		09040			DS**
		912		CE		09040			COS*
R & D COMMERCIAL	32 34 35 37 38	912		CE		09040			DD**
		912		CE		09040			OL**
	32 34 35 37 38	912		CE		09040			7810
	32 34 35 37 38	912		CE		09040	RD****		DS**
		912		CE		09040	RD****		COS*
		912		CE		09040	RD****		DD**
	32 34 35 37 38	912		CE		09040	RD****		OL**
	32 34 35 37 38	912		CE		09040	RD****		7810
		912		CE		09050			DS**
		912		CE		09050			COS*
		912		CE		09050			DD**
		912		CE		09050			OL**
R & D INDUSTRIAL	32 34 35 37 38	912		CE		09050			7810
	32 34 35 37 38	912		CE		09050	RD****		DS**
		912		CE		09050	RD****		COS*
		912		CE		09050	RD****		DD**
	32 34 35 37 38	912		CE		09050	RD****		OL**
	32 34 35 37 38	912		CE		09050	RD****		7810
		912		CE		09050	RD****		DS**
		912		CE		09050	RD****		COS*
		912		CE		09050	RD****		DD**
		912		CE		09050	RD****		OL**
		912		CE		09050	RD****		7810
		912		CE		09270			DS**
ADMINISTRATIVE	34	912		CE		09270			OL**
MEDIA	34	912		CE		09280			DS**
	34	912		CE		09280			OL**
PRODUCTION	34	912		CE		09290			DS**
	34	912		CE		09290			OL**
***C/R SPECIFIC BUDGET***	34	912		CE		09410			DS**
	34	912		CE		09410			OL**
ECONOMIC DEVELOPMENT	32 34 35 37	912		CE		09530			DS**
	32 34 35 37 38	912		CE		09530			73**
	38	912		CE		09530			COS*
	38	912		CE		09530			DD**
	32 34 35 37 38	912		CE		09530			OL**
HOT WATER HEATERS SALES - REVENUE	34	912		CE		22014			DS**
SANDWICH CONVERSION RECEIVABLES	34	912		CE		22040			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
913 SALES EXPENSES									
ADVERTISING									
MARKETING PROGRAM ACTIVITIES	32 34 35 37	913		CE		MRKT*			DS**
		913		CE		MRKT*			COS*
	34 35 37 38	913		CE		MRKT*			OL**
SYSTEM SERVICES		913		CE		00841			COS*
		913		CE		00841			DD**
		913		CE		00841			OL**
RESIDENTIAL/EXISTING		913		CE		05310			COS*
RESIDENTIAL/CONVERSION		913		CE		05320			COS*
RESIDENT/NEW CONST SINGLE FAMILY		913		CE		05330			COS*
RESIDENT/NEW CONST MULTI FAMILY		913		CE		05340			COS*
COMMERCIAL/EXISTING		913		CE		05410			COS*
COMMERCIAL/CONVERSION		913		CE		05420			COS*
COMMERCIAL/NEW CONSTRUCTION		913		CE		05430			COS*
MARKET RESEARCH		913		CE		05610			COS*
PROMOTIONAL/ADVERTISING	32 34 35 37 38	913		CE		07604			DS**
		913		CE		07604			COS*
	34 35 37	913		CE		07604			OL**
BRANDING		913		CE		07607			DS**
COMMUNITY RELATIONS	35 37	913		CE		07662			DS**
	35 37	913		CE		07662			OL**
ADMINISTRATION FEES	34	913		CE		07682			DS**
	34	913		CE		07682			OL**
MEDIA (TV, RADIO, PRINT)	34	913		CE		07683			DS**
	34	913		CE		07683			OL**
PRODUCTION(FAXING,COPYING,ETC.)	34	913		CE		07684			DS**
	34	913		CE		07684			OL**
COMMUNICATIONS	32 34 35 37	913		CE		07690			DS**
		913		CE		07690			COS*
		913		CE		07690			DD**
	32 34 35 37 38	913		CE		07690			OL**
MARKETING	32 34 35 37	913		CE		07810			DS**
		913		CE		07810			COS*
DEFERRED INTEGRATED RESOURCE PLANNI	35	913		CE		07921			DS**
	35	913		CE		07921			OL**
SERVICE CORPORATION BILLING	35 37	913		CE		08100			DS**
	35 37	913		CE		08100			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	913		CE		08187			DS**
		913		CE		08187			COS*
		913		CE		08187			DD**
	32 34 35 37 38	913		CE		08187			OL**
MISCELLANEOUS GENERAL EXPENSES	32 34	913		CE		08190			DS**
	32 34	913		CE		08190			OL**
CPA RESTRUCT COSTS-CHOICE EDUCATION		913		CE		08216			DS**
		913		CE		08216			OL**
ADMINISTRATIVE	32 34 35 37	913		CE		09270			DS**
		913		CE		09270			COS*
		913		CE		09270			DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LEASE RENTAL	32 34 35 37 38	913		CE		09270			OL**
MEDIA	34	913		CE		09270	101200		DS**
	32 34 35 37	913		CE		09280			DS**
	38	913		CE		09280			COS*
	38	913		CE		09280			DD**
	34	913		CE		09280			8000
PUBLIC RELATION COSTS	32 34 35 37 38	913		CE		09280			OL**
PRODUCTION	34	913		CE		09280	102000		DS**
	32 34 35 37	913		CE		09290			DS**
	38	913		CE		09290			COS*
	38	913		CE		09290			DD**
ECONOMIC DEVELOPMENT	32 34 35 37 38	913		CE		09290			OL**
	34	913		CE		09290	102000		DS**
	32 34 35 37	913		CE		09530			DS**
	38	913		CE		09530			COS*
	38	913		CE		09530			DD**
	32 34 35 37 38	913		CE		09530			OL**
=====									
916 SALES EXPENSES									
SALES EXPENSE, MISC									
MARKETING PROGRAM ACTIVITIES	34	916		CE		MRKT*			DS**
	34	916		CE		MRKT*			OL**
SYSTEM SERVICES	38	916		CE		00841			COS*
MARKETING	32 34 35 37	916		CE		07810			DS**
	38	916		CE		07810			COS*
	38	916		CE		07810			DD**
SALES & MARKETING	32 34 35 37 38	916		CE		07810			OL**
	38	916		CE		07833			COS*
	38	916		CE		07833			DD**
	38	916		CE		07833			OL**
SERVICE CORPORATION BILLING	35 37	916		CE		08100			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34	916		CE		08190			DS**
ECONOMIC DEVELOPMENT	32 34 35 37	916		CE		09530			DS**
	38	916		CE		09530			COS*
	38	916		CE		09530			DD**
	32 34 35 37 38	916		CE		09530			OL**
=====									
920 A&G SALARIES									
SALARIES									
PENNSYLVANIA (WARM-UP PROGRAM)	37	920		CE		09610			DS**
WARM CHOICE	37	920		CE		09616			DS**
ENERGY EFFICIENCY PROGRAM	37	920		CE		09802			DS**
A&G EXPENSE, SALARIES									
COMMUNICATIONS	32 34 35 37 38	920	0003	CE		C****			DS**
	32 34 35 37 38	920	0003	CE		C****			8000
	32 34 35 37 38	920	0003	CE		C****			7210
	32 34 35 37 38	920	0003	CE		C****			7310
	32 34 35 37 38	920	0003	CE		C****			7610
	32 34 35 37 38	920	0003	CE		C****			7710
	32 34 35 37 38	920	0003	CE		C****			9110

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	920	0003	CE		C****			7630
	32 34 35 37 38	920	0003	CE		C****			9230
	34	920	0003	CE		C****			7640
	34	920	0003	CE		C****	PR****		9110
	34	920	0003	CE		C****	PR****		9230
ENGINEERING	32	920	0003	CE		E****			DS**
	32 34 35 37 38	920	0003	CE		E****			7210
	32 34 35 37 38	920	0003	CE		E****			7710
	32 34 35 37 38	920	0003	CE		E****	ENG***		7710
GAS MANAGEMENT SERVICES	32 34 35 37 38	920	0003	CE		G****			G***
**BAD ACTIVITY**	32 34 35 37 38	920	0003	CE		IP***			IS**
FINANCE/REGULATORY SERVICES	32 34 35 37 38	920	0003	CE		K****			F***
	32 34 35 37 38	920	0003	CE		K****	R***MY		DS**
LEGAL SERVICES	32 34 35 37 38	920	0003	CE		W****			7110
	32 34 35 37 38	920	0003	CE		W****			7110
	32 34 35 37 38	920	0003	CE		W****	LG****		DS**
	32 34 35 37 38	920	0003	CE		W****	LG****		7110
	32 34 35 37 38	920	0003	CE		W****	R***MY		7110
**BAD ACTIVITY**	32 34 35 37 38	920	0003	CE		W***CD			DS**
INFORMATION TECHNOLOGY SERVICES	34	920	0003	CE		X****			7610
RETENTION AGREEMENTS	32 34 35 37 38	920	0003	CE		00005			6020
VOLUNTEER ACTIVITY	35 37	920	0003	CE		00046			DS**
	35 37	920	0003	CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	920	0003	CE		00047			DS**
	35 37	920	0003	CE		00047			OL**
BUILDING AND LAND DISTRIBUTION	32 34 35 37	920	0003	CE		00141			DS**
	34 35 37 38	920	0003	CE		00141			OL**
CUSTOMER ACCOUNTING	32 34 35 37 38	920	0003	CE		00144			DS**
	32 34 35 37 38	920	0003	CE		00144			OL**
MARKETING, GAS UTILIZATION	32 34 35 37	920	0003	CE		00145			DS**
	32 34 35 37 38	920	0003	CE		00145			OL**
EVENT COORDINATION	34	920	0003	CE		00400			DS**
SYSTEM SERVICES	38	920	0003	CE		00841			COS*
CUSTOMER SERVICE	35 37	920	0003	CE		04801			DS**
	35 37	920	0003	CE		04801			OL**
CUSTOMER SERVICES ADMINISTRATION	37	920	0003	CE		04807			DS**
	37	920	0003	CE		04807			OL**
TEMPERATURE COMPENSATION	37	920	0003	CE		04950			DS**
	37	920	0003	CE		04950			OL**
SALES AND MARKETING	35 37	920	0003	CE		05540			DS**
	35 37	920	0003	CE		05540			OL**
MKT GAS TRANSPORTATION	34	920	0003	CE		05800			DS**
MTS PRODUCTS	34	920	0003	CE		05801			DS**
INSIDE SALES/MARKETING	32 34 35 37 38	920	0003	CE		05900			DS**
	32 34 37 38	920	0003	CE		05900			8510
GRAPHICS	32 34	920	0003	CE		06000			DS**
***C/R SPECIFIC BUDGET***	34	920	0003	CE		07001			IS**
	34 35 37	920	0003	CE		07001			DS**
	38	920	0003	CE		07001			COS*
	35 37	920	0003	CE		07001			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CNG -FACILITY EQUIPMENT MAINTENANCE						07002			DS**
						07002			OL**
FINANCE	32 34 35 37	920	0003	CE		07100			DS**
		920	0003	CE		07100			COS*
		920	0003	CE		07100			DD**
IT COST - STATE	32 34 35 37 38	920	0003	CE		07100			OL**
TBA	32	920	0003	CE		07110			DS**
CASH MANAGEMENT	32 34 35 37	920	0003	CE		07110	104000		DS**
		920	0003	CE		07120			DS**
		920	0003	CE		07120			COS*
CASH MANAGEMENT	32 34 35 37 38	920	0003	CE		07120			DD**
		920	0003	CE		07120			OL**
		920	0003	CE		07121			DS**
		920	0003	CE		07121			COS*
		920	0003	CE		07121			DD**
GENERAL ACCOUNTING	32 34 35 37 38	920	0003	CE		07121			OL**
		920	0003	CE		07131			DS**
		920	0003	CE		07131			COS*
		920	0003	CE		07131			DD**
INTERNAL CONTROL	32 34 35 37 38	920	0003	CE		07131			OL**
		920	0003	CE		07132			DS**
		920	0003	CE		07132			COS*
		920	0003	CE		07132			DD**
ASSET ACCOUNTING	32 34 35 37 38	920	0003	CE		07132			OL**
		920	0003	CE		07133			DS**
		920	0003	CE		07133			COS*
		920	0003	CE		07133			DD**
***C/R SPECIFIC BUDGET***	32 34 35 37 38	920	0003	CE		07133			OL**
		920	0003	CE		07134			DS**
		920	0003	CE		07134			COS*
		920	0003	CE		07134			DD**
DEPRECIATION	32 34 35 37 38	920	0003	CE		07134			OL**
		920	0003	CE		07135			DS**
		920	0003	CE		07135			COS*
		920	0003	CE		07135			DD**
REGULATORY ACCOUNTING	32 34 35 37 38	920	0003	CE		07135			OL**
		920	0003	CE		07136			DS**
		920	0003	CE		07136			COS*
		920	0003	CE		07136			DD**
FARA	32 34 35 37 38	920	0003	CE		07136			OL**
		920	0003	CE		07137			DS**
		920	0003	CE		07137			COS*
		920	0003	CE		07137			DD**
TAX AND RISK MANAGEMENT	32 34 35 37 38	920	0003	CE		07137			OL**
		920	0003	CE		07141			DS**
		920	0003	CE		07141			COS*
		920	0003	CE		07141			DD**
CUSTOMER ACCOUNTING COLLECTIONS	32 34 35 37 38	920	0003	CE		07141			OL**
FINANCIAL PLANNING AND ANALYSIS	32 34 35 37	920	0003	CE		07151			DS**
		920	0003	CE		07160			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
						07160			COS*
						07160			DD**
CORPORATE OFFICERS	32 34 35 37 38	920	0003	CE		07160			OL**
	32 34 35 37 38	920	0003	CE		07190			DS**
						07190			COS*
						07190			DD**
	32 34 35 37 38	920	0003	CE		07190			OL**
SHARED SERVICES						07190	LG****		COS*
	32	920	0003	CE		07191			DS**
	32	920	0003	CE		07191			OL**
BUDGET SYSTEMS REPLACEMENT PROJECT	32 34 35 37	920	0003	CE		07194			DS**
						07194			COS*
REGULATORY SERVICES	32 34 35 37	920	0003	CE		07210			DS**
						07210			COS*
						07210			DD**
	32 34 35 37 38	920	0003	CE		07210			OL**
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37	920	0003	CE		07210	R**MY		DS**
						07220			DS**
						07220			COS*
						07220			DD**
	32 34 35 37 38	920	0003	CE		07220	FC****		DS**
						07220	FC****		COS*
						07220	FC****		DD**
ADMINISTRATION	32 34 35 37 38	920	0003	CE		07220	FC****		OL**
CUSTOMER PROGRAMS - CPA/CMD	34	920	0003	CE		07230			DS**
BUILDINGS - ADMINISTRATION (G.O.)	34 35 37 38	920	0003	CE		07240			DS**
CONSERVATION AWARENESS	34	920	0003	CE		07300			DS**
MATERIALS MANAGEMENT	32 34 35 37 38	920	0003	CE		07302			DS**
	32 34 35 37	920	0003	CE		07310			F***
						07310			DS**
						07310			COS*
						07310			DD**
	32 34 35 37 38	920	0003	CE		07310			OL**
	32 34 35 37 38	920	0003	CE		07310			6310
	32 34 35 37 38	920	0003	CE		07310			7510
	32 34 35 37 38	920	0003	CE		07310			6370
	32 34 35 37 38	920	0003	CE		07310			6371
TRAVEL AND RESERVATIONS	32 34 35 37 38	920	0003	CE		07310			6375
	32 34 35 37	920	0003	CE		07320			DS**
						07320			COS*
						07320			DD**
	32 34 35 37 38	920	0003	CE		07320			OL**
CAFETERIA	32 34 35 37 38	920	0003	CE		07320			7690
	32 34 35 37	920	0003	CE		07322			DS**
						07322			COS*
						07322			DD**
	32 34 35 37 38	920	0003	CE		07322			OL**
***C/R SPECIFIC BUDGET***	32 34 35 37 38	920	0003	CE		07322			7550
	32 34 35 37	920	0003	CE		07323			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
REPRODUCTION	38	920	0003	CE		07323			COS*
	38	920	0003	CE		07323			DD**
	32 34 35 37 38	920	0003	CE		07323			OL**
	32 34 35 37 38	920	0003	CE		07323			7560
	32 34 35 37	920	0003	CE		07324			DS**
		920	0003	CE		07324			COS*
	38	920	0003	CE		07324			DD**
	32 34 35 37 38	920	0003	CE		07324			OL**
***C/R SPECIFIC BUDGET***LY)	32 34 35 37 38	920	0003	CE		07324			7580
	32 34 35 37	920	0003	CE		07325			DS**
		920	0003	CE		07325			COS*
	38	920	0003	CE		07325			DD**
	32 34 35 37 38	920	0003	CE		07325			OL**
PBX OPERATIONS (G.O.) ONLY	32 34 35 37 38	920	0003	CE		07325			7520
	32 34 35 37	920	0003	CE		07326			DS**
		920	0003	CE		07326			COS*
	38	920	0003	CE		07326			DD**
	32 34 35 37 38	920	0003	CE		07326			OL**
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37 38	920	0003	CE		07326			7590
	32 34 35 37	920	0003	CE		07350			DS**
		920	0003	CE		07350			COS*
	38	920	0003	CE		07350			DD**
	32 34 35 37 38	920	0003	CE		07350			OL**
PRINT SERVICES	32 34 35 37 38	920	0003	CE		07350			7670
	32 34 35 37	920	0003	CE		07360			DS**
		920	0003	CE		07360			COS*
	38	920	0003	CE		07360			DD**
	32 34 35 37 38	920	0003	CE		07360			OL**
GOVERNMENTAL AFFAIRS	32 34 35 37 38	920	0003	CE		07360			7680
	32 34 35 37	920	0003	CE		07400			DS**
		920	0003	CE		07400			COS*
	38	920	0003	CE		07400			DD**
	32	920	0003	CE		07400			OL**
PUBLIC POLICY	35 37	920	0003	CE		07403			DS**
CUSTOMER RELATIONS	34	920	0003	CE		07404			DS**
LOBBIST		920	0003	CE		07409			COS*
EXECUTIVE OFFICE	34 35 37	920	0003	CE		07410			DS**
	35 37	920	0003	CE		07410			OL**
	35 37	920	0003	CE		07410			7910
	35 37	920	0003	CE		07410			7920
	35 37	920	0003	CE		07410			7930
	35 37	920	0003	CE		07410			7940
LOCAL GOVERNMENTAL AFFAIRS	34	920	0003	CE		07411			DS**
COMMUNITY AFFAIRS	34	920	0003	CE		07412			DS**
FEDERAL/LOCAL AFFAIRS	34	920	0003	CE		07413			DS**
CUSTOMER OPERATIONS & COMPLIANCE	35 37 38	920	0003	CE		07420			DS**
CAP ECP NON RECOVERABLE	37	920	0003	CE		07423			DS**
CAP ADMINISTRATION	35 37	920	0003	CE		07424			DS**
LEGAL	32 34 35 37 38	920	0003	CE		07510			DS**
	38	920	0003	CE		07510			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
	38	920	0003	CE		07510			DD**
	32 34 35 37 38	920	0003	CE		07510			OL**
	32 34 35 37 38	920	0003	CE		07510			1860
ENVIRONMENTAL	35	920	0003	CE		07510	R**MY		DS**
	35 37	920	0003	CE		07550			DS**
	38	920	0003	CE		07550			COS*
	35 37	920	0003	CE		07550			OL**
	32	920	0003	CE		07550			7670
	38	920	0003	CE		07550	LG****		COS*
COMMUNICATIONS	32 34 35 37 38	920	0003	CE		07550	LG****		OL**
	38	920	0003	CE		07600			DS**
	38	920	0003	CE		07600			COS*
	32 34 35 37 38	920	0003	CE		07600			DD**
***C/R SPECIFIC BUDGET***	34	920	0003	CE		07600			OL**
	35 37	920	0003	CE		07600			7310
	38	920	0003	CE		07601			DS**
EXTERNAL COMMUNICATIONS	35 37	920	0003	CE		07601			COS*
	35 37	920	0003	CE		07601			OL**
	38	920	0003	CE		07602			DS**
***C/R SPECIFIC BUDGET***	34 35 37	920	0003	CE		07602			COS*
	38	920	0003	CE		07602			OL**
PROMOTIONAL/ADVERTISING	34 35 37	920	0003	CE		07603			DS**
	38	920	0003	CE		07603			COS*
	35 37	920	0003	CE		07603			OL**
	34 35 37	920	0003	CE		07604			DS**
	38	920	0003	CE		07604			COS*
C/R SPECIFIC BUDGET/FED LOBBY	34	920	0003	CE		07604			OL**
SUPPORT SERVICES	34	920	0003	CE		07605			DS**
GTS CHARGES	34	920	0003	CE		07606			DS**
NEW SERVICE	34	920	0003	CE		07608			DS**
ADMINISTRATION	34	920	0003	CE		07610			DS**
CHOICE	35 37	920	0003	CE		07616			DS**
	34	920	0003	CE		07617			F***
CR SPECIFIC BUDGET/STATE LOBBY	34	920	0003	CE		07617			DS**
ASSOC. COMPANY ACTIVITY	34	920	0003	CE		07618			DS**
CONSUMER AFFAIRS OUTSIDE SERVICES	35 37	920	0003	CE		07640			DS**
	35 37	920	0003	CE		07661			DS**
COMMUNITY RELATIONS	35 37	920	0003	CE		07661			OL**
	35 37	920	0003	CE		07662			DS**
LIHEAP	35 37 38	920	0003	CE		07662			OL**
	35	920	0003	CE		07670			DS**
HUMAN RESOURCES	32 34 35 37 38	920	0003	CE		07670			OL**
	38	920	0003	CE		07700			DS**
	38	920	0003	CE		07700			COS*
	32 34 35 37 38	920	0003	CE		07700			DD**
HUMAN RESOURCES LABOR RELATIONS	32 34 35 37 38	920	0003	CE		07700			OL**
	38	920	0003	CE		07710			DS**
	38	920	0003	CE		07710			COS*
	38	920	0003	CE		07710			DD**
	32 34 35 37 38	920	0003	CE		07710			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LABOR RELATIONS WESTERN	32 34 35 37	920	0003	CE		07711			DS**
		920	0003	CE		07711			COS*
		920	0003	CE		07711			DD**
		920	0003	CE		07711			OL**
TRAINING - HUMAN RESOURCES LEADERSHIP DEVELOPMENT PROGRAM	32 34 35 37 38	920	0003	CE		07712			DS**
		920	0003	CE		07714			DS**
		920	0003	CE		07714			OL**
DIRECTOR ORGANIZATION EFFECTIVENESS	34	920	0003	CE		07716			DS**
	34	920	0003	CE		07716			OL**
HEALTH AND SAFETY	32 34 35 37	920	0003	CE		07720			DS**
		920	0003	CE		07720			COS*
		920	0003	CE		07720			DD**
TRAINING	32 34 35 37 38	920	0003	CE		07720			OL**
		920	0003	CE		07721			DS**
		920	0003	CE		07721			COS*
		920	0003	CE		07721			DD**
TRAINING - OFFICE OPERATIONS	32 34 35 37 38	920	0003	CE		07721			OL**
		920	0003	CE		07722			DS**
		920	0003	CE		07722			COS*
		920	0003	CE		07722			DD**
BENEFITS	32 34 35 37 38	920	0003	CE		07722			OL**
		920	0003	CE		07730			DS**
		920	0003	CE		07730			COS*
		920	0003	CE		07730			DD**
COMPENSATION	32 34 35 37 38	920	0003	CE		07730			OL**
		920	0003	CE		07731			DS**
		920	0003	CE		07731			COS*
		920	0003	CE		07731			DD**
HUMAN RESOURCE SYSTEM	32 34 35 37 38	920	0003	CE		07731			OL**
		920	0003	CE		07732			DS**
		920	0003	CE		07732			COS*
		920	0003	CE		07732			DD**
RECRUITING AND PLACEMENT	32 34 35 37 38	920	0003	CE		07732			OL**
		920	0003	CE		07740			DS**
		920	0003	CE		07740			COS*
		920	0003	CE		07740			DD**
EQUAL EMPLOYMENT OPPORTUNITY	32 34 35 37 38	920	0003	CE		07740			OL**
		920	0003	CE		07741			DS**
		920	0003	CE		07741			COS*
		920	0003	CE		07741			DD**
EMPLOYEE ACTIVITIES AND SERVICES	32 34 35 37 38	920	0003	CE		07741			OL**
		920	0003	CE		07742			DS**
		920	0003	CE		07742			COS*
		920	0003	CE		07742			DD**
PERSONNEL RESEARCH	32 34 35 37 38	920	0003	CE		07742			OL**
		920	0003	CE		07743			DS**
		920	0003	CE		07743			COS*
		920	0003	CE		07743			DD**
	32 34 35 37 38	920	0003	CE		07743			OL**
		920	0003	CE		07743			9450



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INTER-DEPARTMENTAL SUPPORT	32 34 35 37	920	0003	CE		07852			DS**
		920	0003	CE		07852			COS*
		920	0003	CE		07852			DD**
	32 34 35 37 38	920	0003	CE		07852			OL**
DEMAND FORECASTING	32 34 35 37	920	0003	CE		07853			DS**
		920	0003	CE		07853			COS*
		920	0003	CE		07853			DD**
	32 34 35 37 38	920	0003	CE		07853			OL**
GAS SERVICES		920	0003	CE		07855			DS**
		920	0003	CE		07855			OL**
GAS TRANSPORTATION SERVICE		920	0003	CE		07856			DS**
		920	0003	CE		07856			OL**
CUSTOMER SURVEYS CPA/CMD		920	0003	CE		07860			DS**
DEFERRED INTEGRATED RESOURCE PLANNI		920	0003	CE		07921	RP5***		DS**
		920	0003	CE		07921	RP5***	OL**	DS**
		920	0003	CE		07921	RP5***		OL**
		920	0003	CE		07921	RP5***	OL**	OL**
INTEGRATED RESOURCE PLANNING	32	920	0003	CE		07922	RP2***		DS**
	32	920	0003	CE		07922	RP2***	OL**	DS**
	32	920	0003	CE		07922	RP2***		OL**
	32	920	0003	CE		07922	RP2***	OL**	OL**
	32	920	0003	CE		07922	RP2***		OL**
	32	920	0003	CE		07922	RP2***		7120
	32	920	0003	CE		07922	RP2***		7130
	34	920	0003	CE		07922	RP4***		DS**
	34	920	0003	CE		07922	RP4***	OL**	DS**
	34	920	0003	CE		07922	RP4***		73**
	34	920	0003	CE		07922	RP4***	OL**	73**
	34	920	0003	CE		07922	RP4***		OL**
	34	920	0003	CE		07922	RP4***	OL**	OL**
	34	920	0003	CE		07922	RP4***		7120
	34	920	0003	CE		07922	RP4***		7130
	35 37	920	0003	CE		07922	RP5***		DS**
	35	920	0003	CE		07922	RP5***		OL**
		920	0003	CE		07922	RP7***		DS**
		920	0003	CE		07922	RP7***	OL**	DS**
		920	0003	CE		07922	RP7***		OL**
		920	0003	CE		07922	RP7***	OL**	OL**
		920	0003	CE		07922	RP7***		7120
		920	0003	CE		07922	RP7***		7130
		920	0003	CE		07922	RP8***		COS*
		920	0003	CE		07922	RP8***	OL**	COS*
		920	0003	CE		07922	RP8***		DD**
		920	0003	CE		07922	RP8***	OL**	DD**
		920	0003	CE		07922	RP8***		OL**
		920	0003	CE		07922	RP8***	OL**	OL**
		920	0003	CE		07922	RP8***		7120
		920	0003	CE		07922	RP8***		7130
SUPPLY PLANNING SERVICES	32 34 35 37	920	0003	CE		07940			DS**
		920	0003	CE		07940			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	920	0003	CE		07940			DD**
	32 34 35 37 38	920	0003	CE		07940			OL**
REGULATORY SUPPORT	32 34 35 37 38	920	0003	CE		07942			DS**
	32 34 35 37 38	920	0003	CE		07942			COS*
	32 34 35 37 38	920	0003	CE		07942			DD**
INTER DEPARTMENT SUPPORT	32 34 35 37 38	920	0003	CE		07942			OL**
	32 34 35 37 38	920	0003	CE		07943			DS**
	32 34 35 37 38	920	0003	CE		07943			COS*
	32 34 35 37 38	920	0003	CE		07943			DD**
SERVICE CORPORATION BILLING	32 34 35 37 38	920	0003	CE		07943			OL**
SUSPENDED LABOR - GENERAL OFFICE	32 34 35 37 38	920	0003	CE		08100			DS**
	32 34 35 37 38	920	0003	CE		08102			F***
	32 34 35 37 38	920	0003	CE		08102			G***
	32 34 35 37 38	920	0003	CE		08102			IS**
	32 34 35 37 38	920	0003	CE		08102			MS**
	32 34 35 37 38	920	0003	CE		08102			DS**
	32 34 35 37 38	920	0003	CE		08102			COS*
	32 34 35 37 38	920	0003	CE		08102			DD**
	32 34 35 37 38	920	0003	CE		08102			8000
	32 34 35 37 38	920	0003	CE		08102			8300
	32 34 35 37 38	920	0003	CE		08102			9500
	32 34 35 37 38	920	0003	CE		08102			OL**
	32 34 35 37 38	920	0003	CE		08102			6110
	32 34 35 37 38	920	0003	CE		08102			6210
	32 34 35 37 38	920	0003	CE		08102			6310
	32 34 35 37 38	920	0003	CE		08102			6410
	32 34 35 37 38	920	0003	CE		08102			6610
	32 34 35 37 38	920	0003	CE		08102			6710
	32 34 35 37 38	920	0003	CE		08102			7110
	32 34 35 37 38	920	0003	CE		08102			7210
	32 34 35 37 38	920	0003	CE		08102			7310
	32 34 35 37 38	920	0003	CE		08102			7510
	32 34 35 37 38	920	0003	CE		08102			7610
	32 34 35 37 38	920	0003	CE		08102			7710
	32 34 35 37 38	920	0003	CE		08102			7810
	32 34 35 37 38	920	0003	CE		08102			7910
	32 34 35 37 38	920	0003	CE		08102			8510
	32 34 35 37 38	920	0003	CE		08102			8610
	32 34 35 37 38	920	0003	CE		08102			9110
	32 34 35 37 38	920	0003	CE		08102			9210
	32 34 35 37 38	920	0003	CE		08102			9310
	32 34 35 37 38	920	0003	CE		08102			9410
	32 34 35 37 38	920	0003	CE		08102			9610
	32 34 35 37 38	920	0003	CE		08102			6411
	32 34 35 37 38	920	0003	CE		08102			6020
	32 34 35 37 38	920	0003	CE		08102			6120
	32 34 35 37 38	920	0003	CE		08102			6220
	32 34 35 37 38	920	0003	CE		08102			6420
	32 34 35 37 38	920	0003	CE		08102			6520
	32 34 35 37 38	920	0003	CE		08102			6620

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	920	0003	CE		08102			6720
	32 34 35 37 38	920	0003	CE		08102			7120
	32 34 35 37 38	920	0003	CE		08102			7520
	32 34 35 37 38	920	0003	CE		08102			7620
	32 34 35 37 38	920	0003	CE		08102			7720
	32 34 35 37 38	920	0003	CE		08102			7920
	32 34 35 37 38	920	0003	CE		08102			8520
	32 34 35 37 38	920	0003	CE		08102			8620
	32 34 35 37 38	920	0003	CE		08102			9120
	32 34 35 37 38	920	0003	CE		08102			9220
	32 34 35 37 38	920	0003	CE		08102			9320
	32 34 35 37 38	920	0003	CE		08102			9420
	32 34 35 37 38	920	0003	CE		08102			9620
	32 34 35 37 38	920	0003	CE		08102			6321
	32 34 35 37 38	920	0003	CE		08102			6322
	32 34 35 37 38	920	0003	CE		08102			6522
	32 34 35 37 38	920	0003	CE		08102			6323
	32 34 35 37 38	920	0003	CE		08102			7923
	32 34 35 37 38	920	0003	CE		08102			6130
	32 34 35 37 38	920	0003	CE		08102			6230
	32 34 35 37 38	920	0003	CE		08102			6430
	32 34 35 37 38	920	0003	CE		08102			6530
	32 34 35 37 38	920	0003	CE		08102			6630
	32 34 35 37 38	920	0003	CE		08102			6730
	32 34 35 37 38	920	0003	CE		08102			6830
	32 34 35 37 38	920	0003	CE		08102			7130
	32 34 35 37 38	920	0003	CE		08102			7630
	32 34 35 37 38	920	0003	CE		08102			7730
	32 34 35 37 38	920	0003	CE		08102			7930
	32 34 35 37 38	920	0003	CE		08102			8230
	32 34 35 37 38	920	0003	CE		08102			8630
	32 34 35 37 38	920	0003	CE		08102			9130
	32 34 35 37 38	920	0003	CE		08102			9230
	32 34 35 37 38	920	0003	CE		08102			9330
	32 34 35 37 38	920	0003	CE		08102			9430
	32 34 35 37 38	920	0003	CE		08102			9630
	32 34 35 37 38	920	0003	CE		08102			6331
	32 34 35 37 38	920	0003	CE		08102			6334
	32 34 35 37 38	920	0003	CE		08102			6240
	32 34 35 37 38	920	0003	CE		08102			6440
	32 34 35 37 38	920	0003	CE		08102			6540
	32 34 35 37 38	920	0003	CE		08102			6740
	32 34 35 37 38	920	0003	CE		08102			7540
	32 34 35 37 38	920	0003	CE		08102			7640
	32 34 35 37 38	920	0003	CE		08102			7740
	32 34 35 37 38	920	0003	CE		08102			7940
	32 34 35 37 38	920	0003	CE		08102			9140
	32 34 35 37 38	920	0003	CE		08102			9240
	32 34 35 37 38	920	0003	CE		08102			9440
	32 34 35 37 38	920	0003	CE		08102			9640

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	920	0003	CE		08102			7742
	32 34 35 37 38	920	0003	CE		08102			6750
	32 34 35 37 38	920	0003	CE		08102			7350
	32 34 35 37 38	920	0003	CE		08102			7550
	32 34 35 37 38	920	0003	CE		08102			7650
	32 34 35 37 38	920	0003	CE		08102			8550
	32 34 35 37 38	920	0003	CE		08102			8650
	32 34 35 37 38	920	0003	CE		08102			9250
	32 34 35 37 38	920	0003	CE		08102			9450
	32 34 35 37 38	920	0003	CE		08102			9650
	32 34 35 37 38	920	0003	CE		08102			7655
	32 34 35 37 38	920	0003	CE		08102			6360
	32 34 35 37 38	920	0003	CE		08102			6760
	32 34 35 37 38	920	0003	CE		08102			7560
	32 34 35 37 38	920	0003	CE		08102			7760
	32 34 35 37 38	920	0003	CE		08102			6370
	32 34 35 37 38	920	0003	CE		08102			6670
	32 34 35 37 38	920	0003	CE		08102			6770
	32 34 35 37 38	920	0003	CE		08102			7670
	32 34 35 37 38	920	0003	CE		08102			7770
	32 34 35 37 38	920	0003	CE		08102			6371
	32 34 35 37 38	920	0003	CE		08102			6375
	32 34 35 37 38	920	0003	CE		08102			6376
	32 34 35 37 38	920	0003	CE		08102			6377
	32 34 35 37 38	920	0003	CE		08102			6378
	32 34 35 37 38	920	0003	CE		08102			6680
	32 34 35 37 38	920	0003	CE		08102			6780
	32 34 35 37 38	920	0003	CE		08102			7580
	32 34 35 37 38	920	0003	CE		08102			7680
	32 34 35 37 38	920	0003	CE		08102			7780
	32 34 35 37 38	920	0003	CE		08102			7681
	32 34 35 37 38	920	0003	CE		08102			7682
	32 34 35 37 38	920	0003	CE		08102			6390
	32 34 35 37 38	920	0003	CE		08102			6690
	32 34 35 37 38	920	0003	CE		08102			6790
	32 34 35 37 38	920	0003	CE		08102			7590
	32 34 35 37 38	920	0003	CE		08102			7690
	32 34 35 37 38	920	0003	CE		08102			7790
	32 34 35 37 38	920	0003	CE		08102			7791
	32 34 35 37 38	920	0003	CE		08102			7792
	32 34 35 37 38	920	0003	CE		08102			7793
	32 34 35 37 38	920	0003	CE		08102			7794
STRIVE	32 34 35 37	920	0003	CE		08141			DS**
		920	0003	CE		08141			COS*
		920	0003	CE		08141			DD**
MISCELLANEOUS	32 34 35 37 38	920	0003	CE		08141			OL**
MANAGEMENT AUDIT	34	920	0003	CE		08160			OL**
	35 37	920	0003	CE		08170			DS**
	35 37	920	0003	CE		08170	R**MY		DS**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37	920	0003	CE		08190			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
						08190			COS*
						08190			DD**
	32 34 35 37 38	920	0003	CE		08190			9500
NGV BUS - CDC	32 34 35 37 38	920	0003	CE		08190			OL**
	32 34 35 37	920	0003	CE		08192			DS**
		920	0003	CE		08192			COS*
		920	0003	CE		08192			DD**
NGV EVENTS	32 34 35 37 38	920	0003	CE		08192			OL**
	32 34 35 37	920	0003	CE		08193			DS**
		920	0003	CE		08193			COS*
		920	0003	CE		08193			DD**
INCENTIVE AND SPECIAL PAYOUTS	32 34 35 37 38	920	0003	CE		08193			OL**
	32 34	920	0003	CE		08198			F***
	34	920	0003	CE		08198			G***
	32 34 35 37	920	0003	CE		08198			DS**
		920	0003	CE		08198			COS*
	34	920	0003	CE		08198			OL**
	34	920	0003	CE		08198			7710
SPECIAL EMPLOYEE SEVERANCE ARRANGEM	34	920	0003	CE		08198			1860
	34	920	0003	CE		08199			G***
	32 34 35 37 38	920	0003	CE		08199			DS**
		920	0003	CE		08199			COS*
		920	0003	CE		08199			DD**
	32 34 35 37 38	920	0003	CE		08199			OL**
	34	920	0003	CE		08199			7210
	34	920	0003	CE		08199			7310
	34	920	0003	CE		08199			7520
	34	920	0003	CE		08199			7640
	34	920	0003	CE		08199			7792
RATE DEPARTMENT		920	0003	CE		08210			DS**
CPA RESTRUCT COSTS-CHOICE EDUCATION	35 37	920	0003	CE		08216			DS**
	37	920	0003	CE		08216			OL**
ADMINSTRATIVE & GENERAL TRAINING	32 34 35 37	920	0003	CE		08701			DS**
		920	0003	CE		08701			COS*
		920	0003	CE		08701			DD**
	32 34 35 37 38	920	0003	CE		08701			OL**
	32 34 35 37 38	920	0003	CE		08701			6710
	32 34 35 37 38	920	0003	CE		08701			8610
	32 34 35 37 38	920	0003	CE		08701			9210
	32 34 35 37 38	920	0003	CE		08701			8620
	32 34 35 37 38	920	0003	CE		08701			6530
	32 34 35 37 38	920	0003	CE		08701			6630
	32 34 35 37 38	920	0003	CE		08701			8630
	32 34 35 37 38	920	0003	CE		08701			8650
	32 34 35	920	0003	CE		08701			1860
RESTRICTED STOCK AMORTIZATION	32 34 35 37	920	0003	CE		08702			DS**
		920	0003	CE		08702			COS*
RESTRICTED STOCK AMORTIZATION04	32 34 35 37	920	0003	CE		08703			DS**
		920	0003	CE		08703			COS*
STOCK GRANTS	32 34 35 37	920	0003	CE		08704			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
TARSAP 03 RESTRICTED AMORT EXP	32 34 35 37 38	920	0003	CE		08704			COS*
		920	0003	CE		08705			DS**
TARSAP 04 RESTRICTED AMORT EXP	32 34 35 37 38	920	0003	CE		08705			COS*
		920	0003	CE		08706			DS**
CONTINGENT STOCK GRANT	32 34 35 37 38	920	0003	CE		08706			COS*
		920	0003	CE		08707			DS**
CONTINGENT STOCK GRANT 2008	32 34 35 37 38	920	0003	CE		08707			COS*
		920	0003	CE		08707			OL**
		920	0003	CE		08708			DS**
		920	0003	CE		08708			COS*
TARSAP 08 RESTRICTED AMORT EXP	32 34 37 38	920	0003	CE		08708			OL**
		920	0003	CE		08709			DS**
		920	0003	CE		08709			COS*
CONTINGENT STOCK GRANT 2009	32 34 37 38	920	0003	CE		08709			OL**
		920	0003	CE		08710			DS**
		920	0003	CE		08710			COS*
TARSAP 09 RESTRICTED AMORT EXP	32 34 37 38	920	0003	CE		08710			OL**
		920	0003	CE		08711			DS**
		920	0003	CE		08711			COS*
TARSAP 10 RESTRICTED AMORT EXP	32 34 37 38	920	0003	CE		08711			OL**
		920	0003	CE		08712			DS**
		920	0003	CE		08712			COS*
CONTINGENT STOCK GRANT 2010	32 34 37 38	920	0003	CE		08712			OL**
		920	0003	CE		08713			DS**
		920	0003	CE		08713			COS*
RESTRICTED STOCK 2011	32 34 37 38	920	0003	CE		08713			OL**
		920	0003	CE		08714			DS**
		920	0003	CE		08714			COS*
CONTINGENT STOCK GRANT 2011	32 34 37 38	920	0003	CE		08714			OL**
		920	0003	CE		08715			DS**
		920	0003	CE		08715			COS*
CONTINGENT STOCK GRANT 2012	32 34 37 38	920	0003	CE		08715			OL**
		920	0003	CE		08716			DS**
		920	0003	CE		08716			COS*
PHANTOM STOCK	34 38	920	0003	CE		08716			OL**
TRAINING -SHARED SERVICE OPERATIONS	34 35 37	920	0003	CE		08750			DS**
		920	0003	CE		08930			DS**
ECONOMIC DEVELOPMENT	32 34 35 37	920	0003	CE		08930			OL**
		920	0003	CE		09530			DS**
		920	0003	CE		09530			DS**
BUSINESS DEVELOPMENT	32 34 35 37	920	0003	CE		09530			DS**
		920	0003	CE		09530			OL**
		920	0003	CE		09531			DS**
PENNSYLVANIA (WARM-UP PROGRAM)	35 37	920	0003	CE		09531			OL**
WARM CHOICE	35 37	920	0003	CE		09610			DS**
COMMUNICATIONS	34 35 37 38	920	0003	CE		09616			DS**
		920	0003	CE		09631			DS**
ENERGY EFFICIENCY PROGRAM	35 37	920	0003	CE		09631			COS*
RATE CASE EXPENSES	37	920	0003	CE		09802			DS**
		920	0003	CE		12921			DS**

ACCOUNT DESCRIPTION	VAL ID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	920 0003	CE		12921			OL**
	32 34 35 37 38	920 0003	CE		999**			F***
	32 34 35 37 38	920 0003	CE		999**			G***
	32 34 35 37 38	920 0003	CE		999**			DS**
	32 34 35 37 38	920 0003	CE		999**			8000
	32 34 35 37 38	920 0003	CE		999**			7110
	32 34 35 37 38	920 0003	CE		999**			7210
	32 34 35 37 38	920 0003	CE		999**			7310
	32 34 35 37 38	920 0003	CE		999**			7710
	32 34 35 37 38	920 0003	CE		999**			9110
	32 34 35 37 38	920 0003	CE		999**			6020
	32 34 35 37 38	920 0003	CE		999**			9230
RESTRUCTURING COSTS								
BUSINESS PLANNING & ANALYSIS	32 34 35 37 38	920 0006	CE		07800			COS*
SPECIAL INSURANCE CONTINUATION ACCO	32 34 35 37	920 0006	CE		08603			DS**
		920 0006	CE		08603			COS*
		920 0006	CE		08603			DD**
	32 34 35 37 38	920 0006	CE		08603			OL**
LTIP DIVIDEND EXPENSE								
LTIP DIVIDEND	32 34 35 37	920 0007	CE		08645			DS**
		920 0007	CE		08645			COS*
MENDATORY DEFERRED COMPENSATION								
DEFERRED COMPENSATION PRINCIPAL	32 34 35 37	920 0008	CE		07192			DS**
		920 0008	CE		07192			COS*
DEFERRED COMPENSATIOON INTEREST	32 34 35 37	920 0008	CE		07193			DS**
		920 0008	CE		07193			COS*
BUSINESS PLANNING & ANALYSIS		920 0008	CE		07800			COS*
MANDATORY DEFERRE COMPENSA PRINCIAL	34	920 0008	CE		15905			DS**
MANDATORY DEFERRE COMPENSA INTEREST	34	920 0008	CE		15940			DS**
CO 12 SALARIES								
FINANCE	32 34 35 37	920 0012	CE		07100			DS**
		920 0012	CE		07100			COS*
921 A&G EXPENSES								
SUPPLIES/EXPENSES								
COMMUNICATIONS	32 34 35 37 38	921	CE		C****			DS**
	32 34 35 37 38	921	CE		C****			8000
	32 34 35 37 38	921	CE		C****			7210
	32 34 35 37 38	921	CE		C****			7310
	32 35 37 38	921	CE		C****			7610
	32 34 35 37 38	921	CE		C****			7710
	32 34 35 37 38	921	CE		C****			9110
	34	921	CE		C****			7630
	32 34 35 37 38	921	CE		C****			9230
ENGINEERING	32 34 35 37 38	921	CE		E****			7210
	32 34 35 37 38	921	CE		E****			7710
	32 34 35 37 38	921	CE		E****			7710
GAS MANAGEMENT SERVICES	32 34 35 37 38	921	CE		G****	ENG***		G***
COMPENSATION CONSULTING SERVICES	32 34 35 37 38	921	CE		H1100			9110
**BAD ACTIVITY**	32 34 35 37 38	921	CE		IP***			1S**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
FINANCE/REGULATORY SERVICES	32 34 35 37 38	921		CE		K****			F***
	32 34 35 37	921		CE		K****			DS**
	32 34 35 37 38	921		CE		K****			
	32 34 35 37 38	921		CE		K****			COS*
	34 37	921		CE		K****			CCTR
	32 34 35 37 38	921		CE		K****			OL**
MARKETING PROGRAM ACTIVITIES	32 34 35 37 38	921		CE		K****	R***MY		F***
	32 34 35 37 38	921		CE		MRKT*			G***
	32 34 35 37	921		CE		MRKT*			DS**
	34 37 38	921		CE		MRKT*			73**
	32 34 35 37 38	921		CE		MRKT*			COS*
LEGAL SERVICES	32 34 35 37 38	921		CE		MRKT*			0250
	32 34 35 37 38	921		CE		W****			DS**
	32 34 35 37 38	921		CE		W****			7110
	32 34	921		CE		W****	LG****		DS**
**BAD ACTIVITY**	32 34 35 37 38	921		CE		W****	LG****		7110
	32	921		CE		W**CD			DS**
	32	921		CE		W**CD	LG****		DS**
VOLUNTEER ACTIVITY	35 37	921		CE		00046			DS**
	35 37	921		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	921		CE		00047			DS**
	35 37	921		CE		00047			OL**
BUILDING AND LAND DISTRIBUTION	32 34 35 37	921		CE		00141			DS**
	34 35 37 38	921		CE		00141			COS*
CUSTOMER ACCOUNTING	32 34 35 37 38	921		CE		00141			OL**
	32 34 35 37 38	921		CE		00144			DS**
	32 34 35 37 38	921		CE		00144			COS*
MARKETING, GAS UTILIZATION	32 34 35 37 38	921		CE		00144			OL**
	32 34 35 37 38	921		CE		00145			DS**
	32 34 35 37 38	921		CE		00145			COS*
EVENT COORDINATION	32 34 35 37 38	921		CE		00145			OL**
TELEPHONE (INCLUDE PBX)	32 34 37	921		CE		00400			DS**
	34 37	921		CE		00441			DS**
FACSIMILE	37	921		CE		00441			OL**
	37	921		CE		00445			DS**
TOLL CHARGES	35 37	921		CE		00445			OL**
SYSTEM SERVICES	38	921		CE		00448			DS**
ADMINISTRATIVE - OTHER	32 37	921		CE		00841			COS*
	37	921		CE		00991			DS**
LEAK REPAIR, MAINS, COMPANY	37	921		CE		00991			OL**
GENERAL MAINTENANCE, MAINS	37	921		CE		02211			OL**
THEFT OF SERVICE	34 37	921		CE		02312			OL**
RENDERING BILLS	32 35 37 38	921		CE		04444			DS**
MAINFRAME PRINTING	32 35 37 38	921		CE		04642			DS**
CUSTOMER SERVICE	35 37	921		CE		04643			DS**
	35 37	921		CE		04801			DS**
TEMPERATURE COMPENSATION	37	921		CE		04801			OL**
	37	921		CE		04950			DS**
SALES AND MARKETING	35 37	921		CE		04950			OL**
	35 37	921		CE		05540			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35 37	921		CE		05540			OL**
CGV CARE UNBILLED REVENUE	38	921		CE		05681			COS*
		921		CE		05681			OL**
MKT GAS TRANSPORTATION	34	921		CE		05800			DS**
INSIDE SALES/MARKETING	32 34 35 37 38	921		CE		05900			DS**
GRAPHICS	32	921		CE		06000			DS**
ADMINISTRATIVE	37	921		CE		06500			DS**
		921		CE		06500			OL**
TELECOMMUNICATIONS	32 34 35 37	921		CE		06900			DS**
	38	921		CE		06900			COS*
TELEPHONE	32 34 35 37	921		CE		06901			DS**
	38	921		CE		06901			COS*
	37	921		CE		06901			OL**
RADIO	38	921		CE		06902			COS*
TELEMETERING	38	921		CE		06903			COS*
OTHER - INTERCOM	38	921		CE		06904			COS*
TELEPHONE - LEASED LINES	38	921		CE		06905			COS*
HEADQUARTERS PBX RENTAL	32 34 35 37	921		CE		06908			DS**
	38	921		CE		06908			COS*
	38	921		CE		06908			DD**
FACSIMILE	32 34 35 37 38	921		CE		06908			OL**
	38	921		CE		06912			DS**
	38	921		CE		06912			COS*
	38	921		CE		06912			DD**
WATS	32 34 35 37 38	921		CE		06912			OL**
	38	921		CE		06913			DS**
	38	921		CE		06913			COS*
	38	921		CE		06913			DD**
***C/R SPECIFIC BUDGET***	32 34 35 37 38	921		CE		06913			OL**
	38	921		CE		07001			DS**
	38	921		CE		07001			COS*
	34	921		CE		07001			OL**
CNG -FACILITY EQUIPMENT MAINTENANCE	37	921		CE		07002			6020
	37	921		CE		07002			DS**
**BAD ACTIVITY**	34	921		CE		07006			OL**
FINANCE	32 34 35 37	921		CE		07100			DS**
	38	921		CE		07100			COS*
	38	921		CE		07100			DD**
IT COST - STATE	32 34 35 37 38	921		CE		07100			OL**
CASH MANAGEMENT	32 34	921		CE		07110			DS**
	37	921		CE		07120			DS**
	38	921		CE		07120			COS*
	38	921		CE		07120			DD**
CASH MANAGEMENT	32 34 35 37 38	921		CE		07120			OL**
	38	921		CE		07121			DS**
	38	921		CE		07121			COS*
	38	921		CE		07121			DD**
PAYROLL ACCOUNTING	32 34 35 37 38	921		CE		07121			OL**
	37	921		CE		07122			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
						07122			COS*
						07122			DD**
GENERAL ACCOUNTING	32 34 37 38	921		CE		07122			OL**
	32 34 35 37	921		CE		07131			DS**
		921		CE		07131			COS*
		921		CE		07131			DD**
ASSET ACCOUNTING	32 34 35 37 38	921		CE		07131			OL**
	34 37 38	921		CE		07133			F***
	32 34 35 37	921		CE		07133			DS**
		921		CE		07133			COS*
		921		CE		07133			DD**
***C/R SPECIFIC BUDGET***	32 34 35 37 38	921		CE		07133			OL**
	32 34 35 37	921		CE		07134			DS**
		921		CE		07134			COS*
		921		CE		07134			DD**
DEPRECIATION	32 34 35 37 38	921		CE		07134			OL**
	32 34 35 37	921		CE		07135			DS**
		921		CE		07135			COS*
		921		CE		07135			DD**
REGULATORY ACCOUNTING	32 34 35 37 38	921		CE		07135			OL**
	32 34 35 37	921		CE		07136			DS**
		921		CE		07136			COS*
		921		CE		07136			DD**
FARA	32 34 35 37 38	921		CE		07136			OL**
	32 34 35 37	921		CE		07137			DS**
		921		CE		07137			COS*
		921		CE		07137			DD**
TAX AND RISK MANAGEMENT	32 34 35 37 38	921		CE		07137			OL**
	34	921		CE		07141			F***
	32 34 35 37	921		CE		07141			DS**
		921		CE		07141			COS*
		921		CE		07141			DD**
CUSTOMER ACCOUNTING COLLECTIONS	32 34 35 37 38	921		CE		07141			OL**
FINANCIAL PLANNING AND ANALYSIS	34	921		CE		07151			DS**
	32 34 35 37	921		CE		07160			DS**
		921		CE		07160			COS*
		921		CE		07160			DD**
MISCELLANEOUS SPECIAL PAYMENTS	32 34 35 37 38	921		CE		07160			OL**
	32 34 35 37 38	921		CE		07182			DS**
		921		CE		07182			COS*
		921		CE		07182			DD**
COUNTRY/SOCIAL CLUB DUES (PAYROLL A	32 34 35 37 38	921		CE		07182			OL**
	32 34 35 37	921		CE		07183			DS**
		921		CE		07183			COS*
		921		CE		07183			DD**
MILEAGE REIMBURSEMENT (PAYROLL ACCO	32 34 35 37 38	921		CE		07183			OL**
	32 34 35 37	921		CE		07184			DS**
		921		CE		07184			COS*
		921		CE		07184			DD**
	32 34 35 37 38	921		CE		07184			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
SHOES, UNIFORMS, GLASSES (PAYROLL A	32 34 35 37	921		CE		07185			DS**
		921		CE		07185			COS*
		921		CE		07185			DD**
TAXABLE MEALS (PAYROLL ACCOUNTING O	32 34 35 37 38	921		CE		07185			OL**
	32 34 35 37	921		CE		07186			DS**
		921		CE		07186			COS*
M.I.D.'S AND MOVING EXPENSES (PAYRO	32 34 35 37 38	921		CE		07186			DD**
	32 34 35 37	921		CE		07186			OL**
		921		CE		07186			DS**
GROUP TERM LIFE INSURANCE (PAYROLL	32 34 35 37 38	921		CE		07187			COS*
	32 34 35 37	921		CE		07187			DD**
		921		CE		07187			OL**
PERSONAL USE OF CO. AIRCRAFT (PAYRO	32 34 35 37 38	921		CE		07187			DS**
	32 34 35 37	921		CE		07188			COS*
		921		CE		07188			DD**
CORPORATE OFFICERS	32 34 35 37 38	921		CE		07188			OL**
	32 34 35 37	921		CE		07188			DS**
		921		CE		07188			COS*
SHARED SERVICES	32 34 35 37 38	921		CE		07188			DD**
	32 34 35 37	921		CE		07188			OL**
		921		CE		07188			DS**
BUDGET SYSTEMS REPLACEMENT PROJECT	32 34 35 37 38	921		CE		07189			COS*
	32 34 35 37	921		CE		07189			DD**
		921		CE		07189			OL**
MMIS SOFTWARE WRITEOFF	32 34 35 37 38	921		CE		07189			MS**
	32 34 35 37	921		CE		07190			DS**
		921		CE		07190			COS*
REGULATORY SERVICES	32 34 35 37 38	921		CE		07190			DD**
	32 34 35 37	921		CE		07190			OL**
		921		CE		07190			6020
ADMINISTRATION	32 34 35 37 38	921		CE		07191			DS**
	32 34 35 37	921		CE		07191			OL**
		921		CE		07191			DS**
CUSTOMER PROGRAMS - CPA/CMD	32 34 35 37 38	921		CE		07191			OL**
	32 34 35 37	921		CE		07194			DS**
		921		CE		07194			COS*
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37 38	921		CE		07194			DS**
	32 34 35 37	921		CE		07195			OL**
		921		CE		07195			DS**
CONSERVATION AWARENESS	32 34 35 37 38	921		CE		07210			COS*
	32 34 35 37	921		CE		07210			DD**
		921		CE		07210			OL**
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37 38	921		CE		07210		R***MY	DS**
	32 34 35 37	921		CE		07220			DS**
		921		CE		07220			COS*
ADMINISTRATION	32 34 35 37 38	921		CE		07220			DD**
	32 34 35 37	921		CE		07220			OL**
		921		CE		07220			DS**
CUSTOMER PROGRAMS - CPA/CMD	32 34 35 37 38	921		CE		07220		FC****	DS**
	32 34 35 37	921		CE		07220		FC****	COS*
		921		CE		07220		FC****	DD**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37 38	921		CE		07220		FC****	OL**
	32 34 35 37	921		CE		07220		FC****	6630
		921		CE		07220		FC****	DS**
CONSERVATION AWARENESS	32 34 35 37 38	921		CE		07230			OL**
	32 34 35 37	921		CE		07230			DS**
		921		CE		07230			DS**
CONSERVATION AWARENESS	32 34 35 37 38	921		CE		07240			DS**
	32 34 35 37	921		CE		07300			DS**
		921		CE		07302			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MATERIALS MANAGEMENT	34	921		CE		07310			F***
	32 34 35 37	921		CE		07310			DS**
	38	921		CE		07310			COS*
	32 34 35 37 38	921		CE		07310			DD**
	38	921		CE		07310			OL**
TRAVEL AND RESERVATIONS	32 34 35 37 38	921		CE		07310			7510
	38	921		CE		07320			DS**
	32 34 35 37 38	921		CE		07320			COS*
	38	921		CE		07320			DD**
	32 34 35 37 38	921		CE		07320			OL**
CAFETERIA	32 34 35 37	921		CE		07320			7690
	38	921		CE		07322			DS**
	32 34 35 37 38	921		CE		07322			COS*
	38	921		CE		07322			DD**
	32 34 35 37 38	921		CE		07322			OL**
***C/R SPECIFIC BUDGET***	32 34 35 37	921		CE		07323			DS**
	38	921		CE		07323			COS*
	32 34 35 37 38	921		CE		07323			DD**
	38	921		CE		07323			OL**
	32 34 35 37 38	921		CE		07323			DS**
REPRODUCTION	32 34 35 37 38	921		CE		07324			DS**
	38	921		CE		07324			COS*
	32 34 35 37 38	921		CE		07324			DD**
	38	921		CE		07324			OL**
	32 34 35 37 38	921		CE		07324			7580
PBX OPERATIONS (G.O.) ONLY	32 34 35 37	921		CE		07326			DS**
	38	921		CE		07326			COS*
	32 34 35 37 38	921		CE		07326			DD**
	38	921		CE		07326			OL**
	32 34 35 37 38	921		CE		07326			DS**
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37	921		CE		07350			DS**
	38	921		CE		07350			COS*
	32 34 35 37 38	921		CE		07350			DD**
	38	921		CE		07350			OL**
	32 34 35 37 38	921		CE		07350			7670
PRINT SERVICES	32 34 35 37	921		CE		07360			DS**
	38	921		CE		07360			COS*
	32 34 35 37 38	921		CE		07360			DD**
	38	921		CE		07360			OL**
	32 34 35 37 38	921		CE		07360			7682
GOVERNMENTAL AFFAIRS	32 34 35 37	921		CE		07400			DS**
	38	921		CE		07400			COS*
	35 37 38	921		CE		07400			DD**
	35 37	921		CE		07400			OL**
	34	921		CE		07403			DS**
PUBLIC POLICY CUSTOMER RELATIONS LOBBIST	34	921		CE		07404			DS**
	38	921		CE		07409			COS*
	38	921		CE		07409			OL**
	34 35 37	921		CE		07410			DS**
	35 37	921		CE		07410			OL**
EXECUTIVE OFFICE	35 37	921		CE		07410			7910
	35 37	921		CE		07410			7920
	35 37	921		CE		07410			
	35 37	921		CE		07410			
	35 37	921		CE		07410			

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35 37	921		CE		07410			7930
	35 37	921		CE		07410			7940
	37	921		CE		07410	LG****		DS**
	37	921		CE		07410	LG****		OL**
LOCAL GOVERNMENTAL AFFAIRS	34	921		CE		07411			DS**
COMMUNITY AFFAIRS	34	921		CE		07412			DS**
FEDERAL/LOCAL AFFAIRS	34	921		CE		07413			DS**
CUSTOMER OPERATIONS & COMPLIANCE	35 37 38	921		CE		07420			DS**
CAP ADMINISTRATION	35 37	921		CE		07424			DS**
LEGAL	32 34 35 37 38	921		CE		07510			DS**
		921		CE		07510			COS*
		921		CE		07510			DD**
	32 34 35 37 38	921		CE		07510			OL**
	32 34 35 37 38	921		CE		07510			1860
	32 34 35 37	921		CE		07510	LG****		DS**
		921		CE		07510	LG****		COS*
		921		CE		07510	LG****		DD**
	32 34 35 37 38	921		CE		07510	LG****		OL**
		921		CE		07510	LG****		9630
	34	921		CE		07510	LG****		1860
ENVIRONMENTAL	35	921		CE		07510	R***MY		DS**
	35 37	921		CE		07550			DS**
		921		CE		07550			COS*
COMMUNICATIONS	32 34 35 37 38	921		CE		07550			OL**
		921		CE		07600			DS**
		921		CE		07600			COS*
		921		CE		07600			DD**
***C/R SPECIFIC BUDGET***	32 34 35 37 38	921		CE		07600			OL**
	34 35 37	921		CE		07601			DS**
		921		CE		07601			COS*
		921		CE		07601			DD**
EXTERNAL COMMUNICATIONS	34 35 37 38	921		CE		07601			OL**
		921		CE		07602			DS**
		921		CE		07602			COS*
		921		CE		07602			DD**
***C/R SPECIFIC BUDGET***	34 35 37 38	921		CE		07602			OL**
		921		CE		07603			DS**
		921		CE		07603			COS*
		921		CE		07603			DD**
PROMOTIONAL/ADVERTISING	34 35 37 38	921		CE		07603			OL**
		921		CE		07604			DS**
		921		CE		07604			COS*
		921		CE		07604			DD**
C/R SPECIFIC BUDGET/FED LOBBY	34 35 37	921		CE		07604			OL**
SUPPORT SERVICES	34	921		CE		07605			DS**
BRANDING	35 37	921		CE		07607			DS**
GTS CHARGES	34	921		CE		07608			DS**
NEW SERVICE	32 34 35 37	921		CE		07610			DS**
		921		CE		07610			COS*



DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
TICKETS AND TABLES	34 35 37	921		CE		07634			DS**
	34	921		CE		07634			OL**
ADVERTISING	34	921		CE		07635			DS**
ASSOC. COMPANY ACTIVITY	32 34 35 37	921		CE		07640			DS**
	38	921		CE		07640			COS*
	38	921		CE		07640			DD**
***C/R SPECIFIC BUDGET***	32 34 35 37 38	921		CE		07640			OL**
***C/R SPECIFIC BUDGET***	34	921		CE		07641			DS**
EDUCATIONAL SERVICES	32 34 35 37	921		CE		07642			DS**
	38	921		CE		07650			DS**
	38	921		CE		07650			COS*
	38	921		CE		07650			DD**
EDUCATION 2000	32 34 35 37 38	921		CE		07650			OL**
	38	921		CE		07651			DS**
	38	921		CE		07651			DS**
	38	921		CE		07651			COS*
	38	921		CE		07651			DD**
EDUCATION 2000 OUTSIDE SERVICE	32 34 35 37 38	921		CE		07651			OL**
EDUCATION SERVICES OUTSIDE SERVICES	34	921		CE		07652			DS**
CONSUMER AFFAIRS SERVICES	32 34 35 37	921		CE		07653			DS**
	38	921		CE		07660			DS**
	38	921		CE		07660			COS*
	37	921		CE		07660			DD**
CONSUMER AFFAIRS OUTSIDE SERVICES	32 34 35 37 38	921		CE		07660			8000
	34 35 37	921		CE		07660			OL**
	35 37	921		CE		07661			DS**
COMMUNITY RELATIONS	34 35 37	921		CE		07661			OL**
	38	921		CE		07662			DS**
	35 37 38	921		CE		07662			COS*
***C/R SPECIFIC BUDGET***	34	921		CE		07662			OL**
BRANDING (CREATING IMAGES)	38	921		CE		07663			DS**
	38	921		CE		07667			COS*
	38	921		CE		07667			DD**
LIHEAP	32 34 35 37 38	921		CE		07667			OL**
	38	921		CE		07670			DS**
	38	921		CE		07670			COS*
	38	921		CE		07670			DD**
ENERGY CONSERVATION OUTSIDE SERVICE	32 34 35 37 38	921		CE		07670			OL**
***C/R SPECIFIC BUDGET***	34	921		CE		07671			DS**
***C/R SPECIFIC BUDGET***	34	921		CE		07672			DS**
ADMINISTRATION	32 34 35 37	921		CE		07673			DS**
	38	921		CE		07680			DS**
	38	921		CE		07680			COS*
	38	921		CE		07680			DD**
ADMINISTRATION OUTSIDE SERVICES	32 34 35 37 38	921		CE		07680			OL**
	38	921		CE		07681			DS**
	38	921		CE		07681			COS*
	38	921		CE		07681			DD**
NAME CHANGE (EXPENSES)	32 34 35 37	921		CE		07681			OL**
	38	921		CE		07685			COS*
	38	921		CE		07685			DD**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
HUMAN RESOURCES	32 34 35 37 38	921		CE		07685			OL**
		921		CE		07700			DS**
		921		CE		07700			COS**
		921		CE		07700			DD**
HUMAN RESOURCES LABOR RELATIONS	32 34 35 37 38	921		CE		07700			OL**
	32 34 35 37	921		CE		07710			DS**
		921		CE		07710			COS**
		921		CE		07710			DD**
LABOR RELATIONS WESTERN	32 34 35 37 38	921		CE		07710	104000		OL**
	34	921		CE		07710			DS**
	32 34 35 37	921		CE		07711			DS**
		921		CE		07711			COS**
TRAINING - HUMAN RESOURCES	32 34 35 37 38	921		CE		07711			OL**
		921		CE		07711			DD**
		921		CE		07711			COS**
		921		CE		07711			DS**
LEADERSHIP DEVELOPMENT PROGRAM	35 37	921		CE		07712			DS**
	35 37	921		CE		07712			OL**
	35 37	921		CE		07714			DS**
	35 37	921		CE		07714			OL**
SATELLITE SEMINARS	32 34 35 37	921		CE		07715			DS**
		921		CE		07715			COS**
		921		CE		07715			DD**
		921		CE		07715			OL**
DIRECTOR ORGANIZATION EFFECTIVENESS	32 34 35 37 38	921		CE		07715			DS**
	34	921		CE		07716			DS**
	32 34 35 37	921		CE		07720			DS**
		921		CE		07720			COS**
HEALTH AND SAFETY	32 34 35 37 38	921		CE		07720			DD**
		921		CE		07720			OL**
		921		CE		07720			DS**
		921		CE		07720			COS**
TRAINING	32 34 35 37 38	921		CE		07721			OL**
	32 34 35 37 38	921		CE		07721			DS**
		921		CE		07721			COS**
		921		CE		07721			DD**
TRAINING - OFFICE OPERATIONS	32 34 35 37 38	921		CE		07721			OL**
	34	921		CE		07721			6020
	34	921		CE		07721			9230
	32 34 35 37	921		CE		07722			DS**
BENEFITS	32 34 35 37 38	921		CE		07722			COS**
	32 34 35 37	921		CE		07722			DD**
		921		CE		07722			OL**
		921		CE		07722			DS**
COMPENSATION	32 34 35 37 38	921		CE		07730			COS**
	32 34 35 37	921		CE		07730			DD**
		921		CE		07730			OL**
		921		CE		07731			DS**
HUMAN RESOURCE SYSTEM	32 34 35 37 38	921		CE		07731			COS**
	32 34 35 37	921		CE		07731			DD**
		921		CE		07731			OL**
		921		CE		07732			DS**
RECRUITING AND PLACEMENT	32 34 35 37 38	921		CE		07732			COS**
	32 34 35 37	921		CE		07732			DD**
		921		CE		07732			OL**
		921		CE		07740			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EQUAL EMPLOYMENT OPPORTUNITY	32 34 35 37 38	921		CE		07740			COS*
		921		CE		07740			DD**
		921		CE		07740			OL**
		921		CE		07741			DS**
		921		CE		07741			COS*
		921		CE		07741			DD**
EMPLOYEE ACTIVITIES AND SERVICES	32 34 35 37 38	921		CE		07741			OL**
		921		CE		07742			DS**
		921		CE		07742			COS*
		921		CE		07742			DD**
PERSONNEL RESEARCH	32 34 35 37 38	921		CE		07742			OL**
		921		CE		07743			DS**
		921		CE		07743			COS*
		921		CE		07743			DD**
HUMAN RESOURCES TESTING/ASSESSMENT	32 34 35 37 38	921		CE		07743			OL**
		921		CE		07744			DS**
		921		CE		07744			OL**
HUMAN RESOURCES RECRUITING/STAFFING	32 34 35 37	921		CE		07745			DS**
		921		CE		07745			OL**
CREDIT UNION	32 34 35 37	921		CE		07750			DS**
		921		CE		07750			COS*
		921		CE		07750			DD**
STEP RECRUITING PROGRAM	32 34 35 37 38	921		CE		07750			OL**
		921		CE		07751			DS**
		921		CE		07751			OL**
STEP TRAINING & DEVELOPMENT	32 34 35 37	921		CE		07751			1860
		921		CE		07759			DS**
		921		CE		07759			OL**
MEDICAL	32 34 35 37	921		CE		07759			1860
		921		CE		07760			DS**
		921		CE		07760			COS*
		921		CE		07760			DD**
MANPOWER PLANNING AND DEVELOPMENT	32 34 35 37 38	921		CE		07760			OL**
		921		CE		07770			DS**
		921		CE		07770			COS*
		921		CE		07770			DD**
EMPLOYEE ASSISTANCE SERVICES	32 34 35 37 38	921		CE		07770			OL**
		921		CE		07780			G***
		921		CE		07780			DS**
		921		CE		07780			COS*
		921		CE		07780			DD**
PAYROLL ACCOUNTING	32 34 35 37 38	921		CE		07780			OL**
		921		CE		07790			DS**
		921		CE		07790			COS*
		921		CE		07790			DD**
BUSINESS PLANNING & ANALYSIS	32 34 35 37 38	921		CE		07790			OL**
		921		CE		07800			DS**
INDUSTRIAL MARKETING	32 34 35 37 38	921		CE		07800			COS*
		921		CE		07831			DS**
		921		CE		07831			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ENERGY SERVICES	35 37	921		CE		07832			DS**
	35 37 38	921		CE		07832			COS*
	35 37	921		CE		07832			OL**
SALES & MARKETING	35 37	921		CE		07833			DS**
	35 37	921		CE		07833			OL**
STRATEGIC MARKETING	35 37 38	921		CE		07834			DS**
	35 37 38	921		CE		07834			COS*
	35 37	921		CE		07834			OL**
SUPPLY PLANNING-SERVICE	32 34 35 37	921		CE		07850			DS**
	38	921		CE		07850			COS*
	38	921		CE		07850			DD**
	32 34 35 37 38	921		CE		07850			OL**
GAS SERVICES	35 37	921		CE		07855			DS**
	35 37	921		CE		07855			OL**
GAS TRANSPORTATION SERVICE	32 34 35 37	921		CE		07856			DS**
	38	921		CE		07856			COS*
	32 35 37	921		CE		07856			OL**
CUSTOMER SURVEYS CPA/CMD	35 37	921		CE		07860			DS**
	35	921		CE		07860			COS*
DEFERRED INTEGRATED RESOURCE PLANNI	35	921		CE		07921			DS**
	35	921		CE		07921			OL**
	35	921		CE		07921	RP****		DS**
	35	921		CE		07921	RP****		OL**
	35 37	921		CE		07921	RP5***		DS**
	35	921		CE		07921	RP5***		73**
	35	921		CE		07921	RP5***		DD**
	35	921		CE		07921	RP5***		OL**
INTEGRATED RESOURCE PLANNING	32	921		CE		07922	RP2***		DS**
	32	921		CE		07922	RP2***		OL**
	32 34	921		CE		07922	RP4***		DS**
	32 34	921		CE		07922	RP4***		OL**
	35	921		CE		07922	RP5***		DS**
	35	921		CE		07922	RP5***		OL**
	37	921		CE		07922	RP7***		DS**
	37	921		CE		07922	RP7***		OL**
	38	921		CE		07922	RP8***		COS*
	38	921		CE		07922	RP8***		DD**
	38	921		CE		07922	RP8***		OL**
	38	921		CE		07922	RP8***		7120
	38	921		CE		07922	RP8***		7130
SUPPLY PLANNING SERVICES	32 34 35 37	921		CE		07940			DS**
	38	921		CE		07940			COS*
	38	921		CE		07940			DD**
	32 34 35 37 38	921		CE		07940			OL**
SERVICE CORPORATION BILLING	35 37	921		CE		08100			DS**
	35 37	921		CE		08100			OL**
UNDISTRIBUTED	32 34 35 37	921		CE		08120			DS**
	38	921		CE		08120			COS*
	38	921		CE		08120			DD**
	32 34 35 37 38	921		CE		08120			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
USP UNBILLED REVENUE	37	921		CE		08126			DS**
STRIVE	32 34 35 37	921		CE		08141			DS**
	38	921		CE		08141			COS*
	38	921		CE		08141			DD**
PROJECT PHOENIX	32 34 35 37 38	921		CE		08141			OL**
	32 34 35 37	921		CE		08142			DS**
	38	921		CE		08142			COS*
	38	921		CE		08142			DD**
MISCELLANEOUS	32 34 35 37 38	921		CE		08142			OL**
MANAGEMENT AUDIT	34	921		CE		08160			OL**
	32 34 35 37	921		CE		08170			DS**
	38	921		CE		08170			COS*
	38	921		CE		08170			DD**
SERVER SUPPORT	32 34 35 37 38	921		CE		08170	R**MY		OL**
MISCELLANEOUS GENERAL EXPENSES	35 37	921		CE		08170			DS**
	34	921		CE		08171			DS**
	32 34 35 37	921		CE		08190			DS**
	38	921		CE		08190			COS*
	38	921		CE		08190			DD**
NGV BUS - CDC	32 34 35 37 38	921		CE		08190			OL**
	32 34 35 37	921		CE		08192			DS**
	38	921		CE		08192			COS*
	38	921		CE		08192			DD**
NGV EVENTS	32 34 35 37 38	921		CE		08192			OL**
	32 34 35 37	921		CE		08193			DS**
	38	921		CE		08193			COS*
	38	921		CE		08193			DD**
NGV BUS - WASHINGTON, D.C.	32 34 35 37 38	921		CE		08193			OL**
	32 34 35 37	921		CE		08194			DS**
	38	921		CE		08194			COS*
	38	921		CE		08194			DD**
PIPELINE SAFETY	32 34 35 37 38	921		CE		08194			OL**
	32 34	921		CE		08196			DS**
HR INCENTIVE PAYOUTS	32 34	921		CE		08196			OL**
	32 34 35 37	921		CE		08197			DS**
	38	921		CE		08197			COS*
	38	921		CE		08197			DD**
INCENTIVE AND SPECIAL PAYOUTS	32 34 35 37 38	921		CE		08197			OL**
	34	921		CE		08197			6020
	34	921		CE		08198			F***
	34	921		CE		08198			IS**
	32 34 35 37 38	921		CE		08198			DS**
	38	921		CE		08198			COS*
	38	921		CE		08198			DD**
	34	921		CE		08198			9500
	32 34 35 37 38	921		CE		08198			OL**
	34	921		CE		08198			7110
	34	921		CE		08198			7210
	34	921		CE		08198			9110
	34	921		CE		08198			7520

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	921		CE		08198			7640
	32 34	921		CE		08198			7792
RATE DEPARTMENT	35 37	921		CE		08210			DS**
PILOT CAP ASSIGN PROG-NON-RESIDENTI	35 37	921		CE		08212			DS**
	35 37	921		CE		08212			OL**
LEGISLATIVE COLLABORATIVE	35 37	921		CE		08214			DS**
CPA'S RESTRUCTURING FILING	37	921		CE		08215			DS**
CPA RESTRUCT COSTS-CHOICE EDUCATION	37	921		CE		08216			DS**
	37	921		CE		08216			OL**
CPA RESTRUCT AMORTIZATION	37	921		CE		08217			DS**
COS MERGER - AMORTIZATION		921		CE		08320			COS*
	38	921		CE		08320			DD**
	38	921		CE		08320			OL**
MANAGEMENT AUDITS - AMORTIZATION	37	921		CE		08330			DS**
	37	921		CE		08330			OL**
ENVIRONMENTAL AMORTIZATION	32 34 35 37	921		CE		08340			DS**
	38	921		CE		08340			COS*
	38	921		CE		08340			DD**
LEAK REPAIR AMORTIZATION	32 34 35 37 38	921		CE		08340			OL**
	35	921		CE		08360			DS**
	35	921		CE		08360			OL**
RESTRUCTURING COST AMORTIZATION		921		CE		08680			COS*
ADMINSTRATIVE & GENERAL TRAINING	32 34 35 37	921		CE		08701			DS**
	38	921		CE		08701			COS*
	38	921		CE		08701			DD**
**BAD ACTIVITY**	32 34 35 37 38	921		CE		08701			OL**
	34	921		CE		08920			DS**
	34	921		CE		08920			OL**
TRAINING -SHARED SERVICE OPERATIONS	35 37	921		CE		08930			DS**
	35 37	921		CE		08930			OL**
ECONOMIC DEVELOPMENT	32 34 35 37	921		CE		09530			DS**
	35 37	921		CE		09530			OL**
BUSINESS DEVELOPMENT	35 37	921		CE		09531			DS**
	35 37	921		CE		09531			OL**
PENNSYLVANIA (WARM-UP PROGRAM)	35 37	921		CE		09610			DS**
WARM CHOICE	34 35 37	921		CE		09616			DS**
COMMUNICATIONS	35 37 38	921		CE		09631			DS**
	38	921		CE		09631			COS*
ENERGY EFFICIENCY PROGRAM	35 37	921		CE		09802			DS**
	37	921		CE		09802			OL**
***C/R SPECIFIC BUDGET***	34	921		CE		09817			DS**
COH RISER PROJECT	34	921		CE		12476			DS**
	34	921		CE		12476			OL**
LONGWALL MINING		921		CE		12495			DS**
CUSTOMER ASSIST PROG.	37	921		CE		12971			DS**
INVESTMENT COST	32 35 37	921		CE		16230			DS**
	38	921		CE		16230			COS*
OPERATION FEED	34	921		CE		20716			DS**
	34	921		CE		20716			OL**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	921		CE		999**			F***

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	921		CE		999**			G***
	32 34 35 37 38	921		CE		999**			DS**
	32 34 35 37 38	921		CE		999**			8000
	32 34 35 37 38	921		CE		999**			7110
	32 34 35 37 38	921		CE		999**			7210
	32 34 35 37 38	921		CE		999**			7310
	32 34 35 37 38	921		CE		999**			7710
	32 34 35 37 38	921		CE		999**			9110
	32 34 35 37 38	921		CE		999**			6020
	32 34 35 37 38	921		CE		999**			6021
	32 34 35 37 38	921		CE		999**			9230
COMMUNICATIONS	32 34 35 37 38	921		CE	SCH E	C****			7310
CORPORATE OFFICERS	32 34 35 37	921		CE	SCH E	07190			DS**
		921		CE	SCH E	07190			COS*
GOVERNMENTAL AFFAIRS		921		CE	SCH E	07400			DS**
PUBLIC POLICY		921		CE	SCH E	07403			DS**
EXECUTIVE OFFICE	34	921		CE	SCH E	07410			DS**
COMMUNICATIONS	34	921		CE	SCH E	07600			DS**
***C/R SPECIFIC BUDGET***	34	921		CE	SCH E	07603			DS**
HUMAN RESOURCES	34	921		CE	SCH E	07700			DS**
=====									
922 A&G EXPENSES									
A&G EXPENSE, TRANSFERRED									
UNDISTRIBUTED	32 34 35 37	922		CE		08120			DS**
		922		CE		08120			COS*
		922		CE		08120			DD**
EXPENSES DEFERRED	32 34 35 37 38	922		CE		08120			OL**
	32 34 35 37	922		CE		08121			DS**
		922		CE		08121			COS*
		922		CE		08121			DD**
	32 34 35 37 38	922		CE		08121			OL**
=====									
923 A&G EXPENSES									
OUTSIDE SERVICES									
COMMUNICATIONS	32 34 35 37 38	923		CE		C****			DS**
		923		CE		C****			COS*
	32 34 35 37 38	923		CE		C****			8000
	32 34 35 37 38	923		CE		C****			7210
	32 34 35 37 38	923		CE		C****			7310
	32 34 35 37 38	923		CE		C****			7610
	32 34 35 37 38	923		CE		C****			7710
	32 34 35 37 38	923		CE		C****			9110
	34	923		CE		C****			7630
	32 34 35 37 38	923		CE		C****			9230
	34	923		CE		C****			1860
ENGINEERING	32 34	923		CE		E****			DS**
	32 34 35 37 38	923		CE		E****			7210
	32 34 35 37 38	923		CE		E****			7710
	32 34 35 37 38	923		CE		E****	ENG***		7710
GAS MANAGEMENT SERVICES	32 34 35 37 38	923		CE		G****			G***

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	923		CE		G****			DS**
		923		CE		G****			COS*
**BAD ACTIVITY**	32 34 35 37 38	923		CE		IP****			IS**
FINANCE/REGULATORY SERVICES	32 34 35 37 38	923		CE		K****			F***
	32	923		CE		K****			DS**
		923		CE		K****			6030
	32 34 35 37 38	923		CE		K****	R**MY		F***
MARKETING PROGRAM ACTIVITIES	32 34 35 37 38	923		CE		W****			DS**
LEGAL SERVICES	32 34 35 37 38	923		CE		W****			COS*
		923		CE		W****			OL**
	32 34 35 37 38	923		CE		W****			7110
	32 34	923		CE		W****	LG****		DS**
**BAD ACTIVITY**	32 34 35 37 38	923		CE		W****	LG****		7110
		923		CE		W***CD			DS**
		923		CE		W***CD			COS*
		923		CE		W***CD			OL**
BUILDING AND LAND DISTRIBUTION	32	923		CE		00141			DS**
CUSTOMER ACCOUNTING	32 34 37	923		CE		00144			DS**
		923		CE		00144			OL**
MARKETING, GAS UTILIZATION	32 34 37	923		CE		00145			DS**
		923		CE		00145			OL**
CELLULAR	32 34 35 37	923		CE		00453			DS**
	32	923		CE		00453			COS*
SYSTEM SERVICES		923		CE		00841			COS*
CUSTOMER SERVICE		923		CE		04801			DS**
	35 37	923		CE		04801			OL**
OPERATIONS SUPPORT	34 35 37	923		CE		04805			DS**
	34	923		CE		04805			OL**
TEMPERATURE COMPENSATION		923		CE		04950			DS**
	37	923		CE		04950			OL**
MKT GAS TRANSPORTATION	34	923		CE		05800			DS**
INSIDE SALES/MARKETING	32 34 35 37 38	923		CE		05900			DS**
GRAPHICS	32	923		CE		06000			DS**
LAND SERVICES (GENERAL OFFICE)		923		CE		06200			OL**
TELECOMMUNICATIONS	32 34 35 37	923		CE		06900			DS**
	32	923		CE		06900			COS*
***C/R SPECIFIC BUDGET***	34 35 37	923		CE		07001			DS**
		923		CE		07001			COS*
	35 37	923		CE		07001			OL**
CNG -FACILITY EQUIPMENT MAINTENANCE		923		CE		07002			DS**
	37	923		CE		07002			OL**
FINANCE	32 34 35 37	923		CE		07100			DS**
		923		CE		07100			COS*
		923		CE		07100			DD**
	32 34 35 37 38	923		CE		07100			OL**
IT COST - STATE	32 34	923		CE		07110			DS**
EMC CELLULAR SERVICES	34	923		CE		07115			DS**
EMC PAGER SERVICES	34	923		CE		07116			DS**
CASH MANAGEMENT	32 34 35 37	923		CE		07120			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				923		CE	07120		COS*
				923		CE	07120		DD**
CASH MANAGEMENT	32 34 35 37 38			923		CE	07120		OL**
				923		CE	07121		DS**
				923		CE	07121		COS*
				923		CE	07121		DD**
PAYROLL ACCOUNTING	32 34 35 37 38			923		CE	07121		OL**
				923		CE	07122		DS**
				923		CE	07122		COS*
				923		CE	07122		DD**
GENERAL ACCOUNTING	32 34 35 37 38			923		CE	07122		OL**
				923		CE	07131		DS**
				923		CE	07131		COS*
				923		CE	07131		DD**
ASSET ACCOUNTING	32 34 35 37 38			923		CE	07131		OL**
				923		CE	07133		DS**
				923		CE	07133		COS*
				923		CE	07133		DD**
***C/R SPECIFIC BUDGET***	32 34 35 37 38			923		CE	07133		OL**
				923		CE	07134		DS**
				923		CE	07134		COS*
				923		CE	07134		DD**
DEPRECIATION	32 34 35 37 38			923		CE	07134		OL**
				923		CE	07135		DS**
				923		CE	07135		COS*
				923		CE	07135		DD**
REGULATORY ACCOUNTING	32 34 35 37 38			923		CE	07135		OL**
				923		CE	07136		DS**
				923		CE	07136		COS*
				923		CE	07136		DD**
FARA	32 34 35 37 38			923		CE	07136		OL**
				923		CE	07137		DS**
				923		CE	07137		COS*
				923		CE	07137		DD**
TAX AND RISK MANAGEMENT	32 34 35 37 38			923		CE	07137		OL**
				923		CE	07141		DS**
				923		CE	07141		COS*
				923		CE	07141		DD**
CUSTOMER ACCOUNTING COLLECTIONS	32 34 35 37 38			923		CE	07141		OL**
FINANCIAL PLANNING AND ANALYSIS	34			923		CE	07151		DS**
	32 34 35 37			923		CE	07160		DS**
				923		CE	07160		COS*
				923		CE	07160		DD**
CORPORATE OFFICERS	32 34 35 37 38			923		CE	07160		OL**
				923		CE	07190		DS**
				923		CE	07190		COS*
				923		CE	07190		DD**
BUDGET SYSTEMS REPLACEMENT PROJECT	32 34 35 37 38			923		CE	07190		OL**
				923		CE	07194		DS**
				923		CE	07194		COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MMIS SOFTWARE WRITEOFF REGULATORY SERVICES	34	923		CE		07195			DS**
	32 34 35 37	923		CE		07210			DS**
		923		CE		07210			COS*
		923		CE		07210			DD**
		923		CE		07210			OL**
		923		CE		07210	R***MY		DS**
		923		CE		07220			DS**
		923		CE		07220			COS*
		923		CE		07220			DD**
		923		CE		07220			OL**
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37	923		CE		07220			DS**
		923		CE		07220			COS*
		923		CE		07220			DD**
		923		CE		07220			OL**
		923		CE		07220	FC****		DS**
		923		CE		07220	FC****		COS*
		923		CE		07220	FC****		DD**
		923		CE		07220	FC****		OL**
		923		CE		07230			DS**
		923		CE		07240			DS**
ADMINISTRATION CUSTOMER PROGRAMS - CPA/CMD BUILDINGS - ADMINISTRATION (G.O.) CONSERVATION AWARENESS MATERIALS MANAGEMENT	34 35 37	923		CE		07300			DS**
	34	923		CE		07302			DS**
		923		CE		07310			F***
	32 34 35 37	923		CE		07310			DS**
		923		CE		07310			COS*
		923		CE		07310			DD**
		923		CE		07310			OL**
		923		CE		07310			7510
		923		CE		07320			DS**
		923		CE		07320			COS*
TRAVEL AND RESERVATIONS	32 34 35 37	923		CE		07320			DD**
		923		CE		07320			OL**
		923		CE		07322			DS**
		923		CE		07322			COS*
		923		CE		07322			DD**
		923		CE		07322			OL**
		923		CE		07322			DS**
		923		CE		07323			COS*
		923		CE		07323			DD**
		923		CE		07323			OL**
CAFETERIA	32 34 35 37	923		CE		07324			DS**
		923		CE		07324			COS*
		923		CE		07324			DD**
		923		CE		07324			OL**
		923		CE		07324			7580
		923		CE		07325			COS*
		923		CE		07325			DD**
		923		CE		07325			OL**
		923		CE		07325			DS**
		923		CE		07326			COS*
***C/R SPECIFIC BUDGET***	32 34 35 37	923		CE		07326			DD**
		923		CE		07326			OL**
		923		CE		07326			DS**
		923		CE		07326			COS*
		923		CE		07326			DD**
		923		CE		07326			OL**
		923		CE		07326			DS**
		923		CE		07326			COS*
		923		CE		07326			DD**
		923		CE		07326			OL**
REPRODUCTION	32 34 35 37	923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
***C/R SPECIFIC BUDGET***LY)	32 34 35 37	923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
PBX OPERATIONS (G.O.) ONLY	32 34 35 37	923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37	923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*
		923		CE		07350			DS**
		923		CE		07350			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	923		CE		07350			DD**
	32 34 35 37 38	923		CE		07350			OL**
PRINT SERVICES	32 34 35 37 38	923		CE		07350			7670
	32 34 35 37	923		CE		07360			DS**
		923		CE		07360			COS*
		923		CE		07360			DD**
	32 34 35 37 38	923		CE		07360			OL**
GOVERNMENTAL AFFAIRS	32 34 35 37 38	923		CE		07360			7682
	32 34 35 37	923		CE		07400			DS**
		923		CE		07400			COS*
		923		CE		07400			DD**
		923		CE		07400			OL**
PUBLIC POLICY	35 37 38	923		CE		07403			DS**
LOBBIST	35 37	923		CE		07409			COS*
EXECUTIVE OFFICE	34 35 37 38	923		CE		07410			DS**
	35 37	923		CE		07410			OL**
	35 37	923		CE		07410			7910
	35 37	923		CE		07410			7920
	35 37	923		CE		07410			7930
	35 37	923		CE		07410			7940
LOCAL GOVERNMENTAL AFFAIRS	34	923		CE		07411			DS**
COMMUNITY AFFAIRS	34	923		CE		07412			DS**
FEDERAL/LOCAL AFFAIRS	34	923		CE		07413			DS**
CUSTOMER OPERATIONS & COMPLIANCE	35 37 38	923		CE		07420			DS**
CAP ECP RECOVERABLE	37	923		CE		07422			DS**
	37	923		CE		07422			OL**
CAP ECP NON RECOVERABLE	37	923		CE		07423			DS**
	37	923		CE		07423			OL**
CAP ADMINISTRATION	37	923		CE		07424			DS**
LEGAL	32 34 35 37 38	923		CE		07510			DS**
		923		CE		07510			COS*
		923		CE		07510			DD**
	32 34 35 37 38	923		CE		07510			OL**
		923		CE		07510			7110
	32 34	923		CE		07510			1860
	32 34 35 37	923		CE		07510	LG****		DS**
		923		CE		07510	LG****		COS*
		923		CE		07510	LG****		DD**
	32 34 35 37 38	923		CE		07510	LG****		OL**
	34	923		CE		07510	LG****		1860
		923		CE		07510	R**MY		DS**
PORTSMOUTH MGP ENVIRONMENTAL CHARGE	35	923		CE		07520			COS*
		923		CE		07520			DD**
		923		CE		07520			OL**
ENVIRONMENTAL	32 34 35 37	923		CE		07550			DS**
		923		CE		07550			LPG*
		923		CE		07550			COS*
	32 35 37 38	923		CE		07550			OL**
	35	923		CE		07550	LG****		DS**
		923		CE		07550	LG****		LPG*



ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
VIDEO DUPLICATION	32	34	35	37	38	923		CE	07614		OL**
	32	34	35	37		923		CE	07615		DS**
					38	923		CE	07615		COS*
					38	923		CE	07615		DD**
					38	923		CE	07615		OL**
CHOICE	32	34	35	37	38	923		CE	07617		DS**
		34				923		CE	07617		COS*
EMPLOYEE PUBLICATIONS - OUTSIDE	32	34	35	37		923		CE	07620		DS**
					38	923		CE	07620		COS*
					38	923		CE	07620		DD**
					38	923		CE	07620		OL**
					38	923		CE	07621		DS**
EMPLOYEE PUBLICATIONS - OUTSIDE		34				923		CE	07622		DS**
BILL INSERTS - COH		34				923		CE	07624		DS**
***C/R SPECIFIC BUDGET***		34				923		CE	07625		DS**
***C/R SPECIFIC BUDGET***		34				923		CE	07626		DS**
INCENTIVES		34				923		CE	07627		DS**
SPECIFIC BUDGET/SERVICE PLUS		34				923		CE	07627		DS**
PRESENTATION GRAPHICS	32	34	35	37		923		CE	07630		DS**
					38	923		CE	07630		COS*
					38	923		CE	07630		DD**
					38	923		CE	07630		OL**
					38	923		CE	07631		DS**
PRESENTATION GRAPHICS - OUTSIDE	32	34	35	37	38	923		CE	07631		COS*
	32	34	35	37		923		CE	07631		DD**
					38	923		CE	07631		OL**
					38	923		CE	07631		DS**
					38	923		CE	07632		DS**
SPEAKERS BUREAU	32	34	35	37	38	923		CE	07632		COS*
	32	34	35	37		923		CE	07632		DD**
					38	923		CE	07632		OL**
					38	923		CE	07632		DS**
					38	923		CE	07632		COS*
SPEAKERS BUREAU OUTSIDE SERVICES	32	34	35	37	38	923		CE	07633		DS**
	32	34	35	37		923		CE	07633		COS*
					38	923		CE	07633		DD**
					38	923		CE	07633		OL**
					38	923		CE	07633		DS**
TICKETS AND TABLES		34				923		CE	07634		DS**
ADVERTISING		34				923		CE	07635		DS**
ASSOC. COMPANY ACTIVITY	32	34	35	37		923		CE	07640		DS**
					38	923		CE	07640		COS*
					38	923		CE	07640		DD**
					38	923		CE	07640		OL**
					38	923		CE	07641		DS**
***C/R SPECIFIC BUDGET***		34				923		CE	07642		DS**
***C/R SPECIFIC BUDGET***		34				923		CE	07642		DS**
EDUCATIONAL SERVICES	32	34	35	37		923		CE	07650		DS**
					38	923		CE	07650		COS*
					38	923		CE	07650		DD**
					38	923		CE	07650		OL**
					38	923		CE	07651		DS**
EDUCATION 2000	32	34	35	37	38	923		CE	07651		COS*
	32	34	35	37		923		CE	07651		DD**
					38	923		CE	07651		OL**
					38	923		CE	07651		DS**
					38	923		CE	07651		DS**
EDUCATION 2000 OUTSIDE SERVICE	32	34	35	37	38	923		CE	07652		OL**
	32	34	35	37		923		CE	07652		DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				923		CE	07652		COS*
				923		CE	07652		DD**
EDUCATION SERVICES OUTSIDE SERVICES	32 34 35 37 38			923		CE	07652		OL**
				923		CE	07653		DS**
				923		CE	07653		COS*
				923		CE	07653		DD**
CONSUMER AFFAIRS SERVICES	32 34 35 37 38			923		CE	07653		OL**
				923		CE	07660		DS**
				923		CE	07660		COS*
				923		CE	07660		DD**
CONSUMER AFFAIRS OUTSIDE SERVICES	32 34 35 37 38			923		CE	07660		OL**
				923		CE	07661		DS**
				923		CE	07661		COS*
				923		CE	07661		DD**
COMMUNITY RELATIONS	32 34 35 37 38			923		CE	07661		OL**
***C/R SPECIFIC BUDGET***	34			923		CE	07662		DS**
BRANDING (CREATING IMAGES)				923		CE	07662		OL**
LIHEAP	32 34 35 37 38			923		CE	07662		DS**
				923		CE	07663		DS**
				923		CE	07667		COS*
				923		CE	07670		DS**
				923		CE	07670		COS*
				923		CE	07670		DD**
ENERGY CONSERVATION OUTSIDE SERVICE	32 34 35 37 38			923		CE	07670		OL**
				923		CE	07671		DS**
				923		CE	07671		COS*
				923		CE	07671		DD**
***C/R SPECIFIC BUDGET***	34			923		CE	07671		OL**
***C/R SPECIFIC BUDGET***	34			923		CE	07672		DS**
ADMINISTRATION	32 34 35 37 38			923		CE	07673		DS**
				923		CE	07680		DS**
				923		CE	07680		COS*
				923		CE	07680		DD**
ADMINISTRATION OUTSIDE SERVICES	32 34 35 37 38			923		CE	07680		OL**
				923		CE	07681		DS**
				923		CE	07681		COS*
				923		CE	07681		DD**
NAME CHANGE (EXPENSES)	32 34 35 37 38			923		CE	07681		OL**
COMMUNICATIONS	34			923		CE	07685		COS*
HUMAN RESOURCES	32 34 35 37 38			923		CE	07690		DS**
				923		CE	07700		DS**
				923		CE	07700		COS*
				923		CE	07700		DD**
				923		CE	07700		OL**
HUMAN RESOURCES LABOR RELATIONS	32 34 35 37 38			923		CE	07700		8510
				923		CE	07710		DS**
				923		CE	07710		COS*
				923		CE	07710		DD**
LABOR RELATIONS WESTERN	32 34 35 37 38			923		CE	07710		OL**
				923		CE	07711		DS**
				923		CE	07711		COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS  
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	923		CE		07711			DD**
		923		CE		07711			OL**
TRAINING - HUMAN RESOURCES	35 37	923		CE		07712			DS**
	35 37	923		CE		07712			OL**
LEADERSHIP DEVELOPMENT PROGRAM	37	923		CE		07714			DS**
	37	923		CE		07714			OL**
SATELLITE SEMINARS	32 34 35 37	923		CE		07715			DS**
	38	923		CE		07715			COS*
	38	923		CE		07715			DD**
DIRECTOR ORGANIZATION EFFECTIVENESS	32 34 35 37 38	923		CE		07715			OL**
HEALTH AND SAFETY	34	923		CE		07716			DS**
	32 34 35 37 38	923		CE		07720			DS**
	38	923		CE		07720			COS*
	38	923		CE		07720			DD**
TRAINING	32 34 35 37 38	923		CE		07720			OL**
	32 34 35 37	923		CE		07721			DS**
	38	923		CE		07721			COS*
	38	923		CE		07721			DD**
TRAINING - OFFICE OPERATIONS	32 34 35 37 38	923		CE		07721			OL**
	32 34 35 37	923		CE		07722			DS**
	38	923		CE		07722			COS*
	38	923		CE		07722			DD**
BENEFITS	32 34 35 37 38	923		CE		07722			OL**
	32 34 35 37	923		CE		07730			DS**
	38	923		CE		07730			COS*
	38	923		CE		07730			DD**
COMPENSATION	32 34 35 37 38	923		CE		07730			OL**
	32 34 35 37	923		CE		07731			DS**
	38	923		CE		07731			COS*
	38	923		CE		07731			DD**
HUMAN RESOURCE SYSTEM	32 34 35 37 38	923		CE		07731			OL**
	32 34 35 37	923		CE		07732			DS**
	38	923		CE		07732			COS*
	38	923		CE		07732			DD**
RECRUITING AND PLACEMENT	32 34 35 37 38	923		CE		07732			OL**
	32 34 35 37 38	923		CE		07740			DS**
	38	923		CE		07740			COS*
	38	923		CE		07740			DD**
EQUAL EMPLOYMENT OPPORTUNITY	32 34 35 37 38	923		CE		07740			OL**
	32 34 35 37	923		CE		07741			DS**
	38	923		CE		07741			COS*
	38	923		CE		07741			DD**
EMPLOYEE ACTIVITIES AND SERVICES	32 34 35 37 38	923		CE		07741			OL**
	32 34 35 37	923		CE		07742			DS**
	38	923		CE		07742			COS*
	38	923		CE		07742			DD**
PERSONNEL RESEARCH	32 34 35 37 38	923		CE		07742			OL**
	32 34 35 37	923		CE		07743			DS**
	38	923		CE		07743			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	923		CE		07743			DD**
HUMAN RESOURCES TESTING/ASSESSMENT	35 37	923		CE		07743			OL**
	35 37	923		CE		07744			DS**
HUMAN RESOURCES RECRUITING/STAFFING	34 35 37	923		CE		07744			OL**
	34 35 37	923		CE		07745			DS**
	37	923		CE		07745			OL**
CREDIT UNION	32 34 35 37	923		CE		07745			7972
	38	923		CE		07750			DS**
	38	923		CE		07750			COS*
STEP RECRUITING PROGRAM	32 34 35 37 38	923		CE		07750			DD**
	38	923		CE		07751			OL**
STEP TRAINING & DEVELOPMENT	34	923		CE		07751			DS**
MEDICAL	32 34 35 37	923		CE		07759			COS*
	38	923		CE		07760			DS**
	38	923		CE		07760			COS*
MANPOWER PLANNING AND DEVELOPMENT	32 34 35 37 38	923		CE		07760			OL**
	38	923		CE		07770			DS**
	38	923		CE		07770			COS*
EMPLOYEE ASSISTANCE SERVICES	32 34 35 37 38	923		CE		07770			DD**
	38	923		CE		07780			OL**
	38	923		CE		07780			DS**
PAYROLL ACCOUNTING	32 34 35 37 38	923		CE		07780			COS*
	38	923		CE		07790			DD**
	38	923		CE		07790			OL**
BUSINESS PLANNING & ANALYSIS	32 34 35 37 38	923		CE		07790			DS**
INDUSTRIAL MARKETING	34	923		CE		07800			DS**
	35 37	923		CE		07831			DS**
ENERGY SERVICES	35 37	923		CE		07831			OL**
	38	923		CE		07832			DS**
	35 37	923		CE		07832			COS*
SALES & MARKETING	35 37	923		CE		07832			OL**
	35 37	923		CE		07833			DS**
STRATEGIC MARKETING	35 37 38	923		CE		07833			OL**
	35 37	923		CE		07834			DS**
	35 37	923		CE		07834			COS*
SUPPLY PLANNING-SERVICE	32 34 35 37	923		CE		07834			OL**
	38	923		CE		07850			DS**
	38	923		CE		07850			COS*
REGULATORY SUPPORT	32 34 35 37 38	923		CE		07850			DD**
	38	923		CE		07851			OL**
	38	923		CE		07851			DS**
	38	923		CE		07851			COS*
INTER-DEPARTMENTAL SUPPORT	32 34 35 37 38	923		CE		07851			DD**
	38	923		CE		07852			OL**
	38	923		CE		07852			DS**



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	923		CE		08142			DD**
	32 34 35 37 38	923		CE		08142			OL**
MISCELLANEOUS	34	923		CE		08160			DS**
	34	923		CE		08160			OL**
MANAGEMENT AUDIT	32 34 35 37	923		CE		08170			DS**
	38	923		CE		08170			COS*
	38	923		CE		08170			DD**
	32 34 35 37 38	923		CE		08170			OL**
	35 37	923		CE		08170	R***MY		DS**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	923		CE		08187			DS**
	38	923		CE		08187			COS*
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	923		CE		08188			
MISCELLANEOUS GENERAL EXPENSES	32 34 35	923		CE		08190			DS**
	35	923		CE		08190		OL**	DS**
	35 37	923		CE		08190		OL**	DS**
	37	923		CE		08190			DS**
	37	923		CE		08190			COS*
	38	923		CE		08190			DD**
	32 34 35 37 38	923		CE		08190			OL**
	34 35 37 38	923		CE		08190			6321
	32	923		CE		08190			DS**
	38	923		CE		08190	RA****		COS*
	38	923		CE		08190	RA****		DD**
OTHER	32 38	923		CE		08190	RA****		OL**
	34	923		CE		08191			DS**
	38	923		CE		08191			COS*
	38	923		CE		08191			DD**
NGV BUS - CDC	32 34 35 37 38	923		CE		08191			OL**
	38	923		CE		08192			DS**
	38	923		CE		08192			COS*
	32 34 35 37 38	923		CE		08192			DD**
NGV EVENTS	32 34 35 37	923		CE		08192			OL**
	38	923		CE		08193			DS**
	38	923		CE		08193			COS*
	32 34 35 37 38	923		CE		08193			DD**
NGV BUS - WASHINGTON, D.C.	32 34 35 37	923		CE		08193			OL**
	38	923		CE		08194			DS**
	38	923		CE		08194			COS*
	32 34 35 37 38	923		CE		08194			DD**
HEADQUARTERS BUILDING SPECIAL	32 34 35 37	923		CE		08194			OL**
	38	923		CE		08195			DS**
	38	923		CE		08195			COS*
	32 34 35 37 38	923		CE		08195			DD**
PIPELINE SAFETY	32 34 35 37	923		CE		08195			OL**
	38	923		CE		08196			DS**
	38	923		CE		08196			COS*
	32 34 35 37 38	923		CE		08196			DD**
INCENTIVE AND SPECIAL PAYOUTS	32	923		CE		08196			OL**
	38	923		CE		08198			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LEGISLATIVE COLLABORATIVE	37	923		CE		08214			DS**
CPA RESTRUCT COSTS-CHOICE EDUCATION	37	923		CE		08216			DS**
	37	923		CE		08216			OL**
ADMINSTRATIVE & GENERAL TRAINING	32 34 35 37	923		CE		08701			DS**
	38	923		CE		08701			COS*
	38	923		CE		08701			DD**
	32 34 35 37 38	923		CE		08701			OL**
TRAINING -SHARED SERVICE OPERATIONS	35 37	923		CE		08930			DS**
	37	923		CE		08930			OL**
ECONOMIC DEVELOPMENT	34 35 37	923		CE		09530			DS**
	35 37	923		CE		09530			OL**
	34	923		CE		09530			1860
BUSINESS DEVELOPMENT	35 37	923		CE		09531			DS**
	35 37	923		CE		09531			OL**
PENNSYLVANIA (WARM-UP PROGRAM)	35 37	923		CE		09610			DS**
VIRGINIA		923		CE		09613			COS*
WARM CHOICE	35 37	923		CE		09616			DS**
OHIO DSM EXPENDITURES	34	923		CE		09623			DS**
COMMUNICATIONS	35 37	923		CE		09631			DS**
	38	923		CE		09631			COS*
ENERGY EFFICIENCY PROGRAM	37	923		CE		09802			DS**
COH RISER PROJECT	34	923		CE		12476			DS**
	34	923		CE		12476			OL**
UNITED WAY CAMPAIGN	34	923		CE		20715			DS**
	34	923		CE		20715			OL**
OPERATION FEED	34	923		CE		20716			DS**
	34	923		CE		20716			OL**
UNCF CAMPAIGN	34	923		CE		20717			DS**
	34	923		CE		20717			OL**
BETTER TOGETHER	34	923		CE		20718			DS**
	34	923		CE		20718			OL**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	923		CE		999**			F***
	32 34 35 37 38	923		CE		999**			G***
	32 34 35 37 38	923		CE		999**			DS**
	32 34 35 37 38	923		CE		999**			8000
	32 34 35 37 38	923		CE		999**			7110
	32 34 35 37 38	923		CE		999**			7210
	32 34 35 37 38	923		CE		999**			7310
	32 34 35 37 38	923		CE		999**			9110
	32 34 35 37 38	923		CE		999**			6020
	32 34 35 37 38	923		CE		999**			9230
SYSTEM SERVICES	38	923		CE	SCH E	00841			COS*
ENVIRONMENTAL CINCY 1 TRACKING	34	923		CE	SCH E	07570			DS**
ENVIRONMENTAL CINCY 2 TRACKING	34	923		CE	SCH E	07580			DS**
SERVICE CORPORATION BILLING	35 37	923		CE	SCH E	08100			DS**
	35 37	923		CE	SCH E	08100			OL**
MISCELLANEOUS GENERAL EXPENSES	34	923		CE	SCH E	08190			DS**
	34	923		CE	SCH E	08190			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
SERVICE CORP MGMT SERVICE BILLING	32	923	0012			08187			DS**
SERVICE CORP MGMT BILLING ESTIMATE	32	923	0012	CE		08187			DS**
	34	923	0012			08187			DS**
	34	923	0012	CE		08187			DS**
	35	923	0012			08187			DS**
	35	923	0012	CE		08187			DS**
	37	923	0012			08187			DS**
	37	923	0012	CE		08187			DS**
	34	923	0012	CE		08187			COS*
		923	0012			08187			COS*
		923	0012	CE		08187			COS*
JAN REV OF DEC CONTRACT BILL EST	32 34 35 37	923	1012	CE		08187			DS**
		923	1012	CE		08187			COS*
=====									
924 A & G EXPENSES									
PROPERTY INSURANCE									
UNDISTRIBUTED	32 34 35 37	924		CE		08120			DS**
		924		CE		08120			COS*
		924		CE		08120			DD**
	32 34 35 37 38	924		CE		08120			OL**
PREMIUMS	32 34 35 37	924		CE		08151			DS**
		924		CE		08151			COS*
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37	924		CE		08188			
PROPERTY INSURANCE									
PREMIUMS	32 34 35 37	924	1022	CE		08151			DS**
		924	1022	CE		08151			COS*
=====									
925 A & G EXPENSES									
INJURIES AND DAMAGES									
UNDISTRIBUTED	32 34 35 37	925		CE		08120			DS**
		925		CE		08120			COS*
		925		CE		08120			DD**
	32 34 35 37 38	925		CE		08120			OL**
	34	925		CE		08120			6030
OTHER	32 34 35 37	925		CE		08130			DS**
		925		CE		08130			COS*
		925		CE		08130			DD**
	32 34 35 37 38	925		CE		08130			OL**
	34	925		CE		08130			1860
WORKMEN'S COMPENSATION TRANSFER-NA	32 34 35 37	925		CE		08150			DS**
		925		CE		08150			COS*
		925		CE		08150			DD**
	32 34 35 37 38	925		CE		08150			OL**
	32 34 35 37 38	925		CE		08150			6030
PREMIUMS	32 34 35 37	925		CE		08151			DS**
		925		CE		08151			COS*
		925		CE		08151			DD**
	32 34 35 37 38	925		CE		08151			OL**
	32 34 35 37 38	925		CE		08151			6030

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	925		CE		08151			7792
THIS GROUP-NET	35	925		CE		08152			DS**
OTHER GROUPS-NET	35	925		CE		08153			DS**
CONSTRUCTION WORK IN PROGRESS	35	925		CE		08154			DS**
RETIREMENT WORK IN PROGRESS	35	925		CE		08155			DS**
SPECIFIED CLEARING ACCOUNTS	35	925		CE		08159			DS**
TOTAL ASSET PROTECTION PROGRAM	32 34 35 37	925		CE		08161			DS**
	34	925		CE		08161			COS*
MANAGEMENT AUDIT	34	925		CE		08170			DS**
	34	925		CE		08170			OL**
	34	925		CE		08170			6030
EXCESS LIABILITY INSURANCE									
EXCESS LIABILITY INSURANCE	32 34 35 37	925	1022	CE		08180			DS**
		925	1022	CE		08180			COS*
		925	1022	CE		08180			DD**
	32 34 35 37 38	925	1022	CE		08180			OL**
WORKERS COMP TRANSFERRED									
THIS GROUP-NET	32 34 35 37	925	19AA	CE		08152			DS**
		925	19AA	CE		08152			COS*
		925	19AA	CE		08152			DD**
	32 34 35 37 38	925	19AA	CE		08152			OL**
	32 34 35 37 38	925	19AA	CE		08152			6030
OTHER GROUPS-NET	32 34 35 37	925	19AA	CE		08153			DS**
		925	19AA	CE		08153			COS*
		925	19AA	CE		08153			DD**
	32 34 35 37 38	925	19AA	CE		08153			OL**
	32 34 35 37 38	925	19AA	CE		08153			6030
WORKERS COMP TRANSFERRED									
CONSTRUCTION WORK IN PROGRESS	32 34 35 37	925	1900	CE		08154			DS**
		925	1900	CE		08154			COS*
		925	1900	CE		08154			DD**
	32 34 35 37 38	925	1900	CE		08154			OL**
	32 34 35 37 38	925	1900	CE		08154			6030
RETIREMENT WORK IN PROGRESS	32 34 35 37	925	1900	CE		08155			DS**
		925	1900	CE		08155			COS*
		925	1900	CE		08155			DD**
	32 34 35 37 38	925	1900	CE		08155			OL**
	32 34 35 37 38	925	1900	CE		08155			6030
ACCOUNTS RECEIVABLE	32 34 35 37	925	1900	CE		08156			DS**
		925	1900	CE		08156			COS*
		925	1900	CE		08156			DD**
	32 34 35 37 38	925	1900	CE		08156			OL**
	32 34 35 37 38	925	1900	CE		08156			6030
PRELIMINARY SURVEY AND INVESTIGATIO	32 34 35 37	925	1900	CE		08157			DS**
		925	1900	CE		08157			COS*
		925	1900	CE		08157			DD**
	32 34 35 37 38	925	1900	CE		08157			OL**
	32 34 35 37 38	925	1900	CE		08157			6030
MAINTENANCE AND JOBBING WORK IN PRO	32 34 35 37	925	1900	CE		08158			DS**
		925	1900	CE		08158			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	925	1900	CE		08158			DD**
	32 34 35 37 38	925	1900	CE		08158			OL**
SPECIFIED CLEARING ACCOUNTS	32 34 35 37 38	925	1900	CE		08158			6030
	32 34 35 37	925	1900	CE		08159			DS**
	38	925	1900	CE		08159			COS*
	38	925	1900	CE		08159			DD**
	32 34 35 37 38	925	1900	CE		08159			OL**
MISCELLANEOUS	32 34 35 37 38	925	1900	CE		08159			6030
	32 34 35 37	925	1900	CE		08160			DS**
	38	925	1900	CE		08160			COS*
	38	925	1900	CE		08160			DD**
	32 34 35 37 38	925	1900	CE		08160			OL**
MANAGEMENT AUDIT	32 34 35 37 38	925	1900	CE		08160			6030
	34	925	1900	CE		08170			DS**
	34	925	1900	CE		08170			OL**
	34	925	1900	CE		08170			6030
=====									
926 A & G EXPENSES									
EMPLOYEE PENSIONS AND BENEFITS									
RETIREMENT INCOME PLAN	32 34 35 37	926	1110	CE		08615			DS**
	38	926	1110	CE		08615			COS*
	38	926	1110	CE		08615			DD**
	32 34 35 37 38	926	1110	CE		08615			OL**
	32 34 35 37 38	926	1110	CE		08615			6030
PENSION RESTORATION									
CAREMARK PHARMACY PRESCRIPTION DRUG	32	926	1210	CE		08609			DS**
PENSION RESTORATION SECURITY TRUST	32 34 35 37	926	1210	CE		08610			DS**
	38	926	1210	CE		08610			COS*
	38	926	1210	CE		08610			DD**
	32 34 35 37 38	926	1210	CE		08610			OL**
	32 34 35 37 38	926	1210	CE		08610			6030
PENSION RESTORATION PLAN	32 34 35 37	926	1210	CE		08619			DS**
	38	926	1210	CE		08619			COS*
	38	926	1210	CE		08619			DD**
	32 34 35 37 38	926	1210	CE		08619			OL**
	32 34 35 37 38	926	1210	CE		08619			6030
PENSIONS									
SPECIAL INSURANCE CONTINUATION ACCO	32 34 35 37	926	1310	CE		08603			F***
	34	926	1310	CE		08603			G***
	32 34 35 37	926	1310	CE		08603			DS**
	38	926	1310	CE		08603			COS*
	38	926	1310	CE		08603			DD**
	32 34 35 37 38	926	1310	CE		08603			OL**
	34	926	1310	CE		08603			7210
	34	926	1310	CE		08603			7310
	34	926	1310	CE		08603			7520
	32 34 35 37 38	926	1310	CE		08603			6030
	34	926	1310	CE		08603			7792
SPECIAL PENSION AGREEMENTS	32 34 35 37	926	1310	CE		08606			DS**
	38	926	1310	CE		08606			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35 37 38	926	1310	CE		08606			DD**
	32 34 35 37 38	926	1310	CE		08606			OL**
PENSIONS	32 34 35 37 38	926	1310	CE		08606			6030
	32 34 35 37	926	1310	CE		08621			DS**
		926	1310	CE		08621			COS*
		926	1310	CE		08621			DD**
	32 34 35 37 38	926	1310	CE		08621			OL**
	32 34 35 37 38	926	1310	CE		08621			6030
SPECIAL EMPLOYEE SEVERANCE ARRANGEM	32 34 35 37	926	1310	CE		08699			DS**
		926	1310	CE		08699			COS*
		926	1310	CE		08699			DD**
	32 34 35 37 38	926	1310	CE		08699			OL**
	32 34 35 37 38	926	1310	CE		08699			6030
PBGC PREMIUM									
PBGC PREMIUM	32 34 35 37	926	1410	CE		08605			DS**
		926	1410	CE		08605			COS*
		926	1410	CE		08605			DD**
	32 34 35 37 38	926	1410	CE		08605			OL**
	32 34 35 37 38	926	1410	CE		08605			6030
PAYSOP FORFEIT									
PAYSOP FORFEITURE (TAX DEPT. USE ON	32 34 35 37	926	1710	CE		08602			DS**
		926	1710	CE		08602			COS*
		926	1710	CE		08602			DD**
	32 34 35 37 38	926	1710	CE		08602			OL**
	32 34 35 37 38	926	1710	CE		08602			6030
BENEFITS - OUTSIDE SAN									
OUTSIDE SERVICES-OTHER-BENEFIT MATT	32 34 35 37	926	1810	CE		08601			DS**
		926	1810	CE		08601			COS*
		926	1810	CE		08601			DD**
	32 34 35 37 38	926	1810	CE		08601			OL**
	32 34 35 37 38	926	1810	CE		08601			6030
	32 34 35 37 38	926	1810	CE		08601			1860
PENSION RESTORATION SECURITY TRUST	34	926	1810	CE		08610			DS**
	34	926	1810	CE		08610			OL**
	34	926	1810	CE		08610			6030
MEDICARE PART B	35	926	1810	CE		08623			DS**
RETIREMENT INCOME PLAN TRANSFERRED									
RETIREMENT INCOME PLAN - THIS GROUP	32 34 35 37	926	19AA	CE		08651			DS**
		926	19AA	CE		08651			COS*
		926	19AA	CE		08651			DD**
	32 34 35 37 38	926	19AA	CE		08651			OL**
	32 34 35 37 38	926	19AA	CE		08651			6030
RETIREMENT INCOME PLAN - OTHER GROU	32 34 35 37	926	19AA	CE		08652			DS**
		926	19AA	CE		08652			COS*
		926	19AA	CE		08652			DD**
	32 34 35 37 38	926	19AA	CE		08652			OL**
	32 34 35 37 38	926	19AA	CE		08652			6030

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
RETIREMENT INCOME PLAN TRANSFERRED SPECIFIED CLEARING ACCOUNTS	32 34 35 37 38	926	1998	CE		08686			DS**
	38	926	1998	CE		08686			COS**
	38	926	1998	CE		08686			DD**
	32 34 35 37 38	926	1998	CE		08686			OL**
	32 34 35 37 38	926	1998	CE		08686			6030
RETIREMENT INCOME PLAN TRANSFERRED RETIREMENT INCOME PLAN - NON-AFFILI	32 34 35 37 38	926	1999	CE		08653			DS**
	38	926	1999	CE		08653			COS**
	38	926	1999	CE		08653			DD**
	32 34 35 37 38	926	1999	CE		08653			OL**
	32 34 35 37 38	926	1999	CE		08653			6030
CONSTRUCTION WORK IN PROGRESS	32 34 35 37 38	926	1999	CE		08681			DS**
	38	926	1999	CE		08681			COS**
	38	926	1999	CE		08681			DD**
	32 34 35 37 38	926	1999	CE		08681			OL**
	32 34 35 37 38	926	1999	CE		08681			6030
RETIREMENT WORK IN PROGRESS	32 34 35 37 38	926	1999	CE		08682			DS**
	38	926	1999	CE		08682			COS**
	38	926	1999	CE		08682			DD**
	32 34 35 37 38	926	1999	CE		08682			OL**
	32 34 35 37 38	926	1999	CE		08682			6030
ACCOUNTS RECEIVABLE	32 34 35 37 38	926	1999	CE		08683			DS**
	38	926	1999	CE		08683			COS**
	38	926	1999	CE		08683			DD**
	32 34 35 37 38	926	1999	CE		08683			OL**
	32 34 35 37 38	926	1999	CE		08683			6030
PRELIMINARY SURVEY AND INVESTIGATION	32 34 35 37 38	926	1999	CE		08684			DS**
	38	926	1999	CE		08684			COS**
	38	926	1999	CE		08684			DD**
	32 34 35 37 38	926	1999	CE		08684			OL**
	32 34 35 37 38	926	1999	CE		08684			6030
MAINTENANCE AND JOBBING WORK IN PROGRESS	32 34 35 37 38	926	1999	CE		08685			DS**
	38	926	1999	CE		08685			COS**
	38	926	1999	CE		08685			DD**
	32 34 35 37 38	926	1999	CE		08685			OL**
	32 34 35 37 38	926	1999	CE		08685			6030
PENSION DEFERRED EXPENSE	34 38	926	1999	CE		08687			DS**
	38	926	1999	CE		08687			OL**
MISCELLANEOUS	32 34 35 37 38	926	1999	CE		08689			DS**
	38	926	1999	CE		08689			COS**
	38	926	1999	CE		08689			DD**
	32 34 35 37 38	926	1999	CE		08689			OL**
	32 34 35 37 38	926	1999	CE		08689			6030
GMEP D BENEFITS CAREMARK PHARMACY PRESCRIPTION DRUG	32 34 35 37 38	926	2113	CE		08609			DS**
	38	926	2113	CE		08609			COS**
	38	926	2113	CE		08609			DD**
	32 34 35 37 38	926	2113	CE		08609			OL**
	32 34 35 37 38	926	2113	CE		08609			6030

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MEDICAL INSURANCE	32 34 35 37	926	2113	CE		08612			DS**
	38	926	2113	CE		08612			COS*
CMEP - OPTION A	32 34 35 37	926	2113	CE		08612	400140		DS**
	38	926	2113	CE		08612	400140		COS*
	38	926	2113	CE		08612	400140		DD**
	32 34 35 37 38	926	2113	CE		08612	400140		OL**
	32 34 35 37 38	926	2113	CE		08612	400140		6030
CMEP - OPTION B	32 34 35 37	926	2113	CE		08612	400150		DS**
	38	926	2113	CE		08612	400150		COS*
	38	926	2113	CE		08612	400150		DD**
	32 34 35 37 38	926	2113	CE		08612	400150		OL**
	32 34 35 37 38	926	2113	CE		08612	400150		6030
CMEP - OPTION C	32 34 35 37	926	2113	CE		08612	400160		DS**
	38	926	2113	CE		08612	400160		COS*
	38	926	2113	CE		08612	400160		DD**
	32 34 35 37 38	926	2113	CE		08612	400160		OL**
	32 34 35 37 38	926	2113	CE		08612	400160		6030
MEDICAL BENEFIT CRED	32 34 35 37	926	2113	CE		08612	400190		DS**
	38	926	2113	CE		08612	400190		COS*
	38	926	2113	CE		08612	400190		DD**
	32 34 35 37 38	926	2113	CE		08612	400190		OL**
	32 34 35 37 38	926	2113	CE		08612	400190		6030
VISION PLAN									
CMEP - OPTION A	32 34 35 37	926	2113	CE		08637	400140		DS**
	38	926	2113	CE		08637	400140		COS*
	32 34 35 37 38	926	2113	CE		08637	400140		OL**
OTHER BENEFITS	34 35 37	926	2113	CE		08638	400140		DS**
	38	926	2113	CE		08638	400140		COS*
	34 35 37 38	926	2113	CE		08638	400140		OL**
CAREMARK PHARMACY PRESCRIPTION DRUG	32 34 35 37	926	2113	CE	SCH C	08609			DS**
	38	926	2113	CE	SCH C	08609			COS*
MEDICAL INSURANCE	32 34 35 37	926	2113	CE	SCH C	08612	400140		DS**
	38	926	2113	CE	SCH C	08612	400140		COS*
	38	926	2113	CE	SCH C	08612	400140		DD**
	32 34 35 37 38	926	2113	CE	SCH C	08612	400140		OL**
	32 34 35 37 38	926	2113	CE	SCH C	08612	400140		6030
CMEP - OPTION B	32 34 35 37	926	2113	CE	SCH C	08612	400150		DS**
	38	926	2113	CE	SCH C	08612	400150		COS*
	38	926	2113	CE	SCH C	08612	400150		DD**
	32 34 35 37 38	926	2113	CE	SCH C	08612	400150		OL**
	32 34 35 37 38	926	2113	CE	SCH C	08612	400150		6030
CMEP - OPTION C	32 34 35 37	926	2113	CE	SCH C	08612	400160		DS**
	38	926	2113	CE	SCH C	08612	400160		COS*
	38	926	2113	CE	SCH C	08612	400160		DD**
	32 34 35 37 38	926	2113	CE	SCH C	08612	400160		OL**
	32 34 35 37 38	926	2113	CE	SCH C	08612	400160		6030
VISION PLAN									
CMEP - OPTION A	32 34 35 37	926	2113	CE	SCH C	08637	400140		DS**
	38	926	2113	CE	SCH C	08637	400140		COS*
	32 34 35 37 38	926	2113	CE	SCH C	08637	400140		OL**

ACCOUNT DESCRIPTION		VALID COMPANY				GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OTHER BENEFITS		32	34	35	37	926	2113	CE	SCH C	08638	400140		DS**
					38	926	2113	CE	SCH C	08638	400140		COS*
		32	34	35	37	926	2113	CE	SCH C	08638	400140		OL**
SPEC MEDICAL AGREEMETS SPECIAL MEDICAL AGREEMENTS		32	34	35	37	926	2313	CE		08607			DS**
					38	926	2313	CE		08607			COS*
					38	926	2313	CE		08607			DD**
		32	34	35	37	926	2313	CE		08607			OL**
		32	34	35	37	926	2313	CE		08607			6030
MEDICAL INSURANCE PENSIONERS BLUE CROS				35	37	926	2313	CE		08612	400180		DS**
					38	926	2313	CE		08612	400180		COS*
					38	926	2313	CE		08612	400180		DD**
				35	37	926	2313	CE		08612	400180		OL**
				35	37	926	2313	CE		08612	400180		6030
HMO	AN	34			37	926	2513	CE		08612	HM-COH		DS**
		34			37	926	2513	CE		08612	HM-COH		OL**
		34			37	926	2513	CE		08612	HM-COH		6030
					38	926	2513	CE		08612	HM-COS		COS*
					38	926	2513	CE		08612	HM-COS		DD**
					38	926	2513	CE		08612	HM-COS		OL**
					38	926	2513	CE		08612	HM-COS		6030
					37	926	2513	CE		08612	HM-CPA		DS**
					37	926	2513	CE		08612	HM-CPA		OL**
					37	926	2513	CE		08612	HM-CPA		6030
OPEB-VEBA - LIFE INSURANCE		32	34	35	37	926	2513	CE		08627			DS**
					38	926	2513	CE		08627			COS*
					38	926	2513	CE		08627			DD**
		32	34	35	37	926	2513	CE		08627			OL**
		32	34	35	37	926	2513	CE		08627			6030
MEDICAL INSURANCE		32	34	35	37	926	2513	CE	SCH C	08612			DS**
					38	926	2513	CE	SCH C	08612			COS*
					38	926	2513	CE	SCH C	08612			DD**
		32	34	35	37	926	2513	CE	SCH C	08612			OL**
		32	34	35	37	926	2513	CE	SCH C	08612			6030
		32			37	926	2513	CE	SCH C	08612	HM-CKY		DS**
		32			37	926	2513	CE	SCH C	08612	HM-CKY		OL**
		32			37	926	2513	CE	SCH C	08612	HM-CKY		6030
				35		926	2513	CE	SCH C	08612	HM-CMD		DS**
				35		926	2513	CE	SCH C	08612	HM-CMD		OL**
				35		926	2513	CE	SCH C	08612	HM-CMD		6030
		34			37	926	2513	CE	SCH C	08612	HM-COH		DS**
		34			37	926	2513	CE	SCH C	08612	HM-COH		OL**
		34			37	926	2513	CE	SCH C	08612	HM-COH		6030
					38	926	2513	CE	SCH C	08612	HM-COS		COS*
					38	926	2513	CE	SCH C	08612	HM-COS		DD**
					38	926	2513	CE	SCH C	08612	HM-COS		OL**
					38	926	2513	CE	SCH C	08612	HM-COS		6030
					37	926	2513	CE	SCH C	08612	HM-CPA		DS**
					37	926	2513	CE	SCH C	08612	HM-CPA		OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OPEB-VEBA - LIFE INSURANCE	32 34 35 37	926	2513	CE	SCH C	08612	HM-CPA		6030
		926	2513	CE	SCH C	08627			DS**
		926	2513	CE	SCH C	08627			COS*
		926	2513	CE	SCH C	08627			DD**
	32 34 35 37 38	926	2513	CE	SCH C	08627			OL**
	32 34 35 37 38	926	2513	CE	SCH C	08627			6030
		926	2513	CE	SCH C	08627			6030
MEDICAL - PENSIONS MEDICAL INSURANCE MAP	34 35 37	926	2713	CE		08612	400170		DS**
		926	2713	CE		08612	400170		COS*
		926	2713	CE		08612	400170		DD**
	34 35 37 38	926	2713	CE		08612	400170		OL**
	34 35 37 38	926	2713	CE		08612	400170		6030
	34 35 37	926	2713	CE		08616			DS**
		926	2713	CE		08616			COS*
MEDICAL COVERAGE FOR PENSIONS-BLUE	34 35 37 38	926	2713	CE		08616			DD**
	34 35 37	926	2713	CE		08616			OL**
		926	2713	CE		08616			6030
	34 35 37 38	926	2713	CE		08616			DS**
	34 35 37 38	926	2713	CE		08616			COS*
	34 35 37 38	926	2713	CE		08616			DD**
		926	2713	CE		08616			OL**
MEDICAL INSURANCE	32 34 35 37	926	2713	CE	SCH C	08612	400170		6030
		926	2713	CE	SCH C	08612	400170		DS**
		926	2713	CE	SCH C	08612	400170		COS*
	32 34 35 37 38	926	2713	CE	SCH C	08612	400170		DD**
	32 34 35 37 38	926	2713	CE	SCH C	08612	400170		OL**
	32 34 35 37 38	926	2713	CE	SCH C	08612	400170		6030
		926	2713	CE	SCH C	08616			DS**
MEDICAL COVERAGE FOR PENSIONS-BLUE	34 35 37	926	2713	CE	SCH C	08616			COS*
		926	2713	CE	SCH C	08616			DD**
	34 35 37 38	926	2713	CE	SCH C	08616			OL**
	34 35 37 38	926	2713	CE	SCH C	08616			6030
		926	2713	CE	SCH C	08616			DS**
		926	2713	CE	SCH C	08616			COS*
		926	2713	CE	SCH C	08616			DD**
MEDICARE PART B MEDICARE PART B	32 34 35 37	926	2813	CE		08623			OL**
		926	2813	CE		08623			6030
		926	2813	CE		08623			DS**
	32 34 35 37 38	926	2813	CE		08623			COS*
	32 34 35 37 38	926	2813	CE		08623			DD**
	32 34 35 37	926	2813	CE	SCH C	08623			OL**
		926	2813	CE	SCH C	08623			6030
EMPLOYEE INSURANCE PLAN TRANSFERS EMPLOYEES' INSURANCE PLANS - THIS G	32 34 35 37 38	926	2813	CE	SCH C	08623			DS**
	32 34 35 37 38	926	2813	CE	SCH C	08623			COS*
		926	2813	CE	SCH C	08623			DD**
	32 34 35 37 38	926	2813	CE	SCH C	08623			OL**
	32 34 35 37 38	926	2813	CE	SCH C	08623			6030
		926	2813	CE	SCH C	08623			DS**
		926	2813	CE	SCH C	08623			COS*
EMPLOYEES' INSURANCE PLANS - OTHER	32 34 35 37	926	29AA	CE		08631			DD**
		926	29AA	CE		08631			OL**
		926	29AA	CE		08631			6030
	32 34 35 37 38	926	29AA	CE		08631			DS**
	32 34 35 37	926	29AA	CE		08632			COS*
		926	29AA	CE		08632			DD**
		926	29AA	CE		08632			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EMPLOYEE INSURANCE PLAN TRANSFERS SPECIFIED CLEARING ACCOUNTS	32 34 35 37	926	2998	CE		08666			DS**
		926	2998	CE		08666			COS*
		926	2998	CE		08666			DD**
	32 34 35 37 38	926	2998	CE		08666			OL**
	32 34 35 37 38	926	2998	CE		08666			6030
EMPLOYEE INSURANCE PLAN TRANSFERS EMPLOYEES' INSURANCE PLANS - NON-AF	32 34 35 37	926	2999	CE		08633			DS**
		926	2999	CE		08633			COS*
		926	2999	CE		08633			DD**
	32 34 35 37 38	926	2999	CE		08633			OL**
	32 34 35 37 38	926	2999	CE		08633			6030
CONSTRUCTION WORK IN PROGRESS	32 34 35 37	926	2999	CE		08661			DS**
		926	2999	CE		08661			COS*
		926	2999	CE		08661			DD**
	32 34 35 37 38	926	2999	CE		08661			OL**
	32 34 35 37 38	926	2999	CE		08661			6030
RETIREMENT WORK IN PROGRESS	32 34 35 37	926	2999	CE		08662			DS**
		926	2999	CE		08662			COS*
		926	2999	CE		08662			DD**
	32 34 35 37 38	926	2999	CE		08662			OL**
	32 34 35 37 38	926	2999	CE		08662			6030
ACCOUNTS RECEIVABLE	32 34 35 37	926	2999	CE		08663			DS**
		926	2999	CE		08663			COS*
		926	2999	CE		08663			DD**
	32 34 35 37 38	926	2999	CE		08663			OL**
	32 34 35 37 38	926	2999	CE		08663			6030
PRELIMINARY SURVEY AND INVESTIGATIO	32 34 35 37	926	2999	CE		08664			DS**
		926	2999	CE		08664			COS*
		926	2999	CE		08664			DD**
	32 34 35 37 38	926	2999	CE		08664			OL**
	32 34 35 37 38	926	2999	CE		08664			6030
MAINTENANCE AND JOBBING WORK IN PRO	32 34 35 37	926	2999	CE		08665			DS**
		926	2999	CE		08665			COS*
		926	2999	CE		08665			DD**
	32 34 35 37 38	926	2999	CE		08665			OL**
	32 34 35 37 38	926	2999	CE		08665			6030
OPEB DEFERRED EXPENSE	34 37	926	2999	CE		08667			DS**
	34 37	926	2999	CE		08667			OL**
MISCELLANEOUS	32 34 35 37	926	2999	CE		08669			DS**
		926	2999	CE		08669			COS*
		926	2999	CE		08669			DD**
	32 34 35 37 38	926	2999	CE		08669			OL**
	32 34 35 37 38	926	2999	CE		08669			6030
DENTAL PLAN DENTAL ASSISTANCE PLAN	32 34 35 37	926	4013	CE		08624			DS**
		926	4013	CE		08624			COS*
		926	4013	CE		08624			DD**
	32 34 35 37 38	926	4013	CE		08624			OL**
	32 34 35 37 38	926	4013	CE		08624			6030

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INSURANCE CONTINUATION									
SPECIAL INSURANCE CONTINUATION ACCO	32 34 35 37	926	4213	CE		08603			DS**
	38	926	4213	CE		08603			COS*
	38	926	4213	CE		08603			DD**
	32 34 35 37 38	926	4213	CE		08603			OL**
	32 34 35 37 38	926	4213	CE		08603			6030
GROUP LIFE INSURANCE									
GROUP LIFE INSURANCE	32 34 35 37	926	4413	CE		08611			DS**
	38	926	4413	CE		08611			COS*
	38	926	4413	CE		08611			DD**
	32 34 35 37 38	926	4413	CE		08611			OL**
	32 34 35 37 38	926	4413	CE		08611			6030
PUDENTIAL DEMUTUALIZATION	32 34 35 37	926	4413	CE		08655			DS**
	38	926	4413	CE		08655			COS*
LONG TERM DISABILITY									
LONG TERM DISABILITY	32 34 35 37	926	4513	CE		08613			DS**
	38	926	4513	CE		08613			COS*
	38	926	4513	CE		08613			DD**
	32 34 35 37 38	926	4513	CE		08613			OL**
DISABILITY	34 35 37	926	4513	CE		08622			DS**
	38	926	4513	CE		08622			COS*
	38	926	4513	CE		08622			DD**
	34 35 37 38	926	4513	CE		08622			OL**
EMPLOYEES' LIFE INSURANCE - 1/C	32 34 35 37	926	4513	CE		08636			DS**
	38	926	4513	CE		08636			COS*
	38	926	4513	CE		08636			DD**
	32 34 35 37 38	926	4513	CE		08636			OL**
EMPL ASSISTANCE PLAN BENEFITS									
EMPLOYEE ASSISTANCE PLAN	32 34 35 37	926	4613	CE		08604			DS**
	38	926	4613	CE		08604			COS*
	38	926	4613	CE		08604			DD**
	32 34 35 37 38	926	4613	CE		08604			OL**
	32 34 35 37 38	926	4613	CE		08604			6030
	32 34 35 37	926	4613	CE	SCH C	08604			DS**
	38	926	4613	CE	SCH C	08604			COS*
THRIFT PLAN									
THRIFT PLAN	32 34 35 37	926	5016	CE		08614			DS**
	38	926	5016	CE		08614			COS*
	38	926	5016	CE		08614			DD**
	32 34 35 37 38	926	5016	CE		08614			OL**
	32 34 35 37 38	926	5016	CE		08614			6030
EXPENSE FOR DISCOUNT ST PURCH	32 34 35 37	926	5016	CE		08635			DS**
	38	926	5016	CE		08635			COS*
	38	926	5016	CE		08635			DD**
	32 34 35 37 38	926	5016	CE		08635			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
THRIFT RESTORATION PLAN EXPENSE									
THRIFT PLAN RESTORATION	32 34 35 37	926	5216	CE		08625			DS**
		926	5216	CE		08625			COS*
		926	5216	CE		08625			DD**
	32 34 35 37 38	926	5216	CE		08625			OL**
	32 34 35 37 38	926	5216	CE		08625			6030
LESOP & TOP-UP EXP									
LESOP AND TOP-UP EXPENSE	32 34 37	926	5416	CE		08617			DS**
		926	5416	CE		08617			COS*
		926	5416	CE		08617			DD**
	32 34 37 38	926	5416	CE		08617			OL**
	32 34 37 38	926	5416	CE		08617			6030
THRIFT PLAN CONTRIBUTIONS									
THRIFT PLAN CONTRIBUTIONS - THIS GR	32 34 35 37	926	59AA	CE		08641			DS**
		926	59AA	CE		08641			COS*
		926	59AA	CE		08641			DD**
	32 34 35 37 38	926	59AA	CE		08641			OL**
	32 34 35 37 38	926	59AA	CE		08641			6030
THRIFT PLAN CONTRIBUTIONS - OTHER G	32 34 35 37	926	59AA	CE		08642			DS**
		926	59AA	CE		08642			COS*
		926	59AA	CE		08642			DD**
	32 34 35 37 38	926	59AA	CE		08642			OL**
	32 34 35 37 38	926	59AA	CE		08642			6030
THRIFT PLAN CONTRIBUTIONS									
SPECIFIED CLEARING ACCOUNTS	32 34 35 37	926	5998	CE		08676			DS**
		926	5998	CE		08676			COS*
		926	5998	CE		08676			DD**
	32 34 35 37 38	926	5998	CE		08676			OL**
	32 34 35 37 38	926	5998	CE		08676			6030
THRIFT PLAN CONTRIBUTIONS									
THRIFT PLAN CONTRIBUTIONS - NON-AFF	32 34 35 37	926	5999	CE		08643			DS**
		926	5999	CE		08643			COS*
		926	5999	CE		08643			DD**
	32 34 35 37 38	926	5999	CE		08643			OL**
	32 34 35 37 38	926	5999	CE		08643			6030
CONSTRUCTION WORK IN PROGRESS	32 34 35 37	926	5999	CE		08671			DS**
		926	5999	CE		08671			COS*
		926	5999	CE		08671			DD**
	32 34 35 37 38	926	5999	CE		08671			OL**
	32 34 35 37 38	926	5999	CE		08671			6030
RETIREMENT WORK IN PROGRESS	32 34 35 37	926	5999	CE		08672			DS**
		926	5999	CE		08672			COS*
		926	5999	CE		08672			DD**
	32 34 35 37 38	926	5999	CE		08672			OL**
	32 34 35 37 38	926	5999	CE		08672			6030
ACCOUNTS RECEIVABLE	32 34 35 37	926	5999	CE		08673			DS**
		926	5999	CE		08673			COS*
		926	5999	CE		08673			DD**
	32 34 35 37 38	926	5999	CE		08673			OL**
	32 34 35 37 38	926	5999	CE		08673			6030

<u>ACCOUNT DESCRIPTION</u>	<u>VALID COMPANY</u>	<u>GEN</u>	<u>AUX</u>	<u>CE</u>	<u>PROJECT</u>	<u>ACTIVITY</u>	<u>FACILITY</u>	<u>HCC</u>	<u>TCC</u>
PRELIMINARY SURVEY AND INVESTIGATIO	32 34 35 37	926	5999	CE		08674			DS**
		926	5999	CE		08674			COS*
		926	5999	CE		08674			DD**
	32 34 35 37 38	926	5999	CE		08674			OL**
	32 34 35 37 38	926	5999	CE		08674			6030
MAINTENANCE AND JOBBING WORK IN PRO	32 34 35 37	926	5999	CE		08675			DS**
		926	5999	CE		08675			COS*
		926	5999	CE		08675			DD**
	32 34 35 37 38	926	5999	CE		08675			OL**
	32 34 35 37 38	926	5999	CE		08675			6030
MISCELLANEOUS	32 34 35 37	926	5999	CE		08679			DS**
		926	5999	CE		08679			COS*
		926	5999	CE		08679			DD**
	32 34 35 37 38	926	5999	CE		08679			OL**
	32 34 35 37 38	926	5999	CE		08679			6030
FLEXIBLE SPENDING									
FLEXIBLE SPENDING - HEALTH CARE	34 35 37	926	6113	CE		08618			DS**
		926	6113	CE		08618			COS*
		926	6113	CE		08618			DD**
	34 35 37 38	926	6113	CE		08618			OL**
	34 35 37 38	926	6113	CE		08618			6030
	32 34 35 37	926	6113	CE		08618	YR****		DS**
		926	6113	CE		08618	YR****		COS*
		926	6113	CE		08618	YR****		DD**
	32 34 35 37 38	926	6113	CE		08618	YR****		OL**
	32 34 35 37 38	926	6113	CE		08618	YR****		6030
FLEXIBLE SPENDING - DEPENDANT CARE	34 35 37	926	6113	CE		08620			DS**
		926	6113	CE		08620			COS*
		926	6113	CE		08620			DD**
	34 35 37 38	926	6113	CE		08620			OL**
	34 35 37 38	926	6113	CE		08620			6030
	32 34 35 37	926	6113	CE		08620	YR****		DS**
		926	6113	CE		08620	YR****		COS*
		926	6113	CE		08620	YR****		DD**
	32 34 35 37 38	926	6113	CE		08620	YR****		OL**
	32 34 35 37 38	926	6113	CE		08620	YR****		6030
FLEX CREDITS	32 34 35 37	926	6113	CE		08634			DS**
		926	6113	CE		08634			COS*
		926	6113	CE		08634			DD**
	32 34 35 37 38	926	6113	CE		08634			OL**
	32 34 35 37 38	926	6113	CE		08634			6030
PROFIT SHARING									
PROFIT SHARING	32 34 35 37	926	7000	CE		08690			DS**
		926	7000	CE		08690			COS*
		926	7000	CE		08690			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OPEB EXPENSE									
SFAS - 112 YEAREND ADJUSTMENT	32 34 35 37	926	7900	CE		08608			DS**
	38	926	7900	CE		08608			COS*
	38	926	7900	CE		08608			DD**
	32 34 37 38	926	7900	CE		08608			OL**
	32 34 37 38	926	7900	CE		08608			6030
OPEB-MEDICAL	32 34 35 37	926	7900	CE		08626			DS**
	38	926	7900	CE		08626			COS*
	38	926	7900	CE		08626			DD**
	32 34 35 37 38	926	7900	CE		08626			OL**
	32 34 35 37 38	926	7900	CE		08626			6030
OPEB-VEBA - LIFE INSURANCE	32 34 35 37	926	7900	CE		08627			DS**
	38	926	7900	CE		08627			COS*
	38	926	7900	CE		08627			DD**
	32 34 35 37 38	926	7900	CE		08627			OL**
	32 34 35 37 38	926	7900	CE		08627			6030
OPEB-AMORTIZATION OF TRANSITION OBL	32 34 35 37	926	7900	CE		08628			DS**
	38	926	7900	CE		08628			COS*
	38	926	7900	CE		08628			DD**
	32 34 35 37 38	926	7900	CE		08628			OL**
	32 34 35 37 38	926	7900	CE		08628			6030
OPEB-HOUSEKEEPING ADJUSTMENT	34 35 37	926	7900	CE		08629			DS**
	38	926	7900	CE		08629			COS*
	38	926	7900	CE		08629			DD**
	34 35 37 38	926	7900	CE		08629			OL**
	34 35 37 38	926	7900	CE		08629			6030
SFAS-112 AMORTIZATION	32 34 35 37	926	7900	CE		08630			DS**
	38	926	7900	CE		08630			COS*
	38	926	7900	CE		08630			DD**
	32 34 35 37 38	926	7900	CE		08630			OL**
	32 34 35 37 38	926	7900	CE		08630			6030
OPEB-MEDICAL	32 34 35 37	926	7900	CE	SCH B	08626			DS**
	38	926	7900	CE	SCH B	08626			COS*
	38	926	7900	CE	SCH B	08626			DD**
	32 34 35 37 38	926	7900	CE	SCH B	08626			OL**
	32 34 35 37 38	926	7900	CE	SCH B	08626			6030
OPEB - RETIREE CONTRIBUTION	32 34 35 37	926	7902	CE		08626			DS**
	38	926	7902	CE		08626			COS*
	38	926	7902	CE		08626			DD**
	32 34 35 37 38	926	7902	CE		08626			OL**
	32 34 35 37 38	926	7902	CE		08626			6030
EMPLOYEE BENEFIT MATTERS-OTHER									
OTHER BENEFITS	32 34 35 37	926	9900	CE		08638			DS**
	38	926	9900	CE		08638			COS*
	32 34 35 37 38	926	9900	CE		08638			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC	
=====										
927 A & G EXPENSES										
FRANCHISE REQUIREMENTS										
FRANCHISE REQUIREMENTS (COS & CKY)	32		927	0100	CE		07900		DS**	
	32		927	0100	CE		07900		OL**	
=====										
928 A & G EXPENSES										
REGULATORY COMMISSION EXPENSE										
FINANCE/REGULATORY SERVICES	32	34	35	37	38	928	CE	K****	R**MY	F***
LEGAL SERVICES	32	34	35	37	38	928	CE	W****	RA****	7110
SYSTEM SERVICES					38	928	CE	00841	R**MY	COS*
					38	928	CE	00841	RA****	COS*
					38	928	CE	00841	RA****	DD**
					38	928	CE	00841	RA****	OL**
SYSTEM SERVICES LABOR					38	928	CE	00842	RA****	COS*
					38	928	CE	00842	RA****	DD**
					38	928	CE	00842	RA****	OL**
REG POLICY & PLANNING/GOV'T AFFAIRS					38	928	CE	07220	RA****	COS*
					38	928	CE	07220	RA****	DD**
					38	928	CE	07220	RA****	OL**
GOVERNMENTAL AFFAIRS					38	928	CE	07400	RA****	COS*
SERVICE CORP MGMT BILLING ACTUAL					38	928	CE	08188		
RATE DEPARTMENT	32	34	35	37	38	928	CE	08210		DS**
					38	928	CE	08210		COS*
					38	928	CE	08210		DD**
	32	34	35	37	38	928	CE	08210		OL**
		34				928	CE	08210		1860
					38	928	CE	08210	R**MY	COS*
	32	34	35	37		928	CE	08210	RA****	DS**
					38	928	CE	08210	RA****	COS*
					38	928	CE	08210	RA****	DD**
	32	34	35	37	38	928	CE	08210	RA****	OL**
REGULATORY REFORM AMORITIZATION	32	34				928	CE	08210	RA****	1860
			35			928	CE	08211		DS**
			35			928	CE	08211		OL**
PILOT CAP ASSIGN PROG-NON-RESIDENTIAL			35			928	CE	08212	RA****	DS**
			35			928	CE	08212	RA****	73**
			35			928	CE	08212	RA****	OL**
			35			928	CE	08212	RA****	7120
			35			928	CE	08212	RA****	7680
PILOT CAP ASSIGN PROG-RESIDENTIAL			35			928	CE	08213	RA****	DS**
			35			928	CE	08213	RA****	73**
			35			928	CE	08213	RA****	OL**
			35			928	CE	08213	RA****	7120
			35			928	CE	08213	RA****	7680
CVA 2010 RATE CASE EXPENSES					38	928	CE	08218		COS*
CURTAILMENT	32	34	35	37		928	CE	08220	RA****	DS**
					38	928	CE	08220	RA****	COS*
					38	928	CE	08220	RA****	DD**
	32	34	35	37	38	928	CE	08220	RA****	OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LEGAL	38	928		CE		08230	R**MY		COS*
	32 34 35 37	928		CE		08230	RA****		DS**
	38	928		CE		08230	RA****		COS*
	38	928		CE		08230	RA****		DD**
	32 34 35 37 38	928		CE		08230	RA****		OL**
	34	928		CE		08230	RA****		1860
CONSUMERS' COUNSEL FUND	32 34 35 37	928		CE		08240			DS**
	38	928		CE		08240			COS*
	38	928		CE		08240			DD**
	32 34 35 37 38	928		CE		08240			OL**
MARKET REENTRY	32 34 35 37	928		CE		08250	RA****		DS**
	38	928		CE		08250	RA****		COS*
	38	928		CE		08250	RA****		DD**
	32 34 35 37 38	928		CE		08250	RA****		OL**
SMALL BUSINESS ADVOCATE	32 34 35 37	928		CE		08260			DS**
	38	928		CE		08260			COS*
	38	928		CE		08260			DD**
	32 34 35 37 38	928		CE		08260			OL**
=====									
929 A & G EXPENSES									
DUPLICATE CHARGES - CREDIT									
FRANCHISE REQUIREMENTS (COS & CKY)	32	929		CE		07900			DS**
	32	929		CE		07900			OL**
=====									
930 A & G EXPENSES									
GENERAL ADVERTISING EXPENSES									
CONSERVATION AWARENESS	37	930	1000	CE		07302			DS**
	37	930	1000	CE		07302			OL**
COMMUNICATIONS	37	930	1000	CE		07600			DS**
	37	930	1000	CE		07600		OL**	DS**
	37	930	1000	CE		07600		OL**	OL**
LIHEAP	37	930	1000	CE		07600		OL**	OL**
	37	930	1000	CE		07670			DS**
	37	930	1000	CE		07670			OL**
COMMUNICATIONS	32	930	1000	CE		07690			DS**
	32	930	1000	CE		07690		OL**	DS**
	34 35	930	1000	CE		07690			DS**
	35	930	1000	CE		07690		OL**	DS**
	37	930	1000	CE		07690			DS**
	37	930	1000	CE		07690		OL**	DS**
	38	930	1000	CE		07690			COS*
	38	930	1000	CE		07690		OL**	COS*
	38	930	1000	CE		07690			DD**
	38	930	1000	CE		07690		OL**	DD**
	32	930	1000	CE		07690			OL**
	32	930	1000	CE		07690		OL**	OL**
	34 35	930	1000	CE		07690			OL**
	35	930	1000	CE		07690		OL**	OL**
	37	930	1000	CE		07690		OL**	OL**
	37	930	1000	CE		07690		OL**	OL**



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
RENT EXP - CAP LEASE DEPR PORTION	34 37 38	931		CE		04810			OL**
	34 37	931		CE		04815			DS**
MATERIALS MANAGEMENT	34 37	931		CE		04815			OL**
	34	931		CE		07310			DS**
	34	931		CE		07310			OL**
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37	931		CE		07310			6375
		931		CE		07350			DS**
		931		CE		07350			COS*
	32 34 35 37 38	931		CE		07350			DD**
EXECUTIVE OFFICE	32 34 35 37 38	931		CE		07350			OL**
		931		CE		07410			DS**
		931		CE		07410			OL**
BUILDING CLEARING (ALL CDC)	32 34 35 37	931		CE		07410			7910
		931		CE		08132			DS**
		931		CE		08132			COS*
		931		CE		08132			DD**
	32 34 35 37 38	931		CE		08132			OL**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	931		CE		08132			6021
		931		CE		999**			F**
		931		CE		999**			6021
=====									
935 A & G EXPENSES									
MAINTENANCE, GENERAL PLANT									
BUILDING AND LAND DISTRIBUTION	32 34 35 37	935		CE		00141			DS**
		935		CE		00141			COS*
	34 35 37 38	935		CE		00141			OL**
CUSTOMER ACCOUNTING	32 34 35 37 38	935		CE		00144			DS**
MARKETING, GAS UTILIZATION	32 34 35 37 38	935		CE		00144			OL**
	32 34 35 37	935		CE		00145			DS**
STRUCTURES	32 34 35 37 38	935		CE		00145			OL**
	34 35 37	935		CE		00442			DS**
SWITCHBOARD LABOR	32 34 35 37 38	935		CE		00442			OL**
		935		CE		00443			DS**
		935		CE		00443			COS*
EQUIPMENT AND FURNITURE	32 34 35 37 38	935		CE		00443			OL**
	34 35 37 38	935		CE		00941			DS**
CUSTOMER ACCOUNTING	32	935		CE		00941			OL**
	32 34 35 37 38	935		CE		04941			DS**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	935		CE		04941			OL**
		935		CE		07300			DS**
		935		CE		07300			COS*
	32 34 35 37 38	935		CE		07300			DD**
	32 34 35 37 38	935		CE		07300			OL**
MATERIALS MANAGEMENT	32 34 35 37	935		CE		07300			7620
		935		CE		07310			DS**
		935		CE		07310			COS*
		935		CE		07310			DD**
PBX OPERATIONS (G.O.) ONLY	32 34 35 37 38	935		CE		07310			OL**
	32 34 35 37	935		CE		07326			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
						07326			COS*
						07326			DD**
	32 34 35 37 38					07326			OL**
OFFICE MACHINE MAINTENANCE AGREEMEN	32 34 35 37 38					07326			7590
	32 34 35 37					07341			DS**
						07341			COS*
						07341			DD**
	32 34 35 37 38					07341			OL**
COMMUNICATIONS	32 34 35 37 38					07341			7540
	32 34 35 37					07600			DS**
						07600			COS*
						07600			DD**
	32 34 35 37 38					07600			OL**
=====									
937 CONSOL									
CONSO PISCC 182-0101S	34				937	0101			
CONSO PISCC S	34				937	0106			
CONSO PISCC S	34				937	0108			
CONSO PISCC S	34				937	0111			
PISCC BEGAN BALANCE S	34				937	1101			
CON PISCC ACCRUL BALS	34				937	1111			
PC RETAINAGE REVENUES	32				937	1732			
PC RETAINAGE REVENUES	34				937	1734			
PC RETAINAGE REVENUES		35			937	1735			
PC RETAINAGE REVENUES			37		937	1737			
PC RETAINAGE REVENUES				38	937	1738			
CONSO ENVIRONMENTAL BALANCE 1823400	32 34				937	2108			
CONSO ENVIRONMENTAL AMORTIZATION	32 34				937	2111			
CONSO ENVIRONMENTAL BALANCE	32				937	2182			
CONSO ENVIRONMENTAL WORKORDER					937	2186			
ENVIRONMENTAL ACCRUAL BEGIN BALANCE	32 34				937	3108			
ENVIRONMENTAL AMORTIZATION BEGI BAL	32 34				937	3111			
ENVIRONMENTAL DEFERRED BEGIN BAL	32 34				937	3182			
PC RETAINAGE EXPENSE	32				937	9632			
PC RETAINAGE EXPENSE		34			937	9634			
PC RETAINAGE EXPENSE			35		937	9635			
PC RETAINAGE EXPENSE				37	937	9637			
PC RETAINAGE EXPENSE				38	937	9638			
=====									
940 RESIDENTIAL SAL									
RESIDENTIAL SALESMCF									
COMMERCIAL NON-JURISDICTIONAL SALE				38	940	0001			30041
PRICE PROTECTION SERVICE				37	940	0001			30042
RESIDENTIAL HEATING	32 34 35 37 38				940	0001			90080
RESIDENTIAL OTHER	32 34 35 37 38				940	0001			90090

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====								
941 COMMERCIAL SALE								
COMMERCIAL SALES MCF								
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	941	0011			30041		
PRICE PROTECTION SERVICE	37	941	0011			30042		
COMMERCIAL HEATING	32 34 35 37 38	941	0011			90100		
COMMERCIAL OTHER	32 34 35 37 38	941	0011			90110		
CNG SALES	32 34 35 37 38	941	0011			90120		
INDUSTRIAL SALES MCF	32 34 35 37 38	941	0021					
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	941	0021			30041		
INDUSTRIAL SALES - GAS	32 34 35 37 38	941	0021			90270		
IS - ELECTRIC POWER GENERATION	32 34 35 37 38	941	0021			90280		
OTHER SALES MCF	32 34 35 37 38	941	0031					
COMMERCIAL NSS MCF								
COMMERCIAL OTHER	32 34 35 37 38	941	4011			90110		
INDUSTRIAL NSS MCF								
INDUSTRIAL SALES - GAS	32 34 35 37 38	941	4021			90270		
=====								
943 PUBLIC UTILITY								
PUBLIC UTILITY SALES MCF	32 34	943	2100					
=====								
944 UNBILLED								
UNBILLED RESIDENTIAL MCF								
UNBILLED RESIDENTIAL	32 34 35 37 38	944	4001			90130		
UNBILLED REVERSAL	32 34 35 37 38	944	4001			90140		
UNBILLED COMMERCIAL MCF								
COMMERCIAL UNBILLED GTS-VOL BASE	32 34 35 37 38	944	4011			30610		
COM UNB GTS-VOL BASE-REVERSAL	32 34 35 37 38	944	4011			30620		
UNBILLED COMMERCIAL	32 34 35 37 38	944	4011			90150		
UNBILLED REVERSAL	32 34 35 37 38	944	4011			90160		
UNBILLED INDUSTRIAL	32 34 35 37 38	944	4011			90170		
UNBILLED INDUSTRIAL								
INDUSTRIAL UNBILLED GTS VOLUME BASE	32 34 35 37 38	944	4021			30630		
IND UNB GTS-VOLUME BASE-REVERSAL	32 34 35 37 38	944	4021			30640		
UNBILLED INDUSTRIAL	32 34 35 37 38	944	4021			90170		
UNBILLED REVERSAL	32 34 35 37 38	944	4021			90180		
=====								
948 CONSOL								
BAD USE 9481100	32 34 35 37 38	948	1000					
PC TCO RECEIVED VOLUMES	32 34 35 37 38	948	1051					
PC RECEIVED VOLUMES	32 34 35 37 38	948	1100					
PC NON-APPALACHIAN	32 34 35 37 38	948	1451					
PC TARIFF REVERSAL	32 34 35 37 38	948	1500					
PC TRANSPORTATION OF GAS	32 34 35 37 38	948	3000					
=====								
949 COMM GTS UNBLD								
MCF - COMMERCIAL GTS UNBILLED								
COMMERCIAL UNBILLED GTS-VOL BASE	34 35 37 38	949	2101			30610		
COM UNBILLED CH VOL BASE	32 34 35 37 38	949	2101			30611		
COM UNB GTS-VOL BASE-REVERSAL	34 35 37 38	949	2101			30620		



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PC 1977 STORAGE	37	964	1077						
PC 1985 STORAGE	37	964	1085						
PC 1986 STORAGE	37	964	1086						
PC 1987 STORAGE	37	964	1087						
PC 1988 STORAGE	32 34 35 37 38	964	1088						
PC 1989 STORAGE	32 34 35 37 38	964	1089						
PC 1991 STORAGE	32 34 35 37 38	964	1091						
PC 1992 STORAGE	32 34 35 37 38	964	1092						
PC 1993 STORAGE	32 34 35 37 38	964	1093						
PC 1994 STORAGE	32 34 35 37 38	964	1094						
PC 1995 STORAGE	32 34 35 37 38	964	1095						
PC 1996 STORAGE	32 34 35 37 38	964	1096						
PC 1997 STORAGE	32 34 35 37 38	964	1097						
PC 1998 STORAGE	32 34 35 37 38	964	1098						
PC 1999 STORAGE	32 34 35 37 38	964	1099						
GAS STORED UNDERGROUND	32 34 35 37 38	964	12YY						
PC 1998 STORAGE	32 34 35 37 38	964	2098						
=====									
965 RESIDENTIAL CUS									
RESIDENTIAL CUSTOMERS									
COMMERCIAL NON-JURISDICTIONAL SALE	38	965	0100			30041			
PRICE PROTECTION SERVICE	37	965	0100			30042			
RESIDENTIAL HEATING	32 34 35 37 38	965	0100			90010			
RESIDENTIAL OTHER	32 34 35 37 38	965	0100			90020			
COMMERCIAL CUSTOMERS									
COMMERCIAL NON-JURISDICTIONAL SALE	38	965	0200			30041			
PRICE PROTECTION SERVICE	37	965	0200			30042			
COMMERCIAL HEATING	32 34 35 37 38	965	0200			90030			
COMMERCIAL OTHER	32 34 35 37 38	965	0200			90040			
CNG CUSTOMERS	32 34 35 37 38	965	0200			90050			
INDUSTRIAL CUSTOMERS	32 34 35 37 38	965	0300						
COMMERCIAL NON-JURISDICTIONAL SALE	38	965	0300			30041			
PUBLIC UTILITY CUSTOMERS	32 34	965	0400						
OTHER CUSTOMERS	32 34 35 37 38	965	0500						
SELF HELP CUSTOMER COMMERCIAL	34	965	1000						
	32 34 35 37	965	1000			30041			
SELF HELP CUSTOMER, COMMERCIAL	32 34 35 37 38	965	1000			90062			
COMMERCIAL CHOICE	32	965	1000			91062			DS**
	32 34 35 37 38	965	1000			91062			
	32	965	1000			91062			DD**
	32	965	1000			91062			OL**
BUILDERS COMMERC. CHOICE CUST.COUNT	34	965	1000			92062			
SELF HELP CUSTOMER INDUSTRIAL									
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37	965	1100			30041			
SELF HELP CUSTOMER, INDUSTRIAL	32 34 35 37 38	965	1100			90063			
INDUSTRIAL CHOICE	32	965	1100			91063			DS**
	32 34 35 37 38	965	1100			91063			
	32	965	1100			91063			DD**
	32	965	1100			91063			OL**
BUILDERS INDUST. CHOICE CUST.COUNT	34	965	1100			92063			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
SELF HELP CUSTOMER RESIDENTIAL	32		965	1300		90061			DS**
SELF HELP CUSTOMER - RESIDENTIAL	32 34 35 37 38		965	1300		90061			
	32		965	1300		90061			DD**
	32		965	1300		90061			OL**
BUILDERS RESIDENT CHOICE CUST.COUNT	34		965	1300		92061			
SELF HELP CUSTOMER OTHER	34		965	1400					
GMB LARGE COMM'L INDUSTRIAL	32 34 35 37 38		965	2000					
TCO TRANSPORTATION CUSTOMERS	37		965	3100					
966 CONSOL	=====								
PC FULL TIME	32 34 35 37 38		966	0001					
PC PART TIME	32 34 35 37 38		966	0002					
PC TEMPORARY	32 34 35 37 38		966	0008					
PC BUDGET PAYROLL	32 34 35 37 38		966	1000					
967 DEGREE DAYS	=====								
DEGREE DAYS BILLING PERIOD	32 34 35 37 38		967	1030					
CDC DEGREE DAYS BILLING PERIOD	34		967	1050					
CDC DEGREE DAYS BILLING PERIOD	34		967	1051					
DEGREE DAYS CALENDAR PERIOD	32 34 35 37 38		967	2030					
CDC DEGREE DAYS CALANDER PERIOD	34		967	2050					
CDC DEGREE DAYS CALANDER PERIOD	34		967	2051					
RESIDENTIAL WEATHER DTH	32 34 35 37 38		967	5000					
COMMERCIAL WEATHER DTH	32 34 35 37 38		967	5001					
INDUSTRIAL WEATHER DTH	32 34 35 37 38		967	5002					
968 COMPANY USE	=====								
COMPANY USE	32 34 35 37 38		968	1100					
LOCN GAS VOLUMES	34		968	1100		90190			
GAS LOST/MUNICIPAL USE									
GAS LOST / MUNICIPAL USE	32 34 35 37 38		968	1200		90192			
GAS LOST/STORAGE									
SE									
GAS LOST / STORAGE	37		968	1300	CE	90193			
969 CONSOL	=====								
PC AGA REPORT	35		969	****					
970 CONSOL	=====								
PC PLANT INFO	32 34 35 37 38		970	****					
973 HRIS PROJECT	=====								
HRIS PROJECT	32 34 35 37 38		973	2000					
HRIS PROJECT	32 34 35 37 38		973	2001					
HRIS PROJECT	35 38		973	2002					

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
HRIS PROJECT		35 38	973	2003						
EMPLOYEE BENEFIT MAT		35 38	973	2004						
FEDERAL TAX CHANGES IN ACCOUNTING	32	35 38	973	2005						
FEDERAL TAX UTILITY OPERATING INCOM	32	35 38	973	2006						
=====										
975 CONSOL										
PC CASH	32	34 35 37 38	975	****						
INT REC/PAID RELATED TO CH 11-1/C	32	34 35 37 38	975	31AA						
***BAD GENAUX***	32	34 35 37 38	975	32AA						
***BAD GENAUX***	32	34 35 37 38	975	33AA						
***BAD GENAUX***	32	34 35 37 38	975	35AA						
=====										
979 LPG MCF										
LPG MCF	32		979	0100						
	32		979	0100	CE					
		34	979	0100						
		34	979	0100	CE					
		35	979	0100						
		35	979	0100	CE					
		37	979	0100						
		37	979	0100	CE					
		38	979	0100						
		38	979	0100	CE					
=====										
981 FIELD LINE PRCH										
NON-AFFILIATE PRODUCER PURCHASES										
LOCAL PURCHASES	32	34 35 37 38	981	8200	CE		82000		P****	
***BAD GENAUX***										
AFFILIATE PURCHASES	32		981	93AA	CE		84000		P****	
=====										
983 N/G TRANS PURCH										
OFS PRODUCER PURCHASES - FLOWING										
FLOWING SUPPLIES	32	34 35 37 38	983	6100	CE		81000			
OFS PRODUCER PURCHASES - SHORT TERM										
NON-LOCAL PURCHASES	32	34 35 37 38	983	6300	CE		83000			
OFS PRODUCER PURCHASES - LONG TERM	32	34 35 37 38	983	6400	CE		83000			
OFS AFFILIATE PURCHASES										
AFFILIATE PURCHASES	32	34 35 37 38	983	70AA	CE		84000			
OFS PURCHASES/SYSTEM SUPPLY-CREDIT										
FLOWING SUPPLIES	32	34 35 37 38	983	8100	CE		81000		SA****	
NON-AFFILIATE PRODUCER PURCHASES										
LOCAL PURCHASES	32	34 35 37 38	983	8200	CE		82000		P****	
		34	983	8200	CE		82000		SA****	
NON-AFFILIATE S T PRODUCER PURCHASE										
NON-LOCAL PURCHASES	32	34 35 37 38	983	8300	CE		83000		AG****	
	32	34 35 37 38	983	8300	CE		83000		AG****	
	32	34 37 38	983	8300	CE		83000		SA****	



ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OFS CITY GATE PURCHASES-SHORT TERM NON-LOCAL PURCHASES	32 34 35 37 38	984	6300	CE		83000			
OFS CITY GATE PURCHASES-LONG TERM	32 34 35 37 38	984	6400	CE		83000			
OFS CITY GATE AFFILIATE PURCHASES AFFILIATE PURCHASES	32 34 35 37 38	984	70AA	CE		84000			
OFS CG PURCHASES/SYSTEM SPLY-CREDIT FLOWING SUPPLIES	32 34 35 37 38	984	8100	CE		81000	SA*****		
CITY GATE PURCHASE LOCAL NON-AFFIL LOCAL PURCHASES	32 34 35 37 38	984	8200	CE		82000	P*****		
NON-AFF S/T CITY GATE PURCHASES NON-LOCAL PURCHASES	32 34 35 37 38 38	984 8300	CE			83000			
		984 8300	CE			83000	SA*****		DTH*
		984 8400	CE			83000			
NON-AFF L/T CITY GATE PURCHASES AFFILIATE GAS PURCHASE	32 34 37 38	984	90AA	CE		84000			
AFFILIATE PURCHASES	32 34 35 37 38	984	93AA	CE		84000	P*****		
****BAD GENAUX****	32								
=====									
985 OTHER GAS PURCH NON-AFFILIATE PROPANE PURCHASES PROPANE	32 34 35 37 38	985	2000	CE		85000			
AFFILIATE PIPELINE EXPENSE	32 34 35 37 38	985	92AA	CE		85000			
=====									
986 EXCHANGE GAS NON-AFFILIATE IMBALANCES PIPELINE CODE	32 34 35 37 38	986	3000	CE		P*****			
ASSET MGR-EXCHANGE-VOL MCF	34 38	986	3001	CE					
NET EXCHANGE GAS STREAMED	32 34 35 37 38	986	4004	CE		P*****			
PC DELIVERED TRANSPORTATION	32	986	9132						
PC DELIVERED TRANSPORTATION	34	986	9134						
PC DELIVERED TRANSPORTATION	35	986	9135						
PC DELIVERED TRANSPORTATION	37	986	9137						
PC DELIVERED TRANSPORTATION	38	986	9138						
PC RECEIVED TRANSPORTATION	32	986	9232						
PC RECEIVED TRANSPORTATION	34	986	9234						
PC RECEIVED TRANSPORTATION	35	986	9235						
PC RECEIVED TRANSPORTATION	37	986	9237						
PC RECEIVED TRANSPORTATION	38	986	9238						
PC RECEIVED TRANSPORTATION	32 34 35 37 38	986	9400						
PC DELIVERED TRANSPORTATION	32 34 35 37 38	986	9450						
AFFILIATE IMBALANCES	32 34 35 37 38	986	96AA	CE		P*****			
OFF SYSTEM SALES - BILLED	38	986	96AA	CE		30480	IN*****		
=====									
987 CONSOL PC EXCHANGE REVERSAL	32 34 35 37 38	987	0000						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PC RETAINAGE REVENUES	32								
PC RETAINAGE REVENUES	34								
PC RETAINAGE REVENUES	35								
PC RETAINAGE REVENUES	37								
PC RETAINAGE REVENUES	38								
PC RETAINAGE EXPENSE	32								
PC RETAINAGE EXPENSE	34								
PC RETAINAGE EXPENSE	35								
PC RETAINAGE EXPENSE	37								
PC RETAINAGE EXPENSE	38								
=====									
988 STORAGE DEBIT									
GAS WITHDRAWN FROM STORAGE - DEBIT									
PIPELINE CODE	32 34 35 37 38								P*****
GAS DELIVERED TO STORAGE - CREDIT	32 34 35 37 38								P*****
NSS GAS WITHDRAWN FROM STORAGE	32 34 35 37 38								
NSS GAS DELIVERED TO STORAGE	32 34 35 37 38								
	37								P*****
=====									
989 CONSOL									
PC UNACCOUNTED FOR	32 34 35 37 38								
=====									
990 FUEL & SHRINKAG									
MCF - FUEL AND SHRINKAGE ADJUSTMENT	32 34 35 37 38								
PC GROSS PAYROLL	32 34 35 37 38								
PC TRANSFERS	32 34 35 37 38								
PC TRANSFERS	32 34 35 37 38								
HYPERION MISCELLANEOUS MAPPING	32 34 35 37 38								
HYPERION MISCELLANEOUS MAPPING	32 34 35 37 38								
HYPERION MISCELLANEOUS MAPPING	32 34 35 37 38								
WORKERS COMP	32 34 35 37 38								
PC MISCELLANEOUS	32 34 35 37 38								
=====									
995 AFF OFF SYSTEM									
AFFILIATED OFF SYSTEM SALES - MCF									
OFF SYSTEM SALES - BILLED	32 34 35 37 38								IN*****
CHOICE/SSO GAS SUPPLY SALES	34								IN*****
OFF SYSTEM SALES BILLED MCF									
OFF SYSTEM SALES - BILLED	32 34 35 37 38								IN*****
OFF SYSTEM SALES - REFUNDED	34								IN*****
CHOICE/SSO GAS SUPPLY SALES	34								IN*****
=====									
996 CONSOL									
PC PLUGS	32 34 35 37 38								
=====									
997 CONSOL									
PC BUDGET PLANT	32 34 35 37 38								

\*\*\* END OF LISTING \*\*\*