

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE PETITION OF BLUEGRASS GAS SALES, INC.)	
FOR APPROVAL OF A CERTIFICATE OF CONVENIENCE)	
AND NECESSITY TO CONSTRUCT FACILITIES,)	CASE NO.
APPROVAL OF FINANCING, APPROVAL OF INITIAL)	94-433
RATES AND OPERATION OF A NATURAL GAS)	
DISTRIBUTION SYSTEM)	

O R D E R

IT IS ORDERED that Bluegrass Gas Sales, Inc. ("Bluegrass") shall file the original and 10 copies of the following information with the Commission, with a copy to all parties of record within 20 days from the date of this Order. Bluegrass shall furnish with each response the name of the witness who will be available to respond to questions concerning each item of information requested should a public hearing be scheduled.

1. Refer to Item 6 of the application. Provide copies of documentation which support the stipulation of easements along the proposed rights-of-way of the mainline.

2. Refer to Exhibit 2. Provide a breakdown of the cost of construction of the proposed Bluegrass Distribution System.

3. Provide the name and experience, in the construction of gas pipelines, of the successful bidder, and a copy of the signed contract between Bluegrass and the construction contractor.

4. Provide pipe specifications, schedule, material, wall thickness, and diameter as provided by the manufacturer.

5. What type of odorizer and odorizing equipment are going to be installed for the Bluegrass Distribution System? Provide the properties of odorant and odorizing rates when available.

6. What type of gas meters and regulators are going to be installed for Bluegrass customers?

7. Provide support for selection of 300 Mcfd as a peak demand.

8. Provide the proposed construction schedule.

9. Provide the following information regarding the existing distribution system:

a. Location.

b. Length, type and age of the lines; type and age of meters and regulators.

c. Estimated cost of the system.

d. Records of pressure tests.

10. Provide the name, location and production history of each local well which will supply gas to the proposed distribution system.

11. Provide financial statements prepared in accordance with the Uniform System of Accounts for gas utilities in the same detail as required in the Annual Report form. A copy of the report form is provided as Exhibit 1 to this Order.

12. Provide copies of all supporting documentation for Bluegrass's sales projections. The documentation should include a copy of any customer surveys performed by Bluegrass as well as a compilation of the survey results.

13. Provide copies of any analysis performed by Bluegrass to support the \$25.00 per customer, per year management fee. Include with this response any cost-benefit analysis performed by Bluegrass that supports the use of a management contract with a third party in lieu of employing staff.

14. Provide copies of any insurance quotes used by Bluegrass in estimating its insurance cost. If quotes have not been obtained, obtain and forward them to the Commission.

15. Does the proposed insurance policy cover only the utility or are other assets, such as the transportation pipeline owned by Natural Gas of Kentucky, Inc. ("Natural Gas"), also covered under the policy?

16. In its application, Bluegrass states that it will rent office space from Mammoth Petroleum Company ("Mammoth") and utilize Mammoth's staff as its management. In light of this:

a. Describe the nature of the relationship between Mammoth and Bluegrass specifically identifying the nature and extent of any common ownership.

b. Describe the nature of the relationship between Natural Gas and Bluegrass specifically identifying the nature and extent of any common ownership.

c. State whether Natural Gas, Bluegrass, and Mammoth will share office space and employees.

d. Provide copies of all procedures Bluegrass has established to ensure that its records and operations are separate and

distinct from that of any company with which Bluegrass shares staff or assets.

e. Provide copies of all procedures Bluegrass has established to ensure fair pricing of services between itself and any company with which Bluegrass shares staff or assets.

17. Refer to Exhibit 2 of the application. Provide the basis for each of the following expenses reported in the projected statement of operations:

- a. rent
- b. utilities
- c. telephone
- d. office expense
- e. professional services
- f. repairs and maintenance
- g. truck expense
- h. advertising
- i. bad debts
- j. taxes and licenses
- k. depreciation
- l. amortization

Include with this response copies of any agreements, quotes, internal analysis, or other documentation to support the proposed level of expense.

18. Refer to Note E of the Summary of Significant Projection Assumptions and Accounting Policies. Justify recording year-end

accounts payable in an amount equal to one-twelfth of the cost of sales.

19. Provide any correspondence or other documentation available concerning the proposed \$147,500 construction loan. Include all terms and conditions and state who is providing the loan funds.

20. Provide copies of any loan documents Bluegrass has to support the level of interest expense projected on the income statement. Include an amortization schedule for the loan generating the interest expense.

21. Refer to Note H of the Summary of Significant Projection Assumptions and Accounting Policies. Justify the recording of year-end accounts receivable at an amount equal to one-twelfth of yearly sales.

22. Provide copies of all documentation for the \$8,000 in organizational costs recorded on the Balance Sheet included in Exhibit 2. Include all assumptions relied upon in arriving at the level of these costs and the proposed amortization period.

23. Reconcile the \$8,000 in Organizational Cost as shown on the Balance Sheet with the \$10,000 in Organizational Costs included on the Cash Flow Statement included in the same exhibit.

24. Provide an analysis of the rate of return on rate base and on capital for each year for which Bluegrass has provided a financial projection. Include all supporting workpapers, assumptions, and other documentation to support the projected returns.

25. Provide copies of any existing management contracts to which Bluegrass is a party.

26. What experience does the management of Bluegrass have in operating local distribution companies?

27. Refer to Exhibit 2, Summary of Significant Projection Assumptions and Accounting Policies, Notes B and C.

a. How were the customer number estimates derived?

b. How was the \$3.25 per Mcf gas cost estimate derived?

c. Identify the suppliers and the associated volumes expected to be purchased from each referenced in Note C.

d. Is the Gas Transportation Rate expected to be \$2.25 or \$2.35 per Mcf?

28. Has Bluegrass attempted to obtain a tariffed transportation rate from Natural Gas?

29. Describe Bluegrass's efforts to obtain a reasonable delivered gas cost for its customers.

Done at Frankfort, Kentucky, this 22nd day of February, 1995.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:


Executive Director

CLASS C AND D NATURAL GAS COMPANIES

ANNUAL REPORT

OF

(NAME OF RESPONDENT)

(ADDRESS)

TO THE

PUBLIC SERVICE COMMISSION OF KENTUCKY

730 SCHENKEL LANE
P.O. BOX 615
FRANKFORT, KENTUCKY 40602

FOR THE YEAR ENDED DECEMBER 31,

PUBLIC SERVICE COMMISSION OF KENTUCKY
PRINCIPAL PAYMENT AND INTEREST INFORMATION
FOR THE YEAR ENDING DECEMBER 31, 19____

1. Amount of Principal Payment during calendar year \$_____
2. Is Principal current? (Yes)_____ (No)_____
3. Is Interest current? (Yes)_____ (No)_____
4. Has all long-term debt been approved by the Public Service Commission?
(Yes)_____ (No)_____ PSC Case No. _____

SERVICES PERFORMED BY
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Are the financial statements examined by a Certified Public Accountant? (Yes)_____ (No)_____

If yes, which service is performed?

Audit _____

Compilation _____

Review _____

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

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

PAGE NO.	LINE NO.		PAGE NO.	LINE NO.	YES	NO	IF NO, EXPLAIN WHY
2	4	agrees with	4	12			
2	6	agrees with	4	15			
2	7	agrees with	4	16			
4	15	agrees with	4	33			
4	1	agrees with	5	42			
4	15	agrees with	6	25			
3	4 & 5	agrees with	6	Capital Stock			
3	20	agrees with	7	Long-Term Debt Total (d)			
3	24 + 26	agrees with	7	Notes Payable Total (e)			
3	30	agrees with	7	Int. Accrued Total (e)			
3	31	agrees with	8	-			
3	10	agrees with	8	Acct. 216 Bal. End of Yr.(b)			

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

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

GENERAL INFORMATION

1. Give the location, including street & number and telephone number & area code of the principal office in Kentucky. _____

2. Name, title, address and telephone number with area code of the person to be contacted concerning this report. _____

3. Name and title of officer having custody of the books of account, address of office and telephone number with area code where the books of account are kept. _____

4. Name of State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. _____

5. If the respondent controls or is controlled by any other corporation, business trust, or similar organization, give a concise explanation of the manner and extent of control. _____

6. Give the names and addresses of the ten major stockholders of the respondent and the voting powers of each at the end of the year. _____

7. Give the number of full-time and part-time employees: _____

8. Name of City, Town, Community and County in which you furnish gas service and the number of customers in each. _____

PRINCIPAL OFFICERS

Line No.	Title	Name of Officer or Director	Principal Business Address	Annual Salary and/or Fee
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

BALANCE SHEET

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

BALANCE SHEET

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

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

Line No.	Acct. No.	Item	Amount
GAS UTILITY PLANT			
1	101	Gas Plant In Service-Classified(from Pg. 5, line 42)	
2	102	Gas Plant Purchased or Sold	
3	103	Gas Plant in Process of Reclassification	
4	108	Completed Construction Not Classified	
5		Total	
6	104	Gas Plant Leased to Others	
7	105	Gas Plant Held for Future Use	
8	107	Construction Work in Progress-Gas	
9	114	Gas Plant Acquisition Adjustments	
10	118	Other Gas Plant Adjustments	
11			
12		Total Utility Plant(fwd, to Pg. 2, line 4)	
13		Less:	
14	110	Accum. Prov. for Depreciation, Depletion and	
15		Amort. of Gas Utility Plant(fwd, to pg. 2, line 6)	
16		Net Utility Plant(fwd, to pg. 2, line 7)	
17			

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

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

NOTES TO BALANCE SHEET

This space is provided for important notes regarding the balance sheet

GAS UTILITY PLANT IN SERVICE

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

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

5

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Average No. Customers (b)	MCF Of Nat. Gas Sold (c)	Amount (d)
1				
2	OPERATING REVENUES			
3	Residential Sales(480)			
4	Commercial and Industrial Sales(481)			
5	Interdepartmental Sales(484)			
6	Total Sales to Ultimate Consumers			
7	Sales for Resale(483)			
8				
9	Total Gas Service Revenues			
10				
11	OTHER OPERATING REVENUES			
12	Forfeited Discounts(487)			
13	Miscellaneous Service Revenues(488)			
14	Revenues From Transportation of Gas of Others(489)			
15	Revenues From Natural Gas Processed by Others(491)			
16	Rent From Gas Property(493)			
17	Other Gas Revenues(495)			
18	Total Other Operating Revenues			
19	Total Gas Operating Revenues			
20				
21	OPERATING EXPENSES			
22	Total Gas Operation & Maint. Expenses(from pg. 11. line 31)			
23	Depreciation and Depletion Expense(403)			
24	Amortization Expense(404-407)(from pg. 12)			
25	Taxes Other Than Income Taxes(408.1)(from pg. 12)			
26	Total Income Taxes-Utility Operations(from pg. 12)			
27	Total Gas Operating Expenses			
28	Net Operating Income			
29				
30	OTHER INCOME			
31	Nonutility Income(415-418)			
32	Interest and Dividend Income(419)			
33	Miscellaneous Nonoperating Income(421)			
34	Other Accounts(Specify Acct. No. & Title):			
35				
36				
37	Total Other Income			
38				
39	OTHER DEDUCTIONS			
40	Interest on Long-Term Debt(427)			
41	Amort. of Debt Discount and Expense(428)			
42	Nonutility Deductions(426.1 - 426.5)			
43	Other Interest Expense(431)			
44	Total Income Taxes-Nonutility Operations(From Pg.12)			
45	Other Accounts(Specify Acct. No. & Title):			
46				
47				
48	Taxes Other Than Income Taxes(408.2)(from pg. 12)			
49	Total Other Deductions			
50	NET INCOME			

GAS OPERATION AND MAINTENANCE EXPENSES

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

GAS OPERATION AND MAINTENANCE EXPENSES(Con't.)

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

TAXES OTHER THAN INCOME TAXES(408)

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

Line No.	Item (a)	Amount (b)
1	Payroll Taxes	
2	Public Service Commission Assessment	
3	Other(Specify):	
4		
5		
6		
7		
8		
9		
10		
11	TOTAL (Same as pg. 9, lines 25 & 48)	

OPERATING AND NON-OPERATING INCOME TAXES

Acct. No. (a)	Account (b)	Amount (c)
409.1	Income Taxes-Federal	
409.1	Income Taxes-State	
409.1	Income Taxes-Other	
410.1	Provision For Deferred Income Taxes	
411.1	Provision For Deferred Income Taxes-Credit	
411.4	Investment Tax Credit Adjustment-Net	
	Total Income Taxes-Utility Operat. Income(to pg 9, line 26)	
409.2	Income Taxes-Federal	
409.2	Income Taxes-State	
409.2	Income Taxes-Other	
410.2	Provision For Deferred Income Taxes	
411.2	Provision For Deferred Income Taxes-Credit	
411.5	Investment Tax Credit Adjustment-Net	
	Total Income Taxes-Nonutility Op. Income(to pg 9, line 44)	

AMORTIZATION EXPENSE

Acct. No. (a)	Account (b)	Amount (c)
404	Amortization of Limited-Term Gas Plant	
405	Amortization of Other Gas Plant	
406	Amortization of Gas Plant Acquisition Adjustments	
407.1	Amortization of Property Losses	
407.2	Amortization of Conversion Expenses	
	Total Amortization Expense(Same as pg. 9, line 24)	

SALES FOR RESALE-NATURAL GAS(Account #483)

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

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

GAS ACCOUNT - NATURAL GAS

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

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

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

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

OATH

State of _____)
County of _____) ss:

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

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

and that the foregoing report is true to the best of his knowledge and belief, and that it covers the period from January 1, 19_____, to December 31, 19_____.

(Signature of affiant)

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

Notary Public, County of _____
My Commission expires _____, 19_____.

(SEAL)