

May 1, 2009

Mr. Jeff DeRouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

RECEIVED

MAY 01 2009


**PUBLIC SERVICE
COMMISSION**

Re: Columbia Gas of Kentucky, Inc.
General Rates Case No. 2009 - 00141

Dear Mr. DeRouen:

Pursuant to its Notice of Intent dated April 1, 2009, Columbia Gas of Kentucky, Inc. ("Columbia") hereby submits and original and ten (10) copies of its Application for an adjustment in rates utilizing an historic test year.

Very truly yours,


Stephen B. Seiple
Assistant General Counsel

Enclosures

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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MAY 01 2009

**PUBLIC SERVICE
COMMISSION**

In the matter of adjustment of rates of Columbia)
Gas of Kentucky, Inc.) Case No. 2009-00141

**STATEMENT AND NOTICE
OF COLUMBIA GAS OF KENTUCKY, INC.**

Columbia Gas of Kentucky, Inc. ("Columbia") informs the Commission that it is engaged in the business of furnishing natural gas services to the public in certain counties in the Commonwealth of Kentucky, pursuant to authority granted by the Commission, and does hereby propose to adjust its rates effective the thirty first day of May, 2009, in conformity with this Statement and Notice and the attached schedules. Columbia respectfully states:

(A) Columbia is a corporation organized and existing under the laws of the Commonwealth of Kentucky. Columbia's full name is Columbia Gas of Kentucky, Inc. Its corporate headquarters and principal Kentucky office are located at 2001 Mercer Road, Lexington, Kentucky, 40511-1018, and its mailing address is P.O. Box 14241, Lexington, KY 40512-4241. Columbia is engaged in the distribution and sale of natural gas, as well as the transportation of customer-owned volumes of gas, in the following Kentucky communities: Ashland, Bellefonte, Catlettsburg, Coal Run, Cynthiana, Flatwoods, Foster, Frankfort, Fullerton, Georgetown, Germantown, Greenup, Hindman, Inez, Irvine, Lexington, Louisa, Maysville, Midway, Mt. Sterling, Paris, Raceland, Ravenna, Russell, South Shore, South Williamson, Versailles, Warfield, Winchester, and Worthington. Columbia also serves rural communities and areas in the following Kentucky counties: Bath, Bourbon, Boyd, Bracken, Carter, Clark, Clay, Estill, Fayette, Floyd, Franklin, Greenup, Harrison, Jessa-

mine, Johnson, Knott, Lawrence, Lee, Letcher, Lewis, Madison, Martin, Mason, Menifee, Montgomery, Morgan, Nicholas, Owsley, Pendleton, Pike, Robertson, Scott, and Woodford.

(B) Columbia's last application to adjust rates was filed on February 1, 2007 in Case No. 2007-00008, which was resolved by a settlement agreement adopted by the Commission in an Order dated August 29, 2007. That case (Case No. 2007-0008) resulted in a \$7,250,000 increase in Columbia's annual operating revenues, and utilized the twelve months ending September 30, 2006 as the test period. The instant case will utilize the twelve months ending December 31, 2008 as the test period. During the two years between the two test periods, Columbia has added approximately 1,120 new customers while losing approximately 3,005 customers. Since Columbia's last rate case Columbia has incurred more than \$22 million in capital expenditures, both to provide service to its new customers and to maintain its existing distribution facilities in good operating condition. The proposed rate adjustment is necessary to enable Columbia to continue providing reasonable and adequate service to its customers, and to afford Columbia a reasonable opportunity to earn a fair return on its investment in property which is used to provide that service.

(C) As authorized by KRS § 278.192(1), and for the purpose of justifying the rates proposed herein, Columbia has utilized a historic test period consisting of the twelve months ending December 31, 2008.

(D) Columbia's annual reports, including the annual report for 2008, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1).

(E) Columbia hereby gives notice to the Public Service Commission of the adjustment of its rates as set forth in Schedule M in the total amount of \$11,565,730 on an annual basis, to become effective with service rendered on and after May 31, 2009. The percentage of increase will approximate 7.03% to Columbia. The estimated amount of increase per customer class is as follows:

Residential	\$9,927,944	9.93%
Commercial	\$1,160,537	2.06%
Industrial	\$57,300	0.78%
Wholesale	\$9,084	4.30%
Other	\$410,865	60.08%

Schedule M contains a comparison of the existing and proposed rates.

(F) That Columbia is a corporation, and a certified copy of Columbia's articles of incorporation was filed with the Commission in Case No. 2000-129.

(G) A certificate of good standing issued by the Office of the Secretary of State on April 6, 2009 is found at Tab No. 5 of the filing requirements.

(H) Columbia conducts business only under its real name: Columbia Gas of Kentucky, Inc. As a result, no certificate of assumed name is required pursuant to KRS § 365.015.

(I) The aggregate total revenue from Columbia's non-regulated incidental activities does not exceed the lesser of 2% of Columbia's total revenues or \$1 million annually, therefore, Columbia is not required to submit a cost allocation manual with this filing, pursuant to KRS §§ 278.2203 and 278.2205.

(J) Columbia will comply with 807 KAR 5:011, Section 8(2) and 807 KAR 5:001, Section 10(3) and (4), by delivering to newspapers of general circulation in its service area, a copy of the Notice identified as Tab No. 11 in the filing requirements, for publication once a week for three consecutive weeks in a prominent manner, the first of said publications to be made within seven (7) days of May 1, 2009.

(K) Columbia has filed with the Public Service Commission a written notice of its intention to file this rate application. The notice stated that the application would be supported by a historic test period, and was filed with the Commission on April 1, 2009, at which time a copy was served upon the Utility Intervention and Rate Division of the Attorney General's office, as required by 807 KAR § 5:001, Section 10(2). A copy of that notice is identified as Tab No. 10 in the filing requirements.

(L) As required by 807 KAR § 5:001, Section 10(4)(f), Columbia will post a copy of the notice contained in Tab No. 11 of the filing requirements at its place of business on May 1, 2009, and it will remain posted until the Commission has finally determined Columbia's rates.

(M) This filing consists of the following eight volumes:

<u>Volume No.</u>	<u>Description</u>
1-5	Filing Requirements
6	Schedules A through N
7	Testimony
8	Workpapers

(N) Columbia proposes to implement the following programs and policy changes in conjunction with an adjustment to rates, all of which are more fully explained in the testimony that is part of this application:

1. An Accelerated Mains Replacement Program cost recovery mechanism to recover over a period of thirty years the costs to accelerate the replacement of approximately 525 miles of cathodically protected and unprotected bare steel, cathodically unprotected and ineffectively coated steel and cast iron mains that are continuously subjected to corrosion, ground movement, and other external forces. Additionally, cost recovery under the AMRP will include

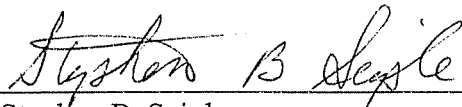
- replacement of all metallic service lines, service lines which do not meet current material and construction standards, and associated facilities and appurtenances;
2. A two-year phased in adoption of a Straight Fixed Variable rate design;
 3. A program to encourage customers to conserve their consumption of natural gas and help reduce their natural gas energy bills through the implementation of a Demand Side Management Program and cost recovery mechanism;
 4. Accounting treatment that would permit Columbia to defer pension and other post-retirement employee benefit expenses, along with the approval of a cost recovery mechanism to recover the deferred costs;
 5. A separate volumetric charge referred to as the “Gas Cost Uncollectible Charge” to recover the amount of uncollectible expense attributable to Columbia’s commodity cost of gas billed to customers; in lieu of traditional fixed recovery based on the commodity cost of gas at the time base rates are approved in this rate case; and,
 6. Price Protection Service and Negotiated Sales Service products for customers who want to elect to purchase their natural gas based on a fixed or indexed price for a fixed period of time.

This Statement and Notice is filed under the provisions of KRS §§ 278.180 and 278.190, and 807 KAR § 5:001, Section 10. Columbia respectfully asks the Commission to find that the proposed rates are fair, just, and reasonable pursuant to KRS 278.030(1).

Dated at Columbus, Ohio, this first day of May, 2009.

Respectfully submitted,

COLUMBIA GAS OF KENTUCKY, INC.

By: 
Stephen B. Seiple
Assistant General Counsel

Stephen B. Seiple, Assistant General Counsel
Daniel A. Creekmur, Counsel
200 Civic Center Drive
P.O. Box 117
Columbus, Ohio 43216-0117
Telephone: (614) 460-4648
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225 Capital Avenue
Frankfort, KY 40601
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Attorneys for
COLUMBIA GAS OF KENTUCKY, INC.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

CASE NO. 2009-00141

VOLUME 1

FILING REQUIREMENTS

Columbia Gas of Kentucky
Case No. 2009-00141
Table of Contents
Volume 1

Tab	Filing Requirement	Volume	Description	Responsible Witness
1	1-1	1	Reason adjustment is required	Herbert A. Miller Jr.
2	1-2	1	Statement that annual reports are on file with the Commission	Herbert A. Miller Jr.
3	1-3	1	Certified copy of Articles of Incorporation or case reference	Herbert A. Miller Jr.
4	1-4	1	N/A	N/A
5	1-5	1	Certificate of good standing	Herbert A. Miller Jr.
6	1-6	1	Certificate of assumed name or statement that it is not necessary	Herbert A. Miller Jr.
7	1-7	1	Proposed tariff	Judy M. Cooper
8	1-8	1	Proposed tariff changes shown by comparison	Judy M. Cooper
9	1-9	1	Statement that customer notice has been given with copy of notice	Herbert A. Miller Jr.
10	2	1	Written notice of intent	None
11	3	1	Notice to customers	None
12	4-a	1	N/A	N/A
13	4-b	1	N/A	N/A
14	4-c	1	Manner of customer notification	None
15	4-d	1	Publisher's Affidavit	None
16	4-e	1	N/A	N/A
17	4-f	1	Post copy of notice until final determination	None
18	5	1	Notice of hearing newspaper publication	None
19	6-a	1	Description and quantified explanation of proposed adjustments	James F. Racher/ Mark P. Balmert
20	6-b	1	Prepared testimony	All
21	6-c	1	N/A	N/A
22	6-d	1	Effect of new rates on revenues, including percent increase	Mark P. Balmert
23	6-e	1	Effect on average bill for each customer class	Mark P. Balmert
24	6-f	1	N/A	N/A
25	6-g	1	Revenues from present and proposed rates by customer class	Mark P. Balmert
26	6-h	1	Summary of determination of revenue requirements	James F. Racher
27	6-i	1	Reconciliation of rate base and capital	James F. Racher
28	6-j	1	Current chart of accounts	James F. Racher

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-1**

Description of Filing Requirement:

A statement of the reason the adjustment is required.

Response:

Please refer to the testimony of Herbert A. Miller, Jr.

Responsible Witness:

Herbert A. Miller, Jr.

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-2**

Description of Filing Requirement:

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

Response:

Columbia Gas of Kentucky's annual reports are on file with the Commission. The 2008 annual report was filed on March 31, 2009.

Responsible Witness:

Herbert A. Miller, Jr.

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-3**

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

Herbert A. Miller, Jr.

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-4**

Description of Filing Requirement:

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

Response:

N/A

Responsible Witness:

N/A

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-5

Description of Filing Requirement:

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

Response:

Please refer to the attachment.

Responsible Witness:

Herbert A. Miller, Jr.

Commonwealth of Kentucky
Trey Grayson, Secretary of State

4/6/2009

Division of Corporations
Business Filings

P. O. Box 718
Frankfort, KY 40602
(502) 564-2848
<http://www.sos.ky.gov>

Certificate of Existence

Authentication Number: 78797

Jurisdiction: Columbia Gas of Kentucky, Inc.

Visit <http://apps.sos.ky.gov/business/obdb/certvalidate.aspx> to authenticate this certificate.

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

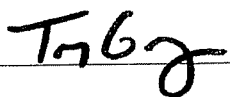
COLUMBIA GAS OF KENTUCKY, INC.

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 6th day of April, 2009.




Trey Grayson
Secretary of State
Commonwealth of Kentucky
78797/0010555

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-6

Description of Filing Requirement:

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

Response:

A certificate of assumed name is not necessary.

Responsible Witness:

Herbert A. Miller, Jr.

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-7**

Description of Filing Requirement:

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

Response:

The proposed tariffs have been included as Schedule L.

Responsible Witness:

Judy M. Cooper

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-8**

Description of Filing Requirement:

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

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

Response:

The proposed tariff changes have been provided as Schedule L.

Responsible Witness:

Judy M. Cooper

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #1-9

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

Herbert A. Miller, Jr.

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #2

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

None

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PUBLIC SERVICE
COMMISSION

2009-00141

March 30, 2009

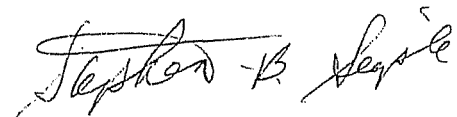
Mr. Jeff R. Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

Dear Mr. Derouen,

Pursuant to KRS Section 278.180(1), 807 KAR 5:001 Section 10(2) and 807 KAR 5:011 Section 8(1), Columbia Gas of Kentucky, Inc. ("Columbia") provides notice to the Commission of Columbia's intention to file an application for an increase in its base rates. The application will be filed no sooner than thirty days after the date of this letter -- i.e., on or after May 1, 2009. The adjusted rates are proposed to be effective for bills rendered on and after May 31, 2009. Columbia's application will be based upon an historical test year, utilizing the twelve months ended December 31, 2008.

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

Very truly yours,



Stephen B. Seiple
Assistant General Counsel

cc: Hon. Richard S. Taylor

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #3**

Description of Filing Requirement:

Notice to customer shall include the following information:

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

Response:

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

Responsible Witness:

None

NOTICE

Notice is hereby given that Columbia Gas of Kentucky, Inc., a Kentucky Corporation has asked the Public Service Commission, Frankfort, Kentucky, for approval of an adjustment of rates to become effective May 31, 2009, for service rendered on and after May 31, 2009. The present rates charged in all territory served by Columbia are as follows:

	Base Rate <u>Charge</u> \$	Gas Cost Adjustment <u>Demand</u> \$	Gas Cost Adjustment <u>Commodity</u> \$	Total Billing <u>Rate</u> \$
<u>RATE SCHEDULES GS</u>				
Residential (GSR) ¹				
Customer Charge per billing period.	9.30			9.30
Delivery Charge per Mcf.	1.8715	1.2343	8.8881	11.9939
EAP Rider	0.0525			0.0525
NGR&D Rider	0.0124			0.0124
Commercial or Industrial (GSO) ¹				
Customer Charge per billing period.	23.96			23.96
Delivery Charge per Mcf				
First 50 Mcf per Mo.	1.8715	1.2343	8.8881	11.9939
Next 350 Mcf per Mo.	1.8153	1.2343	8.8881	11.9377
Next 600 Mcf per Mo.	1.7296	1.2343	8.8881	11.8520
Over 1,000 Mcf per Mo.	1.5802	1.2343	8.8881	11.7026
NGR&D Rider	0.0124			0.0124
<u>RATE SCHEDULE IS -</u>				
<u>INTERRUPTIBLE SALES SERVICE</u>				
Customer Charge per billing period.	547.37			547.37
Delivery Charge per Mcf				
First 30,000 Mcf	0.5467		8.8881	9.4348
Over 30,000 Mcf	0.2905		8.8881	9.1786
NGR&D Rider	0.0124			0.0124
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		6.5672		6.5672
<u>RATE SCHEDULE IUS - INTRASTATE</u>				
<u>UTILITY SERVICE¹</u>				
Customer Charge per billing period.	255.00			255.00
Delivery Charge per Mcf.	0.5905	1.2343	8.8881	10.7129
NGR&D Rider	0.0124			0.0124

RATE SCHEDULE SS - STANDBY SERVICE

Standby Service Demand Charge per Mcf Demand Charge times Standby Service Volumes (Mcf) in Customer Agreement	6.5672	6.5672
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RATE SCHEDULE DS - DELIVERY SERVICE

Administrative Charge per billing period	55.90	55.90
Customer Charge per billing period ²	547.37	547.37
Customer Charge - Grandfathered Service only	23.96	23.96
Customer Charge - Intrastate Utility only	255.00	255.00
<u>Delivery Rate per Mcf²</u>		
First 30,000 Mcf	0.5467	0.5467
Over 30,000 Mcf	0.2905	0.2905

Delivery Rate - Grandfathered Service only

First 50 Mcf per Mo.	1.8715	1.8715
Next 350 Mcf per Mo.	1.8153	1.8153
Next 600 Mcf per Mo.	1.7296	1.7296
Over 1,000 Mcf per Mo.	1.5802	1.5802

Delivery Rate - Intrastate Utility only

All volumes per billing period	0.5905	0.5905
Banking and Balancing Service	0.0208	0.0208
NGR&D Rider	0.0124	0.0124

RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE

Administrative Charge	55.90	55.90
Customer Charge per billing period	200.00	200.00
Delivery Rate Per Mcf	0.0858	0.0858
NGR&D Rider	0.0124	0.0124
Banking and Balancing Service	0.0208	0.0208

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

<u>Base Rate Charge</u>	<u>Gas Cost Adjustment Demand</u>	<u>Gas Cost Adjustment Commodity</u>	<u>Total Billing Rate</u>
\$	\$	\$	\$

RATE SCHEDULES GS

Residential (GSR)^{3,5} (Effective for first

year only)

Customer Delivery Charge per Billing Period	17.92			17.92
Delivery Charge per Mcf	1.4604	1.2343	8.8881	11.5828
EAP Rider	0.0525			0.0525
NGR&D Rider	0.0124			0.0124
Gas Cost Uncollectible Charge	0.0964			0.0964
AMRP Rider	0.0000			0.0000
POM Rider	0.0000			0.0000

Residential (GSR)^{3,5} *(Effective after first year only)*

Customer Delivery Charge per Billing Period	26.53			26.53
Delivery Charge per Mcf.	0.0000	1.2343	8.8881	10.1224
EAP Rider ⁴	0.0525			0.0525
NGR&D Rider ⁴	0.0124			0.0124
Gas Cost Uncollectible Charge ⁴	0.0964			0.0964
AMRP Rider ⁴	0.0000			0.0000
POM Rider ⁴	0.0000			0.0000

Commercial or Industrial (GSO)^{3,5}

Customer Charge per billing period.	28.28			28.28
Delivery Charge per Mcf				
First 50 Mcf per Mo.	1.8715	1.2343	8.8881	11.9939
Next 350 Mcf per Mo.	1.8153	1.2343	8.8881	11.9377
Next 600 Mcf per Mo.	1.7296	1.2343	8.8881	11.8520
Over 1,000 Mcf per Mo.	1.5802	1.2343	8.8881	11.7026
NGR&D Rider	0.0124			0.0124
Gas Cost Uncollectible Charge	0.0964			0.0964
AMRP Rider	0.0000			0.0000
POM Rider	0.0000			0.0000

RATE SCHEDULE IS -

INTERRUPTIBLE SALES SERVICE

Customer Charge per billing period.	620.18			620.18
Delivery Charge per Mcf				
First 30,000 Mcf	0.5467		8.8881	9.4348
Over 30,000 Mcf	0.2905		8.8881	9.1786
NGR&D Rider	0.0124			0.0124
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volumes (Mcf) in Customer Agreement		6.5672		6.5672
Gas Cost Uncollectible Charge	0.0964			0.0964
AMRP Rider	0.0000			0.0000
POM Rider	0.0000			0.0000

RATE SCHEDULE IUS - INTRASTATE
UTILITY SERVICE^{3,5}

Customer Charge per billing period.	331.50			331.50
Delivery Charge per Mcf	0.8729	1.2343	8.8881	10.9953
NGR&D Rider	0.0124			0.0124
Gas Cost Uncollectible Charge	0.0964			0.0964
AMRP Rider	0.0000			0.0000
POM Rider	0.0000			0.0000

RATE SCHEDULE SS - STANDBY
SERVICE

Standby Service Demand Charge per Mcf				
Demand Charge times Standby Service Volumes (Mcf) in Customer Agreement		6.5672		6.5672

RATE SCHEDULE DS - DELIVERY
SERVICE⁶

Administrative Charge per billing period	55.90			55.90
Customer Charge per billing period ²	620.18			620.18
Customer Charge - Grandfathered Service only	28.28			28.28
Customer Charge - Intrastate Utility only	331.50			331.50
<u>Delivery Rate per Mcf²</u>				
First 30,000 Mcf	0.5467			0.5467
Over 30,000 Mcf	0.2905			0.2905

Delivery Rate - Grandfathered Service
only

First 50 Mcf per Mo.	1.8715			1.8715
Next 350 Mcf per Mo.	1.8153			1.8153
Next 600 Mcf per Mo.	1.7296			1.7296
Over 1,000 Mcf per Mo.	1.5802			1.5802

Delivery Rate - Intrastate Utility only

All volumes per billing period	0.8729			0.8729
Banking and Balancing Service		0.0208		0.0208
NGR&D Rider	0.0124			0.0124
AMRP Rider	0.0000			0.0000
POM Rider	0.0000			0.0000

RATE SCHEDULE MLDS - MAINLINE
DELIVERY SERVICE

Administrative Charge	55.90			55.90
Customer Charge per billing period	200.00			200.00
Delivery Rate Per Mcf	0.0858			0.0858

NGR&D Rider	0.0124		0.0124
Banking and Balancing Service		0.0208	0.0208
POM Rider	0.0000		0.0000

MISCELLANEOUS TARIFF CHANGES

Miscellaneous Fees

Columbia is proposing to increase the following fee as indicated:

	<u>Current</u>	<u>Proposed</u>
Reconnect Fee (after nonpayment of bills or for violation of tariff)	\$25.00	\$60.00
Reconnect Charge (after disconnection at customer request)– GS	<u>Current</u>	<u>Proposed</u>
GS Residential (GSR) (<i>Effective for first year only</i>)	\$74.40	\$143.36
GS Residential (GSR) (<i>Effective after first year only</i>)	\$74.40	\$212.24
GS Commercial or Industrial (GSO)	\$191.68	\$226.24

Late Payment Penalty

Columbia is proposing to assess a late payment penalty of 5%, only once if a customer fails to pay bill by the due date shown on Customer’s bill for Residential Service in the same manner as it currently does for Commercial and Industrial service.

IMPACT OF PROPOSED RATES

The foregoing proposed rates designed to recover Columbia’s revenue deficiency reflect an increase of approximately 7.03% to Columbia. The estimated amount of increase per customer class is as follows:

Residential	\$9,927,944	9.93%
Commercial	\$1,160,537	2.06%
Industrial	\$57,300	0.78%
Wholesale	\$9,084	4.30%
Other	\$410,865	60.08%

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

Residential	\$6.73	8.2%
Commercial	\$7.21	1.9%
Industrial	\$33.05	0.9%
Wholesale	\$378.40	4.3%

The rates contained in this notice are the rates proposed by Columbia; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice. In addition to the adjustment of rates described above, Columbia is also seeking Public Service Commission approval of the following:

- the implementation of an Accelerated Main Replacement Program (“AMRP”) rider that would enable Columbia to recover its costs as it accelerates the replacement of the aging pipes and facilities on Columbia’s system in order to maintain safe and reliable service for customers.
- a change in Columbia’s rate design for the GSR and residential SVGTS rate schedules, which would replace, after a one-year phase-in period, the current Customer Charge and volumetric rate with a fixed Customer Delivery Charge.
- the implementation of a Demand Side Management (“DSM”) program to encourage customers to conserve their consumption of natural gas and help reduce their natural gas energy bills, along with an automatic Energy Efficiency Conservation (EEC) adjustment mechanism to recover the costs of the program. Pursuant to KRS 278.285, Columbia is permitted to recover estimated costs associated with its DSM program. The proposed monthly EEC rider for residential customers is \$0.76 and is \$0.00 for commercial customers per meter per billing period and is not reflected in the rates designed to recover Columbia’s base rate revenue deficiency.
- the implementation of an automatic Pension and OPEB Mechanism (POM) adjustment clause that would permit Columbia to recover pension and other post-employment benefit expenses.
- The implementation of a Gas Cost Uncollectible Charge to recover the amount of uncollectible expense attributable to Columbia’s commodity cost of gas billed to customers.
- the implementation of a Price Protection Service and a Negotiated Sales Service that will permit Columbia to offer customers a fixed or index price commodity service option in place of the Gas Cost Adjustment.

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

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

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

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

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

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

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

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

³ Customers electing Small Volume Gas Transportation Service are not charged the gas cost adjustment or Gas Cost Uncollectible Charges.

⁴ Riders and gas cost rates after the first year will be determined by subsequent filings subject to Public Service Commission approval. Only the fixed Customer Delivery Charge and Delivery Charge Per Mcf effective after the first year will be determined in this filing.

⁵ Customers electing Price Protection Service (PPS) are not charged the gas cost or the Gas Cost Uncollectible Charge. PPS customers will be charged a fixed or indexed commodity option.

⁶ Customers electing Negotiated Sales Service (NSS) are not charged the gas cost or the Gas Cost Uncollectible Charge. NSS customers will be charged a fixed or indexed commodity option.

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #4-a**

Description of Filing Requirement:

Sewer utilities shall give the required typewritten notice by mail.

Response:

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

Responsible Witness:

N/A

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #4-b**

Description of Filing Requirement:

Applicants with twenty (20) or fewer customers affected.

Response:

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

Responsible Witness:

N/A

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #4-c**

Description of Filing Requirement:

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

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

Response:

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

Responsible Witness:

None

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #4-d**

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

None

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #4-e**

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

N/A

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #4-f**

Description of Filing Requirement:

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

Response:

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

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

Responsible Witness:

None

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #5**

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

None

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-a**

Description of Filing Requirement:

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

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

Response:

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

Responsible Witness:

James F. Racher, Panpilas W. Fischer, Paul R. Moul and Mark P. Balmert

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-b**

Description of Filing Requirement:

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

Response:

Witness testimony is contained in Volume 7 of this filing.

Responsible Witness:

Herbert A. Miller, Jr.
David E. Mueller
Steven Vitale
Judy M. Cooper
Steve Seelye
James F. Racher
Paul R. Moul
Mark P. Balmert
Amy L. Efland
Panpilas W. Fischer
John J. Spanos
June M. Konold
Eric A. Evans

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-c

Description of Filing Requirement:

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

Response:

Not applicable.

Responsible Witness:

N/A

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-d**

Description of Filing Requirement:

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

Response:

The proposed rates will increase Columbia Gas of Kentucky's revenues by approximately \$ 11,565,730 or 7.03% (See Schedule M, page 2 of 2).

Responsible Witness:

Mark P. Balmert

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-e**

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

Mark P. Balmert

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-f**

Description of Filing Requirement:

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

Response:

Not applicable.

Responsible Witness:

N/A

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-g

Description of Filing Requirement:

An analysis of customers' bills in such detail that revenues from the present and proposed rates can be readily determined for each customer class.

Response:

Please refer to Schedule M of the filing for detail of present and proposed revenues by customer class.

Responsible Witness:

Mark P. Balmert

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-h**

Description of Filing Requirement:

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

Response:

Schedule A contains the calculation of revenue requirements.

Responsible Witness:

James F. Racher

**Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-i**

Description of Filing Requirement:

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

Response:

Please refer to the attachment.

Responsible Witness:

James F. Racher

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2009-00141
HISTORIC TEST PERIOD FILING REQUIREMENTS

LINE NO.	DESCRIPTION	RATE BASE (SCHED. B-1)	CAPITALIZATION	DIFFERENCE	FINANCIAL STATEMENT
<u>ASSETS</u>					
1	PROPERTY, PLANT AND EQUIPMENT				
2	GAS UTILITY AND OTHER PLANT	272,908,265	0	1,697,176	274,605,441
3	LESS: ACCUM. DEPRECIATION	118,596,483	0	0	118,596,483
4	NET PROPERTY, PLANT AND EQUIPMENT	<u>154,311,782</u>	<u>0</u>	<u>1,697,176</u>	<u>156,008,958</u>
5	CURRENT ASSETS				
6	CASH	3,781,941	0	553,590	4,335,531
7	ACCOUNTS RECEIVABLE	0	0	38,884,386	38,884,386
8	GAS INVENTORY	48,234,292	0	12,928,995	61,163,287
9	OTHER INVENTORIES	0	0	49,757	49,757
10	PREPAYMENTS	376,377	0	130,123	506,500
11	REGULATORY ASSETS	0	0	3,434,276	3,434,276
12	OTHER	0	0	2,402,433	2,402,433
13	TOTAL CURRENT ASSETS	<u>52,392,610</u>	<u>0</u>	<u>58,383,560</u>	<u>110,776,170</u>
14	INVESTMENT IN SUBSIDIARY	0	0	283,280	283,280
15	REGULATORY ASSETS - LONG TERM	0	0	14,172,117	14,172,117
16	DEFERRED CHARGES & SPECIAL DEPOSITS & FUNDS	<u>4,150,532</u>	<u>0</u>	<u>11,857,238</u>	<u>16,007,770</u>
	TOTAL ASSETS	<u>210,854,924</u>	<u>0</u>	<u>86,393,371</u>	<u>297,248,295</u>
<u>CAPITALIZATION AND LIABILITIES</u>					
18	CAPITALIZATION				
19	COMMON STOCK EQUITY	0	94,560,940	858,372	95,419,312
20	LONG-TERM DEBT	0	77,368,041	(5,313,030)	72,055,011
21	TOTAL CAPITALIZATION	<u>0</u>	<u>171,928,981</u>	<u>(4,454,658)</u>	<u>167,474,323</u>
22	CURRENT LIABILITIES				
23	ACCOUNTS PAYABLE	0	0	14,374,511	14,374,511
24	ACCOUNTS PAYABLE TO ASSOC. COMPANIES	0	0	19,456,688	19,456,688
25	ACCRUED TAXES	0	0	7,108,554	7,108,554
26	ACCRUED INTEREST	0	0	31,778	31,778
27	ESTIMATED RATE REFUNDS	0	0	2,160,176	2,160,176
28	DEFERRED INCOME TAXES	29,065,716	0	(25,301,887)	3,763,829
29	OTHER CURRENT LIABILITIES	0	9,861,432	21,200,149	31,061,581
30	TOTAL CURRENT LIABILITIES	<u>29,065,716</u>	<u>9,861,432</u>	<u>39,029,969</u>	<u>77,957,117</u>
31	OTHER LIABILITIES AND DEFERRED CREDITS				
32	INCOME TAXES - NONCURRENT	0	0	28,065,388	28,065,388
33	INVESTMENT TAX CREDITS	0	0	767,514	767,514
34	OTHER REGULATORY LIABILITIES - LONG TERM	0	0	3,839,921	3,839,921
35	OTHER LIABILITIES AND DEFERRED CREDITS	130,111	0	19,013,921	19,144,032
36	TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	<u>130,111</u>	<u>0</u>	<u>51,686,744</u>	<u>51,816,855</u>
37	TOTAL CAPITALIZATION AND LIABILITIES	<u>29,195,827</u>	<u>181,790,413</u>	<u>86,262,055</u>	<u>297,248,295</u>
38	TOTAL	<u>181,659,097</u>	<u>(181,790,413)</u>	<u>131,316</u>	<u>0</u>

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BAL OFFSET THS/OTH OFFSET TO THIS/OTHER GROUPS	32 34 35 37 38								
		BAL							
BTU CPA DEC BTU CPA DECEMBER BTU	37								
		BTU							
EBT ****BAD GEN**** ****BAD GENAUX****	32 34 35 37 38								
		EBT							
FSS FSS WACOG RATE FSS WACOG RATE	32 34 35 37 38								
		FSS							
MKT OFFSET THS/OTH MARKETER REVENUE - CHOICE COS CHOICE MARKETERS CHOICE MARKETER RECEIVABLE-DIS GENERAL	35 37 38 38								
		MKT							
		MKT TEST							
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				
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				
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 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 38	041	0031					
COMMERCIAL NSS DTH								
COMMERCIAL HEATING	32 34 35 37 38	041	4011		90100			
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-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			DD**
	32	049	7000		30421			OL**
	32	049	7000		30421			
BUILDERS - CHOICE COMMERCIAL	34	049	7000		30422			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
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*****		
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 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	32 34 35 37 38	083	8500	CE					
PIPELINE CODE	32	083	8500	CE		P*****			
	32	083	8500	CE		P*****		DTH*	
	34	083	8500	CE		P*****			
	34	083	8500	CE		P*****		DTH*	
	35	083	8500	CE		P*****			
	35	083	8500	CE		P*****		DTH*	
	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	32 34 35 37 38	083	90AA	CE		84000			
AFFILIATE PURCHASES	32 34 37	083	90AA	CE		84000	P*****		
AFF PIPELINE TRANSPORTATION RET									
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	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*****			
084 CITY GATE PURCH									
PC CKY RECEIVED VOLUMES	32	084	1032						

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PC COH RECEIVED VOLUMES	34	084	1034						
PC CMD RECEIVED VOLUMES	35	084	1035						
PC CPA RECEIVED VOLUMES	37	084	1037						
PC COS RECEIVED VOLUMES	38	084	1038						
STREAMED, NON LOC, S/T PURCH									
NON-LOCAL PURCHASES	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	SA*****		
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	SA*****		
CITY GATE PURCHASE LOCAL NON-AFFIL									
LOCAL PURCHASES	32 34 35 37 38	084	8200	CE		82000	P*****		
NON-AFF S/T CITY GATE PURCHASES									
NON-LOCAL PURCHASES	32 34 35 37 38	084	8300	CE		83000			
		084	8300	CE		83000			DTH*
		084	8300	CE		83000	SA*****		
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	P*****		
=====									
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						
PC DELIVERED TRANSPORTATION	38	086	9138						
PC RECEIVED TRANSPORTATION	32	086	9232						
PC RECEIVED TRANSPORTATION	34	086	9234						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PC RECEIVED TRANSPORTATION	35	086	9235						
PC RECEIVED TRANSPORTATION	37	086	9237						
PC RECEIVED TRANSPORTATION	38	086	9238						
PC RECEIVED TRANSPORTATION	32 34 35 37 38	086	9400						
PC DELIVERED TRANSPORTATION	32 34 35 37 38	086	9450						
AFFILIATE IMBALANCES	32 34 35 37 38	086	96AA	CE		P*****			
OFF SYSTEM SALES - BILLED	38	086	96AA	CE		30480	IN*****		
=====									
088 STORAGE DEBIT									
GAS WITHDRAWN FROM STORAGE - DEBIT									
PIPELINE CODE	32 34 35 37 38	088	1000	CE		P*****			
GAS DELIVERED TO STORAGE - CREDIT	32 34 35 37 38	088	2000	CE		P*****			
NSS GAS WITHDRAWN FROM STORAGE	32 34 35 37 38	088	4001	CE					
NSS GAS DELIVERED TO STORAGE	32 34 35 37 38	088	4002	CE					
	37	088	4002	CE		P*****			
=====									
095 ***BAD GEN***									
BAD GENAUX									
OFF SYSTEM SALES - BILLED	35 37	095	04AA			30480	IN*****		
OFF SYSTEM SALES BILLED DTH	32 34 35 37 38	095	4000			30480	IN*****		
OFF SYSTEM SALES - REFUNDED	34	095	4000			30481	IN*****		
CHOICE GAS SUPPLY SALES	34	095	4000			30595	IN*****		
=====									
101 UTILITY PLANT									
GAS PLANT IN SERVICE									
GENERAL	32 34 35 37 38	101				10010			
	32 34 35 37 38	101				10010	G*****		
GENERAL - POST IN SERVICE	34	101				10011			
	34	101				10011	G*****		
PRE-IN-SERVICE AFUDC	34	101				10012			
	34	101				10012	G*****		
POST-IN-SERVICE	34	101				10013			
	34	101				10013	G*****		
CONTRIBUTIONS IN AID OF CONST.	32 34 35 37 38	101				10020			
	32 34 35 37 38	101				10020	G*****		
CONT IN AID OF CONST. POST IN SERVI	34	101				10021			
	34	101				10021	G*****		
CONTRIBUTIONS IN AID - AFFIL CO'S	32 34 35 37 38	101				10030			
	32 34 35 37 38	101				10030	G*****		
CONT IN AID - AFFIL CO'S - POST IN	34	101				10031			
	34	101				10031	G*****		
NON-TAXABLE RELOC. REIMBURSEMENTS	32 34 35 37 38	101				10040			
	32 34 35 37 38	101				10040	G*****		
NON-TAX RELOC. REIMBURSE POST IN SE	34	101				10041			
	34	101				10041	G*****		
CUST ADVANCE (DEPOSIT) CONSTRUCTION	32 34 35 37 38	101				10045			
	32 34 35 37 38	101				10050	G*****		
PRODUCTION - NEW GAS	32 34 35 37 38	101				10050			
	32 34 35 37 38	101				10050	G*****		
GAS PLANT IN SERVICE	34	101				12101			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PROPERTY UNDER CAPITAL LEASE, GROSS	32 34 37	101	0001						
	32 34 35 37 38	101	0001				G*****		
PROPERTY UNDER CAPITAL LEASE, AMORT	32 34 37	101	0002						
	32 34 35 37 38	101	0002				G*****		
=====									
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	32 34 35 37 38	104							
C/R SPECIFIC BUDGET	34	104		CE		09619	WP*****		WL**
=====									
105 UTILITY PLANT									
GAS PLANT HELD FOR FUTURE USE	32 34 35 37 38	105							
	34	105					G*****		
GENERAL	34	105				10010	G*****		
=====									
106 UTILITY PLANT									
COMPLETED CONST NOT CLASSIFIED	32 34 35 37 38	106							
	34 37 38	106					G*****		
UNPAID COMPLETED WORK IN PROGRESS	32 34 35 37 38	106				10090			
	37	106				10090	G*****		
COMPLETED CONSTRUCTION	34	106				12106			
=====									
107 UTILITY PLANT									
CONSTRUCTION WORK IN PROGRESS-GAS									
CONSTR/RETIREMENT BLANKET BUDGETS	32 34 35 37 38	107		CE		00BUD	WP*****		WL**
SUPERV.& ENG. CONST. OVRHD - CLRNG.	35 37 38	107		CE		10080			MS**
	32	107		CE		10080			DS**
	32	107		CE		10080		OL**	DS**
	32	107		CE		10080			DS**
	34	107				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**
	35 37 38	107		CE		10080			DS**
	32	107		CE		10080			
	34	107				10080		OL**	
	34 35 37 38	107		CE		10080			
	38	107		CE		10080			LPG*
	35 38	107		CE		10080			COS*
	32 34 35 37 38	107		CE		10080			0000
	32 34 35 37 38	107		CE		10080			OL**
	34 37	107		CE		10080			5710
	32 34 35 37 38	107		CE		10080			7620

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			7720
	32 34 35 37 38	107		CE		10080			6030
	32 34 35 37 38	107		CE		10080			7730
	32	107		CE		10080			0032
	34	107		CE		10080			0034
	35	107		CE		10080			0035
	37	107		CE		10080			0037
	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
	32 34 35 37 38	107		CE		10080	WP****		WL**
	34	107		CE		10081			F***
	34	107		CE		10081			G***
	34	107		CE		10081			IS**
	34	107		CE		10081			MS**
	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
	37	107		CE		10081			9240
	34	107		CE		10081			1860
	32	107		CE		10081			6670
	34	107		CE		10081			7790
	34	107		CE		10081			7791
	34	107		CE		10081			7792
	34	107		CE		10081			7793
	34	107		CE		10081			7794

SUSPENDED LABOR - FIELD LOCATIONS

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC	
	32			38		107	CE	10081	WP****	WL**
S&E CONST OVRHD CLRNG-NEW BUSINESS	32 34 35 37 38			107		107	CE	10082		DS**
	32 34 35 37 38			107		107	CE	10082	WP****	WL**
UNPAID COMPLETED WORK IN PROGRESS	32			107		107	CE	10090		DS**
	32			107		107	CE	10090		OL**
	32 34 35 37 38			107		107	CE	10090	WP****	WL**
=====										
108 UTILITY PLANT										
ACCUMULATED DEPRECIATION										
CONSTR/RETIREMENT BLANKET BUDGETS	32 34 35 37 38			108		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*****	
				37		108	CE	10110	G*****	OL**
LPG PLANT				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		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		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		
=====										
111 UTILITY PLANT										
ACCUMULATED DEPLETION/AMORTIZATION										
STORAGE LAND & LAND RIGHTS				37		111		10330	G*****	
INTANGIBLE PLANT	32 34 35 37 38					111		10400	G*****	
	32 34 35 37 38					111		10400	GP*****	
INTANGIBLE PLANT POST IN SERVICE			34			111		10401	G*****	
INTANGIBLE PLANT				37 38		111		10405	G*****	

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INTANGIBLE PLANT									
L.P.G. PLANT	32 34	37				10410	G*****		
L.P.G. PLANT		37 38				10415	G*****		
UNDERGROUND STORAGE PLANT		37				10420	G*****		
UNDERGROUND STORAGE PLANT		37				10425	G*****		
OTHER STRGE PLANT - EXCESS RESERVE	32 34	37				10430	G*****		
DISTRIBUTION PLANT	32 34 35 37 38					10435	G*****		
	32 34 35 37 38					10440	G*****		
	32 34 35 37 38					10440	GP*****		
DISTRIBUTION PLANT POST IN SERVICE	34					10441	G*****		
DISTRIBUTION PLANT		37 38				10450	G*****		
DISTRIBUTION PLANT		38				10455	G*****		
GENERAL PLANT (AMORTIZATION)	32 34 35 37 38					10460	G*****		
GENERAL PLANT (OTHER)	32 34 35 37 38					10465	G*****		
PRODUCING LAND & RIGHTS - NEW GAS	32 34 35 37 38					10500	G*****		
OTHER - HELD FOR FUTURE USE	32 34 35 37 38					10505			
	32 34 35 37 38					10505	G*****		
ACCUM PROV FOR AMORTIZATION	34					12111			
=====									
114 UTILITY PLANT	32 34					114			
ACQUISITION ADJUSTMENTS									
=====									
115 UTILITY PLANT	32					115			
ACQ ADJ, ACCUMULATED AMORTIZATION									
=====									
116 UTILITY PLANT		37				116			
OTHER GAS PLANT ADJUSTMENTS									
=====									
117 GAS STORED UNDE									
GAS STORED UNDERGROUND-NONCURRENT	32 34 35 37 38					117 10YR		10520	
CURRENT									
GAS STORED UNDERGROUND-NONCURRENT		37				117 1070		10511	
NONCURRENT 1970									
GAS STORED UNDERGROUND-NONCURRENT		37				117 1071		10512	
NONCURRENT 1971									
BAD GENAUX									
CURRENT	32 34 35 37 38					117 11YY		10520	
BAD GENAUX						117 12YY		10520	
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					121		10550	
TOT ENRGY PLNTS LEASED TO OTHERS	34 35 37 38					121		10560	
BUILDINGS	34 35 37 38					121		10570	
	34	37				121		10570	G*****
LAND	34 35 37 38					121		10580	
	34					121		10580	G*****
OTHER	34	37				121		10590	
	34					121		10590	G*****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
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	34					123 1084			
INVESTMENT IN SUB-CAPITAL STOCK	32					123 1085			
INVESTMENT IN SUB-RETAINED EARN	34					123 1184			
INVESTMENT IN SUB-RETAINED EARN	32					123 1185			
=====									
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	
=====									
135 WORKING FUNDS									
WORKING FUNDS									
WORKING FUNDS ASSIGNED	32 34 35 37 38					135		10750	
PETTY CASH FUNDS	32 34 35 37 38					135		10760	DS**
	32 34 35 37 38					135		10760	DD**
	37 38					135		10760	OL**
	37					135		10760	7910
=====									
136 TEMPORARY CASH									
EXCESS MONEY POOL	32 34 35 37 38					136 0012			
BROKERAGE ACCOUNT	32 34 35 37 38					136 1000			
TEMPORARY CASH INVESTMENTS	38					136 2000			
=====									
141 NOTES RCVBL									
NOTES RECEIVABLE									
LINE EXTENSION AGREEMENTS	32 34 35 37 38					141		10780	DD**
	38					141		10780	OL**
OTHER	32 34 35 37 38					141		10790	

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
NOTES RECEIVABLE, PROMISSORY NOTES									
PROMISSORY NOTES									
PROMISSORY NOTES	32 34 35 37 38	141	0001			10770	100050		
OTHER A/R - SOLD	34 37	141	5234						
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		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)		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			
CAP CONTRA ACCOUNT		142	0001			10809			
CAB LATE PAYMENT FEES	32 34 35 37 38	142	0001			10811			DD**
CUSTOMER PREMISE WORK									
CUSTOMER PREMISES WORK	32 34 35 37 38	142	0002			10810			DD**
	34	142	0002			10810			4400
CAB LATE PAYMENT FEES		142	0002			10811			DS**
		142	0002			10811			DD**
		142	0002			10811			OL**
		142	0002			10819			DD**
WATER TANK TEN YEAR LOANS									
APPLIANCE SALES, OTHER									
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	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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
HOT WATER HEATERS SALES - REVENUE	34	142	0025			22013	YR****		DD**
	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		37	142	5137					
OTHER A/R SOLD	34	142	5234						
OTHER A/R SOLD		37	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	143	1000			10837			
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					
OTHER ACCOUNTS RECEIVABLE									
OFFICERS AND EMPLOYEES - APPLIANCES	34	143	9900			10820			DS**
	32 34 35 37 38	143	9900			10820			DD**
	32 34 35 37 38	143	9900			10820			6130
		35 37	143	9900		10820			
EMPLOYEE WAGE PAYMENTS/ADVANCES	32 34 35 37 38	143	9900			10830	100100		DD**
EMPLOYEE WAGE PAYMENTS/ADVANCES	32 34 35 37 38	143	9900			10830	100100		6130
EMPLOYEE TEMPORARY EXPENSE ADVANCES	34	143	9900			10830	100110		1S**
	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	32 34 35 37 38	143	9900			10830	100120		
STOCK OPTION TAX REIMBURSEMENTS	32 34 35 37 38	143	9900			10831			
MISCELLANEOUS CASH REIMBURSEMENTS	32 34 35 37 38	143	9900			10832			
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**	

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
NON DIFFERENTIATED	34	143	9900	CE		10840	100126		
	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**
	RATE REFUNDS	32 34 35 37 38	143	9900			10840	100132	
EDUCATION 2000	32 34 35 37 38	143	9900			10840	100133		
MARKETING RESEARCH	34	143	9900			10840	100134		
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 34 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 SMITHVILLE - CSC	37 38	143	9900			10840	100145		
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		
CARBON MONOXIDE DETECTOR PROGRAM	34	143	9900			10840	100300		
MUTUAL W/H RECEIVABLES	34	143	9900			10840	100301		
CONTR WORK - CUSTOMER	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**
	34	143	9900	CE		10841			OL** DS**
	34	143	9900			10841			OL** OL**
	34	143	9900	CE		10841			OL**
NON DIFFERENTIATED	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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
	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*****		
MEDICAL FEDERAL SUBSIDY REC	32 34 35 37 38	143	9900			10846			
MAUMEE CITY GATE RECEIVABLE	34	143	9900			10896			
CHOICE MARKETER	32 34 35 37 38	143	9900			14075			
TRANSPORTATION AND AGENCY COSTS									
RETAIL SERVICE (CAP, CPA/CKY ONLY)									
TRANSPORTATION - DIS	32	143	9910			10804	100151		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**
TRANSPORTATION - GAS	32	143	9910			10840	100151		OL**
	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**
TRANSPORTATION RECEIVABLE-FORT LEE	32	143	9910			10840	100152		OL**
	32 34 35 37 38	143	9910			10840	100153		DS**
	32 34 35 37 38	143	9910			10840	100153		
	32	143	9910			10840	100153		DD**
NYSEG	34	143	9910			10840	100154		DS**
	34	143	9910			10840	100154		
	34	143	9910			10840	100154		DD**
FOREIGN CASH - NYSEG		143	9910			10840	100155		
CHOICE ACCTS REC PURCHASED-DIS	32	143	9910			10840	100156		DS**
	32	143	9910			10840	100156		
	32 34	143	9910			10840	100156		DD**
	32	143	9910			10840	100156		OL**
CHOICE ACCTS REC PURCHASED-GAS	32	143	9910			10840	100157		DS**
	32	143	9910			10840	100157		
	32	143	9910			10840	100157		DD**
	32	143	9910			10840	100157		OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BUILDERS CHOICE PROG - TRANSPORTATI	34	143	9910			10840	100159		DS**
	34	143	9910			10840	100159		
	34	143	9910			10840	100159		DD**
	34	143	9910			10840	100159		OL**
BUILDERS CHOICE PROGRAM - GAS COSTS	34	143	9910			10840	100160		DS**
	34	143	9910			10840	100160		
	34	143	9910			10840	100160		DD**
	34	143	9910			10840	100160		OL**
=====									
144 UNCOLLECTIBLES									
ACCUMULATED PROVISION, UTILITY, CR									
CAB - ACCRUAL	32 34 35 37 38	144	0001			10850			
ACCRUAL CHOICE - 95%		144	0001			10851			
ACCRUAL CHOICE - 97.5%		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	144	0001			10864			
CHARGE OFF-CHOICE 95%		144	0001			10865			
CAB - RECOVERIES	32 34 35 37 38	144	0001			10870			
	32 34 35 37 38	144	0001			10870			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			
CHOICE RECOVERIES		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			
PIP - G/O CHRG-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			
GMB GROSS CHARGE OFF	32 34 35 37 38	144	0001			10952			
GMB RECOVERIES	32 34 35 37 38	144	0001			10953			
GMB PRIOR YEAR BALANCE	32 34 35 37 38	144	0001			10954			
OTHER PRIOR YR BALANCE	34	144	0001			10964			
A/R SOLD	34	144	5134						

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ACCUMULATED PROVISION, OTHER, CR	32	34	35	37	38	144	9900			10961			
OTHER ACCRUAL	32	34	35	37	38	144	9900			10962			
OTHER GROSS CHARGE OFF	32	34	35	37	38	144	9900			10963			
OTHER RECOVERIES	32	34	35	37	38	144	9900			10964			
OTHER PRIOR YR BALANCE	32	34	35	37	38	144	9900			10965			
SPECIAL CPA GROSS CHARGE OFF				37		144	9900			10966			
CAP CHARGE OFFS	32			37		144	9900			10967			
CAP CHARGE OFFS TRANSFERRED	32			37		144	9900			10968			
CAP PRIOR YR BALANCE				37		144	9900			10975			
BUDGET PLUS ACCRUAL				37		144	9900			10976			
BUDGET PLUS GROSS CHARGE OFF				37		144	9900			10977			
BUDGET PLUS RECOVERIES				37		144	9900			10978			
BUDGET PLUS PRIOR YR BALANCE				37		144	9900			10978			
=====													
145 NOTES RECEIVABLE	34					145		9984					
NOTES RECEIVABLE-SUB													
=====													
146 A/R, INTER-CO	32	34	35	37	38	146	03AA						
INTEREST	32	34	35	37	38	146	06AA						
EXCHANGE GAS	32	34	35	37	38	146	06AA			11005			
A/R-INTERCO-EXCHANGE GAS-OFF SYSTEM	32	34	35	37	38	146	06AA			11006			
A/R-INTERCO-EXCHANGE GAS-IMBLANCES	32	34	35	37	38	146	10AA						
MONEY POOL ADVANCES	32	34	35	37	38	146	53AA						
BAD GENAUX	34			37		146	53AA						
LONG TERM I/C RECEIVABLE	32	34	35	37	38	146	97AA			10973			
CIVIC CENTER LEASES	32	34	35	37	38	146	97AA			10974			
OPEB	32	34	35	37	38	146	97AA			10974			
COLLECTIONS	32	34	35	37	38	146	98AA			11030			
COLLECTIONS TO ASSOC CO'S - CREDIT	32	34	35	37	38	146	98AA			11030			
MISCELLANEOUS ACCOUNTS RECEIVABLE													
GENERAL													
RENT DEPOSIT ON SMITHVILLE - CSC					38	146	99AA			10840	100145		
OTHER RECOVERIES	32	34	35	37	38	146	99AA			10963			
NON DIFFERENTIAL				37		146	99AA			10970		OL** DS**	
					38	146	99AA	CE		10970		DS**	
	32	34				146	99AA			10970			
		34				146	99AA	CE		10970			
			35	37		146	99AA			10970			
				37		146	99AA			10970		OL**	
					38	146	99AA			10970			
					38	146	99AA	CE		10970			
RATE REFUNDS	32	34	35	37	38	146	99AA			10970	100132		
CIVIC CENTER LEASES	32	34	35	37	38	146	99AA			10973			
OPEB	32	34	35	37	38	146	99AA			10974			
INTEREST	32	34	35	37		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			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	32 35 38	151							LPG*
FUEL STOCK		151							OL**
=====									
154 MATERIALS		154				12980			DS**
PLANT MATERIALS/OPERATING SUPPLIES	32 34 35 37 38	154				12980			
MATERIAL HOLDING	32 34 35 37 38	154		CE		12980			OL**
=====									
156 OTHER MATERIALS		156							MS**
OTHER MATERIALS & SUPPLIES-PRINTING	34	156							8000
	34	156							OL**
	34	156							7682
	34	156							
=====									
164 STORAGE GAS	32 34 35 37 38	164	10YR						
GAS STORED UNDERGROUND - CURRENT		164	10YR			P****			
PIPELINE CODE		164	1050						
GAS STORAGE		164	1050			P****			
GAS STORED UNDERGROUND	32 34 35 37 38	164	12YY			P****			
LIQUEFIED NATURAL GAS STORED	32 34 35 37 38	164	20YR						
LIQUEFIED NATURAL GAS STORED	32 34 35 37 38	164	22YY						
=====									
165 PREPAYMENTS	32 34 35 37 38	165	0001						
PREPAYMENT, INSURANCE		165	0002			11095		YR****	
PREPAYMENT, TAXES, STATE	32 34 35 37 38	165	0002			11100		YR****	
STATE - PROPERTY	34 35 37	165	0002			11110		YR****	TX**
STATE - GROSS RECEIPTS		165	0002			11120		YR****	
STATE - LICENSE AND FRANCHISE		165	0002			11130		YR****	TX**
STATE - CAPITAL STOCK	34	165	0002			11140		YR****	TX**
STATE - REGULATORY COMMISSION FEES		165	0002						
LOCAL - OTHER	32	165	0003						
PREPAYMENT, INSURANCE, MEDICAL/LTD	32 34 35 37 38	165	0003			14872			
PREPAID SICK-LEAVE BENEFITS	32 34 35 37 38	165	0003					YR****	
PREPAYMENT, NOMINATED GAS PURCHASES		165	0005						
PREPAYMENT, LNG STORAGE		165	0015						
PREPAYMENTS, INSURANCE, S.I.C.A.	32 34 35 37 38	165	0022						

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 CREGIT PREPAY AMORT		34		165	4004			30487			
PREPAYMENT, MISC.											
PREPAID POSTAGE		34		165	9900			11150			
ASSET PROTECTION PROGRAM	32	34	35 37 38	165	9900			11154			
REGULATORY COMMISSION FEES	32		35 37 38	165	9900			11161		YR****	
CONSUMERS COUNSEL FUND			35 37	165	9900			11162		YR****	
SMALL BUSINESS ADVOCATE			37	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			
=====											
171 INTEREST RCVBL											
INTEREST AND DIVIDENDS RECEIVABLE											
TAKE OR PAY											
INTEREST RECIEVABLE (TAKE-OR-PAY)			37	171				11255	100250		
INTEREST RECEIVED (TAKE-OR-PAY)			37	171				11255	100255		
ADJ FOR FED INC TAXES - PRIOR YEARS	32	34	35 37 38	171				11260		YR****	
ADJ FOR ST INC TAXES - PRIOR YEARS	32	34	35 37 38	171				11270		YR****	
ADJ FOR FED INC TAX - PRIOR YEARS		34		171	0004					YR****	
ADJ FOR FED INC TAXES - PRIOR YEARS	32	34	35 37 38	171	0004			11260		YR****	
INTEREST RECEIVABLE - TCI - EXCESS	32	34	35 37 38	171	0012						
OTHER A/R - SOLD		34		171	5234						
OTHER A/R - SOLD			37	171	5237						
=====											
172 RENTS RCVBL											
RENTS RECEIVABLE	32	34	35 37 38	172							
OTHER A/R - SOLD		34		172	5234						
OTHER A/R - SOLD			37	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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CUSTOMER A/R- SOLD	34		173	5134					
CUSTOMER A/R- SOLD		37	173	5137					
OTHER A/R- SOLD	34		173	5234					
OTHER A/R- SOLD		37	173	5237					
=====									
174 MISC ASSETS									
EXCHANGE GAS RECEIVABLE			174	0031				11280	
ACCRUED INVOICES	32 34 35 37 38		174	0031				11290	
MISC ASSETS-EXCHANGE GAS A/R-OFF SY	32 34 35 37 38		174	0031				11295	
MISC ASSETS-EXCHANGE GAS A/R-IMBALA	32 34 35 37 38		174	0033					
PROPERTY TAXES GROSS	32 34 35 37 38		174	0081				15790	
STORAGE ASSET			174	1900					
INVNTY DEFCT-STORED GAS DELIVERY	32 34 35 37 38		174	2000					
ACCRUED RETENTION AGREEMENTS	32 34 35 37 38		174	3434					
NON-QUAL STOCK UNEARN COMP	34	37	174	9900				11280	
PRICE RISK ASSET - CURRENT			174	9900				11290	
ACCRUED AND CURRENT ASSETS - MISC.	32 34 35 37 38		174	9900				11295	
ACCRUED INVOICES	32 34 35 37 38		174	9900				11295	
MISC ASSETS-EXCHANGE GAS A/R-OFF SY	32 34 35 37 38		174	9900				11296	YR****
MISC ASSETS-EXCHANGE GAS A/R-IMBALA	32 34 35 37 38		174	9900					
MISC ASSETS-EXC VIRG POWR STR TRFR		38	174	9900					
=====									
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									
SERIES E BONDS 8 1/8% DUE 4/1/97		38	181	9900				11300	
=====									
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	

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OTHER POSTRETIREMENT EMPLOYEE BENEF AMORTIZATION	35	182	3079			12766			
ENVIRONMENTAL REMAINING ENVIRONMENTAL EXPENDITURE	32 34 37 38	182	3400	CE		12900	WP*****		WL**
ENVIRONMENTAL INS. RECOVERIES	32 34 37 38	182	3400			12900	LG*****		
ENVIRONMENTAL COSTS RECOVERABLE CURRENT	34	182	3400			12910			
ENVIRONMENTAL COSTS ADJUSTMENT	34	182	3400			12910	LG*****		
ENVIRONMENTAL COSTS RECOVERED	34 38	182	3400			13010			
OTHER POSTRETIREMENT EMPLOYEE BENEF 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 HOUSEKEEPING FUNCTION	32 34 35 37 38	182	3401			12762	100800		
OPEB - CAPITALIZED	32 34 35 37 38	182	3401			12763			
OPEB - 20 YEAR WRITE OFF AMORTIZATION	32 34 35 37 38	182	3401			12763	100800		
POSTEMPLOYMENT BENEFITS	32 34 35 37 38	182	3401			12764			
POSTEMPLOYMENT BENEFIT	32 34 37	182	3401			12764	100800		
RIP EXPENSE	34 37 38	182	3402			12765			
PERCENT OF INCOME PLAN	34	182	3409			12766			
NET CHARGE OFFS-LESS THAN 12 MTHS	34	182	3412			12220			
GCR RECOVERIES - PRINCIPAL	34	182	3412			12220			
BASE RATE SURCHARGE RECOVERIES	34	182	3412			12230			
NET CHARGE OFFS - OVER 12 MONTHS	34	182	3412			12240			
PIPP ARREARAGE CREDIT PHASE 1	34	182	3412			12250			
PIPP ARREARAGE CREDIT PHASE 2	34	182	3412			12251			
PIPP ARREARAGE CREDIT PHASE 3	34	182	3412			12252			
PIPP ARREARAGE CREDIT PHASE 4	34	182	3412			12253			
PIPP - PYMC CREDIT	34	182	3412			12254			
AMORTIZATION OF CARRYING CHARGES	34	182	3412			12255			
PIPP CARRYING COSTS DEFERRED	34	182	3412			12260			
FIT ON PIPP CARRYING COSTS DEF	34	182	3412			12261			
PIPP CARRYING COST RECOVERY	34	182	3412			12262			
BASE RATE SRCHRG RECOVERIES - INT	34	182	3412			12263			
NET CHARGE OFFS - UNBILLED REVENUE	34	182	3412			12270			
BUDGET PLUS		182	3413			12280			
BUDGET PLUS	37	182	3413			15882			
TAKE-OR-PAY COSTS									
GSR TRANSITION COSTS	37	182	3414			12961	P*****		
STRANDED TRANSITION COSTS	37	182	3414			12962	P*****		
RECOVERY OF GSR AND STRANDED COSTS	37	182	3414			12963			
TOP REFUNDS (IN TRANSITION FILING)	37	182	3414			12964			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LONGWALL MINING PROJECT									
LONGWALL MINING	37	182	3417			12495			
SFAS 133 CURRENT ASSET	34 35 37 38	182	3433						
OTHER CURRENT REGULATORY ASSETS									
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			
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**
	34	182	3499			12380			
INTEREST ON WEATHERIZATION	34	182	3499			12390			
WEATHERIZATION - BASE RATE RECOVERY	34	182	3499			12390			
	34	182	3499	CE		12390			
WEATHERIZATION - OCC SETTLEMENT	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 CURRENT 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		
2001 UNCOLLECTIBLE COSTS	34	182	3499			12405			
DEFERRED PROPERTY TAXES	34	182	3499			12408			
COH RISER PROJECT	34	182	3499	CE		12476			
COH DSM PROGRAM	34	182	3499	CE		12477			DS**
	34	182	3499			12477			
	34	182	3499	CE		12477			
COH RISER PRG COSTS RECOVERED	34	182	3499			12478			
COH RISER PRG COSTS TO BE RECOVERED	34	182	3499			12479			
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
LEAK REPAIR COSTS	35	182	3499			12542			
MANAGEMENT AUDIT	37	182	3499			12550			
DEFERRED INTEREST EXPENSE - GCR	34 37	182	3499			12605			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
DEF INTEREST EXPENSE ON RATE REFUND	32 35 37 38	182	3499			12610			
		182	3499			12610			COS#
		182	3499			12700	RA****		
DEFERRED RATE CASE EXPENSE	34	182	3499			12745			
POST IN SERVICE CARRYING CHARGES	34	182	3499			12910			
ENVIRONMENTAL INS. RECOVERIES	32	182	3499			12910	LC****		
	32	182	3499			12920			
HEDGING PROGRAM	32 34 35 37 38	182	3499			12921			
RATE CASE EXPENSES	32 34	182	3499			12923			
CKY IBM RATE CASE RECOVERY	32	182	3499			12924			
CPA RATE CASE RECOVERY		182	3499			12941			
CAP COMMODITY E FACTOR ADJUSTMENT		182	3499			12942			
CAP COMMODITY E FACTOR RECOVERY		182	3499			12960			
INTEREST ON UNDERCOLLECTION		182	3499			12965			
GTI FUNDING	32	182	3499			12966			
GTI FUNDING RECOVERIES	32	182	3499			12968			
EAP	32	182	3499	CE		12968			
	32	182	3499			12969			
EAP FORGIVENESS	32	182	3499			12970			
EAP RECOVERY	32	182	3499			12971			
CUSTOMER ASSIST PROG.	32	182	3499	CE		12971			
	32	182	3499			12971			
		182	3499			12972			
CAP FORGIVENESS	32	182	3499			12973			
CAP RECOVERY	32	182	3499			12975			
PURTA RECOVERY		182	3499			12976			
PA RESTRUCT. COSTS - IT SYSTEMS		182	3499	CE		12976			
		182	3499			12977			
PA RESTRUCT. COSTS - POST ORDER		182	3499			12978			
PA RESTRUCT. COSTS - PSC EDUCATION		182	3499	CE		12979			
SYSTEMS COMMUNICATION NGS		182	3499	CE		12981			
SYSTEMS FOR MANAGING GAS TRANSPORTA		182	3499			12982			
PA RESTRUCT COSTS-IT SYS AMORTIZAT		182	3499			12985			
CHOICE EDUCATION COSTS		182	3499			12986			
CHOICE ITS COSTS		182	3499			12987			
CHOICE COSTS -OTHER		182	3499			12988			
CHOICE COSTS -RECOVERY		182	3499			12991			
USP RIDER	37	182	3499			12993			
USP RECOVERIES	37	182	3499			12994			
USP UNBILLED RECOVERIES	37	182	3499			12995			
SALES AND USE TAX		182	3499			15807			
RESTRUCTURING COSTS		182	3499			15808			
RESTRUCTURING COSTS ADJUSTMENT		182	3499			15809			
RESTRUCTURING COST AMORTIZATION		182	3499			15810			
SP EMPL SEVERANCE ARRANGEMENT		182	3499			15827			
SEVERANCE - OPERATION EXCELLANCE	32 34 35 37 38	182	3499			15835			
INFRASTRUCTURE PROGRAMS	34	182	3499						
POSTEMPLOYMENT BENEFIT									
GAIN/LOSS		182	3499			15860	101730		
GAS COST INCENTIVE PLAN	32 35 37 38	182	3499			15880	101730		
GCR RECOVERY/PASSBACK	32 35 37	182	3499			15880	101731		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
DEFERRED MERGER COSTS	32	182	3499	CE		15901			F***
	32	182	3499	CE		15901			G***
	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			
COH RISER PRG COSTS RECOVERED	34	182	3499		SCH R	12478			
COH RISER PRG COSTS TO BE RECOVERED	34	182	3499		SCH R	12479			
ENVIRONMENTAL		182	3500	CE			WP****		WL**
REMAINING ENVIRONMENTAL EXPENDITURE	32 34 37 38	182	3500			12900			
	32 34 37 38	182	3500			12900	LG****		
ENVIRONMENTAL INS. RECOVERIES	34	182	3500			12910			
	34	182	3500			12910	LG****		
HEDGING PROGRAM		182	3500			12920			
ENVIRONMENTAL COSTS ADJUSTMENT		182	3500			13015			
ENVIRONMTL COST RECOVERY-LONG TERM		182	3500			13030			
OTHER		182	3500	CE		13135			OL**
OTHER POSTRETIREMENT EMPLOYEE BENEF									
OPEB - TRANSITIONAL OBLIGATION	32 34 35 37 38	182	3501			12761			
OPEB - TRANS, OBLIGATION (CAPITAL)	32 34 35 37 38	182	3501			12761	100800		
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		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									
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BUDGET PLUS									
BUDGET PLUS	37	182	3513			15882			
TAKE-OR-PAY COSTS									
GSR TRANSITION COSTS	37	182	3514			12961	P****		
STRANDED TRANSITION COSTS	37	182	3514			12962	P****		
RECOVERY OF GSR AND STRANDED COSTS	37	182	3514			12963			
TOP REFUNDS (IN TRANSITION FILING)	37	182	3514			12964			
REGULATORY EFFECTS OF SFAS 96									
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			
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****		OL**
WEATHERIZATION - BASE RATE RECOVERY	34	182	3599			12390			
	34	182	3599	CE		12390			
WEATHERIZATION - OCC SETTLEMENT	34	182	3599			12400			
BAD DEBT TRACKER	32 34 35 37 38	182	3599			12403			
CAB-UNCOLLECTIBLE-CURR-ACCRUAL	34	182	3599			12403	100 182		
GMB/GTS UNCOLLECT EXP ACCRUAL	34	182	3599			12403	100 183		
2001 UNCOLLECTIBLE COSTS	34	182	3599			12405			
DEFERRED PROPERTY TAXES	34	182	3599			12408			
DEFERRED PROPERTY TAXES	34	182	3599			12409			
COH RISER PROJECT	34	182	3599	CE		12476			
COH DSM PROGRAM	34	182	3599			12477			
	34	182	3599	CE		12477			
COH RISER PRG COSTS RECOVERED	34	182	3599			12478			
COH RISER PRG COSTS TO BE RECOVERED	34	182	3599			12479			
BAD ACTIVITY	34	182	3599			12521			
BELL ATLANTIC	35	182	3599			12538			
LONACONING CASE	35	182	3599			12539			
INTEGRATED RESOURCE PLANNG	35	182	3599			12541			
	35	182	3599			12541	RP****		
	35	182	3599	CE		12541	RP****		6030
	35	182	3599	CE		12541	RP5***		DS**
	35	182	3599	CE		12541	RP5***		73**
	35	182	3599			12541	RP5***		
	35	182	3599	CE		12541	RP5***		OL**
	35	182	3599	CE		12541	RP5***		6030
LEAK REPAIR COSTS	35	182	3599			12542			
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 34 35	182	3599			12700			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	182	3599			12700	RA****		
POST IN SERVICE CARRYING CHARGES	34	182	3599			12745			
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			
INFRASTRUCTURE PROGRAMS	34	182	3599			15835			
	34	182	3599	CE		15835			
POSTEMPLOYMENT BENEFIT									
GAIN/LOSS		182	3599			15860	101730		
GAS COST INCENTIVE PLAN		182	3599			15880	101730		
GCR RECOVERY/PASSBACK		182	3599			15880	101731		
EMP SEVERANCE-MARKETING		182	3599			15915			
COH RISER PRG COSTS RECOVERED	34	182	3599		SCH R	12478			
COH RISER PRG COSTS TO BE RECOVERED	34	182	3599		SCH R	12479			
OTHER DEFERRED DEBITS									
DEFERRED RATE CASE EXPENSE	32	182	3900			12700			
GSR TRANSITION COSTS		182	3900			12961	P****		
STRANDED TRANSITION COSTS		182	3900			12962	P****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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									
BUILDING CLEARING ACCOUNTS	32 34 35 37 38	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
LEASE RENTAL - MARBLE CLIFF	34	184	0002	CE		16110			6321
	34	184	0002	CE		16111			CCTR
	34	184	0002	CE		16111			7510
LEASE RENTAL-LAND-PARKING GEN SVC	34	184	0002	CE		16111			7520
	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
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	184	0002		
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

ACCOUNT DESCRIPTION	VAL ID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	184	0002	CE		16213			7520
	34	184	0002	CE		16213			7560
BAD ACTIVITY	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	CE		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
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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	184	0010	CE		11371			7640
	32 34 35 37 38	184	0010	CE		11371	VN****		7640
ARI - TRUCK LICENSING & FEES	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
		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	184	0010	CE		11451			7640
	32 34 35 37 38	184	0010	CE		11451	VN****		7640
ARI - TRUCK SERVICE CHARGE	32	184	0010	CE		11452			7640
	32 34 35 37 38	184	0010	CE		11452	VN****		7640
PERSL USE CO VEHICLE - GROSS UP	32 34 35 37 38	184	0010	CE		11460			7640
TRANS - ALLOCATED BUILDING COSTS	38	184	0010	CE		11470			OL**
	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	OL**		7640
	34	184	0010	CE		11470	OL**		7640
	34	184	0010	CE		11470	OL**		7640
	34	184	0010	CE		11470	OL**		7640
	34	184	0010	CE		11470	OL**		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 (COMMRL 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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34	184	0010	CE		11540	VN****		7640
		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	184	0010	CE		11561			7640
	32 34 35 37 38	184	0010	CE		11561	VN****		7640
ARI - TRUCK FUEL CHARGES	32	184	0010	CE		11562			7640
	32 34 35 37 38	184	0010	CE		11562	VN****		7640
OTHER STATIONS, FUEL, GASOLINE	32 34 35 37 38	184	0010	CE		11571	VN****	V****	7640
OTHER STATIONS, FUEL, DIESEL	32 34 35 37 38	184	0010	CE		11572	VN****	V****	7640
OTHER STATIONS, OIL	32 34 35 37 38	184	0010	CE		11573	VN****	V****	7640
OTHER STATIONS, SERVICE (LUBE,WASH)	32 34 35 37	184	0010	CE		11574	VN****		7640
		184	0010	CE		11574	VN****	V****	7640
		184	0010	CE		11574	VN****	V****	7640
		184	0010	CE		11574	VN****	V****	7640
		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
CNG-VEHICLE MAINT, TRAINING	32 34 35 37 38	184	0010	CE		11602	VN****		7640
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
		184	0010	CE		11621		LOC*	7640
		184	0010	CE		11621		OL**	7640
		184	0010	CE		11621		LOC*	7640
		184	0010	CE		11621		OL**	7640
		184	0010	CE		11621		LOC*	7640
		184	0010	CE		11621		OL**	7640
		184	0010	CE		11621		LOC*	7640
		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
		184	0010	CE		11622		LOC*	7640
		184	0010	CE		11622		OL**	7640
		184	0010	CE		11622		LOC*	7640
		184	0010	CE		11622		OL**	7640
		184	0010	CE		11622		LOC*	7640
		184	0010	CE		11622		OL**	7640
		184	0010	CE		11622		LOC*	7640
		184	0010	CE		11622		OL**	7640
CNG-FACILITY MAINT, NON-COMPANY	32	184	0010	CE		11623		LOC*	7640

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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
			184	0010	CE		11623		LOC#	7640
			184	0010	CE		11623		OL**	7640
			184	0010	CE		11623		LOC#	7640
			184	0010	CE		11623		OL**	7640
			184	0010	CE		11623		LOC#	7640
CNG-FACILITY MAINT, CHECK	32		184	0010	CE		11624		OL**	7640
	32		184	0010	CE		11624		OL**	7640
		34	184	0010	CE		11624		7640	
		34	184	0010	CE		11624		OL**	7640
		34	184	0010	CE		11624		LOC#	7640
		34	184	0010	CE		11624		OL**	7640
			184	0010	CE		11624		LOC#	7640
			184	0010	CE		11624		OL**	7640
			184	0010	CE		11624		LOC#	7640
			184	0010	CE		11624		OL**	7640
			184	0010	CE		11624		LOC#	7640
			184	0010	CE		11624		OL**	7640
			184	0010	CE		11624		LOC#	7640
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	184	0010	CE		11625		OL**	7640
			184	0010	CE		11625		LOC#	7640
			184	0010	CE		11625		OL**	7640
			184	0010	CE		11625		LOC#	7640
			184	0010	CE		11625		OL**	7640
			184	0010	CE		11625		LOC#	7640
			184	0010	CE		11625		OL**	7640
			184	0010	CE		11625		LOC#	7640
			184	0010	CE		11625		OL**	7640
CNG-FACILITY MAINT, REMOVE/REPLACE	32		184	0010	CE		11626		LOC#	7640
	32		184	0010	CE		11626		OL**	7640
		34	184	0010	CE		11626		LOC#	7640
		34	184	0010	CE		11626		OL**	7640
			184	0010	CE		11626		LOC#	7640
			184	0010	CE		11626		OL**	7640
			184	0010	CE		11626		LOC#	7640
			184	0010	CE		11626		OL**	7640
			184	0010	CE		11626		LOC#	7640
			184	0010	CE		11626		OL**	7640
			184	0010	CE		11626		LOC#	7640
			184	0010	CE		11626		OL**	7640
			184	0010	CE		11626		LOC#	7640
			184	0010	CE		11626		OL**	7640
CNG-FACILITY LEASE	32	34	184	0010	CE		11627		7640	
HYDROSTATIC TEST FACILITY, CNG	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
			184	0010	CE		11711		LOC#	7640
			184	0010	CE		11711		OL**	7640
			184	0010	CE		11711		LOC#	7640
			184	0010	CE		11711		OL**	7640
			184	0010	CE		11711		LOC#	7640
			184	0010	CE		11711		OL**	7640
			184	0010	CE		11711		LOC#	7640
			184	0010	CE		11711		OL**	7640

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
HYDROSTATIC TEST FACILITY, NON-CNG	37	184	0010	CE		11711		OL**	7640
	38	184	0010	CE		11711		LOC*	7640
	38	184	0010	CE		11711		OL**	7640
	32	184	0010	CE		11712		LOC*	7640
	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	
TRAINING, NGV & CNG STATION	32	184	0010	CE		11713		LOC*	7640
	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
	38	184	0010	CE		11713		LOC*	7640
	38	184	0010	CE		11713		OL**	7640
	32	184	0010	CE		11714		LOC*	7640
	32	184	0010	CE		11714		OL**	7640
TRAINING, NGV & CNG STATION	34	184	0010	CE		11714		LOC*	7640
	34	184	0010	CE		11714		OL**	7640
	35	184	0010	CE		11714		LOC*	7640
	35	184	0010	CE		11714		OL**	7640
	37	184	0010	CE		11714		LOC*	7640
	37	184	0010	CE		11714		OL**	7640
	38	184	0010	CE		11714		LOC*	7640
	38	184	0010	CE		11714		OL**	7640
	32	184	0010	CE		11715		LOC*	7640
	32	184	0010	CE		11715		OL**	7640
	34	184	0010	CE		11715		LOC*	7640
	34	184	0010	CE		11715		OL**	7640
TIRES & TUBES	35	184	0010	CE		11715		LOC*	7640
	35	184	0010	CE		11715		OL**	7640
	37	184	0010	CE		11715		LOC*	7640
	37	184	0010	CE		11715		OL**	7640
	38	184	0010	CE		11715		LOC*	7640
	38	184	0010	CE		11715		OL**	7640
	32	184	0010	CE		11720	VN****		7640
	34	184	0010	CE		11720	VN****	OL**	7640
	35	184	0010	CE		11720	VN****		7640
	37	184	0010	CE		11730	TL****		7640
	38	184	0010	CE		11730	VN****		OL**
	COMMERCIAL REPAIRS	32	184	0010	CE		11730	VN****	
34		184	0010	CE		11730	VN****	OL**	7640
35		184	0010	CE		11730	VN****		7640

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	184	0010	CE		11730	VN****		7640
ARI - AUTO MAINTENANCE	32	184	0010	CE		11731			7640
	32 34 35 37 38	184	0010	CE		11731	VN****		7640
ARI - TRUCK MAINTENANCE	32	184	0010	CE		11732			7640
	32 34 35 37 38	184	0010	CE		11732	VN****		7640
COMPANY REPAIRS	32 34 35 37 38	184	0010	CE		11740	VN****		7640
TRANS EXPENSE TRANSFERRED - CREDIT	32 34 35 37 38	184	0010			11840			
PRIOR YEAR BALANCE	32 34 35 37 38	184	0010			11850			
LICENSE FEES AND OTHER TAXES	38	184	0010	CE		11890			7640
GARAGE EXPENSE CLEARING ACCOUNTS									
COMMUNICATIONS	34	184	0020			C****			
	34	184	0020	CE		C****		OL **	7610
	34	184	0020	CE		C****			7610
	34	184	0020	CE		C****		OL **	7610
	34	184	0020			C****			7630
	34	184	0020	CE		C****			7630
	34	184	0020	CE		C****		OL **	7630
	34	184	0020	CE		C****			7630
	34	184	0020	CE		C****		OL **	7630
	34	184	0020	CE		C****			7630
	34	184	0020	CE		C****		OL **	7630
	34	184	0020			C****			7640
	34	184	0020	CE		C****			7640
LABOR, GASOLINE POWERED VEHICLE	34	184	0020	CE		11751		LOC*	7640
	34	184	0020	CE		11751			7640
	34	184	0020	CE		11751		OL **	7640
LABOR, NATURAL GAS POWERED	34	184	0020	CE		11752		LOC*	7640
	34	184	0020	CE		11752		OL **	7640
LABOR, DIESEL POWERED	34	184	0020	CE		11753		LOC*	7640
	34	184	0020	CE		11753		OL **	7640
LABOR, PROPANE POWERED	34	184	0020	CE		11754		LOC*	7640
	34	184	0020	CE		11754		OL **	7640
UNIT REPAIRS	34	184	0020	CE		11755		LOC*	7640
	34	184	0020	CE		11755		OL **	7640
LABOR, NON-MECHANICS	34	184	0020	CE		11756		LOC*	7640
	34	184	0020	CE		11756		OL **	7640
SERVICING MATERIAL AND SUPPLIES	34	184	0020	CE		11760		OL **	7640
	34	184	0020	CE		11760			7640
	34	184	0020	CE		11760		OL **	7640
GARAGE - ALLOCATED BUILDING COSTS	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		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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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		11780		OL**	7640
	34	184	0020	CE		11790		OL**	7640
	34	184	0020	CE		11790			7640
	34	184	0020	CE		11790		OL**	7640
	34	184	0020	CE		11790			7640
	34	184	0020	CE		11790		OL**	7640
	34	184	0020	CE		11790			7640
	34	184	0020	CE		11800		OL**	7640
	34	184	0020	CE		11800			7640
	34	184	0020	CE		11810		OL**	7640
	34	184	0020	CE		11820		OL**	7640
	34	184	0020	CE		11830			7640
	34	184	0020	CE		11840			7640
	34	184	0020	CE		11970			7640
	34	184	0030	CE		C****			7210
	32 34	184	0030	CE		C****			7610
	32 34 35 37 38	184	0030	CE		11373	TL****		7640
	32 34 35 38	184	0030	CE		11453	TL****		7640
	37	184	0030	CE		11453	VN****		7640
	32 34 35 37 38	184	0030	CE		11563	TL****		7640
	37	184	0030	CE		11730			7640
	32 34 35 37 38	184	0030	CE		11730	VN****		7640
	37	184	0030	CE		11733	TL****		7640
	32 34 35 38	184	0030	CE		11733	VN****		7640
	37	184	0030	CE		11740			7640
	34	184	0030	CE		11740	TL****		7640
	32 34 35 37 38	184	0030	CE		11890			7610
	32 34 35 37 38	184	0030	CE		11890			7640
	32 34 35 37 38	184	0030	CE		11900			7610
	32 34 35 37 38	184	0030	CE		11900			7640
	32 34 35 37 38	184	0030	CE		11910			7610
	32 34 35 37 38	184	0030	CE		11910			7640
	32 34 35 37 38	184	0030	CE		11920			7610
	32 34 35 37 38	184	0030	CE		11920			7640
	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
	32 34 35 37 38	184	0030	CE		11941	TL****		7610

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
GENERAL TOOL DAMAGE REIMBURSEMENT	32 34 35 37 38	184	0030	CE		11941	TL****		7640
	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	32 34 35 37 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
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		OL**	7610
	32 34	184	0030	CE		12050		OL**	7610
	34	184	0030	CE		12050		OL**	7610
	34 35	184	0030	CE		12050		OL**	7610
	35	184	0030	CE		12050		OL**	7610
	35 37	184	0030	CE		12050		OL**	7610
	37	184	0030	CE		12050		OL**	7610
	37 38	184	0030	CE		12050		OL**	7610
	38	184	0030	CE		12050		OL**	7610
	38	184	0030	CE		12050		OL**	7610
	32	184	0030	CE		12050		OL**	7640
	32	184	0030	CE		12050		OL**	7640
	32 34	184	0030	CE		12050		OL**	7640
	34	184	0030	CE		12050		OL**	7640
	34 35	184	0030	CE		12050		OL**	7640

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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	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
	34 37	184	0030	CE		12070		VN****	7640
COMPANY REPAIRS	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	34	184	0050	CE		08198			MS**
INCENTIVE AND SPECIAL PAYOUTS	34	184	0050	CE		11861			F***
METER SHOP DIRECT LABOR & EXPENSE	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			11863			
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			

<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>
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			L0990			
	34	184	0090	CE		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			
	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			7792
	34	184	0100	CE		13230		OL**	7792

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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
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			17180			7681
BAD ACTIVITY	34	184	0200			17190			7681
MATERIALS - GAS BILL RENDERING	34	184	0200	CE		17220			7682
INSERTING MATERIALS	34	184	0200			17320			7682
	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

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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**
UNRECOGNIZED PRIOR SERVICE COST	32 34 35 37 38	186	0002						
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			
		186	0034			12180			
		186	0034	CE		12180			
		186	0034			12180			
		186	0034	CE		12180			
		186	0034			12190			
SYSTEM SERVICES	34 37 38	186	0034	CE		12200			
CONSULTATION SERVICES	32	186	0034	CE		12200			
	34	186	0034			12200			
	34 35	186	0034	CE		12200			
		186	0034			12200			
		186	0034	CE		12200			
		186	0034			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 - OCC SETTLEMENT	34	186	0051	CE		12400			
PENSION RESTORATION PLAN	34 37 38	186	0071						
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-AMORTI	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	34	186	0099						

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	37	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 34 35 37 38	186	9900			12338			
IT PROJECTS UNASSIGNED	34	186	9900			12355			
MUTUAL MATERIALS	34	186	9900			12357	MATERP		MS**
	34	186	9900	CE		12357	MATERP		MS**
	32	186	9900	CE		12357	MATERP		DS**
	34	186	9900			12357	MATERP		DS**
	34 35 37	186	9900	CE		12357	MATERP		DS**
	38	186	9900	CE		12357	MATERP		COS*
	32	186	9900			12357	MATERP		OL**
	32	186	9900	CE		12357	MATERP		OL**
	34	186	9900			12357	MATERP		OL**
	34	186	9900	CE		12357	MATERP		OL**
	35	186	9900			12357	MATERP		OL**
	35	186	9900	CE		12357	MATERP		OL**
	35	186	9900			12357	MATERP		OL**
	35	186	9900	CE		12357	MATERP		OL**
	37	186	9900			12357	MATERP		OL**
	37	186	9900	CE		12357	MATERP		OL**
	38	186	9900			12357	MATERP		OL**
	38	186	9900	CE		12357	MATERP		OL**
	34	186	9900			12357	MATERP		0032
	34	186	9900	CE		12357	MATERP		0032
	34	186	9900			12357	MATERP		0034
	34	186	9900	CE		12357	MATERP		0034
	34	186	9900			12357	MATERP		0035
	34	186	9900	CE		12357	MATERP		0035
	34	186	9900			12357	MATERP		0037
	34	186	9900	CE		12357	MATERP		0037
	34	186	9900			12357	MATERP		0038
	34	186	9900	CE		12357	MATERP		0038
	34	186	9900			12357	MATERP		7792
	34	186	9900	CE		12357	MATERP		7792
	34	186	9900			12357	MATERP		MS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	186	9900	CE		12357	MATERR		MS**
	32 34	186	9900	CE		12357	MATERR		DS**
	34	186	9900			12357	MATERR		DS**
	34 37	186	9900	CE		12357	MATERR		DS**
	34 38	186	9900	CE		12357	MATERR		COS*
	32	186	9900			12357	MATERR		OL**
	32	186	9900	CE		12357	MATERR		OL**
	34	186	9900			12357	MATERR		OL**
	34	186	9900	CE		12357	MATERR		OL**
	35	186	9900			12357	MATERR		OL**
	35	186	9900	CE		12357	MATERR		OL**
	37	186	9900			12357	MATERR		OL**
	37	186	9900	CE		12357	MATERR		OL**
	38	186	9900			12357	MATERR		OL**
	38	186	9900	CE		12357	MATERR		OL**
	34	186	9900			12357	MATERR		0032
	34	186	9900	CE		12357	MATERR		0032
	34	186	9900			12357	MATERR		0034
	34	186	9900	CE		12357	MATERR		0034
	34	186	9900			12357	MATERR		0035
	34	186	9900	CE		12357	MATERR		0035
	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		
IMPROVEMENTS TO LEASED PROPTY - DB		186	9900			12440			
IMPROVEMENTS TO LEASED PROPTY - CR		186	9900			12450			
LIABLTY INTRST EXP ON RATE REFUNDS		186	9900			12460			
RIP EXPENSE	32 34 35 37 38	186	9900			12475			
MISCELLANEOUS	32 34 35 37 38	186	9900			12480			
		186	9900	CE		12480			
		186	9900	CE		12480			OL**
SERVICE CORP JOB ORDER CHARGES	32 34 35 37 38	186	9900			12485			
REIMBURSABLE BILLING TO TCO	32 34 35 37 38	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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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									YR*****
LYNCHBURG ENVIRONMENTAL	38	186	9900			12730			
PETERSBURG ENVIRONMENTAL	38	186	9900			12740			
PORTSMOUTH (PATIO PLAZA)	38	186	9900			12741			
PORTSMOUTH (ABEX)	38	186	9900			12742			
STAUNTON ENVIRONMENTAL	38	186	9900			12743			
	38	186	9900	CE		12744			
	38	186	9900	CE		12744			OL**
BAD ACTIVITY	38	186	9900			12750			
INSURANCE TRANSACTION	32 34 35 37 38	186	9900			12760			
CASH POINT PAYMENTS									
SALE OF FACIL TO SUBURBAN GAS	34	186	9900			12770			
PAYROLL DEDUCTION CODES	32 34 35 37 38	186	9900			12780			
DEFERRED INTEREST EXPENSE - GCR	32 34 35 37 38	186	9900			128**			
REMAINING ENVIRONMENTAL EXPENDITURE	35	186	9900			12800			
	35	186	9900			12900			LG*****
	37	186	9900			12900			
HEDGING PROGRAM									
1993 CMD RATE CASE NO. 3520	35	186	9900			12920			
FORMS CONTROL	34	186	9900	CE		12940			
CONSTRUCTION SVCS MATERIAL HOLDING	32	186	9900	CE		12950			CCTR
	34	186	9900			12951			DS**
	34	186	9900	CE		12951			DS**
	34	186	9900			12951			DS**
	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			
	38	186	9900	CE		12980			COS*
	32 34 35 37 38	186	9900	CE		12980			OL**
	34	186	9900	CE		12980			7792
	35 37	186	9900			12980			
	34	186	9900			12980			VN*****
DFC (BANGS/FAB) RAW MATERIALS	34	186	9900			13285			7792
DFC (BANGS/FAB) SALVAGE MATERIALS	34	186	9900			13290			7792
CUST ADVANCE(DEPOSITS)POST-12/31/99	32 34 35 37 38	186	9900			15561			DD**
SERVICE LINE DEPOSITS POST-12/31/99									DD**
FINANCIAL STATEMENT ROUNDING	32 34 35 37 38	186	9900			15576			
BAD ACTIVITY	34	186	9900			16970			
	34	186	9900			22010			DD**
	34	186	9900			22010			DD**
BUILDER P & S	34	186	9900			22011			DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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	YR****		7310
	34	186	9900			22014	YR****		DD**
	34	186	9900			22014			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
ARISTEC CAPITAL RECOVERY	34	186	9900			24000			
LIABILITY & PROPERTY DAMAGE									
LIABLTY & PROPERTY DAMAGE LOSSES	32 34 35 37 38	186	9903			12160			
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							
TCO PENALTY CREDITS-FEDERAL	32 34 35 37 38	190	1010			T1044			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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						T1861
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	37	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
RESIDENTIAL LATE PAYMENT FEE-FEDERA	37	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
CAPITAL STOCK TAX PASSBACK-FEDERAL	37	190	1936						T1936
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 CUR	35	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
SPEC. SEVERANCE PLAN-FED-CURRENT	32 34 35 37 38	190	1972						T1972
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	37	190	1982						T1982
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
EXCESS BANK PURCHASES-FEDERAL	32 34 35 37 38	190	2223						T2223

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>
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			
LIMESTONE GAS CO EXP CAPTLZD - FED	32	190	2903			T2101			
RESTRICTED STOCK-FED	32 34 35 37 38	190	2904			T2904			
NON-QUALIFIED STOCK OPTION-FED	32 34 35 37 38	190	2905			T2905			
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			
YORK GAS EXPENSES CAPITALIZED - FED	35 37	190	2909			T2121			
HAGERSTOWN GAS COMPANY - FEDERAL	35	190	2910			T2161			
REG COMMISSION EXP CAPITALIZED-FED	32 34 35 37 38	190	2911			T2181			
RESIDENTIAL CONSERVATION SVC - FED	32 34 35 37 38	190	2912			T2211			
GAIN ON DISPOSAL OF ASSETS-FEDERAL	37	190	2913			T2291			
DEF COST - MOOREFIELD BLDG - FED	38	190	2914			T2711			
REVENUE REDUCTION - RIP EXPENSE-FED	32 34 35 37 38	190	2915			T2751			
STORAGE GAS LOSSES - FEDERAL	37	190	2916			T2321			
INTEREST CAP - DIRECT/AVOIDED - FED	32 34 35 37 38	190	2917			T2871			
BUILDER INCENTIVE PLAN-FED	32 34 35 37 38	190	2918			T2881			
SECURITY DEPOSITS - STATE	32 34 35 37 38	190	2919			T2941			
CMEP-DAP RESERVE - FEDERAL	32 34 35 37 38	190	2920			T2920			
RES FOR LOSSES-LAND WRITEDOWN FEDER	32 34 35 37 38	190	2921			T2921			
LIFO INVENTORY EVALUATION - N/C FED	32 34 35 37 38	190	2922			T5100			
GIC-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			
ENVIRONMENTAL ISSUES - FEDERAL	32 34 35 37 38	190	2946			T2946			
ENVIRONMENTAL TAX - FEDERAL	32 34 35 37 38	190	2947			T2947			
FIT REDUCTION (190)	32 34 35 37 38	190	2950			T5111			
RATE BASE ADJUSTMENT	32 34 35 37 38	190	2953			T5110			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CHOICE PROG DEFE TAX-NONCURRENT FED	34	190	2956						T0008
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
SFAS96 REGULATED LIABILITY-FEDERAL	32 34 35 37 38	190	2996						T2996
TCO PENALTY CREDITS-STATE	32 34 35 37 38	190	3010						T3044
HEATSHARE CONTRIBUTION-STATE	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 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	37	190	3902						T1312
SECTION 463-VACATION ACCRUAL - ST	32 35 37 38	190	3905						T1702
THRIFT RESTORATION PLAN - STATE	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						
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	37	190	3924						T3924
SLT ECONOMIC PERFORMANCE - STATE	32 34 35 37 38	190	3933						
NGV WRITEDOWN - STATE	32 34 35 37 38	190	3934						T3934
CAPITAL STOCK TAX PASSBACK-STATE	37	190	3936						T3936
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
SPEC. SEVERANCE PLAN-STATE-CURRENT	32 34 35 37 38	190	3972						T3972
OPEB - STATE	32 34 35 37 38	190	3979						T3979
POST EMPLOYMENT BENEFIT-STATE	32 34 35 37 38	190	3980						T3980

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CAP FUNDING - STATE	37	190	3982			T3982			
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			
LIMESTONE GAS CO EXP CAPTLZD - ST	32	190	4903			T2102			
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			
YORK GAS EXPENSES CAPITALIZED - ST	37	190	4909			T2122			
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			
ENVIRONMENTAL ISSUES - STATE	32 34 35 37 38	190	4946			T4946			
ENVIRONMENTAL TAX - STATE	32 34 35 37 38	190	4947			T4947			
DED TAXES CONS EFF TAX RATE-STATE	32	190	4951			T4951			
DEFERRED TAXES-KENTUCKY ST NOL C/F	32	190	4955			T4955			
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-NONCARR.	32 34 35 37 38	190	4972			T4972			
DELAYED DEPOSITS-STATE	32 34 35 37 38	190	4973			T4973			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 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	35	190	6901			T2591			
FIT INTEREST DEDUCTION ISSUE - FED	32 34 35 37 38	190	6902			T2671			
LESOP DEFERRED - FEDERAL	32 34 35 37 38	190	6976			T2976			
INTEREST ON F.I.T. LIABILITY - ST	32 35 37 38	190	7903			T1052			COS*
LESOP DEFERRED - STATE	32 34 35 37 38	190	8976			T4976			
=====									
191 UNRECOVERED									
PURCHASED GAS COSTS - UNRECOVERED									
TAKE-OR-PAY	32 35	191	4000			13530			
	32 34 35 37 38	191	4000			13530	YR****		
TRANSITION COSTS - TRANSP RECOVERY	34	191	4000			13536			
TRANS COSTS-REV RETENT RECOGNITION	34	191	4000			13538			
ACA DEFERRED	32 34 35 37 38	191	4000			13600	YR****		
	38	191	4000			13600	YR****		COS*
OFF SYSTEM SALES DEFERRAL	32 34 35 37 38	191	4000			13602			
	32 34 35 37 38	191	4000			13602	YR****		
OFF SYSTEM SALES - UNBILLED	32 34 38	191	4000			13603	YR****		
OFF SYSTEM SALES-INTEREST DEFERRED	34	191	4000			13604	YR****		
OFF SYSTEM SALES-REV RECOGNITION	34 38	191	4000			13605			
MARKETED CAPACITY RELEASE		191	4000			13606			
ACA DEFERRED/DEMAND	35 37	191	4000			13607	YR****		
MURPHY GAS ACA DEFERRED	32 34 35 37 38	191	4000			13608			
CPA STORAGE INTEREST	37	191	4000			13609	YR****		
STRANDED CAPACITY RECOVERIES	32	191	4000			13615			DS**
	32	191	4000			13615			
	32	191	4000	CE		13615			
	34 35 37 38	191	4000			13615			
	32	191	4000			13615			DD**
	32	191	4000			13615			OL**
STRANDED COST RECOGNITION	34	191	4000			13616			
OVER/UNDER RECOVERED PROGRAM COSTS	34	191	4000			13618			
END USER EXCHANGE	32 34 35 37 38	191	4000			13620			
SPECIAL ADJUSTMENT	34 37	191	4000			13625			
TRANSPORTER IMBALANCE	32 34 35 37 38	191	4000			13630			
	38	191	4000			13630			COS*
SUPPLIER IMBALANCE	32 34 35 37	191	4000			13635			
	38	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****		
TRANSITION COST RECOVERY	32	191	4000			13649			
ACA DEFERRED	37	191	4000		SCH C	13600	YR****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ACA DEFERRED - ORDER 636	35	191	4000		SCH C	13600	YR****		
OFF SYSTEM SALES DEFERRAL	35 37	191	4000		SCH C	13601	YR****		
STRANDED CAPACITY RECOVERIES	34	191	4000		SCH D	13602	YR****		
ACA DEFERRED	37	191	4000		SCH D	13615			
ACA DEFERRED - ORDER 636	35 37	191	4000		SCH D	13600	YR****		
ACA DEFERRED/DEMAND	35 37	191	4000		SCH D	13601	YR****		
OFF SYSTEM SALES DEFERRAL	32	191	4000		SCH D	13607	YR****		
BALANCING SUSPENSE		191	4000		SCH I	13602	YR****		
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			
=====									
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			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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						
=====									
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 AFFIL ADVANCES									
INSTALLMENT NOTES, AFFILIATES	32 34 35 37 38	223	0111				LS****		
	32 34 35 37 38	223	0111				NP****		
PROMISSORY NOTES	32 34 35 37 38	223	1075				LS****		
=====									
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			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 INJURY/DAMAGES									
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%									
		231	3015						
CURR MATURITIES, FIRST COLONY 10.5%									
		231	3019						
PATIO PLAZA APTS MORTGAGE									
		231	3100						
NOTES PAYABLE, AFFILIATED COMPANIES									
		231	9900						
232 ACCTS PAYABLE									
ACCOUNTS PAYABLE									
OFF SYSTEM SALES	32 34 35 37 38	232				10835			
A/P ANNUAL JOURNALIZE ENTRIES ONLY	32 34 35 37 38	232				13970			
ENHANCED BALANCING CONTRACT	34	232				13972			
MECHANIZED ACCRUAL-MECHANIZED CHKS	32 34 35 37 38	232				13990			
PNC MECH ACCRUAL-MECHANIZED CHECKS	32 34 35 37 38	232				13995			
ACCRUED EMC INVOICES NOT CLASSIFIED	32 34 35 37 38	232				14EMC			
DISBURSEMENTS - MECHANIZED CHECKS	32 34 35 37 38	232				14000			
PNC DISBURSEMENTS - MECH CHECKS	32 34 35 37 38	232				14005			
PNC ELECTRONIC CHECKS	32 34 35 37 38	232				14006			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MELLON DISBURSEMENTS - MECH CHECKS	32 34 35 37 38	232				14007			
MELLON ELECTRONIC PAYMENTS	32 34 35 37 38	232				14008			
MECHANIZED ACCRUAL - NON-MECH CHKS	32 35 37 38	232				14010			
DISBURSEMENTS - NON-MECHANIZED CHKS	32 34 35 37 38	232				14020			
PNC DISBURSEMENTS- NON-MECH CHKS	32 34 35 37 38	232				14022			
MISCELLANEOUS ACCRUED A/P	32 34 35 37 38	232				14025			
GAS PURCHASE - PRODUCER	32 34 35 37 38	232				14040			
TRANSPORTATION	32 34 35 37 38	232				14060			
CHOICE MARKETER	32	232				14075			DS**
	32 34 35 37 38	232				14075			
	32	232				14075			DD**
	32	232				14075			OL**
CNR	32 34 35 37 38	232				14076			
A/R COLLECTIONS DUE TO CIBC	34	232				14077			
PROPANE	35 38	232				14078			
=====									
233 AFFIL PAYABLES	32 34 35 37 38	233	01AA						LS****
INSTALLMENT NOTES, CURR MATURITIES	32 34 35 37 38	233	01AA						NP****
FLOATING RATE TERM NOTES	32 34 35 37 38	233	03AA						
NOTES PAYABLE-SUB	34	233	9984						
=====									
234 SVC CORP BILL									
SERVICE CORP MGMT SERVICE BILLING									
SERV CORP MGMT BILLING ESTIMATE	32 34 35 37 38	234	0012			14071			
ACCOUNTS PAYABLE, SHORT TERM LOANS									
LOANS PAYABLE - SHORT TERM	32 34 35 37 38	234	03AA			14160			
ACCOUNTS PAYABLE, SHORT TERM LOANS	32 34 35 37 38	234	0300			14160			
ACCOUNTS PAYABLE, INTEREST									
INT PAY-OPEN ACCT BOROWNG OF PREPAY	32 34 35 37 38	234	04AA			14170			
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	34 35	234	09AA			14150			
A/P-INTERCO-EXCHANGE GAS-IMBALANCES	32 34 35 37 38	234	09AA			14152			

ACCOUNT DESCRIPTION	VAL ID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
STATE - CAPITAL STOCK	32 34 35 37 38	236 0014			S*****	TY*****		
STATE - UNEMPLOYMENT INSURANCE	32 34 35 37 38	236 0015				YR*****		
STATE - SALES & USE TAX, PURCHASES	32 34 35 37 38	236 0018				YR*****		TX**
STATE - OHIO DISTRIBUTION TAX OPERATIONS	34	236 0019			20050			
FED/STATE - MOTOR FUELS TAX ON CNG STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 0020			S*****	YR*****		
GAS DIST EXCISE TAX PAYABLE OPERATIONS	34	236 0022			20050			
LOCAL UNBILLED REVENUE	34	236 0022			20060			
	34	236 0039						TX**
	32 34 35 37 38	236 0039				YR*****		TX**
	32 34 35 37 38	236 0039				YR*****		
SETTLEMENT PRIOR YR FEDERAL TAX	32 34 35 37 38	236 04YR						0000
	32 34 35 37 38	236 04YR				TY*****		
ADJUSTMENT PRIOR YR FED TAX	32 34 35 37 38	236 08YR						0000
	32 34 35 37 38	236 08YR				TY*****		
STATE - OTHER								
UTILITY COMMISSION FEES	34 38	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 (PRIOR YEAR), ST, NON-CURR STATE CODE FOR TAX PURPOSES	32 34 35 37 38	236 1019			S*****	TY*****		
PRIOR YEAR ADJUSTMENT, STATE	32 34 35 37 38	236 1904			S*****	TY*****		
PRIOR YEAR SETTLEMENT, STATE	32 34 35 37 38	236 1908			S*****	TY*****		
237 INTEREST, ACCR								
INCOME TAX ADJ, PRIOR YEAR, FED	32 34 35 37 38	237 0003				YR*****		
	32 34 35 37 38	237 0003				YR*****		COS#
	32 34 35 37 38	237 0003				YR*****		0000
	32 34 35 37 38	237 0004				YR*****		
INCOME TAX ADJ, PRIOR YEAR, ST								
OTHER ACCRUED INTEREST								
CUSTOMER DEPOSITS	32 34 35 37 38	237 9900			14540			
OTHER LONG TERM DEBT	32 34 35 37 38	237 9900			14550			
OTHER	32 34 35 37 38	237 9900			14560			
238 DIVIDENDS DECLA								
DIVIDENDS DECLARED	32 34 35 37 38	238 02AA						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
241 TAX, PAYABLE									
TAX COLLECTIONS PAYABLE									
LOCAL TAX TO CORRECT IN JAN 1993	32 35 37 38					241	14565		
	34					241	14565		OL**
INCOME - EMPLOYEES	32 34 35 37 38					241	14570		
	32 34 35 37 38					241	14570		YR****
CONSUMPTION TAX						241	14575		
						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****
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		
						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					241	14650		YR****
INCOME - MICHIGAN	32 34 35 37 38					241	14660		
	34					241	14660		YR****
INCOME - NEW YORK	32					241	14665		
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						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						241	14750		
SALES/USE - VIRGINIA (INCLUDES LOCA	34					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)						241	14810		
	34					241	14810		YR****
LIABILITY, STATE SALES TAX						241	14820		TX****
LIABILITY	35 37					241	14820		101140
	37					241	14820		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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**
	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				BANK04		
	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****		
MAP - MEDICAL INSURANCE	32 34 35 37 38	242	0005			14885			
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		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34 37	242	0005			14900	HM-COH		
	38	242	0005			14900	HM-COS		
	37	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			
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			
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			
TRESOP - PAYROLL	32 34 35 37 38	242	0005			14980			
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****		
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			
OHIO TUITION TRUST AUTHORITY	34	242	0005			15830			
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						
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			
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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		
INACTIV MARKETERS AND CUSTOMERS	34	242	0022			15170	101290		COS#
CDC COMPANY INTEREST	32 34 35 37 38	242	0022			15170	101300		
INTEREST EARNED	34	242	0022			15170	101310		
CDC COMPANY PRINCIPAL	34	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		
MISCELLANEOUS									
MISCELLANEOUS	34	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			
MENDATORY 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									
HEALTH MAINTENANCE ORGANIZATION	32 34 35 37 38	242	0041				HM-CKY		
	35	242	0041				HM-CMD		
	34	242	0041				HM-COH		
	38	242	0041				HM-COS		
	37	242	0041				HM-CPA		
	38	242	0041				HM8290		
HEALTH MAINTENANCE ORGANIZATION	32 34 35 37 38	242	0041			14900			

<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>
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	CE					
	35	242	0047						
	35	242	0047	CE					
	37 38	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		
	37	242	0047				101232		
	37	242	0047	CE			101232		
	38	242	0047				101232		
	38	242	0047	CE			101232		
DELAYERING-OUT PLACE	32 34 35 37 38	242	0047				101233		
SEVERANCE- DELAYERING	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		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	242	0047	CE			101236		
PHOENIX PROJECT	32	242	0047	CE			101237		
	34	242	0047				101237		
	34 35 37 38	242	0047	CE			101237		
SPECIAL EMPLOYEE SEVERANCE - FIELD	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		
	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		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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	38	242	0068			15272			
PENSION RESTORATION PLAN									
PENSION RESTORATION PLAN	32 34 35 37 38	242	0077			15271			
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			
ADVANCES FROM CKY - CVA ISSUE	34	242	2032						
ADVANCES FROM CMD - CVA ISSUE	34	242	2035						
ADVANCES FROM CPA - CVA ISSUE	34	242	2037						
ADVANCES FROM CGV - CVA ISSUE	34	242	2038						
****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 CREGIT PREPAY AMORT	34	242	4004			30487			
2004 STIP DEAL	34	242	4004		SCH S	30485			
MANDATORY DEFERRED COMPENSATION									
MENDATORY DEFERRE COMPENSA PRINCIAL	34	242	4700			15905			
MISC CURRENT AND ACCRUED LIABILITY									
DEFERRED DIRECTOR COSTS	32 34 35 37 38	242	4900			15900	DIR***		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
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			
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			
	32 34 35 37 38	242	9005			15828		LG****	
OTHER									
LAKE MOHAWK CUSTOMER SURCHARGE	34	242	9900			10805			
CAPITAL STOCK TAX PASSBACK	37	242	9900			10807			
WEATHERIZATION CONTRIBUTIONS	34	242	9900			12406			
HEATSHARE CONTRIBUTIONS	34	242	9900			12407			
REMAINING ENVIRONMENTAL EXPENDITURE	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	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			
OFF SYSTEM SALES PASSBACK/RECOVER	37	242	9900			15286			
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			
	38	242	9900			15291		OL** COS*	
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			
	32 34 37 38	242	9900			15301		DD**	
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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		
LOW INCOME ASSISTANCE TCO DISGORGE	34	242	9900			15351			
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		
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		
AUDIT FEES	32 34 35 37 38	242	9900			15485			
BENEFITS ADMINSTRATION	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			
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****
BASE GAS SALES	32 34 35 37 38	242	9900			15667			
SALARY CONTINUATION	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			

<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>
BENEFIT CONTINUATION	34 38	242	9900			15751			
RETENTION AGREEMENTS	32 34 35 37 38	242	9900			15752			
REMAINING ENVIRONMENTAL EXPENDITURE	32 34 35 37 38	242	9900			15770			
TRANSITION COSTS	32 34 35 37 38	242	9900			15770			LG****
TRANSITION COSTS-STRANDED COSTS	32 34 35 37 38	242	9900			15775			P****
ENVIRONMENTAL ISSUES	32 34 35 37 38	242	9900			15777			P****
TCO DISGORGEMENT ALLOCATION	32 34 35 37 38	242	9900			15780			
ENVIRONMENTAL INS RECOVERIES	35 37	242	9900			15781			
	37	242	9900			15782			LG****
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		
NON-TRADITIONAL SALES-FLOWING SUPPL	35	242	9900			15884	SA****		
NON-TRADITIONAL SALES - PASSED BACK	35	242	9900			15884	100185		
OTHER - CONTINGENT GAS COST	34	242	9900			15890			
CREDIT DEPOSITS-GAS SUPPLY&MRKTR	32 34 35 37 38	242	9900			15891			
GCV GCIM		242	9900			15892			
MISCELLANEOUS DEPOSITS	32 34 35 37 38	242	9900			15893			
COMMODITY BEGINNING BALANCE	37	242	9900			15896			
OFF SYSTEM SALES PROCEEDS	32 34 35 37 38	242	9900			15897			YR****
COMPANY PROCEEDS	32 34 35 37 38	242	9900			15898			YR****
PGC PROCEEDS-PGCC PORTION	32 34 35 37 38	242	9900			15899			YR****
DEFERRED DIRECTOR COSTS		242	9900			15900			YR****
CAPACITY RELEASE	32 37	242	9900			15910			
	32 34 35 37 38	242	9900			15910			YR****
CAPACITY RELEASE - LOSS	37	242	9900			15910			101800
CAPACITY RELEASE - PASSBACK	37	242	9900			15910			101801
DEMAND BEGINNING BALANCE	37	242	9900			15911			
CAP FUNDING-DOCKET P-00011906	37	242	9900			15912			
PGC PROCEEDS-PGDC PORTION	32 34 35 37 38	242	9900			15913			
	32 34 35 37 38	242	9900			15913			YR****
CHANGE IN CONTROL STOCK	32 34 35 37 38	242	9900			16001			
DIVIDEND EQUIVALENT (LTIP) LIAB	32 34 35 37 38	242	9900		CE	16009			
CONTINGENT STOCK 2000/2001	32 34 35 37 38	242	9900			16010			
TARSAP 2003 CONT STOCK	32 34 35 37 38	242	9900			16011			
TARSAP 2004 CONT STOCK	32 34 35 37 38	242	9900			16012			
FINANCIAL STATEMENT ROUNDING	32 34 35 37 38	242	9900			16970			
ARISTEC CAPITAL RECOVERY	32 34 35 37 38	242	9900			24000			
AGENCY GAS MARGIN	34	242	9900			30505			
UNBILLED-OFFSYSTEM SALES PROFIT REC	34	242	9900			65280			
OFF SYSTEM SALES - PROFIT/LOSS	32 34 37	242	9900			65285			
UNBILL NON-TRADIT SALE AF/2-1-98 CU		242	9900			65295			
UNBILL NON-TRADIT SALE AF\$5,000,000		242	9900			65296			
NON-TRADITIONAL SALES	32 37	242	9900			65883			
NONTRADITIONAL SALES-FLOWING SUPPLY	32 35	242	9900			65884			SA****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OFF SYSTEM SALES - PROFIT/LOSS	37	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						
SEVERANCE- DELAYERING	32 34 35 37 38	242	9907	CE			101234		
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									
DEPOSITS & RECEIVABLES PRE-1979	37	252				15530			DD**
CASH DEPOSITS FROM 1979 TO 1986	37	252				15540			DD**
NOTES RECEIVED AFTER 1979	37	252				15550			DD**
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	38	252				15575			DD**
SERVICE LINE DEPOSITS POST-12/31/99	38	252				15576			DD**
=====									
253 DEFERRED CREDIT									
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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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			
	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 38	253	0050			15820			
	32 34 35 37 38	253	0050			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 HSKP ING	34 37	253	0079			16006			
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 EXPENDITURE	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)	38	253	9900			15610			
GEN OFF BLDG-RENT PYMNTS (COS ONLY)	38	253	9900			15620			
GAIN ON SALE OF EQUIPT TO P.H. & H.	32 34 35 37 38	253	9900			15630			
INVNTY DEFCT-STORED GAS DELIVERY	38	253	9900			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			
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ELECTRONIC METER READING PROGRAM	37	253	9900			15685			
TAKE OR PAY - INTEREST INCOME	35	253	9900			15690			
SPECIAL EMPLOYEE SEVERANCE PROGRAM	32 32	253	9900			15715			
	34	253	9900	CE		15715			
	34	253	9900	CE		15715			
	35	253	9900	CE		15715			
	35	253	9900	CE		15715			
	37	253	9900	CE		15715			
	37	253	9900	CE		15715			
	38	253	9900			15715			
	38	253	9900	CE		15715			
BE WINTERWISE	37	253	9900			15720			
LYNCHBURG ENVIRONMENTAL ISSUE	38	253	9900			15730			
TRANSITION COSTS-191-LONG TERM	32 34 35 37 38	253	9900			15776	P*****		
ENVIRONMENTAL INS RECOVERIES	32 34 35 37 38	253	9900			15782			
	37	253	9900	CE		15782			OL**
	37 38	253	9900			15782	LG*****		
	37	253	9900			15782	LG*****		OL**
	37	253	9900	CE		15782	LG*****		OL**
GTE 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			
EMPLOYEE SEVERANCE - PHOENIX	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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
		37	253	9900			15930			
		37	253	9900	CE		15930			
		38	253	9900			15930			
		38	253	9900	CE		15930			
EMPLOYEE SEVERANCE - OTHER	32		253	9900			15950			
	32		253	9900	CE		15950			
	34		253	9900			15950			
	34		253	9900	CE		15950			
		35	253	9900			15950			
		35	253	9900	CE		15950			
		37	253	9900			15950			
		37	253	9900	CE		15950			
		38	253	9900			15950			
		38	253	9900	CE		15950			
EMPLOYEE SEVERANCE - PRINT SERVICES	32		253	9900			15960			
	32		253	9900	CE		15960			
	34		253	9900			15960			
	34		253	9900	CE		15960			
		35	253	9900			15960			
		35	253	9900	CE		15960			
		37	253	9900			15960			
		37	253	9900	CE		15960			
		38	253	9900			15960			
		38	253	9900	CE		15960			
EMPLOYEE SEVERANCE - METER SHOP	34		253	9900			15970			
EMP SEVERANCE - INVOLUNTARY LAYOFF	32		253	9900			15975			
	32		253	9900	CE		15975			
	34		253	9900			15975			
	34		253	9900	CE		15975			
		35	253	9900			15975			
		35	253	9900	CE		15975			
		37	253	9900			15975			
		37	253	9900	CE		15975			
		38	253	9900			15975			
		38	253	9900	CE		15975			
EMP SEVERANCE - PROCUREMENT	32		253	9900			15976			
	32		253	9900	CE		15976			
	34		253	9900			15976			
	34		253	9900	CE		15976			
		35	253	9900			15976			
		35	253	9900	CE		15976			
		37	253	9900			15976			
		37	253	9900	CE		15976			
		38	253	9900			15976			
		38	253	9900	CE		15976			
EMPLOYEE SEVERANCE - WAREHOUSING	32		253	9900			15980			
	32		253	9900	CE		15980			
	34		253	9900			15980			
	34		253	9900	CE		15980			
		35	253	9900			15980			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35	253	9900	CE		15980			
	37	253	9900			15980			
	37	253	9900	CE		15980			
	38	253	9900			15980			
	38	253	9900	CE		15980			
EMPLOYEE SEVERANCE - VOLUNTARY II	32	253	9900			15985			
	32	253	9900	CE		15985			
	34	253	9900			15985			
	34	253	9900	CE		15985			
	35	253	9900			15985			
	35	253	9900	CE		15985			
	37	253	9900			15985			
	37	253	9900	CE		15985			
	38	253	9900			15985			
	38	253	9900	CE		15985			
EMPLOYEE SEVERANCE-GENERAL SERVICES	32	253	9900			15990			
	32	253	9900	CE		15990			
	34	253	9900			15990			
	34	253	9900	CE		15990			
	35	253	9900			15990			
	35	253	9900	CE		15990			
	37	253	9900			15990			
	37	253	9900	CE		15990			
	38	253	9900			15990			
	38	253	9900	CE		15990			
EMP SEVERANCE-VOLUNTARY PROGRAM	37	253	9900			15995			
RESTRUCTURING ACCRUAL L/T	32 34	253	9907						
	34	253	9907	CE					
	35 37 38	253	9907						
IBM OUTSOURCING RESTRUCTURING	32	253	9907				101232		
	32	253	9907	CE			101232		
	34	253	9907				101232		
	34	253	9907	CE			101232		
	35	253	9907				101232		
	35	253	9907	CE			101232		
	37	253	9907				101232		
	37	253	9907	CE			101232		
	38	253	9907				101232		
	38	253	9907	CE			101232		
SEVERANCE- DELAYERING	32 34 35 37 38	253	9907				101234		
GROSS RECEIPTS TAX ON UNBILLED REV	37 38	253	9910						
SALARY CONTINUATION	34	253	9910			15750			
FACILITIES ACCRUAL-LONG TERM	32 34 35 37 38	253	9911						
254 REG LIABILITY	=====								
REG EFFECT OF ADOPTING SFAS 96	32 34 35 37 38	254	0032			15565			
REGULATORY EFFECT OF FASB 96									

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
NON-TRADITIONAL SALES									
NON-TRADITIONAL SALES-FLOWING SUPPL	35	254	1000			15884	SA****		
NON-TRADITIONAL SALES - PASSED BACK	35	254	1000			15884	100185		
NONTRADITIONAL SALES-FLOWING SUPPLY	35	254	1000			65884	SA****		
NON-TRADITIONAL SALES-FLOWING SUPPL	35	254	1000		SCH D	15884	SA****		
OPEB LIAB-NONCURRENT	32 34 35 37 38	254	3104						
HEDGING PROGRAM CURRENT	32 34 35 37 38	254	3434						
GCIM REGULATORY LIABILITY									
GAS COST INCENTIVE PLAN									
GAIN/LOSS	32	254	3499			15880	101730		
RETIREMENT INCOME PLAN									
RIP EXPENSE		254	3509			12475			
OCI	32 34 35 37 38	254	3509			12769			
REGULATORY EFFECTS OF SFAS 96									
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						
HEDGING PROGRAM NONCURRENT	32 34 35 37 38	254	3534						
SETTLEMENT REVNEUE									
2004 STIP DEAL	34	254	4004		SCH S	30485			
REG ASSET/REG LIABILITY RECLASS	32 34 35 37 38	254	4005						
=====									
255 ACC DEF TAX CR									
INVESTMENT, DEFERRED (ACCUMULATED)	32 34 35 37 38	255	19YR						
=====									
282 DEF TAX, DEPR									
POST-IN-SERVICE CARRYING CHARGE	32 34 35 37 38	282	1239			T1239			
UTILITY OPERATING INCOME, FED	32 34 35 37 38	282	2205			T2011			0090
RETIREMENT LOSS, ACRS PROPERTY, FED	32 34 35 37 38	282	2211			T2211			
PAYROLL TAXES CAPITALIZED, FED	34	282	2216			T2071			
INTEREST DURING CONSTRUCTION, FED	32 34 35 37 38	282	2221			T2191			
PROPERTY REMOVAL COSTS - FEDERAL	32 34 35 37 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 INCENTIVES-FED	32 34 35 37 38	282	2234			T2234			
STORAGE GAS LOSSES-FED		282	2236			T2236			
AMORTIZATION OF GAINS REQ DEBT-FED	32 34 35 37 38	282	2513			T2221	YR****		
BOOK GAIN ON SALE OF PROPERTY - FED	34	282	2905						
FAS 96 OF FSET - FEDERAL	32 34 35 37 38	282	2908			T2908			
VIRGINIA TAX BASIS FEDERAL		282	2933						
FIT REDUCTION	32 34 35 37 38	282	2951			T5113			
RATE BASE ADJUSTMENT	32 34 35 37 38	282	2953			T5112			
UTILITY OPERATING INCOME -STATE	32 34 35 37 38	282	4205			T2012			
RETIREMENT LOSS, ACRS PROPERTY, ST	32	282	4211			T2212			
INTEREST DURING CONSTRUCTION		282	4221			T2191			
NON-CONFORMING STATE DEPRECIATION	32 34 35 37 38	282	4227						

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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
INTEGRATED RESOURCE PLAN-FED	32 34 35 37 38	283	1948						T1948
MANAGEMENT AUDIT-FEDERAL	32 34 35 37 38	283	1950						T1950
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	35 38	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
RETIREMENT INCOME PLAN ADJ-FED	32 34 35 37 38	283	2925						T2925
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
TCO PIPELINE CHARGES - FEDERAL	35 37	283	2935						T2935
TRANSITION COSTS - FED - NON-CURR	32 34 35 37 38	283	2937						T2937
LEAK REPAIR COSTS-NONCURRENT-FED	35	283	2939						T2939
REGULATORY REFORM-NONCURRENT-FED	35	283	2940						T2940
CPA RATE CASE - FEDERAL	32 34 35 37 38	283	2941						T2231
BELL ATLANTIC - FED	35	283	2944						T2944
LONGWALL MINING - FEDERAL	32 34 35 37 38	283	2949						T2949
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
RESIDENTIAL CONSERVATION SVC - FED	32 34 35 37	283	2961						T2061
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

<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>
SFAS96 REGULATED ASSET - FEDERAL	32 34 35 37	283	2996						T2996
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						T1072
DEFERRED CHOICE EXPENSES-STATE	32 34 35 37 38	283	3415						T3415
UNBILLED REVENUE - STATE	32 35 37	283	3521						T1422
INTEREST ON IRS REFUND - STATE	32 34 35 37	283	3901						T1772
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
1977-1978 TRESOP - STATE	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
LONACONING - STATE	35	283	3910						T3910
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
PURTA RECOVERY - STATE	37	283	3928						
CHARITABLE CONTR - STATE - CURRENT	32 34 35 37 38	283	3929						T3929
GAS COST INCENTIVE PLAN - STATE	32 35 37	283	3930					0000	
CPA RATE CASE - STATE	32 34 35 37 38	283	3932						T3932
LONGWALL MINING STATE - CURRENT	37	283	3937						T3931
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
INTEGRATED RESOURCE PLAN-STATE	32 34 35 37 38	283	3948						T3948
MANAGEMENT AUDIT-STATE	32 34 35 37 38	283	3950						T3950
LPG LOSS - STATE	32 34 35 37 38	283	4201						T2566
DISTRIBUTIVE INFO SYSTEM - STATE	32 35 37	283	4902						T2562
YORK CLEANUP PROJECT (CPA) - ST	32 34 35 37 38	283	4904						T2732
CAP INTEREST IN CONSTRUCTION	38	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
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						
TCO PIPELINE CHARGES - STATE	37	283	4935						T4935
TRANSITION COSTS - STATE - NON-CURR	32 34 35 37 38	283	4937						T4937
LEAK REPAIR COSTS - STATE	35	283	4939						T4939

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CPA RATE CASE - STATE	32 34 35 37 38	283	4941			T2232			
INTEGRATED RESOURCE PLAN-STATE		283	4942			T4942			
BELL ATLANTIC		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			
MANAGEMENT AUDIT - STATE		283	4982			T2382			
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			
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			
AMORT GAINS ON REAQUIRED DEBT - ST	32 34 35 37 38	283	8921			T2522			
=====									
400 OPERATING REVEN	32 34 35 37 38	400							
OPERATING REVENUES (FERC SUMMARY)									
=====									
401 OPERATING EXPEN	32 34 35 37 38	401							
OPERATING EXPENSE (FERC SUMMARY)									
=====									
402 MAINTENANCE EXP	32 34 35 37 38	402							
MAINTENANCE EXPENSE (FERC SUMMARY)									
=====									
403 DEPRECIATION EX	34	403							IS**
DEPR EXPENSE	34	403							MS**
	32 34 35 37 38	403							
	34	403							7681
	34	403							7682
	34	403							7792
=====									
404 AMORTIZATION		404	1001						
PRODUCING LAND & LAND RIGHTS	37	404	2000						
UNDERGROUND STORAGE RIGHTS	37	404	3000						IS**
LIMITED TERM GAS PLANT, OTHER	32 34 35 37 38	404	3000						
	34	404	3000						7681
	34	404	3000						7682
	34	404	3000						
GENERAL PLANT (AMORTIZATION)	32 34 35 37 38	404	3000			10460			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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						
=====									
405 AMORTIZATION OTHER GAS PLANT	32 34 35 37 38	405							
=====									
406 AMORTIZATION GAS PLANT ACQUISITION ADJUSTMENTS	32 34 35 37 38	406							
=====									
407 AMORTIZATION REGULATORY STUDY COSTS									
REGULATORY STUDY COSTS	32 34 35 37 38	407				20010			
AMORTIZATION OF CONVERSION EXPENSES	32 34 35 37 38	407				20020			
=====									
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
	34	408	1011			20035			
PROPERTY TAXES ON PISCC RELATED ASS	34	408	1011			20036			
DEF PROP TAXES ON PISCC RELATED ASS	34	408	1011			20045			
PROP TAAX IRP ACCOUNTS	34	408	1011			20046			
DEFERRED PROP TAAX IRP ACCOUNTS	34	408	1011						
PROPERTY BASED FLOOD WALL	32	408	1013			20040			
GROSS RECEIPTS BASED OPERATIONS	34	408	1021			20050			IS**
	34	408	1021			20050			MS**
	34 35 37 38	408	1021			20050			
	34	408	1021			20050			7681
	34	408	1021			20050			7682
	34	408	1021			20050			7792
	34	408	1021			20060			
UNBILLED REVENUE	37	408	1021						
EXCISE TAX	34	408	1022						
REGULATORY COMMISSION FEES									
UTILITY COMMISSION FEES	34	38	408	1023		20080			
CONSUMERS' COUNSEL FUND	34	408	1023			20090			
FRANCHISE TAXES									
OPERATIONS	32	38	408	1024		20100			
UNBILLED REVENUES	38	408	1024			20110			

<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>
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						
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						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
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						
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 DVLPMNT TAX CR	32 34 35 37 38	409	1104				TY*****		
UTILITY INCOME, STATE TAX	35	409	1201				TY*****		
FEDERAL, OTHER INCOME	32 34 35 37 38	409	1201			S*****	TY*****		
OTHER INCOME, CONSOLIDATED SAVINGS	32 34 35 37 38	409	2101				TY*****		
OTHER INCOME, JOB DVLPMNT CR	32 34 35 37 38	409	2102				TY*****		
OTHER INCOME, STATE TAX	32 34 35 37 38	409	2104				TY*****		
EXTRAORDINARY INCOME, FEDERAL TAX	32 34 35 37 38	409	2201				TY*****		
CUM CHG IN ACCTG PRINC-FED TAX 133	35	409	2201			S*****	TY*****		
CUM CHG IN ACCTG PRINC-STATE TAX133	32 34 35 37 38	409	3101				TY*****		
	32 34 35 37 38	409	3133				TY*****		
	32 34 35 37 38	409	3233			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 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 38	410	3106				TY*****		
ACCT CHG FEDERAL DEF TAX	37 38	410	3133				TY*****		
CHG IN ACCOUNTING FOR INC TAX - ST	32 37	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*****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 DEVELPMNT INVESTMENT CREDIT-DR	32 34 35 37 38	411	4104						TY*****
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*****
=====									
4.12 REVENUE GP									
GAS PLANT LEASED TO OTHERS REVENUES	32 34 35 37 38	412	0100						
=====									
4.13 EXPENSE GP									
GAS PLANT LEASED TO OTHERS EXPENSES	32 34 35 37 38	413	0100						
=====									
4.15 CONTRACT REVENU									
REV MERCHAND, JOB & CONTRACT WORK									
BUILDER P & S	35 37	415							
	34 35 37	415				22011			DS**
		415				22011			COS*
		415				22020			
CONTRACTED WORK-REVENUE-NONAFFILIAT		415				22020			COS*
		415				22020			OL**
		415				22020			DS**
	34	415				22020	PRCNGS		DS**
	34	415				22020	PRKECA		DS**
	34	415				22020	PRKECA		OL**
	34	415		CE		22020	PRKECA	OL**	OL**
	34	415		CE		22020	PRKECA	OL**	OL**
	34	415		CE		22020	PRKECA	OL**	OL**
	34	415		CE		22020	PRMECA	OL**	DS**
	34	415		CE		22020	PRMECA	OL**	DS**
	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	35	415		CE		22021			DS**
		415				22021			DS**
	37	415		CE		22021			DS**
	37	415				22021			
		415				22021			
		415		CE		22021			COS**
		415				22021			COS**
		415		CE		22021			OL**
	35	415				22021			OL**
	35	415		CE		22021			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	415				22021			OL**
	37	415		CE		22021			OL**
	35	415				22021			OL**
	35	415		CE		22021			OL**
	37	415				22021			OL**
	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**
	38	415		CE		22022			OL**
M&R DESIGN/INSTALLATION/INSPECTION	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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	415				22024			OL**
	37	415		CE		22024			OL**
	35	415				22024			OL**
	35	415		CE		22024			OL**
	37	415				22024			OL**
	37	415		CE		22024			OL**
	38	415				22024			OL**
	38	415		CE		22024			OL**
PEAKING SERVICES	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**
	37	415				22025			OL**
	37	415		CE		22025			OL**
	38	415				22025			OL**
	38	415		CE		22025			OL**
INSPECTIONS AND REPAIR	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#
	38	415		CE		22026			COS#
	34	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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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**
	38	415				22027			OL**
	38	415		CE		22027			OL**
TRAINING	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		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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35	415		CE		22050			OL**
	37	415				22050			OL**
	37	415		CE		22050			OL**
	35	415				22050			OL**
	35	415		CE		22050			OL**
	37	415				22050			OL**
	37	415		CE		22050			OL**
	38	415				22050			OL**
	38	415		CE		22050			OL**
LEAK REPAIR	35	415		CE		22051			DS**
	37	415				22051			DS**
	37	415		CE		22051			DS**
	38	415				22051			
	38	415		CE		22051			
	38	415				22051			COS*
	38	415		CE		22051			COS*
	35	415				22051			OL**
	35	415		CE		22051			OL**
	37	415				22051			OL**
	37	415		CE		22051			OL**
	35	415				22051			OL**
	35	415		CE		22051			OL**
	37	415				22051			OL**
	37	415		CE		22051			OL**
	38	415				22051			OL**
	38	415		CE		22051			OL**
CO2 DETECTORS - REVENUES	34	415				22052			DS**
	37	415		CE		22052			DS**
	38	415				22052			
	38	415		CE		22052			
	38	415				22052			COS*
	38	415		CE		22052			COS*
	34	415				22052			OL**
	35	415		CE		22052			OL**
	37	415				22052			OL**
	37	415		CE		22052			OL**
	35	415				22052			OL**
	35	415		CE		22052			OL**
	37	415				22052			OL**
	37	415		CE		22052			OL**
	38	415				22052			OL**
	38	415		CE		22052			OL**
	35	415				22053			DS**
	35	415		CE		22053			DS**
	37	415				22053			DS**
	37	415		CE		22053			DS**
	38	415				22053			
	38	415		CE		22053			
	38	415				22053			COS*
	38	415		CE		22053			COS*
	35	415				22053			OL**

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

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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	415		CE		22059			OL**
	35	415				22059			OL**
	35	415		CE		22059			OL**
	37	415				22059			OL**
	37	415		CE		22059			OL**
	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	35 37	416							
COST MERCHAND, JOB & CONTRACT WORK	38	416		CE		08188			
SERVICE CORP MGMT BILLING ACTUAL	34 35 37	416		CE		22011			DS**
BUILDER P & S	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

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**
	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**	OL**
	34	416		CE		22030	PRVECA		OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA	OL**	OL**
	34	416		CE		22030	PRVECA	OL**	OL**
INDUSTRIAL & COMMERCIAL O&M		416				22031			DS**
	37	416		CE		22031			DS**
	37	416				22031			COS*
		38				22031			COS*
		38		CE		22031			OL**
	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				22031			OL**
		38		CE		22031			OL**
		38				22031			0038
		38		CE		22031			0038
DISTRIBUTION SYSTEM DESIGN REVIEW		416				22032			DS**
	37	416		CE		22032			DS**
	37	416				22032			COS*
		38				22032			COS*
		38		CE		22032			OL**
	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				22032			OL**
		38		CE		22032			OL**
		38				22032			0038
		38		CE		22032			0038
M&R DESIGN/INSTALLATION/INSPECTION		416				22033			DS**
	37	416		CE		22033			DS**
	37	416				22033			COS*
		38				22033			COS*
		38		CE		22033			OL**
	35	416				22033			OL**
	35	416		CE		22033			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	416				22033			OL**
	37	416		CE		22033			OL**
	35	416				22033			OL**
	35	416		CE		22033			OL**
	37	416				22033			OL**
	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**

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

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

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	416		CE		22062			OL**
	35 37	416				22062			OL**
	35 37	416		CE		22062			OL**
	37 37	416				22062			OL**
	37 37	416		CE		22062			OL**
	38 38	416				22062			OL**
	38 38	416		CE		22062			OL**
	38 38	416				22062			0038
	37 37	416		CE		22062			0038
	37 37	416				22063			DS**
	37 37	416		CE		22063			DS**
	38 38	416				22063			COS*
	38 38	416		CE		22063			COS*
	35 35	416				22063			OL**
	35 35	416		CE		22063			OL**
	37 37	416				22063			OL**
	37 37	416		CE		22063			OL**
	35 35	416				22063			OL**
	35 35	416		CE		22063			OL**
	37 37	416				22063			OL**
	37 37	416		CE		22063			OL**
	38 38	416				22063			OL**
	38 38	416		CE		22063			OL**
	38 38	416				22063			0038
RESIDENTIAL SERVICES EXPENSES	37 37	416		CE		22064			DS**
	37 37	416				22064			DS**
	38 38	416		CE		22064			COS*
	38 38	416		CE		22064			COS*
	35 35	416				22064			OL**
	35 35	416		CE		22064			OL**
	37 37	416				22064			OL**
	37 37	416		CE		22064			OL**
	35 35	416				22064			OL**
	35 35	416		CE		22064			OL**
	37 37	416				22064			OL**
	37 37	416		CE		22064			OL**
	38 38	416				22064			OL**
	38 38	416		CE		22064			OL**
	38 38	416				22064			0038
CPA/CMD/CGV WEB LINK SALES COMM	35 37 37	416		CE		22064			0038
	35 37 37	416				22065			DS**
	37 37	416		CE		22065			DS**
	38 38	416				22065			COS*
	38 38	416		CE		22065			COS*
	35 35	416				22065			OL**
	35 35	416		CE		22065			OL**
	35 37 37	416				22065			OL**
	35 37 37	416		CE		22065			OL**
	35 35	416				22065			OL**
	35 35	416		CE		22065			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	416				22065			OL**
	37	416		CE		22065			OL**
	38	416				22065			OL**
	38	416		CE		22065			OL**
	38	416		CE		22065			0038
MDT PROMOTIONS	37	416				22066			DS**
	37	416		CE		22066			DS**
	38	416				22066			COS*
	38	416		CE		22066			COS*
	35	416				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		CE		22067			COS*
	35	416				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*
	35	416				22068			OL**
	35	416		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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
		38	416				22068			0038
		38	416		CE		22068			0038
UNCOLLECTIBLE		37	416				22069			DS**
		37	416		CE		22069			DS**
		38	416				22069			COS*
		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
PURCHASE CHOICE A/R - REVENUE	32		417	0900			20588			DS**
	32	34	37	417	0900		20588			
	32		417	0900			20588			DD**
	32		417	0900			20588			OL**
PURCHASE CHOICE A/R - EXPENSE	32	34	37	417	0900		20589			

<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>
CHOICE PROGRAM A/R-IT PROG COSTS	37	417	0900			20591			
CHOICE PURCHASE A/R COLLECTION	37	417	0900			20592			
CONTRIBUTIONS-COZY CAT	34	417	0900			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			
	34	417	0900			23001			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MISC. P&S REVENUES	34	417	0900			23999			
ARISTEC CAPITAL RECOVERY	34	417	0900			24000			
ENHANCED BANKING SERVICE	34	417	0900			30490	IN****		
A/R SALE REVENUE	34	417	0947						
COH COLLECT AGENT FEES	34	417	0947			10988			
AMORTIZATION OF NONUTILITY PLANT	34	37	38						
EXPENSES OF NONUTILITY OPERATIONS	34								
BILL INSERTS - EXTERNAL	34	417	1900			07623			
	34	417	1900	CE		07623			
PURCHASE DISCOUNT		417	1900			10985			
OTHER FEES		417	1900			10986			
CARC ROE		417	1900			10987			
PURCHASE CHOICE A/R - REVENUE	32	417	1900			20588			
PURCHASE CHOICE A/R - EXPENSE	32	417	1900			20589			
CONTRIBUTIONS-COZY CAT	34	417	1900			20635			
ESCO REVENUE/EXPENSE	34	417	1900			22009			
	34	417	1900	CE		22009			
BAD ACTIVITY	34	417	1900			22010			
	34	417	1900	CE		22010			
BUILDER P & S	34	417	1900			22011			
	34	417	1900	CE		22011			
GRILL SALES - REVENUE	34	417	1900			22012			
FURANCE SALES - REVENUE	34	417	1900			22013			
HOT WATER HEATERS SALES - REVENUE	34	417	1900			22014			
PATIO SALES	34	417	1900			22015			
DRYER SALES - REVENUE	34	417	1900			22016			
RANGE SALE - REVENUE	34	417	1900			22017			
SANDWICH CONVERSION RECEIVABLES	34	417	1900			22040			
THIRD PARTY BILL INSERTS - EXPENSES	34	417	1900			22042			
	34	417	1900	CE		22042			
POWER FACTOR	34	417	1900			22101			
	34	417	1900	CE		22101			
LIGHTING	34	417	1900			22102			
	34	417	1900	CE		22102			
ENERGY SERVICES	34	417	1900			22103			
	34	417	1900	CE		22103			
POWER PRODUCTS	34	417	1900			22104			
	34	417	1900	CE		22104			
CONSTRUCTION SERVICES	34	417	1900			22105			
	34	417	1900	CE		22105			
BILLBOARD SUBLEASING	34	417	1900			22106			
BUILDER P&S	34	417	1900			22107			
	34	417	1900	CE		22107			
PRINT SERVICES INSERTS	34	417	1900			23000			
	34	417	1900	CE		23000			
		417	1900			23000			
DIRECT MAIL REQUESTS	34	417	1900			23001			
MISC. P&S REVENUES	34	417	1900			23999			
	34	417	1900	CE		23999			
BANK CARD FEES-COH MARKETING PROGRA	34	37				30000			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

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	1984			10982			
COH COLLECT AGENT FEES	34	417	1984			10988			
=====									
418 NONOPERATING									
RENTAL INCOME									
REVENUE	32 34 35 37 38	418	1100			20520			
DEPRECIATION		418	1100			20530			
AMORTIZATION		418	1100			20540			
INCOME FROM SUBSIDIARY	34	418	1184						
INCOME FROM SUBSIDIARY	32	418	1185						
=====									
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									
CONTINGENT TAXES	32 34 35 37 38	419	0300			20575			
I.R.S. REFUNDS	32 34 35 37 38	419	0300			20600			
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						
INTERST ON UNCOLLECTIBLE EXPENSE	32 34 35 37 38	419	1360						
INTEREST ON WEATHERIZATION	34	419	1370						
INTEREST ON DSM	34	419	1371						
PRIOR YEAR RATE REFUNDS - AFFIL	32 34 35 37 38	419	14AA						
MONEY POOL	32 34 35 37 38	419	15AA						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
BAD GENAUX	32 35 37 38	419	16AA						
OTHER	32 34 35 37 38	419	9900						
PROMISSORY NOTES	35	419	9900				100050		
420 INV TAX CREDIT	32 34 35 37 38	420	0001						
INVESTMENT TAX CREDIT	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	32 35 37 38	421	0083						
MISC GAIN	35 37	421	0083				20735		
INSURANCE TRANSACTION RESERVE	32 34 35 37 38	421	0084						
MISC - TCO SETTLEMENT	35 37	421	0085						
CPA MD-FULL BALANCING SERVICE	35	421	0085	CE		P*****			
PIPELINE CODE	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 BOOK COST ON LAND	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	32 34 35 37 38	421	3000				20610		
CUSTOMER TAX-CONTR AID CONSTR-RCVD	32 34 35 37 38	421	3000				20620		
CUSTOMER TAX-CONTR AID CONSTR-REF	32 34 35 37 38	421	3300						
SFAS 133 GAIN/LOSS									
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 37	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-TRADIT 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 37	421	4000				16883		
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 37	421	4000				65887		
NON-TRADITIONAL SALES/UNBILLED	32 37	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		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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						
NGV GRANTS - DEBITS	37	421	9900			75001			
NGV GRANTS - CREDITS	37	421	9900			75002			
=====									
425 MURPHY GAS	34	425	1000						
MISC. AMORTIZATION-MURPHY GAS									
=====									
426 CONTRACT BILLIN									
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			
	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			
	38	426	4000	CE		20670			
PAC PROMOTION	32 34 35 37 38	426	4000	CE		20675			F***

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34 35 37	426	4000	CE		20675			DS**
	32 34	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***
	38	426	4000	CE		20680			DS**
UNION PAC	34	426	4000	CE		20680			COS*
	34	426	4000	CE		20685			F***
DERIVATIVES-LOSS-OPTIONS	32 34 35 37 38	426	4133						DS**
OTHER MISCELLANEOUS DEDUCTIONS	32 34 35 37 38	426	5000	CE					
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	34	426	5000	CE		08188			
MISCELLANEOUS GENERAL EXPENSES	32	426	5000	CE		08190			
SAVINGS BOND CAMPAIGN	32 34 35 37 38	426	5000			20700			
CLEAN ACROSS AMERICA	32 34	426	5000	CE		20701			
CLEAN ACROSS AMERICA	37	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			
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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			
		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				
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	426	5510						
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	GE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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						
RATE REFUNDS - PRIOR YEARS - OTHER	32 34 35 37 38	431	0004						
OTHER									
CUSTOMER DEPOSITS	32 34 35 37 38	431	9900			20790			
OTHER	32 34 35 37 38	431	9900			20810			
FORWARD SALES	32 34 35 37 38	431	9900			20812			
INT EXP. REIMBURSEMENT TO COH	32 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			
DEFERRED COMPENSATION INTEREST	32 34 35 37 38	431	9900			20970			
=====									
432 AFUDC									
AFUDC									
AFUDC	32 34 35 37 38	432	0001			20830			
POST-IN-SERVICE CARRYING CHARGES	32 34 35 37 38	432	0001			20840			
INTEREST DURING CONSTRUCTION	32 34 35 37 38	432	0002						
=====									
433 BALANCE 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	32 34 35 37 38	435							
POSTEMPLOYMENT BENEFIT									
POSTEMPLOYMENT BENEFIT	32 34 35 37 38	435	0004			15860			
=====									
438 DIVIDENDS									
DIVIDENDS DECLARED - COMMON STOCK	32 34 35 37 38	438							
=====									
439 ADJUSTMENTS									
ADJUSTMENTS TO RETAINED EARNINGS									
PRIOR TO OCTOBER 1, 1946	32 34 35 37 38	439				20850			
SINCE SEPTEMBER 30, 1946	32 34 35 37 38	439				20860			
POST 10/31/2000	32 34 35 37 38	439				20865			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
=====									
480 SALES REVENUE									
RESIDENTIAL SALES - NORMALIZED									
REFUND CREDITS	32 34 35 37 38	480	0001			30020			
REFUND DEBITS	32 34 35 37 38	480	0001			30030			
RESIDENTIAL SALES - BILLED									
WATER HEATER REPLACEMENT PROGRAM	34	480	0002			23010			7310
AS BILLED	32 34 35 37 38	480	0002			30010			
WEATHER NORMALIZATION ADJUSTMENT	32 34 35	480	0002			30011			
SYMBOLIC ATONEMENT	32 34 35 37 38	480	0002			30015			
SPECIAL RATE ORDINANCE-MARBLE CLIFF	34	480	0002			30040			
COMMERCIAL NON-JURISDICTIONAL SALE		480	0002			30041			
TOB - CALCULATED BILL ADJUSTMENT	32 34 35 37 38	480	0002			30190			
=====									
481 SALES REVENUE									
COMMERCIAL SALES, REFUNDS									
REFUND CREDITS	32 34 35 37 38	481	0010			30060			
REFUND DEBITS	32 34 35 37 38	481	0010			30070			
COMMERCIAL SALES, AS BILLED									
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	481	0011			30041			
AS BILLED	32 34 35 37 38	481	0011			30050			
WEATHER NORMALIZATION ADJUSTMENT	32 34 35	481	0011			30055			
SPECIAL RATE ORDINANCE-MARBLE CLIFF	34	481	0011			30080			
NATURAL GAS VEHICLES	32 34 35 37 38	481	0011			30090			
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	32 34 35 37 38	481	4021			30050			
AS BILLED		481	4021			30100			
=====									
483 SALES REVENUE									
SALES FOR RESALE - INTERCOMPANY	38	483							

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	32	487	0100						DS**
FORFIETED DISCOUNTS	32 34 35 37 38	487	0100						DD**
	32 34 35 37 38	487	0100						OL**
	32	487	0100						
=====									
488 SERVICE REVENUE									
MISC. REVENUE, 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		CE		30311			OL**
RETURN TRIP SERVICE	34	488				30312			
		488				30312			COS*
		488				30312			OL**
		488		CE		30312			OL**
RECONNECT METER	34	488				30313			
OTHER	32 34 35 37 38	488				30320			
BAD DEBT MRA CHOICE	32 34 35 37 38	488				30325			
SPECIAL METER TEST CHARGE	34	488				30330			
		488				30330			COS*
		488				30330			OL**
		488		CE		30330			OL**
ON-PREMISE COLLECTION CHARGE	34	488				30340			
		488				30340			COS*
		488				30340			OL**
		488		CE		30340			OL**
ELECTRIC DISTRIBUTIVE INSTALL CHGS	32 34 35 37 38	488				30350			
=====									
489 COMM UNBLD GTS									
COMMERCIAL UNBILLED GTS	34 35 37	489	2001			30610			
COMMERCIAL UNBILLED GTS-VOL BASE	32 34 35 37 38	489	2001			30611			
COM UNBILLED CH VOL BASE	34 35 37	489	2001			30620			
COM UNB GTS-VOL BASE-REVERSAL	32 34 35 37 38	489	2001			30621			
COM UNB CHOICE VOL BASE-REVERSAL	32 34 35 37 38	489	2001			30810			
COM GTS CUSTOMER BASE	32 34 35 37 38	489	2001			30811			
COM CHOICE CUST BASE-	32 34 35 37 38	489	2001			30820			
COM GTS CUSTOMER BASEREVERSAL	32 34 35 37 38	489	2001			30820			
COM CHOICE CUST BASE-REVERSAL	32 34 35 37 38	489	2001			30821			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
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			
	32	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	489	5000			30425			
TRANSPORTATION, INDUSTRIAL									
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									
TRANS INDUST - CHOICE REFUND DEBITS	32 34 35 37 38	489	5100			30435			
TRANS INDUST -CHOICE REFUND CREDITS	32 34 35 37 38	489	5100			30441			
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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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			
INTER-COMPANY-OTHER GROUPS (CPA)									
INTER-COMPANY-OTHER GROUPS (CPA)	37	489	60AA			30400			
=====									
493 INTER-COMPANY									
INTER-COMPANY-OTHER GROUPS	35	493							
INTER-COMPANY-OTHER GROUPS	32 34 35 37 38	493	02AA						
OTHER	32 34 35 37 38	493	9900						
=====									
495 MISC OP REVENUE									
OTHER MISC OPERATING REVENUES	34	495	0010						
RATE REFUNDS, PRIOR YEAR NET									
PRIOR YEAR RATE REFUNDS - NET	32 34 35 37 38	495	0040			30450			
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 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		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 GAS SUPPLY SALES	32 34	495	4000			30595			IN****
CHOICE 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****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	495	7100			30515			
RESID-VOL BASE PRIOR MONTH REVERSAL	32 34 35 37 38	495	7100			30520			
WEATHER NORMALIZATION REVERSAL	32 34 35	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			
COMMERCIAL UNBILLED									
COMMERCIAL - VOLUME BASED	32 34 35 37 38	495	7200			30530			
WEATHER NORM ADJUST - CURRENT MONTH	32 34 35	495	7200			30535			
COMM-VOLUME BASE PRIOR MONTH REVERS	32 34 35 37 38	495	7200			30540			
WEATHER NORMALIZATION REVERSAL	32 34 35	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									
CHOICE		495	99AA			07617			
MISCELLANEOUS OTHER GAS REVENUE		495	9900			07617			
TAPP - WEATHER CLAIM	34	495	9900			08162			
SUBURBAN GAS MARGIN	34	495	9900			30469			
RESIDENTIAL - AUDIT FEES	32 34	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	495	9900			30574			
CHOICE RATE ERROR FEE		495	9900			30575			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CHOICE SEPARATE BILL FEE	35 37	495	9900			30576			
CHOICE CUSTOMER LIST	34	495	9900			30577			DS**
	32 34 35 37	495	9900			30577			
CHOICE WRITTEN AGREEMENT FAILURE	35 37	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	38	495	9900			30583			
GTS BANKING PENALTIES	32 35 37	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			
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 GAS SUPPLY SALES	32	495	9900			30595			DS**
	32	495	9900			30595			
	32	495	9900			30595			DD**
	32	495	9900			30595			OL**
CHOICE GAS SUPPLY-REDISTRIBUTED	34	495	9900			30596			
CHOICE MARKETER TRAINING	34	495	9900			30597			
CGV CALL OUT	37	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**
OFO/OMO PENALTY REVENUE	32 35 37	495	9900			30615			
COLUMBIA CONTRIBUTION - TCC POOL	34	495	9900			30701			
MISC REVENUE	32 34 35 37 38	495	9902						
MAUMEE CITY GATE REVENUE	34	495	9902			30702			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	34 35 37 38	496	0001						
PROVISION FOR RATE REFUND, OTHER									
=====									
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		38			717	CE		02043 LPG*
L.P.G. STORAGE - EQUIPMENT	32 35		38			717	CE		02841 LPG*
			38			717	CE		02841 OL**
L.P.G. STORAGE - STRUCTURES	32 35		38			717	CE		02843 LPG*
			38			717	CE		02843 OL**
TELECOMMUNICATIONS	32					717	CE		06900 DS**
=====									
723 LPG FUEL									
FUEL FOR LIQUIFIED PETROLEUM GAS	32 35					723	CE		02846 LPG*
FUEL FOR LIQUEFIED PETROLEUM GAS PR									
=====									
728 LIQUIFIED PETRO									
LIQUIFIED PETROLEUM GAS	32 35 38					728	CE		02847 LPG*
LIQUEFIED PETROLEUM GAS						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	32 35 38					741	CE		02844 LPG*
L.P.G. STORAGE - STRUCTURES									
=====									
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	32 35 38					742	CE		02842 LPG*
L.P.G. STORAGE EQUIPMENT			38			742	CE		02842 OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
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*****		
	34	801	8200	CE		82000	P*****	DTH*	
	35	801	8200	CE		82000	P*****		
	35	801	8200	CE		82000	P*****	DTH*	
	37	801	8200	CE		82000	P*****		
	37	801	8200	CE		82000	P*****	DTH*	
	38	801	8200	CE		82000	P*****		
	38	801	8200	CE		82000	P*****	DTH*	
AFFILIATE LOCAL PURCHASES									
AFFILIATE PURCHASES	32	801	93AA	CE		84000	P*****		
=====									
803 ASST MGR EXCHG									
ASSET MGR- EXCHANGE									
OFS PRODUCER PURCHASES - FLOWING	34	803	3001	CE					
FLOWING SUPPLIES	32	803	6100	CE		81000			
	32	803	6100	CE		81000		DTH*	
	34	803	6100	CE		81000			
	34	803	6100	CE		81000		DTH*	
	35	803	6100	CE		81000			
	35	803	6100	CE		81000		DTH*	
	37	803	6100	CE		81000			
	37	803	6100	CE		81000		DTH*	
	38	803	6100	CE		81000			
	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			
	34	803	6300	CE		83000		DTH*	
	35	803	6300	CE		83000			
	35	803	6300	CE		83000		DTH*	
	37	803	6300	CE		83000			
	37	803	6300	CE		83000		DTH*	
	38	803	6300	CE		83000			
	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			
	34	803	6400	CE		83000		DTH*	
	35	803	6400	CE		83000			
	35	803	6400	CE		83000		DTH*	
	37	803	6400	CE		83000			
	37	803	6400	CE		83000		DTH*	
	38	803	6400	CE		83000			
	38	803	6400	CE		83000		DTH*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OFS TRANSPORTATION - NON-AFFILIATE PIPELINE CODE	32	803	6500	CE		P*****			
	32	803	6500	CE		P*****		DTH*	
	34	803	6500	CE		P*****			
	34	803	6500	CE		P*****		DTH*	
	35	803	6500	CE		P*****			
	35	803	6500	CE		P*****		DTH*	
	37	803	6500	CE		P*****			
	37	803	6500	CE		P*****		DTH*	
	38	803	6500	CE		P*****			
	38	803	6500	CE		P*****		DTH*	
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 CONTRACT COST REDUCTION EXP-DEMAND	34	803	6700	CE					
	34	803	6800	CE					
	34	803	6800	CE		P*****			
OFS AFFILIATE PURCHASES AFFILIATE PURCHASES	32	803	70AA	CE		84000			
	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 PIPELINE CODE	32	803	71AA	CE		P*****			
	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*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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*	
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*****		
	34	803	8100	CE		81000	SA*****	DTH*	
	35	803	8100	CE		81000	SA*****		
	35	803	8100	CE		81000	SA*****	DTH*	
	37	803	8100	CE		81000	SA*****		
	37	803	8100	CE		81000	SA*****	DTH*	
NON-AFFILIATE PRODUCER PURCHASES LOCAL PURCHASES	38	803	8100	CE		81000	SA*****		
	38	803	8100	CE		81000	SA*****	DTH*	
	32 34	803	8100	CE	SCH D	81000	SA*****		
	32	803	8200	CE		82000	P****		
	32	803	8200	CE		82000	P****	DTH*	
	34	803	8200	CE		82000	P****		
	34	803	8200	CE		82000	P****	DTH*	
	35	803	8200	CE		82000	P****		
	35	803	8200	CE		82000	P****	DTH*	
	37	803	8200	CE		82000	P****		
AFFILIATE PURCHASES NON-AFFILIATE S/T PRODUCER PURCHASE NON-AFF SHORT TERM NON-APP GAS PUR NON-LOCAL PURCHASES	37	803	8200	CE		82000	P****	DTH*	
	38	803	8200	CE		82000	P****		
	38	803	8200	CE		82000	P****	DTH*	
	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			
	34	803	8300	CE		83000		DTH*	
	35	803	8300	CE		83000			
NON-AFFILIATE S/T PRODUCER PURCHASE NON-AFF SHORT TERM NON-APP GAS PUR NON-LOCAL PURCHASES	35	803	8300	CE		83000		DTH*	
	37	803	8300	CE		83000			
	37	803	8300	CE		83000		DTH*	
	38	803	8300	CE		83000			
	38	803	8300	CE		83000		DTH*	
	32	803	8300	CE		83000	AG*****		
	32	803	8300	CE		83000	AG*****	DTH*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	803	8300	CE		83000	AC****		
	34	803	8300	CE		83000	AC****	DTH*	
	35	803	8300	CE		83000	AC****		
	35	803	8300	CE		83000	AC****	DTH*	
	37	803	8300	CE		83000	AC****		
	37	803	8300	CE		83000	AC****	DTH*	
	38	803	8300	CE		83000	AC****		
	38	803	8300	CE		83000	AC****	DTH*	
	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	37	803	8500	CE			P****		
	32	803	8500	CE			P****		DTH*
	32	803	8500	CE			P****		DTH*
	34	803	8500	CE			P****		DTH*
	34	803	8500	CE			P****		DTH*
	35	803	8500	CE			P****		DTH*
	35	803	8500	CE			P****		DTH*
	37	803	8500	CE			P****		DTH*
	37	803	8500	CE			P****		DTH*
	38	803	8500	CE			P****		DTH*
	38	803	8500	CE			P****		DTH*
NON-AFF PIPELINE EXPENSES - STORAGE	32	803	8600	CE			P****		DTH*
	32	803	8600	CE			P****		DTH*
	34	803	8600	CE			P****		DTH*
	34	803	8600	CE			P****		DTH*
	35	803	8600	CE			P****		DTH*
	35	803	8600	CE			P****		DTH*
	37	803	8600	CE			P****		DTH*
	37	803	8600	CE			P****		DTH*
	38	803	8600	CE			P****		DTH*
	38	803	8600	CE			P****		DTH*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ASSET MGR CREDIT TO GCR	34	803	8700	CE					
AFF TRANSMISSION LINE PURCHASES	32	803	90AA	CE		84000			
AFFILIATE PURCHASES	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*****		
	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	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	32 34 35 37	804	4300	CE		83000			
STREAMED, NON-LOCAL, S/T PURCHASE	37	804	4300	CE		83000		DTH*	
NON-LOCAL PURCHASES	38	804	4300	CE		83000			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
STREAMED, NON-LOCAL, L/T PURCHASE	32 34 35 37 38	804	4400	CE		83000			
OFS CITY GATE PURCHASES - FLOWING	32	804	6100	CE		81000			
FLOWING SUPPLIES	32	804	6100	CE		81000		DTH*	
	34	804	6100	CE		81000			
	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*	
	38	804	6100	CE		81000	SA*****		
OFS CITY GATE PURCHASES-SHORT TERM	32	804	6300	CE		83000			
NON-LOCAL PURCHASES	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	32	804	70AA	CE		84000			
AFFILIATE PURCHASES	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*	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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*****		
	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	SA*****	DTH*	
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			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
	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		805	2000	CE		85000			
NON-AFFILIATE PROPANE PURCHASES		805	2000	CE		85000		DTH*	
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			
	37	805	2000	CE		85000		DTH*	
	38	805	2000	CE		85000			
	38	805	2000	CE		85000		DTH*	
DEFERRED PURCHASED GAS ADJUSTMENTS		805	4000	CE		81600			
DEFERRED PURCH GAS ADJUSTMENT	32	805	4000	CE		81601			
DEFERRED PGA-MARKETED CAPACITY RELE	32	805	4000	CE		81602	GP0001		
OFF SYSTEM SALES DEFERRAL	32	805	4000	CE		81602	GP0002		
	35	805	4000	CE		81604			
	37	805	4000	CE		81605			
RECOVERIES/PASSBACK	34	805	4000	CE		81605			
GROSS CHOICE COSTS									
RECOVERIES FROM TRANSP CUSTOMERS									
RECOV FROM TRANSP CUST-OFFSET 489	34	805	4001	CE		81603			
RECOVERIES/PASSBACK STREAMED CUST									
RECOVERIES/PASSBACK	32	805	4004	CE		81604			
PROPANE ADJUSTMENTS									
PROPANE		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		

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34	807	2000	CE		08190			OL**
		807	2000	CE		08215			G****
CPA'S RESTRUCTURING FILING	32 34 35 37 38	807	2000	CE		999**			F****
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	807	2000	CE		999**			G****
BROKER FEES SYSTEM SUPPLY	32 34 35 37 38	807	8800	CE		88000			
BROKER FEES-SYSTEMS SUPPLY									
808 STORAGE									
GAS WITHDRAWN FROM STORAGE- DEBIT	32 34 35 37 38	808	1000	CE					
PIPELINE CODE	32 34 35 37	808	1000	CE		P*****			DTH*
		808	1000	CE		P*****			DTH*
		808	1000	CE		P*****			DTH*
GAS DELIVERED TO STORAGE- CREDIT	32 34 35 37 38	808	2000	CE					
	32 34 35 37	808	2000	CE		P*****			DTH*
		808	2000	CE		P*****			DTH*
		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	32 34 35 37 38	812	1100	CE		82100			
GAS USED - STRUCTURES	32 34 35 37 38	812	1100	CE		82110			
GAS USED - OTHER	34	812	1100	CE		82120			
LOCN GAS EXPENSE CREDIT									
813 OTH GAS SPLY EX									
AFFILIATED-OPP EXCHANGE FEE	32 34 35 37 38	813	60AA	CE		86000			
NONAFFILIATED - EXCHANGE FEES	32 34	813	8000	CE		86000			
TRANSITION CAPACITY COST EXPENSE	34	813	8700	CE		87000			
TRANSITION CAPACITY COST EXPENSE									
AFFILIATED - EXCHANGE FEES	32 34 35 37 38	813	90AA	CE		86000			
814 STORAGE EXPENSE									
SUPERVISION & ENGINEERING									
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

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
817 STORAGE PIPELINE EXPENSES PIPELINES, OPERATION	37	817		CE		02855			5710
818 STORAGE COMPRESSOR STATION COMPRESSOR STATION EQPT OPERATION	37	818		CE		02857			5710
819 STORAGE COMPRESSOR STATION FUEL & POWER COMPRESSOR STATION FUEL AND POWER	37	819		CE		02859			5710
820 OTHER EXPENSE M & R STATION EXP M&R STATION EQPT, OPERATION	37	820		CE		02861			5710
821 STORAGE PURIFICATION & DEHYDRATION PURIFICATION/DEHYDRATION EQPT OPER	37	821		CE		02864			5710
822 STORAGE EXPENSE EXPLORATION & DEVELOPMENT EXPLORATION & DEVELOPMENT EXPENSE	37	822		CE		02853			5710
823 STORAGE GAS LOSSES STORAGE GAS LOSSES	37	823		CE		02863			5710
824 STRUCTURES & IM OTHER EXP-STRUCTUREMENTS 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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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
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 38	870		CE		00043			DS**
		870		CE		00043			COS*
	32 34 35 37 38	870		CE		00043			OL**
ECONOMIC DEVELOPMENT SUPPORT - DIST		870		CE		00045			DS**
VOLUNTEER ACTIVITY	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 38	870		CE		00541			DS**
	34 35 37 38	870		CE		00541			OL**
TRAINING - FIELD ADMINISTRATION	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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				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		
				870		CE	02045		COS*
	32 34 35 37 38			870		CE	02045		OL**
SUPERVISION, PLANT, GENERAL				870		CE	02045		7640
	32			870		CE	02046		DS**
	32			870		CE	02046		OL**
OFFICE CLERICAL - DISTRIBUTION				870		CE	02082		DS**
				870		CE	02082		OL**
SERVICE - GENERAL	32 34 35 37 38			870		CE	03041		DS**
				870		CE	03041		COS*
	32 34 35 37 38			870		CE	03041		OL**
DIRECT SUPERVISION	32 35 37 38			870		CE	03042		DS**
				870		CE	03042		COS*
	32 35 37 38			870		CE	03042		OL**
REVENUE				870		CE	03415		OL**
REGULAR SCHEDULE (CHART CHANGING -	32 34 35 37 38			870		CE	04141		DS**
				870		CE	04141		COS*
COLLECTIONS - OFFICE - COMPANY	32 34 35 37 38			870		CE	04441		DS**
				870		CE	04441		COS*
GRAPHICS				870		CE	06000		DS**
	32			870		CE	06000	OL**	DS**
	32			870		CE	06000		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**
				870		CE	06000	OL**	DS**
				870		CE	06000		DS**
				870		CE	06000	OL**	DS**
				870		CE	06000		DS**
	35 37 38			870		CE	06000		DS**
				870		CE	06000		COS*
				870		CE	06000		DD**
CIVIL ENGINEERING	32 34 35 37 38			870		CE	06000		OL**
				870		CE	06100		MS**
	32 34 35 37 38			870		CE	06100		DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	870		CE		06100			COS#
	38	870		CE		06100			DD**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37 38	870		CE		06100			OL**
	32 34 35 37 38	870		CE		06200			DS**
	38	870		CE		06200			COS#
	38	870		CE		06200			DD**
TECHNICAL TRAINING - SERVICE	32 34 35 37 38	870		CE		06200			OL**
	34	870		CE		06330			IS**
	32 34 35 37	870		CE		06330			DS**
	38	870		CE		06330			COS#
	38	870		CE		06330			DD**
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**
ADMINISTRATIVE	32 34 35 37 38	870		CE		06460			OL**
	32 34 35 37 38	870		CE		06500			DS**
	38	870		CE		06500			COS#
	38	870		CE		06500			DD**
V.P. STAFF	32 34 35 37 38	870		CE		06500			OL**
	32 34 35 37 38	870		CE		06510			DS**
	38	870		CE		06510			COS#

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	870		CE		06510			DD**
	32 34 35 37 38	870		CE		06510			OL**
	32 34 35 37 38	870		CE		06510			7791
PLANNING (MISC. EXPENSE)	32 34 35 37 38	870		CE		06600			DS**
	38	870		CE		06600			COS*
	38	870		CE		06600			DD**
PLANNING	32 34 35 37 38	870		CE		06600			OL**
	32 34 35 37 38	870		CE		06610			DS**
	38	870		CE		06610			COS*
	38	870		CE		06610			DD**
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 38	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			LPC*
	38	870		CE		06730			COS*
	38	870		CE		06730			DD**
CHEMICAL LAB	32 34 35 37 38	870		CE		06730			OL**
	32 34 35 37	870		CE		06810			DS**
	38	870		CE		06810			COS*
	38	870		CE		06810			DD**
ELECTRONICS LAB	32 34 35 37 38	870		CE		06810			OL**
	32 34 35 37	870		CE		06820			DS**
	38	870		CE		06820			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	870		CE		06820			DD**
	32 34 35 37 38	870		CE		06820			OL**
TELECOMMUNICATIONS	32 34	870		CE		06900			DS**
CIS REDESIGN - INFORMATION SYSTEMS		870		CE		07000			DS**
		870		CE		07000			COS*
		870		CE		07000			DD**
		870		CE		07000			OL**
C/R SPECIFIC BUDGET	34 35 37 38	870		CE		07001			DS**
	34	870		CE		07001			OL**
FINANCE		870		CE		07100			DS**
IT COST - STATE	34	870		CE		07110			DS**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	870		CE		07300			DS**
		870		CE		07300			COS*
		870		CE		07300			DD**
	32 34 35 37 38	870		CE		07300			OL**
ENVIRONMENTAL	32 34 35 37 38	870		CE		07300			7620
		870		CE		07550			DS**
		870		CE		07550			COS*
		870		CE		07550			DD**
CHOICE	32 34 35 37 38	870		CE		07550			OL**
HUMAN RESOURCES LABOR RELATIONS		870		CE		07617			OL**
		870		CE		07710			DS**
	35 37	870		CE		07710			OL**
LEADERSHIP DEVELOPMENT PROGRAM		870		CE		07714			DS**
		870		CE		07714			OL**
HEALTH AND SAFETY	32 34 35 37	870		CE		07720			DS**
		870		CE		07720			COS*
		870		CE		07720			DD**
RECRUITING AND PLACEMENT	32 34 35 37 38	870		CE		07720			OL**
		870		CE		07740			DS**
SUPPLY PLANNING-SERVICE	34	870		CE		07740			OL**
	32 34 35 37	870		CE		07850			DS**
		870		CE		07850			COS*
		870		CE		07850			DD**
SUPPLY PLANNING SERVICES	32 34 35 37 38	870		CE		07850			OL**
		870		CE		07940			DS**
		870		CE		07940			COS*
		870		CE		07940			DD**
REGULATORY SUPPORT	32 34 35 37 38	870		CE		07940			OL**
		870		CE		07942			DS**
		870		CE		07942			COS*
		870		CE		07942			DD**
INTER DEPARTMENT SUPPORT	32 34 35 37 38	870		CE		07942			OL**
		870		CE		07943			DS**
		870		CE		07943			COS*
		870		CE		07943			DD**
SERVICE CORPORATION BILLING	32 34 35 37 38	870		CE		07943			OL**
		870		CE		08100			DS**
		870		CE		08100			OL**
SUSPENDED LABOR - FIELD LOCATIONS	34	870		CE		08101			F***

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	34	870		CE		08101			G***
	34	870		CE		08101			MS**
	32 34 35 37 38	870		CE		08101			DS**
	32	870		CE		08101			
		870		CE		08101			LPG**
		870		CE		08101			COS*
		870		CE		08101			DD**
	34	870		CE		08101			9500
	32 34 35 37 38	870		CE		08101			OL**
	34	870		CE		08101			7640
	34	870		CE		08101			9140
		870		CE		08101			9240
	34	870		CE		08101			7792
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	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*
	32 34	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**
SUPERVISION/ENGRG, GENERAL		874		CE		02042			DS**
	32 34 35 37 38	874		CE		02042			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
SUPERVISION, PLANT, GENERAL	38	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**
	32 34 35 37 38	874		CE		02111			OL**
LEAK INSPECTION, SUPPLEMENTAL	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**
GENERAL MAINS & SERVICE OPERATIONS	32 34 35 37 38	874		CE		02311			DS**
	38	874		CE		02311			COS*
	34	874		CE		02311			DD**
GENERAL MAINTENANCE, MAINS	32 34 35 37 38	874		CE		02311			OL**
CRITICAL VALVE INSPECTION PROGRAM	32	874		CE		02312			OL**
	32 34 35 37	874		CE		02314			DS**
	32 34 35 37 38	874		CE		02314			OL**
LOCATING AND INSPECTION CURB BOXES	32 34 35 37	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**
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	874		CE		02411			DS**
	32 34 35 37 38	874		CE		02411			OL**
FACILITY DAMAGE, MAINS	32	874		CE		02412			OL**
LOCATE/MARK MAINS/SERVICE, CONTRACT	32 34 35 37	874		CE		02421			DS**
	32 34 35 37 38	874		CE		02421			OL**
ONE CALL SYSTEM ACTIVITIES	32 34 35 37	874		CE		02461			DS**
	38	874		CE		02461			COS*
TRAINING, GENERAL	32 34 35 37 38	874		CE		02461			OL**
	32 34 35 37 38	874		CE		02791			DS**
	38	874		CE		02791			COS*
TRAINING, PLASTIC FUSION	32 34 35 37 38	874		CE		02791			OL**
	32 34 35 37 38	874		CE		02792			DS**
	32 34 35 37 38	874		CE		02792			OL**
TRAINING, CORROSION	32	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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
INFORMATIONAL MEETINGS	32 34 35 37 38	874		CE		02797			DS**
		874		CE		02797			COS*
TRAINING, SAFETY	32 34 35 37 38	874		CE		02797			OL**
	34	874		CE		02798			DS**
TRAINING CENTER PLANT	34	874		CE		02798			OL**
		874		CE		02799			DS**
		874		CE		02799			COS*
HAND TOOLS	32 34 35 37 38	874		CE		02799			OL**
		874		CE		02961			DS**
UNIFORM AND APPAREL	32 34 35 37 38	874		CE		02961			LPG*
	34	874		CE		02961			OL**
	32 34 35 37 38	874		CE		02962			MS**
	32 34 35 37 38	874		CE		02962			DS**
SERVICE - GENERAL		874		CE		02962			OL**
		874		CE		03041			DS**
		874		CE		03041			OL**
COLLECTIONS - OFFICE - COMPANY	34	874		CE		04441			DS**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37	874		CE		06200			DS**
		874		CE		06200			COS*
		874		CE		06200			DD**
IT COST - STATE	32 34 35 37 38	874		CE		06200			OL**
SERVICE CORP MGMT BILLING ACTUAL	32 34	874		CE		07110			DS**
COH RISER PROJECT	34	874		CE		08188			
	34	874		CE		12476			DS**
TRAINING, GENERAL	34	874		CE	SCH E	02791			OL**
	34	874		CE	SCH E	02791			DS**
		874		CE	SCH E	02791			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**
		875		CE		02611			5710
REGULATORS, STRUCTURES/LAND, OPERS	32 34 35 37	875		CE		02631			DS**
	32 34 35 37 38	875		CE		02631			OL**
REGULATORS, CHART CHANGING	32 34 35 37 38	875		CE		02633			OL**
GAS DELIVERY STATIONS, OPERATION	32 34 35 37 38	875		CE		02634			LGP*
	32 34 35 37 38	875		CE		02634			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		875		CE		02799			OL**
METER REPAIR	34	875		CE		03243			OL**
OTHER		875		CE		03291			OL**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37	875		CE		06200			DS**
		875		CE		06200			COS*
		875		CE		06200			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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	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**
	32 34 35 37 38	876		CE		03641			OL**
TELECOMMUNICATIONS	32 34	876		CE		06900			DS**
=====									
878 OPERATION OPERATIONS, METERS/HOUSE REGULATORS DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37 38	878		CE		00042			DS**
	34 35 37 38	878		CE		00042			OL**
REGION, SUPERVISION TRAINEE	35 37	878		CE		00047			DS**
	35 37	878		CE		00047			OL**
STRUCTURES	37	878		CE		00442			OL**
REGULATORS, OPERATION	37	878		CE		02611			OL**
TRAINING, GENERAL	37 38	878		CE		02791			DS**
DIRECT SUPERVISION	32 34 35 37	878		CE		03042			DS**
	38	878		CE		03042			COS*
INSPECT & TEST INSTALL EXISTING CUST	32 34 35 37 38	878		CE		03042			OL**
TURN ON AND TURN OFF METERS	37	878		CE		03111			OL**
	38	878		CE		03211			MS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	878		CE		03211			DS**
		878		CE		03211			LPG*
	32 34 35 37 38	878		CE		03211			OL**
REMOVE AND RESET METERS	32 34 35 37	878		CE		03212			DS**
		878		CE		03212			COS*
	32 34 35 37 38	878		CE		03212			OL**
CONTRACT TRANSFER OF BILLINGS (TOB)	34	878		CE		03213			DS**
	34	878		CE		03213			OL**
CONSULTANT SERVICE- EXISTING CUST	32 34 35 37	878		CE		03214			DS**
	32 34 35 37 38	878		CE		03214			OL**
EXPENSE	32 34 35 37 38	878		CE		03216			MS**
		878		CE		03216			DS**
		878		CE		03216			COS*
	32 34 35 37 38	878		CE		03216			OL**
REVENUE	32 34 35 37	878		CE		03217			DS**
	32 34 35 37 38	878		CE		03217			OL**
CONSULTANT SERVICES - NEW	32 34 35 37	878		CE		03218			DS**
	32 34 35 37 38	878		CE		03218			OL**
LV CAB METER TURN ON-TURN OFFANCE	32 34 35 37	878		CE		03220			DS**
	32 34 35 37 38	878		CE		03220			OL**
LV CAB ROTARY METER - MAINTENANCE	32 34 35 37	878		CE		03224			MS**
METER ACCOUNTING	32 34 35 37	878		CE		03242			DS**
	32 34 35 37 38	878		CE		03242			OL**
OTHER	32 34 35 37	878		CE		03291			MS**
	32 34 35 37 38	878		CE		03291			DS**
		878		CE		03291			DD**
	32 34 35 37 38	878		CE		03291			OL**
	32	878		CE		03291	ML****		MS**
FACILITY DAMAGED - EXPENSE	32 34 35 37	878		CE		03442			DS**
	32 34 35 37 38	878		CE		03442			OL**
FACILITY DAMAGED - REVENUE	32 34 35 37	878		CE		03443			DS**
	32 34 35 37 38	878		CE		03443			OL**
REGULATION - C.A.B. CUSTOMERS	32 34 35 37	878		CE		03641			DS**
	32 34 35 37 38	878		CE		03641			OL**
TRAINING	32 34 35 37 38	878		CE		03741			DS**
		878		CE		03741			COS*
	32 34 35 37 38	878		CE		03741			OL**
TRAINING CENTER SERVICE		878		CE		03742			OL**
TRAINING CENTER M & R		878		CE		03744			COS*
		878		CE		03744			OL**
REESTABLISH SERVICE	32 34 35 37	878		CE		03815			DS**
	32 34 35 37 38	878		CE		03815			OL**
DISPATCHING	32 34 35 37 38	878		CE		03841			DS**
	32 34 35 37 38	878		CE		03841			OL**
STANDBY AND EMERGENCIES	32 34 35 37 38	878		CE		03842			DS**
		878		CE		03842			LPG*
	32 34 35 37 38	878		CE		03842			OL**
CONSTRUCTION		878		CE		03843			OL**
EMERGENCIES ON-DUTY TIME	32 34 35 37	878		CE		03844			DS**
	32 34 35 37 38	878		CE		03844			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
HAND TOOLS	32 34 35 37 38	878		CE		03942			DS**
	32 34 35 37 38	878		CE		03942			OL**
UNIFORMS AND APPAREL	32 34 35 37 38	878		CE		03943			DS**
	32 34 35 37 38	878		CE		03943			OL**
COLLECTIONS - OFFICE - COMPANY	34	878		CE		04441			DS**
TELECOMMUNICATIONS	32 34	878		CE		06900			DS**
IT COST - STATE	32 34	878		CE		07110			DS**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	878		CE		08188			DS**
COH RISER PROJECT	34	878		CE		12476			OL**
	34	878		CE		12476			OL**
DISTRICT, SUPERVISION/ENGINEERING	38	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	35 37	879		CE		00046			DS**
	35 37	879		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	879		CE		00047			DS**
	35 37	879		CE		00047			OL**
SYSTEM SERVICES	38	879		CE		00841			COS*
	38	879		CE		00841			OL**
OFFICE CLERICAL - DISTRIBUTION	34	879		CE		02082			DS**
LEAK INSPECTION, PROGRAM, COMPANY	32 34 35 37	879		CE		02111			DS**
	38	879		CE		02111			COS*
	38	879		CE		02111			DD**
DIRECT SUPERVISION	32 34 35 37 38	879		CE		02111			OL**
	32 34 35 37 38	879		CE		03042			DS**
	32 34 35 37 38	879		CE		03042			COS*
INSPECT & TEST INSTALL EXISTING CUST	32 34 35 37	879		CE		03042			OL**
	32 34 35 37 38	879		CE		03111			DS**
	32 34 35 37 38	879		CE		03111			OL**
ROUTE INSPECTIONS	32 34 35 37	879		CE		03112			DS**
	32 34 35 37 38	879		CE		03112			OL**
INSPECT & TEST INSTALLATIONS - NEW	32 34 35 37	879		CE		03113			DS**
	32 34 35 37 38	879		CE		03113			OL**
CUSTOMER SERVICE LINE INSPECTION PR	32 34 35 37	879		CE		03131			DS**
	32 34 35 37 38	879		CE		03131			OL**
OTHER	32 34 35 37	879		CE		03191			DS**
	32 34 35 37 38	879		CE		03191			OL**
OTHER	34	879		CE		03291			OL**
NO CHARGE	32 34 35 37	879		CE		03311			DS**
	38	879		CE		03311			COS*
	32 34 35 37 38	879		CE		03311			OL**
(CPA DISTRICT ONLY)	37	879		CE		03341			DS**
	37	879		CE		03341			OL**
CHARGED - EXPENSE	32 34 35 37	879		CE		03412			DS**
	38	879		CE		03412			DD**
	32 34 35 37 38	879		CE		03412			OL**
CHARGED - REVENUE	32 34 35 37	879		CE		03413			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	879		CE		03413			DD**
	32 34 35 37 38	879		CE		03413			OL**
EXPENSE	32 34 35 37	879		CE		03414			DS**
	32 34 35 37 38	879		CE		03414			OL**
REVENUE	32 34 35 37	879		CE		03415			DS**
	32 34 35 37 38	879		CE		03415			OL**
TRAINING	32 34 35 37 38	879		CE		03741			DS**
	32 34 35 37 38	879		CE		03741			OL**
TRAINING CENTER SERVICE	38	879		CE		03742			OL**
DEALER TRAINING	32 34 35 37	879		CE		03743			DS**
	32 34 35 37 38	879		CE		03743			OL**
INFORMATIONAL MEETINGS	32 34 35 37	879		CE		03747			DS**
	32 34 35 37 38	879		CE		03747			OL**
INVESTIGATIONS - GAS SERVICE	32 34 35 37	879		CE		03811			DS**
	32 34 35 37 38	879		CE		03811			OL**
CUSTOMERS REQUESTS - LEAKS AND ODOR	32 34 35 37	879		CE		03812			DS**
	32 34 35 37 38	879		CE		03812			OL**
OFFICE OPERATIONS REQUESTED	32 34 35 37	879		CE		03813			DS**
	32 34 35 37 38	879		CE		03813			OL**
CUSTOMER REQUESTED	32 34 35 37	879		CE		03814			DS**
	32 34 35 37 38	879		CE		03814			OL**
THEFT OF SERVICE	32 34 35 37	879		CE		03816			DS**
	32 34 35 37 38	879		CE		03816			OL**
HIGH BILL INVESTIGATION	32 34 35 37	879		CE		03817			DS**
	32 34 35 37 38	879		CE		03817			OL**
DISPATCHING	32 34 35 37 38	879		CE		03841			DS**
	32 34 35 37 38	879		CE		03841			OL**
STANDBY AND EMERGENCIES	35	879		CE		03842			OL**
CONSTRUCTION	32 34 35 37	879		CE		03843			DS**
	32 34 35 37 38	879		CE		03843			OL**
ENVIROMENTAL MATTERS	32 34 35 37	879		CE		03951			DS**
	34 35 37 38	879		CE		03951			OL**
COLLECTIONS - OFFICE - COMPANY	34	879		CE		04441			DS**
PROTOTYPE GAS APPLIANCES	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**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	879		CE		08100			OL**
	38	879		CE		08187			DS**
	32 34 35 37 38	879		CE		08187			COS*
MISCELLANEOUS GENERAL EXPENSES	32 34	879		CE		08187			OL**
	32 34	879		CE		08190			DS**
COH RISER PROJECT	34	879		CE		12476			DS**
	34	879		CE		12476			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	880		CE		00141			LPG*
		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**
		880		CE		00441			LPG*
		880		CE		00441			COS*
	34 35 37 38	880		CE		00441			OL**
SWITCHBOARD LABOR	32 34 35 37	880		CE		00443			DS**
	34 35 37 38	880		CE		00443			OL**
GIS EQUIPMENT	32 34 35 37	880		CE		00444			DS**
	34 35 37 38	880		CE		00444			OL**
FACSIMILE	32 34 35 37	880		CE		00445			DS**
		880		CE		00445			COS*
	32 34 35 37 38	880		CE		00445			OL**
COMPANY EMPLOYEE TELEPHONE BILLS	32 34 35 37	880		CE		00446			DS**
	35 37 38	880		CE		00446			OL**
TELEPHONE - LEASED LINES	32 34 35 37	880		CE		00447			DS**
	34 35 37 38	880		CE		00447			OL**
TOLL CHARGES	32 34 35 37 38	880		CE		00448			DS**
		880		CE		00448			LPG*
		880		CE		00448			COS*
	34 35 37 38	880		CE		00448			OL**
INSTALLATION	32 34 35 37	880		CE		00449			DS**
		880		CE		00449			COS*
	34 35 37 38	880		CE		00449			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>
WATS	32 34 35 37	880		CE		00450			DS**
	34 35 37 38	880		CE		00450			OL**
PAGERS	32 34 35 37 38	880		CE		00451			DS**
	38	880		CE		00451			COS*
	32 34 35 37 38	880		CE		00451			OL**
OTHER	32 34 35 37 38	880		CE		00452			DS**
	38	880		CE		00452			COS*
	34 35 37 38	880		CE		00452			OL**
CELLULAR	32 34 35 37 38	880		CE		00453			DS**
	35 37 38	880		CE		00453			COS*
	32 34 35 37 38	880		CE		00453			OL**
TRAINING - FIELD ADMINISTRATION	32 34 35 37 38	880		CE		00791			DS**
	35 37	880		CE		00791			OL**
SYSTEM SERVICES	32 34 35 37	880		CE		00841			DS**
	38	880		CE		00841			COS*
	34 35 37 38	880		CE		00841			OL**
OFFICE FURNITURE AND EQUIPMENT	34	880		CE		00902			DS**
	34	880		CE		00902			OL**
	34	880		CE		00902			7640
REPRODUCTION	32 34 35 37 38	880		CE		00948			DS**
	38	880		CE		00948			COS*
	32 34 35 37 38	880		CE		00948			OL**
ADMINISTRATIVE - OTHER	32 34 35 37 38	880		CE		00991			DS**
	38	880		CE		00991			COS*
	32 34 35 37 38	880		CE		00991			OL**
ADMINISTRATIVE PURCHASE CARD	32 34 35 37 38	880		CE		00992			DS**
	34 35 37	880		CE		00992			OL**
SUPERVISION/ENGRG, GENERAL	34	880		CE		02042			OL**
SUPERVISION, PLANT, GENERAL	37	880		CE		02045			DS**
	37	880		CE		02045			OL**
SUPERVISION	32 34 35 37 38	880		CE		02057			DS**
	32 34 35 37 38	880		CE		02057			OL**
OFFICE CLERICAL - DISTRIBUTION	38	880		CE		02082			MS**
	32 34 35 37 38	880		CE		02082			DS**
	32 34 35 37 38	880		CE		02082			OL**
	34	880		CE		02082			0034
ENVIRONMENTAL MATTERS	38	880		CE		02341			COS*
	38	880		CE		02341			OL**
FIELD CLERICAL - GENERAL	32 34 35 37 38	880		CE		02381			DS**
	38	880		CE		02381			LPG*
	32 34 35 37 38	880		CE		02381			OL**
TRAINING, GENERAL	32 34 35 37 38	880		CE		02791			DS**
	38	880		CE		02791			LPG*
	38	880		CE		02791			COS*
	34 38	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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	880		CE		02798			COS*
	34	880		CE		02798			DD**
	32 34 35 37 38	880		CE		02798			OL**
	34	880		CE		02798			7792
TRAINING CENTER PLANT	38	880		CE		02799			DS**
	38	880		CE		02799			COS*
	38	880		CE		02799			OL**
ODORIZATION EQUIPMENT	32 34 35 37	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**
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	880		CE		02991			DS**
	34	880		CE		02991			OL**
PLANT PURCHASE CARD	32 34 35 37	880		CE		02992			DS**
	34 35 37	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*
	38	880		CE		03742			OL**
	38	880		CE		03742		OL**	OL**
	38	880		CE		03742			OL**
TRAINING CENTER M & R	32 34 35 37 38	880		CE		03744			DS**
INFORMATIONAL MEETINGS	34	880		CE		03747			OL**
UNION MEETING	32 34 35 37	880		CE		03748			DS**
	32 34 35 37 38	880		CE		03748			OL**
SAFETY TRAINING	32 34 35 37 38	880		CE		03749			DS**
	38	880		CE		03749			COS*
MATERIAL HOLDING	32 34 35 37 38	880		CE		03749			OL**
	32 34 35 37	880		CE		03845			DS**
IS LEASE EQUIPMENT	34	880		CE		03845			OL**
ODORIZATION EQUIPMENT	32 34 35 37	880		CE		03915			OL**
	32 34 35 37	880		CE		03946			DS**
	32 34 35 37 38	880		CE		03946			OL**
INDUSTRIAL MIXING STATION	32 34 35 37	880		CE		03948			DS**
	32 34 35 37 38	880		CE		03948			OL**
ENVIROMENTAL MATTERS	38	880		CE		03951			OL**
OTHER	32 34 35 37 38	880		CE		03991			DS**
	32 34 35 37 38	880		CE		03991			OL**
SERVICE PURCHASE CARD	34 35 37	880		CE		03992			DS**
	34 35 37 38	880		CE		03992			OL**
CUSTOMER BILLING AND ACCOUNTING	38	880		CE		04641			COS*
OTHER - OTHER	34	880		CE		04991			OL**
GRAPHICS	32 34 35 37	880		CE		06000			DS**
	38	880		CE		06000			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	880		CE		06000			DD**
	32 34 35 37 38	880		CE		06000			OL**
	38	880		CE		06000			7730
CIVIL ENGINEERING	32 34 35 37	880		CE		06100			DS**
	38	880		CE		06100			COS*
	38	880		CE		06100			DD**
	32 34 35 37 38	880		CE		06100			OL**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37	880		CE		06100			7770
	38	880		CE		06200			DS**
	38	880		CE		06200			COS*
	32 34 35 37 38	880		CE		06200			DD**
TECHNICAL TRAINING - SERVICE	32 34 35 37	880		CE		06200			OL**
	38	880		CE		06200			7780
	38	880		CE		06330			DS**
	38	880		CE		06330			COS*
	32 34 35 37 38	880		CE		06330			DD**
	38	880		CE		06330			OL**
SERVICE OPERATIONS - STAFF	32 34 35 37	880		CE		06330			7740
	38	880		CE		06350			DS**
	38	880		CE		06350			COS*
	32 34 35 37 38	880		CE		06350			DD**
	38	880		CE		06350			OL**
PLANT OPERATIONS - STAFF	32 34 35 37	880		CE		06350			7740
	38	880		CE		06410			DS**
	38	880		CE		06410			COS*
	32 34 35 37 38	880		CE		06410			DD**
	38	880		CE		06410			OL**
TECHNICAL TRAINING - PLANT	32 34 35 37	880		CE		06410			7720
	38	880		CE		06420			DS**
	38	880		CE		06420			COS*
	32 34 35 37 38	880		CE		06420			DD**
	38	880		CE		06420			OL**
PLANT ADVISORS	32 34 35 37	880		CE		06420			7720
	38	880		CE		06440			DS**
	38	880		CE		06440			COS*
	32 34 35 37 38	880		CE		06440			DD**
	38	880		CE		06440			OL**
ADMINISTRATIVE	32 34 35 37	880		CE		06440			7720
	38	880		CE		06500			DS**
	38	880		CE		06500			COS*
	34	880		CE		06500			DD**
V.P. STAFF	32 34 35 37	880		CE		06500			OL**
PLANNING (MISC. EXPENSE)	32 34 35 37	880		CE		06510			DS**
	38	880		CE		06510			DS**
	38	880		CE		06600			COS*
	38	880		CE		06600			DD**
	32 34 35 37 38	880		CE		06600			OL**
PLANNING	32 34 35 37	880		CE		06610			DS**
RESEARCH AND DEVELOPMENT	32 34 35 37	880		CE		06611			DS**
DESIGN	32 34 35 37	880		CE		06620			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	880		CE		06620			COS*
	38	880		CE		06620			DD**
GAS CONTROL	32 34 35 37 38	880		CE		06620			OL**
	38	880		CE		06630			DS**
	38	880		CE		06630			COS*
AUTOMATIC METER READING	32 34 35 37 38	880		CE		06630			DD**
	38	880		CE		06640			OL**
	38	880		CE		06640			DS**
MATERIAL STANDARDS & TESTING	32 34 35 37 38	880		CE		06640			COS*
	38	880		CE		06640			DD**
	38	880		CE		06710			OL**
	38	880		CE		06710			DS**
ENVIRONMENTAL	32 34 35 37 38	880		CE		06710			OL**
	38	880		CE		06710			7760
	38	880		CE		06720			DS**
	38	880		CE		06720			COS*
	38	880		CE		06720			DD**
	32	880		CE		06720			OL**
	34	880		CE		06720			OL**
	34 35 37 38	880		CE		06720			OL**
CODES & STANDARDS	32 34 35 37 38	880		CE		06720			7760
	38	880		CE		06730			DS**
	38	880		CE		06730			COS*
	38	880		CE		06730			DD**
	32 34 35 37 38	880		CE		06730			OL**
CODES, REGULATIONS AND ENVIRONMENTA	32 34 35 37 38	880		CE		06730			7760
CHEMICAL LAB	32 34 35 37	880		CE		06800			DS**
	38	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		06820			7760
	38	880		CE		06820			DS**
	38	880		CE		06820			COS*
	32 34 35 37 38	880		CE		06820			DD**
TELECOMMUNICATIONS	32 34 35 37 38	880		CE		06820			OL**
	38	880		CE		06900			7760
	38	880		CE		06900			DS**
	38	880		CE		06900			COS*
	32 34 35 37 38	880		CE		06900			DD**
TELEPHONE	32 34 35 37	880		CE		06900			OL**
	38	880		CE		06901			DS**
	38	880		CE		06901			COS*
	38	880		CE		06901			DD**
	32 34 35 37 38	880		CE		06901			OL**
RADIO	32 34 35 37	880		CE		06901			DS**
	38	880		CE		06902			COS*
	38	880		CE		06902			DD**

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	880		CE		06902			OL**
	34	880		CE		06902			7640
TELEMETERING	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**
	32 34 35 37	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**
	32 34 35 37	880		CE		06905			DS**
	38	880		CE		06905			COS*
	38	880		CE		06905			DD**
RADIO - LEASED LINES	32 34 35 37 38	880		CE		06905			OL**
	32 34 35 37	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**
	32 34 35 37	880		CE		06907			DS**
	38	880		CE		06907			COS*
	38	880		CE		06907			DD**
CIS EQUIPMENT	32 34 35 37 38	880		CE		06907			OL**
	37	880		CE		06907			5710
	38	880		CE		06909			DS**
	38	880		CE		06909			COS*
	38	880		CE		06909			DD**
DATA TRANSMISSION	32 34 35 37 38	880		CE		06909			OL**
	32 34 35 37	880		CE		06909			7710
	38	880		CE		06910			DS**
	38	880		CE		06910			COS*
DIAL TIE LINES	32 34 35 37 38	880		CE		06910			DD**
	32 34 35 37	880		CE		06911			OL**
	38	880		CE		06911			DS**
	38	880		CE		06911			COS*
ELECTRONIC MEASUREMENT LINES	32 34 35 37 38	880		CE		06911			DD**
	32 34 35 37	880		CE		06914			OL**
	38	880		CE		06914			DS**
	38	880		CE		06914			COS*
TELECOMMUNICATIONS - EM/AMR	32 34 35 37 38	880		CE		06914			DD**
	32 34 35 37	880		CE		06914			OL**
	38	880		CE		06915			DS**
	38	880		CE		06915			COS*
	38	880		CE		06915			DD**
MOBILE DATA TERMINALS	32 34 35 37 38	880		CE		06915			OL**
	32 34 35 37	880		CE		06916			DS**
	38	880		CE		06916			COS*
	38	880		CE		06916			DD**
C/R SPECIFIC BUDGET	34	880		CE		06916			OL**
	38	880		CE		07001			COS*
	38	880		CE		07001			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
IT COST - STATE	32 34	880		CE		07110			DS**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	880		CE		07300			DS**
	38	880		CE		07300			COS*
	38	880		CE		07300			DD**
	32 34 35 37 38	880		CE		07300			OL**
MATERIALS MANAGEMENT	32 34 35 37 38	880		CE		07300			7620
ENVIRONMENTAL	34	880		CE		07310			DS**
HUMAN RESOURCES	34 35 37 38	880		CE		07550	LG****		OL**
	38	880		CE		07700			DS**
	38	880		CE		07700			COS*
	34 38	880		CE		07700			DD**
TRAINING	32 34 35 37 38	880		CE		07721			OL**
HUMAN RESOURCES TESTING/ASSESSMENT	32 34 35 37 38	880		CE		07744			DS**
SUSPENDED LABOR - FIELD LOCATIONS	34	880		CE		08101			F***
	34	880		CE		08101			G***
	34	880		CE		08101			IS**
	34	880		CE		08101			MS**
	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 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**
	38	880		CE		08190			COS*
	38	880		CE		08190			DD**
	32 34 35 37	880		CE		08190			OL**
	37	880		CE		08190		OL**	OL**
	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 38	880		CE		08299			IS**
	32 34 35 37	880		CE		08299			DS**
	38	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**
	38	880		CE		09010			COS*
	38	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	RD****		DS**
	38	880		CE		09010	RD****		COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	880		CE		09010	RD****		DD**
	32 34 35 37 38	880		CE		09010	RD****		OL**
	32 34 35 37 38	880		CE		09010	RD****		7810
R & D OPERATIONS COST	32 34 35 37	880		CE		09020			DS**
	38	880		CE		09020			COS*
	38	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**
	38	880		CE		09020	RD****		COS*
	38	880		CE		09020	RD****		DD**
	32 34 35 37 38	880		CE		09020	RD****		OL**
	32 34 35 37 38	880		CE		09020	RD****		7810
COH RISER PROJECT	34	880		CE		12476			DS**
	34	880		CE		12476			OL**
COH RISER PRG COSTS RECOVERED SECURITY	34	880		CE		12478			DS**
	35 37	880		CE		16244			DS**
	35	880		CE		16244			LPG*
	35 37	880		CE		16244			OL**
	35 37	880		CE		16244			5710
=====									
881 OPERATION RENTS									
BUILDING AND LAND DISTRIBUTION	32 34 35 37 38	881		CE		00141			DS**
	32 34 35 37 38	881		CE		00141			OL**
CUSTOMER ACCOUNTING	32	881		CE		00144			DS**
	32	881		CE		00144			OL**
MARKETING, GAS UTILIZATION	32	881		CE		00145			DS**
	32	881		CE		00145			OL**
LEASED SYSTEMS	32 34 35 37	881		CE		00942			DS**
	32 34 35 37 38	881		CE		00942			OL**
GENERAL MAINS & SERVICE OPERATIONS	34	881		CE		02311			DS**
	34	881		CE		02311			OL**
PLANT - RAILWAY AND HIGHWAY CROSSIN	32 34 35 37	881		CE		02362			DS**
	32 34 35 37 38	881		CE		02362			OL**
REGULATION STRUCTURES AND LANDS	32 34 35 37	881		CE		02661			DS**
	32 34 35 37 38	881		CE		02661			OL**
CIVIL ENGINEERING	32 34 35 37	881		CE		06100			DS**
	38	881		CE		06100			COS*
	38	881		CE		06100			DD**
	32 34 35 37 38	881		CE		06100			OL**
TECHNICAL TRAINING - SERVICE	32 34 35 37	881		CE		06330			DS**
	38	881		CE		06330			COS*
	38	881		CE		06330			DD**
	32 34 35 37 38	881		CE		06330			OL**
TECHNICAL TRAINING - PLANT	32 34 35 37	881		CE		06420			DS**
	38	881		CE		06420			COS*
	38	881		CE		06420			DD**
	32 34 35 37 38	881		CE		06420			OL**
LEAKAGE AND CORROSION - PLANT	32 34 35 37	881		CE		06430			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HGC	TCC
				38					
				38					
		881		CE		06430			COS*
		881		CE		06430			DD**
CHEMICAL LAB	32 34 35 37 38	881		CE		06430			OL**
		881		CE		06810			DS**
		881		CE		06810			COS*
		881		CE		06810			DD**
ELECTRONICS LAB	32 34 35 37 38	881		CE		06810			OL**
		881		CE		06820			DS**
		881		CE		06820			COS*
		881		CE		06820			DD**
TELEPHONE	32 34 35 37 38	881		CE		06820			OL**
		881		CE		06901			DS**
		881		CE		06901			COS*
		881		CE		06901			DD**
RADIO	32 34 35 37 38	881		CE		06901			OL**
		881		CE		06902			DS**
		881		CE		06902			COS*
		881		CE		06902			DD**
TELEMETERING	32 34 35 37 38	881		CE		06902			OL**
		881		CE		06903			DS**
		881		CE		06903			COS*
		881		CE		06903			DD**
OTHER - INTERCOM	32 34 35 37 38	881		CE		06903			OL**
		881		CE		06904			DS**
		881		CE		06904			COS*
		881		CE		06904			DD**
		881		CE		06904			OL**
=====									
885 MAINTENANCE									
MAINTENANCE, SUPERVISION & ENGR'G									
DISTRICT, SUPERVISION/ENGINEERING	32 34 35 37	885		CE		00042			DS**
		885		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32 34 35 37	885		CE		00043			DS**
		885		CE		00043			OL**
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37	885		CE		00541			DS**
		885		CE		00541			OL**
TRAINING - FIELD ADMINISTRATION	32 34 35 37	885		CE		00791			DS**
		885		CE		00791			COS*
		885		CE		00791			DD**
SYSTEM SERVICES	32 34 35 37 38	885		CE		00791			OL**
		885		CE		00841			COS*
		885		CE		00841			DD**
SUPERVISION, PLANT, GENERAL	32 34 35 37 38	885		CE		00841			OL**
		885		CE		02046			DS**
		885		CE		02046			COS*
SERVICE - GENERAL	32 34 35 37 38	885		CE		02046			OL**
		885		CE		03041			DS**
		885		CE		03041			COS*
GRAPHICS	32 34 35 37 38	885		CE		03041			OL**
		885		CE		06000			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				38	885	CE	06430		COS**
				38	885	CE	06430		DD**
PLANT ADVISORS	32 34 35 37 38			38	885	CE	06430		OL**
				38	885	CE	06440		DS**
				38	885	CE	06440		COS**
				38	885	CE	06440		DD**
WORK MANAGEMENT PROJECT	32 34 35 37 38			38	885	CE	06440		OL**
				38	885	CE	06450		DS**
				38	885	CE	06450		COS**
				38	885	CE	06450		DD**
CONSTRUCTION & MAINTENANCE	32 34 35 37 38			38	885	CE	06450		OL**
				38	885	CE	06460		DS**
				38	885	CE	06460		COS**
				38	885	CE	06460		DD**
ADMINISTRATIVE	32 34 35 37 38			38	885	CE	06460		OL**
				38	885	CE	06500		DS**
				38	885	CE	06500		COS**
				38	885	CE	06500		DD**
V.P. STAFF	32 34 35 37 38			38	885	CE	06500		OL**
				38	885	CE	06510		DS**
				38	885	CE	06510		COS**
				38	885	CE	06510		DD**
				38	885	CE	06510		OL**
PLANNING (MISC. EXPENSE)	32 34 35 37 38			38	885	CE	06510		7791
				38	885	CE	06600		DS**
				38	885	CE	06600		COS**
				38	885	CE	06600		DD**
MATERIAL SPECIFICATIONS	32 34 35 37 38			38	885	CE	06600		OL**
				38	885	CE	06700		DS**
				38	885	CE	06700		COS**
				38	885	CE	06700		DD**
MATERIAL STANDARDS & TESTING	32 34 35 37 38			38	885	CE	06700		OL**
				38	885	CE	06710		DS**
				38	885	CE	06710		COS**
				38	885	CE	06710		DD**
ENVIRONMENTAL	32 34 35 37 38			38	885	CE	06710		OL**
				38	885	CE	06720		DS**
				38	885	CE	06720		COS**
				38	885	CE	06720		DD**
ENVIRONMENTAL CHARGE-OFF	32 34 35 37 38			38	885	CE	06720		OL**
				38	885	CE	06725		DS**
				38	885	CE	06725		COS**
				38	885	CE	06725		DD**
				38	885	CE	06725		OL**
				37	885	CE	06725	LG****	DS**
				37	885	CE	06725	LG****	OL**
				37	885	CE	06725	LG****	7760
CODES & STANDARDS	32 34 35 37 38			38	885	CE	06730		DS**
				38	885	CE	06730		COS**
				38	885	CE	06730		DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CODES, REGULATIONS AND ENVIRONMENTA	32 34 35 37 38	885		CE		06730			OL**
	32 34 35 37	885		CE		06800			DS**
	38	885		CE		06800			COS*
	38	885		CE		06800			DD**
	38	885		CE		06800			OL**
CHEMICAL LAB	32 34 35 37 38	885		CE		06810			DS**
	32 34 35 37	885		CE		06810			COS*
	38	885		CE		06810			DD**
	38	885		CE		06810			OL**
	38	885		CE		06810			DS**
ELECTRONICS LAB	32 34 35 37 38	885		CE		06820			DS**
	32 34 35 37	885		CE		06820			COS*
	38	885		CE		06820			DD**
	38	885		CE		06820			OL**
	38	885		CE		06820			DS**
TELECOMMUNICATIONS CIS REDESIGN - INFORMATION SYSTEMS	32 34 35 37 38	885		CE		06900			DS**
	32 34	885		CE		07000			COS*
	38	885		CE		07000			DD**
	38	885		CE		07000			OL**
	38	885		CE		07000			DS**
C/R SPECIFIC BUDGET	34	885		CE		07001			DS**
	34	885		CE		07001			OL**
IT COST - STATE ENVIRONMENTAL	32 34	885		CE		07110			DS**
	32 34 35 37	885		CE		07550			DS**
	38	885		CE		07550			COS*
	38	885		CE		07550			DD**
	38	885		CE		07550			OL**
HEALTH AND SAFETY	32 34 35 37 38	885		CE		07720			DS**
	32 34 35 37	885		CE		07720			COS*
	38	885		CE		07720			DD**
	38	885		CE		07720			OL**
	38	885		CE		07720			DS**
SUPPLY PLANNING-SERVICE	32 34 35 37 38	885		CE		07850			DS**
	32 34 35 37	885		CE		07850			COS*
	38	885		CE		07850			DD**
	38	885		CE		07850			OL**
	38	885		CE		07850			DS**
SERVICE CORPORATION BILLING	32 34 35 37 38	885		CE		08100			DS**
	35 37	885		CE		08100			COS*
	38	885		CE		08100			DD**
	38	885		CE		08100			OL**
	38	885		CE		08100			DS**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38	885		CE		08187			DS**
	38	885		CE		08187			COS*
	38	885		CE		08187			DD**
	38	885		CE		08187			OL**
	38	885		CE		08187			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	885		CE		08190			OL**
	32 34	885		CE		08190			DS**
	32 34	885		CE		08190			OL**
=====									
886 MAINTENANCE MAINTENANCE, STRUCTURE/IMPROVEMENTS BUILDING AND LAND DISTRIBUTION	32 34 35 37 38	886		CE		00141			DS**
	38	886		CE		00141			COS*
	32 34 35 37 38	886		CE		00141			OL**
	34	886		CE		00141			7520
	32 34 35 37	886		CE		02632			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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**
	38	886		CE		06200			COS*
	38	886		CE		06200			DD**
TELECOMMUNICATIONS	32 34 35 37 38	886		CE		06200			OL**
	34	886		CE		06900			DS**
	34	886		CE		06900			OL**
	34	886		CE		06900			7710
TELEPHONE	32 34 35 37	886		CE		06901			DS**
	38	886		CE		06901			COS*
	38	886		CE		06901			DD**
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	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**
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	887		CE		02211			DS**
	32 34 35 37 38	887		CE		02211			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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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**
	32 34 35 37 38	887		CE		02412			OL**
FACILITY DAMAGE, MAINS, REVENUE	32 34 35 37	887		CE		02471			DS**
	38	887		CE		02471			DD**
	32 34 35 37 38	887		CE		02471			OL**
MONITORING, BIMONTHLY	32 34 35 37	887		CE		02511			DS**
	32 34 35 37 38	887		CE		02511			OL**
MONITORING, ANNUAL	32 34 35 37 38	887		CE		02512			DS**
	32 34 35 37 38	887		CE		02512			OL**
CATHODIC PROTECTION, TROUBLESHOOT	32 34 35 37	887		CE		02513			DS**
	32 34 35 37 38	887		CE		02513			OL**
CATHODIC PROTECTION, REMEDIAL WORK	32 34 35 37	887		CE		02514			DS**
	35	887		CE		02514			LPG*
	32 34 35 37 38	887		CE		02514			OL**
STRAY CURRENT INVESTIGATION	32 34 35 37	887		CE		02561			DS**
	32 34 35 37 38	887		CE		02561			OL**
TRAINING, CORROSION	32 34 35 37 38	887		CE		02793			DS**
	32 34 35 37 38	887		CE		02793			OL**
TRAINING CENTER PLANT	38	887		CE		02799			OL**
REMOVE AND RESET METERS	37	887		CE		03212			OL**
OTHER	37	887		CE		03291			MS**
FACILITY DAMAGED - REVENUE	37	887		CE		03443			OL**
LAND SERVICES (GENERAL OFFICE)	32 34 35 37	887		CE		06200			DS**
	38	887		CE		06200			COS*
	38	887		CE		06200			DD**
	32 34 35 37 38	887		CE		06200			OL**
COH RISER PROJECT	34	887		CE		12476			DS**
	34	887		CE		12476			OL**
=====									
889 MAINTENANCE									
MAINTENANCE, M&R STATION, GENERAL									
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, MAINTENANCE	34	889		CE		02635			DS**
	32 34 35 37 38	889		CE		02635			LGP*
	32 34 35 37 38	889		CE		02635			OL**
COH RISER PROJECT	34	889		CE		12476			DS**
	34	889		CE		12476			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
=====									
890 MAINTENANCE									
MAINTENANCE, M&R STATION, INDUSTRIAL									
DIRECT SUPERVISION	32 34 35 37			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**
	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**
=====									
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**
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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LEAK INSPECTION, FOLLOW UP, SERVICE	32 34 35 37 38	892		CE		02053			OL**
	32 34 35 37	892		CE		02115			DS**
LEAK REPAIR, SERVICE, COMPANY	32 34 35 37 38	892		CE		02115			OL**
	32 34 35 37	892		CE		02212			DS**
LEAK REPAIR, SERVICE, CONTRACT	32 34 35 37 38	892		CE		02212			OL**
	32 34 35 37	892		CE		02222			DS**
GENERAL MAINTENANCE, SERVICE	32 34 35 37 38	892		CE		02222			OL**
	32 34 35 37	892		CE		02313			DS**
FACILITY DAMAGE, SERVICE	32 34 35 37 38	892		CE		02313			OL**
	32 34 35 37	892		CE		02413			DS**
FACILITY DAMAGE, MAINS, REVENUE	32 34 35 37 38	892		CE		02413			OL**
	34	892		CE		02471			DS**
	34	892		CE		02471			DD**
	34	892		CE		02471			OL**
FACILITY DAMAGE, SERVICE, REVENUE	32 34 35 37	892		CE		02472			DS**
	32 35 37 38	892		CE		02472			DD**
	32 34 35 37 38	892		CE		02472			OL**
METER REPAIR	34	892		CE		03243			OL**
COH RISER PROJECT	34	892		CE		12476			DS**
	34	892		CE		12476			OL**
=====									
893 MAINTENANCE									
MAINTENANCE, METER/HOUSE REGULATOR	32 34 35 37 38	893		CE		03042			DS**
DIRECT SUPERVISION	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**
	32 34 35 37 38	893		CE		03215			OL**
	32	893		CE		03215	ML****		MS**
	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 38	893		CE		03241			DS**
	32 34 35 37 38	893		CE		03241			OL**
	32 34 37 38	893		CE		03241	ML****		OL**
METER REPAIR	32 34 35 37 38	893		CE		03243			MS**
	32 34 35 37 38	893		CE		03243			DS**
	32 34 35 37 38	893		CE		03243			OL**
	32	893		CE		03243	ML****		MS**
	32 34 35 37 38	893		CE		03243	ML****		DS**
	32 34 35 37 38	893		CE		03243	ML****		OL**
G.M.B. METERS	32	893		CE		03244			DS**
	32	893		CE		03244			OL**
METER INSTALLATION REPAIR	32 34 37 38	893		CE		03246			MS**
	32 34 35 37 38	893		CE		03246			DS**
	32 34 35 37 38	893		CE		03246			OL**
ELECT MEAS-TRANSP & LARGE VOL MAINT	32	893		CE		03248	ML****		MS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
METER REPAIRS TRANSFERRRED TO CMD	37	893		CE		03250			DS**
OTHER	38	893		CE		03291			MS**
REGULATION - C.A.B. CUSTOMERS	32	893		CE		03291	ML****		MS**
	32 34	893		CE		03641			DS**
	32 34 35 37 38	893		CE		03641			OL**
=====									
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	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**
EQUIPMENT AND FURNITURE	32 34 37 38	894		CE		03941			MS**
	32 34 35 37 38	894		CE		03941			DS**
	32 34 35 37 38	894		CE		03941			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**
	38	894		CE		06810			COS*
	38	894		CE		06810			DD**
	32 34 35 37 38	894		CE		06810			OL**
ELECTRONICS LAB	32 34 35 37	894		CE		06820			DS**
	38	894		CE		06820			COS*
	38	894		CE		06820			DD**
	32 34 35 37 38	894		CE		06820			OL**
TELECOMMUNICATIONS	32 34 35 37	894		CE		06900			DS**
	38	894		CE		06900			COS*
	38	894		CE		06900			DD**
	32 34 35 37 38	894		CE		06900			OL**
TELEPHONE	32 34 35 37	894		CE		06901			DS**
	38	894		CE		06901			COS*
	38	894		CE		06901			DD**
	32 34 35 37 38	894		CE		06901			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
RADIO	32 34 35 37	894		CE		06902			DS**
		894		CE		06902			COS*
		894		CE		06902			DD**
TELEMETERING	32 34 35 37 38	894		CE		06902			OL**
		894		CE		06903			DS**
		894		CE		06903			COS*
		894		CE		06903			DD**
OTHER - INTERCOM	32 34 35 37 38	894		CE		06903			OL**
		894		CE		06904			DS**
		894		CE		06904			COS*
		894		CE		06904			DD**
CIS EQUIPMENT	32 34 35 37 38	894		CE		06904			OL**
		894		CE		06909			DS**
		894		CE		06909			COS*
		894		CE		06909			DD**
DATA TRANSMISSION	32 34 35 37 38	894		CE		06909			OL**
		894		CE		06910			DS**
		894		CE		06910			COS*
		894		CE		06910			DD**
CNG -FACILITY EQUIPMENT MAINTENANCE	32 34 35 37 38	894		CE		06910			OL**
		894		CE		07002			DS**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	894		CE		07002			OL**
		894		CE		07300			DS**
		894		CE		07300			COS*
		894		CE		07300			DD**
CNG-FACILITY EQUIPMENT MAINTENANCE	32 34 35 37 38	894		CE		07300			OL**
		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**
		901		CE		00042			COS*
		901		CE		00042			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32 34 35 37 38	901		CE		00043			DS**
		901		CE		00043			OL**
CUSTOMER RELATIONS REPRESENTATIVES	32 34 35 37	901		CE		00044			DS**
		901		CE		00044			OL**
VOLUNTEER ACTIVITY	34 35 37	901		CE		00046			DS**
		901		CE		00046			OL**
REGION, SUPERVISION TRAINEE	35 37	901		CE		00047			DS**
		901		CE		00047			COS*
		901		CE		00047			OL**
BUILDING AND LAND DISTRIBUTION	34 35 37 38	901		CE		00141			DS**
		901		CE		00141			1311
DISTRICT ACCOUNTING AND PAYROLL	32 34 35 37 38	901		CE		00541			DS**
		901		CE		00541			COS*
		901		CE		00541			OL**
TRAINING - FIELD ADMINISTRATION	32 34 35 37	901		CE		00791			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	901		CE		00791			COS**
	38	901		CE		00791			DD**
SYSTEM SERVICES	32 34 35 37 38	901		CE		00791			OL**
	32 34 35 37	901		CE		00841			DS**
	38	901		CE		00841			COS**
GENERAL	35 37 38	901		CE		00841			OL**
	32 34 35 37 38	901		CE		04041			DS**
	38	901		CE		04041			COS**
CUSTOMER BILLING AND ACCOUNTING MANAGER AND STAFF	32 34 35 37 38	901		CE		04041			OL**
OPERATIONS SUPPORT	34	901		CE		04641			DS**
	32 34	901		CE		04804			DS**
	38	901		CE		04805			DS**
CIS REDESIGN - INFORMATION SYSTEMS	32 34	901		CE		04805			OL**
	38	901		CE		07000			DS**
	38	901		CE		07000			COS**
	38	901		CE		07000			DD**
IT COST - STATE	32 34	901		CE		07000			OL**
CUSTOMER ACCOUNTING COLLECTIONS	34	901		CE		07110			DS**
	32 34 35 37	901		CE		07151			F***
	38	901		CE		07151			DS**
	38	901		CE		07151			COS**
MATERIALS MANAGEMENT	32 34 35 37 38	901		CE		07151			DD**
	34	901		CE		07151			OL**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	901		CE		07310			DS**
	38	901		CE		07310			OL**
	38	901		CE		08187			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34	901		CE		08187			COS**
	38	901		CE		08187			OL**
	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	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 38	902		CE		04141			OL**
	32 34 35 37	902		CE		04142			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
OTHER	32 34 35 37 38	902		CE		04142			OL**
	32 34 35 37	902		CE		04191			DS**
	38	902		CE		04191			COS*
TELLER OPERATIONS	32 34 35 37 38	902		CE		04191			OL**
	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**
TRAINING GENERAL	32 34	902		CE		04441			OL**
	32 34 35 37	902		CE		04741			DS**
UNIFORMS AND APPAREL	32 34 35 37 38	902		CE		04741			OL**
	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**
NEPTUNE (SALEM, OHIO)	32 34 35 37 38	902		CE		06361			OL**
	32 34 35 37	902		CE		06501			DS**
	38	902		CE		06501			COS*
	38	902		CE		06501			DD**
METSCAM (PITTSBURGH, PA)	32 34 35 37 38	902		CE		06501			OL**
	32 34 35 37	902		CE		06502			DS**
	38	902		CE		06502			COS*
	38	902		CE		06502			DD**
ENSCAM (COLUMBUS, OHIO)	32 34 35 37 38	902		CE		06502			OL**
	32 34 35 37	902		CE		06503			DS**
	38	902		CE		06503			COS*
	38	902		CE		06503			DD**
TELECOMMUNICATIONS	32 34 35 37 38	902		CE		06503			OL**
	32 34	902		CE		06900			DS**
GAS MEASUREMENT - VOLUME	32 34 35 37	902		CE		07172			DS**
	38	902		CE		07172			COS*
	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	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	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*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				903		00841			DD**
				903		00841			OL**
DIRECT SUPERVISION	32 34 35 37 38			903		04042			DS**
				903		04042			OL**
CUSTOMER ORDERS AND REQUESTS	32 34 35 37 38			903		04241			DS**
				903		04241			COS*
				903		04241			OL**
TELLER OPERATIONS	32 34 35 37 38			903		04341			DS**
				903		04341			COS*
				903		04341			OL**
CONTRACT COLLECTORS	32 34 35 37 38			903		04341			8510
				903		04342			DS**
				903		04342			COS*
BANK SERVICE CHARGES	32 34 35 37 38			903		04342			OL**
				903		04343			DS**
				903		04343			COS*
CHECKFREE	32 34 35 37 38			903		04343			OL**
				903		04344			DS**
				903		04344			COS*
COLLECTION-BANK SERVICE FEES	32 34 35 37 38			903		04344			OL**
				903		04345			DS**
				903		04345			COS*
				903		04345			OL**
COLLECTIONS - ON PREMISE - EXPENSE	32 34 35 37 38			903		04411			DS**
				903		04411			OL**
COLLECTIONS - ON NON PAY - EXPENSE	32 34 35 37 38			903		04412			DS**
				903		04412			OL**
COLLECTIONS - ON PREMISE - REVENUE	32 34 35 37			903		04413			DS**
				903		04413			OL**
COLLECTIONS - ON NON PAY - REVENUE	32 34 35 37 38			903		04413			OL**
				903		04414			DS**
COLLECTIONS - DORMANT ACCOUNT SURVE	32 34 35 37 38			903		04414			OL**
				903		04415			DS**
				903		04415			OL**
COLLECTIONS - OFFICE - COMPANY	32 34 35 37 38			903		04441			DS**
				903		04441			COS*
				903		04441			OL**
COLLECTIONS - OFFICE - CONTRACT	32 34 35 37 38			903		04442			DS**
				903		04442			COS*
				903		04442			OL**
				903		04442			6220
CREDIT INVESTIGATIONS - UTILITY SER	32 34 35 37 38			903		04443			DS**
				903		04443			COS*
				903		04443			OL**
THEFT OF SERVICE	32 34 35 37 38			903		04444			DS**
				903		04444			OL**
THEFT OF SERVICE - REVENUE	32 34 35 37 38			903		04446			DS**
				903		04446			DD**
				903		04446			OL**
APPLIANCE AND MISCELLANEOUS ACCOUNT	32 34 35 37 38			903		04541			DS**
				903		04541			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>
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**
	38	903		CE		04641			COS*
RENDERING BILLS	32 34 35 37 38	903		CE		04641			OL**
	38	903		CE		04642			DS**
	38	903		CE		04642			COS*
MAINFRAME PRINTING	32 34 35 37 38	903		CE		04642			OL**
	38	903		CE		04643			DS**
	38	903		CE		04643			COS*
TRAINING GENERAL	32 34	903		CE		04643			OL**
	32 34 35 37 38	903		CE		04741			DS**
	38	903		CE		04741			COS*
CUSTOMER SERVICE	32 34 35 37 38	903		CE		04741			OL**
	38	903		CE		04801			DS**
LOCKBOX PROCESSING	32 34 38	903		CE		04801			OL**
	38	903		CE		04802			DS**
ONE STOP OPERATIONS	32 34 38	903		CE		04802			OL**
	38	903		CE		04803			DS**
MANAGER AND STAFF	32 34 38	903		CE		04803			OL**
	38	903		CE		04804			DS**
OPERATIONS SUPPORT	32 34 38	903		CE		04804			OL**
	38	903		CE		04805			DS**
UNION ACTIVITIES	32 34 38	903		CE		04805			OL**
	38	903		CE		04808			DS**
OTHER - OTHER	32 34 35 37 38	903		CE		04808			OL**
	38	903		CE		04991			DS**
	38	903		CE		04991			COS*
TELECOMMUNICATIONS	32 34 35 37 38	903		CE		04991			OL**
GAS TRANSPORTATION SERVICE	32 34 35 37	903		CE		06900			DS**
	38	903		CE		07173			DS**
	38	903		CE		07173			COS*
	38	903		CE		07173			DD**
GAS VOLUME ACCOUNTING	32 34 35 37 38	903		CE		07173			OL**
	38	903		CE		07175			DS**
	38	903		CE		07175			COS*
	38	903		CE		07175			DD**
CORPORATE OFFICERS	32 34 35 37 38	903		CE		07175			OL**
CUSTOMER RELATIONS	32 34	903		CE		07190			DS**
	38	903		CE		07404			DS**
CAP EDUCATION	32 37	903		CE		07404			OL**
	37	903		CE		07421			DS**
CAP WEATHERIZATION	32 37	903		CE		07421			OL**
	37	903		CE		07422			DS**
CAP OUTREACH/INTAKE	32 37	903		CE		07422			OL**
	37	903		CE		07423			DS**
CAP ADMINISTRATION	32 37	903		CE		07423			OL**
	37	903		CE		07424			DS**
CAP EVALUATION	32 37	903		CE		07424			OL**
	37	903		CE		07425			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 37	903		CE		07425			OL**
CAP AMORTIZATION	32 37	903		CE		07426			DS**
	32 37	903		CE		07426			OL**
CAP - TRAINING	32 37	903		CE		07427			DS**
	32 37	903		CE		07427			OL**
LEGAL		903		CE		07510			COS*
		903		CE		07510			DD**
		903		CE		07510			OL**
SERVICE CORPORATION BILLING	35 37	903		CE		08100			DS**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37	903		CE		08187			DS**
		903		CE		08187			COS*
		903		CE		08187			DD**
		903		CE		08187			OL**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38	903		CE		08187			OL**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37	903		CE		08188			
		903		CE		08190			DS**
		903		CE		08190			COS*
		903		CE		08190			DD**
DIS AMORTIZATION	32 34 35 37 38	903		CE		08190			OL**
		903		CE		08310			DS**
		903		CE		08310			COS*
		903		CE		08310			DD**
CAP AMORTIZATION	32 34 35 37 38	903		CE		08310			OL**
		903		CE		08520			DS**
ADMINISTRATIVE & GENERAL TRAINING		903		CE		08520			OL**
		903		CE		08701			DS**
		903		CE		08701			OL**
PENNSYLVANIA EMERGENCY RELIEF FUND		903		CE		09621			DS**
=====									
904 CUST. ACCOUNTS									
UNCOLLECTIBLE ACCOUNTS									
UNDISTRIBUTED	32 34 35 37	904		CE		08120			DS**
		904		CE		08120			COS*
		904		CE		08120			DD**
	32 34 35 37 38	904		CE		08120			OL**
	34 37	904		CE		08120			6030
EXPENSES DEFERRED		904		CE		08121			DS**
		904		CE		08121			OL**
EXPECTED PAY		904		CE		08122			DS**
		904		CE		08122			OL**
PRE-PROGRAM ARREARAGES	32 34 35 37	904		CE		08123			DS**
		904		CE		08123			COS*
		904		CE		08123			DD**
CAP SHORTFALLS	32 34 35 37 38	904		CE		08123			OL**
		904		CE		08124			DS**
		904		CE		08124			COS*
		904		CE		08124			DD**
LIHEAP	32 34 35 37 38	904		CE		08124			OL**
		904		CE		08125			DS**
		904		CE		08125			COS*
		904		CE		08125			DD**

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	904		CE		08125			OL**
		904		CE		08127			DS**
CPA CAP PROGARM ARREARS RECOVERY		904		CE		08128			DS**
CPA CAP PROGARM SHORTFALL RECOVERY	32 34 35 37	904		CE		08900			DS**
PIP/CAP/EAP		904		CE		08900			COS*
		904		CE		08900			DD**
	32 34 35 37 38	904		CE		08900			OL**
		904		CE		08900			6030
TCO BAD DEBT WRITE-OFF	32 34 35 37	904		CE		08910			DS**
		904		CE		08910			COS*
		904		CE		08910			DD**
	32 34 35 37 38	904		CE		08910			OL**
		904		CE		12770			DS**
CASH POINT PAYMENTS									
=====									
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**
	32 34 35 37 38	905		CE		00042			OL**
BUILDING AND LAND DISTRIBUTION		905		CE		00141			DS**
		905		CE		00141			7640
		905		CE		00144			DS**
CUSTOMER ACCOUNTING		905		CE		00241			1311
CENTRAL DISTRICT TRAINING	32 34 35 37 38	905		CE		00441			DS**
TELEPHONE (INCLUDE PBX)		905		CE		00441			OL**
	32 34 35 37	905		CE		00443			DS**
SWITCHBOARD LABOR		905		CE		00443			COS*
		905		CE		00443			OL**
	32 34 35 37	905		CE		00444			DS**
CIS EQUIPMENT		905		CE		00444			OL**
	32 34 35 37 38	905		CE		00444			DS**
FACSIMILE		905		CE		00445			OL**
	32 34 35 37 38	905		CE		00445			DS**
COMPANY EMPLOYEE TELEPHONE BILLS		905		CE		00446			OL**
	32 34 35 37	905		CE		00446			DS**
TELEPHONE - LEASED LINES		905		CE		00447			OL**
	32 34 35 37	905		CE		00447			DS**
TOLL CHARGES		905		CE		00448			OL**
	32 34 35 37	905		CE		00448			DS**
INSTALLATION		905		CE		00449			OL**
	32 34 35 37	905		CE		00449			DS**
WATS		905		CE		00450			OL**
	32 34 35 37	905		CE		00450			DS**
PAGERS		905		CE		00451			OL**
	32 34 35 37	905		CE		00451			DS**
OTHER		905		CE		00452			OL**
	32 34 35 37	905		CE		00452			DS**
CELLULAR		905		CE		00453			OL**
	32 34 35 37	905		CE		00453			DS**
SYSTEM SERVICES		905		CE		00841			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	905		CE		00841			COS*
REPRODUCTION	32 34 35 37 38	905		CE		00841			OL**
		905		CE		00948			DS**
ADMINISTRATIVE - OTHER	32 34 35 37 38	905		CE		00948			OL**
		905		CE		00991			DS**
TRAINING GENERAL	34 35 37 38	905		CE		00991			OL**
		905		CE		04741			DS**
UNION MEETINGS	32 34 35 37	905		CE		04741			OL**
		905		CE		04748			DS**
OPERATIONS SUPPORT	32 34 35 37 38	905		CE		04748			OL**
		905		CE		04805			DS**
	34 38	905		CE		04805			COS*
OFFICE OPERATIONS TRAINING	32 34 35 37	905		CE		04805			OL**
		905		CE		04841			DS**
OTHER - OTHER	32 34 35 37 38	905		CE		04841			OL**
		905		CE		04991			DS**
		905		CE		04991			COS*
OFFICE PURCHASE CARD	32 34 35 37 38	905		CE		04991			OL**
		905		CE		04992			DS**
TELECOMMUNICATIONS	34 35 37	905		CE		04992			OL**
		905		CE		06900			DS**
TELEPHONE	32 34 35 37	905		CE		06900			OL**
		905		CE		06901			DS**
	38	905		CE		06901			COS*
	38	905		CE		06901			DD**
RADIO	32 34 35 37 38	905		CE		06901			OL**
		905		CE		06902			DS**
	38	905		CE		06902			COS*
	38	905		CE		06902			DD**
TELEMETERING	32 34 35 37 38	905		CE		06902			OL**
		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**
		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**
		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**
		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**
		905		CE		06907			DS**
	38	905		CE		06907			COS*
	38	905		CE		06907			DD**
	32 34 35 37 38	905		CE		06907			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	ICC
CIS EQUIPMENT	32 34 35 37	905		CE		06909			DS**
		905		CE		06909			COS*
		905		CE		06909			DD**
		905		CE		06909			OL**
CUSTOMER ACCOUNTING COLLECTIONS	32 34 35 37 38	905		CE		07151			F***
		905		CE		07151			DS**
		905		CE		07151			COS*
		905		CE		07151			DD**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37 38	905		CE		07151			OL**
		905		CE		07300			DS**
		905		CE		07300			COS*
		905		CE		07300			DD**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	905		CE		07300			OL**
		905		CE		08190			DS**
		905		CE		08190			COS*
		905		CE		08190			DD**
	32 34 35 37 38	905		CE		08190			OL**
=====									
907 CUST SVC & INFO									
CUSTOMER SERVICE, SUPERVISION	32 34 35 37 38	907		CE		MRKT#			DS**
MARKETING PROGRAM ACTIVITIES		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**
		907		CE		00045			COS*
	34 35 37 38	907		CE		00045			OL**
VOLUNTEER ACTIVITY		907		CE		00046			DS**
	35 37	907		CE		00046			OL**
	35 37	907		CE		00046			OL**
REGION, SUPERVISION TRAINEE		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**
		907		CE		00791			DD**
	32 34 35 37 38	907		CE		00791			OL**
CUSTOMER BILLING AND ACCOUNTING	34	907		CE		04641			DS**
MARKET RESEARCH		907		CE		05610			COS*
MARKET PLANNING		907		CE		05620			COS*
STRATEGIC MARKETING		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**
		907		CE		07690			COS*
		907		CE		07690			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	907		CE		07690			DD**
MARKETING	32 34 35 37 38	907		CE		07690			OL**
	32 34 35 37	907		CE		07810			DS**
	38	907		CE		07810			COS*
	38	907		CE		07810			DD**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	907		CE		07810			OL**
ADMINISTRATIVE & GENERAL TRAINING	34	907		CE		08190			DS**
	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**
	32	907		CE		08701		OL**	OL**
ECONOMIC DEVELOPMENT	32 34 35 37 38	907		CE		08701			OL**
	32 34 35 37	907		CE		09530			DS**
	38	907		CE		09530			COS*
	38	907		CE		09530			DD**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	907		CE		09530			OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	34 35 37 38	907		CE	SCH E	999**			7310
	34	907		CE	SCH E	00043			DS**
	34	907		CE	SCH E	00043			OL**
=====									
908 CUST SVC & INFO									
CUSTOMER SERVICE & INFORMATION									
MARKETING PROGRAM ACTIVITIES	38	908		CE		MRKT*			G***
	37	908		CE		MRKT*			MS**
	32 34	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**
	34	908		CE		MRKT*			7362
DISTRICT, SUPERVISION/ENGINEERING	35 37	908		CE		00042			DS**
	38	908		CE		00042			COS*
	35 37 38	908		CE		00042			OL**
	38	908		CE		00042	R***MY		COS*
ECONOMIC DEVELOPMENT SUPPORT - DIST	38	908		CE		00045			COS*
	38	908		CE		00045			OL**
VOLUNTEER ACTIVITY	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**

ACCOUNT DESCRIPTION	VALID COMPANY				GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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**
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**
INSIDE SALES/MARKETING	32	34	35	37	38	908	CE		05900			DS**
V.P. STAFF		34				908	CE		06510			DS**
IT COST - STATE	32	34				908	CE		07110			DS**
COMMUNICATIONS		34				908	CE		07600			DS**
MARKETING	32	34	35	37	38	908	CE		07810			DS**
				35	37	38	908	CE	07810			COS*
				38	908		CE		07810			DD**
SERVICE CORPORATION BILLING	32	34	35	37	38	908	CE		07810			OL**
				35	37	908	CE		08100			DS**
				35	37	908	CE		08100			OL**
CPA CAP PROGRAM 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	908	CE		08187			OL**
	32	34				908	CE		08190			DS**
ADMINSTRATIVE & GENERAL TRAINING	32	34				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	908	CE		08701			OL**
				38	908		CE		09530			DS**
				38	908		CE		09530			COS*
				38	908		CE		09530			DD**
PENNSYLVANIA (WARM-UP PROGRAM)	32	34	35	37	38	908	CE		09530			OL**
				37	908		CE		09610			DS**
				37	908		CE		09610			OL**
OHIO (CONSERVATION)		34				908	CE		09611			DS**
		34				908	CE		09611			OL**
KENTUCKY	32					908	CE		09612			DS**
	32					908	CE		09612			OL**
VIRGINIA				38	908		CE		09613			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	908		CE		09613			DD**
	38	908		CE		09613			OL**
MARYLAND	35	908		CE		09614			DS**
	35	908		CE		09614			OL**
PRE-SCREENING LOW INCOME WTHRZATION	35 37	908		CE		09615			DS**
WARM CHOICE	35 37	908		CE		09616			DS**
OHIO (WEATHERIZATION PROGRAM)	34	908		CE		09620			DS**
	34	908		CE		09620		OL**	DS**
	34	908		CE		09620			DS**
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	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			DS**
		908		CE		09632			COS*
	32 34 35 37 38	908		CE		09632			DD**
PARMA ENERGY AUDITS	34	908		CE		09632			OL**
	34	908		CE		09640			DS**
WEATHERIZATION AMORTIZATION (COH ON	34	908		CE		09640			OL**
	34	908		CE		09694			DS**
WARM UP PROGRAM PURCHASE CARD		908		CE		09694			OL**
	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**
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	32 34 35 37	909		CE		MRKT*			DS**
ADVERTISING		909		CE		MRKT*			COS*
	35 37 38	909		CE		MRKT*			OL**
SYSTEM SERVICES		909		CE		0084.1			COS*
		909		CE		0084.1			DD**
		909		CE		0084.1			OL**

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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	909		CE		09530			DD**
	32 34 35 37 38	909		CE		09530			OL**
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**
CIS EQUIPMENT	32 34 35 37 38	910		CE		00443			OL**
	34 35 37	910		CE		00444			DS**
FACSIMILE	32 34 35 37 38	910		CE		00444			OL**
	34 35 37	910		CE		00445			DS**
COMPANY EMPLOYEE TELEPHONE BILLS	32 34 35 37 38	910		CE		00445			OL**
	34 35 37	910		CE		00446			DS**
TELEPHONE - LEASED LINES	32 34 35 37 38	910		CE		00446			OL**
	34 35 37	910		CE		00447			DS**
TOLL CHARGES	32 34 35 37	910		CE		00447			OL**
	38	910		CE		00448			DS**
	34 35 37 38	910		CE		00448			COS*
INSTALLATION	32 34 35 37	910		CE		00448			OL**
	34 35 37 38	910		CE		00449			DS**
WATS	32 34 35 37	910		CE		00449			OL**
	34 35 37 38	910		CE		00450			DS**
PAGERS	32 34 35 37	910		CE		00450			OL**
	34 35 37 38	910		CE		00451			DS**
OTHER	32 34 35 37	910		CE		00451			OL**
	34 35 37 38	910		CE		00452			DS**
CELLULAR	32 34 35 37	910		CE		00452			OL**
	34 35 37 38	910		CE		00453			DS**
SYSTEM SERVICES	32 34 35 37	910		CE		00453			OL**
	38	910		CE		00841			COS*
	38	910		CE		00841			DD**
	38	910		CE		00841			OL**
REPRODUCTION		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**
RADIO	32 34 35 37 38	910		CE		06901			OL**
	32 34 35 37	910		CE		06902			DS**
	38	910		CE		06902			COS*
	38	910		CE		06902			DD**
TELEMETERING	32 34 35 37 38	910		CE		06902			OL**
	32 34 35 37	910		CE		06903			DS**
	38	910		CE		06903			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

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

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**
			35	37	911	CE	00042		OL**
COMMUNITY RELS/PERS/HEALTH SAFETY	32	34	35	37	911	CE	00043		DS**
			35	37	911	CE	00043		OL**
DISTRICT ACCOUNTING AND PAYROLL	32	34	35	37	911	CE	00541		DS**
			35	37	911	CE	00541		OL**
SYSTEM SERVICES				38	911	CE	00841		COS*
SERVICE CORPORATION BILLING			35	37	911	CE	08100		DS**
MISCELLANEOUS GENERAL EXPENSES	32	34			911	CE	08190		DS**
912 SALES EXPENSES	=====								
MARKETING									
MARKETING PROGRAM ACTIVITIES	32	34	35	37	912	CE	MRKT#		DS**
				38	912	CE	MRKT#		COS*
		34	35	37	912	CE	MRKT#		OL**
SYSTEM SERVICES				38	912	CE	00841		COS*
				38	912	CE	00841		DD**
				38	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	912	CE	07810		DS**
			35	37	912	CE	07810		COS*
				38	912	CE	07810		DD**
	32	34	35	37	912	CE	07810		OL**
MRA EXPENSES ET***		34			912	CE	07812		DS**
SERVICE CORPORATION BILLING			35	37	912	CE	08100		DS**
			35	37	912	CE	08100		OL**
SERVICE CORP MGMT BILLING ESTIMATE	32	34	35	37	912	CE	08187		DS**
				38	912	CE	08187		COS*
				38	912	CE	08187		DD**
	32	34	35	37	912	CE	08187		OL**
MISCELLANEOUS GENERAL EXPENSES	32	34	35	37	912	CE	08190		DS**
				38	912	CE	08190		COS*
				38	912	CE	08190		DD**
	32	34	35	37	912	CE	08190		OL**
	32	34	35	37	912	CE	08190		7810
	32	34	35	37	912	CE	08190		DS**
R & D ADMINISTRATIVE SERVICES	32	34	35	37	912	CE	09010		DS**
				38	912	CE	09010		COS*
				38	912	CE	09010		DD**
	32	34	35	37	912	CE	09010		OL**
	32	34	35	37	912	CE	09010		7810
	32	34	35	37	912	CE	09010	RD****	DS**
				38	912	CE	09010	RD****	COS*
				38	912	CE	09010	RD****	DD**
	32	34	35	37	912	CE	09010	RD****	OL**
	32	34	35	37	912	CE	09010	RD****	7810

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

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
	32 34 35 37	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
	32 34 35 37	912		CE		09040			DS**
		912		CE		09040			COS*
	912		CE		09040			DD**	
R & D COMMERCIAL	32 34 35 37 38	912		CE		09040			OL**
	32 34 35 37 38	912		CE		09040			7810
	32 34 35 37	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
	32 34 35 37	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		09050			7810
R & D INDUSTRIAL	32 34 35 37	912		CE		09050			DS**
		912		CE		09050			COS*
		912		CE		09050			DD**
	32 34 35 37 38	912		CE		09050			OL**
	32 34 35 37 38	912		CE		09050			7810
	32 34 35 37	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
	ADMINISTRATIVE	34	912		CE		09270		DS**
		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**	
		912		CE		09530		COS*	
		912		CE		09530		DD**	
HOT WATER HEATERS SALES - REVENUE	32 34 35 37 38	912		CE		09530		OL**	
	34	912		CE		22014		DS**	
SANDWICH CONVERSION RECEIVABLES	34	912		CE		22040		DS**	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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
	32 34 35 37 38	913		CE		09270			OL**
LEASE RENTAL	34	913		CE		09270	101200		DS**
MEDIA	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**
	32 34 35 37 38	913		CE		09290			OL**
ECONOMIC DEVELOPMENT	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	34	916		CE		MRKT*			DS**
MARKETING PROGRAM ACTIVITIES	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**
	32 34 35 37 38	916		CE		07810			OL**
SALES & MARKETING	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**
BAD ACTIVITY	38	916		CE		09842			7330
=====									
920 A&G SALARIES									
SALARIES	37	920		CE		09616			DS**
WARM CHOICE									
A&G EXPENSE, SALARIES	32 34 35 37 38	920	0003	CE		C*****			DS**
COMMUNICATIONS	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
	34	920	0003	CE		C*****			7630

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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	920	0003	CE		E****	ENG***		7710
	32	920	0003	CE		E****	ENG***	OL**	7710
	32 34	920	0003	CE		E****	ENG***		7710
	34	920	0003	CE		E****	ENG***	OL**	7710
	34 35	920	0003	CE		E****	ENG***		7710
	35	920	0003	CE		E****	ENG***	OL**	7710
	35 37	920	0003	CE		E****	ENG***		7710
	37	920	0003	CE		E****	ENG***	OL**	7710
	37 38	920	0003	CE		E****	ENG***		7710
	38	920	0003	CE		E****	ENG***	OL**	7710
	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		R****	R**MY		9220
LEGAL SERVICES	32 34 35 37 38	920	0003	CE		W****			DS**
	32 34 35 37 38	920	0003	CE		W****			7110
	32 34	920	0003	CE		W****	LG****		DS**
	32 34 35 37 38	920	0003	CE		W****	LG****		7110
	37	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
	34	920	0003	CE		X****		OL**	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	920	0003	CE		00145			DS**
	34	920	0003	CE		00145		OL**	DS**
	35 37	920	0003	CE		00145			DS**
	32 34	920	0003	CE		00145			OL**
	34	920	0003	CE		00145		OL**	OL**
	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**

ACCOUNT DESCRIPTION	VAL	ID	COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
			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**
CNG -FACILITY EQUIPMENT MAINTENANCE			37	920	0003	CE		07002			DS**
			37	920	0003	CE		07002			OL**
FINANCE	32	34	35 37	920	0003	CE		07100			DS**
			38	920	0003	CE		07100			COS*
			38	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**
			38	920	0003	CE		07120			DS**
			38	920	0003	CE		07120			COS*
	32	34	35 37 38	920	0003	CE		07120			DD**
CASH MANAGEMENT	32	34	35 37	920	0003	CE		07120			OL**
	32	34	35 37	920	0003	CE		07120			DS**
			38	920	0003	CE		07121			COS*
			38	920	0003	CE		07121			DD**
GENERAL ACCOUNTING	32	34	35 37 38	920	0003	CE		07121			OL**
	32	34	35 37	920	0003	CE		07131			DS**
			38	920	0003	CE		07131			COS*
			38	920	0003	CE		07131			DD**
INTERNAL CONTROL	32	34	35 37 38	920	0003	CE		07131			OL**
	32	34	35 37	920	0003	CE		07132			DS**
			38	920	0003	CE		07132			COS*
			38	920	0003	CE		07132			DD**
ASSET ACCOUNTING	32	34	35 37 38	920	0003	CE		07132			OL**
	32	34	35 37	920	0003	CE		07133			DS**
			38	920	0003	CE		07133			COS*
			38	920	0003	CE		07133			DD**
***BAD ACTIVITY**	32	34	35 37 38	920	0003	CE		07133			OL**
	32	34	35 37	920	0003	CE		07134			DS**
			38	920	0003	CE		07134			COS*
			38	920	0003	CE		07134			DD**
DEPRECIATION	32	34	35 37 38	920	0003	CE		07134			OL**
	32	34	35 37	920	0003	CE		07135			DS**
			38	920	0003	CE		07135			COS*
			38	920	0003	CE		07135			DD**
	32	34	35 37 38	920	0003	CE		07135			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
REGULATORY ACCOUNTING	32 34 35 37	920	0003	CE		07136			DS**
	38	920	0003	CE		07136			COS*
	38	920	0003	CE		07136			DD**
FARA	32 34 35 37 38	920	0003	CE		07136			OL**
	32 34 35 37	920	0003	CE		07137			DS**
	38	920	0003	CE		07137			COS*
	38	920	0003	CE		07137			DD**
TAX AND RISK MANAGEMENT	32 34 35 37 38	920	0003	CE		07137			OL**
	32 34 35 37	920	0003	CE		07141			DS**
	38	920	0003	CE		07141			COS*
	38	920	0003	CE		07141			DD**
	32 34 35 37 38	920	0003	CE		07141			OL**
	38	920	0003	CE		07141			6440
CUSTOMER ACCOUNTING COLLECTIONS	34	920	0003	CE		07151			DS**
FINANCIAL PLANNING AND ANALYSIS	32 34 35 37	920	0003	CE		07160			DS**
	38	920	0003	CE		07160			COS*
	38	920	0003	CE		07160			DD**
	32 34 35 37 38	920	0003	CE		07160			OL**
CORPORATE OFFICERS	32 34 35 37 38	920	0003	CE		07190			DS**
	38	920	0003	CE		07190			COS*
	38	920	0003	CE		07190			DD**
	32 34 35 37 38	920	0003	CE		07190			OL**
	38	920	0003	CE		07190	LG****		COS*
SHARED SERVICES	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**
	38	920	0003	CE		07194			COS*
REGULATORY SERVICES	32 34 35 37	920	0003	CE		07210			DS**
	37 38	920	0003	CE		07210			COS*
	38	920	0003	CE		07210			DD**
	32 34 35 37 38	920	0003	CE		07210			OL**
	35	920	0003	CE		07210	R**MY		DS**
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37	920	0003	CE		07220			DS**
	38	920	0003	CE		07220			COS*
	38	920	0003	CE		07220			DD**
	32 34 35 37 38	920	0003	CE		07220			OL**
	32 34 35 37	920	0003	CE		07220	FC****		DS**
	38	920	0003	CE		07220	FC****		COS*
	38	920	0003	CE		07220	FC****		DD**
	32 34 35 37 38	920	0003	CE		07220	FC****		OL**
ADMINISTRATION	34	920	0003	CE		07230			DS**
CUSTOMER PROGRAMS - CPA/CMD	35 37 38	920	0003	CE		07240			DS**
BUILDINGS - ADMINISTRATION (G.O.)	34	920	0003	CE		07300			DS**
CONSERVATION AWARENESS	37	920	0003	CE		07302			DS**
MATERIALS MANAGEMENT	32 34 35 37 38	920	0003	CE		07310			F***
	32 34 35 37	920	0003	CE		07310			DS**
	38	920	0003	CE		07310			COS*
	38	920	0003	CE		07310			DD**
	32 34 35 37 38	920	0003	CE		07310			OL**
	32 34 35 37 38	920	0003	CE		07310			6310

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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**
		920	0003	CE		07320			COS*
		920	0003	CE		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**
		920	0003	CE		07322			COS*
		920	0003	CE		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**
		920	0003	CE		07323			COS*
		920	0003	CE		07323			DD**
	32 34 35 37 38	920	0003	CE		07323			OL**
REPRODUCTION	32 34 35 37 38	920	0003	CE		07323			7560
	32 34 35 37	920	0003	CE		07324			DS**
		920	0003	CE		07324			COS*
		920	0003	CE		07324			DD**
	32 34 35 37 38	920	0003	CE		07324			OL**
C/R SPECIFIC BUDGETLY)	32 34 35 37 38	920	0003	CE		07324			7580
	32 34 35 37	920	0003	CE		07325			DS**
		920	0003	CE		07325			COS*
		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*
		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*
		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*
		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*
		920	0003	CE		07400			DD**
PUBLIC POLICY	32 35 37 38	920	0003	CE		07400			OL**
CUSTOMER RELATIONS	34 35 37	920	0003	CE		07403			DS**
		920	0003	CE		07404			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
LOBBIST EXECUTIVE OFFICE	38	920	0003	CE		07409			COS*
	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 ADMINISTRATION	37	920	0003	CE		07424			DS**
LEGAL	32 34 35 37 38	920	0003	CE		07510			DS**
	38	920	0003	CE		07510			COS*
	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*
	32 35 37 38	920	0003	CE		07550			OL**
	38	920	0003	CE		07550			7670
	38	920	0003	CE		07550	LC****		COS*
COMMUNICATIONS	32 34 35 37 38	920	0003	CE		07550	LC****		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**
C/R SPECIFIC BUDGET/FED LOBBY	34 35 37	920	0003	CE		07603			DS**
SUPPORT SERVICES	34	920	0003	CE		07604			COS*
GTS CHARGES	34	920	0003	CE		07604			OL**
NEW SERVICE	34	920	0003	CE		07605			DS**
ADMINISTRATION	34	920	0003	CE		07606			DS**
CHOICE	34	920	0003	CE		07608			DS**
	35 37	920	0003	CE		07610			DS**
	34	920	0003	CE		07616			DS**
CR SPECIFIC BUDGET/STATE LOBBY	34	920	0003	CE		07617			F***
ASSOC. COMPANY ACTIVITY	34	920	0003	CE		07617			DS**
	38	920	0003	CE		07618			DS**
		920	0003	CE		07640			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
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ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CONSUMER AFFAIRS OUTSIDE SERVICES	35 37	920	0003	CE		07661			DS**
	35 37	920	0003	CE		07661			OL**
COMMUNITY RELATIONS	35 37	920	0003	CE		07662			DS**
	35 37	920	0003	CE		07662			OL**
LIHEAP	35 37 38	920	0003	CE		07670			DS**
HUMAN RESOURCES	32 34 35 37 38	920	0003	CE		07700			DS**
	38	920	0003	CE		07700			COS*
	38	920	0003	CE		07700			DD**
	32 34 35 37 38	920	0003	CE		07700			OL**
HUMAN RESOURCES LABOR RELATIONS	32 34 35 37 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**
LABOR RELATIONS WESTERN	32 34 35 37	920	0003	CE		07711			DS**
	38	920	0003	CE		07711			COS*
	38	920	0003	CE		07711			DD**
	32 34 35 37 38	920	0003	CE		07711			OL**
TRAINING - HUMAN RESOURCES	35 37	920	0003	CE		07712			DS**
LEADERSHIP DEVELOPMENT PROGRAM	35 37	920	0003	CE		07714			DS**
	35 37	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**
	38	920	0003	CE		07720			COS*
	38	920	0003	CE		07720			DD**
	32 34 35 37 38	920	0003	CE		07720			OL**
TRAINING	32 34 35 37	920	0003	CE		07721			DS**
	38	920	0003	CE		07721			COS*
	38	920	0003	CE		07721			DD**
	32 34 35 37 38	920	0003	CE		07721			OL**
TRAINING - OFFICE OPERATIONS	32 34 35 37	920	0003	CE		07722			DS**
	38	920	0003	CE		07722			COS*
	38	920	0003	CE		07722			DD**
	32 34 35 37 38	920	0003	CE		07722			OL**
BENEFITS	32 34 35 37	920	0003	CE		07730			DS**
	38	920	0003	CE		07730			COS*
	38	920	0003	CE		07730			DD**
	32 34 35 37 38	920	0003	CE		07730			OL**
COMPENSATION	32 34 35 37	920	0003	CE		07731			DS**
	38	920	0003	CE		07731			COS*
	38	920	0003	CE		07731			DD**
	32 34 35 37 38	920	0003	CE		07731			OL**
HUMAN RESOURCE SYSTEM	32 34 35 37	920	0003	CE		07732			DS**
	38	920	0003	CE		07732			COS*
	38	920	0003	CE		07732			DD**
	32 34 35 37 38	920	0003	CE		07732			OL**
RECRUITING AND PLACEMENT	32 34 35 37	920	0003	CE		07740			DS**
	38	920	0003	CE		07740			COS*
	38	920	0003	CE		07740			DD**
	32 34 35 37 38	920	0003	CE		07740			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>
EQUAL EMPLOYMENT OPPORTUNITY	32 34 35 37	920	0003	CE		07741			DS**
	38	920	0003	CE		07741			COS*
	38	920	0003	CE		07741			DD**
EMPLOYEE ACTIVITIES AND SERVICES	32 34 35 37 38	920	0003	CE		07741			OL**
	32 34 35 37	920	0003	CE		07742			DS**
	38	920	0003	CE		07742			COS*
	38	920	0003	CE		07742			DD**
PERSONNEL RESEARCH	32 34 35 37 38	920	0003	CE		07742			OL**
	32 34 35 37	920	0003	CE		07743			DS**
	38	920	0003	CE		07743			COS*
	38	920	0003	CE		07743			DD**
CREDIT UNION	32 34 35 37 38	920	0003	CE		07743			OL**
	37	920	0003	CE		07743			9450
	32 34 35 37	920	0003	CE		07750			DS**
	38	920	0003	CE		07750			COS*
	38	920	0003	CE		07750			DD**
STEP TRAINING & DEVELOPMENT	32 34 35 37 38	920	0003	CE		07750			OL**
MEDICAL	34	920	0003	CE		07759			9140
	32 34 35 37	920	0003	CE		07760			DS**
	38	920	0003	CE		07760			COS*
	38	920	0003	CE		07760			DD**
	32 34 35 37 38	920	0003	CE		07760			OL**
	37	920	0003	CE		07760			9410
MANPOWER PLANNING AND DEVELOPMENT	32 34 35 37	920	0003	CE		07760			9220
	38	920	0003	CE		07770			DS**
	38	920	0003	CE		07770			COS*
	32 34 35 37 38	920	0003	CE		07770			DD**
	37	920	0003	CE		07770			OL**
EMPLOYEE ASSISTANCE SERVICES	32 34 35 37	920	0003	CE		07770			9610
	38	920	0003	CE		07770			9620
	38	920	0003	CE		07780			DS**
	32 34 35 37 38	920	0003	CE		07780			COS*
	37	920	0003	CE		07780			DD**
	37	920	0003	CE		07780			OL**
	37	920	0003	CE		07780			9610
PAYROLL ACCOUNTING	32 34 35 37	920	0003	CE		07780			9120
	37	920	0003	CE		07780			9630
	38	920	0003	CE		07790			DS**
	38	920	0003	CE		07790			COS*
BUSINESS PLANNING & ANALYSIS	32 34 35 37 38	920	0003	CE		07790			DD**
	37	920	0003	CE		07790			OL**
	34	920	0003	CE		07790			9640
	35 37 38	920	0003	CE		07800			DS**
INDUSTRIAL MARKETING	35 37	920	0003	CE		07800			COS*
	35 37	920	0003	CE		07831			DS**
	35 37	920	0003	CE		07831			OL**
ENERGY SERVICES	35 37	920	0003	CE		07832			DS**
	35 37 38	920	0003	CE		07832			COS*
	34 35 37 38	920	0003	CE		07832			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
SALES & MARKETING	35 37	920	0003	CE		07833			DS**
	35 37	920	0003	CE		07833			OL**
STRATEGIC MARKETING	35 37 38	920	0003	CE		07834			DS**
	35 37 38	920	0003	CE		07834			COS*
	35 37	920	0003	CE		07834			OL**
SUPPLY PLANNING-SERVICE	32 34 35 37	920	0003	CE		07850			DS**
	38	920	0003	CE		07850			COS*
	38	920	0003	CE		07850			DD**
REGULATORY SUPPORT	32 34 35 37 38	920	0003	CE		07850			OL**
	32 34 35 37	920	0003	CE		07851			DS**
	38	920	0003	CE		07851			COS*
	38	920	0003	CE		07851			DD**
INTER-DEPARTMENTAL SUPPORT	32 34 35 37 38	920	0003	CE		07851			OL**
	32 34 35 37	920	0003	CE		07852			DS**
	38	920	0003	CE		07852			COS*
	38	920	0003	CE		07852			DD**
DEMAND FORECASTING	32 34 35 37 38	920	0003	CE		07852			OL**
	32 34 35 37	920	0003	CE		07853			DS**
	38	920	0003	CE		07853			COS*
	38	920	0003	CE		07853			DD**
GAS SERVICES	32 34 35 37 38	920	0003	CE		07853			OL**
	35 37	920	0003	CE		07855			DS**
	35 37	920	0003	CE		07855			OL**
GAS TRANSPORTATION SERVICE	35 37	920	0003	CE		07856			DS**
	35 37	920	0003	CE		07856			OL**
CUSTOMER SURVEYS CPA/CMD	35 37	920	0003	CE		07860			DS**
DEFERRED INTEGRATED RESOURCE PLANNI	35	920	0003	CE		07921	RP5***		DS**
	35	920	0003	CE		07921	RP5***	OL**	DS**
	35	920	0003	CE		07921	RP5***		OL**
	35	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***		7 120
	32	920	0003	CE		07922	RP2***		7 130
	34	920	0003	CE		07922	RP4***		DS**
	34	920	0003	CE		07922	RP4***	OL**	DS**
	34	920	0003	CE		07922	RP4***		7 3**
	34	920	0003	CE		07922	RP4***	OL**	7 3**
	34	920	0003	CE		07922	RP4***		OL**
	34	920	0003	CE		07922	RP4***	OL**	OL**
	34	920	0003	CE		07922	RP4***		7 120
	34	920	0003	CE		07922	RP4***		7 130
	35 37	920	0003	CE		07922	RP5***		DS**
	35	920	0003	CE		07922	RP5***		OL**
	37	920	0003	CE		07922	RP7***		DS**
	37	920	0003	CE		07922	RP7***	OL**	DS**
	37	920	0003	CE		07922	RP7***		OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	37	920	0003	CE		07922	RP7***	OL**	OL**
	37	920	0003	CE		07922	RP7***		7120
	37	920	0003	CE		07922	RP7***		7130
	38	920	0003	CE		07922	RP8***		COS#
	38	920	0003	CE		07922	RP8***	OL**	COS#
	38	920	0003	CE		07922	RP8***		DD**
	38	920	0003	CE		07922	RP8***	OL**	DD**
	38	920	0003	CE		07922	RP8***		OL**
	38	920	0003	CE		07922	RP8***	OL**	OL**
	38	920	0003	CE		07922	RP8***		7120
	38	920	0003	CE		07922	RP8***		7130
SUPPLY PLANNING SERVICES	32 34 35 37	920	0003	CE		07940			DS**
		920	0003	CE		07940			COS#
		920	0003	CE		07940			DD**
REGULATORY SUPPORT	32 34 35 37	920	0003	CE		07940			OL**
	32 34 35 37	920	0003	CE		07942			DS**
		920	0003	CE		07942			COS#
		920	0003	CE		07942			DD**
INTER DEPARTMENT SUPPORT	32 34 35 37	920	0003	CE		07942			OL**
	32 34 35 37	920	0003	CE		07943			DS**
		920	0003	CE		07943			COS#
		920	0003	CE		07943			DD**
SERVICE CORPORATION BILLING	32 34 35 37	920	0003	CE		07943			OL**
SUSPENDED LABOR - GENERAL OFFICE	32 34 35 37	920	0003	CE		08100			DS**
	32 34 35 37	920	0003	CE		08102			F***
	32 34 35 37	920	0003	CE		08102			G***
	32 34 35 37	920	0003	CE		08102			IS**
	32 34 35 37	920	0003	CE		08102			MS**
	32 34 35 37	920	0003	CE		08102			DS**
		920	0003	CE		08102			COS#
		920	0003	CE		08102			DD**
	32 34 35 37	920	0003	CE		08102			8000
	32 34 35 37	920	0003	CE		08102			8300
	32 34 35 37	920	0003	CE		08102			9500
	32 34 35 37	920	0003	CE		08102			OL**
	32 34 35 37	920	0003	CE		08102			6110
	32 34 35 37	920	0003	CE		08102			6210
	32 34 35 37	920	0003	CE		08102			6310
	32 34 35 37	920	0003	CE		08102			6410
	32 34 35 37	920	0003	CE		08102			6610
	32 34 35 37	920	0003	CE		08102			6710
	32 34 35 37	920	0003	CE		08102			7110
	32 34 35 37	920	0003	CE		08102			7210
	32 34 35 37	920	0003	CE		08102			7310
	32 34 35 37	920	0003	CE		08102			7510
	32 34 35 37	920	0003	CE		08102			7610
	32 34 35 37	920	0003	CE		08102			7710
	32 34 35 37	920	0003	CE		08102			7810
	32 34 35 37	920	0003	CE		08102			7910
	32 34 35 37	920	0003	CE		08102			8510

DISTRIBUTION SEGMENT - COLUMBIA GAS
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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>TCC</u>
	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
	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

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			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
	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
	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**
	38	920	0003	CE		08141			COS#
	38	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**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37	920	0003	CE		08170	R**MY		DS**
	38	920	0003	CE		08190			DS**
	38	920	0003	CE		08190			COS#
	38	920	0003	CE		08190			DD**
NGV BUS - CDC	32 34 35 37 38	920	0003	CE		08190			9500
	32 34 35 37 38	920	0003	CE		08190			OL**
	32 34 35 37	920	0003	CE		08192			DS**
	38	920	0003	CE		08192			COS#
	38	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**
	38	920	0003	CE		08193			COS#
	38	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**
	38	920	0003	CE		08198			COS#
	34	920	0003	CE		08198			OL**
	34	920	0003	CE		08198			7710
	34	920	0003	CE		08198			1860
SPECIAL EMPLOYEE SEVERANCE ARRANGEM	32 34 35 37 38	920	0003	CE		08199			G***
	38	920	0003	CE		08199			DS**
	38	920	0003	CE		08199			COS#
	38	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			7792
CPA RESTRUCT COSTS-CHOICE EDUCATION	37	920	0003	CE		08216			DS**
	37	920	0003	CE		08216			OL**
ADMINSTRATIVE & GENERAL TRAINING	32 34 35 37	920	0003	CE		08701			DS**
	38	920	0003	CE		08701			COS#
	38	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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*
CONTINGENT STOCK COMPENSATION EXP	32 34 35 37	920	0003	CE		08704			DS**
		920	0003	CE		08704			COS*
TARSAP 03 RESTRICTED AMORT EXP	32 34 35 37	920	0003	CE		08705			DS**
		920	0003	CE		08705			COS*
TARSAP 04 RESTRICTED AMORT EXP	32 34 35 37	920	0003	CE		08706			DS**
		920	0003	CE		08706			COS*
CONTINGENT STOCK GRANT	32 34 35 37	920	0003	CE		08707			DS**
	32 34 35 37 38	920	0003	CE		08707			COS*
		920	0003	CE		08707			OL**
CONTINGENT STOCK GRANT 2008	32 34 35 37 38	920	0003	CE		08707			DS**
		920	0003	CE		08708			COS*
		920	0003	CE		08708			OL**
TARSAP 08 RESTRICTED AMORT EXP	32 34 35 37 38	920	0003	CE		08709			DS**
		920	0003	CE		08709			COS*
		920	0003	CE		08709			OL**
TRAINING -SHARED SERVICE OPERATIONS	35 37	920	0003	CE		08930			DS**
	35 37	920	0003	CE		08930			OL**
ECONOMIC DEVELOPMENT	32 34 35 37	920	0003	CE		09530			DS**
		920	0003	CE		09530			DS**
		920	0003	CE		09530			DS**
		920	0003	CE		09530			OL**
BUSINESS DEVELOPMENT	32 34 35 37	920	0003	CE		09531			DS**
		920	0003	CE		09531			OL**
PENNSYLVANIA (WARM-UP PROGRAM)	35 37	920	0003	CE		09610			DS**
WARM CHOICE	35 37	920	0003	CE		09616			DS**
COMMUNICATIONS	34 35 37	920	0003	CE		09631			DS**
		920	0003	CE		09631			COS*
ENERGY EFFICIENCY PROGRAM	37	920	0003	CE		09802			DS**
RATE CASE EXPENSES	37	920	0003	CE		12921			DS**
	37	920	0003	CE		12921			OL**
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
RESTRUCTURING COSTS	32 34 35 37 38	920	0003	CE		999**			9230
BUSINESS PLANNING & ANALYSIS	35 37 38	920	0006	CE		07800			COS*
SPECIAL INSURANCE CONTINUATION ACCO	32 34 35 37	920	0006	CE		08603			DS**
	38	920	0006	CE		08603			COS*
	38	920	0006	CE		08603			DD**
LTIP DIVIDEND EXPENSE	32 34 35 37 38	920	0006	CE		08603			OL**
LTIP DIVIDEND	32 34 35 37	920	0007	CE		08645			DS**
	38	920	0007	CE		08645			COS*
MENDATORY DEFERRED COMPENSATION									
DEFERRED COMPENSATION PRINCIPAL	32 34 35 37	920	0008	CE		07192			DS**
	38	920	0008	CE		07192			COS*
DEFERRED COMPENSATION INTEREST	32 34 35 37	920	0008	CE		07193			DS**
	38	920	0008	CE		07193			COS*
BUSINESS PLANNING & ANALYSIS	37 38	920	0008	CE		07800			COS*
MENDATORY DEFERRE COMPENSA PRINCIAL	34	920	0008	CE		15905			DS**
MENDATORY DEFERRE COMPENSA INTEREST	34	920	0008	CE		15940			DS**
=====									
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****	ENG***		7710
	32 34 35 37 38	921		CE		G****			G***
GAS MANAGEMENT SERVICES	32 34 35 37 38	921		CE		H1100			9110
COMPENSATION CONSULTING SERVICES	32 34 35 37 38	921		CE		IP****			IS**
BAD ACTIVITY	32 34 35 37 38	921		CE		K****			F***
FINANCE/REGULATORY SERVICES	32 34 35 37	921		CE		K****			DS**
	32 34 35 37 38	921		CE		K****			COS*
	32 34 35 37 38	921		CE		K****			CCTR
	34 37	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**
	38	921		CE		MRKT*			COS*
	32 34 35 37 38	921		CE		MRKT*			9230
LEGAL SERVICES	32 34 35 37 38	921		CE		W****			DS**
	32 34 35 37 38	921		CE		W****			7110

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
	32 34	921		CE		W****	LG****		DS**
	32 34 35 37 38	921		CE		W****	LG****		7110
BAD ACTIVITY	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**
	38	921		CE		00141			COS*
	34 35 37 38	921		CE		00141			OL**
CUSTOMER ACCOUNTING	32 34 35 37 38	921		CE		00144			DS**
	38	921		CE		00144			COS*
	32 34 35 37 38	921		CE		00144			OL**
MARKETING, GAS UTILIZATION	32 34 35 37	921		CE		00145			DS**
	38	921		CE		00145			COS*
	32 34 35 37 38	921		CE		00145			OL**
EVENT COORDINATION	34	921		CE		00400			DS**
TELEPHONE (INCLUDE PBX)	32 37	921		CE		00441			DS**
	37	921		CE		00441			OL**
FACSIMILE	37	921		CE		00445			DS**
	37	921		CE		00445			OL**
TOLL CHARGES	35 37	921		CE		00448			DS**
SYSTEM SERVICES	38	921		CE		00841			COS*
ADMINISTRATIVE - OTHER	32 37	921		CE		00991			DS**
	37	921		CE		00991			OL**
LEAK REPAIR, MAINS, COMPANY	37	921		CE		02211			OL**
GENERAL MAINTENANCE, MAINS	37	921		CE		02312			OL**
THEFT OF SERVICE	34	921		CE		04444			DS**
RENDERING BILLS	32 35 37 38	921		CE		04642			DS**
MAINFRAME PRINTING	32 35 37 38	921		CE		04643			DS**
CUSTOMER SERVICE	35 37	921		CE		04801			DS**
	37	921		CE		04801			OL**
TEMPERATURE COMPENSATION	37	921		CE		04950			DS**
	37	921		CE		04950			OL**
SALES AND MARKETING	35 37	921		CE		05540			DS**
	35 37	921		CE		05540			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**
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**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				921		CE	06908		COS*
				921		CE	06908		DD**
	32 34 35 37 38			921		CE	06908		OL**
FACSIMILE	32 34 35 37			921		CE	06912		DS**
				921		CE	06912		COS*
				921		CE	06912		DD**
	32 34 35 37 38			921		CE	06912		OL**
WATS	32 34 35 37			921		CE	06913		DS**
				921		CE	06913		COS*
				921		CE	06913		DD**
	32 34 35 37 38			921		CE	06913		OL**
C/R SPECIFIC BUDGET	32 34 35 37 38			921		CE	07001		DS**
				921		CE	07001		COS*
				921		CE	07001		OL**
	32 34 35 37 38			921		CE	07001		6020
CNG -FACILITY EQUIPMENT MAINTENANCE	34			921		CE	07002		DS**
				921		CE	07002		OL**
BAD ACTIVITY	34			921		CE	07006		DS**
FINANCE	32 34 35 37			921		CE	07100		DS**
				921		CE	07100		COS*
				921		CE	07100		DD**
	32 34 35 37 38			921		CE	07100		OL**
IT COST - STATE	32 34			921		CE	07110		DS**
CASH MANAGEMENT	32 34 35 37			921		CE	07120		DS**
				921		CE	07120		COS*
				921		CE	07120		DD**
	32 34 35 37 38			921		CE	07120		OL**
CASH MANAGEMENT	32 34 35 37			921		CE	07121		DS**
				921		CE	07121		COS*
				921		CE	07121		DD**
	32 34 35 37 38			921		CE	07121		OL**
PAYROLL ACCOUNTING	32 34 37			921		CE	07122		DS**
				921		CE	07122		COS*
				921		CE	07122		DD**
	32 34 37 38			921		CE	07122		OL**
GENERAL ACCOUNTING	32 34 35 37			921		CE	07131		DS**
				921		CE	07131		COS*
				921		CE	07131		DD**
	32 34 35 37 38			921		CE	07131		OL**
ASSET ACCOUNTING	34 37 38			921		CE	07133		F****
	32 34 35 37			921		CE	07133		DS**
				921		CE	07133		COS*
				921		CE	07133		DD**
	32 34 35 37 38			921		CE	07133		OL**
BAD ACTIVITY	32 34 35 37			921		CE	07134		DS**
				921		CE	07134		COS*
				921		CE	07134		DD**
	32 34 35 37 38			921		CE	07134		OL**
DEPRECIATION	32 34 35 37			921		CE	07135		DS**
				921		CE	07135		COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	921		CE		07135			DD**
	32 34 35 37 38	921		CE		07135			OL**
REGULATORY ACCOUNTING	32 34 35 37	921		CE		07136			DS**
	38	921		CE		07136			COS*
	38	921		CE		07136			DD**
FARA	32 34 35 37 38	921		CE		07136			OL**
	32 34 35 37	921		CE		07137			DS**
	38	921		CE		07137			COS*
	38	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**
	38	921		CE		07141			COS*
	38	921		CE		07141			DD**
CUSTOMER ACCOUNTING COLLECTIONS	32 34 35 37 38	921		CE		07141			OL**
FINANCIAL PLANNING AND ANALYSIS	32 34 35 37	921		CE		07151			DS**
	38	921		CE		07160			DS**
	38	921		CE		07160			COS*
	32 34 35 37 38	921		CE		07160			DD**
MISCELLANEOUS SPECIAL PAYMENTS	32 34 35 37	921		CE		07160			OL**
	38	921		CE		07182			DS**
	38	921		CE		07182			COS*
	38	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**
	38	921		CE		07183			COS*
	38	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**
	38	921		CE		07184			COS*
	38	921		CE		07184			DD**
SHOES, UNIFORMS, GLASSES (PAYROLL A	32 34 35 37 38	921		CE		07184			OL**
	32 34 35 37	921		CE		07185			DS**
	38	921		CE		07185			COS*
	38	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**
	38	921		CE		07186			COS*
	38	921		CE		07186			DD**
M.I.D.'S AND MOVING EXPENSES (PAYRO	32 34 35 37 38	921		CE		07186			OL**
	32 34 35 37	921		CE		07187			DS**
	38	921		CE		07187			COS*
	38	921		CE		07187			DD**
GROUP TERM LIFE INSURANCE (PAYROLL	32 34 35 37 38	921		CE		07187			OL**
	32 34 35 37	921		CE		07188			DS**
	38	921		CE		07188			COS*
	38	921		CE		07188			DD**
PERSONAL USE OF CO. AIRCRAFT (PAYRO	32 34 35 37 38	921		CE		07188			OL**
	32 34 35 37	921		CE		07189			DS**
	38	921		CE		07189			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	921		CE		07189			DD**
CORPORATE OFFICERS	32 34 35 37 38	921		CE		07189			OL**
	34	921		CE		07190			MS**
	32 34 35 37 38	921		CE		07190			DS**
	38	921		CE		07190			COS*
	38	921		CE		07190			DD**
SHARED SERVICES	32 34 35 37 38	921		CE		07190			OL**
	34	921		CE		07190			6020
	32	921		CE		07191			DS**
BUDGET SYSTEMS REPLACEMENT PROJECT	32 34 35 37	921		CE		07191			OL**
	38	921		CE		07194			DS**
MMIS SOFTWARE WRITEOFF	34	921		CE		07194			COS*
REGULATORY SERVICES	32 34 35 37	921		CE		07195			DS**
	38	921		CE		07210			DS**
	38	921		CE		07210			COS*
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37 38	921		CE		07210			DD**
	35	921		CE		07210	R***MY		OL**
	32 34 35 37	921		CE		07210			DS**
	38	921		CE		07220			DS**
	38	921		CE		07220			COS*
	32 34 35 37 38	921		CE		07220			DD**
	32 34 35 37	921		CE		07220			OL**
	38	921		CE		07220	FC****		DS**
ADMINISTRATION	32 34 35 37 38	921		CE		07220	FC****		COS*
	34	921		CE		07220	FC****		DD**
	38	921		CE		07220	FC****		OL**
CUSTOMER PROGRAMS - CPA/CMD	34	921		CE		07220	FC****		6630
BUILDINGS - ADMINISTRATION (G.O.)	34 35 37 38	921		CE		07230			DS**
CONSERVATION AWARENESS	34	921		CE		07230			OL**
MATERIALS MANAGEMENT	32 34 35 37	921		CE		07240			DS**
	38	921		CE		07300			DS**
	38	921		CE		07302			DS**
	32 34 35 37	921		CE		07310			F***
	38	921		CE		07310			DS**
	38	921		CE		07310			COS*
TRAVEL AND RESERVATIONS	32 34 35 37 38	921		CE		07310			DD**
	32 34 35 37	921		CE		07310			OL**
	38	921		CE		07310			7510
	38	921		CE		07320			DS**
	32 34 35 37 38	921		CE		07320			COS*
CAFETERIA	32 34 35 37	921		CE		07320			DD**
	35	921		CE		07320			OL**
	38	921		CE		07320			7690
	32 34 35 37	921		CE		07322			DS**
	38	921		CE		07322			COS*
C/R SPECIFIC BUDGET	32 34 35 37 38	921		CE		07322			DD**
	32 34 35 37	921		CE		07322			OL**
	38	921		CE		07323			DS**
	38	921		CE		07323			COS*
		921		CE		07323			DD**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
REPRODUCTION	32 34 35 37 38	921		CE		07323			OL**
	32 34 35 37	921		CE		07324			DS**
		921		CE		07324			COS*
		921		CE		07324			DD**
		921		CE		07324			OL**
PBX OPERATIONS (G.O.) ONLY	32 34 35 37 38	921		CE		07324			7580
	32 34 35 37 38	921		CE		07326			DS**
		921		CE		07326			COS*
		921		CE		07326			DD**
		921		CE		07326			OL**
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37 38	921		CE		07350			DS**
	32 34 35 37	921		CE		07350			COS*
		921		CE		07350			DD**
		921		CE		07350			OL**
		921		CE		07350			DS**
PRINT SERVICES	32 34 35 37 38	921		CE		07350			7670
	32 34 35 37 38	921		CE		07360			DS**
		921		CE		07360			COS*
		921		CE		07360			DD**
		921		CE		07360			OL**
GOVERNMENTAL AFFAIRS	32 34 35 37 38	921		CE		07360			7682
	32 34 35 37	921		CE		07400			DS**
		921		CE		07400			COS*
		921		CE		07400			DD**
		921		CE		07400			OL**
PUBLIC POLICY CUSTOMER RELATIONS LOBBIST	35 37 38	921		CE		07403			DS**
	35 37	921		CE		07404			DS**
	34	921		CE		07409			COS*
		921		CE		07409			OL**
		921		CE		07410			DS**
EXECUTIVE OFFICE	34 35 37	921		CE		07410			OL**
	35 37	921		CE		07410			7910
	35 37	921		CE		07410			7920
	35 37	921		CE		07410			7930
	35 37	921		CE		07410			7940
	37	921		CE		07410			DS**
		921		CE		07410	LG****		OL**
		921		CE		07411	LG****		DS**
	34	921		CE		07412			DS**
	34	921		CE		07413			DS**
LOCAL GOVERNMENTAL AFFAIRS COMMUNITY AFFAIRS FEDERAL/LOCAL AFFAIRS CUSTOMER OPERATIONS & COMPLIANCE CAP ADMINISTRATION LEGAL	35 37 38	921		CE		07420			DS**
	35 37	921		CE		07424			DS**
	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			DS**
		921		CE		07510	LG****		COS*
		921		CE		07510	LG****		DD**
32 34 35 37 38	921		CE		07510	LG****		OL**	

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	921		CE		07510	LG****		9630
	34	921		CE		07510	LG****		1860
	35	921		CE		07510	R***MY		DS**
ENVIRONMENTAL	35 37	921		CE		07550			DS**
	38	921		CE		07550			COS*
COMMUNICATIONS	35 37 38	921		CE		07550			OL**
	32 34 35 37	921		CE		07600			DS**
	38	921		CE		07600			COS*
	38	921		CE		07600			DD**
C/R SPECIFIC BUDGET	32 34 35 37 38	921		CE		07600			OL**
	34 35 37	921		CE		07601			DS**
	38	921		CE		07601			COS*
	38	921		CE		07601			DD**
EXTERNAL COMMUNICATIONS	35 37 38	921		CE		07601			OL**
	34 35 37	921		CE		07602			DS**
	38	921		CE		07602			COS*
	38	921		CE		07602			DD**
C/R SPECIFIC BUDGET	35 37 38	921		CE		07602			OL**
	34 35 37	921		CE		07603			DS**
	38	921		CE		07603			COS*
	38	921		CE		07603			DD**
PROMOTIONAL/ADVERTISING	35 37 38	921		CE		07603			OL**
	34 35 37	921		CE		07604			DS**
	38	921		CE		07604			COS*
	38	921		CE		07604			DD**
C/R SPECIFIC BUDGET/FED LOBBY	35 37	921		CE		07604			OL**
SUPPORT SERVICES	34	921		CE		07605			DS**
BRANDING	34	921		CE		07606			DS**
GTS CHARGES	35 37	921		CE		07607			DS**
NEW SERVICE	34	921		CE		07608			DS**
	32 34 35 37	921		CE		07610			DS**
	38	921		CE		07610			COS*
	38	921		CE		07610			DD**
VIDEO REPAIR & MAINTENANCE	32 34 35 37 38	921		CE		07610			OL**
VIDEO PRODUCTION	34	921		CE		07611			DS**
	32 34 35 37	921		CE		07612			DS**
	38	921		CE		07612			COS*
	38	921		CE		07612			DD**
SPECIAL EVENTS	32 34 35 37 38	921		CE		07612			OL**
	32 34 35 37	921		CE		07613			DS**
	38	921		CE		07613			COS*
	38	921		CE		07613			DD**
PROMOTIONAL EXPENSE	32 34 35 37 38	921		CE		07613			OL**
	32 34 35 37	921		CE		07614			DS**
	38	921		CE		07614			COS*
	38	921		CE		07614			DD**
VIDEO DUPLICATION	34	921		CE		07614			8000
	32 34 35 37 38	921		CE		07614			OL**
	32 34 35 37	921		CE		07615			DS**
	38	921		CE		07615			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	921		CE		07615			DD**
	32 34 35 37 38	921		CE		07615			OL**
CHOICE	32 34	921		CE		07617			DS**
	38	921		CE		07617			COS*
CR SPECIFIC BUDGET/STATE LOBBY	34	921		CE		07618			DS**
EMPLOYEE PUBLICATIONS - OUTSIDE	32 34 35 37	921		CE		07620			DS**
	38	921		CE		07620			COS*
	38	921		CE		07620			DD**
EMPLOYEE PUBLICATIONS - OUTSIDE	32 34 35 37 38	921		CE		07620			OL**
	32 34 35 37	921		CE		07621			DS**
	38	921		CE		07621			COS*
	38	921		CE		07621			DD**
BILL INSERTS - COH	32 34 35 37 38	921		CE		07621			OL**
BILL INSERTS - EXTERNAL	34	921		CE		07622			DS**
C/R SPECIFIC BUDGET	34	921		CE		07623			DS**
C/R SPECIFIC BUDGET	34	921		CE		07624			DS**
INCENTIVES	34	921		CE		07625			DS**
SPECIFIC BUDGET/SERVICE PLUS	34	921		CE		07626			DS**
PRESENTATION GRAPHICS	32 34 35 37	921		CE		07627			DS**
	38	921		CE		07630			DS**
	38	921		CE		07630			COS*
PRESENTATION GRAPHICS - OUTSIDE	32 34 35 37 38	921		CE		07630			DD**
	32 34 35 37	921		CE		07630			OL**
	38	921		CE		07631			DS**
	38	921		CE		07631			COS*
SPEAKERS BUREAU	32 34 35 37 38	921		CE		07631			DD**
	32 34 35 37	921		CE		07631			OL**
	38	921		CE		07631			DS**
	38	921		CE		07632			DS**
	38	921		CE		07632			COS*
SPEAKERS BUREAU OUTSIDE SERVICES	32 34 35 37 38	921		CE		07632			DD**
TICKETS AND TABLES	34	921		CE		07632			OL**
	34 35 37	921		CE		07633			DS**
	34	921		CE		07634			DS**
ADVERTISING	34	921		CE		07634			OL**
ASSOC. COMPANY ACTIVITY	32 34 35 37	921		CE		07635			DS**
	38	921		CE		07640			DS**
	38	921		CE		07640			COS*
C/R SPECIFIC BUDGET	32 34 35 37 38	921		CE		07640			DD**
C/R SPECIFIC BUDGET	34	921		CE		07640			OL**
EDUCATIONAL SERVICES	32 34 35 37	921		CE		07641			DS**
	38	921		CE		07642			DS**
	38	921		CE		07650			DS**
	38	921		CE		07650			COS*
EDUCATION 2000	32 34 35 37 38	921		CE		07650			DD**
	32 34 35 37	921		CE		07650			OL**
	38	921		CE		07651			DS**
	38	921		CE		07651			COS*
EDUCATION 2000 OUTSIDE SERVICE	32 34 35 37 38	921		CE		07651			DD**
	34	921		CE		07651			OL**
	38	921		CE		07652			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EDUCATION SERVICES OUTSIDE SERVICES	34	921		CE		07653			DS**
CONSUMER AFFAIRS SERVICES	32 34 35 37	921		CE		07660			DS**
		921		CE		07660			COS*
		921		CE		07660			DD**
		921		CE		07660			8000
CONSUMER AFFAIRS OUTSIDE SERVICES	32 34 35 37 38	921		CE		07660			OL**
	34 35 37	921		CE		07661			DS**
	35 37	921		CE		07661			OL**
COMMUNITY RELATIONS	34 35 37	921		CE		07662			DS**
		921		CE		07662			COS*
	35 37 38	921		CE		07662			OL**
C/R SPECIFIC BUDGET	34	921		CE		07663			DS**
BRANDING (CREATING IMAGES)		921		CE		07667			COS*
		921		CE		07667			DD**
		921		CE		07667			OL**
LIHEAP	32 34 35 37 38	921		CE		07670			DS**
		921		CE		07670			COS*
		921		CE		07670			DD**
		921		CE		07670			OL**
ENERGY CONSERVATION OUTSIDE SERVICE	32 34 35 37 38	921		CE		07671			DS**
C/R SPECIFIC BUDGET	34	921		CE		07672			DS**
C/R SPECIFIC BUDGET	34	921		CE		07673			DS**
ADMINISTRATION	32 34 35 37	921		CE		07680			DS**
		921		CE		07680			COS*
		921		CE		07680			DD**
ADMINISTRATION OUTSIDE SERVICES	32 34 35 37 38	921		CE		07680			OL**
	32 34 35 37	921		CE		07681			DS**
		921		CE		07681			COS*
		921		CE		07681			DD**
		921		CE		07681			OL**
NAME CHANGE (EXPENSES)	32 34 35 37 38	921		CE		07685			COS*
		921		CE		07685			DD**
		921		CE		07685			OL**
HUMAN RESOURCES	32 34 35 37 38	921		CE		07700			DS**
		921		CE		07700			COS*
		921		CE		07700			DD**
		921		CE		07700			OL**
HUMAN RESOURCES LABOR RELATIONS	32 34 35 37	921		CE		07710			DS**
		921		CE		07710			COS*
		921		CE		07710			DD**
	32 34 35 37 38	921		CE		07710			OL**
LABOR RELATIONS WESTERN	32 34 35 37	921		CE		07710	104000		DS**
		921		CE		07711			DS**
		921		CE		07711			COS*
		921		CE		07711			DD**
	32 34 35 37 38	921		CE		07711			OL**
TRAINING - HUMAN RESOURCES	35 37	921		CE		07712			DS**
	35 37	921		CE		07712			OL**
LEADERSHIP DEVELOPMENT PROGRAM	35 37	921		CE		07714			DS**
	35 37	921		CE		07714			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>
SATELLITE SEMINARS	32 34 35 37	921		CE		07715			DS**
		921		CE		07715			COS*
		921		CE		07715			DD**
	32 34 35 37 38	921		CE		07715			OL**
DIRECTOR ORGANIZATION EFFECTIVENESS	34	921		CE		07716			DS**
HEALTH AND SAFETY	32 34 35 37	921		CE		07720			DS**
		921		CE		07720			COS*
		921		CE		07720			DD**
	32 34 35 37 38	921		CE		07720			OL**
TRAINING	32 34 35 37 38	921		CE		07721			DS**
		921		CE		07721			COS*
		921		CE		07721			DD**
	32 34 35 37 38	921		CE		07721			OL**
	34	921		CE		07721			6020
		921		CE		07721			9230
TRAINING - OFFICE OPERATIONS	32 34 35 37	921		CE		07722			DS**
		921		CE		07722			COS*
		921		CE		07722			DD**
	32 34 35 37 38	921		CE		07722			OL**
BENEFITS	32 34 35 37	921		CE		07730			DS**
		921		CE		07730			COS*
		921		CE		07730			DD**
	32 34 35 37 38	921		CE		07730			OL**
COMPENSATION	32 34 35 37	921		CE		07731			DS**
		921		CE		07731			COS*
		921		CE		07731			DD**
	32 34 35 37 38	921		CE		07731			OL**
HUMAN RESOURCE SYSTEM	32 34 35 37	921		CE		07732			DS**
		921		CE		07732			COS*
		921		CE		07732			DD**
	32 34 35 37 38	921		CE		07732			OL**
RECRUITING AND PLACEMENT	32 34 35 37	921		CE		07740			DS**
		921		CE		07740			COS*
		921		CE		07740			DD**
	32 34 35 37 38	921		CE		07740			OL**
EQUAL EMPLOYMENT OPPORTUNITY	32 34 35 37	921		CE		07741			DS**
		921		CE		07741			COS*
		921		CE		07741			DD**
	32 34 35 37 38	921		CE		07741			OL**
EMPLOYEE ACTIVITIES AND SERVICES	32 34 35 37	921		CE		07742			DS**
		921		CE		07742			COS*
		921		CE		07742			DD**
	32 34 35 37 38	921		CE		07742			OL**
PERSONNEL RESEARCH	32 34 35 37	921		CE		07743			DS**
		921		CE		07743			COS*
		921		CE		07743			DD**
	32 34 35 37 38	921		CE		07743			OL**
HUMAN RESOURCES TESTING/ASSESSMENT	35 37	921		CE		07744			DS**
	35 37	921		CE		07744			OL**
HUMAN RESOURCES RECRUITING/STAFFING	35 37	921		CE		07745			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CREDIT UNION	32 34 35 37	921		CE		07745			OL**
		921		CE		07750			DS**
		921		CE		07750			COS*
		921		CE		07750			DD**
		921		CE		07750			OL**
STEP RECRUITING PROGRAM	32 34 35 37 38	921		CE		07751			DS**
	34 37	921		CE		07751			OL**
	34 37	921		CE		07751			1860
STEP TRAINING & DEVELOPMENT	34	921		CE		07759			DS**
	34	921		CE		07759			OL**
	34	921		CE		07759			1860
MEDICAL	32 34 35 37	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**
	32 34 35 37	921		CE		07770			DS**
		921		CE		07770			COS*
		921		CE		07770			DD**
		921		CE		07770			OL**
EMPLOYEE ASSISTANCE SERVICES	32 34 35 37 38	921		CE		07770			OL**
	34	921		CE		07780			G***
	32 34 35 37	921		CE		07780			DS**
		921		CE		07780			COS*
		921		CE		07780			DD**
PAYROLL ACCOUNTING	32 34 35 37 38	921		CE		07780			OL**
	32 34 35 37	921		CE		07790			DS**
		921		CE		07790			COS*
		921		CE		07790			DD**
		921		CE		07790			OL**
BUSINESS PLANNING & ANALYSIS	32 34 35 37 38	921		CE		07790			OL**
	34	921		CE		07800			DS**
		921		CE		07800			COS*
INDUSTRIAL MARKETING	35 37 38	921		CE		07800			DS**
	35 37	921		CE		07831			DS**
ENERGY SERVICES	35 37	921		CE		07831			OL**
	35 37	921		CE		07832			DS**
	35 37 38	921		CE		07832			COS*
SALES & MARKETING	35 37	921		CE		07832			OL**
	35 37	921		CE		07833			DS**
STRATEGIC MARKETING	35 37 38	921		CE		07833			OL**
	35 37 38	921		CE		07834			DS**
	35 37 38	921		CE		07834			COS*
SUPPLY PLANNING-SERVICE	32 34 35 37	921		CE		07834			OL**
		921		CE		07834			DS**
		921		CE		07850			DS**
		921		CE		07850			COS*
		921		CE		07850			DD**
GAS SERVICES	32 34 35 37 38	921		CE		07850			OL**
		921		CE		07855			DS**
		921		CE		07855			OL**
GAS TRANSPORTATION SERVICE	32 34 35 37	921		CE		07855			DS**
		921		CE		07856			DS**
CUSTOMER SURVEYS CPA/CMD	32 35 37	921		CE		07856			COS*
		921		CE		07856			OL**
		921		CE		07860			DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	921		CE		08190			DD**
	32 34 35 37 38	921		CE		08190			OL**
NGV BUS - CDC	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**
	32 34	921		CE		08196			OL**
HR INCENTIVE PAYOUTS	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
	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	38	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**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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	38	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	37	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***
	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**
	38	921		CE	SCH E	07190			COS*
GOVERNMENTAL AFFAIRS	37	921		CE	SCH E	07400			DS**
PUBLIC POLICY	37	921		CE	SCH E	07403			DS**
EXECUTIVE OFFICE	34	921		CE	SCH E	07410			DS**
COMMUNICATIONS	34	921		CE	SCH E	07600			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TOC
C/R SPECIFIC BUDGET HUMAN RESOURCES	34 34	921 921		CE CE	SCH E SCH E	07603 07700			DS** DS**
922 A&G EXPENSES A&G EXPENSE, TRANSFERRED UNDISTRIBUTED	32 34 35 37 38 38	922 922		CE CE		08120 08120			DS** COS*
EXPENSES DEFERRED	32 34 35 37 38 38 38	922 922		CE CE		08120 08121 08121			DD** OL** DS** COS*
923 A&G EXPENSES OUTSIDE SERVICES COMMUNICATIONS	32 34 35 37 38 38 38 38 38 38 38 34 32 34 35 37 38 34	923 923 923 923 923 923 923 923 923		CE CE CE CE CE CE CE CE CE		C**** C**** C**** C**** C**** C**** C**** C**** C****			DS** COS* 8000 7210 7310 7610 7710 9110 7630 9230 1860
ENGINEERING	32 34 32 34 35 37 38 32 34 35 37 38	923 923 923		CE CE CE		E**** E**** E****			DS** 7210 7710
GAS MANAGEMENT SERVICES	32 34 35 37 38 32 34 35 37	923 923		CE CE		G**** G****	ENG****		7710 G*** DS** COS*
BAD ACTIVITY FINANCE/REGULATORY SERVICES	32 34 35 37 38 32 34 35 37 38 32	923 923 923		CE CE CE		IP**** K**** K****			IS** F*** DS**
MARKETING PROGRAM ACTIVITIES LEGAL SERVICES	32 34 35 37 38 32 34 35 37 38 38 35 37 38 32 34 35 37 38 32 34	923 923 923 923 923		CE CE CE CE CE		K**** M**** W**** W**** W****	R***MY		6030 F*** DS** COS* OL** 7110
BAD ACTIVITY	32 34 35 37 38 37 38	923 923		CE CE		W***CD W***CD	LG**** LG****		DS** DS** 7110
BUILDING AND LAND DISTRIBUTION	32	923		CE		00141			COS* OL** DS**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
CUSTOMER ACCOUNTING	32 34 37	923		CE		00144			DS**
	32 37	923		CE		00144			OL**
MARKETING, GAS UTILIZATION	32 37	923		CE		00145			DS**
	32 37	923		CE		00145			OL**
CELLULAR	32 34 35 37	923		CE		00453			DS**
	32 38	923		CE		00453			COS*
SYSTEM SERVICES		923		CE		00841			COS*
CUSTOMER SERVICE	35 37	923		CE		04801			DS**
	35 37	923		CE		04801			OL**
OPERATIONS SUPPORT	34	923		CE		04805			DS**
TEMPERATURE COMPENSATION	37	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 38	923		CE		06900			COS*
C/R SPECIFIC BUDGET	34 35 37	923		CE		07001			DS**
	38	923		CE		07001			COS*
	35 37	923		CE		07001			OL**
CNG -FACILITY EQUIPMENT MAINTENANCE	37	923		CE		07002			DS**
	37	923		CE		07002			OL**
FINANCE	32 34 35 37	923		CE		07100			DS**
	38	923		CE		07100			COS*
	38	923		CE		07100			DD**
IT COST - STATE	32 34 35 37 38	923		CE		07100			OL**
EMC CELLULAR SERVICES	32 34	923		CE		07110			DS**
EMC PAGER SERVICES	34	923		CE		07115			DS**
CASH MANAGEMENT	32 34 35 37	923		CE		07116			DS**
	38	923		CE		07120			DS**
	38	923		CE		07120			COS*
	32 34 35 37 38	923		CE		07120			DD**
CASH MANAGEMENT	32 34 35 37	923		CE		07120			OL**
	38	923		CE		07121			DS**
	38	923		CE		07121			COS*
	32 34 35 37 38	923		CE		07121			DD**
PAYROLL ACCOUNTING	32 34 35 37	923		CE		07121			OL**
	38	923		CE		07122			DS**
	38	923		CE		07122			COS*
	32 34 35 37 38	923		CE		07122			DD**
GENERAL ACCOUNTING	32 34 35 37	923		CE		07122			OL**
	38	923		CE		07131			DS**
	38	923		CE		07131			COS*
	32 34 35 37 38	923		CE		07131			DD**
ASSET ACCOUNTING	32 34 35 37	923		CE		07131			OL**
	38	923		CE		07133			DS**
	38	923		CE		07133			COS*
	32 34 35 37 38	923		CE		07133			DD**
	38	923		CE		07133			OL**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
BAD ACTIVITY	32 34 35 37	923		CE		07134			DS**
	38	923		CE		07134			COS*
	38	923		CE		07134			DD**
DEPRECIATION	32 34 35 37 38	923		CE		07134			OL**
	32 34 35 37	923		CE		07135			DS**
	38	923		CE		07135			COS*
	38	923		CE		07135			DD**
REGULATORY ACCOUNTING	32 34 35 37 38	923		CE		07135			OL**
	32 34 35 37	923		CE		07136			DS**
	38	923		CE		07136			COS*
	38	923		CE		07136			DD**
FARA	32 34 35 37 38	923		CE		07136			OL**
	32 34 35 37	923		CE		07137			DS**
	38	923		CE		07137			COS*
	38	923		CE		07137			DD**
TAX AND RISK MANAGEMENT	32 34 35 37 38	923		CE		07137			OL**
	32 34 35 37	923		CE		07141			DS**
	38	923		CE		07141			COS*
	38	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**
	38	923		CE		07160			COS*
	38	923		CE		07160			DD**
CORPORATE OFFICERS	32 34 35 37 38	923		CE		07160			OL**
	32 34 35 37	923		CE		07190			DS**
	38	923		CE		07190			COS*
	38	923		CE		07190			DD**
BUDGET SYSTEMS REPLACEMENT PROJECT	32 34 35 37 38	923		CE		07190			OL**
	32 34 35 37	923		CE		07194			DS**
	38	923		CE		07194			COS*
MMIS SOFTWARE WRITEOFF	34	923		CE		07195			DS**
REGULATORY SERVICES	32 34 35 37	923		CE		07210			DS**
	38	923		CE		07210			COS*
	38	923		CE		07210			DD**
	32 34 35 37 38	923		CE		07210			OL**
REG POLICY & PLANNING/GOV'T AFFAIRS	32 34 35 37	923		CE		07210	R***MY		DS**
	38	923		CE		07220			DS**
	38	923		CE		07220			COS*
	32 34 35 37 38	923		CE		07220			DD**
	32 34 35 37	923		CE		07220			OL**
	38	923		CE		07220	FC****		DS**
	38	923		CE		07220	FC****		COS*
ADMINISTRATION	32 34 35 37 38	923		CE		07220	FC****		DD**
CUSTOMER PROGRAMS - CPA/CMD	34	923		CE		07230			OL**
BUILDINGS - ADMINISTRATION (G.O.)	35 37	923		CE		07240			DS**
CONSERVATION AWARENESS	34	923		CE		07300			DS**
MATERIALS MANAGEMENT	34	923		CE		07302			DS**
		923		CE		07310			F****

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37	923		CE		07310			DS**
		923		CE		07310			COS*
		923		CE		07310			DD**
	32 34 35 37 38	923		CE		07310			OL**
	32 34 35 37 38	923		CE		07310			7510
TRAVEL AND RESERVATIONS	32 34 35 37	923		CE		07320			DS**
		923		CE		07320			COS*
		923		CE		07320			DD**
	32 34 35 37 38	923		CE		07320			OL**
CAFETERIA	32 34 35 37	923		CE		07322			DS**
		923		CE		07322			COS*
		923		CE		07322			DD**
	32 34 35 37 38	923		CE		07322			OL**
C/R SPECIFIC BUDGET	32 34 35 37	923		CE		07323			DS**
		923		CE		07323			COS*
		923		CE		07323			DD**
	32 34 35 37 38	923		CE		07323			OL**
REPRODUCTION	32 34 35 37	923		CE		07324			DS**
		923		CE		07324			COS*
		923		CE		07324			DD**
	32 34 35 37 38	923		CE		07324			OL**
C/R SPECIFIC BUDGETLY)	32 34 35 37 38	923		CE		07324			7580
		923		CE		07325			COS*
		923		CE		07325			DD**
		923		CE		07325			OL**
PBX OPERATIONS (G.O.) ONLY	32 34 35 37	923		CE		07326			DS**
		923		CE		07326			COS*
		923		CE		07326			DD**
	32 34 35 37 38	923		CE		07326			OL**
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37	923		CE		07350			DS**
		923		CE		07350			COS*
		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		923		CE		07403			DS**
CUSTOMER RELATIONS	34	923		CE		07404			DS**
LOBBIST		923		CE		07409			COS*
EXECUTIVE OFFICE	34 35 37	923		CE		07410			DS**
	35 37	923		CE		07410			OL**
	35 37	923		CE		07410			7910
	35 37	923		CE		07410			7920

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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 ADMINISTRATION	37	923		CE		07424			DS**
LEGAL	32 34 35 37 38	923		CE		07510			DS**
	38	923		CE		07510			COS*
	38	923		CE		07510			DD**
	32 34 35 37 38	923		CE		07510			OL**
	38	923		CE		07510			7110
	32 34	923		CE		07510			1860
	32 34 35 37	923		CE		07510	LG****		DS**
	38	923		CE		07510	LG****		COS*
	38	923		CE		07510	LG****		DD**
	32 34 35 37 38	923		CE		07510	LG****		OL**
	34	923		CE		07510	LG****		1860
	35	923		CE		07510	R**MY		DS**
PORTSMOUTH MGP ENVIRONMENTAL CHARGE	38	923		CE		07520			COS*
	38	923		CE		07520			DD**
	38	923		CE		07520			OL**
ENVIRONMENTAL	32 34 35 37	923		CE		07550			DS**
	38	923		CE		07550			LPG*
	38	923		CE		07550			COS*
	32 35 37 38	923		CE		07550			OL**
	35	923		CE		07550	LG****		DS**
	38	923		CE		07550	LG****		LPG*
	38	923		CE		07550	LG****		COS*
	35 37 38	923		CE		07550	LG****		OL**
ENVIR - REG ASSET FOR GAAP	34	923		CE		07560			DS**
COMMUNICATIONS	32 34 35 37	923		CE		07600			DS**
	38	923		CE		07600			COS*
	38	923		CE		07600			DD**
C/R SPECIFIC BUDGET	32 34 35 37 38	923		CE		07600			OL**
	34 35 37	923		CE		07601			DS**
	38	923		CE		07601			COS*
	38	923		CE		07601			DD**
	35 37 38	923		CE		07601			OL**
EXTERNAL COMMUNICATIONS	34 35 37	923		CE		07602			DS**
	38	923		CE		07602			COS*
	38	923		CE		07602			DD**
	35 37 38	923		CE		07602			OL**
C/R SPECIFIC BUDGET	34 35 37	923		CE		07603			DS**
	38	923		CE		07603			COS*
	38	923		CE		07603			DD**
	35 37 38	923		CE		07603			OL**
PROMOTIONAL/ADVERTISING	34 35 37	923		CE		07604			DS**
	38	923		CE		07604			COS*
	38	923		CE		07604			DD**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	35 37	923		CE		07604			OL**
C/R SPECIFIC BUDGET/FED LOBBY	34	923		CE		07605			DS**
SUPPORT SERVICES	34	923		CE		07606			DS**
BRANDING	35 37	923		CE		07607			DS**
GTS CHARGES	34	923		CE		07608			DS**
NEWS SERVICES OUTSIDE	32 34 35 37	923		CE		07609			DS**
	38	923		CE		07609			COS*
	38	923		CE		07609			DD**
NEW SERVICE	32 34 35 37 38	923		CE		07609			OL**
	32 34 35 37	923		CE		07610			DS**
	38	923		CE		07610			COS*
	38	923		CE		07610			DD**
VIDEO REPAIR & MAINTENANCE	32 34 35 37 38	923		CE		07610			OL**
	32 34 35 37	923		CE		07611			DS**
	38	923		CE		07611			COS*
	38	923		CE		07611			DD**
VIDEO PRODUCTION	32 34 35 37 38	923		CE		07611			OL**
	32 34 35 37	923		CE		07612			DS**
	38	923		CE		07612			COS*
	38	923		CE		07612			DD**
SPECIAL EVENTS	32 34 35 37 38	923		CE		07612			OL**
	32 34 35 37	923		CE		07613			DS**
	38	923		CE		07613			COS*
	38	923		CE		07613			DD**
PROMOTIONAL EXPENSE	32 34 35 37 38	923		CE		07613			OL**
	32 34 35 37	923		CE		07614			DS**
	38	923		CE		07614			COS*
	38	923		CE		07614			DD**
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**
CHOICE	32 34 35 37 38	923		CE		07615			OL**
	34	923		CE		07617			DS**
	38	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**
EMPLOYEE PUBLICATIONS - OUTSIDE	32 34 35 37 38	923		CE		07620			OL**
	34	923		CE		07621			DS**
BILL INSERTS - COH	34	923		CE		07622			DS**
BILL INSERTS - EXTERNAL	34	923		CE		07623			DS**
C/R SPECIFIC BUDGET	34	923		CE		07624			DS**
C/R SPECIFIC BUDGET	34	923		CE		07625			DS**
INCENTIVES	34	923		CE		07626			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**
	32 34 35 37 38	923		CE		07630			OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PRESENTATION GRAPHICS - OUTSIDE	32 34 35 37	923		CE		07631			DS**
		923		CE		07631			COS*
		923		CE		07631			DD**
		923		CE		07631			OL**
SPEAKERS BUREAU	32 34 35 37 38	923		CE		07632			DS**
		923		CE		07632			COS*
		923		CE		07632			DD**
		923		CE		07632			OL**
SPEAKERS BUREAU OUTSIDE SERVICES	32 34 35 37 38	923		CE		07633			DS**
		923		CE		07633			COS*
		923		CE		07633			DD**
		923		CE		07633			OL**
TICKETS AND TABLES	32 34 35 37 38	923		CE		07634			DS**
		923		CE		07635			DS**
		923		CE		07640			DS**
		923		CE		07640			COS*
ADVERTISING	32 34 35 37 38	923		CE		07640			DD**
		923		CE		07640			OL**
		923		CE		07641			DS**
		923		CE		07642			DS**
ASSOC. COMPANY ACTIVITY	32 34 35 37 38	923		CE		07650			DS**
		923		CE		07650			COS*
		923		CE		07650			DD**
		923		CE		07650			OL**
C/R SPECIFIC BUDGET	32 34 35 37 38	923		CE		07651			DS**
		923		CE		07651			COS*
		923		CE		07651			DD**
		923		CE		07651			OL**
EDUCATION 2000	32 34 35 37 38	923		CE		07652			DS**
		923		CE		07652			COS*
		923		CE		07652			DD**
		923		CE		07652			OL**
EDUCATION 2000 OUTSIDE SERVICE	32 34 35 37 38	923		CE		07653			DS**
		923		CE		07653			COS*
		923		CE		07653			DD**
		923		CE		07653			OL**
EDUCATION SERVICES OUTSIDE SERVICES	32 34 35 37 38	923		CE		07660			DS**
		923		CE		07660			COS*
		923		CE		07660			DD**
		923		CE		07660			OL**
CONSUMER AFFAIRS SERVICES	32 34 35 37 38	923		CE		07661			DS**
		923		CE		07661			COS*
		923		CE		07661			DD**
		923		CE		07661			OL**
CONSUMER AFFAIRS OUTSIDE SERVICES	32 34 35 37 38	923		CE		07662			DS**
		923		CE		07662			COS*
		923		CE		07662			DD**
		923		CE		07662			OL**
COMMUNITY RELATIONS	32 34 35 37 38	923		CE		07663			DS**
		923		CE		07667			COS*
		923		CE		07670			DS**
		923		CE		07670			COS*
C/R SPECIFIC BUDGET	32 34 35 37 38	923		CE		07667			DS**
		923		CE		07667			COS*
		923		CE		07670			DS**
		923		CE		07670			COS*
BRANDING (CREATING IMAGES)	32 34 35 37 38	923		CE		07670		DS**	
LIHEAP		923		CE		07670		COS*	

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	923		CE		07670			DD**
	32 34 35 37 38	923		CE		07670			OL**
ENERGY CONSERVATION OUTSIDE SERVICE	32 34 35 37	923		CE		07671			DS**
	38	923		CE		07671			COS*
	38	923		CE		07671			DD**
C/R SPECIFIC BUDGET	32 34 35 37 38	923		CE		07671			OL**
C/R SPECIFIC BUDGET	34	923		CE		07672			DS**
ADMINSTRATION	32 34 35 37	923		CE		07673			DS**
	38	923		CE		07680			DS**
	38	923		CE		07680			COS*
	38	923		CE		07680			DD**
ADMINISTRATION OUTSIDE SERVICES	32 34 35 37 38	923		CE		07680			OL**
	32 34 35 37 38	923		CE		07681			DS**
	38	923		CE		07681			COS*
	38	923		CE		07681			DD**
NAME CHANGE (EXPENSES)	32 34 35 37 38	923		CE		07681			OL**
COMMUNICATIONS	38	923		CE		07685			COS*
HUMAN RESOURCES	34	923		CE		07690			DS**
	32 34 35 37 38	923		CE		07700			DS**
	38	923		CE		07700			COS*
	38	923		CE		07700			DD**
	32 34 35 37 38	923		CE		07700			OL**
	32 34 35 37 38	923		CE		07700			8510
HUMAN RESOURCES LABOR RELATIONS	32 34 35 37	923		CE		07710			DS**
	38	923		CE		07710			COS*
	38	923		CE		07710			DD**
	32 34 35 37 38	923		CE		07710			OL**
LABOR RELATIONS WESTERN	32 34 35 37	923		CE		07711			DS**
	38	923		CE		07711			COS*
	38	923		CE		07711			DD**
	32 34 35 37 38	923		CE		07711			OL**
TRAINING - HUMAN RESOURCES	35 37	923		CE		07712			DS**
LEADERSHIP DEVELOPMENT PROGRAM	35 37	923		CE		07712			OL**
	37	923		CE		07714			DS**
SATELLITE SEMINARS	32 34 35 37	923		CE		07714			OL**
	38	923		CE		07715			DS**
	38	923		CE		07715			COS*
	32 34 35 37 38	923		CE		07715			DD**
DIRECTOR ORGANIZATION EFFECTIVENESS	34	923		CE		07716			OL**
HEALTH AND SAFETY	32 34 35 37 38	923		CE		07720			DS**
	38	923		CE		07720			COS*
	38	923		CE		07720			DD**
	32 34 35 37 38	923		CE		07720			OL**
TRAINING	32 34 35 37	923		CE		07721			DS**
	38	923		CE		07721			COS*
	38	923		CE		07721			DD**
	32 34 35 37 38	923		CE		07721			OL**
TRAINING - OFFICE OPERATIONS	32 34 35 37	923		CE		07722			DS**
	38	923		CE		07722			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	38	923		CE		07722			DD**
	32 34 35 37 38	923		CE		07722			OL**
BENEFITS	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**
	32 34 35 37 38	923		CE		07740			OL**
EQUAL EMPLOYMENT OPPORTUNITY	32 34 35 37 38	923		CE		07740			6020
	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*
	38	923		CE		07743			DD**
HUMAN RESOURCES TESTING/ASSESSMENT	32 34 35 37 38	923		CE		07743			OL**
	35 37	923		CE		07744			DS**
	35 37	923		CE		07744			OL**
HUMAN RESOURCES RECRUITING/STAFFING	34 35 37	923		CE		07745			DS**
	34 35 37	923		CE		07745			OL**
	37	923		CE		07745			7972
CREDIT UNION	32 34 35 37	923		CE		07750			DS**
	38	923		CE		07750			COS*
	38	923		CE		07750			DD**
STEP RECRUITING PROGRAM	32 34 35 37 38	923		CE		07750			OL**
	32 34 35 37	923		CE		07751			DS**
	38	923		CE		07751			COS*
STEP TRAINING & DEVELOPMENT	34	923		CE		07759			DS**
MEDICAL	32 34 35 37	923		CE		07760			DS**
	38	923		CE		07760			COS*
	38	923		CE		07760			DD**
MANPOWER PLANNING AND DEVELOPMENT	32 34 35 37 38	923		CE		07760			OL**
	32 34 35 37	923		CE		07770			DS**
	38	923		CE		07770			COS*
	38	923		CE		07770			DD**

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
EMPLOYEE ASSISTANCE SERVICES	32 34 35 37 38	923		CE		07770			OL**
	32 34 35 37	923		CE		07780			DS**
	38	923		CE		07780			COS*
	38	923		CE		07780			DD**
PAYROLL ACCOUNTING	32 34 35 37 38	923		CE		07780			OL**
	32 34 35 37	923		CE		07790			DS**
	38	923		CE		07790			COS*
	38	923		CE		07790			DD**
BUSINESS PLANNING & ANALYSIS INDUSTRIAL MARKETING	32 34 35 37 38	923		CE		07790			OL**
	34	923		CE		07800			DS**
	35 37	923		CE		07831			DS**
	35 37	923		CE		07831			OL**
ENERGY SERVICES	35 37	923		CE		07832			DS**
	38	923		CE		07832			COS*
	35 37	923		CE		07832			OL**
	35 37	923		CE		07833			DS**
SALES & MARKETING	35 37	923		CE		07833			OL**
	35 37	923		CE		07833			DS**
	35 37 38	923		CE		07834			DS**
	35 37	923		CE		07834			COS*
STRATEGIC MARKETING	35 37	923		CE		07834			OL**
	35 37	923		CE		07834			DS**
	35 37	923		CE		07834			COS*
	35 37	923		CE		07834			OL**
SUPPLY PLANNING-SERVICE	32 34 35 37	923		CE		07850			DS**
	38	923		CE		07850			COS*
	38	923		CE		07850			DD**
	38	923		CE		07850			OL**
REGULATORY SUPPORT	32 34 35 37 38	923		CE		07850			OL**
	32 34 35 37	923		CE		07851			DS**
	38	923		CE		07851			COS*
	38	923		CE		07851			DD**
INTER-DEPARTMENTAL SUPPORT	32 34 35 37 38	923		CE		07851			OL**
	32 34 35 37	923		CE		07852			DS**
	38	923		CE		07852			COS*
	38	923		CE		07852			DD**
GAS SERVICES	32 34 35 37 38	923		CE		07852			OL**
	32 34 35 37	923		CE		07855			DS**
	38	923		CE		07855			COS*
	38	923		CE		07855			DD**
GAS TRANSPORTATION SERVICE	32 34 35 37 38	923		CE		07855			OL**
	37	923		CE		07856			DS**
	37	923		CE		07856			OL**
	37	923		CE		07860			DS**
CUSTOMER SURVEYS CPA/CMD DEFERRED INTEGRATED RESOURCE PLANNI	35 37	923		CE		07921	RP5***		DS**
	35 37	923		CE		07921	RP5***		OL**
	35	923		CE		07921	RP2***		DS**
	35	923		CE		07922	RP2***		OL**
INTEGRATED RESOURCE PLANNING	32	923		CE		07922	RP4***		DS**
	32	923		CE		07922	RP4***		OL**
	34	923		CE		07922	RP4***		DS**
	34	923		CE		07922	RP4***		OL**
	35	923		CE		07922	RP5***		DS**
	35	923		CE		07922	RP5***		OL**
	37	923		CE		07922	RP7***		DS**
	37	923		CE		07922	RP7***		OL**
	38	923		CE		07922	RP8***		COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
				923		07922	RP8***		DD**
				923		07922	RP8***		OL**
SUPPLY PLANNING SERVICES	32 34 35 37			923		07940			DS**
				923		07940			COS*
				923		07940			DD**
SERVICE CORPORATION BILLING	32 34 35 37 38			923		07940			OL**
				923		08100			DS**
UNDISTRIBUTED	32			923		08100			OL**
				923		08120			IS**
OTHER	32 34 35 37 38			923		08120			DS**
				923		08130			DS**
				923		08130			COS*
				923		08130			DD**
DEPRECIATION CONSULTANT SERVICES	32 34 35 37 38			923		08130			OL**
				923		08130			1860
				923		08135			DS**
				923		08135			COS*
STRATEGIC PLANNING	32 34 35 37 38			923		08135			DD**
				923		08140			OL**
				923		08140			DS**
				923		08140			COS*
STRIVE	32 34 35 37 38			923		08140			DD**
				923		08140			OL**
				923		08141			DS**
				923		08141			COS*
PROJECT PHOENIX	32 34 35 37 38			923		08141			DD**
				923		08141			OL**
				923		08142			DS**
				923		08142			COS*
MISCELLANEOUS	32 34 35 37 38			923		08142			DD**
				923		08142			OL**
MANAGEMENT AUDIT	32 34 35 37			923		08160			DS**
				923		08160			OL**
				923		08170			DS**
				923		08170			COS*
				923		08170			DD**
SERVICE CORP MGMT BILLING ESTIMATE	32 34 35 37 38			923		08170	R**MY		OL**
				923		08170			DS**
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37 38			923		08187			DS**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37			923		08187			COS*
				923		08188			
				923		08190			DS**
				923		08190			DS**
				923		08190			OL**
				923		08190			DS**
				923		08190			DS**
				923		08190			COS*
				923		08190			DD**
	32 34 35 37 38			923		08190			OL**
				923		08190			6321

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32			923		08190	RA*****		DS**
		38		923		08190	RA*****		COS*
		38		923		08190	RA*****		DD**
	32	38		923		08190	RA*****		OL**
OTHER	34			923		08191			DS**
		38		923		08191			COS*
		38		923		08191			DD**
	34	38		923		08191			OL**
NGV BUS - CDC	32 34 35 37			923		08192			DS**
		38		923		08192			COS*
		38		923		08192			DD**
	32 34 35 37	38		923		08192			OL**
NGV EVENTS	32 34 35 37			923		08193			DS**
		38		923		08193			COS*
		38		923		08193			DD**
	32 34 35 37	38		923		08193			OL**
NGV BUS - WASHINGTON, D.C.	32 34 35 37			923		08194			DS**
		38		923		08194			COS*
		38		923		08194			DD**
	32 34 35 37	38		923		08194			OL**
HEADQUARTERS BUILDING SPECIAL	32 34 35 37			923		08195			DS**
		38		923		08195			COS*
		38		923		08195			DD**
	32 34 35 37	38		923		08195			OL**
PIPELINE SAFETY	32 34 35 37			923		08196			DS**
		38		923		08196			COS*
		38		923		08196			DD**
	32 34 35 37	38		923		08196			OL**
INCENTIVE AND SPECIAL PAYOUTS	32			923		08198			DS**
LEGISTATIVE COLLABORATIVE		37		923		08214			DS**
CPA RESTRUCT COSTS-CHOICE EDUCATION		37		923		08216			DS**
		37		923		08216			OL**
ADMINSTRATIVE & GENERAL TRAINING	32 34 35 37			923		08701			DS**
		38		923		08701			COS*
		38		923		08701			DD**
	32 34 35 37	38		923		08701			OL**
TRAINING -SHARED SERVICE OPERATIONS	35 37			923		08930			DS**
		37		923		08930			OL**
ECONOMIC DEVELOPMENT	34 35 37			923		09530			DS**
		37		923		09530			OL**
	34			923		09530			1860
BUSINESS DEVELOPMENT	35 37			923		09531			DS**
		37		923		09531			OL**
PENNSYLVANIA (WARM-UP PROGRAM)	35 37			923		09610			DS**
WARM CHOICE	35 37			923		09616			DS**
OHIO DSM EXPENDITURES	34			923		09623			DS**
COMMUNICATIONS	35 37			923		09631			DS**
		38		923		09631			COS*
ENERGY EFFICIENCY PROGRAM		37		923		09802			DS**
COH RISER PROJECT	34			923		12476			DS**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
UNITED WAY CAMPAIGN	34	923		CE		12476			OL**
	34	923		CE		20715			DS**
OPERATION FEED	34	923		CE		20715			OL**
	34	923		CE		20716			DS**
UNCF CAMPAIGN	34	923		CE		20716			OL**
	34	923		CE		20717			DS**
BETTER TOGETHER	34	923		CE		20717			OL**
	34	923		CE		20718			DS**
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
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*
	38	923	0012			08187			COS*
JAN REV OF DEC CONTRACT BILL EST	32 34 35 37 38	923	0012	CE		08187			COS*
	38	923	1012	CE		08187			DS**
	38	923	1012	CE		08187			COS*
=====									
924 A & G EXPENSES									
PROPERTY INSURANCE									
UNDISTRIBUTED	32 34 35 37 38	924		CE		08120			DS**
	38	924		CE		08120			COS*
	38	924		CE		08120			DD**
PREMIUMS	32 34 35 37 38	924		CE		08120			OL**
	32 34 35 37 38	924		CE		08151			DS**
	38	924		CE		08151			COS*
SERVICE CORP MGMT BILLING ACTUAL	32 34 35 37	924		CE		08188			
PROPERTY INSURANCE									
PREMIUMS	32 34 35 37 38	924	1022	CE		08151			DS**
	38	924	1022	CE		08151			COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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 37	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
	34	925		CE		08151			7792
THIS GROUP-NET		925		CE		08152			DS**
OTHER GROUPS-NET		925		CE		08153			DS**
CONSTRUCTION WORK IN PROGRESS		925		CE		08154			DS**
RETIREMENT WORK IN PROGRESS		925		CE		08155			DS**
SPECIFIED CLEARING ACCOUNTS		925		CE		08159			DS**
TOTAL ASSET PROTECTION PROGRAM	32 34 35 37	925		CE		08161			DS**
	34 38	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

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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**
		925	1900	CE		08154			OL**
		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**
		925	1900	CE		08155			OL**
		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**
		925	1900	CE		08156			OL**
		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**
		925	1900	CE		08157			OL**
		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*
		925	1900	CE		08158			DD**
		925	1900	CE		08158			OL**
		925	1900	CE		08158			6030
SPECIFIED CLEARING ACCOUNTS	32 34 35 37	925	1900	CE		08159			DS**
		925	1900	CE		08159			COS*
		925	1900	CE		08159			DD**
		925	1900	CE		08159			OL**
		925	1900	CE		08159			6030
MISCELLANEOUS	32 34 35 37	925	1900	CE		08160			DS**
		925	1900	CE		08160			COS*
		925	1900	CE		08160			DD**
		925	1900	CE		08160			OL**
		925	1900	CE		08160			6030
MANAGEMENT AUDIT	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**
		926	1110	CE		08615			COS*
		926	1110	CE		08615			DD**
		926	1110	CE		08615			OL**
		926	1110	CE		08615			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>
PENSION RESTORATION	32	926	1210	CE		08609			DS**
CAREMARK PHARMACY PRESCRIPTION DRUG	32 34 35 37	926	1210	CE		08610			DS**
PENSION RESTORATION SECURITY TRUST	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*
	38	926	1310	CE		08606			DD**
	32 34 35 37 38	926	1310	CE		08606			OL**
	32 34 35 37 38	926	1310	CE		08606			6030
PENSIONS	32 34 35 37	926	1310	CE		08621			DS**
	38	926	1310	CE		08621			COS*
	38	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**
	38	926	1310	CE		08699			COS*
	38	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**
	38	926	1410	CE		08605			COS*
	38	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

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
PAYSOP FORFEIT									
PAYSOP FORFEITURE (TAX DEPT. USE ON	32 34 35 37	926	1710	CE		08602			DS**
	38	926	1710	CE		08602			COS*
	38	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**
	38	926	1810	CE		08601			COS*
	38	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**
	38	926	19AA	CE		08651			COS*
	38	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**
	38	926	19AA	CE		08652			COS*
	38	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
RETIREMENT INCOME PLAN TRANSFERRED									
SPECIFIED CLEARING ACCOUNTS	32 34 35 37	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	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	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	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
ACCOUNTS RECEIVABLE	32 34 35 37	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 INVESTIGATIO	32 34 35 37	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 .PRO	32 34 35 37	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
MISCELLANEOUS	32 34 35 37	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
CMEP D BENEFITS									
CAREMARK PHARMACY PRESCRIPTION DRUG	32 34 35 37	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
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
CAREMARK PHARMACY PRESCRIPTION DRUG	32 34 35 37	926	2113	CE	SCH C	08609			DS**
	38	926	2113	CE	SCH C	08609			COS*

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HGC	TCC
MEDICAL INSURANCE									
CMEP - OPTION A	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**
CMEP - OPTION B	32 34 35 37 38	926	2113	CE	SCH C	08612	400140		6030
	38	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**
CMEP - OPTION C	32 34 35 37 38	926	2113	CE	SCH C	08612	400150		6030
	38	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
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 38	926	2313	CE		08607			OL**
	32 34 35 37 38	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**
	38	926	2313	CE		08612	400180		OL**
	38	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 38	926	2513	CE		08627			OL**
	32 34 35 37 38	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 38	926	2513	CE	SCH C	08612			OL**
	32 34 35 37 38	926	2513	CE	SCH C	08612			6030
	37	926	2513	CE	SCH C	08612	HM-CKY		DS**
	32	926	2513	CE	SCH C	08612	HM-CKY		OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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**
	37	926	2513	CE	SCH C	08612	HM-CPA		6030
OPEB-VEBA - LIFE INSURANCE	32 34 35 37	926	2513	CE	SCH C	08627			DS**
	38	926	2513	CE	SCH C	08627			COS*
	38	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
MEDICAL - PENSIONS									
MEDICAL INSURANCE									
MAP	34 35 37	926	2713	CE		08612	400170		DS**
	38	926	2713	CE		08612	400170		COS*
	38	926	2713	CE		08612	400170		DD**
	34 35 37 38	926	2713	CE		08612	400170		OL**
MEDICAL COVERAGE FOR PENSIONS-BLUE	34 35 37 38	926	2713	CE		08612	400170		6030
	38	926	2713	CE		08616			DS**
	38	926	2713	CE		08616			COS*
	38	926	2713	CE		08616			DD**
	34 35 37 38	926	2713	CE		08616			OL**
	34 35 37 38	926	2713	CE		08616			6030
MEDICAL INSURANCE	32 34 35 37	926	2713	CE		08616			DS**
	38	926	2713	CE	SCH C	08612	400170		COS*
	38	926	2713	CE	SCH C	08612	400170		DD**
	32 34 35 37 38	926	2713	CE	SCH C	08612	400170		OL**
MEDICAL COVERAGE FOR PENSIONS-BLUE	32 34 35 37 38	926	2713	CE	SCH C	08612	400170		6030
	38	926	2713	CE	SCH C	08616			DS**
	38	926	2713	CE	SCH C	08616			COS*
	38	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
MEDICARE PART B									
MEDICARE PART B	32 34 35 37	926	2813	CE		08623			DS**
	38	926	2813	CE		08623			COS*
	38	926	2813	CE		08623			DD**
	32 34 35 37 38	926	2813	CE		08623			OL**
	32 34 35 37 38	926	2813	CE		08623			6030
	32 34 35 37 38	926	2813	CE	SCH C	08623			DS**
	38	926	2813	CE	SCH C	08623			COS*
	38	926	2813	CE	SCH C	08623			DD**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32 34 35 37 38	926	2813	CE	SCH C	08623			OL**
	32 34 35 37 38	926	2813	CE	SCH C	08623			6030
EMPLOYEE INSURANCE PLAN TRANSFERS									
EMPLOYEES' INSURANCE PLANS - THIS G	32 34 35 37	926	29AA	CE		08631			DS**
	38	926	29AA	CE		08631			COS*
	38	926	29AA	CE		08631			DD**
	32 34 35 37 38	926	29AA	CE		08631			OL**
	32 34 35 37 38	926	29AA	CE		08631			6030
EMPLOYEES' INSURANCE PLANS - OTHER	32 34 35 37	926	29AA	CE		08632			DS**
	38	926	29AA	CE		08632			COS*
	38	926	29AA	CE		08632			DD**
	32 34 35 37 38	926	29AA	CE		08632			OL**
	32 34 35 37 38	926	29AA	CE		08632			6030
EMPLOYEE INSURANCE PLAN TRANSFERS									
SPECIFIED CLEARING ACCOUNTS	32 34 35 37	926	2998	CE		08666			DS**
	38	926	2998	CE		08666			COS*
	38	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**
	38	926	2999	CE		08633			COS*
	38	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**
	38	926	2999	CE		08661			COS*
	38	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**
	38	926	2999	CE		08662			COS*
	38	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**
	38	926	2999	CE		08663			COS*
	38	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**
	38	926	2999	CE		08664			COS*
	38	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**
	38	926	2999	CE		08665			COS*
	38	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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MISCELLANEOUS	32 34 35 37	926	2999	CE		08669			DS**
	38	926	2999	CE		08669			COS*
	38	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**
	38	926	4013	CE		08624			COS*
	38	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
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
	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**
	34 35 37	926	4513	CE		08622			DS**
DISABILITY	38	926	4513	CE		08622			COS*
	38	926	4513	CE		08622			DD**
	34 35 37 38	926	4513	CE		08622			OL**
EMPLOYEES' LIFE INSURANCE - I/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*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
THRIFT PLAN									
THRIFT PLAN	32 34 35 37	926	5016	CE		08614			DS**
		926	5016	CE		08614			COS*
		926	5016	CE		08614			DD**
		926	5016	CE		08614			OL**
		926	5016	CE		08614			6030
EXPENSE FOR DISCOUNT ST PURCH	32 34 35 37	926	5016	CE		08635			DS**
		926	5016	CE		08635			COS*
		926	5016	CE		08635			DD**
		926	5016	CE		08635			OL**
THRIFT RESTORATION PLAN EXPENSE	32 34 35 37 38	926	5216	CE		08625			DS**
THRIFT PLAN RESTORATION		926	5216	CE		08625			COS*
		926	5216	CE		08625			DD**
		926	5216	CE		08625			OL**
		926	5216	CE		08625			6030
LESOP & TOP-UP EXP	32 34 37	926	5416	CE		08617			DS**
LESOP AND TOP-UP EXPENSE		926	5416	CE		08617			COS*
		926	5416	CE		08617			DD**
		926	5416	CE		08617			OL**
		926	5416	CE		08617			6030
THRIFT PLAN CONTRIBUTIONS	32 34 37 38	926	59AA	CE		08641			DS**
THRIFT PLAN CONTRIBUTIONS - THIS GR		926	59AA	CE		08641			COS*
		926	59AA	CE		08641			DD**
		926	59AA	CE		08641			OL**
		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**
		926	59AA	CE		08642			OL**
		926	59AA	CE		08642			6030
THRIFT PLAN CONTRIBUTIONS	32 34 35 37 38	926	5998	CE		08676			DS**
SPECIFIED CLEARING ACCOUNTS		926	5998	CE		08676			COS*
		926	5998	CE		08676			DD**
		926	5998	CE		08676			OL**
		926	5998	CE		08676			6030
THRIFT PLAN CONTRIBUTIONS	32 34 35 37	926	5999	CE		08643			DS**
THRIFT PLAN CONTRIBUTIONS - NON-AFF		926	5999	CE		08643			COS*
		926	5999	CE		08643			DD**
		926	5999	CE		08643			OL**
		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**
		926	5999	CE		08671			OL**
		926	5999	CE		08671			6030

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

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	926	6113	CE		08634			6030
PROFIT SHARING									
PROFIT SHARING	32 34 35 37	926	7000	CE		08690			DS**
	38	926	7000	CE		08690			COS*
	32 34 35 37 38	926	7000	CE		08690			OL**
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

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*
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**
	32	34					928	CE	08210	RA****	1860
REGULATORY REFORM AMORITIZATION			35				928	CE	08211		DS**
			35				928	CE	08211		OL**
PILOT CAP ASSIGN PROG-NON-RESIDENTI			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
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**
LEGAL					38		928	CE	08230	R**MY	COS*
	32	34	35	37			928	CE	08230	RA****	DS**
					38		928	CE	08230	RA****	COS*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	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**
MARKET REENTRY	32 34 35 37 38	928		CE		08240			OL**
	32 34 35 37	928		CE		08250	RA****		DS**
	38	928		CE		08250	RA****		COS*
	38	928		CE		08250	RA****		DD**
SMALL BUSINESS ADVOCATE	32 34 35 37 38	928		CE		08250	RA****		OL**
	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**
COMMUNICATIONS	32	37	930	1000	CE	07670			OL**
	32		930	1000	CE	07690			DS**
		34 35	930	1000	CE	07690		OL**	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**
	32	38	930	1000	CE	07690		OL**	DD**
	32		930	1000	CE	07690			OL**
		34 35	930	1000	CE	07690		OL**	OL**
		35	930	1000	CE	07690		OL**	OL**
		37	930	1000	CE	07690			OL**
		37	930	1000	CE	07690		OL**	OL**
		38	930	1000	CE	07690			OL**
		38	930	1000	CE	07690		OL**	OL**

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
MISCELLANEOUS GENERAL EXPENSES									
FINANCE/REGULATORY SERVICES	32 34 35 37 38	930	2000	CE		K*****			F***
	32 34 35 37 38	930	2000	CE		K*****			DS**
RESEARCH AND DEVELOPMENT	32 34 35 37	930	2000	CE		06611			DS**
	38	930	2000	CE		06611			COS*
	38	930	2000	CE		06611			DD**
	32 34 35 37 38	930	2000	CE		06611			OL**
HUMAN RESOURCES RECRUITING/STAFFING	32 34 35 37 38	930	2000	CE		07745			DS**
	32 35 37 38	930	2000	CE		07745			OL**
MANAGEMENT AUDIT	32 34 35 37	930	2000	CE		08170			DS**
	38	930	2000	CE		08170			COS*
	38	930	2000	CE		08170			DD**
	32 34 35 37 38	930	2000	CE		08170			OL**
MISCELLANEOUS GENERAL EXPENSES	32 34 35 37 38	930	2000	CE		08190			F***
	32 34 35 37 38	930	2000	CE		08190			DS**
	38	930	2000	CE		08190			COS*
	38	930	2000	CE		08190			DD**
	32 34 35 37 38	930	2000	CE		08190			OL**
	32 34 35 37 38	930	2000	CE		08190			6321
	34	930	2000	CE		08190			6030
INCENTIVE AND SPECIAL PAYOUTS	32 34 35 37	930	2000	CE		08198			DS**
	38	930	2000	CE		08198			COS*
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32 34 35 37 38	930	2000	CE		999**			F***
=====									
931 A & G EXPENSES									
RENTS									
COMMUNICATIONS	32 34 35 37	931		CE		C****			DS**
	38	931		CE		C****			COS*
	32 34 35 37 38	931		CE		C****			9230
FINANCE/REGULATORY SERVICES	32 34 35 37 38	931		CE		K****			F***
BUILDING AND LAND DISTRIBUTION	32 34 35 37 38	931		CE		00141			DS**
	38	931		CE		00141			COS*
	34 35 37 38	931		CE		00141			OL**
CUSTOMER ACCOUNTING	32 34 35 37 38	931		CE		00144			DS**
	32 34 35 37 38	931		CE		00144			OL**
MARKETING, GAS UTILIZATION	32 34 35 37	931		CE		00145			DS**
	38	931		CE		00145			COS*
	32 34 35 37 38	931		CE		00145			OL**
	34	931		CE		00145			8510
ONE STOP OPERATIONS	34	931		CE		04803			DS**
OPERATIONS SUPPORT	34	931		CE		04805			DS**
	34	931		CE		04805			OL**
MATERIALS MANAGEMENT	34	931		CE		07310			DS**
	34	931		CE		07310			OL**
	34	931		CE		07310			6375
EMPLOYEE DEVELOPMENT CENTER - BUILD	32 34 35 37	931		CE		07350			DS**
	38	931		CE		07350			COS*
	38	931		CE		07350			DD**
	32 34 35 37 38	931		CE		07350			OL**
	32 34 35 37 38	931		CE		07350			7670

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
EXECUTIVE OFFICE	37	931		CE		07410			DS**
	37	931		CE		07410			OL**
	37	931		CE		07410			7910
BUILDING CLEARING (ALL CDC)	32 34 35 37	931		CE		08132			DS**
	38	931		CE		08132			COS*
	38	931		CE		08132			DD**
	32 34 35 37 38	931		CE		08132			OL**
	32 34 35 37 38	931		CE		08132			6021
ADMIN OVRHD BDGT (SUMMARY USE ONLY)	32	931		CE		999**			F***
	32 34 35 37 38	931		CE		999**			6021
=====									
935 A & G EXPENSES									
MAINTENANCE, GENERAL PLANT									
BUILDING AND LAND DISTRIBUTION	32 34 35 37	935		CE		00141			DS**
	38	935		CE		00141			COS*
	34 35 37 38	935		CE		00141			OL**
CUSTOMER ACCOUNTING	32 34 35 37 38	935		CE		00144			DS**
	32 34 35 37 38	935		CE		00144			OL**
MARKETING, GAS UTILIZATION	32 34 35 37	935		CE		00145			DS**
	32 34 35 37 38	935		CE		00145			OL**
STRUCTURES	34 35 37	935		CE		00442			DS**
	34 35 37 38	935		CE		00442			OL**
SWITCHBOARD LABOR	32 34 35 37	935		CE		00443			DS**
	38	935		CE		00443			COS*
	34 35 37 38	935		CE		00443			OL**
EQUIPMENT AND FURNITURE	32 34 35 37	935		CE		00941			DS**
	34 35 37 38	935		CE		00941			OL**
CUSTOMER ACCOUNTING	32	935		CE		04941			DS**
	32 34 35 37 38	935		CE		04941			OL**
BUILDINGS - ADMINISTRATION (G.O.)	32 34 35 37	935		CE		07300			DS**
	38	935		CE		07300			COS*
	38	935		CE		07300			DD**
	32 34 35 37 38	935		CE		07300			OL**
	32 34 35 37 38	935		CE		07300			7620
MATERIALS MANAGEMENT	32 34 35 37	935		CE		07310			DS**
	38	935		CE		07310			COS*
	38	935		CE		07310			DD**
	32 34 35 37 38	935		CE		07310			OL**
	32 34 35 37 38	935		CE		07326			DS**
	38	935		CE		07326			COS*
	38	935		CE		07326			DD**
	32 34 35 37 38	935		CE		07326			OL**
	32 34 35 37 38	935		CE		07326			7590
OFFICE MACHINE MAINTENANCE AGREEMEN	32 34 35 37	935		CE		07341			DS**
	38	935		CE		07341			COS*
	38	935		CE		07341			DD**
	32 34 35 37 38	935		CE		07341			OL**
	32 34 35 37 38	935		CE		07341			7540
COMMUNICATIONS	32 34 35 37	935		CE		07600			DS**
	38	935		CE		07600			COS*

ACCOUNT DESCRIPTION	VALID COMPANY					GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
	32	34	35	37	38								
					38	935		CE		07600			DD**
	32	34	35	37	38	935		CE		07600			OL**
=====													
937 CONSOL													
CONSO PISCC 182-0101S		34				937		0101					
CONSOL PISCC S		34				937		0106					
CONSOL PISCC S		34				937		0108					
CONSOL 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		37	38	937		2108					
CONSO ENVIRONMENTAL AMORTIZATION	32	34		37	38	937		2111					
CONSO ENVIRONMENTAL BALANCE	32			37	38	937		2182					
CONSO ENVIRONMENTAL WORKORDER					38	937		2186					
ENVIRONMENTAL ACCRUAL BEGIN BALANCE	32	34		37	38	937		3108					
ENVIRONMENTAL AMORTIZATION BEGI BAL	32	34		37	38	937		3111					
ENVIRONMENTAL DEFERRED BEGIN BAL	32	34		37	38	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			
RESIDENTIAL HEATING	32	34	35	37	38	940		0001		90080			
RESIDENTIAL OTHER	32	34	35	37	38	940		0001		90090			
=====													
941 COMMERCIAL SALE													
COMMERCIAL SALES MCF													
COMMERCIAL NON-JURISDICTIONAL SALE	32	34	35	37	38	941		0011		30041			
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					

ACCOUNT DESCRIPTION	VALID COMPANY	GEN AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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								
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			
COM UNB CHOICE VOL BASE-REVERSAL	32 34 35 37 38	949 2101			30621			
MCF - RESIDENTIAL CHOICE UNBILLED								
RES UNBILLED GTS-VOLUME BASE	32 34 35 37 38	949 2104			30650			
RES UNBILLED GTS VOL BS REVERSAL	32 34 35 37 38	949 2104			30660			
MCF - INDUSTRIAL GTS UNBILLED								
INDUSTRIAL UNBILLED GTS VOLUME BASE	34 35 37	949 2201			30630			
IND UNBILLED CH VOL BASE	32 34 35 37 38	949 2201			30631			
IND UNB GTS-VOLUME BASE-REVERSAL	34 35 37	949 2201			30640			
IND UNB CH VOL BASE-REVERSAL	32 34 35 37 38	949 2201			30641			

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
TCO TRANSPORTATION (MCF)	37	949	60AA						
SELF HELP DELIVERY COMMERCIAL	32 34 35 37 38	949	7000						
COMMERCIAL	32 34 35 37 38	949	7000			30420			
TRANSPORTATION COMMERCIAL CHOICE	32	949	7000			30421			DS**
	32 34 35 37 38	949	7000			30421			
	32	949	7000			30421			DD**
	32	949	7000			30421			OL**
BUILDERS - CHOICE COMMERCIAL	34	949	7000			30422			
SELF HELP DELIVERY INDUSTRIAL	32 34 35 37 38	949	7100						
INDUSTRIAL	32 34 35 37 38	949	7100						
TRANSPORTATION INDUSTRIAL CHOICE	32	949	7100			30430			
	32 34 35 37 38	949	7100			30431			DS**
	32	949	7100			30431			DD**
	32	949	7100			30431			OL**
BUILDERS - CHOICE INDUSTRIAL	34	949	7100			30432			
SELF HELP DELIVERY RESIDENTIAL	32	949	7200						DS**
	32 34 35 37 38	949	7200						
	32	949	7200						DD**
	32	949	7200						OL**
BUILDERS - CHOICE RESIDENTIAL	34	949	7200			30412			
951 FUEL STOCK									
FUEL STOCK		38	951						LPG*
		38	951						OL**
960 CONSOL									
PC COMMON STOCK OUTSTANDING	32 34 35 37 38	960	1400						
961 CONSOL									
PC TOP TARIFF	32 34 35 37 38	961	4439						
PC TOP TRANSPORTATION	32 34 35 37 38	961	4440						
964 CONSOL									
PC 1971 STORAGE			37			964	1071		
PC 1972 STORAGE			37			964	1072		
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						

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
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			
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			
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									
COMMERCIAL NON-JURISDICTIONAL SALE	32 34 35 37 38	965	0300						
PUBLIC UTILITY CUSTOMERS	32 34	965	0300			30041			
OTHER CUSTOMERS	32 34 35 37 38	965	0400						
SELF HELP CUSTOMER COMMERCIAL	34	965	0500						
SELF HELP CUSTOMER, COMMERCIAL	32 34 35 37	965	1000			30041			
COMMERCIAL CHOICE	32 34 35 37 38	965	1000			90062			
	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			
SELF HELP CUSTOMER RESIDENTIAL									
SELF HELP CUSTOMER - RESIDENTIAL	32	965	1300			90061			DS**
	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			
GMB LARGE COMM'L INDUSTRIAL	32 34 35 37 38	965	2000						

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

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
****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	32	979	0100						
LPG MCF	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	32 34 35 37 38	981	8200	CE		82000		P*****	
LOCAL PURCHASES									
****BAD GENAUX***	32	981	93AA	CE		84000		P*****	
AFFILIATE PURCHASES									
=====									
983 N/G TRANS PURCH									
OFS PRODUCER PURCHASES - FLOWING	32 34 35 37 38	983	6100	CE		81000			
FLOWING SUPPLIES									
OFS PRODUCER PURCHASES - SHORT TERM	32 34 35 37 38	983	6300	CE		83000			
NON-LOCAL PURCHASES									
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*****	
NON-AFFILIATE S T PRODUCER PURCHASE									
NON-LOCAL PURCHASES	32 34 35 37 38	983	8300	CE		83000			
	32 34 35 37 38	983	8300	CE		83000		AG*****	
	32 34 37 38	983	8300	CE		83000		SA*****	
NON-AFFILIATE L/T PRODUCER PURCHASE	32 34 35 37 38	983	8400	CE		83000			
NON-AFF PIPELINE TRANSPORTATION RET									
PIPELINE CODE	32	983	8500	CE				P*****	
	32	983	8500	CE				P*****	DTH*
	34	983	8500	CE				P*****	
	34	983	8500	CE				P*****	DTH*
	35	983	8500	CE				P*****	
	35	983	8500	CE				P*****	DTH*
	37	983	8500	CE				P*****	
	37	983	8500	CE				P*****	DTH*
	38	983	8500	CE				P*****	
	38	983	8500	CE				P*****	DTH*

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC
NON-AFF PIPELINE EXP - STORAGE	32 34 37 38	983	8600	CE		P*****			
AFFILIATE GAS PURCHASES									
AFFILIATE PURCHASES	32 34 35 37 38	983	90AA	CE		84000			
AFF PIPELINE TRANSPORTATION RET	32 34 37	983	90AA	CE		84000	P*****		
PIPELINE CODE									
	32	983	91AA	CE		P*****			
	32	983	91AA	CE		P*****		DTH*	
	34	983	91AA	CE		P*****			
	34	983	91AA	CE		P*****		DTH*	
	35	983	91AA	CE		P*****			
	35	983	91AA	CE		P*****		DTH*	
	37	983	91AA	CE		P*****			
	37	983	91AA	CE		P*****		DTH*	
	38	983	91AA	CE		P*****			
	38	983	91AA	CE		P*****		DTH*	
AFFILIATE PIPELINE EXPENSE	32 34 35 37 38	983	92AA	CE		P*****			
AFFILIATE LOCAL PURCHASES									
AFFILIATE PURCHASES	37	983	93AA	CE		84000	P*****		
MCF - AFFILIATE LOCAL PURCHASES	32 34	983	9353	CE		84000	P*****		
RETAINAGE									
PIPELINE CODE	32 34 35 37 38	983	9700			P*****			
=====									
984 CITY GATE PURCH									
PC CKY RECEIVED VOLUMES	32	984	1032						
PC COH RECEIVED VOLUMES	34	984	1034						
PC CMD RECEIVED VOLUMES	35	984	1035						
PC CPA RECEIVED VOLUMES	37	984	1037						
PC COS RECEIVED VOLUMES	38	984	1038						
STREAMED, NON LOC S/T PURCH MCF									
NON-LOCAL PURCHASES	32 34 35 37 38	984	4300	CE		83000			
STREAMED, NON LOC L/T PURCH MCF	32 34 35 37 38	984	4400	CE		83000			
OFS CITY GATE PURCHASES - FLOWING									
FLOWING SUPPLIES	32 34 35 37 38	984	6100	CE		81000			
	38	984	6100	CE		81000	SA*****		
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	984	8300	CE		83000			
	38	984	8300	CE		83000		DTH*	
	38	984	8300	CE		83000	SA*****		

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCC	
NON-AFF L/T CITY GATE PURCHASES	32 34 37 38	984	8400	CE		83000				
AFFILIATE GAS PURCHASE										
AFFILIATE PURCHASES	32 34 35 37 38	984	90AA	CE		84000				
BAD GENAUX	32	984	93AA	CE		84000	P****			
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	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							
PC RETAINAGE REVENUES	32	987	1732							
PC RETAINAGE REVENUES	34	987	1734							
PC RETAINAGE REVENUES	35	987	1735							
PC RETAINAGE REVENUES	37	987	1737							
PC RETAINAGE REVENUES	38	987	1738							
PC RETAINAGE EXPENSE	32	987	9632							
PC RETAINAGE EXPENSE	34	987	9634							
PC RETAINAGE EXPENSE	35	987	9635							
PC RETAINAGE EXPENSE	37	987	9637							
PC RETAINAGE EXPENSE	38	987	9638							
988 STORAGE DEBIT	=====									
GAS WITHDRAWN FROM STORAGE - DEBIT										
PIPELINE CODE	32 34 35 37 38	988	1000	CE			P****			

DISTRIBUTION SEGMENT - COLUMBIA GAS
FARA CHART OF ACCOUNTS

ACCOUNT DESCRIPTION	VALID COMPANY	GEN	AUX	CE	PROJECT	ACTIVITY	FACILITY	HCC	TCG
GAS DELIVERED TO STORAGE - CREDIT	32 34 35 37 38	988	2000	CE		P*****			
NSS GAS WITHDRAWN FROM STORAGE	32 34 35 37 38	988	4001	CE					
NSS GAS DELIVERED TO STORAGE	32 34 35 37 38 37	988	4002	CE					
		988	4002	CE		P*****			
989 CONSOL PC UNACCOUNTED FOR	32 34 35 37 38	989	2000						
990 FUEL & SHRINKAG MCF - FUEL AND SHRINKAGE ADJUSTMENT	32 34 35 37 38	990	0001						
PC GROSS PAYROLL	32 34 35 37 38	990	1000						
PC TRANSFERS	32 34 35 37 38	990	1100						
PC TRANSFERS	32 34 35 37 38	990	1200						
HYPERION MISCELLANEOUS MAPPING	32 34 35 37 38	990	8200						
HYPERION MISCELLANEOUS MAPPING	32 34 35 37 38	990	8300						
HYPERION MISCELLANEOUS MAPPING	32 34 35 37 38	990	8400						
WORKERS COMP	32 34 35 37 38	990	8700						
PC MISCELLANEOUS	32 34 35 37 38	990	8900						
995 AFF OFF SYSTEM AFFILIATED OFF SYSTEM SALES - MCF									
OFF SYSTEM SALES - BILLED	32 34 35 37 38	995	04AA			30480	IN*****		
CHOICE GAS SUPPLY SALES	34	995	04AA			30595	IN*****		
OFF SYSTEM SALES BILLED MCF									
OFF SYSTEM SALES - BILLED	32 34 35 37 38	995	4000			30480	IN*****		
OFF SYSTEM SALES - REFUNDED	34	995	4000			30481	IN*****		
CHOICE GAS SUPPLY SALES	34	995	4000			30595	IN*****		
996 CONSOL PC PLUGS	32 34 35 37 38	996	****						
997 CONSOL PC BUDGET PLANT	32 34 35 37 38	997	****						

*** END OF LISTING ***

Columbia Gas of Kentucky
CASE NO. 2009-00141
Historical Test Period Filing Requirements
Filing Requirement #6-j

Description of Filing Requirement:

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

Response:

Attached please find a current chart of accounts.

Responsible Witness:

James F. Racher