

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility)	
Commission)	
)	
vs.)	Docket No. R-2015-2468056
)	
Columbia Gas of Pennsylvania, Inc.)	
)	
)	

**DIRECT TESTIMONY OF
NICOLE M.PALONEY
ON BEHALF OF
COLUMBIA GAS OF PENNSYLVANIA, INC.**

March 19, 2015

Columbia Gas Stmt.
No. 6 HR 4 *BD*
R-2015-2468056 8/10/15

1 **I. Introduction**

2 Q. Please state your name and business address.

3 A. Nicole Paloney, 121 Champion Way, Suite 100, Canonsburg, PA 15317.

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by Columbia Gas of Pennsylvania, Inc. ("Columbia" or the
6 "Company") as Director of Rates and Regulatory Affairs.

7 Q. What are your responsibilities as Director of Rates and Regulatory Affairs?

8 A. I am responsible for developing and directing rate activity on behalf of the Company
9 before the Pennsylvania Public Utility Commission ("Commission") as well as
10 coordinating and representing the Company's position in a variety of regulatory
11 matters and proceedings.

12 Q. What is your educational and professional background?

13 A. I have a Bachelor of Science in Business and Administration with an emphasis in
14 Accounting and Finance from The Ohio State University. In 1998, I was hired as a
15 staff auditor for Deloitte, primarily serving middle market clients in a variety of
16 industries, including manufacturing, public pension systems and not for profit
17 clients. I was promoted to manager in 2004, and served in that capacity until I left
18 Deloitte in July 2005. From August 2005 until August 2008, I was employed by
19 Cardinal Health in Dublin, Ohio. Cardinal Health provides pharmaceutical and
20 medical products to the Health Care industry, and is also a manufacturer of medical
21 and surgical products. I was a manager in Internal Audit during my tenure at

1 Cardinal, with responsibility over internal audits that took place in the
2 manufacturing and corporate segments of the company.

3 In August 2008, I joined NiSource Corporate Services Company (“NCSC”) as
4 an Internal Audit manager, with responsibility for internal audits that took place in
5 NiSource Inc.’s (“NiSource”) Gas Distribution segment. In September 2011, I
6 transitioned to the Regulatory Strategy and Support group in the role of Project
7 Manager, providing support to the state regulatory teams in Pennsylvania and
8 Maryland. In May 2014, I began my role as Director of Rates and Regulatory Affairs
9 for the Company.

10 Q. Have you previously testified before this Commission or any other Commission?

11 A. While I have not previously testified before this Commission, I have testified before
12 the Maryland Public Service Commission (“PSC”) on behalf of Columbia Gas of
13 Maryland as a cost of service witness in Case No. 9316 and a policy witness in Case
14 No. 9354.

15 Q. What test year will you be addressing in your testimony?

16 A. I will be addressing the twelve month period ending November 30, 2014 as the
17 Historic Test year, the twelve month period ended November 30, 2015 as the
18 Future Test Year and the twelve month period ended December 31, 2016 as the
19 Fully Forecasted Rate Year.

20 Q. Please describe the scope of your testimony in this proceeding.

21 A. First, I am supporting the exhibits listed and described in the following table:

Exhibit No.	Description
Exhibit No. 8	Historic test year rate base
Exhibit No. 10, Schedule 3(22)	Supporting data detailing curtailment adjustments, procedures and policies.
Exhibit No. 10, Schedule 4 (38) (39)	Company policy with respect to replacing customers lost through attrition and procedures to govern relationships between respondent and potential customers
Exhibit No. 10, Schedule 5(4)	Schedule showing maximum coincident peak day demand, maximum coincident three-day peak day demand, average winter season (Nov.- Mar.) monthly consumption, average summer season (Apr.- Oct.) monthly consumption and average daily consumption for each 12 month period for test year and four prior years by customer classification.
Exhibit No. 10, Schedule 7	Sales by customer class, sources of gas supply and line losses
Exhibit No. 12, Schedule 1 (5)	Schedule showing the sources of gas supply associated with annualized Dth sales
Exhibit No. 12, Schedule 2	Net fuel clause adjustment by month for the test year
Exhibit No. 12, Schedule 3	Statement of over/under collection from gas cost rate
Exhibit No. 12, Schedule 4(24)	Purchased gas for test year and prior year
Exhibit No. 12, Schedule 4(25)	Energy cost per Dth and operating ratio
Exhibit No. 12, Schedule 4(26)	Bulk transmission service costs
Exhibit No. 12, Schedule 4(30)	Purchased gas detail
Exhibit No. 12, Schedule 4(36)	Amounts of gas obtained through various suppliers
Exhibit No. 12, Schedule 5 (31)	Determination of fuel costs
Exhibit No. 12, Schedule 6 (11)	Net fuel clause adjustment
Exhibit No. 12, Schedule 7	Adjustment of purchased gas expense
Exhibit No. 12, Schedule 8	Statement of over/under collection from gas cost rate and recovery of fuel costs by the utility
Exhibit No. 13, Schedule 4(46)	Internal and independent audit reports of the test year and prior calendar year
Exhibit No. 13, Schedule 6(27)	Schedule of gas producing units retired or scheduled for retirement

Exhibit No. 15	Corporate history; overall system map; map of gas system facilities and gas service areas; and affiliate relationships
Exhibit No. 16 (7)	Recovery of uncollectible and delinquent accounts
Exhibit No. 17, Page 1(1)	Description of all property; gas supply; service agreements
Exhibit No. 17, Page 7(28)	Details of firm gas--affiliated and non-affiliated utilities
Exhibit No. 108	Future test year and fully forecasted test year rate base
Exhibit No. 110, Schedule 3(22)	Supporting data detailing curtailment adjustments, procedures and policies
Exhibit No. 110, Schedule 4	Company policy with respect to replacing customers lost through attrition and procedures to govern relationships between respondent and potential customers
Exhibit No. 110, Schedule 5(4)	Schedule showing maximum coincident peak day demand, maximum coincident three-day peak day demand, average winter season (Nov.-Mar.) monthly consumption, average summer season (Apr.- Oct.) monthly consumption and average daily consumption for each 12 month period for test year and four prior years by customer classification
Exhibit No. 110, Schedule 7	Sales by customer class, sources of gas supply and line losses
Exhibit No. 112, Schedule 1(5)	Schedule showing the sources of gas supply associated with annualized Dth sales
Exhibit No. 112, Schedule 2(18)	Fuel Adjustment Clause
Exhibit No. 112, Schedule 2(23)	Fuel cost in excess of base compared to fuel cost recovery
Exhibit No. 112, Schedule 2(24)	Purchased gas for test year and prior year
Exhibit No. 112, Schedule 2(25)	Energy cost and operating ratio used to determine increase in costs to serve additional load
Exhibit No. 112, Schedule 2(26)	Bulk transmission service costs
Exhibit No. 112, Schedule 2(30)	Purchased gas detail
Exhibit No. 112, Schedule 2(31)	Fuel costs included in the base cost of fuel
Exhibit No. 112, Schedule 2(36)	Amounts of gas obtained through various suppliers

Exhibit No. 112, Schedule 2(11)	Net fuel clause adjustment by month for the test year
Exhibit No. 112, Schedule 3	Adjustment of purchased gas expense
Exhibit No. 112, Schedule 4	Statement of over/under collection from gas cost rate and recovery of fuel costs by the utility
Exhibit No. 113, Schedule 3 (19), (39), (40), (41), (44), (45) and (46)	Internal and independent audit reports of the test year and prior calendar year
Exhibit No. 113, Schedule 4 (27)	Schedule of gas producing units retired or scheduled for retirement
Exhibit No. 115	Corporate history; overall system map; and affiliate relationships
Exhibit No. 116(7)	Recovery of uncollectibles and delinquent accounts
Exhibit No. 117, Page 1(1)	Description of all property; gas supply; service agreements
Exhibit No. 117, Page 1(28)	Details of firm gas--affiliated and non-affiliated utilities

1

2 Q. What matters will you address in your testimony?

3 A. I will present a schedule that demonstrates Columbia's rate base as of December 31,
4 2016. I will also describe the Company's rate base reflected in the revenue
5 requirement presented in this proceeding.

6 **I. Rate Base**

7 Q. Is the forward looking rate year utilized by Columbia in this case similar to that
8 used in its prior base rate case?

9 A. Yes. Columbia elected to use the Fully Forecasted Rate Year specifically provided
10 for in Act 11 of 2012 in Docket Nos. R-2012-2321748 and R-2014-2406274 and has
11 made the same election in the current case.

12 Q. Are there any requirements in subsequent cases arising from the use of a Fully

1 Forecasted Rate Year?

2 A. Yes. Pursuant to paragraph 25 of the approved settlement in Columbia's 2014 rate
3 case, (Docket No. R-2014-2406274), Columbia is required to provide the
4 Commission and other parties, on or before April 1, 2015, an update of Columbia
5 Exhibit 108, Schedule 1, which will include actual capital expenditures, plant
6 additions and retirements by month for the twelve months ending December 31,
7 2014. Exhibit NMP-1 provides a monthly accounting of actual Gas Plant in Service
8 additions and retirements in the format mirroring Exhibit 108 of the prior case.
9 Total Gas Plant in Service as of December 31, 2014 as shown on Exhibit NMP-1 is
10 \$1,593,009,176. Projected total Gas Plant in Service as of December 31, 2014 from
11 R-2014-2406274 was \$1,579,180,608.

12 Columbia is also required to update Exhibit 108, Schedule 1 filed in Case R-2014-
13 2406274 for the twelve months ending December 31, 2015 on or before April 1,
14 2016. Finally, in the next base rate proceeding, the Company will be required to
15 prepare a comparison of actual expenses and rate base additions for the twelve
16 months ended December 31, 2015 to projections at Docket No. R-2014-2406274.

17 Q. In Exhibit NMP-1, please explain the positive balances in Retirements for Cast Iron
18 in the month of February, as well as the positive balance for Bare Steel additions in
19 the month of February.

20 A. The positive balances represent misclassifications corrected by accounting in
21 subsequent periods.

1 Q. Please explain the development of rate base at November 30, 2014 for the Historic
2 Test Year, November 30, 2015 for the Future Test Year and December 31, 2016 for
3 the Fully Forecasted Rate Year.

4 A. Rate base is summarized on Exhibit 8, page 3, and further detailed by the various
5 components in Exhibit 8, Schedules 1-10, for the Historic Test Year. Rate base for
6 the Future Test Year and the Fully Forecasted Rate Year are summarized on Exhibit
7 108, Page 3 and further detailed by the various components in Exhibit 108,
8 Schedules 1-10. The Company's Fully Forecasted Rate Year rate base claim is
9 \$1,325,130,928.

10 Q. Please discuss the amounts included in Property, Plant and Equipment for the
11 Historic Test Year as illustrated on Exhibit 8, Page 3.

12 A. The Company's Plant in Service includes plant in service per books as of November
13 30, 2014 in account 101 and 106. The Company will not be making a claim for
14 Construction Work In Progress as of the end of the Historic Test Year.

15 The Historic Test Year also includes per books Gas Stored Underground – Non-
16 Current, Account 117 on Exhibit 8, Page 3, Line 5. Reductions are included for the
17 reserve for depreciation, as provided for by Company witness Spanos (Columbia
18 Statement No. 5), and for gas lost in underground storage on lines 6 and 7,
19 respectively.

20 Q. Please explain how the Company's Future Test Year and Fully Forecasted Rate Year
21 Property, Plant and Equipment were developed.

1 A. The Company's Plant in Service as of December 31, 2016 as shown on Exhibit 108,
2 Schedule 1, Column 5 was developed beginning from Column 2 of Page 1 with Gas
3 Plant in Service at November 30, 2014 as also shown on Exhibit 8, Schedule 1.
4 Forecasted capital expenditures from December 2014 through December 2016 per
5 the Company's forecasted budget are shown in Exhibit 108, Schedule 1. Company
6 witness Davidson (Columbia Statement No. 15) provides forecasted plant additions.
7 Forecasted retirements from December 2014 to December 2016, supported by
8 Company witness Spanos (Columbia Statement No. 5) are shown in Exhibit 108,
9 Schedule 1. By adding forecasted capital expenditures and subtracting forecasted
10 retirements, Exhibit 108, Schedule 1 reflects the net forecasted plant in service
11 included in rate base as of December 31, 2016.

12 Q. Please explain the purpose of Page 2 of Exhibit 8.

13 A. This page satisfies 52 Pennsylvania Code Section 53.53 I.A, item 2 of the
14 Commission's standard filing requirements, at Exhibit 8, Page 4, that the Company
15 show its rate base claim from its last base rate proceeding.

16 Q. Please explain why the Contribution in Aid of Construction amounts shown on
17 Exhibit 8, Schedule 1 have not changed from the amount reported in the last base
18 rate case as of test year ended November 30, 2014.

19 A. Prior to November 2003, the Company recorded plant additions paid through
20 Contribution in Aid of Construction in plant in service (101-1000), with a deduction
21 reflected in contra accounts 101-2000, 101-3000 or 101-4000. Since November

1 2003, the Company has netted contributions against Plant in Service Account 101-
2 1000, thus, no additional deduction is necessary.

3 Prior to January 2000, there was no 101-Gas Plant in Service offset for Customer
4 Advances. As such, rate base would not be reduced through Account 101 for
5 Customer Advances prior to January 2000. The reduction to rate base for these
6 Customer Advances is made by including account 252 along with the Deferred
7 Debit in account 186 to offset the post 1999 Customer Advances net in Plant in
8 Service.

9 Q. Please explain Exhibit 8, Schedule 2.

10 A. This exhibit reflects the balance in Construction Work in Progress ("CWIP"). The
11 Company is not making a claim for CWIP in the Historic Test Year.

12 Q. Please explain Exhibit 108, Schedule 2.

13 A. Exhibit 108, Schedule 2 shows that forecasted CWIP, Account 107, is expected to
14 remain at the same level for the Fully Forecasted Rate Year as it was at November
15 30, 2014.

16 Q. Please explain the credits to Gas Plant in Service on Exhibit 8, Page 3, Lines 6 and 7
17 and Exhibit 108, Page 3, Lines 5 and 6.

18 A. Line 6, Depreciation Reserve, Accounts 108-111 in Exhibit 8, Page 3 for the Historic
19 Test Year and Line 5 Exhibit 108 Page 3 for the Fully Forecasted Rate Year were
20 detailed and supplied by Company witness Spanos, by plant account, in Exhibit 5
21 for the Historic Test Year and Exhibit 105 in the Fully Forecasted Rate Year. Line 7,

1 Exhibit 8, Page 3 and Line 6, Exhibit 108 Page 3 Accum. Provision Gas Lost –
2 Underground Storage Account 117 is per books as of November 30, 2014 for the
3 Historic Test Year and December 31, 2016 for the Fully Forecasted Rate Year.

4 Q. Did you include inventory balances in rate base?

5 A. Yes. As shown on Exhibit 8, Schedule 5, Materials and Supplies included in the
6 historic rate base is a 13 month average of the historical monthly balances in
7 Account 154, 186-99-12357 and 186-99-012980 materials holding clearing
8 accounts. Materials and Supplies in the Fully Forecasted Rate Year rate base and
9 shown on the Exhibit 108, Schedule 5 begins with November and December 2014
10 actual balances (most recent available), with January 2015 through November 2015
11 balances calculated by applying the GDP deflator supported by Company witness
12 Miller (Columbia Statement No. 4) in Exhibit 104, Schedule 2, Page 25 to the actual
13 balances of January 2014 through November 2014.

14 Q. Did you include Prepayment balances in rate base?

15 A. Yes. Exhibit 8, Schedule 6 for the Historic Test Year and Exhibit 108, Schedule 6 for
16 the Fully Forecasted Rate Year show prepayments for: Corporate Insurance,
17 Account 16521000; Prepaid Insurance I/C, Account 1652000; Regulatory
18 Commission Fees, Office of Consumer's Advocate ("OCA"), and Office of Small
19 Business Advocate ("OSBA"), Account 16503600. The amount in the historic rate
20 base is based on a 13 month average of the historic monthly balances per the
21 Company's books. The amounts for the Fully Forecasted Rate Year rate base were

1 determined by incrementally applying the GDP Deflators supported by Company
2 witness Miller in Exhibit 104, Schedule 2 page 25 to the January 2014 through
3 November 2014 actual balances to reflect expected new prepayments as of
4 December 2016.

5 Q. Did you include Gas Stored Underground in rate base?

6 A. Yes, I did.

7 Q. What valuation methodology is applied to Gas Stored Underground?

8 A. As per the Commission's March 31, 2001 Order at Docket No. P-2010-2209925,
9 Columbia uses the Weighted Average Cost of Gas ("WACOG") methodology to value
10 Storage Gas.

11 Q. Please describe the WACOG accounting methodology you applied to value the Fully
12 Forecasted Rate Year storage balance.

13 A. Under the WACOG accounting methodology, the actual cost and volume of the
14 current month's injections are added to the inventory value calculated at the end of
15 the previous month, and a new average cost per DTH is calculated for the current
16 month. The current month's withdrawals are deducted from the balance at the new
17 average cost per DTH. When storage gas is being injected (April – October), the
18 inventory cost for the current month is added to the inventory cost from the
19 previous month(s). At the end of injection season, the storage cost for the winter is
20 well established. During the withdrawal season (November – March), withdrawals
21 are made at the average price primarily resulting from injection season.

1 Q. Did you include an adjustment to Gas Stored Underground in rate base?

2 A. Yes. I have calculated a twelve month average cost of gas to be included in rate base.

3 Q. Do you provide exhibits supporting this storage adjustment?

4 A. Yes, I do.

5 Q. Please identify and explain those exhibits.

6 A. The supporting exhibits are Exhibit 8, Schedule 7 and Exhibit 108, Schedule 7. The
7 actual December 2013 through November 2014 injections and withdrawals are
8 reflected on Exhibit 8, Schedule 7 in columns A and E, respectively. A projected
9 monthly average cost of gas is detailed in Column B. Therefore, under WACOG
10 accounting methodology, the current month's injections (Column A) are multiplied
11 by the Monthly Average Cost of Gas (Column B). The result is added to the
12 inventory value calculated at the end of the previous month (Column G), and a new
13 weighted average cost of gas per DTH is calculated (Column D) for the current
14 month. The current month's withdrawals (Column E) are multiplied by the new
15 weighted average cost of gas per DTH (Column D) and the result is deducted from
16 the cumulative balance (Column G). This method is continued every month through
17 November 2014. Line 15 calculates a twelve month average storage balance to be
18 included in the Pro Forma Rate Base.

19 Exhibit 108, Schedule 7 repeats this process from November 2014 through
20 December 2016. Injection rates are based on those included in the Company's 1307
21 (f) pre-filing data filed with the Commission on February 27, 2015. Lines 27 and 28

1 calculate a twelve month average storage balance for the Future Test Year rate base
2 and Fully Forecasted Rate Year, rate base respectively.

3 Q. Did you include Deferred Income Taxes in rate base?

4 A. Yes, I did. Balances as of November 30, 2014 pertaining to Deferred Income Taxes
5 included in rate base are shown on Exhibit 8, Schedule 8. The balances were
6 supplied by Company witness Fischer (Columbia Statement No. 10) on Exhibit 7,
7 Page 9. Forecasted balances as of November 30, 2015 and December 31, 2016
8 pertaining to Deferred Income Taxes included in rate base are shown on Exhibit
9 108, Schedule 8. These balances were supplied by Company witness Fischer on
10 Exhibit 107, Pages 5 and 5a.

11 Q. How did you determine the Customer Deposits in rate base?

12 A. Customer Deposits, Account 235, is the 13 month historic average, as detailed on
13 Exhibit 8, Schedule 9 for the Historic Test Year. The 13 month average for the
14 forecasted rate base, detailed on Exhibit 108, Schedule 9, reflects projected balances
15 for December 2015 through December 2016, with the entries for November and
16 December of each year based on actual data for November and December of 2014.
17 The balances for the months of January 2016 through October 2016 are the same as
18 the balances in the months of January 2014 through October 2014 following the
19 trend that deposits gradually go up in the winter and down in the summer.

20 Q. How did you determine the Customer Advances for Construction to be deducted
21 from rate base?

1 A. The deduction to rate base for Customer Advances is made by including account
2 252, along with the Deferred Debit in Account 186 to offset the post 1999
3 Customer Advances net in Plant in Service. As discussed earlier in my testimony,
4 the historic adjustment equals the per books balances at November 30, 2014 as
5 detailed on Exhibit 8, Schedule 10. The future test year and fully forecasted test
6 year adjustments equal the per books balance at December 31, 2014, as detailed
7 on Exhibit 108, Schedule 10.

8 Q. Does this complete your direct testimony?

9 A. Yes, it does.

		Gas Plant in Service							
Line No.	Description	Account No.	Plant			Balance as of		Balance as of	
			11/30/2013 (1)	Additions (3)	Retirements (4)	12/31/2013 (5 = 2+3-4)	Additions (6)		Retirements (7)
			\$	\$	\$	\$	\$	\$	
1	Intangible Plant								
2	Organization Costs	301 00	100,099	-	-	100,099	-	100,099	
3	Franchises/Consent, Perpetual	302 10	26,489	-	-	26,489	-	26,489	
4	Intangible Plant, General	303 00	346,039	-	-	346,039	-	346,039	
5	Intangible Plant, Miscellaneous Software	303 30	8,861,431	900,016	-	9,761,447	131,859	9,893,306	
6	Underground Storage Plant								
7	Land	350 10	23,882	-	-	23,882	-	23,882	
8	Rights of Way	350 20	1,932	-	-	1,932	-	1,932	
9	Compressor Station Structures	351 20	1,546,676	900,117	-	2,446,793	02,962	2,539,756	
10	Wells Construction	352 01	799,134	-	-	799,134	-	799,134	
11	Wells Equipment	352 02	168,680	-	-	168,680	-	168,680	
12	Storage Leasehold and Rights	352 10	139,442	-	-	139,442	-	139,442	
13	Other Leases	352 12	67,498	-	-	67,498	-	67,498	
14	Lines	353 00	405,288	-	-	405,288	-	405,288	
15	Compressor Station Equipment	354 00	584,073	-	-	584,073	-	584,073	
16	Measuring & Regulating Equipment	355 00	123,010	-	-	123,010	-	123,010	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	-	-	21,944	-	21,944	
19	Land, Other Distribution System	374 20	479,552	-	(172)	479,380	-	479,380	
20	Land Rights, City Gate/Main Line	374 30	95,361	-	-	95,361	-	95,361	
21	Land Rights, City Other Distribution System	374 40	1,936,103	75,197	(6)	2,011,384	475	2,011,415	
22	Land Rights, City Other Distribution System, Loc	374 41	13	-	-	13	-	13	
23	Rights of Way	374 50	3,233,084	22	-	3,233,107	-	3,233,107	
24	Structures, City Gate Measurement & Regulating	375 20	7,026	-	-	7,026	-	7,026	
25	Structures, General Meas & Reg Local Gas	375 31	4,012	-	-	4,012	-	4,012	
26	Structures, Regulating	375 40	3,032,142	34,497	-	3,066,639	61,766	3,124,039	
27	Structures, Distribution Industrial M&R	375 60	87,670	-	-	87,670	-	87,670	
28	Structures, Other Distribution System	375 70	4,899,347	17,000	-	4,911,347	1,467	4,912,814	
29	Structures, Other Distribution System, Leased	375 71	1,148,423	-	(72,798)	1,076,125	-	1,076,125	
30	Structures, Communication	375 80	16,515	-	-	16,515	-	16,515	
31	Mans								
32	Mans	376 00	769,326,657	10,573,326	(1,732,822)	778,167,161	1,543,154	779,529,531	
33	Mans - CSL Replacements	376 08	23,839,553	-	-	23,839,553	-	23,839,553	
34	Bare Steel	376 30	73,235,189	-	(211,567)	73,023,622	-	72,983,912	
35	Cast Iron	376 80	600,983	-	(1,267)	599,717	(39,710)	599,717	
36	Measuring & Regulating Equipment General	378 10	58,867	-	-	58,867	-	58,867	
37	Measuring & Regulating Equipment Regulating	378 20	19,091,376	1,525,751	(18,444)	20,600,683	271,010	20,854,464	
38	Measuring & Regulating Equipment Local Gas	378 30	467,811	-	-	467,811	-	467,811	
39	Measuring & Regulating Equipment City Gate	378 10	147,820	-	-	147,820	-	147,820	
40	Measuring & Regulating Equipment Exchange Gas	379 11	5,974	-	-	5,974	-	5,974	
41	Services	380 00	341,349,767	2,700,700	(462,218)	343,588,249	815,862	344,084,575	
42	Meters	381 00	33,440,663	54,556	-	33,495,218	82,139	33,497,003	
43	Auto Meter Reading Devices	381 10	22,719,385	18	-	22,719,403	-	22,719,403	
44	Meter Installations	382 00	33,114,881	49,039	(10,687)	33,153,233	97,121	33,246,241	
45	House Regulators	383 00	9,806,894	28,690	(492)	9,835,091	57,937	9,892,590	
46	House Regulators Installations	384 00	3,804,772	-	-	3,804,772	-	3,804,772	
47	Industrial M&R Equipment Station Equipment	385 00	4,958,724	3,856	(7,455)	4,955,125	140,253	5,093,378	
48	Industrial M&R Equipment Large Volume	385 10	1,250,886	-	(9,578)	1,241,308	-	1,227,146	
49	Other Equipment	387 10	16,603	-	-	16,603	-	16,603	
50	Other Equipment, Odorization	387 20	117,248	-	-	117,248	-	117,248	
51	Other Equipment, Radio	387 42	123,758	-	-	123,758	-	123,758	
52	Other Equipment, Other Communications	387 44	665,089	-	-	665,089	-	665,089	
53	Other Equipment, Telemetry	387 45	477,309	58,803	-	546,112	97,249	643,361	
54	Other Equipment, Customer Information Service	387 46	259,436	-	-	259,436	-	259,436	
55	General Plant								
56	Structures, Communications	390 10	49,821	-	-	49,821	-	49,821	
57	Office Furniture & Equipment, Unspecified	391 10	2,932,006	-	-	2,932,006	-	2,932,006	
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	-	-	49,805	-	49,805	
59	Office Furniture & Equipment, Information Systems	391 12	1,911,084	299,110	-	2,210,194	-	2,210,194	
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	-	-	3,007	-	3,007	
61	Transportation Equipment, Trailers > \$1,000	392 20	204,558	-	(94,406)	110,152	-	110,152	
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	-	-	10,830	-	10,830	
63	Stores Equipment	393 00	16,675	-	-	16,675	-	16,675	
64	Tools, Garage & Service Equipment	394 10	122,964	-	-	122,964	-	122,964	
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	-	-	1,774,190	-	1,774,190	
66	Tools, CNG Equipment, Portable	394 12	179,308	-	-	179,308	-	179,308	
67	Tools, Shop Equipment	394 20	72,307	-	-	72,307	-	72,307	
68	Tools, Tools and Other	394 30	11,337,530	26,770	(8,302)	11,355,997	15,780	11,371,777	
69	Tools, High Pressure Stopping	394 31	10,847	-	-	10,847	-	10,847	
70	Laboratory Equipment Gas	395 00	72,218	-	-	72,218	-	72,218	
71	Power Operated Equipment	396 00	1,725,639	4,631	(204,548)	1,435,623	(531)	1,435,493	
72	Communication Equipment	397 00	210,798	-	-	210,798	-	210,798	
73	Communication Equipment, Telephone	397 10	947,979	-	-	947,979	-	947,979	
74	Communication Equipment, Radio	397 20	2,339,889	-	-	2,339,889	-	2,339,889	
75	Communication Equipment, Other	397 40	0	-	-	0	-	0	
76	Communication Equipment, Telemetry	397 50	856,989	-	-	856,989	-	856,989	
77	Miscellaneous Equipment	398 00	500,697	67,521	-	568,218	(435)	567,784	
78	Total Gas Plant in Service		<u>1,392,421,741</u>	<u>17,324,918</u>	<u>(2,922,262)</u>	<u>1,406,824,398</u>	<u>3,388,088</u>	<u>(641,155)</u>	<u>1,409,571,331</u>

		Gas Plant in Service							
Line No.	Description	Account No.	Plant	Balance			Balance		
			Beginning	as of		as of			
			1/3/2014	Additions	Retirements	2/28/2014	Additions	Retirements	3/3/2014
		(1)	(2)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	(8) = (5+6+7)
			\$	\$	\$	\$	\$	\$	\$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	-	-	100,099	-	-	100,099
3	Franchises/Consent, Perpetual	302.10	26,488	-	-	26,488	-	-	26,488
4	Intangible Plant, General	303.00	346,039	-	-	346,039	-	-	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,893,306	11,614	(505,566)	9,399,354	82,592	-	9,461,945
6	Underground Storage Plant								
7	Land	350 10	23,882	-	-	23,882	-	-	23,882
8	Rights of Way	350 20	1,932	-	-	1,932	-	-	1,932
9	Compressor Station Structures	351 20	2,539,756	(71,150)	-	2,468,606	67,226	-	2,535,831
10	Wells Construction	352 01	799,134	-	-	799,134	-	-	799,134
11	Wells Equipment	352 02	168,680	-	-	168,680	-	-	168,680
12	Storage Leasehold and Rights	352 10	139,442	-	-	139,442	-	-	139,442
13	Other Leases	352.12	67,498	-	-	67,498	-	-	67,498
14	Lines	353 00	405,288	-	-	405,288	-	-	405,288
15	Compressor Station Equipment	354 00	584,073	-	-	584,073	-	-	584,073
16	Measuring & Regulating Equipment	355 00	123,010	-	-	123,010	-	-	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	-	-	21,944	-	-	21,944
19	Land, Other Distribution System	374 20	479,380	-	-	479,380	-	-	479,380
20	Land Rights, City Gate/Main Line	374.30	95,361	-	-	95,361	-	-	95,361
21	Land Rights, City Other Distribution System	374 40	2,011,415	5,083	-	2,016,498	-	(1,494)	2,015,004
22	Land Rights, City Other Distribution System, Loc	374 41	13	-	-	13	-	-	13
23	Rights of Way	374 50	3,233,107	0	-	3,233,107	-	-	3,233,107
24	Structures, City Gate Measurement & Regulating	375 20	7,026	-	-	7,026	-	-	7,026
25	Structures, General Meas & Reg Local Gas	375 31	4,012	-	-	4,012	-	-	4,012
26	Structures, Regulating	375 40	3,124,039	2,488	-	3,126,527	13,716	(16,793)	3,123,451
27	Structures, Distribution Industrial M&R	375 60	87,670	-	-	87,670	-	-	87,670
28	Structures, Other Distribution System	375 70	4,912,814	-	-	4,912,814	-	-	4,912,814
29	Structures, Other Distribution System, Leased	375.71	1,076,125	-	-	1,076,125	-	-	1,076,125
30	Structures, Communication	375 80	16,515	-	-	16,515	-	-	16,515
31	Mans.								
32	Mans	376 00	779,529,531	5,061,816	(143,735)	784,447,612	6,835,913	(226,166)	791,057,359
33	Mans - CSI Replacements	376 08	23,839,553	-	-	23,839,553	-	-	23,839,553
34	Bare Steel	376 30	72,983,912	-	21,134	73,005,047	(1,482,885)	(39,129)	71,473,039
35	Cast Iron	376 80	599,717	-	(1,631)	598,086	-	(6,325)	591,761
36	Measuring & Regulating Equipment General	378 10	58,867	-	-	58,867	-	-	58,867
37	Measuring & Regulating Equipment Regulating	378 20	20,854,464	(16,066)	(4,697)	20,833,682	35,829	(54,375)	20,814,535
38	Measuring & Regulating Equipment Local Gas	378 30	467,811	-	(3,337)	464,474	-	-	464,474
39	Measuring & Regulating Equipment City Gate	379 10	147,820	-	-	147,820	-	(1,808)	146,012
40	Measuring & Regulating Equipment Exchange Gas	379 11	5,974	-	-	5,974	-	-	5,974
41	Services	380 00	344,084,575	1,987,239	(209,165)	345,862,649	3,414,741	(208,710)	349,068,680
42	Meters	381 00	33,487,003	94,476	-	33,591,479	60,647	(31,824)	33,620,302
43	Auto Meter Reading Devices	381 10	22,719,403	-	-	22,719,403	-	-	22,719,403
44	Meter Installations	382 00	33,248,241	42,982	(19,064)	33,270,159	61,788	(5,139)	33,326,808
45	House Regulators	383 00	9,892,590	37,120	(580)	9,929,131	30,109	(483)	9,958,757
46	House Regulators Installations	384 00	3,864,772	-	-	3,864,772	-	-	3,864,772
47	Industrial M&R Equipment, Station Equipment	385 00	5,093,378	54,814	-	5,148,193	2,028	(17,679)	5,132,541
48	Industrial M&R Equipment, Large Volume	385 10	1,227,146	-	-	1,227,146	-	(591)	1,226,556
49	Other Equipment	387 10	16,603	-	-	16,603	-	-	16,603
50	Other Equipment, Odorization	387 20	117,248	-	-	117,248	-	-	117,248
51	Other Equipment, Radio	387 42	123,756	-	-	123,756	-	-	123,756
52	Other Equipment, Other Communications	387 44	665,089	-	-	665,089	-	-	665,089
53	Other Equipment, Telemetry	387 45	643,361	24,924	-	668,284	1,050	-	669,334
54	Other Equipment, Customer Information Service	387 46	259,436	-	-	259,436	-	-	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	-	-	49,821	-	-	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,932,006	-	-	2,932,006	-	-	2,932,006
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	-	-	49,805	-	-	49,805
59	Office Furniture & Equipment, Information Systems	391.12	2,210,194	-	-	2,210,194	(12,300)	-	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	-	-	3,007	-	-	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	-	-	110,152	-	-	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	-	-	10,830	-	-	10,830
63	Stores Equipment	393 00	16,675	-	-	16,675	-	-	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	-	-	122,964	-	-	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	-	-	1,774,190	-	-	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	-	-	179,308	-	-	179,308
67	Tools, Shop Equipment	394 20	72,307	-	-	72,307	-	-	72,307
68	Tools, Tools and Other	394 30	11,371,777	29,016	-	11,400,793	55,068	-	11,455,862
69	Tools, High Pressure Stopping	394 31	10,847	-	-	10,847	-	-	10,847
70	Laboratory Equipment Gas	395 00	72,218	-	-	72,218	-	-	72,218
71	Power Operated Equipment	396 00	1,435,493	-	-	1,435,493	-	-	1,435,493
72	Communication Equipment	397 00	210,798	-	-	210,798	-	-	210,798
73	Communication Equipment, Telephone	397 10	947,979	-	-	947,979	-	-	947,979
74	Communication Equipment, Radio	397 20	2,339,889	-	-	2,339,889	-	-	2,339,889
75	Communication Equipment, Other	397 40	0	-	-	0	-	-	0
76	Communication Equipment, Telemetry	397.50	856,989	-	-	856,989	-	-	856,989
77	Miscellaneous Equipment	398 00	567,784	-	-	567,784	-	-	567,784
78	Total Gas Plant in Service		<u>1,499,571,331</u>	<u>7,263,737</u>	<u>(866,639)</u>	<u>1,415,968,429</u>	<u>9,135,521</u>	<u>(610,510)</u>	<u>1,424,493,440</u>

Gas Plant in Service

Line No.	Description	Account No.	Plant					Balance as of 5/31/2014 (8)=(5+6+7)
			Beginning Balance 3/31/2014 (2)	Additions (3)	Retirements (4)	Balance as of 4/30/2014 (5 = 2+3+4)	Additions (6)	
		(1)	\$	\$	\$	\$	\$	\$
1	Intangible Plant							
2	Organization Costs	301.00	100,000	-	-	100,000	-	100,000
3	Franchises/Consent, Perpetual	302.10	26,489	-	-	26,489	-	26,489
4	Intangible Plant, General	303.00	346,039	-	-	346,039	-	346,039
5	Intangible Plant, Miscellaneous Software	303.30	9,461,945	7,569,964	(466,558)	16,565,351	173,127	16,738,478
6	Underground Storage Plant							
7	Land	350.10	23,882	-	-	23,882	-	23,882
8	Rights of Way	350.20	1,932	-	-	1,932	-	1,932
9	Compressor Station Structures	351.20	2,535,831	-	-	2,535,831	841,250	3,377,081
10	Wells Construction	352.01	799,134	-	-	799,134	-	799,134
11	Wells Equipment	352.02	188,680	-	-	188,680	-	188,680
12	Storage Leasehold and Rights	352.10	139,442	-	-	139,442	-	139,442
13	Other Leases	352.12	67,498	-	-	67,498	-	67,498
14	Lines	353.00	405,288	-	-	405,288	-	405,288
15	Compressor Station Equipment	354.00	584,073	-	-	584,073	-	584,073
16	Measuring & Regulating Equipment	355.00	123,010	-	-	123,010	-	123,010
17	Distribution Plant							
18	Land, Cry Gate/Main Line Industrial	374.10	21,944	-	-	21,944	-	21,944
19	Land, Other Distribution System	374.20	479,380	-	-	479,380	-	479,380
20	Land Rights, Cry Gate/Main Line	374.30	95,361	-	-	95,361	-	95,361
21	Land Rights, Cry Other Distribution System	374.40	2,015,004	6	(20)	2,014,089	82,513	2,096,602
22	Land Rights, Cry Other Distribution System, Loc	374.41	13	-	-	13	-	13
23	Rights of Way	374.50	3,233,107	-	-	3,233,107	-	3,233,107
24	Structures, Cry Gate Measurement & Regulating	375.20	7,026	-	-	7,026	-	7,026
25	Structures, General Meas & Reg Local Gas	375.31	4,012	-	-	4,012	-	4,012
26	Structures, Regulating	375.40	3,123,451	48,841	(4,626)	3,165,866	95,762	3,258,332
27	Structures, Distribution Industrial M&R	375.60	87,670	-	-	87,670	-	87,670
28	Structures, Other Distribution System	375.70	4,912,814	-	-	4,912,814	1,886	4,914,700
29	Structures, Other Distribution System, Leased	375.71	1,076,125	-	-	1,076,125	-	1,076,125
30	Structures, Communication	375.80	16,515	-	-	16,515	-	16,515
31	Mans							
32	Mans	376.00	791,057,359	14,355,285	(420,438)	804,992,206	16,924,582	821,443,963
33	Mans - CSL Replacements	376.08	23,839,553	-	-	23,839,553	-	23,839,553
34	Bare Steel	376.30	71,473,039	-	(188,880)	71,404,159	-	71,276,311
35	Cast Iron	376.80	591,761	-	(1,438)	590,324	-	588,886
36	Measuring & Regulating Equipment General	378.10	58,867	-	-	58,867	-	58,867
37	Measuring & Regulating Equipment Regulating	378.20	20,814,535	80,662	(4,380)	20,890,817	323,095	21,213,912
38	Measuring & Regulating Equipment Local Gas	378.30	484,474	-	(742)	483,732	-	483,732
39	Measuring & Regulating Equipment Cry Gate	379.10	146,012	-	-	146,012	-	146,012
40	Measuring & Regulating Equipment Exchange Gas	379.11	5,974	-	-	5,974	-	5,974
41	Services	380.00	349,068,080	5,598,064	(511,026)	354,155,118	4,498,427	358,117,932
42	Meters	381.00	33,620,302	69,880	(15,318)	33,674,864	104,246	33,759,162
43	Auto Meter Reading Devices	381.10	22,719,403	-	-	22,719,403	-	22,719,403
44	Meter Installations	382.00	33,326,808	80,790	(6,810)	33,400,788	77,657	33,468,805
45	House Regulators	383.00	9,958,757	68,627	(466)	10,027,218	24,162	10,050,301
46	House Regulators Installations	384.00	3,864,772	-	-	3,864,772	-	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,132,541	14,388	(56,166)	5,090,762	462	5,088,865
48	Industrial M&R Equipment, Large Volume	385.10	1,228,556	-	(5,875)	1,220,881	-	1,216,660
49	Other Equipment	387.10	16,603	-	-	16,603	-	16,603
50	Other Equipment, Odorization	387.20	117,248	-	-	117,248	-	117,248
51	Other Equipment, Radio	387.42	123,756	-	-	123,756	-	123,756
52	Other Equipment, Other Communications	387.44	665,089	-	-	665,089	-	665,089
53	Other Equipment, Telemetry	387.45	609,334	6,369	-	675,703	15,316	691,019
54	Other Equipment, Customer Information Service	387.46	259,436	-	-	259,436	-	259,436
55	General Plant		0					
56	Structures, Communications	390.10	49,821	-	-	49,821	-	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,932,006	-	-	2,932,006	-	2,932,006
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	-	-	49,805	-	49,805
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	-	-	2,197,893	-	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	-	-	3,007	-	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	-	-	110,152	-	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	-	-	10,830	-	10,830
63	Stores Equipment	393.00	16,675	-	-	16,675	-	16,675
64	Tools, Garage & Service Equipment	394.10	122,964	-	-	122,964	-	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	-	-	1,774,190	-	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	-	-	179,308	-	179,308
67	Tools, Shop Equipment	394.20	72,307	-	-	72,307	-	72,307
68	Tools, Tools and Other	394.30	11,455,867	70,644	-	11,526,506	38,059	11,564,565
69	Tools, High Pressure Stopping	394.31	10,847	-	-	10,847	-	10,847
70	Laboratory Equipment Gas	395.00	72,218	-	-	72,218	-	72,218
71	Power Operated Equipment	396.00	1,435,493	-	-	1,435,493	-	1,435,493
72	Communication Equipment	397.00	210,798	-	-	210,798	-	210,798
73	Communication Equipment, Telephone	397.10	947,979	-	-	947,979	-	947,979
74	Communication Equipment, Radio	397.20	2,339,889	-	-	2,339,889	-	2,339,889
75	Communication Equipment, Other	397.40	0	-	-	0	-	0
76	Communication Equipment, Telemetry	397.50	856,989	-	-	856,989	127,767	984,756
77	Miscellaneous Equipment	398.00	567,784	-	-	567,784	-	567,784
78	Total Gas Plant in Service		1,424,493,440	27,968,120	(1,562,743)	1,450,898,816	22,464,309	1,473,140,787

Line No.	Description	Account No.	Gas Plant in Service						Balance as of 7/31/2014 (\$)=(5+6+7)
			Plant		Balance as of 6/30/2014		Balance as of 7/31/2014		
			Beginning Balance 5/31/2014	Additions	Retirements	Additions	Retirements		
			(2)	(3)	(4)	(6)	(7)	(8)=(5+6+7)	
		(1)	\$	\$	\$	\$	\$	\$	
1	Intangible Plant								
2	Organization Costs	301 00	100,099	-	-	100,099	-	100,099	
3	Franchises/Consent, Perpetual	302 10	26,489	-	-	26,489	-	26,489	
4	Intangible Plant, General	303 00	348,039	-	-	348,039	-	348,039	
5	Intangible Plant, Miscellaneous Software	303 30	16,738,478	253,798	-	16,992,270	75,086	(284,876)	
6	Underground Storage Plant								
7	Land	350 10	23,882	-	-	23,882	-	23,882	
8	Rights of Way	350 20	1,932	-	-	1,932	-	1,932	
9	Compressor Station Structures	351 20	3,377,081	-	-	3,377,081	1,486	3,378,567	
10	Wells Construction	352 01	799,134	-	-	799,134	-	799,134	
11	Wells Equipment	352 02	168,680	-	-	168,680	-	168,680	
12	Storage Leasehold and Rights	352 10	139,442	-	-	139,442	-	139,442	
13	Other Leases	352 12	67,498	-	-	67,498	-	67,498	
14	Lines	353 00	405,288	-	-	405,288	-	405,288	
15	Compressor Station Equipment	354 00	584,073	-	-	584,073	-	584,073	
16	Measuring & Regulating Equipment	355 00	123,010	-	-	123,010	-	123,010	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	-	-	21,944	-	21,944	
19	Land, Other Distribution System	374 20	479,380	-	-	479,380	-	(14)	
20	Land Rights, City Gate/Main Line	374 30	95,361	-	-	95,361	-	95,361	
21	Land Rights, City Other Distribution System	374 40	2,089,888	31,339	-	2,121,227	-	(11,003)	
22	Land Rights, City Other Distribution System, Loc	374 41	13	-	-	13	-	13	
23	Rights of Way	374 50	3,233,107	-	-	3,233,107	-	3,233,107	
24	Structures, City Gate Measurement & Regulating	375 20	7,026	-	-	7,026	-	7,026	
25	Structures, General Meas & Reg Local Gas	375 31	4,012	-	-	4,012	-	4,012	
26	Structures, Regulating	375 40	3,258,333	16,231	(13,572)	3,260,993	36,911	(1,038)	
27	Structures, Distribution Industrial M&R	375 60	87,670	-	-	87,670	-	87,670	
28	Structures, Other Distribution System	375 70	4,014,700	74,042	-	4,088,742	58,607	5,047,350	
29	Structures, Other Distribution System, Leased	375 71	1,076,125	49,701	-	1,125,826	-	1,125,826	
30	Structures, Communication	375 80	18,515	-	-	18,515	-	18,515	
31	Maas								
32	Maas	376 00	821,443,983	21,923,289	(355,537)	843,011,715	6,599,918	(150,927)	
33	Maas - CSL Replacements	376 08	23,839,553	-	-	23,839,553	-	23,839,553	
34	Bare Steel	376 30	71,276,331	-	(120,895)	71,155,436	7,581	(20,452)	
35	Cast Iron	376 80	588,761	-	(157)	588,603	-	(1,366)	
36	Measuring & Regulating Equipment General	378 10	58,867	-	-	58,867	-	58,867	
37	Measuring & Regulating Equipment Regulating	378 20	21,213,512	900,118	(132,584)	21,081,046	640,816	(77,295)	
38	Measuring & Regulating Equipment Local Gas	378 30	463,732	-	-	463,732	-	463,732	
39	Measuring & Regulating Equipment City Gate	379 10	146,012	-	-	146,012	-	146,012	
40	Measuring & Regulating Equipment Exchange Gas	379 11	5,974	-	(8,424)	(450)	-	(450)	
41	Services	380 00	358,117,932	6,621,291	(459,074)	364,280,148	3,621,192	(591,662)	
42	Meters	381 00	33,751,762	43,531	(45,260)	33,750,032	39,745	(66,770)	
43	Auto Meter Reading Devices	381 10	22,719,403	-	-	22,719,403	-	22,719,403	
44	Meter Installations	382 00	33,469,885	89,806	(6,990)	33,531,501	180,364	(18,107)	
45	House Regulators	383 00	10,050,301	31,784	(787)	10,081,318	56,065	(584)	
46	House Regulators Installations	384 00	3,864,772	-	-	3,864,772	-	3,864,772	
47	Industrial M&R Equipment Station Equipment	385 00	5,088,865	2,900	(10,720)	5,081,045	-	(21,634)	
48	Industrial M&R Equipment Large Volume	385 10	1,216,660	-	(3,399)	1,213,260	-	(9,663)	
49	Other Equipment	387 10	16,603	-	-	16,603	-	16,603	
50	Other Equipment, Odorization	387 20	117,248	-	-	117,248	-	117,248	
51	Other Equipment, Radio	387 42	123,756	-	(1,811)	121,945	-	121,945	
52	Other Equipment, Other Communications	387 44	656,915	-	(910)	656,004	-	656,004	
53	Other Equipment, Telemetry	387 45	820,215	501,433	(3,850)	1,317,798	2,744	1,320,542	
54	Other Equipment, Customer Information Service	387 46	259,436	-	-	259,436	-	259,436	
55	General Plant								
56	Structures, Communications	390 10	49,821	-	-	49,821	-	49,821	
57	Office Furniture & Equipment, Unspecified	391 10	2,932,006	-	-	2,932,006	12,315	2,944,321	
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	-	-	49,805	-	49,805	
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	-	-	2,197,893	-	2,197,893	
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	-	-	3,007	-	3,007	
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	-	-	110,152	-	110,152	
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	-	-	10,830	-	10,830	
63	Stores Equipment	393 00	16,675	-	-	16,675	-	16,675	
64	Tools, Garage & Service Equipment	394 10	122,964	-	-	122,964	-	122,964	
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	-	-	1,774,190	-	1,774,190	
66	Tools, CNG Equipment, Portable	394 12	179,308	-	-	179,308	-	179,308	
67	Tools, Shop Equipment	394 20	72,307	-	-	72,307	-	72,307	
68	Tools, Tools and Other	394 30	11,564,585	291,514	-	11,856,079	104,715	11,960,794	
69	Tools, High Pressure Stopping	394 31	10,847	-	-	10,847	-	10,847	
70	Laboratory Equipment Gas	395 00	72,218	-	-	72,218	-	72,218	
71	Power Operated Equipment	396 00	1,435,493	-	-	1,435,493	-	1,435,493	
72	Communication Equipment	397 00	210,798	-	-	210,798	-	210,798	
73	Communication Equipment, Telephone	397 18	947,979	-	-	947,979	-	947,979	
74	Communication Equipment, Radio	397 20	2,339,889	-	-	2,339,889	-	2,339,889	
75	Communication Equipment, Other	397 40	0	-	-	0	-	0	
76	Communication Equipment, Telemetry	397 50	976,603	-	(20,613)	955,990	-	955,990	
77	Miscellaneous Equipment	398 00	567,784	35,619	-	603,403	(59,607)	544,796	
78	Total Gas Plant in Service		1,473,149,787	30,845,196	(1,182,562)	1,502,803,422	11,383,938	(1,250,478)	1,512,936,881

		Gas Plant in Service							
Line No.	Description	Account No.	Plant Beginning Balance			Balance as of			
			7/31/2014	Additions	Retirements	8/31/2014	Additions	Retirements	
		(1)	(2)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	Balance as of 9/30/2014 (8)=(5+6+7)
			\$	\$	\$	\$	\$	\$	\$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	-	-	100,099	-	-	100,099
3	Franchises/Consent, Perpetual	302 10	26,489	-	-	26,489	-	-	26,489
4	Intangible Plant, General	303 00	346,039	974,556	-	1,320,595	-	-	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	16,782,485	26,986	-	16,809,471	51,595	-	16,861,066
6	Underground Storage Plant								
7	Land	350 10	23,882	-	-	23,882	-	-	23,882
8	Rights of Way	350 20	1,932	-	-	1,932	-	-	1,932
9	Compressor Station Structures	351 20	3,378,567	34,537	-	3,413,104	-	-	3,413,104
10	Wells Construction	352 01	799,134	-	-	799,134	-	-	799,134
11	Wells Equipment	352 02	168,680	-	-	168,680	-	-	168,680
12	Storage Leasehold and Rights	352 10	139,442	-	-	139,442	-	-	139,442
13	Other Leases	352 12	67,498	-	-	67,498	-	-	67,498
14	Lines	353 00	405,288	-	-	405,288	-	-	405,288
15	Compressor Station Equipment	354 00	584,073	-	-	584,073	-	-	584,073
16	Measuring & Regulating Equipment	355 00	123,010	-	-	123,010	-	-	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	-	-	21,944	-	-	21,944
19	Land, Other Distribution System	374 20	479,366	-	-	479,366	-	-	479,366
20	Land Rights, City Gate/Main Line	374 30	95,361	-	-	95,361	-	-	95,361
21	Land Rights, City Other Distribution System	374 40	2,110,134	9,981	-	2,120,114	9,942	(2,135)	2,127,921
22	Land Rights, City Other Distribution System, Loc	374 41	13	-	-	13	-	-	13
23	Rights of Way	374 50	3,233,107	-	-	3,233,107	-	-	3,233,107
24	Structures, City Gate Measurement & Regulating	375 20	7,026	-	-	7,026	-	-	7,026
25	Structures, General Meas & Reg Local Gas	375 31	4,012	-	-	4,012	-	-	4,012
26	Structures, Regulating	375 40	3,296,868	22,637	-	3,319,505	22,965	(5,008)	3,337,462
27	Structures, Distribution Industrial M&R	375 60	87,670	-	-	87,670	-	-	87,670
28	Structures, Other Distribution System	375 70	5,047,350	-	-	5,047,350	-	-	5,047,350
29	Structures, Other Distribution System, Leased	375 71	1,125,826	-	-	1,125,826	-	-	1,125,826
30	Structures, Communication	375 80	16,515	-	-	16,515	-	-	16,515
31	Mans								
32	Mans	376 00	849,460,703	8,939,065	(235,617)	858,164,152	8,419,628	(643,426)	865,040,354
33	Mans - CSL Replacements	376 08	23,839,553	-	-	23,839,553	-	-	23,839,553
34	Bare Steel	376 30	71,142,565	(4,453)	(76,793)	71,061,319	-	(159,618)	70,901,702
35	Cast Iron	376 80	587,237	-	-	587,237	-	-	587,237
36	Measuring & Regulating Equipment General	378 10	58,867	-	-	58,867	-	(2,414)	56,453
37	Measuring & Regulating Equipment Regulating	378 20	22,555,567	588,158	(8,192)	23,135,532	471,334	(27,917)	23,578,950
38	Measuring & Regulating Equipment Local Gas	378 30	463,732	-	-	463,732	-	(6,451)	457,281
39	Measuring & Regulating Equipment City Gate	379 10	146,012	-	-	146,012	-	-	146,012
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	-	-	(450)	-	-	(450)
41	Services	380 00	367,309,679	6,065,385	(770,125)	372,604,919	4,645,793	(834,221)	376,416,491
42	Meters	381 00	33,722,007	104,174	(23,391)	33,898,790	97,114	(31,310)	33,958,594
43	Auto Meter Reading Devices	381 10	22,719,403	209,073	-	22,928,475	-	-	22,928,475
44	Meter Installations	382 00	33,893,758	107,500	(7,356)	33,793,902	192,493	(7,782)	33,978,613
45	House Regulators	383 00	10,136,799	121,192	(818)	10,257,084	74,883	(802)	10,331,165
46	House Regulators Installations	384 00	3,864,772	-	-	3,864,772	-	-	3,864,772
47	Industrial M&R Equipment Station Equipment	385 09	5,059,412	2,076	(17,267)	5,044,221	3,518	(19,357)	5,028,382
48	Industrial M&R Equipment Large Volume	385 10	1,293,598	-	(4,338)	1,199,262	-	-	1,199,262
49	Other Equipment	387 10	16,603	-	-	16,603	-	-	16,603
50	Other Equipment, Odorization	387 20	117,248	-	-	117,248	-	-	117,248
51	Other Equipment, Radio	387 42	121,945	-	-	121,945	-	-	121,945
52	Other Equipment, Other Communications	387 44	656,004	-	-	656,004	26	-	656,030
53	Other Equipment, Telemetry	387 45	1,320,542	19,527	-	1,340,069	27,953	(6,131)	1,361,891
54	Other Equipment, Customer Information Service	387 46	259,436	-	-	259,436	-	-	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	-	-	49,821	-	-	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,944,321	-	-	2,944,321	-	-	2,944,321
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	-	-	49,805	-	-	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	-	-	2,197,893	-	-	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	-	-	3,007	-	-	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	-	-	110,152	-	-	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	-	-	10,830	-	-	10,830
63	Stores Equipment	393 00	16,675	-	-	16,675	-	-	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	-	-	122,964	-	-	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	-	-	1,774,190	-	-	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	-	-	179,308	-	-	179,308
67	Tools, Shop Equipment	394 20	72,307	-	-	72,307	-	-	72,307
68	Tools, Tools and Other	394 30	11,960,794	87,503	-	12,048,297	60,327	-	12,138,624
69	Tools, High Pressure Stopping	394 31	10,847	-	-	10,847	-	-	10,847
70	Laboratory Equipment Gas	395 00	72,218	-	-	72,218	-	-	72,218
71	Power Operated Equipment	396 00	1,435,493	-	-	1,435,493	-	-	1,435,493
72	Communication Equipment	397 00	210,798	-	-	210,798	-	-	210,798
73	Communication Equipment, Telephone	397 10	947,979	-	-	947,979	-	-	947,979
74	Communication Equipment, Radio	397 20	2,339,889	-	-	2,339,889	-	-	2,339,889
75	Communication Equipment, Other	397 40	0	-	-	0	-	-	0
76	Communication Equipment, Telemetry	397 50	955,990	-	-	955,990	-	-	955,990
77	Miscellaneous Equipment	398 00	544,795	25,976	-	570,771	-	-	570,771
78	Total Gas Plant in Service		1,512,926,881	17,423,763	(1,143,895)	1,529,216,749	14,107,571	(1,746,571)	1,541,577,749

		Gas Plant in Service							
Line No.	Description	Account No.	Plant Beginning Balance			Balance as of			
			9/30/2014	Additions	Retirements	10/31/2014	Additions	Retirements	
		(1)	(2)	(3)	(4)	(5) = 2+3+4	(6)	(7)	Balance as of 11/30/2014 (8)=(5)+(6)+(7)
			\$	\$	\$	\$	\$	\$	\$
1	Intangible Plant								
2	Organization Costs	301 00	100,099	-	-	100,099	-	-	100,099
3	Franchises/Consent, Perpetual	302,10	26,489	-	-	26,489	-	-	26,489
4	Intangible Plant, General	303 00	1,320,595	-	-	1,320,595	-	-	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	16,961,066	75,780	-	16,936,846	56,892	-	16,993,538
6	Underground Storage Plant								
7	Land	350 10	23,882	-	-	23,882	-	-	23,882
8	Rights of Way	350 20	1,932	-	-	1,932	-	-	1,932
9	Compressor Station Structures	351 20	3,413,104	872	-	3,413,976	(147)	-	3,413,834
10	Wells Construction	352 01	709,134	-	-	709,134	-	-	709,134
11	Wells Equipment	352 02	168,680	-	-	168,680	-	-	168,680
12	Storage Leasehold and Rights	352,10	139,442	-	-	139,442	-	-	139,442
13	Other Leases	352 12	67,498	-	-	67,498	-	-	67,498
14	Lines	353 00	405,288	-	-	405,288	-	-	405,288
15	Compressor Station Equipment	354 00	584,073	-	-	584,073	-	-	584,073
16	Measuring & Regulating Equipment	355 00	123,010	-	-	123,010	-	-	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374 10	21,944	-	-	21,944	-	-	21,944
19	Land, Other Distribution System	374 20	479,366	-	(91)	479,275	-	-	479,275
20	Land Rights, City Gate/Main Line	374 30	95,361	-	-	95,361	-	-	95,361
21	Land Rights, City Other Distribution System	374 40	2,127,921	-	(68)	2,127,853	929	-	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	-	-	13	-	-	13
23	Rights of Way	374 50	3,233,107	-	-	3,233,107	-	-	3,233,107
24	Structures, City Gate Measurement & Regulating	375 20	7,026	-	-	7,026	-	-	7,026
25	Structures, General Meas & Reg Local Gas	375 31	4,012	-	-	4,012	-	-	4,012
26	Structures, Regulating	375 40	3,337,462	4,182	(9,134)	3,332,510	15,413	-	3,347,923
27	Structures, Distribution Industrial M&R	375 60	87,670	-	-	87,670	-	-	87,670
28	Structures, Other Distribution System	375 70	5,047,350	13,234	-	5,060,584	255	-	5,060,838
29	Structures, Other Distribution System, Leased	375 71	1,125,826	-	-	1,125,826	84	-	1,125,910
30	Structures, Communication	375 80	16,515	-	-	16,515	-	-	16,515
31	Mans								
32	Mans	376 00	865,040,354	11,624,285	(925,565)	876,639,084	13,894,175	(622,420)	889,710,839
33	Mans - CSL Replacements	376 08	23,839,553	-	-	23,839,553	-	-	23,839,553
34	Bare Steel	376 30	70,601,702	18,274	(95,879)	70,824,097	(3,618)	(201,498)	70,618,980
35	Cast Iron	376 60	567,237	-	(12,753)	574,484	-	(3,884)	570,600
36	Measuring & Regulating Equipment General	378 10	56,453	-	-	56,453	-	-	56,453
37	Measuring & Regulating Equipment Regulating	378 20	23,578,950	1,892,384	(58,576)	25,412,758	3,841,347	(3,883)	29,250,421
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	-	-	457,281	-	-	457,281
39	Measuring & Regulating Equipment City Gate	379 10	146,017	-	(4,445)	141,567	-	-	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	-	-	(450)	-	-	(450)
41	Services	380 00	376,416,491	6,163,900	(695,560)	381,884,801	5,968,090	(655,394)	387,198,097
42	Meters	381 00	33,958,504	123,447	(61,751)	34,020,200	102,856	-	34,123,146
43	Auto Meter Reading Devices	381,10	22,928,475	-	-	22,928,475	-	-	22,928,475
44	Meter Installations	382 00	33,978,613	165,393	(8,870)	34,135,186	59,187	(9,548)	34,184,825
45	House Regulators	383 00	10,331,165	50,708	(914)	10,380,959	50,571	(782)	10,430,768
46	House Regulators Installations	384 00	3,864,772	-	-	3,864,772	-	-	3,864,772
47	Industrial M&R Equipment, Station Equipment	385 00	5,028,382	13,583	(23,434)	5,018,531	512,235	(4,570)	5,526,196
48	Industrial M&R Equipment Large Volume	385,10	1,199,262	-	(5,468)	1,193,794	-	(3,803)	1,189,991
49	Other Equipment	387,10	16,603	-	-	16,603	-	-	16,603
50	Other Equipment, Odorization	387 20	117,248	-	-	117,248	-	-	117,248
51	Other Equipment, Radio	387 42	121,945	-	-	121,945	-	-	121,945
52	Other Equipment, Other Communications	387 44	656,004	(26)	-	656,004	-	-	656,004
53	Other Equipment, Telemetry	387 45	1,361,891	10,461	-	1,372,352	715,514	-	2,087,866
54	Other Equipment, Customer Information Service	387 46	259,436	-	-	259,436	-	-	259,436
55	General Plant								
56	Structures, Communications	390,10	49,821	-	-	49,821	-	-	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,944,321	-	-	2,944,321	-	-	2,944,321
58	Office Furniture & Equipment, Data handling Equip	391,11	49,805	-	-	49,805	-	-	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	-	-	2,197,893	-	-	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	-	-	3,007	-	-	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	-	-	110,152	-	-	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	-	-	10,830	-	-	10,830
63	Stores Equipment	393 00	16,675	-	-	16,675	-	-	16,675
64	Tools, Garage & Service Equipment	394,10	122,964	-	-	122,964	-	-	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	-	-	1,774,190	-	-	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	-	-	179,308	-	-	179,308
67	Tools, Shop Equipment	394 20	72,307	-	-	72,307	-	-	72,307
68	Tools, Tools and Other	394 30	12,138,624	11,529	-	12,150,153	30,900	-	12,181,053
69	Tools, High Pressure Stopping	394 31	10,847	-	-	10,847	-	-	10,847
70	Laboratory Equipment Gas	395 00	72,218	-	-	72,218	-	-	72,218
71	Power Operated Equipment	396 00	1,435,493	-	-	1,435,493	-	-	1,435,493
72	Communication Equipment	397 00	210,798	-	-	210,798	-	-	210,798
73	Communication Equipment, Telephone	397 10	947,979	-	(593,833)	354,146	-	(11,840)	342,306
74	Communication Equipment, Radio	397 20	2,339,889	-	-	2,339,889	-	-	2,339,889
75	Communication Equipment, Other	397 40	0	-	-	0	-	-	0
76	Communication Equipment, Telemetry	397 50	955,990	-	-	955,990	(127,767)	-	828,223
77	Miscellaneous Equipment	398 00	570,771	-	-	570,771	-	-	570,771
78	Total Gas Plant in Service		<u>1,541,577,748</u>	<u>20,168,006</u>	<u>(2,496,311)</u>	<u>1,559,249,443</u>	<u>24,917,322</u>	<u>(1,517,403)</u>	<u>1,582,649,362</u>

Gas Plant in Service

Line No.	Description	Account No.	Plant			Balance as of 12/31/2014 (5 = 2+3+4)
			Beginning Balance 11/30/2014 (2)	Additions (3)	Retirements (4)	
		(1)	\$	\$	\$	\$
1	Intangible Plant					
2	Organization Costs	301 00	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302 10	26,489	0	0	26,489
4	Intangible Plant, General	303 00	1,320,595	0	0	1,320,595
5	Intangible Plant Miscellaneous Software	303 30	16,993,538	120,856	0	17,114,395
6	Underground Storage Plant					
7	Land	350 10	23,882	0	0	23,882
8	Rights of Way	350 20	1,932	0	0	1,932
9	Compressor Station Structures	351 20	3,413,834	(282,755)	0	3,131,079
10	Wells Construction	352 01	790,134	0	0	790,134
11	Wells Equipment	352 02	168,680	0	0	168,680
12	Storage Leasehold and Rights	352 10	139,442	0	0	139,442
13	Other Leases	352 12	67,498	0	0	67,498
14	Leases	353 00	(405,268)	0	0	(405,268)
15	Compressor Station Equipment	354 00	584,073	280,679	0	864,752
16	Measuring & Regulating Equipment	355 00	123,010	0	0	123,010
17	Distribution Plant					
18	Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944
19	Land, Other Distribution System	374 20	470,275	0	0	470,275
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	(1,540)	2,127,237
22	Land Rights, City Other Distribution System, Loc	374 41	13	0	0	13
23	Rights of Way	374 50	3,233,107	0	0	3,233,107
24		375 20	7,026	0	0	7,026
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,347,923	46,650	(2,096)	3,392,478
27	Structures, Distribution Industrial M&R	375 60	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	5,060,838	709,881	0	5,830,720
29	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16,515	0	0	16,515
31	Mains					
32	Mains	376 00	880,710,839	21,239,463	(2,159,023)	908,791,279
33	Mains - CSL Replacements	376 08	23,630,553	0	0	23,630,553
34	Bare Steel	376 30	70,818,980	0	(384,480)	70,234,491
35	Cast Iron	376 80	570,600	0	(6,151)	564,449
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378 20	20,250,421	1,527,163	(29,750)	30,747,835
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	0	(450)
41	Services	380 00	387,108,097	(11,171,298)	(352,261)	375,674,538
42	Meters	381 00	34,123,146	200,454	(29,918)	34,293,681
43	Auto Meter Reading Devices	381 10	22,978,475	97,733	0	23,076,208
44	Meter Installations	382 00	34,184,825	94,382	(4,715)	34,274,492
45	House Regulators	383 00	10,430,768	48,942	(441)	10,479,269
46	House Regulators Installations	384 00	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment Station Equipment	385 00	5,526,196	9,945	(6,252)	5,579,890
48	Industrial M&R Equipment Large Volume	385 10	1,189,991	0	(1,435)	1,188,556
49	Other Equipment	387 10	16,603	0	0	16,603
50	Other Equipment, Odorization	387 20	117,248	0	0	117,248
51	Other Equipment, Radio	387 42	121,945	0	0	121,945
52	Other Equipment, Other Communications	387 44	656,004	175	0	656,179
53	Other Equipment, Telemetry	387 45	2,067,866	105,441	0	2,193,308
54	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436
55	General Plant					
56	Structures, Communications	390 10	49,821	0	0	49,821
57	Office Furniture & Equipment, Unspecified	391 10	2,944,321	0	0	2,944,321
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	195,007	0	2,392,901
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	0	(10,545)	99,607
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	0	0	10,830
63	Stores Equipment	393 00	16,875	0	0	16,875
64	Tools, Garage & Service Equipment	394 10	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308
67	Tools, Shop Equipment	394 20	72,307	0	0	72,307
68	Tools, Tools and Other	394 30	12,181,053	65,715	0	12,246,768
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	72,218	0	0	72,218
71	Power Operated Equipment	396 00	1,435,493	0	0	1,435,493
72	Communication Equipment	397 00	210,798	0	0	210,798
73	Communication Equipment, Telephone	397 10	342,306	0	0	342,306
74	Communication Equipment, Radio	397 20	2,339,889	0	0	2,339,889
75	Communication Equipment, Other	397 40	0	0	0	0
76	Communication Equipment, Telemetry	397 50	828,223	0	0	828,223
77	Miscellaneous Equipment	398 00	520,771	0	0	520,771
78	Total Gas Plant in Service		<u>1,582,649,362</u>	<u>13,348,436</u>	<u>(2,888,622)</u>	<u>1,593,009,176</u>