

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

In the Matter of the Application of Sigel Gas
LLC For Commission Approval of the
Transfer of its Distribution System Assets to
Utility Pipeline Ltd. and immediately
thereafter to Knox Energy Cooperative
Association, Inc., a *Bona Fide* Cooperative,
and for the Abandonment of all
Pennsylvania Regulated Service by Sigel
Gas LLC, with the Immediate
Commencement of Service by Knox Energy
Cooperative Association, Inc.

Docket No. A-_____

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPLICATION FOR THE TRANSFER OF ASSETS

PUBLIC VERSION

716720

APPLICATION FOR THE TRANSFER OF ASSETS

NOW COMES Sigel Gas LLC ("Sigel"), a Pennsylvania limited liability company that provides natural gas distribution service in Union Township, Rose Township, Eldred Township and Clover Township, in Jefferson County, Pennsylvania, which service is regulated by the Pennsylvania Public Utility Commission ("Commission"), and seeks approval under Section 1102(a)(3) of the Pennsylvania Public Utility Code, 66 Pa. C.S. §1102(a)(3), for the transfer of all of its Pennsylvania distribution system assets and facilities to Utility Pipeline Ltd. ("UPL"), and immediately thereafter to Knox Energy Cooperative Association, Inc. ("Knox"), a not-for-profit, member-owned *bona fide* cooperative association, as described in Section 501(c)(12) of the Internal Revenue Code, existing under the Ohio Revised Code Section 4905.02 (b),¹ and for the technical "abandonment" of service under 66 Pa. C.S. §1102(a)(2) to customers in Jefferson County, Pennsylvania, with the immediate uninterrupted commencement of the provision of service by Knox. Consequently, because there will be no interruption or termination of service, there will be no *de facto* abandonment of gas service to customers.

Sigel, Knox and UPL are represented in this proceeding by the following respective attorneys:

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On behalf of Sigel Gas LLC

¹ This section specifically exempts from rate regulation "Public utilities, other than telephone companies, that are owned and operated exclusively by and solely for the utilities' customers purchasing, delivering, storing, or transporting, or seeking to purchase, deliver, store, or transport, natural gas exclusively by and solely for the consumer's or customer's own intended use as the end user or end users and not for profit"(Knox is subject only to the pipeline safety jurisdiction of the Ohio Public Utility Commission

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*On behalf of Utility Pipeline Ltd. And
Knox Energy Cooperative Association, Inc.*

In support of the reliefs requested herein, Sigel, UPL and Knox represent as follows:

OVERVIEW

1. Sigel, a Pennsylvania limited liability company, is a Pennsylvania jurisdictional public utility that has been in operation since 2013. Sigel operates within Union Township, Rose Township, Eldred Township and Clover Township in Jefferson County. These Pennsylvania operations supply natural gas to residential and commercial end users.

2. Sigel provides natural gas service to approximately 211 residential and approximately 33 commercial customers. Sigel is seeking to sell all of its Pennsylvania natural gas distribution assets and cease providing any service in Pennsylvania regulated by the Commission.

3. Sigel has entered into an Asset Purchase Agreement with UPL, dated March 11, 2026, subject to Commission approval as sought in this Application. Immediately upon the approval of the transfer of the Pennsylvania distribution system assets to UPL, UPL proposes to transfer all of the newly acquired assets and facilities to Knox. See **Appendix "A"** for a copy of the Asset Purchase Agreement.

4. UPL is a privately-owned pipeline design, engineering, construction, financing and management company located in Canton, Ohio. UPL, which has been in business since 1995, also provides administrative and maintenance services to gas distribution system operators in Ohio,

Pennsylvania and Indiana. In this proposed transaction, UPL, by first acquiring Sigel's distribution system assets, will act as the financier to assist Knox with this transaction, and thereafter will provide ongoing administrative and maintenance services to Knox. In Pennsylvania, UPL constructed and provides these services to the Keystone Cooperative Association, Inc. ("Keystone") distribution system located in Windber, Pennsylvania. UPL also provides these services in Pennsylvania for Knox in Kane and Wetmore Townships (McKean County), Claysville (Washington County) and Jones Township, Elk County. The provision of gas service by Knox in Pennsylvania previously was approved by the Commission through prior applications for the transfer of assets and the abandonment of service by Gasco Distribution Systems, Inc.², Sergeant Gas Company and Orwell Gas Company.³

5. Since its formation, UPL has constructed over 1200 miles of new distribution systems for other companies seeking to provide new natural gas service in unserved areas. In this effort, UPL has also provided financing to third party companies, such as Knox, to assist these organizations with the upfront capital requirements necessary to construct, acquire, and upgrade pipeline distribution systems. To receive a payback of such financing, UPL will receive a rate per mcf for gas flowing through the system, with no guarantees as to the payment amount. This mechanism places the risk on UPL that the cooperative association will be capable of repaying its obligations to UPL.

6. UPL has signed a Management Agreement with Knox that will obligate UPL to provide ongoing pipeline administrative and maintenance services to Knox, a copy of which is attached to this Application as **Appendix "B."** These services will include all routine

² Docket No. A-120002F2000 (Order entered March 22, 2007) ("Kane Order") and Docket No. A-120002F2001 (Order entered September 29, 2006) ("Claysville Order").

³ Docket No. A-2011-2239524 (Order entered September 22, 2011) ("Sergeant Order").

maintenance, customer billing, compliance, construction and gas purchasing services, etc. This contract is a 30-year contract.

7. The rates to be established by Knox for current Sigel customers shall be set with the primary objective being to match or be equivalent to the current rates in effect for current Knox members in the territories it serves.

8. Knox is a non-profit, member-owned, bona fide natural gas cooperative under Section 102 (Definitions) of the Pennsylvania Public Utility Code, 66 Pa. C.S.A. §102, originally formed in 1998 to provide natural gas service to residential communities in Ohio. Knox currently has approximately 24,500 members located in 75 separate operations throughout Ohio and has approximately 4,970 members located in its Pennsylvania operations. As a cooperative, Knox is not a jurisdictional natural gas company in either Pennsylvania or Ohio and is not subject to comprehensive regulation by the Ohio Public Utility Commission or this Commission. Knox is, however, required by law to follow U. S. Department of Transportation pipeline safety regulations. Further, Knox is subject to the Ohio Public Utility Commission's gas pipeline safety jurisdiction and, as such, is subject to annual safety and compliance audits. Knox employs in Pennsylvania all of the same safety procedures it observes in Ohio. As ordered by this Commission in the *Kane, Claysville, Sergeant and Orwell Orders*, the Commission's Bureau of Audits and Gas Safety Division monitored UPL and Knox for compliance with the Orders for a period of three years following approval of each application, including, but not limited to, monitoring of the conditions stated in the respective Order, operations and financial condition. As reported in each of the annual monitoring reports issued by the Commission during the three year monitoring periods, no compliance issues or deficiencies were found with the applicable requirements of the Commission at Orders A-120002F2001, A-120002F2000, A-2011-2239524,

and A-2015-2478270.

9. As indicated previously, the proposed transaction will involve the immediate transfer of the distribution system assets from Sigel to UPL to Knox.

10. The proposed transfer will not result in any interruption of service to any current Sigel customers. The parties will provide a written notification to all affected customers, to be enclosed in the monthly bills, describing the transaction and will make available upon request a copy of the Rules and Regulations for Knox.⁴ A copy of the notification is attached as **Appendix C**. After the transfer, all of Sigel's natural gas customers will be eligible to serve as Board members on the Knox Board of Directors.

11. UPL maintains dedicated field offices in Kane, Claysville, and Windber, Pennsylvania and, along with the current subcontractors for Knox's Pennsylvania systems in and around Clarion, will be able to respond to any service issues on the system in a timely manner. Knox will continue to repair and maintain the system and provide safe, reliable service to all of Sigel's former customers.

SIGEL

12. The number of customers, by class, to whom Sigel furnishes natural gas service through its distribution system as of 3/1/2026 is:

Residential	211
<u>Commercial</u>	<u>33</u>
Total	244

13. Attached to this Application as **Appendix D** is Sigel's most recent Balance Sheet, as of (date).

14. Attached as **Appendix E** is Sigel's System Income Statement for the twelve months

⁴ 66 Pa. C.S.A §102 (section (2)(ii) under definition of ("Public Utility")); *Kane Order*; *Claysville Order*.

ended December 31, 2025.

15. Attached as **Appendix F** is a map of the Sigel system showing the distribution system assets to be transferred. This map and the attached Financial Statements for the Sigel distribution system reflect the utility plant to be transferred.

16. All of the annual reports, tariffs, certificates of public convenience, and securities certificates filed with the Commission by Sigel, are made a part hereof by reference.

17. As noted, the property to be transferred is the gas distribution assets owned by Sigel, located in Jefferson County, Pennsylvania. This system consists of [types and sizes of pipe, and other physical assets]. The normal operating pressure is about 15 psi.

18. All of the real and personal property rights and interests of Sigel's Pennsylvania distribution system will be transferred to UPL pursuant to the Asset Purchase Agreement between Sigel and UPL, and immediately thereafter to Knox. The transfer/assignment of the assets from UPL to Knox is attached at the end of **Appendix A**.

19. The consideration being paid to Sigel as described in the Asset Purchase Agreement, \$ [REDACTED], was determined by arms' length negotiation between the parties. UPL will be paying the purchase price to Sigel as described in Article 1 of the Asset Purchase Agreement. No portion of the purchase price will be financed by UPL.

20. As indicated above, UPL was first formed in 1995 for the primary purpose of building new gas distribution systems in areas not formerly served by natural gas. UPL developed a business plan that allows it to work with the homeowners in a community for them to take control and ownership of the natural gas system serving their homes. UPL's primary role is to serve as the general contractor that designs, engineers, constructs and finances the new systems for the homeowners. This procedure has now been applied to more than 150 communities in five

states. The systems built and financed by UPL now serve approximately 59,000 homeowners and businesses, through 5 separate non-profit, member-owned cooperative associations, 6 local distribution companies, and municipal and private systems. One of these communities is located in Windber, Pennsylvania, and operates under the name of Keystone Cooperative Association, Inc. *See Re Keystone Cooperative Association*, Docket No. P- 00991710, 1999 WL 1040450 (Pa. PUC) ("Keystone Order") (finding that Keystone was a bona fide cooperative association operating outside of this Commission's jurisdiction). The cooperative structure used in these projects requires no commitment from the local residents. Their decision to join the cooperative is strictly voluntary, with the homeowners/customers having the right to terminate service at any time with no additional commitments.

KNOX

21. As noted previously, Knox was formed in April 1998 as a non-profit, member-owned bona fide natural gas cooperative (as described in Section 501(c)(12) of the Internal Revenue Code and the Ohio Revised Code Section 4905.02(b)) for the purpose of bringing new gas distribution systems into unserved areas. The first project was located in the Apple Valley Lake community near Mt. Vernon, Ohio. Since that time, Knox either has constructed or purchased additional gas distribution systems throughout Ohio and Pennsylvania. As noted, Knox is managed by a nine (9) member Board of Directors, the members of which are elected through periodic elections. All members of the cooperative are eligible for election to the Board of Directors. More recently, Knox acquired from Gasco its Claysville and Kane Division distribution systems, from Sergeant its Pennsylvania distribution system, and from Orwell Gas Company its Clarion Gas and Walker Gas systems, as approved by this Commission in its Orders entered September 29, 2006, March 27, 2007, September 22, 2011, and November 23, 2015.

2011. See fn. 2.

22. The number of customers, by class, to whom Knox furnishes gas service is:

Residential	23,392
Commercial	1,117
Industrial	5
Total	24,514

23. Attached as **Appendix G** is Knox's Balance Sheet as of December 31, 2025, and Appendix "H", its Income Statements of Knox for the year ending December 31, 2025.

24. After constructing the pipeline system near Mt. Vernon, Ohio for Knox, UPL began to receive requests to duplicate its construction efforts in other areas of Ohio. The Board of Directors of Knox decided that growth and expansion of its non-profit organization would be beneficial to its members because this would enable the cooperative to have more purchasing power with other pipeline companies and gas marketers. Knox's expansion began with construction in more like communities and continued with new subdivisions/developments off the distribution systems owned by other regulated utilities in Ohio, such as Columbia Gas of Ohio. Eventually, Knox also got involved in the acquisition of other gas distribution systems, both regulated and unregulated cooperative systems. In 2004, Knox successfully acquired a troubled regulated utility known as Horizon Utility Group, ("Horizon") located in West Portsmouth, Ohio. Horizon had many financial and operational problems, which UPL and Knox were successfully able to correct and restore to a reliable and stable cooperative system. This system conversion was similar to the current situation as it involved the approval by the Ohio Public Utility Commission of a regulated utility system being sold and converted to a non-profit, member-owned cooperative system.

THE TRANSACTION

25. Sigel proposes to transfer its Pennsylvania distribution assets to UPL, which immediately thereafter will transfer the assets to Knox. There will be no interruption in service as a result of the proposed transaction.⁵

26. The transfer from UPL to Knox shall be free and clear of all liens and encumbrances.

27. No investment securities are being transferred as part of this transaction.

28. Knox shall have an ongoing obligation to repay UPL via a throughput fee in the rates specified in the assignment from UPL to Knox, which assignment is attached at the end of **Appendix A.**

29. This mechanism shall assure the members of Knox that sufficient funds are available to repay its obligations to UPL.

30. As noted above, rates for current Sigel customers shall be established to be equivalent to the current Knox rates for its existing customers.

31. Knox agreed to a number of member benefits and protections in prior proceedings as part of settlements with the Pennsylvania Office of Consumer Advocate.⁶ These protections continue to be offered to all Knox members and will be offered to all current Sigel customers.

⁵ The Application for approval of the transfer of Gasco's Claysville Division assets and facilities included, as "Appendix H" to that Application, Docketed at A-120002F2001, a Memorandum related to the transfer of facilities to an unregulated entity and posited why the Application was considered legally to be a "transfer," with the typical "necessary or proper standard" applying and not an abandonment application with abandonment criteria applying. The Commission accordingly applied the "necessary and proper standard," rather than the abandonment criteria in its approval of the Application. *See Claysville Order.*

⁶ See, *Joint Petition for Approval of Application and Adoption of Settlement Agreement*, dated August 10, 2011 (A- 2011-2239524).

32. Current Sigel customers will be charged the same rates for natural gas service that are charged to current Knox members. Current Sigel customers will also be provided the same terms of service that are provided to all Knox members.

33. On an annual basis for the three (3) year period following approval of the Application by the Commission, UPL and Knox will provide to the Commission and the OCA a report containing, at a minimum, the following information with respect to the Sigel system:

(a) overall customers gained or lost; (b) an overview of customer service issues; (c) the current gas cost rate; and, (d) a list of capital investments and upgrades to the system, and a projection of the same for the following calendar year.

34. UPL and Knox have no intention or plans to abandon service to any current Sigel customers after approval of the Application by the Commission. Accordingly, UPL and Knox will guarantee that service to current Sigel customers will not be abandoned for five (5) years following approval of the Application by the Commission, or UPL will pay all reasonable conversion costs for all affected customers.

35. In sum, the customer benefits of the proposed transaction include:

a. An expanded membership will enable Knox to negotiate better gas purchase and pipeline capacity agreements.

b. The acquisition will provide long-term financial viability.

c. Knox has established procedures for complaint resolution for all members by a Board of Directors that also are customers and members of Knox. Knox currently has no known pending legal issues with any vendor or member.

d. Current Sigel customers will enjoy all of the privileges and benefits realized by all current Knox members/customers.

36. Knox is a bona fide cooperative association under the provisions of the Pennsylvania Public Utility Code, 66 Pa. C.S. §102. *See also Kane, Claysville, Keystone and Sergeant Orders; Re Adrian Water Company, 53 Pa. PUC 139 (1979) (setting forth the criteria for establishing a bona fide cooperative).*

37. After the transfer is complete, UPL's responsibilities and Knox's obligations with respect to this project shall be as set forth in **Appendix B**, the Management Agreement. These are substantially the responsibilities and obligations that were included in prior similar transaction proceedings and approved by the Commission. *See Kane, Claysville and Keystone Orders.*

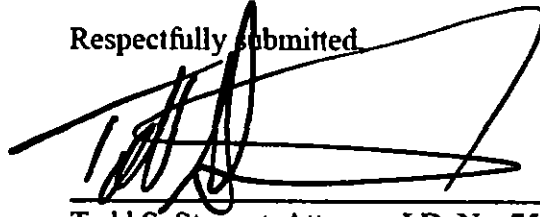
38. All special and general assessments issued by the Commission and charged to Sigel have been paid.

39. Any assessments issued by the Commission and charged to Sigel prior to the date of transfer will be paid by Sigel.

40. Attached as **Appendix I** are the corporate meeting minutes of Sigel, UPL and Knox authorizing the transactions sought in this Application.

WHEREFORE, the Applicant respectfully requests that the Commission grant all approvals necessary to accomplish the transactions set forth in this Application.

Respectfully submitted



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*Counsel for Utility Pipeline Ltd., and Knox
Energy Cooperative Association, Inc.*

VERIFICATION

I, Andrew Duckworth, President, Utility Pipeline, Ltd, hereby state that the facts set forth in the foregoing documents are true and correct to the best of my knowledge, information, and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: May 15, 2026

Signature: 

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

VERIFICATION

I, Scott P. Gourley, President of Sigel Gas LLC hereby state that the facts set forth in the foregoing documents are true and correct to the best of my knowledge, information, and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: 5/15/2026

Signature: *Scott P. Gourley*

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX A
ASSET PURCHASE AGREEMENT

ASSET PURCHASE AGREEMENT

THIS AGREEMENT, made and entered into as of the day of March 11, 2026, by and between Sigel Gas, LLC, a limited liability company organized and existed under the laws of the State of Pennsylvania (hereinafter referred to as "Sigel" or the "Seller"), and Utility Pipeline, Ltd., a limited liability company organized and existing under the laws of the State of Ohio (together with its permitted assigns, hereinafter referred to as "UPL" or the "Buyer"),

WITNESSETH

WHEREAS, Sigel owns and operates a natural gas distribution system (hereinafter "Natural Gas Distribution Systems") in Jefferson County in the State of Pennsylvania which currently serves 240 active customers; and

WHEREAS, UPL has experience providing natural gas distribution management and operations services to natural gas utilities and natural gas cooperatives;

WHEREAS, Sigel wishes to sell, and UPL desires to purchase, Sigel's Natural Gas Distribution System on the terms and subject to the conditions set forth in this Agreement;

WHEREAS, UPL contemplates either assigning this Agreement in part and/or assigning assets acquired to Knox Energy Cooperative Association, Inc. ("Knox") so that Knox will own and operate the distribution mainline, individual service lines, customer meters comprising the Natural Gas Distribution System;

NOW THEREFORE, this Agreement witnesseth that for and in consideration of the respective covenants and agreements of the parties hereinafter set forth, the parties hereto, intending to be legally bound hereby, do covenant, contract and agree as follows:

ARTICLE I
THE TRANSACTION

1.1 **SALE AND PURCHASE OF ASSETS.** Subject to the terms, representations and conditions set forth in this Agreement, at Closing, Sigel shall sell, assign, transfer, deliver and convey or cause to be sold, assigned, transferred, delivered and conveyed to UPL or its assignees, free and clear of all liens and encumbrances whatsoever and UPL shall purchase, the Natural Gas Distribution Assets. "Natural Gas Distribution Assets" means all of the assets and rights used and necessary in the business of providing natural gas distribution service by Sigel, including the right to serve and receive revenues from Sigel's existing customers, at the Closing Date. For avoidance of doubt, UPL and Sigel agree that, every asset and right owned by Sigel and used in the provision of natural gas distribution service, whether real, personal, mixed, tangible or intangible, and including all the physical plant, equipment, and facilities comprising the existing Natural Gas Distribution System owned and operated by Sigel for providing natural gas distribution service to the public in and about Jefferson County, Pennsylvania, wherever located and without any other exception whatever, is included within the Natural Gas Distribution Assets to be conveyed hereby. The Natural Gas Distribution Assets shall include all land rights associated with the natural gas distribution service, distribution mains, services, meters, valves, fittings, materials and supplies applicable to Sigel's Natural Gas Distribution System, related facilities, and appurtenances, rights, titles, and interests of Sigel in and to such land, and implied easements and rights of way as related to Sigel's Natural Gas Distribution Systems.

1.2 **CONTINUANCE OF SERVICE TO SIGEL'S EXISTING CUSTOMERS.** UPL, through its Management Agreement with Knox, agrees to offer to continue to provide natural gas supply distribution service to all current affected customers of Sigel Natural Gas Company, LLC, conditioned upon such persons agreeing to become members of Knox.

1.3 **LIABILITIES EXCLUDED.** Except as set forth at Section 5.3 herein, UPL shall not assume any liabilities of Sigel. It is further understood and agreed that all obligations of any nature whatsoever, whether owed to Sigel by others or owed by Sigel to others, on the date of Closing, shall be and remain with Sigel. Notwithstanding the foregoing, from and after Closing, UPL, through its Management Agreement with Knox, shall assume full responsibility for providing natural gas distribution service to its members in the area currently served by Sigel.

1.4 ACCOUNTS RECEIVABLE. Accounts receivable for natural gas distribution service rendered by Sigel through the close of business on the Closing Date (as defined below) shall belong to Sigel, and accounts receivable for natural gas distribution service rendered thereafter shall belong to UPL or Knox. After the Closing Date, the parties will cooperate with each other to account for and remit any accounts receivable proceeds that belong to the other party.

ARTICLE 2
PURCHASE PRICE, ESCROW, AND
NATURAL GAS PURCHASE AGREEMENT

2.1 PURCHASE PRICE FOR THE NATURAL GAS DISTRIBUTION SYSTEM. Subject to the terms and conditions of this Agreement, the total purchase price per active customer is [REDACTED] or, in aggregate, [REDACTED]; payable at closing by wire transfer, subject, however, to a portion of such funds being placed in escrow and released as per Paragraph 2.2.

2.2 ESCROW OF \$25,000 OF PURCHASE PRICE. TWENTY-FIVE THOUSAND DOLLARS (\$25,000) of the Purchase Price shall be placed into a mutually acceptable escrow account. The escrow balance will be released to the Seller after 180 days from the Closing Date. This escrow account will be utilized solely to satisfy finally determined or mutually agreed claims for damages arising from breaches of the representations, warranties or covenants of Seller expressly set forth in this Agreement. All interest shall accrue to the benefit of Seller.

ARTICLE 3
THE CLOSING

3.1 CLOSING. Subject to the terms and conditions of this Agreement, the closing of the sale and purchase of the Natural Gas Distribution Assets (the "Closing") shall be held at such time and date as may be mutually satisfactory to the parties hereto (the "Closing Date"), within five (5) days following the date on which all of the conditions set forth in Articles 7 and 8 of this Agreement have been met, at such time and date as may be mutually agreed upon by the parties hereto.

Provided, however, that if Closing shall not have occurred on or before April 30, 2026, either party shall have the right to terminate this Agreement by written notice to the other party given not fewer than ten (10) days prior to actual termination, during which time UPL and Sigel shall use their reasonable efforts to resolve any outstanding issues which may have impeded Closing. The Closing Date, as referred to in this Agreement, shall be the date of Closing. Closing shall take place at UPL's office at 4100 Holiday St NW Ste. 201 Canton Ohio, 44718.

3.2 DELIVERIES AND PROCEEDINGS AT CLOSING.

Subject to the terms and conditions of this Agreement, at the Closing, Sigel shall deliver or cause to be delivered to UPL:

3.2.1 Bills of sale and instruments of assignment duly executed by Sigel as necessary to transfer all of the Natural Gas Distribution Assets to UPL;

3.2.2 All necessary consents to transfer all contracts, intellectual property and permits.

3.2.3 The certificates, opinions and other documents required to be delivered by Sigel under this Agreement and certified resolutions evidencing the authority of Sigel as set forth in Section 4.2 hereof.

3.2.4 Evidence that any indebtedness of Sigel secured by the Natural Gas Distribution System has been retired including any indebtedness under letters of credit;

3.2.5 All such other agreements, documents and instruments of conveyance required by this Agreement or as shall, in the reasonable opinion of UPL and its counsel, be necessary to transfer the Natural Gas Distribution Assets to UPL in accordance with this Agreement, and where necessary or desirable, in recordable form.

3.2.6 In addition to such other instruments and documents as are to be delivered to UPL by Sigel on or prior to the Closing, as provided herein, Sigel shall deliver to UPL at the Closing all books and records and other documents maintained by Sigel relating to the Natural Gas Distribution Assets.

ARTICLE 4

REPRESENTATIONS AND WARRANTIES OF SIGEL

Sigel represents and warrants to UPL that:

4.1 QUALIFICATION. Sigel is a limited liability company duly organized, validly existing and in good standing under the laws of the Commonwealth of Pennsylvania, and Sigel has all requisite corporate power and corporate authority to own, lease and operate the Natural Gas Distribution Assets and the Natural Gas Distribution System as presently being conducted, and to convey the Natural Gas Distribution Assets to UPL as contemplated under this Agreement.

4.2 AUTHORIZATION AND ENFORCEABILITY. The execution, delivery, performance and acceptance of this Agreement by Sigel has been, or will be at Closing, duly authorized by all necessary corporate action. This Agreement constitutes a valid and binding obligation of Sigel enforceable in accordance with its terms. Sigel has full corporate power and corporate authority to execute, deliver and perform this Agreement and all other agreements and instruments to be executed by Sigel in connection herewith. Sigel is not insolvent.

4.3 NO VIOLATION OF LAWS OR AGREEMENTS. The execution, delivery, and performance of this Agreement do not, and the consummation of the transactions contemplated by this Agreement by Sigel as of Closing will not, contravene any provision of the Articles of Incorporation or By-laws of Sigel, or violate any provision of law or conflict with, result in a breach of or constitute a default under, the terms, conditions or provisions of any agreement, contract, indenture, mortgage, or other instrument to which Sigel is a party or by which the Natural Gas Distribution Assets may be bound or affected.

4.4 PROPERTY, PERMITS AND COMPLIANCE WITH LAWS GENERALLY.
Except as disclosed on Schedule 4.4 hereto:

4.4.1 The Natural Gas Distribution Assets are owned by Sigel and comprise the property, rights and permits used to operate the Natural Gas Distribution System in the normal course as of the date hereof and on the Closing Date.

4.4.2 Sigel holds the permits listed on Schedule 4.4. To Sigel's Knowledge, no permits other than those listed on Schedule 4.4 are required under applicable law to operate the Natural Gas Distribution System as currently operated.

4.4.3 To Sigel's Knowledge, the Natural Gas Distribution System is operated by Sigel in compliance with all applicable laws, rules, regulations, ordinances, codes, judgments and orders.

4.4.4 For purposes of this Agreement, the term "Knowledge" with respect to any party means the actual knowledge of such party's officers, without further inquiry.

4.5 PENDING OR THREATENED LITIGATION. There is no litigation or action pending against Sigel with respect to the Natural Gas Distribution System or any of the Natural Gas Distribution Assets, and, to Sigel's Knowledge, no such litigation or action is threatened, except as disclosed on Schedule 4.5

4.6 ENVIRONMENTAL MATTERS. Except as expressly set forth on Schedule 4.6:

4.6.1 To Sigel's Knowledge, Sigel has not disposed of or arranged for the disposal of or released any Hazardous Substances, other than in conformity with applicable laws and regulations, at any facility, location, or site to be transferred to UPL pursuant to the terms of this Agreement.

4.6.2 To Sigel's Knowledge, Sigel has not been designated a potentially liable party for remedial action or response costs, in connection with the Natural Gas Distribution Assets or the operation of the Natural Gas Distribution System, under the federal Comprehensive Environmental Response, Compensation and Liability Act (CERLA) or comparable state statutes.

4.6.3 To Sigel's Knowledge, except for such use or storage of Hazardous Substances as is incidental to the operation of the Natural Gas Distribution System, which use and storage is or has been in compliance with applicable laws and regulations, the Natural Gas Distribution System has not been used for the storage, treatment, generation, processing, production or disposal of any Hazardous Substances or as a landfill or other waste disposal site in violation of any law, rule or regulation.

4.6.4 To Sigel's Knowledge, during the period that Sigel has owned the Natural Gas Distribution System, underground storage tanks are not, and have not been, located on or under the Natural Gas Distribution System, and, to Sigel's Knowledge, no such tanks were located there prior to Sigel's ownership.

4.6.5 To Sigel's Knowledge, there are no pending or unresolved claims against Sigel or the Natural Gas Distribution System for investigatory costs, cleanup, removal, remedial or response costs, or natural resource damages arising out of any releases or threat of release of any Hazardous Substances in the Natural Gas Distribution System.

4.6.6 To Sigel's Knowledge, no PCBs or asbestos-containing materials are located at or in the Natural Gas Distribution System in violation of Environmental Laws

4.7 BROKERAGE. Sigel has not made any agreement or taken any other action which might cause any person to become entitled to a broker's or finder's fee or commission as a result of the transactions contemplated hereunder which could result in liability to UPL.

4.8 EASEMENTS. To Sigel's Knowledge, no person has asserted that any easement related to the Natural Gas Distribution System is invalid. Sigel has not received written notice of any pending condemnation, eminent domain or similar proceeding related to such easements. To Sigel's Knowledge, no third-party consents are required in connection with the transfer of such easements to Buyer.

4.9 PERSONALTY. Except as otherwise indicated on Schedule 4.9, Sigel owns free and clear of all liens, or leases from others under valid and enforceable leases not presently in default, all personal property in its possession or which is used or required for ownership, operation and maintenance of the Natural Gas Distribution System as it is now conducted.

4.10 CONTRACTS. As of the date of this Agreement, Schedule 4.10 contains a complete and accurate list of all contracts, commitments, agreements and instruments relating to the Natural Gas Distribution System ("Contracts"). Sigel has delivered to UPL a correct and complete copy of each written agreement listed in Schedule 4.10. Except as disclosed on Schedule 4.10, with respect to each Contract, neither Sigel nor, to Sigel's Knowledge, any other party thereto, is in breach or default, no event has occurred which with notice or lapse of time would constitute a breach or default by Sigel, or permit termination, modification, or acceleration, under the Contract. Except as set forth in Schedule 4.10, there are no disputes pending or to Sigel's Knowledge, threatened, under or in respect of any of the Contracts.

4.11 TAXES. Sigel has (a) timely filed all material returns and reports for Taxes, including information returns, that are required to have been filed in connection with, relating to, or arising out of the Natural Gas Distribution System, (b) paid all Taxes that are shown to have come due pursuant to such returns or reports and (c) paid all other material Taxes not required to be reported on returns in connection with, relating to, or arising out of, or imposed on the Natural Gas Distribution Assets for which a notice of assessment or demand for payment has been received or which have otherwise become due. To Sigel's Knowledge, all such returns or reports have been prepared in accordance with all applicable laws and requirements in all material respects. None of the Natural Gas Distribution Assets (a) is property that is required to be treated as owned by another Person pursuant to the "safe harbor lease" provisions of former Section 168(f)(8) of the Code, (b) is "tax-exempt use property" within the meaning of Section 168(h) of the Code or (c) directly or indirectly secures any debt the interest on which is tax-exempt under Section 103(a) of the Code.

4.12 LIABILITIES. Schedule 4.12 contains a complete and accurate list of all indebtedness of Sigel, as of a date no more than 10 days prior to the execution of this Agreement, which would then be classified as long term debt or the current portion of long term debt under generally accepted accounting principles for regulated utilities and accounting procedures prescribed by the PPUC (PPUG-GAAP). Such list includes the person to whom such indebtedness is owed, the interest rates applicable to such indebtedness, and a description of the property securing such indebtedness. Sigel had no liabilities with respect to the Natural Gas Distribution System, either direct or indirect, matured or unmatured or absolute, contingent or otherwise, except those liabilities expressly set forth at Section 1.4 of this Agreement.

4.13 CUSTOMER ADVANCES. Schedule 4.13 sets forth all deposit or advance agreements relating to the Natural Gas Distribution System that, as of the date hereof, provide for refunds or credits. As of the Closing, there will be no unamortized customer advances outstanding, and prior to Closing, Seller will return or otherwise satisfy any unamortized customer advances. To Sigel's Knowledge, the records relating to each such agreement are complete and accurate in all material respects. Schedule 4.13 may be updated at Closing only with the mutual consent of the parties.

ARTICLE 5 COVENANTS

5.1 COVENANTS OF SIGEL. From and after the date of this Agreement and until the Closing Date, Sigel covenants and agrees that:

5.1.1 CONDUCT OF BUSINESS. Sigel will operate the Natural Gas Distribution System only in the ordinary course of business and in accordance with all applicable local, state, and federal laws, rules and regulations.

5.1.2 CONTRACTS AND COMMITMENTS. Except normal and usual commitments for the purchase of materials and supplies consistent with past practice, no contract or commitment shall be entered into by or on behalf of Sigel relating to the Natural Gas Distribution System which would materially affect the operation of the Natural Gas Distribution System after Closing, except for those commitments approved in writing by UPL.

5.1.3 RELEASE OF LIENS. Sigel will take action necessary to cause the release, cancellation and discharge of any and all liens or encumbrances, so that as of the Closing Date,

the Natural Gas Distribution Assets will be free and clear of any and all such liens and encumbrances (other than the permitted Exceptions).

5.1.4 MATERIAL EVENTS AND CIRCUMSTANCES. Sigel shall promptly inform UPL in writing, of any specific event or circumstance of which Sigel is aware, or of which Sigel receives notice, that has or is likely to have, individually or in the aggregate, taken together with the other events or circumstances, a Material Adverse Effect on the Natural Gas Distribution Assets.

5.1.5 SUPPLEMENTAL INFORMATION.

5.1.5(a) Sigel shall provide UPL, within fifteen (15) days of execution or the date of receipt thereof, a copy of (a) each contract entered into by Sigel after the date hereof and prior to Closing relating to the Natural Gas Distribution System; (b) a copy of any written notice of assessments for public improvements against any Real Estate received after the date hereof and prior to Closing; and (c) a copy of the filing of any condemnation, eminent domain or similar proceeding affecting all or any portion of any of the Gas Distribution Real Estate received after the date hereof but prior to the Closing.

5.1.5(b) Within fifteen (15) days of the receipt of notice of violation, Sigel shall notify UPL of any violation of state or federal laws pertaining to gas safety.

5.2 FURTHER ASSURANCES. Each party to this Agreement shall cooperate and deliver such instruments and take such action as may be reasonably requested by the other party in order to carry out the provisions and purposes of this Agreement and the transactions contemplated hereby. After the Closing, each party shall take such other actions and execute such other documents, certifications, and further assurances as Sigel or UPL, as the case may be, may reasonably require in order to transfer more effectively to UPL or to put UPL more fully in possession of any of the Natural Gas Distribution Assets.

5.3 NON-COMPETITION AGREEMENT. Seller agrees not to compete with respect to the Customers or in the Territory or to make any other use of its list of Customers for a period of five (5) years after Closing.

5.4 AGREEMENT NOT TO NEGOTIATE WITH OTHER PARTIES. Seller shall not discuss or negotiate the sale or transfer of the Assets with any party other than UPL prior to the Closing so long as Buyer is proceeding in good faith to bring this Agreement to closing except to the extent this Agreement is otherwise terminated in accordance with its terms.

ARTICLE 6
REPRESENTATIONS AND WARRANTIES OF UPL

6. REPRESENTATIONS AND WARRANTIES OF UPL.

UPL represents and warrants to Sigel that:

6.1 QUALIFICATION. UPL is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Ohio and has all requisite corporate power and authority to own, lease and operate the Natural Gas Distribution System.

6.2 AUTHORIZATION AND ENFORCEABILITY. UPL has full power and authority to execute, deliver and perform this Agreement. The execution, delivery and performance by UPL of this Agreement have been duly authorized by all necessary action of the partnership. This Agreement constitutes a legal, valid and binding obligation of UPL, enforceable against UPL in accordance with its terms. As of the Closing Date, each of the transaction documents to which UPL is a party will be duly executed and delivered by UPL and will constitute the legal, valid and binding obligation of UPL, enforceable against UPL in accordance with its respective terms.

6.3 NO VIOLATION OF LAWS OR AGREEMENTS. The execution, delivery and performance of this Agreement do not, and the consummation of the transactions contemplated by this Agreement as of Closing will not, violate any provision of law, or conflict with, result in a breach of or constitute a default under, the terms, conditions or provisions of any agreement, contract or other instrument to which UPL is a party.

6.4 BROKERAGE. UPL has not made any agreement or taken any other action which might cause any Person to become entitled to a broker's or finder's fee or commission as a result of the transactions contemplated hereunder which could result in liability to Sigel.

ARTICLE 7
PUBLIC UTILITY COMMISSION OF PENNSYLVANIA APPROVAL

7. PENNSYLVANIA REGULATORY APPROVAL.

The parties recognize and expressly agree that:

7.1 The consummation of the transaction is conditioned upon the final, non-appealable approval of the Public Utility Commission of Pennsylvania (the PUC). Sigel and UPL covenant and agree to initiate and faithfully prosecute the necessary proceedings to obtain the approval of the PUC for: (a) the transfer by sale of Sigel's Natural Gas Distribution Assets, to UPL or its assignee(s); (b) the right of Knox to provide natural gas distribution services to Sigel's existing customers as a cooperative, (conditioned upon such customers agreeing to become members of Knox); (c) Sigel, by this Agreement, covenants and agrees to provide such information, documents and assistance as may be reasonably requested by UPL in connection with any such proceedings and to otherwise cooperate in the initiation and prosecution of any such proceedings.

ARTICLE 8

CONDITIONS PRECEDENT

8.1 CONDITIONS PRECEDENT TO UPL'S OBLIGATIONS. The obligation of UPL to consummate the transactions contemplated hereby are subject to the satisfaction, on or prior to the Closing, of each of the following conditions (any one or more of which may be waived in writing in whole or in part by UPL in its sole discretion):

8.1.1 REPRESENTATIONS AND WARRANTIES. Sigel's representations and warranties set forth in this Agreement shall be true at and as of the time of Closing with the same force and effect as though such representations and warranties were made at and as of such time, and Sigel shall deliver to UPL a certificate executed by its proper representatives, and dated the Closing date, certifying to the foregoing.

8.1.2 PERFORMANCE OF AGREEMENTS. Sigel shall have performed and complied with in all material respects all agreements and conditions required by this Agreement to be performed or complied with by it prior to or at the Closing, and Sigel shall deliver to UPL a certificate executed by its proper representatives, and dated the Closing date, to such effect.

8.1.3 RELEASE OF LIENS. All necessary action shall have been taken to cause the release, cancellation and discharge of any and all liens and encumbrances so that as of the Closing, the Natural Gas Distribution Assets shall be free and clear of any and all such liens and encumbrances (other than Permitted Exceptions), and Sigel shall have provided reasonable documentary evidence of such releases (e.g., payoff letters, UCC-3 terminations, lien releases)

sufficient to reflect that, as of Closing, the Natural Gas Distribution Assets are free and clear of liens other than Permitted Exceptions. In the event Sigel is unable to convey title to the Natural Gas Distribution Assets to UPL at the Closing in accordance with the terms of this Agreement, UPL shall have the option of (a) accepting such title as Sigel is able to convey without abatement of the purchase price; or (b) canceling this Agreement in which case this Agreement shall be of no further force or effect and neither of the parties hereto shall have any further liability hereunder,

8.1.4 PUC APPROVAL. The PUC shall have issued an order, which order shall have become final and unappealable, approving the transactions set forth at Article 7.

8.1.5 CERTIFICATION OF FINANCIAL INFORMATION. Sigel shall have delivered a certificate listing (i) any unexpired customer deposits as of the Closing Date not returned to such customers as required by Section 4.13 above and (ii) all materials and supplies owned by Sigel as of the Closing Date which are component parts of the Natural Gas Distribution System.

8.1.6 DELIVERY OF DOCUMENTS. Sigel shall have delivered to UPL bills of sale and other documents required to be transferred under this Agreement, and all books, records and such other instruments or documents maintained by Sigel relating to the Natural Gas Distribution System.

8.1.7 DELIVERY OF RESOLUTIONS. Sigel shall have delivered to UPL a copy of the Resolutions, certified by their proper representatives, approving the execution, delivery and performance of this Agreement, together with the certificate of its proper representatives that said Resolutions are in full force and effect and were duly adopted.

8.1.8 UPL BOARD APPROVAL. This Agreement is subject to and contingent upon the approval of UPL's Board of Directors at its next meeting after execution by Sigel.

8.2. CONDITIONS PRECEDENT TO SIGEL'S OBLIGATIONS. The obligation of Sigel to consummate the transactions contemplated hereby are subject to the satisfaction, on or prior to the Closing, of each of the following conditions any one or more of which may be waived in writing in whole or in part by Sigel in its sole discretion:

8.2.1 GAS PURCHASE AGREEMENT. UPL and G&G Gas, Inc. have signed and delivered at Closing the Gas Purchase Agreement in substantially the form of Exhibit A attached to this Agreement.

ARTICLE 9
INDEMNIFICATION

9.1 INDEMNIFICATION BY SIGEL. Subject to the limitations in this Article 9, Sigel will indemnify, defend and hold harmless UPL and its affiliates and their respective officers, directors and agents from and against losses arising out of (i) any breach of the representations and warranties of Seller set forth in this Agreement, and (ii) any breach of the covenants or agreements of Seller set forth in this Agreement. The representations, warranties, covenants, and agreements of Seller, and the right to make a claim for indemnification under this Section 9.1, shall survive the Closing for a period of twelve (12) months. Any claim for which notice is given prior to the expiration of such period shall survive until finally resolved.

9.2 INDEMNIFICATION BY UPL. UPL will indemnify, defend and hold harmless Sigel and its affiliates and their respective officers, directors and agents from and against losses arising out of: (i) any breach of the representations, warranties, covenants, or agreements of UPL set forth in this Agreement; and (ii) Buyer's (or its designee's) operations of the Natural Gas Distribution System after Closing, including any litigation regarding the rates charged after Closing. The right to make a claim for indemnification under Section 9.2(i) shall survive the Closing for a period of twelve (12) months. Any claim for which notice is given prior to the expiration of any applicable survival period shall survive until finally resolved.

9.3 LIMITATION ON LIABILITY. Notwithstanding anything to the contrary in this Agreement, the aggregate liability of Seller under Section 9.1 shall not exceed the escrow account established under Section 2.2 above and the aggregate liability of UPL under Section 9.2 shall not exceed \$50,000; provided, however, that this limitation shall not apply to any losses arising from fraud, willful misconduct, or intentional misrepresentation.

ARTICLE 10
MISCELLANEOUS

10.1 SURVIVAL OF REPRESENTATIONS AND WARRANTIES. All representations, warranties and agreements made by Sigel and UPL in this Agreement or pursuant hereto shall survive the Closing Date for a period of 180 days.

10.2 PENNSYLVANIA LAW TO GOVERN. This Agreement is being delivered in the State of Pennsylvania and shall be construed and enforced in accordance with the laws of such State.

10.3 RISK OF LOSS. Sigel retains all risk of destruction, losses or damage to Natural Gas Distribution Assets due to fire or other casualty up to the Closing and agrees to maintain its current insurance coverage until the Closing. If prior to the Closing: (i) all or part of the Natural Gas Distribution Assets are destroyed by fire or the elements or by any other cause; or (ii) all or a part of the Natural Gas Distribution Assets are taken by eminent domain, Sigel shall give prompt notice thereof to UPL and UPL may, by notice given to Sigel prior to Closing, elect to cancel this Agreement. In the event UPL shall so elect, both parties shall be relieved and released of and from any further liability hereunder.

10.4 ACCESS AND INFORMATION. Sigel will give to authorized representatives of UPL reasonable access during normal business hours throughout the period prior to Closing to all the properties, books, contracts, commitments, and records of Sigel relating to the Natural Gas Distribution System, and furnish UPL during such period with all such information relating thereto as UPL may reasonably request. Within fifteen (15) days of the execution of this Agreement, Sigel shall provide UPL with a complete list of customers, including names, service addresses, billing addresses, and meter sizes and serial numbers in meter reading route sequence. This complete list shall be updated at Closing and provided to UPL at Closing so as to be true and correct on the date of Closing.

10.5 RIGHT OF ENTRY. After the date of this Agreement and until Closing, UPL shall have the reasonable right to enter upon the property and facilities constituting, the Natural Gas Distribution System, after making reasonable prior arrangement with Sigel, for the purpose of making such inspections and investigations of the Natural Gas Distribution System, including, but not limited to surveys, environmental assessments, and engineering studies, as UPL deems reasonably necessary. UPL shall indemnify and hold Sigel harmless from and against all losses, damages, demands, claims, suits and other liabilities, including attorney fees and other expenses of litigation, because of personal or bodily injury or property damage resulting from UPL's

presence at or use of the Natural Gas Distribution System for such inspections and investigations. UPL shall promptly (within five (5) business days) return the surface of the property to substantially the same as before such inspections and investigations.

10.6 ENVIRONMENTAL ASSESSMENT. After the date of this Agreement and until the Closing Date, Buyer shall have the right, at its expense and upon reasonable prior notice, to conduct a Phase I environmental site assessment of the Natural Gas Distribution System. If the Phase I recommends a Phase II investigation, Buyer shall consult with Seller in good faith regarding the scope and methodology of any proposed Phase II prior to conducting any invasive testing. If a Phase I or Phase II identifies a recognized, material environmental condition at the Natural Gas Distribution System, Buyer may terminate this Agreement upon written notice to Seller, whereupon neither party shall have any further obligation hereunder except as expressly stated to survive termination. For purposes of this Section, the term, "material" means that the likely remediation cost of the environmental condition exceeds \$50,000.

10.7 TERMINATION OF AGREEMENT. If Closing does not occur by April 30, 2026, with the full cooperation and diligent efforts of UPL and Sigel, then either party may terminate this Agreement upon written notice to the other, and the parties shall be relieved of all rights and responsibilities hereunder, except as specified herein.

10.8 SECTION HEADINGS. The Section headings herein have been inserted for convenience of reference only and shall in no way modify or restrict any of the terms or provisions hereof.

10.9 NOTICES. All notices, requests, demands and other communications hereunder shall be in writing and shall be deemed to have been duly given if delivered or mailed, first class, postage prepaid, registered mail, return receipt requested:

To Sigel: Scott Gourley
 1990 Packing Rd,
 New Bethlehem, PA 16242

With a copy to: Donald T. Dulac, Jr., Esq.
 Barnes Dulac P.C.
 2027 Karen Drive
 Pittsburgh PA 15237

To UPL: Andrew Duckworth,
 President

Utility Pipeline, Ltd.
4100 Holiday St., N.W. Ste. 201
Canton, OH 44718

With a copy to: Shumaker, Loop & Kendrick, LLP
Attn: Austin K. Irving
1000 Jackson St.
Toledo, OH 43604

10.10 AFFILIATES AND SUBSIDIARIES. As used in this Agreement, the use of the term "UPL" shall also refer to any wholly-owned subsidiary or affiliated company. The use of "Sigel" shall also refer to any wholly owned subsidiary or affiliated company. The terms subsidiary or affiliated company as used in this Agreement is intended to be consistent with the term "affiliated interest" as used in Chapter 21 of the Public Utility Code, 66 Pa. C.S. § 2101, et seq.

10.11 SUCCESSORS AND ASSIGNS. This Agreement shall inure to the benefit of and be binding upon the successors and assignees of UPL and Sigel. The parties agree that UPL may assign this Agreement, as to some or all assets, to one or more of its subsidiaries, affiliates, or to Knox Energy Cooperative Association, Inc., provided that no such assignment imposes any obligation on Seller after Closing other than as expressly set forth herein.

10.12 NO THIRD PARTY BENEFICIARIES. Nothing herein expressed or implied is intended or should be construed to confer upon or give to any person other than the parties hereto and their successors and permitted assigns any rights or remedies under or by reason of this Agreement.

10.13 ENTIRE AGREEMENT. This Agreement constitutes the entire understanding of the parties with respect to the subject matter hereof supersedes any prior agreements or understandings, written or oral, among the parties with respect to the subject matter hereof and is not intended to confer upon any person other than the parties hereto any benefit, right or remedy.

WITNESS:



SIGEL GAS, LLC

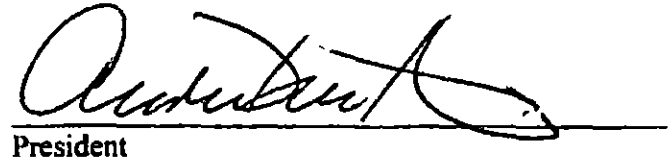


President

ATTEST:

Secretary

UTILITY PIPELINE, I.T.D.



President

SCHEDULES

Schedule 4.4 – **Property Transferred: property, permits, compliance.**

No Permits Needed!

See Schedule 4.4(a) Sigel's meter count.
See Schedule Appendix F to Application
Sale Excludes Compressor.

Schedule 4.5 – **Pending or Threatened Litigation.**

There is no pending or threatened Litigation against Sigel.

Schedule 4.6 – Environmental Matters.

There are no pending environmental enforcement actions against Sigel nor any claims relating to environmental issues.

Schedule 4.9 – **Property (personal) transferred and withheld.**

All personal property of Sigel will be transferred, including records.

Schedule 4.10 - Contracts, Commitments, Agreements.

Attached are the current gas purchase contracts with all of Sigel's vendors.

Schedule 4.10(a) – contract with Diversified Energy

Schedule 4.10(b) - contract with UGI Energy Services

Schedule 4.10(c) – contract with G&G Energy

Schedule 4.12 – All indebtedness.

Sigel shall retain all responsibility for any debt as of the date of closing and shall also retain the accounts receivable as of date of closing.

Schedule 4.13 – Customer Deposit or Advance Agreements. Customer balances are not included in the transaction. Credits will be returned to each individual customer upon final billing cycle.

The Asset Purchase Agreement specifies that all indebtedness of Sigel as of the date closing shall remain with Sigel and the accounts receivable as of that date shall likewise remain the property of Sigel.

SCHEDULE 4.4(a)

Sigel Gas LLC Customer Listing

Meter#	NAME
1	[REDACTED]
2	[REDACTED]
3	[REDACTED]
4	[REDACTED]
5	[REDACTED]
6	[REDACTED]
7	[REDACTED]
8	[REDACTED]
9	[REDACTED]
10	[REDACTED]
11	[REDACTED]
12	[REDACTED]
13	[REDACTED]
14	[REDACTED]
15	[REDACTED]
16	[REDACTED]
17	[REDACTED]
18	[REDACTED]
19	[REDACTED]
20	[REDACTED]
21	[REDACTED]
22	[REDACTED]
23	[REDACTED]
24	[REDACTED]
25	[REDACTED]
26	[REDACTED]
27	[REDACTED]
28	[REDACTED]
29	[REDACTED]
30	[REDACTED]
31	[REDACTED]
32	[REDACTED]
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34	[REDACTED]
35	[REDACTED]
36	[REDACTED]
37	[REDACTED]
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Meters on Pipeline

Sigel Gas LLC - Gas Purchases	Sigel ID	Meter Type	Ownership
National Fuel Gas Distribution	NFG - Roseville	Rotary	NFG
National Fuel Gas Supply	NFG - Corsica	Rotary	NFG
Diversified	Diversified	Rotary	Sigel
Diversified	Espy	Rotary	Sigel
Diversified	Midland	Rotary	Sigel
G&G Gas, Inc.	see list	Various	G&G
R.B. Robertson & Son Oil and Gas Co., LP	Smith #1	Rotary	Sigel

G&G Purchase Meters	Meter Type
1	Rotary - Corrected
2	Rotary - Corrected
3	Rotary - Corrected
4	Rotary - Corrected
5	Rotary - Corrected
6	Rotary - Corrected
7	Rotary - Uncorrected
8	Diaphragm - Corrected
9	Rotary - Corrected
10	Diaphragm - corrected
11	Rotary - Corrected
12	Rotary - Corrected
13	Rotary - Uncorrected
14	Rotary - Uncorrected
15	Rotary - Uncorrected
16	Rotary - Uncorrected

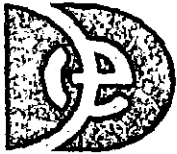
G&G Gas - Deduct Meters
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17
18
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Volume	Marketor
Contract	UGI
Contract	UGI
As needed	Diversified Energy
As needed	Diversified Energy
As needed	Diversified Energy
As needed	G&G Gas, Inc.
As needed	R.B. Robertson...

SCHEDULE 4.10(a)



DIVERSIFIED
energy

Physical Purchase/Sale - Confirmation

Confirmation Date: 2025-09-05

Contact Information		
	Seller: Diversified Energy Marketing	Buyer: Sigel Gas LLC
Base Contract Date: Nov 1, 2018	Address: 4150 Belden Village Ave. N.W. Suite 410	Address: 1990 Packing Road New Bethlehem, PA 16242
Trade Date: Sep 5, 2025	Phone Number: Email: contracts@dgoe.com	Phone Number: Email:

Transaction Details:						
DEALID	Start Date	End Date	Contract Quantity per DAY	Svc Level	Delivery Point	Facility Name
127249	Nov 1, 2025	Oct 31, 2026	30 MMBTU	Firm	810295 SIGEL METER	DIVMID

PRICING DETAILS
NYMEX_NYMEX Henry Hub + \$ [redacted] /MMBTU

Special Provisions: This confirmation will automatically renew each year or until either party provides 30 day notice

Contract Provisions: This Gas Transaction Confirmation (the "Confirmation") verifies the terms of the binding agreement (supplemented by, and subject to the Base Contract referenced above) regarding the Transaction described herein. If the Confirmation is not objected to within two (2) Business Days of your receipt, the Confirmation will be deemed to have been accepted and agreed to, absent manifest error, unless otherwise specified in the Base Contract.

Diversified Energy Marketing LLC By: Name: Title: Date:	Sigel Gas LLC By: <i>Scott P. Gourley</i> Name: <i>Scott P. Gourley</i> Title: <i>President</i> Date: <i>9/8/2025</i>
--------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------

Confidentiality: Information in this transmission is intended only for the person(s) to whom it is addressed and may contain privileged and/or confidential information. If you are not the intended recipient, any disclosure, copying or dissemination of the information is unauthorized and you should delete/destroy all copies and notify the sender. No liability is accepted for any unauthorized use of the information contained in this transmission.

Oct 31, 2026



DIVERSIFIED
energy

Physical Purchase/Sale - Confirmation

Confirmation Date: 2025-09-05

Contact Information		
	Seller: Diversified Energy Marketing	Buyer: Sigel Gas LLC
Base Contract Date: Nov 1, 2018	Address: 4150 Belden Village Ave. N.W. Suite 410	Address: 1990 Packing Road New Bethlehem, PA 16242
Trade Date: Sep 5, 2025	Phone Number: Email: contracts@dgo.com	Phone Number: Email:

Transaction Details:						
DEALID	Start Date	End Date	Contract Quantity per DAY	Svc Level	Delivery Point	Facility Name
127248	Nov 1, 2025	Oct 31, 2026	4 MMBTU	Firm	854258 G & G MIDLAND SALES	DIVMID

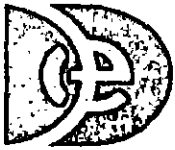
PRICING DETAILS
NYMEX_NYMEX Henry Hub + \$ [redacted] /MMBTU

Special Provisions:
This confirmation will automatically renew each year or until either party provides 30 day notice

Contract Provisions:
This Gas Transaction Confirmation (the "Confirmation") verifies the terms of the binding agreement (supplemented by, and subject to the Base Contract referenced above) regarding the Transaction described herein. If the Confirmation is not objected to within two (2) Business Days of your receipt, the Confirmation will be deemed to have been accepted and agreed to, absent manifest error, unless otherwise specified in the Base Contract.

Diversified Energy Marketing LLC By: Name: Title: Date:	Sigel Gas LLC By: <i>Scott P. Gourley</i> Name: Scott P. Gourley Title: President Date: 9/8/2025
--------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------

Confidentiality:
Information in this transmission is intended only for the person(s) to whom it is addressed and may contain privileged and/or confidential information. If you are not the intended recipient, any disclosure, copying or dissemination of the information is unauthorized and you should delete/destroy all copies and notify the sender. No liability is accepted for any unauthorized use of the information contained in this transmission.



DIVERSIFIED
energy

Physical Purchase/Sale - Confirmation

Confirmation Date: 2025-09-05

Contact Information		
	Seller: Diversified Energy Marketing	Buyer: Sigel Gas LLC
Base Contract Date: Nov 1, 2018	Address: 4150 Belden Village Ave. N.W. Suite 410	Address: 1990 Packing Road New Bethlehem, PA 16242
Trade Date: Sep 5, 2025	Phone Number: Email: contracts@dgoe.com	Phone Number: Email:

Transaction Details:						
DEALID	Start Date	End Date	Contract Quantity per DAY	Svc Level	Delivery Point	Facility Name
127256	Nov 1, 2025	Oct 31, 2026	5 MMBTU	Firm	17640 Espy	DIVMID

PRICING DETAILS
NYMEX_NYMEX Henry Hub + S [redacted]/MMBTU

Special Provisions:
This confirmation will automatically renew each year or until either party provides 30 day notice

Contract Provisions:
This Gas Transaction Confirmation (the "Confirmation") verifies the terms of the binding agreement (supplemented by, and subject to the Base Contract referenced above) regarding the Transaction described herein. If the Confirmation is not objected to within two (2) Business Days of your receipt, the Confirmation will be deemed to have been accepted and agreed to, absent manifest error, unless otherwise specified in the Base Contract.

Diversified Energy Marketing LLC	Sigel Gas LLC
By:	By:
Name:	Name: Scott P. Gourley
Title:	Title: President
Date:	Date: 9/8/2025

Confidentiality:
Information in this transmission is intended only for the person(s) to whom it is addressed and may contain privileged and/or confidential information. If you are not the intended recipient, any disclosure, copying or dissemination of the information is unauthorized and you should delete/destroy all copies and notify the sender. No liability is accepted for any unauthorized use of the information contained in this transmission.

Oct 31, 2026

SCHEDULE 4.10(b)

UGI Energy Services, LLC
Customer Confirmation Agreement

Fax No.
E-mail: wdeter@ugies.com

Offer Date: 9/5/2025
Customer: SIGEL GAS CORSICA DIVISION
Ref#: 17546
Local Utility: National Fuel Gas Distribution - PA
Sales Rep: William Deter

Page: 1

This Confirmation Agreement is between UGI Energy Services, LLC ("UGIES") and SIGEL GAS CORSICA DIVISION ("Customer") (together, the "Parties"), and is subject to the terms and conditions of that certain Master Natural Gas Sales Agreement ("Contract") to be executed by the Parties. If the Contract is not executed within 30 days of the Effective Date (defined below) of this Confirmation Agreement, UGIES' standard form Contract shall govern. If a conflict exists between the provisions of the Contract and this Confirmation Agreement, the provisions of this Confirmation Agreement shall govern.

NATURE OF SERVICE: UGIES' obligation to deliver and sell, and Customer's obligation to accept and purchase the Contract Quantity of natural gas ("Gas") at the Point of Delivery is Firm.

SALES PERIOD: November 2025 through October 2026

CONTRACT QUANTITY (at Point of Delivery): Account #: PSN1427941

Base Quantities:

Month	Dth @ City Gate	Month	Dth @ City Gate
November 2025	10	May 2026	1
December 2025	10	June 2026	1
January 2026	20	July 2026	1
February 2026	10	August 2026	1
March 2026	10	September 2026	1
April 2026	10	October 2026	10

Incremental Quantities: Quantity purchased in excess of Base Quantity

CONTRACT PRICE (at Point of Delivery):

Base Quantities:

The Contract Price is equal to the Commodity Price plus -\$0.0499 per Dth basis. The Commodity Price shall be determined as follows:

1. The settlement price for Natural Gas Futures Contracts - Henry Hub traded on the New York Mercantile Exchange (NYMEX) for the last day of trading for the prompt month
OR
2. Customer may request UGIES to fix the Commodity Price for any future month(s), for all or a portion of the Base Quantity, at the price NYMEX Natural Gas Futures Contracts - Henry Hub are being traded. UGIES will accept and confirm Customer's request for the time period permitted under UGIES' risk management policies, provided that the future month(s) and Gas quantities requested by Customer are being actively traded at the price requested by Customer. Confirmation will be reflected in an Addendum to this Confirmation Agreement.

POINT OF DELIVERY: National Fuel Gas Distribution - PA ("Local Utility") City Gate

NOMINATION PROCEDURE: UGIES shall schedule the usage requirements of Customer, as mandated by the Local Utility.

SPECIAL CONDITIONS:

TERMS AND CONDITIONS:

1. During the Sales Period, UGIES shall be Customer's sole supplier of Gas for the accounts identified above. Customer authorizes UGIES to act as its agent for handling all Gas scheduling matters with Local Utility.
2. Service under this Confirmation Agreement shall commence on the first day of the billing cycle of the Sales Period specified above, or such date thereafter as service is authorized by the Local Utility, and shall remain effective for the duration of the Sales Period through and until the last day of the billing cycle of the Sales Period, or such date thereafter as authorized by the Local Utility.
3. (a) Customer and UGIES acknowledge and agree that: (i) the monthly Base Quantities shown above are estimates of the Customer's full Gas usage requirements; (ii) Customer's actual monthly Gas usage may be more or less than the corresponding Base Quantity shown; and (iii) UGIES has a firm obligation to sell and deliver and Customer has a firm obligation to purchase and receive 100% of Customer's actual full Gas usage requirements.
(b) For each month during the Sales Period, UGIES shall charge and Customer shall pay the Contract Price for the actual quantity of Gas delivered for Customer's account up to and including 110% of the applicable monthly Base Quantity. If in any month the quantity of gas delivered for Customer's account is greater than 110% of the applicable monthly Base Quantity, UGIES shall charge and Customer shall pay current market prices for the excess quantity delivered above 110% of the applicable monthly Base Quantity. If in any month the quantity of gas delivered for Customer's account is less than 90% of the applicable monthly Base Quantity, (i) UGIES shall charge and Customer shall pay the Contract Price for 90% of the applicable monthly Base Quantity and (ii) UGIES shall liquidate the excess gas at current market prices and credit Customer's account for the liquidation.
(c) Nothing herein shall relieve Customer of the obligation to notify UGIES of known changes in usage in accordance with Section 7 of the Contract.
4. In the event that: (i) UGIES is assessed any new or increased pool fees, transportation rates, balancing charges or storage charges that are not already included in Customer's Contract Price, by either the Local Utility or a pipeline used by UGIES to deliver Customer's Gas to the Point of Delivery (with either referred to herein as a "Transporter"); or (ii) such Transporter adopts any other changes in its requirements during the term of the Contract that result in a direct increase in cost to UGIES in providing service to Customer, UGIES may pass through a ratably allocated portion of such fees and charges to Customer on a monthly basis and Customer agrees to pay such fees and charges.
5. Once executed and returned by Customer, this Confirmation Agreement shall be effective ("Effective Date") between the Parties; provided however, UGIES reserves the right to adjust the Contract Price after the Effective Date to reflect changes in commodity and/or basis prices between the time the Confirmation Agreement is provided by UGIES to Customer and when it is executed and returned by Customer. UGIES will send to Customer an amendment to this Confirmation Agreement reflecting any final price adjustment.

**UGI Energy Services, LLC
Customer Confirmation Agreement**

Fax No.
E-mail: wdeter@ugies.com

Offer Date: 9/5/2025
Customer: SIGEL GAS CORSICA DIVISION
Ref#: 17546
Local Utility: National Fuel Gas Distribution - PA
Sales Rep: William Deter

Page: 2


6. If service under this Confirmation Agreement or any designated account is terminated early for any reason, UGIES will be authorized to sell any Gas purchased for Customer's account. Any loss on such sale will be charged to Customer, and any gain on such sale will be credited to Customer.
7. In the absence of agreement regarding pricing for any extension of service beyond the Sales Period specified above, Gas delivered for Customer's account shall be billed at current market prices at the Point of Delivery for the remaining term of the Contract.
8. Customer and UGIES agree to keep all terms of this Confirmation Agreement proprietary and confidential.
9. This Confirmation Agreement, together with any quote, proposal, or other pricing information provided by UGIES to the Customer (collectively, the "Quote"), and also together with any amendments to this Confirmation Agreement and the Contract (whether executed by the Parties or UGIES's standard form Contract), shall constitute the sole and entire agreement of the Parties with respect to the subject matter in this Confirmation Agreement and therein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to the subject matter.
10. Customer understands and agrees that UGIES has pre-signed this Confirmation Agreement expressly in agreement to the terms and conditions set forth herein. Customer shall notify UGIES of any objections to the terms and conditions set forth in this Confirmation Agreement or shall countersign the Confirmation Agreement within one (1) business day of UGIES sending this Confirmation Agreement to Customer. Customer expressly agrees that Customer's failure to note any objection or countersign this Confirmation Agreement within one (1) business day of UGIES sending the Confirmation Agreement shall serve as Customer's acceptance of the terms and conditions set forth in this Confirmation Agreement.
11. This Confirmation Agreement expressly limits Customer's acceptance to the terms and conditions set forth in this Confirmation Agreement. These terms and conditions shall prevail over any terms and conditions contained in any other documentation and expressly exclude any of Customer's general terms and conditions or any other document issued by Customer in connection with this Confirmation Agreement. Any changes made by Customer to the terms and conditions of this Confirmation Agreement, as it presently appears as of the date UGIES sent this Confirmation Agreement to Customer, are expressly rejected by UGIES and are null and void and of no effect.

Check the box that applies: The Customer has a tax exemption from state sales tax under the state law in which the Customer's facility or facilities served under this Confirmation Agreement is/are located. Yes No **If Yes, Customer shall furnish to UGIES the tax exemption certificate to evidence such exemption.**

Please sign and return one copy of the Confirmation Agreement to UGIES to the fax number or e-mail address set forth above. IN WITNESS WHEREOF, the Parties have caused this Confirmation Agreement to be executed by their duly authorized representatives as of the respective dates set forth below.

CUSTOMER: SIGEL GAS CORSICA DIVISION

UGI ENERGY SERVICES, LLC


BY: Scott P. Gourley

TITLE: PRESIDENT
DATE: 9/5/25


BY: Kelly Beaver

TITLE: Vice President - Energy Marketing & Supply
DATE: 9/5/2025

**UGI Energy Services, LLC
Customer Confirmation Agreement**

Fax No.
E-mail: wdeter@ugies.com

Offer Date: 9/5/2025
Customer: SIGEL GAS LLC
Reff#: 17544
Local Utility: National Fuel Gas Distribution - PA
Sales Rep: William Deter

This Confirmation Agreement is between UGI Energy Services, LLC ("UGIES") and SIGEL GAS LLC ("Customer") (together, the "Parties"), and is subject to the terms and conditions of that certain Master Natural Gas Sales Agreement ("Contract") to be executed by the Parties. If the Contract is not executed within 30 days of the Effective Date (defined below) of this Confirmation Agreement, UGIES' standard form Contract shall govern. If a conflict exists between the provisions of the Contract and this Confirmation Agreement, the provisions of this Confirmation Agreement shall govern.

NATURE OF SERVICE: UGIES' obligation to deliver and sell, and Customer's obligation to accept and purchase the Contract Quantity of natural gas ("Gas") at the Point of Delivery is Firm.

SALES PERIOD: November 2025 through October 2026

CONTRACT QUANTITY (at Point of Delivery): Account #: 448421102

Base Quantities:

Month	Dth @ City Gate	Month	Dth @ City Gate
November 2025	352	May 2026	1
December 2025	740	June 2026	1
January 2026	1406	July 2026	1
February 2026	1135	August 2026	1
March 2026	128	September 2026	1
April 2026	6	October 2026	27

Incremental Quantities: Quantity purchased in excess of Base Quantity

CONTRACT PRICE (at Point of Delivery):

Base Quantities:

The Contract Price is equal to the Commodity Price plus -\$0.0499 per Dth basis. The Commodity Price shall be determined as follows:

1. The settlement price for Natural Gas Futures Contracts - Henry Hub traded on the New York Mercantile Exchange (NYMEX) for the last day of trading for the prompt month

OR

2. Customer may request UGIES to fix the Commodity Price for any future month(s), for all or a portion of the Base Quantity, at the price NYMEX Natural Gas Futures Contracts - Henry Hub are being traded. UGIES will accept and confirm Customer's request for the time period permitted under UGIES' risk management policies, provided that the future month(s) and Gas quantities requested by Customer are being actively traded at the price requested by Customer. Confirmation will be reflected in an Addendum to this Confirmation Agreement.

POINT OF DELIVERY: National Fuel Gas Distribution - PA ("Local Utility") City Gate

NOMINATION PROCEDURE: UGIES shall schedule the usage requirements of Customer, as mandated by the Local Utility.

SPECIAL CONDITIONS:

TERMS AND CONDITIONS:

1. During the Sales Period, UGIES shall be Customer's sole supplier of Gas for the accounts identified above. Customer authorizes UGIES to act as its agent for handling all Gas scheduling matters with Local Utility.
2. Service under this Confirmation Agreement shall commence on the first day of the billing cycle of the Sales Period specified above, or such date thereafter as service is authorized by the Local Utility, and shall remain effective for the duration of the Sales Period through and until the last day of the billing cycle of the Sales Period, or such date thereafter as authorized by the Local Utility.
3. (a) Customer and UGIES acknowledge and agree that: (i) the monthly Base Quantities shown above are estimates of the Customer's full Gas usage requirements; (ii) Customer's actual monthly Gas usage may be more or less than the corresponding Base Quantity shown; and (iii) UGIES has a firm obligation to sell and deliver and Customer has a firm obligation to purchase and receive 100% of Customer's actual full Gas usage requirements.
(b) For each month during the Sales Period, UGIES shall charge and Customer shall pay the Contract Price for the actual quantity of Gas delivered for Customer's account up to and including 110% of the applicable monthly Base Quantity. If in any month the quantity of gas delivered for Customer's account is greater than 110% of the applicable monthly Base Quantity, UGIES shall charge and Customer shall pay current market prices for the excess quantity delivered above 110% of the applicable monthly Base Quantity. If in any month the quantity of gas delivered for Customer's account is less than 90% of the applicable monthly Base Quantity, (i) UGIES shall charge and Customer shall pay the Contract Price for 90% of the applicable monthly Base Quantity and (ii) UGIES shall liquidate the excess gas at current market prices and credit Customer's account for the liquidation.
(c) Nothing herein shall relieve Customer of the obligation to notify UGIES of known changes in usage in accordance with Section 7 of the Contract.
4. In the event that: (i) UGIES is assessed any new or increased pool fees, transportation rates, balancing charges or storage charges that are not already included in Customer's Contract Price, by either the Local Utility or a pipeline used by UGIES to deliver Customer's Gas to the Point of Delivery (with either referred to herein as a "Transporter"); or (ii) such Transporter adopts any other changes in its requirements during the term of the Contract that result in a direct increase in cost to UGIES in providing service to Customer, UGIES may pass through a ratably allocated portion of such fees and charges to Customer on a monthly basis and Customer agrees to pay such fees and charges.
5. Once executed and returned by Customer, this Confirmation Agreement shall be effective ("Effective Date") between the Parties; provided however, UGIES reserves the right to adjust the Contract Price after the Effective Date to reflect changes in commodity and/or basis prices between the time the Confirmation Agreement is provided by UGIES to Customer and when it is executed and returned by Customer. UGIES will send to Customer an amendment to this Confirmation Agreement reflecting any final price adjustment.

**UGI Energy Services, LLC
Customer Confirmation Agreement**

Fax No.
E-mail: wdeter@ugies.com

Offer Date: 9/5/2025
Customer: SIGEL GAS LLC
Ref#: 17544
Local Utility: National Fuel Gas Distribution - PA
Sales Rep: William Deter

6. If service under this Confirmation Agreement or any designated account is terminated early for any reason, UGIES will be authorized to sell any Gas purchased for Customer's account. Any loss on such sale will be charged to Customer, and any gain on such sale will be credited to Customer.
7. In the absence of agreement regarding pricing for any extension of service beyond the Sales Period specified above, Gas delivered for Customer's account shall be billed at current market prices at the Point of Delivery for the remaining term of the Contract.
8. Customer and UGIES agree to keep all terms of this Confirmation Agreement proprietary and confidential.
9. This Confirmation Agreement, together with any quote, proposal, or other pricing information provided by UGIES to the Customer (collectively, the "Quote"), and also together with any amendments to this Confirmation Agreement and the Contract (whether executed by the Parties or UGIES's standard form Contract), shall constitute the sole and entire agreement of the Parties with respect to the subject matter in this Confirmation Agreement and therein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to the subject matter.
10. Customer understands and agrees that UGIES has pre-signed this Confirmation Agreement expressly in agreement to the terms and conditions set forth herein. Customer shall notify UGIES of any objections to the terms and conditions set forth in this Confirmation Agreement or shall countersign the Confirmation Agreement within one (1) business day of UGIES sending this Confirmation Agreement to Customer. Customer expressly agrees that Customer's failure to note any objection or countersign this Confirmation Agreement within one (1) business day of UGIES sending the Confirmation Agreement shall serve as Customer's acceptance of the terms and conditions set forth in this Confirmation Agreement.
11. This Confirmation Agreement expressly limits Customer's acceptance to the terms and conditions set forth in this Confirmation Agreement. These terms and conditions shall prevail over any terms and conditions contained in any other documentation and expressly exclude any of Customer's general terms and conditions or any other document issued by Customer in connection with this Confirmation Agreement. Any changes made by Customer to the terms and conditions of this Confirmation Agreement, as it presently appears as of the date UGIES sent this Confirmation Agreement to Customer, are expressly rejected by UGIES and are null and void and of no effect.

Check the box that applies: The Customer has a tax exemption from state sales tax under the state law in which the Customer's facility or facilities served under this Confirmation Agreement is/are located. Yes No If Yes, Customer shall furnish to UGIES the tax exemption certificate to evidence such exemption.

Please sign and return one copy of the Confirmation Agreement to UGIES to the fax number or e-mail address set forth above. IN WITNESS WHEREOF, the Parties have caused this Confirmation Agreement to be executed by their duly authorized representatives as of the respective dates set forth below.

CUSTOMER: SIGEL GAS LLC

UGI ENERGY SERVICES, LLC



BY: Scott P. Gouvier

BY: Kelly Beaver

TITLE: PRESIDENT

TITLE: Vice President – Energy Marketing & Supply

DATE: 9/5/25

DATE: 9/5/2025

SCHEDULE 4.10(c)

GAS PURCHASE AND SALES AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of _____, 2026, **Mayfair Energy Solutions, LLC**, an Ohio Corporation ("Buyer"), and **G&G Gas, Inc.**, a Pennsylvania Corporation ("Seller").

WITNESSETH:

WHEREAS Seller desires to sell and deliver to Buyer and Buyer desires to purchase and receive from Seller, at the Point(s) of Delivery hereinafter specified, natural gas at the rates and upon and subject to the terms, conditions and limitations hereinafter provided for; and

WHEREAS both parties recognize the need for Buyer to secure a stable gas supply for its consumers in both deliverability and price;

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the parties agree as follows:

1. Subject to the terms and conditions herein contained, Buyer will buy natural gas delivered to it by Seller at the Point(s) of Delivery as set forth in Exhibit A attached hereto and incorporated herein by reference.
2. Seller will make connections to a gas measuring station to be constructed by Buyer at the Point of Delivery. The measuring and regulating equipment and meter site, shall be installed, owned, maintained and operated by Buyer. All equipment shall meet the specifications of Buyer and the installation and operation thereof shall be performed by Buyer. Seller is responsible for all costs related to the measuring station.
3. Seller may use but is not required to install mechanical pressurization to deliver gas to Buyer at the Point of Delivery. Gas will be taken by Buyer against such pipeline pressures as Buyer, deems necessary to maintain good safety practices and safety requirements and regulations of applicable governmental authorities having jurisdiction. Any fittings, meters, pipeline, compression and related equipment required to deliver and receive gas at the Point(s) of Delivery will remain the property of the party paying for or have paid for the same. Each party may remove its property at the termination of this Agreement.
3. Buyer agrees to pay for each thousand cubic feet (Mcf) of gas delivered by Seller to Buyer and used in the pipeline system under the terms of this Agreement measured at the Point(s) of Delivery, at an initial commodity purchase price for each month of NYMEX last day final settlement, plus \$1.25 per Mcf. The purchase price will be reset no more than once per year to match the best price received for the commodity from other independent sources on the system. In addition, Buyer is responsible for paying for any gross receipt tax, and sales or excise taxes imposed or levied on the gas purchased by Buyer at the Point(s) of Delivery by any applicable government or governmental authority or agency. Seller may invoice Buyer for all such taxes paid by Seller at the Point(s) of Delivery; however, Seller will be required to provide documentation of such tax at the time of invoicing.
4. This Agreement will become effective on _____, 2026 and will be in force and effect for the life of the well(s), unless an event of default has occurred. In the event of a default, the non-defaulting party will have the right to terminate the Agreement upon a sixty (60) days prior written notification to the defaulting party, which notice will specify the nature of the default and provide the defaulting party ten (10) days in which to cure the default. Notification of termination of the

Agreement does not excuse any accrued obligations outstanding at the time of termination, including without limitation payment obligations.

5. The unit of measurement for gas hereunder will be one (1) cubic foot of gas, and the term "cubic foot of gas" wherever used in this Agreement will mean a cubic foot of gas at a temperature of 60 degrees Fahrenheit and at a pressure of 14.73 pounds per square inch absolute. For the purposes of measurement and meter calibration, atmospheric pressure will be assumed to be 14.4 pounds per square inch. All gas delivered to Buyer by Seller hereunder will be measured by rotary or diaphragm meters to be selected by Buyer. The volumes of gas delivered to Buyer at pipeline pressures and temperatures will be computed from meter records and converted into the unit of measurement specified hereinabove in accordance with standard industry practice. The temperature of the gas flowing through each meter is assumed to be sixty (60) degrees Fahrenheit, provided however that Buyer may at any time install a recording thermometer to record the temperatures of the gas flowing through the meter, in which event the arithmetic average of the hourly temperatures recorded will thereafter be used in correcting the volumes delivered hereunder to the unit of measurement specified hereinabove.
6. Buyer will install and maintain, at Buyer's expense, the necessary equipment for separating and removing salt, dust, sulfur or sulfur compounds, and other gaseous impurities, objectionable odors and foreign substances. The parties understand and agree that the gas entering at the Point(s) of Delivery is unprocessed field gas. Seller's gas entering the Point(s) of Delivery must meet the Specifications for Quality of Gas Delivered as shown in Exhibit "C". Buyer has the right to not accept gas volumes that are not within these specifications.
7. Either party may challenge the accuracy of the meter(s) at any time and may request to have the same tested. Buyer will test, or have tested, the same in the presence of Seller or Seller's representative, and the cost of testing the meter(s) will be borne by the requesting Party if the meter(s) prove to be correct, and will be deemed correct if there is no variance greater than three percent either plus or minus. If the meter(s) proves incorrect, then the cost of testing will be borne by the non-requesting party, and the meter(s) will be fixed or replaced at the cost of the Buyer. The Parties will then make an estimated correction for the prior 3-month period, if necessary.
8. Either party may interrupt the flow of gas only to make repairs or to conduct tests of its pipeline's operations, but all repairs and tests will be conducted with due diligence.
9. Seller warrants the title to the gas as and when delivered to Buyer at the measuring stations and covenants and agrees to indemnify Buyer for and save it harmless from all suits, actions, debt, accounts, damages, costs, losses and expenses arising from or attributable to the adverse claims of any and all other persons or parties claiming ownership to the gas delivered to Buyer hereunder; provided, however, that if any person or party makes claim to any gas delivered to Buyer hereunder adverse to Seller's claim of ownership thereof, or obtains a lien or encumbrance against the same, Buyer may withhold payment for such gas until such adverse claim or lien is released or disposed of by the parties or by final court action and may pay such withheld amount or amounts to the party or parties finally determined to be entitled thereto.
10. Whenever, under the terms of this Agreement, any notice is required or permitted to be given by one party to the other, it will be given in writing and will be deemed to have been sufficiently given for all purposes hereof if sent by email or, if mailed, postage prepaid, to the parties at the addresses set forth below.

SELLER:

G&G Gas, Inc.
Scott Gourley
1990 Packing Rd
New Bethlehem, PA 16242
Telephone:
Email:

BUYER:

Mayfair Energy Solutions, LLC.
Andrew Duckworth
4100 Holiday St. Suite 201
Canton, OH 44718
Telephone: 330-498-9130
Email: aduckworth@utilitypipelineltd.com

11. All the covenants and obligations of this Agreement will extend to and be binding upon the successors and assigns of the respective parties. Any sale, assignment, or other disposition or agreement of or concerning the pipelines and facilities described herein will be subject to and expressly made subject to this Agreement. Either party may assign this Agreement, in whole or in part, with the prior written consent of the other party, such consent not to be unreasonably withheld, conditioned or delayed.
12. In the event either party is rendered unable, in whole or in part, by force majeure to carry out its obligations under this Agreement, other than the obligation to make payment of amounts due hereunder, then the obligations of such party, so far as they are affected by such force majeure, will be suspended during the continuance of any liability so caused. However, the party claiming the existence of force majeure will use commercially reasonable efforts to remedy any situation which may interfere with the performance of its obligations hereunder. The term "force majeure" as used herein, and as applied to either party hereto, will mean acts of the law, acts of God, acts of the public enemy, war, blockades, insurrections, riots, epidemics, fires, floods, washouts, civil disturbances, explosions, breakage or accidents to machinery or lines of pipe, freezing of wells or pipelines, partial or entire failure of such wells, not reasonably within the control of the party claiming suspension.
13. All provisions and conditions of this Agreement will be subject to applicable laws and orders, rules and regulations of any governing authority having jurisdiction.
14. Seller will be deemed to have title to and be in control and possession of the gas up to the Point(s) of Delivery, and Buyer will have title to the gas purchased by it at the Point(s) of Delivery and be deemed in control and possession of the gas at and after the Point(s) of Delivery into Buyer's pipeline system. Seller and Buyer agree to indemnify and hold each other harmless from any claims, suits, causes of action, judgments, costs or expenses whatsoever arising out of or in any way connected with the natural gas sold hereunder and the pipeline and gathering system constructed and operated therefore, with the indemnity to change from Seller to Buyer at the Point(s) of Delivery where the title to the gas passes from the Seller to Buyer.
15. Buyer will make payments to Seller within thirty (30) days after the month in which gas was delivered to and received by Buyer. Buyer agrees to read the meters at the Point(s) of Delivery on the same day Buyer reads all the other meters on its system. A statement of production volumes and gas price will be provided by Buyer in conjunction with its payment to Seller. All payments will be deemed accurate unless disputed within twenty-four (24) months from the date of such payments. Any dispute will be made in writing (a "dispute notice") to the other party and will include viable documentation or reasoning for the dispute. The non-disputing party will have five (5) business days to investigate and respond to any dispute. Both parties will use reasonable efforts to resolve any dispute in a timely manner, but in any event within thirty (30) days after receipt of the dispute notice.

16. This Agreement will be subject to and interpreted according to the laws and regulations of the Commonwealth of Pennsylvania. Any legal disputes concerning a default or breach of this Agreement will be filed in the Jefferson County, Pennsylvania. Both parties agree to waive their rights to a trial by jury. No waiver of any breach of this Agreement or a breach of a provision of this Agreement, will be construed to be a waiver of any other subsequent breach. In the event any provision(s) of this Agreement is deemed to be unlawful by a court of law or regulatory agency, such ruling will not affect the validity of, or enforcement of, all remaining provisions in this Agreement.
19. Both parties acknowledge there are deduct meters on Buyer's pipeline system that provide free consumption gas to various end-users. These deduct meters are listed in Exhibit B attached hereto and made a part of this Agreement. Seller's production volumes at the Point(s) of Delivery will be net of the free gas provided through the deduct meters. All deduct meters are part of Seller's gas leases and will remain in full force effect for the life of the wells.

IN WITNESS WHEREOF, Seller and Buyer have caused this Agreement to be executed as of the date first above written.

SELLER: **G&G Gas, Inc.**

By: _____ Date: _____, 2026
 Scott Gorley, President

BUYER: **Mayfair Energy Solutions, LLC**

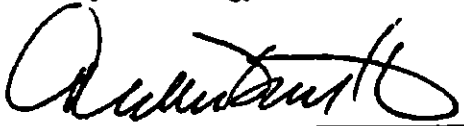
By:  _____ Date: _____, 2026
 Andrew Duckworth, President

EXHIBIT "A"

Attached to and made a part of the AGREEMENT dated _____, 2026 by and between Mayfair Energy Solutions, LLC, as Buyer, and G&G Gas, LLC., as Seller.

Point(s) of Delivery: Well Production Meters

Coder Wells
Kelso #2
Powell #1
Randy Alderton #3
Rhoades #1
Rhoades #5
Shick #3
Si #6 - Armagost
Si #8 - Smith Biddulph
Si #12 - Gray
Si #15 - Sharp / Smith
Si #16 - K. Winters
Si #17 - Shaffer
Si #27 - Hawthorne
Si #28 - Hawthorne
Si #40 - Hawthorne
Si #37 - Means Well
Summerville Well
T. Cook Well

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

EXHIBIT "B"

Attached to and made a part of the AGREEMENT dated _____, 2026 by and between Mayfair Energy Solutions, LLC, as Buyer, and G&G Gas, LLC., as Seller.

Life of the well deduct meters:

Matson Lumber - SI #13
David Shick - Shick #3
Moore Farm - SI #1
Jerry Strohm - SI #5
Nancy Johnston - SI #3
Smith Farm - SI #44
Dave Gitler - SI #42
Roger Alderton - SI #35
Randy Alderton - Alderton #3
Zitzelberger - SI #20
Albert Spencer - SI #45
Lawrence Means - SI #37
Evans Satellite
Bill Hawthorn - SI #40
Jim Confer
F. Snyder - SI #21
J. Dinger - SI #26
Allshouse - SI #39
Fred Kelso - Kelso #2
Kelso Heirs - SI #14
Armagost - SI #6&7
Pinecrest - Si #8
Ken Winters - SI #16
Sharp - Adam Smith - SI #15
Gray - SI #12
Shaffer - SI #17
R&R Engine - Powell #1

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

MAY 18 2026

EXHIBIT "C"PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**SPECIFICATIONS FOR QUALITY OF GAS DELIVERED AND
UPSTREAM MAOP VERIFICATION LETTER**

1. **Heating Value:** The minimum heating value of delivered gas shall be 1000 BTU per cubic foot at 60° F and 14.73 psia, dry basis. The maximum heating value of delivered gas shall be 1150 BTU per cubic foot at 60° F and 14.73 psia, dry basis.
2. **Temperature:** The temperature of delivered gas shall not exceed 120° F. The temperature of delivered gas shall not be less than 40° F.
3. **Sulfur:** The sulfur content of delivered gas shall not exceed either of the following: a maximum of 4 ppm (by volume) of hydrogen sulfide, a maximum of 10 ppm (by volume) of total sulfur.
4. **Water Vapor:** The delivered gas shall be free of water and shall not contain more than 7 pounds of water vapor per million cubic feet of gas at 60° F and 14.73 psia.
5. **Water Dewpoint:** The water dewpoint of the delivered gas shall not exceed 20° F at 14.73 psia.
6. **Nitrogen:** The delivered gas shall not contain more than 3% (by volume) of nitrogen.
7. **Oxygen:** The delivered gas shall not contain more than 0.02% (by volume) of oxygen. Every reasonable effort must be made to keep the gas free of oxygen.
8. **Carbon Dioxide:** The delivered gas shall not contain more than 2% (by volume) of carbon dioxide.
9. **Liquid Hydrocarbons:** Delivered gas shall be free of hydrocarbons in liquid form and shall not contain any hydrocarbons that might condense to free liquids under the pipeline's operating conditions.
10. **Hydrocarbon Dewpoint:** The hydrocarbon dewpoint of the delivered gas shall not exceed 25° F at 14.73 psia.
11. **All Nonhydrocarbon Gases Combined:** The delivered gas shall not contain more than 4.5% (by volume) of all nonhydrocarbon gases combined.
12. **Hydrocarbons:** The delivered gas' hydrocarbon concentrations (by volume) shall comply with the following: methane 88% minimum, ethane 6% maximum, propane and higher 3% maximum, hexanes and higher 0.2% maximum.
13. **Seller shall provide to Buyer signed verification on company letterhead of the Maximum Allowable Operating Pressure (MAOP) of Seller's system.**

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX B
UPL/KNOX AMENDED
MANAGEMENT AGREEMENT

FIRST AMENDED MANAGEMENT AGREEMENT

This First Amended Management Agreement, dated as of this 12th day of March 1999, by and between Knox Energy Cooperative Association, Inc. ("Knox Energy"), an Ohio non-profit corporation, and Utility Pipeline, Ltd. ("UPL"), an Ohio limited liability company, replaces, effective as of the above date, the Management Agreement dated July 17, 1998, and

WITNESSETH:

WHEREAS, Knox Energy has been formed as a member-owned cooperative association for the purpose of obtaining and providing natural gas service to its members within the State of Ohio; and

WHEREAS, UPL is in the business of constructing and managing natural gas pipeline systems; and

WHEREAS, Knox Energy and UPL desire to work together to achieve the purposes desired by the parties hereto.

NOW, THEREFORE, Knox Energy and UPL, for valuable consideration, the receipt and sufficiency of which is hereby acknowledged, do hereby agree as follows:

1. **Selection of Projects.** Knox Energy and UPL have previously agreed that UPL shall construct, manage and operate the Apple Valley project described on project attachment #1 hereto. UPL and Knox Energy shall both use their best efforts to identify specific areas and/or potential members interested in natural gas service through Knox Energy. All new pipeline construction agreed to by both Knox Energy and UPL, along with any extensions thereof, will be subject to this Agreement and shall be referred to herein as a "Project". Project confirmation, project description, along with project rates, will be added to this agreement by means of project attachments substantially in the form attached hereto as Exhibit "A". UPL shall have the option to construct, manage and operate any Knox Energy Project regardless of energy type or other service being provided or which party initially identified such Project, subject to the terms and conditions of this Agreement.

2. **UPL's construction obligations with respect to Projects.** For each Project, UPL shall use its best efforts to perform the following:

a. Design, construct and restore with due diligence a natural gas pipeline system sufficient to provide natural gas service to Knox Energy members within each Project, in accordance with utility standards; provided, however that UPL may delay actual construction until such time a sufficient number of prospective members have applied and been accepted to make that Project, in UPL's sole discretion, economically viable;

b. Acting as Knox Energy's Agent, obtain all necessary easements, rights-of-way, road crossing and boring permits as are necessary for each Project;

c. Arrange for or provide the necessary interconnections, measurement and regulation at the point(s) of delivery necessary to allow natural gas from interstate or intrastate pipeline systems to flow into Knox Energy's natural gas pipeline systems (the "System");

d. Perform or cause to be performed connection of member service lines, into the gas main, and installation of metering and regulating equipment between the System and the member's residences or other structures;

3. **UPL Management responsibilities:** UPL shall manage the System for the relevant term of each project. UPL shall use its best effort to perform the following at UPL's expense:

- a. Physical operation and routine maintenance of the System;
- b. Repairs to the System during the term of this Agreement;
- c. Arrange (as agent for Knox Energy) for metered gas supply, fuel management and gas transportation, at members expense;
- d. Arrange for standby 24-hour emergency service to members;
- e. Billing, collection, and meter reading;
- f. Member services, billing inquiries, service inquiries & requests;
- g. To provide complete accounting services to including but not limited to the following:
 1. Maintain all books and records;
 2. Maintain checking and savings accounts and pay all associated charges;
 3. Preparation and filing of Federal, State and if applicable, local tax returns;
 4. Provide complete accounts payable services including the signing of Knox Energy checks.
- h. Continued marketing, advertising and solicitation for additional projects, members and extension of the System as deemed warranted by UPL;
- i. Scheduling and causing to be performed service tie-ins and settings of meters together with appropriate inspections;
- j. Facility locating ("Call Before You Dig") services;
- k. Compliance with State and Federal pipeline safety requirements;

- l. Preparation of compliance reporting to governmental agencies;
- m. Perform or cause to be performed routine gas plant inspections;
- n. Review and recommend membership applications for approval, by Knox Energy, of those applicants who will receive service;
- o. Negotiate builder/developer projects and agreements;
- p. Provide and maintain liability and Directors & Officers insurance premiums;
- q. Pay property taxes if applicable.

It is expressly agreed that UPL may subcontract any or all of its management services.

4. **UPL Entitlement.** Projects subject to this Agreement are identified as project attachments. Each project attachment identifies the specific project and spells out the various rates, charges and fees charged the members, within a given project. As consideration for UPL providing management services to a Knox Energy project, UPL's entitlement appears on each project attachment. Monies due and not paid timely shall be subject to the cooperatives late payment charge (refer to rules and regulations) and carry over as receivables of UPL. Accounts 90 (ninety) days delinquent shall be considered no-pays and will entitle UPL to withdraw the amount of any such members indebtedness from escrow. Interest earned on Knox Energy checking or savings accounts will accrue to the benefit of UPL, excepting interest earned on trustee membership fee and no pay accounts.

5. **Knox Energy's Entitlement.** Members of Knox Energy shall pay a one-time, annual or monthly membership fee, as indicated on each project attachment, which shall be retained by Knox Energy. Membership monies shall be used for Board compensation, legal and out-of-pocket expenses, or for any other purposes the Board deems appropriate. In addition, Knox Energy will receive \$1 (One Dollar) per meter per month (included in service charge) to establish and maintain an account to be used for non-paying members' indebtedness to the Cooperative; and, if adequate, other purposes deemed appropriate by the Board. The Cooperative will be responsible for any indebtedness of its members.

6. **Knox Energy's Obligations with Respect to Projects.** For each Project, Knox Energy, or its designated Trustee(s), shall perform the following:

- a. Assist in the canvass solicitation and conduct of Public meetings with potential new member which can be served with natural gas from an existing, proposed or planned System;
- b. Approve appropriate rates, charges and fees for each Project by means of project attachment;
- c. Approve and execute gas supply and transportation contracts;

- d. Approve and execute operations and maintenance agreements;
- e. Approve and execute all tax return filings;
- f. Approve and execute all governmental compliance documents;
- g. Establish specific rules, regulations, policy, and appropriate application card, governing the distribution and sale of natural gas for its members within any given project;
- h. Review and approve those membership applications for whom gas service will be provided;
- i. Approve and execute builder/developer incentive agreements;
- j. Determine the necessity and/or amount of deposit required for any given project.

7. **Assignment.** Upon a project System or any defined portion of the System being completed and certified to meet Industry standards by means of customary testing and inspection, UPL shall assign and Knox Energy agrees to accept each project System by an assignment substantially in the form attached hereto as Exhibit B. Said assignment shall reserve to UPL payments described in said assignment.

8. **Project Term.** This Agreement shall be for successive terms of thirty (30) years for each project, with the initial project term commencing upon the date of Assignment of any project facility or portion thereof. Either party may cancel this Agreement as it applies to the expiration of any project term, by giving the other party written notice of termination at least 180 days prior to the expiration of that project term.

9. **Special Service Charges.** When Knox Energy is entitled to collect from a Member a trip charge or other fee for a service provided by Knox Energy (or its contractor) hereunder (for example, emergency service calls, disconnections, reconnections, meter testing or trip charges, etc.), then UPL shall be paid by Knox Energy the amount charged to the Member.

10. **Indemnification.** UPL agrees to indemnify and hold Knox Energy harmless from any and all claims and liability resulting or arising from the gross negligence of UPL or any of UPL's contractors or the failure of UPL to properly perform its or their obligations hereunder. If Knox Energy believes that UPL has breached any of its obligations hereunder for any cause, including the insolvency or bankruptcy of UPL, then Knox Energy shall send notice to UPL of the breach; and unless UPL corrects said breach within 30 days (or if it cannot be cured within 30 days, then within a reasonable time) Knox Energy may terminate this Management Agreement. UPL shall be responsible for any and all damages caused by UPL's breach of this Agreement.

11. **Insurance.** UPL and Knox Energy agree to maintain during the term of this Agreement the insurance coverage set forth on Exhibit C hereto. Knox Energy shall name UPL as additional insured on its insurance policy. Both Knox Energy and UPL shall name the trustees as additional insured under liability policies for their activities directly related to the cooperative's business activity.

12. **Independent Contractor.** It is agreed that in the performance of its obligations hereunder, UPL shall function as an independent contractor. This agreement is not intended nor shall it be deemed to create any partnership, joint venture or fiduciary relationship.

13. **No Diminishment.** Knox Energy will take no action during the term of this Agreement which will diminish the rights and entitlements, or enlarge the obligations, or expenses, of UPL.

14. **Arbitration.** Any dispute arising under or relating to this Agreement (except disputes where the amount in controversy exceeds \$100,000) shall be resolved by binding arbitration under the auspices of the American Arbitration Association, to be held in Columbus, Ohio before a single arbitrator.

15. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties hereto in respect of the subject matter hereof, and this Agreement supersedes all prior and contemporaneous agreements between the parties hereto in connection with the subject matter of this Agreement. No change, amendment, termination or attempted waiver of any provision of this Agreement shall be binding on any party hereto unless in writing and signed by the party affected.

16. **Default.** In the event either party believes the other party has breached or is in default as to any obligation of this Agreement, such party shall provide detailed written notice of the alleged breach or default together with a proposed manner of curing said alleged breach or default. The party receiving such notice shall have thirty days, or such longer period of time as is reasonable, under the circumstances, to cure or begin to cure, the alleged breach or default. No termination of this Agreement shall occur as a result of any breach or default unless notice in the foregoing manner has been given and the alleged breach or default is not cured, or attempted to be cured, in good faith within the time set forth above.

17. **Notices.** Notice under this Agreement shall be given by certified mail or confirmed facsimile to the following:

Knox Energy:
Attn: President, Board of Trustees

Facsimile _____

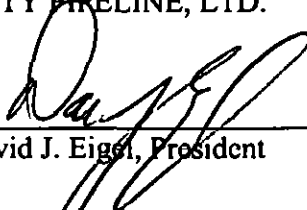
UPL:
5900 Mayfair Rd., NW
North Canton, Ohio 44720
Attn: David J. Eigel, President
Phone: 330-498-9130
Facsimile: 330-498-9137

Either party may change the address for receipt of notices by notice to the other party.

18. **Confidentiality.** All parties hereto agree that, during the term of this Agreement and for five years following the expiration or termination of this Agreement for any reason, they will maintain, as confidential and proprietary, the terms and conditions of this Management Agreement, the economic and financial aspects of the Projects and the System and the business plans of Knox Energy and UPL.

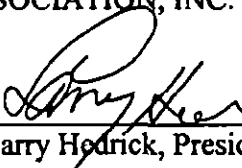
IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date set forth above.

UTILITY PIPELINE, LTD.

By 

David J. Eigel, President

KNOX ENERGY COOPERATIVE
ASSOCIATION, INC.

By 

Larry Hedrick, President

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX C
CUSTOMER WELCOME LETTER



4100 Holiday Street, N.W., Suite 201 – Canton, Ohio 44718-2589 – 330-498-9130 – 888-863-0032 Fax 330-498-9137

Dear Sigel Gas Customer:

On _____, 2026, Knox Energy Cooperative Association, Inc. (Knox) acquired the Sigel Gas, LLC natural gas distribution assets in Jefferson County in the State of Pennsylvania. Going forward, the distribution pipeline systems and all residential and commercial customer meters will be owned and served by Knox.

As an existing gas customer you will be automatically accepted as a Knox Energy Cooperative member and will have full membership rights unless you elect to terminate gas service. You do not need to do anything to be automatically converted. There will be no cost to you and no interruption of service. You are also eligible to participate in the Knox Direct Pay program and the Budget Billing program. In order to ensure that your account is properly credited, please send all your future gas utility payments to:

Knox Energy Cooperative Association, Inc.
P.O. Box 94608
Cleveland, Ohio 44101-4608

Knox is a non-profit, customer-owned cooperative formed in 1998. Knox currently serves approximately 24,500 members in Ohio and Pennsylvania and is governed by a Board of Trustees that are elected by the membership. The Knox Board of Trustees consists of members that are using gas on the Knox pipeline systems. Any member is eligible to run for election and serve on the Board. As a non-profit cooperative, Knox's rates are very similar to the rates previously charged. Knox will solicit bids for all of its gas supply and pass on to the members the gas supply at actual cost. The Knox Board of Trustees also establishes the Rules and Regulations for gas service. These Rules may be periodically amended however they are available for your review upon request and can also be found at www.KnoxEnergy.org.

This notice is therefore being provided to you at this time to let you know the transfer has been approved by all governing bodies and your gas bill will hereafter come from the Knox Energy Cooperative Association, Inc. You are encouraged to ask any questions that you may have. Your questions may be directed to Knox at its toll-free number 1-888-863-0032 or online at www.KnoxEnergy.org.

Sincerely,

Knox Energy Cooperative Association, Inc.

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX D
SIGEL BALANCE SHEET

Sigal Gas Company
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Included Y/R
ASSETS		
Current Assets		
Checking/Savings		
1000 - S&T Bank - Checking	24,811.75	
1005 - Checking - Special	811.83	
Total Checking/Savings	25,223.68	N
Accounts Receivable		
2000 - Accounts Receivable	-4,975.21	N
Total Accounts Receivable	-4,975.21	
Other Current Assets		
1010 - Undeposited Funds	0.80	
Total Other Current Assets	0.80	N
Total Current Assets	20,249.27	N
Fixed Assets		
3001 - Heath GT-44 Gas Detector	2,890.34	N
3002 - MSA 340 Electrofuasor	3,874.88	N
3003 - Honda Generator	2,700.00	N
3004 - Sure-Lock All Pro Line Locator	4,637.12	N
3005 - Line Markers	3,738.28	Y
3006 - Meter Recorder	1,898.00	Y
3007 - Meters	12,213.54	Y
3010 - Pipeline	86,825.20	Y
3011 - Station Regulator	1,852.70	Y
3012 - Scada	4,661.12	Y
3020 - Corsica Gas System		
3021 - Corsica Equipment	10,890.14	
3022 - Corsica Pipeline System	53,735.30	
Total 3020 - Corsica Gas System	64,425.44	Y
3030 - Sigal Gas System	143,842.40	Y
3050 - Accumulated Depreciation	-328,851.17	
Total Fixed Assets	14,405.95	
Other Assets		
3040 - Corsica Customer List	5,000.00	Y
3041 - Accumulated Amortization	-3,863.00	
Total Other Assets	1,337.00	
TOTAL ASSETS	35,992.22	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
4010 - Sales Tax Payable	773.91	N
Total Other Current Liabilities	773.91	N
Total Current Liabilities	773.91	N
Total Liabilities	773.91	N
Equity		
5000 - Common Stock	1,000.00	N
5010 - Additional Paid in Capital	44,555.93	N
5020 - Retained Earnings	-9,499.29	N
Net Income	-838.33	N
Total Equity	35,218.31	N
TOTAL LIABILITIES & EQUITY	35,992.22	N

APPENDIX E
SIGEL 2025 ANNUAL REPORT

DATE OF DEPOSIT

MAY 18 2026

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

**GAS ANNUAL REPORT
OF**

SIGEL GAS LLC

Exact legal name of reporting gas company or corporation
(If name was changed during year, show also the previous name and date of change)

1990 PACKING ROAD NEW BETHLEHEM, PA 16242

(Address of principal business office at end of year)

**FOR THE
YEAR ENDED DECEMBER 31, 2024
TO THE
COMMONWEALTH OF PENNSYLVANIA
PUBLIC UTILITY COMMISSION**

**Name, title, address and telephone number (including the area code), E-Mail Address,
and Web Site Address of the person to be contacted concerning this report:**

SCOTT P. GOURLEY, PRESIDENT

1990 PACKING ROAD NEW BETHLEHEM, PA 16242

814275-3390

scott@sigel-gas.com

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GENERAL INSTRUCTIONS

1. The completed original of this report, as well as an electronic (e-mail) Excel copy, shall be filed with the Commission by the 30th of April at the following addresses:
ra-PUCFinancial@pa.gov
Pennsylvania Public Utility Commission,
400 North Street, Harrisburg, Pennsylvania, 17120
2. All Natural Gas Distribution Companies subject to the jurisdiction of the Pennsylvania Public Utility Commission, upon which this report is served are required by statute to complete and file this report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting corporation shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections. All data comprising this report shall be submitted in electronic and permanent form.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission Title 18 under "Part 201-Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act", (18 CFR Part 201). Whenever the term respondent is used, it shall mean the reporting company.
4. Standard accounting procedures will apply in determining the nature of any entry (e.g., Uncollectibles, a revenue item, is normally a debit entry, and should be entered as a "positive" number unless the reported balance is a credit). Entries of a reverse or contrary character shall be indicated by parenthesis around the number.
5. If the report is made for a period less than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete, and the amounts reported should be supported by information set forth in, or as part of, the books of account.
6. All instructions shall be followed and each question shall be answered fully and accurately. Sufficient answers shall appear to show that no question or schedule has been overlooked. The expression "none" or "not applicable" shall be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. Where information called for herein is not given, state fully the reason for its omission.
7. Extra copies of any page will be furnished upon request. If it is necessary or desirable to insert additional statements for the purpose of further explanation of accounts or schedules, they shall be legibly made on paper of durable quality and shall correspond to this form in size of page and width of margin. Additional sheets, ruled either vertically or horizontally, will be furnished on request. Inserts, if any, should be appropriately identified with the schedules to which they relate.
8. If the gas distribution service provider conducts operations both within and outside the Commonwealth of Pennsylvania, data should be reported so that there will be shown the number of subscribers within this state, and (separately by accounts) the operating revenues from sources within this state, and the plant investment as of the end of the year within the state.
9. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different figures were used.
10. Throughout the report, money items shall be shown in units of dollars adjusted to accord with footings. Omitting cents does not apply, however, to items in which cents are of significance, as for instance, in averages and in unit costs.
11. If this report is not completed electronically, the name of the respondent and the year to which the report relates shall be inserted on the top of each page.

GENERAL INFORMATION

1. Name and title of officer having custody of the general books of account and address of the office where such books are kept.

Scott P. Gourley, President
1990 Picking Road
New Bethlehem, PA 16242

2. Name of State under the laws of which respondent is incorporated and the date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Pennsylvania 12/16/2016

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, (d) date when possession by receiver or trustee ceased.

NO

4. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Natural Gas Distribution

IMPORTANT CHANGES DURING YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and references to Commission authorization, if any.
3. Purchase or sale of substantial operating units, such as generating stations, transmission lines or distribution lines, specifying items, parties, effective dates and also reference to Commission authorization, if any.
4. Important leaseholds (other than leaseholds for natural gas lands) acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution systems, and dates of beginning operations. Give, also, the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
9. Changes in articles of incorporation or amendments to charter: explain the nature and purpose of such changes or amendments.
10. Other important changes not elsewhere provided for.

DEFINITIONS

"Accounts" means the accounts prescribed in the Federal Code Regulations Title 18, Part 201.

"Amortization" means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

"Book Cost" means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

"Control" (including the terms: "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

"Cost" means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

"Debt Expense" means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

"Depreciation", as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

"Distribution Service Line", A distribution line that transports gas from a common source of supply to a customer meter or the connection to a customer's piping, whichever is further downstream or the connection to a customer's piping if there is no customer meter.

DEFINITIONS**(Continued)**

"Investment Advances" means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

"Minor Items of Property" means the associated parts or items of which retirement units are composed.

"Net Salvage Value" means the salvage value of property retired less the cost of removal.

"Nominally Issued", as applied to securities issued or assumed by the utility means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

"Original Cost", as applied to utility plant, means the cost of such property to the person first devoting it to public service.

"Property Retired", as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

"Replacing or Replacement", when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

"Retained Earnings" means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

"Salvage Value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

"Straight-Line Remaining Life Method", as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

100. VOTING POWERS AND ELECTIONS

1. Has each share of stock the right to one vote? Yes/No

YES

2. Are voting rights attached only to stock? Yes/No (If the answer to either query 1 or 2 is "No," give particulars on a separate sheet.)

YES

3. Give date of the latest closing of the stock book prior to end of year and state the purpose of such closing.

4. Is cumulative voting permitted? Yes/No

6. State the date and place of the latest general meeting held prior to the end of the year for the election of directors?

1990 PACKING ROAD NEW BETHLEHEM, PA 16242

7. State the total number of votes cast at the latest general meeting and the total number cast by proxy.

100% OF VOTES CAST, NONE BY PROXY

8. State the total number of voting security holders and the total of all voting securities as of such date.

3 VOTING SECURITY HOLDERS, 100% VOTING SECURITIES

9. If any security has preferences, special privileges, or restrictions in the election of directors, trustees or managers, or in the determination of any corporate action, give details.

N/A

10. State the number of votes controlled by management, other than officers of the Corporation.

NONE

101 SECURITY HOLDER INFORMATION AND VOTING POWERS

1. Report the requested information for each holder of one percent or more of the voting securities or if there are fewer than ten such holders, the ten who hold the highest voting powers. Data should be the latest available nearest the end of the year. When the holder of record is a trustee, or other intermediate agency (except a corporation), the data should be reported opposite the names of the beneficial owners, designated as such, under a general heading identifying the trustee or other agency. Securities with contingent voting rights may be disregarded.
2. Attach hereto a certified copy of every effective voting trust established and a certified copy of every other agreement (trustee or otherwise) under which voting securities are held for beneficial owners. If any such agreement has been filed with a previous report, reference to the earlier report will be sufficient provided changes or modification since filing are shown.

Line No.	Last Name (a)	First Name (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Total Votes (g)	Common Stock (h)	Preferred Stock (i)	Other (j)	Nonvoting Securities (see instruction 2) Principal, Par Value, or Stated Value (Specify issue-unit cents) (k)
1	GOURLEY	SCOTT	1990 PACKING ROAD	NEW BETHLEHEM	PA	16242	375	375			
2	GOURLEY	ERIC	1990 PACKING ROAD	NEW BETHLEHEM	PA	16242	375	375			
3	GOURLEY	LARRY	1990 PACKING ROAD	NEW BETHLEHEM	PA	16242	250	250			
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											

102. COMPANIES CONTROLLED BY RESPONDENT

1. Show below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year.
If control ceased prior to end of the year, give particulars in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediates involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Voting % of Stock (g)	Footnote Ref. (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16							0%	

103. Directors

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a) abbreviated titles of the directors who are officers of respondent.
2. Designate by an asterisk names of members of Executive Committee, and by double asterisk the Chairman of the Executive Committee.

Line No.	Directors Name and Title (a)	Principal Business Address					Term Began (i)	Term End (j)	Meetings Attended (k)	Fees Paid (l)
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (h)				
1	Scott P. Gourley	1990 Packing Road	New Bethlehem	PA	16242	814-275-3390	12/16/2013			
2	Eric N. Gourley	1990 Packing Road	New Bethlehem	PA	16242	814-275-3390	12/16/2013			
3	Larry P. Gourley	1990 Packing Road	New Bethlehem	PA	16242	814-275-3390	12/16/2013			
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

104. Officers

Line No.	Official Title & Name (a)	Principal Business Address						
		Street Address (b)	City (c)	State (d)	Zip (e)	Telephone (h)	Fax (i)	Email (j)
1	President							
2	Scott P. Gourley	1990 Packing Road	New Bethlehem	PA	16242	814-275-3390	814-275-3308	tt@sigel-gas.c
3	Vice-President							
4	Eric N. Gourley	1990 Packing Road	New Bethlehem	PA	16242	814-275-3390	814-275-3308	c@sigel-gas.c
5								
6								
7								
8	Treasurer							
9	Eric N. Gourley	1990 Packing Road	New Bethlehem	PA	16242	814-275-3390	814-275-3308	c@sigel-gas.c
10	Assistant Treasurer							
11								
12	Comptroller							
13								
14								
15								
16	Auditor							
17								
18	Engineer							
19								
20								
21	General Manager							
22								
23								
24								

200. COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/ Decrease (e)
1	UTILITY PLANT				
2	101.0 Utility Plant in Service	205	307,281	307,281	0
3	101.1 Property Under Capital Leases				0
4	102.0 Gas Plant Purchased or Sold				0
5	103.0 Experimental Gas Plant Unclassified				0
6	104.0 Gas Plant Leased to Others				0
7	105.0 Gas Plant Held for Future Use				0
8	105.1 Production Properties Held For Future Use				0
9	106.0 Completed Construction Not Classified-Gas				0
10	107.0 Construction Work in Progress-Gas	208			0
11	108.0 Accumulated Provision for Depreciation of Gas Utility Plant	206	(321,207)	(325,107)	(3,900)
12	111.0 Accumulated Prov. For Amortization & Depletion of Gas Utility Pl.	206			0
13	114.0 Gas Plant Acquisition Adjustments	207			0
14	115.0 Accumulated Prov. For Amortization & Depletion of Gas Plant				0
15	Acquisition Adjustments	206			0
16	116.0 Other Gas Plant Adjustments				0
17	117.1 Gas Stored-Base Gas				0
18	117.2 System Balancing Gas				0
19	117.3 Gas Stored in Reservoirs and Pipelines-Noncurrent				0
20	117.4 Gas Owed to System Gas				0
21	118.0 Other Utility Plant Adjustments				0
22	119.0 Accumulated Provision for Depreciation and Amortization of Other				0
23	Utility Plant	206			0
24	TOTAL UTILITY PLANT		(13,926)	(17,826)	(3,900)
25	OTHER PROPERTY AND INVESTMENTS				
26	121.0 Non-Utility Property				0
27	122.0 Accumulated Depreciation & Amortization of Non-Utility Property				0
28	123.0 Investments in Associated Companies	210			0
29	123.1 Other Investments	210			0
30	124.0 Other Investments	210			0
31	125.0 Sinking Funds				0
32	126.0 Depreciation Fund				0
33	128.0 Other Special Funds				0
34	TOTAL OTHER PROPERTY AND INVESTMENTS		0	0	0

**200. COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase Decrease (e)
1	CURRENT AND ACCRUED ASSETS				
2	131.0 Cash		39,697	29,085	(10,612)
3	132.0 Interest Special Deposits				0
4	133.0 Dividend Special Deposits				0
5	134.0 Other Special Deposits				0
6	135.0 Working Funds				0
7	136.0 Temporary Cash Investments	210			0
8	141.0 Notes Receivable	211			0
9	142.0 Customer Accounts Receivable				0
10	143.0 Other Accounts Receivable	211			0
11	144.0 Accumulated Provision for Uncollectible Accounts-Cr.				0
12	145.0 Notes Receivable from Associated Companies	212			0
13	146.0 Accounts Receivable for Associated Companies	213			0
14	151.0 Fuel Stock				0
15	152.0 Fuel Stock Expenses Undistributed				0
16	153.0 Residuals and Extracted Products				0
17	154.0 Plant Materials and Operating Supplies	215			0
18	155.0 Merchandise				0
19	156.0 Other Materials and Supplies				0
20	163.0 Stores Expense-Undistributed				0
21	164.1 Gas Stored-Current				0
22	164.2 Liquefied Natural Gas Stored				0
23	164.3 Liquefied Natural Gas Held for Processing				0
24	165.0 Prepayments				0
25	166.0 Advances for Gas Exploration, Development and Production				0
26	167.0 Other Advances for Gas				0
27	171.0 Interest and Dividends Receivable				0
28	172.0 Rents Receivable				0
29	173.0 Accrued Utility Revenues				0
30	174.0 Miscellaneous Current and Accrued Assets				0
31	TOTAL CURRENT & ACCRUED ASSETS		39,697	29,085	(10,612)
32	DEFERRED DEBITS				
33	181.0 Unamortized Debt Expense	216			0
34	182.1 Extraordinary Property Losses	217			0
35	182.2 Unrecovered Plant and Regulatory Study Costs	217			0
36	182.3 Other Regulatory Assets				0
37	183.1 Preliminary Natural Gas Survey and Investigation Charges				0
38	183.2 Other Preliminary Survey and Investigation Charges				0
39	184.0 Clearing Accounts				0
40	185.0 Temporary Facilities				0
41	186.0 Miscellaneous Deferred Debits				0
42	187.0 Deferred Losses from Disposition of Utility Plant				0
43	188.0 Research, Development and Demonstration Expenditures				0
44	189.0 Unamortized Loss on Reacquired Debt				0
45	190.0 Accumulated Deferred Income Taxes				0
46	191.0 Unrecovered Purchased Gas Costs				0
47	TOTAL DEFERRED DEBITS		0	0	0
48	TOTAL ASSETS & TOTAL DEBITS		25,771	(1,259)	(14,512)

**200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase Decrease (e)
1	LIABILITIES AND OTHER CREDITS				
2	PROPRIETARY CAPITAL				0
3	201.0 Common Stock Issued				0
4	202.0 Common Stock Subscribed				0
5	203.0 Common Stock Liability for Conversion				0
6	204.0 Preferred Stock Issued				0
7	205.0 Preferred Stock Subscribed				0
8	206.0 Preferred Stock Liability for Conversion				0
9	207.0 Premium on Capital Stock				0
10	208.0 Donations Received from Stockholders				0
11	209.0 Reduction in Par or Stated Value of Capital Stock				0
12	210.0 Gain on Resale or Cancellation of Reacquired Capital Stock				0
13			1000	1000	0
14	211.0 Miscellaneous Paid-In Capital		44556	44556	0
15	212.0 Installments Received on Capital Stock				0
16	213.0 Discount on Capital Stock				0
17	214.0 Capital Stock Expense				0
18	215.0 Appropriated Retained Earnings				0
19	216.0 Unappropriated Retained Earnings				0
20	216.1 Unappropriated Undistributed Subsidiary Earnings				0
21	217.0 Reacquired Capital Stock				0
22	TOTAL PROPRIETARY CAPITAL		45556	45556	0
23					
23	LONG-TERM DEBT				
24	221.0 Bonds	231			0
25	222.0 Reacquired Bonds	231			0
26	223.0 Advances from Associated Companies				0
27	224.0 Other Long-term Debt	231			0
28	225.0 Unamortized Premium on Long-Term Debt				0
29	226.0 Unamortized Discount on Long-Term Debt-Debit				0
30	TOTAL LONG TERM DEBT		0	0	0
31					
32	OTHER NONCURRENT LIABILITIES				
33	227 Obligation Under Capital Leases-NonCurrent				0
34	228.1 Accumulated Provision for Property Insurance				0
35	228.2 Accumulated Provision for Injuries and Damages				0
36	228.3 Accumulated Provision for Pensions and Benefits				0
37	228.4 Accumulated Miscellaneous Operating Provisions				0
38	229 Accumulated Provision for Rate Refunds				0
39	TOTAL OTHER NONCURRENT LIABILITIES		0	0	0
40					

**200. COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Increase/Decrease (e)
1	CURRENT AND ACCRUED LIABILITIES				
2	231.00 Notes Payable				0
3	232.00 Accounts Payable				0
4	233.00 Notes Payable to Associated Companies				0
5	234.00 Accounts Payable to Affiliated Companies				0
6	235.00 Customers' Deposits-Billing				0
7	236.10 Accrued Taxes, Taxes Other Than Income				0
8	236.20 Accrued Taxes, Income Taxes				0
9	237.10 Accrued Interest on Long-term Debt				0
10	237.20 Accrued Interest on Other Liabilities				0
11	238.00 Dividends Declared				0
12	239.00 Matured Long-term Debt				0
13	240.00 Matured Interest				0
14	241.00 Tax Collections Payable				0
15	242.00 Miscellaneous Current and Accrued Liabilities				0
16	243.00 Obligations Under Capital Leases-Current				0
17	TOTAL CURRENT AND ACCRUED LIABILITIES		0	0	0
18					
19	DEFERRED CREDITS				0
20	252.00 Customer Advances for Construction				0
21	253.00 Other Deferred Credits				0
22	254.00 Other Regulatory Liabilities				0
23	255.00 Accumulated Deferred Investment Tax Credits				0
24	256.00 Deferred Gains from Disposition of Utility Plant				0
25	257.00 Unamortized Gain on Recacquired Debt				0
26	281.00 Accum. Deferred Income Taxes-Assume. Amortization Property				0
27	282.00 Accum. Deferred Income Taxes-Other Property				0
28	283.00 Accum. Deferred Income Taxes-Other				0
26	TOTAL DEFERRED CREDITS		0	0	0
27					
28	TOTAL LIABILITIES & OTHER CREDITS		45556	45556	0

201. NOTES TO BALANCE SHEET

- The space below is provided for important notes regarding the balance sheet or any account thereof.
- Furnish particulars as to any contingent assets or liabilities existing at end of year. Minor items may be grouped by classes. For any dividends in arrears at the end of the year on cumulative preferred stock, state the date of the last dividend, the arrearage per share, and the total amount of the arrearage.
- For Other Plant Adjustments, Account 116, explain the origin of such amount, debits and credits during the year and plan of disposition contemplated, giving references to Commission orders or to other authorizations repeating classification of amounts as plant adjustments and requirements as to disposition thereof.
- If the notes to balance sheet, appearing in the annual report to the stockholders are applicable in every respect and furnish the data required by instructions 2 and 3 above, such notes may be attached hereto.

- 1 Report by prescribed accounts the original cost of utility plant in service and the additions and retirements of such plant during the year.
- 2 Do not include as adjustments, corrections to additions and retirements for the current or preceding year. Such items should be included in appropriate Column (c) or (d).
- 3 Credit adjustments in Column (e) should be shown in red, or in black enclosed in parenthesis. State in a footnote the general character of any adjustments in Column (e).
- 4 Submit, in a footnote, an explanation of amounts included in Columns (e) and/or (f), Line 34, for lowering or changing the location of mains.

Line No.	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Balance End of Year (f)
1	INTANGIBLE PLANT	XXX	XXX	XXX	XXX	XXX
2	301 Organization					0
3	302 Franchises & Concessions					0
4	303 Other Plant and Miscellaneous Equipment	5000				5000
5	Total Intangible Plant	5000	0	0	0	5000
6	MANUFACTURED GAS PRODUCTION PLANT	XXX	XXX	XXX	XXX	XXX
7	304 Land and Land Rights					0
8	305 Structures and Improvements					0
9	306 Boiler Plant Equipment					0
10	307 Other Power Equipment					0
11	308 Coke Ovens					0
12	309 Infiltration Galleries and Tunnels					0
13	310 Producer Gas Equipment					0
14	311 Liquefied Petroleum Gas Equipment					0
15	312 Oil Gas Generating Equipment					0
16	313 Generating Equipment-Other Processes					0
17	314 Coal, Coke and Ash Handling Equipment					0
18	315 Catalytic Cracking Equipment					0
19	316 Other Reforming Equipment					0
20	317 Purification Equipment					0
21	318 Residential Refining Equipment					0
22	319 Gas Mixing Equipment					0
23	320 Other Equipment					0
23	Total Gas Manufacturing Plant	0	0	0	0	0
24	NATURAL GAS PRODUCTION & GATHERING PLANT	XXX	XXX	XXX	XXX	XXX
25	325.1 Producing Lands					0
26	325.2 Producing Leaseholds					0
27	325.3 Gas Rights					0
28	325.4 Rights of Way					0
29	325.5 Other Land and Land Rights					0
30	326 Other Plant and Miscellaneous Equipment					0
31	327 Field Compressor Station Structures					0
32	328 Field Measuring & Regulating Station Structures					0
33	329 Other Structures					0
34	330 Producing Gas Wells-Well Construction					0
35	331 Producing Gas Wells-Well Equipment					0
36	332 Field Lines					0
37	333 Field Compressor Station Equipment					0
38	334 Field Measuring & Regulating Station Equipment					0
39	335 Drilling & Cleaning Equipment					0
40	336 Purification Equipment					0
41	337 Other Equipment					0
42	338 Unsuccessful Exploration & Development Costs					0
43	Total Natural Gas Production & Gathering Plant	0	0	0	0	0
44	PRODUCTS EXTRACTION PLANT	XXX	XXX	XXX	XXX	XXX
45	340 Land and Land Rights					0
46	341 Other Plant and Miscellaneous Equipment					0
47	342 Extraction & Refining Equipment					0
48	343 Pipe Lines					0
49	344 Extracted Product Storage Equipment					0
50	345 Compressor Equipment					0
51	346 Gas Measuring and Regulating Equipment					0
52	347 Other Equipment					0
	Total Products Extraction Plant	0	0	0	0	0
53	NATURAL GAS PRODUCTION & PROCESSING PLANT	XXX	XXX	XXX	XXX	XXX
54	350.1 Land					0
55	350.2 Rights of Way					0
56	351 Structures and Improvements					0
57	352 Wells					0
58	352.1 Storage Leaseholds and Rights					0
59	352.2 Reservoirs					0
60	352.3 Nonrecoverable Natural Gas					0
61	353 Taxes					0

205. UTILITY PLANT IN SERVICE - Account No. 101.0

Line No	Account Number and Title (a)	Balance Previous Year (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Balance End of Year (f)
62	354 Compressor Station Equipment					0
63	355 Measuring and Regulating Equipment					0
64	356 Purification Equipment					0
65	357 Other Equipment					0
66	Total Natural Gas Production and Processing Plant	0	0	0	0	0
67	OTHER STORAGE PLANT	XXX	XXX	XXX	XXX	XXX
68	360 Land & Land Rights					0
69	361 Structures and Improvements					0
70	362 Gas Holders					0
71	363 Purification Equipment					0
72	363.1 Liquefaction Equipment					0
73	363.2 Vaporizing Equipment					0
74	363.3 Compressor Equipment					0
75	363.4 Measuring and Regulating Equipment					0
76	363.5 Other Equipment					0
77	Total Other Storage Plant	0	0	0	0	0
78	BASE LOAD LIQUEFIED NATURAL GAS TERMINATING AND PROCESSING PLANT	XXX	XXX	XXX	XXX	XXX
79	364.1 Land and Land Rights					0
80	364.2 Structures and Improvements					0
81	364.3 LNG Processing Terminal Equipment					0
82	364.4 LNG Transportation Equipment					0
83	364.5 Measuring and Regulating Equipment					0
84	364.6 Compressor Station Equipment					0
85	364.7 Communication Equipment					0
86	364.8 Other Equipment					0
87	Total Base Load Liquefied Natural Gas Term. & Proc. Plant	0	0	0	0	0
88	TRANSMISSION PLANT	XXX	XXX	XXX	XXX	XXX
89	365.1 Land and Land Rights					0
90	365.2 Rights of Way					0
91	366 Structures and Improvements					0
92	367 Mains					0
93	368 Compressor Station Equipment					0
94	369 Measuring and Regulating Station Equipment					0
95	370 Communication Equipment					0
96	371 Other Equipment					0
97	Total Transmission Plant	0	0	0	0	0
98	DISTRIBUTION PLANT	XXX	XXX	XXX	XXX	XXX
99	374 Land & Land Rights					0
100	375 Structures and Improvements					0
101	376 Mains					0
102	377 Compressor Station Equipment					0
103	378 Measuring & Regulating Station Equipment-General					0
104	379 Measuring & Regulating Station Equipment-City Gate C. St.					0
105	380 Services					0
106	381 Meters					0
107	382 Meter Installations					0
108	383 House Regulators					0
109	384 House Regulatory Installations					0
110	385 Industrial Measuring and Regulating Station Equipment					0
111	386 Other Property on Customers' Premises					0
112	387 Other Equipment					0
113	Total Distribution Plant	0	0	0	0	0
114	GENERAL PLANT	XXX	XXX	XXX	XXX	XXX
115	389 Land & Land Rights					0
116	390 Structures and Improvements					0
117	391 Office Furniture & Equipment					0
118	392 Transportation Equipment					0
119	393 Storage Equipment					0
120	394 Tools & Garage Equipment					0
121	395 Laboratory Equipment					0
122	396 Power Operated Equipment					0
123	397 Communication Equipment					0
124	398 Miscellaneous Equipment					0
125	399 Other Tangible Property					0
126	Total General Plant	0	0	0	0	0
127	Total Plant	0	0	0	0	0

**206. ACCUMULATED DEPRECIATION OF UTILITY PLANT -
Account Nos. 108, 111, 115 and 119**

1. Report below an analysis of the changes in accumulated depreciation during the year and the amounts applicable to prescribed functional classifications.
2. Explain and give particulars of important adjustments during the year.

Line No.	Item (a)	Total (b)	101 Utility Plant In Service (c)	104 Utility Plant Leased to Others (d)	105 Property Held for Future Use (e)	107.0 Construction Work In Progress (f)
1	Balance Beginning of Year	321207	321207			
2	Credits During Year	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
3	Depreciation Provisions charged to:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
4	403, Depreciation	3900	3900			
5	413, Income from Utility Plant Leased to Others	0				
6		0				
7		0				
8		0				
9		0				
10	Total Depreciation Provisions	3900	3900	0	0	0
11	Recoveries from Insurance	0				
12	Salvage Realized from Retirements	0				
13	Other Credits (Describe)					
14		0				
15		0				
16		0				
17		0				
18	Total Credits During Year	0	0	0	0	0
19	Total Credits	3900	3900	0	0	0
20	Debits During Year	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
21	Retirement of Utility Plant	0				
22	Cost of Removal	0				
23	Other Debits (Describe)					
24		0				
25		0				
26		0				
27		0				
28	Total Debits During Year	0	0	0	0	0
29	Balance at End of Year	325107	325107	0	0	0

Describe the basis upon which depreciation provisions for the year were determined and attach worksheets showing the computations made in arriving at the annual provisions.

207. GAS PLANT ACQUISITIONS ADJUSTMENTS - Account No. 114.0

Line No.	Item (a)	Project No. 1 Amount (b)	Project No. 2 Amount (c)	Project No. 3 Amount (d)	Project No. 4 Amount (e)	Totals (f)
1	Book Plant - Net					0
2	PUC Difference (Rate-making)					0
3	Less Contributions (Net)					0
4	Net Utility Plant Acquired					0
5	Purchase Price					0
6	Acquisition Adjustment					0
7						
8						

(Company Name)

208. CONSTRUCTION WORK IN PROGRESS - Account No. 107

1. Describe the particulars concerning utility plant in process of construction but not ready for service at end of the Calendar Year.
2. Describe separately each work order that exceeds the lesser of an estimated expenditure of \$300,000 or 10% of the book cost of utility plant at the beginning of the year. All other work orders may be grouped by nature of project.

Line No.	Description of Work (a)	Balance End of Year (b)	Estimate Total Cost of Construction (c)	Projected In-Service Date (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTALS	\$0	\$0	

210. INVESTMENTS (Accounts 123 - 123.1 - 124 - 136)

1. Report below investments in Accounts 123, Investments in Associated Companies 123.1, Investments in Subsidiary Companies, 124, (Other Investments and 136, Temporary Cash Investments).
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investments in Securities - List and describe each security owned giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities acquired, designate such fact and in a footnote state the name of pledges and purpose of the pledge.
6. If Commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case or docket number.
7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Costs* Beginning of Year (d)	Principal Amount or No. of Shares (e)	Book Cost End of Year (f)	Revenues For Year (g)	Gain or Loss From Invest Disposed of (h)
1	Temporary Cash Investments:							
2	NONE							
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26				0	0	0	0	0

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

211. NOTES AND OTHER ACCOUNTS RECEIVABLE (Accounts 141, and 143)

If interest was derived during year from notes liquidated before the end of the year, include such interest revenue in column (d).

Line No.	Item (a)	Notes Receivable			Other Accounts Receivable	
		1/1/____ (b)	12/31/____ (c)	Interest Revenue (d)	1/1/____ (e)	12/31/____ (f)
1						
2						
3						
4						
5						
6						
7	Total	0	0	0	0	0

212. NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (Account 145)

1. Furnish below the particulars indicated concerning notes receivable from associated companies at end of year.
2. If any note was received in satisfaction of an open account indebtedness, state the period covered by such open account.
3. Include in column (f) the amount of any interest revenue during the year on notes that were paid off before the end of year.
4. Give particulars of any notes pledged or discounted. This schedule shall include all transactions during the year with each affiliated interest affecting account 145 and account 233.

Line No.	Name of Associated Company (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (d)	Interest Rate (e)	Amount (f)
1						
2						
3						
4						
5						
6						
7						
8						

**213. ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCOUNT 146)
AND ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 234)**

1. Furnish below the particulars called for concerning Account Receivables and Payables from Associated Companies.
2. The term "Services Received" set forth on line 21 of this schedule means the Management, Construction, Engineering, Purchasing Legal, Accounting or other similar service which has been rendered to respondent under written, oral or implied contracts.
3. The term "Joint Expenses Transferred" set forth on lines 6 and 22 means Central office and/or other expenses continuously assessed against respondent covering all locations of common operating costs.
4. This schedule shall include all transactions during the year with each affiliated interest affecting Account 146.

Line No.	Item (a)	Entries During Year
		(b)
1	Debits During Year	
2	Cash Dispensed	
3	Materials and Supplies Sold	
4	Services Rendered	
5	Joint Expense Transferred	
6	Interest and Dividends Receivable	
7	Rents Receivable	
8	Securities Sold	
9	Other Debits (Specify)	
10		
11		
12		
13	Total Debits During Year	0
14		
15	Credits During Year	
16	Cash Received	
17	Gas Purchased	
18	Fuel Purchased	
19	Materials and Supplies Purchased	
20	Services Received	
21	Joint Expense Transferred	
22	Interest and Dividends Payable	
23	Rents Payable	
24	Securities Purchased	
25	Transferred to Account "145"	
26	Other Credits (Specify)	
27		
28		
29		
30	Total Credits During Year	0
31	Balance at End of Year	0

215. PLANT MATERIALS AND OPERATING SUPPLIES (Account 154)

1. Summarize below by character of materials and supplies, the balances in account 154 at the beginning and end of the year.
2. Account entries totaling \$300,000 or 1% of gross revenues, (whichever is less), during the year shall be explained, showing the class of materials affected and the various classes of accounts (operating expenses, clearing accounts, plant accounts, etc.) debited or credited.

Line No.	Classification of Materials And Supplies (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase /Decrease (d)
1				0
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16				0
17	Total	0	0	0

216. UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 225)

1. Report under separate subheadings for Unamortized Debt Discount and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parenthesis
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premium, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than by debit or credit to Surplus.
6. Set out separately and identify amounts applicable to issues which have been redeemed, although those amounts, prior to the effective date of the Uniform System of Accounts may have prior to the effective date of the Uniform System of Accounts may have been combined with the discount and expense on the refunding issue.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt.

Line No.	Description of Long-Term Debt (a)	PRINCIPAL AMOUNT OF SECURITIES TO WHICH OR PREMIUM RELATES (b)	TOTAL DISCOUNT AND EXPENSE OR NET PREMIUM (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Total	0	0	0	0	0	0	0	0

217. EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below the information indicated concerning this account, grouping the items by departments, and showing totals for each department.
2. Include in the description the date property was abandoned or other extraordinary loss incurred.

Line No.	Description of Property Loss Or Damage (a)	Comm. Auth. No. (b)	Amortization Period (Give Years Only)		Total Amount of Loss (e)	Previously Written off (f)	Written off During Year		Balances At End of Year (i)
			From (c)	To (d)			Account Charged (g)	Amount (h)	
1									
2									
3									
4									
5									
6									
7									
8	Total								0

231. LONG-TERM DEBT (Accounts 221,222,224)
 (Excluding Advances from Affiliated Companies)

1. Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the respondent, exclusive of advances from affiliated companies.
2. Group entries according to accounts and show the total for each account.
3. For obligations assumed by the respondent show in column (a) the name of the issuing company and the class and series of such obligations.
4. For Receivers' Certificates show the name of the court and date of court order under which such certificates were issued.
5. If respondent has pledged any of its long-term debt securities give particulars in a footnote, including name of the pledge name of the pledge and purpose of pledge.
6. If interest expense was incurred during the year on any obligations retired or reacquired before end of year include such interest expense in column (g).
7. If interest was matured but unpaid on any obligation, state in a footnote the class and series and principal amount of such obligation and the amount of interest matured thereon.

Line No.	Class and Series of Obligations (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year		Held By Respondent	
						Rate (f)	Amount (g)	As Reacquired. Lg.-Term Debt (h)	In Sinking & Other Funds (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35	TOTAL			0	0		0	0	0

*Total amount outstanding without reduction for amount held by respondent.

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance End of Current Year (c)	Balance End of Previous Year (d)	Increase/Decrease (e)
1	SALES OF GAS				
2	480.0 Residential Sales	600	128,794	188,628	(59,834)
3	481.0 Commercial and Industrial Sales	600	26,070	50,065	(23,996)
4	482.0 Other Sales to Public Authorities	600			0
5	Sub Total Sales of Gas		154,864	238,694	(83,830)
6					
7					
8	REVENUES FROM TRANSPORTATION OF GAS OF OTHERS				
9	489.1 Through Gathering Facilities				0
10	489.2 Through Transmission Facilities				0
11	489.3 Through Distribution Facilities				0
12	489.4 Revenues from Storing Gas of Others				0
13	Sub Total Transportation Revenue		0	0	0
14					
15	TOTAL SALES AND TRANSPORTATION REVENUE ¹		154,864	238,694	(83,830)
16					
17	OTHER OPERATING REVENUES				
18	483.0 Sales for Resale	501			0
19	484.0 Interdepartmental Sales	600			0
20	485.0 Intracompany Transfers	600			0
21	487.0 Forfeited Discounts	600			0
22	488.0 Miscellaneous Service Revenues	600	35,529	35,553	(24)
23	490.0 Sales of Products Extracted from Natural Gas				0
24	491.0 Revenues from Natural Gas Processed by Others				0
25	492.0 Incidental Gasoline and Oil Sales				0
26	493.0 Rent from Gas Property	600			0
27	494.0 Interdepartmental Rents	600			0
28	495.0 Other Gas Revenues	600			0
29	496.0 Provision for Rate Refunds				0
30	Sub Total Other Operating Revenues		35,529	35,553	(24)
31					
32	TOTAL REVENUES		190,393	274,247	(83,854)
33					
34					
35	¹ This line -- Total Sales and Transportation Revenue -- is to be entered in, and should				
36	match up with, the Calendar Year 2024 Gross Intra-state Operating Revenues on the 2024				
37	Assessment Report (Form GAO-24)				
38					
39					
40					
41					
42					
43					
44					
45					

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	OPERATING EXPENSES				
2	401 Operation Expenses		190447	277405	-86958
3	402 Maintenance Expenses				0
4	403 Depreciation Expenses				0
5	404.1 Amort. & Depletion of Prod. Natural Gas Land & Rights				0
6	404.2 Amort. Of Underground Storage Land & Land Rights				0
7	404.3 Amort. Of Other Limited-Term Gas Plant				0
8	405.0 Amortization of Other Gas Plant				0
9	406.0 Amortization of Gas Plant Acquisition Adjustments				0
10	407.1 Amort. Of Prop. Losses, Unrec. Plant & Reg. Study C.				0
11	407.2 Amortization of Conversion Expense				0
12	407.3 Regulatory Debits				0
13	407.4 Regulatory Credits				0
14	408.1 Taxes Other Than Income Taxes, Utility Opr. Income	408			0
15	409.1 Income Taxes, Utility Operating Income	409			0
16	410.1 Provision for Deferred Income Taxes, Ut. Opr. Income	411			0
17	411.1 Pro. For Def. Income Taxes-Credit, Ut. Opr. Income	412			0
18	411.4 Investment Tax Credit Adjustments, Ut. Operations				0
19	411.6 Gains from Disposition of Utility Plant				0
20	411.7 Losses from Disp. of Utility Plant				0
21	Total Utility Operating Expenses		190447	277405	-86958
22	OTHER OPERATING INCOME				
23	412.0 Revenues from Gas Plant Leased to Others				0
24	413.0 Expenses of Gas Plant Leased to Others				0
25	414.0 Other Utility Operating Income				0
26	Total Other Operating Income		0	0	0
27	OTHER INCOME				
28	415.0 Rev. from Merchandising, Jobbing and Contract Work				0
29	416.0 Costs and Exp. of Merchandising Jobbing & Contract Wk				0
30	417.0 Revenue from Non-Utility Operations				0
31	418.0 Non Operating Rental Income				0
32	418.1 Equity in Earnings of Subsidiary Companies				0
33	419.0 Interest & Dividend Income				0
34	419.1 Allowance for Other Funds Used During Construction				0
35	421.0 Miscellaneous Non Operating Income		444	517	-73
36	421.1 Gain on Disposition of Property, Total Other Income				0
37	Total Other Income		444	517	-73
38	OTHER INCOME DEDUCTIONS				
39	421.2 Loss on Disposition of Property				0
40	425.0 Miscellaneous Amortization				0
41	426.1 Donations		100	100	0
42	426.2 Life Insurance				0
43	426.3 Penalties				0
44	426.4 Exp. for Certain Civic, Political & Related Activities				0
45	426.5 Other Deductions				0
46	Total Other Income Deductions		100	100	0
47	TAXES APPLICABLE TO OTHER INCOME & DED.				
48	408.2 Taxes Other Than Income Taxes, Otr. Income & Ded.				0
49	409.2 Income Taxes, Other Income & Deductions				0
50	410.2 Pro. for Deferred Income Taxes, Otr. Income & Ded.				0
51	411.2 Pro. for Def. Income Taxes, Credit, Otr. Income & Ded.				0
52	411.5 Investment Tax Cr. Adjustments, Nonutility Operations				0
53	420.0 Investment Tax Credits				0
54	Total Taxes on Other Income and Deductions		0	0	0
55	Net Other Income and Deductions		344	417	-73

**400. INCOME STATEMENT
REVENUES AND EXPENSES**

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	INTEREST CHARGES				
2	427 Interest on Long-Term Debt				0
3	428 Amortization of Debt Discount and Expense				0
4	428.1 Amortization of Loss on Reacquired Debt				0
5	429 Amortization of Premium on Debt-Credit				0
6	429.1 Amortization of Gain on Reacquired Debt-Credit				0
7	430 Interest on Debt to Associated Companies				0
8	431 Other Interest Expense				0
9	432 Allowance for Borrowed Funds Used During Construction-Cr				0
10	Net Interest Charges		0	0	0
11	EXTRAORDINARY ITEMS				
12	434 Extraordinary Income				0
13	435 Extraordinary Deductions				0
14	409.3 Income Taxes-Extraordinary Items				0
15	Net Income		291	-2740	-3031
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
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49					
50					
51					
52					
53					

405. OPERATION AND MAINTENANCE EXPENSES

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	MANUFACTURED GAS PRODUCTION EXPENSES		XXX	XXX	XXX
2	Steam Production Expenses				
3	Operation				
4	700.0 Operation Supervision and Engineering				0
5	701.0 Operating Labor				0
6	702.0 Boiler Fuel				0
7	703.0 Miscellaneous Steam Expenses				0
8	Total Steam Production Operation Expenses		0	0	0
9	Maintenance				
10	704.0 Steam Transferred-Credit				0
11	705.0 Maintenance, Supervision and Engineering				0
12	706.0 Maintenance of Structures and Improvements				0
13	707.0 Maintenance of Boiler Plant Improvement				0
14	708.0 Maintenance of Other Steam Production Plant				0
	Total Steam Production Maintenance Expenses		0	0	0
15	Manufactured Gas Production				
16	710.0 Operation Supervision and Engineering				0
17	Production Labor and Expenses				
18	711.0 Steam Expenses				0
19	712.0 Other Power Expenses				0
20	713.0 Coke Oven Expenses				0
21	714.0 Producer Gas Expenses				0
22	715.0 Water Gas Generating Expenses				0
23	716.0 Oil Gas Generating Expenses				0
24	717.0 Liquefied Petroleum Gas Expenses				0
25	718.0 Other Process Production Expenses				0
	Total Production Labor and Expenses		0	0	0
26	Gas Fuels				
27	719.0 Fuel Under Coke Ovens				0
28	720.0 Producer Gas Fuel				0
29	721.0 Water Gas Generator Fuel				0
30	722.0 Fuel for Oil Gas				0
31	723.0 Fuel for Liquefied Petroleum Gas Process				0
32	724.0 Other Gas Fuels				0
	Total Gas Fuels Expenses		0	0	0
33	Gas Raw Materials				
34	725.0 Coal Carbonized in Coke Ovens				0
35	726.0 Oil for Water Gas				0
36	727.0 Oil for Oil Gas				0
37	728.0 Liquefied Petroleum Gas Expenses				0
38	729.0 Raw Materials for Other Gas Processes				0
39	730.0 Residuals Expenses				0
40	731.0 Residuals Produced-Credit				0
41	732.0 Purification Expenses				0
42	733.0 Gas Mixing Expenses				0
43	734.0 Duplicate Charges-Credit				0
44	735.0 Miscellaneous Production Expenses				0
45	736.0 Rents				0
	Total Gas Raw Materials Expenses		0	0	0
46	Maintenance				
47	740.0 Maintenance Supervision and Engineering				0
48	741.0 Maintenance of Structures and Improvements				0
49	742.0 Maintenance of Production Equipment				0
	Total Maintenance Expenses		0	0	0
	Total Manufactured Gas Production Expenses		0	0	0
50	NATURAL GAS PRODUCTION EXPENSES		XXX	XXX	XXX
51	Production and Gathering				
52	Operation				
53	750.0 Operating Supervision and Engineering				0
53	751.0 Production Maps and Records				0
54	752.0 Gas Wells Expenses				0

405. OPERATION AND MAINTENANCE EXPENSES (Continue)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase Decrease (e)
1	753.0 Field Lines Expenses				0
2	754.0 Field Compressor Station Expenses				0
3	755.0 Field Compressor Station Fuel and Power				0
4	756.0 Field Measuring and Regulating Station Expenses				0
5	757.0 Purification Expenses				0
6	758.0 Gas Well Royalties				0
7	759.0 Other Expenses				0
8	760.0 Rents				0
	Total Production & Gathering Operation Expenses		0	0	0
9	Maintenance				
10	761.0 Maintenance Supervision and Engineering				0
11	762.0 Maintenance of Structures and Improvements				0
12	763.0 Maintenance of Producing Gas Wells				0
13	764.0 Maintenance of Field Lines				0
14	765.0 Maintenance of Field Compressor Station Equipment				0
15	766.0 Maintenance of Field Measuring and Reg. Station Equip.				0
16	767.0 Maintenance of Purification Equipment				0
17	768.0 Maintenance of Drilling and Cleaning Equipment				0
18	769.0 Maintenance of Other Equipment				0
	Total Production & Gathering Maintenance Expenses		0	0	0
19	Products Extraction				
20	Operation				
21	770.0 Operation Supervision and Engineering				0
22	771.0 Operating Labor				0
23	772.0 Gas Shrinkage				0
24	773.0 Fuel				0
25	774.0 Power				0
26	775.0 Materials				0
27	776.0 Operation Supplies and Expenses				0
28	777.0 Gas Processed by Others				0
29	778.0 Royalties on Products Extracted				0
30	779.0 Marketing Expenses				0
31	780.0 Products Purchased for Resale				0
32	781.0 Variation in Products Inventory				0
33	782.0 Extracted Products Used by the Utility-Credit				0
34	783.0 Rents				0
	Total Products Extraction Operation Expenses		0	0	0
35	Maintenance				
36	784.0 Maintenance Supervision and Engineering				0
37	785.0 Maintenance of Structures and Improvements				0
38	786.0 Maintenance of Extraction and Refining Equipment				0
39	787.0 Maintenance of Pipe Lines				0
40	788.0 Maintenance of Extracted Products Storage Equipment				0
41	789.0 Maintenance of Compressor Equipment				0
42	790.0 Maintenance of Gas Measuring & Regulating Equipment				0
43	791.0 Maintenance of Other Equipment				0
	Total Products Extraction Maintenance Expenses		0	0	0
	Total Natural Gas Production Expenses		0	0	0
44	EXPLORATION AND DEVELOPMENT EXPENSES		XXX	XXX	XXX
45	Operation				
46	795.0 Delay Rentals				0
47	796.0 Nonproductive Well Drilling				0
48	797.0 Abandoned Leases				0
49	798.0 Other Exploration				0
	Total Exploration and Development Operation Exp.		0	0	0
50	OTHER GAS SUPPLY EXPENSES		XXX	XXX	XXX
51	Operation				
52	800.0 Natural Gas Well Head Purchases				0
53	801.0 Natural Gas Well Head Purchases, Intercompany Trans.				0
54	802.0 Natural Gas Gasoline Plant Outlet Purchases				0
55	803.0 Natural Gas Transmission Line Purchases				0
56	804.0 Natural Gas City Gate Purchases				0

405. OPERATION AND MAINTENANCE EXPENSES (Continued)

Balances at Beginning of Year must be consistent with balances at end of previous year

Lane No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1	804.1 Liquefied Natural Gas Purchases				0
2	805.0 Other Gas Purchases				0
3	805.1 Purchases Gas Cost Adjustments		90384	109517	-19132
4	806.0 Exchange Gas				0
5	807.0 Purchased Gas Expenses				0
6	805.1 Gas Withdrawn from Storage-Debit				0
7	805.2 Gas Delivered to Storage-Credit				0
8	809.1 Withdrawals of Liquefied Nat. Gas Held for Processing				0
9	809.2 Deliveries of Natural Gas for Processing				0
10	810.0 Gas Used for Compressor Station Fuel-Credit				0
11	811.0 Gas Used for Products Extraction-Credit				0
12	812.0 Gas Used for Other Utility Operations-Credit				0
13	813.0 Other Gas Supply Expenses				0
	Total Gas Supply Operation Expenses		90384	109517	-19132
14	Natural Gas Storage, Terminating & Processing Exp.				
15	Underground Storage Expenses				
16	814.0 Operation Supervision and Engineering				0
17	815.0 Maps and Records				0
18	816.0 Wells Expenses				0
19	817.0 Lines Expenses				0
20	818.0 Compressor Station Expenses				0
21	819.0 Compressor Station Fuel and Power				0
22	820.0 Measuring and Regulating Station Expenses				0
23	821.0 Purification Expenses				0
24	822.0 Exploration and Development				0
25	823.0 Gas Losses				0
26	824.0 Other Expenses				0
27	825.0 Storage Well Royalties				0
28	826.0 Rents				0
	Total Underground Storage Expenses		0	0	0
29	Maintenance				
30	830.0 Maintenance Supervision and Engineering				0
31	831.0 Maintenance of Structures and Improvements				0
32	832.0 Maintenance of Reservoirs and Wells				0
33	833.0 Maintenance of Lines				0
34	834.0 Maintenance of Compressor Station Equipment				0
35	835.0 Maintenance of Measuring & Regulating Station Equip.				0
36	836.0 Maintenance of Purification Equipment				0
37	837.0 Maintenance of Other Equipment				0
	Total Maintenance Expenses		0	0	0
38	Other Storage Expenses				
39	Operation				
40	840.0 Operating Supervision and Engineering				0
41	841.0 Operation Labor and Expenses				0
42	842.0 Rents				0
43	842.1 Fuel				0
44	842.2 Power				0
45	842.3 Gas Losses				0
	Total Operation Expenses		0	0	0
46	Maintenance				
47	843.1 Maintenance Supervision and Engineering				0
48	843.2 Maintenance of Structures and Improvements				0
49	843.3 Maintenance of Gas Holders				0
50	843.4 Maintenance of Purification Equipment				0
51	843.5 Maintenance of Liquefaction Equipment				0
52	843.6 Maintenance of Vaporizing Equipment				0
53	843.7 Maintenance of Compressor Equipment				0
54	843.8 Maintenance of Measuring and Regulatory Equipment				0
55	843.9 Maintenance of Other Equipment				0
	Total Maintenance Expenses		0	0	0

405. OPERATION AND MAINTENANCE EXPENSES (Continued)

Balances at Beginning of Year must be consistent with balances at end of previous year

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase/Decrease (e)
1					
2	LIQUEFIED NATURAL GAS TERMINATING AND				
3	PROCESSING EXPENSES		XXX	XXX	XXX
4	Operation				
5	844.1 Operation Supervision and Engineering				0
6	844.2 LNG Processing Terminal Labor and Expenses				0
7	844.3 Liquefaction Processing Labor and Expenses				0
8	844.4 LNG Transportation Labor and Expenses				0
9	844.5 Measuring and Regulating Labor and Expenses				0
10	844.6 Compressor Station Labor and Expenses				0
11	844.7 Communication System Expenses				0
12	844.8 System Control and Load Dispatching				0
13	845.1 Fuel				0
14	845.2 Power				0
15	845.3 Rents				0
16	845.4 Demurrage Charges				0
17	845.5 Warfare Receipts-Credit				0
18	845.6 Processing Liquefied or Vaporized Gas by Others				0
19	846.1 Gas Losses				0
20	846.2 Other Expenses				0
	Total Liq. N.G. Term & Proc. Operation Expenses		0	0	0
21	Maintenance				
22	847.1 Maintenance Supervision and Engineering				0
23	847.2 Maintenance of Structures and Improvements				0
24	847.3 Maintenance of LNG Processing Terminal Equipment				0
25	847.4 Maintenance of LNG Transportation Equipment				0
26	847.5 Maintenance of Measuring and Regulating Equipment				0
27	847.6 Maintenance of Compressor Station Equipment				0
28	847.7 Maintenance of Communication Equipment				0
29	847.8 Maintenance of Other Equipment				0
	Total Liq. N.G. Term. Proc. Maintenance Expenses		0	0	0
30	TRANSMISSION EXPENSES		XXX	XXX	XXX
31	Operation				
32	850.0 Operating Supervision and Engineering				0
33	851.0 System Control and Load Dispatching				0
34	852.0 Communication System Expenses				0
35	853.0 Compressor Station Labor and Expenses				0
36	854.0 Gas for Compressor Station Fuel				0
37	855.0 Other Fuel and Power for Compressor Stations				0
38	856.0 Mains Expenses				0
39	857.0 Measuring and Regulating Station Expenses				0
40	858.0 Transmission and Compression of gas by Others				0
41	859.0 Other Expenses				0
42	860.0 Rents				0
	Total Transmission Operation Expenses		0	0	0
43	Maintenance				
44	861.0 Maintenance Supervision and Engineering				0
45	862.0 Maintenance of Structures and Improvements				0
46	863.0 Maintenance of Mains				0
47	864.0 Maintenance of Compressor Station Equipment				0
48	865.0 Maintenance of Measuring and Regulating Station Equip.				0
49	866.0 Maintenance of Communication Equipment				0
50	867.0 Maintenance of Other Equipment				0
51	870.0 Operation Supervision and Engineering				0
	Total Transmission Maintenance Expenses		0	0	0
52	DISTRIBUTION EXPENSES		XXX	XXX	XXX
53	Operation				
54	871.0 Distribution Load Dispatching				0
55	872.0 Compressor Station Labor and Expenses				0
56	873.0 Compressor Station Fuel and Power (Major Only)				0
57	874.0 Mains and Services Expenses				0
58	875.0 Measuring and Regulating Station Expenses-General				0

405. OPERATION AND MAINTENANCE EXPENSES (Continued)
Balances at Beginning of Year must be consistent with balances at end of previous year

Line No	Account Number and Title (a)	Schedule Page No (b)	Balance Current Year (c)	Balance Previous Year (d)	Increase Decrease (e)
1	876.0 Measuring and Regulating Station Expenses-Industrial				0
2	877.0 Measuring and Regulating Station Expenses-City Gate				0
3	878.0 Meter and House Regulator Expenses				0
4	879.0 Customer Installations Expenses				0
5	880.0 Other Expenses				0
6	881.0 Rents				0
7	Total Distribution Operation Expenses		0	0	0
7	Maintenance				
8	885.0 Maintenance Supervision and Engineering				0
9	886.0 Maintenance of Structures and Improvements				0
10	887.0 Maintenance of Mains		11050	9493	1557
11	888.0 Maintenance of Compressor Station Equipment				0
12	889.0 Maintenance of Measuring & Reg. Station Equip.-Genl.				0
13	890.0 Maintenance of Measuring & Reg. Station Equip.-Indirl.				0
14	891.0 Maintenance of Measuring & Reg. Station Equip.-City G				0
15	892.0 Maintenance of Services				0
16	893.0 Maintenance of Meters & House Regulators				0
17	894.0 Maintenance of Other Equipment				0
	Total Maintenance Expenses		11050	9493	1557
18	CUSTOMER ACCOUNTS EXPENSES		XXX	XXX	XXX
19	Operations				
20	901.0 Supervision				0
21	902.0 Meter Reading Expenses				0
22	903.0 Customer Records & Collection Expenses				0
23	904.0 Uncollectable Accounts				0
24	905.0 Miscellaneous Customer Accounts Expenses				0
	Total Customer Account Operations Expenses		0	0	0
25	CUSTOMER SERVICE & INFORM. EXPENSES		XXX	XXX	XXX
26	Operations				
27	907.0 Supervision				0
28	908.0 Customer Assistance Expenses				0
29	909.0 Informational & Instructional Advertising Expenses				0
30	910.0 Miscellaneous Customer Service & Informational Exp.				0
	Total Cust. Service & Inform. Operations Expenses		0	0	0
31	SALES EXPENSES		XXX	XXX	XXX
32	Operation				
33	911.0 Supervision				0
34	912.0 Demonstrating and Selling Expenses				0
35	913.0 Advertising Expenses				0
36	914.0 (Reserved)				0
37	915.0 (Reserved)				0
38	916.0 Miscellaneous Sales Expenses				0
	Total Operation Sales Expenses		0	0	0
39	ADMINISTRATIVE AND GENERAL EXPENSES		XXX	XXX	XXX
40	Operation				
41	920.0 Administrative and General Salaries				0
42	921.0 Office Supplies and Expenses				0
43	922.0 Administrative Expenses-Transferred-Credit				0
44	923.0 Outside Service Employed				0
45	924.0 Property Insurance				0
46	925.0 Injuries and Damages				0
47	926.0 Employee Pensions and Benefits				0
48	927.0 Franchise Requirements				0
49	928.0 Regulatory Commission Expenses				0
50	929.0 Duplicate Charges-Credit				0
51	930.1 General Advertising Expenses				0
52	930.2 Miscellaneous General Expenses				0
53	931.0 Rents				0
54	Total Administrative and General Operation Expenses		0	0	0
54	Maintenance				
55	932.0 Maintenance of General Plant				0
57	Total Gas Operation and Maintenance Expenses		0	0	0
58					
59	Total Gas Operation Expenses		90,384	109,517	-19132
60	Total Maintenance Expenses		11,050	9,493	1557

408. TAXES OTHER THAN INCOME TAXES, UTILITY OPERATING INCOME (Account 408.1)

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 408.1-Taxes Other Than Income Taxes Utility Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; and Account No. 236-Taxes Accrued.

Line No.	Type of Tax (a)	Account 165 Prepayments (b)	Account 236 Taxes Accrued (c)	Account 408.1 Taxes Other Than Income (d)
1	Social Security			
2	Federal Unemployment			
3	Pennsylvania Unemployment			
4	Utility Regulatory Assessment			
5	Local Property Taxes			
6	Public Utility Realty Tax			
7	State Capital Stock Tax			
8	Other Taxes (specify)			
9				
10				
11	TOTAL	0	0	0

409. INCOME TAXES, UTILITY OPERATING INCOME (Account 409.1)

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 409.1-Income Taxes, Ut. Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes and Account No. 236-Accr Utility Operating Income.

Line No.	Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Def. Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 409.1 Income Taxes Opr Income (e)
1	Federal Income Taxes				
2	State Income Taxes				
3	Local Income Taxes				
4					
5					
6					
7					
8	Other Taxes (specify)				
9					
10					
11	TOTAL	0	0	0	0

410. CALCULATION OF FEDERAL INCOME TAXES - CURRENT PERIOD

1. The totals as reported on this schedule should conform with amounts reported on corresponding Schedules.

Line No.	Item (a)	Total (b)	Current (c)	Deferred Property Related (d)	Deferred Other (e)
1	Operating Revenues				
2	Operating Expenses				
3	Operating Taxes (Non-Income)				
4	Interest & Other Expense				
5	Pre-Tax Operating Income				
	Total Line 1 Minus Lines 2-3-4	-	-	-	-
6	Other Income (Expense)				
7	Pre Tax Book Income				
	Total Lines 5+6	-	-	-	-
8	Permanent and Flow-Through Differ.				
9	Temporary Differences				
10	State Only Differences				
11	Subtotal	-	-	-	-
12	State Tax at Current Rate				
13	Adjustments to State Tax				
14	Adjustments for St. Tax Rate Changes				
15	State Tax Accrual				
	Total Lines 12+13+14	-	-	-	-
16	Federal Taxable Income				
	Total Line 11 Minus Lines 10-12-13	-	-	-	-
17	Federal Tax at Current Rate				
18	ITC Authorization				
19	Adjustment for Fed. Tax Rate Changes				
20	R & D Credits				
21	IRS Audit Settlement				
22	Tax Rate Change on Extraord. Activity				
23	Other				
24	Federal Tax Accrual				
	Total Lines 17 through 23	-	-	-	-

**411. PROVISION FOR DEFERRED INCOME TAXES,
UTILITY OPERATING INCOME (Account 410.1)**

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 410.1-Provision for Deferred Income Taxes, Utility Operating Income. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes & Account No. 236-Accrued Taxes, Utility Operating Income.

Line No.	DEBITS Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Deferred Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 410.1 Provision for Deferred Income Taxes (e)
1	Federal				
2	State				
3	Other				
4					
5					
6					
7	Total	0	0	0	0

**412. PROVISION FOR DEFERRED INCOME TAXES
UTILITY OPR. INCOME, CREDIT (Account 411.1)**

This schedule shall include a breakdown of the various tax expenses that constitute the ending balance in Account No. 411.1-Provision for Deferred Income Taxes-Credit. The information should also reflect related entries to Account No. 165-Prepayments; Account No. 190-Accumulated Deferred Income Taxes & Account No. 236-Accrued Taxes.

Line No.	DEBITS Type of Tax (a)	Account 165 Prepayments (b)	Account 190 Accumulated Deferred Income Taxes (c)	Account 236 Accrued Taxes (d)	Account 411.1 Provision for Deferred Income Taxes (e)
1	Federal				
2	State				
3	Other				
4					
5					
6					
7	Total	0	0	0	0

500. GAS PURCHASED

1. Report below the information called for concerning gas purchased for resale during year.
2. Purchases from independent natural gas producers shall be grouped on one line and columns (a), (d), (g) and (h) only shall be reported with respect to such purchase.
3. The quantities reported should be those shown by the bills rendered by the vendor. Indicate MCF, CCF or Therms.
4. Report separately non-interruptible and interruptible purchases from the same company. Designate purchases from affiliated interest by an asterisk following the name in column (d).

Line No.	Purchased From (a)	Point of Delivery (b)	B.T.U. Per Cu. Ft. (c)	MCF CCF or Therms (d)	Commodity Charges (e)	Other Charges (f)	Total (g)	Cost Per Unit (h)
1	Diversified Energy			65756	25645.59			0.3900
2	R.B. Robertson & Son Oil & Gas			5757	1619.3			0.2813
3	Open Flow Energy / NFG			42500	26389.72			0.6209
4	G&G Gas, Inc.			100661	36095.74			0.3586
5	Kraus			3086	1083.97			0.3513
6								
7								
8								
9								
10								
Totals			0	217760	90834.32	0	0	

501. SALES FOR RESALE

1. Report below the information called for concerning gas sold during year to other gas utilities or to public authorities for resale.
2. The quantities shown should be those shown by the bills rendered to the purchasers. Indicate MCF, CCF or Therms.
3. Report separately non-interruptible and interruptible sales to the same company. Designate sales to affiliated interest by an asterisk following the name in column (a).
4. Designate any sales which are other than firm sales.

Line No.	Sold To (a)	Point of Delivery (b)	BTU Per Cu. Ft. (c)	MCF CCF or Therms (d)	Commodity Charges (e)	Other Charges (f)	Total (g)	Revenue Per Unit (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Totals			0	0	0	0	0	

505. GAS ACCOUNT-NATURAL GAS

- 1 The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent adjusted for any differences in pressure bases used in measuring MCF of natural gas received and delivered.
- 2 If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

No.	Item (a)	MCF as Reported (b)
1	GAS RECEIVED	
2	Natural Gas Produced	
3	L.P.G. Gas Produced and Mixed with Natural Gas	
4	Manufactured Gas Produced and Mixed with Natural Gas	
5	Purchased Gas	217760
6	Gas of Others Received for Transportation	
7	Receipts of Respondent's Gas Transported or Compressed by Others	
8	Exchange Gas Received	
9	Gas Received from Underground Storage	
10	Other Receipts	
11		
12		
13		
14	Total Receipts:	217760
15	GAS DELIVERED	
16	Natural Gas Sales:	
17	Local Distribution by Respondent	
18	Main Line Industrial Sales	
19	Sales for Resale	
20	Interdepartmental Sales	
21		
21		
22	Total Sales	0
23	Deliveries of Gas Transported or Compressed for Others	
24	Deliveries of Respondent's Gas for Trans. Or Compressed by Others	
25	Exchange Gas Delivered	
26	Natural Gas used by Respondent	
27	Natural Gas Delivered to Storage	
28	Natural Gas for Franchise Requirements	
29	Other Deliveries: Specify	
30	Total Deliveries	0
31	UNACCOUNTED FOR	
32	Production System Losses	
33	Storage Losses	
34	Transmission System Losses	
35	Distribution System Losses	
36	Other Losses	
37		
38	Total Unaccounted For	0
38	Total Deliveries and Unaccounted For	0

510. UNDERGROUND GAS STORAGE

1. Report particulars for each underground gas storage project.
2. Give particulars of any gas stored for the benefit of another company under a gas exchange arrangement or on a basis of purchase and resale to another company. Designate if other company is an associated company.
3. Pressure base of gas volumes reported below.

Line No.	Month (a)	Total (b)	Project Location (c)	Project Location (d)	Project Location (e)
1	Storage Operations	MCF	MCF	MCF	MCF
2	Gas Delivered to Storage				
1	January			0	0
2	February			0	0
3	March			0	0
4	April			0	0
5	May			0	0
6	June			0	0
7	July			0	0
8	August			0	0
9	September			0	0
10	October			0	0
11	November			0	0
12	December			0	0
13	Totals	0	0	0	0
14	Gas Withdrawn From Storage				
15	January			0	0
16	February			0	0
17	March			0	0
18	April			0	0
19	May			0	0
20	June			0	0
21	July			0	0
22	August			0	0
23	September			0	0
24	October			0	0
25	November			0	0
26	December			0	0
27	Totals	0	0	0	0
28	Stored Gas End of Year-MCF				
29	Est. Native Gas in Storage Reservoir-MCF				
30	Total Gas in Reservoir-MCF (Lines 28 plus 29)				
31	Storage Capacity (Excl. Native Gas)-MCF				
32	Reservoir Pressure at which Storage Cap.-Computed				
33	Number of Storage Wells in Project				
34	Number of Acres of Storage Area				
35	Maximum Day's Withdrawal from Storage				
36	Date of Maximum Day's Withdrawal				
37	Year Storage Operations Commenced				

511. MANUFACTURED GAS PRODUCTION PLANT

- 1 Kind or Type of Plant _____ Location _____
- 2 Maximum Daily Capacity of Plant _____ MCF _____
- 3 Maximum Daily MCF of Gas Produced During Year _____ Date _____
- 4 Maximum Daily MCF of Gas Produced During Life of Plant _____ Date _____
- 5 Number of Days Plant was Commercially Operated During Year _____
- 6 Date Plant was last Commercially Operated _____
- 7 MCF of Gas Produced During the Year _____
- 8 Average BTU Content of Gas Produced _____
- 0

512. LIQUEFIED PETROLEUM GAS OPERATIONS

- 1 Location of Plant _____
- 2 MCF of Gas Produced During Year _____
- 3 Gallons of L.P.G. Used During Year _____
- 4 Function of Plant _____
- 5 Storage Capacity for L.P.G. (Gallons) _____

515. GAS AND OIL WELLS

Line No.			
1	GAS WELLS		
2	Productive Wells at Beginning of Year		
3	Productive Wells Drilled During the Year		
4	Oil Wells Restored to Productive Basis During Year		
5	Wells Purchased During the Year		
6	Wells Abandoned During the Year		
7	Wells Sold During the Year		
8			
9	Productive Wells at End of Year		
10	Number of Wells Drilled Deeper During the Year		
11	Dry Holes Drilled During the Year		
12			
13	NATURAL GAS ACREAGE	Operative	Non Operative
14	Number of Acres Owned at End of Year		
15	Number of Acres Leased at End of Year		
16			
17	OIL WELLS		
18	Productive Wells at Beginning of Year		
19	Productive Wells Drilled During the Year		
20	Wells Abandoned and Sold During the Year		
21			
22	Productive Wells at End of Year		

516. GAS LINES, METERS AND SERVICES

Line No.	Size of Pipe Inches	Field Lines M. Ft.	Prod. Em. Lines M. Ft.	Storage Lines M. Ft.	Distr. Mains M. Ft.	Transmission M. Ft.
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41					0	0

Meters in Service at End of Year _____ Services at End of Year, Company Owned _____

Meters in Stock or Shop at End of Year _____ Services at End of Year, Customer Owned _____

517. CUSTOMER GAS METERS

Line No.	(a)	Size (b)	Number of Meters			
			First of Year (c)	Added During Year (d)	Removed Or Disconnected During Year (e)	End of Year (f)
1	In residential use		218	0	3	215
2						0
3						0
4						0
5						0
6						0
7						0
8						0
9						0
10	Total in residential use		218	0	3	215
11	In commercial use		30			30
12						0
13						0
14						0
15						0
16						0
17						0
18						0
19						0
20	Total in commercial use		28	1	0	29
21	In industrial use					0
22						0
23						0
24						0
25						0
26						0
27						0
28						0
29						0
30	Total in industrial use		0	0	0	0
31	In public (municipal or government) use					0
32						0
33						0
34						0
35						0
36						0
37						0
38						0
39						0
40	Total in public (municipal or government) use		0	0	0	0
41	Total in use		246	1	3	244
42	In Stock					0
43						0
44						0
45						0
46						0
47						0
48						0
49						0
50	Total in stock		246	1	3	244
51	Total all meters		492	2	6	488

METERS TESTED BY SIZES

	(a)	(a)	1/2 (a)	5/8 (b)	3/4 (c)	1 (d)	(e)	(f)	(g)	Total (h)
52	Number	Number tested during the year								

600. CLASSIFICATION OF CUSTOMERS, UNITS SOLD AND OPERATING REVENUES BY TARIFF SCHEDULE

1. Report below the details called for concerning Customers, MCF, CCF or Therms (Indicate Unit Used) Sold, and Opr. Revenues by Tariff Schedule.
2. Customers should be reported on the basis of number of meters, plus number of unmetered accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added.
3. Quantities of gas sold to flat-rate customers shown in column (e), should explain in a footnote the basis upon which quantities were determined.
4. Respondent should use additional sheets if necessary.

Line No.	Account (a)	Number of Customers			Sales During Year			Revenues	
		Beginning of Year (b)	End of Year (c)	Average During Year (d)	Total MCF/CCF Therms (e)	Total Operating Revenue (f)	MCF/CCF Therm Per Customer (g)	Per Customer (h)	Per Unit (i)
2	Metered Sales by Tariff Schedule								
3	Residential								
4	Heating	218	215		177216	128794	824	599	1
5	Other						#DIV/0!	#DIV/0!	#DIV/0!
6							#DIV/0!	#DIV/0!	#DIV/0!
7							#DIV/0!	#DIV/0!	#DIV/0!
8							#DIV/0!	#DIV/0!	#DIV/0!
9							#DIV/0!	#DIV/0!	#DIV/0!
10							#DIV/0!	#DIV/0!	#DIV/0!
11							#DIV/0!	#DIV/0!	#DIV/0!
12	Transportation						#DIV/0!	#DIV/0!	#DIV/0!
13	Total Residential Metered Sales	218	215	0	177216	128794	824	599	1
14	Commercial								
15	Heating	28	29		35059	26070	1209	899	1
16	Other						#DIV/0!	#DIV/0!	#DIV/0!
17							#DIV/0!	#DIV/0!	#DIV/0!
18							#DIV/0!	#DIV/0!	#DIV/0!
19							#DIV/0!	#DIV/0!	#DIV/0!
20							#DIV/0!	#DIV/0!	#DIV/0!
21							#DIV/0!	#DIV/0!	#DIV/0!
22							#DIV/0!	#DIV/0!	#DIV/0!
23	Transportation						#DIV/0!	#DIV/0!	#DIV/0!
24	Total Commercial Metered Sales	28	29	0	35059	26070	1209	899	1
25	Industrial								
26							#DIV/0!	#DIV/0!	#DIV/0!
27							#DIV/0!	#DIV/0!	#DIV/0!
28							#DIV/0!	#DIV/0!	#DIV/0!
29							#DIV/0!	#DIV/0!	#DIV/0!
30							#DIV/0!	#DIV/0!	#DIV/0!
31	Transportation						#DIV/0!	#DIV/0!	#DIV/0!
32	Total Industrial Metered Sales	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
33	Public						#DIV/0!	#DIV/0!	#DIV/0!
34	Interdepartmental						#DIV/0!	#DIV/0!	#DIV/0!
35	Other						#DIV/0!	#DIV/0!	#DIV/0!
36	Total Metered Sales	246	244	0	212275	154864	870	635	1
37	Unmetered Sales-All Categories								
38	Other						#DIV/0!	#DIV/0!	#DIV/0!
39	Total Unmetered Sales	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
40	Total Sales of Gas	246	244	0	212275	154864	870	635	1
41	Other Gas Revenues:								
42	Rent from Gas Property								
43	Interdepartmental Rents								
44	Operating Revenue Other Than Gas Sales								
45	Allowance to Customers								
46	Customers Forfeited Discounts & Penalties								
47	Miscellaneous Gas Revenues								
48	Total Other Gas Revenues	0	0	0	0	0			
49	Total Gas Operating Revenues	246	244	0	212275	154864			

605. NUMBER OF EMPLOYEES

Report the requested information concerning the number of employees on respondent's payrolls at end of year.

Line No.	Classification According to Occupation (a)	Number at Year End (b)
1	Total Officials and Senior Manager Employees	
2	Total Professional and Semiprofessional Employees	
3	Total Business Office, Sales And Professional Employees	
4	Total Clerical Employees	
5	Total Operators	
6	Total Construction, Installation and Maintenance Employees	
7	Total Building, Supplies and Motor Vehicle Employees	
8	All Other Employees Not Elsewhere Classified	
9	Total All Employees	0

610. Territory Served

Report below the number of customers at the end of the year in respondent's distribution system in which service is furnished setting forth by counties the number of customers and the average number of customers during the year. Respondent should place an X in the box in column (b) if that county is served and supply related customer information in columns (d) and (e).

County Code (a)	Serves County (b)	Name of Pennsylvania County (c)	Number Of Customers At End Of Year (d)	Average Number Of Customers During Year (e)
01		Adams		
02		Allentown		
03		Armstrong		
04		Beaver		
05		Bedford		
06		Berks		
07		Blair		
08		Bradford		
09		Bucks		
10		Butler		
11		Cambria		
12		Cameron		
13		Carbon		
14		Centre		
15		Chester		
16		Clarion		
17		Clearfield		
18		Clinton		
19		Columbia		
20		Crawford		
21		Cumberland		
22		Dauphin		
23		Delaware		
24		Elk		
25		Erie		
26		Fayette		
27		Forest		
28		Franklin		
29		Fulton		
30		Greene		
31		Huntington		
32		Indiana		
33		Jefferson	244	
34		Juniata		
35		Lackawanna		
36		Lancaster		
37		Lawrence		
38		Lebanon		
39		Lehigh		
40		Luzerne		
41		Lycoming		
42		McKean		
43		Mercer		
44		Mifflin		
45		Monroe		
46		Montgomery		
47		Montour		
48		Northampton		
49		Northumberland		
50		Perry		
51		Philadelphia		
52		Pike		
53		Potter		
54		Schuylkill		
55		Snyder		
56		Somerset		
57		Sullivan		
58		Susquehanna		
59		Tioga		
60		Union		
61		Venango		
62		Warren		
63		Washington		
64		Wayne		
65		Westmoreland		
66		Wyoming		
67		York		
Totals			244	0
Total Population of Territory Served (Estimated)				

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It shall be verified, also, by the oath of the president or other chief officer of the respondent. The oaths required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

(To be made by the officer having control of the accounting of the respondent)

State of PENNSYLVANIA

as

County of CLARION

Scott P. Gourley makes oath and says that he is President
(Name of affiant)

(Official title of affiant)

of Sigel Gas LLC

(Exact legal title or name of the respondent)

The signed affiant has reviewed the report.

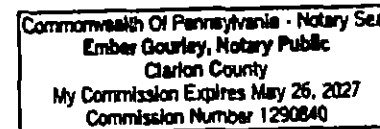
Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

He believes that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including January 1, 2024 to and including December 31, 2024.

Subscribed and sworn to and before me, a Notary Public
in and for the State and County above-named, this 29th day of April 2025

My commission expires: *Ember Gourley*
(Signature of officer authorized to administer oaths)



Scott P. Gourley
(Signature of affiant)

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Pennsylvania

as

County of Clarion

Scott P. Gourley makes oath and says that he is President
(Name of affiant)

(Official title of affiant)

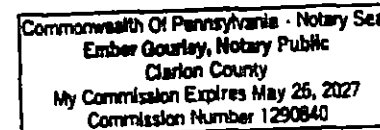
of Sigel Gas LLC

(Exact legal title or name of the respondent)


that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including January 1, 2024, to and including December 31, 2024.

Subscribed and sworn to before me, a Notary Public
in and for the State and County above-named, this 29th day of April 2025

My commission expires: *Ember Gourley*
(Signature of officer authorized to administer oaths)



Scott P. Gourley
(Signature of affiant)

 U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration	ANNUAL REPORT FOR CALENDAR YEAR 2025 GAS DISTRIBUTION SYSTEM	Initial Date Submitted:	01/07/2026
		Report Submission Type	INITIAL
		Date Submitted:	

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0629. Public reporting for this collection of information is estimated to be approximately 20 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

Important: Please read the separate instructions for completing this form before you begin. They clarify the information requested and provide specific examples. If you do not have a copy of the instructions, you can obtain one from the PHMSA Pipeline Safety Community Web Page at <http://www.phmsa.dot.gov/pipeline/library/forms>.

PART A - OPERATOR INFORMATION	(DOT use only)	20260009-77100
--------------------------------------	----------------	----------------

1. Name of Operator	SIGEL GAS
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)	
2a. Street Address	1990 PACKING ROAD
2b. City and County	NEW BETHLEHEM
2c. State	PA
2d. Zip Code	16242
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER	30069
4. HEADQUARTERS NAME & ADDRESS	
4a. Street Address	1990 PACKING ROAD
4b. City and County	NEW BETHLEHEM
4c. State	PA
4d. Zip Code	16242
5. STATE IN WHICH SYSTEM OPERATES	PA
6. THIS REPORT PERTAINS TO THE FOLLOWING COMMODITY GROUP (Select Commodity Group based on the predominant gas carried and complete the report for that Commodity Group. File a separate report for each Commodity Group included in this OPID.)	
Natural Gas	
7. THIS REPORT PERTAINS TO THE FOLLOWING TYPE OF OPERATOR (Select Type of Operator based on the structure of the company included in this OPID for which this report is being submitted.):	
Privately Owned	

PART B - SYSTEM DESCRIPTION

1.GENERAL	STEEL										PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPER	OTHER	RECONDIT ED CAST IRON	SYSTEM TOTAL
	UNPROTECTED		CATHODICALLY PROTECTED														
	BARE	COATED	BARE	COATED													
MILES OF MAIN	0	0	0	0	31.53	0	0	0	0	0	0	0	0	0	0	0	31.53
NO. OF SERVICES	4	0	0	0	251	0	0	0	0	0	0	0	0	0	0	0	255

2. MILES OF MAINS IN SYSTEM AT END OF YEAR							
MATERIAL	UNKNOWN	2" OR LESS	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8" THRU 12"	OVER 12"	SYSTEM TOTALS
STEEL	0	0	0	0	0	0	0
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	22.63	8.9	0	0	0	31.53
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	22.63	8.9	0	0	0	31.53

Describe Other Material:

3. NUMBER OF SERVICES IN SYSTEM AT END OF YEAR				AVERAGE SERVICE LENGTH: 100'			
MATERIAL	UNKNOWN	1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8"	SYSTEM TOTALS
STEEL	0	0	4	0	0	0	4
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	15	198	38	0	0	251
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	15	202	38	0	0	255

Describe Other Material:

4. MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION												
	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	2020-2029	TOTAL
MILES OF MAIN	10.52	0	0	0	0	0	0	7.5	6	5.51	2	31.53
NUMBER OF SERVICES	42	0	0	0	0	0	0	60	60	55	18	255

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR				
CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION FAILURE				0
NATURAL FORCE DAMAGE				0
EXCAVATION DAMAGE				0
OTHER OUTSIDE FORCE DAMAGE				0
PIPE, WELD OR JOINT FAILURE				0

EQUIPMENT FAILURE			0
INCORRECT OPERATIONS			0
OTHER CAUSE			0

NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 0
NUMBER OF HAZARDOUS LEAKS INVOLVING A MECHANICAL JOINT FAILURE : 0

PART D – EXCAVATION DAMAGE

Notification Issue Sub-Total		Location Issue Sub-Total	
No notification made to the One-Call Center/811		Facility not marked due to Abandoned facility	
Excavator dug outside area described on ticket		Facility not marked due to Incorrect facility records/maps	
Excavator dug prior to valid start date/time		Facility not marked due to Locator error	
Excavator dug after valid ticket expired		Facility not marked due to No response from operator/contract locator	
Excavator provided incorrect notification information		Facility not marked due to Incomplete marks at damage location	
		Facility not marked due to Tracer wire issue	
Excavation Issue Sub-Total		Facility not marked due to Unlocatable Facility	
Excavator dug prior to verifying marks by test-hole (pothole)		Facility marked inaccurately due to Abandoned facility	
Excavator failed to maintain clearance after verifying marks		Facility marked inaccurately due to Incorrect facility records/maps	
Excavator failed to protect/shore/support facilities		Facility marked inaccurately due to Locator error	
Improper backfilling practices		Facility marked inaccurately due to Tracer wire issue	
Marks faded or not maintained			
Improper excavation practice not listed above			
Miscellaneous Root Causes Sub-Total			
Deteriorated facility			
One Call Center Error			
Previous damage		1. Total Excavation Damages	0
Root Cause not listed		2. Number of Excavation Tickets	46

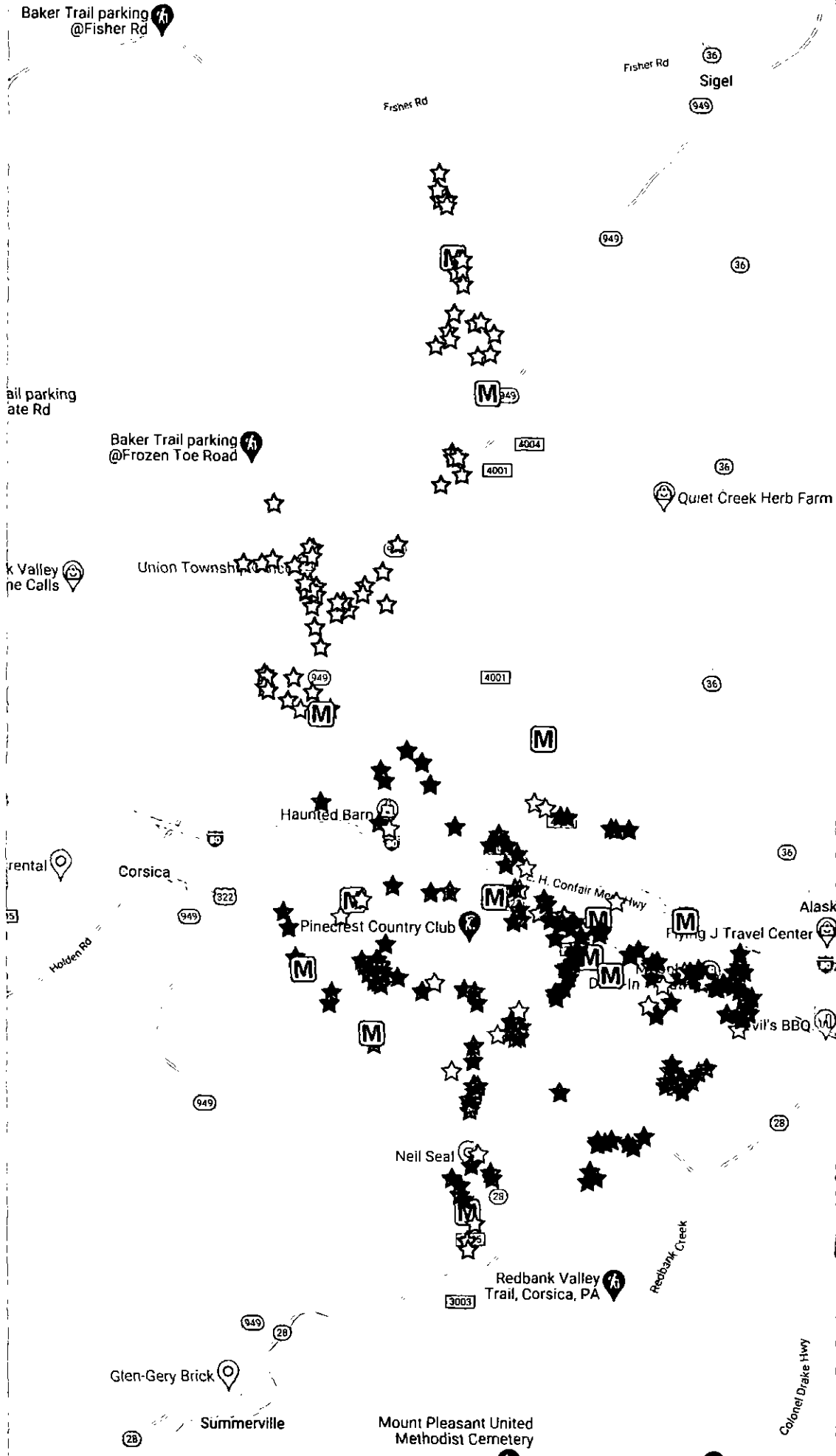
PART E - RESERVED	
PART F - LEAKS ON FEDERAL LAND	PART G - PERCENT OF UNACCOUNTED FOR GAS
TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: <u>0</u>	UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL CONSUMPTION FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR. $\frac{[(\text{PURCHASED GAS} + \text{PRODUCED GAS}) \text{ MINUS } (\text{CUSTOMER USE} + \text{COMPANY USE} + \text{APPROPRIATE ADJUSTMENTS})]}{(\text{CUSTOMER USE} + \text{COMPANY USE} + \text{APPROPRIATE ADJUSTMENTS})} \times 100 \text{ EQUALS PERCENT UNACCOUNTED FOR.}$ FOR YEAR ENDING 6/30: <u>0%</u>
PART H - ADDITIONAL INFORMATION	
PART I - PREPARER	
<u>Ember Gourley operator</u> (Preparer's Name and Title)	<u>(814) 275-3390</u> (Area Code and Telephone Number)
<u>ember@sigel-gas.com</u> (Preparer's email address)	<u>(814) 275-3308</u> (Area Code and Facsimile Number)

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX F
MAP OF SIGEL'S
DISTRIBUTION SYSTEM





0 1,000 2,000 3,000 4,000 Feet

Star O&M LLC
Adair County

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX G
KNOX BALANCE SHEET



KnoxEnergy

cooperative association inc.

Balance Sheet

	<u>12/31/25</u>	<u>11/30/2025</u>	<u>Difference</u>	<u>Percent Change</u>
ASSETS				
Cash and Cash Equivalents	1,252,327	1,167,072	85,255	7.3%
Long Term Investments	125,476	124,986	490	0.4%
Accounts Receivable	7,626,482	5,431,505	2,194,978	40.4%
Allowance for Doubtful Accts	(9,406)	(9,406)	-	0.0%
Pipeline	5	5	-	0.0%
TOTAL ASSETS	8,994,885	6,714,162	2,280,723	34.0%
LIABILITIES				
Accounts Payable	8,183,219	5,902,218	2,281,001	38.6%
Customer Deposits	786,275	785,575	700	0.1%
TOTAL LIABILITES	8,969,495	6,687,794	2,281,701	34.1%
EQUITY				
Net Fund Balance	26,302	26,302	-	0.0%
Current Year Fund Balance	(912)	66	(978)	-1473.0%
TOTAL EQUITY	25,391	26,369	(978)	-3.7%
TOTAL LIABILITIES AND EQUITY	8,994,885	6,714,162	2,280,723	34.0%

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX H
KNOX INCOME STATEMENT



KnoxEnergy

cooperative association inc.

Income Statement

	1/1/25	1/1/2024		
	12/31/25	12/31/2024	Difference	Percent Change
INCOME				
Sales - gas	33,339,341	27,549,513	5,789,828	21.0%
Membership fees	37,440	37,100	340	0.9%
TOTAL INCOME	33,376,781	27,586,613	5,790,168	21.0%
COST OF GOODS SOLD				
Gas supply	18,567,749	14,866,841	3,700,908	24.9%
Throughput	10,558,213	8,779,553	1,778,661	20.3%
Service	3,954,907	3,713,264	241,643	6.5%
State FE Mgmt Fee	5,293	5,487	(194)	-3.5%
Special Trip Charges	83,364	58,220	25,144	43.2%
NSF Charges	1,860	1,140	720	63.2%
TOTAL COST OF GOODS SOLD	33,171,386	27,424,504	5,746,882	21.0%
GROSS INCOME	205,395	162,109	43,286	26.7%
EXPENSES				
Bank service charges	181,315	140,395	40,920	29.1%
Directors fees	33,275	33,000	275	0.8%
TOTAL EXPENSES	214,590	173,395	41,195	23.8%
NET INCOME FROM OPERATIONS	(9,195)	(11,286)	2,091	-18.5%
OTHER INCOME				
Interest income	8,283	11,443	(3,160)	-27.6%
TOTAL OTHER INCOME	8,283	11,443	(3,160)	-27.6%
OTHER EXPENSES				
Bad debt expense	-	-	-	0.0%
TOTAL OTHER EXPENSES	-	-	-	0.0%
TOTAL OTHER INCOME AND EXPENSES	8,283	11,443	(3,160)	-27.6%
NET INCOME	(912)	157	(1,068)	-681.5%

DATE OF DEPOSIT

MAY 18 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

APPENDIX I.1
SIGEL/UPL/KNOX CORPORATE
MINUTES APPROVING
TRANSACTION



KnoxEnergy
cooperative association inc.

April 16, 2026

Knox Energy Cooperative Association, Inc. hereby proposes to accept the transfer of ownership of the Sigel Gas, LLC natural gas distribution systems under terms of the assignment of the Clarion River and the Walker Gas companies' natural gas distribution systems previously approved for transfer. The current customers of these systems will be accepted as full members of the cooperative and will be operated as part of the Clarion River natural gas distribution system. Each current customer would automatically become enrolled as a member as part of the approval of the Application for Transfer but can elect not to become a member at any time. The customer notification letter explaining the transition is enclosed herein.

Sincerely,

Renee McDaniel, President

ORIGIN ID:PTWA (717) 236-1300
TODD S. STEWART
HMS LEGAL LLP
771 WINDING HOLLOW ROAD

SHIP DATE: 18MAY26
ACTWGT: 1.00 LB
CAD: 58752961/NET4535

HERNDON, PA 17830
UNITED STATES US

BILL SENDER

TO **MATTHEW L. HOMSHER, SECRETARY**
PA PUBLIC UTILITY COMMISSION
400 NORTH STREET
SECOND FLOOR - FILING OFFICE
HARRISBURG PA 17120

58KJ3/A908/484B

(717) 772-7777 REF: TSSJLD 645.0012
NW: DEPT:

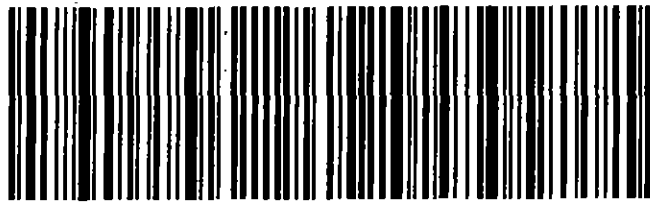


TUE - 19 MAY 10:30A
PRIORITY OVERNIGHT

TRK# 8719 3587 1638
0201

MDTA 17120
PA-US MDT

EN EHRBG



RECEIVED

MAY 19 2026

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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