

FEDERAL ENERGY REGULATORY COMMISSION  
Office of Markets, Tariffs and Rates



Instruction Manual for Electronic Filing of the  
Rate Filings

Form Approved  
OMB No. 1902-0153

January 1997

TABLE OF CONTENTS

I. GENERAL INSTRUCTIONS . . . . . 4

II. ELECTRONIC FILING FORMAT . . . . . 9

III. SPECIFIC INSTRUCTIONS . . . . . 20

IV. GENERIC TEMPLATE . . . . . 44

V. TEMPLATES APPLICABLE TO SPECIFIC STATEMENTS AND  
SCHEDULES. . . . . 47

VI. SCHEDULES G-1, G-2, AND G-3 INSTRUCTIONS . . . . . 122

VII. RATE FILINGS - SAMPLE TAB DELIMITED FILE . . . . . 135

## GENERAL INFORMATION

### I. PURPOSE:

Under the authority of the Natural Gas Act (15 USC 717), the Federal Energy Regulatory Commission (the Commission) promulgated 18 CFR § 154.4(a). Section 154.4(a) requires all statements filed pursuant to subpart D of part 154 and all workpapers in spreadsheet format be submitted in electronic form. These instructions provide the format for the electronic file(s) submitted to the Commission.

### II. WHO MUST FILE:

Each natural gas company, as defined in the Natural Gas Act, filing for a change in rates pursuant to subpart D of Part 154 of the Commission's regulations.

### III. WHAT TO SUBMIT:

Submit the data file(s) either on 1) an MS-DOS (or compatible) formatted computer diskette(s) or 2) a compact disc (CD) that conforms to the specifications provided in Appendix B. The data contained in the electronic file must be coded according to the electronic filing record formats prescribed herein. The diskette must have a label affixed to it stating the respondent's name and the words "rate case filing." The CD must be enclosed in an appropriate disc protector with a label affixed to the protector stating the respondent's name and the words "rate case filing." If the diskette or CD contains material for which the filing company requests privileged or confidential treatment pursuant to 18 CFR § 388.112 or 18 CFR § 385.1112, the label must carry the warning "Contains Privileged Material" or "Contains Confidential Material," as appropriate.

The diskette(s) or CD filings must be accompanied by a cover letter stating the content of the electronic filing. The cover letter must also include the subscription provided in Part 385.2005(a). All data submitted in electronic format will be considered non-confidential and will be made available to the public upon request, unless accompanied by a request for privileged or confidential treatment complying with 18 CFR § 388.112 or § 385.1112 of the Commission's regulations.

In addition to the diskette(s) or CD, the company must submit an original and 12 paper copies of its filing in compliance with 18 CFR § 154.4(a).

**IV. WHEN TO SUBMIT:**

The electronic version of the filing must be submitted coincident with the paper version of the filing and consistent with the notice requirements of 18 CFR § 154.207.

**V. WHERE TO SUBMIT:**

- (1) Submit the electronic filing to:

Office of the Secretary  
Federal Energy Regulatory Commission  
Washington, DC 20426

- (2) Hand deliveries can be made to:

Office of the Secretary  
Federal Energy Regulatory Commission  
Room 1-A  
888 First Street, NE  
Washington, DC 20426

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

## I. GENERAL INSTRUCTIONS

1. The statements, schedules, workpapers, and supporting data listed in subpart D of Part 154 of the Commission's regulations must be reported electronically according to these instructions if the statement, schedule, workpaper, or supporting data is filed on paper. Generally, the information is ordered in columns and rows, that is, in a spreadsheet format. By following these instructions a company should be able to create electronic source files from which it can print its paper filing and create its electronic filing.

The electronic filing requirement is not limited to a company's initial filing under subpart D. Filings to update statements in compliance with § 154.311, to modify statements in compliance with a Commission order, or to adjust rates pursuant to § 154.303(c)(2) when moving suspended rates into effect must be submitted electronically.

2. All spreadsheet "pages" with the same columnar headings should be saved together in a single file. However, a filing company may save individual pages in separate files at the company's election.
3. The file naming convention is as follows:

All files must be contained either in a DIRECTORY on the diskette(s) or CD, or in a SELF-EXTRACTING FILE. A compressed file requiring decompression software is acceptable if the software needed to decompress the file is available to everyone. If a copy of the decompression software is not included on the diskette, the filing company must provide instructions for retrieving a copy of the decompression software. The name of the directory or compressed file will be:

1st three characters	-	the 3 digit pipeline code
4th character	-	A for the primary case and B through Z for alternate cases or refilings. Enter a number from 1 to 9 if the file contains material for which the filing company is seeking confidential or privileged

treatment pursuant to 18 CFR  
§ 388.112 or § 385.1112.

last four characters - YMMM for the year and month  
the case is filed.

The naming convention for individual FILES:

1st character - S for statement or C for  
schedule

2nd through 5th  
characters - statement or schedule name  
(again with no dashes,  
parentheses, or periods)  
followed by an underscore to  
separate the statement or  
schedule name from the page  
numbers -- See Appendix D for  
abbreviations for statement  
and schedule names.

6th through 8th  
characters  
**(Optional)** - page or part number (i.e.,  
\_01) -- if the pages or parts  
exceed 99, eliminate the  
underscore and use all three  
spaces for values greater than  
99. Enter values in these  
spaces to subdivide statements  
or schedules into separate  
files, if necessary.

Extension - Enter a three character  
extension to denote the type  
of filing as noted below.  
Enter the character # as the  
last character of the file  
extension if the file contains  
material for which the filing  
company is seeking  
confidential or privileged  
treatment pursuant to 18 CFR  
§ 388.112 or § 385.1112.

Use a filename which conforms to the concept embodied in  
these instructions, conforms to the name given the paper

version of the statement, schedule, or workpaper, and does not conflict with the names set forth in Appendix D. Deviation from the strict naming convention is acceptable when material does not fit within the definitions of the statements/schedules but is related to one of them. For example, a filing company may wish to add a table of contents for a statement. The file containing the table of contents for Statement C could be named SCA.ASC.

If it is necessary to refile all or any portion of a case in a docket, the directory name or compressed file name should contain a B through Z at the fourth character in the file name. The initial directory name or compressed file name shall be NNNAYYMM. Subsequent directory names or compressed file names shall be NNNBYYMM, NNNCYYYMM, etc. For example, 999B9611, indicates that company 999 is making its second filing of its statements and schedules and the filing has been submitted during November 1996. This type of refiling occurs when a company files to update its statements in compliance with § 154.311, to comply with a Commission order, or to adjust its rates pursuant to § 154.303(c)(2) when moving its suspended rates into effect. The file names must be included in the transmittal letter accompanying the respondent's filing.

The file extension should indicate the format of the file. A tab-delimited file must contain the extension TAB. An ASCII file must contain the extension ASC. Files submitted in the proprietary format of the software used to create the file must contain the extension commonly associated with the software. For example, a file created in EXCEL would have a file extension of XLS.

The filing company must identify files containing material for which the company seeks confidential or privileged treatment pursuant to 18 CFR § 388.112 or § 385.1112. The compressed file or directory name must contain a number from 1 to 9 as the fourth character, depending on whether this is the first or a subsequent filing of the data. In the example provided above, the file name would appear as 99929611. An individual file must contain the character # in the last character position of the file extension, for example, SG1.TA#.

4. Report data as directed in subpart D of part 154.
5. All fields must adhere to the following conventions for coding data on the electronic filing:

- A. Numeric items do not require leading zeros, unless otherwise noted. Use a single "0" to report a zero value.
  - B. Indicate negative amounts with a "-" sign preceding the first nonzero digit reported or with parentheses encompassing the number. Avoid using parentheses to enclose a number in a text field, such as in a column heading for column identification, (1), (2), (3), etc.
  - C. Do not include units (Dth) in reporting any numeric value. Include units in the title, in a column designated for that purpose, in the row description, or column heading as demonstrated in the section entitled "Templates Applicable to Specific Statements and Schedules." It is preferable to exclude quotation marks (") when reporting data, unless they are necessary under the rules of grammar. Do not use commas or units (\$, Dth) when reporting any numeric value on Statements G-1, G-2, or G-3. Include units in the title or column headings.
5. For ASCII data, whether delimited or not, the pipeline must use the standard ASCII character set. There are a few symbols which are commonly available in commercial software which are not included in the standard ASCII character set. A few are listed below:

Character Description

¢	cent
!	bullet
¶	paragraph
§	section
©	copyright
®	registered trademark
™	trademark
½,¼	common fractions

Where necessary, respondents should spell out the name of the symbol they would otherwise use.

When saving a file into ASCII representation, be aware that all special coding will be lost. Shading, underlining, bolding, and other formatting characteristics are lost in the transition. Prepare your files with this in mind.

Follow the instructions at Appendix C for the best results when converting files to tab-delimited or ASCII format.

6. **Source of Codes.**

- A. Pipeline ID - Use the FERC three-digit code for the respondent's pipeline. Appendix A is a list of valid pipeline codes. If your pipeline is not listed, call Tiquana Taylor at 202-502-8851.
- B. The abbreviations for the schedule and statement names to be used in the file name are contained in Appendix D.

## II. ELECTRONIC FILING FORMAT

The information required for this filing must be saved in a "TAB" delimited format, in flat ASCII files, or in the format of the software used to create the file. The appropriate format to use for each statement or schedule is listed below. The statements and schedules must be consistent with the templates specified in these instructions under "Templates Applicable to Specific Statements and Schedules." If no template is provided, the spreadsheet organization must meet the general requirements of these instructions but otherwise may be organized as the pipeline wishes.

The pipeline may include material in its filing which does not fit within the definitions of the statements and schedules listed below, for example requests for disposition of the costs of stranded facilities. In that case, the pipeline must label the additional material as a statement using a letter not already in use, for example, Statement R. The format of the file depends on the content of the additional material. If the additional material consists of tabular material, the file must be tab-delimited. If the additional material is narrative text, the file should be an ASCII flat file.

If a statement or schedule does not apply, a pipeline may include a narrative so stating. The narrative may be included in a flat ASCII file or tab-delimited file. Use the file name otherwise applicable to the statement or schedule being omitted.

If a table of contents for the entire filing is included, provide it in a file named Contents. This file may be an ASCII flat file or tab-delimited file.

The following filing formats apply, as noted, to the statements and schedules named in section 154.312:

	Statement Name	Format of File
Statement A,	Cost of Service Summary	Tab-delimited ASCII file
Statement B,	Rate Base and Return Summary	Tab-delimited ASCII file
Schedule B-1,	Accumulated Deferred Income Taxes	Tab-delimited ASCII file
Schedule B-2,	Regulatory Asset and Liability	Tab-delimited ASCII file
Statement C,	Cost of Plant Summary	Tab-delimited ASCII file
Schedule C-1,	End of Base and Test Period Plant Functionalized	Tab-delimited ASCII file
Schedule C-2,	Work Orders	Tab-delimited ASCII file
Schedule C-3,	Storage Data	Tab-delimited ASCII file
Schedule C-4,	Methods and Procedures for Capitalizing AFUDC	ASCII flat file or tab- delimited file
Schedule C-5,	Gas Plant in Service not used for Gas Service	Tab-delimited ASCII file
Statement D,	Accumulated Provisions for Depreciation, Depletion, and Amortization	Tab-delimited ASCII file

Schedule D-1,	Depreciation Reserve Book Balance Workpaper	Tab-delimited ASCII file
Schedule D-2,	Methods and Procedures for Depreciating, Depleting, and Amortizing Plant	ASCII flat file or tab- delimited file
Statement E,	Working Capital	Tab-delimited ASCII file
Schedule E-1,	Computation of Cash Working Capital Adjusting Rate Base	Tab-delimited ASCII file
Schedule E-2,	Materials, Supplies, and Prepayments	Tab-delimited ASCII file
Schedule E-3,	Storage Inputs, Outputs, and Balances	Tab-delimited ASCII file
Statement F-1,	Rate of Return Claimed	ASCII flat file or tab- delimited file
Statement F-2,	Capitalization and Rate of Return	Tab-delimited ASCII file
Statement F-3,	Debt Capital	Tab-delimited ASCII file
Statement F-4,	Preferred Stock Capital	Tab-delimited ASCII file
Statement G,	Revenues, Credits, and Billing Determinants Summary (filed with initial filing)	Tab-delimited ASCII file
Schedule G-1,	Base Period Revenues	Tab-delimited ASCII file
Schedule G-2,	Adjustment Period Revenues	Tab-delimited ASCII file

Schedule G-3,	Adjustments to Base Period Actual Billing Determinants	Tab-delimited ASCII file
Schedule G-4,	At-Risk Revenue	Tab-delimited ASCII file
Schedule G-5,	Other Revenues (Accounts 490-495)	Tab-delimited ASCII file
Schedule G-6,	Miscellaneous Revenues (Penalties, Cash-outs, and Exit Fees)	Tab-delimited ASCII file

Schedules G-1 through G-6 are filed 15 days subsequent to the initial filing

Statement H-1,	Operation and Maintenance Expense	Tab-delimited ASCII file
Schedule H-1(1), Schedule H-1(1)(a),	Labor Costs	Tab-delimited ASCII file
Schedule H-1(1)(b),	Materials and Other Charges	Tab-delimited ASCII file
Schedule H-1(1)(c),	Quantities Associated with Accounts 810, 811, and 812	Tab-delimited ASCII file
Schedule H-1(2), Schedule H-1(2)(a),	Accounts 806, 808.1, 808.2, 809.1, 809.2, 813, 823, and Other Accounts Recording Fuel Use or Losses	Tab-delimited ASCII file
Schedule H-1(2)(b),	Accounts 913 and 930.1, Advertising Expenses	Tab-delimited ASCII file
Schedule H-1(2)(c),	Account 921, Office Supplies and Expenses	Tab-delimited ASCII file

Schedule H-1(2)(d), Account 922, Administrative Expenses Transferred - Credit	Tab-delimited ASCII file
Schedule H-1(2)(e), Account 923, Outside Services Employed	Tab-delimited ASCII file
Schedule H-1(2)(f), Account 926, Employee Pensions and Benefits	Tab-delimited ASCII file
Schedule H-1(2)(g), Account 928, Regulatory Commission Expenses	Tab-delimited ASCII file
Schedule H-1(2)(h), Account 929, Duplicate Charges	Tab-delimited ASCII file
Schedule H-1(2)(i), Account 930.2, Miscellaneous General Expenses	Tab-delimited ASCII file
Schedule H-1(2)(j), Intercompany and Interdepartmental Transactions	Tab-delimited ASCII file
Schedule H-1(2)(k), Lease Payments	Tab-delimited ASCII file
Statement H-2, Depreciation, Depletion, Amortization, and Negative Salvage Expenses	Tab-delimited ASCII file
Schedule H-2(1), Depreciable Plant Reconciliation	Tab-delimited ASCII file
Statement H-3, Income Taxes	Tab-delimited ASCII file
Schedule H-3(1), State Income Taxes	Native Application Format*
Schedule H-3(2), Reconciliation between Book and Tax Depreciable Plant	Tab-delimited ASCII file

Statement H-4,	Other Taxes	Tab-delimited ASCII file
Schedule H-4,	Tax Adjustments	Tab-delimited ASCII file
Statement I		
Schedule I-1,	Functionalization of Cost of Service	Native Application Format*
Schedule I-1(a),	Cost of Service by Function of Facility	Native Application Format*
Schedule I-1(b),	Incremental and Non-Incremental Facilities	Native Application Format*
Schedule I-1(c),	Costs Separated by Zone	Native Application Format*
Schedule I-1(d),	Allocation Method of Common and Joint Costs	Native Application Format*
Schedule I-2,	Classification of Cost of Service	Native Application Format*
Schedule I-3,	Allocation of Cost of Service	Native Application Format*
Schedule I-4,	Transmission and Compression of Gas by Others - Account 858	Native Application Format*
Schedule I-5,	Gas Balance	Native Application

Statement J,	Comparison and Reconciliation of Estimated Operating Revenues with Cost of Service	Format* Native Application Format*
Schedule J-1,	Summary of Billing Determinants	Native Application Format*
Schedule J-2,	Derivation of Rates	Native Application Format*
Statement L,	Balance Sheet	ASCII flat file or tab- delimited file
Statement M,	Income Statement	ASCII flat file or tab- delimited file
Statement O,	Description of Company Operations	ASCII flat file or tab- delimited file
Statement P,	Explanatory Text and Prepared Testimony	ASCII flat file or tab- delimited file

Exhibits to testimony should be in ASCII flat file or tab-delimited ASCII file format depending on the nature of the exhibit. Use a tab-delimited format if the exhibit is in tabular form. Use ASCII if the exhibit is mainly text.

The following filing formats apply, as noted, to the statements and schedules named in section 154.313:

Schedule A,	Overall Cost of Service by Function	Tab-delimited ASCII file
-------------	-------------------------------------	--------------------------

Schedule B,	Overall Rate Base and Return	Tab-delimited ASCII file
Schedule B-1,	Accumulated Deferred Income Taxes	Tab-delimited ASCII file
Schedule B-2,	Regulatory Asset and Liability	Tab-delimited ASCII file
Schedule C,	Cost of Plant by Function	Tab-delimited ASCII file
Schedule D,	Accumulated Provisions for Depreciation, Depletion, Amortization, and Abandonment	Tab-delimited ASCII file
Schedule E,	Working Capital	Tab-delimited ASCII file
Schedule F,	Rate of Return	Tab-delimited ASCII file
Schedule G,	Revenues and Billing Determinants	Tab-delimited ASCII file
Schedule G-1,	Adjustment Period Revenues	Tab-delimited ASCII file
Schedule H,	Operation and Maintenance Expenses	Tab-delimited ASCII file
Schedule H-1	Workpapers for Expense Accounts	Tab-delimited ASCII file
Schedule H-2	Depreciation, Depletion, Amortization, and Negative Salvage Expenses	Tab-delimited ASCII file
Schedule H-3,	Income Tax Allowances Computed on the Basis of the Rate of Return Claimed	Tab-delimited ASCII file
Schedule H-3 (1),	Reconciliation between Book and Tax Depreciable Plant	Tab-delimited ASCII file

- \* Native application refers to the software used to create the file. When a file is submitted in native application format it is submitted in the format of the software used to create the file. For example, if the file is created in Lotus 123, submit the file in a Lotus 123 format, generally denoted by an extension of WK?. All files submitted in native application format must be created from a commercially available software product. **The name and version of the software package used to create files submitted in native application format must be stated in the letter of transmittal.**

Schedules I-4 and I-5 are filed in native application format. However, if there are no links to Schedules I-4 or I-5 from other statements or schedules, then the filing company may file these schedules as tab-delimited files at the filing company's discretion.

## 1. TAB-DELIMITED FILES

The "TAB" delimiter is an ASCII 9 - decimal or 09 - hexadecimal character. Each logical record in the TAB delimited and ASCII flat files should be terminated by a carriage return (CR) character (ASCII character - 13 decimal, 0D - hexadecimal) and line feed (LF) character (ASCII character 10 - decimal, 0A - hexadecimal). These characters together are denoted as a hard return <hrt> and are entered on the record by pressing the "Enter" key. An example of a tab-delimited file format is provided in Section VII.

**The following instruction regarding "TAB" delimited files is very important:**

It is imperative the respondent realizes that the "TAB" characters are as important as the actual data coded onto the record. Without the correct "TAB" characters on the record to locate and distinguish separate data fields, the file cannot be data processed correctly. The respondent must be careful not to create the "TAB" delimited records by using a software program which either does not accurately enter "TAB" characters as separators or which merely converts the "TAB" characters the user enters into equivalent space characters (ASCII 0 - decimal or 00 - hexadecimal). Refer to Appendix C for further information on how to create a "TAB" delimited file using various common software packages.

When preparing a spreadsheet to be converted to a tab-delimited file, do not use special features of the software which will not translate into a tab-delimited format. For example, do not use the text box feature available in Excel. Further, make sure that your spreadsheet columns are wide enough to display all numbers. If the column width is insufficient, only the characters, \*\*\*, will be displayed. When saved as a tab-delimited file the \*\*\* will be saved instead of the value.

## 2. ASCII FLAT FILES

At the pipeline's election, any file saved as an ASCII flat file may also be filed in another format. For example, the pipeline may submit the file in native application format, HyperText Mark-up Language (HTML), or Rich Text Format. The letter of transmittal must identify the file format of the additional files. **If the file(s) is in a native**

**application format both the name and the version of the software must be listed.** The file extension must provide an indication of the file type. For example, TAB is used for tab-delimited files, ASC is appropriate for ASCII flat files, WP is appropriate for Wordperfect files, DOC is appropriate for Word files, and HTM is appropriate for an HTML file.

3. GRAPHIC MATERIAL

To the greatest extent possible, all material in the rate filing should be presented in ASCII characters. Where necessary, alternative presentations in ASCII should be used for non-ASCII characters. For example, exponentiation can be displayed using the convention  $X^{**Y}$ , to represent the number X taken to the power Y. The square root of a number can be displayed using  $X^{**1/2}$  or X taken to the power 1/2.

Where the original file contains an embedded graphic already in the file form, BMP (Bitmap), GIF (Graphic Interchange Format), or JPEG (Joint Photographic Experts Group), enter a note in the ASCII file where the graphic appears stating the graphic is in an accompanying file and provide the file name. File the BMP, GIF, or JPEG file in addition to the ASCII file.

If the graphic data is not in a graphic file and cannot be translated into ASCII, enter a note in the ASCII text stating that the material has been submitted on paper.

### III. SPECIFIC INSTRUCTIONS

The following instructions refer to the statements and schedules named in §§ 154.312 and 154.313. The statements required by §§ 154.312 must show all costs (investment, operation, maintenance, depreciation, and taxes) that have been allocated to the natural gas operations involved in the subject rate change and are associated with joint facilities. The methods used in making such allocations must be provided.

If the company maintains records of costs by zone, and proposes a zone rate methodology based on those costs, the statements and schedules in § 154.312 must reflect costs detailed by zone.

A company may choose to reflect the costs for joint facilities and zones and all allocations in Statement I. If a company makes the choice to reflect these costs in Statement I, all costs **must** be presented in the schedules in Statement I to enable reconciliation with the other statements in the filing.

#### STATEMENT A. COST-OF-SERVICE SUMMARY.

Summarize the overall gas utility cost-of-service: operation and maintenance expenses, depreciation, taxes, credits to cost-of-service, and return as developed in other statements and schedules.

#### STATEMENT B. RATE BASE AND RETURN SUMMARY.

Summarize the overall gas utility rate base shown in Statements C, D, E, and Schedules B-1 and B-2. Show the application of the claimed rate of return to the overall rate base.

#### SCHEDULE B-1. ACCUMULATED DEFERRED INCOME TAXES (Account Nos. 190, 282, and 283)

Show monthly book balances of accumulated deferred income taxes, by account and by month, for each of the 12 months during the base period. In adjoining columns, show adjustment period additions and reductions and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base.

#### SCHEDULE B-2. REGULATORY ASSET AND LIABILITY.

If the pipeline seeks recovery of such balances in rate base, show monthly book balances of regulatory assets (Account 182.3) and liabilities (Account 254) for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base. Identify any specific Commission authority that required the establishment of these amounts.

STATEMENT C. COST OF PLANT SUMMARY.

Show the amounts of gas utility plant classified by Accounts 101, 102, 103, 104, 105, 106, 107, 117.1, and 117.2 as of the beginning of the 12 months of actual experience, the book additions and reductions (in separate columns) during the 12 months, and the book balances at the end of the 12-month period. In adjoining columns, show the claimed adjustments, if any, to the book balances and the total cost of plant to be included in rate base. Explain all adjustments in Schedules C-1, C-2, C-3, C-4, and C-5.

SCHEDULE C-1. END OF BASE AND TEST PERIOD PLANT FUNCTIONALIZED.

Demonstrate the ending base and test period balances for Plant in Service, in columnar form, by detailed plant account with subtotals by functional classifications, *e.g.*, Intangible Plant, Natural Gas Production and Gathering Plant, Products Extraction Plant, Storage Plant, Transmission Plant, and General Plant. Show plant by zones, to the extent required by § 154.310, and for each expansion, to the extent required by § 154.309. Separately identify those facilities and associated costs claimed for the test period that require certificate authority but such authority has not been obtained at the time of filing. Give the docket number of the certificate proceeding.

SCHEDULE C-2. WORK ORDERS.

Show, for Accounts 106 and 107, a list of work orders claimed in the rate base. In adjacent columns, give the work order number, docket number, description, amount of each work order, and the amounts of each type of undistributed construction overhead. Work orders amounting to \$500,000 or less may be grouped by category of items.

SCHEDULE C-3. STORAGE DATA.

A cross-reference to updated information in the company's FERC Form No. 2 may be substituted for this schedule. Give details of each storage project owned and storage projects under contract to the company, showing cost by major functions. Show base and system gas storage quantities and associated costs by account and subaccount for the 12 months of actual experience with monthly inputs and outputs to system gas. Show separately any proposed adjustments and provide the adjusted totals by account and subaccount. State the method used for accounting for system gas recorded in Account No. 117.2.

SCHEDULE C-4. METHODS AND PROCEDURES FOR CAPITALIZING AFUDC.

This schedule is part of the workpapers. State the methods and procedures followed in capitalizing the allowance for funds used during construction and other construction overheads. This schedule must be provided only in situations when the pipeline has changed any of its procedures since the last filed FERC Form Nos. 2 or 2-A.

SCHEDULE C-5. GAS PLANT IN SERVICE NOT USED FOR GAS SERVICE.

This schedule is part of the workpapers. Set forth, by account, the cost of Plant in Service carried on the company's books as gas utility plant which was not being used in rendering gas service. Describe the plant. This schedule must be provided only if there is a significant change of \$500,000 or more since the end of the year reported in the company's last FERC Form Nos. 2 or 2-A.

STATEMENT D. ACCUMULATED PROVISIONS FOR DEPRECIATION, DEPLETION, AND AMORTIZATION.

Show the accumulated provisions for depreciation, depletion, amortization, and abandonment (Account 108, detailed by functional plant classification, and Account 111), as of the beginning of the 12 months of actual experience, the book additions and reductions during the 12 months, and the balances at the end of the 12-month period. In adjoining columns, show adjustments to these ending book balances and the total adjusted balances. All adjustments must be explained in the supporting material. For each functional plant classification, show depreciation reserve associated with offshore and onshore plant separately. Schedules D-1, D-2, and any additional material must be submitted as part of Statement D.

SCHEDULE D-1. DEPRECIATION RESERVE BOOK BALANCE WORKPAPER.

This schedule is part of the workpapers. Show the depreciation reserve book balance applicable to that portion of the depreciation rate not yet approved by the Commission, the depreciation rates, the docket number of the order approving such rate, and an explanation of any difference.

SCHEDULE D-2. METHODS AND PROCEDURES FOR DEPRECIATING, DEPLETING AND AMORTIZING PLANT.

This schedule is part of the workpapers. Give a description of the methods and procedures used in depreciating, depleting, and amortizing plant and in recording abandonments. This schedule must be filed only if a policy change has been made effective since the period covered by the last annual report on FERC Form Nos. 2 or 2-A.

STATEMENT E. WORKING CAPITAL.

Show the components of working capital in sufficient detail to explain how the amount of each component was computed. Components of working capital, other than cash working capital, may include an allowance for the average of 13 monthly balances of materials and supplies and prepayments actually expended and gas for resale. To the extent the applicant files to adjust the average of any 13 monthly balances, workpapers must be submitted that support the adjustment(s). Show the computations, cross-references, and sources from which the data used in computing claimed working capital are derived. Schedules E-1, E-2, E-3, and other material must be submitted as part of Statement E.

SCHEDULE E-1. COMPUTATION OF CASH WORKING CAPITAL ADJUSTING RATE BASE.

Show the computation of cash working capital claimed as an adjustment to the gas company's rate base. Any adjustment to rate base requested must be based on a fully-developed and reliable lead-lag study. The components of the lead-lag study must include actual total company revenues, purchased gas costs, storage expense, transportation and compression of gas by others, salaries and wages, administrative and general expenses, income taxes payable, taxes other than income taxes, and any other operating and maintenance expenses for the base period. Cash working capital allowances in the form of additions to rate base may not exceed one-eighth of the annual operating expenses, as adjusted, net of non-cash items.

Include as part of this schedule a summary schedule showing the components of the lead-lag study, the net lead or lag working capital factor and the resulting cash working capital amounts by component and in total. Workpapers supporting the calculation of the working capital factors for each component must be included. Provide a separate schedule demonstrating that the claimed allowance does not exceed one-eighth of annual operating expenses, net of non-cash items.

SCHEDULE E-2. MATERIALS, SUPPLIES, AND PREPAYMENTS.

Set forth 13 monthly balances for materials and supplies inventory and prepayments in separate columns and in such detail as to disclose, either by subaccounts regularly maintained on the books or by analysis of the principal items included in the main account, the nature of such charges. Show the average balance and any adjustments to the average balance, and explain all adjustments.

SCHEDULE E-3. STORAGE INPUTS, OUTPUTS, AND BALANCES.

For FERC Accounts 117.3, 164.1, 164.2 and 164.3, show the quantities and the respective costs of natural gas stored, by storage field and in total, at the beginning of the test period, the input, output and balance remaining in Dth and associated unit and total costs by month for 13 months and the average balance. The method of pricing input, output and balance, and the claimed adjustments shall be disclosed and clearly and fully explained. Pipelines using the inventory method for system gas should not include any system gas inventory balances in this schedule.

STATEMENT F-1. RATE OF RETURN CLAIMED.

Show the percentage rate of return claimed and explain the general reasons therefor.

STATEMENT F-2. CAPITALIZATION AND RATE OF RETURN.

Show:

- (1) the capitalization, capital structure, cost of debt capital, preferred stock capital, and the claimed return on stockholders' equity;
- (2) the weighted cost of each capital class based on the capital structure; and,

- (3) the overall rate of return claimed.

STATEMENT F-3. DEBT CAPITAL.

Show the weighted average cost of debt capital based upon the following data for each class and series of long-term debt outstanding according to the balance sheet, as of the end of the 12-month base period of actual experience and as of the end of the 9-month test period.

- (1) Title.
- (2) Date of issuance and date of maturity.
- (3) Interest rate.
- (4) Principal amount of issue: Gross proceeds;  
Underwriters' discount or commission: Amount;  
Percent gross proceeds; Issuance expense: Amount;  
Percent gross proceeds; Net proceeds; Net proceeds  
per unit.
- (5) Cost of money: Yield to maturity based on the interest rate and net proceeds per unit outstanding determined by reference to any generally accepted table of bond yields. The yield to maturity is to be expressed as a nominal annual interest rate. For example, for bonds having semiannual payments, the yield to maturity is twice the semiannual rate.
- (6) If the issue is owned by an affiliate, state the name and relationship of the owner.
- (7) If the filing company has acquired, at a discount or premium, some part of its outstanding debt which could be used in meeting sinking fund requirements, or for other reasons, separately show: the annual amortization of the discount or premium for each series of debt from the date of reacquisition over the remaining life of the debt being retired; and, the total discount and premium, as a result of such amortization, applicable to the test period.

STATEMENT F-4. PREFERRED STOCK CAPITAL.

Show the weighted average cost of preferred stock capital based upon the following data for each class and series of preferred stock outstanding according to the balance sheet, as of

the end of the 12-month base period of actual experience and as of the end of the nine-month test period.

- (1) Title.
- (2) Date of issuance.
- (3) If callable, call price.
- (4) If convertible, terms of conversion.
- (5) Dividend rate.
- (6) Par or stated amount of issue: Gross proceeds; Underwriters' discount or commission: Amount; Percent gross proceeds; Issuance expenses: Amount; Percent gross proceeds; Net proceeds; Net proceeds per unit.
- (7) Cost of money: Annual dividend rate divided by net proceeds per unit.
- (8) State whether the issue was offered to stockholders through subscription rights or to the public.
- (9) If the issue is owned by an affiliate, state the name and relationship of the owner.

STATEMENT G. REVENUES, CREDITS, AND BILLING DETERMINANTS.

Show in summary format the information requested below on revenues, credits and billing determinants for the base period and as adjusted. Explain the basis for each adjustment. The level of billing determinants should not be adjusted for discounting.

- (i) Revenues. Provide the total revenues, from jurisdictional and non-jurisdictional services, classified in accordance with the Commission's Uniform System of Accounts for the base period and as adjusted. Separate operating revenues by major rate component (e.g., reservation charges, demand charges, usage charges, commodity charges, injection charges, withdrawal charges, etc.) from revenues received from penalties, surcharges or other sources (e.g., ACA, GRI, transition costs). Show revenues by rate schedule and by receipt and delivery rate zones, if applicable. Show separately the revenues for firm services under contracts with a primary term of less than one year. For services provided through released

capacity, identify total revenues by rate schedule and by receipt and delivery rate zones, if applicable.

(ii) Credits. Show the principal components comprising each of the various items which are reflected as credits to the cost-of-service in preparing Statement A, Overall Cost-of-service for the base period and as adjusted. Any transition cost component of interruptible transportation revenue must not be treated as operating revenues as defined above.

(iii) Billing Determinants. Show total reservation and usage billing determinants for the base period and as adjusted, by rate schedule by receipt and delivery rate zones, if applicable. Show separately the billing determinants for firm services under contracts with a primary term of less than one year. For services provided through released capacity, identify billing determinants by rate schedule and by receipt and delivery rate zones, if applicable.

NOTE: Schedules G-1 through G-6 must be filed at the Commission and served on all state commissions having jurisdiction over the affected customers within fifteen days after the rate case is filed. Schedules G-1 through G-6 must also be served on parties that request such service within 15 days of the filing of the rate case.

#### SCHEDULE G-1. BASE PERIOD REVENUES.

For the base period:

- (1) Show total actual revenues and billing determinants by month by customer name, by rate schedule, by receipt and delivery zone, if applicable, by major rate component (e.g., reservation charges) and totals.
- (2) Billing determinants must not be adjusted for discounting.
- (3) Provide actual throughput (i.e., usage or commodity quantities, unadjusted for discounting) and actual contract demand levels (unadjusted for discounting). Provide this information separately for firm service under contracts with a primary term of less than one year.

- (4) Separate operating revenues from revenues received from surcharges or other sources (e.g., ACA, GRI, transition costs). Identify customers who are affiliates.
- (5) Identify rate schedules under which costs are allocated and rate schedules under which revenues are credited for the base period with cross-references to the other filed statements and schedules.

SCHEDULE G-2. ADJUSTMENT PERIOD REVENUES.

A:

- (1) Show revenues and billing determinants by month, by customer name, by rate schedule, by receipt and delivery zone, if applicable, by major rate component (e.g., reservation charges) and totals for the base period adjusted for known and measurable changes which are expected to occur within the adjustment period computed under the rates expected to be charged.
  - (2) Billing determinants must not be adjusted for discounting.
  - (3) Provide projected throughput (i.e., usage or commodity quantities, unadjusted for discounting) and projected contract demand levels (unadjusted for discounting). Provide this information separately for firm service under contracts with a primary term of less than one year.
  - (4) Separate operating revenues from revenues received from surcharges or other sources (e.g., ACA, GRI, transition costs).
  - (5) Identify customers who are affiliates.
  - (6) Identify rate schedules under which costs are allocated and rate schedules under which revenues are credited for the adjustment period with cross-references to the other filed statements and schedules.
- B: Provide a reconciliation of the base period revenues and billing determinants and the revenues and billing determinants for the base period as adjusted.

SCHEDULE G-3. ADJUSTMENTS TO BASE PERIOD ACTUAL BILLING DETERMINANTS.

Specify, quantify, and justify each proposed adjustment (capacity release, plant closure, contract termination, etc.) to base period actual billing determinants, and provide a detailed explanation for each factor contributing to the adjustment. Include references to any certificate docket authorizing changes. Submit workpapers with all formulae.

SCHEDULE G-4. AT-RISK REVENUE.

For each instance where there is a separate cost-of-service associated with facilities for which the applicant is "at risk:"

- (1) Show the base period and adjustment period revenue by customer or customer code, by rate schedule, by receipt and delivery zone, if applicable, and as 12-month totals.
- (2) Provide this information by month unless otherwise agreed to by interested parties and if monthly reporting is consistent with past practice of the pipeline. However, if seasonal services are involved, or if billing determinants vary from month to month, the information must be provided monthly.
- (3) Provide projected throughput (i.e., usage or commodity quantities, unadjusted for discounting) and projected contract demand levels (unadjusted for discounting).

SCHEDULE G-5. OTHER REVENUES.

(A) Describe and quantify, by month, the types of revenue included in Account Nos. 490-495 for the base and test periods. Show revenues applicable to the sale of products. Show the principal components comprising each of the various items which are reflected as credits to the cost-of-service in Statement A.

(B) To the extent the credits to the cost-of-service reflected in Statement A differ from the amounts shown on Schedule G-5:

- (i) compare and reconcile the two statements.
- (ii) Quantify and explain each proposed adjustment to base period actuals. For Account No. 490, show

the name and location of each product extraction plant processing gas for the applicant, and the inlet and outlet monthly dth of the pipeline's gas at each plant.

(iii) Show the revenues received by the applicant by product by month for each extraction plant for the base period and proposed for the test period.

(C) Separately state each item and revenue received for the transportation of liquids, liquefiable hydrocarbon, or nonhydrocarbon constituents owned by shippers. For both the base and test periods, indicate by shipper contract: the quantity transported and the revenues received.

(D) Separately state the revenues received from the release by the pipeline of transportation and compression capacity it holds on other pipeline systems. The revenues must equal the revenues reflected on Schedule I-4(iv).

SCHEDULE G-6. MISCELLANEOUS REVENUES.

Separately state by month and in total the base and adjustment period revenues and the associated quantities received as penalties from jurisdictional customers; the revenues received from cash outs and other imbalance adjustments; and, the revenues received from exit fees.

STATEMENT H-1. OPERATION AND MAINTENANCE EXPENSES.

Show the gas operation and maintenance expenses according to each applicable account of the Commission's Uniform System of Accounts for Natural Gas Companies. Show the expenses under columnar headings, with subtotals for each functional classification, as follows: Operation and maintenance expense by months, as booked, for the 12 months of actual experience, and the 12-month total; adjustments, if any, to expenses as booked; and, total adjusted operation and maintenance expenses. Provide a detailed narrative explanation of, and the basis and supporting workpapers for, each adjustment. The following schedules and additional material must be submitted as part of Statement H-1:

(1) Schedule H-1 (1) Expenses in Accounts 810, 811, and 812.

This schedule is part of the workpapers. Show the labor costs, materials, and other charges (excluding purchased gas costs) and expenses associated with

Accounts 810, 811, and 812 recorded in each gas operation and maintenance expenses account of the Uniform System of Accounts. Show these expenses, under the columnar headings, with subtotals for each functional classification, as follows: operation and maintenance expenses by month, as booked, for the 12 months of actual experience, and the 12 month total; adjustments, if any, to expenses as booked; and total adjusted operation and maintenance expenses. Disclose and explain all accruals on the books at the end of the base period or other normalizing accounting entries for internal purposes reflected in the monthly expenses presented per book. Explain any amounts not currently payable, except depreciation charged through clearing accounts, included in operation and maintenance expenses.

- (2) Schedule H-1 (1)(a). Labor Costs.
- (3) Schedule H-1 (1)(b). Materials and Other Charges (Excluding Purchased Gas Costs and items shown in Schedule H-1 (1)(c)).
- (4) Schedule H-1 (1)(c). Quantities Applicable to Accounts Nos. 810, 811, and 812. Show the quantities for each of the contra-accounts for both base and test periods.

Schedule H-1 (2). This schedule is part of the workpapers. In each of the following schedules show, for the 12 months of actual experience and claimed adjustments: a classification of principal charges, credits and volumes; particulars of supporting computations and accounting bases; a description of services and related dollar amounts for which liability is incurred or accrued; and, the name of the firm or individual rendering such services. Expenses reported in Schedules H-1 (2)(a) through H-1 (2)(k) of \$100,000 or less per type of service may be grouped.

- (1) Schedule H-1 (2)(a). Accounts 806, 808.1, 808.2, 809.1, 809.2, 813, 823, and any other account used to record fuel use or gas losses. Provide details of each type of expense.
- (2) Schedule H-1 (2)(b). Accounts 913 and 930.1. Advertising Expenses. Disclose cost of principal

types of advertising such as TV, newspaper, etc., by type and by account.

- (3) Schedule H-1 (2)(c). Account 921. Office Supplies and Expenses.
- (4) Schedule H-1 (2)(d). Account 922. Administrative Expenses Transferred Credit.
- (5) Schedule H-1 (2)(e). Account 923. Outside Services Employed.
- (6) Schedule H-1 (2)(f). Account 926. Employee Pensions and Benefits.
- (7) Schedule H-1 (2)(g). Account 928. Regulatory Commission Expenses.
- (8) Schedule H-1 (2)(h). Account 929. Duplicate Charges. Credit.
- (9) Schedule H-1 (2)(i). Account 930.2. Miscellaneous General Expenses.
- (10) Schedule H-1 (2)(j). Intercompany and Interdepartmental Transactions. Provide a complete disclosure of all corporate overhead costs allocated to the company. If the expense accounts contain charges or credits to and from associated or affiliated companies or nonutility departments of the company, submit a schedule, or schedules, as to each associated or affiliated company or nonutility department showing:
  - (i) The amount of the charges, or credits, during each month and in total for the base period and the adjustment period.
  - (ii) The FERC Account Number charged (or credited).
  - (iii) Descriptions of the specific services performed for, or by, the associated/affiliated company or nonutility department.
  - (iv) The bases used in determining the amounts of the charges (credits). Explain and demonstrate the derivation of the allocation bases with underlying calculations used to allocate costs

among affiliated companies, and identify (by account number) all costs paid to, or received from affiliated companies which are included in a pipeline's cost-of-service for both the base and test periods.

- (11) Schedule H-1 (2)(k). Show all lease payments applicable to gas operation contained in the operation and maintenance accounts, by accounts. Leases of \$500,000 or less may be grouped by type of lease.

STATEMENT H-2. DEPRECIATION, DEPLETION, AMORTIZATION AND NEGATIVE SALVAGE EXPENSES.

Show, separately, the gas plant depreciation, depletion, amortization, and negative salvage expenses by functional classifications. For each functional plant classification, show depreciation associated with offshore and onshore plant separately. Show, in separate columns: expenses for the 12 months of actual experience; adjustments, if any, to such expense; and, the total adjusted expense claimed. Explain the bases, methods, essential computations, and derivation of unit rates for the calculation of depreciation, depletion, and amortization expense for the 12 months of actual experience and for the adjustments. The amounts of depreciable plant must be shown by the functions specified in paragraph C of Account 108, Accumulated Provisions for Depreciation of Gas Utility Plant, and Account 111, Accumulated Provision for Amortization and Depletion of Gas Utility Plant, of the Commission's Uniform System of Accounts for Natural Gas Companies, and, if available, for each detailed plant account (300 Series) together with the rates used in computing such expenses. Explain any deviation from the rates determined to be just and reasonable by the Commission. Show the rate or rates previously used together with supporting data for the new rate or rates used for this filing. Schedule H-2 (1) and additional material must be submitted as a part of Statement H-2.

SCHEDULE H-2 (1). DEPRECIABLE PLANT.

Reconcile the depreciable plant shown in Statement H-2 with the aggregate investment in gas plant shown in Statement C, and the expense charged to other than prescribed depreciation, depletion, amortization, and negative salvage expense accounts. Identify the amounts of plant costs and associated plant accounts used as the bases for depreciation expense charged to clearing accounts. For each functional plant classification, show

depreciable plant associated with offshore and onshore plant separately .

STATEMENT H-3. INCOME TAXES.

Show the computation of allowances for Federal and State income taxes for the test period based on the claimed return applied to the overall gas utility rate base. To indicate the accounting classification applicable to the amount claimed, the computation of the Federal income tax allowance must show, separately, the amounts designated as current tax and deferred tax. Schedules H-3 (1) and H-3 (2) and additional material must be submitted as a part of Statement H-3.

SCHEDULE H-3 (1). STATE INCOME TAXES.

This schedule is part of the workpapers. Show the calculation of the income tax paid each State in the current and/or previous year covered by the test period.

SCHEDULE H-3 (2). RECONCILIATION BETWEEN BOOK AND TAX DEPRECIABLE PLANT.

This schedule is part of the workpapers. Show the computation of an updated reconciliation between book depreciable plant and tax depreciable plant and accumulated provision for deferred income taxes, for the base period or latest calendar or fiscal year (depending on the company's reporting period). Any regulatory asset or liability related to deferred income taxes, net of deferred tax amounts, should be included in this reconciliation. Also, separately state the gross amounts of the regulatory asset or liability.

STATEMENT H-4. OTHER TAXES.

This schedule is part of the workpapers. Show the gas utility taxes, other than Federal or state income taxes, by state and by type of tax, in separate columns, as follows: Tax expense per books for the 12 months of actual experience (separately identify the amounts expensed or accrued during the period); adjustments, if any, to amounts booked; and, the total adjusted taxes claimed. Show the kind and amount of taxes paid under protest or in connection with taxes under litigation.

SCHEDULE H-4. TAX ADJUSTMENTS.

Show the computations of adjustments to taxes claimed in Statement H(4), and provide explanations for all adjustments.

Schedule I-1. Functionalization of Cost-of-service.

Show the overall cost-of-service contained in Statement A as supported by Statements B, C, D, E, G (revenue credits), and H, in total and by function, with a separate column for each function.

SCHEDULE I-1(A). COST OF SERVICE BY FUNCTION OF FACILITY.

Show a separate overall cost-of-service for each function of the pipeline. Put the cost-of-service for each function on a separate worksheet. To the extent that the information required by this Schedule I-1 (A) is already provided in Schedule I-1, Schedule I-1 (A) does not have to be provided.

SCHEDULE I-1(B). INCREMENTAL AND NON-INCREMENTAL FACILITIES.

Separate the costs for the transmission, storage, and production function facilities between incremental and non-incremental facilities. If the pipeline proposes to directly assign the costs of specific facilities, it must provide a separate cost-of-service for every directly assigned facility (e.g., lateral or storage field).

The information related to section 154.309 must be reported here. It may be entered in one of two ways:

(1) Consistent with § 154.309, for every expansion for which incremental rates are charged, include a summary with applicable cross-references to other statements and schedules, of the costs and revenues associated with the expansion. Identify every expansion that has an at-risk provision in the certificate authorization. For each at-risk expansion, show the costs and revenues associated with the facility in summary format with applicable cross-references to other statements and schedules. The summary statements must provide the formulae and explain the bases used in the allocation of common costs to each incremental facility, or

(2) Where the required information appears on other statements or schedules, reference the location of the information.

SCHEDULE I-1(C). COSTS SEPARATED BY ZONE.

If the pipeline maintains records of costs by zone and proposes a zone rate methodology based on those costs, show a

separately stated transmission, storage, and production function cost-of-service, for each zone.

SCHEDULE I-1(D). ALLOCATION METHOD OF COMMON AND JOINT COSTS.

Show the method used to allocate common and joint costs to various functions including the allocation of A&G expenses. Provide the factors underlying the allocation of general costs (e.g., gross plant, labor). Show the formulae used and explain the bases for the allocation of common and joint costs.

SCHEDULE I-2. CLASSIFICATION OF COST-OF-SERVICE.

(i) For each functionalized cost-of-service provided in Schedule I-1 (a), (b), and (c), show the classification of costs between fixed costs and variable costs and between reservation costs and usage costs. The classification must be for each element of the cost-of-service (e.g., depreciation expenses, state income taxes, revenue credits). For operation and maintenance expenses and revenue credits, the classification must be provided by account and by total.

(ii) Explain the basis for the classification of costs.

(iii) Explain any difference between the method for classifying costs and the classification method underlying the pipeline's currently effective rates.

SCHEDULE I-3. ALLOCATION OF COST-OF-SERVICE.

(i) If the company provides gas sales and transportation as a bundled service, show the allocation of costs between direct sales or distribution sales and the other services. If the company provides unbundled transportation, show the allocation of costs between services with cost-of-service rates and services with market-based rates, including products extraction, sales, and company-owned production. If the cost-of-service is allocated among rate zones, show how the classified cost-of-service is allocated among rate zones by function. If the pipeline proposes to establish rate zones for the first time, or to change existing rate zone boundaries, explain how the rate zone boundaries are established.

(ii) Show how the classified costs of service provided in Schedule I-2 or Schedule I-3 (i) are allocated among the pipeline's services and rate schedules.

(iii) Provide the formulae used in the allocation of the cost-of-service. Provide the factors underlying the allocation of the cost-of-service (e.g., contract demand, annual billing determinants, three-day peak). Provide the load factor or other basis for any imputed demand quantities.

(iv) Explain any changes in the basis for the allocation of the cost-of-service from the allocation methodologies underlying the currently effective rates.

SCHEDULE I-4. TRANSMISSION AND COMPRESSION OF GAS BY OTHERS  
(ACCOUNT 858).

Provide the following information for each transaction for the base and adjustment period:

- (i) The name of the transporter.
- (ii) The name of the rate schedule under which service is provided, and the expiration date of the contract.
- (iii) Monthly usage volumes.
- (iv) Monthly costs.
- (v) The monthly revenues for volumes flowing under released capacity.

SCHEDULE I-5. GAS BALANCE.

Show by months and in total, for the 12 months of actual experience, the company's Gas Account, in the form required by FERC Form No. 2 page 520. Show corresponding estimated data, if claimed to be different from actual experience. Provide the basis for any variation between estimated and actual base period data.

STATEMENT J. COMPARISON AND RECONCILIATION OF ESTIMATED  
OPERATING REVENUES WITH COST-OF-SERVICE.

Compare the total revenues by rate schedule (Schedule G-2) to the allocated cost-of-service (Statement I). Identify any surcharges that are reflected in Statement I.

SCHEDULE J-1. SUMMARY OF BILLING DETERMINANTS.

Provide a summary of all billing determinants used to derive rates. Provide a reconciliation of customers' total

billing determinants as shown on Schedule G-2 with those used to derive rates in Schedule J-2. Provide an explanation of how any discount adjustment is developed. If billing determinants are imputed for interruptible service, explain the method for calculating the billing determinants.

SCHEDULE J-2. DERIVATION OF RATES.

Show the derivation of each rate component of each rate. For each rate component of each rate schedule, include:

(i) A reference (by line and column) to the allocated cost-of-service in Statement I;

(ii) A reference to the appropriate billing determinants in Schedule J-1.

(iii) Explain any changes in the method used for the derivation of rates from the method used in developing the underlying rates.

STATEMENT L. BALANCE SHEET.

Provide a balance sheet in the form prescribed by the Commission's Uniform System of Accounts for Natural Gas Companies as of the beginning and end of the base period. Include any notes. If the natural gas company is a member of a group of companies, also provide a balance sheet on a consolidated basis.

STATEMENT M. INCOME STATEMENT.

Provide an income statement, including a section on earnings, in the form prescribed by the Commission's Uniform System of Accounts for Natural Gas Companies for the base period. Include any notes. If the natural gas company is a member of a system group of companies, provide an income statement on a consolidated basis.

STATEMENT O. DESCRIPTION OF COMPANY OPERATIONS.

Provide a description of the company's service area and diversity of operations. Include the following:

(1) Only if significant changes have occurred since the filing of the last FERC Form Nos. 2 or 2-A, provide a detailed system map.

(2) A list of each major expansion and abandonment since the company's last general rate case. Provide brief descriptions, approximate dates of operation or retirement from service, and costs classified by functions.

(3) A detailed description of how the company designs and operates its systems. Include design temperature.

STATEMENT P. EXPLANATORY TEXT AND PREPARED TESTIMONY.

Provide prepared testimony indicating the line of proof which the company would offer for its case-in-chief in the event that the rates are suspended and the matter set for hearing. Name the sponsoring witness of all testimony.

**COMPOSITION OF SCHEDULES FOR MINOR RATE CHANGES.**

A change in a rate or charge that, for the test period, does not increase the company's revenues by the smaller of \$1,000,000 or 5 percent is a minor rate change. A change in a rate level that does not directly or indirectly result in an increased rate or charge to any customer or class of customers is a minor rate change.

In addition to the schedules in this section, filings for minor rate changes must include Statements L, M, O, P, I - 1 through I - 4, and J of § 154.312 whose instructions appear above.

The schedules listed below must contain the principal determinants essential to test the reasonableness of the proposed minor rate change. Any adjustments to book figures must be separately stated and the basis for the adjustment must be explained.

If the company maintains records of costs by zone, and proposes a zone rate methodology based on those costs, the statements and schedules in § 154.313 must reflect costs detailed by zone.

SCHEDULE A. OVERALL COST-OF-SERVICE BY FUNCTION.

Summarize the overall cost-of-service (operation and maintenance expenses, depreciation, taxes, return, and credits to cost-of-service) developed from the supporting schedules below.

SCHEDULE B. OVERALL RATE BASE AND RETURN.

Summarize the overall gas utility rate base by function. Include the claimed rate of return and show the application of the claimed rate of return to the overall rate base.

SCHEDULE B-1. ACCUMULATED DEFERRED INCOME TAXES  
(Account Nos. 190, 281, 282, and 283)

Show monthly book balances of accumulated deferred income taxes for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance.

SCHEDULE B-2. REGULATORY ASSET AND LIABILITY.

Show monthly book balances of regulatory asset (Account 182.3) and liability (Account 254) for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Only include these accounts if recovery of these balances are reflected in the company's costs. Identify the specific Commission authority which required the establishment of these accounts.

SCHEDULE C. COST OF PLANT SUMMARY.

Provide the cost of plant by functional classification as of the end of the base and adjustment periods.

SCHEDULE D. ACCUMULATED PROVISIONS FOR DEPRECIATION, DEPLETION, AMORTIZATION, AND ABANDONMENT

Provide accumulated provisions for depreciation, depletion, amortization, and abandonment by functional classifications as of the beginning and as of the end of the test period.

SCHEDULE E. WORKING CAPITAL.

Show the various components provided for in § 154.312, Statement E. The instructions appear above.

SCHEDULE F. RATE OF RETURN.

Show the rate of return claimed with a brief explanation of the basis.

SCHEDULE G. REVENUES AND BILLING DETERMINANTS.

Show in summary format the information requested below on revenues and billing determinants for the base period and the base period as adjusted.

(A) Revenues. Provide the total revenues by rate schedule from jurisdictional services, classified in accordance with the Commission's Uniform System of Accounts for the base period and for the base period as adjusted. Separate operating revenues by major rate component (e.g., reservation charges, demand charges, usage charges, commodity charges, injection charges, withdrawal charges, etc.) from revenues received from penalties, surcharges or other sources (e.g., ACA, GRI, transition costs). For services provided through released capacity, identify total revenues by rate schedule and by receipt and delivery rate zones, if applicable.

(B) Billing Determinants. Show total reservation and usage billing determinants by rate schedule for the base period and the base period as adjusted. For services provided through released capacity, identify total billing determinants by rate schedule and by receipt and delivery rate zones, if applicable.

SCHEDULE G-1. ADJUSTMENT PERIOD REVENUES.

(1) Show revenues and billing determinants by month, by customer name, by rate schedule, by major rate component (e.g., reservation charges) and totals for the base period adjusted for known and measurable changes which are expected to occur within the adjustment period computed under the rates expected to be charged. Show commodity billing determinants by rate schedule. Billing determinants must not be adjusted for discounting. Provide projected throughput (i.e., usage or commodity quantities, unadjusted for discounting) and projected contract demand levels (unadjusted for discounting). Separate operating revenues from revenues received from surcharges or other sources (e.g., ACA, GRI, transition costs). Identify customers who are affiliates. Identify rate schedules under which costs are allocated and rate schedules under which revenues are credited for the adjustment period with cross-references to the other filed statements and schedules.

(2) Provide a reconciliation of the base period revenues and billing determinants and the revenues and billing determinants for the base period as adjusted.

SCHEDULE H. OPERATION AND MAINTENANCE EXPENSES.

Show the gas operation and maintenance expenses according to each applicable account of the Commission's Uniform System of Accounts for Natural Gas Companies. The expenses must be shown under appropriate columnar-headings, by labor, materials and other charges, and purchased gas costs, with subtotals for each functional classification: Operation and maintenance expense by months, as booked, for the 12 months of actual experience, and the total thereof; adjustments, if any, to expenses as booked; and, total adjusted operation and maintenance expenses claimed. Explain all adjustments. Specify the month or months during which the adjustments would be applicable.

SCHEDULE H-1. WORKPAPERS FOR EXPENSE ACCOUNTS.

Furnish workpapers for the 12 months of actual experience and claimed adjustments and analytical details as set forth in § 154.312, Schedule H-1 (2). The instructions appear above.

SCHEDULE H-2. DEPRECIATION, DEPLETION, AMORTIZATION AND NEGATIVE SALVAGE EXPENSES.

Show, separately, the gas plant depreciation, depletion, amortization, and negative salvage expenses by functional classifications. For each functional plant classification, show depreciation associated with offshore and onshore plant separately. Show the depreciable plant for each function and the depreciation rates used to calculate depreciation expense. The bases, methods, essential computations, and derivation of unit rates for the calculation of depreciation, depletion, amortization, and negative salvage expenses for actual experience must be explained.

SCHEDULE H-3. INCOME TAX ALLOWANCES COMPUTED ON THE BASIS OF THE RATE OF RETURN CLAIMED.

Show the computation of allowances for Federal and State income taxes based on the claimed return applied to the overall gas utility rate base.

SCHEDULE H-3 (1). RECONCILIATION BETWEEN BOOK AND TAX DEPRECIABLE PLANT.

This schedule is part of the workpapers. Show the computation of an updated reconciliation between book depreciable plant and tax depreciable plant and accumulated provision for deferred income taxes, for the base period or latest calendar or fiscal year (depending on the company's reporting period).

SCHEDULE H-4. OTHER TAXES.

Show the gas utility taxes, other than Federal or state income taxes, by state and by kind of taxes, in separate columns, as follows: Tax expense per books for the 12 months of actual experience;) adjustments, if any, to amounts booked; and, the total adjusted taxes claimed. Provide the details of the kind and amount of taxes paid under protest or in connection with taxes under litigation. Explain all adjustments.

#### IV. GENERIC TEMPLATE

The general file template listed below applies to all files saved as tab-delimited and native application files. These instructions provide the general organization of the file prior to saving it as tab-delimited or in its native application.

Enter the following header and column heading information in the first 14 lines of the file. Where necessary, the pipeline may exceed the 14 line limit. Each item listed below must appear in a separate row of the file.

ITEM	LOCATION
Docket Number, if known	Upper righthand corner
Statement or Schedule Identification	Upper righthand corner
Company Name	
Schedule Title	
Time Period the Data Covers	

#### Column Headings

Enter the Docket Number if the filing is other than an original submission and the Commission has assigned a docket number to the case. The Statement or Schedule Identification must be consistent with the table in Section II and the file name (See General Instruction 3). The Company Name must be the full legal name of the company. The Schedule Title does not have to be the same as the Schedule Title shown in Section II.

Data appears below the column headings. The first column must contain row numbers. The second column must contain the row description. Rows containing data must be sequentially numbered to the end of the file without regard to where the page breaks are located on the paper version of the filing. The filing company may also number rows containing headings in the description column at its election except in Statements G-1, G-2, and G-3.

Additional descriptive information, such as footnotes, follows the data. In cases where descriptive text exceeds one page, enter the descriptive text in a separate ASCII flat file or tab-delimited file. Explanatory text applicable to statement H-1 must be included in a separate ASCII flat file or tab-delimited file, properly cross-referenced.

**DO NOT ENTER PAGE NUMBERS.** All cross-references must refer to the Schedule or Statement Identification, and the row and column location of the item referenced.

**DO NOT REPEAT** the header information and column headings elsewhere in the file. Use the print options of your software to ensure header information and column headings appear on every page of the paper version of the filing.

Do not use the custom header feature in your software application to create the header in the first fourteen rows. A header created in this way will not appear in the tab-delimited file.

The only time column headings may be used outside the first fourteen rows is in a spreadsheet which can be printed on one page.

If the statement, schedule, or workpaper contains material for which the company seeks confidential or privileged treatment, the phrase -- Contains Privileged [or Confidential] Information - - Do Not Release -- must appear in one of the first fourteen rows.

SAMPLE GENERAL SPREADSHEET TEMPLATE

Docket No. \_\_\_\_\_  
 Statement Identification  
 Additional Identification  
 Additional Identification

Legal Name of the Company  
 Schedule Title  
 Time Period, (e.g., 12 Mos. Ending March 31, 1997)

Line Number	Row Description	First Column	Second Column	Third Column	Fourth Column	Fifth Column	Sixth Column
1	First Row	Data	Data	Data	Data	Data	Data
2	Second Row	Data	Data	Data	Data	Data	Data
3	Third Row	Data	Data	Data	Data	Data	Data
4	Fourth Row	Data	Data	Data	Data	Data	Data
5	Fifth Row	Data	Data	Data	Data	Data	Data
6	Sixth Row	Data	Data	Data	Data	Data	Data
7	Seventh Row	Data	Data	Data	Data	Data	Data
8	Eighth Row	Data	Data	Data	Data	Data	Data
9	Ninth Row	Data	Data	Data	Data	Data	Data
10	Tenth Row	Data	Data	Data	Data	Data	Data
11	Eleventh Row	Data	Data	Data	Data	Data	Data
12	Twelfth Row	Data	Data	Data	Data	Data	Data
13	Thirteenth Row	Data	Data	Data	Data	Data	Data
14	Fourteenth Row	Data	Data	Data	Data	Data	Data
15	Fifteenth Row	Data	Data	Data	Data	Data	Data
16	Sixteenth Row	Data	Data	Data	Data	Data	Data
17	Seventeen Row	Data	Data	Data	Data	Data	Data
18	Eighteenth Row	Data	Data	Data	Data	Data	Data

Descriptive Text (Footnotes, etc.)

## V. TEMPLATES APPLICABLE TO SPECIFIC STATEMENTS AND SCHEDULES.

The pipeline's spreadsheets must conform to the generic template specified in section IV and conform to the format prescribed in section II. The pipeline's spreadsheets must be consistent with the templates set forth in this section. These templates have been designed to provide a framework for reporting of data among pipelines. To the extent all or a portion of a template does not apply, the spreadsheet or that portion of the spreadsheet which does not apply should be omitted.

All narrative text applicable to Schedule H-1 must be submitted in a separate ASCII flat file or tab-delimited file with appropriate cross references. In any instance where explanatory text associated with any other statement, schedule or workpaper exceeds one printed page, place the explanatory text in a separate ASCII flat file or tab-delimited file with appropriate cross-references.

If a company chooses to reflect the costs for joint facilities and zones and all allocations in Statement I, then Statements A-1 through A-3 need not be included. However, in that event, all costs must be presented in the schedules in Statement I to enable reconciliation with the other statements in the filing.

Company Name  
Overall Cost of Service  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line			Total Company	Production	Storage	Transmission
No.	Description	Reference	As Adjusted (a) \$	& Gathering (b) \$	(c) \$	(d) \$
	Operation and Maintenance Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expense					
6	Administrative & General		_____	_____	_____	_____
7	Total Operation And Maintenance Expenses		_____	_____	_____	_____
8	Depreciation Expense					
9	Taxes Other Than Income					
10	Return @____%					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits		_____	_____	_____	_____
14	TOTAL		=====	=====	=====	=====

If the company has subfunctions, reflect the subfunctions on Statements A-1, A-2, or A-3.

Company Name  
Production & Gathering Cost of Service  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Production (b) \$	Gathering (c) \$	Products Extraction (d) \$
Operation and Maintenance Expenses						
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expense					
6	Administrative & General					
7	Total Operation And Maintenance Expenses		_____	_____	_____	_____
8	Depreciation Expense					
9	Taxes Other Than Income					
10	Return @____%					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					
14	TOTAL		=====	=====	=====	=====

Company Name  
Storage Cost of Service  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Storage (b) \$	Incremental Storage (c) \$
Operation and Maintenance Expenses					
1	Production & Gathering				
2	Underground Storage				
3	Transmission				
4	Customer Accounts				
5	Sales Expense				
6	Administrative & General				
7	Total Operation And Maintenance Expenses		_____	_____	_____
8	Depreciation Expense				
9	Taxes Other Than Income				
10	Return @____%				
11	Federal Income Tax				
12	State Income Taxes				
13	Revenue Credits				
14	TOTAL		=====	=====	=====

Company Name  
Transmission Cost of Service  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total Company	-----Transmission-----			
			As Adjusted	(b)	(c)	(d)	
			(a)	(b)	(c)	(d)	
			\$	\$	\$	\$	
	Operation and Maintenance Expenses						
1	Production & Gathering						
2	Underground Storage						
3	Transmission						
4	Customer Accounts						
5	Sales Expense						
6	Administrative & General						
			_____	_____	_____	_____	
7	Total Operation And Maintenance Expenses		_____	_____	_____	_____	
			_____	_____	_____	_____	
8	Depreciation Expense						
9	Taxes Other Than Income						
10	Return @____%						
11	Federal Income Tax						
12	State Income Taxes						
13	Revenue Credits						
			_____	_____	_____	_____	
14	TOTAL		=====	=====	=====	=====	

Company Name  
Rate Base and Return Allowance  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total Company As Adjusted (a) \$	Production & Gathering (b) \$	Storage (c) \$	Transmission (d) \$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment		_____	_____	_____	_____
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base		_____	_____	_____	_____
7	Rate of Return		=====	=====	=====	=====
8	Return Allowance		=====	=====	=====	=====

If the company has subfunctions, reflect the subfunctions on Statements B-1, B-2, or B-3.

Company Name  
Production & Gathering Rate Base and Return Allowance  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line			Total Company	-----Production & Gathering-----		
No.	Description	Reference	As Adjusted	(b)	(c)	(d)
			(a)			
			\$	\$	\$	\$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment		_____	_____	_____	_____
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base		_____	_____	_____	_____
7	Rate of Return		=====	=====	=====	=====
8	Return Allowance		=====	=====	=====	=====

Company Name  
Storage Rate Base and Return Allowance  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total Company	-----Storage-----			
			As Adjusted	(b)	(c)	(d)	
			(a)	(b)	(c)	(d)	
			\$	\$	\$	\$	
1	Total Gas Plant Investment						
2	Accumulated Reserve for DDA						
3	Net Gas Plant Investment		_____	_____	_____	_____	
4	Working Capital						
5	Accumulated Deferred Income Taxes						
6	Total Rate Base		_____	_____	_____	_____	
7	Rate of Return		=====	=====	=====	=====	
8	Return Allowance		=====	=====	=====	=====	

Company Name  
Transmission Rate Base and Return Allowance  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total Company	-----Transmission-----		
			As Adjusted	(b)	(c)	(d)
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Total Gas Plant Investment					
2	Accumulated Reserve for DDA					
3	Net Gas Plant Investment		_____	_____	_____	_____
4	Working Capital					
5	Accumulated Deferred Income Taxes					
6	Total Rate Base		_____	_____	_____	_____
7	Rate of Return		=====	=====	=====	=====
8	Return Allowance		=====	=====	=====	=====

Company Name  
 Gas Plant by Account  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Account No.	Balance at MM/DD/YYYY (a) \$	Adjustments (b) \$	Adjusted Balance (c) \$
	INTANGIBLE PLANT				
1	Organization	301			
2	Franchises and consents	302			
3	Miscellaneous intangible plant	303			
4	Total Intangible Plant				
	PRODUCTION PLANT				
	Natural Gas Production and Gathering Plant				
5	Producing Lands	325.1			
6	Producing leaseholds	325.2			
7	Gas rights	325.3			
8	Rights-of-way	325.4			
9	Other land and land rights	325.5			
10	Gas well structures	326			
11	Field compressor station structures	327			
12	Field meas. and reg. station structures	328			
13	Other structures	329			
14	Producing gas wells-Well construction	330			
15	Producing gas wells-Well equipment	331			
16	Field lines	332			
17	Field compressor station equipment	333			
18	Field meas. and reg. station equipment	334			
19	Drilling and cleaning equipment	335			
20	Purification equipment	336			
21	Other equipment	337			
22	Unsuccessful explor. and develop. costs	338			
23	Total Production and Gathering Plant				
	Products Extraction Plant				
24	Land and land rights	340			
25	Structures and improvements	341			
26	Extraction and refining equipment	342			
27	Pipe lines	343			
28	Extracted product storage equipment	344			
29	Compressor equipment	345			
30	Gas measuring and regulating equipment	346			
31	Other equipment	347			
32	Total Products Extraction Plant				
33	Total Production Plant				
	NATURAL GAS STORAGE AND PROCESSING PLANT				
	Underground Storage Plant				
34	Land	350.1			
35	Rights-of-way	350.2			
36	Structures and improvements	351			
37	Wells	352			
38	Storage leaseholds and rights	352.1			
39	Reservoirs	352.2			
40	Nonrecoverable natural gas	352.3			
41	Lines	353			
42	Compressor station equipment	354			
43	Measuring and regulating equipment	355			
44	Purification equipment	356			
45	Other equipment	357			
46	Total Underground Storage Plant				
	Other Storage Plant				
47	Land and land rights	360			
48	Structures and improvements	361			
49	Gas holders	362			

50	Purification equipment	363
51	Liquefaction equipment	363.1
52	Vaporizing equipment	363.2
53	Compressor equipment	363.3
54	Measuring and regulating equipment	363.4
55	Other equipment	363.5
56	Total Other Storage Plant	
	Base Load Liquefied Natural Gas Terminaling and Processing Plant	
57	Land and land rights	364.1
58	Structures and improvements	364.2
59	LNG processing terminal equipment	364.3
60	LNG transportation equipment	364.4
61	Measuring and regulating equipment	364.5
62	Compressor station equipment	366.6
63	Communication equipment	364.7
64	Other equipment	364.8
	Total Base Load Liquefied Natural Gas	
65	Terminaling and Processing Plant	
66	Total Nat. Gas Storage & Proc. Plant	
	TRANSMISSION PLANT	
67	Land and land rights	365.1
68	Rights-of-way	365.2
69	Structures and improvements	366
70	Mains	367
71	Compressor station equipment	368
72	Measuring and regulating station equipment	369
73	Communication equipment	370
74	Other equipment	371
75	Total Transmission Plant	
	DISTRIBUTION PLANT	
76	Land and land rights	374
77	Structures and improvements	375
78	Mains	376
79	Compressor station equipment	377
80	Meas. and reg. station equipment-General	378
81	Meas. and reg. station equipment-City gate	379
82	Services	380
83	Meters	381
84	Meter installations	382
85	House regulators	383
86	House regulatory installations	384
87	Industrial meas. and reg. station equip.	385
88	Other property on customers' premises	386
89	Other equipment	387
90	Total Distribution Plant	
	GENERAL PLANT	
91	Land and land rights	389
92	Structures and improvements	390
93	Office furniture and equipment	391
94	transportation equipment	392
95	Stores equipment	393
96	"Tools, shop and garage equipment"	394
97	Laboratory equipment	395
98	Power operated equipment	396
99	Communication equipment	397
100	Miscellaneous equipment	398
101	Other tangible property	399
102	Total General Plant	
103	TOTAL GAS PLANT IN SERVICE	

Company Name  
Cost of Plant  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Acct. No.	Schedule Ref.	Balance at MM/DD/YYYY (a) \$	Additions (b) \$	Reductions (c) \$	Transfers (d) \$	Balance at MM/DD/YYYY (e) \$	Adjustments (f) \$	Total As Adjusted (g) \$
1	Gas Plant in Service	101								
2	Gas Plant Purchased or Sold	102								
3	Gas Plant Held for Future Use	105								
4	Completed Construction-Not Classified	106								
5	Gas Stored Underground-Noncurrent	117.1								
6	Gas Stored Underground-System	117.2								
7	Total Plant Accounts									
8	Construction Work in Progress	107								
9	Total Cost of Plant			=====	=====	=====	=====	=====	=====	=====

Company Name  
Accumulated Provision for Depreciation, Depletion, and Amortization  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Balance at MM/DD/YYYY (a) \$	Additions (b) \$	Reductions (c) \$	Transfers (d) \$	Balance at MM/DD/YYYY (e) \$	Adjustments (f) \$	Adjusted Balance (g) \$
Account 108 - Accumulated Provisions for Depreciation of Gas Plant in Service								
Gathering								
1	Onshore							
2	Offshore							
3	Negative Salvage							
4	Total							
Transmission								
5	Onshore							
6	Offshore							
7	Negative Salvage							
8	Total							
9	Underground Storage							
10	General Plant							
11	Subtotal							
12	Retirement Work in Progress							
13	Total Account 108							
Account 111-Accumulated Provision for Amortization								
14	Intangible							
15	Total Account 111							
16	Total Accumulated Provision							

Company Name  
Working Capital  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Schedule Reference	Total As Adjusted (a) \$
1	Cash Working Capital		
2	Materials and Supplies		
3	Prepayments		
4	Gas Store Underground		
5	Total Working Capital		_____
			=====

Company Name  
 Monthly Balances  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Year	Month	Materials and Supplies (a) \$	Prepayments (b) \$
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14	Total		_____	_____
			=====	=====
15	13 Month Average			
16	Adjustment			
17	Total, As Adjusted		_____	_____
			=====	=====

Company Name  
Total Operation and Maintenance Expenses  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Account No.	Months of the Base Period						Total Base Period	Adjustments	Total, As Adjusted
			First	Second	Third	...	Eleventh	Twelfth			
			(a)	(b)	(c)		(k)	(l)	(m)	(n)	(o)
			\$	\$	\$		\$	\$	\$	\$	\$
PRODUCTION EXPENSES											
Steam Production											
1	Operation supervision and equipment	700									
2	Operation Labor	701									
3	Boiler fuel	702									
4	Miscellaneous steam expenses	703									
5	Steam transferred-Credit	704									
6	Total Operation		_____	_____	_____		_____	_____	_____	_____	_____
7	Maint. supervision and engineering	705									
8	Maint. of structures & improvements	706									
9	Maint. of boiler plant equipment	707									
10	Maint. of other steam production plant	708									
11	Total Maintenance		_____	_____	_____		_____	_____	_____	_____	_____
12	Total Steam Production		_____	_____	_____		_____	_____	_____	_____	_____
Manufactured Gas Production											
13	Operation supervision & engineering	710									
14	Steam expenses	711									
15	Other power expenses	712									
16	Coke oven expenses	713									
17	Producer gas expenses	714									
18	Water gas generating expenses	715									
19	Oil gas generating expenses	716									
20	Liquefied petroleum gas expenses	717									
21	Other process production expenses	718									
22	Total Production Labor & Expenses		_____	_____	_____		_____	_____	_____	_____	_____
23	Fuel under coke ovens	719									
24	Producer gas fuel	720									
25	Water gas generator fuel	721									
26	Fuel for oil gas	722									
27	Fuel for LPG process	723									

28	Other gas fuels	724							
29	Fuel	724.1							
30	Total Gas Fuels		_____	_____	_____	_____	_____	_____	_____
31	Coal carbonized in coke ovens	725							
32	Oil for water gas	726							
33	Oil for oil gas	727							
34	Liquefied petroleum gas	728							
35	Raw materials for oth. gas processes	729							
36	Raw materials	729.1							
37	Residuals expenses	730							
38	Residuals produced-Credit	731							
39	Purification expenses	732							
40	Gas mixing expenses	733							
41	Duplicate charges	734							
42	Miscellaneous production expenses	735							
43	Rents	736							
44	Operation supplies and expenses	737							
45	Total Gas Raw Materials		_____	_____	_____	_____	_____	_____	_____
46	Total Operation		_____	_____	_____	_____	_____	_____	_____
47	Maint. supervision & engineering	740							
48	Maint. of structures & improvements	741							
49	Maintenance of production equipment	742							
50	Maintenance of production plant	743							
51	Total Maintenance		_____	_____	_____	_____	_____	_____	_____
52	Total Mftd Gas Prod. Expenses		_____	_____	_____	_____	_____	_____	_____
	Natural Gas Production Expenses								
	Natural Gas Production and Gathering								
53	Operation supervision & engineering	750							
54	Production maps and records	751							
55	Gas wells expenses	752							
56	Field lines expenses	753							
57	Field compressor station expenses	754							
58	Field comp. station fuel & power	755							
59	Field meas. & regulating stat. exp.	756							
60	Purification expenses	757							
61	Gas well royalties	758							
62	Other expenses	759							
63	Rents	760							
64	Total Operation		_____	_____	_____	_____	_____	_____	_____
65	Maint. supervision and engineering	761							
66	Maint. of structures & improvements	762							
67	Maintenance of producing gas wells	763							
68	Maintenance of field lines	764							
69	Maint. of field comp. station equip.	765							

70	Maint. of field. meas. & reg. sta. equip.	766								
71	Maint. of purification equipment	767								
72	Maint. of drilling & cleaning equip.	768								
73	Maintenance of other equipment	769								
74	Maintenance of other plant	769.1								
75	Total Maintenance		_____	_____	_____	_____	_____	_____	_____	
76	Total Natural Gas Prod. & Gathering		_____	_____	_____	_____	_____	_____	_____	
	Products Extraction									
77	Operation supervision & engineering	770								
78	Operation labor	771								
79	Gas shrinkage	772								
80	Fuel	773								
81	Power	774								
82	Materials	775								
83	Operation supplies and expenses	776								
84	Gas processed by others	777								
85	Royalties on products extracted	778								
86	Marketing expenses	779								
87	Products purchased	780								
88	Variation in products inventory	781								
89	Ext. prod. used by the utility-Cr.	782								
90	Rents	783								
91	Total Operation		_____	_____	_____	_____	_____	_____	_____	
92	Maint. supervision & engineering	784								
93	Maint. of structures & improvements	785								
94	Maint. of ext. & refining equip.	786								
95	Maint. of pipe lines	787								
96	Maint. of ext. products stor. equip.	788								
97	Maint. of compressor equipment	789								
98	Maint. of gas meas. & reg. equip.	790								
99	Maintenance of other equipment	791								
100	Maintenance of prod. ext. plant	792								
101	Total Maintenance		_____	_____	_____	_____	_____	_____	_____	
102	Total Products Extraction		_____	_____	_____	_____	_____	_____	_____	
	Exploration and Development Expenses									
103	Delay rentals	795								
104	Nonproductive well drilling	796								
105	Abandoned leases	797								
106	Other exploration	798								
107	Total Exploration & Development Exp.		_____	_____	_____	_____	_____	_____	_____	

Other Gas Supply Expenses

108	Natural Gas purchases	799							
109	Natural gas well head purchases	800							
110	Wellhead purch., interco. trfrs	800.1							
111	Natural gas field line purchases	801							
112	Nat gas gasoline plant outlet purch.	802							
113	Nat. gas transmission line purchases	803							
114	Natural gas city gate purchases	804							
115	Liquefied natural gas purchases	804.1							
116	Other gas purchases	805							
117	Purchased gas cost adjustments	805.1							
118	Total Purchased Gas		_____	_____	_____	_____	_____	_____	_____
119	Exchange Gas	806							
120	Well Expenses - Purchased Gas	807.1							
121	Oper. of Purch. Gas Meas. Stations	807.2							
122	Maint. of Purch. Gas Meas. Stations	807.3							
123	Purchased Gas Calculation Expenses	807.4							
124	Other Purchased Gas Expenses	807.5							
125	Total Purchased Gas		_____	_____	_____	_____	_____	_____	_____
126	Gas withdrawn from storage-Debit	808.1							
127	Gas delivered to storage-Credit	808.2							
128	W/drawals of LNG held for proc.-dr	809.1							
129	Del. of natural gas for processing	809.2							
130	Gas used for compressor sta. fuel-cr	810							
131	Gas used for products extraction-cr	811							
132	Gas used for other util. ops.-cr	812							
133	Gas used in utility operations-cr	812.1							
134	Tot. Gas Used in Util. Ops. - Cr		_____	_____	_____	_____	_____	_____	_____
135	Other gas supply expenses	813							
136	Total Other Gas Supply Expenses		_____	_____	_____	_____	_____	_____	_____
137	Total Prod. Expenses		_____	_____	_____	_____	_____	_____	_____

NATURAL GAS STORAGE TERMINALING AND PROCESSING EXPENSES

Underground Storage Expenses

138	Operation supervision & engineering	814
139	Maps and records	815
140	Wells expenses	816
141	Lines expenses	817
142	Compressor station expenses	818
143	Compressor station fuel and power	819

144	Measuring and regulating sta. exp.	820							
145	Purification expenses	821							
146	Exploration and development	822							
147	Gas losses	823							
148	Other expenses	824							
149	Storage well royalties	825							
150	Rents	826							
151	Operation supplies and expenses	827							
152	Total Operation		_____	_____	_____	_____	_____	_____	_____
153	Maintenance supervision and expenses	830							
154	Maint. of structures and imp.	831							
155	Maintenance of reservoir and wells	832							
156	Maintenance of lines	833							
157	Maint. of compressor station exp.	834							
158	Maint. of meas. & regulating equip.	835							
159	Maint. of purification equipment	836							
160	Maint. of other equipment	837							
161	Maint. of oth. underground stor. plt	838							
162	Maintenance of local storage plant	839							
163	Total Maintenance		_____	_____	_____	_____	_____	_____	_____
164	Total Underground Storage Expenses		_____	_____	_____	_____	_____	_____	_____
	Other Storage Expenses								
165	Operation supervision & engineering	840							
166	Operation labor and expenses	841							
167	Rents	842							
168	Fuel	842.1							
169	Power	842.2							
170	Gas losses	842.3							
171	Total Operation		_____	_____	_____	_____	_____	_____	_____
172	Maint. supervision and engineering	843.1							
173	Maint. of structures & improvements	843.2							
174	Maintenance of gas holders	843.3							
175	Maint. of purification equipment	843.4							
176	Maint. of liquefaction equipment	843.5							
177	Maint. of vaporizing equipment	843.6							
178	Maintenance of compressor equipment	843.7							
179	Maint. of meas. and reg. equipment	843.8							
180	Maintenance of other equipment	843.9							
181	Total Maintenance		_____	_____	_____	_____	_____	_____	_____
182	Total Other Storage Expenses		_____	_____	_____	_____	_____	_____	_____
	Liquefied Natural Gas Terminaling and Processing Expenses								

183	Oper. supervision and engineering	844.1							
184	LNG proc. terminal labor & expenses	844.2							
185	Lique. processing labor and expenses	844.3							
186	LNG transportation labor & expenses	844.4							
187	Measuring & regulating labor & exp.	844.5							
188	Compressor station labor and exp.	844.6							
189	Communication system expenses	844.7							
190	System control and load dispatching	844.8							
191	Fuel	845.1							
192	Power	845.2							
193	Rents	845.3							
194	Demurrage charges	845.4							
195	Wharfage receipts-credit	845.5							
196	Proc. lique. or vap. gas by others	845.6							
197	Gas losses	846.1							
198	Other expenses	846.2							
199	Total Operation		_____	_____	_____	_____	_____	_____	_____
200	Maint. supervision & engineering	847.1							
201	Maint. of structures & improvements	847.2							
202	Maint. of LNG gas terminal equipment	847.3							
203	Maint. of LNG transportation equip.	847.4							
204	Maint. of meas. & regulating equip.	847.5							
205	Maint. of compressor station equip.	847.6							
206	Maint. of communication equipment	847.7							
207	Maint. of other equipment	847.8							
208	Total Maintenance		_____	_____	_____	_____	_____	_____	_____
209	Total LNG Term. and Pro. Exp.		_____	_____	_____	_____	_____	_____	_____
210	Total Natural Gas Storage		_____	_____	_____	_____	_____	_____	_____
TRANSMISSION EXPENSES									
211	Operation supervision and expenses	850							
212	System control and load dispatching	851							
213	Communication system expenses	852							
214	Compressor sta. labor & expenses	853							
215	Compressor station fuel and power	853.1							
216	Gas for compressor station fuel	854							
217	Oth. fuel & power for comp. sta.	855							
218	Mains expenses	856							
219	Measuring & regulating station exp.	857							
220	Operation supplies and expenses	857.1							
221	Trans. and comp. of gas by others	858							
222	Other expenses	859							
223	Rents	860							
224	Total Operation		_____	_____	_____	_____	_____	_____	_____
225	Maintenance supervision and expenses	861							
226	Maint. of structures & improvements	862							

227	Maint. of mains	863						
228	Maint. of compressor station exp.	864						
229	Maint. of meas. & regulating equip.	865						
230	Maint. of communication equipment	866						
231	Maint. of other equipment	867						
232	Maintenance of other plant	868						
233	Operation supervision & engineering	870						
234	Total Maintenance		_____	_____	_____	_____	_____	_____
235	Total Transmission Expenses		_____	_____	_____	_____	_____	_____
DISTRIBUTION EXPENSES								
236	Distribution load dispatching	871						
237	Compressor sta. labor & expenses	872						
238	Compressor station fuel and power	873						
239	Mains and services expenses	874						
240	Meas. and reg. stat. exp.-General	875						
241	Meas. and reg. stat. exp.-Industrial	876						
242	M&R stat. exp.-City gate check sta.	877						
243	Meter and house regulator expenses	878						
244	Customer installation expenses	879						
245	Other expenses	880						
246	Miscellaneous distribution expenses	880.1						
247	Rents	881						
248	Total Operation		_____	_____	_____	_____	_____	_____
249	Maintenance Supervision and expenses	885						
	Maintenance of:							
250	Structures & improvements	886						
251	Mains	887						
252	Compressor station exp.	888						
253	M&R equipment-General	889						
254	M&R equip.-Industrial	890						
255	M&R equip.-Citygate chk sta.	891						
256	Services	892						
257	Lines	892.1						
258	Meters and house regulators	893						
259	Other equipment	894						
260	Other plant	895						
261	Total Maintenance		_____	_____	_____	_____	_____	_____
262	Total Distribution Expenses		_____	_____	_____	_____	_____	_____
CUSTOMER ACCOUNTS EXPENSES								
263	Supervision	901						
264	Meter reading expenses	902						
265	Customer records & collection exp.	903						
266	Uncollectible accounts	904						

267	Miscellaneous customer accounts exp.	905							
268	Total Operation		_____	_____	_____	_____	_____	_____	_____
269	Total Customer Accounts Expenses		_____	_____	_____	_____	_____	_____	_____
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES									
270	Cust. service & informational exp.	906							
271	Supervision	907							
272	Customer assistance expenses	908							
273	Informational and instructional exp.	909							
274	Misc. cust. serv. & info. exp.	910							
275	Total Customer Service and Information Expenses		_____	_____	_____	_____	_____	_____	_____
SALES EXPENSES									
276	Supervision	911							
277	Demonstrating and selling expenses	912							
278	Advertising expenses	913							
279	Miscellaneous sales expenses	916							
280	Sales expenses	917							
281	Total Sales Expenses		_____	_____	_____	_____	_____	_____	_____
ADMINISTRATIVE AND GENERAL EXPENSES									
282	Administrative and general salaries	920							
283	Office supplies and expenses	921							
284	Admin. expenses transferred-Credit	922							
285	Outside services employed	923							
286	Property insurance	924							
287	Injuries and damages	925							
288	Employee pensions and benefits	926							
289	Franchise requirements	927							
290	Regulatory Commission expense	928							
291	Duplicate charges-Credit	929							
292	General advertising expenses	930.1							
293	Miscellaneous general expenses	930.2							
294	Rents	931							
295	Total Operation		_____	_____	_____	_____	_____	_____	_____
296	Transportation expenses	933							
297	Maintenance of general plant	935							
298	Total Maintenance		_____	_____	_____	_____	_____	_____	_____

299	Total Admin. and General Exp.	_____	_____	_____	_____	_____	_____	_____
300	TOTAL O&M EXPENSES	=====	=====	=====	=====	=====	=====	=====

Note: Schedules H-1(1), H-1(1)(a), (b), &(c) should use this same Statement H-1 format. Report quantities but not dollars on Schedule H-1(1) (c).

Company Name  
Depreciation, Depletion, Amortization and Negative Salvage Expense  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line		Adjusted Depreciable	Annual Depr.	Depr. Exp	Proposed Depr.	Total, As
No.	Description	Plant	Rate per Books	Per Books	Rates	Adjusted
		(a)	(b)	(c)	(d)	(e)
		\$	\$	\$	\$	\$
	Account 403 - Depreciation					
	Production & Gathering					
1	Onshore					
2	Offshore					
3	Negative Salvage					
	Transmission					
4	Onshore					
5	Offshore					
6	Negative Salvage					
7	Underground Storage					
8	General					
9	Total Depreciation	_____	_____	_____	_____	_____
	Account 404 - Amortization					
10	Intangible	_____	_____	_____	_____	_____
11	Total Amortization	_____	_____	_____	_____	_____

12 Total Depreciation and  
Amortization Expense

=====

Company Name  
Income Taxes  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total (a) \$
	Federal Income Tax		
1	Return on Rate Base at _____%		
2	Less: Interest and Debt Expense		
3	Federal Tax Base		_____
	Federal Income Tax Adjustments		
4	Amortization of Equity AFUDC		
5	Overfunded/Unfunded ADIT		
			_____
6	Net FIT Adjustments		_____
7	Return After FIT Adjustments		_____
8	Federal Income Tax at _____ % (Line 7 x Federal tax on tax percentage)		=====
9	State Income Taxes at _____% of Line 7 or as presented on a separate schedule		=====
	_____		

Show the derivation of the State Income Tax Rate on Line 9 on a separate schedule or Schedule H-3(1).

Company Name  
Summary - Other Taxes  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description of Tax	Expense Per Books (a) \$	Adjustments (b) \$	Total Tax Claimed (c) \$
1	Ad Valorem (List by state)			
2	Franchise (List by state)			
3	Social Security			
4	Miscellaneous (List by state)	_____	_____	_____
5	Total Other Taxes	=====	=====	=====

Company Name  
 Functionalization of Cost of Service  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
	Operating Expenses					
1	Production & Gathering					
2	Underground Storage					
3	Transmission					
4	Customer Accounts					
5	Sales Expenses					
6	Administrative & General					
7	Total Operating Expenses		_____	_____	_____	_____
8	Depreciation Expense		_____	_____	_____	_____
9	Taxes - Other than Income					
10	Return					
11	Federal Income Tax					
12	State Income Taxes					
13	Revenue Credits					
14	TOTAL		_____	_____	_____	_____
			=====	=====	=====	=====

All allocation methods and bases used to functionalize costs must be identified in Schedule I-1.

Company Name

Depreciation, Depletion, Amortization and Negative Salvage Expenses

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total			
			As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
	Account 403 - Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Negative Salvage					
	Transmission					
4	Offshore					
5	Onshore					
6	Negative Salvage					
7	Underground Storage					
8	General					
9	Total					
10	Account 404 - Amortization					
11	Total Depreciation & Amortization Expense		=====	=====	=====	=====

Company Name

Taxes - Other than Income  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total			
			As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Ad Valorem (List by State)					
2	Franchise (List by State)					
3	Social Security					
4	Miscellaneous (List by State)		_____	_____	_____	_____
5	Total Other Taxes		=====	=====	=====	=====

Company Name

Rate Base and Return  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Plant					
2	Production & Gathering					
3	Underground Storage					
4	Transmission					
5	Gas Stored Underground - Noncurrent					
6	Gas Stored Underground - System					
7	General					
8	Intangible					
9	Total Plant		_____	_____	_____	_____
			=====	=====	=====	=====
10	Accumulated Provision for Depreciation					
11	Net Plant					
12	Acc. Deferred Income Taxes		_____	_____	_____	_____
13	Working Capital					
14	Rate Base		_____	_____	_____	_____
			=====	=====	=====	=====
15	Return on Rate Base at _____ %		_____	_____	_____	_____
			=====	=====	=====	=====

Company Name

Accumulated Provision for Depreciation, Depletion, Amortization  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total			
			As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
	Account 108 - Accumulated Provision for Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Negative Salvage					
4	Total					
	Transmission					
5	Offshore					
6	Onshore					
7	Negative Salvage					
8	Total					
9	Underground Storage					
10	General					
11	Subtotal					
12	Retirement Work in Progress					

13	Total Account 108	_____	_____	_____	_____
14	Account 111 - Accumulated Provision for Amortization	_____	_____	_____	_____
15	Total Accumulated Provision	=====	=====	=====	=====

Company Name

Working Capital  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Cash Working Capital					
2	Materials and Supplies					
3	Prepayments					
4	Gas Stored Underground					
5	Total Working Capital		_____	_____	_____	_____
			=====	=====	=====	=====

Company Name

Income Taxes

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
	Federal Income Tax					
1	Return on Rate Base at _____%					
2	Less: Interest and Debt Expense					
3	Federal Tax Base		_____	_____	_____	_____
	Federal Income Tax Adjustments		_____	_____	_____	_____
4	Amortization of Equity AFUDC					
5	Overfunded/Unfunded ADIT					
			_____	_____	_____	_____
6	Net FIT Adjustment					
7	Return after FIT Adjustments		_____	_____	_____	_____
			=====	=====	=====	=====
8	Federal Income Tax at _____% Line 7 x Federal Tax on Tax Effect)		=====	=====	=====	=====
	State Income Taxes					
9	Allocation of State Income Taxes to Functions		=====	=====	=====	=====
			_____	_____	_____	_____

Show the derivation of the State Income Tax Rate on Line 9 on a separate schedule or Schedule H-3(1).

Company Name

Revenue Credits  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total	Production	Storage	Transmission
			As Adjusted			
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Revenue Credits		=====	=====	=====	=====

Include all accounts.

Company Name  
 Cost of Service - Production

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total (a) \$
	Operating Expenses		
1	Production & Gathering		
2	Administrative & General		
3	Total Operating Expenses		_____
4	Depreciation Expense		_____
5	Taxes - Other than Income		
6	Return		
7	Federal Income Tax		
8	State Income Taxes		
9	Revenue Credits		
10	TOTAL		_____ =====

Provide this schedule for each applicable functional cost of service.

Company Name  
 Cost of Service for each Incremental or "At Risk" Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted"

Line	Description	---	Reference	---Incremental or "At Risk" Facilities			
No.	Description		Total				
			(a)	(b)	(c)	(d)	
			\$	\$	\$	\$	
	Operating Expenses						
1	Production & Gathering						
2	Underground Storage						
3	Transmission						
4	Customer Accounts						
5	Sales Expenses						
6	Administrative & General						
7	Total Operating Expenses		_____	_____	_____	_____	
8	Depreciation Expense		_____	_____	_____	_____	
9	Taxes - Other than Income						
10	Return						
11	Federal Income Tax						
12	State Income Taxes						
13	Revenue Credits						
14	TOTAL		_____	_____	_____	_____	
			=====	=====	=====	=====	

Company Name

Operation and Maintenance Expense by Incremental or "At Risk" Facility

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line			Total		Supplies &
No.	Description	Reference	As Adjusted	Labor	Expenses
			(a)	(b)	(c)
			\$	\$	\$

PRODUCTION EXPENSES

Steam Production

1	Operation supervision and equipment	700			
2	Operation Labor	701			
3	Boiler fuel	702			
4	Miscellaneous steam expenses	703			
5	Steam transferred-Credit	704			
6	Total Operation		_____	_____	_____
7	Maint. supervision and engineering	705			
8	Maint. of structures & improvements	706			
9	Maint. of boiler plant equipment	707			
10	Maint. of other steam prod. plant	708			
11	Total Maintenance		_____	_____	_____
12	Total Steam Production		_____	_____	_____
	Manufactured Gas Production				
13	Operation supervision & engineering	710			
14	Steam expenses	711			
15	Other power expenses	712			
16	Coke oven expenses	713			
17	Producer gas expenses	714			
18	Water gas generating expenses	715			
19	Oil gas generating expenses	716			
20	Liquefied petroleum gas expenses	717			
21	Other process production expenses	718			
22	Total Production Labor & Expenses		_____	_____	_____
23	Fuel under coke ovens	719			
24	Producer gas fuel	720			
25	Water gas generator fuel	721			
26	Fuel for oil gas	722			
27	Fuel for LPG process	723			
28	Other gas fuels	724			
29	Fuel	724.1			
30	Total Gas Fuels		_____	_____	_____
31	Coal carbonized in coke ovens	725			
32	Oil for water gas	726			
33	Oil for oil gas	727			
34	Liquefied petroleum gas	728			
35	Raw materials for oth. gas processes	729			
36	Raw materials	729.1			
37	Residuals expenses	730			
38	Residuals produced-Credit	731			
39	Purification expenses	732			

40	Gas mixing expenses	733			
41	Duplicate charges	734			
42	Miscellaneous production expenses	735			
43	Rents	736			
44	Operation supplies and expenses	737			
45	Total Gas Raw Materials		_____	_____	_____
46	Total Operation		_____	_____	_____
47	Maint. supervision & engineering	740			
48	Maint. of structures & improvements	741			
49	Maintenance of production equipment	742			
50	Maintenance of production plant	743			
51	Total Maintenance		_____	_____	_____
52	Total Mftd Gas Prod. Expenses		_____	_____	_____
	Natural Gas Production Expenses				
	Natural Gas Production and Gathering				
53	Operation supervision & engineering	750			
54	Production maps and records	751			
55	Gas wells expenses	752			
56	Field lines expenses	753			
57	Field compressor station expenses	754			
58	Field comp. station fuel & power	755			
59	Field meas. & regulating stat. exp.	756			
60	Purification expenses	757			
61	Gas well royalties	758			
62	Other expenses	759			
63	Rents	760			
64	Total Operation		_____	_____	_____
65	Maint. supervision and engineering	761			
66	Maint. of structures & improvements	762			
67	Maintenance of producing gas wells	763			
68	Maintenance of field lines	764			
69	Maint. of field comp. station equip.	765			
70	Maint. of field. meas. & reg. sta. equip.	766			
71	Maint. of purification equipment	767			
72	Maint. of drilling & cleaning equip.	768			
73	Maintenance of other equipment	769			
74	Maintenance of other plant	769.1			
75	Total Maintenance		_____	_____	_____
76	Total Natural Gas Prod. & Gathering		_____	_____	_____
	Products Extraction				
77	Operation supervision & engineering	770			

78	Operation labor	771			
79	Gas shrinkage	772			
80	Fuel	773			
81	Power	774			
82	Materials	775			
83	Operation supplies and expenses	776			
84	Gas processed by others	777			
85	Royalties on products extracted	778			
86	Marketing expenses	779			
87	Products purchased	780			
88	Variation in products inventory	781			
89	Ext. prod. used by the utility-Cr.	782			
90	Rents	783			
91	Total Operation		_____	_____	_____
			_____	_____	_____
92	Maint. supervision & engineering	784			
93	Maint. of structures & improvements	785			
94	Maint. of ext. & refining equip.	786			
95	Maint. of pipe lines	787			
96	Maint. of ext. products stor. equip.	788			
97	Maint. of compressor equipment	789			
98	Maint. of gas meas. & reg. equip.	790			
99	Maintenance of other equipment	791			
100	Maintenance of prod. ext. plant	792			
101	Total Maintenance		_____	_____	_____
			_____	_____	_____
102	Total Products Extraction		_____	_____	_____
			_____	_____	_____
	Exploration and Development Expenses				
103	Delay rentals	795			
104	Nonproductive well drilling	796			
105	Abandoned leases	797			
106	Other exploration	798			
107	Total Exploration & Development Exp.		_____	_____	_____
			_____	_____	_____
	Other Gas Supply Expenses				
108	Natural Gas purchases	799			
109	Natural gas well head purchases	800			
110	Wellhead purch., interco. trfrs	800.1			
111	Natural gas field line purchases	801			
112	Nat gas gasoline plant outlet purch.	802			
113	Nat. gas transmission line purchases	803			
114	Natural gas city gate purchases	804			
115	Liquefied natural gas purchases	804.1			
116	Other gas purchases	805			
117	Purchased gas cost adjustments	805.1			
118	Total Purchased Gas		_____	_____	_____
			_____	_____	_____

119	Exchange Gas	806			
120	Well Expenses - Purchased Gas	807.1			
121	Oper. of Purch. Gas Meas. Stations	807.2			
122	Maint. of Purch. Gas Meas. Stations	807.3			
123	Purchased Gas Calculation Expenses	807.4			
124	Other Purchased Gas Expenses	807.5			
125	Total Purchased Gas		_____	_____	_____
			_____	_____	_____
126	Gas withdrawn from storage-Debit	808.1			
127	Gas delivered to storage-Credit	808.2			
128	W/drawals of LNG held for proc.-dr	809.1			
129	Del. of natural gas for processing	809.2			
130	Gas used for compressor sta. fuel-cr	810			
131	Gas used for products extraction-cr	811			
132	Gas used for other util. ops.-cr	812			
133	Gas used in utility operations-cr	812.1			
134	Tot. Gas Used in Util. Ops. - Cr		_____	_____	_____
			_____	_____	_____
135	Other gas supply expenses	813			
136	Total Other Gas Supply Expenses		_____	_____	_____
			_____	_____	_____
137	Total Prod. Expenses		_____	_____	_____
			_____	_____	_____
NATURAL GAS STORAGE TERMINALING AND PROCESSING EXPENSES					
Underground Storage Expenses					
138	Operation supervision & engineering	814			
139	Maps and records	815			
140	Wells expenses	816			
141	Lines expenses	817			
142	Compressor station expenses	818			
143	Compressor station fuel and power	819			
144	Measuring and regulating sta. exp.	820			
145	Purification expenses	821			
146	Exploration and development	822			
147	Gas losses	823			
148	Other expenses	824			
149	Storage well royalties	825			
150	Rents	826			
151	Operation supplies and expenses	827			
152	Total Operation		_____	_____	_____
			_____	_____	_____
153	Maintenance supervision and expenses	830			
154	Maint. of structures and imp.	831			
155	Maintenance of reservoir and wells	832			
156	Maintenance of lines	833			

157	Maint. of compressor station exp.	834			
158	Maint. of meas. & regulating equip.	835			
159	Maint. of purification equipment	836			
160	Maint. of other equipment	837			
161	Maint. of oth. underground stor. plt	838			
162	Maintenance of local storage plant	839			
163	Total Maintenance		_____	_____	_____
164	Total Underground Storage Expenses		_____	_____	_____
	Other Storage Expenses				
165	Operation supervision & engineering	840			
166	Operation labor and expenses	841			
167	Rents	842			
168	Fuel	842.1			
169	Power	842.2			
170	Gas losses	842.3			
171	Total Operation		_____	_____	_____
172	Maint. supervision and engineering	843.1			
173	Maint. of structures & improvements	843.2			
174	Maintenance of gas holders	843.3			
175	Maint. of purification equipment	843.4			
176	Maint. of liquefaction equipment	843.5			
177	Maint. of vaporizing equipment	843.6			
178	Maintenance of compressor equipment	843.7			
179	Maint. of meas. and reg. equipment	843.8			
180	Maintenance of other equipment	843.9			
181	Total Maintenance		_____	_____	_____
182	Total Other Storage Expenses		_____	_____	_____
	Liquefied Natural Gas Terminaling and Processing Expenses				
183	Oper. supervision and engineering	844.1			
184	LNG proc. terminal labor & expenses	844.2			
185	Lique. processing labor and expenses	844.3			
186	LNG transportation labor & expenses	844.4			
187	Measuring & regulating labor & exp.	844.5			
188	Compressor station labor and exp.	844.6			
189	Communication system expenses	844.7			
190	System control and load dispatching	844.8			
191	Fuel	845.1			
192	Power	845.2			
193	Rents	845.3			
194	Demurrage charges	845.4			
195	Wharfage receipts-credit	845.5			
196	Proc. lique. or vap. gas by others	845.6			
197	Gas losses	846.1			
198	Other expenses	846.2			

199	Total Operation		<hr/>	<hr/>	<hr/>
200	Maint. supervision & engineering	847.1			
201	Maint. of structures & improvements	847.2			
202	Maint. of LNG gas terminal equipment	847.3			
203	Maint. of LNG transportation equip.	847.4			
204	Maint. of meas. & regulating equip.	847.5			
205	Maint. of compressor station equip.	847.6			
206	Maint. of communication equipment	847.7			
207	Maint. of other equipment	847.8			
208	Total Maintenance		<hr/>	<hr/>	<hr/>
209	Total LNG Term. and Pro. Exp.		<hr/>	<hr/>	<hr/>
210	Total Natural Gas Storage		<hr/>	<hr/>	<hr/>

TRANSMISSION EXPENSES

211	Operation supervision and expenses	850			
212	System control and load dispatching	851			
213	Communication system expenses	852			
214	Compressor sta. labor & expenses	853			
215	Compressor station fuel and power	853.1			
216	Gas for compressor station fuel	854			
217	Oth. fuel & power for comp. sta.	855			
218	Mains expenses	856			
219	Measuring & regulating station exp.	857			
220	Operation supplies and expenses	857.1			
221	Trans. and comp. of gas by others	858			
222	Other expenses	859			
223	Rents	860			
224	Total Operation		<hr/>	<hr/>	<hr/>
225	Maintenance supervision and expenses	861			
226	Maint. of structures & improvements	862			
227	Maint. of mains	863			
228	Maint. of compressor station exp.	864			
229	Maint. of meas. & regulating equip.	865			
230	Maint. of communication equipment	866			
231	Maint. of other equipment	867			
232	Maintenance of other plant	868			
233	Operation supervision & engineering	870			
234	Total Maintenance		<hr/>	<hr/>	<hr/>
235	Total Transmission Expenses		<hr/>	<hr/>	<hr/>

DISTRIBUTION EXPENSES

236	Distribution load dispatching	871			
237	Compressor sta. labor & expenses	872			
238	Compressor station fuel and power	873			
239	Mains and services expenses	874			
240	Meas. and reg. stat. exp.-General	875			
241	Meas. and reg. stat. exp.-Industrial	876			
242	M&R stat. exp.-City gate check sta.	877			
243	Meter and house regulator expenses	878			
244	Customer installation expenses	879			
245	Other expenses	880			
246	Miscellaneous distribution expenses	880.1			
247	Rents	881			
248	Total Operation		_____	_____	_____
			_____	_____	_____
249	Maintenance Supervision and expenses	885			
	Maintenance of:				
250	Structures & improvements	886			
251	Mains	887			
252	Compressor station exp.	888			
253	M&R equipment-General	889			
254	M&R equip.-Industrial	890			
255	M&R equip.-Citygate chk sta.	891			
256	Services	892			
257	Lines	892.1			
258	Meters and house regulators	893			
259	Other equipment	894			
260	Other plant	895			
261	Total Maintenance		_____	_____	_____
			_____	_____	_____
262	Total Distribution Expenses		_____	_____	_____
			_____	_____	_____
	CUSTOMER ACCOUNTS EXPENSES				
263	Supervision	901			
264	Meter reading expenses	902			
265	Customer records & collection exp.	903			
266	Uncollectible accounts	904			
267	Miscellaneous customer accounts exp.	905			
268	Total Operation		_____	_____	_____
			_____	_____	_____
269	Total Customer Accounts Expenses		_____	_____	_____
			_____	_____	_____
	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
270	Cust. service & informational exp.	906			
271	Supervision	907			
272	Customer assistance expenses	908			
273	Informational and instructional exp.	909			
274	Misc. cust. serv. & info. exp.	910			
			_____	_____	_____

275	Total Customer Service and Information Expenses				
	SALES EXPENSES				
276	Supervision	911			
277	Demonstrating and selling expenses	912			
278	Advertising expenses	913			
279	Miscellaneous sales expenses	916			
280	Sales expenses	917			
281	Total Sales Expenses				
	ADMINISTRATIVE AND GENERAL EXPENSES				
282	Administrative and general salaries	920			
283	Office supplies and expenses	921			
284	Admin. expenses transferred-Credit	922			
285	Outside services employed	923			
286	Property insurance	924			
287	Injuries and damages	925			
288	Employee pensions and benefits	926			
289	Franchise requirements	927			
290	Regulatory Commission expense	928			
291	Duplicate charges-Credit	929			
292	General advertising expenses	930.1			
293	Miscellaneous general expenses	930.2			
294	Rents	931			
295	Total Operation				
296	Transportation expenses	933			
297	Maintenance of general plant	935			
298	Total Maintenance				
299	Total Admin. and General Exp.				
300	TOTAL O&M EXPENSES				
			=====	=====	=====

Provide this schedule for each incremental or "at risk" facility.

Company Name  
 Administrative & General Expense by Incremental or "At Risk" Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total (a) \$	--Incremental or "At Risk Facilities--		
				(b) \$	(c) \$	(d)
			\$			
1	Total A&G Expenses					
2	Zone % of Production & Gathering Plant					
3	A&G Zone Based on Direct Plant					
4	Zone % of Production & Gathering Labor					
5	A&G Zone Based on Direct Labor					
6	Zone Prod. & Gath. A&G Expense					

---

Provide all allocation factors.  
 Provide this schedule for each function by zone, as applicable.

Company Name

Depreciation, Depletion, Amortization and Negative Salvage Expenses for each Incremental Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total		-----Incremental or "At Risk Facilities-----	
			As, Adjusted	(a)	(b)	(c)
			\$	\$	\$	\$
	Account 403 - Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Negative Salvage					
	Transmission					
4	Offshore					
5	Onshore					
6	Negative Salvage					
7	Underground Storage					
8	General					
9	Total		_____	_____	_____	_____
10	Account 404 - Amortization		_____	_____	_____	_____
11	Total Depreciation & Amortization Expense		=====	=====	=====	=====

Company Name

Taxes - Other than Income for each Incremental or "At Risk" Facility

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total		-----Incremental or "At Risk Facilities-----	
			As Adjusted	(a)	(b)	(c)
			\$	\$	\$	\$
1	Ad Valorem (List by State)					
2	Franchise (List by State)					
3	Social Security					
4	Miscellaneous (List by State)		_____	_____	_____	_____
5	Total Other Taxes		=====	=====	=====	=====

Company Name

Rate Base and Return for each Incremental or "At Risk" Facility

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total		-----Incremental or "At Risk Facilities-----	
			As Adjusted	(a)	(b)	(c)
			\$	\$	\$	\$
1	Plant					
2	Production & Gathering					
3	Underground Storage					
4	Transmission					
5	Gas Stored Underground - Noncurrent					
6	Gas Stored Underground - System					
7	General					
8	Intangible					
9	Total Plant		_____	_____	_____	_____
			=====	=====	=====	=====
10	Accumulated Provision for Depreciation					
11	Net Plant		_____	_____	_____	_____
12	Accumulated Deferred Income Taxes					
13	Working Capital					
14	Rate Base		_____	_____	_____	_____
			=====	=====	=====	=====
15	Return on Rate Base at _____ %					
			=====	=====	=====	=====

Company Name

Accumulated Provision for Depreciation, Depletion and Amortization  
 for each Incremental or "At Risk" Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	-----Incremental or "At Risk Facilities----- (b) \$	(c) \$	(d) \$
	Account 108 - Accumulated Provision for Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Negative Salvage					
4	Total					
	Transmission					
5	Offshore					
6	Onshore					
7	Negative Salvage					
8	Total					
9	Underground Storage					
10	General					
11	Subtotal					
12	Retirement Work in Progress					
13	Total Account 108					

	Account 111 - Accumulated Provision	_____	_____	_____	_____
14	for Amortization				
15	Total Accumulated Provision	_____	_____	_____	_____
		=====	=====	=====	=====

Company Name

Working Capital for each Incremental or "At Risk" Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total			
			As Adjusted	-----Incremental or	"At Risk Facilities-----	
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Cash Working Capital					
2	Materials and Supplies					
3	Prepayments					
4	Gas Stored Underground					
5	Total Working Capital		_____	_____	_____	_____
			=====	=====	=====	=====

Company Name

Income Taxes for each Incremental or "At Risk" Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	-----Incremental or "At Risk Facilities----- (b) \$	(c) \$	(d) \$
	Federal Income Tax					
1	Return on Rate Base at _____%					
2	Less: Interest on Debt Expense					
3	Federal Tax Base		_____	_____	_____	_____
	Federal Income Tax Adjustments		_____	_____	_____	_____
4	Amortization of Equity AFUDC					
5	Overfunded/Unfunded ADIT					
6	Net FIT Adjustment		_____	_____	_____	_____
7	Return after FIT Adjustments		_____	_____	_____	_____
	Federal Income Tax at _____%		=====	=====	=====	=====
8	Line _ x Federal Tax on Tax Effect)		=====	=====	=====	=====
	State Income Taxes					
9	Allocation of State Income Taxes to Functions		=====	=====	=====	=====

Show the derivation of the state income tax rate on line 9 on a separate schedule or Schedule H-3(1).

Company Name

Revenue Credits for each incremental or "At Risk" Facility  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total			
			As Adjusted	-----Incremental or	"At Risk Facilities-----	
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Revenue Credits					
	Include all accounts.					
			=====	=====	=====	=====

Company Name  
 Zone Operation and Maintenance Expense  
 for Production Expenses  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line			Total Prod.		Supplies &
No.	Description	Reference	Expenses	Labor	Expenses
			(a)	(b)	(c)
			\$	\$	\$
	Production Expenses				
	Natural Gas Production and Gathering				
1	Operation supervision and engineering	750			
2	Production maps and records	751			
3	Gas wells expenses	752			
4	Field lines expenses	753			
5	Field compressor station expenses	754			
6	Field compressor station fuel and power	755			
7	Field meas. and regulating stat. expenses	756			
8	Purification expenses	757			
9	Gas well royalties	758			
10	Other expenses	759			
11	Rents	760			
12	Total Operation				
13	Maintenance supervision and engineering	761			
14	Maint. of structures and improvements	762			
15	Maintenance of producing gas wells	763			
16	Maintenance of field lines	764			
17	Maint. of field compressor stat. equip.	765			
18	Maint. of field meas. & reg. stat. equip.	766			

19	Maintenance of purification equipment	767			
20	Maint. of drilling and cleaning equipment	768			
21	Maintenance of other equipment	769			
22	Maintenance of other plant	769.1			

23 Total Maintenance

24 Total Nat. Gas Prod. and Gathering

Products Extraction

25	Operation supervision and engineering	770			
26	Operation labor	771			
27	Gas shrinkage	772			
28	Fuel	773			
29	Power	774			
30	Materials	775			
31	Operation supplies and expenses	776			
32	Gas processed by others	777			
33	Royalties on products extracted	778			
34	Marketing expenses	779			
35	Products purchased	780			
36	Variation in products inventory	781			
37	Extracted prod. used by the utility-Cr.	782			
38	Rents	783			

39 Total Operation

40	Maintenance supervision and engineering	784			
41	Maint. of structures and improvements	785			
42	Maint. of extraction and refining equip.	786			
43	Maintenance of pipe lines	787			
44	Maint. of extracted prod. storage equip.	788			
45	Maintenance of compressor equipment	789			
46	Maint. of gas meas. and regulating equip.	790			
47	Maintenance of other equipment	791			
48	Maintenance of products extraction plant	792			

49 Total Maintenance

50 Total Products Extraction

Exploration and Development Expenses

51	Delay rentals	795			
52	Nonproductive well drilling	796			
53	Abandoned leases	797			
54	Other exploration	798			

55	Total Exploration and Development Expenses	_____	_____	_____
		_____	_____	_____
56	Total Production Expenses	=====	=====	=====

Provide this schedule for each expense by function, and by zone, as applicable.

Company Name  
 Zone Administrative & General Expense - Production  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Detail	Amount
			(a)	(b)
			\$	\$
1	Total Production & Gathering A&G Expenses			
2	Zone % of Production & Gathering Plant			
3	A&G to Zone Based on Direct Plant			
4	Zone % of Production & Gathering Labor			
5	A&G to Zone Based on Direct Labor			
6	Zone Prod. & Gath. A&G Expense			

---

Provide all allocation factors.  
 Provide this schedule for each function by zone, as applicable.

Company Name  
 Zone Depreciation, Depletion, Amortization and Negative Salvage

Expenses for Production & Gathering  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line		Adjusted Depreciable	Annual Depreciation	Depreciation
No.	Description	Gas Plant	Rate	Expense
		(a)	(b)	(c)
		\$	\$	\$
	Account 403 - Depreciation Expense			
	Production & Gathering			
1	Offshore			
2	Onshore			
3	Negative Salvage			
4	General			
5	Total	_____		_____
		_____		_____
6	Account 404 - Amortization			
		_____		_____
7	Total Depreciation & Amortization Expense	=====		=====

Reconciliation

8 Depreciable Plant  
 9 Clearing Account Plant

10	Non-Depreciable Plant		
11	Total Zone Plant Investment	_____	_____
		=====	=====

Provide this schedule for each function by zone, as applicable.

Company Name  
 Zone Taxes - Other than Income  
 Production  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description of Tax	Reference	Amount (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Ad Valorem (List by State)					
2	Franchise (List by State)					
3	Social Security					
4	Miscellaneous (List by State)		_____	_____	_____	_____
5	Total Other Taxes		=====	=====	=====	=====

Subsequent workpapers must reflect in detail each type of tax with all zone information with a workpaper reference included in the reference column.

Provide this schedule for each zone, as applicable.

Company Name  
 Zone Rate Base and Return

12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted (a) \$	Production (b) \$	Storage (c) \$	Transmission (d) \$
1	Plant					
2	Accumulated Provision for Depreciation					
3	Net Plant		_____	_____	_____	_____
4	Accumulated Deferred Income Taxes		_____	_____	_____	_____
5	Working Capital					
6	Rate Base - Zone		=====	=====	=====	=====
7	Return on Rate Base at _____ %		=====	=====	=====	=====

Subsequent workpapers must reflect in detail all components of each line item of the zone

Rate Base and workpaper references included in the reference column.

Provide this schedule for each zone, as applicable.

Company Name  
 Zone Income Taxes  
 for Production  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Detail (a) \$	Amount (b) \$
	Federal Income Tax			
1	Return on Rate Base at _____%			
2	Less: Interest and Debt Expense			
3	Federal Tax Base		_____	_____
	Federal Income Tax Adjustments			
4	Amortization of Equity AFUDC			
5	Overfunded/Unfunded ADIT			
6	Net FIT Adjustment		_____	_____
7	Return after FIT Adjustments		=====	=====
8	Federal Income Tax at _____% Line _ x Federal Tax on Tax Effect)		=====	=====
	State Income Taxes			
9	Allocation of State Income Taxes to Functions		=====	=====

Subsequent workpapers must reflect in detail all components of each line item of the zone Income Taxes and workpaper references included in the reference column.

Provide this schedule for each function by zone, as applicable.

Company Name  
 Zone Plant  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Plant	Production Storage		Transmission
			Balance	(b)	(c)	(d)
			(a)			
			\$	\$	\$	\$
1	Gas Plant excluding Gen. & Int. Plt.					
2	General					
3	Intangible					
4	Total Plant		_____	_____	_____	_____
			=====	=====	=====	=====

Subsequent workpapers must reflect in detail all components of each line item of the zone

Plant and workpaper references included in the reference column.

Provide this schedule for each zone, as applicable.

Company Name  
 Zone Accumulated Provision for Depreciation, Depletion  
 and Amortization  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Reserve Balance	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
	Account 108 - Accumulated Provision for Depreciation					
	Production & Gathering					
1	Offshore					
2	Onshore					
3	Total		_____	_____	_____	_____
4	Negative Salvage		_____	_____	_____	_____
	Transmission					
5	Offshore					
6	Onshore					
7	Total		_____	_____	_____	_____
8	Negative Salvage					
9	Underground Storage					
10	General					
11	Subtotal					

12	Retirement Work in Progress	_____	_____	_____	_____
13	Total Account 108				
14	Account 111 - Accumulated Provision for Amortization	_____	_____	_____	_____
15	Total Accumulated Provision	_____	_____	_____	_____
		=====	=====	=====	=====

Provide this schedule for each zone, as applicable.

Company Name  
 Zone Working Capital  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Amount	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Cash Working Capital					
2	Materials and Supplies					
3	Prepayments					
4	Gas Stored Underground					
5	Total Working Capital		_____	_____	_____	_____
			=====	=====	=====	=====

Subsequent references must reflect in detail all components of each line item of Working Capital and workpaper references included in the reference column.

Provide this schedule for each zone, as applicable.

Company Name  
 Zone Revenue Credits  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted	Production	Storage	Transmission
			(a) \$	(b) \$	(c) \$	(d) \$
1	Revenue Credits		=====	=====	===	=====

Include all accounts.

Subsequent workpapers must reflect in detail all components of each line item of the zone.

Revenue Credits and workpaper references should be included in the reference column.

Provide this schedule for each zone, as applicable.

Company Name

Basis of Allocation of Common Costs to Function  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	----Direct Gross Plant-----		-----Direct Labor-----	
		Total, As Adj.	Percentage	Amount	Percentage
		(a)	(b)	(c)	(d)
		\$	\$	\$	\$
	Production & Gathering				
1	Zones				
2	Incremental or "At Risk " Facilities				
3	Total	_____	_____	_____	_____
		_____	_____	_____	_____
	Underground Storage				
4	Zones				
5	Incremental or "At Risk" Facilities				
6	Total	_____	_____	_____	_____
		_____	_____	_____	_____
	Transmission				
7	Zones				
8	Incremental or "At Risk" Facilities				
9	Total	_____	_____	_____	_____
		_____	_____	_____	_____
10	Total Pipeline System	=====	100%	=====	100%
		=====	=====	=====	=====

Company Name

A&G Expenses Functionalized by KN Method  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Total As Adjusted	-----FUNCTIONALIZATION-----		
			Prod. & Gath.	Storage	Transmission
		(a)	(b)	(c)	(d)
		\$	\$	\$	\$
1	Direct Labor Costs				
2	Direct Labor Percent	100%			
3	Gross Plant Costs				
4	Gross Plant Percent	100%			
	A&G Allocation				
5	Direct Labor				
6	Direct Plant				
7	Total				

Provide this schedule for each zone and incremental or "At Risk" Facility, as well as for each function.

Company Name

A&G Expenses Functionalized  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description (d)	Account No.	Expenses			
			As Adjusted (a)	Labor (b)	Plant (c)	Other
			\$	\$	\$	
1	Administrative and general salaries	920				
2	Office supplies and expenses	921				
3	Administrative expenses transferred-Credit	922				
4	Outside services employed	923				
5	Property insurance	924				
6	Injuries and damages	925				
7	Employee pensions and benefits	926				
8	Franchise requirements	927				
9	Regulatory Commission expense	928				
10	Duplicate charges-Credit	929				
11	General advertising expenses	930.1				
12	Miscellaneous general expenses	930.2				
13	Rents	931				
14	Transportation expenses	933				
15	Maintenance of general plant	935				
16	Allocation of Others					

Provide this schedule for each zone and incremental or "At Risk" Facility, as well as for each function.

Company Name

Basis of Allocation of Common and General Costs to Functions  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Total As Adjusted	Production	Storage	Transmission
			(a)	(b)	(c)	(d)
			\$	\$	\$	\$
1	Gas Plant Factors					
2	Gas Plant Percent		100%			
	Allocations					
	Plant					
3	Gas Plant - Intangible					
4	Gas Plant - General					
	Accumulated DDA					
5	Account 108 - General					
6	Account 111 - Intangible					
	DDA Expense					
7	Intangible					
8	General					
	Working Capital					
9	Material & Supplies					
10	Prepayments					
	Rate Base & Return Allowance					
11	Deferred Income Tax					
	Taxes					
12	Equity Portion - AFUDC					
13	Overfunded/Unfunded ADIT					
14	Ad Valorem Taxes					
15	Taxes Other than Income					
16	Revenue Credits					
17	Labor Costs					
18	Labor Percent		100%			

Items Allocated  
Taxes  
19 FICA  
20 FUTA  
21 SUTA  
  
22 Rate Base  
23 Rate Base Percent 100%

Items Allocated  
Taxes  
24 Interest

Direct Assignments

Items Allocated  
25 Operation & Maintenance

Company Name

Basis of Allocation of Common and General Costs to Production Function by Zone & Incremental Facilities  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Reference	Production	-----Zones-----			---Incrementals		
			Total, As Adjusted (a) \$	(b) \$	(c) \$	(d) \$	(e) \$	(f) \$	(g) \$
1	Gas Plant Factors								
2	Gas Plant Percent		100%						
	Allocations								
	Plant								
3	Gas Plant - Intangible								
4	Gas Plant - General								
	Accumulated DDA								
5	Account 108 - General								
6	Account 111 - Intangible								
	DDA Expense								
7	Intangible								
8	General								
	Working Capital								
9	Material & Supplies								
10	Prepayments								
	Rate Base & Return Allowance								
11	Deferred Income Tax								
	Taxes								
12	Equity Portion - AFUDC								
13	Overfunded/Underfunded ADIT								
14	Ad Valorem Taxes								
15	Taxes Other than Income								
16	Revenue Credits								
17	Labor Costs								

18	Labor Percent	100%
	Items Allocated	
	Taxes	
19	FICA	
20	FUTA	
21	SUTA	
22	Rate Base	
23	Rate Base Percent	100%
	Items Allocated	
	Taxes	
24	Interest	
	Direct Assignments	
	Items Allocated	
25	Operation & Maintenance	

Provide this schedule for each function, as applicable.

Company Name  
 Classification of Production Cost of Service by Zone and Incremental or "At Risk Facility"  
 12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Account No.	Total (a) \$	Fixed (b) \$	Variable (c) \$	Total (d) \$	Reservation (e) \$	Usage (f) \$
PRODUCTION EXPENSES								
Steam Production								
1	Operation supervision and equipment	700						
2	Operation Labor	701						
3	Boiler fuel	702						
4	Miscellaneous steam expenses	703						
5	Steam transferred-Credit	704						
6	Total Operation							
7	Maint. supervision and engineering	705						
8	Maint. of structures & improvements	706						
9	Maint. of boiler plant equipment	707						
10	Maint. of other steam prod. plant	708						
11	Total Maintenance							
12	Total Steam Production							
Manufactured Gas Production								
13	Operation supervision & engineering	710						
14	Steam expenses	711						
15	Other power expenses	712						
16	Coke oven expenses	713						
17	Producer gas expenses	714						
18	Water gas generating expenses	715						
19	Oil gas generating expenses	716						
20	Liquefied petroleum gas expenses	717						
21	Other process production expenses	718						
22	Total Production Labor & Expenses							
23	Fuel under coke ovens	719						
24	Producer gas fuel	720						

25	Water gas generator fuel	721
26	Fuel for oil gas	722
27	Fuel for lique. petrol. gas process	723
28	Other gas fuels	724
29	Fuel	724.1
30	Total Gas Fuels	
31	Coal carbonized in coke ovens	725
32	Oil for water gas	726
33	Oil for oil gas	727
34	Liquefied petroleum gas	728
35	Raw materials for other gas proc.	729
36	Raw materials	729.1
37	Residuals expenses	730
38	Residuals produced-Credit	731
39	Purification expenses	732
40	Gas mixing expenses	733
41	Duplicate charges	734
42	Miscellaneous production expenses	735
43	Rents	736
44	Operation supplies and expenses	737
45	Total Gas Raw Materials	
46	Total Operation	
47	Maint. supervision & engineering	740
48	Maint. of structures & improvements	741
49	Maintenance of production equipment	742
50	Maintenance of production plant	743
51	Total Maintenance	
52	Total Manufactured Gas Prod. Exp.	
	Natural Gas Production Expenses	
	Natural Gas Production and Gathering	
53	Operation supervision & engineering	750
54	Production maps and records	751
55	Gas wells expenses	752
56	Field lines expenses	753
57	Field compressor station expenses	754
58	Field compressor sta. fuel & power	755
59	Field meas. & regulating sta. exp.	756
60	Purification expenses	757
61	Gas well royalties	758
62	Other expenses	759
63	Rents	760
64	Total Operation	
65	Maint. supervision & engineering	761

66	Maint. of structures & improvements	762
67	Maint. of producing gas wells	763
68	Maintenance of field lines	764
69	Maint of field comp. sta. equip.	765
70	Maint. of field meas. & reg. sta. equip.	766
71	Maint. of purification equipment	767
72	Maint. of drilling & cleaning equip	768
73	Maintenance of other equipment	769
74	Maintenance of other plant	769.1
75	Total Maintenance	
76	Total Nat. Gas Prod. and Gathering	

Products Extraction

77	Op. supervision & engineering	770
78	Operation labor	771
79	Gas shrinkage	772
80	Fuel	773
81	Power	774
82	Materials	775
83	Operation supplies and expenses	776
84	Gas processed by others	777
85	Royalties on products extracted	778
86	Marketing expenses	779
87	Products purchased	780
88	Variation in products inventory	781
89	Extracted prod. used by utility-Cr	782
90	Rents	783
91	Total Operation	

92	Maint. supervision & engineering	784
93	Maint. of structures & improvements	785
94	Maint. of extract. & refining equip	786
95	Maint. of pipe lines	787
96	Maint. of ext. prod. storage equip.	788
97	Maint. of compressor equipment	789
98	Maint. of gas meas. & reg. equip.	790
99	Maint. of other equipment	791
100	Maint. of products extraction plant	792
101	Total Maintenance	
102	Total Products Extraction	

Exploration and Development Expenses

103	Delay rentals	795
104	Nonproductive well drilling	796
105	Abandoned leases	797
106	Other exploration	798

107	Total Exploration and Development Exp.	
	Other Gas Supply Expenses	
108	Natural Gas purchases	799
109	Natural gas well head purchases	800
110	Nat. gas wellhead purch., intercompany transfers	800.1
111	Natural gas field line purchases	801
112	Nat. gas gasoline plant outlet purchases	802
113	Natural gas trans. line purch.	803
114	Natural gas city gate purchases	804
115	Liquefied natural gas purchases	804.1
116	Other gas purchases	805
117	Purchased gas cost adjustments	805.1
118	Total Purchased Gas	
119	Exchange Gas	806
120	Well Expenses - Purchased Gas	807.1
121	Operation of Purch. Gas Meas. Sta.	807.2
122	Maint. of Purch. Gas Meas. Stations	807.3
123	Purchased Gas calculation Expenses	807.4
124	Other Purchased Gas Expenses	807.5
125	Total Purchased Gas	
126	Gas withdrawn from storage-Debit	808.1
127	Gas delivered to storage-Credit	808.2
128	W/drawals of LNG held for proc.-dr	809.1
129	Del. of natural gas for processing	809.2
130	Gas used for comp. sta. fuel-credit	810
131	Gas used for prod. extraction-cr	811
132	Gas used for other utility ops-cr	812
133	Gas used in utility operations-cr	812.1
134	Total Gas Used in Utility Ops - Credit	
135	Other gas supply expenses	813
136	Total Other Gas Supply Expenses	
137	Total Production Expenses	
138	Administrative & General Expenses	
139	Total Operating Expenses	
140	Depreciation Expense	
141	Taxes - Other than Income	

- 142 Return
- 143 Federal Income Tax
- 144 State Income Taxes
- 145 Revenue Credits
- 146 Total Production Cost of Service

Provide this schedule for each functional cost of service.

Company Name  
Allocation of Cost of Service  
12 Month Period Ending \_\_\_\_\_, As Adjusted

Line No.	Description	Total (a) \$	Reservation (b) \$	Usage (c) \$
-------------	-------------	--------------------	--------------------------	--------------------

Provide all services by function, zone and incremental or "At Risk" Facilities.

VI. SCHEDULES G-1, G-2, AND G-3 INSTRUCTIONS

1. The following information must appear in the spreadsheet, but not in the order shown:

Requirements for Schedule G-1

Actual Revenues - Broken down between Operating Revenues, and Revenues from Surcharges or Other Sources\*

Actual Billing Determinants  
Month

Customer Name - Affiliates Separately Identified

Rate Schedule - Differentiate rate schedules under which costs are allocated and rate schedules under which revenues are credited for the base period with cross-references to the other filed statements and schedules.

Receipt and Delivery Zone

Major Rate Component  
(e.g., reservation charges)

Actual Throughput

Actual Contract Demand

Totals

Report separately firm contracts with a term of one year or more from firm contracts with a term less than one year.

\* Other Revenues are, e.g., ACA, GRI, and transition costs

Requirements for Schedule G-2

Revenues - Separated between operating revenues and revenues from surcharges or other sources\*

Billing Determinants  
Month

Customer Name - Separately identify affiliates

Rate Schedule - Differentiate rate schedules under which costs are allocated and rate schedules under which revenues are credited for the base period with cross-references to the other filed statements and schedules.

Receipt and Delivery Zone

Major Rate Component

Totals for the Base Period  
Adjusted for Known and Measurable Changes

Projected Throughput

Projected Contract Demand

Report separately firm contracts with a term of one year or more from firm contracts with a term less than one year.

\* Other Revenues are, e.g., ACA, GRI, and transition costs

2. All pieces of information appearing in the title, headings, or subheadings must be repeated as a column of data in the tab-delimited file following the last column of data appearing on the printed version of the schedule.
3. Number only data lines.
4. Rows containing totals or subtotals must be identified with the word "Total" appearing in the second column. Fill in enough of the columns to identify the nature of the total.
5. Enter the month and year in a single column on Schedule G-1.

The spreadsheet organization shown in the sample on the next page is not intended to establish a template for Schedules G-1, G-2, or G-3. The sample

spreadsheet is intended to demonstrate the concepts embodied in instructions 2 through 5 above.

ABC Pipeline Company  
Base Period Revenues  
Base Period Ending December 31, 1997  
Contracts With Terms of One Year or Greater

LN	MONTH	VOLUME	OPERATING REVENUE	SURCHARGE REVENUE	TOTAL REVENUE	FOOTNOTE #	CONTRACT	CUSTOMER	RATE COMPONENT	ZONE	SERVICE	TERM
		Contract: 1		Customer 1								
RATE COMPONENT:		USAGE	ZONE:	A	SERVICE: FT							
1	9311	4699	563.88	-117.47	446.40	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
2	9312	2549	305.88	-63.72	242.15	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
3	9401	5287	634.44	-132.17	502.26	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
4	9402	4632	555.84	-115.80	440.04	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
5	9403	5868	704.16	-146.70	557.46	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
6	9404	6624	794.88	-165.60	629.28	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
7	9405	3648	437.76	-91.20	346.56	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
8	9406	4682	561.84	-117.05	444.79	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
9	9407	4852	582.24	-121.30	460.94	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
10	9408	6854	822.48	-171.35	651.13	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
11	9409	2584	310.08	-64.60	245.48	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
12	9410	3489	418.68	-87.22	331.45	x1/x2	1	Customer 1	USAGE	A	FT	A YEAR OR MORE
TOTAL		55768		5297.96			1	Customer 1	USAGE	A	FT	A YEAR OR MORE
		Contract: 2		Customer 2								
RATE COMPONENT:		USAGE	ZONE:	B	SERVICE: TI							
13	9311	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
14	9312	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
15	9401	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
16	9402	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
17	9403	67892	1357.84	0	1357.84	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
18	9404	5287	105.74	0	105.74	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
19	9405	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
20	9406	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
21	9407	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
22	9408	157463	3149.26	0	3149.26	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
23	9409	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
24	9410	0	0	0	0	x1/x2	2	Customer 2	USAGE	B	TI	A YEAR OR MORE
TOTAL		230642			4612.84		2	Customer 2	USAGE	B	TI	A YEAR OR MORE
		Contract: 3		Customer 3								
RATE COMPONENT:		USAGE	ZONE:	C	SERVICE: TI							
25	9311	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
26	9312	6258	125.16	0	125.16	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
27	9401	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
28	9402	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
29	9403	5825	116.5	0	116.5	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
30	9404	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
31	9405	4902	98.04	0	98.04	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
32	9406	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
33	9407	2258	45.16	0	45.16	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
34	9408	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
35	9409	0	0	0	0	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
36	9410	3679	73.58	0	73.58	x1/x2	3	Customer 3	USAGE	C	TI	A YEAR OR MORE
TOTAL		22922			458.44		3	Customer 3	USAGE	C	TI	A YEAR OR MORE

The entire spreadsheet must appear in the file. The last six columns of data would not appear on the printed version of the schedule.

VII. RATE FILINGS - SAMPLE TAB DELIMITED FILE  
 (as it would appear on paper and in the native application)

Docket No. \_\_\_\_\_  
 Statement \_\_\_\_

Legal Name of the Company  
 Statement Title  
 12 Mos. Ending March 31, 1997

Line Number	Row Description	First Column	Second Column	Third Column	Fourth Column	Fifth Column	Sixth Column
1	First Row	Data	Data	Data	Data	Data	Data
2	Second Row	Data	Data	Data	Data	Data	Data
3	Third Row	Data	Data	Data	Data	Data	Data

Descriptive Text

(as it would appear with Tabs and CR/LF denoted schematically as [] and <hrt>, respectively.)

```
[ ] [ ] [ ] [ ] [ ] [ ] Docket No. ____ <hrt>
[ ] [ ] [ ] [ ] [ ] [ ] Statement ____ <hrt>
```

```
[ ] [ ] Legal Name of Company <hrt>
[ ] [ ] [ ] [ ] Statement Title <hrt>
[ ] [ ] [ ] 12 Months Ending March 31, 1997 <hrt>
```

```
Line [ ] Row [ ] First [ ] Second [ ] Third [ ] Fourth [ ] Fifth [ ] Sixth <hrt>
Number [ ] Description [ ] Column <hrt>
```

```
1 [ ] First Row [ ] Data <hrt>
2 [ ] Second Row [ ] Data <hrt>
3 [ ] Third Row [ ] Data <hrt>
```

```
[ ] [ ] Descriptive Text [ ] [ ] [ ] [ ] [ ] [ ] <hrt>
```

## APPENDIX A

### PIPELINE ID CODES

<u>Code</u>	<u>Pipeline Name</u>
001	Enbridge Pipelines (AlaTenn) Inc.
020	Algonquin Gas Transmission Company
048	ANR Pipeline Company
091	ANR Storage Company
118	Arkansas Western Pipeline, L.L.C.
061	Bayou Interstate Pipeline Systems
129	Bear Creek Storage Company
088	Black Marlin Pipeline Company
083	Blue Dolphin Pipeline Company
112	Blue Lake Gas Storage Company
109	Boundary Gas, Inc.
067	Canyon Creek Compression Company
084	Caprock Pipeline Company
120	Carnegie Interstate Pipeline Company
063	Carnegie Natural Gas Company
135	Centra Pipelines Minnesota, Inc.
097	Chandeleur Pipe Line Company
003	Chattanooga Gas Company
022	Dominion Transmission, Inc.
032	Colorado Interstate Gas Company
021	Columbia Gas Transmission Corporation
070	Columbia Gulf Transmission Company
044	Commercial Pipeline Company, Inc.
125	Consumers Power Company
127	Dominion Cove Point LNG, LP
123	Crossroads Pipeline Company
012	Distrigas of Massachusetts LLC
002	East Tennessee Natural Gas Company
023	Eastern Shore Natural Gas Company
033	El Paso Natural Gas Company
024	Equitrans, L.P.
034	Florida Gas Transmission Company
105	Frontier Gas Storage Company
013	Gas Gathering Corporation
113	Gasdel Pipeline System Inc.
130	Gas Transport, Inc.
004	Granite State Gas Transmission, Inc.
051	Great Lakes Gas Transmission, Limited Partnership
095	Green Canyon Pipe Line Company
101	Gulf States Transmission Corporation
077	High Island Offshore System, L.L.C.
136	Honeoye Storage Corporation

<u>Code</u>	<u>Pipeline Name</u>
094	Inland Gas Company, Inc., The
045	Inter-City Minnesota Pipelines Ltd., Inc.
081	Interstate Power Company
110	IPOCas Agent/Iroquois Gas Transmission System, L.P.
065	Jupiter Energy Corporation
117	K N Wattenberg Transmission L.L. Co.
053	Kinder Morgan Interstate Gas Transmission LLC
131	KO Transmission Company
046	Kentucky West Virginia Gas Company, L.L.C.
099	Kern River Gas Transmission Company
133	KL Transmission Company
011	Gulf South Pipeline Company, LP
014	Lawrenceburg Gas Transmission Corporation
060	Locust Ridge Gas Company
098	Lone Star Gas Company
054	Louisiana-Nevada Transit Company
071	Michigan Consolidated Gas Company
124	Michigan Gas Storage Company
015	Mid Louisiana Gas Company
137	Midwest Gas Storage, Inc.
005	Midwestern Gas Transmission Company
047	MIGC, Inc.
025	CenterPoint Energy Mississippi River Transmission Corporation
114	Mobile Bay Pipeline Company
092	Mojave Pipeline Company
103	Moraine Pipeline Company
036	Mountain Fuel Supply Company
096	NatGas U.S. Inc.
016	National Fuel Gas Supply Corporation
026	Natural Gas Pipeline Company of America
100	Nora Transmission Company
031	CenterPoint Energy Gas Transmission Company
138	Norteno Gas Pipeline Company
027	North Penn Gas Company
089	Northern Border Pipeline Company
059	Northern Natural Gas Company
093	Northwest Alaska Pipeline Company
037	Northwest Pipeline Corporation
116	Oktex Pipeline Company
078	Overthrust Pipeline Company
073	Ozark Gas Transmission System
086	PG&E Gas Transmission, Northwest Corporation
064	Pacific Interstate Offshore Company
039	Pacific Interstate Transmission Company
062	Pacific Offshore Pipeline Company
041	Paiute Pipeline Company

<u>Code</u>	<u>Pipeline Name</u>
028	Panhandle Eastern Pipe Line Company
072	Pelican Interstate Gas System
139	Penn-Jersey Pipe Line Company
108	Penn York Energy Corporation
140	Petal Gas Storage Company
141	Phillips Gas Pipeline Company
055	Questar Pipeline Company
040	Raton Gas Transmission Company, Inc.
132	Richfield Gas Storage System
038	Ringwood Gathering Company
128	Riverside Pipeline Company
079	Sabine Pipe Line LLC
006	Sea Robin Pipe Line Company
102	Seagull Interstate Corporation
134	Shell Gas Pipeline Company
008	South Georgia Pipeline Company
007	Southern Natural Gas Company
106	Southwest Gas Storage Company
111	Steuben Gas Storage Company
069	Stingray Pipeline Company
115	Sumas International Pipeline Inc.
066	Superior Offshore Pipeline Company
080	Tarpon Transmission Company
122	TCP Gathering Company
009	Tennessee Gas Pipeline Company
010	Tennessee Natural Gas Lines, Inc.
017	Texas Eastern Transmission, L.P.
018	Texas Gas Transmission Corporation
058	Texas Gas Pipe Line Corporation
142	Texas-Ohio Pipeline, Inc.
090	Texas Sea Rim Pipe Line Company
068	Trailblazer Pipeline Company
075	Transco Gas Supply Company
029	Transcontinental Gas Pipe Line Corporation
042	Transwestern Pipeline Company
030	CMS Trunkline Gas Company, LLC
087	CMS Trunkline LNG Company, LLC
126	Tuscarora Gas Transmission Company
074	Enbridge Offshore Pipelines (UTOS) LLC
019	Utah Gas Service Company
056	Valero Interstate Transmission Company
050	Valley Gas Transmission Company
082	Viking Gas Transmission Company
107	Washington Natural Gas Company
104	Washington Water Power Company
035	West Texas Gas Inc.
085	West Texas Gathering Company

<u>Code</u>	<u>Pipeline Name</u>
052	Western Gas Interstate Company
057	Western Transmission Corporation
121	Westgas Interstate, Inc.
043	Williams Gas Pipelines Central, Inc.
049	Williston Basin Interstate Pipeline Company
076	Wyoming Interstate Company, Ltd.
119	Young Gas Storage Company, Ltd.

## APPENDIX B

### CD SPECIFICATIONS

Filing on CD is an option for those respondents who wish to do so. However, all data filed on CD must adhere to the following two constraints:

1. All data submitted must be on CD-Recordable (CD-R) media or traditional CD-ROM media.
2. The file directory structure of the CD must adhere to the ISO 9660 Level One standard.

#### **What is CD-R and how does it differ from traditional CD-ROM media?**

CD-R is a technology that allows for creating CD-ROMs on the desktop more cheaply than traditional CD-ROM media. Traditional CD-ROMs are made by using a laser to "burn" pits in a thin metallic layer, thus recording the binary data. By comparison, CD-R uses special discs impregnated with an organic dye, which serves the same function as the pits, but at a much lower cost. Both kinds of discs are readable with a traditional CD-ROM drive. Other kinds of discs, magneto optical, or floptical discs, are not readable by the common CD-ROM drive, and require a different system altogether.

#### **What is Level One ISO 9660?**

The ISO 9660 standard is for file directory systems on CD-ROMs. It is a non-proprietary standard and can be used on different platforms. It defines naming conventions and directory depth. There are two main levels of ISO 9660: level one and level two. The major difference lies within the naming conventions. Level one ISO 9660 allows for MS-DOS style filenames (eight-character and three-character extensions). Level two ISO 9660 allows for 32-character filenames. Because the commission relies upon MS-DOS compatible personal computers, data submitted on CD-ROMs must be in compliance with Level One ISO 9660.

## APPENDIX C

### FILE CREATION HINTS

#### TAB-DELIMITED FILES

1. If you are using wordprocessing software to create a tab-delimited file, make sure the package you select has the capability to convert a "TAB" character to an ASCII 9 - decimal or 09 - hexadecimal character, and does not just convert the "TAB" into a certain number of blank spaces. To save a file in tab-delimited format, use the following instructions:

#### A WordPerfect:

1. DOS versions through 5.1 - Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "Text In/Text Out" / "Save As" / "Generic" commands.
2. DOS version 6.0 - Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "ASCII Text (Stripped)" commands.
3. Windows versions 5.2 and 6.1 - Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "ASCII Generic Wordprocessor (DOS)" commands.

- #### B. Microsoft Word:
- Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "Save File As Type" / "Text Only (\*.txt)" commands.

- #### C. Windows Write:
- Create the individual records using the "TAB" key to separate the data items and the "Enter" key to end each record with a carriage return/line feed. Save the file using the "File" / "Save As" / "Save File As Type" / "Text Files (\*.TXT)" commands.

2. If using a spreadsheet program to create the electronic filing, make sure that it can save the spreadsheet as a "TAB" delimited file. The only spreadsheet program that staff has accessibility to, and has found capable of saving "TAB" delimited files, is Microsoft Excel for Windows.
  - A. Excel 4.0: Create the individual records using the spreadsheet column cells to separate the data items and rows for each record. Save the file using the "File" / "Save As" / "Save File As Type" / "Text (OS/2 or MS\_DOS)" commands.
  - B. Excel 5.0: Create the individual records using the spreadsheet column cells to separate the data items and rows for each record. Save the file using the "File" / "Save As" / "Save File As Type" / "Text (Tab delimited)" commands.
3. To test whether or not you have truly created a "TAB" delimited file, read the file into a wordprocessor program and change the "TAB" settings of the document. If the text from the delimited file changes with the new "TAB" settings, then the original file you created was in a "TAB" delimited format.

#### ASCII FLAT FILE

1. It is important to save your wordprocessing document in an ASCII file format which preserves as much of the original document's appearance as possible. In order to best accomplish this task you should use the following tips:
  - A. Use a basic nonproportional font such as 'Courier'.
  - B. Use a pitch of 10 characters per inch (cpi) as your basic character size. If more characters per line are necessary, then use either 12 or 15/17 cpi. Any larger number for the pitch will cause the characters to be too small to read.
  - C. Be aware that special wordprocessor formatting characteristics such as bold, italics, underlining, etc., will not translate to ASCII. Use these special formatting characters sparingly or not at all. Try to keep your original document as generic in appearance as possible. You may use tabs, indents, headers, footers, footnotes, line numbering and page numbering as these formatting codes should convert to an ASCII equivalent. Please test other formatting options prior to creating

your final wordprocessing documents to see which codes will convert to the ASCII format.

2. The following instructions are for converting several different wordprocessing software files into ASCII file format. The commands (and options within commands) to use for each software package are shown enclosed in quotes.

A. WordPerfect (DOS versions up to 6.0):

From the "Print" menu screen select the "Dos Text Printer" from your list of available printers. If this printer is not shown in the list then it will have to be installed. Since there are several different ways to install this printer depending on where the printer driver is located, you should refer to your WordPerfect documentation to perform this task. For reference purposes, the printer driver file name for this printer is DOTEXPRI.PRS.

Once the "DOS Text Printer" has been installed, then it must be configured to write the output to a file (rather than the printer) by using the "File" / "Print" / "Select Printer" / "Edit" / "Port" commands. At the prompt type the drive\path\filename of the ASCII flat file you want to create and save your document to. Then "Exit" (F7 key) back to the "Print" menu screen and execute the print "Full Document" command. The WordPerfect document will be converted to ASCII and written to the file you typed in at the "Port" option. You can check the ASCII file by using any ASCII or DOS text editor (for example, the DOS command edit.com for DOS versions 6.0 and higher).

B. For all Windows 3.1 versions of wordprocessing software such as WordPerfect, Windows Write, and Microsoft Word:

From the "Printer Setup" menu within the wordprocessing software select the "Generic / Text Only" printer from your list of available printers. If you don't have this printer listed as a selection then you must install it by using the following procedure.

Go to PROGRAM MANAGER and select "Control Panel" from the MAIN window under PROGRAM MANAGER. Next, double click on the "Printers" icon, click once on the "Add" button, highlight the "Generic / Text Only" entry and click on the "Install" button. Then click once on the "Connect" button and scroll down to highlight the

"FILE" option and click once on the "OK" button. Now close the "Printers" window and then the "Control" window.

Once you have performed this printer installation, all of your Windows wordprocessing software will now have the "Generic / Text only" printer as an option for printing. Each time you select and print to this printer while in your wordprocessing software, you will be prompted to type in a filename for the document to be printed to and saved as an ASCII file. You can review the ASCII file using the Windows NOTEPAD program which is normally located within the ACCESSORIES window of PROGRAM MANAGER.

#### NATIVE APPLICATION FILES

Save the file as you normally do.

**APPENDIX D**

**STATEMENT AND SCHEDULE ABBREVIATIONS**

Statement Name

Abbreviation for  
File Name

The following abbreviations apply to the statements and schedules named in section 154.212:

Statement A,	Cost of Service Summary	A
Statement B,	Rate Base and Return Summary	B
Schedule B-1,	Accumulated Deferred Income Taxes	B1
Schedule B-2,	Regulatory Asset and Liability	B2
Statement C,	Cost of Plant Summary	C
Schedule C-1,	End of Base and Test Period Plant Functionalized	C1
Schedule C-2,	Work Orders	C2
Schedule C-3,	Storage Data	C3
Schedule C-4,	Methods and Procedures for Capitalizing AFUDC	C4
Schedule C-5,	Gas Plant in Service not used for Gas Service	C5
Statement D,	Accumulated Provisions for Depreciation, Depletion, and Amortization	D

Schedule D-1,	Depreciation Reserve Book Balance Workpaper	D1
Schedule D-2,	Methods and Procedures for Depreciating, Depleting, and Amortizing Plant	D2
Statement E,	Working Capital	E
Schedule E-1,	Computation of Cash Working Capital Adjusting Rate Base	E1
Schedule E-2,	Materials, Supplies, and Prepayments	E2
Schedule E-3,	Storage Inputs, Outputs, and Balances	E3
Statement F-1,	Rate of Return Claimed	F1
Statement F-2,	Capitalization and Rate of Return	F2
Statement F-3,	Debt Capital	F3
Statement F-4,	Preferred Stock Capital	F4
Statement G,	Revenues, Credits, and Billing Determinants	G
Schedule G-1,	Base Period Revenues	G1
Schedule G-2,	Adjustment Period Revenues	G2
Schedule G-3,	Adjustments to Base Period Actual Billing Determinants	G3
Schedule G-4,	At-Risk Revenue	G4
Schedule G-5,	Other Revenues (Accounts 490-495)	G5

Schedule G-6,	Miscellaneous Revenues (Penalties, Cash-outs, and Exit Fees)	G6
Statement H-1,	Operation and Maintenance Expense	H1
Schedule H-1(1)	Expenses in Accounts 810, 811, and 812	H11
Schedule H-1(1)(a),	Labor Costs	H11a
Schedule H-1(1)(b),	Materials and Other Charges	H11b
Schedule H-1(1)(c),	Quantities Associated with Accounts 810, 811, and 812	H11c
Schedule H-1(2),	Additional Expenses	H12
Schedule H-1(2)(a),	Accounts 806, 808.1, 808.2, 809.1, 809.2, 813, 823, and Other Accounts Recording Fuel Use or Losses	H12a
Schedule H-1(2)(b),	Accounts 913 and 930.1, Advertising Expenses	H12b
Schedule H-1(2)(c),	Account 921, Office Supplies and Expenses	H12c
Schedule H-1(2)(d),	Account 922, Administrative Expenses Transferred Credit	H12d
Schedule H-1(2)(e),	Account 923, Outside Services Employed	H12e
Schedule H-1(2)(f),	Account 926, Employee Pensions and Benefits	H12f
Schedule H-1(2)(g),	Account 928, Regulatory Commission Expenses	H12g
Schedule H-1(2)(h),	Account 929, Duplicate Charges	H12h

Schedule H-1(2)(i),	Account 930.2, Miscellaneous General Expenses	H12i
Schedule H-1(2)(j),	Intercompany and Interdepartmental Transactions	H12j
Schedule H-1(2)(k),	Lease Payments	H12k
Statement H-2	Depreciation, Depletion, Amortization, and Negative Salvage Expenses	H2
Schedule H-2(1),	Depreciable Plant	H21
Statement H-3,	Income Taxes	H3
Schedule H-3(1),	State Income Taxes	H31
Schedule H-3(2),	Reconciliation between Book and Tax Depreciable Plant	H32
Statement H-4,	Other Taxes	H4
Schedule H-4,	Adjusted Taxes	H4
Statement I		
Schedule I-1,	Functionalization of Cost of Service	I1
Schedule I-1(a),	Cost of Service by Function of Facility	I1a
Schedule I-1(b),	Incremental and Non-Incremental Facilities	I1b
Schedule I-1(c),	Costs Separated by Zone	I1c
Schedule I-1(d),	Allocation Method of Common and Joint Costs	I1d

Schedule I-2,	Classification of Cost of Service	I2
Schedule I-3,	Allocation of Cost of Service	I3
Schedule I-4,	Transmission and Compression of Gas by Others - Account 858	I4
Schedule I-5,	Gas Balance	I5
Statement J,	Comparison and Reconciliation of Estimated Operating Revenues with Cost of Service	J
Schedule J-1,	Summary of Billing Determinants	J1
Schedule J-2,	Derivation of Rates	J2
Statement L,	Balance Sheet	L
Statement M,	Income Statement	M
Statement O,	Description of Company Operations	O
Statement P,	Explanatory Text and Prepared Testimony	P

The following abbreviations apply, as noted, to the schedules named in section 154.313:

Schedule A,	Overall Cost of Service by Function	A
Schedule B,	Overall Rate Base and Return	B
Schedule B-1,	Accumulated Deferred Income Taxes	B1

Schedule B-2,	Regulatory Asset and Liability	B2
Schedule C,	Cost of Plant Summary	C
Schedule D,	Accumulated Provisions for Depreciation, Depletion, Amortization, and Abandonment	D
Schedule E,	Working Capital	E
Schedule F,	Rate of Return	F
Schedule G,	Revenues and Billing Determinants	G
Schedule G-1,	Adjustment Period Revenues	G1
Schedule H,	Operation and Maintenance Expenses	H
Schedule H-1	Workpapers for Expense Accounts	H1
Schedule H-2	Depreciation, Depletion, Amortization, and Negative Salvage Expenses	H2
Schedule H-3,	Income Tax Allowances Computed on the Basis of the Rate of Return Claimed	H3
Schedule H-3 (1),	Reconciliation between Book and Tax Depreciable Plant	H31
Schedule H-4,	Other Taxes	H4

In the event the pipeline must include additional material which does not fit within the definition of the statements and schedules listed above, enter the additional material as a statement using a letter not already in use, for example, Statement R. The abbreviation will be the letter chosen. In the example given, the abbreviation for use in the file name would be R.