

**UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION**

**Trunkline LNG Company, LLC**

**§**

**Docket No. RP09-\_\_\_\_-000**

**PREPARED DIRECT TESTIMONY  
OF  
RICKEY J. BROCATO**

1   **Q.   Please state your name and business address.**

2   A.   My name is Rickey J. Brocato. My business address is 5444 Westheimer Road,  
3       Houston, Texas 77056.

4   **Q.   By whom are you employed?**

5   A.   I am employed by the Panhandle Energy pipeline group of companies as Manager  
6       of Cost of Service in the Rates and Regulatory Affairs Department. In this  
7       capacity, I work for Trunkline LNG Company, LLC (“Trunkline LNG”).

8   **Q.   How long have you been employed by the Panhandle system?**

9   A.   Since December 1974.

10  **Q.   Please describe your employment history with the Panhandle system.**

11  A.   I joined Texas Eastern Transmission Corporation as a Junior Accountant in the  
12       Controllers department in December 1974. I was subsequently promoted to the  
13       positions of Accountant, Senior Accountant, Assistant Supervisor and Supervisor  
14       in that department. With the merger of Texas Eastern with Panhandle Eastern  
15       Corporation, I assumed the position of Supervisor of Cost of Service in the  
16       Regulatory Affairs department. In August 1990, I assumed my present position as

1       Manager of Cost of Service. I assumed that function for Florida Gas Transmission  
2       Company, LLC with the acquisition of the CrossCountry Energy pipelines from  
3       Enron Corp. by Southern Union Company in November 2004.

4       **Q.   What are your present duties?**

5       A.   My present duties include supervising the preparation of Cost of Service studies,  
6       and presentations as required for regulatory proceedings.

7       **Q.   What is your educational background?**

8       A.   I graduated from Louisiana Tech University in 1974 with a Bachelor of Science  
9       degree in Accounting.

10      **Q.   Have you previously submitted testimony before the Federal Energy Regulatory**  
11      **Commission?**

12      A.   Yes. I have submitted testimony in Trunkline Gas Company, Docket No. RP92-165-  
13      000, in Trunkline Gas Company, Docket No. RP94-164-000, in Trunkline Gas  
14      Company, Docket No. RP96-129-000, in Transwestern Pipeline Company, LLC,  
15      Docket No. RP06-614-000, in Sea Robin Pipeline Company, LLC, Docket No.  
16      RP07-513-000, and most recently in Southwest Gas Storage Company, Docket No.  
17      RP07-541-000.

18      **Q.   What is the scope of your testimony in this proceeding?**

19      A.   My testimony sets forth the adjusted Gas Plant, Accumulated Provision for  
20      Depreciation and Amortization, Working Capital, and the amount of Taxes Other  
21      Than Income included in the Cost of Service.

22      **Q.   What Exhibits are you responsible for in this proceeding?**

1 A. The following exhibits and schedules support my testimony and have been  
2 prepared by me or under my supervision:

3	<u>Exhibit No.</u>	<u>Reference</u>	<u>Description</u>
4	TLNG-18	Schedule C	Gas Plant
5	TLNG-19	Schedule D	Accumulated Provision for
6			Depreciation, Depletion and
7			Amortization
8	TLNG-20	Schedule E	Working Capital
9	TLNG-21	Schedule H(4)	Other Taxes

10 **Q. How was Trunkline LNG's Gas Plant determined?**

11 A. Page 1 of my Exhibit No. TLNG-18 shows by primary account Trunkline LNG's  
12 total Gas Plant balance at the beginning and end of the Base Period, including the  
13 additions, reductions and other changes during the Base Period, together with the  
14 necessary adjustments to arrive at the adjusted balance. Page 2 of this exhibit  
15 shows by primary account the Gas Plant balance for the Base Facilities at the  
16 beginning and end of the Base Period, including the additions, reductions and other  
17 changes during the Base Period, together with the necessary adjustments to arrive  
18 at the adjusted balance of \$492,563,770. Page 3 of this exhibit shows by primary  
19 account the Gas Plant balance for the Expansion Facilities at the beginning and end  
20 of the Base Period, including the additions, reductions and other changes during  
21 the Base Period to arrive at the balance of \$246,426,949. Finally, Page 4 of this  
22 exhibit shows by primary account the Gas Plant balance for the Allocated Facilities  
23 at the beginning and end of the Base Period, including the additions, reductions

1 and other changes during the Base Period to arrive at the balance of \$6,027,642.

2 These facilities have been allocated between the Base Facilities and the Expansion

3 Facilities in Mr. Grygar's Exhibit No. TLNG-26, Page 8. The resulting adjusted

4 Gas Plant balance included in Rate Base for the Expansion Facilities of

5 \$248,434,557 is summarized in Trunkline LNG's witness Mr. Grygar's Exhibit

6 No. TLNG-25, Page 6.

7 **Q. What are the various Gas Plant adjustments you have made as shown on**  
8 **Exhibit No. TLNG-18?**

9 A. The adjustments, as summarized at Page 15 of my exhibit, are as follows:

10 Adjustment No. 1 transfers amounts recorded in Account No. 106 - Completed

11 Construction Not Classified, as of March 31, 2009 to Gas Plant in Service,

12 Account No. 101. This adjustment is broken out for the Base, Expansion and

13 Allocated Facilities on pages 16, 17, and 18 of my exhibit, respectively. The

14 details for the capital costs in Account No. 106 are shown on my Exhibit No.

15 TLNG-18, pages 21, 22 and 23. Adjustment No. 2 transfers Heel Gas related to

16 Base Facilities that was recorded in Account No. 107 - Construction Work in

17 Progress to Account No. 117.1 – Heel Gas. Finally, Adjustment No. 3 eliminates

18 Base Facilities Imbalance Gas that was recorded in Account No. 117.2 - System

19 Gas.

20 **Q. What is the total Accumulated Provision for Depreciation?**

21 A. Trunkline LNG's total system Accumulated Provision for Depreciation,

22 \$377,381,600, is summarized in Exhibit No. TLNG-19, Page 1. The Base Period

1 activity is shown in Columns (b) through (d) and the adjustments in Column (f).  
2 Column (e), the total reserve at the end of the Base Period, is added to Column (f),  
3 to obtain the total Accumulated Provision, as adjusted, which is shown in Column  
4 (g). A portion of the total Accumulated Provision, as adjusted, has been directly  
5 assigned or allocated (where direct assignment was not possible) to the Expansion  
6 Facilities. As reflected in Mr. Grygar's Exhibit No. TLNG-25, Page 7, the  
7 Accumulated Provision for the Expansion Facilities is \$36,200,619.

8 **Q. What adjustments did you make to the Accumulated Provision for**  
9 **Depreciation shown on Exhibit No. TLNG-19?**

10 A. Adjustment No. 1, totaling (\$432,145), shown on Page 2 of my Exhibit No.  
11 TLNG-19, eliminates the Retirement Work in Progress as of March 31, 2009.

12 **Q. Have you prepared an exhibit showing the amount of Working Capital that**  
13 **should be included in Rate Base?**

14 A. Yes. I have prepared Exhibit No. TLNG-20 which sets forth Trunkline LNG's  
15 total system Working Capital components for Materials and Supplies and  
16 Prepayments in the amount of \$5,060,532. The Materials and Supplies (M&S)  
17 component, \$4,767,299, detailed on Page 2 of my Exhibit No. TLNG-20, is the 13-  
18 month average of the actual total balances during the period March 2008 through  
19 March 2009. Page 3 of this Exhibit shows the determination of the Rate Base  
20 requirement, before allocation to the Expansion Facilities, claimed for  
21 Prepayments, \$293,233. Prepayments were also derived on a 13-month average of  
22 the actual balances during the period March 2008 through March 2009. This 13-

1 month average is representative of the total system Working Capital balance.  
2 Materials and Supplies of \$1,587,830 and Prepayments of \$97,666 were allocated  
3 to the Expansion Facilities as shown on Mr. Grygar's Exhibit No. TLNG-25, Page  
4 8.

5 **Q. How was the amount claimed for Prepayments, before allocation to the**  
6 **Expansion Facilities, determined?**

7 A. The determination is shown on Page 3 of Exhibit No. TLNG-20. For Prepaid  
8 Insurance, Column (a), and Rent, Column (b), the average of the monthly balances  
9 for the 13 month period ending March 31, 2009, the end of the Base Period, was  
10 utilized. For Other Prepayments, Column (c), the average of the monthly balances  
11 for the 13 month period ending March 31, 2009, the end of the Base Period, was  
12 adjusted to zero.

13 **Q. Does your testimony propose that any level of Cash Working Capital be**  
14 **included?**

15 A. No. In lieu of providing a lead-lag study Trunkline LNG has proposed a zero  
16 allowance for Cash Working Capital.

17 **Q. Do you have an exhibit for Taxes-Other Than Income Taxes?**

18 A. Yes. Exhibit No. TLNG-21 sets forth Trunkline LNG's total tax expense by type  
19 of tax and taxing authority.

20 **Q. What is the total amount claimed for Taxes-Other Than Income Taxes?**

1 A. Trunkline LNG's total Taxes-Other Than Income Taxes, before allocation to the  
2 Base and Expansion Facilities, is \$2,086,041 as shown on Line 4, Column (c), of  
3 Page 1 of my Exhibit No. TLNG-21.

4 **Q. What is the total amount of Ad Valorem Taxes?**

5 A. The total amount of Ad Valorem Taxes is \$966,511. This amount is shown on  
6 Page 2 of my Exhibit No. TLNG-21.

7 **Q. How were Ad Valorem Taxes derived?**

8 A. Trunkline LNG's total Ad Valorem Taxes were derived by taking the actual  
9 expense recorded on the books and records of the company for the period April  
10 2008 through March 2009. A portion of the total was allocated to the Expansion  
11 Facilities as shown on Line 1, Column (a) of Mr. Grygar's Exhibit No. TLNG-25,  
12 Page 4. The overall result is \$321,913 to be included in the Cost of Service for the  
13 Expansion Facilities.

14 **Q. What is the amount of Payroll Taxes?**

15 A. Total Payroll Taxes, before allocation to the Expansion Facilities, of \$558,184 are  
16 detailed on Page 3 of my Exhibit No. TLNG-21. Federal Insurance Contribution  
17 Act Taxes, Social Security Taxes, Medicare Taxes, and Federal and State  
18 Unemployment Taxes are the actuals recorded on the books and records of the  
19 company for the Base Period. Payroll Taxes were allocated to the Expansion  
20 Facilities in the amount of \$109,945 as shown on Line 3, Column (a) of Mr.  
21 Grygar's Exhibit No. TLNG-25, Page 4.

22 **Q. What is the amount of Miscellaneous Taxes?**

1     A.   Trunkline LNG's total Miscellaneous Taxes in the amount of \$561,346 are  
2           detailed on Page 4 of my Exhibit No. TLNG-21. This is the actual amount  
3           incurred during the Base Period. A portion of each of these Miscellaneous Taxes  
4           was allocated to the Expansion Facilities as reflected on Lines 2 and 4, Column (a)  
5           of Mr. Grygar's Exhibit No. TLNG-25, Page 4.

6     **Q.   Does this complete your prepared direct testimony?**

7     A.   Yes, it does.



The State of Texas }  
                                      } SS.  
County of Harris }

BEFORE ME, the undersigned authority, on this day personally appeared  
Rickey J. Brocato, who being by me first duly sworn, on oath deposes and says:

That he is the Rickey J. Brocato, offering the foregoing prepared direct testimony  
and that all statements of fact contained therein are true and correct to the best of his  
knowledge, information and belief.

\_\_\_\_\_  
*/s/ Rickey J. Brocato*  
Rickey J. Brocato

Subscribed and sworn to before me this 30<sup>th</sup> day of June, 2009.

\_\_\_\_\_  
*/s/ Suzanne Samano*  
Notary Public

My Commission Expires:

\_\_\_\_\_  
*April 6, 2010*

TRUNKLINE LNG COMPANY, LLC

Cost of Plant										
Twelve Months Ended March 31, 2009, As Adjusted										
Line No	Description	Account No.	Schedule Reference	Balance at 03/31/2008 (a)	Additions (b)	Retirements (c)	Other Changes (d)	Balance at 03/31/2009 (e)	Adjustments (f)	Adjusted Balance (g)
1	Gas Plant in Service	101	C-1	\$ 724,953,423	\$ 11,729,677	\$ (1,260,180)	\$ 153,377	\$ 735,576,297	\$ 6,437,900	\$ 742,014,197
2	Completed Construction - Not Classified	106	C-1	15,854,644	(9,416,744)	-	-	6,437,900	(6,437,900)	-
3	Heel Gas	117.1	C-1	2,985,210	-	-	-	2,985,210	18,954	3,004,164
4	System Gas	117.2	C-1	18,954	-	-	690,628	709,582	(709,582)	-
5	Total Plant Accounts - 101, 106, and 117			743,812,231	2,312,933	(1,260,180)	844,005	745,708,989	(690,628)	745,018,361
6	Total Cost of Plant			\$ 743,812,231	\$ 2,312,933	\$ (1,260,180)	\$ 844,005	\$ 745,708,989	\$ (690,628)	\$ 745,018,361

TRUNKLINE LNG COMPANY, LLC

Base Facilities

Cost of Plant

Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Account No.	Schedule Reference	Balance at 03/31/2008 (a)	Additions (b)	Retirements (c)	Other Changes (d)	Balance at 03/31/2009 (e)	Adjustments (f)	Adjusted Balance (g)
1	Gas Plant in Service	101	C-1	\$ 483,624,233	\$ 1,721,712	\$ (578,848)	\$ 204,787	\$ 484,971,884	\$ 6,243,332	\$ 491,215,216
2	Completed Construction - Not Classified	106	C-1	5,537,339	705,993	-	-	6,243,332	(6,243,332)	-
3	Heel Gas	117.1	C-1	1,329,600	-	-	-	1,329,600	18,954	1,348,554
4	System Gas	117.2	C-1	18,954	-	-	690,628	709,582	(709,582)	-
5	Total Plant Accounts - 101, 106, and 117			490,510,126	2,427,705	(578,848)	895,415	493,254,398	(690,628)	492,563,770
6	Total Cost of Plant			\$ 490,510,126	\$ 2,427,705	\$ (578,848)	\$ 895,415	\$ 493,254,398	\$ (690,628)	\$ 492,563,770

TRUNKLINE LNG COMPANY, LLC  
Expansion Facilities  
Cost of Plant

Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Account No.	Schedule Reference	Balance at 03/31/2008 (a)	Additions (b)	Retirements (c)	Other Changes (d)	Balance at 03/31/2009 (e)	Adjustments (f)	Adjusted Balance (g)
1	Gas Plant in Service	101	C-1	\$ 235,165,464	\$ 9,758,160	\$ -	\$ (204,787)	\$ 244,718,837	\$ 52,502	\$ 244,771,339
2	Completed Construction - Not Classified	106	C-1	10,039,888	(9,987,386)	-	-	52,502	(52,502)	-
3	Heel Gas	117.1	C-1	1,655,610	-	-	-	1,655,610	-	1,655,610
4	System Gas	117.2	C-1	-	-	-	-	-	-	-
5	Total Plant Accounts - 101, 106, and 117			246,860,962	(229,226)	-	(204,787)	246,426,949	-	246,426,949
6	Total Cost of Plant			\$ 246,860,962	\$ (229,226)	\$ -	\$ (204,787)	\$ 246,426,949	\$ -	\$ 246,426,949

TRUNKLINE LNG COMPANY, LLC

Allocated Facilities

Cost of Plant

Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Account No.	Schedule Reference	Balance at 03/31/2008 (a)	Additions (b)	Retirements (c)	Other Changes (d)	Balance at 03/31/2009 (e)	Adjustments (f)	Adjusted Balance (g)
1	Gas Plant in Service	101	C-1	\$ 6,163,726	\$ 249,805	\$ (681,332)	\$ 153,377	\$ 5,885,576	\$ 142,066	\$ 6,027,642
2	Completed Construction - Not Classified	106	C-1	277,417	(135,351)	-	-	142,066	(142,066)	-
3	Heel Gas	117.1	C-1	-	-	-	-	-	-	-
4	System Gas	117.2	C-1	-	-	-	-	-	-	-
5	Total Plant Accounts - 101, 106, and 117.1			6,441,143	114,454	(681,332)	153,377	6,027,642	-	6,027,642
6	Total Cost of Plant			\$ 6,441,143	\$ 114,454	\$ (681,332)	\$ 153,377	\$ 6,027,642	\$ -	\$ 6,027,642

TRUNKLINE LNG COMPANY, LLC

Account 101 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1,1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ 1,085,309	\$ -	\$ -	\$ -	\$ 1,085,309	\$ -	\$ 1,085,309
2	303.10	Computer Software	685,270	67,923	(50,308)	82,146	785,031	66,886	851,917
3		Sub-Total - Intangibles	1,770,579	67,923	(50,308)	82,146	1,870,340	66,886	1,937,226
4	364.10	Land Owned in Fee	283,345	-	-	-	283,345	-	283,345
5	364.16	Leaseholds	2,427,855	-	-	-	2,427,855	-	2,427,855
6	364.22	Structures & Improvements - LNG	54,943,388	420,623	(543,000)	(9,107,291)	45,713,720	2,038,814	47,752,534
7	364.21	Docking & Harbor Facilities	32,507,507	3,445,112	-	20,746,712	56,699,331	367,026	57,066,357
8	364.25	Other Structures LNG Plant	57,094,105	212,914	(20,000)	-	57,287,019	1,030,933	58,317,952
9	364.30	LNG Processing Terminal Equipment	569,399,650	7,401,223	-	(11,639,421)	565,161,452	2,692,435	567,853,887
10	364.70	Communications Equipment	559,717	-	-	-	559,717	60,380	620,097
11	364.80	Other Equipment	3,200,021	-	(15,848)	-	3,184,173	106,246	3,290,419
12		Sub-Total LNG Terminating & Processing	720,415,588	11,479,872	(578,848)	-	731,316,612	6,295,834	737,612,446
13	391.00	Office Furniture & Equipment	934,566	-	-	-	934,566	-	934,566
14	391.10	Computer Equipment - Owned	425,392	48,646	(285,525)	71,231	259,744	4,473	264,217
15	392.10	Transp. Equip-Autos & Pickups	109,031	133,236	(45,042)	-	197,225	-	197,225
16	392.20	Transp. Equip-Tires Winch Beds	1,514	-	(1,514)	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	14,409	-	(14,409)	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	811,477	-	-	-	811,477	4	811,481
19	395.00	Laboratory Equipment	186,333	-	-	-	186,333	-	186,333
20	396.00	Power Operated Equipment	284,534	-	(284,534)	-	-	70,703	70,703
21		Sub-Total - General	2,767,256	181,882	(631,024)	71,231	2,389,345	75,180	2,464,525
22		Total	724,953,423	11,729,677	(1,260,180)	153,377	735,576,297	6,437,900	742,014,197

TRUNKLINE LNG COMPANY, LLC

Account 106 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303.10	Computer Software	67,923	(1,037)	-	-	66,886	(66,886)	-
3		Sub-Total - Intangibles	67,923	(1,037)	-	-	66,886	(66,886)	-
4	364.10	Land Owned in Fee	209,494	(209,494)	-	-	-	-	-
5	364.16	Leaseholds	-	-	-	-	-	-	-
6	364.20	Structures & Improvements - LNG	1,711,613	327,201	-	-	2,038,814	(2,038,814)	-
7	364.21	Docking & Harbor Facilities	850,431	(89,971)	-	-	367,026	(367,026)	-
8	364.25	Other Structures LNG Plant	281,568	749,365	-	(393,434)	1,030,933	(1,030,933)	-
9	364.30	LNG Processing Terminal Equipment	12,573,190	(10,274,189)	-	393,434	2,692,435	(2,692,435)	-
10	364.70	Communications Equipment	54,179	6,201	-	-	60,380	(60,380)	-
11	364.80	Other Equipment	106,246	-	-	-	106,246	(106,246)	-
12		Sub-Total LNG Terminating & Processing	15,786,721	(9,490,887)	-	-	6,295,834	(6,295,834)	-
13	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-
14	391.10	Computer Equipment - Owned	-	4,473	-	-	4,473	(4,473)	-
15	392.10	Transp. Equip-Autos & Pickups	-	-	-	-	-	-	-
16	392.20	Transp. Equip-Trlrs Winch Beds	-	-	-	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	-	-	-	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	-	4	-	-	4	(4)	-
19	395.00	Laboratory Equipment	-	-	-	-	-	-	-
20	396.00	Power Operated Equipment	-	70,703	-	-	70,703	(70,703)	-
21		Sub-Total - General	-	75,180	-	-	75,180	(75,180)	-
22		Total	15,854,644	(9,416,744)	-	-	6,437,900	(6,437,900)	-

TRUNKLINE LNG COMPANY, LLC  
Base Facilities  
Account 101 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles							
2	303.10	Computer Software	\$ 1,085,309	\$ -	\$ -	\$ -	\$ 1,085,309	\$ -	\$ 1,085,309
3		Sub-Total - Intangibles	1,085,309	-	-	-	1,085,309	-	1,085,309
4	364.10	Land Owned in Fee	-	-	-	-	-	-	-
5	364.16	Leaseholds	-	-	-	-	-	-	-
6	364.20	Structures & Improvements	45,836,097	420,623	(543,000)	-	45,713,720	2,038,814	47,752,534
7	364.21	Docking & Harbor Facilities	22,404,732	-	-	-	22,404,732	367,026	22,771,758
8	364.25	Other Structures LNG Plant	57,094,105	212,914	(20,000)	-	57,287,019	1,030,933	58,317,952
9	364.30	LNG Processing Terminal Equipment	353,444,252	1,088,175	-	204,787	354,737,214	2,639,933	357,377,147
10	364.70	Communications Equipment	559,717	-	-	-	559,717	60,380	620,097
11	364.80	Other Equipment	3,200,021	-	(15,848)	-	3,184,173	106,246	3,290,419
12		Sub-Total LNG Terminating & Processing	482,538,924	1,721,712	(578,848)	204,787	483,886,575	6,243,332	490,129,907
13	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-
14	391.10	Computer Equipment - Owned	-	-	-	-	-	-	-
15	392.10	Transp. Equip-Autos & Pickups	-	-	-	-	-	-	-
16	392.20	Transp. Equip-Tiffs Winch Beds	-	-	-	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	-	-	-	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	-	-	-	-	-	-	-
19	395.00	Laboratory Equipment	-	-	-	-	-	-	-
20	396.00	Power Operated Equipment	-	-	-	-	-	-	-
21		Sub-Total - General	-	-	-	-	-	-	-
22		Total	\$ 483,624,233	\$ 1,721,712	\$ (578,848)	\$ 204,787	\$ 484,971,884	\$ 6,243,332	\$ 491,215,216



TRUNKLINE LNG COMPANY, LLC  
Expansion Facilities  
Account 101 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303.10	Computer Software	-	-	-	-	-	-	-
3		Sub-Total - Intangibles	-	-	-	-	-	-	-
4	364.10	Land Owned in Fee	-	-	-	-	-	-	-
5	364.16	Leaseholds	-	-	-	-	-	-	-
6	364.20	Structures & Improvements	-	-	-	-	-	-	-
7	364.21	Docking & Harbor Facilities	9,107,291	-	-	-	-	-	-
8	364.25	Other Structures LNG Plant	10,102,775	3,445,112	-	(9,107,291)	-	-	-
9	364.30	LNG Processing Terminal Equipment	-	-	-	20,746,712	34,294,599	-	34,294,599
10	364.70	Communications Equipment	215,955,398	6,313,048	-	(11,844,208)	210,424,238	52,502	210,476,740
11	364.80	Other Equipment	-	-	-	-	-	-	-
12		Sub-Total LNG Terminating & Processing	235,165,464	9,758,160	-	(204,787)	244,718,837	52,502	244,771,339
13	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-
14	391.10	Computer Equipment - Owned	-	-	-	-	-	-	-
15	392.10	Transp. Equip-Autos & Pickups	-	-	-	-	-	-	-
16	392.20	Transp. Equip-Trlrs Winch Beds	-	-	-	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	-	-	-	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	-	-	-	-	-	-	-
19	395.00	Laboratory Equipment	-	-	-	-	-	-	-
20	396.00	Power Operated Equipment	-	-	-	-	-	-	-
21		Sub-Total - General	-	-	-	-	-	-	-
22		Total	\$ 235,165,464	\$ 9,758,160	\$ -	\$ (204,787)	\$ 244,718,837	\$ 52,502	\$ 244,771,339

TRUNKLINE LNG COMPANY, LLC

Allocated Facilities  
Account 101 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303.10	Computer Software	685,270	67,923	(50,308)	82,146	785,031	66,886	851,917
3		Sub-Total - Intangibles	685,270	67,923	(50,308)	82,146	785,031	66,886	851,917
4	364.10	Land Owned in Fee	283,345	-	-	-	283,345	-	283,345
5	364.16	Leaseholds	2,427,855	-	-	-	2,427,855	-	2,427,855
6	364.20	Structures & Improvements	-	-	-	-	-	-	-
7	364.21	Docking & Harbor Facilities	-	-	-	-	-	-	-
8	364.25	Other Structures LNG Plant	-	-	-	-	-	-	-
9	364.30	LNG Processing Terminal Equipment	-	-	-	-	-	-	-
10	364.30	Communications Equipment	-	-	-	-	-	-	-
11	364.80	Other Equipment	-	-	-	-	-	-	-
12		Sub-Total LNG Terminating & Processing	2,711,200	-	-	-	2,711,200	-	2,711,200
13	391.00	Office Furniture & Equipment	934,566	-	-	-	934,566	-	934,566
14	391.10	Computer Equipment - Owned	425,392	48,646	(285,525)	71,231	259,744	4,473	264,217
15	392.10	Transp. Equip-Autos & Pickups	109,031	133,236	(45,042)	-	197,225	-	197,225
16	392.20	Transp. Equip-Trits Winch Beds	1,514	-	(1,514)	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	14,409	-	(14,409)	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	811,477	-	-	-	811,477	4	811,481
19	395.00	Laboratory Equipment	186,333	-	-	-	186,333	-	186,333
20	396.00	Power Operated Equipment	284,534	-	(284,534)	-	-	70,703	70,703
21		Sub-Total - General	2,767,256	181,882	(631,024)	71,231	2,389,345	75,180	2,464,525
22		Total	\$ 6,163,726	\$ 249,805	\$ (681,332)	\$ 153,377	\$ 5,885,576	\$ 142,066	\$ 6,027,642

TRUNKLINE LNG COMPANY, LLC  
Base Facilities  
Account 106 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1, 1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303.10	Computer Software	-	-	-	-	-	-	-
3		Sub-Total - Intangibles	-	-	-	-	-	-	-
4	364.10	Land Owned in Fee	-	-	-	-	-	-	-
5	364.16	Leaseholds	-	-	-	-	-	-	-
6	364.20	Structures & Improvements	-	-	-	-	-	-	-
7	364.21	Docking & Harbor Facilities	1,711,613	327,201	-	-	2,038,814	(2,038,814)	-
8	364.25	Other Structures LNG Plant	-	367,026	-	-	367,026	(367,026)	-
9	364.30	LNG Processing Terminal Equipment	281,568	749,365	-	-	1,030,933	(1,030,933)	-
10	364.70	Communications Equipment	3,383,733	(743,800)	-	-	2,639,933	(2,639,933)	-
11	364.80	Other Equipment	54,179	6,201	-	-	60,380	(60,380)	-
12		Sub-Total LNG Terminating & Processing	106,246	-	-	-	106,246	(106,246)	-
13			5,537,339	705,993	-	-	6,243,332	(6,243,332)	-
14	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-
15	391.10	Computer Equipment - Owned	-	-	-	-	-	-	-
16	392.10	Transp. Equip-Autos & Pickups	-	-	-	-	-	-	-
17	392.20	Transp. Equip-Tires Winch Beds	-	-	-	-	-	-	-
18	392.50	Transp. Equip-Heavy Trucks	-	-	-	-	-	-	-
19	394.00	Tools Shop & Garage Equipment	-	-	-	-	-	-	-
20	395.00	Laboratory Equipment	-	-	-	-	-	-	-
21	396.00	Power Operated Equipment	-	-	-	-	-	-	-
22		Sub-Total - General	-	-	-	-	-	-	-
		Total	\$ 5,537,339	\$ 705,993	\$ -	\$ -	\$ 6,243,332	\$ (6,243,332)	\$ -

TRUNKLINE LNG COMPANY, LLC  
Expansion Facilities  
Account 106 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303.10	Computer Software	-	-	-	-	-	-	-
3		Sub-Total - Intangibles	-	-	-	-	-	-	-
4	364.10	Land Owned in Fee	-	-	-	-	-	-	-
5	364.16	Leaseholds	-	-	-	-	-	-	-
6	364.20	Structures & Improvements	-	-	-	-	-	-	-
7	364.21	Docking & Harbor Facilities	-	-	-	-	-	-	-
8	364.25	Other Structures LNG Plant	850,431	(456,997)	-	(393,434)	-	-	-
9	364.30	LNG Processing Terminal Equipment	-	-	-	-	-	-	-
10	364.70	Communications Equipment	9,189,457	(9,530,389)	-	393,434	52,502	(52,502)	-
11	364.80	Other Equipment	-	-	-	-	-	-	-
12		Sub-Total LNG Terminating & Processing	10,039,888	(9,987,386)	-	-	52,502	(52,502)	-
13	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-
14	391.10	Computer Equipment - Owned	-	-	-	-	-	-	-
15	392.10	Transp. Equip-Autos & Pickups	-	-	-	-	-	-	-
16	392.20	Transp. Equip-Trlrs Winch Beds	-	-	-	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	-	-	-	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	-	-	-	-	-	-	-
19	395.00	Laboratory Equipment	-	-	-	-	-	-	-
20	396.00	Power Operated Equipment	-	-	-	-	-	-	-
21		Sub-Total - General	-	-	-	-	-	-	-
22		Total	10,039,888	(9,987,386)	-	-	52,502	(52,502)	-

TRUNKLINE LNG COMPANY, LLC  
Allocated Facilities  
Account 106 - Gas Plant In Service By Plant Account  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Charges (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	303.00	Miscellaneous Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	303.10	Computer Software	67,923	(1,037)	-	-	66,886	(66,886)	-
3		Sub-Total - Intangibles	67,923	(1,037)	-	-	66,886	(66,886)	-
4	364.10	Land Owned in Fee	209,494	(209,494)	-	-	-	-	-
5	364.16	Leaseholds	-	-	-	-	-	-	-
6	364.20	Structures & Improvements	-	-	-	-	-	-	-
7	364.21	Docking & Harbor Facilities	-	-	-	-	-	-	-
8	364.25	Other Structures LNG Plant	-	-	-	-	-	-	-
9	364.30	LNG Processing Terminal Equipment	-	-	-	-	-	-	-
10	364.70	Communications Equipment	-	-	-	-	-	-	-
11	364.80	Other Equipment	-	-	-	-	-	-	-
12		Sub-Total LNG Terminating & Processing	209,494	(209,494)	-	-	-	-	-
13	391.00	Office Furniture & Equipment	-	-	-	-	-	-	-
14	391.10	Computer Equipment - Owned	-	4,473	-	-	4,473	(4,473)	-
15	392.10	Transp. Equip-Autos & Pickups	-	-	-	-	-	-	-
16	392.20	Transp. Equip-Tlrs Winch Beds	-	-	-	-	-	-	-
17	392.50	Transp. Equip-Heavy Trucks	-	-	-	-	-	-	-
18	394.00	Tools Shop & Garage Equipment	-	4	-	-	4	(4)	-
19	395.00	Laboratory Equipment	-	-	-	-	-	-	-
20	396.00	Power Operated Equipment	-	70,703	-	-	70,703	(70,703)	-
21		Sub-Total - General	-	75,180	-	-	75,180	(75,180)	-
22		Total	277,417	(135,351)	-	-	142,066	(142,066)	\$ -

TRUNKLINE LNG COMPANY, LLC  
Base Facilities  
Account 117

Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1, 1 (f)	Adjusted Balance (g)
1	117.1	Heel Gas							
2		Account 117.1	\$ 1,329,600	\$ -	\$ -	\$ -	\$ 1,329,600	\$ 18,954	\$ 1,348,554
		Total Heel Gas	\$ 1,329,600	\$ -	\$ -	\$ -	\$ 1,329,600	\$ 18,954	\$ 1,348,554
3	117.2	System Gas							
4		Account 117.2	\$ 18,954	\$ -	\$ -	\$ 690,628	\$ 709,582	\$ (709,582)	\$ -
		Total System Gas	\$ 18,954	\$ -	\$ -	\$ 690,628	\$ 709,582	\$ (709,582)	\$ -

TRUNKLINE LNG COMPANY, LLC  
Expansion Facilities  
Account 117.1 - Heel Gas  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	FERC Account No.	Description	Balance at 03/31/08 (a)	Additions (b)	Reductions (c)	Other Changes (d)	Balance at 03/31/09 (e)	Adjustments Sched. C-1.1 (f)	Adjusted Balance (g)
1	117.1	Heel Gas	\$ 1,655,610	\$ -	\$ -	\$ -	\$ 1,655,610	\$ -	\$ 1,655,610
		Account 117.1	\$ 1,655,610	\$ -	\$ -	\$ -	\$ 1,655,610	\$ -	\$ 1,655,610
		Total Heel Gas	\$ 1,655,610	\$ -	\$ -	\$ -	\$ 1,655,610	\$ -	\$ 1,655,610

TRUNKLINE LNG COMPANY, LLC

Description of Adjustments to Cost of Plant - Summary  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Reference	Total (a)	Functionalization	
				Terminaling and Processing (b)	General (c)
	Account 101 Adjustment No. 1				
1	To Transfer Completed Construction - Account 106 To Gas Plant In Service	Sch. C-1.1	\$ 6,437,900	\$ 6,295,834	\$ 75,180
					\$ 66,886
	Account 106				
2	To Transfer Completed Construction - Account 106 To Gas Plant In Service	Sch. C-1.1	(6,437,900)	(6,295,834)	(75,180)
					(66,886)
	Account 117.1 Adjustment No. 2				
3	To Transfer Heel Gas From Account 107.0	Sch. C-1.1	18,954	18,954	-
	Account 117.2 Adjustment No. 3				
4	To Eliminate Third Party Imbalance Gas	Sch. C-1.1	(709,582)	(709,582)	-
5	Total Adjustments		\$ (690,628)	\$ (690,628)	\$ -



TRUNKLINE LNG COMPANY, LLC

Description of Adjustments to Cost of Plant - Base Facilities  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Reference	Total (a)	Functionalization	
				Terminating and Processing (b)	General (c) Intangible (d)
1	Account 101 Adjustment No. 1 To Transfer Completed Construction - Account 106 To Gas Plant In Service	Sch. C-1.1	\$ 6,243,332	\$ 6,243,332	\$ -
2	Account 106 To Transfer Completed Construction - Account 106 To Gas Plant In Service	Sch. C-1.1	(6,243,332)	(6,243,332)	-
3	Account 117.1 Adjustment No. 2 To Transfer Heel Gas From Account 107.0	Sch. C-1.1	18,954	18,954	-
4	Account 117.2 Adjustment No. 3 To Eliminate Third Party Imbalance Gas	Sch. C-1.1	(709,582)	(709,582)	-
5	Total Adjustments		\$ (690,628)	\$ (690,628)	\$ -

TRUNKLINE LNG COMPANY, LLC

Description of Adjustments to Cost of Plant - Expansion Facilities  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Reference	Total (a)	Functionalization	
				Terminating and Processing (b)	General (c)
	Account 101				Intangible (d)
	Adjustment No. 1				
	To Transfer Completed Construction - Account 106				
1	To Gas Plant In Service	Sch. C-1.1	\$ 52,502	\$ 52,502	\$ -
	Account 106				
	To Transfer Completed Construction - Account 106				
2	To Gas Plant In Service	Sch. C-1.1	(52,502)	(52,502)	-
	Account 117.1				
	Adjustment No. 2				
3	To Transfer Heel Gas From Account 107.0	Sch. C-1.1	-	-	-
	Account 117.2				
	Adjustment No. 3				
4	To Eliminate Third Party Imbalance Gas	Sch. C-1.1	-	-	-
5	Total Adjustments		\$ -	\$ -	\$ -

TRUNKLINE LNG COMPANY, LLC

Description of Adjustments to Cost of Plant - Allocated Facilities  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Reference	Total (a)	Functionalization		Intangible (d)
				Terminating and Processing (b)	General (c)	
1	Account 101 Adjustment No. 1 To Transfer Completed Construction - Account 106 To Gas Plant In Service	Sch. C-1.1	\$ 142,066	\$ -	\$ 75,180	\$ 66,886
2	Account 106 To Transfer Completed Construction - Account 106 To Gas Plant In Service	Sch. C-1.1	(142,066)	-	(75,180)	(66,886)
3	Account 117.1 Adjustment No. 2 To Transfer Heel Gas From Account 107.0	Sch. C-1.1	-	-	-	-
4	Account 117.2 Adjustment No. 3 To Eliminate Third Party Imbalance Gas	Sch. C-1.1	-	-	-	-
5	Total Adjustments		\$ -	\$ -	\$ -	\$ -

TRUNKLINE LNG COMPANY, LLC

Adjustment No. 2  
To Transfer Heel Gas from Account 107.0  
Twelve Months Ended March 31, 2009, As Adjusted

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Line No.	Description	Base Facilities	
		Heel Gas Account 117.1 (a)	Construction Work in Progress Account 107.0 (b)
1	To Transfer Heel Gas from Account 107.0	\$ 18,954	\$ (18,954)
2	Total	\$ 18,954	\$ (18,954)

TRUNKLINE LNG COMPANY, LLC

Adjustment No. 3  
To Eliminate Third Party Imbalance Gas  
Twelve Months Ended March 31, 2009, As Adjusted

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Line No.	Description	Base Facilities	
		System Gas	Account 117.2
		(a)	
1	To Eliminate Third Party Imbalance Gas	\$	<u>(709,582)</u>
2	Total	\$	<u><u>(709,582)</u></u>

TRUNKLINE LNG GAS COMPANY, LLC

Account 106 - Completed Construction Not Classified - Base Facilities  
Twelve Months Ended March 31, 2009

Line No.	Work Order Number	Description	Claimed Balance in Account 106 @ 3/31/2009 (a)	Functionalization		
				Terminating & Processing (b)	General (c)	Intangible (d)
1	050306	Upgrde Unload'G Arm "C"	\$ 1	\$ 1	\$ -	-
2	050310	LNG Receiving Terminal/ Unloading	1	1	-	-
3	050315	Ck-3 10" Check Valve	(1)	(1)	-	-
4	050387	Install Vent Stack Heater Co	68,654	68,654	-	-
5	560007	Install A/C Upgrade Cntrl & Swgr Bldgs	47,167	47,167	-	-
6	560009	A/B/C Tank RV's	14,476	14,476	-	-
7	560010	Install - Warehouse Addition	56,956	56,956	-	-
8	560011	Standby Equip-South-LNG-LA	1	1	-	-
9	560012	Install Add'l Cable to 1st Stage Pump	69,482	69,482	-	-
10	560013	Install Plant Radio Transmitter System	22,570	22,570	-	-
11	560014	Install 2114-F Desuperheater RV	9,417	9,417	-	-
12	560015	Install Security System	423,089	423,089	-	-
13	560016	Install Eight Firewater Pumps	1,168,005	1,168,005	-	-
14	560021	Install Control Building A/C Compressor	6,137	6,137	-	-
15	560022	Install BL-149 Valves	61,587	61,587	-	-
16	560033	Control & Auxiliary Building	631,352	631,352	-	-
17	560034	FPS Operator Workstation	36,547	36,547	-	-
18	560035	First Stage Pump Cable Replacements	130,115	130,115	-	-
19	560037	Instrument Air Comp Replacement	361,823	361,823	-	-
20	560038	Utility Vehicle	9,592	9,592	-	-
21	560039	Pipeline Comp (PLC) Control Upgrade	74,703	74,703	-	-
22	560040	Glycol Spill Containment	96,654	96,654	-	-
23	560041	Forklift	36,905	36,905	-	-
24	560042	West Dock Component Replace Ph 1	104,294	104,294	-	-
25	560044	Admin Building Roof Replacement	251,524	251,524	-	-
26	560045	RV Replacements	10,993	10,993	-	-
27	560052	Install East Dolphin Platform	38,906	38,906	-	-
28	560053	Elliot Comp Kickback Valve Upgrade	54,130	54,130	-	-
29	560056	Install - Add'l Plant Radio Repeaters	27,380	27,380	-	-
30	560058	PTZ Sec Cameras/Failing Fiber Repl	138,549	138,549	-	-
31	560059	A Tank Overhead Crane Upgrade	129,176	129,176	-	-
32	560060	MOV Actuator Replacements - Ph I	50,500	50,500	-	-
33	560061	Install -Fiber Upgrade	10,430	10,430	-	-
34	560064	West Dock II/III	535,377	535,377	-	-
35	560065	1st Stage Pump Cable Replacements	74,168	74,168	-	-
36	560066	Install -Dock Penthouse Demo/Control Relo	153,671	153,671	-	-
37	560067	1st Stage Pump Breaker Replacements	9,774	9,774	-	-
38	560068	Rectifier 4 Anode Beds	36,081	36,081	-	-
39	560072	Ship Stores Bldg Conv to IEP Whse	117,512	117,512	-	-
40	560074	East Dock Camera Relocations	29,548	29,548	-	-
41	560075	Firewater Pump Deck Reconstruction	932,731	932,731	-	-
42	560079	Install W Dock Foam Generator Platform	213,355	213,355	-	-
43		Total Base Facilities	\$ 6,243,332	\$ 6,243,332	\$ -	-

TRUNKLINE LNG GAS COMPANY, LLC

Account 106 - Completed Construction Not Classified - Expansion Facilities  
Twelve Months Ended March 31, 2009

Line No.	Work Order Number	Description	Claimed Balance in Account 106 @ 3/31/2009 (a)	Functionalization		
				Terminaling & Processing (b)	General (c)	Intangible (d)
1	050255	Expansion-Storage Tank	\$ (1)	\$ (1)	\$ -	\$ -
2	050261	Expa-Dcs/Control Syst3	(22,448)	(22,448)	-	-
3	050265	Expan-Compr Ctrl Syst	67,105	67,105	-	-
4	050311	LNG Loop Send Out Meter	(2,157)	(2,157)	-	-
5	050320	Phase II Expan/Prj Mgmt	1	1	-	-
6	560003	LNG Loop Send Out Meter	10,001	10,001	-	-
7	560005	Ph I: Early Vaporization	1	1	-	-
8		Total Expansion Facilities	\$ <u>52,502</u>	\$ <u>52,502</u>	\$ <u>-</u>	\$ <u>-</u>

TRUNKLINE LNG GAS COMPANY, LLC

Account 106 - Completed Construction Not Classified - Allocated Facilities  
Twelve Months Ended March 31, 2009

Line No.	Work Order Number	Description	Claimed Balance in Account 106 @ 3/31/2009 (a)	Functionalization		
				Terminaling & Processing (b)	General (c)	Intangible (d)
1	560062	Install -TLNG Messenger Plus Enhancements	\$ 66,886	\$ -	\$ -	\$ 66,886
2	560063	Install -Automatic External Defibrillators	4	-	4	-
3	560082	Install 1st Stage Compressor Cylinder	40,951	-	40,951	-
4	560083	Install Turbine Control Panel Replacement	29,752	-	29,752	-
5	560084	Install -Network and Computer HW	4,473	-	4,473	-
6		Total Allocated Facilities	\$ 142,066	\$ -	\$ 75,180	\$ 66,886



TRUNKLINE LNG COMPANY, LLC.

Accumulated Provision for Depreciation, Depletion and Amortization  
Twelve Months Ended March, 31 2009 As Adjusted

Line No.	Description	Balance at 3/31/2008 (a)	Additions (b)	Reductions (c)	Other (d)	Balance at 03/31/09 (e)	Adjustments (f)	Total As Adjusted (g)
Account 108 Accumulated Provision for Depreciation of Gas Plant in Service								
1	LNG Terminaling and Processing	\$ 313,382,393	\$ 9,035,476	\$ 578,848	\$ 16,233,392	\$ 338,072,413	\$ -	\$ 338,072,413
2	LNG Terminaling and Processing Expansion	38,890,707	12,403,786	-	(16,232,995)	35,061,498	-	35,061,498
3	Sub-total	352,273,100	21,439,262	578,848	397	373,133,911	-	373,133,911
4	General	1,728,323	104,738	631,024	1,038	1,203,075	-	1,203,075
5	Retirement Work in Progress	147,218	-	-	284,927	432,145	(432,145)	-
6	Total Account 108	354,148,641	21,544,000	1,209,872	286,362	374,769,131	(432,145)	374,336,986
Account 111 Accumulated Amortization for								
Amortization								
7	Intangible - Franchises & Consents-LTD	5,350	216	-	-	5,566	-	5,566
8	Intangible - Organization Costs	802,064	19,968	-	-	822,032	-	822,032
9	Intangible - Computer Software	273,090	108,834	50,309	4,104	335,719	-	335,719
10	Terminaling and Processing - Leaseholds	1,836,538	45,156	-	(397)	1,881,297	-	1,881,297
11	Total Account 111	2,917,042	174,174	50,309	3,707	3,044,614	-	3,044,614
12	Total Accumulated Provision	\$ 357,065,683	\$ 21,718,174	\$ 1,260,181	\$ 290,069	\$ 377,813,745	\$ (432,145)	\$ 377,381,600

TRUNKLINE LNG COMPANY, LLC

Adjustments to Accumulated Provision for Depreciation  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Total (a)	Functionalization		
			Terminaling and Processing (b)	General (c)	Intangible (d)
<u>Adjustment No. 1</u>					
Eliminate Retirement Work in Progress					
1	Balance @ March 31, 2009	\$ (432,145) \$	(431,836) \$	(309) \$	-
2	Total	\$ (432,145) \$	(431,836) \$	(309) \$	-

TRUNKLINE LNG COMPANY, LLC

Working Capital  
Twelve Months Ended March 31, 2009, As Adjusted

<u>Line No.</u>	<u>Description</u>	<u>Reference (a)</u>	<u>Total As Adjusted (b)</u>
1	Cash Working Capital	Schedule E-1	\$ -
2	Materials and Supplies	Schedule E-2, Page 1	4,767,299
3	Prepayments	Schedule E-2, Page 2	293,233
4	Cost of Storage Gas	Schedule E-3	-
5	Total		<u>\$ 5,060,532</u>

TRUNKLINE LNG COMPANY, LLC

Monthly Balances for Material and Supplies  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Year	Month	Stores Account 154 (a)	Undistributed Stores Exp. Account 163 (b)	Total (c)
1	2008	March	\$ 4,481,108	\$ -	\$ 4,481,108
2		April	4,482,940	-	4,482,940
3		May	4,526,922	-	4,526,922
4		June	4,479,809	-	4,479,809
5		July	4,489,328	-	4,489,328
6		August	4,516,179	-	4,516,179
7		September	4,536,857	-	4,536,857
8		October	4,563,233	-	4,563,233
9		November	5,032,377	-	5,032,377
10		December	5,107,528	-	5,107,528
11	2009	January	5,227,716	-	5,227,716
12		February	5,251,089	-	5,251,089
13		March	<u>5,279,796</u>	<u>-</u>	<u>5,279,796</u>
14		Total	\$ <u>61,974,882</u>	\$ <u>-</u>	\$ <u>61,974,882</u>
15		Average - 13 months			\$ <u>4,767,299</u>

TRUNKLINE LNG COMPANY, LLC

Monthly Balances for Prepayments  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Year	Month	Insurance (a)	Rents (b)	Other (c)	Total (d)
1	2008	March	\$ 250,716	\$ -	\$ -	\$ 250,716
2		April	339,912	-	-	339,912
3		May	169,956	-	-	169,956
4		June	-	-	-	-
5		July	-	-	-	-
6		August	-	-	-	-
7		September	572,905	-	-	572,905
8		October	597,181	-	-	597,181
9		November	487,996	-	-	487,996
10		December	384,036	-	-	384,036
11	2009	January	479,937	-	-	479,937
12		February	334,589	-	-	334,589
13		March	<u>194,796</u>	<u>-</u>	<u>6,306</u>	<u>201,102</u>
14		Total	<u>3,812,024</u>	<u>-</u>	<u>6,306</u>	<u>3,818,330</u>
15	Average - 13 months		293,233	-	485	293,718
16	Adjustment		<u>-</u>	<u>-</u>	<u>(485)</u>	<u>(485)</u>
17	Prepayments Claimed		<u>\$ 293,233</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,233</u>

TRUNKLINE LNG COMPANY, LLC

Summary - Other Taxes  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Expense Per Books (a)	Adjustments (b)	Total Taxes Claimed (c)
1	Ad Valorem	\$ 966,511	\$ -	\$ 966,511
2	Payroll	558,184	-	558,184
3	Miscellaneous	<u>561,346</u>	<u>-</u>	<u>561,346</u>
4	Total	<u>\$ 2,086,041</u>	<u>\$ -</u>	<u>\$ 2,086,041</u>

TRUNKLINE LNG COMPANY, LLC

Ad Valorem Taxes  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Expense Per Books (a)	Adjustments (b)	Total As Adjusted (c)
1	Louisiana	\$ 966,511	\$ -	\$ 966,511
2	Total	\$ 966,511	\$ -	\$ 966,511

TRUNKLINE LNG COMPANY, LLC

Payroll Taxes  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Expense Per Books (a)	Adjustments (b)	Total Taxes Claimed (c)
1	Federal Insurance Contribution Act Social Security Taxes	\$ 430,956	\$ -	\$ 430,956
2	Medicare Taxes	107,651		107,651
3	Federal Unemployment Taxes	4,933	-	4,933
4	State Unemployment Taxes	<u>14,644</u>	<u>-</u>	<u>14,644</u>
5	Total Payroll Taxes	\$ <u>558,184</u>	\$ <u>-</u>	\$ <u>558,184</u>



TRUNKLINE LNG COMPANY, LLC

Miscellaneous Other Taxes  
Twelve Months Ended March 31, 2009, As Adjusted

Line No.	Description	Expense Per Books (a)	Adjustment (b)	Total As Adjusted (c)
1	Franchise Taxes Louisiana	\$ 486,000	\$ -	\$ 486,000
2	Compressor Usage Taxes	75,121	-	75,121
3	Other Taxes	<u>225</u>	<u>-</u>	<u>225</u>
4	Total	<u>\$ 561,346</u>	<u>\$ -</u>	<u>\$ 561,346</u>