

# FEDERAL ENERGY REGULATORY COMMISSION

Office of the Secretary



## Implementation Guide for Electronic Filing of Parts 35, 154, 284, 300, and 341 Tariff Filings

Version: [July 6September 11](#), 2015

Form Approved

OMB Control Nos. 1902-0089 (Oil program) (Expires 9/30/2016)

1902-0096 (Electric program) (Expires 5/31/2016)

1902-0154 (Gas program) (Expires [7/31/20189/30/2018](#))

1902-0155 (Certified Rate Filings) (Expires 11/30/2015)

1902-0086 (NGPA 311 program) (Expires 9/30/2016)

# Implementation Guide for Electronic Tariff Filing

## Executive Summary

This implementation guide is for use by entities required to submit tariffs, rate schedules, and service agreements together with supporting documentation to the Federal Energy Regulatory Commission (FERC) pursuant to Title 18 Code of Federal Regulations Parts 35, 154, 284, 300, 341 or other Parts as required by FERC. Filings which historically were submitted in hard copy should be submitted electronically according to the guidelines contained herein. To accomplish this, the components of the previous filings will need to be separated into various pieces of identifying information as defined by the data elements contained herein. These data elements and their accompanying data, are hierarchically organized by the XML schema and when compiled constitute an XML filing package for an electronic Tariff Filing. The XML filing package is then uploaded through a web portal. The following is a guide describing the various processes/mechanisms, data tables, code values/reference tables, and technical specifications used in the submission of such Tariff Filings.

## Table of Contents:

|                                                                               |           |
|-------------------------------------------------------------------------------|-----------|
| <b>GENERAL INFORMATION.....</b>                                               | <b>2</b>  |
| <b>I. Purpose:.....</b>                                                       | <b>2</b>  |
| <b>II. Who Must File: .....</b>                                               | <b>2</b>  |
| <b>III. What To Submit:.....</b>                                              | <b>2</b>  |
| <b>IV. When To Submit: .....</b>                                              | <b>3</b>  |
| <b>V. Where To Submit: .....</b>                                              | <b>3</b>  |
| <b>Data Element Overview: .....</b>                                           | <b>4</b>  |
| <b>Details of Individual Data Elements:.....</b>                              | <b>4</b>  |
| <b>Filing Data Table Data Elements: .....</b>                                 | <b>4</b>  |
| <b>Attachment Data Table Data Elements:.....</b>                              | <b>6</b>  |
| <b>Tariff Record Content Data Table Data Elements:.....</b>                   | <b>8</b>  |
| <b>DATA DICTIONARY.....</b>                                                   | <b>14</b> |
| <b>Filing Data.....</b>                                                       | <b>15</b> |
| <b>Attachment Data .....</b>                                                  | <b>18</b> |
| <b>Tariff Record Content Data .....</b>                                       | <b>20</b> |
| <b>Code Values Dictionaries and FERC Reference Tables .....</b>               | <b>24</b> |
| <b>FERC Reference Tables Provided in Downloadable Files .....</b>             | <b>25</b> |
| <b>Electronic Delivery Specifications .....</b>                               | <b>32</b> |
| <b>XML Schema Version 1 .....</b>                                             | <b>35</b> |
| <b>Appendix .....</b>                                                         | <b>37</b> |
| <b>Instruction Manual for Electronic Filing of Part 154 Rate Filings.....</b> | <b>37</b> |

## GENERAL INFORMATION

### I. Purpose:

Companies and entities are required to submit tariffs, rate schedules, and service agreements together with supporting documentation to the Federal Energy Regulatory Commission (FERC) pursuant to Title 18 Code of Federal Regulations Parts 35, 154, 284, 300, 341 or other Parts as required by FERC. Filings which historically were submitted in hard copy should be submitted electronically according to the guidelines contained herein.

### II. Who Must File:

The companies or entities covered are those that submit tariffs, rates, or contracts with the Commission pursuant to the Natural Gas Act (NGA), the Natural Gas Policy Act of 1978 (NGPA), the Federal Power Act (FPA), the Interstate Commerce Act (ICA), the Flood Control Act, the Bonneville Power Act, the Northwest Power Planning Act, and other relevant statutes. Included among the companies or entities covered by the requirements are: Regional Transmission Organizations (RTOs) and independent system operators (ISOs); power authorities and federal power marketing administrations which file rates, contracts, or tariffs at the Commission; intrastate natural gas pipelines that file rates and operating conditions pursuant to the NGPA; interstate natural gas pipelines subject to the NGA which serve only an industrial customer; and companies or entities that may make voluntary tariff filings, such as reciprocity filings pursuant to Order No. 888.

### III. What To Submit:

Under the standards and guidelines described below, tariff filings and related supporting material made by covered filing entities must be made in conformance with the XML schema. The schema essentially is a method by which the filing entities can communicate information to the Commission. The schema proscribes the metadata elements and the textual information that must be included in the filing package. The data elements included in XML filing package are required to properly identify the nature of the tariff filing, organize the tariff database, and maintain the proper relationship of tariff provisions in relation to other provisions. The XML filing package must be zipped before filing with the Commission. The XML schema will be maintained on the Commission website along with the required codes, descriptions, and other requirements. The Secretary of the Commission, under Order No. 703, has delegated authority to make modifications to them if necessary.<sup>1</sup>

Documents submitted as part of the XML filing package must conform with the Secretary of the Commission's instructions pertaining to allowable electronic file and document formats, the filing of complex documents, whether paper copies are required, and procedural guidelines for submissions via the Internet.<sup>2</sup>

---

<sup>1</sup> 18 CFR 375.302(z) (2010).

<sup>2</sup> *Id.*

Special permission is required if a filing entity wants to convert an electronic tariff on file with the Commission from a sheet or section based approach to an entire document approach.

#### **IV. When To Submit:**

The tariff filing should be filed with the Commission at the time the filing entity proposes a change in service or rate, or as required by Commission regulation or order.

#### **V. Where To Submit:**

Submit this report to:

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

Interested persons may obtain information on the reporting requirements by contacting the following: Federal Energy Regulatory Commission, 888 First Street, N.E., Washington, D.C. 20426, [Attention: Information Clearance Officer, Office of the Executive Director, email: [dataclearance@ferc.gov](mailto:dataclearance@ferc.gov), phone: (202) 502-8663, fax: (202) 273-0873] Please send comments concerning the collections of information and the associated burden estimate(s), to the contact listed above and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503 [Attention: Desk Officer for the Federal Energy Regulatory Commission, phone (202) 395-7345, fax: (202) 395-7285]. Due to security concerns, comments should be sent electronically to the following e-mail address: [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please reference the OMB control numbers identified above in your submission.

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.

**Data Element Overview:**

The data elements are the individual pieces of information or data that make up the Tariff Filing. Each will have a defined format, may be required, conditional or optional and may have restricted values. A data element may contain text or an electronic file (e.g., a .PDF file) as more fully explained in this implementation guide. An explanation of the individual data elements is provided in the data table portion of this implementation guide. In such tables, for each data element, the following information is provided:

- Business Name
- Element Name (this is the corresponding technical (metadata) name used in the XML schema)
- Definition of Data Element
- Field Format (length)
- Valid Values
- Usage / Responsibility and Conditions

**Details of Individual Data Elements:**

The following are the individual data elements provided in the same order as they appear in the Data Tables:

Note: For additional information on each data element, e.g., formatting requirements see the definitions and other requirements as set forth in the data tables.

**Filing Data Table Data Elements:****Schema Version:**

This is the version of the XML schema used to create the specific Tariff Filing. The Schema Version and the actual schema will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov). Any changes to the schema will be made through a FERC notice or order.

**Company Identifier:**

A FERC-designated company identifier code used to define an entity registered with FERC to make Tariff Filings. To acquire a company identifier code, a company should apply at FERC's Online Company Registration application, located at [www.ferc.gov](http://www.ferc.gov).

**Tariff Identifier:**

A unique identifier for a Tariff Submitter's database as it pertains to the database being modified by a Tariff Filing. A Tariff Submitter may have more than one active database. A database may contain one or more tariffs, rate schedules, or service agreements. A Tariff Identifier is supplied by the Tariff Submitter. Once a Tariff Identifier in a Tariff

Filing has been accepted for filing by the Office of the Secretary (OSEC), it cannot be changed. A Tariff Identifier cannot be reused if cancelled.

**Tariff Title:**

The name of the database assigned by the Tariff Submitter. The name of the database may not be changed. It is suggested that the Tariff Submitter's name not be included in the Tariff Title, as the Tariff Submitter's name is captured by the Company Identifier.

**Filing Identifier:**

A unique number identifying the subject Tariff Filing. The Tariff Submitter assigns the value. Filing Identifiers do not have to be assigned sequentially from one filing to the next. If a Tariff Filing is rejected by OSEC prior to being docketed, the Filing Identifier may be reused.

**Filing Title/Description:**

The title given to the filing by the Tariff Submitter. Additional instructions may be published on the FERC website or via FERC notice or order. This data element will be used in eLibrary as part of the description of the Tariff Filing. The description may be edited by the OSEC before or after posting in eLibrary.

**Type of Filing Code:**

A numeric code that identifies the Type of Filing being made as defined by FERC regulation. Only one Type of Filing can be submitted in a single Tariff Filing. The Type of Filing Code will dictate the data requirements for the subject filing. A list of allowable codes will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov), with changes communicated via a FERC notice or order. FERC will provide this information in CSV (comma separated value) and PDF formats which will be updated as regulations are modified. The Commission will use the Type of Filing Code together with the Tariff Record Proposed Effective Date to establish whether a filing is statutory and the applicable statutory timelines.

**Associated Filing Identifier:**

Identifies the previous filing, if any, to which the subject filing pertains. The value provided is the Filing Identifier for the previous filing. When Associated Filing data is required, only one Associated Filing number can be provided.

**Validation e-mail:**

An e-mail address provided by the Tariff Submitter for notification of the results of the technical validations from the eTariff verification process. The Validation e-mail address does not have to be eRegistered with FERC.

**Payment Confirmation Code:**

For certain Type of Filings, the regulations require that a fee be paid along with the Tariff Filing. The payment of such fee is made at [www.pay.gov](http://www.pay.gov) through the FERC Online's eFiling page. The Payment Confirmation Code will be the Accession Number provided on FERC Online's [pay.gov](http://pay.gov) confirmation screen when a successful payment is made. It is suggested that the Tariff Submitter be familiar with the FERC Online's [www.pay.gov](http://www.pay.gov) procedures or pre-pay a set of fees prior to making the Tariff Filing with FERC to avoid last minute delays that may prevent a timely filing.

**Suspension Motion:**

As of January 2008, this data element is only applicable to certain Part 154 filings made by interstate natural gas pipelines. It is not applicable to the electric or oil industries. This data element indicates whether or not the Tariff Records should automatically go into effect at the end of the applicable suspension period. If the value provided is no ("N"), the status of the Tariff Record will remain "Suspended" until such time as the Tariff Submitter files an appropriate motion filing. If the value provided is yes ("Y"), FERC's eTariff maintenance will automatically change the status from "Suspended" to "Effective" at the end of the suspension period with no further action required of the Tariff Submitter.

### **Attachment Data Table Data Elements:**

#### **Attachment Reference Code:**

The data code identifies the type of attachment based on the Type of Filing Code. A list of allowable codes will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov), with changes communicated via a FERC notice or order. FERC will provide this information in CSV and PDF formats which will be updated as regulations are modified. This data element must be completed for each required attachment, regardless of whether a waiver is requested for the subject attachment. Other attachments should use the Attachment Reference Code provided for "Other".

#### **Attachment Description:**

This is the description of the individual attachment. For attachments that are pre-defined by FERC's regulations, the description should be the FERC pre-defined description. For attachments that are added by the Tariff Submitter that are "Other", the description can be any value desired. The Attachment Description is not required if a waiver has been requested for the subject attachment. The Attachment Descriptions provided will be displayed in eLibrary. Additional instructions regarding this data element may be published on the FERC website or via FERC notice or order.

#### **Attachment Waiver Requested:**

This data element indicates whether or not a waiver is requested. A FERC table providing rules for attachments is located at [www.ferc.gov](http://www.ferc.gov). This table indicates whether an attachment for a given Type of Filing Code can be waived. If an attachment is provided, the field is filled with no ("N"). If a waiver for the attachment is allowed, and the Tariff Submitter wants to request a waiver, the field is filled with a yes ("Y"). If "Y" is chosen, there is no need to attach the corresponding attachment. The Waiver Request code is solely for the purpose of passing the OSEC's electronic filing validation checks. The actual request for waiver of the FERC's regulations and supporting documentation must be provided in the transmittal letter.

**Attachment Document File Name:**

This is the actual file name for the identified attachment provided by the Tariff Submitter. The file name is the name of the individual electronic document, including the extension. The name is chosen by the Tariff Submitter, unless otherwise provided in FERC instructions. The OSEC's file name extension rules will be enforced. The Attachment Document File Name will appear in eLibrary. The Attachment Document File Name is not required if a waiver has been requested for the subject attachment.

**Attachment Document:**

This is the content of the actual attached document in a base64 bit encoded binary file. This binary file is in the native format of the saved file generated from the word processing software, or other FERC approved software format(s), in which the attachment was written. Base64 bit encoding is an additional step that must be applied to the binary file, using encoding software, enabling the file to be inserted into the XML. The Attachment Document is not required if a waiver has been requested for the subject attachment.

All Tariff Filing attachments must meet the same rules and requirements applicable to any document filed with FERC through its eFiling portal. Instructions with regard to the electronic format and content of electronic documents will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov) or via FERC notice or order. However, the eTariff verification process does not enforce these rules, which are subject to other FERC processes.

A clean copy of the proposed tariff, rate schedule, or service agreement for posting in eLibrary is required for all Tariff Filings. The guidelines for this document are as follows:

**Guidelines for the attachment that represents the clean copy of the proposed tariff, rate schedule, or service agreement, or portion thereof, for posting in eLibrary:**

1. The electronic version of the clean copy of the proposed tariff, rate schedule, or service agreement, or portion thereof, must conform with the OSEC's guidelines for electronically filed text documents, located at [www.ferc.gov](http://www.ferc.gov).
2. No information is required in the header or footer of the clean tariff, rate schedule, or service agreement, or portion thereof, to be posted in eLibrary. At its discretion, a Tariff Submitter may include information in the header or footer.
3. When using Whole Document Format and the Record Binary Data is submitted in PDF, a title page should be included containing the following information:
  - a. Tariff Submitter
  - b. FERC Tariff Program name. The current programs are:
    - i. FERC FPA Electric Tariff
    - ii. FERC PA Electric Tariff
    - iii. FERC NGA Gas Tariff
    - iv. FERC NGPA Gas Tariff
    - v. FERC ICA Oil Tariff
  - c. Tariff Title



- d. Tariff Record Proposed Effective Date
  - e. Tariff Record Title
  - f. Option Code
  - g. Other information as the FERC may require by notice or order
4. The attachment that is the clean copy for posting in eLibrary must be identical with that provided in the Record Binary Data with the exception of the text in the header or footer information.

**Attachment Content Type Code:**

This is the numeric code representing the software format of the specific attachment. A list of allowable codes will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov) with changes communicated via a FERC notice or order. FERC will provide this information in CSV and PDF formats which will be updated as necessary. The Attachment Content Type Code is not required if a waiver has been requested for the subject attachment.

**Attachment Security Level:**

This code is used to indicate the level of security for the specific attachment. For example, the code indicates whether the attachment is Public, Privileged, or if Critical Energy Infrastructure Information (CEII) classification is being requested. Certain attachments are required to be Public; however, those attachments may be submitted in redacted form along with an un-redacted copy of the attachment. Additional instructions may be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov) or via FERC notice or order. The Attachment Security Level is not required if a waiver has been requested for the subject attachment. Documents provided with a public (redacted) and non-public levels of security should use the same Attachment Reference Code for each attachment.

**Tariff Record Content Data Table Data Elements:****Tariff Record Identifier:**

This data element is a numeric value assigned by the Tariff Submitter to uniquely identify each Tariff Record. This identifier will not change with each revision within a given Tariff Record. The Tariff Record Identifier does not have to be sequential.

**Option Code:**

This data element permits a Tariff Submitter to propose alternate sets of Tariff Records (Option Sets) in a single Tariff Filing, with a request that FERC determine which Option Set to accept (i.e., place into effect). For each set of Tariff Records, the Tariff Submitter proposed options must start with "A" and increment sequentially through the alphabet, i.e., the Tariff Record can not have an option designated as "A" and another option designated as "C" without having an option of "B". If no alternative Options Sets are being proposed, the value for this data element would be an "A". Each Option Set must contain all Tariff Records for the relevant Tariff Filing even if some of the Tariff Records are identical across the Option Sets. For Tariff Filings with multiple Option Sets, the Tariff Submitter should make Option "A" its primary proposal. If the Type of Filing Code provides for a statutory period and the Commission does not formally act, Option "A" will be deemed Accepted and all other Options deemed Rejected. If FERC accepts tariff text from various Option Sets, it will require a compliance filing.

**Tariff Record Title:**

The Tariff Record Title is chosen by the Tariff Submitter for the individual Tariff Record. The Tariff Record Title may be changed in a subsequent Tariff Filing. If the Whole Document Format is used, the Tariff Record Title of the tariff, rate schedule, or service agreement should reflect the existing FERC naming conventions e.g., FERC Electric Tariff Volume Number 1, Rate Schedule X-5, Service Agreement No. 4 Under Tariff Volume No. 3.

**Record Content Description:**

This is a textual description of the Tariff Record. When the database is assembled, this field may be used to generate the database Table of Contents. The Record Content Description may be changed in a subsequent Tariff Filing.

**Record Version Number:**

This is a representation of the version (designation) of the Tariff Record, in the format of x.y.z, where "x" represents revision number for the given Tariff Record, "y" delineates that it is a substitute for a previously filed Tariff Record, and "z" indicates that it is a "squeeze" Tariff Record. A "squeeze" Tariff Record occurs when a Tariff Record needs to be made effective on a date which occurs between the effective dates of two Tariff Records with the same Tariff Record Identifier already on file with FERC. Commonly, this occurs when a Tariff Record is suspended and subsequent Tariff Records need to be made effective prior to when the suspended Tariff Record becomes effective. The Tariff Submitter may choose to use only "x" for all revised, substitute, and squeezed Tariff Records. In that case, the "y" and "z" should be zero.

This information is not used to determine actual status of a Tariff Record. This field will not be checked by the eTariff verification process. FERC will not use it in any automated fashion. This field is provided for ease of business and FERC referencing and will only be used for display.

**Guidelines for the Record Version Number:**

1. Each version of a Tariff Record must have a unique Record Version Number.
2. The "x", "y" and "z" components:
  - are integers
  - begin with 0.0.0
  - increment separately by one
3. Record Version Numbers are not required for the following Type of Filings and Tariff Record changes:
  - Withdrawal
  - Motions to place Tariff Records into effect or delay effectiveness

**Record Narrative Name:**

This is an optional data element that provides the Tariff Submitter the ability to include an additional narrative description of the Tariff Record. As of January 2008, FERC has not determined how this information will be utilized.

**Tariff Record Collation Value:**

This is a value provided by the Tariff Submitter that determines the order in which the Tariff Records are compiled. In other words, it will provide the appropriate sequencing of the Tariff Records. For each Tariff Record:

- Use a unique Tariff Record Collation Value, and
- It is recommended that in the preparation of a new database, a sufficient gap (e.g., increments of 1,000) be provided between the collation values to allow for future insertion of new Tariff Records.

A Tariff Record Collation Value may be modified as part of another Tariff Filing.

Example:

| <b>Tariff Record</b>      | <b>Collation Value</b> |
|---------------------------|------------------------|
| Common Service Provisions | 2000                   |
| Definitions               | 3000                   |
| Table of Contents         | 1000                   |

The Tariff Records would be assembled in the following order:

Table of Contents  
Common Service Provisions  
Definitions

#### **Tariff Record Parent Identifier:**

The Tariff Record Parent Identifier provides the hierarchical structure to identify the higher-level part of the database to which the subject Tariff Record belongs.

When a database is first organized, thought should be given to how the electronic Table of Contents will appear. A Tariff Record that has no parent has a Tariff Record Parent Identifier of "0", i.e., top level record. If the value provided is not "0", it must be a valid Tariff Record Identifier of another Tariff Record. It is suggested by FERC that no more than 7 levels under a top level record be used.

A Tariff Record Parent Identifier may be modified as part of another Tariff Filing.

#### **Tariff Record Proposed Effective Date:**

This indicates the date the given Tariff Record is proposed to go into effect. It is used to determine which version of a Tariff Record change is effective in accordance with applicable law, regulations and business practices. The data in this field is subject to FERC review and disposition, which will impact the status of a Tariff Record for any given period of time. The Commission will use the Type of Filing Code together with the Tariff Record Proposed Effective Date to establish whether a filing is statutory and the applicable statutory timelines.

If the effective date is not known at the time of the filing, such as the effective date is contingent on FERC approval, the closing of a plant sale, etc., the date of 12/31/9998 must be used. Use of this option may have regulatory consequences depending on the FERC Tariff Program.

Changing a Tariff Record Proposed Effective Date requires a Tariff Filing.

#### **Record Effective Priority Order:**

A positive integer assigned by the Tariff Submitter that indicates the order of multiple changes for a given Tariff Record (i.e., the same Tariff Record Identifier) proposed to go into effect on the same date. The Tariff Record with the highest Record Effective Priority Order will supersede any other Tariff Records with the same Tariff Record Identifier also proposed to be effective for that date. The value must be unique across Tariff Records with the same Tariff Record Identifier and Tariff Record Proposed Effective Date. It is recommended that the default Record Effective Priority Order value be set relatively high, e.g., 500, thereby allowing subsequent Tariff Filings with Record Effective Priority Orders either before or after the initial Record Effective Priority Order.

**Record Content Type Code:**

This is the numeric code representing the software format of the specific Record Binary Data. A list of allowable codes will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov) with changes communicated via a FERC notice or order. FERC will provide this information in CSV and PDF formats which will be updated as necessary.

**Record Binary Data:**

This is the content of the Tariff Record in a Base64 bit encoded binary file. This binary file is in the native format of the saved file generated from the word processing software, or other FERC approved software format(s), in which the Tariff Record content was written. Base64 bit encoding is an additional step that must be applied to the binary file, using encoding software, enabling the file to be inserted into the XML.

All Record Binary Data must meet the same rules and requirements applicable to any document filed with FERC through its eFiling website. Instructions with regard to the electronic format and content of electronic documents will be published on the FERC website located at [www.ferc.gov](http://www.ferc.gov) or via FERC notice or order. However, the eTariff verification process does not enforce these rules, which are subject to other FERC processes.

**Record Plain Text:**

This is the plain text version of the content of the Record Binary Data. Formatting and other binary values are stripped from this content. This field will be used for searching and indexing.

**Record Change Type:**

This data element indicates the type of change / revision / maintenance action being requested for the Tariff Record, e.g., new, change, cancel, etc. Some Type of Filings are restricted to the choice of Record Change Types.

Business descriptions of the Record Change Types are as follows:

- |         |                                                                                                                                                                                                                  |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NEW:    | To create a new Tariff Record Identifier.                                                                                                                                                                        |
| CHANGE: | To change an existing Tariff Record. Modifications to a Tariff Record that has been cancelled may be made if the Tariff Record Proposed Effective Date is prior to the cancellation date.                        |
| CANCEL: | Used to cancel a Tariff Record Identifier. Once cancelled, the Tariff Record Identifier cannot be changed with a filing that contains a Tariff Record Proposed Effective Date that is after the accepted date of |

cancellation. Cancellation of a Tariff Record Identifier that is a Tariff Record Parent Identifier will automatically cancel all related child Tariff Record Identifiers.

Cancellation of a Tariff Record Identifier should not be confused with canceling a Tariff Identifier, which requires the submission of a cancellation Type of Filing.

**WITHDRAW:** Used to withdraw a pending or suspended Tariff Record. The withdrawal of a "NEW" Tariff Record Parent Identifier will automatically cancel all "NEW" children. Withdrawal of "CHANGE" Tariff Records requires identification of each changed Tariff Record to be withdrawn. Filings to withdraw Tariff Records that are no longer pending or suspended will result in a verification error and OSEC rejection. Depending on the program, withdrawal's effectiveness may be reflected automatically by FERC's eTariff database maintenance. At a minimum, the Tariff Submitter needs to provide the following data elements:

- Tariff Record Identifier
- Option Code
- Record Change Type
- Associated Filing Identifier
- Associated Record Identifier
- Associated Option Code

**PRO FORMA:** Used to submit a Tariff Record proposal without invoking statutory processing timelines. The Tariff Submitter should include a Tariff Record Proposed Effective Date, which is used for database maintenance. Pro Forma Tariff Records cannot be converted to effective Tariff Records by FERC, and should be resubmitted as actual Tariff Records.

**Associated Filing Identifier:**

Used to provide the Tariff Filing Identifier associated with a previously filed Tariff Record that the subject Tariff Record replaces. This field is only populated when the Associated Filing Identifier data element (in the Filing Data Table) is populated. This data element is used in conjunction with the Associated Record Identifier and the Associated Option Code (below). This is not applicable to all Type of Filings.

An Associated Filing Identifier for the subject Tariff Record does not have to be the same as the Associated Filing at the filing level used in this Tariff Filing.

Amendment and Compliance Type of Filings permit multiple Associated Filing Identifiers, however only one Associated Filing Identifier may be provided for each Tariff Record.

**Associated Record Identifier:**

This field is used in conjunction with the Associated Filing Identifier and the Associated Option Code to provide the Tariff Record Identifier of the Tariff Record which the subject Tariff Record replaces. It should refer to a Tariff Record Identifier in a previous filing, and this value should be that record's Tariff Record Identifier.

**Associated Option Code:**

This field is used in conjunction with the Associated Filing Identifier and the Associated Record Identifier. The value should be the correct Option Code for the Associated Record Identifier.

## DATA DICTIONARY

### Introduction

The following three Data Tables make up the Data Dictionary for electronic Tariff Filings. Conceptually, the purpose of each table is:

- Filing Data - describes the overall filing.
- Attachment Data - supporting documents required by specific Type of Filing Code or additional documents supplied by the Tariff Submitter.
- Tariff Record Content Data - the actual “text” or “content” of the tariff, rate schedule, or service agreement along with its associated metadata.

The data elements contained in the three data tables are presented in the order in which they appear in the XML schema.

## Filing Data

This data defines the Tariff Filing and this data will be provided with each Tariff Filing.

| Business Name<br>(1) | Element Name<br>(2) | Definition of Data Element<br>(3)                                                                                                                                                                                                                                                                                                            | Field Format<br>(length)<br>(4) | Valid Values<br>(5)                    | Usage<br>Responsibility<br>Conditions<br>(6)                                                                                                                                                                                                            |
|----------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Schema Version       | schema_version      | The version of the XML schema used to create the specific Tariff Filing.                                                                                                                                                                                                                                                                     | Numeric (10)                    | Any number between 1 and 2,147,483,648 | Required.                                                                                                                                                                                                                                               |
| Company Identifier   | company_id          | A FERC-designated Company Identifier code used to identify an entity required to submit Tariff Filings to FERC pursuant to Title 18 Code of Federal Regulations Parts 35, 154, 284, 300, 341 or other Parts as required by FERC.                                                                                                             | Alphanumeric (10)               | Free form text                         | Required.<br>Assigned by FERC and provided in the Tariff Filing by the Tariff Submitter.                                                                                                                                                                |
| Tariff Identifier    | tariff_id           | A unique identifier for the Tariff Submitter's database assigned by the Tariff Submitter as it pertains to the database being modified by the Tariff Filing. This can be any value in the allowable range of numbers, but it must be unique for each Tariff Submitter's database. A Tariff Submitter may have more than one active database. | Numeric (10)                    | Any number between 1 and 2,147,483,648 | Required.<br>Assigned and provided by the Tariff Submitter.<br>The Tariff Identifier of the database <b>cannot</b> change.                                                                                                                              |
| Tariff Title         | tariff_title        | The name of the database assigned by the Tariff Submitter.                                                                                                                                                                                                                                                                                   | Alphanumeric (100)              | Free form text.                        | Required only when creating a new database. After the initial submission, the Tariff Identifier is used, and this data element may be left blank. Assigned and provided by the Tariff Submitter. The Tariff Title of the database <b>cannot</b> change. |
| Filing Identifier    | filing_id           | A unique identifier for the subject Tariff Filing for the Tariff Submitter.                                                                                                                                                                                                                                                                  | Numeric (10)                    | Any number between 1 and 2,147,483,648 | Required.<br>Assigned and provided by the Tariff Submitter.<br>This can be any value in the valid range of numbers, but it must be unique across all Tariff Filings for a specific Tariff Submitter.                                                    |



| <b>Business Name<br/>(1)</b> | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                                                                                                                                                                                                                        | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>                                               | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Filing Title / Description   | filing_title                | The title given to the Tariff Filing by the Tariff Submitter.                                                                                                                                                                                                                                                                    | Alphanumeric (80)                        | Free form text.                                                           | Required.<br>Assigned and provided by the Tariff Submitter.<br>This will not be used in FERC's eTariff system and will be used in eLibrary.                                                                                                                                                                                                                                                                                                      |
| Type of Filing Code          | filing_type                 | A code that identifies the specific FERC defined type of Tariff Filing as set forth in Title 18 Code of Federal Regulations Parts 35, 154, 284, 300, 341 or other Parts as required by the Commission (e.g., initial, compliance, surcharge, etc.). The Type of Filing will dictate the data requirements for the subject filing | Numeric (10)                             | See list of codes posted @ <a href="http://www.ferc.gov">www.ferc.gov</a> | Required.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Associated Filing Identifier | associated_filing_id        | The Filing Identifier for the previous Tariff Filing to which the subject filing pertains (i.e., associated).                                                                                                                                                                                                                    | Numeric (10)                             | Any number between 1 and 2,147,483,648                                    | Conditional.<br>Assigned and provided by the Tariff Submitter.<br>This is not applicable to all Type of Filings. Where it is used, it must refer to a previous Tariff Filing, and the value should be that previous Tariff Filing's "filing_id" value.<br>An example might be the subject Tariff Filing is a compliance (or withdrawal) filing and the previous, applicable Tariff Filing to which it pertains must be identified in this field. |
| Validation e-mail            | validation_email            | The e-mail address provided by the Tariff Submitter for notification of whether the Tariff Filing meets the technical requirements such that it can be passed on to the OSEC for further processing.                                                                                                                             | Alphanumeric (100)                       | Free form text                                                            | Required.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Payment Confirmation Code    | pay_confirm_code            | The Accession Number for the associated fee that has been previously submitted via FERC Online's <a href="http://www.pay.gov">www.pay.gov</a> , as applicable.                                                                                                                                                                   | Alphanumeric (15)                        | FERC Accession Number in nnnnnnnn-xxxx format                             | Conditional based on the Type of Filing. Required if payment is required by the regulations.<br>Provided by the Tariff Submitter.                                                                                                                                                                                                                                                                                                                |

| <b>Business Name<br/>(1)</b> | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                              | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b> | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                        |
|------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|-------------------------------------------------------------------------------|
| Suspension Motion            | suspend_motion              | An indication of whether or not the Tariff Records should automatically go into effect at the end of the applicable suspension period. | Character (1)                            | "Y" or "N"                  | Conditional based off of Type of Filing.<br>Provided by the Tariff Submitter. |

**Attachment Data**

This defines data for each supporting / attached document that is either (1) being provided with the Tariff Filing or (2) for which a waiver is requested.

| <b>Business Name<br/>(1)</b> | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                                                            | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>                                               | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                                                                                                       |
|------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Attachment Reference Code    | att_ref_code                | The FERC assigned reference code for each attachment type.                                                                                                           | Numeric (10)                             | See list of codes posted @ <a href="http://www.ferc.gov">www.ferc.gov</a> | Required.<br>Provided by the Tariff Submitter.<br>If the attachment pertains to a specific document defined for the Type of Filing, the appropriate document reference code must be used.<br>Note: The code may be different for each Type of Filing.                                                                                                                        |
| Attachment Description       | att_desc                    | The title given to the attachment submitted by the Tariff Submitter.                                                                                                 | Alphanumeric (80)                        | Free form text.                                                           | Required.<br>For attachments that are pre-defined by FERC's regulations, the description will be the FERC pre-defined description. For other attachments that are added by the Tariff Submitter, the description can be any value desired. These descriptions will be displayed in eLibrary as assigned and provided by the Tariff Submitter.                                |
| Attachment Waiver Requested  | att_waiver_request          | An indication of whether or not the Tariff Submitter is requesting a waiver for submission of the attachment specified as required by the Attachment Reference Code. | Character (1)                            | "Y" - waiver is requested<br>"N" or " " - waiver not requested            | Conditional on the Type of Filing – required for those attachments that are required by regulations.<br>Assigned and provided by the Tariff Submitter.<br>For each document that is requested to be waived, the Attachment Reference Code (above) is provided, and a value of "Y" is entered here. If an actual document is being provided, this value should be "N" or " ". |
| Attachment Document          | att_binary_data             | This is the actual document content.                                                                                                                                 | Binary (50 MB)                           | Binary Base64 bit encoded file content                                    | Conditional on the Type of Filings. Required if Attachment Document is required by regulation and waiver of such is not requested in the field "Attachment Waiver Requested."<br>Provided by the Tariff Submitter.                                                                                                                                                           |

| <b>Business Name<br/>(1)</b>  | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                    | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>                                                                                                                                       | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Attachment Document File Name | att_filename                | The complete file name, including the extension, assigned by the Tariff Submitter of the Attachment Document being attached. | Alphanumeric (60)                        | Free form text.<br>Must not include ? / * \ " ' ' > or <.                                                                                                         | If the Attachment Waiver Requested is "Y", Attachment Document File Name is not required. Assigned and provided by the Tariff Submitter if not otherwise pre-defined by FERC's regulations or instructions.<br><br>This file name will be used to identify the document and the extension will be used for retrieval purposes.<br><br>Valid file names cannot include special characters such as: ? / * \ " ' ' > < |
| Attachment Content Type Code  | att_content_type_code       | The numeric code representing the software format of the specific Attachment Document.                                       | Numeric (10)                             | See list of codes posted @ <a href="http://www.ferc.gov">www.ferc.gov</a>                                                                                         | Conditional, required when the Attachment Document is provided.                                                                                                                                                                                                                                                                                                                                                     |
| Attachment Security Level     | att_security_level          | The level of security requested for the specific attached document corresponding to the applicable Attachment Document.      | Character (1)                            | "P" - Public<br>"M" - Privileged<br>"X" - Critical Energy Infrastructure Information<br>See list of codes posted @ <a href="http://www.ferc.gov">www.ferc.gov</a> | Conditional based on Type of Filing. Required when the Attachment Document is provided. Certain Attachment Documents are required to be Public.<br><br>Assigned and provided by the Tariff Submitter.                                                                                                                                                                                                               |

**Tariff Record Content Data**

This provides the data for each Tariff Record.

| <b>Business Name<br/>(1)</b> | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                                                                                                                                                                                | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>            | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                                           |
|------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tariff Record Identifier     | record_id                   | An identifier for the Tariff Record within a given database that will not change as a result of revisions to the content of the Tariff Record (with same or different effective dates). No two different Tariff Records in the same database may have the same Tariff Record Identifier. | Numeric (10)                             | Any number between 1 and 2,147,483,648 | Required.<br>Assigned by the Tariff Submitter.<br>Each Tariff Record in the database has an associated Tariff Record Identifier number that does not change with each revision within a given database.<br>The Tariff Record Identifier is not used for collation and does not have to be assigned sequentially. |
| Option Code                  | option_code                 | An identifier that designates the alternative Tariff Record option being submitted. An identifier that designates the primary Tariff Record as "A" and designates all alternative Tariff Record options being submitted, if any, sequentially in alphabetic order.                       | Character (1)                            | "A" thru "Z" allowed.                  | Required.<br>Provided by the Tariff Submitter.<br>Default (no more than one option is provided) is "A".                                                                                                                                                                                                          |
| Tariff Record Title          | record_title                | The name of the Tariff Record contents.                                                                                                                                                                                                                                                  | Alphanumeric (60)                        | Free form text.                        | Required, if Tariff Record is a first-level Parent or in a Whole Document Format.<br>Optional in other cases.<br>Assigned by the Tariff Submitter.<br>This field may be used in a database generated Table of Contents.                                                                                          |
| Record Content Description   | record_content_desc         | Textual description of the Tariff Record.                                                                                                                                                                                                                                                | Alphanumeric (25)                        | Free form text.                        | Required.<br>Assigned by the Tariff Submitter.<br>This field may be used in a database generated Table of Contents.                                                                                                                                                                                              |

| <b>Business Name<br/>(1)</b>          | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                  | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>                                                            | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                    |
|---------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Record Version Number                 | record_version_number       | A representation of the version (designation) of the Tariff Record.                                                        | Alphanumeric (10)                        | x.y.z<br>x = revision number<br><br>y = substitute number<br><br>z = "squeezed" number | Conditional based on Type of Filing.<br>This information is not used to determine actual status of a Tariff Record. It is not used in any automated fashion other than display (possibly in the table of contents). This data is provided for ease of business and FERC referencing only. |
| Record Narrative Name                 | record_narrative_name       | An additional narrative description of the Tariff Record.                                                                  | Alphanumeric (254)                       | Free form text                                                                         | Optional.                                                                                                                                                                                                                                                                                 |
| Tariff Record Collation Value         | collation_value             | A value that will determine the sort order in which the Tariff Records are merged.                                         | Numeric (25)                             | Any number between 1 and 2,147,483,648                                                 | Required.<br><br>Assigned by the Tariff Submitter.                                                                                                                                                                                                                                        |
| Tariff Record Parent Identifier       | record_parent_id            | Provides the hierarchical structure to identify the higher-level part of the database to which this Tariff Record belongs. | Numeric (10)                             | Any number between 0 and 2,147,483,648                                                 | Required.<br><br>Assigned by the Tariff Submitter. If the Tariff Submitter chooses not to use the functionality of this field, they must still populate the field with "0". Otherwise, the value must be a valid Tariff Record Identifier.                                                |
| Tariff Record Proposed Effective Date | proposed_effective_date     | The proposed effective date for the specified Tariff Record.                                                               | Date (10)                                | YYYY-MM-DD                                                                             | Required.<br>Assigned by the Tariff Submitter.                                                                                                                                                                                                                                            |

| <b>Business Name<br/>(1)</b>    | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                                                                                                                                                                                                                                                           | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>                                               | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Record Effective Priority Order | priority_order              | A positive integer that directs which of multiple changes of a given Tariff Record (the same Tariff Record Identifier) proposed to go into effect on the same day, will take precedence, i.e., the Tariff Record with the highest numeric value will supersede any other Tariff Records with the same Record Identifier also proposed to be effective for that day. | Numeric (10)                             | Any number between 1 and 2,147,483,648                                    | Required.<br>Assigned by the Tariff Submitter.<br>Default value should allow for priority values below and above the Tariff Record of a specific Tariff Record Proposed Effective Date initial value (for example: 500). The value must be unique for a specific Tariff Record for a specific Tariff Record Proposed Effective Date.<br>When the current database is assembled for a particular effective date and there are multiple Tariff Records with the same Record Identifier and the same effective date, the approved Tariff Record for that effective date with the highest Record Effective Priority Order number will be the effective Tariff Record. |
| Record Content Type Code        | record_content_type_code    | The version of the software used to create the specific Tariff Record.                                                                                                                                                                                                                                                                                              | Numeric (10)                             | See list of codes posted @ <a href="http://www.ferc.gov">www.ferc.gov</a> | Conditional based on Type of Filing and/or structure of database.<br>Provided by the Tariff Submitter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Record Binary Data              | record_binary_data          | The actual Tariff Record content.                                                                                                                                                                                                                                                                                                                                   | Binary (10 MB)                           | Binary Base64 bit encoded file content                                    | Conditional based on Type of Filing and/or structure of database.<br>Provided by the Tariff Submitter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Record Plain Text               | record_plain_text           | The plain text version of the content of the Record Binary Data. Formatting and other binary values are stripped from this content.                                                                                                                                                                                                                                 | Alphanumeric (10 MB)                     | Free form text                                                            | Conditional based on Type of Filing and/or structure of database.<br>Provided by the Tariff Submitter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Record Change Type              | record_change_type          | A description of the type of change being requested.                                                                                                                                                                                                                                                                                                                | Alphanumeric (15)                        | See Code Values Dictionary                                                | Required.<br>Assigned by the Tariff Submitter. Used to identify the appropriate Tariff Record maintenance action. Some Type of Filings restrict the choice of Record Change Types.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| <b>Business Name<br/>(1)</b> | <b>Element Name<br/>(2)</b> | <b>Definition of Data Element<br/>(3)</b>                                                                                                                                                                                                                                                                                     | <b>Field Format<br/>(length)<br/>(4)</b> | <b>Valid Values<br/>(5)</b>                                                                               | <b>Usage<br/>Responsibility<br/>Conditions<br/>(6)</b>                                                                                                                                                                                                                                        |
|------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Associated Filing Identifier | associated_filing_id        | <p>The Tariff Filing Identifier associated with a previously filed Tariff Record which the subject Tariff Record replaces.</p> <p>Note: This is used in conjunction with the Associated Record Identifier and the Associated Option Code (below).</p>                                                                         | Numeric (10)                             | Number between 1 and 2,147,483,648 used by the Tariff Submitter in a previous Tariff Filing               | <p>Conditional.</p> <p>Assigned by the Tariff Submitter.</p> <p>This is not applicable to all Type of Filings. Where the Type of Filings permits or requires its use, it must refer to a previous Tariff Filing, and the value should be that previous Tariff Filing's Filing Identifier.</p> |
| Associated Record Identifier | associated_record_id        | <p>This is used to associate the specific content with a previously filed Tariff Record. For example, withdrawal Tariff Filings must identify the content being requested to be withdrawn.</p> <p>Note: This is used in conjunction with the Associated Filing Identifier (above) and the Associated Option Code (below).</p> | Numeric (10)                             | Number between 1 and 2,147,483,648 used by the Tariff Submitter for the targeted Tariff Record Identifier | <p>Conditional.</p> <p>Assigned by the Tariff Submitter.</p> <p>This is not applicable to all Type of Filings. Where it is used, it must refer to a Tariff Record Identifier in the associated filing.</p>                                                                                    |
| Associated Option Code       | associated_option_code      | <p>An identifier that designates the alternative associated record option of a previously filed Tariff Record.</p> <p>Note: This is used in conjunction with the Associated Filing Identifier and the Associated Record Identifier (above).</p>                                                                               | Character (1)                            | "A" thru "Z" used by the Tariff Submitter for the targeted Tariff Record Identifier                       | <p>Conditional.</p> <p>Assigned by the Tariff Submitter.</p> <p>Where it is used, the value should be the applicable Option Code value for the Associated Record Identifier.</p>                                                                                                              |



## Code Values Dictionaries and FERC Reference Tables

Certain data elements need to be populated with standardized responses (code values). Some of these data elements lend themselves to simple code value tables as provided below. For others, FERC will provide reference tables in a downloadable CSV file. After the following data element code values tables is an extensive explanation of the FERC reference tables.

### Data Element: Attachment Waiver Requested

| Code Value | Code Value Description                                 |
|------------|--------------------------------------------------------|
| N          | No, a waiver of the attachment is not being requested. |
| Y          | Yes, a waiver of the attachment is being requested.    |

### Data Element: Option Code

| Code Value      | Code Value Description                                                             |
|-----------------|------------------------------------------------------------------------------------|
| A               | Default for the primary Tariff Record.                                             |
| B, C, through Z | Subsequent codes used for alternatives and must be provided in alphabetical order. |

### Data Element: Record Change Type - (code values is case sensitive)

| Code Value | Code Value Description                                                                   |
|------------|------------------------------------------------------------------------------------------|
| CANCEL     | Used to cancel a Tariff Record Identifier.                                               |
| CHANGE     | Used to change an existing Tariff Record.                                                |
| NEW        | Used to create a new Tariff Record Identifier.                                           |
| PRO FORMA  | Used to submit a Tariff Record proposal without invoking statutory processing timelines. |
| WITHDRAW   | Used to withdraw a pending or suspended Tariff Record.                                   |

### Data Element: Suspension Motion

| Code Value | Code Value Description                                                                |
|------------|---------------------------------------------------------------------------------------|
| N          | No, the filing should not become effective without a separate filing to request such. |
| Y          | Yes, the Tariff Record(s) should go into effect at the end of the suspension period.  |

## FERC Reference Tables Provided in Downloadable Files

FERC will provide reference tables in downloadable files for the remaining data elements which have standardized code values, as well as to provide information to assist in the development of a Tariff Submitter's document management system and the creation of a Tariff Filing. The downloadable files will contain the appropriate codes to be used to populate the identified XML data elements (schema) and/or contain data that can be used to assist in error processing, provide FERC validation information and/or FERC business rules used to process the Tariff Filing.

This section is composed of three parts:

- (1) A list of the FERC File Downloads and their contents;
- (2) The Format of the FERC File Download Files; and
- (3) A description of the data elements contained in the FERC File Downloads

### (1) List of FERC File Downloads

The following is a list of the downloadable files that FERC will post on its website, located at [www.ferc.gov](http://www.ferc.gov). The files listed will be available in CSV and may be provided in PDF formats.

- Type of Filing (filing\_type) – code values and rules of use
- Attachment Reference Code (att\_ref\_code) – code values and rules of use
- Attachment Content Type Code (att\_content\_type\_code) – code values
- Attachment Security Level (att\_security\_level) – code values
- Record Content Type Code (record\_content\_type\_code) – code values
- Validation error codes provided by FERC.

### (2) Format of the FERC File Downloads

The downloadable files posted on the FERC website will be formatted in CSV. The first row of the file will be the title of each of the columns and will determine the order in which the corresponding data is to appear in all subsequent rows. The following are the CSV file format specifications:

- Rows are separated by a carriage return/line feed (CRLF).
- Fields are separated by commas.
- When a field contains a comma, the field will be enclosed by double-quotes.
- When numeric data contains decimal precision, the decimal point will be included within the field.
- When a field contains no data, the empty field will contain two delimiters next to each other. Note that there will be no blank spaces between the delimiters.

### (3) Description of the Data Elements contained in the FERC File Downloads

FERC's Tariff Filing requirements are the function of many statutory, regulatory and business processes. A Tariff Filing must satisfy many rules simply to be considered a filing acceptable for processing by the FERC. How FERC maintains the contents of Tariff Filings is a function of these statutory, regulatory and business rules, plus its own findings with regard to the merits of the Tariff Submitter's proposal(s). FERC has created software for internal purposes of automating the Tariff Filing review process and much of the eTariff maintenance process. It is in the interest of the FERC that Tariff Submitters create electronic Tariff Filings that are compatible with FERC's automated Tariff Filing and eTariff maintenance processes. For that reason, FERC provides the public information on additional data elements that it uses as part of its processes. This information may be used by Tariff Submitter's document management system to add functionality to the processes and to improve accuracy of the Tariff Filings. FERC will not review or certify any Tariff Submitter's document management system.

Following is a description of each of the downloadable files and the data contained in such files (both eTariff XML data elements and non-eTariff data elements used by FERC). The names of the columns that will be contained in the downloadable files are reflected below and are either shown in **bold** text (XML schema data elements) or in *italics* (non-XML schema data elements).

- **Type of Filing** (*filing\_type*) - This file contains seventeen columns:
  1. **filing\_type** – The values are used to populate the *filing\_type* XML data element for the subject Tariff Filing. The statutes, regulations and business rules provide for many different filing types. Every Type of Filing has a unique code that is randomly generated by FERC. It is used to direct the software to a set of data elements that describe that filing type.
  2. *description* – Description of the *filing\_type*. In this column FERC will provide its description for each Type of Filing Code.
  3. *prog\_code*: The “program code” refers to the different FERC Tariff Programs. As of January 2008, FERC has divided the various Type of Filings into five programs which are reflected by the six values below. FERC will allow the Tariff Submitter to determine which Type of Filing Codes are relevant based on its FERC Tariff Programs. Within the five programs are dozens of different Type of Filings. The values in this column are defined below:
    - E = Federal Power Act Electric (Traditional Cost of Service and Market Based Rates) Public Utilities
    - F = Power Administrations
    - G = NGA Gas Pipelines
    - K = NGPA 311 Gas Pipelines
    - M = Federal Power Act Electric (Market Based Rate) Public Utilities
    - O = Oil Pipelines

FERC assigns one of the above program codes to a Tariff Submitter at the time the Tariff Submitter registers with FERC as part of the company registration process. The Tariff Submitter can only make Tariff Filings with one of the Type of Filing Codes that are under the same program code as the Tariff Submitter.

Note: The program code of “M” is a subset of the “E” program code unique for FPA Tariff Submitters that only sell power at Market Based Rates. Tariff Submitters with “E” and “M” program codes will need to change their program code through the FERC company registration process if it requires access to Type of Filing Codes not available in its program.

4. *new\_type* – This column will indicate either yes (Y) or no (N). This reflects a type of Baseline category Type of Filing that requires both the creation of a new Company Identifier and a new Tariff Identifier. Such filings follow the business process rules of Normal/Statutory type of filing category. A more detailed explanation of the broad category of Baseline is provided below.
5. *refiled\_type* – This column will indicate either yes (Y) or no (N). This reflects a type of Baseline category Type of Filing wherein the Tariff Submitter already has a pre-existing database or collection of paper tariffs, rate schedules, or service agreements and is requesting a new Tariff Identifier. Such filings follow the business process rules of Compliance type of filing category. A more detailed explanation of the broad category of Baseline is provided below.
6. *compliance\_type* – This column will indicate either yes (Y) or no (N). This reflects a Type of Filing more fully explained below for the broad category of Compliance type.
7. *amendment\_type* – This column will indicate either yes (Y) or no (N). This reflects a Type of Filing more fully explained below for the broad category of Amendment type.
8. *motion\_type* – This column will indicate either yes (Y) or no (N). This reflects a Type of Filing more fully explained below for the broad category of Motion type.
9. *withdraw\_type* – This column will indicate either yes (Y) or no (N). This reflects a Type of Filing more fully explained below for the broad category of Withdraw type.
10. *report\_type* – This column will indicate either yes (Y) or no (N). This reflects a Type of Filing more fully explained below for the broad category of Report type.
11. *cancellation\_type* – This column will indicate either yes (Y) or no (N). This reflects a Type of Filing more fully explained below for the broad category of Cancellation type.
12. *suspend\_motion\_response* – This column will indicate either yes (Y) or no (N). FERC may suspend certain Type of Filings. For some programs, the Tariff Submitter is required to inform FERC whether or not it is submitting a motion to place suspended Tariff Records into effect at the end of the suspension period. The download file will indicate the Type of Filings requiring such a data element be populated by the Tariff Submitter.
13. *status\_change\_timeout* – Many Type of Filings must be acted upon by FERC by a certain number of days from the date of the Tariff Filing. This data element shows the number of days from the date of the filing before the FERC internal system will automatically change the status in the absence of a FERC order.
14. *fee\_required* - This column will indicate either yes (Y) or no (N). If yes (Y), then this Type of Filing requires a filing fee be made with the Commission.

15. *active\_date* – This column will indicate the effective date of the other data elements on the row.
16. *inactive\_date* – This column will indicate the retirement date of the other data elements on the row. If there is no known retirement date, the date of 12/31/9998 will appear.
17. *citation* – This column provides the corresponding Citation to FERC regulation. This is a text field that provides the reader with additional information as to the source of the requirement.

#### Explanation of Type of Filing Categories:

Different Type of Filings have different business processes as required by statute, regulation or business practice. FERC breaks down the dozens of different Type of Filings into eight broad categories that have similar business processes. The eight broad categories are explained below however, not all of them have individual columns in the download file.

The eight broad categories of Type of Filings are defined by FERC as:

- **Baseline** - This category is used for a Type of Filing that requires a new Tariff Identifier. Every Tariff Submitter establishing a new Tariff Identifier must start with a Baseline filing. However, the automated processing is different depending on whether the requested action is “New” or “Refiled” as more fully explained in the description above for the columns “*new\_type*” and “*refiled\_type*”:
- **Normal/Statutory** - This category is used for a Type of Filing wherein the Tariff Submitter is the proponent of the change(s) in a tariff, rate schedule, or service agreement. This business process rule will be the most commonly used by Tariff Submitters. FERC has rules for some programs, such as when a Type of Filing is appropriate relative to various indices, such as the status of a Tariff Filing or Tariff Identifier. Statutory, regulatory and business rules apply to the status of a proposed change(s) in a tariff, rate schedule, or service agreement. Many of these rules are automated to change the status conditions in the appropriate circumstances. A Type of Filing is a “normal” type if the data in the columns on the download file for all category types (*motion\_type*, *report\_type*, *amendment\_type*, etc.) are set to “N”.
- **Compliance** - This category is used for a Type of Filing wherein the Tariff Submitter proposes to comply with a FERC order. There is no automated rule to change the status of the Tariff Filing. These status changes will require FERC action.
- **Amendment** - This category is used for Type of Filings wherein the Tariff Submitter proposes to change a pending Tariff Filing prior to FERC or business process rule action on a Normal/Statutory Type of Filing. A Tariff Submitter cannot amend a filing that FERC has acted upon either by order or by rule of law. Amendment Type of Filings modify the timing of

automated action on the associated Normal/Statutory or Amendment Type of Filing. Amendments can be infinitely associated with each other with the same result of modifying the timing of automated action on the associated Normal/Statutory Type of Filing and subordinates it to the Amendment Type of Filing.

- **Motion** - This category of Type of Filing can only be associated with Tariff Records whose status condition in the FERC eTariff database is “suspended”. The only action that a filing in this category can do is to change the Proposed Effective Date of the Tariff Record that is “suspended”. Any change in the tariff, rate schedule, or service agreement is ignored. If a Tariff Submitter wishes to change both the status of suspended Tariff Record and tariff, rate schedule, or service agreement, it must file a “Compliance” Type of Filing.
- **Withdraw** - This category of Type of Filing can only be associated with Tariff Records that are (depending on the program) in the FERC eTariff database in a “pending”, “conditional” or “suspended” status condition. Any change in the tariff, rate schedule, or service agreement is ignored. This business process rule may (depending on the program) automatically withdraw the targeted Tariff Record and change the formerly “superseded” Tariff Records to “effective.” Therefore, no additional Tariff Filing or Tariff Records are required to reinstate the superseded Tariff Record.

Note: The Withdraw category of Type of Filing should not be confused with the Record Change Type of WITHDRAW. The Withdraw category of Type of Filing acts upon the associated filing as a whole, whereas the WITHDRAW Record Change Type acts upon the associated tariff record.

- **Report** - This category of Type of Filing contains no Tariff Record information. It can only be used to supplement the record of the proceeding. Basically, the Report Type of Filing is meant to provide Tariff Submitters a means to make complex filings with FERC in an established proceeding as an alternative to FERC’s eFiling website portal for non-Tariff Filings.
- **Cancellation** - This category of Type of Filing is used by the Tariff Submitter to terminate a Tariff Identifier. Once a Tariff Identifier is cancelled, only Compliance Type of Filings with a Proposed Effective Date before the effective date of the cancelled Tariff Record may be filed using the cancelled Tariff Identifier.
- **Attachment Reference Code** (att\_ref\_code) - This file contains seven columns:
  1. **filing\_type** – This column relates the Type of Filing with the available selection of attachments.
  2. **att\_ref\_code** – This column is used to populate the att\_ref\_code XML data element field for each attachment.

3. **att\_desc** – This column is used to populate the att\_desc XML data element field for each attachment.
  4. *citations* – This column provides the corresponding Citation to FERC regulation. This is simply a text field that provides the reader with additional information as to the source of the requirement.
  5. *is\_required* – This column will indicate either yes (Y) or no (N). Certain documents are required by either regulation or business rule for the Tariff Filing to be considered complete enough for the OSEC to accept for filing. For each Type of Filing Code, the attachments expected with each filing are identified, and for each attachment the coding as to whether the attachment is required by the OSEC as a minimal condition is provided.
  6. *can\_waive* - This column will indicate either yes (Y) or no (N). Some attachments may be required, but FERC may permit the Tariff Submitter to request that the requirement be waived. FERC will post whether a required attachment may be waived.
  7. *req\_access\_lvl* – This column indicates the required security level on a file as indicated in the att\_security\_level download file. A blank indicates no required security level. The values are defined below:  
 P = Public  
 M = Privileged  
 X = Critical Energy Infrastructure Information
- **Attachment Content Type Code** (att\_content\_type\_code) - This file contains five columns:
    1. **att\_content\_type\_code** - The values are used to populate the att\_content\_type\_code XML data element for each attachment.
    2. *description* – The description of the electronic format represented by the code.
    3. *file\_extension* – This column contains the electronic format extensions.
    4. *active\_date* – This column will indicate the effective date of the other data elements on the row.
    5. *inactive\_date* – This column will indicate the retirement date of the other data elements on the row. If there is no known retirement date, the date of 12/31/9998 will appear.
  - **Attachment Security Level** (att\_security\_level) - This file contains four columns:
    1. **att\_security\_level** – The values are used to populate the att\_security\_level field for each attachment.
    2. *description* - Description of the FERC security level associated with the att\_security\_level. Note that every attached document must have a populated att\_security\_level. FERC will not presume any default document security level.

3. *active\_date* – This column will indicate the effective date of the other data elements on the row.
  4. *inactive\_date* – This column will indicate the retirement date of the other data elements on the row. If there is no known retirement date, the date of 12/31/9998 will appear.
- **Record Content Type Code** (record\_content\_type\_code) - This file contains two columns:
    1. **record\_content\_type\_code** – The values are used to populate the record\_content\_type\_code field for each record.
    2. *description* - Describes the record\_content\_type\_code.
  - **Validation Error Codes** (validation\_error\_code.csv) - This file contains two columns:
    1. *error\_code* – The values for the identified error.
    2. *description* - Describes the error.



## **Electronic Delivery Specifications**

- **High-level Summary**

The following section defines the technical details and processes for computer-to-computer exchange of an XML file between a Tariff Submitter and FERC for electronic-Tariff Filings. It also defines eFiling authentication, eTariff portal security, and information on error / messages, security and maintenance. It does not provide information related to developing a Tariff Submitter's document management system as FERC is not providing a system to manage the Tariff Submitter's tariffs, rate schedules, or service agreements. The Tariff Submitter can either purchase a third party software system, or design and develop its own system (manual or automated) to maintain its tariffs, rate schedules, or service agreements. The Tariff Submitter will provide an XML formatted eTariff filing in accordance with the eTariff standards and other FERC requirements.

The Tariff Submitter will not have direct access to the FERC eTariff database to add, change or delete records. The Tariff Submitter will only be able to maintain its data in the FERC eTariff database via data sent through the eTariff filing process.

The following process describes the electronic Tariff Filings that **must** be filed through the FERC's eFiling web page located at [www.ferc.gov](http://www.ferc.gov).

- **Format of Upload Data**

The eFiling portal for eTariff filing packages assumes the Tariff Submitter has already produced an XML file that contains both data tags and embedded data per the business specifications provided and has been packaged as a zip file. There are no restrictions on the file name other than "normal" file naming conventions (i.e., a file name should contain no periods except the period preceding the file extension and no backslashes), the total character length must be 64 characters or less, and must have a ".ZIP" extension.

- **Login/authentication Requirements**

**eRegistration:**

In order to submit a Tariff Filing through the eTariff portal, the User must be eRegistered with FERC. The eRegistration process will allow the User to login to FERC's eFiling portal. The instructions on how a User may become eRegistered are located at [www.ferc.gov](http://www.ferc.gov).

**eFiling Requirements:**

The FERC's eFiling *Reference Guide* located at [www.ferc.gov](http://www.ferc.gov) provides a step-by-step set of instructions and expected results for the eFiling process.

**Company Registration Requirements:**

To log into FERC's eTariff portal, the User will be required to have a Company Identifier. This Company Identifier is unique for each company filing tariffs, rate schedules, or service agreements with FERC. All Users will enter the same Company Identifier for a given company. Instructions on how to obtain a Company Identifier are located at FERC's Online Company Registration application, located at [www.ferc.gov](http://www.ferc.gov). Note: The eTariff Company Identifier should not be confused with the data element Company Identifier contained in the data dictionary.

- **Minimum Technical Capabilities of Browser Clients**

FERC's eFiling portal is compatible with most common internet browsers, but is optimized for use with Microsoft® Internet Explorer 9.

- **Error Codes and Handling**

Error codes that can occur during the upload of the eTariff package on the FERC eFiling portal will be provided as described in the eFiling documentation, located at [www.ferc.gov](http://www.ferc.gov).

The e-mail that results from the eTariff verification process will use specific error codes/descriptions. The error codes provided within the e-mail can be decoded with the FERC-published code table located at [www.ferc.gov](http://www.ferc.gov). This table can be downloaded in CSV format and may be available in PDF format.

If the XML file is malformed and cannot be read, to the extent OSEC is able to identify the resulting error messages, the error messages will be provided to the Tariff Submitter as part of the OSEC Rejection e-mail. The Tariff Submitter is responsible for researching the nature of the XML error messages at locations such as [www.w3.org](http://www.w3.org) (i.e.: <http://validator.w3.org/docs/errors.html>).

- **Security Specifications**

Tariff Submitters are responsible for security of all data contained in their filing that resides on their internal systems. The Company Identifier is public information.

Electronic transfer of the ZIP file is via the FERC eFiling portal using secure login (from eRegistration) and HTTPS for User interaction, and data transfer using a web browser. Refer to FERC eFiling specifications for minimal requirements of browsers using FERC web pages located at [www.ferc.gov](http://www.ferc.gov).

Data security at FERC is the responsibility of FERC.

- **Testing Guidelines**

FERC will provide a facility/function that will receive an eTariff XML filing package and verify it can be opened and parsed, and, if the appropriate data is provided, it will validate data content against production data. This facility will be available for use at any time. Information on how to access and use this testing facility is available at [www.ferc.gov](http://www.ferc.gov).

- **Maintenance**

The eTariff XML schema and associated code definition and downloadable CSV files will be maintained on the FERC website. Significant changes to any of these items will follow normal FERC notice/comment process. This process will also indicate the effective date of the change, and whether there will be a transition period.

Revisions to the eTariff XML schema code definition files will be posted in downloadable XSD and PDF formats located at [www.ferc.gov](http://www.ferc.gov). In the event of a discrepancy between the PDF and XSD files, the XSD file shall take precedence.

Revised code definition files will be posted in downloadable CSV file and may be available in a PDF file on FERC's website located at [www.ferc.gov](http://www.ferc.gov).

FERC will not certify or will not support software that Tariff Submitters may develop or purchase. Owners of these software packages are responsible for their maintenance and ensuring that any required eTariff XML schema and/or code revisions posted by FERC are properly recognized by such software.

## **XML Schema Version 1**

**Set forth below is Version 1 of the XML Schema that must be used to submit a Tariff Filing through FERC's eFiling / eTariff Portal.**

```
<?xml version="1.0" encoding="utf-8"?>
<xs:schema id="ferc_tariff_filing" targetNamespace="http://ferc.gov/etariff.xsd"
elementFormDefault="qualified" xmlns="http://ferc.gov/etariff.xsd"
xmlns:xs="http://www.w3.org/2001/XMLSchema" >
  <xs:element name="document">
    <xs:complexType>
      <xs:choice minOccurs="1" maxOccurs="1">
        <xs:element name="ferc_filing_data" minOccurs="1" maxOccurs="unbounded">
          <xs:complexType>
            <xs:sequence>
              <xs:element name="schema_version" type="xs:string" nillable="true"/>
              <xs:element name="company_id" type="xs:string" nillable="true"/>
              <xs:element name="tariff_id" type="xs:integer" nillable="true"/>
              <xs:element name="tariff_title" type="xs:string" nillable="true"/>
              <xs:element name="filing_id" type="xs:integer" nillable="true"/>
              <xs:element name="filing_title" type="xs:string" nillable="true"/>
              <xs:element name="filing_type" type="xs:integer" nillable="true"/>
              <xs:element name="associated_filing_id" type="xs:integer" nillable="true"/>
              <xs:element name="validation_email" type="xs:string" nillable="true"/>
              <xs:element name="pay_confirm_code" type="xs:string" nillable="true"/>
              <xs:element name="suspend_motion" type="xs:string" nillable="true"/>
              <xs:element name="attachment_data" minOccurs="1" maxOccurs="unbounded">
                <xs:complexType>
                  <xs:sequence>
                    <xs:element name="att_ref_code" type="xs:integer" nillable="true"/>
                    <xs:element name="att_desc" type="xs:string" nillable="true"/>
                    <xs:element name="att_waiver_request" type="xs:string" nillable="true"/>
                    <xs:element name="att_binary_data" type="xs:base64Binary" nillable="true"/>
                    <xs:element name="att_filename" type="xs:string" nillable="true"/>
                    <xs:element name="att_content_type_code" type="xs:integer" nillable="true"/>
                    <xs:element name="att_security_level" type="xs:string" nillable="true"/>
                  </xs:sequence>
                </xs:complexType>
              </xs:element>
            <xs:element name="record_data" minOccurs="0" maxOccurs="unbounded">
              <xs:complexType>
                <xs:sequence>
                  <xs:element name="record_id" type="xs:integer" nillable="true"/>
                  <xs:element name="option_code" type="xs:string" nillable="true"/>
                  <xs:element name="record_title" type="xs:string" nillable="true"/>
                  <xs:element name="record_content_desc" type="xs:string" nillable="true"/>
                  <xs:element name="record_version_num" type="xs:string" nillable="true"/>
                </xs:sequence>
              </xs:complexType>
            </xs:element>
          </xs:sequence>
        </xs:element>
      </xs:choice>
    </xs:complexType>
  </xs:element>
</xs:schema>
```

```

    <xs:element name="record_narrative_name" type="xs:string" nillable="true"/>
    <xs:element name="collation_value" type="xs:integer" nillable="true"/>
    <xs:element name="record_parent_id" type="xs:integer" nillable="true"/>
    <xs:element name="proposed_effective_date" type="xs:date" nillable="true"/>
    <xs:element name="priority_order" type="xs:integer" nillable="true"/>
    <xs:element name="record_content_type_code" type="xs:integer" nillable="true"/>
    <xs:element name="record_binary_data" type="xs:base64Binary" nillable="true"/>
    <xs:element name="record_plain_text" type="xs:string" nillable="true"/>
    <xs:element name="record_change_type" type="xs:string" nillable="true"/>
    <xs:element name="associated_filing_id" type="xs:integer" nillable="true" />
    <xs:element name="associated_record_id" type="xs:integer" nillable="true" />
    <xs:element name="associated_option_code" type="xs:string" nillable="true" />
  </xs:sequence>
</xs:complexType>
</xs:element>
</xs:sequence>
</xs:complexType>
</xs:element>
</xs:choice>
</xs:complexType>
</xs:element>
</xs:schema>

```

Note: The XML Schema definition language (XSD) defines four attributes for use in XML instance documents, indicated by the <http://www.w3.org/2001/XMLSchema-instance> namespace. Information regarding these four attributes is located at <http://msdn2.microsoft.com/en-us/library/ms256207.aspx> and <http://www.w3.org/TR/xmlschema-1/>. The eTariff specifications contained in this document utilize the `nil="true"` attribute to indicate an empty (null) numeric element. It has been determined that some XML software tools do not support the `nil="true"` attribute. The software developer should thoroughly investigate the capabilities of their development tool sets to ensure that they support the `nil="true"` attribute.

**Appendix**

**Instruction Manual for Electronic Filing of Part 154 Rate Filings**

# Instruction Manual for Electronic Filing of Part 154 Rate Filings

## TABLE OF CONTENTS

### Contents

|                                                                   |     |
|-------------------------------------------------------------------|-----|
| GENERAL INFORMATION .....                                         | 2   |
| I. GENERAL INSTRUCTIONS.....                                      | 3   |
| II. ELECTRONIC FILING FORMAT .....                                | 5   |
| Filing in TAB Delimited Format.....                               | 7   |
| III. SPECIFIC INSTRUCTIONS .....                                  | 17  |
| COMPOSITION OF SCHEDULES FOR MAJOR RATE CHANGES. ....             | 17  |
| COMPOSITION OF SCHEDULES FOR MINOR RATE CHANGES. ....             | 36  |
| IV. GENERIC TEMPLATE .....                                        | 40  |
| V. TEMPLATES APPLICABLE TO SPECIFIC STATEMENTS AND SCHEDULES..... | 43  |
| VI. SCHEDULES G-1, G-2, AND G-3 INSTRUCTIONS.....                 | 128 |
| VII. RATE FILINGS - SAMPLE TAB DELIMITED FILE .....               | 131 |
| APPENDIX A.....                                                   | 132 |

## **GENERAL INFORMATION**

### **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 that all filings made in proceedings initiated under this part must be made electronically. These instructions provide information on the material filed in electronic form.

### **Who Must Submit**

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.

### **What and Where to Submit**

All tariff filings must be submitted using eTariff. Instructions for using eTariff can be found on the Commission's website <http://www.ferc.gov> .

### **When to Submit**

All proposed changes in tariffs, contracts, or any parts thereof must be filed with the Commission consistent with the notice requirements of 18 CFR § 154.207

### **Public Reporting Burden**

The public reporting burden for the FERC-545 and FERC-546 is estimated to average 130.37 hours per response and 195 hours per response respectively, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding these burden estimates or any aspect of these information collections, including suggestions for reducing this burden, to [DataClearance@ferc.gov](mailto:DataClearance@ferc.gov), or to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington DC 20426 (Attention: CIO Information Clearance Officer). Comments should also be sent to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission) at [oira\\_submissions@omb.eop.gov](mailto:oira_submissions@omb.eop.gov). No person shall be



subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## I. GENERAL INSTRUCTIONS

Submission of spreadsheets in native file format is preferred for Statements A through M, including related schedules. Statements O and P may use any electronic format that renders text, graphics, spreadsheets or data bases that the Commission accepts (the list of FERC Acceptable File Formats is available on [www.ferc.gov](http://www.ferc.gov)).

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. Generally, the information is ordered in columns and rows, it should be filed in a spreadsheet format.

The electronic filing requirement is not limited to a company's initial filing under subpart D. All tariff and report filings pursuant to Part 154 must be filed electronically, including when moving suspended rates into effect, must be submitted electronically consistent with the requirement of § 154.4 of the Commission's regulations.

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 should follow the instructions for the **Attachment Document File Name** data element. Those instructions are available in the *Guide for Electronic Filing of Parts 35, 154, 284, 300, and 341 Tariff Filings'* data dictionary, available on [www.ferc.gov](http://www.ferc.gov).

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.

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, text colors and other formatting characteristics are lost in the transition. Prepare your files with this in mind.

## **6. Source of Codes.**

The abbreviations for the schedule and statement names to be used in the file name are contained in Appendix A.

## **II. ELECTRONIC FILING FORMAT**

Submission of spreadsheets in native file format is preferred for Statements A through M, including related schedules. The statements' and schedules' organizational format must be consistent with the templates specified in these instructions under "Templates Applicable to Specific Statements and Schedules." Statements O and P may use any electronic format that renders text, graphics, spreadsheets or data bases that the Commission accepts (the list of FERC Acceptable File Formats is available on [www.ferc.gov](http://www.ferc.gov)).

If spreadsheet format is not available, certain statements and schedules may be filed in "TAB" delimited format or in flat ASCII files. The appropriate format to use for each statement or schedule is listed below. The statements' and schedules' organizational format 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 in spreadsheet or data base format.

If the additional material is narrative text, the file should be a text file format such as "DOCX" or "PDF".

If a statement or schedule does not apply, a pipeline may include a narrative so stating. The narrative should be in a text file format such as "DOCX" or "PDF". 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 the document named "Transmittal Letter" or a file named Contents. This file should be in a text file format such as "DOCX" or "PDF".

## Filing in TAB Delimited Format

If spreadsheet format is not available, the following filing formats apply to the statements and schedules named in section 154.312:

|               | <u>Statement Name</u>                                                   | <u>Format of File</u>                     |
|---------------|-------------------------------------------------------------------------|-------------------------------------------|
| 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<br>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<br>AFUDC                        | ASCII flat file or tab-<br>delimited file |
| Schedule C-5, | Gas Plant in Service not used for<br>Gas Service                        | Tab-delimited ASCII file                  |
| Statement D,  | Accumulated Provisions for Depreciation,<br>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,<br>Depleting, and Amortizing Plant        | ASCII flat file or tab-<br>delimited file |
| Statement E,   | Working Capital                                                                    | Tab-delimited ASCII file                  |
| Schedule E-1,  | Computation of Cash Working Capital<br>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-<br>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<br>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<br>(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),<br>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,<br>811, and 812                                                  | Tab-delimited ASCII file |
| Schedule H-1(2),<br>Schedule H-1(2)(a), | Accounts 806, 808.1, 808.2, 809.1, 809.2,<br>813, 823, and Other Accounts Recording<br>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<br>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<br>Expenses                   | Tab-delimited ASCII file      |
| Schedule H-1(2)(j), Intercompany and Interdepartmental<br>Transactions                 | Tab-delimited ASCII file      |
| Schedule H-1(2)(k), Lease Payments                                                     | Tab-delimited ASCII file      |
| Statement H-2, Depreciation, Depletion, Amortization,<br>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<br>Format* |
| Schedule H-3(2), Reconciliation between Book and Tax<br>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<br>Estimated Operating Revenues<br>with Cost of Service | Format*<br>Native Application<br>Format*  |
| Schedule J-1, | Summary of Billing Determinants                                                          | Native Application<br>Format*             |
| Schedule J-2, | Derivation of Rates                                                                      | Native Application<br>Format*             |
| Statement L,  | Balance Sheet                                                                            | ASCII flat file or tab-<br>delimited file |
| Statement M,  | Income Statement                                                                         | ASCII flat file or tab-<br>delimited file |
| Statement O,  | Description of Company Operations                                                        | Text file<br>format                       |
| Statement P,  | Explanatory Text and Prepared Testimony                                                  | Text file format                          |

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 a text file format such as "DOCX" or "PDF" if the material is mostly 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,<br>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,<br>and Negative Salvage Expenses              | Tab-delimited ASCII file |
| Schedule H-3,     | Income Tax Allowances Computed on the Basis<br>of the Rate of Return Claimed         | Tab-delimited ASCII file |
| Schedule H-3 (1), | Reconciliation between Book and Tax<br>Depreciable Plant                             | Tab-delimited ASCII file |
| Schedule H-4,     | Other Taxes                                                                          | 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 Microsoft Excel 2010, submit the file in an Excel format, generally denoted by an extension of XLSX. All files submitted in native application format must be saved and filed using one of the Commission's accepted electronic document file formats. The list of FERC Acceptable File Formats is available on [www.ferc.gov](http://www.ferc.gov).

## 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 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).

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

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, PDF, or Rich Text Format (RTF).

## 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, JPEG or PDF (Portable Document Format) file in addition to the ASCII file.

### **III. SPECIFIC INSTRUCTIONS**

The following instructions refer to the statements and schedules named in §§ 154.312 and 154.313 of the Commission's regulations.

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.

#### **COMPOSITION OF SCHEDULES FOR MAJOR RATE CHANGES.**

##### **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 non-hydrocarbon 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 spreadsheet, tab-delimited and native application files. These instructions provide the general organization of the file prior to saving.

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, statement, schedule or sheet.

##### ITEM

##### LOCATI

|                                         |                        |
|-----------------------------------------|------------------------|
| <u>ON</u> Docket Number,<br>if known    | Upper righthand corner |
| Statement or Schedule<br>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. If the company is a pipeline, the name of the company should be the same as registered with the Commission under Company Registration. 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. For those using the TAB delimited

alternative, in cases where descriptive text exceeds one page, enter the descriptive text in a separate text file such as "DOCX" or "PDF". Explanatory text applicable to statement H-1 must be included in a separate text file such as "DOCX" or "PDF", 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 Critical Energy Infrastructure Information (CEII) treatment, the phrase -

Contains Privileged [or CEII] Information  
Do Not Release

must appear in one of the first fourteen rows.

# SAMPLE GENERAL SPREADSHEET TEMPLATES

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 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<br>(a)<br>\$ | & Gathering<br>(b)<br>\$ | (c)<br>\$ | (d)<br>\$    |
|      | 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<br>No. | Description                              | Reference | Total Company<br>As Adjusted<br>(a)<br>\$ | Production<br>(b)<br>\$ | Gathering<br>(c)<br>\$ | Products<br>Extraction<br>(d)<br>\$ |
|-------------|------------------------------------------|-----------|-------------------------------------------|-------------------------|------------------------|-------------------------------------|
|             | 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<br>No. | Description                              | Reference | Total Company<br>As Adjusted<br>(a)<br>\$ | Storage<br>(b)<br>\$ | Incremental<br>Storage<br>(c)<br>\$ |
|-------------|------------------------------------------|-----------|-------------------------------------------|----------------------|-------------------------------------|
|             | 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<br>No. | Description                              | Reference | Total Company<br>As Adjusted<br>(a)<br>\$ | -----Transmission-----<br>(b)<br>\$ | (c)<br>\$ | (d)<br>\$ |
|-------------|------------------------------------------|-----------|-------------------------------------------|-------------------------------------|-----------|-----------|
|             | 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<br>No. | Description                       | Reference | Total Company<br>As Adjusted<br>(a)<br>\$ | Production<br>&Gathering<br>(b)<br>\$ | Storage<br>(c)<br>\$ | Transmission<br>(d)<br>\$ |
|-------------|-----------------------------------|-----------|-------------------------------------------|---------------------------------------|----------------------|---------------------------|
| 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   |                                  |       |       |  |
|      |                                   |           | (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  
Storage Rate Base and Return Allowance  
12 Month Period Ending \_\_\_\_\_, As Adjusted

| Line<br>No. | Description                       | Reference | Total Company<br>As Adjusted | -----Storage----- |           |           |  |
|-------------|-----------------------------------|-----------|------------------------------|-------------------|-----------|-----------|--|
|             |                                   |           | (a)<br>\$                    | (b)<br>\$         | (c)<br>\$ | (d)<br>\$ |  |
| 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<br>No. | Description                       | Reference | Total Company<br>As Adjusted | -----Transmission----- |           |           |  |
|-------------|-----------------------------------|-----------|------------------------------|------------------------|-----------|-----------|--|
|             |                                   |           | (a)<br>\$                    | (b)<br>\$              | (c)<br>\$ | (d)<br>\$ |  |
| 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<br>No. | Description                                | Account<br>No. | Balance at<br>MM/DD/YYYY<br>(a)<br>\$ | Adjustments<br>(b)<br>\$ | Adjusted<br>Balance<br>(c)<br>\$ |
|-------------|--------------------------------------------|----------------|---------------------------------------|--------------------------|----------------------------------|
|             | 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          | Non-recoverable 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<br>No. | Description                           | Acct.<br>No. | Schedule<br>Ref. | Balance at<br>MM/DD/YYYY<br>(a)<br>\$ | Additions<br>(b)<br>\$ | Reductions<br>(c)<br>\$ | Transfers<br>(d)<br>\$ | Balance at<br>MM/DD/YYYY<br>(e)<br>\$ | Adjustments<br>(f)<br>\$ | Total As<br>Adjusted<br>(g)<br>\$ |
|-------------|---------------------------------------|--------------|------------------|---------------------------------------|------------------------|-------------------------|------------------------|---------------------------------------|--------------------------|-----------------------------------|
| 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<br>No.                                                                      | Description                 | Balance at<br>MM/DD/YYYY<br>(a)<br>\$ | Additions<br>(b)<br>\$ | Reductions<br>(c)<br>\$ | Transfers<br>(d)<br>\$ | Balance at<br>MM/DD/YYYY<br>(e)<br>\$ | Adjustments<br>(f)<br>\$ | Adjusted<br>Balance<br>(g)<br>\$ |
|----------------------------------------------------------------------------------|-----------------------------|---------------------------------------|------------------------|-------------------------|------------------------|---------------------------------------|--------------------------|----------------------------------|
| Account 108 - Accumulated Provisions<br>for Depreciation of Gas Plant in Service |                             |                                       |                        |                         |                        |                                       |                          |                                  |
| 1                                                                                | Gathering                   |                                       |                        |                         |                        |                                       |                          |                                  |
| 2                                                                                | Onshore                     |                                       |                        |                         |                        |                                       |                          |                                  |
| 2                                                                                | Offshore                    |                                       |                        |                         |                        |                                       |                          |                                  |
| 3                                                                                | Negative Salvage            |                                       |                        |                         |                        |                                       |                          |                                  |
| 4                                                                                | Total                       |                                       |                        |                         |                        |                                       |                          |                                  |
| 5                                                                                | 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<br>for Amortization                            |                             |                                       |                        |                         |                        |                                       |                          |                                  |
| 14                                                                               | Intangible                  |                                       |                        |                         |                        |                                       |                          |                                  |
| 15                                                                               | Total Account 111           |                                       |                        |                         |                        |                                       |                          |                                  |
| 16                                                                               | Total Accumulated Provision |                                       |                        |                         |                        |                                       |                          |                                  |

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

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

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

| Line<br>No. | Year               | Month | Materials<br>and Supplies<br>(a)<br>\$ | Prepayments<br>(b)<br>\$ |
|-------------|--------------------|-------|----------------------------------------|--------------------------|
| 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<br>No. | Description                            | Account<br>No. | Months of the Base Period |        |       |     |          |         | Total Base<br>Period | Adjustments | Total, As<br>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.<br>& 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   |       |       |       |       |       |       |       |
|     | Total Customer Service and Information Expenses |       | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 275 |                                                 |       | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
|     | 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<br>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<br>No. | Description                                                                      | Reference | Total<br>(a)<br>\$ |
|-------------|----------------------------------------------------------------------------------|-----------|--------------------|
|             | 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 _____ %<br>(Line 7 x Federal tax on tax percentage)        |           | =====              |
| 9           | State Income Taxes at _____% of<br>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<br>No. | Description of Tax               | Expense<br>Per Books<br>(a)<br>\$ | Adjustments<br>(b)<br>\$ | Total Tax<br>Claimed<br>(c)<br>\$ |
|-------------|----------------------------------|-----------------------------------|--------------------------|-----------------------------------|
| 1           | Ad Valorem<br>(List by state)    |                                   |                          |                                   |
| 2           | Franchise<br>(List by state)     |                                   |                          |                                   |
| 3           | Social Security                  |                                   |                          |                                   |
| 4           | Miscellaneous<br>(List by state) | _____                             | _____                    | _____                             |
| 5           | Total Other Taxes                | =====                             | =====                    | =====                             |

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

| Line<br>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<br>No. | Description                                  | Reference | Total<br>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 &<br>Amortization Expense |           |                      |            |         |              |
|             |                                              |           | =====                | =====      | =====   | =====        |

Company Name

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

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

Company Name

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

| Line<br>No. | Description                         | Reference | Total<br>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                         |           | _____                | _____      | _____   | _____        |
|             |                                     |           | =====                | =====      | =====   | =====        |
|             | Accumulated Provision for           |           |                      |            |         |              |
| 10          | 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<br>No. | Description                                             | Reference | Total<br>As Adjusted | Production | Storage | Transmission |
|-------------|---------------------------------------------------------|-----------|----------------------|------------|---------|--------------|
|             |                                                         |           | (a)                  | (b)        | (c)     | (d)          |
|             |                                                         |           | \$                   | \$         | \$      | \$           |
|             | Account 108 - Accumulated Provision<br>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<br>for Amortization | _____ | _____ | _____ | _____ |
| 15 | Total Accumulated Provision                             | ===== | ===== | ===== | ===== |

Company Name

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

| Line<br>No. | Description            | Reference | Total<br>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<br>No. | Description                                      | Reference | Total<br>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                     |           | _____                | _____      | _____   | _____        |
|             |                                                  |           | =====                | =====      | =====   | =====        |
|             | Federal Income Tax at _____%                     |           |                      |            |         |              |
| 8           | Line _ x Federal Tax on Tax Effect)              |           |                      |            |         |              |
|             |                                                  |           | =====                | =====      | =====   | =====        |
|             | State Income Taxes                               |           |                      |            |         |              |
| 9           | Allocation of State Income Taxes to<br>Functions |           |                      |            |         |              |
|             |                                                  |           | =====                | =====      | =====   | =====        |

Show the derivation of the State Income Tax Rate on Line 9 on a separate schedule or Schedule H-3(1).  
Instruction Manual for Electronic Filing of Part 154 Rate Filings

Company Name

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

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

Include all accounts.

Company Name  
Cost of Service - Production

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

| Line<br>No. | Description               | Reference | Total<br>(a)<br>\$ |
|-------------|---------------------------|-----------|--------------------|
|             | 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                     |           | _____<br>=====     |

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 |                           | ---Incremental or "At Risk" Facilities |              |       |       |       |
|------|---------------------------|----------------------------------------|--------------|-------|-------|-------|
| No.  | Description               | ---<br>Reference                       | Total<br>(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<br>No.         | Description                         | Reference | Total<br>As Adjusted<br>(a)<br>\$ | Labor<br>(b)<br>\$ | Supplies &<br>Expenses<br>(c)<br>\$ |
|---------------------|-------------------------------------|-----------|-----------------------------------|--------------------|-------------------------------------|
| 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.<br>& 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            |       |       |       |
|     |                               | ===== | ===== | ===== |

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<br>No. | Description                            | Reference | Total<br>(a)<br>\$ | --Incremental or "At Risk Facilities--<br>(b)<br>\$ | (c)<br>\$ | (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<br>No. | Description                                  | Reference | As,<br>Total<br>Adjusted<br>(a)<br>\$ | -----Incremental or<br>(b)<br>\$ | "At Risk Facilities-----<br>(c)<br>\$ | (d)<br>\$ |
|-------------|----------------------------------------------|-----------|---------------------------------------|----------------------------------|---------------------------------------|-----------|
|             | 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 &<br>Amortization Expense |           | =====                                 | =====                            | =====                                 | =====     |

Company Name

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

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

| Line<br>No. | Description       | Reference | Total       | -----Incremental or "At Risk Facilities----- |       |       |       |
|-------------|-------------------|-----------|-------------|----------------------------------------------|-------|-------|-------|
|             |                   |           | As Adjusted | (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 for each Incremental or "At Risk" Facility

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

| Line<br>No. | Description                               | Reference | Total<br>As Adjusted<br>(a)<br>\$ | -----Incremental or<br>(b)<br>\$ | "At Risk Facilities-----<br>(c)<br>\$ | (d)<br>\$ |
|-------------|-------------------------------------------|-----------|-----------------------------------|----------------------------------|---------------------------------------|-----------|
| 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<br>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<br>No. | Description                                             | Reference | Total<br>As Adjusted<br>(a)<br>\$ | -----Incremental or "At Risk Facilities-----<br>(b)<br>\$ | (c)<br>\$ | (d)<br>\$ |
|-------------|---------------------------------------------------------|-----------|-----------------------------------|-----------------------------------------------------------|-----------|-----------|
|             | Account 108 - Accumulated Provision<br>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<br>for Amortization | _____ | _____ | _____ | _____ |
| 15 | Total Accumulated Provision                             | _____ | _____ | _____ | _____ |
|    |                                                         | ===== | ===== | ===== | ===== |

Company Name

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

| Line<br>No. | Description            | Reference | Total<br>As Adjusted<br>(a)<br>\$ | -----Incremental or "At Risk Facilities-----<br>(b)<br>\$ | (c)<br>\$ | (d)<br>\$ |
|-------------|------------------------|-----------|-----------------------------------|-----------------------------------------------------------|-----------|-----------|
| 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<br>No. | Description                                      | Reference | Total<br>As Adjusted<br>(a)<br>\$ | -----Incremental or "At Risk Facilities-----<br>(b)<br>\$ | (c)<br>\$ | (d)<br>\$ |
|-------------|--------------------------------------------------|-----------|-----------------------------------|-----------------------------------------------------------|-----------|-----------|
|             | 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<br>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<br>No. | Description           | Reference | Total       | -----Incremental or "At Risk Facilities----- |     |       |       |
|-------------|-----------------------|-----------|-------------|----------------------------------------------|-----|-------|-------|
|             |                       |           | As Adjusted | (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<br>(a)<br>\$ | Labor<br>(b)<br>\$ | Expenses<br>(c)<br>\$ |
| 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<br>No. | Description                               | Reference | Detail<br>(a)<br>\$ | Amount<br>(b)<br>\$ |
|-------------|-------------------------------------------|-----------|---------------------|---------------------|
| 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<br>Depreciable | Annual<br>Depreciation | Depreciation         |
|------|----------------------------------------------|-------------------------|------------------------|----------------------|
| No.  | Description                                  | Gas Plant<br>(a)<br>\$  | Rate<br>(b)<br>\$      | Expense<br>(c)<br>\$ |
|      | Account 403 - Depreciation Expense           |                         |                        |                      |
|      | Production & Gathering                       |                         |                        |                      |
| 1    | Offshore                                     |                         |                        |                      |
| 2    | Onshore                                      |                         |                        |                      |
| 3    | Negative Salvage                             |                         |                        |                      |
| 4    | General                                      |                         |                        |                      |
| 5    | Total                                        | _____                   |                        | _____                |
|      |                                              | _____                   |                        | _____                |
| 6    | Account 404 - Amortization                   |                         |                        |                      |
|      |                                              | _____                   |                        | _____                |
| 7    | Total Depreciation &<br>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<br>No. | Description of Tax               | Reference | Amount<br>(a)<br>\$ | Production<br>(b)<br>\$ | Storage<br>(c)<br>\$ | Transmission<br>(d)<br>\$ |
|-------------|----------------------------------|-----------|---------------------|-------------------------|----------------------|---------------------------|
| 1           | Ad Valorem<br>(List by State)    |           |                     |                         |                      |                           |
| 2           | Franchise<br>(List by State)     |           |                     |                         |                      |                           |
| 3           | Social Security                  |           |                     |                         |                      |                           |
| 4           | Miscellaneous<br>(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<br>No. | Description                               | Reference | Total<br>As Adjusted<br>(a)<br>\$ | Production<br>(b)<br>\$ | Storage<br>(c)<br>\$ | Transmission<br>(d)<br>\$ |
|-------------|-------------------------------------------|-----------|-----------------------------------|-------------------------|----------------------|---------------------------|
| 1           | Plant                                     |           |                                   |                         |                      |                           |
| 2           | Accumulated Provision for<br>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<br>No. | Description                         | Reference | Detail<br>(a)<br>\$ | Amount<br>(b)<br>\$ |
|-------------|-------------------------------------|-----------|---------------------|---------------------|
|             | 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        |           | =====               | =====               |
|             | Federal Income Tax at _____%        |           |                     |                     |
| 8           | 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<br>No. | Description                          | Reference | Plant<br>Balance | Production | Storage | Transmission |
|-------------|--------------------------------------|-----------|------------------|------------|---------|--------------|
|             |                                      |           | (a)              | (b)        | (c)     | (d)          |
|             |                                      |           | \$               | \$         | \$      | \$           |
| 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<br>No. | Description                                             | Reference | Reserve<br>Balance<br>(a)<br>\$ | Production<br>(b)<br>\$ | Storage<br>(c)<br>\$ | Transmission<br>(d)<br>\$ |
|-------------|---------------------------------------------------------|-----------|---------------------------------|-------------------------|----------------------|---------------------------|
|             | Account 108 - Accumulated Provision<br>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<br>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<br>No. | Description            | Reference | Amount<br>(a)<br>\$ | Production<br>(b)<br>\$ | Storage<br>(c)<br>\$ | Transmission<br>(d)<br>\$ |
|-------------|------------------------|-----------|---------------------|-------------------------|----------------------|---------------------------|
| 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<br>No. | Description     | Reference | Total<br>As Adjusted<br>(a)<br>\$ | Production<br>(b)<br>\$ | Storage<br>(c)<br>\$ | Transmission<br>(d)<br>\$ |
|-------------|-----------------|-----------|-----------------------------------|-------------------------|----------------------|---------------------------|
| 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<br>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<br>No. | Description          | Total<br>As Adjusted | -----FUNCTIONALIZATION----- |           |              |
|-------------|----------------------|----------------------|-----------------------------|-----------|--------------|
|             |                      |                      | Prod. & Gath.               | Storage   | Transmission |
|             |                      | (a)<br>\$            | (b)<br>\$                   | (c)<br>\$ | (d)<br>\$    |
| 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 |                                            | Account | Expenses                 |                    |                    |                    |
|------|--------------------------------------------|---------|--------------------------|--------------------|--------------------|--------------------|
| No.  | Description                                | No.     | As Adjusted<br>(a)<br>\$ | Labor<br>(b)<br>\$ | Plant<br>(c)<br>\$ | Other<br>(d)<br>\$ |
| 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<br>No. | Description                  | Reference | Total<br>As Adjusted | Production | Storage   | Transmission |
|-------------|------------------------------|-----------|----------------------|------------|-----------|--------------|
|             |                              |           | (a)<br>\$            | (b)<br>\$  | (c)<br>\$ | (d)<br>\$    |
| 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

|    |                         |
|----|-------------------------|
| 25 | Items Allocated         |
|    | 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 |                              |           | Production<br>Total,     | -----Zones----- |           |           | ---Incrementals |           |           |
|------|------------------------------|-----------|--------------------------|-----------------|-----------|-----------|-----------------|-----------|-----------|
| No.  | Description                  | Reference | As Adjusted<br>(a)<br>\$ | (b)<br>\$       | (c)<br>\$ | (d)<br>\$ | (e)<br>\$       | (f)<br>\$ | (g)<br>\$ |
| 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<br>No.         | Description                         | Account<br>No. | Total<br>(a)<br>\$ | Fixed<br>(b)<br>\$ | Variable<br>(c)<br>\$ | Total<br>(d)<br>\$ | Reservation<br>(e)<br>\$ | Usage<br>(f)<br>\$ |
|---------------------|-------------------------------------|----------------|--------------------|--------------------|-----------------------|--------------------|--------------------------|--------------------|
| 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. &<br>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-C | 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.,<br>intercompany transfers | 800.1 |
| 111 | Natural gas field line purchases                    | 801   |
| 112 | Nat. gas gasoline plant<br>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<br>No. | Description | Total<br>(a)<br>\$ | Reservation<br>(b)<br>\$ | Usage<br>(c)<br>\$ |
|-------------|-------------|--------------------|--------------------------|--------------------|
|-------------|-------------|--------------------|--------------------------|--------------------|

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<br>REVENUE | SURCHARGE<br>REVENUE | TOTAL<br>REVENUE | FOOTNOTE # | CONTRACT | CUSTOMER   | RATE<br>COMPONENT | ZONE | SERVICE | TERM           |
|-------------|------------|--------|----------------------|----------------------|------------------|------------|----------|------------|-------------------|------|---------|----------------|
| Contract: 1 |            |        |                      |                      |                  |            |          |            |                   |      |         |                |
| RATE        | COMPONENT: | USAGE  | ZONE:                | Customer 1<br>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 |            |        |                      |                      |                  |            |          |            |                   |      |         |                |
| RATE        | COMPONENT: | USAGE  | ZONE:                | Customer 2<br>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 |            |        |                      |                      |                  |            |          |            |                   |      |         |                |
| RATE        | COMPONENT: | USAGE  | ZONE:                | Customer 3<br>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 in the text file and in the native application)

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

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

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

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

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

## APPENDIX A

### 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 B

### STATEMENT AND SCHEDULE ABBREVIATIONS

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

| <u>Statement Name</u> |                                                                         | <u>Abbreviation for<br/>File Name</u> |
|-----------------------|-------------------------------------------------------------------------|---------------------------------------|
| 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,<br>and Amortization | D                                     |

|                |                                                                             |    |
|----------------|-----------------------------------------------------------------------------|----|
| Schedule D-1,  | Depreciation Reserve Book Balance Workpaper                                 | D1 |
| Schedule D-2,  | Methods and Procedures for Depreciating, Depleting,<br>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,<br>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<br>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<br>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,<br>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 -<br>Account 858                        | I4 |
| Schedule I-5, | Gas Balance                                                                           | I5 |
| Statement J,  | Comparison and Reconciliation of Estimated<br>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,<br>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,<br>and Negative Salvage Expenses              | H2  |
| Schedule H-3,    | Income Tax Allowances Computed on the Basis of the Rate<br>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.