

**NATURAL GAS COMPANIES
(Classes A and B)**

**ANNUAL REPORT
of**

PEOPLES GAS WV, LLC

375 NORTH SHORE DRIVE, SUITE 600, PITTSBURGH, PENNSYLVANIA 15212

**TO THE
PUBLIC SERVICE COMMISSION OF
WEST VIRGINIA
FOR THE
YEAR ENDED DECEMBER 31, 2019**

Karen Worcester

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Director - Finance and Acctg

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412-208-6594

www.peoples-gas.com

INSTRUCTIONS FOR FILING THE
ANNUAL REPORT TO THE PUBLIC SERVICE COMMISSION OF WEST VIRGINIA

GENERAL INFORMATION

I. Purpose

This form is designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Public Service Commission of West Virginia. This report is a nonconfidential public use form.

II. Who Must Submit

Each natural gas company having operating revenues in excess of \$1,000,000 must submit this form.

III. What and Where to Submit

(a) Submit an original of this form to:

Public Service Commission of West Virginia
Utilities Division
P.O. Box 812
Charleston, West Virginia 25323

Retain one copy of this report for your files.

(b) Submit immediately upon publication, a copy of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 5, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Public Service Commission of West Virginia
Utilities Division
P.O. Box 812
Charleston, West Virginia 25323

IV. When to submit

Submit this report form 90 (ninety) days or less after the period covered by this report.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts as prescribed by the Public Service Commission of West Virginia. Interpret all accounting words and phrases in accordance with the U.S. of A.

- II. Enter in whole numbers (dollars, Dth or Mcf) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important). The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.

- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

- IV. For any page(s) that is not applicable to the respondent, enter the words "Not Applicable" on the particular page(s).

- V. Complete this report by means which result in a permanent record. Complete the original in permanent black ink or typewriter print, if practical.

- VI. Enter the month, day, and year for all dates. Use customary abbreviations.

- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().

- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit only one copy as required for filing the form. Mail dated resubmissions to:

Public Service Commission of West Virginia
Utilities Division
P.O. Box 812
Charleston, West Virginia 25323

GENERAL INSTRUCTIONS (Continued)

- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.

- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.

- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

**Public Service Commission of West Virginia
Annual Report of Natural Gas Companies (Classes A and B)**

Identification		
01 Exact Legal name of Respondent Peoples Gas WV, LLC	02 Year of Report December 31, 2019	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal office at End of Year (Street, City, State, Zip Code) 375 North Shore Drive, Suite 600, Pittsburgh, PA 15212-5861		
05 Name of Contact Person Karen Worcester	06 Title of Contact Person Director - Finance and Acctg	
07 Address of Contact Person 375 North Shore Drive, Suite 400, Pittsburgh, PA 15212-5861		
08 Telephone of Contact Person, Including Area Code 412-208-6594	09 This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	10 Date of Report (Month, Day, Year) June 9, 2020
Attestation		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including Dec 31 of the year of the report.		
01 Name Joseph Gregorini	02 Title Sr. Vice President, COO	
03 Signature	04 Date Signed (Mo, Day, Yr)	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

LIST OF SCHEDULES (Natural Gas Company)

Enter in column (c) the terms "none", "not applicable", or "NA", as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none", "not applicable" or "NA".

Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
<u>General Corporate Information and Financial Statements</u>		
General Information	101	
Control over Respondent	102	
Corporations Controlled by Respondent	103	N/A
Officers	104	
Directors	105	
Security Holders and Voting Powers	106	
Important Changes during the Year	108	
Comparative Balance Sheet	110-113	
Statement of Income for the Year	114-116	
Statement of Retained earnings for the Year	118-119	
Statement of Cash Flows	120-121	
Notes to Financial Statements	122-123	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)		
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion in Service	200-201	
Gas Plant in Service	204-209	
Gas Property and Capacity Leased from Others	212	N/A
Gas Property and Capacity Leased to Others	213	N/A
Gas Plant Held for Future Use	214	N/A
Production Properties Held for Future Use	215	N/A
Construction Work in Progress - Gas	216	
Construction Overheads - Gas	217	
General Description of Construction Overhead Procedure	218	
Accumulated Provision for Depreciation of Gas Utility Plant	219	
Gas Stored	220	
Nonutility Property	221	N/A
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	N/A
Investments	222-223	N/A
Investments in Subsidiary Companies	224-225	N/A
Gas Prepayments Under Purchase Agreements	226-227	N/A
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	N/A
Prepayments	230	
Extraordinary Property Losses	230	
Unrecovered Plant and Regulatory Study Costs	230	
Preliminary Survey and Investigation Charges	231	N/A
Other Regulatory Assets	232	N/A
Miscellaneous Deferred Debits	233	N/A
Accumulated Deferred Income Taxes (Account 190)	234 - 235	

BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)		
Capital Stock	250-251	N/A
Capital Stock Subscribed, Capital Stock liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	N/A
Other Paid-in Capital	253	
Discount on Capital Stock	254	N/A
Capital Stock Expense	254	N/A
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	N/A
Long-Term Debt	256-257	
Unamortized Debt Exp., Premium and Discount on Long-Term Debt	258-259	
Unamortized Loss and gain on Reacquired Debt	260	N/A
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	
Taxes Accrued, Prepaid and Charged During Year	262-263	
Investment Tax Credits Generated and Utilized	264-265	N/A
Accumulated Deferred Investment Tax Credits	266-267	N/A
Miscellaneous Current and Accrued Liabilities	268	
Other Deferred Credits	269	
Undelivered Gas Obligations Under Sales Agreements	270-271	N/A
Accumulated Deferred Income Taxes - Accelerated Amortization Property	272-273	N/A
Accumulated Deferred Income Taxes - Other Property	274-275	
Accumulated Deferred Income Taxes - Other	276-277	
Other Regulatory Liabilities	278	
INCOME ACCOUNT SUPPORTING SCHEDULES		
Gas Operating Revenues	300-301	
Revenues from Transportation of Gas of Others through Gathering Facilities	302-303	N/A
Revenues from Transportation of Gas of Others through Transmission Facilities	304-305	N/A
Revenues from Storing Gas of Others	306-307	N/A
Field and Main Line Industrial Sales of Natural Gas	308-309	N/A
Sales for Resale - Natural Gas	310-311	N/A
Other Gas Revenues	312	N/A
Distribution Type Sales by States	313-314	
Sales of Products Extracted from Natural Gas	315	N/A
Revenues from Natural Gas Processed by Others	315	N/A
Residential and Commercial Space Heating Customers	316	
Interruptible, Off Peak, and Firm Sales to Distribution Systems Industrial Customers	316	
Gas Operation and Maintenance Expenses	317-325	
Number of Gas Department Employees	325a	
Exploration and Development Expenses	326	N/A
Abandoned Leases	326	N/A
Gas Purchases	327	
Gas Purchases	327a	
Exchange and Imbalance Transactions	328	
Gas Used in Utility Operations - Credit	331	N/A
Transmission and Compression of Gas by Others	332-333	
Other Gas Supply Expenses	334	
Miscellaneous General Expenses - Gas	335	

Depreciation, Depletion, and Amortization of Gas Plant	336-338	
Income from Utility Plant Leased to Others	339	N/A
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	
COMMON SECTION		
Regulatory Commission Expenses	350-351	
Research, Development and Demonstration Activities	352-353	N/A
Distribution of Salaries and Wages	354-355	
Charges for Outside Professional and Other Consultative Services	357	
GAS PLANT STATISTICAL DATA		
Natural Gas Reserves and Land Acreage	500-501	N/A
Changes in Estimated Natural Gas Reserves	503	N/A
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505	N/A
Natural Gas Production and Gathering Statistics	506	
Products Extraction Operations - Natural Gas	507	N/A
Compressor Stations	508-509	N/A
Gas and Oil Wells	510	
Field and Storage Lines	511	
Gas Storage Projects	512-513	
Transmission Lines	514	N/A
Liquefied Petroleum Gas Operations	516-517	N/A
Transmission System Peak Deliveries	518	N/A
Auxiliary Peaking Facilities	519	N/A
Gas Account - Natural Gas	520-521	
System Map	522	
Footnote Data	551	N/A
Gas Statistics- West Virginia	609-A	
Stockholders' Reports (check appropriate line)		
<input type="checkbox"/> One (1) copy will be submitted.		
<input checked="" type="checkbox"/> No Annual Report to stockholders is prepared.		

GENERAL INFORMATION

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

Joseph Gregorini
Sr. Vice President, COO
375 North Shore Drive, Suite 600, Pittsburgh, Pennsylvania 15212

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

The respondent is a limited liability company formed in the state of West Virginia July 16, 2013 in anticipation of the sale of Equitable Gas Company LLC from EQT Corporation to PNG Companies LLC. The actual sale date was December 17, 2013. Prior to that date, the respondent was an operating division within Equitable Gas Company LLC.

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

None.

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

The respondent operates as a local distribution company in West Virginia.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes...Enter the date when such independent accountant was initially engaged:

(2) No

102. CONTROL OVER RESPONDENT

1.) Report in column (a) the names of all corporations, partnerships, business trusts, or similar organizations that directly or indirectly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, report in a footnote the chain of organization.

2.) If control was held by a trustee(s), state in a footnote the name of trustee(s), the name of beneficiary or beneficiaries for whom the trust was maintained, and the purpose of the trust.

3.) In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Voting % of Stock (d)
1	PNG Companies LLC	D	Delaware	100%
2				
3				
4				
5				
6				

104. Officers

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An executive officer of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

		Principal Business Address	
	Title	Name of Officer	Salary for Year
	(a)	(b)	(c)
1	CEO	Morgan K. O'Brien	
2	Senior Vice President, CAO	Ruth DeLost-Wylie	
3	Senior Vice President, CFO	Preston Poljak	
4	Senior Vice President, COO	Joseph A. Gregorini	
5	Vice President, Strategic Planning	Tom Butler	
6	Vice President, Construction & Engineering	Paul Becker	
7	Vice President, Reliability	Ed Palombo	
8	Vice President, Business Development & Gas Supply	Jeffrey S. Nehr	
9	Vice President, Sales & Marketing	Luke Ravenstahl	
10	Assistant Secretary	William H. Roberts II	
11			
12			
13			
14			
15			

105. Directors

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

Line No.	Official Title & Name (a)	Principal Business Address				No. of Directors Meetings During Yr (c)	Fees During Year (d)
		Street Address (b)	City (c)	State (d)	Zip (e)		
1	None- Member-Managed LLC						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

106 SECURITY HOLDER INFORMATION AND VOTING POWERS

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

1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: N/A
 2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
 Total: N/A
 By Proxy: N/A
 3. Give the date and place of such meeting: N/A

Line No.	Last Name (a)	First Name (b)	Street Address (c)	City (d)	State (e)	Zip (f)	Total Votes (g)	Common Stock (h)	Preferred Stock (i)	Other (j)	Nonvoting Securities (see instruction 2) Principal, Par Value, or Stated Value (Specify issue-omit cents) (k)
1	Total votes of all voting securities										
2	Total number of security holders										
3	Total votes of security holders listed below										
4											
5	PNG Companies, LLC		375 North Shore Drive, Suite 600	Pittsburgh	PA	15212	100%				
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											

IMPORTANT CHANGES DURING YEAR

Give particulars (Details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state the fact.

None

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

On November 20, 2018, Aqua America Inc. filed an application with the Public Service Commission of West Virginia in Case No. 18-1475 to acquire Peoples Gas WV, LLC by way of purchase of all of LDC Funding LLC's membership interests which includes PNG Companies LLC (parent company of PeoplesGas WV, LLC.)

On April 23, 2019 the Commission approved a Joint Petition for Settlement authorizing Aqua America Inc. to acquire the PNG Companies LLC. The closing of the transaction occurred on March 16, 2020.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the commission.

None

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

None

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

None

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

None

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

None

8. State the estimated annual effect and nature of any important wage scale changes during the year.

A three-year agreement was ratified with the Utility Workers Union of America through October 31, 2023. A 2.75% wage increase was effective November 1, 2019

Estimated effect on 2019 operating expenses - \$7,280

Estimated average annual effect on operating expenses - \$43,680

Non-union employees received an average increase of approximately 3% effective February 25, 2019.

Estimated effect on 2019 operating expenses - \$15,541

Estimated average annual effect on operating expenses - \$18,649

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

None

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

None

11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

None

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Reference Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)
1	UTILITY PLANT			
2	101-106,104 Utility Plant in Service	200-201	\$ 51,575,837	\$ 53,034,976
3	107.0 Construction Work in Progress-Gas	200-201	\$ 213,047	\$ 331,502
4	Total Utility Plant (Enter Total of lines 2 and 3)		\$ 51,788,884	\$ 53,366,478
5	108, 111, 115 (Less) Accum. Prov. For Depr. Amort. Depl.	200-201	\$ 24,918,982	\$ 25,502,804
6	Net Utility Plant (Enter Total of line 4 less 5)		\$ 26,869,902	\$ 27,863,674
7	120.1-120.4, 120.6 Nuclear Fuel			
8	120.5 (Less) Accum. Prov. For Amort. Of Nucl. Fuel Assem.			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)			
10	Net Utility Plant (Enter Total of lines 6 and 9)		\$ 26,869,902	\$ 27,863,674
11	116.0 Utility Plant Adjustments	122-123		
12	117.0 Gas Stored Underground - Noncurrent	220		
13	OTHER PROPERTY AND INVESTMENTS			
14	121.0 Non-Utility Property			
15	122.0 (Less) Accumulated Depreciation & Amortization			
16	123.0 Investments in Associated Companies	222		
17	123.1 Investments in Subsidiary Companies	224		
18	(For Cost of Account 123.1, See Footnote page 224, line 42)			
19	Non current portion of Allowances			
20	124.0 Other Investments	222-224		
21	125 - 128 Special Funds			
22	TOTAL OTHER PROPERTY AND INVESTMENTS (Total of lines 14 - 17, 19-21)		\$ -	\$ -
23	CURRENT AND ACCRUED ASSETS			
24	131.0 Cash		\$ 99,856	\$ 79,612
25	132-134 Special Deposits			
26	135.0 Working Funds			
27	136.0 Temporary Cash Investments	222-223		
28	141.0 Notes Receivable			
29	142.0 Customer Accounts Receivable		\$ 1,233,537	\$ 1,140,960
30	143.0 Other Accounts Receivable		\$ 14,847	\$ 33,256
31	144.0 (Less) Accumulated Provision for Uncollectible Accounts-Cr.		\$ (129,107)	\$ (138,319)
32	145.0 Notes Receivable from Associated Companies		\$ 1,924,737	\$ 109,183
33	146.0 Accounts Receivable for Associated Companies		\$ 100,678	\$ 110,904
34	151.0 Fuel Stock			
35	152.0 Fuel Stock Expenses Undistributed			
36	153.0 Residuals and Extracted Products			
37	154.0 Plant Materials and Operating Supplies		\$ 81,229	\$ 75,444
38	155.0 Merchandise			
39	156.0 Other Materials and Supplies			
40	157.0 Nuclear Materials Held for Sale			
41	158.0 Allowances			
42	(Less) Noncurrent Portion of Allowances			
43	163.0 Stores Expense-Undistributed			
44	164.1 Gas Stored-Current	220	\$ 1,246,745	\$ 1,183,283
45	164.2-164.3 Liquefied Natural Gas Stored and Held for Processing	220		
46	165.0 Prepayments	230	\$ 138,586	\$ 720,380
47	166-167 Advances for Gas			
48	171.0 Interest and Dividends Receivable			
49	172.0 Rents Receivable			
50	173.0 Accrued Utility Revenues		\$ 1,282,582	\$ 1,358,662
51	174.0 Miscellaneous Current and Accrued Assets		\$ -	\$ 126,577
52	TOTAL CURRENT & ACCRUED ASSETS (Enter Total of lines 24 thru 51)		\$ 5,993,690	\$ 4,799,942

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)
53	DEFERRED DEBITS			
54	181.0 Unamortized Debt Expense		\$ 76,956	\$ 64,152
55	182.1 Extraordinary Property Losses			
56	182.2 Unrecovered Plant and Regulatory Study Costs			
57	182.3 Other Regulatory Assets	232	\$ -	\$ 213,849
58	183.0 Preliminary Survey and Investigation Charges (Electric)			
59	183.1-2 Preliminary Survey and Investigation Charges (Gas)			
60	184.0 Clearing Accounts			
61	185.0 Temporary Facilities			
62	186.0 Miscellaneous Deferred Debits	233		
63	187.0 Deferred Loses from Disposition of Utility Plant			
64	188.0 Research, Development and Demonstration Expenditures	352		
65	189.0 Unamortized Loss on Reacquired Debt			
66	190.0 Accumulated Deferred Income Taxes	234-235	\$ 426,364	\$ 150,090
67	191.0 Unrecovered Purchased Gas Costs		\$ 149,310	\$ 322,521
68	TOTAL DEFERRED DEBITS (Enter Total of lines 54 thru 67)		\$ 652,630	\$ 750,612
69	TOTAL ASSETS & TOTAL DEBITS (Enter Total of lines 10, 11, 12, 22, 52 and 68)		\$ 33,516,222	\$ 33,414,228

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)
1	LIABILITIES AND OTHER CREDITS			
2	PROPRIETARY CAPITAL			
3	201.0 Common Stock Issued			
4	202.0 Common Stock Subscribed			
5	203.0 Common Stock Liability for Conversion			
6	204.0 Preferred Stock Issued			
7	205.0 Preferred Stock Subscribed			
8	206.0 Preferred Stock Liability for Conversion			
9	207.0 Premium on Capital Stock			
10	208.0 Donations Received from Stockholders			
11	209.0 Reduction in Par or Stated Value of Capital Stock			
12	210.0 Gain on Resale or Cancellation of Reacquired Capital Stock			
13				
14	211.0 Miscellaneous Paid-In Capital	253	\$ 13,279,184	\$ 13,279,184
15	212.0 Installments Received on Capital Stock			
16	213.0 Discount on Capital Stock			
17	214.0 Capital Stock Expense			
18	215.0 Appropriated Retained Earnings			
19	216.0 Unappropriated Retained Earnings		\$ (502,679)	\$ (111,065)
20	216.1 Unappropriated Undistributed Subsidiary Earnings			
21	219.0 Accumulated Other Comprehensive Income		\$ (209,796)	\$ (193,759)
22	217.0 Reacquired Capital Stock			
23	TOTAL PROPRIETARY CAPITAL		\$ 12,566,709	\$ 12,974,360
24				
25	LONG-TERM DEBT			
26	221.0 Bonds			
27	222.0 Reacquired Bonds			
28	223.0 Advances from Associated Companies	256-257	\$ 13,999,500	\$ 13,999,500
29	224.0 Other Long-term Debt			
30	225.0 Unamortized Premium on Long-Term Debt	258-259		
31	226.0 Unamortized Discount on Long-Term Debt-Debit	258-259		
32	TOTAL LONG TERM DEBT		\$ 13,999,500	\$ 13,999,500
33				
34	OTHER NONCURRENT LIABILITIES			
35	227 Obligation Under Capital Leases-Noncurrent			
36	228.1 Accumulated Provision for Property Insurance			
37	228.2 Accumulated Provision for Injuries and Damages			
38	228.3 Accumulated Provision for Pensions and Benefits		\$ 502,471	\$ 197,566
39	228.4 Accumulated Miscellaneous Operating Provisions			
40	229 Accumulated Provision for Rate Refunds		\$ (5,966)	\$ (5,966)
41	230 Asset Retirement Obligation		\$ 502,930	\$ 309,658
42	TOTAL OTHER NONCURRENT LIABILITIES		\$ 999,435	\$ 501,257

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Balance Beginning of Year (c)	Balance End of Year (d)
1	CURRENT AND ACCRUED LIABILITIES			
2	231.00 Notes Payable			
3	232.00 Accounts Payable		\$ 1,864,556	\$ 1,824,714
4	233.00 Notes Payable to Associated Companies		\$ -	
5	234.00 Accounts Payable to Affiliated Companies		\$ 402,899	\$ 440,734
6	235.00 Customers' Deposits-Billing		\$ 23,798	\$ 19,641
7	236.10 Accrued Taxes, Taxes Other Than Income		\$ 639,621	\$ 661,465
8	236.20 Accrued Taxes, Income Taxes			
9	237.10 Accrued Interest on Long-term Debt		\$ 58	\$ 421
10	237.20 Accrued Interest on Other Liabilities			
11	238.00 Dividends Declared			
12	239.00 Matured Long-term Debt			
13	240.00 Matured Interest			
14	241.00 Tax Collections Payable		\$ 30,300	\$ 31,187
15	242.00 Miscellaneous Current and Accrued Liabilities	268	\$ 350,207	\$ 130,954
16	243.00 Obligations Under Capital Leases-Current			
17	TOTAL CURRENT AND ACCRUED LIABILITIES		\$ 3,311,439	\$ 3,109,116
18				
19	DEFERRED CREDITS			
20	252.00 Customer Advances for Construction			
21	253.00 Other Deferred Credits	269	\$ 614,005	\$ 607,065
22	254.00 Other Regulatory Liabilities	278	\$ 593,546	\$ 511,226
23	255.00 Accumulated Deferred Investment Tax Credits			
24	256.00 Deferred Gains from Disposition of Utility Plant			
25	257.00 Unamortized Gain on Reacquired Debt	260		
26	281.00 Accum. Deferred Income Taxes-Assume. Amortization Property		\$ 1,578,087	\$ 1,872,379
28	283.00 Accum. Deferred Income Taxes-Other		\$ (146,499)	\$ (160,675)
26	TOTAL DEFERRED CREDITS		\$ 2,639,139	\$ 2,829,995
27				
28	TOTAL LIABILITIES & OTHER CREDITS		\$ 33,516,222	\$ 33,414,228

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413 *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate.
2. Report amounts in discount 414 *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	400.0 Operating Revenues	300-301	\$ 12,122,502	\$ 12,678,942
3	Operating Expenses			
4	401.0 Operating Expenses	317-325	\$ 7,622,622	\$ 8,529,472
5	402.0 Maintenance Expenses	317-325	\$ 942,612	\$ 978,320
6	403.0 Depreciation Expense	336-338	\$ 1,373,050	\$ 1,250,153
7	404 - 405 Amortization and Depletion of Utility Plant	336-338	\$ 146,102	\$ 129,750
8	406.0 Amortization of Utility Plant Acq. Adj.	336-338		
9	407.0 Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs			
10	407.0 Amortization of Conversion Expenses			
11	407.3 Regulatory Debits			
12	407.4 (Less) Regulatory Credits			
13	408.1 Taxes Other than Income Taxes	262-263	\$ 1,144,697	\$ 1,141,758
14	409.1 Income Taxes-Federal	262-263	\$ (470,959)	\$ -
15	409.1 Other	262-263		
16	410.1 Provision for Deferred Income Taxes	234-272-277	\$ 545,007	\$ 882,540
17	411.1 (Less) Provision for Deferred Income Taxes-Cr.	234-272-277	\$ (60,065)	\$ (839,797)
18	411.4 Investment Tax Credit Adj. - Net	266		
19	411.6 (Less) Gains from Disp. of Utility Plant			
20	411.7 Losses from Disp. Of Utility Plant			
21	411.8 (Less) Gains from Disposition of Allowances			
22	411.9 Losses from Disposition of Allowances			
23	Total Utility Operating Expenses (Enter Total of lines 4 through 22)		\$ 11,243,067	\$ 12,072,196
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$ 879,435	\$ 606,746

STATEMENT OF INCOME FOR THE YEAR

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.
 5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23 and report the information in the blank space on page 122 or in a supplemental statement.

Electric Utility		Gas Utility		Other Utility		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		\$ 12,122,502	\$ 12,678,942			2
						3
		\$ 7,622,622	\$ 8,529,472			4
		\$ 942,612	\$ 978,320			5
		\$ 1,373,050	\$ 1,250,153			6
		\$ 146,102	\$ 129,750			7
						8
						9
						10
						11
						12
		\$ 1,144,697	\$ 1,141,758			13
		\$ (470,959)	\$ -			14
						15
		\$ 545,007	\$ 882,540			16
		\$ (60,065)	\$ (839,797)			17
						18
						19
						20
						21
						22
		\$ 11,243,067	\$ 12,072,196			23
		\$ 879,435	\$ 606,746			24

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account Number and Title (a)	Schedule Page No. (b)	Total	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)		\$ 879,435	\$ 606,746
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	415.0 Revenues form Merchandising, Jobbing and Contract work			
30	416.0 (Less) Costs and exp from Merchandising, Jobbing and Contract work			
31	417.0 Revenues from Nonutility Operations			
32	417.1 (Less) Expenses of Nonutility Operations			
33	418.0 Nonoperating Rental Income			
34	418.1 Equity in Earnings of Subsidiary Companies			
35	419.0 Interest and Dividend Income			
36	419.1 Allowance for Other Funds Used During Construction			
37	421.0 Miscellaneous Nonoperating Income			
38	421.1 Gain on Disposition of Property			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		\$ -	\$ -
40	Other Income Deductions			
41	421.2 Loss on Disposition of Property			
42	425.0 Miscellaneous Amortization			
43	426.1-426.5 Miscellaneous Income Deductions	340	\$ 25,880	\$ 26,525
44	Total other Income (Enter Total of lines 41 thru 43)		\$ 25,880	\$ 26,525
45	Taxes Applic. To Other Income and Deductions			
46	408.2 Taxes Other than Income Taxes			
47	409.2 Income Taxes-Federal	262-263		
48	409.2 Income Taxes-Other	262-263	\$ (6,287)	\$ -
49	410.2 Provision for Deferred Income Taxes			
50	411.2 (Less) Provision for Deferred Income Taxes -Cr.		\$ (16,481)	\$ (6,704)
51	411.5 Investment Tax Credit Adj. --Net			
52	420.0 (Less) Investment Tax Credits			
53	Total Taxes on Other Inc. and Ded. (Total of 46 thru 52)		\$ (22,768)	\$ (6,704)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		\$ (3,112)	\$ (19,821)
55	INTEREST CHARGES			
56	427.0 Interest on Long-Term Debt (427)			
57	428.0 Amortization of Debt Disc. and Expense		\$ 12,803	\$ 12,798
58	428.1 Amortization of Loss on Reacquired Debt			
59	429.0 (Less) Amortization of Premium on Debt-Credit			
60	429.1 (Less) Amortization of Gain on Reacquired Debt-Credit			
61	430.0 Interest on Debt to Associated Companies	340	\$ 480,266	\$ 463,134
62	431.0 Other Interest Expense	340	\$ 691	\$ (5,818)
63	432.0 (Less) Allowance for Borrowed Funds Used During Construction-Credit		\$ (9,051)	\$ (2,968)
64	Net Interest Charges (Total of lines 56 thru 63)		\$ 484,708	\$ 467,146
65	Income Before Extraordinary Items (Total of lines 25, 54, and 64)		\$ 391,615	\$ 119,779
66	EXTRAORDINARY ITEMS			
67	434.0 Extraordinary income			
68	435.0 (Less Extraordinary Deductions			
69	Net Extraordinary Items (Total of line 67 less line 68)		\$ -	\$ -
70	409.3 Income Taxes - Federal and Other			
71	Extraordinary Items after Taxes (Total of line 69 less line 70)			
72	Net Income (Total of lines 65 and 71)		\$ 391,615	\$ 119,779

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report All changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation and appropriation of retained earnings.
4. List first Account 439, Adjustments to retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. At lines 3, 4, 7, 9, 11, and 15, add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, e.g. 3.01, 3.02, etc.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year (c)	Prior Year Amount (d)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)				
1	Balance--Beginning of year		\$ (502,679)	\$ (622,458)
2	Changes (Identify by prescribed retained earnings account)			
3	Adjustments to retained Earnings (Account 439)			
3	Credit: Income reported for period prior to acquisition :			
3	Credit:			
3	Credit:			
3	Credit:			
4	Total Credits to retained Earnings (Account 439) (Total lines 4 thru 8)		\$ -	\$ -
4	Debit:			
4	Debit:			
4	Debit:			
4	Debit:			
5	Total Debits to Retained Earnings (Account 439) (Total lines 10 thru 14)		\$ -	\$ -
6	Balance Transferred from Income (Account 433 less account 418.1)		\$ 391,615	\$ 119,779
7	Appropriations from Retained Earnings (Account 436)			
8	Total Appropriations of Retained earnings		\$ -	\$ -
9	Dividends Declared - Preferred Stock (Account 437)			
10	Total Dividends Declared - Preferred Stock			
11	Dividends Declared - Common Stock (Account 438)			
	Dividend paid		\$ -	\$ -
12	Total Dividends Declared - Common Stock		\$ -	\$ -
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		\$ (111,065)	\$ (502,679)
34				
35				
36				
37				
38				
39				

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Current Year Amount (c)	Prior Year Amount (c)
15	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
16	Total Appropriated Retained Earnings (Account 215)		
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than normal annual credits hereto have been made during the year, explain such items in a footnote.		
17	Total Appropriated Retained Earnings- Amortization Reserve, Federal (Account 215.1)		
18	Total Appropriated Retained Earnings Account 215, 215.1) (enter total of lines 16 and 17)		
19	Total Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 18)	\$ (111,065)	\$ (502,679)
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
	Balance Beginning of Year (Debit or Credit)		
	Equity in Earnings for Year (Credit) (Account 418.1)		
	(Less) Dividends Received (Debit)		
	Other Changes (Explain)		
	Balance -End of Year		

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See instructions for explanation of codes) (a)	Current Year Amount (b)	Prior Year Amount (c)
1	NET CASHFLOW FROM OPERATING ACTIVITIES		
2	Net Income (Line 72 on page 116)	\$ 391,615	\$ 119,779
3	NONCASH CHARGES TO INCOME (CREDITS)		
4	Depreciation and Depletion	\$ 1,373,050	\$ 1,250,153
5	Amortization of (Specify):		
6	Utility Plant	\$ 146,102	\$ 129,750
7	Debt issuance costs	\$ 12,803	\$ 12,798
8	Deferred Income taxes (Net)	\$ 468,461	\$ 36,039
9	Investment Tax Credit Adjustments (Net)	\$ -	\$ -
10	Net (Increase) Decrease in Receivables	\$ 73,154	\$ (110,408)
11	Net (Increase) Decrease in Inventory	\$ 69,247	\$ (220,095)
12	Net (Increase) Decrease in Allowances Inventory	\$ -	\$ -
13	Net Increase (Decrease) in Pension and Other Benefits	\$ (228,492)	\$ (199,857)
14	Net Increase (Decrease) in Payables and Accrued Expenses	\$ (91,151)	\$ (130,966)
15	Net (Increase) Decrease in Other Regulatory Assets	\$ (173,211)	\$ (875,928)
16	Net Increase (Decrease) in Other Regulatory Liabilities	\$ (413,039)	\$ -
17	(Less) Allowance for Other Funds Used During Construction	\$ -	\$ -
18	(Less) Undistributed Earnings from Subsidiary Companies	\$ -	\$ -
19	Other:	\$ -	\$ -
20	See Footnotes	\$ (941,743)	\$ 627,206
21			
22	Net Cash Provided by (Used in) Operating Activities		
23	(Total of Lines 2 thru 20)	\$ 686,796	\$ 638,471
24	CASH FLOWS FROM INVESTMENT ACTIVITIES		
25	Construction and Acquisition of Plant (including land)		
26	Gross Additions to Utility Plant (less nuclear fuel)	\$ (2,522,594)	\$ (1,834,540)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction		
31	Other: Proceeds from Disposal of Utility Plant		
32			
33	Cash Outflows for Plant (Total of Lines 25 thru 30)	\$ (2,522,594)	\$ (1,834,540)
34			
35	ACQUISITIONS OF OTHER NONCURRENT ASSETS		
36	Proceeds from Disposal of Noncurrent Assets (d)		
37	Investments in and Advances to Assoc. and Subsidiary Companies	\$ 1,815,554	\$ 1,242,133
38	Contributions and Advances from Assoc. and Subsidiary Companies		
39	Disposition of Investments in (and advances to) Assoc. and Subsidiary Companies		
40	Purchase of Investment Securities (a)		

STATEMENT OF CASH FLOWS (Continued)

4. Investing activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.
5. Codes used:
 (a) Net proceeds or payments.
 (b) Bonds, debentures and other long-term debt
 (c) Include commercial paper.
 (d) Identify separate such items as investments, fixed assets, intangibles, etc.
6. Enter on page 122 clarifications and explanations.
7. At lines 5, 19, 30, 48, 57, 60, and 68, add rows necessary to report all data. Number the extra rows in sequence.

Line No.	Description (See instructions for explanation of codes) (a)	Current Year Amount (b)	Prior Year Amount (c)
40	Proceeds from sales of Investment Securities (a)		
41	Loans made or Purchased		
42	Collections on Loans		
43			
44	Net (Increase) Decrease in Receivables		
45	Net (Increase) Decrease in Inventory		
46	Net (Increase) Decrease in Allowances Held for Speculation		
47	Net Increase (Decrease in Payables and Accrued Expenses)		
48	Other:		
49			
50	Net Cash Provided by (Used in) Investing Activities	\$ (707,040)	\$ (592,407)
51			
52	CASH FLOWS FROM FINANCING ACTIVITIES		
53	Proceeds from Issuance of :		
54	Long-Term Debt (b)		
55	Preferred Stock		
56	Common Stock		
57	Other:		
58	Advances To/From Assoc. Companies		
59	Net Decrease in Short-Term Debt (c)		
60	Other:		
61			
62	Cash provided by Outside Sources (Total of lines 54 thru 61)	\$ -	\$ -
63			
64	Repayments for Retirement of:		
65	Long-Term Debt (b)		
66	Preferred Stock		
67	Common Stock		
68	Other:		
69			
70	Net Decrease in Short-Term Debt (c)		
71			
72	Dividends on Preferred Stock		
73	Dividends on Common Stock	\$ -	\$ -
74	Net Cash Provided by (Used in) Financing Activities	\$ -	\$ -
75			
76	Net Increase (Decrease) in Cash and Cash Equivalents	\$ (20,244)	\$ 46,064
77			
78	Cash and Cash Equivalents at Beginning of Year	\$ 99,856	\$ 53,792
79			
80	Cash and Cash Equivalents at End of Year	\$ 79,612	\$ 99,856

NOTES TO FINANCIAL STATEMENTS

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the Year, and Statement of Cash Flows, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statement to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction No. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

5. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

6. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

7. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

8. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

9. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

10. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. NATURE OF OPERATIONS

Peoples Gas WV LLC (the Respondent), a West Virginia limited liability company, is a wholly owned, direct subsidiary of PNG Companies LLC (“PNG Co”), which is indirectly owned by SteelRiver Infrastructure Fund North America LP (SRIFNA) and an affiliated fund. The Respondent is primarily a natural gas distribution utility operating in West Virginia and engages in the purchase, storage, distribution and transportation of natural gas.

2. SIGNIFICANT ACCOUNTING POLICIES

General—The Respondent makes certain estimates and assumptions in preparing the financial statements that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses for the periods presented. Actual results may differ from those estimates.

Accounting for Regulated Operations—The Respondent’s distribution rates, terms of service and contracts with affiliates are subject to comprehensive regulation by the West Virginia Public Service Commission (WV PSC). The accounting for regulated gas operations differs from the accounting for nonregulated operations in that the Respondent is required to reflect the effect of rate regulation in the financial statements. The Respondent’s regulated businesses are subject to state cost-of-service rate regulation. Regulatory practices that assign costs to accounting periods may differ from accounting methods generally applied by nonregulated companies. When it is probable that regulators will permit the recovery of current costs through future rates charged to customers, the Respondent defers these costs as regulatory assets, that otherwise would be expensed by nonregulated companies. Likewise, the Respondent recognizes regulatory liabilities when it is probable that regulators will require customer refunds through future rates or when revenue is collected from customers for expenditures that are not yet incurred. Regulatory assets are amortized into expense and regulatory liabilities are amortized into income over the period authorized by the regulator.

The Respondent evaluates whether or not recovery of its regulatory assets through future regulated rates is probable. The expectations of future recovery are generally based on orders issued by regulatory commissions or historical experience, as well as discussions with applicable regulatory authorities. If recovery of a regulatory asset is determined to be less than probable, it will be written off and an expense will be recorded in the period such assessment is made.

Operating Revenue—Operating revenue is recorded on the basis of services rendered, commodities delivered, or contracts settled, and includes amounts yet to be billed to customers. The Respondent’s receivables from customers of accrued unbilled revenue are based on estimated amounts of natural gas delivered but not yet billed to its utility customers. The Respondent reads meters and bills customers on a monthly cycle. The billing cycles for customers do not necessarily coincide with the accounting periods used for financial reporting purposes. Revenues primarily include amounts billed to customers on a cycle basis, and unbilled amounts based on estimated usage, applicable customer rates, and weather factors. At the end of each month, natural gas service which has been rendered from the date the customer’s meter was last read to the month-end is included within the unbilled amounts.

Unrecovered Gas Costs—The differences between actual purchased gas expenses and the levels of recovery for these expenses in current rates are deferred and matched against recoveries in future periods. The deferral of costs in excess of current-period recovery is recognized as a regulatory asset and classified as unrecovered gas costs, while the recovery of revenue in excess of current period expenses is recognized as a regulatory liability and classified as amounts payable to customers.

NOTES TO FINANCIAL STATEMENTS (Continued)

Income Taxes—The Respondent is a single-member limited liability company treated as a disregarded entity for United States federal and Pennsylvania state income tax purposes. The Respondent's taxable income or loss is included in the federal and state tax returns filed by LDC Funding LLC, the parent company of LDC Holdings, LLC. The Respondent calculates its share of the federal and state tax expense and benefits of LDC Funding LLC based on the amounts that would be reported if it were to file tax returns on a separate-company basis.

Deferred income tax assets and liabilities are provided, representing future effects on income taxes for temporary differences between the basis of assets and liabilities for financial reporting and tax purposes. Where permitted by regulatory authorities, the treatment of temporary differences may differ; whereby a regulatory asset is recognized if it is probable that future revenues will be provided for the payment of deferred tax liabilities. For such temporary differences, tax expense/benefit is recognized only to the extent current tax expense is impacted and deferred tax expense is recorded as a regulatory asset to be recovered in future rates.

Income tax benefits from uncertain tax positions are recognized only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon ultimate settlement. The Company recognizes interest accrued and penalties related to unrecognized tax benefits as part of income tax expense. Additionally, the Company establishes a valuation allowance when it is more likely than not that all, or a portion, of a deferred tax asset will not be realized.

Judgment and the use of estimates are required in developing the provision for income taxes and reporting of tax-related assets and liabilities. The interpretation of tax laws involves uncertainty, since tax authorities may interpret the laws differently. Ultimate resolution of income tax matters may result in favorable or unfavorable impacts to net income and cash flows, and adjustments to tax-related assets and liabilities could be material.

Cash and Cash Equivalents—Current banking arrangements generally do not require checks to be funded until actually presented for payment. At December 31, 2019 accounts payable included \$82,934 of checks outstanding but not yet presented for payment. For purposes of the Respondent's consolidated statements of cash flows, it considers cash and cash equivalents to include cash on hand, cash in banks, and temporary investments with an original maturity of three months or less.

Allowance for Doubtful Accounts—Accounts receivable are presented on the balance sheet net of estimated uncollectible amounts. The balance within the allowance for doubtful accounts represents estimated uncollectible amounts pertaining to active customer accounts in an amount approximating anticipated losses. Individual accounts are written off against the allowance when the individual account balances are determined to be uncollectible.

Inventories—Materials and supplies inventories are valued using the weighted-average cost method. The Company has stored gas inventory under the weighted-average cost method, which is valued at \$1,183,283 at December 31, 2019.

Debt Issuance Costs—Debt issuance costs are being amortized using the straight-line method into interest expense over the term of the debt.

Asset Retirement Obligations—The Respondent recognizes AROs at fair value, as incurred, or when sufficient information becomes available to determine a reasonable estimate of the fair value of the retirement activities to be performed. These amounts are capitalized as costs of the related tangible long-lived assets. Since relevant market information is not available, the Respondent estimates fair value using discounted cash flow analyses. The Respondent reports the accretion of the AROs due to the passage of time and the depreciation of the asset retirement costs as a regulatory asset.

NOTES TO FINANCIAL STATEMENTS (Continued)

4. EMPLOYEE BENEFIT PLANS

The following tables summarize the changes in the Respondent's defined benefit and other postretirement benefit plan obligations and plan assets, fair value measurements, components of net periodic benefit costs, and expected payments of future service:

Period Ended December 31, 2019	Pension	OPEB
Change in Benefit Obligation		
Benefit Obligation - Beginning of Year	\$ 1,589,427	\$ 709,166
Service cost	\$ -	\$ 12,736
Interest cost	\$ 93,262	\$ 38,530
Benefits paid	\$ (260,753)	\$ (72,795)
Participant contributions	\$ -	\$ 20,008
Actuarial (gain) loss during the year	\$ 201,038	\$ (12,161)
Benefit Obligation - End of Year	\$ 1,622,974	\$ 695,484
Change in Plan Assets		
Fair value of plan assets--beginning of the year	\$ 1,155,404	\$ -
Actual return on plan assets	\$ 282,040	\$ -
Employer contributions	\$ 244,497	\$ 52,787
Benefits paid	\$ (260,753)	\$ (72,795)
Participant contributions	\$ -	\$ 20,008
Fair value of plan assets--end of year	\$ 1,421,188	\$ -
Funded status--end of year	\$ (201,786)	\$ (695,484)
Amounts Recognized in the Balance Sheet as of December 31		
Current Liabilities	\$ -	\$ (95,161)
Noncurrent Liabilities	\$ (201,786)	\$ (600,323)
Net Amount Recognized	\$ (201,786)	\$ (695,484)

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	\$ 53,034,976	
4	Property under Capital Lease		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plan Unclassified		
8	Total Utility Plant (Total of lines 3 thru 7)	\$ 53,034,976	
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	\$ 331,502	
12	Acquisition Adjustments		
13	Total Utility Plant (total of lines 8 thru 12)	\$ 53,366,478	
14	Accumulated Provisions for Depreciation, Amortization & Depletion	\$ 25,502,804	
15	Net Utility Plant (Total of lines 13 and 14)	\$ 27,863,674	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	\$ 24,767,202	
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights		
20	Amortization of Underground Storage Land and Land Rights		
21	Amortization of Other Utility Plant	\$ 735,602	
22	Total in Service (Total of lines 18 thru 21)	\$ 25,502,804	
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (Total of lines 24 and 25)	\$ -	
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Leased to Others (Total of lines 28 and 29)	\$ -	
31	Abandonment of Leases (Natural Gas)		
32	Amortization of Plant Acquisition Adjustment		
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, 32)	\$ 25,502,804	

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Common (h)	Line No
				1
				2
\$ 53,034,976				3
				4
				5
				6
				7
\$ 53,034,976				8
				9
\$ -				10
\$ 331,502				11
				12
\$ 53,366,478				13
\$ 25,502,804				14
\$ 27,863,674				15
				16
				17
\$ 24,767,202				18
0				19
				20
\$ 735,602				21
\$ 25,502,804				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
\$ 25,502,804				33

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to the Account 101, *Gas Plant in Service (Classified)*, this page and the next include Account 102, *Gas Plant Purchased or Sold*, Account 103, *Experimental Gas Plant Unclassified*, and Account 106, *Completed Construction not Classified-Gas*.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year., include in column (d) a tentative distribution of such retirements on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

Line No	Account (a)	Balance at Beginning of year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises & Consents		
4	303 Other Plant and Miscellaneous Equipment	\$ 1,129,492	\$ 221,720
5	Total Intangible Plant (lines 2 thru 4)	\$ 1,129,492	\$ 221,720
6	PRODUCTION PLANT		
7	NATURAL GAS PRODUCTION & GATHERING PLANT		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights of Way	\$ 2,602	
12	325.5 Other Land and Land Rights		
13	326 Other Plant and Miscellaneous Equipment		
14	327 Field Compressor Station Structures		
15	328 Field Measuring & Regulating Station Structures	\$ 101	
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction	\$ 32,150	
18	331 Producing Gas Wells-Well Equipment	\$ 16,574	
19	332 Field Lines	\$ 197,809	
20	333 Field Compressor Station Equipment		
21	334 Field Measuring & Regulating Station Equipment	\$ 93,795	
22	335 Drilling & Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	339 Asset Retirement Costs for Natural Gas Production Plant	\$ 436,825	
26	Total Natural Gas Production & Gathering Plant (lines 8 thru 25)	\$ 779,856	\$ -
27	PRODUCTS EXTRACTION PLANT		
28	340 Land and Land Rights		
29	341 Other Plant and Miscellaneous Equipment		
30	342 Extraction & Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Product Storage Equipment		
33	345 Compressor Equipment		
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	Total Products Extraction Plant (lines 28 thru 35)		
37	Total Natural Gas Production Plant (Enter total of lines 26 and 36)	\$ 779,856	\$ -
38	Manufactured Gas Production Plant (<i>Submit Supplementary Statement</i>)		
39	Total Production Plant (Enter total of lines 37 and 38)	\$ 779,856	\$ -

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature of use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			\$ -	301	2
			\$ -	302	3
			\$ 1,351,212	303	4
\$ -	\$ -	\$ -	\$ 1,351,212		5
					6
					7
			\$ -	325.1	8
			\$ -	325.2	9
			\$ -	325.3	10
			\$ 2,602	325.4	11
			\$ -	325.5	12
			\$ -	326	13
			\$ -	327	14
			\$ 101	328	15
			\$ -	329	16
\$ (13,396)			\$ 18,754	330	17
\$ (6,272)			\$ 10,302	331	18
			\$ 197,809	332	19
			\$ -	333	20
			\$ 93,795	334	21
			\$ -	335	22
			\$ -	336	23
			\$ -	337	24
	\$ (182,609)		\$ 254,216	339	25
\$ (19,668)	\$ (182,609)	\$ -	\$ 577,579		26
					27
			\$ -	340	28
			\$ -	341	29
			\$ -	342	30
			\$ -	343	31
			\$ -	344	32
			\$ -	345	33
			\$ -	346	34
			\$ -	347	35
					36
\$ (19,668)	\$ (182,609)	\$ -	\$ 577,579		37
			\$ -		38
\$ (19,668)	\$ (182,609)	\$ -	\$ 577,579		39

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No	Account (a)	Balance at Beginning of year (b)	Additions (c)
40	NATURAL GAS PRODUCTION & PROCESSING PLANT		
41	Underground Storage Plant		
42	350.1 Land		
43	350.2 Rights of Way		
44	351 Structures and Improvements		
45	352 Wells		
46	352.1 Storage Leaseholds and Rights		
47	352.2 Reservoirs		
48	352.3 Nonrecoverable Natural Gas		
49	353 Lines		
50	354 Compressor Station Equipment		
51	355 Measuring and Regulating Equipment		
52	356 Purification Equipment		
53	357 Other Equipment		
54	Total Underground Storage Plant (lines 42 thru 53)	\$ -	\$ -
55	OTHER STORAGE PLANT		
56	360 Land & Land Rights		
57	361 Structures and Improvements		
58	362 Gas Holders		
59	363 Purification Equipment		
60	363.1 Liquefaction Equipment		
61	363.2 Vaporizing Equipment		
62	363.3 Compressor Equipment		
63	363.4 Measuring and Regulating Equipment		
64	363.5 Other Equipment		
65	Total Other Storage Plant (lines 56 thru 64)	\$ -	\$ -
66	BASE LOAD LIQUEFIED NATURAL GAS TERMINATING AND PROCESSING PLANT		
67	364.1 Land and Land Rights		
68	364.2 Structures and Improvements		
69	364.3 LNG Processing Terminal Equipment		
70	364.4 LNG Transportation Equipment		
71	364.5 Measuring and Regulating Equipment		
72	364.6 Compressor Station Equipment		
73	364.7 Communication Equipment		
74	364.8 Other Equipment		
75	Total Base Load Liquefied Natural Gas Term. & Proc. Plant	\$ -	\$ -
76	Total Nat'l Gas Storage and Processing Plant (lines 54, 65 & 75)	\$ -	\$ -
77	TRANSMISSION PLANT		
78	365.1 Land and Land Rights		
79	365.2 Rights of Way		
80	366 Structures and Improvements		
81	367 Mains		
82	368 Compressor Station Equipment		
83	369 Measuring and Regulating Station Equipment	\$ 16,272	
84	370 Communication Equipment		
85	371 Other Equipment		
86	Total Transmission Plant (lines 78 thru 85)	\$ 16,272	\$ -

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
			\$ -	350.1	42
			\$ -	350.2	43
			\$ -	351	44
			\$ -	352	45
			\$ -	352.1	46
			\$ -	352.2	47
			\$ -	352.3	48
			\$ -	353	49
			\$ -	354	50
			\$ -	355	51
			\$ -	356	52
			\$ -	357	53
\$ -	\$ -	\$ -	\$ -		54
					55
			\$ -	360	56
			\$ -	361	57
			\$ -	362	58
			\$ -	363	59
			\$ -	363.1	60
			\$ -	363.2	61
			\$ -	363.3	62
			\$ -	363.4	63
			\$ -	363.5	64
\$ -	\$ -	\$ -	\$ -		65
					66
			\$ -	364.1	67
			\$ -	364.2	68
			\$ -	364.3	69
			\$ -	364.4	70
			\$ -	364.5	71
			\$ -	364.6	72
			\$ -	364.7	73
			\$ -	364.8	74
					75
\$ -	\$ -	\$ -	\$ -		76
					77
			\$ -	365.1	78
			\$ -	365.2	79
			\$ -	366	80
			\$ -	367	81
			\$ -	368	82
			\$ 16,272	369	83
			\$ -	370	84
			\$ -	371	85
\$ -	\$ -	\$ -	\$ 16,272		86

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No	Account (a)	Balance at Beginning of year (b)	Additions (c)
87	DISTRIBUTION PLANT		
88	374 Land & Land Rights	\$ 281,437	
89	375 Structures and Improvements	\$ 217,083	
90	376 Mains	\$ 32,022,346	\$ 649,500
91	377 Compressor Station Equipment		
92	378 Measuring & Regulating Station Equipment-General	\$ 1,438,682	\$ 283,060
93	379 Measuring & Regulating Station Equipment-City Gate C. St.		
94	380 Services	\$ 7,799,714	\$ 223,914
95	381 Meters	\$ 1,852,842	\$ 322,570
96	382 Meter Installations	\$ 3,289,037	\$ 330,582
97	383 House Regulators	\$ -	
98	384 House Regulatory Installations	\$ -	
99	385 Industrial Measuring and Regulating Station Equipment	\$ -	
100	386 Other Property on Customers' Premises	\$ -	
101	387 Other Equipment	\$ 86,990	\$ 10,970
102	Total Distribution Plant (lines 88 thru 101)	\$ 46,988,131	\$ 1,820,596
103	GENERAL PLANT		
104	389 Land & Land Rights	\$ 34,771	
105	390 Structures and Improvements	\$ 271,478	
106	391 Office Furniture & Equipment	\$ 222	
107	392 Transportation Equipment	\$ 1,698,394	\$ 373,718
108	393 Stores Equipment		
109	394 Tools & Garage Equipment	\$ 450,646	
110	395 Laboratory Equipment		
111	396 Power Operated Equipment	\$ 118,162	\$ 23,117
112	397 Communication Equipment	\$ 88,413	
113	398 Miscellaneous Equipment		
114	Subtotal (lines 104 thru 113)	\$ 2,662,086	\$ 396,835
115	399 Other Tangible Property		
116	Total General Plant (lines 114 & 115)	\$ 2,662,086	\$ 396,835
117	Total (Accounts 101 and 106) (lines 5, 39, 76, 86, 102, 116)	\$ 51,575,837	\$ 2,439,151
118	Gas Plant Purchased (see instr 8)		
119	(Less) Gas Plant Sold (see instr 8)		
120	Experimental Gas Plant Unclassified		
121	Total Gas Plant In Service (lines 117 thru 120)	\$ 51,575,837	\$ 2,439,151

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					87
			\$ 281,437	374	88
			\$ 217,083	375	89
\$ (47,944)			\$ 32,623,902	376	90
			\$ -	377	91
\$ (19,045)			\$ 1,702,697	378	92
			\$ -	379	93
\$ (4)			\$ 8,023,624	380	94
\$ (162,424)			\$ 2,012,988	381	95
\$ (121,787)			\$ 3,497,832	382	96
			\$ -	383	97
			\$ -	384	98
			\$ -	385	99
			\$ -	386	100
			\$ 97,960	387	101
\$ (351,204)	\$ -	\$ -	\$ 48,457,523		102
					103
			\$ 34,771	389	104
			\$ 271,478	390	105
			\$ 222	391	106
\$ (392,663)			\$ 1,679,449	392	107
			\$ -	393	108
\$ (33,868)			\$ 416,778	394	109
			\$ -	395	110
			\$ 141,279	396	111
			\$ 88,413	397	112
			\$ -	398	113
\$ (426,531)	\$ -	\$ -	\$ 2,632,390		114
				399	115
\$ (426,531)	\$ -	\$ -	\$ 2,632,390		116
\$ (797,403)	\$ (182,609)	\$ -	\$ 53,034,976		117
					118
					119
					120
\$ (797,403)	\$ (182,609)	\$ -	\$ 53,034,976		121

CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and
3. Minor projects (less than \$500,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Intangible	\$ 277,206	\$ 138,603
2	Distribution	\$ 54,296	\$ 27,148
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	TOTAL	\$ 331,502	\$ 165,751

CONSTRUCTION OVERHEADS - GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "no" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to which Overheads were Charged (Exclusive of Overhead Charges) (c)
1			\$ 2,204,687
2	Allowance for Funds Used During Construction	\$ 9,051	
3	Project General & Administrative	\$ 359,457	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	TOTAL	\$ 368,508	\$ 2,204,687

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc, the overhead charges are intended to cover, (b) the general procedures for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U.S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding, If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-term Debt S	\$ 108,107,000		
(2)	Short-term Interest			s 2.625%
(3)	Long-Term Debt D	\$ 825,000,000		d 4.247%
(4)	Preferred Stock P			p
(5)	Common Equity C	\$ 847,550,000		c 11.30%
(6)	Total Capitalization	\$ 1,780,657,000	0.00%	
(7)	Average Construction Work in Progress Balance W	\$ 26,380,000		
2. Gross Rate for Borrowed Funds		s [S/W]+d[D/(D+P+C)][1-(S/W)]		2.63%
3. Rate for Other Funds		[1-(S/W)] { p[P/(D+P+C)] + c[C/(D+P+C)] }		0.00%
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds		2.63%		
b. Rate for Other Funds		0.00%		

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that report for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	\$ 24,329,482	\$ 24,329,482		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	\$ 1,373,050	\$ 1,373,050		
4	(413) Exp. of Gas Plt. Leas. To Others				
5	Transportation Expenses - Clearing	\$ -			
6	Other Clearing Accounts				
7	Other Accounts (Specify): Non Utility Reserve	\$ -			
8					
9	Total Deprec. Prov. For Year (Enter Total of lines 3 thru 8)	\$ 1,373,050	\$ 1,373,050		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	\$ 797,404	\$ 797,404		
12	Cost of Removal	\$ 413,039	\$ 413,039		
13	Salvage (Credit)	\$ 50,601	\$ 50,601		
14	Total Net Chrgs. For Plant Ret. (Enter Total of lines 11 thru 13)	\$ 1,159,842	\$ 1,159,842		
15	Other Debit or Cr. Items (Describe): ARO	\$ (224,512)	\$ (224,512)		
16	RWIP, Transfers, Adjustments	\$ -			
	Accum Trfr to NonUtility Property	\$ -			
17	Balance End of Year (Enter Total of lines 1,9,14,15 and 16)	\$ 24,767,202	\$ 24,767,202		

Section B. Balances at End of Year According to Functional Classifications

18	Production - Manufactured Gas				
19	Prod. and Gathering - Natural Gas	\$ 392,345	\$ 392,345		
20	Products Extraction - Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. And Proc. Plt.				
24	Transmission	\$ 6,690	\$ 6,690		
25	Distribution	\$ 22,990,124	\$ 22,990,124		
26	General	\$ 1,378,043	\$ 1,378,043		
27	Total (Enter total of lines 18 thru 26)	\$ 24,767,202	\$ 24,767,202		

GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.
2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock", or restoration of previous encroachment, including brief particulars of any such accounting during the year.
4. Report pressure base of gas volumes at 14.73 psia at 60 F

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance Beginning of Year		\$ 1,246,745			\$ 1,246,745
2	Gas Delivered to Storage (contra Account)		\$ 1,426,103			\$ 1,426,103
3	Gas Withdrawn from Storage (contra Account)		\$ 1,489,564			\$ 1,489,564
4	Other Debits or Credits (Net)					\$ -
5	Balance at End of Year		\$ 1,183,283			\$ 1,183,283
6	Mcf		\$ 530,009			\$ 530,009
7	Amount per Mcf		\$ 2			\$ 2

PREPAYMENTS (Account 165)

1. Report below the particulars (details) on each prepayment.
2. Report all payments for undelivered gas on line 5 and complete pages 226 -227 showing details for gas prepayments.

Line No.	Nature of Prepayment (a)	Balance at End of Year (in dollars)
1	Prepaid Taxes	293,559
2	Prepaid Insurance	53,342
3	Prepaid Maintenance	220,303
4	Prepaid Rents	3,360
5	Prepaid Miscellaneous	3,116
6	Prepaid Gas	146,700
7	TOTAL	720,380

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

In the description of Extraordinary Loss include the date of loss, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr). Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses.

Line No.	Description of Extraordinary Loss (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year		Balance at End of Year (d)
					Account Charged (e)	Amount (f)	
8	None						
9							
10							
11							
12							
13							
14	TOTAL						

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)

Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr to mo, yr). Add rows as necessary to report all data . Number rows in sequence beginning with next row number after the last row number used for extraordinary property losses.

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Account 182.2) (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized (d)	Written off During Year		Balance at End of Year (d)
					Account Charged (e)	Amount (f)	
15	None						
16							
17							
18							
19							
20							
21	TOTAL						

OTHER REGULATORY ASSETS (Accounts 182.3)

1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	Credits		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Regulatory Asset - Asset Retirement Obligation	\$ 213,849	182.3		\$ 213,849
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	TOTAL	\$ 213,849			\$ 213,849

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
 2. At Other (*Specify*), include deferrals related to other income and deductions

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Total of Lines 2 thru 7)	\$ -	\$ -	\$ -
9	Gas			
10	Federal	\$ 438,610	\$ (23,221)	\$ -
11	State	\$ 55,291	\$ 85,197	\$ -
12	Tax Law Change	\$ (67,537)	\$ -	\$ -
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$ 426,364	\$ 61,976	\$ -
17	Other (Specify)			
18	TOTAL (Acct 190 Total of lines 8, 16, and 17)	\$ 426,364	\$ 61,976	\$ -

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

3. If more space is needed, use separate pages as required.

4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided, indicate insignificant amounts listed under Other.

Line No.	CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		
			Acct No. (g)	Amount (h)	Acct No. (i)	Amount (j)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10	\$ -	\$ (11,151)	283000	\$ 456,501	283000	\$ -	\$ 16,481
11	\$ -	\$ -	146000	\$ -	283000	\$ 29,906	\$ -
12	\$ -	\$ -		\$ -	283000	\$ 201,146	\$ 133,609
13							\$ -
14							\$ -
15							\$ -
16	\$ -	\$ (11,151)		\$ 456,501		\$ 231,052	\$ 150,090
17							
18	\$ -	\$ (11,151)		\$ 456,501		\$ 231,052	\$ 150,090

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits and balance at end of year with designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211	
2	Miscellaneous Paid-In Capital:	\$ 13,279,184
3		
4		
5		
6		
7		
8		
9		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$ 13,279,184

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in *Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies*,
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	Promissory Note due PNG Companies LLC	12/31/2013	12/19/2023	\$ 5,072,500
2	Promissory Note due PNG Companies LLC	12/31/2013	12/19/2025	\$ 3,855,000
3	Promissory Note due PNG Companies LLC	12/18/2017	12/18/2022	\$ 1,014,400
4	Promissory Note due PNG Companies LLC	12/18/2017	12/18/2027	\$ 2,028,800
5	Promissory Note due PNG Companies LLC	12/18/2017	12/18/2032	\$ 2,028,800
6				
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36				
37				
38				
39				
40	TOTAL			\$ 13,999,500

LONG-TERM DEBT (Accounts 221, 222, 223, and 224 continued)

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledge and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total *Account 427, Interest on Long-Term Debt* and *Account 430, Interest on Debt to Associated Companies*.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price per \$100 at End of Year (i)
	Rate (in %)	Amount	Reacquired Bonds (Account 222)	Sinking and Other Funds	
	(e)	(b)	(g)	(h)	
1	4.10%	\$ 207,972			
2	4.25%	\$ 163,838			
3	2.43%	\$ 24,652			
4	4.10%	\$ 83,189			
5	4.25%	\$ 86,232			
6					
7					
8					
9					
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16					
17					
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19					
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27					
28					
29					
30	TOTAL	\$ 565,883			

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)

1. Report under separate subheading for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From	Date To (d)
1	Promissory Note due PNG Companies LLC	\$ 5,072,500	\$ 21,670	12/19/2013	12/19/2023
2	Promissory Note due PNG Companies LLC	\$ 3,855,000	\$ 18,330	12/19/2013	12/19/2025
3	Promissory Note due PNG Companies LLC	\$ 1,014,400	\$ 7,416	12/18/2017	12/18/2022
4	Promissory Note due PNG Companies LLC	\$ 2,028,800	\$ 14,833	12/18/2017	12/18/2027
5	Promissory Note due PNG Companies LLC	\$ 2,028,800	\$ 14,833	12/18/2017	12/18/2032
6	Revolver		\$ 7,027		
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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22					
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24					
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26					
27					
28					
29					
30	TOTAL	\$ 13,999,500	\$ 84,109		

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226 continued)

- 5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the
- 6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.
- 7. Explain any debits and credits other than amortization debited to *Account 428, Amortization of Debt Discount and Expense*, or credited to *Account 429*,

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	\$ 76,956	\$ -	\$ (12,804)	\$ 64,152
2				
3				
4				
5				
6				
7				
8				
9				
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. The utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income (Loss) for the Year (Page 116)	\$ 391,615
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Bad debt reserve amortization	\$ (144,787)
6	Pension adjustment	\$ (230,615)
7	Vacation accrual	\$ 24,986
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Provision for current and deferred income taxes	\$ (8,785)
11	Prov./deprec., depletion & amortization - per books	
12	Deferred purchase gas costs less reserve	\$ (173,211)
13	OPEB	\$ 54,910
14	Income Recorded on Books Not Included in Return	
15	Investment tax credit adjustments - net	
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Stock options and stock appreciation rights	
21	Tax depreciation greater than book depreciation	\$ (1,226,757)
22	Injury and damage reserve	
23	Regulatory asset valuation	
24	Repairs deduction	
25	Other items - net	\$ (40,176)
26		
27	Federal Tax Net Income	\$ (1,352,820)
28	Show Computation of Tax:	
29		
30	Addback State Income Tax Deduction	\$ -
31	State Taxable Income	\$ (1,352,820)
32		
33	State Tax at 6.5%	\$ (87,933)
34	Federal Tax at 21% (Net of State)	\$ (265,626)
35	Tax - Separate Company Basis before tax credits	\$ (353,559)
36		
37		
38		
39		
40		
41		
42		
43		
44		

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

- 1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
- 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
- 3. Include in column (d) taxes charged during the year taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
- 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beginning of Year	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Inc. in Account 165) (c)
1	Federal Income Tax Prior Years	\$ -	\$ -
2	Federal Income Tax Current Year	\$ -	\$ -
3	Federal Insurance Tax Contribution Prior Years		
4	Federal Insurance Tax Contribution Current Year		
5	Federal Heavy Highway	\$ 500	\$ -
6	Federal Unemployment Tax Prior Years		
7	Federal Unemployment Tax Current Year		
8	TOTAL FEDERAL	\$ 500	\$ -

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1		\$ (27,597)		\$ -
2		\$ (260,989)		\$ (4,637)
3				
4				
5				
6				
7				
8	TOTAL FEDERAL	\$ -	\$ (288,586)	\$ - \$ (4,637)

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

5. If any tax (exclude Federal and state income taxes) covers more than one year show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) or apportioning such tax.

Line No.		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year	
					Taxes Accrued (Account 236) (g)	Prepaid Taxes (Inc. in Account 165) (h)
1	Federal Income Tax Prior Years		\$ (27,597)		\$ -	\$ -
2	Federal Income Tax Current Year		\$ (45,000)	\$ 220,626	\$ -	\$ 220,626
3	Federal Insurance Tax Contribution Prior Years				\$ -	\$ -
4	Federal Insurance Tax Contribution Current Year				\$ -	\$ -
5	Federal Heavy Highway		\$ 500		\$ -	\$ -
6	Federal Unemployment Tax Prior Years				\$ -	\$ -
7	Federal Unemployment Tax Current Year				\$ -	\$ -
8	TOTAL FEDERAL	\$ -	\$ (72,097)	\$ 220,626	\$ -	\$ 220,626

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.		Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Retained Earnings (Account 439) (o)	Other (p)
1	Federal Income Tax Prior Years				
2	Federal Income Tax Current Year				
3	Federal Insurance Tax Contribution Prior Years				
4	Federal Insurance Tax Contribution Current Year				
5	Federal Heavy Highway				
6	Federal Unemployment Tax Prior Years				
7	Federal Unemployment Tax Current Year				
8	TOTAL FEDERAL	\$ -	\$ -	\$ -	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beginning of Year	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Inc. in Account 165) (c)
24	WV Income Tax Prior Years		
25	WV Income Tax Current Year		
26	WV Business Privilege Prior Years	\$ 40,120	
27	WV Business Privilege Current Year		
28	WV PSC Assessment Prior Years		
29	WV PSC Assessment Current Year		
30	WV Franchise Prior Years	\$ 500	
31	WV Franchise Current Year		
32	WV Utility Property Prior Years	\$ 596,196	
33	WV Utility Property Current Year		
34	WV Pipeline Safety		
35	WV Use	\$ 2,185	
36	PA Gross Premium	\$ 120	
37	TOTAL STATE TAX	\$ 639,121	\$ -

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
24	WV Income Tax Prior Years	\$ (96,090)		
25	WV Income Tax Current Year	\$ (86,283)		(1,650)
26	WV Business Privilege Prior Years	\$ 34,276		
27	WV Business Privilege Current Year	\$ 463,405		
28	WV PSC Assessment Prior Years			
29	WV PSC Assessment Current Year	\$ 54,782		
30	WV Franchise Prior Years			
31	WV Franchise Current Year			
32	WV Utility Property Prior Years	\$ (20,750)		
33	WV Utility Property Current Year	\$ 400,000		
34	WV Pipeline Safety			
35	WV Use	\$ 8,959		
36	PA Gross Premium	\$ (120)		
37	TOTAL STATE TAX	\$ -	\$ 758,179	\$ (1,650)

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) or apportioning such tax.

Line No.		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year	
					Taxes Accrued (Account 236) (g)	Prepaid Taxes (Inc. in Account 165) (h)
24	WV Income Tax Prior Years		\$ (96,090)		\$ -	
25	WV Income Tax Current Year		\$ (15,000)	\$ 72,933	\$ -	\$ 72,933
26	WV Business Privilege Prior Years		\$ 74,396		\$ -	
27	WV Business Privilege Current Year		\$ 392,174		\$ 71,232	
28	WV PSC Assessment Prior Years				\$ -	
29	WV PSC Assessment Current Year		\$ 54,782		\$ -	
30	WV Franchise Prior Years		\$ 500		\$ -	
31	WV Franchise Current Year				\$ -	
32	WV Utility Property Prior Years		\$ 386,623		\$ 188,822	
33	WV Utility Property Current Year				\$ 400,000	
34	WV Pipeline Safety				\$ -	
35	WV Use		\$ 9,733		\$ 1,411	
36	PA Gross Premium				\$ -	
37	TOTAL STATE TAX	\$ -	\$ 807,118	\$ 72,933	\$ 661,465	\$ 72,933

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.		Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Retained Earnings (Account 439) (o)	Other (p)
24	WV Income Tax Prior Years				
25	WV Income Tax Current Year				
26	WV Business Privilege Prior Years				
27	WV Business Privilege Current Year				
28	WV PSC Assessment Prior Years				
29	WV PSC Assessment Current Year				
30	WV Franchise Prior Years				
31	WV Franchise Current Year				
32	WV Utility Property Prior Years				
33	WV Utility Property Current Year				
34	WV Pipeline Safety				
35	WV Use				
36	PA Gross Premium				
37	TOTAL STATE TAX	\$ -	\$ -	\$ -	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	Balance at Beginning of Year	
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Inc. in Account 165) (c)
43	Local Property, License & Other Prior Years		
44	Local Property, License & Other Current Year		
45	TOTAL LOCAL TAXES	\$ -	\$ -
46	Payroll Taxes		
47	TOTAL PAYROLL TAXES	\$ -	\$ -
48	GRAND TOTAL	\$ 639,621	\$ -
49			
50			
51			
52			
53			
54			

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
43		\$ (598)		
44		\$ -		
45		\$ (598)		
46		\$ 204,743		
47	\$ -	\$ 204,743	\$ -	\$ -
48	\$ -	\$ 673,738	\$ -	\$ -
49				
50				
51				
52				
53				
54				

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) or apportioning such tax.

Line No.		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year	
					Taxes Accrued (Account 236) (g)	Prepaid Taxes (Inc. in Account 165) (h)
43	Local Property, License & Other Prior Years		\$ (598)		\$ -	
44	Local Property, License & Other Current Year				\$ -	
45	TOTAL LOCAL TAXES	\$ -	\$ (598)	\$ -	\$ -	\$ -
46	Payroll Taxes		\$ 204,743		\$ -	
47	TOTAL PAYROLL TAXES	\$ -	\$ 204,743	\$ -	\$ -	\$ -
48	GRAND TOTAL	\$ -	\$ 939,166	\$ 293,559	\$ 661,465	\$ 293,559
49						
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51						
52						
53						
54						

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.		Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Retained Earnings (Account 439) (o)	Other (p)
43	Local Property, License & Other Prior Years				
44	Local Property, License & Other Current Year				
45	TOTAL LOCAL TAXES	\$ -	\$ -	\$ -	
46	Payroll Taxes				
47	TOTAL PAYROLL TAXES	\$ -	\$ -	\$ -	
48	GRAND TOTAL	\$ -	\$ -	\$ -	
49					
50					
51					
52					
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54					

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.
2. Minor items (less than \$100,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Exchange Gas Payable	\$ 20,092
2	OPEB ME Benefit Oblig FAS 158 - Current Portion	\$ 88,419
3	Miscellaneous	\$ 22,443
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30		
31		
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33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$ 130,954

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$100,000) may be grouped by classes.
4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	OPEB Benefit Obligation	\$ 614,005	OBS, 219	\$ 81,643	\$ 74,703	\$ 607,065
2						
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43						
44						
45						
46						
47	TOTAL	\$ 614,005		\$ 81,643	\$ 74,703	\$ 607,065

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	\$ 1,578,136	\$ 320,612	\$ (1,196)
4	Other (<i>Define</i>)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$ 1,578,136	\$ 320,612	\$ (1,196)
6	Other (<i>Specify</i>) Tax Law Change	\$ (49)		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$ 1,578,087	\$ 320,612	\$ (1,196)
10	Classification of TOTAL			
11	Federal Income Tax	\$ 1,185,604	\$ 240,873	\$ (898)
12	State Income Tax	\$ 392,483	\$ 79,739	\$ (298)
13	Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282 Continued)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

Line No.	CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		
			Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1							
2							\$ -
3							\$ 1,897,552
4							\$ -
5	\$ -	\$ -		\$ -		\$ -	\$ 1,897,552
6					254000	\$ (25,124)	\$ (25,173)
7							\$ -
8							\$ -
9	\$ -	\$ -		\$ -		\$ (25,124)	\$ 1,872,379
10							
11					254000	\$ (18,876)	\$ 1,406,703
12					254000	\$ (6,248)	\$ 465,676
13							

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other (<i>Define</i>)			
9	TOTAL Electric (Enter Total of lines 3 thru 8)	\$ -	\$ -	\$ -
10	Gas			
11	OPEB	\$ (67,780)		\$ 10,674
12	Pension	\$ (164,696)	\$ 115,634	
13	Goodwill	\$ 43,301	\$ 4,947	
14	Contributions	\$ (42,501)	\$ 27,799	
15	Workers Compensation - LT	\$ (131)	\$ 334	
16	Other (<i>Specify</i>):	\$ 18,689	\$ 8,375	\$ (50,923)
17	TOTAL Gas (Enter Total of lines 11 thru 16)	\$ (213,118)	\$ 157,089	\$ (40,249)
18	Other (<i>Specify</i>) Tax Law Change	\$ 66,619		
19	TOTAL Account 282 (Total of lines 9, 17 and 18)	\$ (146,499)	\$ 157,089	\$ (40,249)
20	Classification of TOTAL			
21	Federal Income Tax	\$ (110,109)	\$ 116,694	\$ 25,087
22	State Income Tax	\$ (36,390)	\$ 40,395	\$ (65,336)
23	Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283 Continued)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

Line No.	CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS		
			Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1							
2							
3							
4							
5							
6							
7							
8							
9	\$ -	\$ -		\$ -		\$ -	\$ -
10							
11			219000	\$ 4,090	219000	\$ -	\$ (53,016)
12			219000	\$ 1,519	219000	\$ -	\$ (47,543)
13							\$ 48,248
14		\$ 5,330					\$ (9,372)
15							\$ 203
16		\$ -				\$ 141,955	\$ (165,814)
17	\$ -	\$ 5,330		\$ 5,609		\$ 141,955	\$ (227,294)
18			254000	\$ -	254000	\$ -	\$ 66,619
19	\$ -	\$ 5,330		\$ 5,609		\$ 141,955	\$ (160,675)
20							
21		\$ 5,330		\$ 4,261		\$ 164,957	\$ (123,694)
22		\$ -		\$ 1,348		\$ (23,002)	\$ (36,981)
23							

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (e)	DEBITS		Credits (d)	Balance at End of Year (e)
			Account Credited (b)	Amount (c)		
1	Tax Law Change	\$ (34,225)	190	\$ 225,449		\$ (259,674)
2	Tax Law Change	\$ 30,654	219	\$ 48		\$ 30,606
3	Tax Law Change	\$ (66,619)	283		\$ 205,555	\$ 138,936
4	Tax Law Change	\$ 663,736	282	\$ 6	\$ 25,130	\$ 688,860
5	Tax Law Change	\$ -	410.1	\$ 87,502		\$ (87,502)
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	TOTAL	\$ 593,546				\$ 511,226

GAS OPERATING REVENUES - INSTRUCTIONS

1. Report on pages 300 - 301a natural gas operating revenues for each prescribed account total and manufactured gas revenues in total. The amounts must be consistent with the detailed data on succeeding pages.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts.) Explain basis of classification in a footnote.
4. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
5. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480 - 495.
6. If increases or decreases from previous year (columns (c), (e), (g), (i), (k) and (m)) are not derived from previously reported figures, explain any inconsistencies in a foot note.
7. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
8. Report the revenue from transportation services that are bundled with storage service as transportation service revenue.
9. Report quantities of natural gas sold in Mcf (Mcf at 14.73 psia at 60 F), the conversion factor (Mcf to Dth), and the quantity in Dth.
10. Report number of customers, columns (l) and (m), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

GAS OPERATING REVENUES (Account 400)

Line No.	Title of Account (a)	REVENUES for Transition Costs and Take-or-pay		REVENUES for GRI and ACA	
		Amount for Current year (b)	Amount for Previous Year (c)	Amount for Current year (d)	Amount for Previous Year (e)
	GAS SERVICE REVENUES				
	Sales				
1	480.0 Residential Sales				
2	481.0 Commercial Sales				
3	Small (or Comm.) (See instr. 6)				
4	Large (or Ind.) (See inst. 6)				
5	482.0 Other Sales to Public Authorities				
6	484.0 Interdepartmental Sales				
7	Total Sales to Ultimate Consumers				
8	483.0 Sales for Resale				
9	Total Natural Gas Service Revenues				
10	Revenues from Manufactured Gas				
11	Total Gas Service Revenues				
12	OTHER OPERATING REVENUES				
13	485.0 Intracompany Transfers				
14	487.0 Forfeited Discounts				
15	488.0 Miscellaneous Service Revenues				
16	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
17	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
18	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
19	489.4 Revenues from Storing Gas of Others				
20	490.0 Sales of Products Extracted from Natural Gas				
21	491.0 Revenues from Natural Gas Processed by Others				
22	492.0 Incidental Gasoline and Oil Sales				
23	493.0 Rent from Gas Property				
24	494.0 Interdepartmental Rents				
25	495.0 Other Gas Revenues				
26	Subtotal				
27	496.0 Provision for Rate Refunds				
28	TOTAL OTHER OPERATING REVENUES NET OF PROVISION FOR REFUNDS				
29	Dist.Type Sales by States (incl. Main Line Sales to Resid. And Comm. Custrs.)				
30	Main Line industrial Sales (incl. Main Line Sales to Pub. Authorities)				
31	Sales for Resale				
32	Other Sales to Pub. Auth. (Local Dist. Only)				
33	Interdepartmental Sales				
34	Total (Same as Line 8, columns b and d)				

GAS OPERATING REVENUES (Account 400 continued)

Line No.	Title of Account (a)	OTHER REVENUES		TOTAL OPERATING REVENUES	
		Amount for Current year (f)	Amount for Previous Year (g)	Amount for Current year (h)	Amount for Previous Year (i)
	GAS SERVICE REVENUES				
	Sales				
1	480.0 Residential Sales	\$ 8,269,544	\$ 8,647,959	\$ 8,269,544	\$ 8,647,959
2	481.0 Commercial Sales				
3	Small (or Comm.) (See instr. 6)	\$ 3,062,451	\$ 3,247,482	\$ 3,062,451	\$ 3,247,482
4	Large (or Ind.) (See inst. 6)	\$ 164,468	\$ 187,190	\$ 164,468	\$ 187,190
5	482.0 Other Sales to Public Authorities				
6	484.0 Interdepartmental Sales				
7	Total Sales to Ultimate Consumers	\$ 11,496,463	\$ 12,082,631	\$ 11,496,463	\$ 12,082,631
8	483.0 Sales for Resale				
9	Total Natural Gas Service Revenues	\$ 11,496,463	\$ 12,082,631	\$ 11,496,463	\$ 12,082,631
10	Revenues from Manufactured Gas				
11	Total Gas Service Revenues	\$ 11,496,463	\$ 12,082,631	\$ 11,496,463	\$ 12,082,631
12	OTHER OPERATING REVENUES				
13	485.0 Intracompany Transfers				
14	487.0 Forfeited Discounts	\$ 61,769	\$ 78,195	\$ 61,769	\$ 78,195
15	488.0 Miscellaneous Service Revenues	\$ 945	\$ 1,125	\$ 945	\$ 1,125
16	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
17	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
18	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities	\$ 359,835	\$ 364,675	\$ 359,835	\$ 364,675
19	489.4 Revenues from Storing Gas of Others				
20	490.0 Sales of Products Extracted from Natural Gas				
21	491.0 Revenues from Natural Gas Processed by Others				
22	492.0 Incidental Gasoline and Oil Sales				
23	493.0 Rent from Gas Property	\$ 79,847	\$ 84,562	\$ 79,847	\$ 84,562
24	494.0 Interdepartmental Rents				
25	495.0 Other Gas Revenues	\$ 123,643	\$ 61,788	\$ 123,643	\$ 61,788
26	Subtotal	\$ 626,039	\$ 590,345	\$ 626,039	\$ 590,345
27	496.0 Provision for Rate Refunds		\$ 5,966	\$ -	\$ 5,966
28	TOTAL OTHER OPERATING REVENUES NET OF PROVISION FOR REFUNDS	\$ 12,122,502	\$ 12,678,942	\$ 12,122,502	\$ 12,678,942
29	Dist.Type Sales by States (incl. Main Line Sales to Resid. And Comm. Custrs.)	\$ 11,496,463	\$ 12,082,631	\$ 11,496,463	\$ 12,082,631
30	Main Line industrial Sales (incl. Main Line Sales to Pub. Authorities)				
31	Sales for Resale				
32	Other Sales to Pub. Auth. (Local Dist. Only)				
33	Interdepartmental Sales				
34	Total (Same as Line 8, columns b and d)	\$ 11,496,463	\$ 12,082,631	\$ 11,496,463	\$ 12,082,631

GAS OPERATING REVENUES (Account 400 continued)

Line No.	Title of Account (a)	MCF OF NATURAL GAS		CONVERSION FACTORS (Mcf to Dth)	
		Amount for Current year (j)	Amount for Previous Year (k)	Amount for Current year (l)	Amount for Previous Year (m)
	GAS SERVICE REVENUES				
	Sales				
1	480.0 Residential Sales	908,504	948,378	1.045	1.058
2	481.0 Commercial Sales				
3	Small (or Comm.) (See instr. 6)	372,866	392,513	1.045	1.058
4	Large (or Ind.) (See instr. 6)	22,167	25,065	1.045	1.058
5	482.0 Other Sales to Public Authorities				
6	484.0 Interdepartmental Sales				
7	Total Sales to Ultimate Consumers	1,303,537	1,365,956	1.045	1.058
8	483.0 Sales for Resale				
9	Total Natural Gas Service Revenues	1,303,537	1,365,956	1.045	1.058
10	Revenues from Manufactured Gas				
11	Total Gas Service Revenues				
12	OTHER OPERATING REVENUES				
13	485.0 Intracompany Transfers				
14	487.0 Forfeited Discounts				
15	488.0 Miscellaneous Service Revenues				
16	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
17	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
18	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities	1,000,395	829,721	1.045	1.058
19	489.4 Revenues from Storing Gas of Others				
20	490.0 Sales of Products Extracted from Natural Gas				
21	491.0 Revenues from Natural Gas Processed by Others				
22	492.0 Incidental Gasoline and Oil Sales				
23	493.0 Rent from Gas Property				
24	494.0 Interdepartmental Rents				
25	495.0 Other Gas Revenues				
26	Subtotal				
27	496.0 Provision for Rate Refunds				
28	TOTAL OTHER OPERATING REVENUES NET OF PROVISION FOR REFUNDS				
29	Dist. Type Sales by States (incl. Main Line Sales to Resid. And Comm. Custrs.)	1,303,537	1,365,956	1.045	1.058
30	Main Line industrial Sales (incl. Main Line Sales to Pub. Authorities)				
31	Sales for Resale				
32	Other Sales to Pub. Auth. (Local Dist. Only)				
33	Interdepartmental Sales				
34	Total (Same as Line 9, columns b and d)	1,303,537	1,365,956	1.058	1.057

GAS OPERATING REVENUES (Account 400 continued)

Line No.	Title of Account (a)	DTH OF NATURAL GAS		AVG NO. OF NATURAL GAS CUSTOMERS PER MO.	
		Amount for Current year (n)	Amount for Previous Year (o)	Amount for Current year (p)	Amount for Previous Year (q)
	GAS SERVICE REVENUES				
	Sales				
1	480.0 Residential Sales	949,214	1,003,604	11,735	11,752
2	481.0 Commercial Sales				
3	Small (or Comm.) (See instr. 6)	389,574	415,370	1,018	1,017
4	Large (or Ind.) (See instr. 6)	23,161	26,524	5	5
5	482.0 Other Sales to Public Authorities				
6	484.0 Interdepartmental Sales				
7	Total Sales to Ultimate Consumers	1,361,949	1,445,498	12,759	12,774
8	483.0 Sales for Resale				
9	Total Natural Gas Service Revenues	1,361,949	1,445,498	12,759	12,774
10	Revenues from Manufactured Gas				
11	Total Gas Service Revenues				
12	OTHER OPERATING REVENUES				
13	485.0 Intracompany Transfers				
14	487.0 Forfeited Discounts				
15	488.0 Miscellaneous Service Revenues				
16	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
17	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
18	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities	1,045,223	878,037		
19	489.4 Revenues from Storing Gas of Others				
20	490.0 Sales of Products Extracted from Natural Gas				
21	491.0 Revenues from Natural Gas Processed by Others				
22	492.0 Incidental Gasoline and Oil Sales				
23	493.0 Rent from Gas Property				
24	494.0 Interdepartmental Rents				
25	495.0 Other Gas Revenues				
26	Subtotal				
27	496.0 Provision for Rate Refunds				
28	TOTAL OTHER OPERATING REVENUES NET OF PROVISION FOR REFUNDS				
29	Dist.Type Sales by States (incl. Main Line Sales to Resid. And Comm. Custrs.)	1,361,949	1,445,498	12,759	12,774
30	Main Line industrial Sales (incl. Main Line Sales to Pub. Authorities)				
31	Sales for Resale				
32	Other Sales to Pub. Auth. (Local Dist. Only)				
33	Interdepartmental Sales				
34	Total (Same as Line 9, columns b and d)	1,361,949	1,445,498	12,759	12,774

DISTRIBUTION TYPE SALES BY STATES

1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main line sales to industrial consumers; these should be reported on pages 308-309, Field and Main Line Industrial Sales of Natural Gas.

Line No.	Name of State (a)	Conversion Factor (Mcf to Dth) (b)	Total Residential, Commercial and Industrial			Residential	
			Operating Revenues (Total of (f) (i) & (l)) (c)	Mcf (14.73 psia at 60 F) (Total of (g), (j) & (m)) (d)	Dth (Total of (h), (k) & (n)) (e)	Operating Revenues (f)	Mcf (14.73 psia at 60 F) (g)
1	West Virginia	1.04	11,496,463	1,303,537	1,361,949	8,269,544	908,504
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

DISTRIBUTION TYPE SALES BY STATES (Continued)

2. Provide totals for sales within each State.

3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

Line No.	Residential (Continued)	Commercial			Industrial		
	Dth (h)	Operating Revenues (i)	Mcf (14.73 psia at 60 F) (j)	Dth (k)	Operating Revenues (l)	Mcf (14.73 psia at 60 F) (m)	Dth (n)
1	949,214	3,062,451	372,866	389,574	164,468	22,167	23,161
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated) *	11,735	1,018
2	For Space Heating Only, Estimated Average Usage per Customer for the Year		
	Mcf (14.73 psia at 60 F)	77	366
	Conversion Factor (Mcf to Dth)	1.04	1.04
	Dth	81	383
3	Number of Space Heating Customers Added During the Year		
4	Number of Unfilled Applications for Space Heating at End of Year		

INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS

1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the volume of gas sales to these customers for the year.

2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods, by law, ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.

3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.

Line No.	Item (a)	Number/Amount (b)
5	Interruptible Customers	
6	Average Number of Customers for the Year	
7	Volume of Gas Sales for the Year	
8	Mcf (14.73 psia at 60F)	
9	Conversion Factor (Mcf to Dth)	
10	Dth	
11	Off Peak Customers	
12	Average Number of Customers for the Year	
13	Volume of Gas Sales for the Year	
14	Mcf (14.73 psia at 60F)	
15	Conversion Factor (Mcf to Dth)	
16	Dth	
17	Firm Customers	
18	Average Number of Customers for the Year	5
19	Volume of Gas Sales for the Year	
20	Mcf (14.73 psia at 60F)	22,167
21	Conversion Factor (Mcf to Dth)	1.04
22	Dth	23,161
23	TOTAL Industrial Customers	
24	Average Number of Customers for the Year	5
25	Volume of Gas Sales for the Year	
26	Mcf (14.73 psia at 60F)	22,167
27	Conversion Factor (Mcf to Dth)	1.045
28	Dth	23,161

NOTES

* Space Heating Customers for the year, 11,735 and 1,018 are estimates.

GAS OPERATION AND MAINTENANCE EXPENSES

1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.
2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)		
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Well Expenses		
10	753 Field Lines Expenses	\$ 4,024	\$ 2,335
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties	\$ 337	\$ 688
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Total of lines 7 thru 17)	\$ 4,361	\$ 3,023
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines	\$ 13,700	\$ 9,786
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment	\$ 4,805	\$ 3,422
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)	\$ 18,504	\$ 13,208
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	\$ 22,865	\$ 16,231

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	12 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		
47	TOTAL Operation (Total of lines 33 thru 48)	\$ -	\$ -
48	Maintenance		
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Regulating Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Total of lines 49 thru 56)	\$ -	\$ -
58	TOTAL Products Extraction (Total of lines 47 and 57)	\$ -	\$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals		
62	796 Nonproductive Well Drilling		
63	797 Abandoned Leases		
64	798 Other Exploration		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	\$ -	\$ -
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
70	801 Natural Gas Field Line Purchases	\$ 1,390,636	\$ 1,893,072
71	802 Natural Gas Gasoline Plant Outlet Purchases		
72	803 Natural Gas Transmission Line Purchases	\$ 1,628,407	\$ 1,865,307
73	804 Natural Gas City Gate Purchases	\$ 22,055	\$ 38,082
74	804.1 Liquefied Natural Gas Purchases		
75	805 Other Gas Purchases		
76	(Less) 805.1 Purchases Gas Cost Adjustments	\$ (173,211)	\$ (875,928)
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	\$ 2,867,886	\$ 2,920,533
78	806 Exchange Gas	\$ (348,199)	\$ 165,032
79	Purchased Gas Expenses		
80	807.1 Well Expense - Purchased Gas		
81	807.2 Operation of Purchased Gas Measuring Stations		
82	807.3 Maintenance of Purchased Gas Measuring Stations		
83	807.4 Purchased Gas Calculations Expenses		
84	807.5 Other Purchased Gas Expenses		
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	\$ -	\$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage - Debit	\$ 1,489,564	\$ 1,443,223
87	(Less) 808.2 Gas Delivered to Storage - Credit	\$ (1,426,103)	\$ (1,671,132)
88	809.1 Withdrawals of Liquefied Natural Gas for Processing - Debit		
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit		
90	Gas Used in Utility Operation - Credit		
91	810 Gas Used for Compressor Station Fuel - Credit		
92	811 Gas Used for Products Extraction - Credit		
93	812 Gas Used for Other Utility Operations - Credit		
94	TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)	\$ -	\$ -
95	813 Other Gas Supply Expenses	\$ 54,797	\$ 12,688
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	\$ 2,637,947	\$ 2,870,344
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	\$ 2,660,812	\$ 2,886,576
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering		
102	815 Maps and Records		
103	816 Wells Expenses		
104	817 Lines Expense		
105	818 Compressor Station Expenses		
106	819 Compressor Station Fuel and Power		
107	820 Measuring and Regulating Station Expenses		
108	821 Purification Expenses		
109	822 Exploration and Development		
110	823 Gas Losses		
111	824 Other Expenses		
112	825 Storage Well Royalties		
113	826 Rents		
114	TOTAL Operation (Total of lines of 101 thru 113)	\$ -	\$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering		
117	831 Maintenance of Structures and Improvements		
118	832 Maintenance of Reservoirs and Wells		
119	833 Maintenance of Lines		
120	834 Maintenance of Compressor Station Equipment		
121	835 Maintenance of Measuring and Regulating Station Equipment		
122	836 Maintenance of Purification Equipment		
123	837 Maintenance of Other Equipment		
124	TOTAL Maintenance (Total of lines 116 thru 123)	\$ -	\$ -
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	\$ -	\$ -
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering		
129	841 Operation Labor and Expenses		
130	842 Rents		
131	842.1 Fuel		
132	842.2 Power		
133	842.3 Gas Losses		
134	TOTAL Operation (Total of lines 128 thru 133)	\$ -	\$ -
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering		
137	843.2 Maintenance of Structures and Improvements		
138	843.3 Maintenance of Gas Holders		
139	843.4 Maintenance of Purification Equipment		
140	843.5 Maintenance of Liquefaction Equipment		
141	843.6 Maintenance of Vaporizing Equipment		
142	843.7 Maintenance of Compressor Equipment		
143	843.8 Maintenance of Measuring and Regulating Equipment		
144	843.9 Maintenance of Other Equipment		
145	TOTAL Maintenance (Total of lines 136 thru 144)	\$ -	\$ -
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	\$ -	\$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System Control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Charges		
161	(Less) 845.5 Wharfage Receipts - Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Total of lines 149 thru 164)	\$ -	\$ -
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal Equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Total of lines 167 thru 174)	\$ -	\$ -
176	TOTAL Liquefied Nat. Gas Terminaling and Proc. Exp (Total of lines 165 and 175)	\$ -	\$ -
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	\$ -	\$ -

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering		
181	851 System Control and Load Dispatching		
182	852 Communication System Expenses		
183	853 Compressor Station Labor and Expenses		
184	854 Gas for Compressor Station Fuel		
185	855 Other Fuel and Power for Compressor Stations		
186	856 Mains Expenses		
187	857 Measuring and Regulating Station Expenses	\$ 5,168	\$ 3,000
188	858 Transmission and Compression of Gas by Others	\$ 1,574,026	\$ 1,501,477
189	859 Other Expenses		
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)	\$ 1,579,194	\$ 1,504,477
192	Maintenance		
193	861 Maintenance Supervision and Engineering		
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains		
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Regulating Station Equipment		
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)	\$ -	\$ -
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	\$ 1,579,194	\$ 1,504,477
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	\$ 7,468	\$ 7,872
205	871 Distribution Load Dispatching		
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	\$ 589,076	\$ 526,513
209	875 Measuring and Regulating Station Expenses - General	\$ 127,901	\$ 134,344
210	876 Measuring and Regulating Station Expenses - Industrial		
211	877 Measuring and Regulating Station Expenses - City Gas Check Station	\$ 2,157	\$ 3,283
212	878 Meter and House Regulator Expenses	\$ 91,443	\$ 111,099
213	879 Customer Installations Expenses	\$ 206,461	\$ 232,934
214	880 Other Expenses	\$ 80,527	\$ 87,337
215	881 Rents	\$ 77,393	\$ 72,832
216	TOTAL Operation (Total of lines 204 thru 215)	\$ 1,182,425	\$ 1,176,214
217	Maintenance		
218	885 Maintenance Supervision and Engineering		
219	886 Maintenance of Structures and Improvements	\$ 27,122	\$ 22,097
220	887 Maintenance of Mains	\$ 680,850	\$ 702,642
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment - General	\$ 51,263	\$ 55,978
223	890 Maintenance of Measuring and Regulating Station Equipment - Industrial		
224	891 Maintenance of Meas. and Reg. Station Equipment - City Gate Check Station		
225	892 Maintenance of Services	\$ 49,460	\$ 64,029
226	893 Maintenance of Meters and House Regulators	\$ 20,193	\$ 25,003
227	894 Maintenance of Other Equipment	\$ 84,029	\$ 86,949
228	TOTAL Maintenance (Total of lines 218 thru 227)	\$ 912,916	\$ 956,698
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	\$ 2,095,342	\$ 2,132,912
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision		
233	902 Meter Reading Expenses	\$ 315,552	\$ 316,174
234	903 Customer Records and Collection Expenses	\$ 306,186	\$ 286,493

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	\$ 236,482	\$ 328,207
236	905 Miscellaneous Customer Accounts Expenses		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	\$ 858,220	\$ 930,874
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	\$ (3,206)	\$ 5,614
241	908 Customer Assistance Expenses		
242	909 Informational and Instructional Expenses	\$ 2,175	\$ 17,219
243	910 Miscellaneous Customer Service and Informational Expenses		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	\$ (1,031)	\$ 22,833
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses	\$ 18,058	\$ 19,562
249	913 Advertising Expenses		
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	\$ 18,058	\$ 19,562
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	\$ 459,989	\$ 379,558
255	921 Office Supplies and Expenses	\$ 271,514	\$ 215,599
256	(Less) 922 Administrative Expenses Transferred - Credit	\$ 301,382	\$ 146,991
257	923 Outside Services Employed	\$ 363,537	\$ 253,299
258	924 Property Insurance	\$ 6,006	\$ 6,180
259	925 Injuries and Damages	\$ 196,351	\$ 99,983
260	926 Employee Pensions and Benefits	\$ 291,033	\$ 1,139,413
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses		
263	(Less) 929 Duplicate Charges - Credit		
264	930.1 General Advertising Expenses		
265	930.2 Miscellaneous General Expenses	\$ 7,916	\$ 8,461
266	931 Rents	\$ 48,484	\$ 46,640
267	TOTAL Operation (Total of lines 254 thru 266)	\$ 1,343,448	\$ 2,002,144
268	Maintenance		
269	932 Maintenance of General Plant	\$ 11,191	\$ 8,414
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	\$ 1,354,639	\$ 2,010,557
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	\$ 8,565,234	\$ 9,507,792

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1. Payroll Period Ended (Date) 11/2/2019

2. Total Regular Full-Time Employees 23

3. Total Part-Time and Temporary Employees

4. Total Employees 23

GAS PURCHASES (Accounts 800, 801, 802, 803, 804 & 805)

1. Provide totals for the following accounts: The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.

800 Natural Gas Well Head Purchases

800.1 Natural Gas Well Head Purchases, Intracompany Transfers

801 Natural Gas Field Line Purchases

802 Natural Gas Gasoline Plant Outlet Purchases

803 Natural Gas Transmission Line Purchases

804 Natural Gas City Gate Purchases

804.1 Liquefied Natural Gas Purchases

805 Other Gas Purchases

805.1 Purchase Gas Cost Adjustments

2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of makeup gas that was paid for in prior years.

3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).

4. State in column (d) the average cost per Mcf to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)

Line No.	Account Title (a)	Gas Purchased-Mcf (14.73 psia 60 F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Mcf (To nearest .01 of a cent) (d)
1	800 - Natural Gas Well Head			
2	800.1 - Natural Gas Well Head Purchases, Intracompany Transfers			
3	801 - Natural Gas Field Line Purchases	802,458	\$ 1,390,636	\$ 173.30
4	802 - Natural Gas Gasoline Plant Outlet Purchases			
5	803 - Natural Gas Transmission Line Purchases	569,830	\$ 1,628,407	\$ 285.77
6	804 - Natural Gas City Gate Purchases	9,388	\$ 22,055	\$ 234.93
7	804.1 - Liquefied Natural Gas Purchases			
8	805 - Other Gas Purchases			
9	805.1 - Purchased Gas Cost Adjustments		\$ (173,211)	
10	TOTAL (Enter Total of lines 1 thru 9)	1,381,676	\$ 2,867,886	\$ 207.57

Notes to Gas Purchases

GAS PURCHASES (Accounts 800, 801, 802, 803, 804 & 805)

Line No	Name of Seller (Designate Associated Companies) (a)	Gas Purchased (Mcf at 14.73 psia 60 F) (b)	Conversion Factor (Mcf to Dth) (c)	Dth (d)	Cost of Gas (e)	Cost per Mcf (cents) (f)
1	Independent Group Field Purchases	802,458	1.045	838,826	\$ 1,390,636	\$ 173.30
2	Independent Group Pipeline Purchases	569,830	1.045	595,655	\$ 1,628,407	\$ 285.77
3	City Gate Purchases	9,388	1.045	9,813	\$ 22,055	\$ 234.93
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37	TOTAL	1,381,676		1,444,294	\$ 3,041,098	\$ 220.10

EXCHANGE AND IMBALANCE TRANSACTIONS

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/ Rate Schedule (a)	Conversion Factor Mcf to Dth (b)	Gas Received from Others			Gas Delivered to Others		
			Amount (c)	Mcf (d)	Dth (e)	Amount (f)	Mcf (g)	Dth (h)
1	None	1.05	903,039	401,529	419,598	(1,251,237)	(509,246)	(532,162)
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37	TOTAL	1.05	903,039	401,529	419,598	(1,251,237)	(509,246)	(532,162)

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)

1. Report below particulars (details) concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. Minor items (less than 1,000,000 Mcf) must be grouped.
2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which received.

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)
1	Dominion Transmission (Commodity)	N/A
2	Equitrans LP (Commodity/Demand)	N/A
3	Equitrans LP (Gathering) (Commodity)	N/A
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35	TOTAL	N/A

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)

- 3. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.
- 4. If the MMBTU of gas received differs from the MMBTU delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowances for transmission loss, etc.

MMBTU of Gas Delivered 14.73 psia at 60 Degree F (c)	MMBTU of Gas Received 14.73 psia at 60 Degree F (d)	Amount of Payment (in dollars) (e)	Amount per MMBTU of Gas Received (in cents) (f)	Line No.
44,479	43,612	\$ 6,221	\$ 0.14	1
3,160,572	3,074,604	\$ 1,163,376	\$ 0.38	2
1,034,496	936,219	\$ 404,430	\$ 0.43	3
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4,239,547	4,054,435	\$ 1,574,026	\$ 0.39	35
				36

OTHER GAS SUPPLY EXPENSES (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1	Associated Companies Labor Support	\$ 54,797
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49	TOTAL	\$ 54,797

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)

Line No.		
1	Dues and Subscriptions	\$ 5,232
2	Financing Fees	\$ 2,684
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49	TOTAL	\$ 7,916

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403,404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
 2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter). Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the manner in

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas	\$ 5,810		
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant	\$ 472		
9	Distribution plant	\$ 1,138,007		
10	General plant	\$ 228,761		
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	\$ 1,373,050	\$ -	\$ -

NOTES

**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403,404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments) (Continued)**

which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
\$ 146,102		\$ 146,102	Intangible plant	1
			Production plant, manufactured gas	2
		\$ 5,810	Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating & processing plant	7
		\$ 472	Transmission plant	8
		\$ 1,138,007	Distribution plant	9
		\$ 228,761	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
\$ 146,102		\$ 1,519,152	TOTAL	25

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) Percent (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore	\$ 323	
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore	\$ 16	
8	General Plant	\$ 2,632	
9	Intangible Plant	\$ 1,351	
10	Distribution Plant	\$ 48,458	
11	TOTAL	\$ 52,780	

NOTES to Depreciation, Depletion and Amortization of Gas Plant

The respondent uses a straight-line method of depreciation by individual plant account. Depreciation is calculated monthly by applying the appropriate rate to the current month-end balance in each account. The rates applied were as follows:

DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT
Section B. Factors Used in Estimating Depreciation Charges

Acct No (a)	Depreciable Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)	
<u>Production Plant</u>			
325.4	\$ 3	1.54%	WV
328	\$ -	4.73%	WV
330	\$ 19	1.14%	WV
331	\$ 10	4.69%	WV
332	\$ 197	1.53%	WV
334	\$ 94	2.92%	WV
TOTAL	\$ 323		
<u>Transmission Plant</u>			
369	\$ 16	2.90%	WV
TOTAL	\$ 16		
<u>Distribution Plant</u>			
374	\$ 281	1.75%	WV
375	\$ 217	2.16%	WV
376	\$ 32,624	1.94%	WV
378	\$ 1,703	2.85%	WV
380	\$ 8,024	3.36%	WV
381	\$ 2,013	3.49%	WV
382	\$ 3,498	3.12%	WV
387	\$ 98	4.00%	WV
TOTAL	\$ 48,458		

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

NOTES (Continued)

Account Number (a)	Depreciable Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)	
<u>General Plant</u>			
389	\$ 35	0.42%	WV
390	\$ 271	2.88%	WV
391	\$ -	3.71%	WV
392.1	\$ 1,638	16.67%	WV
392.3	\$ 42	3.21%	WV
394	\$ 417	1.28%	WV
396	\$ 141	3.97%	WV
397	\$ 88	7.48%	WV
TOTAL	\$ 2,632		
<u>Intangible Plant</u>			
303	\$ 307	20.00%	WV
303	\$ 1,044	10.00%	WV
TOTAL	\$ 1,351		
GRAND TOTAL	\$ 52,780		

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance*; 426.3, *Penalties*; 426.4, *Expenditures for Certain Civic, Political and Related Activities*; and 426.5, *Other Deductions, of the Uniform System of Accounts*. Amounts of less than \$10,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was

(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Account 426.1	
2	Other Donations	\$ 25,382
3		
4	Account 426.4	
5	Other Income Deductions - Civic/Political Activity	\$ 498
6		
7	Account 430	
8	Notes Payable - Intercompany	\$ 480,266
9		
10	Account 431	
11	Interest Expense	\$ 691
12		
13		
14		
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17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$ 506,836

REGULATORY COMMISSION EXPENSES (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.

Line No.	Description (Furnish name of regulatory commission or body, the case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	WV PSC	Yes	No	\$ -	N/A
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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19					
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21					
22					
23					
24					
25	TOTAL	\$ -	\$ -	\$ -	\$ -

REGULATORY COMMISSION EXPENSES (Continued)

- 4. Identify separately all annual charge adjustments (ACA).
- 5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
- 6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year	Line No.
CHARGED CURRENTLY TO			Deferred to Account \$ 182 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
N/A	408.1	\$ 54,782	\$ -	N/A	\$ -	\$ -	1
							2
							3
							4
							5
							6
							7
							8
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		\$ 54,782			\$ -	\$ -	25

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 74.01, 74.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)	\$ -		
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)	\$ -		
17	TOTAL Operation and Maintenance	\$ -		
18	Production (Total of lines 3 and 12)	\$ -		
19	Transmission (Total of lines 4 and 13)	\$ -		
20	Distribution (Total of lines 5 and 14)	\$ -		
21	Customer Accounts (line 6)	\$ -		
22	Customer Service and Informational (line 7)	\$ -		
23	Sales (line 8)	\$ -		
24	Administrative and General (Total of lines 9 and 15)	\$ -		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	\$ -	\$ -	\$ -
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Exploration and Development)	\$ 1,433		
30	Other Gas Supply	\$ 9,605		
31	Storage, LNG Terminaling and Processing			
32	Transmission	\$ 4,302		
33	Distribution	\$ 910,569		
34	Customer Accounts	\$ 469,600		
35	Customer Service and Informational	\$ 8,385		
36	Sales	\$ 18,008		
37	Administrative and General	\$ 317,490		
38	TOTAL Operation (Total of lines 28 thru 37)	\$ 1,739,392		
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas (Including Exploration and Development)	\$ 479		
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	\$ 717,296		
46	Administrative and General	\$ 7,456		
47	TOTAL Maint. (Total of lines 40 thru 46)	\$ 725,231		

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Total of lines 28 and 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (lines 29 and 41)	\$ 1,912		
51	Other Gas Supply (Total of lines 30 and 42)	\$ 9,605		
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)			
53	Transmission (Total of lines 32 and 44)	\$ 4,302		
54	Distribution (Total of lines 33 and 45)	\$ 1,627,865		
55	Customer Accounts (Total of line 34)	\$ 469,600		
56	Customer Service and Informational (Total of line 35)	\$ 8,385		
57	Sales (Total of line 36)	\$ 18,008		
58	Administrative and General (Total of lines 37 and 46)	\$ 324,946		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	\$ 2,464,623		\$ 2,464,623
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	\$ 2,464,623		\$ 2,464,623
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	\$ 476,997		\$ 476,997
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	\$ 476,997		\$ 476,997
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant			\$ -
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	\$ -		\$ -
74	Other Accounts (Specify):			
74				
75	TOTAL Other Accounts	\$ -	\$ -	\$ -
76	TOTAL SALARIES AND WAGES	\$ 2,941,620	\$ -	\$ 2,941,620

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities* .

- (a) Name and address of person or organization rendering services,
- (b) description of services received during year and project or case to which services relate,
- (c) basis of charges, and
- (d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

1						
2	Payments of \$25,000 or more:					
3	IDI Consulting	IT Consulting Services	Fee	\$	92,544	923
4	CCI Wireless	Telecom Equip Maint & Repair	Fee	\$	55,902	923
5	Peoples Service Company LLC*	Misc Admin Services	Fee	\$	73,686	923
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7						
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NATURAL GAS PRODUCTION AND GATHERING STATISTICS

1. The items of plant costs and expenses, lines 1 to 25, represent combinations of accounts prescribed in the Uniform System of Accounts.
2. Plant costs, line 2 to 13 of column (b), should agree with the Gas Production and Gathering Plant entry reported on page 204, Gas Plant in Service.
3. Expenses, lines 15 to 26 in column (b) should agree with the total Gas Production and Gathering expenses reported on page 320.
4. In column (c) show costs and expenses relating to leases acquired on or before October 7, 1969.
5. In column (d) show costs and expenses relating to leases acquired on or after October 8, 1969.
6. In column (e) show cost and expense relating to the gathering system.

Line No.	Item (a)	Total (c, d, and e) (b)	Total Cost and Expense		
			Old (c)	New (d)	Gathering (e)
1	Production and Gathering Plant				
2	Natural Gas Producing Land, Lease and Gas Rights				
3	Rights-of-Way	\$ 2,602	\$ 2,602		
4	Other Land and Land Rights	\$ -			
5	Gas Wells	\$ 48,724	\$ 48,724		
6	Field Lines	\$ 197,809			\$ 197,809
7	Field Compressor Stations	\$ -			
8	Field Measuring and Regulating Stations	\$ 93,896			\$ 93,896
9	Drilling and Cleaning Equipment	\$ -			
10	Purification Plant	\$ -			
11	Other Plant and Equipment	\$ -			
12	Unsuccessful Exploration & Development Costs	\$ -			
13	TOTAL Production and Gathering Plant (Enter Total of lines 2 thru 12)	\$ 343,031	\$ 51,326	\$ -	\$ 291,705
14	Production and Gathering Expenses (Except Depreciation, Depletion and Taxes)				
15	Supervision and Engineering	\$ -			
16	Production Maps and Records	\$ -			
17	Gas Well Expenses	\$ -			
18	Field Line Expenses	\$ 17,723			\$ 17,723
19	Field Compressor Station Expenses	\$ -			
20	Field Measuring & Regulating Station Expenses	\$ 4,805			\$ 4,805
21	Purification Expenses	\$ -			
22	Mtce. of Drilling and Cleaning Equipment	\$ -			
23	Gas Well Royalties	\$ 337			\$ 337
24	Other Expenses	\$ -			
25	Rents (Other than Delay Rentals)	\$ -			
26	TOTAL Operation & Maintenance Expenses, (Enter total of lines 15 thru 25)	\$ 22,865	\$ -	\$ -	\$ 22,865
27	Amortization and Depletion Expenses	\$ -			
28	Depreciation Expenses	\$ 5,810			\$ 5,810
29	Taxes (Other than Income)	\$ -			
30	TOTAL (Enter total of lines 27 thru 29)	\$ 5,810	\$ -	\$ -	\$ 5,810
31	Mcf Produced (14.73 psia @ 60 F)	\$ -			
32	Conversion Factor (Mcf to Dth)	\$ -			
33	Dth	\$ -			

COMPRESSOR STATIONS

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Continued on next page

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for each Station (c)	Plant Cost (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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30				
31				
32				
33				

COMPRESSOR STATIONS

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (Except depreciation and taxes)		Gas for Compressor Fuel in Mcf (g)	Operation Date		
	Fuel or Power (e)	Other (f)		Total Compressor Hours of Operation During Year (h)	Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak (j)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

GAS AND OIL WELLS

1. Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.
2. Report the required information alphabetically by states. List wells located offshore separately.
3. For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third. Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter total for each of the headings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion hereof, has been retired in the books of account, or what disposition of the wells and their book cost is contemplated.
4. In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.

Line No.	Location of Wells (a)	Number of Wells Beginning of Year (b)	ADDITIONS DURING YEAR			REDUCTIONS DURING YEAR				Number of Wells at End of Year (j)
			Successful Wells Drilled (c)	Wells Purchased (d)	Total (c + d) (e)	Wells Reclassified (f)	Wells Abandoned (g)	Wells Sold (h)	Total (g + h) (i)	
1	Gas Well:									
2	Gas Wells	6			0		2		2	4
3										
4										
5										
6										
7										
8										
9										
10										
11										
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29										
30										

FIELD AND STORAGE LINES

1. Report below the total miles of pipe composing gathering systems and those of underground gas storage projects operated by the respondent during the year.
2. Provide separate subheadings and totals for gathering system field lines and underground storage lines.
3. Report information on gathering system field lines by State.
4. If any field lines or storage lines were not operated during the past year, provide particulars (details) of such lines in a footnote. State whether the book cost of such lines or any portion thereof, has been retired in the books of account, or what disposition of the lines and their book cost is contemplated.
5. Report miles of pipe to the nearest tenth of a mile.

Line No.	Designation (Identification) of Gathering System and Production Area or Storage Area (a)	Total Miles of Pipe (b)
1	Production & Gathering Field Lines	14.1
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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24		
25		
26		
27		
28		
29		
30	TOTAL	14.1

GAS STORAGE PROJECTS

1. Report particulars (details) for total gas storage projects.
2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206 - 207).
3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.

Line No.	Item (a)	Amount Dollars or Mcf 14.73 psia at 60 F (b)	Conversion Factor (Mcf to Dth) (c)	Dth (d)
1	Natural Gas Storage Plant			
2	Land and Land Rights			
3	Structures and Improvements			
4	Storage Wells and Holders			
5	Storage Line			
6	Other Storage Equipment			
7	TOTAL (Enter total of lines 2 thru 6)	-		-
8	Storage Expenses			
9	Operation			
10	Maintenance			
11	Rents			
12	TOTAL (Enter total of lines 9 thru 11)	-		-
13	Storage Operations			
14	Gas Delivered to Storage			
15	January			
16	February			
17	March			
18	April	63,664	1.0460	66,593
19	May	88,720	1.0460	92,801
20	June	94,106	1.0460	98,435
21	July	101,348	1.0460	106,010
22	August	100,350	1.0460	104,966
23	September	105,034	1.0460	109,866
24	October	92,855	0.9993	92,791
25	November			
26	December			
27	TOTAL (Enter total of lines 15 thru 26)	646,077		671,462
28	Gas Withdrawn from Storage			
29	January	183,651	1.0460	192,099
30	February	122,550	1.0460	128,187
31	March	130,688	1.0460	136,700
32	April			
33	May			
34	June			
35	July			
36	August			
37	September			
38	October			
39	November	91,370	1.0400	95,025
40	December	73,486	1.0400	76,425
41	TOTAL (Enter total of lines 29 thru 40)	601,745		628,436

Note: Gas was stored by a 3rd party under a gas storage and transportation agreement.

GAS STORAGE PROJECTS (Continued)

Line No.	Item (a)	Amount Dollars or Mcf 14.73 psia at 60 F (b)	Conversion Factor (Mcf to Dth) (c)	Dth (d)
42	Storage Operations			
43	Top or Working Gas End of Year			
44	Cushion Gas (including Native Gas)			
45	Total Gas in Reservoir (Enter total of line 42 and line 43)			
46	Number of Injection - Withdrawal Wells			
47	Number of Observation Wells			
48	Maximum Day's Withdrawal from Storage			
49	Date of Maximum Days' Withdrawal			
50	LNG Terminal Companies			
51	Number of Tanks			
52	Capacity of Tanks			
53	LNG Volumes			
54	a) Received at "Ship Rail"			
55	b) Transferred to Tanks			
56	c) Withdrawn from Tanks			
57	d) "Boil Off" Vaporization Loss			
58	e) Converted to Mcf at Tailgate of Terminal			
<p>Note: Gas was stored by a 3rd party under a gas storage and transportation agreement.</p>				

GAS ACCOUNT - NATURAL GAS

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent, taking into consideration differences in pressure bases used in measuring natural gas received and delivered.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in columns (c) - (e) the volume as reported in the schedules indicated for the items of receipts and deliveries.
4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.
6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution company portion of the reporting pipeline by another jurisdictional pipeline, (2) the volumes which the reporting pipeline transported or sold through its local distribution or intrastate facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line volumes which were not destined for interstate market or which were not transported through any interstate portion of the reporting pipeline.
7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage volumes.
8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

1 NAME OF SYSTEM					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60 F) (c)	Conversion Factor (Mcf to Dth) (d)	Dth (e)
2	GAS RECEIVED				
3	Natural Gas Produced	506	-		-
4	LPG Gas Produced and Mixed with Natural Gas	517			
5	Manufactured Gas Produced and Mixed with Natural Gas				
6	Purchased Gas				
7	Wellhead	327			
8	Field Lines	327	802,458	1.05	838,826
9	Gasoline Plants	327			
10	Transmission Line	327	569,830	1.05	595,655
11	City Gate Under FERC Rate Schedules	327	9,388	1.05	9,813
12	LNG	327			
13	Other	327			
14	TOTAL, Gas Purchased (Total of lines 7 thru 13)	327	1,381,676		1,444,294
15	Gas of Others Received for Transportation	300	1,000,395	1.04	1,045,223
16	Receipts of Respondents' Gas Transported or Compressed by Others	333			
17	Exchange Gas Received	328	401,529	1.05	419,598
18	Gas Withdrawn from Underground Storage	512	601,745	1.04	628,436
19	Gas Received from LNG Storage				
20	Gas Received from LNG Processing				
21	Other Receipts (Specify)				
22	TOTAL Receipts (Total of lines 3 thru 5, 14 and 15 thru 21)		3,385,345		3,537,551

#4 0 Mcf
 #5 Not applicable
 #6 (1) 802,458 Mcf
 (2) Not applicable
 (3) None
 #7 (1) 601,745 Mcf
 (2) 530,009 Mcf
 (3) 714,535 Mcf
 #8 Estimated misc. field purchases of 802,458 Mcf are included in sales.

GAS ACCOUNT - NATURAL GAS (Continued)

1 NAME OF SYSTEM					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60 F) (c)	Conversion Factor (Mcf to Dth) (d)	Dth (e)
23	GAS DELIVERED				
24	Natural Gas Sales				
25	Field Sales				
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310			
27	Retail Industrial Sales	308			
28	Other Field Sales	310			
29	TOTAL, Field Sales (Total of lines 26 thru 28)		-		-
30	Transmission Systems Sales				
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sch.	310			
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310			
33	Mainline Industrial Sales Under FERC Certification	308			
34	Other Mainline Industrial Sales	308			
35	Other Transmission Systems Sales	310			
36	TOTAL, Transmission Systems Sales (Total of lines 31 thru 35)		-		-
37	Local Distribution by Respondent				
38	Retail Industrial Sales	314	22,167	1.04	23,161
39	Other Distribution System Sales	314	1,281,370	1.04	1,338,788
40	TOTAL, Distribution System Sales (lines 38 and 39)		1,303,537	1.04	1,361,949
41	Interdepartmental Sales				
42	TOTAL SALES (Total of lines 29, 36, 40 and 41)		1,303,537		1,361,949
43	Deliveries of Gas Transported or Compressed for:				
44	Other Interstate Pipeline Companies	300			
45	Others	300	1,000,395	1.04	1,045,223
46	TOTAL, Gas Transported or Compressed for Others (Total of lines 44 and 45)	302-305	1,000,395		1,045,223
47	Deliveries of Respondent's Gas for Trans. or Comp. by Others	333			
48	Exchange Gas Delivered	328	509,246	1.05	532,162
49	Natural Gas Used by Respondent				-
50	Natural Gas Delivered to Underground Storage	512	646,077	1.05	671,462
51	Natural Gas Delivered to LNG Storage	512			
52	Natural Gas Delivered to LNG Processing				
53	Natural Gas for Franchise Requirements				
54	Other Deliveries				
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		3,459,256		3,610,796
56	UNACCOUNTED FOR				
57	Production System Losses				
58	Storage Losses				
59	Transmission System Losses				
60	Distribution System Losses		(73,911)	0.99	(73,245)
61	Other Losses (Specify in so far as possible)				
62	TOTAL Unaccounted for (Total of lines 57 thru 61)		(73,911)		(73,245)
63	TOTAL SALES, OTHER DELIVERIES AND UNACCOUNTED FOR (Total of lines 55 and 62)		3,385,345		3,537,551

SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines - colored in red, if they are not otherwise clearly indicated.
- (b) Principal pipeline arteries of gathering systems.
- (c) Sizes of pipe in principal pipelines shown on the map.
- (d) Normal directions of gas flow--indicated by arrows.
- (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.
- (f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
- (g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
- (h) Principal communities in which respondent renders local distribution service.

3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

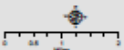
Peoples Equitable WV System Map

Legend

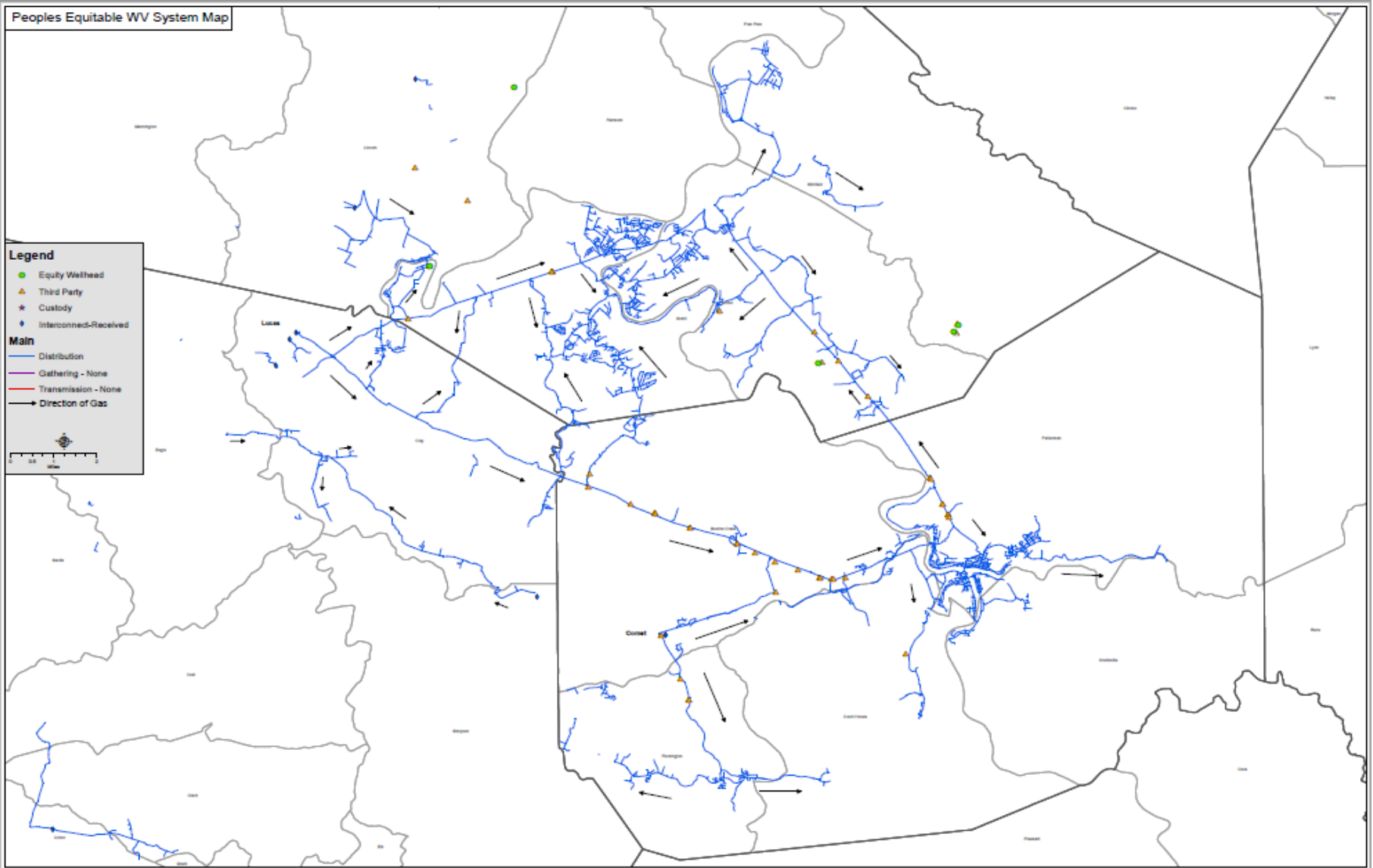
- Equity Wellhead
- ▲ Third Party
- ★ Custody
- ◆ Interconnected-Received

Main

- Distribution
- Gathering - None
- Transmission - None
- Direction of Gas



A scale bar showing 0, 25, and 50 miles, and a north arrow pointing upwards.



GAS STATISTICS - WEST VIRGINIA

Name of Company	Peoples Gas WV LLC	Year	2019
		M.C.F.	M.C.F.
INPUT			
WEST VIRGINIA:			
Produced			
Purchased:			
From Non-Utilities	1,381,676		
From Utilities			
Total Purchased			1,381,676
Gas Received from Storage			601,745
Gas Received for Transport to Other Companies			1,000,395
Exchange Gas Received (Gross)			401,529
Total West Virginia			3,385,345
* IMPORTED FROM OTHER STATES:			
Purchased			
Produced by Company			
Exchange Gas Received (Gross)			
Total Imports			
TOTAL INPUT			3,385,345
OUTPUT			
WEST VIRGINIA:			
Regulated Sales			1,303,537
Non-Regulated Sales			
To Utilities			
To Others	0		
Total Non-Regulated Sales			0
Gas Transferred to Storage			646,077
Transport Gas Delivered to Other Companies			0
Exchange Gas Delivered (Gross)			509,246
Shrinkage due to Gasoline Extraction or Processing			
Company Use			
Free Gas			
Unaccounted for Gas			(73,911)
Total West Virginia			2,384,950
**EXPORTED TO OTHER STATES:			
Sales to Utilities in Other States			
Sales to Utilities at State Line for Export			
Other Out-of-State Sales			
Total Sales			
Exchange Gas Delivered (Gross)			
Company Use			
Total Exports			
TOTAL OUTPUT			2,384,950
SALES - WEST VIRGINIA			
	***Regulated	Non-Regulated	Total
Residential	907,508		907,508
Commercial	371,202		371,202
Industrial	22,209		22,209
Public Street and Highway Lighting			
Other Sales to Public Authorities			
Unbilled Revenues	2,618		2,618
Other Sales			
TOTAL SALES	1,303,537		1,303,537

* Determined by point of origin, and point of receipt or ownership.

** Determined by point of delivery and point of use; or sale.

*** Include only sales regulated by P.S.C or West Virginia.

**** Calendar year summary required.

**GAS STATISTICS - WEST VIRGINIA
STORED GAS**

609-A

Peoples Gas WV LLC					2019	M.C.F.	
In Storage Beginning of Period						485,676	
Placed in Storage During Period						646,077	
Total						1,131,753	
Withdrawn from Storage During Period						601,745	
In Storage End of Period						530,009	
EXCHANGE GAS							
Name of Company		In West Virginia			Imported from Other States		
EXCHANGE - IN		For Delivery	Line Loss Allowance	In Transit	For Delivery	Line Loss Allowance	In Transit
1. Equitrans		401,529					
2.							
3.							
4.							
5.							
TOTAL		401,529	-	-	-	-	-
EXCHANGE - OUT		For Delivery	Line Loss Allowance	In Transit	For Delivery	Line Loss Allowance	In Transit
1. Equitrans		(509,246)					
2.							
3.							
4.							
5.							
TOTAL		(509,246)	-	-	-	-	-
MISCELLANEOUS							
Items				Production	Transmission	Distribution	Total
Free Gas							-
Lost and Unaccounted-For Gas (Estimated if not Measured)						(73,911)	(73,911)
Gas Transported for others						1,000,395	1,000,395

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