



4655 Rosebud Lane
Newburgh, IN 47630
Tel 812 471 5000
Fax 812 475 2544

RECEIVED

2005 NOV -7 PM 3:32

T.R.A. DOCKET ROOM

November 2, 2005

Attn: Chairman Ron Jones
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: Response to Docket No. 05-000244

Dear Mr. Jones:

Enclosed in this package, you will find responses to the questions received from the Tennessee Regulatory Authority. As per your letter, I have enclosed (4) hardcopies and (1) CD. Please note that each hardcopy binder also houses a CD with the electronic copy burned on it.

If you have any questions regarding this package or its contents, please call me (812) 492-3702.

Sincerely,

Kristin R. McNeish
Special Projects / Safety Coordinator
Energy Systems Group, LLC

Enclosures –

4 – Hardcopies w/ CDs

1 – CD copy

1. Provide copies of documents showing that Energy Systems Group, LLC (“ESG”) and/or ESG Pipeline (JC), LLC (“ESG-JC”) are (is) authorized to conduct business in Tennessee and their (its) Certificate(s) of Good Standing from the State of Tennessee.

Copies of the requested documents are attached herein this section.

5525 1054
5588 0854

State of Tennessee



Department of State

Corporate Filings
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

APPLICATION FOR
CERTIFICATE OF AUTHORITY
(Limited Liability Company)

For Office Use Only

FILED
SECRETARY OF STATE
2005 OCT 20
11 9:11 AM

To the Secretary of State of the State of Tennessee:

Pursuant to the provisions of § 48-246-301 of the Tennessee Limited Liability Company Act, the undersigned hereby applies for a certificate of authority to transact business in the State of Tennessee, and for that purpose sets forth:

1. The name of the Limited Liability Company is: ESG Pipeline (JC), LLC

If different, the name under which the certificate of authority is to be obtained is: _____

NOTE: The Secretary of State of the State of Tennessee may not issue a certificate of authority to a foreign Limited Liability Company if its name does not comply with the requirements of § 48-207-101 of the Tennessee Limited Liability Company Act. If obtaining a certificate of authority under an assumed Limited Liability Company name, an application must be filed pursuant to § 48-207-101(d).

2. The state or country under whose law it is formed is: Indiana

3. The date of its organization is: 8/19/05 (must be month, day and year)

4. The complete street address (including zip code) of its principal office is:

4655 Rosebud Lane, Newburgh, IN 47630
Street City/State Zip Code

5. The complete street address (including the county and the zip code) of its registered office in Tennessee:

530 Gay Street, Knoxville, TN, Knox Co, 37902
Street City/State County Zip Code

The name of its registered agent at that office is: C T Corporation System

6. The number of members at the date of filing (1) One

7. If the limited liability company commenced doing business in Tennessee prior to the approval of this application, the date of commencement (month, day and year) 8/19/05

NOTE: This application must be accompanied by a certificate of existence (or a document of similar import) duly authenticated by the Secretary of State or other official having custody of the Limited Liability Company records in the state or country under whose law it is organized. The certificate shall not bear a date of more than two (2) months prior to the date the application is filed in this state.

10/19/05
Signature Date

Vice President
Signer's Capacity

ESG Pipeline (JC), LLC
Name of Limited Liability Company

Margaret A. Thomas
Signature

Margaret A. Thomas
Name (typed or printed)

RECEIVED
STATE OF TENNESSEE
2005 OCT 28 AM 8:22
RILEY DARNELL
SECRETARY OF STATE

STATE OF INDIANA
OFFICE OF THE SECRETARY OF STATE
CERTIFICATE OF EXISTENCE

To Whom These Presents Come, Greetings:

I, TODD ROKITA, Secretary of State of Indiana, do hereby certify that I am, by virtue of the laws of the State of Indiana, the custodian of the corporate records, and proper official to execute this certificate.

I further certify that records of this office disclose that

ESG PIPELINE (JC), LLC

duly filed the requisite documents to commence business activities under the laws of State of Indiana on August 19, 2005, and was in existence or authorized to transact business in the State of Indiana on October 27, 2005.

I further certify this Domestic Limited Liability Company (LLC) has filed its most recent report required by Indiana law with the Secretary of State, or is not yet required to file such report, and that no notice of withdrawal, dissolution or expiration has been filed or taken place.



In Witness Whereof, I have hereunto set my hand and affixed the seal of the State of Indiana, at the city of Indianapolis, this Twenty-Seventh Day of October, 2005 .

A handwritten signature in black ink that reads "Todd Rokita".

TODD ROKITA, Secretary of State

2005082200315 / 2005102713841

5535 1057
5533 0131

State of Tennessee



Department of State

Corporate Filings
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

APPLICATION FOR
CERTIFICATE OF AUTHORITY
(Limited Liability Company)

For Office Use Only

To the Secretary of State of the State of Tennessee:

Pursuant to the provisions of § 48-246-301 of the Tennessee Limited Liability Company Act, the undersigned hereby applies for a certificate of authority to transact business in the State of Tennessee, and for that purpose sets forth:

1. The name of the Limited Liability Company is: ESG BIOFUELS (JC), LLC

If different, the name under which the certificate of authority is to be obtained is: _____

NOTE: The Secretary of State of the State of Tennessee may not issue a certificate of authority to a foreign Limited Liability Company if its name does not comply with the requirements of § 48-207-101 of the Tennessee Limited Liability Company Act. If obtaining a certificate of authority under an assumed Limited Liability Company name, an application must be filed pursuant to § 48-207-101(d).

2. The state or country under whose law it is formed is: Indiana

3. The date of its organization is: April 7, 2005 (must be month, day and year)

4. The complete street address (including zip code) of its principal office is:

4655 Rosebud Lane, Newburgh, IN 47630

Street

City/State

Zip Code

5. The complete street address (including the county and the zip code) of its registered office in Tennessee:

530 Gay Street, Knoxville, TN, KNOX 37902

Street

City/State

County

Zip Code

The name of its registered agent at that office is: C T CORPORATION SYSTEM

6. The number of members at the date of filing (1) One

7. If the limited liability company commenced doing business in Tennessee prior to the approval of this application, the date of commencement (month, day and year) APRIL 7, 2005

NOTE: This application must be accompanied by a certificate of existence (or a document of similar import) duly authenticated by the Secretary of State or other official having custody of the Limited Liability Company records in the state or country under whose law it is organized. The certificate shall not bear a date of more than two (2) months prior to the date the application is filed in this state.

10/19/05

Signature Date

Vice President

Signer's Capacity

ESG BIOFUELS (JC), LLC

Name of Limited Liability Company

Margaret A. Thomas

Signature

Margaret A. Thomas

Name (typed or printed)

STATE OF INDIANA
OFFICE OF THE SECRETARY OF STATE
CERTIFICATE OF EXISTENCE

To Whom These Presents Come, Greetings:

I, TODD ROKITA, Secretary of State of Indiana, do hereby certify that I am, by virtue of the laws of the State of Indiana, the custodian of the corporate records, and proper official to execute this certificate.

I further certify that records of this office disclose that

ESG BIOFUELS (JC), LLC

duly filed the requisite documents to commence business activities under the laws of State of Indiana on April 07, 2005, and was in existence or authorized to transact business in the State of Indiana on October 27, 2005.

I further certify this Domestic Limited Liability Company (LLC) has filed its most recent report required by Indiana law with the Secretary of State, or is not yet required to file such report, and that no notice of withdrawal, dissolution or expiration has been filed or taken place.



In Witness Whereof, I have hereunto set my hand
and affixed the seal of the State of Indiana, at the
city of Indianapolis, this Twenty-Seventh Day of October,
2005 .

A handwritten signature in cursive script that reads "Todd Rokita".

TODD ROKITA, Secretary of State

2005040700414 / 2005102713838

2. Provide a copy of any franchise agreement(s) granted or proposed by the city or county to ESG and/or ESG-JC.

The contract ("Plant Site Lease") between ESG and Johnson City (Exhibit 1) grants ESG an easement for the purpose of "constructing, operating, maintaining, and owning the Pipeline." Plant Site Lease, p. 1. The proposed pipeline is located entirely within Johnson City. To the knowledge of the Applicant, no other franchise agreement is required.

A copy of Plant Site Lease is attached herein.

PLANT SITE LEASE

This Plant Site Lease (this "*Lease*") is entered into as of April 7, 2005 (the "*Effective Date*"), between THE CITY OF JOHNSON CITY, TENNESSEE ("*Lessor*"), a municipal corporation organized and existing under the laws of the state of Tennessee, and ESG BIOFUELS (JC), LLC ("*Lessee*"), an Indiana limited liability company.

PRELIMINARY STATEMENT

Lessor and Lessee are parties to that certain Landfill Gas Purchase and Sale Agreement dated of even date herewith (the "*Gas Agreement*"); and

Capitalized terms used but not otherwise defined in this Lease are as defined in the Gas Agreement.

NOW, THEREFORE, in consideration of their mutual covenants set forth below and other and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Lessor and Lessee agree as follows:

ARTICLE I. DEMISE OF LEASED PREMISES

§ 1.01 Leased Premises. Lessor hereby leases and demises to Lessee, for the Lease Term, the premises situated at 1705 East Main Street, Johnson City, Tennessee, and described on **Exhibit A** hereto (the "*Leased Premises*"). The Leased Premises consists of approximately 0.75 acres and is located within the Landfill property.

§ 1.02 Easements and other Rights of Access. Subject to the terms and conditions of this Lease, the Gas Agreement and the Operating Agreement, Lessor hereby grants to Lessee for the duration of the Lease Term a non-exclusive easement appurtenant to the leasehold interest granted under Section 1 above over portions of the Landfill property surrounding the Leased Premises as described in **Exhibit B** hereto for the purposes of gaining access and egress to the Leased Premises for Lessee's employees, agents, sub-licensees and invitees (the "*Access Easement*").

After construction of Purchaser's Facilities, the City shall grant to Purchaser, without further compensation from Purchaser, other non-exclusive easements appurtenant to the leasehold interest granted under Section 1 above over portions of the Landfill property surrounding the Leased Premises (the "*Facility Easements*"), for the purposes of:

- (a) constructing, operating, maintaining and owning the Pipeline;
- (b) installing, maintaining and removing all improvements, equipment and facilities reasonably necessary or desirable for the construction and operation of Purchaser's Facilities as contemplated by the Gas Agreement, including connecting water, sewerage, electricity, telephone, gas and other services to the Leased Premises.

Together, the Access Easement and the Facility Easements are referred to herein as the "**Easements**".

In utilizing the property rights granted hereunder, Lessee shall refrain from taking any action or suffering any action to be taken that would be detrimental to the Landfill or its operations, including but not limited to harming the liner cells or any other component parts of the Landfill.

§ 1.03 Required Approvals for Pipeline Installation. The Parties recognize that Lessee may propose to route the Pipeline along public streets in order to connect it to facilities on a Customer's property. Prior to beginning installation of the Pipeline, Lessee shall obtain all approvals required by any governmental authority or authorities having jurisdiction over such public streets. Lessor shall use reasonable efforts to assist Lessee with obtaining such approvals.

§ 1.04 Warranty of Title. Lessor warrants that it is the owner of the Leased Premises in fee.

§ 1.05 Warranty of Quiet Enjoyment. Provided that Lessee pays the Rent and performs and observes all of its obligations and covenants under the Lease, Lessee shall and may peaceably and quietly hold, possess and enjoy the Leased Premises without any hindrance, interruption or disturbances from or by Lessor or any person claiming from, through, under or in trust for Lessor during the Lease Term.

§ 1.06 Condition of Premises. LESSEE ACCEPTS THE LEASE OF THE PREMISES HEREUNDER IN AN AS-IS CONDITION. LESSOR DISCLAIMS, AND LESSEE IRREVOCABLY WAIVES, ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, CONCERNING FITNESS OF THE PREMISES FOR A SPECIFIC PURPOSE OR USE.

§ 1.07 Subordination and Non-disturbance. Lessor shall use reasonable efforts to cause any current and future holder of any lien on the Leased Premises to execute and deliver to Lessee a subordination and non-disturbance agreement in form and substance reasonably acceptable to Lessee, and Lessee shall reimburse Lessor for reasonable out-of-pocket expenses it incurs related thereto. Lessor shall not be required to seek a subordination and non-disturbance agreement with respect to any lien or encumbrance that results from any action or omission of Lessee or anyone acting by or through Lessee.

ARTICLE 2. LEASE TERM

The term of this Lease shall end upon the expiration or earlier termination of the Gas Agreement (the "**Lease Term**").

ARTICLE 3. RENT

During the Lease Term, Lessee will pay Lessor \$10.00 per year as annual rent ("**Rent**") for using and occupying the Leased Premises. Lessee will duly and punctually pay all Rent due under the Lease to Lessor by January 1 of each year in lawful money of the United States at

Lessor's address set out in § 13.04 hereof or as Lessor may otherwise direct in writing from time to time.

ARTICLE 4. TAXES

During the Lease Term, Lessee will pay all real estate and personal property taxes, charges, assessments of every kind (whether municipal or otherwise) taxed, charged, assessed or imposed on Purchaser's Facilities or other personal property of Lessee installed, erected or placed on the Leased Premises, any taxes, charges or assessments imposed on Lessor by any other governmental authority as a result of the rights granted hereunder to Lessee or the business activities of Lessee (together, "**Taxes**"). If any Taxes remain unpaid and uncontested later than 14 days after they become delinquent, Lessor may give written notice to Lessee of its default under this Article 4, specifying the default. If Lessee still has not paid or contested in good faith the Taxes within 10 days after the written notice, Lessor may pay the Taxes specified in the notice, and on demand Lessee will promptly reimburse Lessor for any amount paid by Lessor. Lessee will defend, indemnify and hold harmless Lessor from and against any and all Taxes or any actions to recover Taxes brought by any taxing authority. Lessee may contest any Taxes in good faith and at its own expense, but must pay any amount of Taxes finally determined to be due, plus any penalties and interest imposed.

ARTICLE 5. UTILITIES

Lessee will punctually pay, discharge and satisfy all gas, telephone, electricity and power charges and other like payments charged on or in respect of the Leased Premises ("**Utility Payments**"). If Lessee defaults in payment of any Utility Payments, in addition to any other available remedies, Lessor may (but shall not be required to do so) pay the same and in addition to Lessor's other rights, powers and remedies under the Lease may recover the same from Lessee.

ARTICLE 6. USE OF LEASED PREMISES

§ 6.01 Permitted Use. Lessee shall not use the Leased Premises for any purpose other than for the installation, operation and maintenance of the Plant and associated works or activities, as provided in the Gas Agreement; provided, however, that Lessor consents to Lessee granting an easement over a portion of the site to Operator for the purpose of the Operator to access leachate tanks. Lessee agrees to grant such easement to Operator at no cost to the Operator.

§ 6.02 Compliance with Laws and Notices. At Lessee's cost and expense, Lessee shall, in all respects (a) comply with and observe all laws, statutes, rules, regulations, ordinances, restrictions and other matters of record that are from time to time in force affecting or relating to the Leased Premises, or Lessee's business, occupation or activity carried on at the Leased Premises, including but not limited to ensuring that the Site is kept free of contamination by any hazardous wastes, materials or substances, as defined under applicable federal or state law, caused by Lessee or any party acting by, through or under Lessee, (b) comply with and observe

all notices, orders or directions given to Lessor or Lessee in respect of the Leased Premises by any governmental authority or other authorized third party having jurisdiction over the Leased Premises, and (c) carry out the requirements thereof at Lessee's cost and expense in all respects.

ARTICLE 7. CONSTRUCTION BY LESSEE

§ 7.01 Construction of Plant. Lessee may during the Lease Term construct the Plant on the Leased Premises in conformance with the Gas Agreement.

§ 7.02 Utility Easements. To provide for the more orderly development of the Leased Premises, it may be necessary, desirable, or required that street, water, sewer, drainage, gas, power lines, and other easements and dedications and similar rights be granted or dedicated to utilities over or within portions of the Leased Premises. Lessor shall reasonably cooperate with Lessee in Lessee's efforts to obtain such rights, including but not limited to executing and delivering documents reasonably required by Lessee, from time to time, and throughout the Lease Term; provided, however, that Lessor shall not be required to take any actions or grant any rights that might impact in any way the ability of Lessor or Operator to operate the Landfill.

§ 7.03 Zoning. Lessee shall be solely responsible for obtaining any and all zoning approvals and other permits and approvals required for the development of its Project. Lessor shall use reasonable efforts to respond promptly to Lessee with respect to applications for such permits and approvals, consistent with applicable law.

§ 7.04 Alterations. Lessee shall not make nor suffer to be made any structural or external installation, improvement, modification, alteration or addition to the Leased Premises other than the installation of the improvements and other works that the Lessee is authorized to carry out on the Leased Premises pursuant to the Gas Agreement and that are not detrimental to the Landfill or Landfill operations.

§ 7.05 Title to Plant. All equipment comprising the Plant shall be the property of Lessee, subject to the provisions of Section 2.2 of the Gas Agreement.

ARTICLE 8. REPAIRS, MAINTENANCE AND REMOVAL

At all times during the Lease Term, Lessee will keep and maintain, or cause to be kept and maintained, all such improvements, fittings and fixtures as Lessee may erect on the Leased Premises pursuant to the Gas Agreement in reasonable repair and condition having regard to their nature and permitted use, except for reasonable wear and tear and damage by fire, storm, flood or earthquake or any action on the part of municipal authorities or of the tenants or owners of any adjacent property. Subject to Section 2.2 of the Gas Agreement, Lessee shall take and remove all elements of the Project that Lessor does not elect to take or acquire, and leave the Site in a commercially reasonable condition within ninety (90) days after the expiration or earlier termination of this Lease. Whether or not Lessor takes title to any components of the Project, Lessee shall ensure that the Site is left in compliance with all applicable laws and free of contamination by any hazardous wastes, materials or substances caused by Lessee or any party

acting by, through or under Lessee, under applicable federal or state law. Lessee's obligations under the last two sentences of this Article 8 shall continue after the expiration or termination of the Lease until such obligations are fulfilled.

ARTICLE 9. INSURANCE

Lessee will take out and maintain, for the duration of the Lease Term, the insurance policies that Lessee is required to take out and maintain in current status pursuant to the Gas Agreement.

ARTICLE 10. ASSIGNMENT

§ 10.01 Assignment by Lessee. Lessee shall not transfer, assign, mortgage, encumber, sublet, underlet, grant any license to use, or part with possession of the Leased Premises or the Lease or any estate or interest herein except in conjunction with an assignment of Lessee's rights and obligations under the Gas Agreement that is consented to by Lessor pursuant to the Gas Agreement.

§ 10.02 Assignment by Lessor. Lessor shall not assign or transfer this Lease without the prior written consent of Lessee, except that Lessor may assign or transfer its rights and obligations under this Lease to any successor owner of the Landfill without the consent of Lessee if such successor owner agrees in writing to assume all of Lessor's obligations hereunder. Upon any such transfer of Lessor's rights hereunder, Lessor shall be relieved of any further obligation hereunder.

ARTICLE 11. DEFAULT AND TERMINATION

If Lessee materially breaches any of its obligations under this Lease, Lessor may send Lessee written notice specifying the breach. If Lessee fails to cure the breach within thirty (30) days after its receipt of Lessor's written notice, then in any and all other rights available to Lessor at law or in equity, Lessor shall have the right to immediately terminate this Lease.

ARTICLE 12. REENTRY UPON TERMINATION

Upon the expiration or termination of the Lease, Lessor may re-enter upon the Leased Premises or any part in the name of the whole and peaceably hold and enjoy after that as if the Lease had not been made without prejudice to any right of action or remedy which either party may have in respect of any breach or default under the Lease and without prejudice to any rights which either party may have upon or following termination of the Gas Agreement.

ARTICLE 13. GENERAL PROTECTIVE PROVISIONS

§ 13.01 Right of Entry and Inspection. Lessee must permit Lessor to enter upon the Leased Premises during normal business hours for the purpose of satisfying Lessor that Lessee is complying with the terms of the Lease or at any time for the purpose of preventing injury or damage to persons or property in the event of an emergency; provided, that Lessor shall give reasonable notice of any such entry except in the case of emergency, and shall not interfere with the conduct of Lessee's business.

§ 13.02 No Partnership or Joint Venture. The relationship between Lessor and Lessee is at all times solely that of Lessor and Lessee and shall not be deemed a partnership or a joint venture.

§ 13.03 No Waiver. The waiver by either party of any right or remedy in the event of a default by the other party of any of the terms or conditions of this Lease shall not be construed as a waiver of any other right or remedy, whether similar or dissimilar. Any waiver by a party must be in writing and signed by an authorized representative of the party.

§ 13.04 Notice. All notices and other communications hereunder will be in writing or by written telecommunication, and will be deemed to have been duly given if delivered personally or if mailed by certified mail, return receipt requested or by written telecommunication, to the address set forth below, or to such other address as the recipient of such notice or communication will have specified to the other party hereto in accordance with this § 13.04.

To Lessor:

City Manager
City of Johnson City, Tennessee
601 East Main Street
Johnson City, Tennessee 37601
Fax: (423) 434-6295

with a copy to:

Public Works Director
City of Johnson City, Tennessee
601 East Main Street
Johnson City, Tennessee 37601
Fax: (423) 232-5966

and to:

City Attorney
City of Johnson City, Tennessee
601 East Main Street
Johnson City, Tennessee 37601
Fax: (423) 928-0207

To Lessee:

ESG Biofuels (JC), LLC
c/o Energy Systems Group, LLC
101 Plaza East Blvd., Suite 320
Evansville, Indiana 47715
Attn: President
Fax: (812) 475-2544

with a copy to:

Vectren Corporation
1 Vectren Square
Evansville, IN 44708
Attn: Executive Vice President/General Counsel

and to:

Porter & Hedges, LLP
1000 Main Street, 36th Floor
Houston, Texas 77002
Attn: Joel Goldberg
Fax: (713) 226-0261

ARTICLE 14. COVENANT TO PAY

Lessee covenants that throughout the Lease Term, Lessee shall reimburse Lessor upon demand for all moneys, costs (including charges for consultants, architects and legal advice and assistance), charges and expenses which Lessor may pay, incur or expend (a) as a consequence of any breach by Lessee of an obligation contained herein or in the Gas Agreement, or (b) under or in exercise or enforcement of any right, power or remedy herein contained, or (c) in consequence of any request by Lessee for Lessor's consent or approval where such consent or approval is required under any covenant, condition or agreement contained in this Lease.

ARTICLE 15. MECHANICS' LIENS

Lessee shall not allow any mechanic's lien or other lien related to Lessee's activities to be placed on the Leased Premises. If any contractor or material supplier of Lessee shall record any lien against the real or personal property of Lessor, Lessee shall bond the lien, remove the lien by any other means, or cause the lien to be removed within thirty (30) days of the recording of the lien. If Lessee fails to bond the lien or remove the lien from the public records within such thirty (30) day period, Lessor may, at its option and at Lessee's sole expense, take one or more of the following actions: (1) take whatever course of action Lessor deems appropriate and expedient to retain counsel; (2) remove the lien from the public records; (3) clear title; (4) recover any

property, real or personal, sold or held to satisfy the lien; or (5) upon an additional thirty (30) days notice to Lessee and opportunity to cure, terminate this Lease.

ARTICLE 16. MEMORANDUM OF LEASE

Upon the request of either party, Lessor and Lessee shall execute and cause to be recorded a Memorandum of Lease.

[This space intentionally left blank]

WHEREFORE, the parties have hereunto set their hands, by their authorized representatives, the date and year first above written.

LESSOR:

CITY OF JOHNSON CITY, TENNESSEE
a municipal corporation organized and existing
under the laws of the State of Tennessee

ATTEST:

Phil Pindly

By:

Peter A. Paduch
Peter A. Paduch, Mayor

APPROVED AS TO FORM:

By:

James L. Adams
City Attorney

LESSEE:

ESG BIOFUELS (JC), LLC,
an Indiana limited liability company

WITNESSES:

Margaret A. Thomas

By:

James L. Adams
James L. Adams
President

[Signature]

ESG BIOFUELS (JC), LLC/JOHNSON CITY
PLANT SITE LEASE

[SIGNATURE PAGE TO PLANT SITE LEASE]

STATE OF TENNESSEE
COUNTY OF WASHINGTON

On this 18th day of April, 2005, before me Juanita Phillips the undersigned notary public, personally appeared Peter A. Paduch, the Mayor of the City of Johnson City, Tennessee, who acknowledged the foregoing instrument to be the free act and deed of Johnson City, Tennessee.

In witness whereof I hereunto set my hand and official seal.

Juanita Phillips
NOTARY PUBLIC
My commission expires: 7/25/2005

STATE OF INDIANA
COUNTY OF VANDERBURGH

On this 11th day of April, 2005, before me Carolyn A. Davis-Duff the undersigned notary public, personally appeared JAMES ADAMS, the PRESIDENT of ESG Biofuels (JC), LLC, who acknowledged the foregoing instrument to be the free act and deed of ESG Biofuels (JC), LLC.

In witness whereof I hereunto set my hand and official seal.

Carolyn A. Davis-Duff
NOTARY PUBLIC
My Commission Expires 04-06-08

ESG BIOFUELS (JC), LLC/JOHNSON CITY
PLANT SITE LEASE

EXHIBIT "A"

Legal Description of the Leased Premises

**A PORTION OF THE CITY OF JOHNSON CITY PROPERTY UPON WHICH
IS LOCATED THE IRIS GLEN ENVIRONMENTAL CENTER:**

TO FIND THE POINT OF BEGINNING, COMMENCE AT A CONCRETE MONUMENT, THE SOUTHWESTERLY CORNER OF THE CITY PROPERTY: THENCE; NORTH 11 DEGREES 18 MINUTES 19 SECONDS WEST – 744.31 FEET TO A POINT ON THE WESTERLY EDGE OF A 30 FOOT TRANSPORTATION EASEMENT ON THE WESTERLY SIDE OF THE EXISTING HAUL ROAD OF THE IRIS GLEN ENVIRONMENTAL CENTER, THE POINT OF BEGINNING.

THENCE; LEAVING THE HAUL ROAD, SOUTH 71 DEGREES 23 MINUTES 59 SECONDS WEST – 93.37 FEET TO A STAKE ON THE TOP OF A BANK.

THENCE; ALONG THE TOP OF THE BANK, NORTH 39 DEGREES 32 MINUTES 37 SECONDS WEST – 175.32 FEET TO AN EXISTING POWER POLE.

THENCE; NORTH 34 DEGREES 00 MINUTE 13 SECONDS WEST – 75.80 FEET TO A STAKE.

THENCE; ROUGHLY PARALLELLING THE EXISTING TANK AND CONCRETE DYKE STRUCTURE, NORTH 77 DEGREES 28 MINUTES 47 SECONDS EAST – 193.16 FEET TO A POINT IN THE WESTERLY TRANSPORTATION EASEMENT AT THE HAUL ROAD, PASSING A 30 FOOT EASEMENT FOR ACCESS TO THE BURNER FOR CONSTRUCTION AND MAINTENANCE.

THENCE; ALONG THE HAUL ROAD SOUTH 14 DEGREES 23 MINUTES 47 SECONDS EAST – 216.94 FEET TO THE POINT OF BEGINNING.
CONTAINING 0.749 ACRE, MORE OR LESS.

PROPERTY DESCRIBED AS A PORTION OF THAT PROPERTY DESIGNATED AS TAX MAP 47, PARCEL 21.0 AT THE WASHINGTON COUNTY, TENNESSEE TAX ASSESSOR'S OFFICE IN JONESBOROUGH, TENNESSEE.
DEED REFERENCE: ROLL 14, IMAGE 2030.

ESG BIOFUELS (JC), LLC/JOHNSON CITY
PLANT SITE LEASE

EXHIBIT "B"

Access Easement Description

TO FIND THE POINT OF BEGINNING, COMMENCE AT THE NORTHERLY RIGHT OF WAY OF EAST MAIN STREET WHERE IT INTERSECTS WITH THE CENTERLINE OF THE EXISTING MAIN ENTRANCE DRIVEWAY TO THE IRIS GLEN ENVIRONMENTAL CENTER, SAID POINT LYING NORTH 75 DEGREES 29 MINUTES 40 SECONDS EAST – 182.28 FEET, OF THE SOUTHWESTERLY CORNER OF THE CITY OF JOHNSON CITY PROPERTY NEAR THE EXISTING FENCE CORNER.

THENCE: THE TRANSPORTATION EASEMENT, BEING 30 FEET IN WIDTH, AND LYING 15 FEET EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE, NORTH 36 DEGREES 39 MINUTES 38 SECONDS WEST – 141.74 FEET TO A POINT IN THE EXISTING CENTERLINE OF THE ASPHALT DRIVE.

THENCE: CONTINUING ALONG THE EXISTING DRIVE ALONG A CURVE TO THE RIGHT, HAVING A RADIUS OF 88.21 FEET AND A TANGENT OF 55.48 FEET FOR A LENGTH OF 99.05 FEET TO A POINT.

THENCE: NORTH 36 DEGREES 45 MINUTES 39 SECONDS EAST – 103.28 FEET TO A POINT.

THENCE: ALONG A CURVE TO THE LEFT, HAVING A RADIUS OF 615.75 FEET AND A TANGENT OF 35.73 FEET, FOR A LENGTH OF 71.39 FEET TO A POINT.

THENCE: NORTH 28 DEGREES 51 MINUTES 53 SECONDS EAST – 87.30 FEET TO A POINT.

THENCE: ALONG A CURVE TO THE LEFT WITH A RADIUS OF 81.26 FEET AND A TANGENT OF 241.47, FOR A LENGTH OF 202.53 FEET TO A POINT.

THENCE: SOUTH 75 DEGREES 26 MINUTES 16 SECONDS WEST – 144.61 FEET TO A POINT.

THENCE: SOUTH 83 DEGREES 56 MINUTES 27 SECONDS WEST – 133.26 FEET TO A POINT.

THENCE: ALONG A CURVE TO THE RIGHT WITH A RADIUS OF 185.92 FEET AND A TANGENT OF 61.99 FEET FOR A LENGTH OF 119.67 FEET TO A POINT.

THENCE: NORTH 60 DEGREES 01 MINUTE 59 SECONDS WEST – 38.47 FEET TO A POINT.

THENCE: ALONG A CURVE TO THE LEFT WITH A RADIUS OF 213.97 FEET AND A TANGENT OF 65.77 FEET FOR A LENGTH OF 127.62 FEET TO A POINT.

THENCE: SOUTH 81 DEGREES 18 MINUTES 19 SECONDS WEST – 293.62 FEET TO A POINT.

THENCE: ALONG A CURVE TO THE RIGHT WITH A RADIUS OF 758.35 AND A TANGENT OF 99.38 FOR A LENGTH OF 197.63 FEET TO A POINT.

THENCE: NORTH 80 DEGREES 37 MINUTES 27 SECONDS WEST – 233.10 FEET AND PASSING THE END OF THE EXISTING ASPHALT ROAD ONTO A GRAVEL ROAD TO A POINT IN THE EXISTING GRAVEL ROAD.

THENCE: ALONG THE CENTERLINE OF THE EXISTING GRAVEL ROAD, ALONG A CURVE TO THE RIGHT WITH A RADIUS OF 332.67 FEET AND A TANGENT OF 149.48 FEET FOR A LENGTH OF 280.98 FEET TO A POINT.

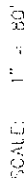
THENCE: NORTH 22 DEGREES 42 MINUTES 41 SECONDS WEST – 120.50 FEET TO A POINT.

THENCE: NORTH 14 DEGREES 23 MINUTES 47 SECONDS WEST – 257.44 FEET TO A POINT. THIS CALL LYING ADJACENT TO THE 0.749 ACRE PROPERTY LEASE EASEMENT.

THENCE: NORTH 11 DEGREES 36 MINUTES 23 SECONDS WEST – 160.02 FEET TO A POINT IN THE EXISTING CENTERLINE OF THE GRAVEL HAUL ROAD, THIS POINT BEING THE TERMINUS OF THE PROPOSED TRANSPORTATION EASEMENT.

THIS PROPERTY BEING A PORTION OF THE CITY OF JOHNSON CITY PROPERTY DESIGNATED AS TAX MAP 47, PARCEL 21.0 IN THE WASHINGTON COUNTY TAX ASSESSOR'S OFFICE IN JONESBOROUGH, TENNESSEE. DEED REFERENCE: ROLL 14, IMAGE 2030 IN THE REGISTRAR'S OFFICE.

A and B



3. The application in this docket listed the Key Personnel information for ESG. Provide the names, titles, and contact information for the officers of ESG-JC. Provide the same information for any other Key Personnel for ESG-JC.

The names, titles and contact information for the officers & key personnel of ESG-JC are located on the next page.

ESG Pipeline (JC), LLC

<u>Name</u>	<u>Title</u>	<u>Phone</u>	<u>E-mail</u>
James L. Adams	President	812-475-2538	jadams@energysystemsgroup.com
Robert L. Goocher	Vice President, Treasurer & Assistant Secretary	812-491-4080	Rgoocher@vectren.com
Ronald E. Christian	Vice President, Secretary & Assistant Treasurer	812-491-4202	rchristian@vectren.com
Daniel E. Harsh	Vice President - Contracts & Finance	812-492-3722	dharsh@energysystemsgroup.com
Margaret A. Thomas	Vice President & Controller	812-492-3724	pthomas@energysystemsgroup.com

ESG Biofuels (JC), LLC

<u>Name</u>	<u>Title</u>	<u>Phone</u>	<u>E-mail:</u>
James L. Adams	President	812-475-2538	jadams@energysystemsgroup.com
John Bohls	Manager	812-491-4028	jimbohls@vectren.com

Key Personnel for ESG-JC

<u>Name</u>	<u>Title</u>	<u>Phone</u>	<u>E-mail</u>
Dennis Bollinger	Director of Clean Fuels	812-492-3705	dbollinger@energysystemsgroup.com
Lawrence Roth	Vice President of Operations - ESG Corporate	812-492-3703	lroth@energysystemsgroup.com
Luke Brockman	Vice President of Energy Services - ESG Corporate	812-492-3737	lbrockman@energysystemsgroup.com

4. Provide documentation of notice of this Application that was sent to the authorities of Johnson City, TN and to Atmos Energy Corporation, as well as to any public utility operating in the municipality or territory affected whose routes, plant, line or system may be in competition with ESG-JC's proposed route, plant, line or system.

The application includes a signed, certificate of service, certifying that a copy of the application was served on the Mayor of Johnson City and upon Atmos Energy Corp. To the knowledge of the Applicant, the proposed pipeline will not compete with any public utility operating in Johnson City.



BOULT ■ CUMMINGS®
CONNERS ■ BERRY PLC

Henry Walker
(615) 252-2363
Fax (615) 252-6363
Email hwalker@boultcummings.com

August 31, 2005

Hon. Pat Miller, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

Re: *Application of ESG Pipeline (JC), LLC for a Certificate of Convenience
and Necessity to Operate a Processed Methane Gas Distribution System in
Johnson City, TN*
Docket No. 05-00244

2005 AUG 31 PM 1:37
T.R.A. COMMUNICATIONS
0011


Dear Chairman Miller:

Enclosed please find the original and fourteen (14) copies of ESG Pipeline (JC), LLC's Application for a Certificate of Public Convenience and Necessity. A check in the amount of \$50.00 is also enclosed.

Should you have any questions concerning this matter, please do not hesitate to telephone my office.

Very truly yours,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: 
Henry Walker

4. Pursuant to T.C.A. §65-4-201, ESG-JC seeks a Certificate of Convenience and Necessity from this Authority to construct and operate a pipeline system to distribute processed methane gas to a maximum of four customers within Johnson City, Tennessee.

5. In lieu of a tariff, ESG-JC has negotiated a special contract for pipeline transportation with the initial industrial customer and submits it for TRA approval. A copy of the contract is attached. See Exhibit 3. The contract requires ESG-JC to transport processed methane from the landfill to the customer's site. As processed methane gas becomes available in greater quantities, ESG-JC intends to transport gas for up to three additional industrial customers in the Johnson City service area. ESG-JC will submit any new special contracts to the TRA for approval prior to providing such service.

6. As demonstrated by the contract between the ESG Biofuels and Johnson City and by the contract between the Applicant and Mountain Home Energy Center, LLC, there is a public need for a pipeline to transport processed methane gas from the Iris Glen Landfill to industrial customers within Johnson City. As recognized in state law, see Chapter 361 of the Public Acts of 2005, landfill gas is a separate and distinct product from natural gas.¹ Processed methane is less expensive than natural gas and will provide

¹ Section 2(b) of Chapter 361 incorporates the following legislative findings

It is recognized by the general assembly that the provision of dependable and economical sources of energy is vital to the health, welfare and economic well-being of the citizens and residents of the state and that one of the primary sources of energy in this state is natural gas. The general assembly further recognizes world supplies of natural gas are limited and that the market for natural gas has undergone major changes in recent years due to increasing demand. It is recognized by the general assembly that the primary constituent of natural gas is methane, and that methane is generated by the natural decomposition of materials deposited in solid waste landfills. Landfill methane is produced in landfills together with other gaseous materials but the methane may be extracted, treated, and sold as a substitute for natural gas. It is also recognized by the general assembly that if not utilized for a natural gas substitute or other energy or commercial use, the landfill methane may constitute a pollutant if released into the atmosphere and in certain instances under state and federal environmental laws the landfill methane must be collected and destroyed and the commercial value of the landfill methane would then be wasted. In order to ensure that all persons have the flexibility and power to compete for and obtain methane from landfill gas and treat it for substitution for natural gas on terms which will result in continuing availability of both natural gas and landfill methane at reasonable rates to the citizens and residents of the state and to encourage the reduction or elimination of atmospheric pollution that may occur if the landfill methane were allowed to be introduced into the atmosphere, it is the intent of the general assembly by this act to .

an economical fuel alternative for up to four customers within Johnson City. The use of processed methane also conserves natural gas resources. See Chapter 361, Section 2(b). There is no other route, plant, line, or system capable of distributing processed methane gas to customers in Johnson City.

7. ESG-JC is aware of and will comply with the rules and safety requirements of the TRA, Washington County and Johnson City.

8. As set forth in the attached exhibits and as ESG-JC will demonstrate at the hearing on this matter, ESG-JC has the financial, managerial and technical expertise to construct and operate a processed methane gas pipeline distribution system. In support of this application, ESG-JC submits its audited financial statement for 2004, attached to the Application as Exhibit 4. In addition, ESG-JC submits a list of the background and related work experience of key ESG-JC personnel associated with this project. See Exhibit 5. Finally, ESG-JC submits a list of its related and affiliated companies. See Exhibit 6. As shown in Exhibit 6, these related and affiliated companies have substantial, collective experience in the construction and operation of gas distribution networks.

9. All correspondence and communications with respect to this Application should be sent to the follows:

Henry Walker
Boult, Cummings, Conners & Berry, PLC
1600 Division Street, Suite 700
P.O. Box 340025
Nashville, TN 37203
Telephone: (615) 252-2363
Facsimile: (615) 252-6363

Dennis Bollinger
Director of Clean Fuel Projects
Energy Systems Group, LLC
4655 Rosebud Lane
Newburgh, IN 47630
Telephone: (812) 492-3704
Facsimile: (812) 475-2544

Hal Novak
WHN Consulting
19 Morning Arbor Place
The Woodlands, TX 77381
Telephone: (713) 298-1760
Facsimile: (615) 301-3692

10. Pursuant to T.C.A. §65-4-203(b), a copy of this application has been sent to the authorities of Johnson City, Tennessee, and to Atmos Energy Corporation, a certified natural gas distribution company operating in Johnson City.

WHEREFORE, Applicant prays:

1. That the Tennessee Regulatory Authority grant a Certificate of Convenience and Necessity to ESG-JC to construct and operate a pipeline distribution system to deliver processed methane gas to a maximum of four customers located in Johnson City;
2. That the Special Contract between the Applicant and Mountain Home Energy Center, LLC be approved; and
3. For such other relief as Applicant may be entitled.

Respectfully submitted,

BOULT, CUMMINGS, CONNERS & BERRY, PLC

By: 

Henry Walker
1600 Division Street, Suite 700
P.O. Box 340025
Nashville, TN 37203
(615) 252-2363

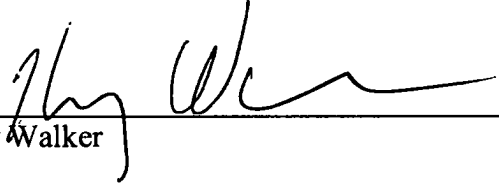
CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing is being forwarded via U.S. mail, to:

City of Johnson City, Tennessee
Stephen M. Darden, Mayor
Municipal and Safety Building
601 East Main Street
P.O. Box 2150
Johnson City, TN 37605-2150

Atmos Energy Corp.
810 Crescent Centre Drive, Ste. 600
Franklin, TN 37067

on this the 31st day of August 2005.







Henry Walker

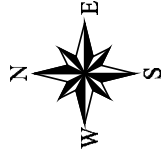
5. Provide a copy of the engineering and construction plans for the pipeline.

See attached information

City of Johnson City Landfill Gas Project

LEGEND

-  Proposed Route
-  Streets
-  Railroad
-  Parcels



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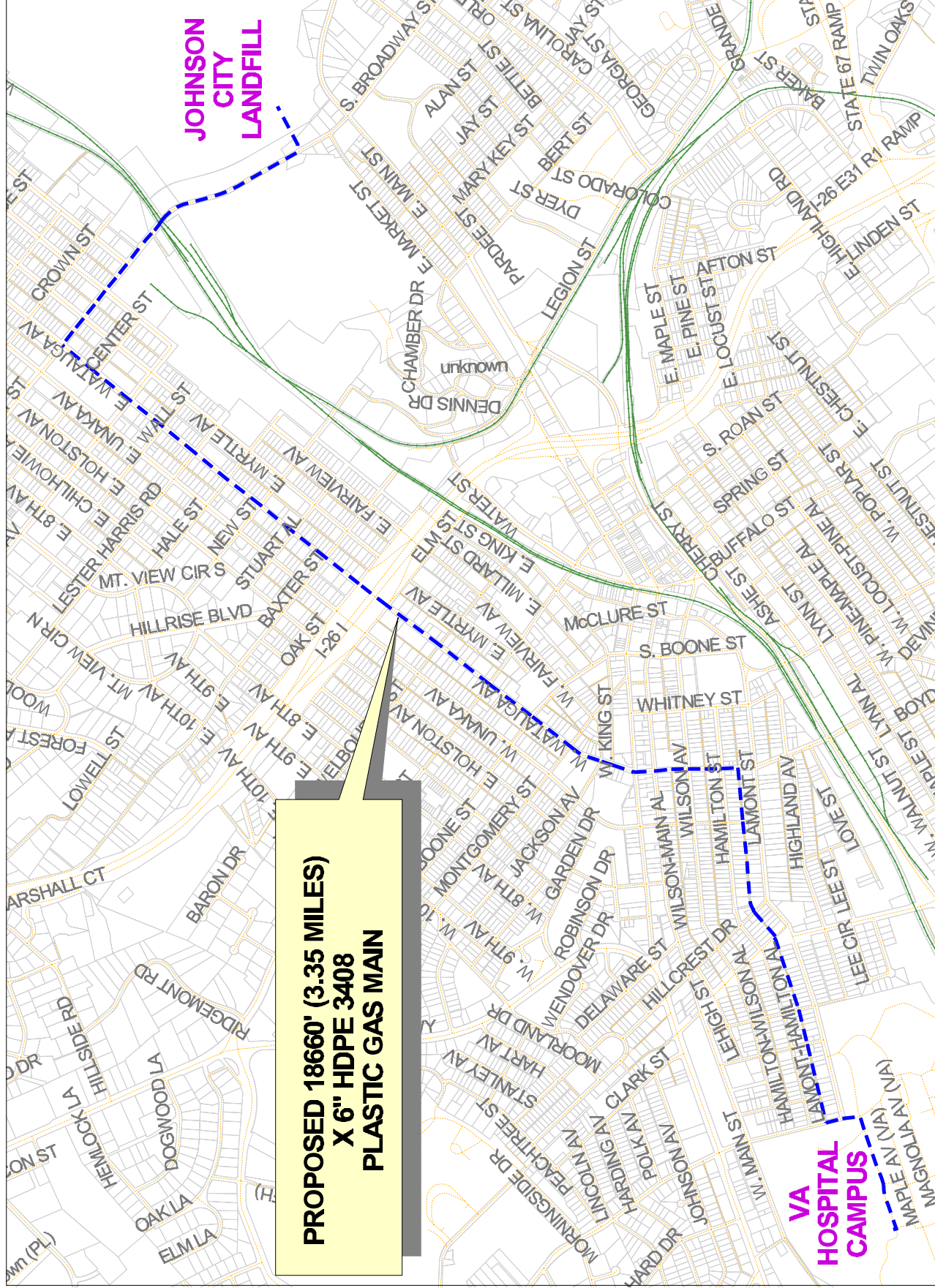
1" : 1000'

Prepared By



DESI
Diversified Energy Services, Inc.

MAP
JCLGP 02



Pipe Flow Calculation: ESG Calculations

Calculation Data...

Pipe Size/Type: 6P-11.5
Length: 6.0 Miles
Efficiency: 0.95 Decimal
Flow: 13000.000 Cfh

Inside Diameter: 5.403 Inches

Flow Equation: IGT-Improved

	Inlet (Upstream) Values...	Outlet (Downstream) Values...
Pressure:	125.00 Psi	124.62 Psi
Elevation:	0 Feet	0 Feet
Temperature:	0.0 Fahrenheit	0.0 Fahrenheit

No Fittings Are Attached

Heat Loss Or Gain Calculation Method: None

Linear Pressure Drop:

Average Pressure:

Average Compressibility

Line Volume At Average Pressure:

Average Flow Velocity: Feet/sec

Calculation Method: None

Gas Properties...

Base Pressure: 14.73 Psi

Base Temperature: 60.0 Fahrenheit

Viscosity: 0.0000070 Lbm/ft-sec

Specific Gravity: 0.600

Ratio Of Specific Heats: 1.30

Assigned Gas Properties File: None

Calculation Notes...

These calculations are only valid within the applicability of the selected flow equation.

The Outlet Pressure value was calculated.

References:

Flow Equation - Gas Age Magazine, May 1967, Gas Behavior In Distribution Systems

Compressibility - No Reference Available.

Notes:

Prepared by Diversified Energy Services, Inc.



Pipeline Encroachments

The following information is required to accompany all plans for pipeline encroachments.

	Carrier Pipe	Casing Pipe
1. Contents to be handled	<u>NATURAL GAS</u>	<u>AIR</u>
2. Outside Diameter	<u>6.625"</u>	<u>12.75"</u>
3. Pipe material	<u>HDPE</u>	<u>STEEL</u>
4. Pipe Specification and grade	<u>G400 PE 3408/DR-9</u>	<u>API-5L-X-42</u>
5. Wall thickness	<u>0.736"</u>	<u>0.375"</u>
6. Design Pressure	<u>150 PSI</u>	<u>0 PSI</u>
7. Actual Working Pressure	<u>125 PSI</u>	<u>0 PSI</u>
8. Type of joint	<u>BUTT</u>	<u>BUTT</u>
9. Coating	<u>POLY</u>	<u>EPOXY (FBE)</u>
10. Method of installation	<u>TRENCH/BORE/INSERT</u>	<u>TRENCH/BORE</u>
11. Protection at end of casing	<u>LINK SEALS</u>	<u>6"X12" SPACERS</u>
Both Ends <input checked="" type="checkbox"/>	One end <input type="checkbox"/>	Type <u>STANDARD</u>
12. Cover: Finished grade to top of casing or carrier	<u>36" MINIMUM</u>	
Bottom of ditch or toe of slope to top of carrier to casing	<u>18" CLEAN SOIL</u>	
	<u>24" ROCK SECTION</u>	
13. Cathodic protection	<u>N/A ; ANODE ON CASING</u>	
14. Size and height of casing vent	<u>6" VENT - 4' HIGH</u>	
15. Distance from casing vent to edge of nearest traffic lane	<u>20'</u>	

6. Provide a copy of ESG-JC's proposed rules and regulations governing its operations and its proposed tariff.

In lieu of tariffs, the pipeline will operate pursuant to special contracts with its customers. See Application, paragraph 5. The first such contract is attached to the application (Exhibit 3) and is submitted to the TRA for approval.

4. Pursuant to T.C.A. §65-4-201, ESG-JC seeks a Certificate of Convenience and Necessity from this Authority to construct and operate a pipeline system to distribute processed methane gas to a maximum of four customers within Johnson City, Tennessee.

5. In lieu of a tariff, ESG-JC has negotiated a special contract for pipeline transportation with the initial industrial customer and submits it for TRA approval. A copy of the contract is attached. See Exhibit 3. The contract requires ESG-JC to transport processed methane from the landfill to the customer's site. As processed methane gas becomes available in greater quantities, ESG-JC intends to transport gas for up to three additional industrial customers in the Johnson City service area. ESG-JC will submit any new special contracts to the TRA for approval prior to providing such service.

6. As demonstrated by the contract between the ESG Biofuels and Johnson City and by the contract between the Applicant and Mountain Home Energy Center, LLC, there is a public need for a pipeline to transport processed methane gas from the Iris Glen Landfill to industrial customers within Johnson City. As recognized in state law, see Chapter 361 of the Public Acts of 2005, landfill gas is a separate and distinct product from natural gas.¹ Processed methane is less expensive than natural gas and will provide

¹ Section 2(b) of Chapter 361 incorporates the following legislative findings

It is recognized by the general assembly that the provision of dependable and economical sources of energy is vital to the health, welfare and economic well-being of the citizens and residents of the state and that one of the primary sources of energy in this state is natural gas. The general assembly further recognizes world supplies of natural gas are limited and that the market for natural gas has undergone major changes in recent years due to increasing demand. It is recognized by the general assembly that the primary constituent of natural gas is methane, and that methane is generated by the natural decomposition of materials deposited in solid waste landfills. Landfill methane is produced in landfills together with other gaseous materials but the methane may be extracted, treated, and sold as a substitute for natural gas. It is also recognized by the general assembly that if not utilized for a natural gas substitute or other energy or commercial use, the landfill methane may constitute a pollutant if released into the atmosphere and in certain instances under state and federal environmental laws the landfill methane must be collected and destroyed and the commercial value of the landfill methane would then be wasted. In order to ensure that all persons have the flexibility and power to compete for and obtain methane from landfill gas and treat it for substitution for natural gas on terms which will result in continuing availability of both natural gas and landfill methane at reasonable rates to the citizens and residents of the state and to encourage the reduction or elimination of atmospheric pollution that may occur if the landfill methane were allowed to be introduced into the atmosphere, it is the intent of the general assembly by this act to

EXHIBIT #3

SPECIAL CONTRACTS WITH INDUSTRIAL CUSTOMERS

TRANSPORTATION SERVICES AGREEMENT

THIS TRANSPORTATION SERVICES AGREEMENT (this "*Agreement*") made and entered into as of the 19th day of August 2005, by and between the Mountain Home Energy Center, LLC, an Indiana limited liability company ("*Customer*"), and ESG Pipeline (JC), LLC, an Indiana limited liability company, and owner of a gas pipeline located in Johnson City, Tennessee ("*Transporter*"), each a "*Party*", and collectively referred to as the "*Parties*".

WITNESSETH:

WHEREAS, Customer desires to purchase processed methane gas ("*Processed Methane Gas*") derived from landfill gas collected at the Johnson City Landfill, Johnson City, Tennessee ("*Landfill*") and processed by ESG Biofuels (JC), LLC ("*Supplier*") and to transport or cause to have transported such gas through Transporter's pipeline facilities located in Johnson City, Tennessee, and to sell this Processed Methane Gas to a customer (or customers) to use for processing, steam production or other use.

WHEREAS, the Customer will contract for the purchase of Processed Methane Gas from Supplier and cause such Processed Methane Gas to be delivered to Transporter's pipeline facilities at a delivery point located at the Landfill; and

WHEREAS, the Customer desires to have the Transporter transport and deliver the Processed Methane Gas to a delivery point located at the Customer's facilities located at; Building 208, Memorial Drive, Mt. Home, Tennessee (the "*Customer Delivery Point*").

NOW, THEREFORE, in consideration of the premises, the parties hereto mutually agree as follows:

1. The Customer agrees to purchase and the Transporter agrees to furnish transportation services for the Processed Methane Gas to the Customer, under the terms and conditions of this Agreement and,
2. Transporter will install and maintain gas measuring equipment at the Customer Delivery Point located at the Customer's existing gas metering station, and will provide Customer with monthly meter readings on amount of Processed Methane Gas delivered to the Customer Delivery Point at Customer's facilities.
3. Transportation services performed hereunder shall be subject to the availability of capacity in the Transporter's distribution system sufficient to provide the transportation service without detriment or disadvantage to the Transporter's obligations to its customers who are dependent on its general system supply, and shall be further subject, in the Transporter's sole judgment, to the system operating conditions, availability of adequate system supply and end-user requirements of the Transporter
4. Customer acknowledges receipt of notice from Transporter that daily or monthly gas supply on any basis other than transportation service as herein provided is contingent upon whatever supply Transporter has or can obtain at that time and that return to the pre-transportation supply arrangements between Transporter and Customer is not guaranteed by Transporter.

5. For purposes of scheduling any change in transportation service, Customer shall notify and obtain approval of the Transporter of its daily nominated transportation service volumes as described below.

(a) For changes proposed to be effective on the first day of the month, the Customer shall notify the Transporter ten (10) business days prior to the first day of the month. For changes proposed to commence after the first day of the month, the Customer shall notify the Transporter by 12:00 noon, Eastern Time (ET), prior to the requested day of the commencement of the revised transportation service unless Transporter by 12:00 noon, ET, on the preceding Friday. If changes in transportation service are not received by the deadline specified, Customer's ability to receive the change requested in transportation service during said month shall be subject to the availability of capacity and to the system operating conditions, availability of adequate system supply, and end-user requirements of the Transporter. Transporter shall have the right to reject any nomination(s) pursuant to paragraph 3 as stated above.

6 Processed Methane Gas delivered hereunder shall be delivered into the gas lines of the Customer at the Customer Delivery Point at the outlet of the Transporter's metering and regulating equipment.

7. The Customer agrees to nominate transportation gas volumes on a daily best efforts basis. The Customer also agrees to reimburse the Transporter for any penalties that it caused the Transporter to incur as a result of Customer's failure to do so.

8 The Customer agrees to reimburse the Transporter for any applicable gas supply related costs incurred by the Transporter which results from the Transporter's providing Processed Methane Gas transportation service for the Customer.

9. The transportation service rates to be charged by the Transporter are set forth in EXHIBIT A which is attached hereto and incorporated herein for all purposes. The transportation service rates are subject to change in accordance with any present and future valid orders, rules, and regulations of any applicable regulatory body of the federal or state government having or asserting jurisdiction over this Agreement.

(a) The transportation service rates shall be applicable to the volume of Processed Methane Gas delivered by the Transporter to the Customer Delivery Point as measured at the Customer's meter. The Customer agrees to pay such transportation service rates without prejudice to the right of the Customer to contest the effective rates in such manner as prescribed by the rules and regulations of the Tennessee Regulatory Authority. Any change in the effective rates ordered or approved by the Tennessee Regulatory Authority resulting from the Customer's contesting such rates or from the Transporter's filing of a rate change shall be made effective on a prospective basis only beginning with the effective date of any valid orders, rules and regulations issued by the Tennessee Regulatory Authority.

(b) The Transporter will, on a best effort basis, render to the Customer a statement on or before the fifteenth (15) day of each calendar month, setting forth the total quantity of Processed Methane Gas, in terms of MMBTU received hereunder at the Customer Delivery Point as measured at the Customer's meter during the immediately preceding calendar month and the amount payable thereof. The Customer agrees to pay the Transporter the full amount payable according to such statement so that Transporter has available good funds therefrom within sixteen (16) days from date of the statement. If the Customer shall fail to pay the bill after it has become due, the Transporter may, seven (7) days after notice to the Customer, discontinue service to the Customer.

(c) If the Transporter has insufficient information to determine the Customer's ability to pay for the transportation services to be rendered by the Transporter, the Transporter may request further information reasonably necessary to determine the Customer's creditworthiness. If the Customer fails to demonstrate creditworthiness, the Transporter may require the Customer to prepay the sum of two months' revenues that the Transporter would receive if the Transporter were performing such service at the maximum transportation quantity or furnish within fifteen (15) days good and sufficient security, as determined to be reasonable by the Transporter, of a continuing nature and in an amount equal to the revenues the Transporter would receive if the Transporter were performing such service at the maximum transportation quantity for a period of two months

10. Without limiting the extent or generality of the terms of service, the Customer agrees to pay, indemnify and hold the Transporter harmless against any sales, use or other tax imposed by any taxing authority upon the purchase or use by the Customer of gas transported pursuant to this Agreement.

11. This Agreement shall be subject to all present and future valid orders, rules, and regulations of any regulatory body of the federal or state government having or asserting jurisdiction herein.

12. The Customer warrants that it will, at the time of delivery of gas to the TRANSPORTER, have good title to or good right to deliver, or have delivered, all such gas; and that it will deliver, or cause to be delivered, such gas free of all liens, encumbrances and claims whatsoever. The Customer, as to the gas it delivers or causes to be delivered to the Transporter, will indemnify and save the Transporter harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of any adverse claims of any and all persons to said gas and/or to royalties, taxes, fees or charges thereon.

13. Force Majeure – Neither Party shall be liable to the other Party for any failure to perform any provision or obligation of this Agreement if such failure is caused by or results directly or indirectly from any act of God; federal, state, or municipal regulation or legislation; fire, floods, storms or other natural occurrences, strikes, war or accidents, or any case beyond the reasonable control of the Party failing to perform.

14.

(a) The Customer agrees to indemnify and hold the Transporter harmless from and against any and all claims, causes of action, actions, damages, injuries or losses the Customer may suffer or incur or which may be asserted against the Transporter by the customer, or by any other person, firm or corporation, by reason of or arising out of acts reasonably taken by the Transporter in a good faith effort to perform or comply with the terms and provisions of this Agreement or for failure by the Transporter to carry out its obligations under this Agreement due to Force Majeure conditions.

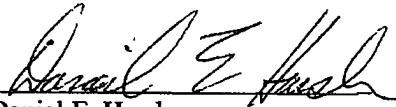
(b) The Transporter agrees to indemnify and hold the Customer harmless from and against any and all claims, causes of action, actions, damages, injuries or losses the Transporter may suffer or incur or which may be asserted against the Customer by the Transporter, or by any other person, firm or corporation, arising out of Transporter's negligence or willful misconduct in its performance under this Agreement, for failure by the Transporter to carry out its obligations under this Agreement, or for violations by Transporter of any applicable laws.

15. This Agreement supersedes and cancels any previously effective Transportation Service Agreement between the Customer and Transporter and shall become effective on the date hereinabove first written and shall remain in full force and effect for a period of five (5) years, and thereafter on a month to month basis, unless and until terminated by either party giving not less than thirty (30) days written notice to the other party prior to the end of any month.

16. This Agreement shall bind and benefit the parties hereto, their successors and assigns.

IN WITNESS WHEREOF, the Parties hereto have caused this contract to be executed by their duly authorized officers as of the date first above written.

ESG Pipeline (JC), LLC

BY: 
Name: Daniel E. Harsh
Title: Vice President

Mountain Home Energy Center, LLC

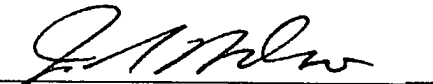
BY: 
Name: James L. Adams
Title: President

Exhibit A

Exhibit A

Transportation Charges, Fees and Taxes

- (a) The price to be paid by Customer to Transporter for transportation services shall be \$0.75 per million BTUs on all volumes of Processed Methane Gas transported and delivered as calculated when the Processed Methane Gas is measured at the Customer's gas metering station at a pressure base of 14.65 psia.
- (b) In addition to the transportation charges to be paid by Customer under the provisions of subparagraph (a) above, Customer also agrees to pay to Transporter a customer charge in the amount of Three Hundred, Ten and No/100 Dollars (\$310.00) per month.
- (c) Customer further agrees, in addition to the other sums set forth above, to pay to Transporter an amount equal to any and all taxes and charges of any nature imposed on Transporter for gas transported by Transporter hereunder as a result of such transportation including, but not limited to, sales taxes, gross receipts taxes, franchise fees, and other similar taxes and charges for which Customer may be liable, excluding taxes on the income of Transporter.

7. Provide a short Bio of each key employee of ESG-JC, who will be involved in the daily management and operations of the Company, supporting their managerial and/or technical expertise that qualifies them to operate a public gas utility in the state of Tennessee.

The next pages include bios for each of the key personnel ESG-JC employees that will be involved in the daily management and operations of the company.



Dennis Bollinger
Director, Clean Fuel Projects
dbollinger@energysystemsgroup.com

Dennis is Energy Systems Group's Director of Clean Fuel Projects and is responsible for the business development, project implementation and operations management of renewable and alternative energy sources for ESG client partners. He brings over 10 years of renewable energy development and project management in commercial and industrial markets and his efforts will enable ESG to deliver cost effective and environmentally friendly energy supplies to our clients.

Dennis has managed the development and implementation of more than fifteen alternative energy sites producing in excess of 150 megawatts and 10 million cubic feet of natural gas per day. His strengths in project development as well as permitting and financial structures, provide a solid foundation for ESG to deliver new and clean sources of energy to commercial and industrial facility owners.

Currently Dennis is engaged in several projects throughout the Midwest and Southeast to harvest landfill methane for commercial and industrial use. His innovative efforts and experience has dramatically increased the ability to provide alternative fuel sources and energy self-sufficiency to our clients and further supports Energy Systems Group's reputation as the premier choice in energy solutions and performance contracting.

Education

BS Business Administration, Lincoln University

Leadership & Professional Affiliations

Association of Energy Engineers

Solid Waste Association of North America

Adult Leader, Boy Scout of America

Landfill Methane Outreach Program Member

Lawrence Roth



Lawrence Roth
Vice President of Operations
lroth@energysystemsgroup.com

Lawrence is Energy Systems Group's Vice President of Operations and has responsibility for all aspects of the function and management of construction projects, engineering, and operations throughout ESG's service footprint. In his role Lawrence also manages the safety program for all Energy Systems Group activities throughout the United States.

Lawrence brings expertise in several areas including project management, system design, construction, maintenance, and business development and operations of energy technology. His efforts in co-generation and heat recovery systems have enabled Energy Systems Group's customers to leverage the benefits of energy self-sufficiency and cost-reduction on their premises. Some of his larger projects include co-generation facility design and construction at the University of Evansville, complete energy center design, installation and operation at Mt. Home Veterans Administration medical campus, and industrial steam plant installation for Bristol-Myers Squibb Evansville, IN operation.

Lawrence has over 16 years of experience in project management, maintenance, engineering, and team leadership in energy technology application and operation.

Education

BS Construction Management, Purdue University, 1988

Awards

Energy Users News – "Best Medical Facility" – Mt. Home Energy Center, 2002

ASHRAE Chicago Chapter – "Excellence in Building Design", West Side VA Energy Center, 2003

W. Luke Brockman



W. Luke Brockman, PE
Vice President of Energy Services
lbrockman@energysystemsgroup.com

Luke is Energy Systems Group's Vice President of Energy Services and is responsible for the day-to-day operation and care of ESG's energy centers serving customers in Illinois and Tennessee. Under Luke's leadership, the Energy Services group has developed several unique solutions that have increased service levels and reduced costs to our energy center customers. Luke has extensive experience in operations, maintenance, engineering and project management in the application of advanced energy technology. He brings over 15 years of leadership and team management skills and since 1998 has led ESG to be one of the top operations and maintenance providers in the energy industry.

Luke's role in developing projects with customers including the University of Evansville, Mt. Home Energy Center, and our two Chicago Energy Centers solidifies Energy Systems Group as the premier energy solutions and performance-contracting provider.

Currently, Luke is engaged in operational management and investigation of new technology application to increase effectiveness of our centers to bring maximum energy benefits to our municipal and education customers.

Education

BS Mechanical Engineering, Purdue University, 1986

Certification

Professional Engineer (IN & NY)

8. Due to the fact that this pipeline will eventually server four (4) customers, will this be an infringement on Atmos Energy's franchise for the Johnson City area? Why or why not?

The proposed pipeline will carry processed methane landfill gas, which is a separate and distinct product from natural gas. See Application, paragraph 6 and Chapter 361 of the Public Acts of 2005, quoted in footnote 1 of the Application. There is no other route, plant, line or system capable of distributing processed methane gas to customers in Johnson City. Therefore, the proposed pipeline will not infringe upon any rights or franchise held by Atmos Energy.

4. Pursuant to T.C.A. §65-4-201, ESG-JC seeks a Certificate of Convenience and Necessity from this Authority to construct and operate a pipeline system to distribute processed methane gas to a maximum of four customers within Johnson City, Tennessee.
5. In lieu of a tariff, ESG-JC has negotiated a special contract for pipeline transportation with the initial industrial customer and submits it for TRA approval. A copy of the contract is attached. See Exhibit 3. The contract requires ESG-JC to transport processed methane from the landfill to the customer's site. As processed methane gas becomes available in greater quantities, ESG-JC intends to transport gas for up to three additional industrial customers in the Johnson City service area. ESG-JC will submit any new special contracts to the TRA for approval prior to providing such service.
6. As demonstrated by the contract between the ESG Biofuels and Johnson City and by the contract between the Applicant and Mountain Home Energy Center, LLC, there is a public need for a pipeline to transport processed methane gas from the Iris Glen Landfill to industrial customers within Johnson City. As recognized in state law, see Chapter 361 of the Public Acts of 2005, landfill gas is a separate and distinct product from natural gas.¹ Processed methane is less expensive than natural gas and will provide

¹ Section 2(b) of Chapter 361 incorporates the following legislative findings

It is recognized by the general assembly that the provision of dependable and economical sources of energy is vital to the health, welfare and economic well-being of the citizens and residents of the state and that one of the primary sources of energy in this state is natural gas. The general assembly further recognizes world supplies of natural gas are limited and that the market for natural gas has undergone major changes in recent years due to increasing demand. It is recognized by the general assembly that the primary constituent of natural gas is methane, and that methane is generated by the natural decomposition of materials deposited in solid waste landfills. Landfill methane is produced in landfills together with other gaseous materials but the methane may be extracted, treated, and sold as a substitute for natural gas. It is also recognized by the general assembly that if not utilized for a natural gas substitute or other energy or commercial use, the landfill methane may constitute a pollutant if released into the atmosphere and in certain instances under state and federal environmental laws the landfill methane must be collected and destroyed and the commercial value of the landfill methane would then be wasted. In order to ensure that all persons have the flexibility and power to compete for and obtain methane from landfill gas and treat it for substitution for natural gas on terms which will result in continuing availability of both natural gas and landfill methane at reasonable rates to the citizens and residents of the state and to encourage the reduction or elimination of atmospheric pollution that may occur if the landfill methane were allowed to be introduced into the atmosphere, it is the intent of the general assembly by this act to .

an economical fuel alternative for up to four customers within Johnson City. The use of processed methane also conserves natural gas resources. See Chapter 361, Section 2(b). There is no other route, plant, line, or system capable of distributing processed methane gas to customers in Johnson City.

7. ESG-JC is aware of and will comply with the rules and safety requirements of the TRA, Washington County and Johnson City.

8. As set forth in the attached exhibits and as ESG-JC will demonstrate at the hearing on this matter, ESG-JC has the financial, managerial and technical expertise to construct and operate a processed methane gas pipeline distribution system. In support of this application, ESG-JC submits its audited financial statement for 2004, attached to the Application as Exhibit 4. In addition, ESG-JC submits a list of the background and related work experience of key ESG-JC personnel associated with this project. See Exhibit 5. Finally, ESG-JC submits a list of its related and affiliated companies. See Exhibit 6. As shown in Exhibit 6, these related and affiliated companies have substantial, collective experience in the construction and operation of gas distribution networks.

9. All correspondence and communications with respect to this Application should be sent to the follows:

Henry Walker
Boult, Cummings, Conners & Berry, PLC
1600 Division Street, Suite 700
P.O. Box 340025
Nashville, TN 37203
Telephone: (615) 252-2363
Facsimile: (615) 252-6363

Dennis Bollinger
Director of Clean Fuel Projects
Energy Systems Group, LLC
4655 Rosebud Lane
Newburgh, IN 47630
Telephone: (812) 492-3704
Facsimile: (812) 475-2544

9. Provide the name and address of the contractor responsible for constructing the pipeline.

Miller Pipeline Corporation
P.O. Box 34141
8850 Crawfordsville Road
Indianapolis, IN 46234

10. Referring to the map showing the proposed route for the pipeline, have all rights of way and easements been obtained?

All necessary Rights of Way or Easements are public Rights of Way or public streets and highways. The contract ("Plant Site Lease") between ESG and Johnson City (Exhibit 1) grants ESG an easement for the purpose of "constructing, operating, maintaining, and owning the Pipeline." Plant Site Lease, p. 1. The proposed pipeline is located entirely within Johnson City. To the knowledge of the Applicant, no other franchise agreement is required.

PLANT SITE LEASE

This Plant Site Lease (this "**Lease**") is entered into as of April 7, 2005 (the "**Effective Date**"), between THE CITY OF JOHNSON CITY, TENNESSEE ("**Lessor**"), a municipal corporation organized and existing under the laws of the state of Tennessee, and ESG BIOFUELS (JC), LLC ("**Lessee**"), an Indiana limited liability company.

PRELIMINARY STATEMENT

Lessor and Lessee are parties to that certain Landfill Gas Purchase and Sale Agreement dated of even date herewith (the "**Gas Agreement**"); and

Capitalized terms used but not otherwise defined in this Lease are as defined in the Gas Agreement.

NOW, THEREFORE, in consideration of their mutual covenants set forth below and other and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Lessor and Lessee agree as follows:

ARTICLE I. DEMISE OF LEASED PREMISES

§ 1.01 Leased Premises. Lessor hereby leases and demises to Lessee, for the Lease Term, the premises situated at 1705 East Main Street, Johnson City, Tennessee, and described on **Exhibit A** hereto (the "**Leased Premises**"). The Leased Premises consists of approximately 0.75 acres and is located within the Landfill property.

§ 1.02 Easements and other Rights of Access. Subject to the terms and conditions of this Lease, the Gas Agreement and the Operating Agreement, Lessor hereby grants to Lessee for the duration of the Lease Term a non-exclusive easement appurtenant to the leasehold interest granted under Section 1 above over portions of the Landfill property surrounding the Leased Premises as described in **Exhibit B** hereto for the purposes of gaining access and egress to the Leased Premises for Lessee's employees, agents, sub-licensees and invitees (the "**Access Easement**").

After construction of Purchaser's Facilities, the City shall grant to Purchaser, without further compensation from Purchaser, other non-exclusive easements appurtenant to the leasehold interest granted under Section 1 above over portions of the Landfill property surrounding the Leased Premises (the "**Facility Easements**"), for the purposes of:

- (a) constructing, operating, maintaining and owning the Pipeline;
- (b) installing, maintaining and removing all improvements, equipment and facilities reasonably necessary or desirable for the construction and operation of Purchaser's Facilities as contemplated by the Gas Agreement, including connecting water, sewerage, electricity, telephone, gas and other services to the Leased Premises.

11. Provide a detailed estimate of the cost to construct the pipeline.

See attached Miller Pipeline Corporation estimate.



Miller Pipeline Corporation

8850 CRAWFORDSVILLE RD.

P.O. BOX 34141

INDIANAPOLIS, INDIANA 46234

TELEPHONE: (800) 428-3742

TELEPHONE: (317) 293-0278

FAX: (317) 293-8502

October 24, 2005

Mr. Lawrence Roth
Energy Systems Group
Evansville, IN

RE: Price Revision;

Dear Mr. Roth,

As requested, I have revised our estimate to install the gas pipeline from the Waste Management Landfill to the V.A. Hospital. The reason for the increased cost of this project is that the price of plastic pipe has continued to rise as well as cost of fittings and our overhead cost. The following is a lump sum price and a description of the scope of work to be completed.

Miller Pipeline Corporation proposes to furnish all labor, material, and equipment necessary to install approximately 20,165' of 6" plastic gas pipe for the lump sum \$1,068,765.00. Pipeline to be installed according to proposed route, as discussed in our meeting on 9/29/03. Pricing is based on information depicted on prints provided by Energy Systems. Work to include all final restoration of yards, streets and alleys affected by the construction. All work will be performed per industry standards DOT CFR Title 49 part 192. Significant changes to the scope of work will need to be negotiated. Labor costs for this project are good for one year from date of estimate. Material costs are subject to change without notice, per manufacturer.

Details of work included in the Lump Sum Price:

- Risers will be installed with valves at each end of the pipeline.
 - Pipeline will be installed with 30-36" of cover.
 - Marker posts installed every 1,000' (except in paved areas)
 - Anodes attached at 500' intervals
 - Trenches in paved areas will be filled and compacted with dry granular fill.
 - All boring will be performed by means of a directional machine, using water.
 - Up to 50 cubic yards of rock removal – Additional rock removal cost -

\$210.00 per yard.

- Pipeline to be attached to side of bridge, North of railroad tracks. Open-cut or boring did not appear to be an option.

This price is contingent on our construction crew mobilizing once to do the entire project. As we discussed in our conversation we will make every attempt to work with the customer to install the new pipeline on a schedule that meets their needs. We do ask that once the construction starts that we have this same cooperation and are able to complete the job without delay. It will be important that the city allow us extended work hours as well as the ability to close some travel lanes and or intersections during construction.

Not included in this quote are:

- Costs associated with excavation and or removal of contaminated soil.
- Dump site - To be provided by Waste Management.
- Energy Systems Group will be responsible for obtaining all permits as well as all communications with the city concerning right of ways available for installation of the proposed pipeline.
- Any costs associated with damages or repairs to unknown underground facilities.
- All interior piping to be done at T&M Rates.

Miller Pipeline Corp. will **not** be responsible for private or municipal owned underground facilities that have not been located prior to start of project.

Once again, I would like to thank you for the opportunity to bid this project. If you have any questions, please feel free to contact me at 1-317-293-0217 ext. 157

Sincerely

Dave Tucker

12. Provide an explanation of how ESG-JC will fund the cost of the pipeline. Provide copies of any financing agreements between ESG-JC and its parent and/or third party.

Financing of the pipeline project has not been finalized. The two most likely financing scenarios are;

1. Loan from Energy Systems Group, LLC
2. Loan from Vectren Capital a parent company subsidiary.

The pipeline project will be 100% financed at an interest rate of 6.5% (current rate).

Current financing scenarios do not anticipate third party financing.

13. Will separate financial statements be rendered for ESG-JC?
Provide projected income statements for ESG-JC for the first five (5) years of operation. Include the calculations for the projected gas revenues. Also provide the basis for estimated operating expenses.

Separate financial statements will be rendered for ESG-JC.

Attached are projected income statements for ESG-JC for the first 5 years of operation with projected gas revenues. Operating expenses are based on cost data from existing Energy Systems Group, LLC operations and pipeline O&M proposal from Diversified Energy Services, Inc.

Income Statement

ESG Pipeline (JC), LLC

July - December 2006

Financial Statements in U.S. Dollars

Revenue

Gross Sales * 1	147750	
Less: Sales Returns and Allowances	0	
Net Sales		147750

Cost of Goods Sold

Beginning Inventory	0	
Add: Purchases	0	
Freight-in	0	
Direct Labor	0	
Indirect Expenses	0	
Inventory Available	0	
Less: Ending Inventory	0	
Cost of Goods Sold		0

Gross Profit (Loss)

147750

Expenses

Advertising	
Interest	34325
Bad Debts	
Bank Charges	
Charitable Contributions	
Commissions	
Contract Labor	8000
Depreciation	35500
Dues and Subscriptions	
Employee Benefit Programs	
Insurance	5000
Interest	0
Legal and Professional Fees	2500
Licenses and Fees	2000
Miscellaneous	5000
Office Expense	
Payroll Taxes	
Postage	
Rent	
Repairs and Maintenance	2500
Supplies	
# Telephone	1200
Travel	0
Utilities	7500
Vehicle Expenses	
Wages	
Total Expenses	

103525

Net Operating Income

44225

Other Income

Gain (Loss) on Sale of Assets		
Interest Income		
Total Other Income		0

Net Income (Loss)

44225

*1 1800 SCFM @ 50% CH4 =197,000 MMBTU July - Dec

197,000

*2 Tariff Rate to Mountain Home Energy Center / MMBTU

\$0.75

Income Statement

ESG Pipeline (JC), LLC

Jan - Dec 2007

Financial Statements in U.S. Dollars

Revenue

Gross Sales (See note below 1, 2)
Less: Sales Returns and Allowances
Net Sales

\$410,125
\$0
\$410,125

Cost of Goods Sold

Beginning Inventory
Add: Purchases
Freight-in
Direct Labor
Indirect Expenses
Inventory Available
Less: Ending Inventory
Cost of Goods Sold

\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0

Gross Profit (Loss)

\$410,125

Expenses

Advertising
Interest
Bad Debts
Bank Charges
Charitable Contributions
Commissions
Contract Labor
Depreciation
Dues and Subscriptions
Employee Benefit Programs
Insurance
Interest
Legal and Professional Fees
Licenses and Fees
Miscellaneous
Office Expense
Payroll Taxes
Postage
Rent
Repairs and Maintenance
Supplies
Telephone
Travel
Utilities
Vehicle Expenses
Wages

\$66,518
\$16,400
\$71,000
\$10,250
\$0
\$2,562
\$2,562
\$10,250
\$0
\$5,125
\$1,230
\$0
\$15,375
\$201,272

Total Expenses

Net Operating Income

\$208,853

Other Income

Gain (Loss) on Sale of Assets
Interest Income
Total Other Income

\$0

Net Income (Loss)

\$208,853

*1 1836 SCFM @ 50% CH4 =482500 MMBTU

482,500

*2 Tariff Rate including all potential customers

\$0.85

Income Statement

ESG Pipeline (JC), LLC

Jan - Dec 2008

Financial Statements in U.S. Dollars

Revenue

Gross Sales * 1 * 2
Less: Sales Returns and Allowances
Net Sales

418167	
0	
	418167

Cost of Goods Sold

Beginning Inventory
Add: Purchases
Freight-in
Direct Labor
Indirect Expenses
Inventory Available
Less: Ending Inventory
Cost of Goods Sold

0	
0	
0	
0	
0	
0	
0	
0	
	0

Gross Profit (Loss)

418167

Expenses

Advertising
Interest
Bad Debts
Bank Charges
Charitable Contributions
Commissions
Contract Labor
Depreciation
Dues and Subscriptions
Employee Benefit Programs
Insurance
Interest
Legal and Professional Fees
Licenses and Fees
Miscellaneous
Office Expense
Payroll Taxes
Postage
Rent
Repairs and Maintenance
Supplies
Telephone
Travel
Utilities
Vehicle Expenses
Wages

63517	
16810	
71000	
10506	
0	
2626	
2626	
10506	
0	
5253	
1260	
0	
15759	
	199863

Total Expenses

Net Operating Income

218304

Other Income

Gain (Loss) on Sale of Assets
Interest Income
Total Other Income

	0

Net Income (Loss)

218304

*1 [1872@ 50% CH4 =491961 MMBTU](#)

491,961

*2 Tariff Rate including all potential customers

\$0.85

Income Statement

ESG Pipeline (JC), LLC

Jan - Dec 2009

Financial Statements in U.S. Dollars

Revenue

Gross Sales * 1 * 2	426530	
Less: Sales Returns and Allowances	0	
Net Sales		426530

Cost of Goods Sold

Beginning Inventory	0	
Add: Purchases	0	
Freight-in	0	
Direct Labor	0	
Indirect Expenses	0	
Inventory Available	0	
Less: Ending Inventory	0	
Cost of Goods Sold		0
Gross Profit (Loss)		426530

Expenses

Advertising		
Interest	60315	
Bad Debts		
Bank Charges		
Charitable Contributions		
Commissions		
Contract Labor	17230	
Depreciation	71000	
Dues and Subscriptions		
Employee Benefit Programs		
Insurance	10768	
Interest	0	
Legal and Professional Fees	2691	
Licenses and Fees	2691	
Miscellaneous	10768	
Office Expense	0	
Payroll Taxes		
Postage		
Rent		
Repairs and Maintenance	5384	
Supplies		
Telephone	1291	
Travel	0	
Utilities	16152	
Vehicle Expenses		
Wages		
Total Expenses		198290
Net Operating Income		228240

Other Income

Gain (Loss) on Sale of Assets		
Interest Income		
Total Other Income		0
Net Income (Loss)		228240

*1 [1909 SCFM @ 50% CH4 =501800 MMBTU](#)

501,800

*2 Tariff Rate including all potential customers

\$0.85

Income Statement

ESG Pipeline (JC), LLC

Jan - Dec 2010

Financial Statements in U.S. Dollars

Revenue

Gross Sales * 1 * 2	434960	
Less: Sales Returns and Allowances	0	
Net Sales		434960

Cost of Goods Sold

Beginning Inventory	0	
Add: Purchases	0	
Freight-in	0	
Direct Labor	0	
Indirect Expenses	0	
Inventory Available	0	
Less: Ending Inventory	0	
Cost of Goods Sold		0
Gross Profit (Loss)		434960

Expenses

Advertising		
Interest	56899	
Bad Debts		
Bank Charges		
Charitable Contributions		
Commissions		
Contract Labor	17660	
Depreciation	71000	
Dues and Subscriptions		
Employee Benefit Programs		
Insurance	11038	
Interest	0	
Legal and Professional Fees	2758	
Licenses and Fees	2758	
Miscellaneous	11037	
Office Expense	0	
Payroll Taxes		
Postage		
Rent		
Repairs and Maintenance	5518	
Supplies		
Telephone	1323	
Travel	0	
Utilities	16555	
Vehicle Expenses		
Wages		
Total Expenses		196546
Net Operating Income		238414

Other Income

Gain (Loss) on Sale of Assets		
Interest Income		
Total Other Income		0
Net Income (Loss)		238414

*1 [1947 SCFM @ 50% CH4 = 511718 MMBTU](#)

511,718

*2 Tariff Rate including all potential customers

\$0.85

14. Provide a chart of accounts for ESG-JC.

Chart of Accounts is attached in this section.

Date: 10/25/2005
Time: 3:01:26 PM

ESG Pipeline (JC), LLC
Account Listing

Page 1

Account ID	Account Name	Account Type	Active	Period of Activity From To	Project Required	Top Level	Detail Level	Entry Group	Time Account	Collection Type Cd
100	Cash		No		No	Yes	No			
100-010	Cash-Operating		No		No	No	No			
100-010-02	Cash-Operating-5th/3rd	Asset	Yes		No	No	Yes	APCR		
100-010-04	Cash-Operating-ONB	Asset	Yes		No	No	Yes	APCR		
100-010-06	Cash-Operating-CNB	Asset	Yes		No	No	Yes	APCR		
100-010-08	Cash-Operating-LaSalle	Asset	Yes		No	No	Yes	APCR		
100-020	Cash-Petty		No		No	No	No			
100-020-00	Cash-Petty	Asset	Yes		No	No	Yes	APCR		
100-030	Cash-Payroll		No		No	No	No			
100-030-00	Cash-Payroll	Asset	Yes		No	No	Yes	CR		
110	Notes Receivable-Current		No		No	Yes	No			
110-000	Notes Receivable-Current		No		No	No	No			
110-000-00	N/R - (placeholder)	Asset	Yes		No	No	Yes	JE		
115	Accounts Receivable-Trade		No		No	Yes	No			
115-010	AR-Trade-Billed		No		No	No	No			
115-010-00	AR-Trade-Billed	Asset	Yes		Yes	No	Yes	ALL		
115-020	AR-Trade-Unbilled		No		No	No	No			
115-020-00	AR-Trade-Unbilled	Asset	Yes		Yes	No	Yes	ALL		
115-030	AR-Trade-Retainage		No		No	No	No			
115-030-00	AR-Trade-Retainage	Asset	Yes		Yes	No	Yes	ALL		
120	Other Receivables		No		No	Yes	No			
120-010	Oth Rec - Employees		No		No	No	No			
120-010-00	Oth Rec-Employees	Asset	Yes		No	No	Yes	APCR		
120-020	Oth Rec-Interest		No		No	No	No			
120-020-00	Oth Rec-Interest	Asset	Yes		No	No	Yes	JECR		
120-030	Intercompany-Vectren		No		No	No	No			
120-030-02	I/C-Vectren-Retail	Asset	Yes		No	No	Yes	JE		
120-030-04	I/C-Vectren-Capital-P	Asset	Yes		No	No	Yes	JEAPCR		
120-030-05	I/C-Vectren-Capital-I	Asset	Yes		No	No	Yes	JEAPCR		
120-030-06	I/C-Vectren-Corpprate	Asset	Yes		No	No	Yes	JE		
120-030-08	I/C-ESGLLC	Asset	Yes		No	No	Yes	JEAPCR		
120-090	Other Rec-Other		No		No	No	No			
120-090-00	Oth Rec-Other	Asset	Yes		No	No	Yes	APCR		
125	Inventory		No		No	Yes	No			
125-010	Inventory-Energy Center		No		No	No	No			
125-010-00	Inv-Energy Center-Parts	Asset	Yes		No	No	Yes	JEAPPO		
130	WIP-Pre-contract (PC)		No		No	Yes	No			
130-010	WIP-PC-Labor	Asset	No		No	No	No			
130-010-00	WIP-PC-Labor	Asset	Yes		Yes	No	Yes	TS	DL	
130-020	WIP-PC-Materials		No		No	No	No			
130-020-00	WIP-PC-Materials	Asset	Yes		Yes	No	Yes	JEAPPO		
130-030	WIP-PC-Subcontracts		No		No	No	No			
130-030-00	WIP-PC-Subcontracts	Asset	Yes		Yes	No	Yes	JEAPPO		
130-040	WIP-PC-Trvl		No		No	No	No			
130-040-02	WIP-PC-Trvl-Transportatio	Asset	Yes		Yes	No	No	JEAPPO		
130-040-04	WIP-PC-Trvl-Lodging	Asset	Yes		Yes	No	Yes	JEAPPO		
130-040-06	WIP-PC-Trvl-M&IE	Asset	Yes		Yes	No	Yes	JEAPPO		
130-040-08	WIP-PC-Trvl-Other	Asset	Yes		Yes	No	Yes	JEAPPO		
130-040-10	WIP-PC-Trvl-Unallowable	Asset	Yes		Yes	No	Yes	JEAPPO		
130-050	WIP-PC-ODC		No		No	No	No			
130-050-00	WIP-PC-ODC	Asset	Yes		Yes	No	Yes	JEAPPO		
130-090	WIP-PC-Reserve		No		No	No	No			
130-090-00	WIP-PC-Reserve	Asset	Yes		Yes	No	Yes	JE		
140	Prepaid Expenses (PPD)		No		No	Yes	No			

Date: 10/25/2005
Time: 3:01:27 PM

ESG Pipeline (JC), LLC
Account Listing

Account ID	Account Name	Account Type	Active	Period of Activity From To	Project Required	Top Level	Detail Level	Entry Group	Time Account	Collection Type Cd
140-010	PPD-Insurance	Asset	No		No	No	No			
140-010-02	PPD-Ins-Casualty	Asset	Yes		No	No	Yes	JE		
140-010-04	PPD-Ins-Workers Comp	Asset	Yes		No	No	Yes	JE		
140-010-06	PPD-Ins-Liability	Asset	Yes		No	No	Yes	JE		
140-010-08	PPD-Ins-Auto	Asset	Yes		No	No	Yes	JE		
140-015	PPD-Rent	Asset	No		No	No	No			
140-015-00	PPD-Rent	Asset	Yes		No	No	Yes	JEAPCR		
140-090	PPD-Other	Asset	No		No	No	No			
140-090-00	PPD-Other	Asset	Yes		No	No	Yes	JEAPCR		
145	PT-Energy Center		No		No	Yes	No			
145-010	PT-Egy Ctr-Consumables		No		No	No	No			
145-010-CW	PT-Egy Ctr-Consum-CW	Asset	Yes		No	No	Yes	PO		
145-010-MH	PT-Egy Ctr-Consum-MH	Asset	Yes		No	No	Yes	PO		
145-010-NC	PT-Egy Ctr-Consum-NC	Asset	Yes		Yes	No	Yes	PO		
145-020	PT-Egy Ctr-Cap Items		No		No	No	No			
145-020-CW	PT-Egy Ctr-Capital-CW	Asset	Yes		No	No	Yes	PO		
145-020-MH	PT-Egy Ctr-Capital-MH	Asset	Yes		No	No	Yes	PO		
145-020-NC	PT-Egy Ctr-Capital-NC	Asset	Yes		No	No	Yes	PO		
150	Property, Plant & Equip		No		No	Yes	No			
150-010	PPE-Leasehold Improvement		No		No	No	No			
150-010-00	PPE-Leasehold Improvement	Asset	Yes		No	No	Yes	PO		
150-015	PPE-Furniture & Fixtures		No		No	No	No			
150-015-00	PPE-Furniture & Fixtures	Asset	Yes		No	No	Yes	PO		
150-020	PPE-Equipment		No		No	No	No			
150-020-02	PPE-Equipment-General	Asset	Yes		No	No	Yes	PO		
150-020-04	PPE-Equipment-Computers	Asset	Yes		No	No	Yes	PO		
150-020-06	PPE-Equipment-Software	Asset	Yes		No	No	Yes	PO		
150-025	PPE-Energy Center Tooling		No		No	No	No			
150-025-00	PPE-Equipment Tooling	Asset	Yes		No	No	Yes	PO		
150-030	PPE-Automobiles		No		No	No	No			
150-030-00	PPE-Automobiles	Asset	Yes		No	No	Yes	PO		
155	Accum Depreciation (AD)		No		No	Yes	No			
155-010	AD-Leasehold Improvements		No		No	No	No			
155-010-00	Leasehold Improvements	Asset	Yes		No	No	Yes	ALL		
155-015	AD-Furniture & Fixtures		No		No	No	No			
155-015-00	AD-Furniture & Fixtures	Asset	Yes		No	No	Yes	ALL		
155-020	AD-Equipment		No		No	No	No			
155-020-02	AD-Equipment-General	Asset	Yes		No	No	Yes	ALL		
155-020-04	AD-Equipment-Computers	Asset	Yes		No	No	Yes	ALL		
155-020-06	AD-Equipment-Software	Asset	Yes		No	No	Yes	ALL		
155-025	AD-Energy Center Tooling		No		No	No	No			
155-025-00	AD-Energy Center Tooling	Asset	Yes		No	No	Yes	ALL		
155-030	AD-Automobiles		No		No	No	No			
155-030-00	AD-Automobiles	Asset	Yes		No	No	Yes	ALL		
190	Other Assets		No		No	Yes	No			
190-010	Oth-Investment in Subs		No		No	No	No			
190-010-20	Oth-Investment - ESG LLC	Asset	Yes		No	No	Yes	JE		
190-010-30	Oth-Investment - MHEC	Asset	Yes		No	No	Yes	JE		
190-010-40	Oth-Investment - ESG CH	Asset	Yes		No	No	Yes	JE		
190-010-50	Oth-Investment - ESG SE	Asset	Yes		No	No	Yes	JE		
190-010-60	Oth-Investment - ESG CF	Asset	Yes		No	No	Yes	JE		
190-010-70	Oth-Investment - ESG BFJC	Asset	Yes		No	No	Yes	JE		
190-020	Oth-Deposits		No		No	No	No			
190-020-00	Oth-Deposits	Asset	Yes		No	No	Yes	JE		

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190-030	Oth-Intangible Assets IA		No		No	No	No			
190-030-02	Oth-IA	Asset	Yes		No	No	Yes	JE		
190-030-04	Oth-IA-AccAmrt	Asset	Yes		No	No	Yes	JE		
190-030-06	Oth-IA-Goodwill	Asset	Yes		No	No	Yes	JE		
190-040	Oth-Intercompany		No		No	No	No			
190-040-10	Oth-Due to/from ESGI	Asset	Yes		No	No	Yes	JEAPCR		
190-040-20	Oth-Due to/from ESG LLC	Asset	Yes		No	No	Yes	JEAPCR		
190-040-30	Oth-Due to/from MHEC	Asset	Yes		No	No	Yes	JEAPCR		
190-040-40	Oth-Due to/from ESG CH	Asset	Yes		No	No	Yes	JEAPCR		
190-040-50	Oth-Due to/from ESG SE	Asset	Yes		No	No	Yes	JEAPCR		
190-040-60	Oth-Due to/from ESG CF	Asset	Yes		No	No	Yes	JEAPCR		
190-040-70	Oth-Due to/from ESG BFJC	Asset	Yes		No	No	Yes	JEAPCR		
190-050	Oth-Notes Receivable (NR)		No		No	No	No			
190-050-10	Oth-Notes Rec-ESGI	Asset	Yes		No	No	Yes	JEAPCR		
190-050-20	Oth-Notes Rec-ESG LLC	Asset	Yes		No	No	Yes	JEAPCR		
190-050-30	Oth-Notes Rec-MHEC	Asset	Yes		No	No	Yes	JEAPCR		
190-050-40	Oth-Notes Rec-ESG CH	Asset	Yes		No	No	Yes	JEAPCR		
190-050-50	Oth-Notes Rec-ESG SE	Asset	Yes		No	No	Yes	JEAPCR		
190-050-60	Oth-Notes Rec-ESG CF	Asset	Yes		No	No	Yes	JEAPCR		
190-050-70	Oth-Notes Rec-ESG BFJC	Asset	Yes		No	No	Yes	JEAPCR		
190-060	Deferred Income Taxes		No		No	No	No			
190-060-02	Def Inc Tax - Federal	Asset	Yes		No	No	Yes	JE		
190-060-04	Def Inc Tax - State	Asset	Yes		No	No	Yes	JE		
200	Notes Payable (NP)		No		No	Yes	No			
200-000	NP-Old National Bank	Liability	Yes		No	No	No	JEAPCR		
200-000-00	NP-Old National Bank		Yes		No	No	Yes			
200-010	NP-Intercompany (I/C)	Liability	No		No	No	No			
200-010-02	NP-I/C-Vectren Cap Prin	Liability	Yes		No	No	Yes	JEAPCR		
200-010-04	NP-I/C-Vectren Cap Int	Liability	Yes		No	No	Yes	JEAPCR		
200-010-20	NP-I/C-ESG, LLC	Liability	Yes		No	No	Yes	JEAPCR		
205	Accounts Payable (AP)		No		No	Yes	No			
205-010	AP-Employees	Liability	No		No	No	No			
205-010-00	AP-Employees	Liability	Yes		No	No	Yes	JEAPCR		
205-015	AP-Materials		No		No	No	No			
205-015-00	AP-Materials	Liability	Yes		No	No	Yes	JEAPCR		
205-020	AP-Subcontractors		No		No	No	No			
205-020-00	AP-Subcontractors	Liability	Yes		No	No	Yes	JEAPCR		
205-020-02	AP-Subs-Retainage	Liability	Yes		No	No	Yes	JEAPCR		
205-030	AP-I/C-Vectren		No		No	No	No			
205-030-02	AP-I/C-Vectren-Corp	Liability	Yes		No	No	Yes	JEAP		
205-030-04	AP-I/C-Vectren-VUHI	Liability	Yes		No	No	Yes	JEAP		
205-030-06	AP-Interco-Vectren-SIGECO	Liability	Yes		No	No	Yes	JEAP		
205-090	AP-Other		No		No	No	No			
205-090-00	AP-Other	Liability	Yes		No	No	Yes	JEAPCR		
205-090-02	AP-Other-Unvouchered	Liability	Yes		No	No	Yes	JE		
205-090-04	AP-Other-SJAFB	Liability	Yes		No	No	Yes	JEAP		
205-090-99	AP-Other-Initial	Liability	Yes		No	No	Yes	JEAP		
210	Billings Excess of Cost		No		No	Yes	No			
210-000	Billings Excess of Cost	Liability	No		No	No	No			
210-000-00	Billings Excess of Cost		Yes		Yes	No	Yes	JE		
215	Accrued Expenses (AE)		No		No	Yes	No			
215-010	AE-Payroll		No		No	Yes	No			
215-010-02	AE-Payroll-Salaries&Wages	Liability	Yes		No	No	Yes	TS		
215-010-04	AE-Payroll Sales Comm	Liability	Yes		No	No	Yes	TSPR		

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215-010-06	AE-Payroll-Ops Incentives	Liability	Yes		No	No	Yes	TSPR	No
215-010-08	AE-Payroll-Vacation	Liability	Yes		Yes	No	Yes	TSPR	Yes
215-010-10	AE-Payroll-Mgt Incentive	Liability	Yes		No	No	Yes	JE	Yes
215-015	AE-Fringe Benefits		No		No	No	No		No
215-015-02	AE-Fringe-401 (k) Match	Non-Labor	Yes		No	No	Yes	PR	Yes
215-015-04	AE-Fringe-401(k) Profit	Liability	Yes		No	No	Yes	JEAP	Yes
215-015-06	AE-Fringe-Profit Sharing	Liability	Yes		No	No	Yes	TSPR	Yes
215-020	AE- Job Losses		No		No	No	No		No
215-020-00	AE- Job Losses	Liability	Yes		No	No	Yes	JEAP	Yes
215-030	AE- Taxes		No		No	No	No		No
215-030-02	AE-Taxes-Property	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-04	AE-Taxes-Inc-Federal	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-06	AE-Taxes-Inc-Localities	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-08	AE-Taxes-Inc-Sales&Use	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-GA	AE-Taxes-Inc-GA	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-IL	AE-Taxes-Inc-IL	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-IN	AE-Taxes-Inc-IN	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-KY	AE-Taxes-Inc-KY	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-MI	AE-Taxes-Inc-MI	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-MO	AE-Taxes-Inc-MO	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-NC	AE-Taxes-Inc-NC	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-OH	AE-Taxes-Inc-Oh	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-SC	AE-Taxes-Inc-SC	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-TN	AE-Taxes-Inc-TN	Liability	Yes		No	No	Yes	JEAP	Yes
215-030-VA	AE-Taxes-Inc-VA	Liability	Yes		No	No	Yes	JEAP	Yes
215-040	AE-Interest		No		No	No	No		No
215-040-00	AE-Interest	Liability	Yes		No	No	Yes	JE	Yes
215-090	AE-Other		No		No	No	No		No
215-090-02	AE-Other-Discretionary	Liability	Yes		No	No	Yes	JEAP	Yes
215-090-04	AE-Other-Warranty	Liability	Yes		No	No	Yes	JEAP	Yes
215-090-06	AE-Other-Rent	Liability	Yes		No	No	Yes	JE	Yes
215-090-90	AE-Other-Other	Liability	Yes		No	No	Yes	JE	Yes
220	Withholding (WH)		No		No	Yes	No		No
220-010	WH-FICA		No		No	No	No		No
220-010-02	WH-FICA-Social Security	Liability	Yes		No	No	Yes	PR	Yes
220-010-04	WH-FICA-Medicare	Liability	Yes		No	No	Yes	PR	Yes
220-020	WH-Federal		No		No	No	No		No
220-020-00	WH-Federal	Liability	Yes		No	No	Yes	PR	Yes
220-030	WH-State		No		No	No	No		No
220-030-GA	WH-State-GA	Liability	Yes		No	No	Yes	PR	Yes
220-030-IL	WH-State-IL	Liability	Yes		No	No	Yes	PR	Yes
220-030-IN	WH-State-IN	Liability	Yes		No	No	Yes	PR	Yes
220-030-KY	WH-State-KY	Liability	Yes		No	No	Yes	PR	Yes
220-030-MI	WH-State-MI	Liability	Yes		No	No	Yes	PR	Yes
220-030-MO	WH-State-MO	Liability	Yes		No	No	Yes	PR	Yes
220-030-NC	WH-State-NC	Liability	Yes		No	No	Yes	PR	Yes
220-030-OH	WH-State-OH	Liability	Yes		No	No	Yes	PR	Yes
220-030-SC	WH-State-SC	Liability	Yes		No	No	Yes	PR	Yes
220-030-TN	WH-State-TN	Liability	Yes		No	No	Yes	PR	Yes
220-030-VA	WH-State-VA	Liability	Yes		No	No	Yes	PR	Yes
220-030-WI	WH-State-WI	Liability	Yes		No	No	Yes	PR	Yes
220-035	WH-Local		No		No	No	No		No
220-035-OH	WH-Local-OH		Yes		No	No	Yes	PR	Yes
220-040	WH-Garnishments	Liability	No		No	No	No		No

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220-040-00	WH-Garnishments	Liability	Yes		No	No	Yes	PR		
220-050	WH-Insurance (Ins)	Liability	No		No	No	No	PR		
220-050-02	WH-Ins-Mass Mutual Vol	Liability	Yes		No	No	Yes	PR		
220-050-04	WH-Ins-Excess Life	Liability	Yes		No	No	Yes	PR		
220-050-06	WH-Ins-Flex Spending Acct	Liability	Yes		No	No	Yes	PR		
220-050-08	WH-Ins-Delta Dental	Liability	Yes		No	No	Yes	PR		
220-060	WH-Retirement	Liability	No		No	No	No	PR		
220-060-00	WH-Ret-401(k)	Liability	Yes		No	No	Yes	PR		
220-090	WH-Other	Liability	No		No	No	No	PR		
220-090-00	WH-United Way	Liability	Yes		No	No	Yes	PR		
220-090-02	WH-Other-PAC	Liability	Yes		No	No	Yes	PR		
220-090-04	WH-Other-Vacation Buy	Liability	Yes		No	No	Yes	PR		
220-090-06	WH-Other-Vision	Non-Labor	Yes		No	No	Yes	PR		
220-090-99	WH-Other-Other	Liability	Yes		No	No	Yes	PR		
230	Payroll Taxes(PR Tax)		No		No	Yes	No	JEAPCR		
230-010	PR Tax-Federal (Fed)		No		No	No	No			
230-010-02	PR Tax-Fed-Soc Security	Liability	Yes		No	No	Yes	PR		
230-010-04	PR Tax-Fed-Medicare	Liability	Yes		No	No	Yes	PR		
230-010-06	PR Tax-FUTA	Liability	Yes		No	No	Yes	PR		
230-020	PR Tax-SUTA		No		No	No	No			
230-020-FL	PR Tax-SUTA-FL	Liability	Yes		No	No	Yes	PR		
230-020-GA	PR Tax-SUTA-GA	Liability	Yes		No	No	Yes	PR		
230-020-IL	PR Tax-SUTA-IL	Liability	Yes		No	No	Yes	PR		
230-020-IN	PR Tax-SUTA-IN	Liability	Yes		No	No	Yes	PR		
230-020-KY	PR Tax-SUTA-KY	Liability	Yes		No	No	Yes	PR		
230-020-MI	PR Tax-SUTA-MI	Liability	Yes		No	No	Yes	PR		
230-020-MO	PR Tax-SUTA-MO	Liability	Yes		No	No	Yes	PR		
230-020-NC	PR Tax-SUTA-NC	Liability	Yes		No	No	Yes	PR		
230-020-OH	PR Tax-SUTA-OH	Liability	Yes		No	No	Yes	PR		
230-020-SC	PR Tax-SUTA-SC	Liability	Yes		No	No	Yes	PR		
230-020-TN	PR Tax-SUTA-TN	Liability	Yes		No	No	Yes	PR		
230-020-VA	PR Tax-SUTA-VA	Liability	Yes		No	No	Yes	PR		
245	Current Portion - LT Debt		No		No	Yes	No			
245-000	Current Portion - LT Debt		No		No	No	No			
245-000-00	Current-LTD-Vectren Cap	Liability	Yes		No	No	Yes	JE		
290	Other LT Liabilities (LTL)		No		No	Yes	No			
290-000	Other LT Liabilities (LTL)		No		No	No	No			
290-000-02	Other LTL-Guarantee Res.	Liability	Yes		No	No	Yes	JE		
290-000-04	Other LTL-Deferred Comp	Liability	Yes		No	No	Yes	JE		
290-000-06	Other LTL-Security Dep	Liability	Yes		No	No	Yes	JE		
290-000-90	Other LTL-Other	Liability	Yes		No	No	Yes	JE		
300	Equity		No		No	Yes	No			
300-010	Stakeholders		No		No	No	No			
300-010-02	Stakeholders-Common Stock	SH Equity	Yes		No	No	Yes	JE		
300-010-04	Stakeholders-Paid In Cap	SH Equity	Yes		No	No	Yes	JE		
300-020	Retained Earnings (RE)		No		No	No	No			
300-020-02	RE - Prior Year	SH Equity	Yes		No	No	Yes	JE		
300-020-04	RE - Current Year	SH Equity	Yes		No	No	Yes	JE		
300-020-06	RE - Dividends	SH Equity	Yes		No	No	Yes	JE		
400	Revenue-Recurring		No		No	Yes	No			
400-010	Revenue-Recurring-Fee		No		No	No	No			
400-010-02	Rev-Recur-Fee-OM	Income	Yes		Yes	No	Yes	REVBIL		
400-010-04	Rev-Recur-Fee-M&V	Income	Yes		Yes	No	Yes	REVBIL		
400-020	Rev-Recur-Commodities		No		No	No	No			

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400-020-02	Rev-Recur-Chilled Water	Income	Yes			Yes	No	Yes	REVBIL	
400-020-04	Rev-Recur-Methane	Income	Yes			Yes	No	Yes	REVBIL	
400-020-06	Rev-Recur-Electricity	Income	Yes			Yes	No	Yes	REVBIL	
400-020-08	Rev-Recur-Steam	Income	Yes			Yes	No	Yes	REVBIL	
410	Rev-Non-Recur-Fee		No			No	Yes	No		
410-010	Rev-Non-Recur-Fee-M&V		No			No	No	No		
410-010-02	Rev-Non-Recur-Fee-Eng	Income	Yes			Yes	No	Yes	REVBIL	
410-010-04	Rev-Non-Recur-Fee-M&V	Income	Yes			Yes	No	Yes	REVBIL	
410-020	Rev-Non-Recur-Const.		No			No	No	No		
410-020-02	Rev-Non-Recur-Const-Retro	Income	Yes			Yes	No	Yes	REVBIL	
410-020-04	Rev-Non-Recur-Const-New	Income	Yes			Yes	No	Yes	REVBIL	
500	Direct Labor (DL)		No			No	Yes	No		
500-010	DL-Customer Site (Cust)		No			No	No	No		
500-010-02	DL-Cust-PM	Labor	Yes			Yes	No	Yes	TS DL	
500-010-04	DL-Cust-Engineering	Labor	Yes			Yes	No	Yes	TS DL	
500-010-06	DL-Cust-Maintenance	Labor	Yes			Yes	No	Yes	TS DL	
500-010-90	DL-Cust-Other	Labor	Yes			Yes	No	Yes	TS DL	
500-010-92	DL-Cust-Incentives	Labor	Yes			Yes	No	Yes	TS DL	
500-020	DL-Company Site		No			No	No	No		
500-020-02	DL-Comp-PM	Labor	Yes			Yes	No	Yes	TS DL	
500-020-04	DL-Comp-Engineering	Labor	Yes			Yes	No	Yes	TS DL	
500-020-08	DL-Comp-M&V	Labor	Yes			Yes	No	Yes	TS DL	
500-020-90	DL-Comp-Other	Labor	Yes			Yes	No	Yes	TS DL	
500-020-92	DL-Comp-Incentives	Labor	Yes			Yes	No	Yes	TS DL	
510	Direct Materials (DM)		No			No	Yes	No		
510-010	Direct Materials (DM)		No			No	No	No		
510-010-02	DM-Purchases	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-010-04	DM-Freight	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-020	DM-Inventory		No			No	No	No		
510-020-02	DM-Inv-Phys Count Adj	Non-Labor	Yes			Yes	No	Yes	JE	
510-020-04	DM-Inv-Perp-Count Adj	Non-Labor	Yes			Yes	No	Yes	JE	
510-030	DM-Tools		No			No	No	No		
510-030-02	DM-Tools-Purchase	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-030-04	DM-Tools-Maint/Repair	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-040	DM-Safety		No			No	No	No		
510-040-00	DM-Safety	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-090	DM-Other (Oth)		No			No	No	No		
510-090-06	DM-Oth-Uniforms	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-090-10	DM-Oth-Lubricant/Cleaner	Non-Labor	Yes			Yes	No	Yes	ALL	
510-090-12	DM-Oth-Cleaning/Janitors	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
510-090-90	DM-Oth-Discounts	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
520	Direct Commodities (DC)		No			No	Yes	No		
520-010	Direct Commodities (DC)		No			No	No	No		
520-010-02	DC-Chilled Water	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
520-010-04	DC-Methane	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
520-010-06	DC-Electricity	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
520-010-08	DC-Steam	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
530	Direct Subcontracts (DS)		No			No	Yes	No		
530-040	DS-Safety		No			No	No	No		
530-040-00	DS-Safety	Non-Labor	Yes			Yes	No	Yes	JEAPPO	
530-100	DS-Subcontract Labor		No			No	No	No		
530-100-04	DS-Sub Labor-Engineering	Labor	Yes			Yes	No	Yes	APPO	
530-100-06	DS-Sub Labor-Legal	Labor	Yes			Yes	No	Yes	APPO	
540	Direct Travel (DT)		No			No	Yes	No		

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540-200	DT-Transportation	Non-Labor	No		No	No	No	JEAPPO		
540-200-00	DT-Transportation	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
540-205	DT-Automobiles	Non-Labor	No		No	No	No	JEAPPO		
540-205-02	DT-Auto-Rental	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
540-205-04	DT-Auto-Mileage	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
540-210	DT-Lodging	Non-Labor	No		No	No	No	JEAPPO		
540-210-00	DT-Lodging	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
540-220	DT-M&IE	Non-Labor	No		No	No	No	JEAPPO		
540-220-00	DT-M&IE	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
540-290	DT-Other	Non-Labor	No		No	No	No	JEAPPO		
540-290-00	DT-Other	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
540-UNA	DT-Unallowable	Labor	No		No	No	No	JEAPPO		
540-UNA-00	DT-Unallowable	Labor	Yes		Yes	No	Yes	JEAPPO		
590	Direct Other (ODC)		No		No	Yes	No			
590-900	ODC-Training	Labor	No		No	No	No	JEAPPO		
590-900-02	ODC-Training-Operations	Labor	Yes		Yes	No	Yes	JEAPPO		
590-900-04	ODC-Training-Safety	Labor	Yes		Yes	No	Yes	JEAPPO		
590-910	ODC-Licensing/Permits	Labor	No		No	No	No	JEAPPO		
590-910-02	ODC-Lic/Pmts-Air/Environm	Labor	Yes		Yes	No	Yes	JEAPPO		
590-910-04	ODC-Lic/Pmts-Inspect/Cert	Labor	Yes		Yes	No	Yes	JEAPPO		
590-920	ODC-Depreciation	Labor	No		No	No	No	JE		
590-920-00	ODC-Depreciation	Labor	Yes		Yes	No	Yes	JE		
590-930	ODC-Utilities	Labor	No		No	No	No	JEAPPO		
590-930-02	ODC-Utilities	Labor	Yes		Yes	No	Yes	JEAPPO		
590-930-04	ODC-Utilities-Phones/Cell	Labor	Yes		Yes	No	Yes	JEAPPO		
590-940	ODC-Office Expenses	Labor	No		No	No	No	JEAPPO		
590-940-02	ODC-Off Exp-Comp Supplies	Labor	Yes		Yes	No	Yes	JEAPPO		
590-940-04	ODC-Off Exp-Equip/Rentals	Labor	Yes		Yes	No	Yes	JEAPPO		
590-940-06	ODC-Off Exp-Genrl Supplie	Labor	Yes		Yes	No	Yes	JEAPPO		
590-940-08	ODC-Off Exp-Other	Labor	Yes		Yes	No	Yes	JEAPPO		
590-950	ODC-Taxes	Labor	No		No	No	No	JEAP		
590-950-02	ODC-Taxes-Property	Labor	Yes		Yes	No	Yes	JEAP		
590-950-04	ODC-Taxes-Gross Receipts	Labor	Yes		Yes	No	Yes	JEAP		
590-950-06	ODC-Taxes-Sales&Use	Labor	Yes		Yes	No	Yes	JEAP		
590-960	ODC-Bonds & Insur (B&I)	Labor	No		No	No	No	JEAP		
590-960-02	ODC-B&I-Performance	Labor	Yes		Yes	No	Yes	JEAP		
590-960-04	ODC-B&I-Energy Guarantee	Labor	Yes		Yes	No	Yes	JEAP		
590-960-06	ODC-B&I-Insurance	Labor	Yes		Yes	No	Yes	JEAP		
599	Direct Unallowable (DUN)		No		No	Yes	No			
599-010	DUN_Energy Guarantee	Labor	No		No	No	No	JE		
599-010-00	DUN_Energy Guarantee	Labor	Yes		Yes	No	Yes	JE		
599-020	DUN-Warranty	Labor	No		No	No	No	JE		
599-020-00	DUN-Warranty	Labor	Yes		Yes	No	Yes	JE		
600	Fringe Benefits		No		No	Yes	No			
600-010	Social Security	Non-Labor	Yes		No	No	Yes	PR		
600-010-02	FICA	Non-Labor	Yes		No	No	Yes	PR		
600-010-04	Medicare	Non-Labor	Yes		No	No	Yes	PR		
600-020	Unemployment-State (SUTA)		No		No	No	No	PR		
600-020-FL	SUTA-FL	Non-Labor	Yes		No	No	Yes	PR		
600-020-GA	SUTA-GA	Non-Labor	Yes		No	No	Yes	PR		
600-020-IL	SUTA-IL	Non-Labor	Yes		No	No	Yes	PR		
600-020-IN	SUTA-IN	Non-Labor	Yes		No	No	Yes	PR		
600-020-KY	SUTA-KY	Non-Labor	Yes		No	No	Yes	PR		
600-020-MI	SUTA-MI	Non-Labor	Yes		No	No	Yes	PR		

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600-020-MO	SUTA-MO	Non-Labor	Yes		No	No	Yes	PR	
600-020-NC	SUTA-NC	Non-Labor	Yes		No	No	Yes	PR	
600-020-OH	SUTA-OH	Non-Labor	Yes		No	No	Yes	PR	
600-020-SC	SUTA-SC	Non-Labor	Yes		No	No	Yes	PR	
600-020-TN	SUTA-TN	Non-Labor	Yes		No	No	Yes	PR	
600-020-VA	SUTA-VA	Non-Labor	Yes		No	No	Yes	PR	
600-020-WI	SUTA-WI	Non-Labor	Yes		No	No	Yes	PR	
600-030	Unemployment-Federal	Non-Labor	No		No	No	No		
600-030-00	Unemployment-Federal	Non-Labor	Yes		No	No	Yes	PR	
600-040	Worker's Compensation	Non-Labor	No		No	No	No		
600-040-00	Worker's Compensation	Non-Labor	Yes		No	No	Yes	PR	
600-050	Retirement	Non-Labor	No		No	No	No		
600-050-02	Ret-401(k) Match	Non-Labor	Yes		No	No	Yes	PR	
600-050-04	Ret-401(k) Profit Sharing	Non-Labor	Yes		No	No	Yes	JEAP	
600-050-90	Ret-401(k) Administration	Non-Labor	Yes		No	No	Yes	JEAP	
600-060	Leave	Non-Labor	No		No	No	No		
600-060-02	Vacation	Non-Labor	Yes		Yes	No	Yes	JE	L
600-060-04	Holidays	Non-Labor	Yes		Yes	No	Yes	TS	L
600-060-06	Sick Days	Non-Labor	Yes		Yes	No	Yes	TS	L
600-060-08	Bereavement	Non-Labor	Yes		Yes	No	Yes	TS	L
600-060-10	Jury Duty	Non-Labor	Yes		Yes	No	Yes	TS	L
600-060-12	Military Duty	Non-Labor	Yes		Yes	No	Yes	TS	L
600-070	Group Benefits	Non-Labor	No		No	No	No		
600-070-02	Group Medical	Non-Labor	Yes		No	No	Yes	TSPR	
600-070-04	Group Dental	Non-Labor	Yes		No	No	Yes	TSPR	
600-070-06	Group Vision	Non-Labor	Yes		No	No	Yes	JEAP	
600-070-08	Short-Term Disability	Non-Labor	Yes		No	No	Yes	JEAP	
600-070-10	Long-Term Disability	Non-Labor	Yes		No	No	Yes	JEAP	
600-070-12	AD&D	Non-Labor	Yes		No	No	Yes	JEAP	
600-070-14	Group Life Insurance	Non-Labor	Yes		No	No	Yes	JEAP	
600-070-90	Administrative Fees	Non-Labor	Yes		No	No	Yes	JEAP	
600-080	Recruitment & Relocation	Non-Labor	No		No	No	No		
600-080-04	Moving Expenses	Non-Labor	No		No	No	Yes	JEAP	
600-090	Fringe-Other	Non-Labor	No		No	No	No		
600-090-02	Continuing Education	Non-Labor	Yes		No	No	Yes	JEAP	
600-090-04	Uniforms	Non-Labor	Yes		No	No	Yes	JEAP	
600-090-06	Morale	Non-Labor	Yes		No	No	Yes	JEAP	
600-090-90	Fringe-Other	Non-Labor	Yes		No	No	Yes	JEAP	
700	Overhead Labor		No		No	Yes	No		
700-010	OH-Labor Customer Site	Labor	No		No	No	No		
700-010-02	OH-Labor-Operations	Labor	Yes		Yes	No	Yes	TSPR IL	
700-010-04	OH-Labor-Admin	Labor	Yes		Yes	No	Yes	TSPR IL	
700-020	OH-Labor-Company Site		No		No	No	No		
700-020-02	OH-Labor-Operations	Labor	Yes		Yes	No	Yes	TSPR IL	
700-020-04	OH-Labor-Admin	Labor	Yes		Yes	No	Yes	TSPR IL	
700-020-06	OH-Labor-Sales	Labor	Yes		Yes	No	Yes	TSPR IL	
700-030	OH-Labor Accruals		No		No	No	No		
700-030-02	OH-Labor Accr-Commissions	Labor	Yes		Yes	No	Yes	TSPR	
700-030-04	OH-Labor Accr-Incentives	Labor	Yes		Yes	No	Yes	TSPR	
700-040	OH-Labor-Profit Sharing		No		No	No	No		
700-040-02	OH-Labor-PS-Operations	Labor	Yes		Yes	No	Yes	TSPR	
700-040-04	OH-Labor-PS-Admin	Labor	Yes		Yes	No	Yes	TSPR	
700-090	OH-Labor-		No		No	No	No		
710	Overhead-Training		No		No	Yes	No		

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710-000	Overhead-Training	Labor	No		No	No	No			
710-000-00	Overhead-Training	Labor	Yes		Yes	No	Yes	JEAP		
720	Overhead-Outside Services		No		No	Yes	No			
720-010	OH-OS-Professional (PROF)		No		No	No	No			
720-010-00	OH-OS-Prof-Engineering	Non-Labor	Yes		Yes	No	Yes	JEAP		
720-020	OH-OS-Temp		No		No	No	No			
720-020-00	OH-OS-Temp	Non-Labor	Yes		Yes	No	Yes	JEAP		
730	Overhead Travel		No		No	Yes	No			
730-200	OH-Transportation		No		No	No	No			
730-200-00	OH-Transportation	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
730-205	OH-Automobiles		No		No	No	No			
730-205-02	OH-Auto-Maint/Repairs	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
730-205-04	OH-Auto-Fuel	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
730-205-06	OH-Auto-Insurance	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
730-210	OH-Lodging		No		No	No	No			
730-210-00	OH-Lodging	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
730-220	OH-M&IE		No		No	No	No			
730-220-00	OH-M&IE	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
730-290	OH-Other		No		No	No	No			
730-290-00	OH-Trav-Other	Non-Labor	Yes		Yes	No	Yes	APPO		
740	OH-Other		No		No	Yes	No			
740-010	OH-Other-Office-Expenses		No		No	No	No			
740-010-02	OH-Oth-Office-Supplies	Non-Labor	No		Yes	No	Yes	JEAPPO		
740-030	OH-Oth-Dues&Subscriptions		No		No	No	No			
740-030-00	OH-Oth-Dues&Subscriptions	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750	SC-Facilities		No		No	Yes	No			
750-010	SC-Fac-Maintenance		No		No	No	No			
750-010-02	SC-Fac-Maint-R&M	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-010-04	SC-Fac-Maint-Supplies	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-020	SC-Fac-Occupancy		No		No	No	No			
750-020-02	SC-Fac-Occup-Depreciation	Non-Labor	Yes		Yes	No	Yes	JE		
750-020-04	SC-Fac-Occup-Utilities	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-020-06	SC-Fac-Occup-Rent	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-020-08	SC-Fac-Occup-Interco Rent	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-020-10	SC-Fac-Occup-Rent Other	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-020-12	SC-Fac-Licenses & Permits	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-030	SC-Fac-Insurance		No		No	No	No			
750-030-02	SC-Fac-Ins-Property	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-030-04	SC-Fac-Ins-Liability	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-040	SC-Fac-Property Taxes		No		No	No	No			
750-040-00	SC-Fac-Property Taxes	Non-Labor	Yes		Yes	No	Yes	JEAP		
750-050	SC-Fac-Office Expenses		No		No	No	No			
750-050-02	SC-Fac-Office-Supplies	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-050-04	SC-Fac-Office-Uniforms	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
750-050-06	SC-Fac-Office-Post & Frgt	Non-Labor	Yes		Yes	No	Yes	JEAP		
760	SC-Vehicles		No		No	Yes	No			
760-010	SC-Vehicles-Operating Exp		No		No	No	No			
760-010-02	SC-Vehicles-Op Exp-Lease	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
760-010-04	SC-Vehicles-Op Exp-R&M	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
760-010-06	SC-Vehicles-Op Exp-Fuel	Non-Labor	Yes		Yes	No	Yes	JEAP		
760-010-08	SC-Vehicles-Op Exp-Ins	Non-Labor	Yes		Yes	No	Yes	JEAP		
760-010-10	SC-Vehicles-Op Exp-Licens	Non-Labor	Yes		Yes	No	Yes	JEAP		
760-020	SC-Vehicles-Reimbursement		No		No	No	No			
760-020-02	SC-Vehicles-Reimb-Allow	Non-Labor	Yes		Yes	No	Yes	TSPR		

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760-020-04	SC-Vehicles-Reimb-Mileage	Non-Labor	Yes		Yes	No	Yes	JEAP		
770	SC-Information Technology		No		No	Yes	No			
770-000	SC-IT-Labor	Labor	No		No	No	No			
770-000-00	SC-IT-Labor		Yes		Yes	No	Yes	TS	IL	
770-010	SC-IT-Maintenance		No		No	No	No			
770-010-02	SC-IT-Maint-REM	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-010-04	SC-IT-Maint-OSP	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-010-06	SC-IT-Maint-Supplies	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-020	SC-IT-Deprec & Amort		No		No	No	No			
770-020-02	SC-IT-Depreciation	Non-Labor	Yes		Yes	No	Yes	JE		
770-020-04	SC-IT-Amortization	Non-Labor	Yes		Yes	No	Yes	JE		
770-030	SC-IT-Professional Fees		No		No	No	No			
770-030-00	SC-IT-Prof Fees-Consult	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-040	SC-IT-Operating Expenses		No		No	No	No			
770-040-02	SC-IT-Op Exp-Insurance	Non-Labor	Yes		Yes	No	Yes	JEAP		
770-040-04	SC-IT-Op Exp-Voice	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-040-06	SC-IT-Op Exp-Data	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-040-08	SC-IT-Op Exp-Mobile	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
770-050	SC-IT-Small Purchases		No		No	No	No			
770-050-02	SC-IT-Small Purch-Softwar	Non-Labor	Yes		Yes	No	Yes	JEAP		
770-050-04	SC-IT-Small-Purch-Equip	Non-Labor	Yes		Yes	No	Yes	JEAP		
800	G&A Labor		No		No	Yes	No			
800-020	G&A Labor-Company Site	Labor	No		No	No	No			
800-020-02	G&A Labor-Operations	Labor	Yes		Yes	No	Yes	TSPR	IL	
800-020-04	G&A Labor-Admin	Labor	Yes		Yes	No	Yes	TSPR	IL	
800-020-06	G&A Labor-Sales	Labor	Yes		Yes	No	Yes	TSPR	IL	
800-030	G&A Labor-Accruals		No		No	No	No			
800-030-02	G&A Labor-Accr-Commission	Labor	Yes		Yes	No	Yes	TSPR		
800-030-04	G&A Labor-Accr-Incentives	Labor	Yes		Yes	No	Yes	TSPR		
800-040	G&A Labor-Profit Sharing		No		No	No	No			
800-040-02	G&A Labor-PS-Operations	Labor	Yes		Yes	No	Yes	TSPR		
800-040-04	G&A Labor-PS-Admin	Labor	Yes		Yes	No	Yes	TSPR		
800-050	Recruitment & Relocation		No		No	No	No			
800-050-02	Temp Living Expenses	Non-Labor	Yes		No	No	Yes	JEAP		
800-050-04	Moving Expenses	Non-Labor	Yes		No	No	Yes	JEAP		
800-050-06	Recruiting	Non-Labor	Yes		No	No	Yes	JEAP		
810	G&A Training		No		No	Yes	No			
810-000	G&A Training	Labor	No		No	No	No			
810-000-00	G&A Training		Yes		Yes	No	Yes	JEAP		
820	G&A OS-Services		No		No	Yes	No			
820-010	G&A OS-Professional (Prof)		No		No	No	No			
820-010-02	G&A OS-Prof-Legal	Non-Labor	Yes		Yes	No	Yes	JEAP		
820-010-04	G&A OS-Prof-Accounting	Non-Labor	Yes		Yes	No	Yes	JEAP		
820-010-06	G&A OS-Prof-H/R	Non-Labor	Yes		Yes	No	Yes	JEAP		
820-010-08	G&A OS-Prof-Intellectual	Non-Labor	Yes		Yes	No	Yes	JEAP		
820-020	G&A OS-Temp		No		No	No	No			
820-020-00	G&A OS-Temp	Non-Labor	Yes		Yes	No	Yes	JEAP		
820-030	G&A OS-Bank Charges		No		No	No	No			
820-030-00	G&A OS-Bank Charges	Non-Labor	Yes		Yes	No	Yes	JEAP		
830	G&A Travel		No		No	Yes	No			
830-200	G&A Transportation		No		No	No	No			
830-200-00	G&A Transportation	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
830-205	G&A Automobiles		No		No	No	No			
830-205-02	G&A Auto-Main/Repairs	Non-Labor	Yes		Yes	No	Yes	JEAPPO		

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830-205-04	G&A Auto-Fuel	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
830-205-06	G&A Auto-Insurance	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
830-210	G&A Lodging	Non-Labor	No		No	No	No			
830-210-00	G&A Lodging	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
830-220	G&A M&IE	Non-Labor	No		No	No	No			
830-220-00	G&A M&IE	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
830-290	G&A-Other	Non-Labor	No		No	No	No			
830-290-00	G&A-Other	Non-Labor	Yes		Yes	No	Yes	APPO		
840	G&A Other	Non-Labor	No		No	Yes	No			
840-010	G&A Other- Office Exp	Non-Labor	No		No	No	No			
840-010-02	G&A Other-Office Supplies	Non-Labor	No		Yes	No	Yes	JEAP		
840-030	G&A Other-State-Inc-Taxes	Non-Labor	No		No	No	No			
840-030-GA	G&A Other-St-Inc-Tax-GA	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-IL	G&A Other-St-Inc-Tax-IL	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-IN	G&A Other-St-Inc-Tax-IN	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-KY	G&A Other-St-Inc-Tax-KY	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-MI	G&A Other-St-Inc-Tax-MI	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-MO	G&A Other-St-Inc-Tax-MO	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-NC	G&A Other-St-Inc-Tax-NC	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-OH	G&A Other-St-Inc-Tax-OH	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-SC	G&A Other-St-Inc-Tax-SC	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-TN	G&A Other-St-Inc-Tax-TN	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-VA	G&A Other-St-Inc-Tax-VA	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-030-ZZ	G&A Other-St-Tax-Deferred	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-040	G&A Other-Local-Inc-Tax	Non-Labor	No		No	No	No			
840-040-KY	G&A Other-Local-Tax-KY	Non-Labor	Yes		Yes	No	Yes	JEAP		
840-040-OH	G&A Other-Local-Tax-OH	Non-Labor	Yes		Yes	No	Yes	JEAP		
845	G&A Intercompany(I/C)	Non-Labor	No		No	Yes	No			
845-010	G&A I/C-Vectren Cap	Non-Labor	No		No	No	No			
845-010-02	G&A I/C-Vectren Cap-Acct	Non-Labor	Yes		Yes	No	Yes	JE		
845-010-04	G&A I/C-Vectren Cap-Pacty	Non-Labor	Yes		Yes	No	Yes	JE		
845-010-06	G&A I/C-Vectren Cap-Admin	Non-Labor	Yes		Yes	No	Yes	JE		
850	B&P Labor	Non-Labor	No		No	Yes	No			
850-020	B&P Labor-Company Site	Labor	No		No	No	No			
850-020-02	B&P Labor-Operations	Labor	Yes		Yes	No	Yes	TSPR IL		
850-020-04	B&P Labor-Admin	Labor	Yes		Yes	No	Yes	TSPR IL		
850-020-06	B&P Labor-Sales	Labor	Yes		Yes	No	Yes	TSPR IL		
855	B&P Materials	Non-Labor	No		No	Yes	No			
855-010	B&P Materials	Non-Labor	No		No	No	No			
855-010-02	B&P Purchases	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
860	B&P Subcontractors	Non-Labor	No		No	Yes	No			
860-100	B&P Subcontract Labor	Non-Labor	No		No	Yes	No			
860-100-04	B&P Sub Labor-Engineering	Non-Labor	Yes		Yes	No	Yes	APPO		
860-100-06	B&P Sub Labor-Legal	Non-Labor	Yes		Yes	No	Yes	APPO		
870	B&P Travel	Non-Labor	No		No	Yes	No			
870-200	B&P Transportation	Non-Labor	No		No	No	No			
870-200-00	B&P Transportation	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
870-205	B&P Automobiles	Non-Labor	No		No	No	No			
870-205-02	B&P-Auto-Maint/Repairs	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
870-205-04	B&P-Auto-Fuel	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
870-205-06	B&P-Auto-Insurance	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
870-210	B&P-Lodging	Non-Labor	No		No	No	No			
870-210-00	B&P-Lodging	Non-Labor	Yes		Yes	No	Yes	JEAPPO		
870-220	B&P-M&IE	Non-Labor	No		No	No	No			

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870-220-00	B&P-M&IE	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
870-290	B&P-Other	Non-Labor	No		No	No	No	JEAPPO			
870-290-00	B&P-Other	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
890	B&P - Other	Non-Labor	No		No	Yes	No				
890-010	B&P-Office Expenses	Non-Labor	No		No	No	No				
890-010-02	B&P-Off Exp-Comp Supplies	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
890-010-04	B&P-Off Exp-Equip/Rentals	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
890-010-06	B&P-Off Exp-Gen Supplies	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
890-010-08	B&P-Off Exp-Other	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
900	UN Labor	Non-Labor	No		No	Yes	No				
900-020	UN-Labor Company Site	Labor	No		No	No	No				
900-020-02	UN-Labor-Operations	Labor	Yes		Yes	No	Yes	TSPR IL			
900-020-04	UN-Labor-Admin	Labor	Yes		Yes	No	Yes	TSPR IL			
900-020-06	UN-Labor-Sales	Labor	Yes		Yes	No	Yes	TSPR IL			
900-020-08	UN-Labor-Clearing	Labor	Yes		No	No	Yes	TSPR			
910	UN Travel	Non-Labor	No		No	Yes	No				
910-200	UN-Transportation	Non-Labor	No		No	No	No				
910-200-00	UN-Transportation	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
910-205	UN-Automobiles	Non-Labor	No		No	No	No				
910-205-02	UN-Auto-Maint/Repairs	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
910-205-04	UN-Auto-Fuel	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
910-205-06	UN-Auto-Insurance	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
910-210	UN-Lodging	Non-Labor	No		No	No	No				
910-210-00	UN-Lodging	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
910-220	UN-M&IE	Non-Labor	No		No	No	No				
910-220-00	UN-M&IE	Non-Labor	Yes		Yes	No	Yes	JEAP			
910-290	UN-Other	Non-Labor	No		No	No	No				
910-290-00	UN-Other-Entertainment	Non-Labor	Yes		Yes	No	Yes	JEAP			
910-290-90	UN-Other	Non-Labor	Yes		Yes	No	Yes	JEAP			
960	UN-Marketing	Non-Labor	No		No	Yes	No				
960-010	UN-Marketing-Advertising	Non-Labor	No		No	No	No				
960-010-00	UN-Marketing-Advertising	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
960-020	UN-Marketing-Promotion	Non-Labor	No		No	No	No				
960-020-00	UN-Marketing-Promotion	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
960-030	UN-Marketing-Prof Fees	Non-Labor	No		No	No	No				
960-030-00	UN-Marketing-Prof Fees	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
980	UN-Contributions	Non-Labor	No		No	Yes	No				
980-010	UN-Contribs-Political	Non-Labor	No		No	No	No				
980-010-00	UN-Contribs-Political	Non-Labor	Yes		Yes	No	Yes	JEAP			
980-020	UN-Contribs-Charitable	Non-Labor	No		No	No	No				
980-020-00	UN-Contribs-Charitable	Non-Labor	Yes		Yes	No	Yes	JEAP			
990	UN-Other income/expense	Non-Labor	No		No	Yes	No				
990-010	UN-Oth-Gain/Loss	Non-Labor	No		No	No	No				
990-010-02	UN-Oth-Gain/Loss-Ast Sale	Non-Labor	Yes		Yes	No	Yes	JECR			
990-010-04	UN-Oth-Gain/Loss-Mkt Sec	Non-Labor	Yes		Yes	No	Yes	JECR			
990-010-06	UN-Oth-G&A Allocation	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
990-020	UN-Interest Income	Non-Labor	No		No	No	No				
990-020-02	UN-Interest Inc-Bank	Non-Labor	Yes		Yes	No	Yes	JECR			
990-020-04	UN-Interest Inc-Interco	Non-Labor	Yes		Yes	No	Yes	JECR			
990-020-06	UN-Interest Inc-Vectren	Non-Labor	Yes		Yes	No	Yes	JECR			
990-020-08	UN-Interest Inc-Discounts	Non-Labor	Yes		Yes	No	Yes	JEAPPO			
990-030	UN-Interest Expense	Non-Labor	No		No	No	No				
990-030-02	UN-Interest Exp-Bank	Non-Labor	Yes		Yes	No	Yes	JEAP			
990-030-04	UN-Interest Exp-Interco	Non-Labor	Yes		Yes	No	Yes	JEAP			

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ESG Pipeline (JC), LLC
Account Listing

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Account ID	Account Name	Account Type	Active	Period of Activity From To	Project Required	Top Level	Detail Level	Entry Group	Time Account	Collection Type Cd
990-030-06	UN-Interest Exp-Vectren	Non-Labor	Yes		Yes	No	Yes	JEAP		
990-040	UN-Oth-Amortization	Non-Labor	No		No	No	No			
990-040-02	UN-Oth-Amort-Intangible	Non-Labor	Yes		Yes	No	Yes	JE		
990-040-04	UN-Oth-Amort-Impairment	Non-Labor	Yes		Yes	No	Yes	JE		
990-050	UN-Oth-Equity in earnings	Non-Labor	No		No	No	No			
990-050-BF	UN-Equity in earnings-BF	Non-Labor	Yes		No	No	Yes	JE		
990-050-CF	UN-Equity in earnings-CF	Non-Labor	Yes		No	No	Yes	JE		
990-050-CH	UN-Equity in earnings-CH	Non-Labor	Yes		No	No	Yes	JE		
990-050-LL	UN-Equity in earnings-LLC	Non-Labor	Yes		No	No	Yes	JE		
990-050-MH	UN-Equity in earnings-MH	Non-Labor	Yes		No	No	Yes	JE		
990-050-PI	UN-Equity in earnings-PI	Non-Labor	Yes		No	No	Yes	JE		
990-050-SE	UN-Equity in earnings-SE	Non-Labor	Yes		No	No	Yes	JE		
999	UN-Federal Tax Provision	Non-Labor	No		No	Yes	No			
999-010	UN-Fed Tax Prov-Current	Non-Labor	No		No	No	No			
999-010-00	UN-Fed Tax Prov-Current	Non-Labor	Yes		Yes	No	Yes	JEAP		
999-020	UN-Fed Tax Prov-Deferred	Non-Labor	No		No	No	No			
999-020-00	UN-Fed Tax Prov-Deferred	Non-Labor	Yes		Yes	No	Yes	JE		
A20	LLC-Dr	Non-Labor	No		No	Yes	No			
A20-800	LLC-Dr-G&A	Non-Labor	No		No	No	No			
A20-800-CR	LLC-Dr-G&A-Cr	Non-Labor	Yes		No	No	Yes	PAJ		
A50	SE-Dr	Non-Labor	No		No	Yes	No			
A50-650	SE-Dr-Fringe	Asset	No		No	No	No			
A50-650-13	SE-Dr-Fringe-WIP-PC-Labor	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-51	SE-Dr-Fringe-DL-Cust	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-52	SE-Dr-Fringe-DL-Comp	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-71	SE-Dr-Fringe-OH-LaborCust	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-72	SE-Dr-Fringe-OH-LaborComp	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-80	SE-Dr-Fringe-G&A-Labor	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-85	SE-Dr-Fringe-B&P-Labor	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-90	SE-Dr-Fringe-UN-Labor	Non-Labor	Yes		No	No	Yes	PAJ		
A50-650-CR	SE-Dr-Fringe-Cr	Non-Labor	Yes		No	No	Yes	PAJ		
A50-701	SE-Dr-Carolinas	Non-Labor	No		No	No	No			
A50-701-CR	SE-Dr-Carolinas-Cr	Non-Labor	Yes		No	No	Yes	PAJ		
A50-703	SE-Dr-Federal	Non-Labor	No		No	No	No			
A50-703-CR	SE-Dr-Federal-Cr	Non-Labor	Yes		No	No	Yes	PAJ		
A50-800	SE-Dr-G&A	Non-Labor	No		No	No	No			
A50-800-CR	SE-Dr-G&A-Cr	Non-Labor	Yes		No	No	Yes	PAJ		
DUM	Dummy Accounts	Non-Labor	No		No	Yes	No			
DUM-DUM	Dummy Allocation	Non-Labor	No		No	No	No			
DUM-DUM-01		Non-Labor	Yes		No	No	Yes	ALL		

15. Provide the proposed depreciation rates, including the estimated useful life applicable to each plant account. Include the Company's basis for these rates.

Pipeline will be depreciated on a fifteen year straight line basis as outlined in the 2004 U.S. Master Depreciation Guide published by CCH incorporated.

16. Will ESG-JC have a payroll? If so, list the position and monthly salary of each employee.

ESG-JC does not plan to have a payroll.

17. What types of materials will the pipeline facility be constructed with? Steel or plastic pipeline? Steel or plastic valves and appurtenances?

The pipeline will be manufactured from HDPE plastic. Valves and appurtenances will also be made of an appropriate plastic material.

18. If the pipeline is to be constructed of polyethylene, will locating tracer wires be installed with the pipeline?

Yes, locating tracer wires will be installed with the pipeline.

19. What methods of corrosion control will be employed to maintain the integrity of the pipeline?

Corrosion control is not applicable due to the use of plastic pipe.

20. What types of liquids might be expected with this product? How will these liquids be removed prior to transport of the methane gas? Has a gas analysis been performed to check for compatibility of pipeline materials and potential hazards to workers and/or the public?

The Processed Methane transported by this pipeline will have all liquids removed prior to being injected into the pipeline. The gas will pass through a series of knock out vessels, heat exchangers and membranes prior to delivery to the pipeline.

21. How will the Processed Methane be odorized? How will the odorization of the methane gas be monitored?

The Processed Methane will be odorized at the processing facility on the landfill prior to entering the pipeline. Odorizing equipment will be monitored electronically at the injection point.

22. How often will this pipeline be leak surveyed? Who will respond to leak reports?

Pipeline will be leak surveyed annually and will be operated as required under Code of Federal Regulations (“CFR”) 49, CFR 192. Leak reports will be responded to by Mountain Home Energy Center personnel supported by Diversified Energy Services, Inc.

23. Will there be excessive process heating concerns, which must be taken into consideration with the proposed pipeline materials?

The Processed Methane process will not produce excessive heating concerns. The Processed Methane will be injected into the pipeline at $< 120^{\circ}\text{F}$.

24. With respect to potential excavation activities near this pipeline, who will locate the pipeline facilities for the excavators?

Mountain Home Energy Center personnel supported by Diversified Energy Services, Inc.

25. What type of markers will be used with this pipeline facility?

Carsonite Utility markers or similar type markers with Safety contact information on them will be used.

26. What is the proposed maximum allowable operating pressure of this pipeline facility?

The maximum allowable operating pressure of this pipeline is 266 PSIG.

27. What is the proposed operating pressure of this pipeline facility?

The proposed operating pressure of this pipeline is < 125 PSIG.

28. Who will perform any required repairs on this pipeline facility?

Pipeline repairs will be performed by Mountain Home Energy Center personnel supported by Diversified Energy Services, Inc.

29. What are the projections for methane gas production based on?

Processed Methane production is based on gas modeling prepared by Riley, Park, Hayden and Associates using EPA, LMOP gas modeling software as well as specific information and past experiences.