# BEFORE THE TENNESSEE REGULATORY AUTHORITY NASHVILLE, TENNESSEE

IN RE:	)							
PETITION OF B&W PIPELINE, LLC FOR AN INCREASE IN RATES	) ) ) ) ) ) )							
RESPONSE TO FIRST REQUEST OF NAVITAS TN NG, LLC								

1. Please describe the history of the B&W pipeline providing dates and names of persons or companies involved in its construction, operation, and improvement from its inception through the present day. This history should include the construction of different portions of the pipeline as separate gathering systems, as well as the joining of those gathering systems, and the footage, size, and type of pipe used.

#### **RESPONSE:**

On June 11, 2010, Titan Energy Group sold to Highland Rim Energy the B&W pipeline system. This was done in connection with the bankruptcy of Gasco Distribution Systems, the parent company of Titan Energy. Since Titan Energy itself was not in bankruptcy, the sale did not have to be approved by the bankruptcy court.

As a condition of the sale, Titan and Gasco entered into a transportation agreement for the transportation of gas through the B&W pipeline (owned by Titan) to the gas distribution systems owned by Gasco. That contract was then assigned by Titan to Highland Rim Energy as part of the sale of the B&W pipeline from Titan to Highland Rim.

On September 2, 2010, Highland Rim Energy assigned to B&W Pipeline, LLC, a wholly-owned subsidiary of FIR Energy, all of its rights under the purchase agreement with Titan. In other words, B&W Pipeline, LLC became the owner of both the pipeline system and the transportation contract with Gasco.

In TRA Docket No. 10-00220, Gasco Distribution Systems declared bankruptcy and sold its gas distribution systems to Navitas Assets, LLC. Navitas Assets then assigned its rights to Navitas TN NG, LLC, which is now the TRA-certified owner and operator of those gas distribution systems, including the transportation contract between Gasco and B&W Pipeline, LLC

B&W Pipeline was formed on July 26, 2011 as an L.L.C. whose sole member was FIR Energy, LLC. FIR itself is also an LLC whose members were MI Energy LLC and Highland Rim Partners LLC. Initially, FIR had two managers, one appointed by MI Energy and the other appointed by Highland Rim. Today, Highland Rim is no longer involved in the management of FIR, which is now run exclusively by MI Energy.

MI Energy, LLC which now owns and controls FIR, is itself owned and controlled by two investor groups, one called MCNG Partners, LLC (which is a family-owned entity in the United States) and ID Energy, LLC (also a family-owned entity based in the United States). To date FIR Energy, using funds invested by MI Energy, has invested \$5.7 million in B&W Pipeline, LLC. FIR Energy has also invested, using funds supplied by MI Energy, \$16.6 million in the larger gas and oil development in Tennessee.

2. In regard to the transfer of ownership of the pipeline to B&W, please identify the name of the transferor(s), the date of transfer, and the purchase price of the transfer.

# **RESPONSE:**

Please see Item #1 above.

3. Please describe when each segment of the B&W pipeline was first used to provide gas under a regulated rate in Tennessee.

## **RESPONSE:**

B&W Pipeline first began providing rate regulated gas service when the TRA approved its CCN in Docket 13-00151.

4. Please identify any and all persons or entities transporting gas through any portion of the B&W Pipeline, including any free consumers, affiliates, B&W's own use or transport of well production, third party well production, and any other entity.

#### RESPONSE:

During the 2014 test period, Navitas and customers taking gas in exchange for pipeline right-of-way easements were the only persons or entities transporting gas through any portion of the B&W Pipeline system.

5. Referring to Petition's filing, B&W indicates that it allocates 50% of certain employees and expenses to transmission activities. Please describe to what operations the remaining 50% is allocated, the allocation method used, and why there is no allocation of plant.

#### **RESPONSE:**

The remaining 50% of expenses are allocated to the Company's unregulated affiliates. This allocation method uses a simple 50/50 sharing of the cost of common employees since the pipeline is too small to have its own dedicated staff. There is no allocation of the plant since the only assets are the regulated pipeline.

6. Please describe all company and affiliate expenses associated with exploration, production, gathering, processing, or other operations of the B&W pipeline for either oil or natural gas operations in Tennessee.

#### **RESPONSE:**

These unregulated ventures are outside the scope of this proceeding which is to determine the proper cost of service and rates associated with the regulated pipeline. As a result, none of these costs are included in the cost of service calculation of B&W Pipeline.

7. Please describe any material change(s) planned or undertaken by B&W or its affiliates in Tennessee during the test case year of 2014 through the attrition period.

## **RESPONSE:**

At this time, no material changes beyond what has been disclosed in the rate case filing are planned by B&W Pipeline either during the test case year of 2014 through the attrition period.

8. Please describe and/or produce any documents describing the capital structure of the consolidated parent company for B&W and the interest rate associated with any debt of B&W and its affiliates.

#### **RESPONSE:**

The parent company of B&W Pipeline is a single member LLC without any debt. All of the capital is provided from its investors.

9. In the Petition, it is alleged that at the time of the purchase of the B&W pipeline, the revenue from the existing transportation agreement was insufficient to cover even operating costs. Please explain the basis for the purchase amount of the B&W Pipeline and how B&W arrived at this amount. Please include all the anticipated revenue streams, all the anticipated expenses, and the discount rate used in the analysis.

#### RESPONSE:

B&W Pipeline objects to this request in that it seeks confidential competitive information that is outside the scope of this docket. Specifically, Navitas was also a bidder for the assets of B&W Pipeline. Navitas now seeks to examine the details of B&W Pipeline's bid for the pipeline through the rate case discovery process. Disclosure of this information would place B&W Pipeline and its parent company at a competitive disadvantage in any future acquisitions.

10. Please explain whether B&W or its affiliates receives any reimbursement(s) from Navitas for any expenses or services rendered, and if so, what those amounts are, what the amounts are for, and where in the Company's pro forma this amount is deducted.

#### RESPONSE:

During the test period, B&W Pipeline and its affiliates provided gas services and meter reading services to Navitas. Since B&W Pipeline received its CCN from the TRA, these services have been transferred to B&W Pipeline's unregulated affiliates. These unregulated activities have been removed from the B&W Pipeline's cost of service as shown on Company Exhibit, Schedule 3, Line 22 that was filed along with its Petition.

11. Please identify any other transmission lines in Tennessee with similar pricing to the rates proposed in the Petition.

## **RESPONSE:**

B&W Pipeline did not identify any particular proposed rate design structure in its Petition. Instead, the Company stated through its testimony that it "...is currently negotiating with Navitas for a traditional pipeline rate design based upon peak day usage that is acceptable to both parties."

12. Please identify and produce any documentation, historical or otherwise, of net plant for the pipeline.

## **RESPONSE:**

Please see the Company's response to Item #6 of the discovery request of the Consumer Advocate & Protection Division.

13. Please identify and produce any documentation, including invoices, contracts, and other supporting documents, of all physical improvements to the pipeline since the Company's purchase of the pipeline.

#### RESPONSE:

Since the acquisition of the pipeline by the Company, a series of improvements have been capitalized. These improvements once completed are being capitalized on the year when they were completed and effectively put in service.

▼ 12600 · DEPRECIABLE	
▼ 12610 · DEPRECIABLE	
** 12618 · Plant, Machinery and Industrial	
126181 · Pipeline	2,597,285.11
126182 · Pipeline Safety Improv. (2012)	187,417.86
126187 - Pipeline Safety Improv. (2013)	241,275.22
126188 · Pipeline Safety Improv. (2014)	9,022.11
Total 12618 · Plant, Machinery and Industrial	3,035,000.30
Total 12610 · DEPRECIABLE	3,035,000.30
Total 12600 · DEPRECIABLE	3,035,000.30

During the year 2012 a series of plant additions were performed to improve the quality and accurateness of our measurement throughout the line. The journal entry below specifies the breakdown of these safety improvements.

2002/07	1 (1881)	. 0898457	: Repair	
1999 - FIXED ASSETS (NET): 12890 - DEPRECIABLE: 12810 - DEPRECIABLE: 12818 - Plant, Machinery and Industrial: 128182 - Pipeline Safety Improx.	(2012)	187,417.85	To Recrass Pipeline Safety Improvements	
000 - FIXED ASSETS (NET): 12400 "TTCD: 12430" FACILITIES: 12432 - Safety Improvements (Labo		manager type to complete the telephone of the control of the contr	11,862.35 To Reclass Pipeline Safety Improvements	
1999 - FIXED ASSETS (NET):12406 - TTCD:12436 - FACILITIES:12433 - Improvements Service			11,858.46 To Reciass Pipeline Safety Improvements	
1990 - FIXED ASSETS (NET):12490 TTCO:12440 EQUIPMENT:12441 Flow Meters and Pressure Record			151,479.95 To Reciass Pipeline Safety Improvements	
1999 FIXED ASSETS (NET):12400 · TTCD:12440 · EQUIPMENT:12442 · Safety Equipment (Valves)			2,219.09 To Reciass Pipeline Safety Improvements	

The composition of these amounts is also detailed below:

Bs.	y improvemen 65/19/2011	1388	Mountain Barn Suilders	Portable Storage Building	AB-CP	21411 Acco	6.173.29		6,173-20
86	05/27/2011	8788	Vital Signs	22V ≠ 2783 Compressor Plant Sign	AB-EP	21#11 Acco	526.60		8,700.00
B#	96/96/2011	8838	Vdal Signs	#V ≠ 8838 2HD Compressor Flant Sign	AB-CP	21411 - Acco	526.88		9,226 89
84	08/08/2011	2395	Reuntan Barn Sudders	internal Walls For Portable Barn	AB-CP	21411 - Acco	585.55		9.792.35
B#	68/19/2611	5922	Security Fence, Inc.	Security Fence Compressor Plant	AB-CP	21411 - Acco	2,070.08		11.862.3
General Journal	87/91/2012	3311	granding control in	To Reclass Pipeline Safety Improvements		126162 - Pipe		11,862.35	9.8
	Safety improvem	ede il etc		, , , , , , , , , , , , , , , , , , , ,		· -	11,862.35	11.862.35	6.5
	ovements Serv								6.0
98	07/28/2011	7049	Hull Brothers, Inc.	7045	AB-P:	21411 Acco	3,000,00		3,000.0
Bit .	10/14/2011	7379	Hui Brothers, tra	7379	AB-Pi	21411 Acco	1.671,15		4,671 t
Ré	10/18/2011	7391	Hol Brothers, Sto	7391	AB-Pl	214f1 - Acco	1,837.95		6,508.2
B∉	10/18/2011	7392	Hulf Brothers, Inc	7392	AB-P:	21411 - A2co	618 55		7,126 7
B#	16/20/2011	7386	Hull Brothers, Inc.	7386	AB-P:	27411 - Acco	227 50		7,364.2
68	10/26/2011	7397	Hud Brothers, Inc	7397	AB-P:	21411 - Acco	325.00		7,679.2
F&	11/08/2011	7416	Hust Brothers, Inc	7415	AB-P	21411 Accs	912.50		8,5917
58	11/10/2011	7420	Huit Brothers, Inc.	7420	AB-Pi	21411 Acce	707,00		9,296.7
General Journal	12/31/2011	1 - 4.0	8 S.W. Proeine LLC	To Recises Expense RSM for Facilities AJE.3		51344 - Equip		1.237 50	8,081.2
B®	01/06/2012	7480	Hull Brothers, Inc	7480	A8-P:	21411 Acco	591.00		8,652.2
B@	01/06/2012	7479	Huit Brothers, inc	7479	A8-P	21411 Acco	€33.68		9,285.9
B∉	91/19/2012	7482	Holl Brothers, tho	7482	AB-Pi	21#11 - Acco .	2,576 53		11,856.4
General Journal	07/01/2012	, 100	sive stemers; etc.	To Reclass Pipeline Safety improvements	_	126162 Pipe	•	11,858.46	9.0
	improvaments Se	nina		to the same a same a same a same			13,093.96	13,993.96	0.0
Total 12430 FAI		1 7 Full				****	25,830.45	24,956.31	874 1
12440 • EQUIPM	ENT								75,354
12441 · Flow	Meters and Pr								73,13
84	81/05/2812	7493	Hull Brothers, Inc	7493	A8-P	21411 -Acco	2,661.31		75,793
84	01/06/2012	7492	Hull Brothers, Inc	7492	AB-P!	21411 Acco	17,115.27		92,907
24	89/16/2512	7461	Hull Brothers, Inc	7481	48.P:	21411 - Acco	3,920,54		96,828
B4	01/16/2012	7489	Hus Brothers, Inc	7489	A8-P	21411 - Acco	568.50		97,396
5%	01/20/2012	7513	Hull Brothers, Inc.	529 38	AB-PI	21411 - Acco .	529,00		97.925
81.	81/23/2012	9176	Security Fence, inc	8176	A8-P	21411 - Acco	1,706.00		59,63
S#	01/23/2012	8175	Security Feace, WC	9175	48-9	21471 - Accs	3,630.00		183,28
8.6	01/24/2012	14744	Anderson Wessurement & Enterprises, LLC	14744 includes tise Tax Linbility, 6.25% TX Sales Tex Paid at Purch		21411 - Acco	36.289.54		139,55
8#	02/02/2012	14776	Anderson Measurement & Enterprises, LLC	14776 Use Tax Liabilly (9.75%)		21411 - Acco	1,646.25		141,15
54	92/93/2912	9197	Becurity Fence, inc	9:97	AB-P	21411 - Acco	1,924.00		143,12
8%	02/07/2012	14795	Anderson Measurement & Enterprises, LLC	14795	AB-P:	21411 - Acco	526.60		143,648
84	02/07/2512	14796	Anderson Measurement & Enterprises, LLC	14796	AB-P	21411 - A.cco	985.88		144,61
8.8	02/07/2012	14794	Anderson Measurement & Enterprises, LLC	14794	AB-P:	21411 - Accs	263.40		144,87
	02/20/2012	14854	Anderson Measurement & Enterprises, LLC	14854 Use Tax Liabilly (9.75%)		21411 · Acco	184.63		145,043
53		13723	CRR Communications, inc	Communications Package For New Meters	AB-P	21415 - Acco	1,841.65		146,88
	03/14/2012						1.885.90		148,54
54	03/14/2012 03/14/2012	13724	CRR Communications, inc	Contranications Package New Meters	A5-21	21411 - Acco			
5# 54 5# 8#		13724 13725	CRR Communications, inc CRR Communications, inc	Constunctions Package New Meters	AB-PI	21411 Acco	1,597.69		
64 84 84	03/14/2012			Communications Package New Meters 7852	AB-P: 48-TR	21411 Acco 21411 - Acco	1,597.69 460.00		150,68
54 81	03/14/2012 03/14/2012	13725	CRR Communications, sic	Communications Package He w Maters 7652 7654	AB-P! AB-TR AB-P!	21411 Acco 21411 - Acco 21411 - Acco	1,597.69 460.00 460.00		150,68 151,06
54 57 34 34	03/14/2012 03/14/2012 04/12/2012	13725 7852	CRR Communications, sic Hull Brothers, Inc	Communications Package Ite w Meters 7652 7654 7655	AB-PI AB-TR AB-PI AB-PI	21411 Acco 21411 - Acco 21411 - Acco 21411 - Acco	1,597.69 460.00 460.00 460.00		150,63 151,06 151,52
54 54 54 54 54 54	03/14/2012 03/14/2012 04/12/2012 04/12/2012	13725 7652 7654	CRR Communications, sic Null Brothers, Inc Hus Brothers, Inc	Communications Package He w Maters 7652 7654	AB-P! AB-TR AB-P!	21411 - Acco 21411 - Acco 21411 - Acco 21411 - Acco 21411 - Acco	1,597.69 460.00 460.00 486.00		150,68 151,06 151,52 151,98
54 57 54 54 54 54 54	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/12/2012	13725 7852 7854 7655	CER Communications, inc Null Brothers, inc Hull Brothers, inc Hull Brothers, inc	Communications Package Helv Meters 7652 7654 7655 7653 7650	AB-P; AB-P; AB-P; AB-P; AB-P; AB-P;	21411 Acco 21611 - Acco 21611 - Acco 21611 - Acco 21611 - Acco 21611 - Acco	1,597.69 460.00 460.00 466.00 466.00 1,400.96		150,50 151,06 151,52 151,98 153,38
54 57 57 54 54 54 57 57	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/12/2012 04/13/2012	13725 7852 7654 7655 7653	CAR Communications, see Null Brothers, Inc Hull Brothers, Inc Hull Sprithers, Inc Hull Strothers, Inc	Communications Package Hew Meters 7602 7664 7669 7669	AB-P: AB-P: AB-P: AB-P:	21411 ACCO 21611 - ACCO 21651 - ACCO 21651 - ACCO 21451 - ACCO 21451 - ACCO 21451 - ACCO 21451 - ACCO	1,597.69 460.00 460.00 486.00 460.00		150,60 151,06 151,52 151,98 153,38 156,96
54 57 54 54 54 54 56 66 66 66 66 66 66 66 66 66 66 66 66	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/13/2012 04/13/2012	13725 7852 7854 7855 7653 7650	CRR Communications, soc Null Brothers, loc Hub Brothers, loc Hub Brothers, loc Hub Brothers, loc Hub Brothers, loc	Communications Package Helv Meters 7652 7654 7655 7653 7650	AB-P; AB-P; AB-P; AB-P; AB-P; AB-P;	21411 Acco 21611 - Acco 21611 - Acco 21611 - Acco 21611 - Acco 21611 - Acco	1,597.69 460.00 460.00 460.00 460.00 460.00 1,400.90 3,580.00	181,475,96	150,68 151,06 151,52 151,98 153,38 156,96 -4,51
54 87 84 84 84 64 68 88 88 88 88 88 88 88	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/12/2012 04/13/2012 04/13/2012 04/23/2012	13725 7852 7654 7655 7653 7650 7856	CRR Communications, NC Null Brothers, Inc Hull Brothers, Inc	Communications Package Ite w Meters 7652 7654 7655 7659 7650 7650 7656	AB-P; AB-P; AB-P; AB-P; AB-P; AB-P;	21411 ACCO 21611 - ACCO 21651 - ACCO 21651 - ACCO 21451 - ACCO 21451 - ACCO 21451 - ACCO 21451 - ACCO	1,597.69 460.00 460.00 466.00 466.00 1,400.96	181,475.96 161,479.96	150,66 151,06 151,52 151,92 152,36 156,96
Bis Bis Bis Bis Bis Bis General Journal Total 12441	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/13/2012 04/13/2012 04/13/2012 04/23/2012 07/01/2012 Flow Maters and	13725 7852 7854 7855 7653 7650 7856 Pressure Recor	CRR Communications, NC Null Brothers, Inc Hull Brothers, Inc	Communications Package Ite w Meters 7652 7654 7655 7659 7650 7650 7656	AB-P; AB-P; AB-P; AB-P; AB-P; AB-P;	21411 ACCO 21611 - ACCO 21651 - ACCO 21651 - ACCO 21451 - ACCO 21451 - ACCO 21451 - ACCO 21451 - ACCO	1,597.69 460.00 460.00 460.00 460.00 460.00 1,400.90 3,580.00		150,60 151,06 151,52 151,92 153,36 156,96 -4,51
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50 52 53 53 54 55 52 55 52 55 52 53 52 54 55 52 52 52 52 52 52 52 52 52 52 52 52	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/12/2012 04/13/2012 04/13/2012 04/23/2012 07/01/2012 Flow Beters and ty Equipment (t) 08/13/2011	13725 7852 7854 7855 7653 7650 7856 PYBASURE RECOM	CRR Communications, No Null Brothers, Inc Huil Brothers, Inc	Communications Package New Meters 7652 7654 7655 7655 7655 7656 To Reclass Pigeline Safety Improvements	AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI	21411 Acco 21451 - Acco	1,597.65 460.00 460.00 460.00 460.00 1,400.00 3,580.00 62,835.68		150,604 151,064 151,524 151,924 153,384 156,964 -4,51,
BS BF	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/13/2012 04/13/2012 04/13/2012 04/13/2012 04/13/2012 04/13/2012 05/13/2011 06/13/2011	1372S 7852 7854 7855 7853 7850 7856 Pressure Recor Mives) 0949	CRR Communications, Inc Null Brothers, Inc Hull Bro	Communications Package Helw Meters 7652 7654 7655 7650 7650 7650 To Recises Pipeline Safety Jugro-vements  0949685001 0949585999	AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI	21411 Acco	1,597.65 460.00 460.00 460.00 460.00 1,400.96 3,580.00 63,535.68		150,144 150,606 151,064 151,524 151,924 153,386 156,964 -4,512 -4,511 0 4,51
50 52 53 53 54 55 52 55 52 55 52 53 52 54 55 52 52 52 52 52 52 52 52 52 52 52 52	03/14/2012 03/14/2012 04/12/2012 04/12/2012 04/12/2012 04/13/2012 04/13/2012 04/23/2012 07/01/2012 Flow Beters and ty Equipment (t) 08/13/2011	13725 7852 7854 7855 7653 7650 7856 PYBASURE RECOM	CRR Communications, No Null Brothers, Inc Huil Brothers, Inc	Communications Package New Meters 7652 7654 7655 7655 7655 7656 To Reclass Pigeline Safety Improvements	AB-PI AB-PI AB-PI AB-PI AB-PI AB-PI	21411 Acco 21451 - Acco	1,597.65 460.00 460.00 460.00 460.00 1,400.00 3,580.00 62,835.68		150,604 151,064 151,524 151,984 153,384 156,964 -4,512 -4,511 0 41

During the year 2013 the Company performed other sizeable investments to correct various security concerns that stemmed from the integrity conditions of a section of the pipeline. The entries below show the detail of the works performed.

			MEMO
FIXED ASSETS (NET) 12600 - DEPRECIABLE 12610 - DEPRECIABLE 12818 - Plant, Machinery and Industrial 126187 - Pipeline Safety Improx (2013)	241,275 22		To Record Capitalization of Pipeline Improvements Per
FIXED ASSETS (NET): 12580 - NOT DEPRECIABLE: 12510 - NOT DEPRECIABLE: 12512 - Construction in Progress: 125121 - Pipelines		241,275.22	To Record Capitalization of Pipeline Improvements Per
	ì		
			•
Total	s 241,275.22	241,275.22	

# The breakdown of these amounts is also shown below:

12500 - NOT DEPRE	CIABLE								0.60
12510 - NOT DEP	RECIABLE								0.00
12512 - Const	ruccion in Pro	gress							0.00
125121 · Pig	pelines								0.00
54	96/96/2013	1354	Martin Contracting	1354 PIPELINE REPAIR 300' SECTION	AB-Pf	21411 Acco	27,494.06		27.494.00 4
Bit	86/26/2013	1370	Martin Contracting	1370	4B-9I	21411 - Acco	3,405.86		35,899.86
BiB	67/61/2013	8889	Hull Brothers, Inc.	8689	AS-R	21411 - Acco	10,000.00		40,899.86
83	09/09/2013	8888	Hull Brothers, inc	8886	AB-PI	21411 - Acco	8,251.15		49,151.01
5×	10/09/2013	1211	McJunkin-Red Man	1211416001 Materials 4" Line	AB-PI	21411 Acco	26,128.59		75,271 51
3:0	10/16/2013	1215	Mojunkin-Red Men	1211416002 Naterials 4" Line	48-F	21411 · Acco	23,176.22		96,447.73
84	18/26/2013	8969	Huá Brothers, inc	8669	AB-PI	21411 - Acco,	25,300.00		123,747.73
84	11/01/2013	8971	Hull Brothers, Inc.	8971	AB-PI	21411 - Acco	26,069.00		151,807.73
63	11/64/2013	1559	McJunkin-Red Man	1559992001 Materiats 4" Line	AB-PI	21411 Acco.	6,948.24		158,753,97
58	11/06/2013	6978	Hull Brothers, inc.	8978	AB-PI	21411 Acco	28,826.00		167,373,97
9,8	11/12/2013	8977	Hud Brothers, inc	2977	AB-PI	21411 - Acco	34,020,00		221,393.97
Sid	11/14/2013	8980	Huil Brothers, Inc.	8990	AB-PI	21411 - Acco	7,000.00		228,393.97
510	12/07/2013	9008	Hull Brothers, inc	9006	AB-FI	21411 Acco	12,881.25		241,275,22
General Journal	12/31/2013		,	To Record Capitalization of Poeline Improvements Parformed During FY 2013 (AJE.04)		126187 - Pipe		241,275 22	50.6
Total 12512	1 Pipeknes						241,275.22	241,275,22	0.00
Total 12512 C	enstruccion in P	rogress					241,275.22	241,275.22	0.00
Total 12510 WOT	DEPRECIABLE						241,275.22	241,275:22	0.88
Total 12500 - NOT D	PRECIABLE						241,275.22	241,275.22	6.68
Total 12000 FIXED AS	SETS (NET)						241,275.22	241,275.22	6.00
TAL							241,275.22	241,275,22	0.00

During the year 2014 the Company performed other smaller investments to continue improving measurement accurateness and operational safety. The entry below shows the detail of the works performed.

DAE   1221/2014   M					
~9003P	· sest	. CARDO	: *495;5		
12000 - FXED ASSETS (NET), 12800 - DEPRECABLE: 12816 - DEPRECABLE: 12818 - Plant, Machinery and Industrial: 126183 - Pipeline Salety Improx. (2014)	9.022.11				ne Pipeiine for FY 2014 (AJE 01)
12000 FIXED ASSETS (NET):12400 TTCC:12440 EQUIPMENT:12441 - Flow Melers and Pressure Record 12000 - FIXED ASSETS (NET):12500 NOT DEPRECIABLE 12510 NOT DEPRECIABLE 12512 - Construction in Progress 125121 - Picelinas			7 12 To Record Capitalization Of 4 99 To Record Capitalization Of		
					:
·					
Total	is 9,022.17		12.11		
12511 · Land  125111 · HWY 62 Compressor Station Site  Total 125111 · HWY 62 Compressor Station Site  Total 12511 · Land  12512 · Construccion in Progress  125121 · Pipelines  Bill 08/05/2014 9481 Hull Brothers, Inc 9481 AB-PI  General Journal 12/31/2014 To Record C  Total 125121 · Pipelines  Total 125121 · Construccion in Progress  Total 12512 · Construccion in Progress  Total 12510 · NOT DEPRECIABLE  Total 12500 · NOT DEPRECIABLE  Total 12500 · FIXED ASSETS (NET)		1411 - Acco 18188 - Pipe	4,905.00 4,905.00 4,905.00 4,905.00 4,905.00 4,905.00	4,904,99 4,904,99 4,904,99 4,904,99 4,904,99 4,904,99	20,100.00 20,100.00 20,100.00  20,100.00  0.00  0.00  4,905.00  0.01  0.01  20,100.01  20,100.01  20,100.01
IOIAL			4,500,00		
					20,100.01
Type Date Num Adj Name Memo Cla 12000 - FIXED ASSETS (NET) 12400 · TTCD 12440 · EQUIPMENT	iss Cir	Split	; Debit	Credit	Balance 4,117.32 4,117.12 4,117.12
12800 - FIXED ASSETS (HET)  12400 - TTCD  12440 - EQUIPMENT  12441 - Flow Meters and Pressure Record			Debit	Credit	Balance 4,417.32 4,117.12 4,117.12 4,117.12
12808 - FIXED ASSETS (HET)  12400 · TTCD  12440 · EQUIPMENT  12441 - Flow Meters and Pressure Record  General Journal 12/31/2014   To Record C		Split		Credit 4,117.12	Balance 4,117.32 4,117.12 4,117.12 4,117.12 0.06 4
12808 - FIXED ASSETS (HET)  12400 · TTCD  12440 · EQUIPMENT  12441 - Flow Meters and Pressure Record  General Journal 12/31/2014  To Record C  Total 12441 · Flow Meters and Pressure Record			0.00	4,117,12 4,117,12	Balance 4,117.12 4,117.12 4,117.12 4,117.12 0.06 4 0.00
12808 - FIXED ASSETS (HET)  12400 - TTCD  12440 - EQUIPMENT  12441 - Flow Meters and Pressure Record  General Journal 12/31/2014  Total 12441 - Flow Meters and Pressure Record  Total 12440 - EQUIPMENT			0.00	4,117.12 4,117.12 4,117.12	Balance 4,417.42 4,417.42 4,417.42 4,417.42 0,00 4 0.00 0.00
12808 - FIXED ASSETS (HET)  12400 - TTCD  12440 - EQUIPMENT  12441 - Flow Meters and Pressure Record  General Journal 12/31/2014  To Record C  Total 12441 - Flow Meters and Pressure Record  Total 12440 - EQUIPMENT  Total 12400 - TTCD			0.00 0.00 0.00	4,117.12 4,117.12 4,117.12 4,117.12	Balance 4,417.42 4,417.42 4,417.42 4,417.42 0.06 4 0.00 0.00 0.00
12808 - FIXED ASSETS (HET)  12400 · TTCD  12440 · EQUIPMENT  12441 - Flow Meters and Pressure Record  General Journal 12/31/2014  To Record C  Total 12441 - Flow Meters and Pressure Record  Total 12440 · EQUIPMENT			0.00	4,117.12 4,117.12 4,117.12	Balance 4,417.42 4,417.42 4,417.42 4,417.42 0,00 4 0.00 0.00