

**BEFORE THE TENNESSEE REGULATORY AUTHORITY**  
**NASHVILLE, TENNESSEE**

|  |   |                            |
|--|---|----------------------------|
| <b>IN RE:</b>                            | ) |                            |
|  | ) |                            |
| <b>PETITION OF B&amp;W PIPELINE, LLC</b> | ) | <b>DOCKET NO. 15-00042</b> |
| <b>FOR AN INCREASE IN RATES</b>          | ) |                            |
|  | ) |                            |
|  | ) |                            |
|  | ) |                            |

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**RESPONSE TO FIRST REQUEST OF NAVITAS TN NG, LLC**

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**B&W PIPELINE**  
**Response to NAVITAS Data Request #1**  
**Docket 15-00042**

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.

**B&W PIPELINE**

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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.

**B&W PIPELINE**

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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.

**B&W PIPELINE**

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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.

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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- 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.

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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- 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.

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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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.



**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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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.

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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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.

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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- 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.

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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- 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."

**B&W PIPELINE**

**Response to NAVITAS Data Request #1**

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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.

## Docket 15-00042

**RESPONSE:**

|   |                     |
|---|---------------------|
| ▼ 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 | <u>3,035,000.30</u> |
| Total 12610 • DEPRECIABLE                     | <u>3,035,000.30</u> |
| Total 12600 • DEPRECIABLE                     | <u>3,035,000.30</u> |

| DATE  | ENTRY NO. | ACQUISITION ENTRY | CREDIT     | DEBIT      | BALANCE                                 |
|---|-----------|-------------------|------------|------------|---|
| 07/01/2012  |           |                   | 187,417.86 |            | To Reclass Pipeline Safety Improvements |
| 12000 - FIXED ASSETS (NET); 12500 - DEPRECIABLE; 12510 - DEPRECIABLE; 12519 - Plant, Machinery and Industrial; 126182 - Pipeline Safety Improv.; (2012) |           |                   |            | 11,862.35  | To Reclass Pipeline Safety Improvements |
| 12000 - FIXED ASSETS (NET); 12400 - TTCD; 12430 - FACILITIES; 12432 - Safety Improvements (Labo   |           |                   |            | 11,858.46  | To Reclass Pipeline Safety Improvements |
| 12000 - FIXED ASSETS (NET); 12400 - TTCD; 12430 - FACILITIES; 12433 - Improvements Service  |           |                   |            | 191,476.65 | To Reclass Pipeline Safety Improvements |
| 12000 - FIXED ASSETS (NET); 12400 - TTCD; 12440 - EQUIPMENT; 12441 - Flow Meters and Pressure Record  |           |                   |            | 2,219.65   | To Reclass Pipeline Safety Improvements |
| 12000 - FIXED ASSETS (NET); 12400 - TTCD; 12440 - EQUIPMENT; 12442 - Safety Equipment (Valves)  |           |                   |            |            |   |
| Totals  |           |                   | 187,417.86 | 197,417.86 |   |

# B&W PIPELINE

## Response to NAVITAS Data Request #1

### Docket 15-00042

The composition of these amounts is also detailed below:

|  |            |         |   |   |       |                  |           |            |  |                  |
|--|------------|---------|---|---|-------|------------------|-----------|------------|--|------------------|
| <b>12432 - Safety Improvements (Labor)</b>           |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |
| B#   | 05/19/2011 | 1706... | Mountain Barn Builders                  | Portable Storage Building   | AB-CP | 21411 - Acco...  | 8,173.20  |            |  | 8,173.20         |
| B#   | 05/27/2011 | 8788    | Vital Signs                             | R/V # 8788 Compressor Plant Sign                                      | AB-CP | 21411 - Acco...  | 526.00    |            |  | 8,700.00         |
| B#   | 06/06/2011 | 8838    | Vital Signs                             | R/V # 8838 2ND Compressor Plant Sign                                  | AB-CP | 21411 - Acco...  | 526.00    |            |  | 9,226.00         |
| B#   | 06/06/2011 | 2185    | Mountain Barn Builders                  | Internal Walls For Portable Barn                                      | AB-CP | 21411 - Acco...  | 565.85    |            |  | 9,792.35         |
| B#   | 08/19/2011 | 5922    | Security Fence, Inc                     | Security Fence Compressor Plant                                       | AB-CP | 21411 - Acco...  | 2,070.00  |            |  | 11,862.35        |
| General Journal                                      | 07/01/2012 |         |   | To Reclaim Pipeline Safety Improvements                               |       | 126182 - Pipe... |           | 11,862.35  |  | 0.00             |
| <b>Total 12432 - Safety Improvements (Labor)</b>     |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |
| <b>12433 - Improvements Service</b>                  |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |
| B#   | 07/28/2011 | 7046    | Hull Brothers, Inc                      | 7046  | AB-Pi | 21411 - Acco...  | 3,000.00  |            |  | 3,000.00         |
| B#   | 10/14/2011 | 7379    | Hull Brothers, Inc                      | 7379  | AB-Pi | 21411 - Acco...  | 1,671.15  |            |  | 4,671.15         |
| B#   | 10/18/2011 | 7391    | Hull Brothers, Inc                      | 7391  | AB-Pi | 21411 - Acco...  | 1,837.35  |            |  | 6,508.20         |
| B#   | 10/18/2011 | 7392    | Hull Brothers, Inc                      | 7392  | AB-Pi | 21411 - Acco...  | 616.55    |            |  | 7,126.75         |
| B#   | 10/20/2011 | 7386    | Hull Brothers, Inc                      | 7386  | AB-Pi | 21411 - Acco...  | 227.50    |            |  | 7,354.25         |
| B#   | 10/26/2011 | 7397    | Hull Brothers, Inc                      | 7397  | AB-Pi | 21411 - Acco...  | 325.00    |            |  | 7,679.25         |
| B#   | 11/08/2011 | 7416    | Hull Brothers, Inc                      | 7416  | AB-Pi | 21411 - Acco...  | 912.50    |            |  | 8,591.75         |
| B#   | 11/10/2011 | 7420    | Hull Brothers, Inc                      | 7420  | AB-Pi | 21411 - Acco...  | 707.00    |            |  | 9,298.75         |
| General Journal                                      | 12/31/2011 |         | B & W Pipeline LLC                      | To Reclaim Expense R&W for Facilities AUE.3                           |       | 51344 - Equip... |           | 1,237.50   |  | 8,061.25         |
| B#   | 01/06/2012 | 7480    | Hull Brothers, Inc                      | 7480  | AB-Pi | 21411 - Acco...  | 591.00    |            |  | 8,652.25         |
| B#   | 01/06/2012 | 7479    | Hull Brothers, Inc                      | 7479  | AB-Pi | 21411 - Acco...  | 633.63    |            |  | 9,285.93         |
| B#   | 01/10/2012 | 7482    | Hull Brothers, Inc                      | 7482  | AB-Pi | 21411 - Acco...  | 2,570.93  |            |  | 11,856.46        |
| General Journal                                      | 07/01/2012 |         |   | To Reclaim Pipeline Safety Improvements                               |       | 126182 - Pipe... |           | 11,856.46  |  | 0.00             |
| <b>Total 12433 - Improvements Service</b>            |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |
| <b>Total 12432 - FACILITIES</b>                      |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |
| <b>12440 - EQUIPMENT</b>                             |            |         |   |   |       |                  |           |            |  | <b>75,350.23</b> |
| <b>12441 - Flow Meters and Pressure Record</b>       |            |         |   |   |       |                  |           |            |  | <b>73,131.14</b> |
| B#   | 01/05/2012 | 7493    | Hull Brothers, Inc                      | 7493  | AB-Pi | 21411 - Acco...  | 2,661.31  |            |  | 75,792.45        |
| B#   | 01/06/2012 | 7492    | Hull Brothers, Inc                      | 7492  | AB-Pi | 21411 - Acco...  | 17,115.27 |            |  | 92,907.72        |
| B#   | 01/10/2012 | 7481    | Hull Brothers, Inc                      | 7481  | AB-Pi | 21411 - Acco...  | 3,820.54  |            |  | 96,828.26        |
| B#   | 01/16/2012 | 7489    | Hull Brothers, Inc                      | 7489  | AB-Pi | 21411 - Acco...  | 568.50    |            |  | 97,396.76        |
| B#   | 01/20/2012 | 7513    | Hull Brothers, Inc                      | 529.35  | AB-Pi | 21411 - Acco...  | 529.00    |            |  | 97,925.76        |
| B#   | 01/23/2012 | 9176    | Security Fence, Inc                     | 9176  | AB-Pi | 21411 - Acco...  | 1,706.00  |            |  | 99,631.76        |
| B#   | 01/23/2012 | 9175    | Security Fence, Inc                     | 9175  | AB-Pi | 21411 - Acco...  | 3,630.00  |            |  | 103,261.76       |
| B#   | 01/24/2012 | 14744   | Anderson Measurement & Enterprises, LLC | 14744 Includes Use Tax Liability, 6.25% TX Sales Tax Paid at Purch... |       | 21411 - Acco...  | 36,289.84 |            |  | 139,551.30       |
| B#   | 02/02/2012 | 14776   | Anderson Measurement & Enterprises, LLC | 14776 Use Tax Liability (9.75%)                                       |       | 21411 - Acco...  | 1,646.25  |            |  | 141,197.55       |
| B#   | 02/03/2012 | 9197    | Security Fence, Inc                     | 9197  | AB-Pi | 21411 - Acco...  | 1,924.00  |            |  | 143,121.55       |
| B#   | 02/07/2012 | 14795   | Anderson Measurement & Enterprises, LLC | 14795   | AB-Pi | 21411 - Acco...  | 526.60    |            |  | 143,648.35       |
| B#   | 02/07/2012 | 14796   | Anderson Measurement & Enterprises, LLC | 14796   | AB-Pi | 21411 - Acco...  | 985.60    |            |  | 144,634.15       |
| B#   | 02/07/2012 | 14794   | Anderson Measurement & Enterprises, LLC | 14794   | AB-Pi | 21411 - Acco...  | 263.40    |            |  | 144,897.55       |
| B#   | 02/20/2012 | 14854   | Anderson Measurement & Enterprises, LLC | 14854 Use Tax Liability (9.75%)                                       |       | 21411 - Acco...  | 164.63    |            |  | 145,062.18       |
| B#   | 03/14/2012 | 13723   | CRR Communications, Inc                 | Communications Package For New Meters                                 | AB-Pi | 21411 - Acco...  | 1,841.05  |            |  | 146,903.23       |
| B#   | 03/14/2012 | 13724   | CRR Communications, Inc                 | Communications Package New Meters                                     | AB-Pi | 21411 - Acco...  | 1,865.90  |            |  | 148,549.13       |
| B#   | 03/14/2012 | 13725   | CRR Communications, Inc                 | Communications Package New Meters                                     | AB-Pi | 21411 - Acco...  | 1,597.69  |            |  | 150,146.82       |
| B#   | 04/12/2012 | 7652    | Hull Brothers, Inc                      | 7652  | AB-TR | 21411 - Acco...  | 460.00    |            |  | 150,606.82       |
| B#   | 04/12/2012 | 7654    | Hull Brothers, Inc                      | 7654  | AB-Pi | 21411 - Acco...  | 460.00    |            |  | 151,066.82       |
| B#   | 04/12/2012 | 7655    | Hull Brothers, Inc                      | 7655  | AB-Pi | 21411 - Acco...  | 460.00    |            |  | 151,526.82       |
| B#   | 04/13/2012 | 7653    | Hull Brothers, Inc                      | 7653  | AB-Pi | 21411 - Acco...  | 460.00    |            |  | 151,986.82       |
| B#   | 04/13/2012 | 7650    | Hull Brothers, Inc                      | 7650  | AB-Pi | 21411 - Acco...  | 1,400.00  |            |  | 153,386.82       |
| B#   | 04/23/2012 | 7656    | Hull Brothers, Inc                      | 7656  | AB-Pi | 21411 - Acco...  | 3,560.00  |            |  | 156,946.82       |
| General Journal                                      | 07/01/2012 |         |   | To Reclaim Pipeline Safety Improvements                               |       | 126182 - Pipe... |           | 161,479.96 |  | -4,513.14        |
| <b>Total 12441 - Flow Meters and Pressure Record</b> |            |         |   |   |       |                  |           |            |  | <b>-4,513.14</b> |
| <b>12442 - Safety Equipment (Valves)</b>             |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |
| B#   | 06/13/2011 | 0949... | McJunkin-Red Man Corporation            | 0949565001  | AB-Pi | 21411 - Acco...  | 41.02     |            |  | 41.02            |
| B#   | 06/13/2011 | 0949... | McJunkin-Red Man Corporation            | 0949565999  | AB-Pi | 21411 - Acco...  | 1,624.31  |            |  | 1,665.33         |
| B#   | 06/14/2011 | 0949... | McJunkin-Red Man Corporation            | 0949565002  | AB-Pi | 21411 - Acco...  | 553.76    |            |  | 2,219.09         |
| General Journal                                      | 07/01/2012 |         |   | To Reclaim Pipeline Safety Improvements                               |       | 126182 - Pipe... |           | 2,219.09   |  | 0.00             |
| <b>Total 12442 - Safety Equipment (Valves)</b>       |            |         |   |   |       |                  |           |            |  | <b>0.00</b>      |

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.

| DATE   | 12/31/2013 | ENTRY NO. | ADJUSTED ENTRY | DEBIT      | CREDIT     | MEMO   |
|--|------------|-----------|----------------|------------|------------|--|
| ACCT# 12000 - FIXED ASSETS (NET) 12600 - DEPRECIABLE 12610 - DEPRECIABLE 12618 - Plant Machinery and Industrial 126187 - Pipeline Safety Improv (2013) |            |           |                | 241,275.22 |            | To Record Capitalization of Pipeline Improvements Perfor |
| 12000 - FIXED ASSETS (NET) 12500 - NOT DEPRECIABLE 12510 - NOT DEPRECIABLE 12512 - Construction in Progress 125121 - Pipelines                         |            |           |                |            | 241,275.22 | To Record Capitalization of Pipeline Improvements Perfor |
| Totals   |            |           |                | 241,275.22 | 241,275.22 |  |

| 12500 - NOT DEPRECIABLE              |            |         |                       |   |       |       |                  |           |            | 0.00       |
|--------------------------------------|------------|---------|-----------------------|---|-------|-------|------------------|-----------|------------|------------|
| 12510 - NOT DEPRECIABLE              |            |         |                       |   |       |       |                  |           |            | 0.00       |
| 12512 - Construction in Progress     |            |         |                       |   |       |       |                  |           |            | 0.00       |
| 125121 - Pipelines                   |            |         |                       |   |       |       |                  |           |            | 0.00       |
| Bal                                  | 06/06/2013 | 1354    | Martin Contracting... | 1354 PIPELINE REPAIR 300' SECTION   | AB-PI | 21411 | Acco.            | 27,494.00 |            | 27,494.00  |
| Bal                                  | 06/06/2013 | 1370    | Martin Contracting... | 1370  | AB-PI | 21411 | Acco.            | 3,495.86  |            | 30,989.86  |
| Bal                                  | 07/01/2013 | 8669    | Hul Brothers, Inc     | 8669  | AB-PI | 21411 | Acco.            | 10,900.00 |            | 40,899.86  |
| Bal                                  | 09/09/2013 | 8666    | Hul Brothers, Inc     | 8666  | AB-PI | 21411 | Acco.            | 8,261.15  |            | 49,161.01  |
| Bal                                  | 10/06/2012 | 1211    | McJunkin-Red Man...   | 1211+16301 Materials 4" Line  | AB-PI | 21411 | Acco.            | 26,120.50 |            | 75,271.51  |
| Bal                                  | 10/16/2013 | 1211... | McJunkin-Red Man...   | 1211+16302 Materials 4" Line  | AB-PI | 21411 | Acco.            | 23,176.22 |            | 98,447.73  |
| Bal                                  | 10/26/2013 | 8669    | Hul Brothers, Inc     | 8669  | AB-PI | 21411 | Acco.            | 25,300.00 |            | 123,747.73 |
| Bal                                  | 11/01/2013 | 8671    | Hul Brothers, Inc     | 8671  | AB-PI | 21411 | Acco.            | 28,080.00 |            | 151,807.73 |
| Bal                                  | 11/04/2013 | 1559... | McJunkin-Red Man...   | 1559092001 Materials 4" Line  | AB-PI | 21411 | Acco.            | 6,945.24  |            | 158,753.97 |
| Bal                                  | 11/06/2013 | 8676    | Hul Brothers, Inc     | 8676  | AB-PI | 21411 | Acco.            | 26,620.00 |            | 187,373.97 |
| Bal                                  | 11/12/2013 | 8677    | Hul Brothers, Inc     | 8677  | AB-PI | 21411 | Acco.            | 34,032.00 |            | 221,393.97 |
| Bal                                  | 11/14/2013 | 8980    | Hul Brothers, Inc     | 8980  | AB-PI | 21411 | Acco.            | 7,060.00  |            | 228,393.97 |
| Bal                                  | 12/07/2013 | 9005    | Hul Brothers, Inc     | 9005  | AB-PI | 21411 | Acco.            | 12,681.25 |            | 241,275.22 |
| General Journal:                     | 12/31/2013 |         |                       | To Record Capitalization of Pipeline Improvements Performed During FY 2013 (AJE 04) |       |       | 126187 - Pipe... |           | 241,275.22 | 0.00       |
| Total 125121 Pipelines               |            |         |                       |   |       |       |                  |           | 241,275.22 | 0.00       |
| Total 12512 Construction in Progress |            |         |                       |   |       |       |                  |           | 241,275.22 | 0.00       |
| Total 12510 NOT DEPRECIABLE          |            |         |                       |   |       |       |                  |           | 241,275.22 | 0.00       |
| Total 12500 - NOT DEPRECIABLE        |            |         |                       |   |       |       |                  |           | 241,275.22 | 0.00       |
| Total 12000 - FIXED ASSETS (NET)     |            |         |                       |   |       |       |                  |           | 241,275.22 | 0.00       |
| TOTAL                                |            |         |                       |   |       |       |                  |           | 241,275.22 | 0.00       |



| Type  | Date       | Num | Adj | Name | Memo           | Class | Clr | Split            | Debit | Credit   | Balance  |      |
|---|------------|-----|-----|------|----------------|-------|-----|------------------|-------|----------|----------|------|
| 12000 - FIXED ASSETS (NET)                    |            |     |     |      |                |       |     |                  |       |          | 4,117.12 |      |
| 12400 - TTCD                                  |            |     |     |      |                |       |     |                  |       |          | 4,117.12 |      |
| 12440 - EQUIPMENT                             |            |     |     |      |                |       |     |                  |       |          | 4,117.12 |      |
| 12441 - Flow Meters and Pressure Record       |            |     |     |      |                |       |     |                  |       |          | 4,117.12 |      |
| General Journal                               | 12/31/2014 |     | ✓   |      | To Record C... |       |     | 126188 - Pipe... |       | 4,117.12 | 0.00     |      |
| Total 12441 - Flow Meters and Pressure Record |            |     |     |      |                |       |     |                  |       | 0.00     | 4,117.12 | 0.00 |
| Total 12440 - EQUIPMENT                       |            |     |     |      |                |       |     |                  |       | 0.00     | 4,117.12 | 0.00 |
| Total 12400 - TTCD                            |            |     |     |      |                |       |     |                  |       | 0.00     | 4,117.12 | 0.00 |
| Total 12000 - FIXED ASSETS (NET)              |            |     |     |      |                |       |     |                  |       | 0.00     | 4,117.12 | 0.00 |
| TOTAL   |            |     |     |      |                |       |     |                  |       | 0.00     | 4,117.12 | 0.00 |