

Account	Description	Account Type
10001	CURRENT CASH	Asset
10003	OPERATING CASH	Asset
10005	TREASURY CASH	Asset
10007	REVENUE CASH	Asset
10009	REV (NEW YORK) CASH	Asset
10011	ROW CASH	Asset
10012	LVB CASH EGD	Asset
10013	ROW - WEST EXP CASH	Asset
10015	EAST DIV CASH	Asset
10017	IMPREST CASH	Asset
10019	DIST TWO CASH	Asset
10021	PAYROLL CASH	Asset
10023	(US) CASH	Asset
10025	OPERATING (US) CASH	Asset
10027	(NEW YORK - US) CASH	Asset
10029	TREASURY (US) CASH	Asset
10031	(JV SCHEC) CASH	Asset
10033	EGDI (CAD) CASH	Asset
10035	EGDI (CAD) CASH - MIRROR	Asset
10037	EGDI (US) CASH	Asset
10039	EGDI (US) CASH - MIRROR	Asset
10041	(MBU) CASH	Asset
10043	NK OF NOVA SCOTIA CASH	Asset
10045	SH HELD IN TRUST WITH SCOTIA	Asset
10046	SH HELD IN TRUST WITH TD	Asset
10047	(MBU) MIRROR	Asset
10049	YAL BANK CURRENT CASH	Asset
10051	CUSTOMER DEPOSITS	Asset
10053	BC EGD	Asset
10055	YAL TRUST EGD	Asset
10057	DI OIL AND GAS PRID DIV CASH	Asset
10059	DI OIL AND GAS PRID DIV CASH	Asset
10061	STRICTED CASH	Asset
10063	EGDI (CAD) TRANSACTIONAL SE	Asset
10065	EGDI (USD) TRANSACTIONAL SE	Asset
10201	LLS FARGO - DULUTH	Asset
10203	LLS FARGO - R/W	Asset
10205	LLS FARGO - TERRACE	Asset
10207	LLS FARGO - SEP II	Asset
10209	LLS FARGO - VAN WERT	Asset
10211	RRIS BANK - GENERAL ACCT	Asset
10213	RRIS BANK - CUSTODY ACCT	Asset
10215	RRIS - DEBT SERV RESERVE	Asset
10217	RRIS BANK - COLLATERAL II	Asset
10219	SALLE BANK - DISBURSEMENT	Asset
10220	SALLE BANK - ACH - WIRES	Asset
10221	SALLE BANK - MAIN ACCOUNT	Asset
10222	SALLE BANK - COLLECTIONS	Asset
10223	SALLE BANK - BENEFITS	Asset
10224	SALLE BANK - FLEX BENEFITS	Asset
10225	SALLE BANK - PAYROLL	Asset
10227	NK OF NEW YORK - COLLATERAL	Asset
10229	NKONE CANADA - TORONTO	Asset
10231	NKONE HOUSTON - OPERATING	Asset
10233	NKONE HOUSTON - DISBURSEMENT	Asset
10235	NKONE HOUSTON - SEACREST	Asset
10237	NKONE HOUSTON - TEXANA	Asset
10239	NKONE HOUSTON - DPI	Asset
10241	UTSCHE BANK CP CLEARING	Asset
10243	SOUTH - FLARE	Asset
10245	SOUTH - DPI	Asset
10247	HER US CASH	Asset
10401	NCOMER (US) CASH	Asset
10402	RO BANK ACCOUNT	Asset
10403	NCOMER (PESOS) CASH	Asset
10404	STRALIAN BANK	Asset
10405	NCO DEL CARIBE - VENEZUELA	Asset
10407	LAYSIAN (RINGGIT) CASH	Asset
10409	YAL BANK CAYMANS	Asset
10451	TTY CASH	Asset
10453	LOCATED CASH	Asset
10455	N CASH SUSPENSE	Asset
10457	CASH SUSPENSE	Asset
10459	NK TRANSACTIONS CLEARING - N	Asset
10461	NK TRANSACTION CLEARING - LA	Asset
10463	N CASH CLEARING - A/P CONTRO	Asset

Account	Description	Account Type
10464	RO CASH CLEARING - AP CONTRO	Asset
10465	CASH CLEARING - A/P CONTROL	Asset
10466	CLEARING - AUSTRALIAN	Asset
10467	N CASH CLEARING - A/R CONTRO	Asset
10469	CASH CLEARING - A/R CONTROL	Asset
10491	SH EQUIVALENT TAXABLE SEC -	Asset
10492	SH EQUIVALENT - USD	Asset
10493	SH EQUIVALENT TAXABLE SEC -	Asset
10494	SH EQUIVALENT - EURO	Asset
10495	RKETABLE SECURITY TAXABLE SE	Asset
10497	RKETABLE SECURITY TAXABLE SE	Asset
10499	PPLEMENTAL PENSION (US) CASH	Asset
10501	RRENT A/R TRADE	Asset
10502	N-PERF & SPECIAL HANDLING A/	Asset
10503	LOWANCE OIL A/R	Asset
10504	R EQUALIZATION AND VARIANCES	Asset
10505	LOWANCE FOR DOUBTFUL ACCOUNT	Asset
10506	FINED PRODUCTS RECEIVABLE	Asset
10507	IPPER OVER/UNDERPMT	Asset
10508	COUNTS RECEIVABLE - NON ORAC	Asset
10509	ENT BILLING AND COLLECTION	Asset
10510	RRENT A/R TRADE - FOREIGN CU	Asset
10511	ENT BILLING AND COLLECTION -	Asset
10512	RM DISCOUNTS	Asset
10513	RIODIC CONTRIBUTION CHARGES	Asset
10514	ENT BILLING AND COLLECTION V	Asset
10515	RIODIC CONTRIBUTION CHARGES	Asset
10516	FINED PRODUCTS INHIBITOR	Asset
10517	BILLED REVENUE	Asset
10518	EN BILL RECEIVABLE	Asset
10519	ANSACTION SERVICES	Asset
10521	ION AND CENTRA GAS	Asset
10523	S DELINQUENT	Asset
10524	RCHANDISE DELINQUENT	Asset
10525	B/CARS ADJUSTMENTS	Asset
10526	TURNED ITEMS FROM BANK	Asset
10527	L ACCOUNTING SYSTEM AR - CLE	Asset
10530	E-SAP A/R	Asset
10551	PL A/R - ADVANCES	Asset
10552	PL A/R - RELOCATIONS	Asset
10553	PL A/R - COMPUTER PURCH PROG	Asset
10554	PL A/R - PAYROLL	Asset
10555	PL A/R - COMMUNITY EVENTS PU	Asset
10557	NUITANT A/R	Asset
10601	TERCO A/R - ORACLE WHOLLY OW	Asset
10602	TERCO A/R - NON - ORACLE WHO	Asset
10603	FILIATE A/R - ORACLE	Asset
10604	FILIATE A/R - NON - ORACLE	Asset
10605	TERCO A/R - ADVANCES	Asset
10606	TERCO ST NOTES RECEIVABLE	Asset
10607	S CLEARING ACCOUNT	Asset
10608	FILIATE ST. NOTES RECEIVABLE	Asset
10701	TEREST RECEIVABLE	Asset
10711	TERCO INTEREST RECEIVABLE	Asset
10715	FILIATE INTEREST RECEIVABLE	Asset
10721	VIDENDS RECEIVABLE	Asset
10731	TERCO DIVIDENDS RECEIVABLE	Asset
10735	FILIATE DIVIDENDS RECEIVABLE	Asset
10801	SCCELLANEOUS ADVANCES	Asset
10803	NDRY ACCOUNTS RECEIVABLE	Asset
10805	AIMS RECEIVABLE	Asset
10807	UDE OIL SALES A/R	Asset
10808	TOMATIC BAL - SALES	Asset
10809	CRUED RECEIVABLES	Asset
10811	HER A/R	Asset
10812	HER A/R - CAPITAL	Asset
10813	VENUE TRANSFER CLEARING	Asset
10815	R CLEARED BY A/P	Asset
10817	R COLLECTIONS CLEARING	Asset
10819	ALLOCATED ACCOUNTS RECEIVABL	Asset
10901	EPAID WCB PREMIUMS	Asset
10903	REIGN WORKERS COMPENSATION	Asset
10905	EPAID ROW AND EASEMENTS	Asset
10906	EPAID OIL	Asset
10907	EPAID RENTS AND LEASES	Asset
10909	EPAID INSURANCE	Asset
10911	EPAID PROPERTY AND BUSINESS	Asset

Account	Description	Account Type
10913	CTS PAY PREPAIDS - A/P CONTR	Asset
10915	POSITS ON HAND	Asset
10917	EPAID INTEREST	Asset
10919	EPAID GAS COSTS	Asset
10920	EPAID GAS COSTS - UNBILLED	Asset
10930	EPAID RENTS AND LEASES - AFF	Liability
10950	HER PREPAID EXPENSES AND DEP	Asset
11001	HER CURRENT ASSETS	Asset
11002	RRENT RECEIVABLE - HEDGES	Asset
11003	TURE INCOME TAXES - CURRENT	Asset
11005	GULATORY DEFERRALS - CURRENT	Asset
11006	GULATORY REVENUE TRUE-UP	Asset
12001	REHOUSE INVENTORY	Asset
12003	EEL PIPE INVENTORY	Asset
12005	V INVENTORY	Asset
12007	NTRACTOR HOLDINGS	Asset
12008	LDING ACCOUNT - CONVERSION	Asset
12009	CEIVING INVENTORY	Asset
12011	OVISION FOR OBSOLETE INVENTO	Asset
12013	EET INVENTORY	Asset
12021	VOICE PRICE VARIANCE	Asset
12023	ERAGE COST VARIANCE	Asset
12025	VENTORY INTER-ORGANIZATION T	Asset
12031	VENTORY ADJUSTMENTS	Asset
12041	SCCELLANEOUS INVENTORY	Asset
12042	VENTORY OFFSET - NON ORACLE	Asset
12043	VENTORY SUSPENSE ACCOUNT - N	Asset
12044	RCHASE CLEARING ACCOUNT - IN	Asset
12051	ORAGE INVENTORY	Asset
12053	LOWANCE FOR OBSOLETE STORAGE	Asset
12201	ELD INVENTORY	Asset
12301	GHT GRAVITY CRUDE - OIL INV	Asset
12303	DIUM GRAVITY CRUDE - OIL INV	Asset
12305	JUSTMENTS - OIL INV	Asset
12901	S IN STORAGE	Asset
12903	S INVENTORY	Asset
12905	L INVENTORY	Asset
12907	NE PACK GAS	Asset
12909	S IMBALANCES	Asset
12911	PE INVENTORY	Asset
12913	ORAGE DEMAND CHARGES	Asset
15001	OPERTY PLANT AND EQUIPMENT	Asset
15002	HER PLANT	Asset
15003	NSTRUCTION WORK IN PROGRESS	Asset
15004	ANS PLANT LEASED TO OTHERS	Asset
15005	SET CLEARING	Asset
15006	&E - ARO'S	Asset
15007	ND RIGHTS	Asset
15008	E - INVENTORY	Asset
15009	PITAL LEASE	Asset
15010	E - DEFERRED PROJECT COSTS	Asset
15011	ASEHOLD IMPROVEMENTS	Asset
15012	NTAL ASSETS	Asset
15013	ORAGE ASSETS	Asset
15014	E - PURCHASE PRICE DISCREPAN	Asset
15015	STRIBUTION ASSETS	Asset
15016	TANGIBLE ACQUIRED SOFTWARE	Asset
15017	GANIZATION COSTS AND INTANGI	Asset
15018	TANGIBLE INTERNALLY DEVELOPE	Asset
15019	TANGIBLE ACQUIRED SOFTWARE -	Asset
15020	TANGIBLE INTERNALLY DEVELOPE	Asset
15021	TANGIBLE LAND RIGHTS - CWIP	Asset
15101	CUM DEPR - PROPERTY PLANT AN	Asset
15102	CUM DEPR - OTHER PLANT	Asset
15103	LVAGE	Asset
15104	CUM DEPR - TRANS PLANT LEASE	Asset
15105	SMANTLEMENT	Asset
15106	CUM DEPR - ARO'S	Asset
15107	CUM DEPR - LAND RIGHTS	Asset
15109	CUM DEPR - CAPITAL LEASE	Asset
15111	CUM DEPR - LEASEHOLD IMPROVE	Asset
15112	CUM DEPR - RENTAL ASSETS	Asset
15113	CUM DEPR - STORAGE ASSETS	Asset
15114	CUM DEPR - PURCHASE PRICE DI	Asset
15115	CUM DEPR - DISTRIBUTION ASSE	Asset
15116	CUM DEPR - INTANGIBLE ACQUIR	Asset
15117	CUM DEPR - ORGANIZATION COST	Asset

Account	Description	Account Type
15118	CUM DEPR - INTANGIBLE INTERN	Asset
16001	UITY INV - CONTRIBUTIONS	Asset
16003	UITY INV - EQUITY INC	Asset
16004	UITY INC - OTHER COMPREHENSIVE	Asset
16005	UITY INV - DIVIDENDS	Asset
16006	UITY INV - DILUTION GAIN	Asset
16007	UITY INV - PURCH PRICE DISCR	Asset
16009	UITY INV - PURCH PRICE DISCR	Asset
16010	UITY INV - GOODWILL	Asset
16011	UITY INV - FUTURE TAX	Asset
16013	UITY INV - FUTURE TAX AMORT	Asset
16014	UITY INVEST - PPD INTANGIBLE	Asset
16015	UITY INV - INTANGIBLE ACCUM	Asset
16101	ST INVESTMENTS	Asset
16201	TERCO INVEST - COMMON SHARES	Asset
16203	TERCO INVEST - PREF SHARES	Asset
16205	TERCO INVEST - CONTR CAPITAL	Asset
16211	TERCO INVEST - ACQUISITION C	Asset
16213	TERCO INVEST - ACCUM AMORT A	Asset
16215	TERCO INVEST - LLC INTEREST	Asset
16217	TERCO INVEST - PARTNERSHIP	Asset
16219	TERCO INVEST - PREF SECURITI	Asset
16701	IRD PARTY LONG TERM NOTES	Asset
16801	TERCO LONG TERM NOTES	Asset
16803	IN/LOSS ON LOANS TO AFFILIATE	Asset
16810	FILIATE LT NOTES RECEIVABLE	Asset
19001	FERRED DEBT ISSUE COSTS	Asset
19003	FERRED HEDGING COSTS	Asset
19005	CUM AMORT - DEFERRED DEBT IS	Asset
19007	CUM AMORT - DEFERRED HEDGING	Asset
19009	FERRED COMM PAPER COSTS	Asset
19101	OBJECTS - COSTS	Asset
19103	OBJECTS - ACCUM AMORT	Asset
19105	VELOP COSTS - LIQUIDS	Asset
19107	CUM AMORT - DEVELOP COST LIQ	Asset
19109	VELOP COSTS - GAS MODULE	Asset
19111	CUM AMORT - DEVELOP COST GAS	Asset
19113	B ORDER UNBILLED	Asset
19205	FERRED REVENUE	Asset
19207	FERRED PENSION ASSET	Asset
19208	FERRED SUPPLEMENTAL PENSION	Asset
19209	REGULATORY DEFERRALS	Asset
19211	INTEREST ON REGULATORY DEFERRALS	Asset
19213	REGULATORY DEFERRALS - ACCUM A	Asset
19215	REGULATORY DEFERRALS - ACCUM B	Asset
19217	REGULATORY DEFERRALS - FUTURE	Asset
19219	REGULATORY DEFERRALS - PRIOR YEAR	Asset
19221	REGULATORY DEFERRALS - CURR YEAR	Asset
19222	REGULATORY DEFERRALS - ACCUMULATED	Asset
19223	REGULATORY DEFERRALS - PRIOR YEAR	Asset
19225	REGULATORY DEFERRALS - FUTURE	Asset
19226	DC REGULATORY ASSET	Asset
19227	CUMULATED AEDC AMORTIZATION	Asset
19228	DC REGULATORY ASSET	Asset
19229	CUMULATED AIDC AMORTIZATION	Asset
19230	DC REGULATORY ASSET - TAX G	Asset
19231	CUMULATED AEDC AMORTIZATION	Asset
19551	MAND SIDE MGMT VARIANCE REGULATORY	Asset
19552	INTEREST ON DEMAND SIDE MGMT V	Asset
19553	ST REVENUE ADJ MECHANISM REGULATORY	Asset
19554	INTEREST ON LOST REVENUE ADJ M	Asset
19555	PURCHASE GAS VARIANCE REGULATORY	Asset
19556	INTEREST ON PURCHASE GAS VARIANCE	Asset
19557	SAVINGS MECHANISM REGULATORY	Asset
19558	INTEREST ON SHARED SAVINGS MECHANISM	Asset
19559	TRANSACTIONAL SERVICES REGULATORY	Asset
19560	INTEREST ON TRANSACTIONAL SERVICES	Asset
19561	CLASS ACTION SUIT REGULATORY DEFERRALS	Asset
19562	INTEREST ON CLASS ACTION SUIT	Asset
19563	FERRED REBATE REGULATORY DEFERRALS	Asset
19564	INTEREST ON DEFERRED REBATE REGULATORY	Asset
19565	CUSTOMER COMMUNICATION PLAN REGULATORY	Asset
19566	INTEREST ON CUSTOMER COMMUNICATION	Asset
19567	BT REDEMPTION REGULATORY DEFERRALS	Asset
19568	INTEREST ON DEBT REDEMPTION REGULATORY	Asset
19569	UNION GAS REGULATORY DEFERRALS	Asset
19570	INTEREST ON UNION GAS REGULATORY	Asset

Account	Description	Account Type
19571	ECTRONIC REGULATORY FILINGS	Asset
19572	TEREST ON ELECTRONIC REGULAT	Asset
19573	NERIC REGULATORY FILES DEFER	Asset
19574	TEREST ON GENERIC REGULATORY	Asset
19575	M PROGRAM REGULATORY DEFERRA	Asset
19577	ACCOUNTED FOR GAS REGULATORY	Asset
19578	SPOSITION OF PROPERTY VARIAN	Asset
19579	TEREST ON DISPOSITION OF PRO	Asset
19580	TEREST ON UNACCOUNTED FOR GA	Asset
19581	AR DEFERRAL ACCOUNT	Asset
19582	TEREST ON GDAR DEFERRAL	Asset
19583	CVA DEFERRAL ACCOUNT	Asset
19584	TEREST ON OHCVA DEFERRAL ACC	Asset
19585	M DEFERRAL ACCOUNT	Asset
19586	TEREST ON O&M DEFERRAL ACCOU	Asset
19587	TRAC NON-VENDOR COST DEFERRA	Asset
19588	TEREST ON ENVCDA	Asset
19589	NUFACTURED GAS PLANT ACCOUNT	Asset
19590	TEREST ON MGPAD	Asset
19591	RP COST ALLOCATION DEFERRAL	Asset
19592	TEREST ON CCAMDA	Asset
19593	FERRED TAXES RECOVERABLE DEF	Asset
19594	TEREST ON DEFERRED TAX RECOV	Asset
19595	S SUPPLY RISK MGMT PROGRAM D	Asset
19596	TEREST ON GSRMPDA	Asset
19597	ASS ACTION SUIT DEFERRAL ACC	Asset
19598	TEREST ON 2005CASDA	Asset
19599	ORAGE RIGHTS COMPENSATION CO	Asset
19600	FERRAL ACCOUNT - INTEREST ON	Asset
19601	TE PAYMENT PENALTY REVISION	Asset
19602	TEREST ON LPPRDA	Asset
19603	ECTRIC PROGRAM EARNINGS SHAR	Asset
19604	TEREST ON EPESDA	Asset
19605	BUNDLED RATE IMPLEMENTATION	Asset
19606	TEREST ON URICDA	Asset
19607	LIANCE/VECTOR APPEAL COSTS D	Asset
19608	TEREST ON AVACDA	Asset
19609	EN BILL ACCESS DEFERRAL ACCO	Asset
19610	TEREST ON OBADA	Asset
19611	EN BILL ACCESS VARIANCE ACCO	Asset
19612	TEREST ON OBAVA	Asset
19613	ERAGE USE TRUE-UP VARIANCE A	Asset
19614	TEREST ON AUTUVA	Asset
19615	NICIPAL PERMIT FEES DEFERRAL	Asset
19616	TEREST ON MPFDA	Asset
19617	BUNDLED RATES CUSTOMER MIGRA	Asset
19618	TEREST ON URCMVA	Asset
19619	X RATE & RULE CHANGE VARIANC	Asset
19620	TEREST ON TRRCVA	Asset
19621	RNINGS SHARING MECHANISM DEF	Asset
19622	TEREST ON ESMDA	Asset
19623	VA DISPOSITION METH DEFERRAL	Asset
19624	EREST ON PGVA MDA	Asset
19625	V MECHANISM DEFERRAL ACCT	Asset
19626	TEREST ON MDVMDA	Asset
19627	RS TRANSITIONS COST DEFERRAL	Asset
19628	TEREST ON IFRSTCDA	Asset
19629	EN BILL REVENUE VARIANCE ACC	Asset
19630	TEREST ON OBRVA	Asset
19631	#NAME?	Asset
19632	TEREST ON EFTPBSDA	Asset
19901	PL MORT AND LOANS	Asset
19902	NG TERM RECEIVABLE - HEDGES	Asset
19903	HER LONG TERM ASSETS	Asset
19904	EB RECEIVABLE - RATEPAYER	Asset
19905	RECTORS FEES - OTHER INVEST	Asset
19907	PL TRAIN TRUST FUND	Asset
19908	ODWILL	Asset
19909	TURE INCOME TAXES - LT PORTI	Asset
19911	TURE INCOME TAXES - LT PORTI	Asset
20001	RRENT LINE OF CREDIT FACILIT	Liability
20002	RRENT LINE OF CREDIT FACILIT	Liability
20003	RR LINE OF CREDIT - DEBT DIS	Liability
20005	MM PAPER - ST FACE VALUE	Liability
20006	D COMM PAPER - ST FACE VALUE	Liability
20007	MM PAPER - ST DEBT DISCOUNT	Liability
20008	D COMM PAPER - ST DEBT DISCO	Liability

Account	Description	Account Type
20009	ORT TERM THIRD PARTY NOTES P	Liability
20101	TERCO - SHORT TERM NOTES PAY	Liability
20105	FILIATE ST NOTES PAYABLE	Liability
20110	TERLOB ST NOTES PAYABLE	Liability
21001	COUNTS PAYABLE - ORACLE	Liability
21002	COUNTS PAYABLE - ORACLE - US	Liability
21003	COUNTS PAYABLE - NON ORACLE	Liability
21004	COUNTS PAYABLE - US	Liability
21005	FUNDS PAYABLE	Liability
21006	SCOUNTS	Liability
21007	TURE DATED CHEQUES	Liability
21009	EPAYMENTS	Liability
21010	COUNTS PAYABLE - ORACLE - EU	Liability
21011	COUNTS PAYABLE - ORACLE - AU	Liability
21012	EPAYMENTS - AFFILIATE	Liability
21013	PENSE CLEARING - AMEX	Liability
21014	PENSE CLEARING - BMO	Liability
21101	ODS REC'D NOT INVOICED	Liability
21103	RCHASING SUSPENSE	Liability
21105	WER ACCRUAL	Liability
21106	RRENT PAYABLE - HEDGES	Liability
21107	ERATING ACCRUALS	Liability
21108	RRENT REGULATORY CREDIT	Liability
21109	PITAL ACCRUALS	Liability
21110	GULATORY LIABILITY TRUE-UP	Liability
21111	CRUED INSURANCE PREMIUMS	Liability
21113	HER ACCRUED LIABILITIES	Liability
21121	UAL BILLING PLAN DIFFERENCE	Liability
21123	CRUED OVEREARNINGS	Liability
21201	L ACCT - OIL INV RECLASS	Liability
21202	FINED PRODUCTS PAYABLE	Liability
21203	VIRONMENTAL ACCRUALS	Liability
21204	TOMATIC BAL - PURCH	Liability
21205	REAM EQUALIZATION	Liability
21207	UAL BILLING PLAN DIFFERENCE	Liability
21209	CRUED TRANSPORTATION PURCHAS	Liability
21211	CRUED GAS PURCHASES	Liability
21212	CRUED GAS PURCHASES - UNBILL	Liability
21213	CRUED GAS IMBALANCE	Liability
21215	ALLOCATED/UNAUTHORIZED IMBAL	Liability
21217	L OVERAGE	Liability
21301	TERCO A/P - ORACLE WHOLLY OW	Liability
21302	TERCO A/P - NON - ORACLE WHO	Liability
21303	FILIATE A/P - ORACLE	Liability
21304	FILIATE A/P - NON - ORACLE	Liability
21305	TERLOB REC/PAY	Liability
21306	TERCO A/P TRADE	Liability
21307	FILIATE A/P TRADE	Liability
21401	OJECT GENERAL CLEARING - P/A	Liability
21402	OJECT MISC TRXN CLEARING - P	Liability
21404	OJECT BILLING CLEARING - P/A	Liability
21405	OJECT BILLING CLEARING - INT	Liability
21501	LARIES AND WAGES PAYABLE	Liability
21503	CRUED BONUSES	Liability
21505	CRUED VACATION PAY	Liability
21551	TERCO PAYROLL CLEARING	Liability
21556	FILIATE PAYROLL CLEARING	Liability
21601	PL INC TAX WITHHELD - FEDERA	Liability
21603	PL INC TAX WITHHELD - QUEBEC	Liability
21605	LES TAX ON PAYROLL DEDUCTION	Liability
21701	PL INC TAX WITHHELD - FEDERA	Liability
21703	PL INC TAX WITHHELD - STATE	Liability
21801	P PAYABLE - EMPLOYEE	Liability
21802	P PAYABLE - EMPLOYER	Liability
21803	EBEC PENSION PLAN	Liability
21804	EBEC PARENTAL INSURANCE PLAN	Liability
21805	CA (US)	Liability
21807	PAYABLE - EMPLOYEE	Liability
21808	PAYABLE - EMPLOYER	Liability
21809	DERAL UC TAX (US)	Liability
21811	ATE UC TAX (US)	Liability
21813	RKERS COMPENSATION BOARD	Liability
21815	COMPANY PENSION PLAN	Liability
21817	OUP LIFE INSURANCE - ACTIVE	Liability
21819	OUP LIFE INSURANCE - POST EM	Liability
21821	OV MEDICARE PREMIUMS	Liability
21823	OV PAYROLL MEDICAL EDUCATION	Liability

Account	Description	Account Type
21825	TENDED MEDICAL - ACTIVE EMPL	Liability
21829	TENDED MEDICAL - POST EMPLOY	Liability
21831	EXIBLE BENEFITS	Liability
21833	PERSONAL HEALTH SPENDING ACCT	Liability
21837	NTAL PLAN - ACTIVE EMPL	Liability
21841	NTAL PLAN - POST EMPLOYMENT	Liability
21842	ITICAL ILLNESS	Liability
21843	CIDENTAL DEATH AND DISMEMBER	Liability
21844	NG TERM DISABILITY PREMIUMS	Liability
21845	VINGS PLAN CONTRIBUTIONS	Liability
21847	PLOYEE SAVINGS PLAN DEDUCTIO	Liability
21849	PLOYER SAVINGS PLAN CONTRIBU	Liability
21851	PLOYEE SAVINGS BOND DEDUCTIO	Liability
21853	PLOYEE 401K LOAN DEDUCTIONS	Liability
21855	PLOYEE 401K DEDUCTIONS (US)	Liability
21857	PLOYER 401K CONTRIBUTIONS (U	Liability
21858	LLEGE SAVINGS PLAN	Liability
21859	1K PAYABLE (US)	Liability
21860	ION DUES PAYABLE	Liability
21861	ARITABLE DONATIONS	Liability
21862	RNISHMENTS	Liability
21863	PL SOCIAL/ACTIVITY CLUB	Liability
21865	EDIT UNION	Liability
21867	RKING	Liability
21869	HER DEDUCTIONS	Liability
22001	X PAYABLE - FEDERAL (CANADA)	Liability
22003	OV INCOME TAX PAYABLE - CURR	Liability
22004	OV INCOME TAX PAYABLE - PRIO	Liability
22005	XES PAYABLE - ALBERTA	Liability
22008	XES PAYABLE - ONTARIO	Liability
22010	XES PAYABLE - QUEBEC	Liability
22015	PITAL TAXES PAYABLE - BC	Liability
22017	PITAL TAXES PAYABLE - SASKAT	Liability
22018	PITAL TAXES PAYABLE - QUEBEC	Liability
22019	PITAL TAXES PAYABLE - ONTARI	Liability
22020	PITAL TAXES PAYABLE - MANITO	Liability
22021	DERAL CAPITAL TAX PAYABLE (C	Liability
22023	OV CAPITAL TAX PAYABLE - CUR	Liability
22024	OV CAPITAL TAX PAYABLE - PRI	Liability
22041	RGE CORPORATION TAX PAYABLE	Liability
22043	THHOLDING TAXES PAYABLE (CAN	Liability
22044	THHOLDING TAXES PAYABLE (CAN	Liability
22045	OPERTY AND BUSINESS TAXES PA	Liability
22101	DERAL INCOME TAX PAYABLE (US	Liability
22103	ATE INCOME TAX PAYABLE	Liability
22105	ATE BUSINESS TAX PAYABLE	Liability
22106	ATE FRANCHISE TAX PAYABLE	Liability
22107	ATE PROPERTY TAX PAYABLE	Liability
22109	THHOLDING TAXES PAYABLE (US)	Liability
22201	TURE TAX PAYABLE	Liability
22203	HER TAXES PAYABLE	Liability
22301	T COLLECTED ON REVENUES - CU	Liability
22303	T PAID ON PURCHASES - CURR M	Liability
22305	T GST REC/PAY - PRIOR MONTH	Liability
22311	T COLLECTED ON REVENUES - CU	Liability
22313	T PAID ON PURCHASES - CURR M	Liability
22315	T QST REC/PAY - PRIOR MONTH	Liability
22321	OV SALES TAX PAYABLE - OPER	Liability
22323	OV SALES TAX PAYABLE - CAP	Liability
22325	T COLLECTED ON REVENUES - CU	Liability
22327	T PAID ON PURCHASES - CURR M	Liability
22329	T HST REC/PAY - PRIOR MONTH	Liability
22401	ATE SALES AND USE TAX	Liability
22403	TY AND COUNTY SALES AND USE	Liability
22411	LUE ADDED TAX PAYABLE	Liability
23001	NTRACTORS HOLDBKS - OPER	Liability
23002	LDBACK PROJECTS	Expense
23003	NTRACTORS HOLDBKS - CAPITAL	Liability
23005	FERRED PROJ REVENUE	Liability
23007	HER DEFERRED CREDITS	Liability
23009	HER CURR LIABILITIES	Liability
23011	LLING DEFERRALS - CURR YR	Liability
23013	LLING DEFERRALS - PRIOR YR	Liability
23017	CAPACITY COMMITMENT	Liability
23019	SHIPPER LIABILITY	Liability
23021	CURITY DEPOSITS	Liability
23023	ORT TERM ENVIRONMENTAL RESER	Liability

Account	Description	Account Type
23025	PACITY HOLDING ACCOUNT	Liability
23201	IRD PARTY INTEREST PAYABLE	Liability
23202	IRD PARTY INTEREST PAYABLE -	Liability
23203	CRUED INTEREST PAYABLE	Liability
23204	IRD PARTY INTEREST PAYABLE -	Liability
23205	IRD PARTY INTEREST PAYABLE -	Asset
23206	IRD PARTY INTREST PAYABLE-OP	Liability
23252	IRD PARTY INTEREST PAYABLE -	Asset
23254	IRD PARTY INTEREST PAYABLE -	Asset
23255	IRD PARTY INTEREST PAYABLE -	Asset
23256	IRD PARTY INTEREST PAYABLE-O	Liability
23301	TERCO INTEREST PAYABLE	Liability
23313	TERLOB INTEREST REC/PAY	Liability
23321	FILIATE INTEREST PAYABLE	Liability
23401	VIDENDS PAYABLE SHAREHOLDERS	Liability
23403	STRICTIONS TO PARTNERS - GP	Liability
23405	STRICTIONS TO PARTNERS - LP	Liability
23407	STRICTIONS TO PARTNERS - ML	Liability
23501	TERCO DIVIDENDS PAYABLE	Liability
23511	FILIATE DIVIDENDS PAYABLE	Liability
24001	RRENT PORTION OF LONG TERM D	Liability
24002	RRENT PORTION OF LTD - NON R	Liability
24003	LIGATION UNDER CAPITAL LEASE	Liability
24004	RRENT OBLIGATION UNDER CAPIT	Liability
24005	RRENT PORTION OF LONG TERM D	Liability
25001	DEBT - FACE VALUE	Liability
25002	D LT DEBT - FACE VALUE	Liability
25003	DEBT - DEBT DISC	Liability
25004	D LT DEBT - DEBT DISC	Liability
25005	COMM PAPER - FACE VALUE	Liability
25006	\$ LT COMM PAPER - FACE VALU	Liability
25007	COMM PAPER - DEBT DISC	Liability
25008	\$ LT COMM PAPER - DEBT DISC	Liability
25009	PREFERRED SECURITIES	Liability
25010	DEBT - NON RECOURSE	Liability
25011	EDIT FACILITY - LONG TERM	Liability
25101	TERCO LONG TERM NOTES	Liability
25103	TERCO LONG TERM PREF SECURIT	Liability
25105	TERLOB DEBT	Liability
25121	FILIATE LT NOTES PAYABLE	Liability
25131	FERRER DEBT ISSUE COSTS - GR	Liability
25132	FERRER DEBT ISSUE COSTS - AC	Liability
26001	REGISTERED DB PENSION LIABI	Liability
26002	REGISTERED DB PENSION LIABI	Liability
26003	SUPPLEMENTAL DB PENSION LIA	Liability
26004	SUPPLEMENTAL DB PENSION LIA	Liability
26005	PENSION SETTLE - DEFERRED	Liability
26006	PENSION SETTLE - ACCUM AMOR	Liability
26007	REGISTERED DC PENSION LIABI	Liability
26008	REGISTERED DC PENSION LIABI	Liability
26011	DEFERRED POST EMPLOYMENT BE	Liability
26012	DEFERRED POST EMPLOYMENT BE	Liability
26101	DEFERRED CREDITS	Liability
26102	PAYABLE - HEDGES	Liability
26103	NG TERM REGULATORY CREDIT	Liability
26104	NSION LIABILITY - RATEPAYER	Liability
26105	DEFERRED TREASURY CHARGES	Liability
26106	SET RETIREMENT OBLIGATIONS -	Liability
26107	CAPACITY COMMITMENT	Liability
26108	SET RETIREMENT OBLIGATION -	Liability
26109	LIGATION UNDER CAPITAL LEASE	Liability
26111	INSURANCE AND DAMAGES RESER	Liability
26113	NG TERM ENVIRONMENTAL RESERV	Liability
26501	TURE INC TAX	Liability
26503	TURE INC TAX RE DEP - FEDER	Liability
26505	TURE INC TAX RE CAPITAL - FE	Liability
26507	TURE INC TAX RE TBT - FEDERA	Liability
26509	TURE INCOME TAX - REGULATORY	Liability
26599	TERLOB FUTURE INC TAX	Liability
26701	TURE INC TAX - FEDERAL (US)	Liability
26703	TURE INC TAX - STATE	Liability
26801	TURE PARTNERSHIP TAX - FEDER	Liability
26803	TURE PARTNERSHIP TAX - STATE	Liability
26901	NORITY INTEREST IN CONSOLIDA	Liability
29901	EFERRED SECURITIES	Owners' equity
29902	EFERRED SHARES	Owners' equity
29903	MMON SHARES	Owners' equity

Account	Description	Account Type
29904	NTRIBUTED SURPLUS	Owners' equity
29905	RTNERSHIP CAPITAL CONTRIBUTI	Owners' equity
29906	NTRIBUTED SURPLUS - CAPITAL	Owners' equity
29907	NTRIBUTED SURPLUS - CAPITAL	Owners' equity
29911	TERCO PREFERRED SECURITIES	Owners' equity
29912	TERCO PREFERRED SHARES	Owners' equity
29913	TERCO COMMON SHARES	Owners' equity
29914	TERCO CONTRIBUTED SURPLUS	Owners' equity
29915	TERCO PARTNERSHIP CAPITAL CO	Owners' equity
29916	TERLOB EQUITY	Owners' equity
29917	TERCO ACQUISITION COSTS	Owners' equity
29918	TERCO ACQUISITION COSTS - AC	Owners' equity
29919	TERCO LLC INT SHARES	Owners' equity
29921	ENING RETAINED EARNINGS	Owners' equity
29923	RRENT YEAR NET INCOME	Owners' equity
29924	TAINED EARNINGS ADJUSTMENTS	Owners' equity
29925	MMON DIVIDEND APPROP	Owners' equity
29927	EFERRED DIVIDEND APPROP	Owners' equity
29929	EF SEC DIVIDEND APPROP	Owners' equity
29931	PITAL REDEMPTION	Owners' equity
29933	MPREHENSIVE INCOME - LOSS	Owners' equity
29935	T INCOME ALLOCATIONS	Owners' equity
29937	X RATE ADJUSTMENTS	Owners' equity
29938	RTNERSHIP DISTRIBUTIONS	Owners' equity
29939	UITY ALLOCATIONS	Owners' equity
29941	TERCO COMMON DIVIDENDS	Owners' equity
29943	TERCO PREFERRED DIVIDENDS	Owners' equity
29945	TERCO PEF SEC DIVIDENDS	Owners' equity
29947	TERCO PARTNERSHIP DISTRIBUTI	Owners' equity
29951	TERLOB DIVIDENDS DECLARED	Owners' equity
29961	TEREST RATES SWAPS - FAIR VA	Owners' equity
29962	REIGN EXCHANGE SWAPS - FAIR	Owners' equity
29963	MMODITY SWAPS - FAIR VALUE C	Owners' equity
29964	UITY SWAPS - FAIR VALUE CHAN	Owners' equity
29967	TEREST RATE SWAPS - SETTLEME	Owners' equity
29968	REIGN EXCHANGE SWAPS - SETTL	Owners' equity
29969	MMODITY SWAPS - SETTLEMENTS	Owners' equity
29970	UITY SWAPS - SETTLEMENTS	Owners' equity
29971	NSION RELATED OCI	Owners' equity
29972	UITY INVESTMENT RELATED OCI	Owners' equity
29973	N-CONTROLLING INTEREST RELAT	Owners' equity
29974	OPCON RELATED OCI	Owners' equity
29975	TAL NET INVESTMENT HEDGE REL	Owners' equity
29976	T INVESTMENT HEDGE RELATED O	Asset
29977	UITY INVESTMENT RELATED OCI	Asset
29981	CIPROCAL SHAREHOLDING	Owners' equity
29982	TEREST RATE SWAP - FAIR VALU	Asset
29983	REIGN EXCHANGE SWAPS - FAIR	Asset
29984	MMODITY SWAPS - FAIR VALUE C	Asset
29985	UITY SWAPS - FAIR VALUE CHAN	Asset
29986	TEREST RATE SWAPS - SETTLEME	Asset
29987	REIGN EXCHANGE SWAPS - SETTL	Asset
29988	MMODITY SWAPS - SETTLEMENTS	Asset
29989	UITY SWAPS - SETTLEMENTS - T	Asset
29997	RRENCY TRANSLATION ADJUSTMEN	Owners' equity
29998	RRENCY TRANSLATION ADJUSTMEN	Owners' equity
29999	CIPROCAL SHAREHOLDING - PARE	Owners' equity
30003	ANSPORTATION REVENUE	Revenue
30004	YMENT TRANSFER	Revenue
30005	PACITY MANAGEMENT REVENUE	Revenue
30007	THERING REVENUES	Revenue
30009	LLING DEFERRALS - CURR YR	Revenue
30011	LLING DEFERRALS - PRIOR YR	Revenue
30013	LOWANCE OIL REVENUE	Revenue
30014	L LOSS REVENUE	Revenue
30015	LOWANCE OIL HEDGE GAIN/LOSS	Revenue
30016	LOWANCE OIL HEDGE GAIN/LOSS	Revenue
30017	CENTIVE - YR END ADJUST	Revenue
30033	F TAX REFUND - REVENUE	Revenue
30035	RM TRANSPORTATION REVENUE	Revenue
30036	RM TRANSPORTATION REVENUE -	Revenue
30037	TERRUPTIBLE TRANSPORTATION R	Revenue
30038	RKET BALANCING AGREEMENT/SER	Revenue
30039	LS TRANSPORTATION REVENUE	Revenue
30040	TLE TRANSFER SERVICE	Revenue
30041	OVISION FOR RATE REFUND	Revenue
30043	FUND REVENUES	Revenue

Account	Description	Account Type
30045	TAINAGE REVENUES	Revenue
30051	FILIATE TRANSPORTATION REVEN	Revenue
30062	DC EQUITY REVENUE	Revenue
30063	DC DEBT REVENUE	Revenue
30064	FERRED REGULATORY REVENUE	Revenue
30065	GULATORY REVENUE TRUE-UP	Revenue
30066	DC EQUITY REVENUE - TAX GROS	Asset
30301	TURAL GAS SALES	Revenue
30302	FILIATE NATURAL GAS SALES	Revenue
30303	EPWHOLE PAYMENT	Revenue
30401	L SALES	Revenue
30451	HER PRODUCT SALES	Revenue
30453	EATING FEE REVENUE	Revenue
30455	NDENSATE SALES	Revenue
30457	2 SALES	Revenue
30459	LPHUR SALES	Revenue
30461	UDE OIL SALES	Revenue
30463	MPRESSION REVENUE	Revenue
30465	MPRESSION REVENUE	Revenue
30501	EIGHT SALES	Revenue
30503	EIGHT ONLY	Revenue
30505	EL SURCHARGE	Revenue
31001	S SALES - RESIDENTIAL	Revenue
31003	S SALES - COMMERCIAL	Revenue
31005	S SALES - INDUSTRIAL	Revenue
31007	NUAL MINIMUM BILL CHARGES -	Revenue
31009	NUAL MINIMUM BILL CHARGES -	Revenue
31011	NUAL MINIMUM BILL CHARGES -	Revenue
31013	THORIZED/UNAUTHORIZED OVERRU	Revenue
31015	THORIZED/UNAUTHORIZED OVERRU	Revenue
31017	THORIZED/UNAUTHORIZED OVERRU	Revenue
31019	PURCHASE CREDITS - RESIDENTI	Revenue
31021	PURCHASE CREDITS - COMMERCIA	Revenue
31023	PURCHASE CREDITS - INDUSTRIA	Revenue
31025	S SALES UNBILLED	Revenue
31027	LLING ADJUSTMENTS	Revenue
31101	#NAME?	Revenue
31103	#NAME?	Revenue
31105	#NAME?	Revenue
31107	#NAME?	Revenue
31109	#NAME?	Revenue
31111	#NAME?	Revenue
31113	#NAME?	Revenue
31115	#NAME?	Revenue
31117	#NAME?	Revenue
31119	#NAME?	Revenue
31121	#NAME?	Revenue
31123	#NAME?	Revenue
31125	#NAME?	Revenue
31127	#NAME?	Revenue
31129	#NAME?	Revenue
31131	#NAME?	Revenue
31133	EIR T-SERVICE UNBUNDLED REVE	Revenue
31135	EIR T-SERVICE UNBUNDLED REVE	Revenue
31137	#NAME?	Revenue
31139	#NAME?	Revenue
31141	#NAME?	Revenue
31143	SERVICE REVENUE UNBILLED	Revenue
31144	D BUNDLED/EGD UNBUNDLED TITL	Revenue
31145	D BUNDLED/UNION GAS TITLE TR	Revenue
31151	TARIO FIRM T-SERVICE CREDITS	Revenue
31152	TARIO FIRM T-SERVICE CREDITS	Revenue
31153	STERN FIRM T-SERVICE CREDITS	Revenue
31154	STERN FIRM T-SERVICE CREDITS	Revenue
31155	ASONAL CREDITS RATE 135	Revenue
31156	ASONAL CREDITS RATE 140	Revenue
31157	ASONAL CREDITS RATE 170	Revenue
31191	FILIATE COMMODITY SALES	Revenue
31209	S TRANSMISSION AND STORAGE R	Revenue
31501	C REVENUE	Revenue
31502	C ADJUSTMENT REVENUE	Revenue
31503	V SALES	Revenue
31505	V RENTAL REVENUE	Revenue
31507	ANNED MAINTENANCE REVENUE	Revenue
31551	TAIL SERVICES SALES REVENUE	Revenue
31552	RVICE REVENUE	Revenue
31553	OD/MERCH SALES	Revenue

Account	Description	Account Type
31554	LES - VADIM TRANSACTIONS	Revenue
31555	RVICE REVENUE	Revenue
31556	MMERICAL SERVICES REVENUE	Revenue
31557	RKDOWNNS	Revenue
31558	SERVICE ROYALTIES	Revenue
31565	RVICE REVENUE ELIMINATIONS	Revenue
35001	HER RENTAL REVENUE	Revenue
35003	HER ROYALTY INCOME	Revenue
35005	OPERTY RENTAL REVENUE	Revenue
35101	NSULTING REVENUE	Revenue
35103	RKETING FEE REVENUE	Revenue
35105	RECTORS FEES	Revenue
35107	AINING MODULES	Revenue
35109	AINING SERVICES	Revenue
35111	RDWARE SALES	Revenue
35113	FTWARE LICENSES	Revenue
35115	INTENANCE CONTRACTS	Revenue
35203	RE WATER SUPPLY SERVICE FEE	Revenue
35205	NKAGE SERVICE FEE	Revenue
35207	RKING INTEREST REVENUE	Revenue
35209	SPOSAL FEE REVENUE	Revenue
35211	PAIR AND MAINTENANCE REVENUE	Revenue
35213	ST PLANT RENOV AND INSTALL R	Revenue
35215	RTS AND EQUIPMENT SALES	Revenue
35217	ARED SAVINGS REVENUE	Revenue
35219	RTAILMENT REVENUE	Revenue
35220	RTAILMENT REVENUE - T-SERVIC	Revenue
35221	L AND GAS REVENUE	Revenue
35223	TE PAYMENT PENALTIES	Revenue
35225	ANSACTIONAL SERVICES	Revenue
35227	WER PURCHASE AGREEMENTS	Revenue
35229	N-OPERATING REVENUE	Revenue
35231	RIODIC CONTRIBUTION CHARGE R	Revenue
35233	S TRANSMISSION AND STORAGE R	Revenue
35235	FERRAL REVENUE	Revenue
35237	FETY INSPECTION REVENUE	Revenue
35238	TER TESTING REVENUE	Revenue
35239	REET SERVICE ALTERATION REVE	Revenue
35240	D LOCK FEE REVENUE	Revenue
35241	F FEE REVENUE	Revenue
35242	W ACCOUNT FEE REVENUE	Revenue
35243	WYER'S LETTERS FEE REVENUE	Revenue
35244	AC REVENUE	Revenue
35245	ELECTRIC DSM	Revenue
35246	EN BILL BILLING REVENUE	Revenue
35247	EN BILL SERVICE FEE REVENUE	Revenue
35248	A NEW CONSTRUCTION PROGRAM R	Revenue
35249	EN BILL SHAREHOLDER BENEFIT	Revenue
35250	EL CELL REVENUE	Revenue
35251	P CIS BILLING REVENUE - EXFR	Revenue
35299	HER MISCELLANEOUS REVENUE	Revenue
35901	TERCO SALES - FIRM TRANSPORT	Revenue
35903	TERCO SALES - INTERRUPTIBLE	Revenue
35905	TERCO SALES - NATURAL GAS	Revenue
35907	TERCO SALES - NGL	Revenue
35909	TERCO SALES - OTHER PRODUCTS	Revenue
35911	TERCO SALES - OTHER	Revenue
35912	TERCO SALES - STORAGE	Expense
35913	TERCO SALES - CONDENSATE	Revenue
35914	TERCO SALES - TERMINAL	Expense
35915	TERCO SALES - CO2	Revenue
35916	TERCO SALES - LAB	Expense
35917	TERCO SALES - SULPHUR	Revenue
35919	TERCO SALES - CRUDE OIL	Revenue
35921	TERCO SALES - PROPERTY RENTA	Revenue
35951	FILIATE SALES - OTHER	Revenue
35999	HER REVENUE	Revenue
36001	ERGY SALES - RESIDENTIAL	Revenue
36002	ERGY SALES - COMMERCIAL	Revenue
36003	ERGY SALES - INDUSTRIAL	Revenue
36004	ERGY SALES - STREET LIGHTING	Revenue
36005	ERGY SALES - RESALE	Revenue
36006	ERGY SALES - LARGE USERS	Revenue
36007	ERGY SALES -- GENERAL	Revenue
36009	ERGY SALES - REVENUE ADJUSTM	Revenue
36010	STRIBUTION SERVICE REVENUE -	Revenue
36011	STRIBUTION SERVICE REVENUE -	Revenue

Account	Description	Account Type
36012	R REVENUES	Revenue
36020	ANSMISSION SERVICE REVENUE -	Revenue
36021	LLED REVENUE - WHOLESale MAR	Revenue
36022	LLED REVENUE - NON-RECURRING	Revenue
36023	LLED REVENUE - RETAIL TRANSM	Revenue
36101	ORAGE REVENUE OIL - GENERAL	Revenue
36102	ORAGE REVENUE - AFFILIATE	Revenue
36201	RMINAL REVENUE	Revenue
36202	RMINAL REVENUE - AFFILIATE	Revenue
36301	B SALES	Revenue
36302	B SALES AFFILIATE	Revenue
36401	OT STORAGE SALES	Revenue
36402	OT STORAGE SALES AFFILIATE	Revenue
40201	PACITY RELEASE COSTS	Expense
40203	ANSPORTATION PENALTIES	Expense
40205	ANSPORTATION PIPELINE EXPENS	Expense
40207	RRIER FREIGHT TRANSPORTATION	Expense
40301	DGE GAIN/LOSS - REALIZED	Expense
40302	FILIATE COST OF NATURAL GAS	Expense
40303	ST OF NATURAL GAS SOLD	Expense
40304	ST OF GAS - HEDGE	Expense
40305	S LOSS	Expense
40306	DGE GAIN/LOSS - UNREALIZED	Expense
40307	BALANCE PURCHASE COST	Expense
40309	RM TRANSPORTATION CHARGE	Expense
40311	EL - NAT GAS PURCHASES	Expense
40313	SN IN CASH OUT COST OF GAS	Expense
40401	L PURCHASES	Expense
40403	ADING/UNLOADING FEES	Expense
40405	ACTIONATING FEES	Expense
40407	W MAKE PURCHASES	Expense
40601	HER PRODUCT PURCHASES	Expense
40603	ORAGE COSTS	Expense
40605	NDENSATE PURCHASES	Expense
40607	2 PURCHASES	Expense
40609	LPHUR PURCHASES	Expense
40611	UDE OIL PURCHASES	Expense
40613	SH IN CASH OUT COST OF GAS	Expense
41001	S COSTS - RESIDENTIAL	Expense
41003	S COSTS UNBILLED	Expense
41005	S COSTS - INDUSTRIAL	Expense
41007	BILLED AND UNACCOUNTED FOR G	Expense
41009	BILLED REVENUE	Expense
41011	MPANY USED GAS	Expense
41111	BILLED AND UNACCOUNTED FOR G	Expense
41113	BILLED AND UNACCOUNTED FOR G	Expense
41115	BILLED AND UNACCOUNTED FOR G	Expense
41552	TAIL SERVICES MATERIAL	Expense
41553	TAIL SERVICES EQUIPMENT	Expense
41554	MMERCIAl COST OF SALE	Expense
41555	RVICE COST OF SALE	Expense
41556	MMERCIAl SERVICE COST OF SAL	Expense
41557	SCOUNTS TAKEN	Expense
41558	EIGHT COST OF SALE	Expense
41559	SCELLANEous COST OF SALES	Expense
41560	BOUR COST OF SALES	Expense
41561	MMERCIAl COGS	Expense
41562	RVICE COGS	Expense
41563	RVICE REVENUE ELIMINATIONS	Expense
45001	HER RENTAL COST OF SALE	Expense
45003	HER ROYALTY COST OF SALE	Expense
45201	RTS FOR RESALE	Expense
45299	HER MISCELLANEous COST OF SA	Expense
45901	TERCO COS - FIRM TRANSPORTAT	Expense
45902	TERCO COS - INTERRUPTIBLE	Expense
45903	TERCO COS - NATURAL GAS	Expense
45905	TERCO COS - NGL PURCHASES	Expense
45907	TERCO COS - OTHER PRODUCT PU	Expense
45909	TERCO COS - OTHER	Expense
45913	TERCO COS - CONDENSATE	Expense
45915	TERCO COS - CO2	Expense
45917	TERCO COS - SULPHUR	Expense
45919	TERCO COS - CRUDE OIL	Expense
45951	FILIATE COS - ALL	Expense
45952	FILIATE COST OF SALES	Expense
60001	WER	Expense
60003	EL - HEATER	Expense

Account	Description	Account Type
60005	EL - GEN	Expense
60007	AG REDUCING AGENT	Expense
60009	WER PRIOR YEAR ADJUSTMENT	Expense
60011	E NRA OTHER POWER	Expense
60101	SE PAY	Expense
60103	EKLY PAYROLL	Expense
60105	URLY PAYROLL	Expense
60107	RMANENT PART - TIME PAYROLL	Expense
60109	MFORARY PAYROLL	Expense
60111	YOVER COMPENSATION	Expense
60113	IVER PER DIEM	Expense
60115	IFT DIFFERENTIAL	Expense
60117	CATION PAY	Expense
60119	VERANCE PAY	Expense
60121	LARY CONTINUATION	Expense
60123	MP DISABILITY	Expense
60125	PATRIATE ALLOWANCE	Expense
60127	TRA HOURS	Expense
60129	HEDULED OVERTIME	Expense
60131	ATUTORY HOLIDAY PAY	Expense
60133	CK PAY	Expense
60135	TO BENEFIT - TAXABLE	Expense
60137	IP - SR. MGMT	Expense
60138	IP - SALARIED	Expense
60139	MMISSION PAY	Expense
60141	CANCY CREDIT	Expense
60143	T OF COUNTRY PAYROLL	Expense
60145	HER SALARY EXPENSE	Expense
60146	CENTIVE STOCK OPTIONS	Expense
60147	RFORMANCE STOCK UNITS	Expense
60148	STRICTED STOCK UNITS	Expense
60149	IP DIRECT ALLOCATION - DSO	Expense
60150	RFORMANCE STOCK OPTIONS	Expense
60201	NADA PENSION PLAN - COMPANY	Expense
60202	EBEC PARENTAL INSURANCE PLAN	Expense
60203	CIAL SECURITY (US)	Expense
60205	RKERS COMPENSATION	Expense
60207	PLOYMENT INSURANCE	Expense
60209	EMPLY INSURANCE (US)	Expense
60211	OV MEDICARE - ACTIVE EMPL	Expense
60212	PLOYER HEALTH TAX EXPENSE	Expense
60213	TENDED MEDICAL - ACTIVE EMPL	Expense
60215	NTAL PLAN - ACTIVE EMPL	Expense
60217	RVIVOR BENEFITS - ACTIVE EMP	Expense
60218	ORT TERM DISABILITY	Expense
60219	NG TERM DISABILITY	Expense
60221	OUP LIFE INSURANCE - ACTIVE	Expense
60223	CIDENTAL DEATH AND DISMEMBER	Expense
60225	VINGS PLAN - COMPANY CONTRIB	Expense
60227	GISTERED DB CURRENT SERVICE	Expense
60228	PPLEMENTAL DB CURRENT SERVIC	Expense
60229	PAST SERVICE PENSION LIABIL	Expense
60230	PPLEMENTAL PENSION PLAN PAYM	Expense
60231	PENSION PYMT	Expense
60233	NUITY PLAN - CURRENT CONTRAC	Expense
60235	NUITY PLAN - PAST CONTRACT (Expense
60237	ION BUSINESS HOURS	Expense
60239	UCATION AWARDS	Expense
60241	PLOYEE CLUBS	Expense
60243	PLOYEE ASSISTANCE PLAN	Expense
60245	OKING CESSATION	Expense
60247	VING ALLOWANCE	Expense
60249	COMODATION ALLOWANCE	Expense
60251	CATION TRAVEL	Expense
60253	HOOLING	Expense
60255	N INSURED HEALTH	Expense
60257	NEFIT CREDITS	Expense
60259	PUTED INTEREST EMPLOY LOANS	Expense
60261	ECUTIVE BENEFITS	Expense
60263	TOMOBILE ALLOWANCE	Expense
60265	RKING	Expense
60267	TIRE PLAN ADMIN FEES	Expense
60269	VINGS PLAN ADMIN FEES	Expense
60271	EX PLAN ADMIN FEES	Expense
60273	ALTH & FITNESS	Expense
60274	ILDCARE	Expense
60298	NEFITS CONTRA	Expense

Account	Description	Account Type
60299	HER EMPLOYEE BENEFITS	Expense
60301	OV MEDICARE - ANNUITANT	Expense
60303	TENDED MEDICAL - ANNUITANT	Expense
60305	TENDED MEDICAL - KEY ANNUITA	Expense
60307	NTAL PLAN - ANNUITANT	Expense
60308	A-ANNUITANT	Expense
60309	NTAL PLAN - KEY ANNUITANT	Expense
60310	EMUIIM-ANNUITANT	Expense
60311	OUP LIFE INSURANCE - ANNUITA	Expense
60313	OUP LIFE INSURANCE - KEY ANN	Expense
60315	RVIVOR BENEFITS - ANNUITANT	Expense
60317	XIMUM PENSION - ALL	Expense
60319	HER POST RETIREMENT BENEFITS	Expense
60401	PLOYEE TRAINING AND DEVELOPM	Expense
60403	ECUTIVE DEVELOPMENT	Expense
60405	CRUITMENT ADVERTISING AND IN	Expense
60406	PLOYEE REFERRAL PROGRAM	Expense
60407	DICAL EXAMINATIONS	Expense
60409	ALIFICATION TESTING	Expense
60411	ARDS AND ALLOWANCES	Expense
60412	PLOYEE RECOGNITION AWARDS AN	Expense
60413	PLOYEE COMMUNICATION	Expense
60415	PLOYEE EDUCATION REFUND	Expense
60501	LOCATION COSTS - THIRD PARTY	Expense
60503	LOCATION COSTS - PAYROLL	Expense
60505	LOCATION COSTS - MEALS	Expense
60507	TL EXPAT/REPATRIATION COSTS	Expense
60509	TL HOST COUNTRY COSTS - THIR	Expense
60511	TL HOST COUNTRY COSTS - PAYR	Expense
60513	TL HOST COUNTRY COSTS - MEAL	Expense
61001	OLS	Expense
61003	LDING SUPPLIES	Expense
61005	OD SUPPLIES	Expense
61007	ERGENCY RESPONSE SUPPLIES	Expense
61009	FETY RELATED SUPPLIES	Expense
61011	IFORMS AND PROTECTIVE CLOTHI	Expense
61013	THANOL	Expense
61015	YCOL	Expense
61017	INE	Expense
61019	TIFREEZE	Expense
61021	EMICALS	Expense
61023	L - SIEVE DESSICANT	Expense
61101	ILITIES	Expense
61103	ATIONERY PRINTING AND DRAFTI	Expense
61105	PIER AND OTHER OFFICE SUPPLI	Expense
61107	MPANY PUBLICATIONS	Expense
61109	OKS AND SUBSCRIPTIONS	Expense
61111	DIOVISUAL SUPPLIES	Expense
61113	MPUTER EQUIP SUPPLIES	Expense
61115	MPUTER HARDWARE	Expense
61116	MPUTER SOFTWARE	Expense
61117	HER PROCUREMENT COSTS	Expense
61119	RPORATE & FINANCIAL SUPPORT	Expense
61201	BLIC AWARENESS AND PROMOTION	Expense
61299	HER MATERIALS AND SUPPLIES	Expense
61501	COUNTING TAX AND AUDIT FEES	Expense
61503	GAL FEES	Expense
61505	LING FEES	Expense
61507	GULATORY COMPLIANCE SERVICES	Expense
61509	ANSFER AGENT FEES	Expense
61510	OFSSIONAL & REGULATORY - IN	Expense
61511	OFSSIONAL CONSULTING FEES	Expense
61513	VIGATION FEES	Expense
61551	DIO MEDIA	Expense
61553	NDOR CO - OP	Expense
61555	ENCY FEES	Expense
61557	RKETING RESEARCH	Expense
61559	VERTISING AND PUBLIC RELATIO	Expense
61561	ERGY EFFICIENCY REBATES	Expense
61563	YERS	Expense
61601	NTRACT SERVICES AND TEMP LAB	Expense
61603	MPORARY OFFICE ASSISTANCE	Expense
61605	MP FIELD ASSISTANCE	Expense
61606	TSIDE CONTRACTOR LABOR - INT	Expense
61607	OFSSIONAL/TECH ASSIST	Expense
61609	MMISSIONAIRES AND SECURITY S	Expense
61611	TSIDE CONTRACT SERVICES	Expense

Account	Description	Account Type
61701	MPUTER FACILITIES	Expense
61703	DESKTOP SERVICES	Expense
61705	HARDWARE MAINTENANCE SERVIC	Expense
61706	SOFTWARE MAINTENANCE SERVIC	Expense
61707	NITORIAL SERVICE	Expense
61709	FICE REPAIRS AND MAINTENANCE	Expense
61711	ILDING RELOCATIONS	Expense
61713	ANSFER AGENT	Expense
61715	STAGE COURIER AND MISC FREIG	Expense
61717	PRODUCTION SERVICES	Expense
61719	BUILT DRAWINGS	Expense
61721	SIGN AND DRAFTING SERVICES	Expense
61723	TERSTATE/PROV FREIGHT	Expense
61801	VIRONMENTAL PERMITS	Expense
61803	ZARDOUS WASTE DISPOSAL	Expense
61805	VIRONMENTAL CONTROL	Expense
61806	VIRONMENTAL SERVICES - INTEG	Expense
61807	ALYSIS REPORTS	Expense
61809	NES AND PENALTIES	Expense
61901	RECTORS FEES	Expense
61902	RECTORS EXPENSES	Expense
61903	DIO FACILITIES	Expense
61905	SEARCH AND DEVELOPMENT	Expense
61906	HER OUTSIDE SERVICES - INTEG	Expense
61907	RPORT SERVICES	Expense
61909	HYDRATION	Expense
61910	TE WORK	Expense
61911	CONDITIONING OF MATERIAL	Expense
61999	HER OUTSIDE SERVICES	Expense
62001	NE PIPE - MAT	Expense
62002	NE PIPE - O/S	Expense
62003	GHT OF WAY - MAT	Expense
62004	GHT OF WAY - O/S	Expense
62005	THODIC PROTECTION - MAT	Expense
62006	THODIC PROTECTION - O/S	Expense
62007	HIBITOR - MATERIAL	Expense
62008	HIBITOR - O/S	Expense
62009	TERNAL INSPECT - MAT	Expense
62010	TERNAL INSPECT - O/S	Expense
62011	USHING	Expense
62012	AK REPAIR - MAT	Expense
62013	AK REPAIR - O/S	Expense
62014	RROSION CONTROL - MAT	Expense
62015	RROSION CONTROL - O/S	Expense
62016	ILDING OPERATIONS - MAT	Expense
62017	ILDING OPERATIONS - O/S	Expense
62018	USES - MAT	Expense
62019	USES - O/S	Expense
62020	ADS AND WALKS - MAT	Expense
62021	ADS AND WALKS - O/S	Expense
62022	GETATION CONTROL	Expense
62023	OW REMOVAL	Expense
62024	ELECTRICAL MOTORS - MAT	Expense
62025	ELECTRICAL MOTORS - O/S	Expense
62026	ESEL ENGINES	Expense
62027	IN PUMPS - MAT	Expense
62028	IN PUMP SEALS	Expense
62029	IN PUMPS - O/S	Expense
62030	ELECTRICAL AND OTHER	Expense
62031	L LINES - MAT	Expense
62032	L LINES - O/S	Expense
62033	BORATORY - MAT	Expense
62034	BORATORY - O/S	Expense
62035	OTECTIVE RELAY CALIB	Expense
62036	FRARED SCANNING	Expense
62037	OUNDING SYSTEM TEST	Expense
62038	ANSFORMER TESTING	Expense
62039	MPRESSOR AND SUBSTATIONS - M	Expense
62040	MPRESSOR AND SUBSTATIONS OIL	Expense
62041	MPRESSOR AND SUBSTATIONS PAR	Expense
62042	MPRESSOR AND SUBSTATIONS - O	Expense
62043	ITCHGEAR OVERHAUL	Expense
62044	EAKER OVERHAUL	Expense
62045	MPUTER AND PLC	Expense
62046	ATION LEAK REPAIR	Expense
62047	TERDRAW REPAIRS	Expense
62048	TER TREATMENT FACILITY	Expense

Account	Description	Account Type
62049	OW IMPROVER	Expense
62050	ESEL GENERATORS	Expense
62051	L HEATERS	Expense
62052	NKS MIXERS GAUGES - MAT	Expense
62053	NKS MIXERS GAUGES - O/S	Expense
62054	REWALLS - MAT	Expense
62055	REWALLS - O/S	Expense
62056	NK PAINTING	Expense
62057	JOR TANK REPAIR	Expense
62058	RE PROTECTION	Expense
62059	ART INTEGRATION	Expense
62060	ASUREMENT EQUIPMENT	Expense
62061	BE OIL AND GREASE	Expense
62062	HER EQUIPMENT - MAT	Expense
62063	HER EQUIPMENT - O/S	Expense
62064	STAINABLE ENERGY GENERATION	Expense
62065	NOWNER RELATIONS	Expense
62066	CILITIES INTEGRITY INVESTIGA	Expense
62067	CILITIES INTEGRITY R&D & PRO	Expense
62071	LVES	Expense
62080	PAIRS & MAINTENANCE GENERAL	Expense
62082	TUATOR & PIPE FITTINGS	Expense
62083	STRUMENTATION	Expense
62101	NE PATROL - HELICOPTER	Expense
62102	N REPAIR - HELICOPTER	Expense
62103	N REPAIR - FIXED WING	Expense
62104	W MAINT - HELICOPTER	Expense
62105	W MAINT - FIXED WING	Expense
62106	MIN TRAVEL - HELICOPTER	Expense
62107	MA - CALL OUT	Expense
62201	NTAL SERVICE CONTRACT COSTS	Expense
62301	HICLE / FLEET FUEL	Expense
62303	HICLE / FLEET LUBE OIL AND F	Expense
62305	HICLE / FLEET TIRES AND TUBE	Expense
62307	HICLE / FLEET WASHING	Expense
62309	HICLE / FLEET OPERATION AND	Expense
62311	UIPMENT REPAIRS AND MAINTENA	Expense
62312	LTERS & SCRUBBERS - NON COMP	Expense
62401	RCRAFT FUEL	Expense
62403	RCRAFT OIL	Expense
62405	RCRAFT REPAIRS - ENGINES	Expense
62407	RCRAFT REPAIRS - AVIONICS	Expense
62409	RCRAFT REPAIRS - AIRFRAME	Expense
62411	ILCAR REPAIRS AND MAINTENANC	Expense
62413	HER REPAIRS AND MAINTENANCE	Expense
70001	ND LEASES	Expense
70003	SEMENT AND RIGHT OF WAY LEAS	Expense
70005	FICE RENT	Expense
70007	RKING LEASES	Expense
70009	ASE COMMON COSTS	Expense
70011	RCRAFT HANGAR LEASES	Expense
70013	ARTMENT LEASES	Expense
70015	ORAGE RENT	Expense
70017	RMINAL RENT	Expense
70101	MPUTER EQUIP LEASE	Expense
70103	MOTE DATA CIRCUITS LEASE	Expense
70105	HER EQUIPMENT RENTS AND LEAS	Expense
70151	LICOPTER COSTS	Expense
70152	TER CRAFT COSTS	Expense
70201	HICLE LEASES	Expense
70203	AILER LEASES	Expense
70205	ILCAR LEASES	Expense
70207	LICOPTER RENTALS	Expense
70209	RINE RENTALS	Expense
70301	HER RENTS AND LEASES	Expense
70302	FILIATE LEASE EXPENSE	Expense
70401	FICE TELEPHONE	Expense
70403	FICE TELEPHONE LONG DISTANCE	Expense
70405	LLULAR AND MOBILE TELEPHONES	Expense
70407	TELECOM SERVICES	Expense
70409	HER TELECOM SERVICES	Expense
70501	RFARE	Expense
70503	OUND TRANSPORTATION	Expense
70505	COMMODATION	Expense
70506	AVEL & ENTERTAINMENT - INTEG	Expense
70507	ALS AND ENTERTAINMENT	Expense
70509	HER TRAVEL EXPENSE	Expense

Account	Description	Account Type
70510	R CANADA FLIGHTS PASS	Expense
70511	REFERENCE AND REGISTRATION FE	Expense
70515	AVEL & ENTERTAINMENT CREDIT	Expense
70601	SURANCE PREMIUMS	Expense
70603	SURANCE BOARDS BUREAUS AND T	Expense
70605	SURANCE BROKER FEES	Expense
70607	SURANCE BONDS	Expense
70651	SUALTY AND DAMAGE 3RD PARTY	Expense
70653	SUALTY AND DAMAGE 3RD PARTY	Expense
70655	SUALTY AND DAMAGE 3RD PARTY	Expense
70657	WER LATERAL RESPONSE PLAN EX	Expense
70701	OPERTY TAXES	Expense
70703	SINESS TAXES	Expense
70705	IL TAXES	Expense
70706	ATE FRANCHISE TAX EXPENSE	Expense
70707	HICLE LICENSING AND PLATES	Expense
70709	OV CAPITAL TAX EXPENSE - CUR	Expense
70711	OV CAPITAL TAX EXPENSE - PRI	Expense
70801	RPORATE DONATIONS	Expense
70803	VIRONMENT CONTRIBUTIONS	Expense
70805	LITICAL DONATIONS	Expense
70807	ONSORSHIPS	Expense
70809	ADE AND CIVIC MEMBERSHIPS	Expense
70811	IVATE CLUB MEMBERSHIPS	Expense
70899	HER OPERATING AND ADMIN EXPE	Expense
70901	YSICAL OIL LOSS - KNOWN	Expense
70903	YSICAL OIL LOSS - UNKNOWN	Expense
70905	LES OF SLOPS	Expense
70907	L INVENTORY REVALUATION	Expense
70909	W ADJUSTMENT	Expense
70911	VENTORY ADJUSTMENTS	Expense
70913	GRADATION SETTLEMENT	Expense
70915	GRADATION OIL LOSS	Expense
70917	PLETION	Expense
70951	VOICE PRICE VARIANCE - WAREH	Expense
70953	VOICE PRICE VARIANCE - STEEL	Expense
70955	VOICE PRICE VARIANCE - NGV	Expense
70957	VOICE PRICE VARIANCE - HOLDI	Expense
70961	VING AVERAGE COST VARIANCE -	Expense
70963	VING AVERAGE COST VARIANCE -	Expense
70965	VING AVERAGE COST VARIANCE -	Expense
70967	VING AVERAGE COST VARIANCE -	Expense
70971	YSICAL COUNT ADJUSTMENT - WA	Expense
70973	YSICAL COUNT ADJUSTMENT - ST	Expense
70975	YSICAL COUNT ADJUSTMENT - NG	Expense
70977	YSICAL COUNT ADJUSTMENT - HO	Expense
70981	EIGHT/SHIPPING ON GOODS RECE	Expense
71001	C SERVICE EXPENSE	Expense
71003	RCHANDISE EXPENSE	Expense
71101	L AND GAS RENTAL EXPENSE	Expense
71102	CENTIVE FEES	Expense
71103	L AND GAS ROYALTIES EXPENSE	Expense
71104	NAGEMENT FEES	Expense
71105	L AND GAS MAINTENANCE EXPENS	Expense
71106	IN/LOSS ON DISPOSITION - OPE	Expense
71107	L AND GAS OPERATING EXPENSE	Expense
71109	N-STOCK INVENTORY EXPENSE	Expense
71111	PROVED REGULATORY COSTS	Expense
71117	HER PLANT RENTAL EXPENSE	Expense
71119	D DEBT PROVISION	Expense
74001	OJECT LABOUR ALLOCATIONS	Expense
74002	XED INTERNAL CHARGES	Expense
74003	OJECT GENERAL AND ADMIN ALLO	Expense
74004	ST OF SERVICE ALLOCATION	Expense
74005	RIABLE INTERNAL CHARGES	Expense
74006	EET CHARGES	Expense
74007	NERAL EXPENSE ALLOCATIONS	Expense
74008	GAL ENTITY ALLOCATIONS (FOR	Expense
79951	PITAL PROJECT RECOVERIES	Expense
79952	ERATING PROJECT RECOVERIES	Expense
79953	B ORDER PROJECT RECOVERIES	Expense
79954	N AND ADMIN RECOVERIES - CAP	Expense
79955	XED INTERNAL RECOVERIES	Expense
79956	N AND ADMIN RECOVERIES - NON	Expense
79957	IRD PARTY BILLABLE CREDITS	Expense
79958	NERAL EXPENSE RECOVERIES	Expense
79960	RECT PURCHASE ADMIN FEE CRED	Expense

Account	Description	Account Type
79965	FERRED PROJECT COSTS	Expense
79966	RIABLE INTERNAL RECOVERIES	Expense
79967	HER RECOVERIES	Expense
79968	GAL ENTITY RECOVERIES (FOR T	Expense
80001	PR - PLANT PROPERTY AND EQUI	Expense
80002	HER PLANT DEPLETION	Expense
80006	PR - ARO'S	Expense
80007	PR - LAND RIGHTS	Expense
80009	PR - CAPITAL LEASE	Expense
80011	PR - LEASEHOLD IMPROVEMENTS	Expense
80012	PR - RENTAL ASSETS	Expense
80013	PR - STORAGE	Expense
80014	PR - PPE - PPD	Expense
80015	PR - DISTRIBUTION	Expense
80016	PR - INTANGIBLE ACQUIRED SOF	Expense
80018	PR - INTANGIBLE INTERNALLY D	Expense
80049	ORTIZATION OF INTANGIBLES	Expense
80101	ORTIZATION - OTHER DEFERRED	Expense
80102	DC AMORTIZATION	Expense
80103	DC AMORTIZATION	Expense
80104	FERRED REGULATORY REVENUE AM	Expense
80105	DC AMORTIZATION - TAX GROSS	Expense
80201	TERCO DEPRECIATION EXPENSE	Expense
80911	O ACCRETION EXPENSE	Expense
81001	UITY EARNINGS - EQUITY INV	Expense
81002	CENTIVE INCOME	Expense
81003	RCH PRICE DISCR AMORT - EQUI	Expense
81005	F TAX AMORT - EQUITY INV	Expense
81006	UITY EARNINGS - INTANGIBLE A	Expense
81007	THHOLDING TAX - EQUITY INV	Expense
81101	TEREST INCOME	Revenue
81103	VIDEND INCOME	Revenue
81105	RTNERSHIP INCOME	Revenue
81201	COME ON OTHER INVESTMENTS	Revenue
81203	COME ON SUPPLEMENTAL PENSION	Revenue
81301	TERCO INTEREST INCOME	Revenue
81303	TERCO COMMON DIVIDEND INCOME	Revenue
81304	TERCO PREF DIVIDEND	Revenue
81305	TERCO PREF SECURITIES DIVIDE	Revenue
81306	TERCO PARTNERSHIP DISTRIBUTI	Revenue
81307	TERCO FINANCIAL/ROYALTY FEE	Revenue
81309	TERCO INVESTMENT INCOME - OT	Revenue
81311	FILIATE INTEREST INCOME	Revenue
81401	DC - ALLOW FUNDS DURING CONS	Expense
81403	DC - ALLOW FUNDS DURING CONS	Expense
81501	IN/LOSS ON FX - BANK BAL	Expense
81503	IN/LOSS ON FX - INTERCO ACCT	Expense
81504	IN/LOSS ON FX - INTERCO ACCT	Expense
81505	IN/LOSS ON FX - OTHER	Expense
81507	IN/LOSS ON FX - HEDGING	Expense
81509	IN/LOSS ON FX - A/P PO RATE	Expense
81511	IN/LOSS ON FX - A/P REALIZED	Expense
81513	IN/LOSS ON FX - CP - REALIZE	Expense
81514	IN/LOSS ON FX - CP - UNREALI	Expense
81515	IN/LOSS ON FX - NIH - REALIZ	Expense
81516	IN/LOSS ON FX - NIH - UNREAL	Expense
81517	IN/LOSS ON FX - CASH FLOW HE	Expense
81518	IN/LOSS ON FX - CASH FLOW HE	Expense
81519	IN/LOSS ON FX - SPECULATIVE	Expense
81520	IN/LOSS ON FX - SPECULATIVE	Expense
81521	IN/LOSS ON FX - NON-DESIGNAT	Expense
81522	IN/LOSS ON FX - NON-DESIGNAT	Expense
82001	HER INCOME	Revenue
82003	IN/LOSS ON DISPOSITION	Revenue
82004	LUTION GAIN	Revenue
82005	P DISCOUNTS TAKEN	Revenue
82007	C CLAIM 3RD PARTY - OTHER	Revenue
82009	FICIENCY AGREEMENTS	Revenue
82011	ER EXP TRAVEL REBATE	Revenue
82013	RIODIC CONTRIBUTION CHARGES	Revenue
82015	RIODIC CONTRIBUTION CHARGES	Revenue
82017	HER INTEREST INCOME	Revenue
82019	TEREST ON BANK BALANCE	Revenue
82101	HER EXPENSES	Expense
82102	PENSE CLEARING	Expense
82103	D DEBT PROVISION	Expense
82104	HER EXPENSES - LEGAL ENTITY	Expense

Account	Description	Account Type
82105	OVINCIAL CAPITAL TAX EXPENSE	Expense
82106	OVINCIAL CAPITAL TAX EXPENSE	Expense
82201	TEREST EXPENSE - PREF SEC	Expense
82202	TEREST EXPENSE - COMM PAPER	Expense
82203	TEREST EXPENSE - LT DEBT - C	Expense
82204	TEREST EXPENSE - TAXES (NON-	Expense
82205	TEREST EXPENSE - OTHER	Expense
82206	TEREST EXPENSE - SECURITY DE	Expense
82207	TEREST EXPENSE - REGULATORY	Expense
82208	TEREST EXPENSE - LONG-TERM S	Expense
82209	TEREST EXPENSE - CREDIT FACI	Expense
82210	TEREST EXPENSE - SHORT-TERM	Expense
82211	TEREST ON DEMAND SIDE MGMT V	Expense
82213	TEREST ON LOST REVENUE ADJ M	Expense
82215	TEREST ON PURCHASE GAS VARIA	Expense
82217	TEREST ON SHARED SAVINGS MEC	Expense
82219	TEREST ON TRANSACTIONAL SERV	Expense
82221	TEREST ON CLASS ACTION SUIT	Expense
82223	TEREST ON DEFERRED REBATE	Expense
82225	TEREST ON CUST COMMUNICATION	Expense
82227	TEREST ON DEBT REDEMPTION DE	Expense
82229	TEREST ON UNION GAS DEFERRAL	Expense
82231	TEREST ON ELECTRONIC REGULAT	Expense
82241	TEREST EXPENSE-OPTIONS-CAD	Expense
82251	TEREST EXPENSE-OPTIONS-USD	Expense
82252	TEREST EXPENSE - COMM PAPER	Expense
82253	TEREST EXPENSE - LT DEBT - U	Expense
82258	TEREST EXPENSE - LONG TERM S	Expense
82259	TEREST EXPENSE - CREDIT FACI	Expense
82260	TEREST EXPENSE - SHORT TERM	Expense
82301	TERCO INTEREST EXPENSE	Expense
82307	TERCO FINANCIAL/ROYALTY FEE	Expense
82311	FILIATE INTEREST EXPENSE	Expense
82321	TERLOB INTEREST EXP/INCOME	Expense
82401	ORTIZATION OF DEBT ISSUE AND	Expense
82403	NK CHARGES	Expense
82405	BT ISSUANCE AND ADMIN FEES	Expense
82501	NORITY INTEREST IN CONSOLIDA	Expense
82901	MM EFFECT ACCTG CHANGES	Expense
88001	RRENT INCOME TAX PROVISION (Expense
88002	TURE INCOME TAX PROVISION (C	Expense
88003	DERAL INCOME TAX PROVISION (Expense
88005	TURE FEDERAL INCOME TAX PROV	Expense
88009	TURE INCOME TAX PROVISION -	Expense
88010	RGE CORPORATION TAX PROVISIO	Expense
88090	THHOLDING TAX PROVISION	Expense
88101	OVINCIAL INCOME TAX PROVISIO	Expense
88102	OVINCIAL INCOME TAX PROVISIO	Expense
88103	ATE INCOME TAX PROVISION	Expense
88105	TURE STATE INCOME TAX PROVIS	Expense
88201	THHOLDING TAX PROVISION	Expense
88205	RGE CORPORATION TAX PROVISIO	Expense
88207	DERAL CAPITAL TAX PROVISION	Expense
88211	TERLOB TAX PROVISION	Expense
88297	TERLOB LCT PROVISION	Expense
88298	TERLOB INCOME TAX PROVISION	Expense
88299	TERLOB FUTURE TAX PROVISION	Expense
90001	ERATING DAYS	Expense
90003	LENDAR DAYS	Expense
90005	LLHEAD	Expense
90007	ANT INLET	Expense
90009	ANT INLET / CALENDAR DAYS	Expense
90011	ANT INLET	Expense
90013	ANT INLET / CALENDAR DAYS	Expense
90014	NE PACK	Expense
90015	PASS GAS	Expense
90016	FG	Expense
90017	SIDUE	Expense
90019	EL/FLARE	Expense
90021	EL/FLARE % OF PLANT INLET	Expense
90023	TAL PRODUCTION	Expense
90025	OSS PRODUCTION	Expense
90027	COVERED GPM	Expense
90029	OSS PRICES	Expense
90031	IGHTED AVG NGL	Expense
90033	KE IN KIND VOLUMES RESIDUE	Expense
90035	KE IN KIND VOLUMES NGL	Expense

Account	Description	Account Type
90039	ITS OUTSTANDING	Expense
90040	PERVISORY FTE HEADCOUNT	Expense
90041	EKLY FTE HEADCOUNT	Expense
90042	URLY FTE HEADCOUNT	Expense
90043	L DELIVERIES	Expense
90044	L RECEIPTS	Expense
90045	RREL MILES	Expense
90047	ERAGE HAUL	Expense
90048	S DISTRIBUTION VOLUME	Expense
90049	S DISTRIBUTION CUSTOMERS	Expense
90050	GREE DAY DEFICIENCY	Expense
90051	TERS READ	Expense
90053	LLS TAKEN WITHIN 10 MINUTES	Expense
90054	RMALIZED GAS DISTRIBUTION VO	Expense
90055	RMALIZED GAS DISTRIBUTION SA	Expense
90056	RMALIZED GAS DISTRIBUTION GA	Expense
90060	S RECEIPTS	Expense
90061	S DELIVERIES	Expense
90062	ALITY ACCEPTANCE FAULTS (UOM	Expense
90063	ALITY ACCEPTANCE INSPECTIONS	Expense
90064	ERGENCY CALLS RESPONDED (UOM	Expense
90065	ERGENCY CALLS MISSED (UOM -	Expense
90066	SIDENCES RECEIVING DSM WORK	Expense
90067	POINTMENTS MET (UOM - EACH)	Expense
90068	POINTMENTS MISSED (UOM - EAC	Expense
90069	W SERVICES INSTALLED (UOM -	Expense
90070	W SERVICES INSTALLATIONS MIS	Expense
90071	ERAGE NUMBER OF BILL - RESID	Expense
90072	ERAGE NUMBER OF BILLS - COMM	Expense
90073	ERAGE NUMBER OF BILLS - APAR	Expense
90074	ERAGE NUMBER OF BILLS - INDU	Expense
90100	ARE PRICE	Expense
90101	MMON SHARES OUTSTANDING	Owners' equity
90102	D AVG COMMON SHARES OUTSTAND	Expense
90103	D AVG RECIPROCAL SHAREHOLDIN	Expense