Chart of Accounts
(1604.01(a)(9))

Conversion from FERC Chart of Accounts to PUC Chart of Accounts

Chart of Accounts - GL Account

KEYSPAN CORPORATION Segment Values Listing
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G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
01348		Yes	Yes	CASH-BAYBANK-PAYROLL COLONIAL	Asset			No	No
1010C		Yes	Yes	LIPA Plant in Service Transfer	Asset			Yes	No
1010K		Yes	Yes	Utility Plant in Service	Asset			Yes	No
1011A		Yes	Yes	PROP UNDER CAPITAL LEASES-ARO	Asset			Yes	No
1011K		Yes	Yes	Property Under Capital Leases	Asset			Yes	No
101AR		Yes	Yes	UTILITY PLANT IN SERVICE-ARO	Asset			Yes	No
1020K		Yes	Yes	Utility Plant Purchased and So	Asset			Yes	No
1030K		Yes	Yes	Experimental Utility Plant Unc	Asset			Yes	No
1031K		Yes	Yes	Electric Plant in Process of R	Asset			Yes	No
1040K		Yes	Yes	Utility Plant Leased to Other	Asset			Yes	No
10500		Yes	Yes	PROPERTY-FUTURE USE	Asset			Yes	No
1050K		Yes	Yes	Utility Plant Held for Future	Asset			Yes	No
10600		Yes	Yes	COMPL CONST NOT CLASS BOS	Asset			No	No
10601		Yes	Yes	UNCLASSIFIED MAINS	Asset			Yes	No
10602		Yes	Yes	UNCLASSIFIED SERVICES	Asset			Yes	No
1060C		Yes	Yes	LIPA CCNC TRANSFER CONTRA ACCT	Asset			Yes	No
1060K		Yes	Yes	Completed Construction Not Cla	Asset			Yes	No
10700		Yes	Yes	WIP MAINS CATH PROT (inactive)	Asset			Yes	No
10701		Yes	Yes	WIP MAINS	Asset			Yes	No
10702		Yes	Yes	WIP SERVICES	Asset			Yes	No
10703		Yes	Yes	WIP METERS	Asset			Yes	No
10704		Yes	Yes	WIP METER INSTALL	Asset			Yes	No
10705		Yes	Yes	WIP OTHER SPECIFIC	Asset			Yes	No
10706		Yes	Yes	WIP OTHER SPECIFIC (inactive)	Asset			No	No

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1070A		ALLOCATED SERVICE COMPANY CWIP			Yes	No
	Yes	Yes	Asset			
1070C		LIPA CWIP Transfer Contra Acct			Yes	No
	Yes	Yes	Asset			
1070K		Construction Work in Progress			Yes	No
	Yes	Yes	Asset			
1070P		LIPA Asset Purchase Contra Acc			Yes	No
	Yes	Yes	Asset			
1070T		T&D CWIP			Yes	No
	Yes	Yes	Asset			
1071K		Inventory Stash Accounts for C			Yes	No
	Yes	Yes	Asset			
10798		WIP OVERHEAD CLEARING-CYR			Yes	No
	Yes	Yes	Expense			
10799		WIP OVERHEAD CLEARING-PYR			Yes	No
	Yes	Yes	Asset			
1080C		LIPA Accum. Depreciation Trans			Yes	No
	Yes	Yes	Asset			
1080H		ACC DEP ASSET HELD FOR SALE			Yes	No
	Yes	No	Liability			
1080K		Accumulated Provision for Depr			Yes	No
	Yes	Yes	Asset			
1080S		LIPA Asset Sale Contra Acct.			Yes	No
	Yes	Yes	Asset			
1081C		LIPA RWIP Transfer Contra Acct			Yes	No
	Yes	Yes	Asset			
1081K		Retirement Work in Progress			Yes	No
	Yes	Yes	Asset			
1082K		Accumulated Provision for Depr			Yes	No
	Yes	Yes	Asset			
108A1		GAIN OR LOSS ON SETTLEMENT OF			Yes	No
	Yes	Yes	Asset			
108AR		DEPRECIATION/ACCRETION CHARGES			Yes	No
	Yes	Yes	Asset			
1090K		Accumulated Provision for Depr			Yes	No
	Yes	Yes	Asset			
1100C		LIPA Fut. Use Accum. Deprec. T			Yes	No
	Yes	Yes	Asset			
1100K		Accumulated Provision for Depr			Yes	No
	Yes	Yes	Asset			
110AR		ACCUM PROVIS FOR DEP-ARO			Yes	No
	Yes	Yes	Liability			
110FK		Accumulated Provision for Depr			Yes	No
	Yes	Yes	Asset			
1110K		Accumulated Provision for Amor			Yes	No
	Yes	Yes	Asset			
1111K		Accumulated Provision for Amor			Yes	No
	Yes	Yes	Asset			
1112K		Accumulated Provision for Amor			Yes	No
	Yes	Yes	Asset			
1113K		Accumulated Provision for Amor			Yes	No
	Yes	Yes	Asset			
1120K		Accumulated Provision for Amor			Yes	No
	Yes	Yes	Asset			

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Rollup Group	G/L ACCOUNT	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
	1130K	Yes	Yes	Accumulated Provision for Amor	Asset			Yes	No
	1131K	Yes	Yes	Accumulated Provision for Aban	Asset			Yes	No
	1132K	Yes	Yes	Accumulated Provision for Amor	Asset			Yes	No
	1140K	Yes	Yes	Utility Plant Acquisition Adju	Asset			Yes	No
	1150K	Yes	Yes	Accumulated Provision for Amor	Asset			Yes	No
	1160K	Yes	Yes	Other Electric Plant Adjustmen	Asset			Yes	No
	1170K	Yes	Yes	Gas Stored Underground - Noncu	Asset			Yes	No
	1181K	Yes	Yes	Common Utility Plant	Asset			Yes	No
	1182K	Yes	Yes	Other Utility Plant	Asset			Yes	No
	1191K	Yes	Yes	Accumulated Provision for Depr	Asset			Yes	No
	1192K	Yes	Yes	Accumulated Provision for Depr	Asset			Yes	No
	1200K	Yes	Yes	Nuclear Fuel Assemblies	Asset			Yes	No
	1201C	Yes	Yes	LIPA NMP2 NUCLEAR FUEL TRANSFE	Asset			Yes	No
	1201K	Yes	Yes	Nuclear Fuel in Process	Asset			Yes	No
	1202K	Yes	Yes	Nuclear Fuel Materials and Ass	Asset			Yes	No
	1203K	Yes	Yes	Nuclear Fuel Assemblies in Rea	Asset			Yes	No
	1204K	Yes	Yes	Spent Nuclear Fuel	Asset			Yes	No
	1205K	Yes	Yes	Accumulated Provision for Amor	Asset			Yes	No
	1206K	Yes	Yes	Nuclear Fuel Under Capital Lea	Asset			Yes	No
	12101	Yes	Yes	NON-UTIL PROP-GAS - LAND	Asset			Yes	No
	12102	Yes	Yes	NON-UTIL PROP-LEASE	Asset			Yes	No
	12103	Yes	Yes	NON-UTIL PROP-STRUCTURE	Asset			Yes	No
	12104	Yes	Yes	NON-UTILITY PROPANE TANKS	Asset			Yes	No
	12105	Yes	Yes	NON-UTILITY PROPANE SERV	Asset			No	No
	12106	Yes	Yes	NON-UTILITY PROPANE METER	Asset			No	No
	12107	Yes	Yes	NON-UTILITY PROPANE FENC	Asset			No	No
	12108	Yes	Yes	NON-UTILITY BUILDING	Asset			Yes	No
	1210K	Yes	Yes	Nonutility Property	Asset			Yes	No

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12110		BUILDING CHAPMAN RD TEWKSBURY				Yes	No
	Yes	Yes	Asset				
12111		LAND CHAPMAN RD TEWKSBURY				Yes	No
	Yes	Yes	Asset				
12112		M&J WANG SOFTWARE ENHANCEMENTS				Yes	No
	Yes	Yes	Asset				
12120		OIL AND GAS PROPERTY				Yes	No
	Yes	No	Asset				
121AR		NONUTILITY PROP-ARO				Yes	No
	Yes	Yes	Asset				
121CG		NONUTILITY PROPERTY-CNG STATIO				Yes	No
	Yes	Yes	Asset				
1220C		LIPA Non-Util. Accum. Deprec.				Yes	No
	Yes	Yes	Asset				
1220K		Accumulated Provision for Depr				Yes	No
	Yes	Yes	Asset				
122AR		ACCUM PROVIS FOR DEP-ARO				Yes	No
	Yes	Yes	Liability				
12300		INVESTMENT IN ASSOC CO				Yes	No
	Yes	Yes	Asset				
12301		I/C INV. - BOSTON				Yes	No
	Yes	Yes	Asset				
12302		I/C INV. - ESSEX				Yes	No
	Yes	Yes	Asset				
12303		INVESTMENT-MASS ASSOC.				Yes	No
	Yes	Yes	Asset				
12304		I/C INV. - COLONIAL CAPE COD				Yes	No
	Yes	Yes	Asset				
12305		I/C INV. COLONIAL				Yes	No
	Yes	Yes	Asset				
12306		I/C INV. ENERGY NORTH				Yes	No
	Yes	Yes	Asset				
12307		I/C INV KSPAN N/E ("EASTERN")				Yes	No
	Yes	Yes	Asset				
1230K		Investment in Associated Compa				Yes	No
	Yes	Yes	Asset				
12317		Mass Fuel Trust				Yes	No
	Yes	Yes	Asset				
1231K		Investment in Subsidiary Compa				Yes	No
	Yes	Yes	Asset				
12331		I/C INV. CORPORATE SERVICES				Yes	No
	Yes	Yes	Asset				
12332		I/C INV. UTILITY SERVICES				Yes	No
	Yes	Yes	Asset				
12333		I/C INV. ENGINEERING & SURVEY				Yes	No
	Yes	Yes	Asset				

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12334			I/C INV. ELECTRIC SRVC("T&D")				Yes	No

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	Yes	Yes	Asset		
12335		I/C INV GENERATION SVC (GENCO)		Yes	No
	Yes	Yes	Asset		
12336		I/C INV. KEDC		Yes	No
	Yes	Yes	Asset		
12337		I/C INV. GAS EAST CORP. ("KED		Yes	No
	Yes	Yes	Asset		
12338		I/C INV. BRKLYN UNION GAS(KED		Yes	No
	Yes	Yes	Asset		
12339		I/C INV. KEYSPAN PRODUCTION LT		Yes	No
	Yes	No	Asset		
12341		I/C INV. RAVENSWOOD LLC		Yes	No
	Yes	Yes	Asset		
12342		I/C INV. RAVENSWOOD SRVC CORP		Yes	No
	Yes	Yes	Asset		
12343		I/C INV. THEC HOLDINGS CORP.		Yes	No
	Yes	Yes	Asset		
12344		I/C INV KSPAN ENERGY TRDNG SRV		Yes	No
	Yes	Yes	Asset		
12346		I/C INV. GLENWOOD		Yes	No
	Yes	Yes	Asset		
12347		I/C INV. KEYSPAN SPAGNOLI ROAD		Yes	No
	Yes	Yes	Asset		
12348		I/C INV. PORT JEFFERSON		Yes	No
	Yes	Yes	Asset		
12349		I/C INV. KEYSPAN TECHNOLOGIES		Yes	No
	Yes	Yes	Asset		
12351		I/C INV. RAVENSWOOD VIE		Yes	No
	Yes	Yes	Asset		
12357		I/C INV. KEYSPAN ENERGY SERVI		Yes	No
	Yes	Yes	Asset		
12358		I/C INV. KEYSPAN ENRGY SUPPLY		Yes	No
	Yes	Yes	Asset		
12359		I/C INV KEYSPAN SERVICES INC.(		Yes	No
	Yes	Yes	Asset		
12360		I/C INV. KEYSPAN ENERGY CORP.		Yes	No
	Yes	Yes	Asset		
12361		I/C INV. KEC (WEST HOLDCO)		Yes	No
	Yes	Yes	Asset		
12371		SENECA UPSHUR PETROLEUM		Yes	No
	Yes	Yes	Asset		
12372		I/C INV. KEYSPAN ISLANDER PIPE		Yes	No
	Yes	No	Asset		
12373		I/C INV. KEYSPAN MILLENIUM		Yes	No
	Yes	No	Asset		
12374		I/C INV. THEC		Yes	No
	Yes	Yes	Asset		
123A1		I/C INV. KSPAN BUSINESS SOL (		Yes	No
	Yes	Yes	Asset		
123A2		I/C INV. KEYSPAN COMMUNICATION		Yes	No
	Yes	Yes	Asset		
123A3		I/C INV. KEYSPAN ENERGY SUPPLY		Yes	No
	Yes	Yes	Asset		
123A4		I/C INV. KSPAN HOME ENERGY SRV		Yes	No
	Yes	Yes	Asset		
123A5		I/C INV. DELTA		Yes	No
	Yes	Yes	Asset		
123A6		I/C INV. GRANITE STATE		Yes	No
	Yes	Yes	Asset		
123A7		I/C INV. NORTHERN PEABODY		Yes	No
	Yes	Yes	Asset		
123A8		I/C INV. KEM		Yes	No
	Yes	Yes	Asset		

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123A9		I/C INV. 4TH AVENUE			Yes	No
	Yes	Yes	Asset			
123AB		I/C INV. WDF			Yes	No
	Yes	Yes	Asset			
123AD		I/C INV BINSKY SERVICES			Yes	No
	Yes	Yes	Asset			
123AF		I/C INV BINSKY INC			Yes	No
	Yes	Yes	Asset			
123AG		I/C INV KES			Yes	No
	Yes	Yes	Asset			
123AH		I/C KESOL			Yes	No
	Yes	Yes	Asset			
123AJ		I/C KHES NE			Yes	No
	Yes	Yes	Asset			
123AK		I/C FRITZE			Yes	No
	Yes	Yes	Asset			
123AL		RD MORTMAN			Yes	No
	Yes	Yes	Asset			
123AM		I/C ROY KAY			Yes	No
	Yes	Yes	Asset			
123AN		I/C KEYSPAN ENGINEERING			Yes	No
	Yes	Yes	Asset			
123AO		I/C KEYSPAN PLUMBING SOLUTIONS			Yes	No
	Yes	Yes	Asset			
123AP		I/C KESOL PLUMBING			Yes	No
	Yes	Yes	Asset			
123AR		I/C ACTVE			Yes	No
	Yes	Yes	Asset			
123AS		INVESTMENT IN PS&S			Yes	No
	Yes	Yes	Asset			
123AT		I/C BARD RAO ATHANAS			Yes	No
	Yes	Yes	Asset			
123AV		I/C METRO ENERGY			Yes	No
	Yes	Yes	Asset			
123AX		I/C KESOL HEATING			Yes	No
	Yes	Yes	Asset			
123B1		I/C INV. KSPAN NAT. FUELS("KNF			Yes	No
	Yes	Yes	Asset			

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123B2	I/C INV. GEI DEVEL CORP ("GEID			Yes	No				
						Yes	Yes	Asset	
123B3	I/C INV. N/E TRANSMISSION ("NE			Yes	No				
						Yes	Yes	Asset	
123C1	I/C INV. ENERGY NORTH REALTY			No	No				
						Yes	Yes	Asset	
123C2	I/C INV. NORTHEAST VENTURES			Yes	No				
						Yes	Yes	Asset	
123C3	I/C INV. ISLANDER EAST PIPELIN			Yes	No				

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	Yes	Yes	Asset		
123C4		I/C INV.	KEYSPAN LNG	Yes	No
	Yes	Yes	Asset		
123C6		I/C INV.	KEYSPAN INT'L CORP.	Yes	No
	Yes	Yes	Asset		
123C7		I/C INV.	KEYSPAN MIDSTREAM LLC	Yes	No
	Yes	Yes	Asset		
123C8		I/C INV.	LILCO ENERGY SYS (LES	Yes	No
	Yes	Yes	Asset		
123C9		I/C INV.	KNFL (1%)	Yes	No
	Yes	Yes	Asset		
123CA		I/C INV.	BROKEN BRIDGE	Yes	No
	Yes	Yes	Asset		
123CB		I/C INV.	HONEYOYE STORAGE	Yes	No
	Yes	Yes	Asset		
123CC		I/C INV.	ADRIAN ASSOCIATES	No	No
	Yes	Yes	Asset		
123CD		I/C INV.	GLENWOOD	Yes	No
	Yes	Yes	Asset		
123CE		I/C INV.	PORT JEFFERSON	Yes	No
	Yes	Yes	Asset		
123CP		KEYSPAN EN CAN PARTNERSHIP		Yes	No
	Yes	Yes	Asset		
123D1		I/C INV.	TRANSGAS INC	Yes	No
	Yes	Yes	Asset		
123D2		I/C INV -	AMR DATA	Yes	No
	Yes	Yes	Asset		
123D3		I/C INV.	EASTERN RIVERMOOR	Yes	No
	Yes	Yes	Asset		
123D4		I/C INV.	EASTERN ENERGY	Yes	No
	Yes	Yes	Asset		
123D5		I/C INV.	EASTERN URBAN	Yes	No
	Yes	Yes	Asset		
123D6		I/C INV.	MYSTIC STEAMSHIP	Yes	No
	Yes	Yes	Asset		
123D7		I/C INV.	EASTERN ASS. SEC.	Yes	No
	Yes	Yes	Asset		
123D8		I/C INV.	PCC LAND COMPANY	Yes	No
	Yes	Yes	Asset		
123D9		I/C INV.	PHILADELPHIA COKE	Yes	No
	Yes	Yes	Asset		
123DA		I/C INV.	WESTERN ASS. SEC.	Yes	No
	Yes	Yes	Asset		
123E1		I/C INV.	HOUSTON EXPLORATION	Yes	No
	Yes	Yes	Asset		
123EA		I/C INV.	EASTERN ASSOCIATED S	Yes	No
	Yes	Yes	Asset		
123EE		I/C INV.	EASTERN ENERGY SYSTEM	Yes	No
	Yes	Yes	Asset		
123ER		I/C INV.	EASTERN RIVERMOORE	Yes	No
	Yes	Yes	Asset		
123EU		I/C INV.	EASTERN URBAN	Yes	No
	Yes	Yes	Asset		
123F1		I/C INV.	KEYSPAN E&P JOINT VEN	Yes	No
	Yes	Yes	Asset		
123F2		I/C INV.	KSPAN MYHOMEKEY ("MHK	Yes	No
	Yes	Yes	Asset		
123G1		I/C INV.	ISLAND ENERGY SERVICE	Yes	No
	Yes	Yes	Asset		
123G2		I/C INV.	MARQUEZ DEVELOPMENT	Yes	No
	Yes	Yes	Asset		
123H1		I/C INV.	MYHOME GATE INC	Yes	No
	Yes	Yes	Asset		

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 123H2           I/C INV. KEYSPAN TELEMETRY                          Yes     No
         Yes     Yes       Asset
 123HA           I/C INV. KEYSPAN CI 1 LTD                           Yes     No
         Yes     Yes       Asset
 123HB           I/C INV INVSTMT KEYSPAN UK LTD                      Yes     No
         Yes     Yes       Asset
 123HC           I/C INV. KEYSPAN CI 2 LTD                           Yes     No
         Yes     Yes       Asset
 123HD           I/C INV. GRUPO KEYSPAN, S DE R                      Yes     No
         Yes     Yes       Asset
 123HF           I/C INV. NORTHEAST GAS MARKETS                      Yes     No
         Yes     Yes       Asset
 123HG           I/C INV. KEYSPAN LNG GP, LLC                        Yes     No
         Yes     Yes       Asset
 123HH           I/C INV. KEYSPAN LNG LP, LLC                        Yes     No
         Yes     Yes       Asset
 123HJ           I/C INV. KEYSPAN CI MIDSTREAM                       Yes     No
         Yes     Yes       Asset
 123HK           I/C INV. KEYSPAN LUXENBOURG SA                      Yes     No
         Yes     Yes       Asset
 123HL           I/C INV. NICODAMA BEHEER V.B.V                      Yes     No
         Yes     Yes       Asset
 123HM           I/C INV. KEYSPAN ENERGY DEVLP                       Yes     No
         Yes     Yes       Asset
 123HN           I/C INV. SOLEX PRODUCTION LTD                       Yes     No
         Yes     Yes       Asset
 123HP           I/C INV. EXPLORE & PROD-JOINT                       No      No
         Yes     Yes       Asset
 123HQ           I/C INV. INSURANCE CAPTIVE COM                      Yes     No
         Yes     Yes       Asset
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                                                   Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                       Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 123HY           INVESTMENT IN SUBSIDIARY                            Yes     No
         Yes     Yes       Asset
 123KT           I/C INV. KEYSPAN TECHNOLOGIES                       Yes     No
         Yes     Yes       Asset
 123MK           I/C INV. - MY HOME KEY                              Yes     No
         Yes     Yes       Asset
 123MQ           I/C INV. - MARQUEZ                                  Yes     No
         Yes     Yes       Asset
 123P1           INVESTMENT IN PREMIER                               Yes     No
         Yes     Yes       Asset
 123P2           INVESTMENT IN IROQUOIS                              No      No
         Yes     Yes       Asset
 123VI           I/C INV. - VARIABLE INTEREST                        Yes     No
         Yes     Yes       Asset
 12401           BOUNDARY GAS INC                                    Yes     No
         Yes     Yes       Asset
 12402           OTHER INVESTMENTS                                   Yes     No
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	Yes	Yes	Asset		
12403		SECURITY DEPOSIT HAVERHILL		Yes	No
	Yes	Yes	Asset		
1240K		Other Investments		Yes	No
	Yes	Yes	Asset		
12443		THEC HOLDINGS CORP. (Never Use		No	No
	Yes	Yes	Asset		
124AA		ADRIAN ASSOCIATES		Yes	No
	Yes	Yes	Asset		
124C1		ENERGY NORTH REALTY (Never Use		No	No
	Yes	Yes	Asset		
124C3		INVESTMENT IN ISLANDE PIPELINE		Yes	No
	Yes	Yes	Asset		
124CB		INVESTMENT IN STUEBEN		Yes	No
	Yes	Yes	Asset		
124CP		KEYSPAN EN CAN PARTNERSHIP		Yes	No
	Yes	Yes	Asset		
124MA		MANCHESTER ASSOCIATES		Yes	No
	Yes	Yes	Asset		
124MP		MILLENIUM PIPELINE L.P.		Yes	No
	Yes	Yes	Asset		
124P1		INVESTMENT IN PREMIER		Yes	No
	Yes	Yes	Asset		
124P2		INVESTMENT IN IROQUOIS		Yes	No
	Yes	Yes	Asset		
1250K		Sinking Funds		Yes	No
	Yes	Yes	Asset		
1260K		Depreciation Funds		Yes	No
	Yes	Yes	Asset		
1270K		Amortization Fund - Federal		Yes	No
	Yes	Yes	Asset		
12800		SPECIAL FUND-WORKMNS COMP		No	No
	Yes	Yes	Asset		
12801		COMMUN INCENT PROGR-FNB		Yes	No
	Yes	Yes	Asset		
12808		HONEOYE STORAGE-BASE GAS		Yes	No
	Yes	Yes	Asset		
1280K		Other Special Funds		Yes	No
	Yes	Yes	Asset		
12810		BOSTON LNG INVENTORY-LNG		No	No
	Yes	Yes	Asset		
12811		BOSTON LNG INVENTORY-ALGON		No	No
	Yes	Yes	Asset		
12812		BOSTON LNG INVENTORY-TENN		No	No
	Yes	Yes	Asset		
12813		CASH SURRENDER VALUE LIFE INS		Yes	No
	Yes	Yes	Asset		
12814		SPECIAL FUNDS-DEFER COMP		Yes	No
	Yes	Yes	Asset		
12815		SPECIAL FUNDS-DEFER COMP		Yes	No
	Yes	Yes	Asset		
12816		PREPAID DEFER COMP		Yes	No
	Yes	Yes	Asset		
1290K		Special Funds		Yes	No
	Yes	Yes	Asset		
1300K		Cash and Working Funds - Nonma		Yes	No
	Yes	Yes	Asset		
13101		CASH IN BANKS		Yes	No
	Yes	Yes	Asset		
13102		INSTANT CASH FUND		Yes	No
	Yes	Yes	Asset		
13103		CASH-LEGAL SERVICES		Yes	No
	Yes	Yes	Asset		

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13104		BANK OF BOSTON - CONCENT				Yes	No
	Yes	Yes	Asset				
13105		BANK OF BOSTON - LOCKBOX				Yes	No
	Yes	Yes	Asset				
13106		BOB, CONN-CONT DISBURSE				Yes	No
	Yes	Yes	Asset				
13107		FLEET BANK - A/P				Yes	No
	Yes	Yes	Asset				
13108		SHAWMUT-DISB., BOND PURCH				Yes	No
	Yes	Yes	Asset				
13109		FLEET ESSEX A/P				Yes	No
	Yes	Yes	Asset				
1310K		Cash				Yes	No
	Yes	Yes	Asset				
13110		FLEET ESSEX PAYROLL				Yes	No
	Yes	Yes	Asset				
13111		MELLON BANK - LOCKBOX BG				Yes	No
	Yes	Yes	Asset				
13112		MELLON BANK - LOCKBOX EN				Yes	No
	Yes	Yes	Asset				
13113		STATE STREET BANK				Yes	No
	Yes	Yes	Asset				

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13114				CHEMICAL BANK-COMM PAPER				Yes	No
	Yes	Yes			Asset				
13115				BANK OF NEW YORK				Yes	No
	Yes	Yes			Asset				
13116				IPSWICH Essex-00843				Yes	No
	Yes	Yes			Asset				
13117				Fleet Eastern Entpse -29005				Yes	No
	Yes	Yes			Asset				
13118				Fleet EN Nat Gas Inc-04583				Yes	No
	Yes	Yes			Asset				
13119				Fleet EN Realty Inc-48904				Yes	No
	Yes	Yes			Asset				
13120				BANK OF BOSTON-BRAINTREE				Yes	No
	Yes	Yes			Asset				
13121				FLEET BANK - WORCESTER				Yes	No
	Yes	Yes			Asset				
13122				BANK OF BOSTON, JAM PLAIN				Yes	No
	Yes	Yes			Asset				
13123				WCIS-A DIV OF BANK OF BOSTON				Yes	No
	Yes	Yes			Asset				
13124				EASTERN BANK				Yes	No
	Yes	Yes			Asset				
13125				SHAWMUT SALEM-DEPOSITORY				Yes	No
	Yes	Yes			Asset				
13126				BAYBANK				Yes	No

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	Yes	Yes	Asset		
13127		FLEET - PAYROLL		Yes	No
	Yes	Yes	Asset		
13128		CHASE KEDNY/KEDNE/ REFUND - 16		Yes	No
	Yes	Yes	Asset		
13129		CHASE KEDLI REFUND - 1659		Yes	No
	Yes	Yes	Asset		
13130		CHASE LIPA REFUND - 1667		Yes	No
	Yes	Yes	Asset		
13131		WACHOVIA LOCKBOX-KEDNY		Yes	No
	Yes	Yes	Asset		
13132		WACHOVIA LOCKBOX-KEDLI		Yes	No
	Yes	Yes	Asset		
13135		FLEET - CONCENTRATION		Yes	No
	Yes	Yes	Asset		
13136		MELLON BANK - PAYROLL TAX		Yes	No
	Yes	Yes	Asset		
13137		FIRST & OCEAN NATIONAL BANK		Yes	No
	Yes	Yes	Asset		
13138		IPSWICH CO-OPERATIVE BANK		Yes	No
	Yes	Yes	Asset		
13139		PENTUCKET SAVINGS BANK		Yes	No
	Yes	Yes	Asset		
1313G		BNY Permit Account-58602		Yes	No
	Yes	Yes	Asset		
13140		BROWN BROS HARRIMAN & CO		Yes	No
	Yes	Yes	Asset		
13141		NORTHMARK BANK		Yes	No
	Yes	Yes	Asset		
13142		CASH-BOB-COLONIAL		Yes	No
	Yes	Yes	Asset		
13143		CASH-BAYBANK-COLONIAL		Yes	No
	Yes	Yes	Asset		
13144		CASH-FLEET CONCENT-COLONIAL		Yes	No
	Yes	Yes	Asset		
13145		CASH-CENTURY BANK-COLONIAL		Yes	No
	Yes	Yes	Asset		
13146		CASH-CASCO A/P-COLONIAL		Yes	No
	Yes	Yes	Asset		
13147		CASH-BOND-BILLERICA		Yes	No
	Yes	Yes	Asset		
13148		CASH-BAYBANK-PAYROLL COLONIAL		Yes	No
	Yes	Yes	Asset		
13149		CASH-MONEY MARKET		Yes	No
	Yes	Yes	Asset		
13150		CASH-BOB-MFT-COLLATERAL		Yes	No
	Yes	Yes	Asset		
13151		FLEET-BOSTON A/P		Yes	No
	Yes	Yes	Asset		
13152		FLEET-COLONIAL A/P		Yes	No
	Yes	Yes	Asset		
13153		FLEET-COLONIAL PAYROLL		Yes	No
	Yes	Yes	Asset		
13155		CASH-CITIZENS ENERGYNORTH		Yes	No
	Yes	Yes	Asset		
13156		CASH-IN TRUST ENERGYNORTH		Yes	No
	Yes	Yes	Asset		
13157		FLEET-ENERGY NORTH A/P		Yes	No
	Yes	Yes	Asset		
13158		FLEET-ENERGY NORTH PAYROLL		Yes	No
	Yes	Yes	Asset		
13159		Cash - LIPA Electric Rebates		Yes	No
	Yes	Yes	Asset		

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13160		Cash - Tosco				Yes	No
	Yes	Yes	Asset				
13161		Citibk Collection-11198				Yes	No
	Yes	Yes	Asset				
13162		Citibk KEDLI Cust Refund-57956				Yes	No
	Yes	Yes	Asset				
13163		Chase General Conctn. -50076				Yes	No
	Yes	Yes	Asset				
13164		Chase Gen - Amps-76752				Yes	No
	Yes	Yes	Asset				
13165		Chase Payroll (ACH)-33403				Yes	No
	Yes	Yes	Asset				
13166		Chase Payroll (Check)-80079				Yes	No
	Yes	Yes	Asset				

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13167			Chase Gen - Flex-29559				Yes		No
	Yes	Yes		Asset					
13168			Chase Gen - Flex-78909				Yes		No
	Yes	Yes		Asset					
13169			Chase Gen - LESCO-11554				Yes		No
	Yes	Yes		Asset					
1316A			BNY Gen - Cust. Refund-58580				Yes		No
	Yes	Yes		Asset					
1316B			IFCU Gen - Flex-34525				Yes		No
	Yes	Yes		Asset					
1316C			IFCU - KEYSPAN T&D PROJECT MGT				Yes		No
	Yes	Yes		Asset					
1316F			IFCU Gen - Transp.-34524				Yes		No
	Yes	Yes		Asset					
1316H			Chase 401K-82024				Yes		No
	Yes	Yes		Asset					
1316J			Chase KS Ravenswood -78917				Yes		No
	Yes	Yes		Asset					
1316K			Citi Real Est. Account-60104				Yes		No
	Yes	Yes		Asset					
1316L			Fleet Permit Account-06297				Yes		No
	Yes	Yes		Asset					
1316M			Chase LIPA ACH Collect - 75331				Yes		No
	Yes	Yes		Asset					
1316N			Citi LIPA Collection - 70650				Yes		No
	Yes	Yes		Asset					
1316P			Citi KEDLI Collection - 61819				Yes		No
	Yes	Yes		Asset					
13170			Real Estate - IFCU 4422				Yes		No
	Yes	Yes		Asset					
13171			Seneca Disb - Chase 2509				Yes		No
	Yes	Yes		Asset					
13172			Seneca Petty Cash - BkOne 7094				Yes		No

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	Yes	Yes	Asset		
13173		Seneca Upshur - Chase 7877		Yes	No
	Yes	Yes	Asset		
13174		Seneca AP - Chase 7885		Yes	No
	Yes	Yes	Asset		
13175		Cash Account 1		Yes	No
	Yes	Yes	Asset		
13176		Cash Account 2		Yes	No
	Yes	Yes	Asset		
13177		Cash Account 3		Yes	No
	Yes	Yes	Asset		
13178		Barclay Bank		Yes	No
	Yes	Yes	Asset		
13179		PETTY CASH - SENECA UPSHUR		Yes	No
	Yes	Yes	Asset		
13180		Chase KS (BU Holding)-70027		Yes	No
	Yes	Yes	Asset		
13181		Chase Conctn - KEDLI - 03641		Yes	No
	Yes	Yes	Asset		
13182		Chase Petty Cash-52443		Yes	No
	Yes	Yes	Asset		
13183		Citi Refund CDA KEDNY - 18348		Yes	No
	Yes	Yes	Asset		
13184		Citi Delaware - KEDNY - 94571		Yes	No
	Yes	Yes	Asset		
13185		Citi Peoples Trust KEDNY-74214		Yes	No
	Yes	Yes	Asset		
13186		Citi KEDNY Lockbox - 50051		Yes	No
	Yes	Yes	Asset		
13187		Fleet Collection -KEDNY- 65690		Yes	No
	Yes	Yes	Asset		
13188		Chase Petty Cash ZBA-84913		Yes	No
	Yes	Yes	Asset		
13189		Chase State PAC-68898		Yes	No
	Yes	Yes	Asset		
1318A		Chase Federal PAC-68847		Yes	No
	Yes	Yes	Asset		
1318B		Chase KEDLI ACH Collect-75713		Yes	No
	Yes	Yes	Asset		
1318C		Chase Bank		Yes	No
	Yes	Yes	Asset		
13190		Banks to be Closed		Yes	No
	Yes	Yes	Asset		
13191		PETTY CASH		Yes	No
	Yes	Yes	Asset		
131A1		CHASE		Yes	No
	Yes	Yes	Asset		
131A2		CHASE		Yes	No
	Yes	Yes	Asset		
131A3		CHASE		Yes	No
	Yes	Yes	Asset		
131A4		CHASE		Yes	No
	Yes	Yes	Asset		
131B1		CHASE		Yes	No
	Yes	Yes	Asset		
131C1		CHASE		Yes	No
	Yes	Yes	Asset		
131F1		CHASE		Yes	No
	Yes	Yes	Asset		
131G1		CHASE		Yes	No
	Yes	Yes	Asset		
131G2		PETTY CASH		Yes	No
	Yes	Yes	Asset		

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 131H1           CHASE                                                  Yes     No
        Yes      Yes       Asset
 131HY           HONEOYE CASH                                           Yes     No
        Yes      Yes       Asset
 131J1           CHASE                                                  Yes     No
        Yes      Yes       Asset
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                                                     Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                         Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 131K1           FLEET BANK                                             Yes     No
        Yes      Yes       Asset
 131L1           FIRST CARIBBEAN                                        Yes     No
        Yes      Yes       Asset
 131L2           FIRST CARIBBEAN                                        Yes     No
        Yes      Yes       Asset
 131M1           FIRST CARIBBEAN                                        Yes     No
        Yes      Yes       Asset
 131N1           CHASE                                                  Yes     No
        Yes      Yes       Asset
 131O1           CHASE                                                  Yes     No
        Yes      Yes       Asset
 131P1           SCOTIA BANK                                            Yes     No
        Yes      Yes       Asset
 131P2           SCOTIA BANK                                            Yes     No
        Yes      Yes       Asset
 131P3           SCOTIA BANK                                            Yes     No
        Yes      Yes       Asset
 131P4           FIRST CARIBBEAN                                        Yes     No
        Yes      Yes       Asset
 131P5           ROYAL BANK OF CANADA                                   Yes     No
        Yes      Yes       Asset
 131Q1           ABN AMRO BANK                                          Yes     No
        Yes      Yes       Asset
 131Q2           LUXEMBOURG CASH                                        Yes     No
        Yes      Yes       Asset
 131R1           ABN AMRO BANK                                          Yes     No
        Yes      Yes       Asset
 131R2           ABN AMRO BANK                                          Yes     No
        Yes      Yes       Asset
 131S1           ROYAL BANK OF CANADA                                   Yes     No
        Yes      Yes       Asset
 131S2           ROYAL BANK OF CANADA                                   Yes     No
        Yes      Yes       Asset
 131T1           CHASE                                                  Yes     No
        Yes      Yes       Asset
 131U1           BANK ONE                                               Yes     No
        Yes      Yes       Asset
 131U2           CHASE                                                  Yes     No
        Yes      Yes       Asset
 131U3           CHASE                                                  Yes     No
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	Yes	Yes	Asset		
131U4		CHASE		Yes	No
	Yes	Yes	Asset		
131V1		CASH		Yes	No
	Yes	Yes	Asset		
131W1		CASH		Yes	No
	Yes	Yes	Asset		
131Z1		KSI CHASE OPERATING 6880		Yes	No
	Yes	Yes	Asset		
131Z2		KSI CHASE MANAGEMENT 4043		Yes	No
	Yes	Yes	Asset		
131Z3		KSI CHASE VANGUARD 7174		Yes	No
	Yes	Yes	Asset		
131Z4		KSI FLEET MANAGEMENT 7393		Yes	No
	Yes	Yes	Asset		
131Z5		KSI FLEET PYROLL 5866		Yes	No
	Yes	Yes	Asset		
131Z6		KSI CHASE AP 2509		Yes	No
	Yes	Yes	Asset		
131Z7		CHASE 7984		Yes	No
	Yes	No	Asset		
131Z8		CHASE 7976		Yes	No
	Yes	No	Asset		
1320K		Interest Special Deposits		Yes	No
	Yes	Yes	Asset		
13301		COMMON STOCK DIVIDEND		Yes	No
	Yes	Yes	Asset		
1330K		Dividend Special Deposits		Yes	No
	Yes	Yes	Asset		
1340K		Other Special Deposits		Yes	No
	Yes	Yes	Asset		
134MC		RESTRICTED CASH- MARGIN CALLS		Yes	No
	Yes	No	Asset		
13501		CASH-CASH&TELL WORK FUNDS		Yes	No
	Yes	Yes	Asset		
13502		EMERGENCY ADVANCES		Yes	No
	Yes	Yes	Asset		
1350K		Working Funds		Yes	No
	Yes	Yes	Asset		
13601		SHORT TERM INVESTMENTS		Yes	No
	Yes	Yes	Asset		
1360K		Temporary Cash Investments		Yes	No
	Yes	Yes	Asset		
14100		NOTES RECEIVABLE		Yes	No
	Yes	Yes	Asset		
1410K		Notes Receivable		Yes	No
	Yes	Yes	Asset		
14201		ACCT REC-GAS SERVICE		Yes	No
	Yes	Yes	Asset		
14202		ACCTS REC - Special Ledgers		Yes	No
	Yes	Yes	Asset		
14203		ACCTS REC- Broker Billing		Yes	No
	Yes	Yes	Asset		
14204		ACCTS REC- Accruals		Yes	No
	Yes	Yes	Asset		
14205		ACCTS REC- Other		Yes	No
	Yes	Yes	Asset		
14206		A/R Unapplied Cash		Yes	No
	Yes	Yes	Asset		
14207		L.I.H.E.A.P. 1989-90		Yes	No
	Yes	Yes	Asset		

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14208	Yes	Yes	GOOD NEIGHBOR FUND	Asset			Yes		No
14209	Yes	Yes	WELFARE #2	Asset			Yes		No
1420K	Yes	Yes	Customer Accounts Receivable	Asset			Yes		No
14210	Yes	Yes	PEAK DEMAND WORK CAP RECON ADJ	Asset			Yes		No
14211	Yes	Yes	DEF PEAK SUPPPLIER DEM WC	Asset			Yes		No
14212	Yes	Yes	DEF O-P SUPPLIER DEM WC	Asset			Yes		No
14213	Yes	Yes	A/R - UNBILLED REVENUE	Asset			Yes		No
14214	Yes	Yes	DEF PEAK SUPPLIER COM WC	Asset			Yes		No
14215	Yes	Yes	WORK CAP OVER(UNDER) COLLECT	Asset			No		No
14216	Yes	Yes	DEF O-P SUPPLIER COM WC	Asset			Yes		No
14218	Yes	Yes	DEF PEAK 191 WC	Asset			Yes		No
14219	Yes	Yes	TRANSITION COSTS	Asset			Yes		No
14220	Yes	Yes	DEF PEAK DEMAND WC	Asset			Yes		No
14222	Yes	Yes	DEF PEAK RES DSM WC	Asset			Yes		No
14223	Yes	Yes	DEF PEAK COMMODITY WC	Asset			Yes		No
14224	Yes	Yes	DEF O-P DSM WC	Asset			Yes		No
14225	Yes	Yes	REC FUEL - WORKING CAPITAL BAS	Asset			Yes		No
14226	Yes	Yes	DEF PEAK C/I DSM WC	Asset			Yes		No
14228	Yes	Yes	DEF O-P C/I DSM WC	Asset			Yes		No
14230	Yes	Yes	OFF-PEAK DEMAND WORK CAP RECON	Asset			No		No
14231	Yes	Yes	DEF PEAK LOW INC DSM WC	Asset			Yes		No
14232	Yes	Yes	DEF O-P LOW INC DSM WC	Asset			Yes		No
14234	Yes	Yes	REC FUEL - LMRG/FINC C&I	Asset			Yes		No
14235	Yes	Yes	DEF PENSION WORKING CAPITAL	Asset			Yes		No
14240			DEF O-P DEMAND WC				Yes		No

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	Yes	Yes	Asset		
14242		DEF PEAK LDAC CAP REL WC		Yes	No
	Yes	Yes	Asset		
14244		DEF O-P LDAC CAP REL WC		Yes	No
	Yes	Yes	Asset		
14246		DEF PEAK TRANS COST WC		Yes	No
	Yes	Yes	Asset		
14248		DEF O-P TRANS COST WC		Yes	No
	Yes	Yes	Asset		
14250		PEAK RES WORK CAP RECON ADJ		No	No
	Yes	Yes	Asset		
14252		DEF PEAK BAD DEBT WC		Yes	No
	Yes	Yes	Asset		
14254		DEF O-P BAD DEBT WC		Yes	No
	Yes	Yes	Asset		
14256		PEAK CGAC CAP CR WC		Yes	No
	Yes	Yes	Asset		
14258		O-P CGAC CAP CR WC		Yes	No
	Yes	Yes	Asset		
14260		DEF PEAK COMMODITY WC		Yes	No
	Yes	Yes	Asset		
14261		A/R LOST MARGINS RESIDENTIAL		Yes	No
	Yes	Yes	Asset		
14262		A/R LOST MARGINS COMMERCIAL		Yes	No
	Yes	Yes	Asset		
14270		OFF-PEAK RES WORK CAP RECON		No	No
	Yes	Yes	Asset		
14280		DEF O-P COMMODITY WC		Yes	No
	Yes	Yes	Asset		
14285		A/R BROKER		Yes	No
	Yes	Yes	Asset		
14290		A/R MERCHANDISE		Yes	No
	Yes	Yes	Asset		
14291		A/R NON-GAS		Yes	No
	Yes	Yes	Asset		
14292		A/R INACTIVE SERVICES		Yes	No
	Yes	Yes	Asset		
14293		A/R C&LM LOAN PROGRAM		Yes	No
	Yes	Yes	Asset		
14294		A/R SUSPENSE		Yes	No
	Yes	Yes	Asset		
14295		A/R FAP RETRO		Yes	No
	Yes	Yes	Asset		
14301		A/R EMPLOYEES		Yes	No
	Yes	Yes	Asset		
14302		A/R FREIGHT&EXPRESS CLAIM		Yes	No
	Yes	Yes	Asset		
14303		EMP SPECIAL ADVANCES		Yes	No
	Yes	Yes	Asset		
14304		A/R EMP EDUC LOANS		Yes	No
	Yes	Yes	Asset		
14305		A/R BC-BS - EMPLOYEES		Yes	No
	Yes	Yes	Asset		

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Rollup Group	Posting Allowed	Budgeting Allowed	G/L ACCOUNT	Description	Account Type	Start Date	End Date	Enabled	Parent
			14306	A/R UNDERGR DAMAGE CLAIMS	Asset			Yes	No
	Yes	Yes	14307	A/R VEHICLE DAMAGE CLAIMS	Asset			Yes	No
	Yes	Yes	14308	CREDIT UNION BILLING	Asset			Yes	No
	Yes	Yes	14309	A/R-MATERIALS RETURNED	Asset			Yes	No
	Yes	Yes	1430K	Other Accounts Receivable	Asset			Yes	No
	Yes	Yes	14310	A/R BC/BS MANAGEMENT PENSIONER	Asset			Yes	No
	Yes	Yes	14311	CASH ADVANCE	Asset			Yes	No
	Yes	Yes	14312	A/R INSTALLMENT SALES	Asset			Yes	No
	Yes	Yes	14313	A/R BAD DEBTS	Asset			Yes	No
	Yes	Yes	14314	A/R MARKETING LOANS	Asset			Yes	No
	Yes	Yes	14315	A/R-CAPTIVE INSURANCE	Asset			Yes	No
	Yes	Yes	14316	GARNISHMENTS	Asset			Yes	No
	Yes	Yes	14317	A/R ENERGY NORTH/BOSTON GAS	Asset			No	No
	Yes	Yes	14318	A/R LPG GAS SUPPLY RES, INC.	Asset			Yes	No
	Yes	Yes	14319	A/R INTERCOMPANY ENH/ENI	Asset			Yes	No
	Yes	Yes	1431K	Due From LIPA - Fuel	Asset			Yes	No
	Yes	Yes	14320	A/R INTERCOMPANY ENH/ENP JOBBI	Asset			Yes	No
	Yes	No	14323	GAS VENDOR IMBALANCE - CASH OU	Asset			Yes	No
	Yes	Yes	14324	BOND INTEREST	Asset			Yes	No
	Yes	Yes	14333	A/R-FUNDS TRUSTEES-BOND	Asset			Yes	No
	Yes	Yes	14357	A/R EMPLOYEES AUTO INS	Asset			Yes	No
	Yes	Yes	14358	ACCOUNTS RECEIVABLE - HADCO	Asset			Yes	No
	Yes	Yes	14360	A/R EVERETT WATER	Asset			Yes	No
	Yes	Yes	14362	ACCOUNTS RECEIVABLE-MISC	Asset			Yes	No
	Yes	Yes	14363	ACCOUNTS RECEIVABLE OTHER	Asset			Yes	No
	Yes	Yes	14364	FINANCED EQUIPMENT	Asset			Yes	No
	Yes	Yes	14366	CONTRACTORS	Asset			Yes	No
	Yes	Yes	14370	A/R WARRANTY ITEMS	Asset			Yes	No
	Yes	Yes	14371	A/R COMMERCIAL LEASE RENTALS	Asset			Yes	No

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	Yes	Yes	Asset			
14372		A/R INCOME TAXES			Yes	No
	Yes	Yes	Asset			
14373		A/R INVENTORY AWAITING CREDIT			Yes	No
	Yes	Yes	Asset			
14375		A/R TONY YATES WELDING&GAS			Yes	No
	Yes	Yes	Asset			
14376		A/R ARCH COMMUNICATIONS			Yes	No
	Yes	Yes	Asset			
14377		A/R AMERICAN METER			Yes	No
	Yes	Yes	Asset			
14378		A/R MOBILE COMMUNICATIONS			Yes	No
	Yes	Yes	Asset			
14379		A/R CAPE ELECTRONICS			Yes	No
	Yes	Yes	Asset			
14380		A/R AIR TOUCH			Yes	No
	Yes	Yes	Asset			
143KF		AR KeySpan Foundation			Yes	No
	Yes	Yes	Asset			
143PK		A/R CSC PUBLIC WORKS			Yes	No
	Yes	Yes	Expense			
143PL		A/R CSC PUBLIC WORKS			Yes	No
	Yes	Yes	Asset			
143SR		DERIV SETTLMNT-AR-REGULATED			Yes	No
	Yes	No	Asset			
143SU		DERIV SETTLMNT-AR-NONREG			Yes	No
	Yes	No	Asset			
143TX		Accounts Receivable Taxes			Yes	No
	Yes	Yes	Asset			
143U2		Unbilled R&D Expenses			Yes	No
	Yes	Yes	Asset			
143U3		Billed R&D Expenses			Yes	No
	Yes	Yes	Asset			
143U4		Unbilled Conservation and R&D			Yes	No
	Yes	Yes	Asset			
143U5		Billed Conservation Expenses			Yes	No
	Yes	Yes	Asset			
143U6		Unbilled LIPA Expenses			Yes	No
	Yes	Yes	Asset			
143U7		Billed LIPA Expenses			Yes	No
	Yes	Yes	Asset			
143U8		3rd Party LIPA Costs			Yes	No
	Yes	Yes	Asset			
1440K		Accumulated Provision for Unco			Yes	No
	Yes	Yes	Asset			

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1450K	Yes	Yes	Notes Receivable from Associat	Asset			Yes	No

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14529		KEYSPAN MONEY POOLS		Yes	No
	Yes	Yes	Asset		
14557		NOTES REC. FROM ASSOC - KES		Yes	No
	Yes	Yes	Asset		
14558		NOTES REC. FROM ASSOC - KESP		Yes	No
	Yes	Yes	Asset		
14559		NOTES RECEIVABLE ASSOC CO. - K		Yes	No
	Yes	Yes	Asset		
145A2		NOTES REC. FROM ASSOC - COMM.		Yes	No
	Yes	Yes	Asset		
145A4		NOTES REC. FROM ASSOC - KHES		Yes	No
	Yes	Yes	Asset		
145A8		NOTES REC. FROM ASSOC - KEM		Yes	No
	Yes	Yes	Asset		
145AH		NOTES REC. FROM ASSOC - KESOL		Yes	No
	Yes	Yes	Asset		
145AJ		NOTES REC. FROM ASSOC-KHES-NE		Yes	No
	Yes	Yes	Asset		
145AK		NOTES REC. FROM ASSOC - FRITZE		Yes	No
	Yes	Yes	Asset		
145AL		NOTES REC. FROM ASSOC - RDM		Yes	No
	Yes	Yes	Asset		
145AM		NOTES REC. FROM ASSOC - KSIC		Yes	No
	Yes	Yes	Asset		
145AN		NOTES REC. FROM ASSOC - KEA		Yes	No
	Yes	Yes	Asset		
145AO		N/R ASSOC - KESOL PLUMBING		Yes	No
	Yes	Yes	Asset		
145AP		NOTES RECEIVABLE - KESOL PLUMB		Yes	No
	Yes	Yes	Asset		
145AR		NOTES REC. FROM ASSOC - ACTIVE		Yes	No
	Yes	Yes	Asset		
145AS		NOTES REC. FROM ASSOC - PS&S		Yes	No
	Yes	Yes	Asset		
145AT		NOTES REC. FROM ASSOC - BR&A		Yes	No
	Yes	Yes	Asset		
145AU		NOTES REC. FROM ASSOC - METRO		Yes	No
	Yes	Yes	Asset		
145AV		N/R ASSOC-KESOL PLUMB&HEATING		Yes	No
	Yes	Yes	Asset		
145NA		NOTE RECEIVABLE - NG USA		Yes	No
	Yes	Yes	Asset		
145PD		INTERCO REC DEBT PUSH DOWN		Yes	No
	Yes	Yes	Asset		
14600		A/R - INTERCOMPANY (system)		Yes	No
	Yes	Yes	Asset		
14601		A/R INTERCOMPANY (Manual)		Yes	No
	Yes	Yes	Asset		
14602		A/R - BOSTON GAS		Yes	No
	Yes	Yes	Asset		
14603		A/R - ALLENERGY CORP.		Yes	No
	Yes	Yes	Asset		
14604		A/R - AMR DATA CORP.		Yes	No
	Yes	Yes	Asset		
14605		A/R - ESSEX GAS (ESSEX LNG)		Yes	No
	Yes	Yes	Asset		
14606		A/R - MASS LNG (BOSTON GAS)		Yes	No
	Yes	Yes	Asset		
14607		A/R - ESSEX GAS		Yes	No
	Yes	Yes	Asset		
14608		A/R - UTILITY POOL		Yes	No
	Yes	Yes	Asset		
1460K		Accounts Receivable from Assoc		Yes	No

Chart of Accounts - GL Account

	Yes	Yes	Asset				
14613		future use				No	No
	Yes	Yes	Asset				
14617		A/R-ENERGY NORTH/BOSTON GAS				Yes	No
	Yes	Yes	Asset				
14620		A/R-COLONIAL GAS COMPANY				Yes	No
	Yes	Yes	Asset				
14621		A/R-LOWELL DIVISION				Yes	No
	Yes	Yes	Asset				
14622		A/R-COLONIAL ADMIN				Yes	No
	Yes	Yes	Asset				
14623		A/R-KEYSPAN GAS PORTFOLIO CO				Yes	No
	Yes	Yes	Asset				
14624		A/R-MASS FUEL INVEST TRUST				Yes	No
	Yes	Yes	Asset				
14625		A/R-MASS ASSOC.				Yes	No
	Yes	Yes	Asset				
1465K		A/R Captive Insurance			11-NOV-03	Yes	No
	Yes	Yes	Asset				
146AC		NET AR ASSOCIATED COMPANYS				Yes	No
	Yes	Yes	Asset				
146D1		A/R-TRANSGAS INC				Yes	No
	Yes	Yes	Asset				
146EK		A/R - East LI				Yes	No
	Yes	Yes	Asset				
146GK		A/R - Generation				Yes	No
	Yes	Yes	Asset				
146OK		A/R - Operation				No	No
	Yes	Yes	Asset				
146RK		A/R - Ravenswood				Yes	No
	Yes	Yes	Asset				
146WK		A/R - West NY				Yes	No
	Yes	Yes	Asset				
14701		A/R BOSTON GAS COMPANY				Yes	No
	Yes	No	Asset				
14702		A/R ESSEX GAS COMPANY				Yes	No
	Yes	No	Asset				

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Rollup Group	Posting Allowed	Budgeting Allowed	G/L ACCOUNT	Description	Account Type	Start Date	End Date	Enabled	Parent
	Yes	Yes	14703	A/R COLONIAL LOWELL	Asset			Yes	No
	Yes	No	14704	A/R Colonial Cape Cod Div	Asset			Yes	No
	Yes	No	14705	A/R COLONIAL ADMIN	Asset			Yes	No
	Yes	No	14706	A/R Energy North Company	Asset			Yes	No
	Yes	No	14707	A/R KEYSPAN NEW ENGLAND LLC	Asset			Yes	No

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14729	A/R KEYSPAN MONEY POOLS	Yes	No	Yes	No
14731	A/R KEYSPAN CORPORATE SERVICES	Yes	No	Yes	No
14732	A/R KEYSPAN UTILITY SERVICES,	Yes	No	Yes	No
14733	A/R KEYSPAN ENGINEERING SERVIC	Yes	No	Yes	No
14734	A/R KEYSPAN ELECTRIC SERVICES,	Yes	No	Yes	No
14735	A/R KEYSPAN GENERATION SERVICE	Yes	No	Yes	No
14736	A/R KEYSPAN ENERGY DEVELOPMENT	Yes	No	Yes	No
14737	A/R KEYSPAN ENERGY DELIVERY	Yes	No	Yes	No
14738	A/R KEYSPAN ENERGY DELIVERY	Yes	No	Yes	No
14739	A/R KEYSPAN EXPLORE & PROD	Yes	No	Yes	No
14741	A/R KEYSPAN RAVENSWOOD INC	Yes	No	Yes	No
14742	A/R KEYSPAN RAVENSWOOD SERVICE	Yes	No	Yes	No
14743	A/R THEC HOLDING	Yes	No	Yes	No
14744	A/R KEYSPAN ENERGY TRADING SER	Yes	No	Yes	No
14745	A/R LIPA	Yes	No	Yes	No
14746	A/R KEYSPAN GLENWOOD ENERGY CE	Yes	No	Yes	No
14747	A/R KEYSPAN SPAGNOLI ROAD ENER	Yes	No	Yes	No
14748	A/R KEYSPAN PORT JEFFERSON ENE	Yes	No	Yes	No
14749	A/R KEYSPAN TECHNOLOGIES INC.	Yes	No	Yes	No
14751	A/R RAVENSWOOD VIE	Yes	No	Yes	No
14757	A/R KEYSPAN ENERGY SERVICES IN	Yes	No	Yes	No
14758	A/R KEYSPAN ENERGY SUPPLY INC.	Yes	No	Yes	No
14759	A/R KEYSPAN SERVICES INC	Yes	No	Yes	No
14760	A/R KEYSPAN ENERGY CORP	Yes	No	Yes	No
14761	A/R KEYSPAN HOLDING COMPANY WE	Yes	No	Yes	No
14771	A/R SENECA UPSHUR PETROLEUM	Yes	No	Yes	No
14772	A/R KEYSPAN ISLANDER PIPELINE	Yes	No	Yes	No
14773	KEYSPAN MILLENNIUM PIEPLINE LL	Yes	Yes	Yes	No
14774	A/R THEC	Yes	Yes	Yes	No
147A0	A/R NE-Allocation Constant	Yes	No	Yes	No
147B1	KNFL	Yes	Yes	Yes	No
147B2	GEID	Yes	No	Yes	No

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	Yes	Yes	Asset			
147B3		NETCO			Yes	No
	Yes	Yes	Asset			
147C1		ENERGY NORTH REALTY			Yes	No
	Yes	Yes	Asset			
147C2		A/R KEYSPAN NORTHEAST VENTURES			Yes	No
	Yes	No	Asset			
147C4		A/R KEYSPAN LNG, PARTNERSHIP			Yes	No
	Yes	No	Asset			
147C6		A/R KEYSPAN INTERNATIONAL CORP			Yes	No
	Yes	No	Asset			
147C7		KEYSPAN MIDSTREAM LLC			Yes	No
	Yes	Yes	Asset			
147C8		A/R KEYSPAN IGTS CORP (LESCO)			Yes	No
	Yes	No	Asset			
147CA		BROKEN BRIDGE			Yes	No
	Yes	Yes	Asset			
147D1		TRANSGAS			Yes	No
	Yes	Yes	Asset			
147D2		AMR			Yes	No
	Yes	Yes	Asset			
147D6		MYSTIC STEAMSHIP			Yes	No
	Yes	Yes	Asset			
147D7		A/R BROKEN BRIDGE			No	No
	Yes	No	Asset			
147D8		PCC LAND COMPANY			Yes	No
	Yes	Yes	Asset			
147D9		PHILADELPHIA COKE			Yes	No
	Yes	Yes	Asset			

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	147E2			A/R EGC ELIMINATION				Yes	No
		Yes	No		Asset				
	147E4			A/R COLONIAL CONSOLIDATION ELI				Yes	No
		Yes	No		Asset				
	147E9			A/R NE OPERATIONS ELIMINATIONS				Yes	No
		Yes	No		Asset				
	147EA			A/R EASTERN ASSOCIATED SECURIT				Yes	No
		Yes	No		Asset				
	147EE			A/R EASTERN ENERGY SYSTEMS				Yes	No
		Yes	No		Asset				
	147ER			A/R EASTERN RIVERMORE				Yes	No
		Yes	No		Asset				
	147EU			A/R EASTERN URBAN				Yes	No
		Yes	No		Asset				
	147F1			KEYSPAN E&P JOINT VENTURE 50%				Yes	No
		Yes	Yes		Asset				
	147G1			ISLAND ENERGY				Yes	No
		Yes	Yes		Asset				

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147HA		KEYSPAN CI 1 LTD		Yes	No
	Yes	Yes	Asset		
147HB		KEYSPAN UK LTD		Yes	No
	Yes	Yes	Asset		
147HC		KEYSPAN CI 2 LTD		Yes	No
	Yes	Yes	Asset		
147HD		GRUPO KEYSPAN, S DE RL DE CV		Yes	No
	Yes	Yes	Asset		
147HF		NORTHEAST GAS MARKETS LLC		Yes	No
	Yes	Yes	Asset		
147HG		KEYSPAN LNG GP, LLC		Yes	No
	Yes	Yes	Asset		
147HH		KEYSPAN LNG LP, LLC		Yes	No
	Yes	Yes	Asset		
147HJ		KEYSPAN CI MIDSTREAM LIMITED		Yes	No
	Yes	Yes	Asset		
147HK		KEYSPAN LUXENBOURG SARL		Yes	No
	Yes	Yes	Asset		
147HL		NICODAMA BEHEER V.B.V.		Yes	No
	Yes	Yes	Asset		
147HM		KEYSPAN ENERGY DEVLP CO (NS)		Yes	No
	Yes	Yes	Asset		
147HN		SOLEX PRODUCTION LTD		Yes	No
	Yes	Yes	Asset		
147HP		EXPLORE & PROD-JOINT VENTURE		No	No
	Yes	Yes	Asset		
147HQ		INSURANCE CAPTIVE COMPANY		Yes	No
	Yes	Yes	Asset		
147HY		A/R HONEOYE		Yes	No
	Yes	Yes	Asset		
147KT		KEYSPAN TECHNOLOGIES		Yes	No
	Yes	Yes	Asset		
147MK		A/R MY HOME KEY		Yes	No
	Yes	No	Asset		
147MQ		MARQUEZ		Yes	No
	Yes	Yes	Asset		
147N1		A/R 00094 Newport America Corp		Yes	No
	Yes	No	Asset		
147N2		A/R 00095 Metrowest Realty LLC		Yes	No
	Yes	No	Asset		
147N3		A/R 00098 Service Company Inc		Yes	No
	Yes	No	Asset		
147NA		A/R 00001 National Grid USA (P		Yes	No
	Yes	No	Asset		
147NB		A/R 00004 Nantucket Electric C		Yes	No
	Yes	No	Asset		
147NC		A/R 00005 Massachusetts Electr		Yes	No
	Yes	No	Asset		
147ND		A/R 00010 New England Power Co		Yes	No
	Yes	No	Asset		
147NE		A/R 00036 Niagara Mohawk Power		Yes	No
	Yes	No	Asset		
147NF		A/R 00041 Granite State Electr		Yes	No
	Yes	No	Asset		
147NG		A/R 00048 Narragansett Gas Com		Yes	No
	Yes	No	Asset		
147NH		A/R 00049 Narragansett Electri		Yes	No
	Yes	No	Asset		
147NI		A/R 00072 National Grid Billin		Yes	No
	Yes	No	Asset		
147NJ		A/R 00076 NGrid Communications		Yes	No
	Yes	No	Asset		
147NK		A/R 00099 NGUSA Service Compan		Yes	No

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	Yes	No	Asset				
147NL		A/R 00006	NE Hydro-Trans Elec			Yes	No
	Yes	No	Asset				
147NM		A/R 00007	NE Hydro Finance Co,			Yes	No
	Yes	No	Asset				
147NN		A/R 00008	NE Hydro-Trans Corpo			Yes	No
	Yes	No	Asset				
147NO		A/R 00020	NE Electric Trans Co			Yes	No
	Yes	No	Asset				
147NP		A/R 00021	NG Transmission Serv			Yes	No
	Yes	No	Asset				
147NQ		A/R 00035	Niagara Mohawk Holdi			Yes	No
	Yes	No	Asset				
147NR		A/R 00037	Opinac North America			Yes	No
	Yes	No	Asset				
147NS		A/R 00070	Wayfinder Group, Inc			Yes	No
	Yes	No	Asset				
147NT		A/R 00071	Valley Appliance & M			Yes	No
	Yes	No	Asset				
147NU		A/R 00079	National Grid Wirele			Yes	No
	Yes	No	Asset				

G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
147NV			A/R 00082	GridAmerica Holdings				Yes	No
	Yes	No		Asset					
147NW			A/R 00085	NEES Energy, Inc.				Yes	No
	Yes	No		Asset					
147NX			A/R 00086	EUA Energy Investmen				Yes	No
	Yes	No		Asset					
147NY			A/R 00092	Prudence Corporation				Yes	No
	Yes	No		Asset					
147NZ			A/R 00093	Patience Corporation				Yes	No
	Yes	No		Asset					
14801				BOSTON GAS COMPANY				Yes	No
	Yes	Yes		Asset					
14802				ESSEX GAS COMPANY				Yes	No
	Yes	Yes		Asset					
14803				COLONIAL LOWELL DIVISION				Yes	No
	Yes	Yes		Asset					
14804				COLONIAL CAPE COD DIVISION				Yes	No
	Yes	Yes		Asset					
14805				COLONIAL ADMINISTRATION				Yes	No
	Yes	Yes		Asset					
14806				ENERGY NORTH NATURAL GAS				Yes	No
	Yes	Yes		Asset					
14807				EASTERN ENTERPRISES HOLDING				Yes	No
	Yes	Yes		Asset					
14816				EGC-LNG INC				Yes	No
	Yes	Yes		Asset					

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14817		MASS FUEL TRUST		Yes	No
	Yes	Yes	Asset		
14820		BOSTON GAS CONSOLIDATED		Yes	No
	Yes	Yes	Asset		
14823		KEYSPAN GAS PORTFOLIO CO		Yes	No
	Yes	Yes	Asset		
14825		EASTERN COMPANIES		Yes	No
	Yes	Yes	Asset		
14826		MIDLAND ENTERPRISES		Yes	No
	Yes	Yes	Asset		
14829		KEYSPAN MONEY POOLS		Yes	No
	Yes	Yes	Asset		
14830		ESSEX GAS CONSOLIDATED		Yes	No
	Yes	Yes	Asset		
14831		KEYSPAN CORPORATE SERVICES		Yes	No
	Yes	Yes	Asset		
14832		KEYSPAN UTILITY SERVICES, LLC		Yes	No
	Yes	Yes	Asset		
14833		KEYSPAN ENGINEERING SERVICES,		Yes	No
	Yes	Yes	Asset		
14834		KEYSPAN ELECTRIC SERVICES, LLC		Yes	No
	Yes	Yes	Asset		
14835		KEYSPAN GENERATION SERVICES, L		Yes	No
	Yes	Yes	Asset		
14836		KEYSPAN ENERGY DEVELOPMENT		Yes	No
	Yes	Yes	Asset		
14837		KEYSPAN ENERGY DELIVERY LI		Yes	No
	Yes	Yes	Asset		
14838		KEYSPAN ENERGY DELIVERY NY		Yes	No
	Yes	Yes	Asset		
14839		KEYSPAN EXPLORE & PROD		Yes	No
	Yes	Yes	Asset		
14841		KEYSPAN RAVENSWOOD INC		Yes	No
	Yes	Yes	Asset		
14842		KEYSPAN RAVENSWOOD SERVICES, L		Yes	No
	Yes	Yes	Asset		
14843		THEC HOLDING		Yes	No
	Yes	Yes	Asset		
14844		KEYSPAN ENERGY TRADING SERVICE		Yes	No
	Yes	Yes	Asset		
14845		LIPA		Yes	No
	Yes	Yes	Asset		
14846		KEYSPAN GLENWOOD ENERGY CENTER		Yes	No
	Yes	Yes	Asset		
14847		KEYSPAN SPAGNOLI ROAD ENERGY C		Yes	No
	Yes	Yes	Asset		
14848		KEYSPAN SHOREHAM ENERGY CENTER		Yes	No
	Yes	Yes	Asset		
14849		KTI/MHK		Yes	No
	Yes	Yes	Asset		
14850		COLONIAL GAS CONSOLIDATED		Yes	No
	Yes	Yes	Asset		
14851		RAVENSWOOD VIE		Yes	No
	Yes	Yes	Asset		
14857		KEYSPAN ENERGY SERVICES		Yes	No
	Yes	Yes	Asset		
14858		KEYSPAN ENERGY SUPPLY		Yes	No
	Yes	Yes	Asset		
14859		KEYSPAN SERVICES, INC		Yes	No
	Yes	Yes	Asset		
14860		KEYSPAN ENERGY CORP		Yes	No
	Yes	Yes	Asset		
14861		KEYSPAN HOLDING COMPANY WEST		Yes	No

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	Yes	Yes	Asset				
14871		KES				Yes	No
	Yes	Yes	Asset				
14872		KEYSPAN ISLANDER PIPELINE LLC				Yes	No
	Yes	No	Asset				
14873		KEYSPAN MILLENNIUM PIEPLINE LL				Yes	No
	Yes	Yes	Asset				
14874		THEC				Yes	No
	Yes	Yes	Asset				
14875		THEC HOLDING				Yes	No
	Yes	Yes	Asset				
148A1		KBS				Yes	No
	Yes	Yes	Asset				

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			148A2	KCOMM				Yes	No
	Yes	Yes			Asset				
			148A3	KESP				Yes	No
	Yes	Yes			Asset				
			148A4	KHES LLC				Yes	No
	Yes	Yes			Asset				
			148A5	DELTA KEYSPAN				Yes	No
	Yes	Yes			Asset				
			148A6	GRANITE STATE				Yes	No
	Yes	Yes			Asset				
			148A7	NORTHERN PEABODY				Yes	No
	Yes	Yes			Asset				
			148A8	KEM				Yes	No
	Yes	Yes			Asset				
			148A9	4TH AVENUE				Yes	No
	Yes	Yes			Asset				
			148AB	WDF				Yes	No
	Yes	Yes			Asset				
			148AD	BINSKY SNYDER SERV				Yes	No
	Yes	Yes			Asset				
			148AF	BINSKY & SNYDER INC.				Yes	No
	Yes	Yes			Asset				
			148AG	KES				Yes	No
	Yes	Yes			Asset				
			148AH	KESOL				Yes	No
	Yes	Yes			Asset				
			148AJ	KHES NE				Yes	No
	Yes	Yes			Asset				
			148AK	FRITZE				Yes	No
	Yes	Yes			Asset				
			148AL	R.D. MORTMAN				Yes	No
	Yes	Yes			Asset				
			148AM	ROY KAY				Yes	No
	Yes	Yes			Asset				

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148AN		KEYSPAN ENGINEERING		Yes	No
	Yes	Yes	Asset		
148AO		KEYSPAN PLUMBING SOL		Yes	No
	Yes	Yes	Asset		
148AP		KESOL PLUMBING		Yes	No
	Yes	Yes	Asset		
148AQ		RD MORTMAN		Yes	No
	Yes	Yes	Asset		
148AR		ACTIVE		Yes	No
	Yes	Yes	Asset		
148AS		PBS		Yes	No
	Yes	Yes	Asset		
148AT		BR&A A/R FROM ASSN		Yes	No
	Yes	Yes	Asset		
148AU		KSIC MECHANICAL		Yes	No
	Yes	Yes	Asset		
148AV		METRO ENERGY		Yes	No
	Yes	Yes	Asset		
148AW		KSIC ELECTRIC		Yes	No
	Yes	Yes	Asset		
148AX		KESOL HEATING		Yes	No
	Yes	Yes	Asset		
148B1		KNF		Yes	No
	Yes	Yes	Asset		
148B2		AR from GEID		Yes	No
	Yes	Yes	Asset		
148B3		NETCO		Yes	No
	Yes	Yes	Asset		
148C1		ENERGY NORTH REALTY		Yes	No
	Yes	Yes	Asset		
148C2		NORTH EAST VENTURES		Yes	No
	Yes	Yes	Asset		
148C4		KEYSPAN LNG		Yes	No
	Yes	Yes	Asset		
148C6		KEYSPAN INTERNATIONAL CORP		Yes	No
	Yes	No	Asset		
148C7		KEYSPAN MIDSTREAM LLC		Yes	No
	Yes	Yes	Asset		
148C8		LESCO		Yes	No
	Yes	Yes	Asset		
148CA		BROKEN BRIDGE		Yes	No
	Yes	Yes	Asset		
148D1		TRANSGAS		Yes	No
	Yes	Yes	Asset		
148D2		AMR		Yes	No
	Yes	Yes	Asset		
148D3		EASTERN RIVERMOOR		Yes	No
	Yes	Yes	Asset		
148D4		EASTERN ENERGY SYSTEMS		Yes	No
	Yes	Yes	Asset		
148D5		EASTERN URBAN SYSTEMS		Yes	No
	Yes	Yes	Asset		
148D6		MYSTIC STEAMSHIP		Yes	No
	Yes	Yes	Asset		
148D7		EASTERN ASSOCIATED SECURITIES		Yes	No
	Yes	Yes	Asset		
148D8		PCC LAND COMPANY		Yes	No
	Yes	Yes	Asset		
148D9		PHILADELPHIA COKE		Yes	No
	Yes	Yes	Asset		
148E1		THEC		Yes	No
	Yes	Yes	Asset		
148EA		EASTERN ASSOCIATED SECURITIES		Yes	No

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        Yes     Yes       Asset
 148EE          EASTERN ENERGY SYSTEMS                              Yes     No
        Yes     Yes       Asset
 148ER          EASTERN RIVERMORE                                   Yes     No
        Yes     Yes       Asset
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                                                   Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                       Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 148EU          EASTERN URBAN                                       Yes     No
        Yes     Yes       Asset
 148F1          KEYSPAN E&P JOINT VENTURE 50%                       Yes     No
        Yes     Yes       Asset
 148F2          KEYSPAN MHK                                         Yes     No
        Yes     Yes       Asset
 148G1          ISLAND ENERGY                                       Yes     No
        Yes     Yes       Asset
 148G2          I/C RECEIVABLE-MARQUEZ                              Yes     No
        Yes     Yes       Asset
 148HA          KEYSPAN CI 1 LTD                                    Yes     No
        Yes     Yes       Asset
 148HB          KEYSPAN UK LTD                                      Yes     No
        Yes     Yes       Asset
 148HC          KEYSPAN CI 2 LTD                                    Yes     No
        Yes     Yes       Asset
 148HD          GRUPO KEYSPAN, S DE RL DE CV                        Yes     No
        Yes     Yes       Asset
 148HF          NORTHEAST GAS MARKETS LLC                           Yes     No
        Yes     Yes       Asset
 148HG          KEYSPAN LNG GP, LLC                                 Yes     No
        Yes     Yes       Asset
 148HH          KEYSPAN LNG LP, LLC                                 Yes     No
        Yes     Yes       Asset
 148HJ          KEYSPAN CI MIDSTREAM LIMITED                        Yes     No
        Yes     Yes       Asset
 148HK          KEYSPAN LUXENBOURG SARL                             Yes     No
        Yes     Yes       Asset
 148HL          NICODAMA BEHEER V.B.V.                              Yes     No
        Yes     Yes       Asset
 148HM          KEYSPAN ENERGY DEVLP CO (NS)                        Yes     No
        Yes     Yes       Asset
 148HN          SOLEX PRODUCTION LTD                                Yes     No
        Yes     Yes       Asset
 148HP          EXPLORE & PROD-JOINT VENTURE                        No      No
        Yes     Yes       Asset
 148HQ          INSURANCE CAPTIVE COMPANY                           Yes     No
        Yes     Yes       Asset
 148HY          HONEOYE                                             Yes     No
        Yes     Yes       Asset
 148KT          KEYSPAN TECHNOLOGIES                                Yes     No
        Yes     Yes       Asset
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148MK		MY HOME KEY			Yes	No
	Yes	Yes	Asset			
148MQ		MARQUEZ			Yes	No
	Yes	Yes	Asset			
148N1		A/R 00094	Newport America Corp		Yes	No
	Yes	No	Asset			
148N2		A/R 00095	Metrowest Realty LLC		Yes	No
	Yes	No	Asset			
148N3		A/R 00098	Service Company Inc		Yes	No
	Yes	No	Asset			
148NA		A/R 00001	National Grid USA (P		Yes	No
	Yes	No	Asset			
148NB		A/R 00004	Nantucket Electric C		Yes	No
	Yes	No	Asset			
148NC		A/R 00005	Massachusetts Electr		Yes	No
	Yes	No	Asset			
148ND		A/R 00010	New England Power Co		Yes	No
	Yes	No	Asset			
148NE		A/R 00036	Niagara Mohawk Power		Yes	No
	Yes	No	Asset			
148NF		A/R 00041	Granite State Electr		Yes	No
	Yes	No	Asset			
148NG		A/R 00048	Narragansett Gas Com		Yes	No
	Yes	No	Asset			
148NH		A/R 00049	Narragansett Electri		Yes	No
	Yes	No	Asset			
148NI		A/R 00072	National Grid Billin		Yes	No
	Yes	No	Asset			
148NJ		A/R 00076	NGrid Communications		Yes	No
	Yes	No	Asset			
148NK		A/R 00099	NGUSA Service Compan		Yes	No
	Yes	No	Asset			
148NL		A/R 00006	NE Hydro-Trans Elec		Yes	No
	Yes	No	Asset			
148NM		A/R 00007	NE Hydro Finance Co,		Yes	No
	Yes	No	Asset			
148NN		A/R 00008	NE Hydro-Trans Corpo		Yes	No
	Yes	No	Asset			
148NO		A/R 00020	NE Electric Trans Co		Yes	No
	Yes	No	Asset			
148NP		A/R 00021	NG Transmission Serv		Yes	No
	Yes	No	Asset			
148NQ		A/R 00035	Niagara Mohawk Holdi		Yes	No
	Yes	No	Asset			
148NR		A/R 00037	Opinac North America		Yes	No
	Yes	No	Asset			
148NS		A/R 00070	Wayfinder Group, Inc		Yes	No
	Yes	No	Asset			
148NT		A/R 00071	Valley Appliance & M		Yes	No
	Yes	No	Asset			
148NU		A/R 00079	National Grid Wirele		Yes	No
	Yes	No	Asset			
148NV		A/R 00082	GridAmerica Holdings		Yes	No
	Yes	No	Asset			
148NW		A/R 00085	NEES Energy, Inc.		Yes	No
	Yes	No	Asset			
148NX		A/R 00086	EUA Energy Investmen		Yes	No
	Yes	No	Asset			
148NY		A/R 00092	Prudence Corporation		Yes	No
	Yes	No	Asset			

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148NZ		Yes	No	A/R 00093 Patience Corporation	Asset			Yes	No
14901		Yes	Yes	BOSTON GAS INTERCO TAXES	Asset			Yes	No
14902		Yes	Yes	ESSEX GAS INTERCO TAXES	Asset			Yes	No
14903		Yes	Yes	COLONIAL LOWELL DIVISION	Asset			Yes	No
14904		Yes	Yes	COLONIAL CAPE COD DIV	Asset			Yes	No
14905		Yes	Yes	COLONIAL GAS INTERCO TAXES	Asset			Yes	No
14906		Yes	Yes	ENERGY NORTH INTERCO TAXES	Asset			Yes	No
14907		Yes	Yes	EASTERN HOLDING CO INTERCO TAX	Asset			Yes	No
14923		Yes	Yes	KEYSPAN GAS PORTFOLIO INTERCO	Asset			Yes	No
14925		Yes	Yes	EASTERN COMPANIES	Asset			Yes	No
14931		Yes	Yes	CORPORATE SERVICES INTERCO TAX	Asset			Yes	No
14932		Yes	Yes	UTILITY SERVICES INTERCO TAXES	Asset			Yes	No
14933		Yes	Yes	ENGINEERING SERVICES INTERCO T	Asset			Yes	No
14934		Yes	Yes	ELECTRIC SERVICES INTERCO TAXE	Asset			Yes	No
14935		Yes	Yes	GENERATION SERVICES INTERCO TA	Asset			Yes	No
14936		Yes	Yes	KEDC INTERCO TAXES	Asset			Yes	No
14937		Yes	Yes	KEDLI INTERCO TAXES	Asset			Yes	No
14938		Yes	Yes	KEDNY INTERCO TAXES	Asset			Yes	No
14939		Yes	No	KEYSPAN PRODUCTION LTD	Asset			Yes	No
14941		Yes	Yes	RAVENSWOOD INC. INTERCO TAXES	Asset			Yes	No
14942		Yes	Yes	RAVENSWOOD SERVICES INTERCO TA	Asset			Yes	No
14943		Yes	Yes	THEC HOLDING INC. INTERCO TAXE	Asset			Yes	No
14944		Yes	Yes	KETS INTERCO TAXES	Asset			Yes	No
14945		Yes	Yes	LIPA	Asset			Yes	No
14946		Yes	Yes	GLENWOOD INTERCO TAXES	Asset			Yes	No

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14947		SPAGNOLI ROAD INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
14948		PT JEFFERSON INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
14949		KTI INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
14951		RAVENSWOOD VIE		Yes	No
	Yes	Yes	Asset		
14957		KEYSPAN ENERGY SERVICES		Yes	No
	Yes	Yes	Asset		
14958		KEYSPAN ENERGY SUPPLY		Yes	No
	Yes	Yes	Asset		
14959		KEYSPAN SERVICES INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
14960		KEYSPAN ENERGY CORP		Yes	No
	Yes	Yes	Asset		
14961		KEYSPAN WEST HOLD INTERCO TAXE		Yes	No
	Yes	Yes	Asset		
14971		FIT INTERCO SENECA		Yes	No
	Yes	Yes	Asset		
14972		KEYSPAN ISLANDER PIPELINE LLC		Yes	No
	Yes	No	Asset		
14973		KEYSPAN MILLENNIUM PIPELINE LL		Yes	No
	Yes	Yes	Asset		
14974		THEC		Yes	No
	Yes	Yes	Asset		
149A1		KBS INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A2		KCOMM INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A3		KESP INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A4		KHES LLC INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A5		DELTA KEYSPAN INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A6		GRANITE STATE INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A7		NORTHERN PEABODY INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A8		KEM INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149A9		4TH AVENUE INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149AB		WDF INTERCO TAXES		Yes	No
	Yes	Yes	Asset		
149AD		BINSKY & SNYDER SERV INTERCO T		Yes	No
	Yes	Yes	Asset		
149AF		BINSKY & SNYDER INC. INTERCO T		Yes	No
	Yes	Yes	Asset		
149AG		KES INTERCO TAXES		Yes	No
	Yes	Yes	Asset		

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			149AH	KESOL INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AJ	KHES NE INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AK	FRITZE INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AL	R. D. MORTMAN INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AM	ROY KAY INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AN	KEYSPAN ENGINEERING INTERCO TA	Asset			Yes	No
	Yes	Yes	149AO	KEYSPAN PLUMBING SOL INTERCO T	Asset			Yes	No
	Yes	Yes	149AP	KESOL PLUMBING	Asset			Yes	No
	Yes	Yes	149AQ	RD MORTMAN	Asset			Yes	No
	Yes	Yes	149AR	ACTIVE INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AS	PSS INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AT	BR&A FIT A/R FROM ASSN	Asset	01-AUG-03		Yes	No
	Yes	Yes	149AU	KSI MECHANICAL INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AV	METRO INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149AW	KSIC ELECTRIC	Asset			Yes	No
	Yes	Yes	149AX	KESOL HEATING	Asset			Yes	No
	Yes	Yes	149B1	KNF INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149B2	GEI DEV. INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149B3	NETCO INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149C1	ENERGY NORTH REALTY INTERCO TA	Asset			Yes	No
	Yes	Yes	149C2	NORTH EAST VENTURES INTERCO TA	Asset			Yes	No
	Yes	Yes	149C4	INTERCO. TAXES- KEYSPAN LNG	Asset			Yes	No
	Yes	No	149C6	KEYSPAN ENERGY CORP	Asset			Yes	No
	Yes	Yes	149C7	KEYSPAN MIDSTREAM LLC	Asset			Yes	No
	Yes	Yes	149C8	LESCO INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149CA	BROKEN BRIDGE INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149D1	TRANSGAS INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149D2	AMR INTERCO TAXES	Asset			Yes	No
	Yes	Yes	149D3	EASTERN RIVERMOOR INTERCO TAXE	Asset			Yes	No

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149D4		EASTERN ENERGY SYSTEMS INTERCO				Yes	No
	Yes	Yes	Asset				
149D5		EASTERN URBAN SYSTEMS INTERCO				Yes	No
	Yes	Yes	Asset				
149D6		MYSTIC STEAMSHIP INTERCO TAXES				Yes	No
	Yes	Yes	Asset				
149D7		EASTERN ASSOC SECURITIES INTER				Yes	No
	Yes	Yes	Asset				
149D8		PCC LAND INTERCO TAXES				Yes	No
	Yes	Yes	Asset				
149D9		PHILADELPHIA COKE INTERCO TAXE				Yes	No
	Yes	Yes	Asset				
149DA		WESTERN ASSOC ENERGY CORP TAXE				Yes	No
	Yes	Yes	Asset				
149E1		THEC INTERCO TAXES				Yes	No
	Yes	Yes	Asset				
149E2		EGC ELIMINATION				Yes	No
	Yes	Yes	Asset				
149E4		COLONIAL CONSOLIDATION ELIMINA				Yes	No
	Yes	Yes	Asset				
149E9		NE OPERATIONS ELIMINATIONS				Yes	No
	Yes	Yes	Asset				
149EA		EASTERN ASSOCIATED SECURITIES				Yes	No
	Yes	Yes	Asset				
149EE		EASTERN ENERGY SYSTEMS				Yes	No
	Yes	Yes	Asset				
149ER		EASTERN RIVERMORE				Yes	No
	Yes	Yes	Asset				
149EU		EASTERN URBAN				Yes	No
	Yes	Yes	Asset				
149F1		KEYSPAN E&P JOINT VENTURE 50%				Yes	No
	Yes	Yes	Asset				
149F2		KEYSPAN MHK INTERCO TAXES				Yes	No
	Yes	Yes	Asset				
149G1		ISLAND ENERGY				Yes	No
	Yes	Yes	Asset				
149HA		KEYSPAN CI 1 LTD				Yes	No
	Yes	Yes	Asset				
149HB		KEYSPAN UK LTD				Yes	No
	Yes	Yes	Asset				
149HC		KEYSPAN CI 2 LTD				Yes	No
	Yes	Yes	Asset				
149HD		GRUPO KEYSPAN, S DE RL DE CV				Yes	No
	Yes	Yes	Asset				

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149HF				NORTHEAST GAS MARKETS LLC				Yes	No
	Yes	Yes			Asset				
149HG				KEYSPAN LNG GP, LLC				Yes	No

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	Yes	Yes	Asset		
149HH		KEYSPAN LNG LP, LLC		Yes	No
	Yes	Yes	Asset		
149HJ		KEYSPAN CI MIDSTREAM LIMITED		Yes	No
	Yes	Yes	Asset		
149HK		KEYSPAN LUXENBOURG SARL		Yes	No
	Yes	Yes	Asset		
149HL		NICODAMA BEHEER V.B.V.		Yes	No
	Yes	Yes	Asset		
149HM		KEYSPAN ENERGY DEVLP CO (NS)		Yes	No
	Yes	Yes	Asset		
149HN		SOLEX PRODUCTION LTD		Yes	No
	Yes	Yes	Asset		
149HP		EXPLORE & PROD-JOINT VENTURE		No	No
	Yes	Yes	Asset		
149HQ		INSURANCE CAPTIVE COMPANY		Yes	No
	Yes	Yes	Asset		
149HY		HONEOYE		Yes	No
	Yes	Yes	Asset		
149KT		KEYSPAN TECHNOLOGIES		Yes	No
	Yes	Yes	Asset		
149MK		MY HOME KEY		Yes	No
	Yes	Yes	Asset		
149MQ		INTERCO FIT/SIT		Yes	No
	Yes	Yes	Asset		
1500K		Materials and Supplies		Yes	No
	Yes	Yes	Asset		
15101		PROPANE - WEST CONCORD		No	No
	Yes	Yes	Asset		
15102		FINANCED GAS		Yes	No
	Yes	Yes	Asset		
15103		FUEL STOCK LIGHT OIL		No	No
	Yes	Yes	Asset		
15104		PROPANE INVENTORY		Yes	No
	Yes	Yes	Asset		
15105		PROPANE - TRUST		Yes	No
	Yes	Yes	Asset		
15106		PROPANE - TANK FARM		Yes	No
	Yes	Yes	Asset		
15107		PROPANE-WACHUSETT		No	No
	Yes	Yes	Asset		
15108		PROPANE-CENTRAL		No	No
	Yes	Yes	Asset		
15109		PROPANE-NORTH SHORE		No	No
	Yes	Yes	Asset		
1510K		Fuel Stock		Yes	No
	Yes	Yes	Asset		
15110		NATURAL GAS-NATIONAL FUEL		Yes	No
	Yes	Yes	Asset		
15111		NATURAL GAS-NATIONAL FUEL-TRUS		Yes	No
	Yes	Yes	Asset		
15112		NATURAL GAS-CNG		Yes	No
	Yes	Yes	Asset		
15113		NATURAL GAS-CNG-TRUST		Yes	No
	Yes	Yes	Asset		
15114		NATURAL GAS-HONEYE		Yes	No
	Yes	Yes	Asset		
15115		NATURAL GAS-HONEYE-TRUST		Yes	No
	Yes	Yes	Asset		
15116		NATURAL GAS-TENNESSEE		Yes	No
	Yes	Yes	Asset		
15117		NATURAL GAS-TENNESSEE-TRUST		Yes	No
	Yes	Yes	Asset		

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15119		LNG-TRUST				Yes	No
	Yes	Yes	Asset				
15120		INVENTORY-UNDERGROUND STORAGE				Yes	No
	Yes	Yes	Asset				
15121		INVENTORY-LNG				Yes	No
	Yes	Yes	Asset				
15122		INVENTORY-DIESEL				Yes	No
	Yes	Yes	Asset				
15123		INVENTORY- 6 OIL				Yes	No
	Yes	Yes	Asset				
1520K		Fuel Stock Expenses Undistribu				Yes	No
	Yes	Yes	Asset				
1530K		Residuals				Yes	No
	Yes	Yes	Asset				
15401		INVENTORY GENERAL STORES				Yes	No
	Yes	Yes	Asset				
15402		INVENTORY EVAL ERRORS - AVG CO				Yes	No
	Yes	Yes	Asset				
15403		AUTOMOTIVE SUPPLIES				Yes	No
	Yes	Yes	Asset				
15404		GASOLINE & DIESEL FUEL				Yes	No
	Yes	Yes	Asset				
15405		AUTOMOTIVE SUPPLIES				No	No
	Yes	Yes	Asset				
15406		INVENTORY HELD SPECIAL				Yes	No
	Yes	Yes	Asset				
15407		LNG DISTRI TANKS				Yes	No
	Yes	Yes	Asset				
15408		STORAGE GAS-TENN				Yes	No
	Yes	Yes	Asset				
15409		TENNESSEE SSNE STORAGE				Yes	No
	Yes	Yes	Asset				
1540K		Plant Materials and Operating				Yes	No
	Yes	Yes	Asset				
15410		BOSTON LNG INVENTORY-LNG				Yes	No
	Yes	Yes	Asset				

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15411			BOSTON LNG INVENTORY-ALGON				Yes	No
	Yes	Yes		Asset				
15412			BOSTON LNG INVENTORY-TENN				Yes	No
	Yes	Yes		Asset				
15413			STATIONERY & OFFICE SUPPL				No	No
	Yes	Yes		Asset				
15414			TRUCK INVENTORY				Yes	No
	Yes	Yes		Asset				
15418			STORAGE GAS-ALGON				Yes	No
	Yes	Yes		Asset				
15419			STORAGE GAS ALGON SI				Yes	No

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	Yes	Yes	Asset			
15440		SNG CATALYST			Yes	No
	Yes	Yes	Asset			
15471		PROPANE TANKS			Yes	No
	Yes	Yes	Asset			
15473		MISC. PRODUCTION SUPPLIES			Yes	No
	Yes	Yes	Asset			
15480		INVENTORY-CONSTRUCTION/MAINT			Yes	No
	Yes	Yes	Asset			
15481		INVENTORY-PIPE			Yes	No
	Yes	Yes	Asset			
15482		M&S LNG PARTS			Yes	No
	Yes	Yes	Asset			
15483		INVENTORY-SERVICE			Yes	No
	Yes	Yes	Asset			
15484		INVENTORY-M&S CATAUMET			Yes	No
	Yes	Yes	Asset			
15501		INVENTORY-WATER HEATERS			Yes	No
	Yes	Yes	Asset			
15502		ADJUSTMENT			Yes	No
	Yes	Yes	Asset			
1550K		Merchandise			Yes	No
	Yes	Yes	Asset			
15510		INVENTORY-APPLIANCES			Yes	No
	Yes	Yes	Asset			
1560K		Other Materials and Supplies			Yes	No
	Yes	Yes	Asset			
1570K		Nuclear By-Product Materials			Yes	No
	Yes	Yes	Asset			
157FK		Nuclear Materials Held for Sal			Yes	No
	Yes	Yes	Asset			
1581K		Allowance Inventory			Yes	No
	Yes	Yes	Asset			
1582K		Allowances Withheld			Yes	No
	Yes	Yes	Asset			
16300		CLEARING-PROCUREMENT/STORES			Yes	No
	Yes	Yes	Expense			
16301		future DTE clearing (expense)		09-MAY-96	No	No
	Yes	Yes	Expense			
16302		future DTE clearing (expense)			No	No
	Yes	Yes	Expense			
16304		STORES			Yes	No
	Yes	Yes	Asset			
1630K		Stores Expense Undistributed			Yes	No
	Yes	Yes	Asset			
1640K		Gas Stored			Yes	No
	Yes	Yes	Asset			
1641K		Gas Stored Underground - Curre			Yes	No
	Yes	Yes	Asset			
1642K		Liquefied Natural Gas in Stora			Yes	No
	Yes	Yes	Asset			
1643K		Liquefied Natural Gas Held for			Yes	No
	Yes	Yes	Asset			
16501		PREPAID MISC INSURANCE			Yes	No
	Yes	Yes	Asset			
16502		PREPAID PROPERTY INSURANCE			Yes	No
	Yes	Yes	Asset			
16503		PREPAID EXCESS LIAB INS			Yes	No
	Yes	Yes	Asset			
16504		PREPAID WORKER'S COMP			Yes	No
	Yes	Yes	Asset			
16505		PREPAID INTEREST			Yes	No
	Yes	Yes	Asset			

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16506		PREPAID POSTAGE			Yes	No
	Yes	Yes	Asset			
16507		PREPAID LNG LEASE			Yes	No
	Yes	Yes	Asset			
1650K		Prepayments			Yes	No
	Yes	Yes	Asset			
16510		PREPAID INS-MASS LNG			Yes	No
	Yes	Yes	Asset			
16511		PRPD WARRANTY & HARDWARE SERV.			Yes	No
	Yes	Yes	Asset			
16512		PRPD WTR HTR PROMO EXP			Yes	No
	Yes	Yes	Asset			
16515		PRPD COSTS WKMNS COMP FND			Yes	No
	Yes	Yes	Asset			
16516		PREPAID SOFTWARE MAINT			Yes	No
	Yes	Yes	Asset			
16517		PREPAID MISCELLANEOUS			Yes	No
	Yes	Yes	Asset			
16518		SPEC CNTRB RET PLAN 11/74			Yes	No
	Yes	Yes	Asset			
16519		PREPAID PENSION MGMT			Yes	No
	Yes	Yes	Asset			
16520		PREPAID SALES & USE TAX			Yes	No
	Yes	Yes	Asset			
16521		PREPAID UNION PENSION EXP			Yes	No
	Yes	Yes	Asset			
16522		PREPAID RENT			Yes	No
	Yes	Yes	Asset			

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	16523			PREPAID POSTAGE-MALDEN				Yes	No
		Yes	Yes		Asset				
	16524			PREPAID R/E TAXES				Yes	No
		Yes	Yes		Asset				
	16525			PREPAID FED INC TAX				Yes	No
		Yes	Yes		Asset				
	16526			PRPD PIPLNE & OTH GAS PURC				Yes	No
		Yes	Yes		Asset				
	16527			PREPAID RIVERMOOR PROP TAX				Yes	No
		Yes	Yes		Asset				
	16528			PREPAID D&O INSURANCE				Yes	No
		Yes	Yes		Asset				
	16529			NEGA DUES AND AGA DUES				Yes	No
		Yes	Yes		Asset				
	16540			PREPAID INSURANCE CLAIMS				Yes	No
		Yes	Yes		Asset				
	16541			PREPAID GAS INVENTORY				Yes	No
		Yes	Yes		Asset				
	16542			PREPAID VEBA				Yes	No

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	Yes	Yes	Asset		
16543		PREPAID PENSION CONTRIBUTIONS		Yes	No
	Yes	Yes	Asset		
16544		PREPAID AUTO DAMAGE		Yes	No
	Yes	Yes	Asset		
165PT		PREPAID PROPERTY TAX		Yes	No
	Yes	Yes	Asset		
17100		INTEREST & DIVIDENDS REC		Yes	No
	Yes	Yes	Asset		
1710K		Interest and Dividends Receiva		Yes	No
	Yes	Yes	Asset		
1720K		Rents Receivable		Yes	No
	Yes	Yes	Asset		
17301		ACCRUED UTILITY REVENUE		Yes	No
	Yes	Yes	Asset		
17302		ACCRUED LIPA REIMBURSABLE-NINE		Yes	No
	Yes	Yes	Asset		
1730K		Accrued Utility Revenues		Yes	No
	Yes	Yes	Asset		
17400		UNVOUCHERED INVOICES		Yes	No
	Yes	Yes	Asset		
17401		TRANS COSTS REG ASSET CURRENT		Yes	No
	Yes	Yes	Asset		
1740K		Miscellaneous Current and Accr		Yes	No
	Yes	Yes	Asset		
17410		UNRECOVERED TAKE/PAY COSTS		Yes	No
	Yes	Yes	Asset		
174MR		DERIV MTM-REGULATED-CURRENT		Yes	No
	Yes	No	Asset		
174MU		DERIV MTM-UNREG-CURRENT		Yes	No
	Yes	No	Asset		
17500		RECONCILIATION ADJ - CGAC		No	No
	Yes	Yes	Asset		
17501		D.P.U. 555 175 INTEREST		No	No
	Yes	Yes	Asset		
17505		DEF DSM FINANCIAL INCENTIVE		Yes	No
	Yes	Yes	Asset		
1750K		DERIVATIVE ASSETS		Yes	No
	Yes	Yes	Asset		
17510		PEAK DEMAND RECON CGAC		No	No
	Yes	Yes	Asset		
17511		DEF PEAK SUPPLIER DEMAND		Yes	No
	Yes	Yes	Asset		
17512		DEF O-P SUPPLIER DEMAND		Yes	No
	Yes	Yes	Asset		
17514		DEF PEAK SUPPLIER COMMODITY		Yes	No
	Yes	Yes	Asset		
17515		DEFD GAS COSTS OVER(UNDER) COL		No	No
	Yes	Yes	Asset		
17516		DEF O-P SUPPLIER COMMODITY		Yes	No
	Yes	Yes	Asset		
17519		TRANSITION COSTS		Yes	No
	Yes	Yes	Asset		
17520		DEF PEAK DEMAND		Yes	No
	Yes	Yes	Asset		
17521		DEF 2003 Peak RECON-NO INTERES		Yes	No
	Yes	Yes	Asset		
17522		DEF PEAK RES DSM		Yes	No
	Yes	Yes	Asset		
17524		DEF O-P RES DSM		Yes	No
	Yes	Yes	Asset		
17526		DEF PEAK C/I DSM		Yes	No
	Yes	Yes	Asset		

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17528		DEF O/P C/I DSM			Yes	No	
	Yes	Yes	Asset				
17530		OFF-PEAK DEMAND RECON CGAC			No	No	
	Yes	Yes	Asset				
17531		DEF PEAK LOW INCOME DSM			Yes	No	
	Yes	Yes	Asset				
17532		DEF O-P LOW INCOME DSM			Yes	No	
	Yes	Yes	Asset				
17534		REC FUEL - LMRG/FINC RES			Yes	No	
	Yes	Yes	Asset				
17535		DEF PENSION COSTS			Yes	No	
	Yes	Yes	Asset				
17536		COMMERCIAL EXOGENOUS COST/LOST			Yes	No	
	Yes	Yes	Asset				
17538		SERVICE QUALITY PENALTY			Yes	No	
	Yes	Yes	Asset				
17539		RESIDENTIAL ASSIST ADJUSTMENT			Yes	No	
	Yes	No	Asset				
17540		DEF O-P DEMAND			Yes	No	
	Yes	Yes	Asset				

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17541			DEF 2002 O-P RECON-NO INTEREST				Yes	No
	Yes	Yes		Asset				
17542			DEF PEAK LDAC CAP REL				Yes	No
	Yes	Yes		Asset				
17543			DEF REC FUEL (COLONIAL)				Yes	No
	Yes	Yes		Asset				
17544			DEF O-P LDAC CAP REL				Yes	No
	Yes	Yes		Asset				
17548			REC FUEL - TRANSITION COSTS				Yes	No
	Yes	Yes		Asset				
17549			BROKER IMBALANCE PENALTY				Yes	No
	Yes	Yes		Asset				
17550			PEAK RESID DSM RECON ADJ CGAC				Yes	No
	Yes	Yes		Asset				
17552			DEF PEAK BAD DEBT				Yes	No
	Yes	Yes		Asset				
17554			DEF O-P BAD DEBT				Yes	No
	Yes	Yes		Asset				
17556			DEF PEAK CGAC CAP CR				Yes	No
	Yes	Yes		Asset				
17558			DEF O-P CGAC CAP CR				Yes	No
	Yes	Yes		Asset				
17560			DEF PEAK COMMODITY				Yes	No
	Yes	Yes		Asset				
17565			RATE CASE EXPENSE RECOVERED				Yes	No
	Yes	Yes		Asset				
17570			OFF-PEAK RESID. DSM RECON CGAC				Yes	No

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	Yes	Yes	Asset		
17580		DEF O-P COMMODITY		Yes	No
	Yes	Yes	Asset		
17585		DEF GAS COST UNBUNDLING COSTS		Yes	No
	Yes	Yes	Asset		
17590		ENVIRONMENTAL RECON ADJ CGAC		Yes	No
	Yes	Yes	Asset		
17595		PRODUCTION & STORAGE EXPENSE		Yes	No
	Yes	Yes	Asset		
17596		INTERM CAPACITY CHARGE		Yes	No
	Yes	Yes	Asset		
17599		UNBILLED GAS COSTS		Yes	No
	Yes	Yes	Asset		
1760K		DERIV INSTR ASSETS-HEDGES		Yes	No
	Yes	Yes	Asset		
18101		UNAMORT PREM&EXP-1990 BND		Yes	No
	Yes	Yes	Asset		
18102		UNAMORT PREM&EXP-1995 BND		Yes	No
	Yes	Yes	Asset		
18103		UNAMORT PREM&EXP-1996 BND		Yes	No
	Yes	Yes	Asset		
18104		UNAMOR DISCT&EXP 1997 DEB		Yes	No
	Yes	Yes	Asset		
18108		UNAMT PREM&EXP 1987 NOTES		Yes	No
	Yes	Yes	Asset		
1810K		Unamortized Debt Expense		Yes	No
	Yes	Yes	Asset		
1810R		UNAMOR DEBT EXPENSE RATE LOCK		Yes	No
	Yes	Yes	Asset		
18112		UNAMORT DISC & EXP 2001 DEB		Yes	No
	Yes	Yes	Asset		
18113		UNAMORT DISC & EXP 8 3/4% DEB		Yes	No
	Yes	Yes	Asset		
18114		UNAMORT EXP - 2011 NOTES		Yes	No
	Yes	Yes	Asset		
18115		UNAMORT EXP - 2019 NOTES		Yes	No
	Yes	Yes	Asset		
18116		UNAMORT EXP - 2005 NOTES		Yes	No
	Yes	Yes	Asset		
18117		UNAMORT EXP-2010 NOTES		Yes	No
	Yes	Yes	Asset		
18118		UNAMORT EXP-2020 NOTES		Yes	No
	Yes	Yes	Asset		
18119		UNAMORT EXP-2/22/11 NOTES		Yes	No
	Yes	Yes	Asset		
18120		UNAMORT EXP-2021 NOTES		Yes	No
	Yes	Yes	Asset		
18121		UNAMORT EXP - 7/5/22 NOTES		Yes	No
	Yes	Yes	Asset		
18122		UNAMORT EXP - 7/10/18 NOTES		Yes	No
	Yes	Yes	Asset		
18123		UNAMORT EXP - 7/10/17 NOTES		Yes	No
	Yes	Yes	Asset		
18124		CALL PREMIUM 2001 DEBENTURES		Yes	No
	Yes	Yes	Asset		
18125		UNAMORT EXP-$10M MTN 1/15/2019		Yes	No
	Yes	Yes	Asset		
18126		UNAMORT EXP-$6M MTN 1/15/2024		Yes	No
	Yes	Yes	Asset		
18127		UNAMORT EXP-$5M MTN 1/15/2016		Yes	No
	Yes	Yes	Asset		
18128		UNAMORT EXP-$5M MTN 1/15/2014		Yes	No
	Yes	Yes	Asset		

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18129		UNAMORT EXP-$10M MTN 4/01/2016			Yes	No
	Yes	Yes	Asset			
18130		UNAMORT EXP $2M MTN 1/24/14			Yes	No
	Yes	Yes	Asset			
18131		UNAMRT EXP $12M MTN 11/30/06			Yes	No
	Yes	Yes	Asset			
18132		UNAMRT EXP $20M MTN 10/1/25			Yes	No
	Yes	Yes	Asset			
18133		UNAMRT EXP $5M MTN 10/1/25			Yes	No
	Yes	Yes	Asset			
18134		UNAMRT EXP $5M MTN 10/15/15			Yes	No
	Yes	Yes	Asset			

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18135				UNAMRT EXP $10 MTN 11/30			Yes	No
		Yes	Yes	Asset				
18136				UNAMRT EXP $5 MTN 12/02			Yes	No
		Yes	Yes	Asset				
18137				UNAMRT EXP $10 MTN 12/01			Yes	No
		Yes	Yes	Asset				
18138				UNAMRT EXP $5MTN 12/01			Yes	No
		Yes	Yes	Asset				
18139				8.625% DEBENTURE DUE 6/1/06			Yes	No
		Yes	Yes	Asset				
18140				10.25% FIRST MTG BOND DUE 10/1			Yes	No
		Yes	Yes	Asset				
18141				10.10% FIRST MTG BOND DUE 1/2/			Yes	No
		Yes	Yes	Asset				
18142				8.15% DEBENTURE DUE 12/1/17			Yes	No
		Yes	Yes	Asset				
18143				7.28% BOND DUE 2017			Yes	No
		Yes	Yes	Asset				
18144				UNAMORTIZED DEBT EXPENSE			Yes	No
		Yes	Yes	Asset				
18160				UNAMRT EXP COL SER CG			Yes	No
		Yes	Yes	Asset				
18161				UNAMRT EXP COL SER CH			Yes	No
		Yes	Yes	Asset				
18162				UNAMRT EXP MTN PROGRAM			Yes	No
		Yes	Yes	Asset				
18163				UNAMRT EXP MTA-1			Yes	No
		Yes	Yes	Asset				
18164				UNAMRT EXP MTA-2			Yes	No
		Yes	Yes	Asset				
18165				UNAMRT EXP MTA-3			Yes	No
		Yes	Yes	Asset				
18166				UNAMRT EXP MTA-4			Yes	No
		Yes	Yes	Asset				
18167				UNAMRT EXP MTA-5			Yes	No

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	Yes	Yes	Asset			Yes	No
18168		UNAMRT EXP MTA-6				Yes	No
	Yes	Yes	Asset				
18169		UNAMRT EXP MTA-7				Yes	No
	Yes	Yes	Asset				
18170		UNAMRT EXP MTB-2				Yes	No
	Yes	Yes	Asset				
18171		UNAMRT EXP MTB-1				Yes	No
	Yes	Yes	Asset				
18172		UNAMRT EXP-TRUST COST LNG TANK				Yes	No
	Yes	Yes	Asset				
18200		EXTRAORD. LOSS-PLANT DAMAGES				Yes	No
	Yes	Yes	Asset				
1821K		Extraordinary Property Losses				Yes	No
	Yes	Yes	Asset				
1822K		Unrecovered Plant and Regulato				Yes	No
	Yes	Yes	Asset				
1823A		REG ASSET-ARO				Yes	No
	Yes	Yes	Asset				
1823K		REGULATORY ASSET				Yes	No
	Yes	Yes	Asset				
182GR		DERIV GAS CONTRACTS -REG ASSET				Yes	No
	Yes	No	Asset				
182MR		DERIV MTM - REG ASSET				Yes	No
	Yes	No	Asset				
182SR		DERIV SETTLEMENTS -REG ASSET				Yes	No
	Yes	No	Asset				
18303		LYNN LNG COLDBOX RETUBING				Yes	No
	Yes	Yes	Asset				
1830K		Preliminary Survey and Investi				Yes	No
	Yes	Yes	Asset				
18310		OIL & HAZARD MATL SITE EVAL				Yes	No
	Yes	Yes	Asset				
18313		MALDEN REDEVEL AUTH-LAND				Yes	No
	Yes	Yes	Asset				
1831K		Preliminary Natural Gas Survey				Yes	No
	Yes	Yes	Asset				
18327		Pre-Marketing Field Work Order				Yes	No
	Yes	Yes	Asset				
18329		NOT USED			01-MAR-96	No	No
	Yes	Yes	Asset				
1832K		Other Preliminary Survey and I				Yes	No
	Yes	Yes	Asset				
18330		NO WASHINGTON ST BR,BOS				Yes	No
	Yes	Yes	Asset				
18331		CA #15A3 VALVES				Yes	No
	Yes	Yes	Asset				
18332		PRE ENG SALEM/BEVERLY BRID				Yes	No
	Yes	Yes	Asset				
18333		PRE ENG NORTH RIVER VIA DUCT				Yes	No
	Yes	Yes	Asset				
18334		NOT USED			01-MAR-96	No	No
	Yes	Yes	Asset				
18335		ATLANTIC AVE @ STATE ST		01-OCT-97		Yes	No
	Yes	Yes	Asset				
18336		NOT USED			01-MAR-96	No	No
	Yes	Yes	Asset				
18337		NOT USED			01-MAR-96	No	No
	Yes	Yes	Asset				
18338		NOT USED			01-MAR-96	No	No
	Yes	Yes	Asset				
18339		NOT USED			01-MAR-96	No	No
	Yes	Yes	Asset				

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 18340           PREL ENG KINGSBURY ST BRIDGE                        Yes     No
        Yes      Yes       Asset
 18341           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
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 G/L ACCOUNT     Description                       Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 18343           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18344           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18345           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18346           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18347           PRE ENG MOUNTAIN AV-MALDEN                          Yes     No
        Yes      Yes       Asset
 18348           PRE ENG NEW NORTHRN AV BRG BOS                      Yes     No
        Yes      Yes       Asset
 18349           STKROOM & TRANSP LIGHTING                           Yes     No
        Yes      Yes       Asset
 18350           PREL ENG GRN LNE RELO #S8CN01                       Yes     No
        Yes      Yes       Asset
 18351           SOUTH STATION RAMP CONNECTOR                        Yes     No
        Yes      Yes       Asset
 18352           BLUE LINE T STAT MODERNIZATION                      Yes     No
        Yes      Yes       Asset
 18353           CLIFTON ST.MALDEN-BRIDGE M-1-6                      Yes     No
        Yes      Yes       Asset
 18354           MBTA CAMBRIDGE ST@CENTER PLAZA                      Yes     No
        Yes      Yes       Asset
 18355           MBTA STATE ST @ CONGRESS                            Yes     No
        Yes      Yes       Asset
 18356           GREEN LN REL-PHASE II #S8CN02                       Yes     No
        Yes      Yes       Asset
 18357           CA/THT - PRELIMINARY&FINAL ENG                      Yes     No
        Yes      Yes       Asset
 18358           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18359           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18360           CA/THT FINAL ENGINERRING (004)                      Yes     No
        Yes      Yes       Asset
 18361           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18362           NOT USED                                  01-MAR-96 No      No
        Yes      Yes       Asset
 18363           NOT USED                                            No      No
        Yes      Yes       Asset
 18364           CA/T CONTRACT NO'S C4A2 + C7A1                      Yes     No
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	Yes	Yes	Asset		
18365		CA/THT REV.CONT. 1A 1B 12A ENG		Yes	No
	Yes	Yes	Asset		
18366		DES REVIEW CA/T CTS 9B,9C&18A		Yes	No
	Yes	Yes	Asset		
18367		2-30" BALL VALVES CA/T #14C2		Yes	No
	Yes	Yes	Asset		
18368		OLD COLONY RR REHAB-MBTA		Yes	No
	Yes	Yes	Asset		
18369		CEDAR ST BRDG & RDWY-SOM		Yes	No
	Yes	Yes	Asset		
18370		BOS EDISON METER RELO./SBO		Yes	No
	Yes	Yes	Asset		
18371		LAN MILL ST-BRDG REPLCMNT		Yes	No
	Yes	Yes	Asset		
18372		ARL LOWELL ST-BRDG REPLCE		Yes	No
	Yes	Yes	Asset		
18373		CON PINE ST-BRDG REPLCMNT		Yes	No
	Yes	Yes	Asset		
18374		CA/T MASTER ENG AGR #7384		Yes	No
	Yes	Yes	Asset		
18375		CA #C15A1 12" VALVE		Yes	No
	Yes	Yes	Asset		
18400		CLEARING-HISTORICAL CONVERSION		Yes	No
	Yes	Yes	Expense		
18401		CLEARING-INVENTORY STORES		Yes	No
	Yes	Yes	Expense		
18402		CLEARING-PEOPLESOFT PAYROLL		Yes	No
	Yes	Yes	Expense		
18403		CLEARING-O/H PAYROLL BURDEN		Yes	No
	Yes	Yes	Expense		
18404		CLEARING-O/H BURDEN		Yes	No
	Yes	Yes	Expense		
18405		CLEARING-FLEET SYSTEM		Yes	No
	Yes	Yes	Expense		
18406		CLEARING-CSS REV/CONTRIB		Yes	No
	Yes	Yes	Expense		
18407		CLEARING-ALL OTHER TYPES		Yes	No
	Yes	Yes	Expense		
18408		OPEN		No	No
	Yes	Yes	Expense		
18409		OPEN		No	No
	Yes	Yes	Expense		
1840K		Clearing Accounts		Yes	No
	Yes	Yes	Asset		
18410		STATISTICAL CLEARING		Yes	No
	Yes	Yes	Expense		
18411		OPEN		No	No
	Yes	Yes	Expense		
18412		OPEN		No	No
	Yes	Yes	Expense		
18413		OPEN		No	No
	Yes	Yes	Expense		
18415		CLEARING-AMER EXPRESS RET CHKS		Yes	No
	Yes	Yes	Asset		
18416		CLEARING-SUSPNSE		Yes	No
	Yes	Yes	Asset		
18417		CLEARING-COLL OVER&SHORT		Yes	No
	Yes	Yes	Asset		

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18418	CLEARING-PAYROLL ADVANCES			Yes	No	Yes	Yes	Asset	
18419	NPN OVER/SHORT			Yes	No	Yes	Yes	Asset	
1841K	Building Service Expenses - Cl			Yes	No	Yes	Yes	Asset	
18420	CLEARING-FIELD OPS (PCS/MSF)			Yes	No	Yes	Yes	Expense	
18421	CLEARING-FIELD OPS (PFR)			Yes	No	Yes	Yes	Expense	
18422	CLEARING-FIELD OPS (ALL OTHER)			Yes	No	Yes	Yes	Expense	
18423	CLEARING-GAS PROD&CONTROL			Yes	No	Yes	Yes	Expense	
18424	CLEARING-EASTERN ENTERPRISES			No	No	Yes	Yes	Expense	
18425	CLEARING-BENEFITS			Yes	No	Yes	Yes	Expense	
18426	CLEARING-OTHER PAID ABSENCES			Yes	No	Yes	Yes	Expense	
18427	CLEARING-INFO SERVICES			Yes	No	Yes	Yes	Expense	
18428	CLEARING-RENTS			Yes	No	Yes	Yes	Expense	
18429	CLEARING-BUILDING MAINT			Yes	No	Yes	Yes	Expense	
1842K	Electronic Data Processing Exp			Yes	No	Yes	Yes	Asset	
18430	CLEARING-OUTSIDE SERVICES			Yes	No	Yes	Yes	Expense	
18431	CLEARING-OTH PD ABS (MSF)			Yes	No	Yes	Yes	Expense	
18432	CLEARING-WORKERS COMP CHARGES			Yes	No	Yes	Yes	Expense	
18433	CLEARING-OTH PD ABS (PUR)			Yes	No	Yes	Yes	Expense	
18434	OPEN			No	No	Yes	Yes	Expense	
18435	OPEN			No	No	Yes	Yes	Expense	
18436	OPEN			No	No	Yes	Yes	Expense	
18437	OPEN			No	No	Yes	Yes	Expense	
18438	OPEN			No	No	Yes	Yes	Expense	
18439	OPEN			No	No	Yes	Yes	Expense	
1843K	Laboratory Expenses - Clearing			Yes	No	Yes	Yes	Asset	
18440	OPEN			No	No				

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	Yes	Yes	Expense		
18445		OPEN		No	No
	Yes	Yes	Expense		
1844K		Shop Expenses - Clearing		Yes	No
	Yes	Yes	Asset		
1845K		Tools and Work Equipment Expen		Yes	No
	Yes	Yes	Asset		
18460		OPEN		No	No
	Yes	Yes	Expense		
18461		OPEN		No	No
	Yes	Yes	Expense		
18462		OPEN		No	No
	Yes	Yes	Expense		
18463		OPEN		No	No
	Yes	Yes	Expense		
18464		OVER & SHORTS - HSP SALES		Yes	No
	Yes	Yes	Asset		
1846K		Transportation Expenses - Clea		Yes	No
	Yes	Yes	Asset		
18470		CLEARING-TRANSPORTATION		Yes	No
	Yes	Yes	Expense		
18473		CLEARING-STORES		Yes	No
	Yes	Yes	Expense		
18474		CLEARING-STORES		Yes	No
	Yes	Yes	Expense		
1847A		Paid Abs Burden		Yes	No
	Yes	Yes	Asset		
1847K		Paid Absence		Yes	No
	Yes	Yes	Asset		
1848K		Gas Clearing		Yes	No
	Yes	Yes	Asset		
18490		ALLOCATED CAPITAL		Yes	No
	Yes	Yes	Asset		
18491		ALLOCATED CAPITAL-LOWELL		Yes	No
	Yes	Yes	Asset		
18492		CLEARING ACT-DELTA DENTAL		Yes	No
	Yes	Yes	Asset		
18493		CLEARING - PHYSICAL INVENTORY		Yes	No
	Yes	Yes	Asset		
18494		CLEARING - INVOICE NOT RECEIVE		Yes	No
	Yes	Yes	Asset		
18495		CLEARING - TRANSPORTATION EXP		Yes	No
	Yes	Yes	Asset		
18496		CLEARING - FREIGHT & DELIVERY		Yes	No
	Yes	Yes	Asset		
1849K		Customer Service Clearing		Yes	No
	Yes	Yes	Asset		
184E0		ED&C Admin Costs		Yes	No
	Yes	Yes	Asset		
184E1		ED&C Training		Yes	No
	Yes	Yes	Asset		

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			Start	End
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184E2	T&D Project Management Trainin			Yes	No	Yes	Yes	Asset
184E3	Electric Service Admin Costs			Yes	No	Yes	Yes	Asset
184E4	T&D CAPITAL OVERHEAD			Yes	No	Yes	Yes	Asset
184E5	EPS & ESP Admin Costs			Yes	No	Yes	Yes	Asset
184E6	LOCATE & MARK OUTS			Yes	No	Yes	Yes	Asset
184E7	Mapping - Electric			Yes	No	Yes	Yes	Asset
184E8	Mapping - Gas			Yes	No	Yes	Yes	Asset
184E9	Survey			Yes	No	Yes	Yes	Asset
184EA	T&D PROJ MGMT SUPPORT			Yes	No	Yes	Yes	Asset
184EB	T&D PE RELIABILITY & DISTRIBUT			Yes	No	Yes	Yes	Asset
184K1	Gas/Cust Svc Clearing			Yes	No	Yes	Yes	Asset
184PY	Clearing Prior Year			Yes	No	Yes	Yes	Asset
18503	GAS JOBS IN PROGRESS			Yes	No	Yes	Yes	Asset
1850K	Temporary Facilities		30-JUN-07	Yes	No	Yes	Yes	Asset
1851K	Gas Customer/Service Clearing			Yes	No	Yes	Yes	Asset
18600	G&A DEFERRED PROJECTS			Yes	No	Yes	Yes	Asset
18601	DEF COLONIAL INTEGRATION		30-JUN-07	Yes	No	Yes	Yes	Asset
18602	DEFERRED CUSTOMER CHOICE		30-JUN-07	Yes	No	Yes	Yes	Asset
18603	DEFERRED GAS SUPPLY SYSTEM		30-JUN-07	Yes	No	Yes	Yes	Asset
18604	DEFERRED LNG TANK EXPENSES			Yes	No	Yes	Yes	Asset
18605	DEF MOVING COSTS-NORWOOD		30-JUN-07	Yes	No	Yes	Yes	Asset
18606	DEF MOVING COSTS-RIVERMOOR		30-JUN-07	Yes	No	Yes	Yes	Asset
18607	DEF MOVING COSTS- 34 BEACON			Yes	No	Yes	Yes	Asset
18608	DEF MOVING COSTS-DEAN ST.		30-JUN-07	Yes	No	Yes	Yes	Asset
18609	DEF. SALEM LNG REPAIRS			Yes	No	Yes	Yes	Asset
1860K	Miscellaneous Deferred Debits			Yes	No	Yes	Yes	Asset
18610	DEF MALDEN RENOV			Yes	No	Yes	Yes	Asset
18611	DEF.SALEM LNG PLNT MODIFICATNS			Yes	No	Yes	Yes	Asset
18612	DEF I/T PROJECTS		30-JUN-07	Yes	No	Yes	Yes	Asset
18613	UNION PENSION EXPENSE			Yes	No			

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	Yes	Yes	Asset				
18614		MAIN EXT - CANTON/WEYMOUTH				Yes	No
	Yes	Yes	Asset				
18615		LEXINGTON NGV STATION			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18616		DEF.TANK PAINTING C.P.-1993				Yes	No
	Yes	Yes	Asset				
18617		DEFERRED COST-EVRT SNG REMOVAL			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18618		SUPPL FUEL TRUST RENEWAL			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18619		LOAD RESEARCH				Yes	No
	Yes	Yes	Asset				
1861K		Other Work In Progress				Yes	No
	Yes	Yes	Asset				
18620		PROMOTIONAL ALLOWANCES			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18621		INFO SVCS SALARIES DEFERRED				Yes	No
	Yes	Yes	Asset				
18622		DEFERRED METRETEK			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18623		DEFERRED BECO UPGRADE				Yes	No
	Yes	Yes	Asset				
18624		CNG FUELING STATION				Yes	No
	Yes	Yes	Asset				
18625		DEFERRED FACILITIES RATIONALIZ			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18626		DEFERRED KEY SPAN COSTS			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18627		DEF LNG LEASE ESCROW				Yes	No
	Yes	Yes	Asset				
18628		DEF RATE CASE-PHASE 2-1988				Yes	No
	Yes	Yes	Asset				
18629		DEFERRED RATE CASE - 1993				Yes	No
	Yes	Yes	Asset				
18630		DEFERRED RATE CASE - 1996				Yes	No
	Yes	Yes	Asset				
18631		DEFERRED ENERGY NORTH			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18632		Deferred Facilities Expense			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18633		DEFERRED STATE TAX - ENH RATE				Yes	No
	Yes	Yes	Asset				

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18634	DEFERRED ENVIRONMENTAL OFFSET			Yes	No				
		Yes	Yes	Asset					
18635	DEF IFS PROJECT			Yes	No				
		Yes	Yes	Asset					

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18636		DEF BAYSTATE PIPELINE			Yes	No	
	Yes	Yes	Asset				
18637		DEF COLLABORATIVE CHRGS		30-JUN-07	Yes	No	
	Yes	Yes	Asset				
18638		DEF BOUNDARY GAS FUNDING			Yes	No	
	Yes	Yes	Asset				
18639		DEF ENV HILLDALE SITE		30-JUN-07	Yes	No	
	Yes	Yes	Asset				
18640		DEF ENV HAMMETT ST,IPSWICH			Yes	No	
	Yes	Yes	Asset				
18641		PROCESS EVAL RESEARCH(MAPPING)		30-JUN-07	Yes	No	
	Yes	Yes	Asset				
18642		DEFERRED IOS PROJECT			Yes	No	
	Yes	Yes	Asset				
18643		UNRECOVERED PST RETIREMNT BEN			Yes	No	
	Yes	Yes	Asset				
18644		DEFERRED DSM RES BASE			Yes	No	
	Yes	Yes	Asset				
18645		DEFERRED GOODWILL			Yes	No	
	Yes	Yes	Asset				
18646		DEFERRED GOODWILL - CAPE			Yes	No	
	Yes	Yes	Asset				
18647		DEFERRED - EARNED VACATION PAY			Yes	No	
	Yes	Yes	Asset				
18648		DEFERRED- UNRECOV. PENSION COS			Yes	No	
	Yes	Yes	Asset				
18649		DEFERRED RATE CASE - 2002			Yes	No	
	Yes	Yes	Asset				
18650		DEFERRED INCOME TAX OFFSET			Yes	No	
	Yes	Yes	Asset				
18651		RECOV DEF INCOME TAX			Yes	No	
	Yes	Yes	Asset				
18652		DEFERRED - DSM C&I BASE			Yes	No	
	Yes	Yes	Asset				
18653		DEFERRED - DSM RESID. NEW CNST			Yes	No	
	Yes	Yes	Asset				
18654		DEFERRED DSM RES PEAK			Yes	No	
	Yes	Yes	Asset				
18655		DEFERRED - DSM C&I PEAK			Yes	No	
	Yes	Yes	Asset				
18656		DEFERRED 0 C&LM CLERICAL			Yes	No	
	Yes	Yes	Asset				
18657		DEFERRED C&LM SUPERVISION			Yes	No	
	Yes	Yes	Asset				
18658		DEFERRED FIELD DATA CAPTURE		30-JUN-07	Yes	No	
	Yes	Yes	Asset				
18659		DEFERRED C&LM SUPPLIES & MISC			Yes	No	
	Yes	Yes	Asset				
18660		DEFERRED C&LM TRAVEL		30-JUN-07	Yes	No	
	Yes	Yes	Asset				
18661		DEFERRED DSM LOST MARGINS-RESD	01-DEC-97		Yes	No	
	Yes	Yes	Asset				
18662		DEFERRED DSM LOST MARGINS -C&I	01-DEC-97		Yes	No	
	Yes	Yes	Asset				
18663		DEFERRED COLONIAL UNBUNDL EXP			Yes	No	
	Yes	Yes	Asset				
18664		DEF ENVIRON COSTS ACCRUED			Yes	No	
	Yes	Yes	Asset				
18665		HAZARD WASTE CLEAN-UP GENERAL			Yes	No	
	Yes	Yes	Asset				
18666		ENVIRONMENTAL LITIGATION		30-JUN-07	Yes	No	
	Yes	Yes	Asset				
18667		ENVIRONMENT - LEGAL FEES			Yes	No	

	Yes	Yes	Asset				
18668		MEDIUM TERM NOTES				Yes	No
	Yes	Yes	Asset				
18669		ENVIRONMENT - DPU INVEST				Yes	No
	Yes	Yes	Asset				
18670		DEFERRED RATE CASE 1990				Yes	No
	Yes	Yes	Asset				
18671		DEFERRED TRANS & DIST MAP				Yes	No
	Yes	Yes	Asset				
18672		HAZARD WASTE CLNUP-REVERE				Yes	No
	Yes	Yes	Asset				
18673		HAZARD WASTE CLNUP-PLYMPTON				Yes	No
	Yes	Yes	Asset				
18674		HAZ WASTE CLNUP-DUFFY BROS				Yes	No
	Yes	Yes	Asset				
18675		HAZ WASTE CLNUP-SALEM ACRES				Yes	No
	Yes	Yes	Asset				
18676		FAULKNER MANUFACTURING SITE				Yes	No
	Yes	Yes	Asset				
18677		ENERGYNORTH DEFERRED CONVERSIO			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18678		ENERGYNORTH DEFERRED RATE DESI			30-JUN-07	Yes	No
	Yes	Yes	Asset				
18679		CITY OF BOSTON PROP TAXES				Yes	No
	Yes	Yes	Asset				
18680		PRODUCTION PLANT P/R				Yes	No
	Yes	Yes	Asset				
18681		AUTO.MAINS MGMT.SYS.STUDY				Yes	No
	Yes	Yes	Asset				
18682		UNFUNDED ACCUMULATED BENEFITS				Yes	No
	Yes	Yes	Asset				
18683		FAS 87 REGULATORY ASSET				Yes	No
	Yes	Yes	Asset				
18684		W CONCORD RELOCATION PROJECT				Yes	No
	Yes	Yes	Asset				

G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
18685				DEF ACCT STORMWATER DRAIN PROJ				Yes	No
		Yes	Yes		Asset				
18686				FAS 106 REGULATORY ASSET				Yes	No
		Yes	Yes		Asset				
18687				DEFERRED STRIKE EXPENSES				Yes	No
		Yes	Yes		Asset				
18688				DEFERRED PENSION				Yes	No
		Yes	Yes		Asset				
18689				Deferred Merchandise Credit			30-JUN-07	Yes	No
		Yes	Yes		Asset				
18690				FAS 106 DEFD - UNION HEALTH				Yes	No
		Yes	Yes		Asset				

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18691		FAS 106 DEFD - MGMT HEALTH			Yes	No
	Yes	Yes	Asset			
18692		FAS 106 DEFD - UNION LIFE			Yes	No
	Yes	Yes	Asset			
18693		FAS 106 DEFD - MGMT LIFE			Yes	No
	Yes	Yes	Asset			
18696		FAS 109 REGULATORY ASSET			Yes	No
	Yes	Yes	Asset			
18697		ENVIRON. INSURANCE REIMBURSEME			Yes	No
	Yes	Yes	Asset			
18698		TRANS CSTS REG ASST NON-CURRNT			Yes	No
	Yes	Yes	Asset			
18699		REGULATORY ENVIRONMENTAL			Yes	No
	Yes	Yes	Asset			
1869K		Deferred Environmental Costs			Yes	No
	Yes	Yes	Asset			
186CC		CARRYING COSTS			Yes	No
	Yes	Yes	Asset			
186CH		CHI ENGINEERING - PORTABLE VAP		30-JUN-07	Yes	No
	Yes	Yes	Asset			
186CI		KEDC CAPITALIZED INTEREST			Yes	No
	Yes	Yes	Asset			
186EX		DEFERRED CHARGES-EXP			No	No
	Yes	Yes	Asset			
186GR		DERIV GAS CONT.-REGULATED -LT			Yes	No
	Yes	Yes	Asset			
186GU		DERIV CONTACT.-NONREG -LT			Yes	No
	Yes	No	Asset			
186MR		DERIV MTM REGULATED - LT			Yes	No
	Yes	No	Asset			
186MS		DEFERRED MINEOLA SALE COSTS AN			Yes	No
	Yes	Yes	Asset			
186MU		DERIV MTM -NONREG-LT			Yes	No
	Yes	Yes	Asset			
186PK		Public Works Reimbursable			Yes	No
	Yes	Yes	Asset			
186PM		DEFERRED CHARGES-PERMITS			No	No
	Yes	Yes	Asset			
186PN		DEFERRED CHARGES			Yes	No
	Yes	Yes	Asset			
186RG		Other Deferred Assets - Deriva			Yes	No
	Yes	Yes	Asset			
186RM		Other Deferred Assets - Deriva			Yes	No
	Yes	Yes	Asset			
186RS		Other Deferred Assets - Deriva			Yes	No
	Yes	Yes	Asset			
186SR		DERIV SETTLEMNT - REGULATED -			Yes	No
	Yes	Yes	Asset			
186TL		DEFERRED CHARGES-TELEPHONE			No	No
	Yes	Yes	Asset			
186TO		TRANSITION OBLIGATION			Yes	No
	Yes	Yes	Asset			
186TU		DERIV TC OPTIONS - NONREG-LT			Yes	No
	Yes	Yes	Asset			
18700		GENERAL - LEGAL EXP.			Yes	No
	Yes	Yes	Asset			
18701		GENERAL - CONSULTING EXP.			Yes	No
	Yes	Yes	Asset			
18702		GENERAL - EXPLORATION EXP.			Yes	No
	Yes	Yes	Asset			
18703		GENERAL - ANALYTICAL EXP.			Yes	No
	Yes	Yes	Asset			
18704		GENERAL - REMEDIATION EXP.			Yes	No

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	Yes	Yes	Asset			
18705		GENERAL - SETTLEMENT EXP.			Yes	No
	Yes	Yes	Asset			
18706		GENERAL - OTHER EXP.			Yes	No
	Yes	Yes	Asset			
18707		GENERAL - INS./3RD PARTY EXP.			Yes	No
	Yes	Yes	Asset			
18708		GENERAL - INS./3RD PARTY REC.			Yes	No
	Yes	Yes	Asset			
18709		General - Ins./Third Party Rec			Yes	No
	Yes	Yes	Asset			
1870K		Deferred Losses from Dispositi			Yes	No
	Yes	Yes	Asset			
18710		CONSULTING - SCREENING PGM			Yes	No
	Yes	Yes	Asset			
18711		CONSULTING - DEP POLICY			Yes	No
	Yes	Yes	Asset			
18712		LEGAL - JOHN BOYD PROPERTY			Yes	No
	Yes	Yes	Asset			
18713		INSURANCE COVERAGE			Yes	No
	Yes	Yes	Asset			
18714		LEGAL - FAULKNER MANUFACT.			Yes	No
	Yes	Yes	Asset			
18715		LONGVIEW FIBER			Yes	No
	Yes	Yes	Asset			
18716		LEGAL - BRAINTREE			Yes	No
	Yes	Yes	Asset			

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			18717	LEGAL - DOR - FREEPORT ST				Yes	No
	Yes	Yes			Asset				
			18718	LEGAL - GHIGLOIONE				Yes	No
	Yes	Yes			Asset				
			18719	LEGAL - CLINTON NYPRO				Yes	No
	Yes	Yes			Asset				
			18720	LEGAL - GULF OIL (CP)				Yes	No
	Yes	Yes			Asset				
			18721	LEGAL - SOUTH BOSTON				Yes	No
	Yes	Yes			Asset				
			18722	LEGAL-BOSTON NORTHEND				Yes	No
	Yes	Yes			Asset				
			18729	PRIOR YEAR RAC ADJUSTMENT				Yes	No
	Yes	Yes			Asset				
			18730	PRIOR YEAR RAC ADJUSTMENT				Yes	No
	Yes	Yes			Asset				
			18731	1988/89 EXP - 50% REC				Yes	No
	Yes	Yes			Asset				
			18732	1990 EXP - 100% REC.				Yes	No
	Yes	Yes			Asset				

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18733		1990 EXP - 50% REC.			Yes	No
	Yes	Yes	Asset			
18734		1991 EXP - 100% RAC			Yes	No
	Yes	Yes	Asset			
18735		1991 EXP - 50% RAC			Yes	No
	Yes	Yes	Asset			
18736		1992 EXP - 100% REC.			Yes	No
	Yes	Yes	Asset			
18737		1992 EXP - 50% REC.			Yes	No
	Yes	Yes	Asset			
18738		1993 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18739		1993 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18740		1994 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18741		1994 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18742		1995 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18743		1995 EXP - 50% REC		08-MAY-00	Yes	No
	Yes	Yes	Asset			
18744		1996 EXP - 100 % REC			Yes	No
	Yes	Yes	Asset			
18745		1996 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18746		1997 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18747		1997 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18748		1998 EXP - 100% RECOVERABLE			Yes	No
	Yes	Yes	Asset			
18749		1998 EXP - 50% RECOVERABLE			Yes	No
	Yes	Yes	Asset			
18750		(DO NOT USE - EXPENSE)			No	No
	Yes	Yes	Expense			
18751		1999 Expense - 100% Recoverabl			Yes	No
	Yes	Yes	Asset			
18752		1999 Expense - 50% Recoverable			Yes	No
	Yes	Yes	Asset			
18753		1995 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18754		1995 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18755		2000 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18756		2000 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18757		2001 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18758		2001 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18759		2002 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18760		2002 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18761		2003 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18762		2003 EXP - 50% REC			Yes	No
	Yes	Yes	Asset			
18764		2004 EXP - 100% REC			Yes	No
	Yes	Yes	Asset			
18765		2004 EXP - 50% REC			Yes	No

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	Yes	Yes	Asset			
18767		2005 Exp - 100% Rec.			Yes	No
	Yes	Yes	Asset			
18768		2005 Exp - 50% Rec.			Yes	No
	Yes	Yes	Asset			
18770		2006 EXP - 100% RECOVERABLE			Yes	No
	Yes	Yes	Asset			
18771		2006 EXP - 50% RECOVERABLE			Yes	No
	Yes	Yes	Asset			
18798		ENVIRONMENTAL GENERAL EXPENSES			Yes	No
	Yes	Yes	Asset			
18799		ENVIRONMENTAL DEFERRED ACCOUNT			Yes	No
	Yes	Yes	Asset			
18800		MALDEN - LEGAL EXP.			Yes	No
	Yes	Yes	Asset			
18801		MALDEN - CONSULTING EXP.			Yes	No
	Yes	Yes	Asset			
18802		MALDEN - EXPLORATION EXP.			Yes	No
	Yes	Yes	Asset			

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18803				MALDEN - ANALYTICAL EXP.				Yes	No
	Yes	Yes			Asset				
18804				MALDEN - REMEDIATION EXP.				Yes	No
	Yes	Yes			Asset				
18805				MALDEN - SETTLEMENT EXP.				Yes	No
	Yes	Yes			Asset				
18806				MALDEN - OTHER EXP.				Yes	No
	Yes	Yes			Asset				
18807				MALDEN - INS./3RD PARTY EXP.				Yes	No
	Yes	Yes			Asset				
18808				MALDEN - INS./3RD PARTY REC.				Yes	No
	Yes	Yes			Asset				
1880K				Investment in Research and Dev				Yes	No
	Yes	Yes			Asset				
18810				SALEM - LEGAL EXP.				Yes	No
	Yes	Yes			Asset				
18811				SALEM - CONSULTING EXP.				Yes	No
	Yes	Yes			Asset				
18812				SALEM - EXPLORATION EXP.				Yes	No
	Yes	Yes			Asset				
18813				SALEM - ANALYTICAL EXP.				Yes	No
	Yes	Yes			Asset				
18814				SALEM - REMEDIATION EXP.				Yes	No
	Yes	Yes			Asset				
18815				SALEM - SETTLEMENT EXP.				Yes	No
	Yes	Yes			Asset				
18816				SALEM - OTHER EXP.				Yes	No
	Yes	Yes			Asset				

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18817		SALEM - INS./3RD PARTY EXP.		Yes	No
	Yes	Yes	Asset		
18818		SALEM - INS./3RD PARTY REC.		Yes	No
	Yes	Yes	Asset		
18820		LYNN - LEGAL EXP.		Yes	No
	Yes	Yes	Asset		
18821		LYNN - CONSULTING EXP.		Yes	No
	Yes	Yes	Asset		
18822		LYNN - EXPLORATION EXP.		Yes	No
	Yes	Yes	Asset		
18823		LYNN - ANALYTICAL EXP.		Yes	No
	Yes	Yes	Asset		
18824		LYNN - REMEDIATION EXP.		Yes	No
	Yes	Yes	Asset		
18825		LYNN - SETTLEMENT EXP.		Yes	No
	Yes	Yes	Asset		
18826		LYNN - OTHER EXP.		Yes	No
	Yes	Yes	Asset		
18827		LYNN - INS./3RD PARTY EXP.		Yes	No
	Yes	Yes	Asset		
18828		LYNN - INS./3RD PARTY REC.		Yes	No
	Yes	Yes	Asset		
18830		BEVERLY - LEGAL EXP.		Yes	No
	Yes	Yes	Asset		
18831		BEVERLY - CONSULTING EXP.		Yes	No
	Yes	Yes	Asset		
18832		BEVERLY - EXPLORATION EXP.		Yes	No
	Yes	Yes	Asset		
18833		BEVERLY - ANALYTICAL EXP.		Yes	No
	Yes	Yes	Asset		
18834		BEVERLY - REMEDIATION EXP.		Yes	No
	Yes	Yes	Asset		
18835		BEVERLY - SETTLEMENT EXP.		Yes	No
	Yes	Yes	Asset		
18836		BEVERLY - OTHER EXP.		Yes	No
	Yes	Yes	Asset		
18837		BEVERLY - INS./3RD PARTY EXP.		Yes	No
	Yes	Yes	Asset		
18838		BEVERLY - INS./3RD PARTY REC.		Yes	No
	Yes	Yes	Asset		
18840		REVERE - LEGAL EXP.		Yes	No
	Yes	Yes	Asset		
18841		REVERE - CONSULTING EXP.		Yes	No
	Yes	Yes	Asset		
18842		REVERE - EXPLORATION EXP.		Yes	No
	Yes	Yes	Asset		
18843		REVERE - ANALYTICAL EXP.		Yes	No
	Yes	Yes	Asset		
18844		REVERE - REMEDIATION EXP.		Yes	No
	Yes	Yes	Asset		
18845		REVERE - SETTLEMENT EXP.		Yes	No
	Yes	Yes	Asset		
18846		REVERE - OTHER EXP.		Yes	No
	Yes	Yes	Asset		
18847		REVERE - INS./3RD PARTY EXP.		Yes	No
	Yes	Yes	Asset		
18848		REVERE - INS./3RD PARTY REC.		Yes	No
	Yes	Yes	Asset		
18850		COMM POINT - LEGAL EXP		Yes	No
	Yes	Yes	Asset		
18851		COMM POINT - CONSULT EXP		Yes	No
	Yes	Yes	Asset		
18852		COMM POINT - EXPLORATION EXP		Yes	No

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         Yes     Yes       Asset
 18853           COMM POINT - ANALYTICAL EXP                        Yes     No
         Yes     Yes       Asset
 18854           COMM POINT - REMEDIATION EXP                       Yes     No
         Yes     Yes       Asset
 18855           COMM POINT - SETTLEMENT EXP                        Yes     No
         Yes     Yes       Asset
 18856           COMM POINT - OTHER EXP                             Yes     No
         Yes     Yes       Asset
 18857           COMM POINT - INS/3RD PARTY EXP                     Yes     No
         Yes     Yes       Asset
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                                                     Start     End
Rollup     Posting Budgeting
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Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 18858           COMM POINT - INS/3RD PARTY REC                     Yes     No
         Yes     Yes       Asset
 18860           CLINTON - LEGAL EXP                                Yes     No
         Yes     Yes       Asset
 18861           CLINTON - CONSULT EXP                              Yes     No
         Yes     Yes       Asset
 18862           CLINTON - EXPLORATION EXP                          Yes     No
         Yes     Yes       Asset
 18863           CLINTON - ANALYTICAL EXP                           Yes     No
         Yes     Yes       Asset
 18864           CLINTON - REMEDIATION EXP                          Yes     No
         Yes     Yes       Asset
 18865           CLINTON - SETTLEMENT EXP                           Yes     No
         Yes     Yes       Asset
 18866           CLINTON - OTHER EXP                                Yes     No
         Yes     Yes       Asset
 18867           CLINTON - INS/3RD PARTY EXP                        Yes     No
         Yes     Yes       Asset
 18868           CLINTON - INS/3RD PARTY REC                        Yes     No
         Yes     Yes       Asset
 18870           WEBSTER - LEGAL EXPENSES                           Yes     No
         Yes     Yes       Asset
 18871           WEBSTER - CONSULTING EXPENSE                       Yes     No
         Yes     Yes       Asset
 18872           WEBSTER - EXPLORATION EXPENSE                      Yes     No
         Yes     Yes       Asset
 18873           WEBSTER - ANALYTICAL EXPENSE                       Yes     No
         Yes     Yes       Asset
 18874           WEBSTER - REMEDIATION EXPENSE                      Yes     No
         Yes     Yes       Asset
 18875           WEBSTER - SETTLEMENT EXPENSE                       Yes     No
         Yes     Yes       Asset
 18876           WEBSTER - OTHER                                    Yes     No
         Yes     Yes       Asset
 18877           WEBSTER -INS/3RD PARTY EXPENSE                     Yes     No
         Yes     Yes       Asset
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18878		WEBSTER-INS/3RD PARTY RECOVERY			Yes	No
	Yes	Yes	Asset			
18880		EVERETT - LEGAL EXPENSES			Yes	No
	Yes	Yes	Asset			
18881		EVERETT - CONSULTING EXPENSE			Yes	No
	Yes	Yes	Asset			
18882		EVERETT - EXPLORATION EXPENSE			Yes	No
	Yes	Yes	Asset			
18883		EVERETT - ANALYTICAL EXPENSE			Yes	No
	Yes	Yes	Asset			
18884		EVERETT - REMEDIATION EXPENSE			Yes	No
	Yes	Yes	Asset			
18885		EVERETT - SETTLEMENT EXPENSE			Yes	No
	Yes	Yes	Asset			
18886		EVERETT - OTHER			Yes	No
	Yes	Yes	Asset			
18887		EVERETT -INS/3RD PARTY EXPENSE			Yes	No
	Yes	Yes	Asset			
18888		EVERETT-INS/3RD PARTY RECOVERY			Yes	No
	Yes	Yes	Asset			
18890		EVERETT 2-LEGAL EXP			Yes	No
	Yes	Yes	Asset			
18891		EVERETT 2-CONSULTING EXP			Yes	No
	Yes	Yes	Asset			
18892		EVERETT 2-EXPLORATION EXP			Yes	No
	Yes	Yes	Asset			
18893		EVERETT 2-ANALYTICAL EXP			Yes	No
	Yes	Yes	Asset			
18894		EVERETT 2-REMEDIATION EXP			Yes	No
	Yes	Yes	Asset			
18895		EVERETT 2-SETTLEMENT EXP			Yes	No
	Yes	Yes	Asset			
18896		EVERETT 2-OTHER			Yes	No
	Yes	Yes	Asset			
18897		EVERETT 2-INSURANCE/3RD PARTY			Yes	No
	Yes	Yes	Asset			
18898		EVERETT 2-INSURANCE/3RD PARTY			Yes	No
	Yes	Yes	Asset			
18900		SOUTHBRIDGE-LEGAL EXP			Yes	No
	Yes	Yes	Asset			
18901		SOUTHBRIDGE-CONSULTING EXP			Yes	No
	Yes	Yes	Asset			
18902		SOUTHBRIDGE-EXPLORE EXP			Yes	No
	Yes	Yes	Asset			
18903		SOUTHBRIDGE-ANALYTICAL EXP			Yes	No
	Yes	Yes	Asset			
18904		SOUTHBRIDGE-REMEDIATE EXP			Yes	No
	Yes	Yes	Asset			
18905		SOUTHBRIDGE-SETTLEMENT EXP			Yes	No
	Yes	Yes	Asset			
18906		SOUTHBRIDGE-OTHER			Yes	No
	Yes	Yes	Asset			
18907		SOUTHBRIDGE-INS/3RD PT EXP			Yes	No
	Yes	Yes	Asset			
18908		SOUTHBRIDGE-INS/3RD PT REC			Yes	No
	Yes	Yes	Asset			
1890K		Unamortized Loss on Reacquired			Yes	No
	Yes	Yes	Asset			
18910		SPENCER-LEGAL EXP			Yes	No
	Yes	Yes	Asset			
18911		SPENCER-CONSULTING EXP			Yes	No
	Yes	Yes	Asset			
18912		SPENCER-EXPLORE EXP			Yes	No

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        Yes     Yes       Asset
 18913          SPENCER-ANALYTICAL EXP                              Yes     No
        Yes     Yes       Asset
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                                                   Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                       Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 18914          SPENCER-REMEDIATE EXP                               Yes     No
        Yes     Yes       Asset
 18915          SPENCER-SETTLEMENT EXP                              Yes     No
        Yes     Yes       Asset
 18916          SPENCER-OTHER                                       Yes     No
        Yes     Yes       Asset
 18917          SPENCER-INS/3RD PT EXP                              Yes     No
        Yes     Yes       Asset
 18918          SPENCER-INS/3RD PT REC                              Yes     No
        Yes     Yes       Asset
 18920          BRAINTREE-LEGAL EXP                                 Yes     No
        Yes     Yes       Asset
 18921          BRAINTREE-CONSULTING EXP                            Yes     No
        Yes     Yes       Asset
 18922          BRAINTREE-EXPLORATION EXP                           Yes     No
        Yes     Yes       Asset
 18923          BRAINTREE-ANALYTICAL EXP                            Yes     No
        Yes     Yes       Asset
 18924          BRAINTREE-REMEDIATION EXP                           Yes     No
        Yes     Yes       Asset
 18925          BRAINTREE-SETTLEMENT EXP                            Yes     No
        Yes     Yes       Asset
 18926          BRAINTREE-OTHER                                     Yes     No
        Yes     Yes       Asset
 18927          BRAINTREE-INS/3RD PRTY EXP                          Yes     No
        Yes     Yes       Asset
 18928          BRAINTREE-INS/3RD PRTY REC                          Yes     No
        Yes     Yes       Asset
 18930          ARLINGTON-LEGAL EXP                                 Yes     No
        Yes     Yes       Asset
 18931          ARLINGTON-CONSULTING EXP                            Yes     No
        Yes     Yes       Asset
 18932          ARLINGTON-EXPLORATION EXP                           Yes     No
        Yes     Yes       Asset
 18933          ARLINGTON-ANALYTICAL EXP                            Yes     No
        Yes     Yes       Asset
 18934          ARLINGTON-REMEDIATION EXP                           Yes     No
        Yes     Yes       Asset
 18935          ARLINGTON-SETTLEMENT EXP                            Yes     No
        Yes     Yes       Asset
 18936          ARLINGTON-OTHER                                     Yes     No
        Yes     Yes       Asset
 18937          ARLINGTON-INS/3RD PRTY EXP                          Yes     No
        Yes     Yes       Asset
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18938		ARLINGTON-INS/3RD PRTY REC		Yes	No
	Yes	Yes	Asset		
18940		BOSTON-LEGAL EXP		Yes	No
	Yes	Yes	Asset		
18941		BOSTON-CONSULTING EXP		Yes	No
	Yes	Yes	Asset		
18942		BOSTON-EXPLORATION EXP		Yes	No
	Yes	Yes	Asset		
18943		BOSTON-ANALYTICAL EXP		Yes	No
	Yes	Yes	Asset		
18944		BOSTON-REMEDIATION EXP		Yes	No
	Yes	Yes	Asset		
18945		BOSTON-SETTLEMENT EXP		Yes	No
	Yes	Yes	Asset		
18946		BOSTON-OTHER EXPENSE		Yes	No
	Yes	Yes	Asset		
18947		BOSTON-INS/3RD PARTY EXP		Yes	No
	Yes	Yes	Asset		
18948		BOSTON-INS/3RD PARTY REC		Yes	No
	Yes	Yes	Asset		
18950		LEOMINSTER-LEGAL EXP		Yes	No
	Yes	Yes	Asset		
18951		LEOMINSTER-CONSULTING EXP		Yes	No
	Yes	Yes	Asset		
18956		LEOMINSTER-OTHER		Yes	No
	Yes	Yes	Asset		
18960		NEWBURYPORT- LEGAL		Yes	No
	Yes	Yes	Asset		
18961		NEWBURYPORT- CONSULTING		Yes	No
	Yes	Yes	Asset		
18965		NEWBURYPORT- OTHER		Yes	No
	Yes	Yes	Asset		
18966		HILLDALE ST -HAVERHILL - LEGAL		Yes	No
	Yes	Yes	Asset		
18967		HILLDALE ST -HAVERHILL - CONSU		Yes	No
	Yes	Yes	Asset		
18972		HILLDALE ST -HAVERHILL - OTHER		Yes	No
	Yes	Yes	Asset		
18973		WINTER ST HAVERHILL- LEGAL		Yes	No
	Yes	Yes	Asset		
18974		WINTER ST HAVERHILL- CONSULT		Yes	No
	Yes	Yes	Asset		
18979		WINTER ST HAVERHILL- OTHER		Yes	No
	Yes	Yes	Asset		
18980		AMESBURY - LEGAL		Yes	No
	Yes	Yes	Asset		
18981		AMESBURY - CONSULTING		Yes	No
	Yes	Yes	Asset		
18985		AMESBURY - OTHER		Yes	No
	Yes	Yes	Asset		
18986		IPSWICH - LEGAL		Yes	No
	Yes	Yes	Asset		
18987		IPSWICH - CONSULT		Yes	No
	Yes	Yes	Asset		
18992		IPSWICH - OTHER		Yes	No
	Yes	Yes	Asset		
18993		HORADAN WAY LEGAL		Yes	No
	Yes	Yes	Asset		

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18994	HORADAN WAY CONSULT			Yes	No		Yes	Yes	Asset
18995	HORADAN WAY OTHER			Yes	No		Yes	Yes	Asset
19000	DEQE-WESTFORD ST LEGAL			Yes	No		Yes	Yes	Asset
19001	DEQU-WESTFORD ST INVEST/CONS			Yes	No		Yes	Yes	Asset
19002	DEQE-WESTFORD ST TESTING			Yes	No		Yes	Yes	Asset
19003	DEQE-WESTFORD ST REMEDIAL			Yes	No		Yes	Yes	Asset
19004	DEQE-WESTFORD ST MISCELLANOUS			Yes	No		Yes	Yes	Asset
19005	DEQE-MEADOWCROFT ST LEGAL			Yes	No		Yes	Yes	Asset
19006	DEQE-MEADOWCROFT ST INVEST/CON			Yes	No		Yes	Yes	Asset
19007	DEQE-MEADOWCROFT ST TESTING			Yes	No		Yes	Yes	Asset
19008	DEQE-MEADOWCROFT ST REMEDIAL			Yes	No		Yes	Yes	Asset
19009	DEQE-MEADOWCROFT ST MISCELLANO			Yes	No		Yes	Yes	Asset
1900K	Accumulated Deferred Income Ta			Yes	No		Yes	Yes	Asset
1900S	ACCUMULATED STATE DEF INC TAX			Yes	No		Yes	Yes	Asset
19010	DEQE-160 MARTIN ST LEGAL			Yes	No		Yes	Yes	Asset
19011	DEQE-160 MARTIN ST INVEST/CONS			Yes	No		Yes	Yes	Asset
19012	DEQE-160 MARTIN ST TESTING			Yes	No		Yes	Yes	Asset
19013	DEQE-160 MARTIN ST REMEDIAL			Yes	No		Yes	Yes	Asset
19014	DEQE-160 MARTIN ST MISCELLANOU			Yes	No		Yes	Yes	Asset
19015	DEQE-MT VERNON ST LEGAL			Yes	No		Yes	Yes	Asset
19016	DEQE-MT VERNON ST INVEST/CONS			Yes	No		Yes	Yes	Asset
19017	DEQE-MT VERNON ST TESTING			Yes	No		Yes	Yes	Asset
19018	DEQE-MT VERNON ST REMEDIAL			Yes	No		Yes	Yes	Asset
19019	DEQE-MT VERNON ST MISCELLANOUS			Yes	No		Yes	Yes	Asset
19020	DEQE-DUTTON ST LEGAL			Yes	No		Yes	Yes	Asset
19021	DEQE-DUTTON ST INVEST/CONS			Yes	No		Yes	Yes	Asset

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19022		DEQE-DUTTON ST TESTING			Yes	No
	Yes	Yes	Asset			
19023		DEQE-DUTTON ST REMEDIAL			Yes	No
	Yes	Yes	Asset			
19024		DEQE-DUTTON ST MISCELLANOUS			Yes	No
	Yes	Yes	Asset			
19025		DEQE-BILLERICA ST LEGAL			Yes	No
	Yes	Yes	Asset			
19026		DEQE-BILLERICA ST INVEST/CONS			Yes	No
	Yes	Yes	Asset			
19027		DEQE-BILLERICA ST TESTING			Yes	No
	Yes	Yes	Asset			
19028		DEQE-BILLERICA ST REMEDIAL			Yes	No
	Yes	Yes	Asset			
19029		DEQE-BILLERICA ST MEDIATION			Yes	No
	Yes	Yes	Asset			
19030		DEQE-BILLERICA ST MISCELLANOUS			Yes	No
	Yes	Yes	Asset			
19031		DEQE-BROADWAY ST LEGAL			Yes	No
	Yes	Yes	Asset			
19032		DEQE-BROADWAY ST INVEST/CONS			Yes	No
	Yes	Yes	Asset			
19033		DEQE-BROADWAY ST TESTING			Yes	No
	Yes	Yes	Asset			
19034		DEQE-BROADWAY ST REMEDIAL			Yes	No
	Yes	Yes	Asset			
19035		DEQE-BROADWAY ST MISCELLANOUS			Yes	No
	Yes	Yes	Asset			
19036		DEQE-CHURCH ST LEGAL			Yes	No
	Yes	Yes	Asset			
19037		DEQE-CHURCH ST INVEST/CONS			Yes	No
	Yes	Yes	Asset			
19038		DEQE-CHURCH ST TESTING			Yes	No
	Yes	Yes	Asset			
19039		DEQE-CHURCH ST REMEDIAL			Yes	No
	Yes	Yes	Asset			
19040		DEQE-CHURCH ST MISCELLANOUS			Yes	No
	Yes	Yes	Asset			
19041		DEQE-129 MARTIN ST LEGAL			Yes	No
	Yes	Yes	Asset			
19042		DEQE-129 MARTIN ST INVEST/CONS			Yes	No
	Yes	Yes	Asset			
19043		DEQE-129 MARTIN ST TESTING			Yes	No
	Yes	Yes	Asset			
19044		DEQE-129 MARTIN ST REMEDIAL			Yes	No
	Yes	Yes	Asset			
19045		DEQE-129 MARTIN ST MISCELLANOU			Yes	No
	Yes	Yes	Asset			
19046		DEQE-MONARCH ST LEGAL			Yes	No
	Yes	Yes	Asset			

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Group	Allowed	Allowed	Account Type				
19047			DEQE-MONARCH ST INVEST/CONS		Yes	No	
	Yes	Yes	Asset				
19048			DEQE-MONARCH ST TESTING		Yes	No	
	Yes	Yes	Asset				
19049			DEQE-MONARCH ST REMEDIAL		Yes	No	
	Yes	Yes	Asset				
19050			DEQE-MONARCH ST MISCELLANOUS		Yes	No	
	Yes	Yes	Asset				
19051			DEQE-PEVEY ST LEGAL		Yes	No	
	Yes	Yes	Asset				
19052			DEQE-PEVEY ST INVEST/CONS		Yes	No	
	Yes	Yes	Asset				
19053			DEQE-PEVEY ST TESTING		Yes	No	
	Yes	Yes	Asset				
19054			DEQE-PEVEY ST REMEDIAL		Yes	No	
	Yes	Yes	Asset				
19055			DEQE-PEVEY ST MISCELLANOUS		Yes	No	
	Yes	Yes	Asset				
19056			DEQE-RIVERBY ST LEGAL		Yes	No	
	Yes	Yes	Asset				
19057			DEQE-RIVERBY ST INVEST/CONS		Yes	No	
	Yes	Yes	Asset				
19058			DEQE-RIVERBY ST TESTING		Yes	No	
	Yes	Yes	Asset				
19059			DEQE-RIVERBY ST REMEDIAL		Yes	No	
	Yes	Yes	Asset				
19060			DEQE-RIVERBY ST MISCELLANOUS		Yes	No	
	Yes	Yes	Asset				
19061			DEQE-STEADMAN ST LEGAL		Yes	No	
	Yes	Yes	Asset				
19062			DEQE-STEADMAN ST INVEST/CONS		Yes	No	
	Yes	Yes	Asset				
19063			DEQE-STEADMAN ST TESTING		Yes	No	
	Yes	Yes	Asset				
19064			DEQE-STEADMAN ST REMEDIAL		Yes	No	
	Yes	Yes	Asset				
19065			DEQE-STEADMAN ST MISCELLANOUS		Yes	No	
	Yes	Yes	Asset				
190AR			ACCUM DEF INCOME TAX		Yes	No	
	Yes	Yes	Asset				
19201			PREFERRED STOCK EXPENSE		Yes	No	
	Yes	Yes	Asset				
19700			REACQUIRED BONDS		No	No	
	Yes	Yes	Asset				
20100			COMMON STOCK ISSUED		Yes	No	
	Yes	Yes	Owners' equity				
20101			COMMON STOCK DIV REINVEST PLN		Yes	No	
	Yes	Yes	Owners' equity				
20102			COMMON STOCK PURCHASE PLAN		Yes	No	
	Yes	Yes	Owners' equity				
20103			COMMON STOCK SAVINGS PLAN		Yes	No	
	Yes	Yes	Owners' equity				
20104			COMMON STOCK CAPE UNION SAVING		Yes	No	
	Yes	Yes	Owners' equity				
20105			COMMON STOCK LOWELL UNION SAVI		Yes	No	
	Yes	Yes	Owners' equity				
2010K			Common Stock Issued		Yes	No	
	Yes	Yes	Owners' equity				
2020K			Common Stock Subscribed		Yes	No	
	Yes	Yes	Owners' equity				

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2030K		Common Stock Liability for Con				Yes	No
	Yes	Yes	Owners' equity				
20401		PREFERRED STOCK ISSUED				Yes	No
	Yes	Yes	Owners' equity				
2040K		Preferred Stock Issued				Yes	No
	Yes	Yes	Owners' equity				
20500		PREFERRED STOCK TREASURY				Yes	No
	Yes	Yes	Owners' equity				
2050K		Preferred Stock Subscribed				Yes	No
	Yes	Yes	Owners' equity				
2060K		Preferred Stock Liability for				Yes	No
	Yes	Yes	Owners' equity				
20700		PREMIUM ON CAPITAL STOCK				Yes	No
	Yes	Yes	Owners' equity				
2070K		Premium on Capital Stock				Yes	No
	Yes	Yes	Owners' equity				
20800		DONATIONS REC-STOCKHOLDER				Yes	No
	Yes	Yes	Owners' equity				
2080K		Donations Received from Stockh				Yes	No
	Yes	Yes	Owners' equity				
2090K		Reduction in Par or Stated Val				Yes	No
	Yes	Yes	Owners' equity				
2100K		Gain on Resale or Cancellation				Yes	No
	Yes	Yes	Owners' equity				
21100		MISC PAID IN CAPITAL				Yes	No
	Yes	Yes	Owners' equity				
21102		MINORITY INTEREST				Yes	No
	Yes	Yes	Owners' equity				
2110K		Miscellaneous Paid-in Capital				Yes	No
	Yes	Yes	Owners' equity				
21200		ALLOCATED CAPITAL TO COLONIAL				Yes	No
	Yes	Yes	Owners' equity				
2120K		Installments Received on Capit				Yes	No
	Yes	Yes	Owners' equity				
2130K		Discount on Capital Stock				Yes	No
	Yes	Yes	Owners' equity				
2140K		Capital Stock Expense				Yes	No
	Yes	Yes	Owners' equity				
2150K		Appropriated Retained Earnings				Yes	No
	Yes	Yes	Owners' equity				
2151K		Appropriated Retained Earnings				Yes	No
	Yes	Yes	Owners' equity				

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21601			EARNED SURPLUS-BEG OF YR				Yes	No
	Yes	Yes	Owners' equity					
21602			BALANCE TRANS FROM INCOME				Yes	No
	Yes	Yes	Owners' equity					
21603			COLONIAL 8 MONTHS LOSS OFFSET				Yes	No

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	Yes	Yes	Owners' equity		
21604		APPROPRIATIONS OF SURPLUS		No	No
	Yes	Yes	Owners' equity		
21606		DIVIDENDS DECLARED-COMMON		Yes	No
	Yes	Yes	Owners' equity		
21607		PREFERRED STOCK DIVIDEND		Yes	No
	Yes	Yes	Owners' equity		
21608		PREFERRED STOCK DIV (P&L Acct)		No	No
	Yes	Yes	Expense		
2160K		Unappropriated Retained Earnin		Yes	No
	Yes	Yes	Owners' equity		
2161K		Unappropriated Undistributed S		Yes	No
	Yes	Yes	Owners' equity		
216SS		Retained Earnings - Invest in		Yes	No
	Yes	Yes	Owners' equity		
21700		UNREALIZED GAIN/LOSS		Yes	No
	Yes	Yes	Owners' equity		
2170K		Reaquired Capital Stock		Yes	No
	Yes	Yes	Owners' equity		
2180K		Noncorporate Proprietorship		Yes	No
	Yes	Yes	Owners' equity		
2190K		ACCUMULATED OCI		Yes	No
	Yes	Yes	Owners' equity		
219DV		OCI-DERIVATIVES		Yes	No
	Yes	Yes	Liability		
22101		FIRST MTGE BONDS 10.25% DUE 20		Yes	No
	Yes	Yes	Liability		
22102		FIRST MTG BONDS 10.10% DUE 202		Yes	No
	Yes	Yes	Liability		
22103		FIRST MTG BONDS 7.28% DUE 2017		Yes	No
	Yes	Yes	Liability		
22104		DEBENTURES 8.625% DUE 2006		Yes	No
	Yes	Yes	Liability		
22105		FIRST MTG BONDS 8.44% DUE 2009		Yes	No
	Yes	Yes	Liability		
22106		FIRST MTG BONDS 9.70% DUE 2019		Yes	No
	Yes	Yes	Liability		
22107		FIRST MTG BONDS 9.75% DUE 2020		Yes	No
	Yes	Yes	Liability		
22108		DEBENTURES 8.15% DUE 2017		Yes	No
	Yes	Yes	Liability		
22109		FIRST MTG BONDS 7.40% DUE 2027		Yes	No
	Yes	Yes	Liability		
2210K		Bonds		Yes	No
	Yes	Yes	Liability		
22111		CAPITAL LEASE OBLIGATIONS		Yes	No
	Yes	Yes	Liability		
22118		DEBENTURES DUE 2001		No	No
	Yes	Yes	Liability		
22119		2001 DEBENTURES-PAYMENTS		No	No
	Yes	Yes	Liability		
22120		8 3/4% DEBS DUE 2001		No	No
	Yes	Yes	Liability		
22121		8 3/4% DEBS PAYMENT		No	No
	Yes	Yes	Liability		
22122		MED TERM NOTES DUE 2011		Yes	No
	Yes	Yes	Liability		
22123		2011 NOTES PAYMENTS		No	No
	Yes	Yes	Liability		
22124		MED TERM NOTES DUE 2019		Yes	No
	Yes	Yes	Liability		
22125		2019 NOTES PAYMENTS		No	No
	Yes	Yes	Liability		

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22126		MED TERM NOTES DUE 2005				Yes	No
	Yes	Yes	Liability				
22127		2005 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22128		MEDIUM-TERM NOTES DUE 2010				Yes	No
	Yes	Yes	Liability				
22129		2010 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22130		MEDIUM-TERM NOTES DUE 2020				Yes	No
	Yes	Yes	Liability				
22131		2020 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22132		MED-TERM NOTES DUE 2/22/11				Yes	No
	Yes	Yes	Liability				
22133		2/22/11 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22134		MED-TERM NOTES DUE 7/5/22				Yes	No
	Yes	Yes	Liability				
22135		7/5/22 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22136		MED-TERM NOTES DUE 7/10/18				Yes	No
	Yes	Yes	Liability				
22137		7/10/18 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22138		MED-TERM NOTES DUE 7/10/17				Yes	No
	Yes	Yes	Liability				
22139		7/10/17 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22140		MED-TERM NOTES DUE 2021				Yes	No
	Yes	Yes	Liability				
22141		2021 NOTES PAYMENTS				No	No
	Yes	Yes	Liability				
22142		$10M MED-TERM NOTE DUE 1/15/19				Yes	No
	Yes	Yes	Liability				

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22143				PAYMENT-$10M MTN DUE 1/15/2019				No	No
	Yes	Yes			Liability				
22144				$6M MED-TERM NOTES DUE 1/15/24				Yes	No
	Yes	Yes			Liability				
22145				PAYMENT-$6M MTN DUE 1/15/2024				No	No
	Yes	Yes			Liability				
22146				$5M MED-TERM NOTES DUE 1/15/16				Yes	No
	Yes	Yes			Liability				
22147				PAYMENT-$5M MTN DUE 1/15/2016				No	No
	Yes	Yes			Liability				
22148				$5M MED-TERM NOTES DUE 1/15/14				Yes	No
	Yes	Yes			Liability				
22149				PAYMENT-$5M MTN DUE 1/15/2014				No	No

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	Yes	Yes	Liability		
22150		$10M MED-TERM NOTE DUE 4/01/16		Yes	No
	Yes	Yes	Liability		
22151		PAYMENT-$10M MTN DUE 1/15/2016		No	No
	Yes	Yes	Liability		
22152		$2M MTN DUE 1/24/14		Yes	No
	Yes	Yes	Liability		
22153		PMNT-$2M MTN DUE 1/24/14		No	No
	Yes	Yes	Liability		
22154		$12M MTN DUE 11/30/06		Yes	No
	Yes	Yes	Liability		
22155		PMNT-$12M MTN DUE 11/30/06		No	No
	Yes	Yes	Liability		
22156		$20M MTN DUE 10/1/25		Yes	No
	Yes	Yes	Liability		
22157		PMNT-$20M MTN DUE 10/1/25		No	No
	Yes	Yes	Liability		
22158		$5M MTN DUE 10/1/25		Yes	No
	Yes	Yes	Liability		
22159		PMNT-$5M MTN DUE 10/1/25		No	No
	Yes	Yes	Liability		
22160		$5M MTN DUE 10/15/15		Yes	No
	Yes	Yes	Liability		
22161		PMNT-$5M MTN DUE 10/15/15		No	No
	Yes	Yes	Liability		
22162		$10M MTN DUE 11/30/12		Yes	No
	Yes	Yes	Liability		
22164		$5M MTN DUE 12/02/13		Yes	No
	Yes	Yes	Liability		
22166		$10M MTN DUE 12/01/23		Yes	No
	Yes	Yes	Liability		
22168		$5M MTN DUE 12/01/24		Yes	No
	Yes	Yes	Liability		
22180		COLONIAL MTB-1 6.86% 3/20/08		Yes	No
	Yes	Yes	Liability		
22181		COLONIAL BONDS SER CG 8.05%		Yes	No
	Yes	Yes	Liability		
22182		COLONIAL BONDS SER CH 8.8%		Yes	No
	Yes	Yes	Liability		
22183		COLONIAL MTA-1 6.848%		Yes	No
	Yes	Yes	Liability		
22184		COLONIAL MTA-2 6.447%		Yes	No
	Yes	Yes	Liability		
22185		COLONIAL MTA-3 6.94% 2/5/26		Yes	No
	Yes	Yes	Liability		
22186		COLONIAL MTA-4 6.2% 3/18/98		Yes	No
	Yes	Yes	Liability		
22187		COLONIAL MTA-5 6.88% 11/19/08		Yes	No
	Yes	Yes	Liability		
22188		COLONIAL MTA-6 6.81% 5/19/27		Yes	No
	Yes	Yes	Liability		
22189		COLONIAL MTA-7 6.38% 3/20/08		Yes	No
	Yes	Yes	Liability		
22190		COLONIAL MTB-1 6.86% 4/7/28		Yes	No
	Yes	Yes	Liability		
22191		(DO NOT USE - EXPENSE)		No	No
	Yes	Yes	Expense		
22192		COLONIAL MTB-2 5.50% 10/6/03		Yes	No
	Yes	Yes	Liability		
22193		NOTES PAYABLE-EQUIP-BANK OF NH		Yes	No
	Yes	Yes	Liability		
22194		NOTES PAYABLE-EQUIP-FLEET BANK		Yes	No
	Yes	Yes	Liability		

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22198		LESS:DUE WITHIN 1 YEAR (DR)		Yes	No
	Yes	Yes	Liability		
22199		LT DEBT DUE WITHIN 1 YEAR (CR)		Yes	No
	Yes	Yes	Liability		
2220K		Reaquired Bonds		Yes	No
	Yes	Yes	Liability		
22300		ADVANCES FROM ASSOC CO		No	No
	Yes	Yes	Liability		
2230K		Advances from Associated Compa		No	No
	Yes	Yes	Liability		
22401		NOTE PAYABLE - BANK BOSTON		Yes	No
	Yes	Yes	Liability		
22402		BANK CREDIT AGREE-FNB		No	No
	Yes	Yes	Liability		
22403		BANK CR. AGREE-FNB PYMTS		No	No
	Yes	Yes	Liability		
22404		BK CR AGREE-BAVARIA		No	No
	Yes	Yes	Liability		
22405		BK CR AGREE-BAV-PYMTS		No	No
	Yes	Yes	Liability		
22406		BK CR AGREE-FNB/CHEM		No	No
	Yes	Yes	Liability		
22407		BK CR AGREE-FNB/CHEM-PYMT		No	No
	Yes	Yes	Liability		
22408		BK CR AGREE-MEL/CHEM		No	No
	Yes	Yes	Liability		

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G/L ACCOUNT		Description					
22409		BK CR AGREE-MEL/CHEM-PYMT				No	No
	Yes	Yes	Liability				
2240K		Other Long-term Debt				Yes	No
	Yes	Yes	Liability				
22410		CAPITAL LEASE - LNG TANKS				Yes	No
	Yes	Yes	Liability				
22411		NON CURR OBLIG/NORTH HUNT RD				Yes	No
	Yes	Yes	Liability				
22412		LONG TERM DEBT- MASTER LEASE				Yes	No
	Yes	Yes	Liability				
2250K		Unamortized Premium on Long-te				Yes	No
	Yes	Yes	Liability				
2260K		Unamortized Discount on Long-t				Yes	No
	Yes	Yes	Liability				
2270K		Obligations Under Capital Leas				Yes	No
	Yes	Yes	Liability				
22806		NOTES PAYABLE KESP				Yes	No
	Yes	Yes	Expense				
2281K		Accumulated Provision for Prop				Yes	No
	Yes	Yes	Liability				
2282K		Accumulated Provision for Inju				Yes	No

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	Yes	Yes	Liability		
22831		PENSION RESERVE		Yes	No
	Yes	Yes	Liability		
22832		OPEBS RESERVE		Yes	No
	Yes	Yes	Liability		
2283K		Accumulated Provision for Pens		Yes	No
	Yes	Yes	Liability		
2284K		Accumulated Miscellaneous Oper		Yes	No
	Yes	Yes	Liability		
2290K		Accumulated Provision for Rate		Yes	No
	Yes	Yes	Liability		
2300K		ASSET RETIREMENT OBLIGATION		Yes	No
	Yes	Yes	Liability		
23101		SHORT TERM BANK NOTES		Yes	No
	Yes	Yes	Liability		
23102		COMMERCIAL PAPER		Yes	No
	Yes	Yes	Liability		
23103		BK CR AGREE - FNB		No	No
	Yes	Yes	Liability		
23104		S/T BANK NOTES-REPAYMENTS		Yes	No
	Yes	Yes	Liability		
23105		COMMERCIAL PAPER-REPAYMTS		Yes	No
	Yes	Yes	Liability		
23106		BK CR AGREE-FNB-PYMTS		No	No
	Yes	Yes	Liability		
23107		L/T/D DUE 1 YR-1990 BNDS		No	No
	Yes	Yes	Liability		
23108		L/T/D DUE 1 YR-1995 BNDS		No	No
	Yes	Yes	Liability		
23109		L/T/D DUE 1 YR-1996 BNDS		No	No
	Yes	Yes	Liability		
2310K		Notes Payable		Yes	No
	Yes	Yes	Liability		
23110		L/T/D DUE 1 YR-1997 DEBS		No	No
	Yes	Yes	Liability		
23111		CAP LEA OBLIG - DUE IN 1YR		Yes	No
	Yes	Yes	Liability		
23112		CURR PORTION NORTH HUNT RD		Yes	No
	Yes	Yes	Liability		
23113		L/T/D DUE WITHIN YEAR (DR)		Yes	No
	Yes	Yes	Liability		
23114		L/T/D DUE 1 YR-FNB NOTES		No	No
	Yes	Yes	Liability		
23115		BOSTON LNG NOTES		No	No
	Yes	Yes	Liability		
23116		BOSTON LNG NOTES PAYMENTS		No	No
	Yes	Yes	Liability		
23117		BK CR AGREE-BAVARIA		No	No
	Yes	Yes	Liability		
23118		BK CR AGREE-BAV-PYMTS		No	No
	Yes	Yes	Liability		
23119		DUE 1 YR-FIRST MTG BONDS-8.44%		Yes	No
	Yes	Yes	Liability		
23120		DUE 1 YR EQUIPMENT NOTES-BANK		Yes	No
	Yes	Yes	Liability		
23121		DUE 1 YR EQUIPMENT NOTES-FLEET		Yes	No
	Yes	Yes	Liability		
23122		L/T/D DUE WITHIN YEAR (DR)		Yes	No
	Yes	Yes	Liability		
23123		DUE 1 YR-1997 DEB-PYMT		No	No
	Yes	Yes	Liability		
23124		DUE 1 YR - Colonial MTB-2		Yes	No
	Yes	Yes	Liability		

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23128		INV PURCHASE OBLIG-ENERGY NORT				Yes	No
	Yes	Yes	Liability				
23129		INV FINANCING BORROWING				Yes	No
	Yes	Yes	Liability				
23130		INV FINANCING PAYMENTS				Yes	No
	Yes	Yes	Liability				
23131		BOSTON LNG BORROWINGS-ALGON				No	No
	Yes	Yes	Liability				
23132		BOSTON LNG PAYMENTS-ALGON				No	No
	Yes	Yes	Liability				
23133		BOSTON LNG BORROWINGS-TENN				No	No
	Yes	Yes	Liability				
23134		BOSTON LNG PAYMENTS-TENN				No	No
	Yes	Yes	Liability				
23135		DUE 1YR-FNB/CHEM				No	No
	Yes	Yes	Liability				
23136		DUE 1YR-FNB/CHEM-PYMT				No	No
	Yes	Yes	Liability				

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23137				DUE 1YR-MEL/CHEM				No	No
	Yes	Yes			Liability				
23138				DUE 1YR-MEL/CHEM-PYMT				No	No
	Yes	Yes			Liability				
23139				L/T/D DUE 1YR-2001 DEB				No	No
	Yes	Yes			Liability				
23140				DUE 1YR-2001 DEB-PAYMT				No	No
	Yes	Yes			Liability				
23141				L/T/D DUE 1 YR-8 3/4% 2001 DEB				No	No
	Yes	Yes			Liability				
23142				DUE 1 YR-8 3/4% 2001 DEB-PAYMT				No	No
	Yes	Yes			Liability				
23143				NOTES PAYABLE STATE ST/ EASTER				Yes	No
	Yes	Yes			Liability				
23144				NOTES PAYABLE STATE ST PAYMENT				Yes	No
	Yes	Yes			Liability				
23145				NOTES PAYABLE BANK BOSTON				Yes	No
	Yes	Yes			Liability				
23146				NOTES PAYABLE BANK BOSTON PAY				Yes	No
	Yes	Yes			Liability				
23150				NOTES PAYABLE - BANK BOSTON				Yes	No
	Yes	Yes			Liability				
23151				NOTES PAYABLE - BNK BOSTON PYM				Yes	No
	Yes	Yes			Liability				
23201				VOUCHERS				Yes	No
	Yes	Yes			Liability				
23202				ACCTS PAYABLE-PAYROLL				Yes	No
	Yes	Yes			Liability				
23203				CUSTOMERS REFUNDS FROM A/R				Yes	No

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	Yes	Yes	Liability			
23204		EMP CONTRIB UNITED FUND			Yes	No
	Yes	Yes	Liability			
23205		EMP CONTRIB US SAVING BND			Yes	No
	Yes	Yes	Liability			
23206		SPECIAL MISC PAYROLL DEDS			Yes	No
	Yes	Yes	Liability			
23207		CREDIT UNION DEDUCTIONS			Yes	No
	Yes	Yes	Liability			
23208		UNION DUES DEDUCTIONS			Yes	No
	Yes	Yes	Liability			
23209		A/P ACCRUAL			Yes	No
	Yes	Yes	Liability			
2320F		ACCT PAYABLE-FUEL			Yes	No
	Yes	Yes	Liability			
2320K		Accounts Payable			Yes	No
	Yes	Yes	Liability			
23210		REGULATORY COMM EXP			Yes	No
	Yes	Yes	Liability			
23211		PC LIABILITY			Yes	No
	Yes	Yes	Liability			
23212		A/P BANK FEES			Yes	No
	Yes	Yes	Liability			
23213		A/P ENERGY NORTH/BOSTON GAS			Yes	No
	Yes	Yes	Liability			
23214		UNIVOICED INVENTORY RECEIPTS			Yes	No
	Yes	Yes	Liability			
23215		ASSOCIATION EXPENSE			Yes	No
	Yes	Yes	Liability			
23216		GOODS RECEIPT/INVOICE RECEIPT-			Yes	No
	Yes	Yes	Liability			
23217		A/P RTN CHECKS ENERGY NORTH			Yes	No
	Yes	Yes	Liability			
23218		ALGONQUIN INVENTORY LIABILITY			Yes	No
	Yes	Yes	Liability			
23219		PIPLNE REF OFF ACCTS TENN			Yes	No
	Yes	Yes	Liability			
2321K		Accrued Contractor Charges			Yes	No
	Yes	Yes	Liability			
23220		UNIFORM PAYMENTS			Yes	No
	Yes	Yes	Liability			
23221		UNION DUES CENTRAL MASS			Yes	No
	Yes	Yes	Liability			
23222		UNION DUES WACHUSETT			Yes	No
	Yes	Yes	Liability			
23223		ACCOUNTS PAYABLE - CASH OVERAG			Yes	No
	Yes	Yes	Liability			
23224		Vacation Sell			Yes	No
	Yes	Yes	Liability			
23225		ACCRUED CONSOLIDATION EXP			Yes	No
	Yes	Yes	Liability			
23226		Additional Group Life - Employ			Yes	No
	Yes	Yes	Liability			
23227		Home/Auto Insurance-Employee C			Yes	No
	Yes	Yes	Liability			
23228		Legal Services Benefit-Employe			Yes	No
	Yes	Yes	Liability			
2322K		Accrued Paving Charges			Yes	No
	Yes	Yes	Liability			
23235		UTIL WRKS UN/AM LOC 446G			Yes	No
	Yes	Yes	Liability			
2323K		MISCELLANEOUS ACCRUALS			Yes	No
	Yes	Yes	Liability			

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 23240           BRO UTIL WRKS-NE LOC 31                                Yes     No
         Yes     Yes       Liability
 23251           MBTA PREPAID PASS PROG.                                Yes     No
         Yes     Yes       Liability
 23252           EMP CONTRIB GOODWILL FUND                              Yes     No
         Yes     Yes       Liability
 23253           401K LOANS                                             Yes     No
         Yes     Yes       Liability
 23258           RETIREE'S MED/DEN CONTRIBUTION                         Yes     No
         Yes     Yes       Liability
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                                                     Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                         Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 23260           401K PAYABLE                                           Yes     No
         Yes     Yes       Liability
 23261           EMPLOYEE STOCK PLAN PAYABLE                            Yes     No
         Yes     Yes       Liability
 23262           MEDICAL REIMBURSEMENTS PAY                             Yes     No
         Yes     Yes       Liability
 23263           DEPENDENT CARE PAYABLE                                 Yes     No
         Yes     Yes       Liability
 23264           FLEXIBLE BENEFITS CASH PAY                             Yes     No
         Yes     Yes       Liability
 23265           THRIFT PRE-TAX                                         Yes     No
         Yes     Yes       Liability
 23267           THRIFT SUPP/PRE-TAX                                    Yes     No
         Yes     Yes       Liability
 23268           THRIFT SUPP/AFTER-TAX                                  Yes     No
         Yes     Yes       Liability
 23269           GIFT CERTIFICATE PAYABLE                               Yes     No
         Yes     Yes       Liability
 23270           ALLENERGY BROKER PAYABLE                               Yes     No
         Yes     Yes       Liability
 23271           MANUFACTURING EXPENSE                                  Yes     No
         Yes     Yes       Liability
 23272           DEFERRED INTEREST MARKETING                            Yes     No
         Yes     Yes       Liability
 23273           NEIGHBOR FUND                                          Yes     No
         Yes     Yes       Liability
 23274           INSURANCE                                              Yes     No
         Yes     Yes       Liability
 23280           RECEIVED NOT INVOICED                                  Yes     No
         Yes     Yes       Liability
 23281           ACCRUED LEGAL DEP MATTERS                              Yes     No
         Yes     Yes       Liability
 23282           V/P CUST REFUNDS - UTILIGENT                           Yes     No
         Yes     Yes       Liability
 23283           V/P GAS PURCHASES                                      Yes     No
         Yes     Yes       Liability
 23290           UNINVOICED NON-STOCK RECEIPT A                         Yes     No
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	Yes	Yes	Liability		
232CR		DERIV MGN CALLS -REGULATED-AP		Yes	No
	Yes	No	Liability		
232CU		DERIV MGN CALLS -NONREG-AP		Yes	No
	Yes	No	Liability		
232MR		DERIV MTM-REGULATED-AP		Yes	No
	Yes	No	Liability		
232MU		DERIV MTM-NONREG-AP		Yes	No
	Yes	No	Liability		
232SR		DERIV SETTLMT -REGULATED-AP		Yes	No
	Yes	No	Liability		
232SU		DERIV SETTLMT -NONREG-AP		Yes	No
	Yes	No	Liability		
23300		NOTES PAYABLE ASSOC CO		No	No
	Yes	Yes	Liability		
23301		NOTES PAYABLE TO ASSOCIATED CO		No	No
	Yes	Yes	Liability		
23302		NOTES PAYABLE TO UTILITY POOL		Yes	No
	Yes	Yes	Liability		
23303		NOTES PAYABLE POOL FUEL FINANC		Yes	No
	Yes	Yes	Liability		
2330K		Notes Payable to Associated Co		Yes	No
	Yes	Yes	Liability		
23357		NOTES PAYABLE KES		Yes	No
	Yes	Yes	Liability		
23358		NOTES PAYABLE KESP		Yes	No
	Yes	Yes	Liability		
23360		NOTES PAYABLE ASSOC CO. - KEC		Yes	No
	Yes	Yes	Liability		
233PD		INTERCO PAY DEBT PUSH DOWN		Yes	No
	Yes	Yes	Liability		
233UK		UK LOAN AGREEMENT		Yes	No
	Yes	Yes	Liability		
23400		A/P EASTERN ENTERPRISES		Yes	No
	Yes	Yes	Liability		
23401		A/P INTERCOMPANY (Manual)		Yes	No
	Yes	Yes	Liability		
23402		A/P FROM AFFIL-PERM		Yes	No
	Yes	Yes	Liability		
23403		A/P ASSOC CO-MASS LNG		Yes	No
	Yes	Yes	Liability		
23404		A/P INTERCOMPANY (system)		Yes	No
	Yes	Yes	Liability		
23405		A/P ENERGYNORTH		Yes	No
	Yes	Yes	Liability		
23407		A/P - ESSEX GAS COMPANY		Yes	No
	Yes	Yes	Liability		
23408		A/P ASSOC CO. - LNG INC		Yes	No
	Yes	Yes	Liability		
2340G		A/P Intercompany Generation		Yes	No
	Yes	Yes	Liability		
2340K		Accounts Payable to Associated		Yes	No
	Yes	Yes	Liability		
2340L		A/P Intercompany East		Yes	No
	Yes	Yes	Liability		
2340N		A/P Intercompany West		Yes	No
	Yes	Yes	Liability		
2340O		A/P Intercompany Operation		Yes	No
	Yes	Yes	Liability		
2340S		A/P Intercompany Ravenswood		Yes	No
	Yes	Yes	Liability		
23410		A/P BOSTON GAS		Yes	No
	Yes	Yes	Liability		

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23417 A/P - ENERGYNORTH GAS COMPANY Yes No
Yes Yes Liability

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23420	A/P - COLONIAL GAS COMPANY			Yes	No		Yes	Yes	Liability
23421	A/P - LOWELL DIVISION			Yes	No		Yes	Yes	Liability
23422	A/P - COLONIAL ADMIN			Yes	No		Yes	Yes	Liability
23423	A/P - KEYSPAN GAS PORTFOLIO CO			Yes	No		Yes	Yes	Liability
23424	A/P - MASS FUEL INVEST TRUST			Yes	No		Yes	Yes	Liability
23425	A/P - MASS ASSOC.			Yes	No		Yes	Yes	Liability
23450	InterCo. FIT-Accrued Taxes			Yes	No		Yes	Yes	Liability
234AC	NET AP ASSOCIATED COMPANYS			Yes	No		Yes	Yes	Liability
234D1	A/P - TRANSGAS INC			Yes	No		Yes	Yes	Liability
234TK	Fleet Accounts Payable Interco			Yes	No		Yes	Yes	Liability
23500	SECRUITY DEP-RENTAL PROP			Yes	No		Yes	Yes	Liability
23501	CUST REGULAR DEPOSITS			Yes	No		Yes	Yes	Liability
23502	CUSTOMER DEPOSIT CLEARING			Yes	No		Yes	Yes	Liability
23507	FOR FUTURE USE			No	No		No	No	Liability
2350K	Customer Deposits			Yes	No		Yes	Yes	Liability
23601	ACC REAL ESTATE&PERSONAL			Yes	No		Yes	Yes	Liability
23602	ACCRUED FICA			Yes	No		Yes	Yes	Liability
23603	ACCRUED STATE UNEMPLOYMENT			Yes	No		Yes	Yes	Liability
23604	ACCRUED FED UMEMPLOYMENT			Yes	No		Yes	Yes	Liability
23605	ACCRUED AUTOMOBILE EXCISE			Yes	No		Yes	Yes	Liability
23606	ACCR FED USE & EXCISE			Yes	No		Yes	Yes	Liability
23607	ACCRUED STATE FRANCH-PREV			Yes	No		Yes	Yes	Liability
23608	ACCRUED STATE FRANCH-CUR			Yes	No				

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	Yes	Yes	Liability			
23609		ACCRUED FEDERAL INC-PREV			Yes	No
	Yes	Yes	Liability			
2360K		Taxes Accrued			Yes	No
	Yes	Yes	Liability			
2360S		STATE INCOME TAX			Yes	No
	Yes	Yes	Liability			
23610		ACCRUED FEDERAL INC-CUR			Yes	No
	Yes	Yes	Liability			
23611		ACCRUED MISCELLANEOUS TAX			Yes	No
	Yes	Yes	Liability			
23612		FIT PREV-PAYMENT			Yes	No
	Yes	Yes	Liability			
23613		FIT CURR-PAYMENT			Yes	No
	Yes	Yes	Liability			
23614		CURR DEF FED INC TAXES			Yes	No
	Yes	Yes	Liability			
23615		CURR DEF STATE FRANCH TAXES			Yes	No
	Yes	Yes	Liability			
23616		STATE FR TAX PAYMTS-CURR			Yes	No
	Yes	Yes	Liability			
23617		STATE FR TAX PAYMTS-PREV			Yes	No
	Yes	Yes	Liability			
23618		ACCRUED BUSINESS PROFIT TAX NH			Yes	No
	Yes	Yes	Liability			
23619		ACCRUED BUSINESS PROFIT TAX ME			Yes	No
	Yes	Yes	Liability			
23620		ACCRUED BUSINESS ENTERPRISE TA			Yes	No
	Yes	Yes	Liability			
23621		ACCRUED PUC UTILITY TAX (ENH)			Yes	No
	Yes	Yes	Liability			
23622		DEF FIT-DSM			Yes	No
	Yes	Yes	Liability			
23623		DEF FIT-CGA			Yes	No
	Yes	Yes	Liability			
23624		DEF FIT-A/R RESERVE			Yes	No
	Yes	Yes	Liability			
23625		DEF FIT-REBATES			Yes	No
	Yes	Yes	Liability			
23630		ACCRUED SEVERENCE TAXES			Yes	No
	Yes	No	Liability			
236CC		TAXES - OTHER THAN INCOME TAX			Yes	No
	Yes	Yes	Liability			
236CG		FEDERAL EXCISE TAX-CNG			Yes	No
	Yes	Yes	Liability			
236FA		FEDERAL INCOME TAX ACCRUED			Yes	No
	Yes	Yes	Liability			
236FI		FIT INTERCOMPANY			Yes	No
	Yes	Yes	Expense			
236FP		FEDERAL INCOME TAX PAID			Yes	No
	Yes	Yes	Liability			
236FT		FEDERAL EXCISE TAX-INS.			Yes	No
	Yes	Yes	Liability			
236FU		FEDERAL UNEMPLOYMENT TAX			Yes	No
	Yes	Yes	Liability			
236GT		GROSS INCOME TAX			Yes	No
	Yes	Yes	Liability			

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236HU	NH UNEMPLOY TAXES			Yes	No		Yes	Yes	Liability
236HW	HAZARDOUS WASTE TAX			Yes	No		Yes	Yes	Liability
236JU	NJ UNEMPLOYMENT INSURANCE			Yes	No		Yes	Yes	Liability
236LG	LOCAL GROSS			Yes	No		Yes	Yes	Liability
236MA	GROSS INCOME TAX-MTA			Yes	No		Yes	Yes	Liability
236MC	MEDICARE EMPLOYER TAX			Yes	No		Yes	Yes	Liability
236MT	MISCELLANEOUS TAX			Yes	No		Yes	Yes	Liability
236MU	MA UNEMPLOY TAXES			Yes	No		Yes	Yes	Liability
236NU	NY UNEMPLOY TAXES			Yes	No		Yes	Yes	Liability
236PB	PETROLEUM BUSINESS TAX			Yes	No		Yes	Yes	Liability
236PT	PROPERTY TAX ACCRUED			Yes	No		Yes	Yes	Liability
236RD	RI DISABILITY TAX-EMPLOYEE			Yes	No		Yes	No	Asset
236RU	RI UNEMPLOY TAXES			Yes	No		Yes	Yes	Liability
236SA	STATE INCOME TAX ACCRUED			Yes	No		Yes	Yes	Liability
236SH	STATE HOSPITAL TAXES			Yes	No		Yes	Yes	Liability
236SI	SIT INTERCOMPANY			Yes	No		Yes	Yes	Liability
236SP	STATE INCOME TAX PAID			Yes	No		Yes	Yes	Liability
236SS	FICA EMPLOYER TAX			Yes	No		Yes	Yes	Liability
236ST	STATE EXCISE TAX-INSURANCE			Yes	No		Yes	Yes	Liability
236SU	STATE UNEMPLOYMENT TAX			Yes	No		Yes	Yes	Liability
236TM	TRUCK MILEAGE TAX			Yes	No		Yes	Yes	Liability
236UT	USE TAX			Yes	No		Yes	Yes	Liability
236VU	UNUSED			Yes	No		No	No	Liability
236WU	WV UNEMPLOY TAXES			Yes	No		Yes	Yes	Liability
23701	INT ACCRUED FIRST MTG BND			No	No		Yes	Yes	Liability
23702	INT ACCR SHORT TERM DEBT			Yes	No		Yes	Yes	Liability
23703	INT ACCRUED CUST DEPOSITS			Yes	No				

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	Yes	Yes	Liability			
23704		INT ACCRUED			Yes	No
	Yes	Yes	Liability			
23705		INT ACCRUED 7.28%			Yes	No
	Yes	Yes	Liability			
23707		INT ACC FIRST MTG BOND 8.15% 2			Yes	No
	Yes	Yes	Liability			
23708		INT ACC FIRST MTG BOND 8.44% 2			Yes	No
	Yes	Yes	Liability			
23709		INT ACC FIRST MTG BOND 9.70% 2			Yes	No
	Yes	Yes	Liability			
2370K		Interest Accrued			Yes	No
	Yes	Yes	Liability			
23710		INT ACC FIRST MTG BOND 9.75% 2			Yes	No
	Yes	Yes	Liability			
23711		INT ACC FIRST MTG BD 10.10% 20			Yes	No
	Yes	Yes	Liability			
23712		INT ACC FIRST MTG BOND 7.40% 2			Yes	No
	Yes	Yes	Liability			
23713		ACCRUED INTEREST EQUIPMENT NOT			Yes	No
	Yes	Yes	Liability			
23714		INT ACC-DEBENTURES 2006 8.62			Yes	No
	Yes	Yes	Liability			
23715		INT ACCR - DEBENT 2001			No	No
	Yes	Yes	Liability			
23716		ACCR INT BK CR AGREE-BAV			No	No
	Yes	Yes	Liability			
23718		ACC INT 1ST MTG BND 10.25% 20			Yes	No
	Yes	Yes	Liability			
23720		ACCRD MISC INTEREST			No	No
	Yes	Yes	Liability			
23721		ACCR INT UTILITY POOL			Yes	No
	Yes	Yes	Liability			
23722		ACCR INT KEYSPAN CORP			Yes	No
	Yes	Yes	Liability			
23725		BOSTON LNG-ALGON			No	No
	Yes	Yes	Liability			
23726		BOSTON LNG-TENN			No	No
	Yes	Yes	Liability			
23727		BOSTON LNG-PROPANE			No	No
	Yes	Yes	Liability			
23728		ACCRD INT CR AGREE-FNB/CHEM			No	No
	Yes	Yes	Liability			
23729		ACCRD INT CR AGREE-MEL/CHEM			No	No
	Yes	Yes	Liability			
23730		INT ACCRD-8 3/4% 2001 DEB			No	No
	Yes	Yes	Liability			
23731		ACCR INT-MED NOTE 2011			Yes	No
	Yes	Yes	Liability			

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23732		ACCR INT-MED NOTE 2019					Yes	No	
	Yes	Yes	Liability						
23733		ACCR INT-MED NOTE 2005					Yes	No	
	Yes	Yes	Liability						
23734		ACCR INT-MED NOTE 2010					Yes	No	
	Yes	Yes	Liability						
23735		ACCR INT-MED NOTE 2020					Yes	No	
	Yes	Yes	Liability						
23736		ACCR INT-MED NOTE 2/22/11					Yes	No	
	Yes	Yes	Liability						
23737		ACCR INT-MED NOTE 2021					Yes	No	
	Yes	Yes	Liability						
23738		ACCR INT-MED NOTE 7/5/22					Yes	No	
	Yes	Yes	Liability						
23739		ACCR INT-MED NOTE 7/10/18					Yes	No	
	Yes	Yes	Liability						
23740		ACCR INT-MED NOTE 7/10/17					Yes	No	
	Yes	Yes	Liability						
23741		ACCR INT $10M MTN 1/15/2019					Yes	No	
	Yes	Yes	Liability						
23742		ACCR INT $6M MTN 1/15/2024					Yes	No	
	Yes	Yes	Liability						
23743		ACCR INT $5M MTN 1/15/2016					Yes	No	
	Yes	Yes	Liability						
23744		ACCR INT $5M MTN 1/15/2014					Yes	No	
	Yes	Yes	Liability						
23745		ACCR INT $10M MTN 4/01/2016					Yes	No	
	Yes	Yes	Liability						
23746		ACCR INT $2M MTN 1/24/14					Yes	No	
	Yes	Yes	Liability						
23747		ACCR INT $12M MTN 11/30/06					Yes	No	
	Yes	Yes	Liability						
23748		ACCR INT $20M MTN 10/1/25					Yes	No	
	Yes	Yes	Liability						
23749		ACCR INT $5M MTN 10/1/25					Yes	No	
	Yes	Yes	Liability						
23750		ACCR INT $5M MTN 10/15/15					Yes	No	
	Yes	Yes	Liability						
23751		ACCR INT $10M MTN 11/30/12					Yes	No	
	Yes	Yes	Liability						
23752		ACCR INT $5M MTN 12/02/13					Yes	No	
	Yes	Yes	Liability						
23753		ACCR INT $10M MTN 12/01/23					Yes	No	
	Yes	Yes	Liability						
23754		ACCR INT $5M MTN 12/01/24					Yes	No	
	Yes	Yes	Liability						
23760		INT ACCRD ST DEBT BANKBOSTON L					Yes	No	
	Yes	Yes	Liability						
23761		INT ACCRD ST DEBT STATE ST BAN					Yes	No	
	Yes	Yes	Liability						
23762		INVENTORY FINANCING					Yes	No	
	Yes	Yes	Liability						
23763		TENNESSEE GAS REFUND					No	No	
	Yes	Yes	Liability						
23764		ACCR INT N/P BANK BOSTON					Yes	No	
	Yes	Yes	Liability						
23770		ACCR INT COL BONDS CH 8.8%					Yes	No	
	Yes	Yes	Liability						
23771		ACCR INT COL BONDS CG 8.05%					Yes	No	
	Yes	Yes	Liability						
23772		ACCR INT COL MTA-1 6.848%					Yes	No	

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	Yes	Yes	Liability			
23773		ACCR INT COL MTA-2 6.447%			Yes	No
	Yes	Yes	Liability			
23774		ACCR INT COL MTA-3 6.94%			Yes	No
	Yes	Yes	Liability			
23775		ACCR INT COL MTA-4 6.2%			Yes	No
	Yes	Yes	Liability			
23776		ACCR INT COL MTA-5 6.88%			Yes	No
	Yes	Yes	Liability			
23777		ACCR INT COL MTA-6 6.81%			Yes	No
	Yes	Yes	Liability			
23778		ACCR INT COL MTA-7 6.38%			Yes	No
	Yes	Yes	Liability			
23779		ACCR INT COL MTB-1 6.86%			Yes	No
	Yes	Yes	Liability			
23780		ACCR INT - COL MTB-2 5.50%			Yes	No
	Yes	Yes	Liability			
237UK		INT - UK LOAN AGREEMENT			Yes	No
	Yes	Yes	Liability			
23800		DIVIDENDS DECLARED-COMMON STK			Yes	No
	Yes	Yes	Liability			
23801		PREFERRED STOCK DIVIDEND ACCRL			Yes	No
	Yes	Yes	Liability			
23802		PREFERRED STOCK DIVIDEND PAYMT			Yes	No
	Yes	Yes	Liability			
2380K		Dividends Declared			Yes	No
	Yes	Yes	Liability			
2390K		Matured Long-term Debt			Yes	No
	Yes	Yes	Liability			
2400K		Matured Interest			Yes	No
	Yes	Yes	Liability			
24101		FICA WITHHELD			Yes	No
	Yes	Yes	Liability			
24102		FEDERAL TAX WITHHELD			Yes	No
	Yes	Yes	Liability			
24103		STATE TAX WITHHELD			Yes	No
	Yes	Yes	Liability			
24104		STATE SALES AND USE TAX			Yes	No
	Yes	Yes	Liability			
2410K		Tax Collections Payable			Yes	No
	Yes	Yes	Liability			

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241CW	Yes	Yes	NYC EMPLOYEE WITHHOLDING	Liability			Yes	No
241FD	Yes	Yes	FOREIGN DIVIDEND W/H	Liability			Yes	No
241FT	Yes	Yes	FEDERAL EXCISE TAX	Liability			Yes	No

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241FW		FEDERAL EMPLOYEE W/H			Yes	No
	Yes	Yes	Liability			
241GI		GAS IMPORT TAX			Yes	No
	Yes	Yes	Liability			
241MC		MEDICARE EMPLOYEE W/H			Yes	No
	Yes	Yes	Liability			
241MW		MASS EMPLOYEE WITHHOLDING			Yes	No
	Yes	Yes	Liability			
241NJ		NJ INCOME TAX WITHELD			Yes	No
	Yes	Yes	Liability			
241NW		NYS EMPLOYEE WITHHOLDING			Yes	No
	Yes	Yes	Liability			
241PB		PETROLEUM BUSINESS TAX			Yes	No
	Yes	Yes	Liability			
241RD		RI DISABILITY TAX-EMPLOYEE			No	No
	Yes	Yes	Liability			
241RW		RHODE ISLAND EMPLOYEE W/H			Yes	No
	Yes	Yes	Liability			
241SS		FICA EMPLOYEE WITHHOLDING			Yes	No
	Yes	Yes	Liability			
241ST		SALES TAX			Yes	No
	Yes	Yes	Liability			
241WV		PAYROLL TAXES WEST VIRGINIA			Yes	No
	Yes	Yes	Liability			
241YW		YONKERS EMPLOYEE W/H			Yes	No
	Yes	Yes	Liability			
24201		ACCRUED PAYROLL			Yes	No
	Yes	Yes	Liability			
24202		PIPELINE REF TO CUST R-1			Yes	No
	Yes	Yes	Liability			
24203		INT ON PIPELINE REF TO CUST.			Yes	No
	Yes	Yes	Liability			
24204		PIPELINE REF TO CUST R-2		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24205		PIPELINE REF-CLR CAP		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24206		PIPELINE REF-CLR COM			Yes	No
	Yes	Yes	Liability			
2420K		Miscellaneous Current and Accr			Yes	No
	Yes	Yes	Liability			
24210		UNDISTRIBUTED CAPACITY REFUNDS		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24211		UNDISTRIBUTED GAS REFUNDS		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24212		INT-CONTESTED PIPE REF			Yes	No
	Yes	Yes	Liability			
24213		MISCELLANEOUS REFUNDS		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24214		NOT USED			No	No
	Yes	Yes	Liability			
24215		ACCRUED COMMITMENT FEE		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24216		PLUMBER INCENTIVE PROGRAM			Yes	No
	Yes	Yes	Liability			
24217		ACCRUED RESERVATION CHARGES		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24218		ACCRUED MAINT FEE-BOS LNG			Yes	No
	Yes	Yes	Liability			
24219		ACCRUED ADVERTISING		30-JUN-07	Yes	No
	Yes	Yes	Liability			
24220		ACCRUED CONSULTING FEES			Yes	No
	Yes	Yes	Liability			
24221		ACCRUED LEGAL FEES			Yes	No

	Yes	Yes	Liability				
24222		ACCRUED AUDIT FEES			30-JUN-07	Yes	No
	Yes	Yes	Liability				
24223		ACCRUED PENSION - EASTERN			30-JUN-07	Yes	No
	Yes	Yes	Liability				
24224		ACCRUED GROUP LIFE INS				Yes	No
	Yes	Yes	Liability				
24225		RECON ADJ CGAC REFND-CUST				Yes	No
	Yes	Yes	Liability				
24226		ACCRUED BLUE CROSS/SHIELD				Yes	No
	Yes	Yes	Liability				
24227		ACCRUED DONATIONS			30-JUN-07	Yes	No
	Yes	Yes	Liability				
24228		ACCRUED DELTA DENTAL SERV			30-JUN-07	Yes	No
	Yes	Yes	Liability				
24229		ACCRUED RIVERMOOR PROP TAX			30-JUN-07	Yes	No
	Yes	Yes	Liability				
24230		ACCRUED LNG LEASE EXPENSE			30-JUN-07	Yes	No
	Yes	Yes	Liability				
24231		ACCR EXCESS LIAB INS				Yes	No
	Yes	Yes	Liability				
24232		ACCR PROPERTY INS				Yes	No
	Yes	Yes	Liability				
24233		ACCR LIAB INS-DIR & OFFICERS				Yes	No
	Yes	Yes	Liability				
24234		ACCRUED PENSIONS-UNION				Yes	No
	Yes	Yes	Liability				
24235		ACCRUED MISC INSURANCE				Yes	No
	Yes	Yes	Liability				
24236		BASE RECONCIL ADJ CGAC - CUST				Yes	No
	Yes	Yes	Liability				
24237		SUPP RECONCIL ADJ CGAC - CUST				Yes	No
	Yes	Yes	Liability				

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24238				ACCRUED MERGER COSTS			30-JUN-07	Yes	No
		Yes	Yes		Liability				
24239				ACCRUED SEVERANCE				Yes	No
		Yes	Yes		Liability				
2423A				Vacation Burden				Yes	No
		Yes	Yes		Liability				
2423K				Accrued Vacation				Yes	No
		Yes	Yes		Liability				
24240				ACCRUED GROUP LIFE INSURANCE				Yes	No
		Yes	Yes		Liability				
24241				GROUP LIFE - MGMT ACTIVES				Yes	No
		Yes	Yes		Liability				
24242				GROUP LIFE - UNION ACTIVES				Yes	No
		Yes	Yes		Liability				

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24243		GROUP LIFE - MGMT PRE-65 RETIR		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24244		GROUP LIFE - UNION ALL RETIREE			Yes	No	
	Yes	Yes	Liability				
24245		ACCRUED BLUE CROSS/SHIELD		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24246		BX/BS - ACTIVE MGMT		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24247		BX/BS - ACTIVE UNION			Yes	No	
	Yes	Yes	Liability				
24248		BX/BS - RETIREE MGMT			Yes	No	
	Yes	Yes	Liability				
24249		BX/BS - RETIREE UNION			Yes	No	
	Yes	Yes	Liability				
24250		ACCRUED PAVING CHARGES		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24251		ACCRUED POLICE CHARGES			Yes	No	
	Yes	Yes	Liability				
24252		ACCRUED PERMIT CHARGES			Yes	No	
	Yes	Yes	Liability				
24253		VISION MANAGEMENT			Yes	No	
	Yes	Yes	Liability				
24254		SHORT TERM DISABILITY - MGT			Yes	No	
	Yes	Yes	Liability				
24255		TRANS COSTS REG LIAB CURRENT		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24256		ACCRUED ENVIRONMENTAL		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24257		ACCRUED LEAK REPAIR COSTS		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24260		RESTRUCTURE-SERVICE EXIT		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24261		SALES-APPARATUS LOAN		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24262		OTHER (ANNUAL REPORT)			Yes	No	
	Yes	Yes	Liability				
24263		ACCR DIRECTORS RETIREMENT		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24264		ACCR EXEC RETIREMENT		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24265		CUSTOMER FINAL PAYMENT		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24266		ACCRUED TAKE/PAY LIABILITY			Yes	No	
	Yes	Yes	Liability				
24267		ACCRUED DENTAL PREMIUMS			Yes	No	
	Yes	Yes	Liability				
24268		ACCRUED ASSOCIATION DUES		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24269		ACCRUED POSTEMPLOYMENT BEN (FA			Yes	No	
	Yes	Yes	Liability				
24270		ACCRUED APPLIANCES			Yes	No	
	Yes	Yes	Liability				
24271		ACCRUED CBO FEES			Yes	No	
	Yes	Yes	Liability				
24272		ACCRUED AGENCY FEES			Yes	No	
	Yes	Yes	Liability				
24273		ACCRUED RETENTION		30-JUN-07	Yes	No	
	Yes	Yes	Liability				
24280		ASSET RETIREMENT OBLIGATION-CU			Yes	No	
	Yes	No	Liability				
242AA		Incentive Comp			Yes	No	
	Yes	Yes	Liability				
242AB		GAIN SHARING			Yes	No	

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	Yes	Yes	Liability			
242AK		Pipeline Refunds			Yes	No
	Yes	Yes	Liability			
242MA		MARGIN LIABILITY			Yes	No
	Yes	Yes	Liability			
2430K		Obligations Under Capital Leas			Yes	No
	Yes	Yes	Liability			
2440K		DERIVATIVE LIABILITY			Yes	No
	Yes	Yes	Liability			
2450K		DERIV INSTRT LIAB - HEDGES			Yes	No
	Yes	Yes	Asset			
24701		A/P BOSTON GAS COMPANY			Yes	No
	Yes	No	Liability			
24702		A/P ESSEX GAS COMPANY			Yes	No
	Yes	No	Liability			
24703		A/P Colonial Lowell			Yes	No
	Yes	No	Liability			
24704		A/P Colonial Cape Cod Div			Yes	No
	Yes	No	Liability			
24705		A/P COLONIAL ADMIN			Yes	No
	Yes	No	Liability			
24706		A/P Energy North Company			Yes	No
	Yes	No	Liability			
24707		A/P KEYSPAN NEW ENGLAND LLC			Yes	No
	Yes	No	Liability			

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24725				EASTERN COMPANIES				Yes	No
	Yes	Yes			Liability				
24729				A/P KEYSPAN MONEY POOLS				Yes	No
	Yes	No			Liability				
24731				A/P KEYSPAN CORPORATE SERVICES				Yes	No
	Yes	No			Liability				
24732				A/P KEYSPAN UTILITY SERVICES,				Yes	No
	Yes	No			Liability				
24733				A/P KEYSPAN ENGINEERING SERVIC				Yes	No
	Yes	No			Liability				
24734				A/P KEYSPAN ELECTRIC SERVICES,				Yes	No
	Yes	No			Liability				
24735				A/P KEYSPAN GENERATION SERVICE				Yes	No
	Yes	No			Liability				
24736				A/P KEYSPAN ENERGY DEVELOPMENT				Yes	No
	Yes	No			Liability				
24737				A/P KEYSPAN ENERGY DELIVERY				Yes	No
	Yes	No			Liability				
24738				A/P KEYSPAN ENERGY DELIVERY				Yes	No
	Yes	No			Liability				
24739				A/P KEYSPAN EXPLORE & PROD				Yes	No
	Yes	No			Liability				

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24741		A/P KEYSPAN RAVENSWOOD INC		Yes	No
	Yes	No	Liability		
24742		A/P KEYSPAN RAVENSWOOD SERVICE		Yes	No
	Yes	No	Liability		
24743		A/P THEC HOLDING		Yes	No
	Yes	No	Liability		
24744		A/P KEYSPAN ENERGY TRADING SER		Yes	No
	Yes	No	Liability		
24745		A/P LIPA		Yes	No
	Yes	No	Liability		
24746		A/P KEYSPAN GLENWOOD ENERGY CE		Yes	No
	Yes	No	Liability		
24747		A/P KEYSPAN SPAGNOLI ROAD ENER		Yes	No
	Yes	No	Liability		
24748		A/P KEYSPAN PORT JEFFERSON ENE		Yes	No
	Yes	No	Liability		
24749		A/P KEYSPAN TECHNOLOGIES INC.		Yes	No
	Yes	No	Liability		
24751		A/P RAVENSWOOD VIE		Yes	No
	Yes	No	Liability		
24757		A/P KEYSPAN ENERGY SERVICES IN		Yes	No
	Yes	No	Liability		
24758		A/P KEYSPAN ENERGY SUPPLY INC.		Yes	No
	Yes	No	Liability		
24759		A/P KEYSPAN SERVICES INC		Yes	No
	Yes	No	Liability		
24760		A/PKEYSPAN ENERGY CORP		Yes	No
	Yes	No	Liability		
24761		A/P KEYSPAN HOLDING COMPANY WE		Yes	No
	Yes	No	Liability		
24771		A/P SENECA UPSHUR PETROLEUM		Yes	No
	Yes	No	Liability		
24772		A/P KEYSPAN ISLANDER PIPELINE		Yes	No
	Yes	No	Liability		
24773		KEYSPAN MILLENNIUM LLC		Yes	No
	Yes	Yes	Liability		
24774		THEC		Yes	No
	Yes	Yes	Liability		
24775		THEC HOLDING		Yes	No
	Yes	Yes	Liability		
247AO		A/P SENECA UPSHUR PETROLEUM		Yes	No
	Yes	No	Liability		
247B1		KNFL		Yes	No
	Yes	Yes	Liability		
247B2		GEID		Yes	No
	Yes	Yes	Liability		
247B3		NETCO		Yes	No
	Yes	Yes	Liability		
247C1		ENERGY NORTH REALTY		Yes	No
	Yes	Yes	Liability		
247C2		A/P KEYSPAN NORTHEAST VENTURES		Yes	No
	Yes	No	Liability		
247C4		KEYSPAN LNG, PARTNERSHIP		Yes	No
	Yes	No	Liability		
247C6		A/P KEYSPAN INTERNATIONAL CORP		Yes	No
	Yes	No	Liability		
247C7		KEYSPAN MIDSTREAM LLC		Yes	No
	Yes	Yes	Liability		
247C8		KEYSPAN IGTS CORP (LESCO)		Yes	No
	Yes	No	Liability		
247CA		BROKEN BRIDGE		Yes	No
	Yes	Yes	Liability		
247D1		TRANSGAS		Yes	No

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	Yes	Yes	Liability			
247D2		AMR			Yes	No
	Yes	Yes	Liability			
247D6		MYSTIC STEAMSHIP			Yes	No
	Yes	Yes	Liability			
247D7		A/P BROKEN BRIDGE			No	No
	Yes	No	Liability			
247D8		PCC LAND COMPANY			Yes	No
	Yes	Yes	Liability			
247D9		PHILADELPHIA COKE			Yes	No
	Yes	Yes	Liability			
247E2		A/P EGC ELIMINATION			Yes	No
	Yes	No	Liability			
247E4		A/P COLONIAL CONSOLIDATION ELI			Yes	No
	Yes	No	Liability			
247E9		A/P NE OPERATIONS ELIMINATIONS			Yes	No
	Yes	No	Liability			

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247EA				A/P EASTERN ASSOCIATED SECURIT				Yes	No
	Yes	No			Liability				
247EE				A/P EASTERN ENERGY SYSTEMS				Yes	No
	Yes	No			Liability				
247ER				A/P EASTERN RIVERMORE				Yes	No
	Yes	No			Liability				
247EU				A/P EASTERN URBAN				Yes	No
	Yes	No			Liability				
247F1				KEYSPAN E&P JOINT VENTURE 50%				Yes	No
	Yes	Yes			Liability				
247G1				ISLAND ENERGY				Yes	No
	Yes	Yes			Liability				
247HA				KEYSPAN CI 1 LTD				Yes	No
	Yes	Yes			Liability				
247HB				KEYSPAN UK LTD				Yes	No
	Yes	Yes			Liability				
247HC				KEYSPAN CI 2 LTD				Yes	No
	Yes	Yes			Liability				
247HD				GRUPO KEYSPAN, S DE RL DE CV				Yes	No
	Yes	Yes			Liability				
247HF				NORTHEAST GAS MARKETS LLC				Yes	No
	Yes	Yes			Liability				
247HG				KEYSPAN LNG GP, LLC				Yes	No
	Yes	Yes			Liability				
247HH				KEYSPAN LNG LP, LLC				Yes	No
	Yes	Yes			Liability				
247HJ				KEYSPAN CI MIDSTREAM LIMITED				Yes	No
	Yes	Yes			Liability				
247HK				KEYSPAN LUXENBOURG SARL				Yes	No
	Yes	Yes			Liability				

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247HL		NICODAMA BEHEER V.B.V.		Yes	No
	Yes	Yes	Liability		
247HM		KEYSPAN ENERGY DEVLP CO (NS)		Yes	No
	Yes	Yes	Liability		
247HN		SOLEX PRODUCTION LTD		Yes	No
	Yes	Yes	Liability		
247HP		EXPLORE & PROD-JOINT VENTURE		No	No
	Yes	Yes	Liability		
247HQ		INSURANCE CAPTIVE COMPANY		Yes	No
	Yes	Yes	Liability		
247HY		HONEOYE		Yes	No
	Yes	Yes	Liability		
247KT		KEYSPAN TECHNOLOGIES		Yes	No
	Yes	Yes	Liability		
247MK		A/P MY HOME KEY		Yes	No
	Yes	No	Liability		
247MQ		MARQUEZ		Yes	No
	Yes	Yes	Liability		
247N1		A/P 00094	Newport America Corp	Yes	No
	Yes	No	Liability		
247N2		A/P 00095	Metrowest Realty LLC	Yes	No
	Yes	No	Liability		
247N3		A/P 00098	Service Company Inc	Yes	No
	Yes	No	Liability		
247NA		A/P 00001	National Grid USA (P	Yes	No
	Yes	No	Liability		
247NB		A/P 00004	Nantucket Electric C	Yes	No
	Yes	No	Liability		
247NC		A/P 00005	Massachusetts Electr	Yes	No
	Yes	No	Liability		
247ND		A/P 00010	New England Power Co	Yes	No
	Yes	No	Liability		
247NE		A/P 00036	Niagara Mohawk Power	Yes	No
	Yes	No	Liability		
247NF		A/P 00041	Granite State Electr	Yes	No
	Yes	No	Liability		
247NG		A/P 00048	Narragansett Gas Com	Yes	No
	Yes	No	Liability		
247NH		A/P 00049	Narragansett Electri	Yes	No
	Yes	No	Liability		
247NI		A/P 00072	National Grid Billin	Yes	No
	Yes	No	Liability		
247NJ		A/P 00076	NGrid Communications	Yes	No
	Yes	No	Liability		
247NK		A/P 00099	NGUSA Service Compan	Yes	No
	Yes	No	Liability		
247NL		A/P 00006	NE Hydro-Trans Elec	Yes	No
	Yes	No	Liability		
247NM		A/P 00007	NE Hydro Finance Co,	Yes	No
	Yes	No	Liability		
247NN		A/P 00008	NE Hydro-Trans Corpo	Yes	No
	Yes	No	Liability		
247NO		A/P 00020	NE Electric Trans Co	Yes	No
	Yes	No	Liability		
247NP		A/P 00021	NG Transmission Serv	Yes	No
	Yes	No	Liability		
247NQ		A/P 00035	Niagara Mohawk Holdi	Yes	No
	Yes	No	Liability		
247NR		A/P 00037	Opinac North America	Yes	No
	Yes	No	Liability		
247NS		A/P 00070	Wayfinder Group, Inc	Yes	No
	Yes	No	Liability		
247NT		A/P 00071	Valley Appliance & M	Yes	No

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	Yes	No	Liability				
247NU		A/P 00079	National Grid Wirele			Yes	No
	Yes	No	Liability				
247NV		A/P 00082	GridAmerica Holdings			Yes	No
	Yes	No	Liability				
247NW		A/P 00085	NEES Energy, Inc.			Yes	No
	Yes	No	Liability				
247NX		A/P 00086	EUA Energy Investmen			Yes	No
	Yes	No	Liability				

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247NY				A/P 00092	Prudence Corporation			Yes	No
	Yes	No			Liability				
247NZ				A/P 00093	Patience Corporation			Yes	No
	Yes	No			Liability				
24801				BOSTON GAS COMPANY				Yes	No
	Yes	Yes			Liability				
24802				ESSEX GAS COMPANY				Yes	No
	Yes	Yes			Liability				
24803				COLONIAL LOWELL DIVISION				Yes	No
	Yes	Yes			Liability				
24804				COLONIAL CAPE COD DIVISION				Yes	No
	Yes	Yes			Liability				
24805				COLONIAL ADMINISTRATION				Yes	No
	Yes	Yes			Liability				
24806				ENERGY NORTH NATURAL GAS				Yes	No
	Yes	Yes			Liability				
24807				EASTERN ENTERPRISES HOLDING				Yes	No
	Yes	Yes			Liability				
24816				EGC-LNG INC				Yes	No
	Yes	Yes			Liability				
24817				MASS FUEL TRUST				Yes	No
	Yes	Yes			Liability				
24820				BOSTON GAS CONSOLIDATED				Yes	No
	Yes	Yes			Liability				
24823				KEYSPAN GAS PORTFOLIO COMPANY				Yes	No
	Yes	Yes			Liability				
24825				EASTERN COMPANIES				Yes	No
	Yes	Yes			Liability				
24826				MIDLAND ENTERPRISES				Yes	No
	Yes	Yes			Liability				
24829				KEYSPAN MONEY POOLS				Yes	No
	Yes	Yes			Liability				
24830				ESSEX GAS CONSOLIDATED				Yes	No
	Yes	Yes			Liability				
24831				KEYSPAN CORPORATE SERVICES				Yes	No
	Yes	Yes			Liability				
24832				KEYSPAN UTILITY SERVICES, LLC				Yes	No
	Yes	Yes			Liability				

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24833		KEYSPAN ENGINEERING SERVICES,		Yes	No
	Yes	Yes	Liability		
24834		KEYSPAN ELECTRIC SERVICES, LLC		Yes	No
	Yes	Yes	Liability		
24835		KEYSPAN GENERATION SERVICES, L		Yes	No
	Yes	Yes	Liability		
24836		KEYSPAN ENERGY DEVELOPMENT		Yes	No
	Yes	Yes	Liability		
24837		KEYSPAN ENERGY DELIVERY LI		Yes	No
	Yes	Yes	Liability		
24838		KEYSPAN ENERGY DELIVERY NY		Yes	No
	Yes	Yes	Liability		
24839		KEYSPAN EXPLORE & PROD		Yes	No
	Yes	Yes	Liability		
24841		KEYSPAN RAVENSWOOD INC		Yes	No
	Yes	Yes	Liability		
24842		KEYSPAN RAVENSWOOD SERVICES, L		Yes	No
	Yes	Yes	Liability		
24843		THEC HOLDING		Yes	No
	Yes	Yes	Liability		
24844		KEYSPAN ENERGY TRADING SERVICE		Yes	No
	Yes	Yes	Liability		
24845		LIPA		No	No
	Yes	Yes	Liability		
24846		KEYSPAN GLENWOOD ENERGY CENTER		Yes	No
	Yes	Yes	Liability		
24847		KEYSPAN SPAGNOLI ROAD ENERGY C		Yes	No
	Yes	Yes	Liability		
24848		KEYSPAN SHOREHAM ENERGY CENTER		Yes	No
	Yes	Yes	Liability		
24849		KTI/MHK		Yes	No
	Yes	Yes	Liability		
24850		COLONIAL GAS CONSOLIDATED		Yes	No
	Yes	Yes	Liability		
24851		RAVENSWOOD MASTER LEASE		Yes	No
	Yes	Yes	Liability		
24857		DUE TO KEYPAN ENERGY SERVICES		Yes	No
	Yes	Yes	Liability		
24858		AP KES		Yes	No
	Yes	Yes	Liability		
24859		KEYSPAN SERVICES, INC		Yes	No
	Yes	Yes	Liability		
24860		KEYSPAN ENERGY CORP		Yes	No
	Yes	Yes	Liability		
24861		KEYSPAN HOLDING COMPANY WEST		Yes	No
	Yes	Yes	Liability		
24871		SENECA UPSHUR PETROLEUM		Yes	No
	Yes	Yes	Liability		
24872		KEYSPAN ISLANDER PIPELINE LLC		Yes	No
	Yes	No	Liability		
24873		KEYSPAN MILLENNIUM LLC		Yes	No
	Yes	Yes	Liability		
24874		THEC		Yes	No
	Yes	Yes	Liability		
24875		THEC HOLDING		Yes	No
	Yes	Yes	Liability		
248A1		KBS		Yes	No
	Yes	Yes	Liability		
248A2		KCOMM		Yes	No
	Yes	Yes	Liability		
248A3		KESP		Yes	No
	Yes	Yes	Liability		
248A4		KHES LLC		Yes	No

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         Yes     Yes       Liability
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248A5	DELTA KEYSPAN			Yes	No		Yes	Yes	Liability
248A6	GRANITE STATE			Yes	No		Yes	Yes	Liability
248A7	NORTHERN PEABODY			Yes	No		Yes	Yes	Liability
248A8	KEM			Yes	No		Yes	Yes	Liability
248A9	4TH AVENUE			Yes	No		Yes	Yes	Liability
248AB	WDF			Yes	No		Yes	Yes	Liability
248AD	BINSKY & SNYDER SERV			Yes	No		Yes	Yes	Liability
248AF	BINSKY & SNYDER INC.			Yes	No		Yes	Yes	Liability
248AG	KES			Yes	No		Yes	Yes	Liability
248AH	KESOL			Yes	No		Yes	Yes	Liability
248AJ	KHES NE			Yes	No		Yes	Yes	Liability
248AK	FRITZE			Yes	No		Yes	Yes	Liability
248AL	R.D.MORTMAN			Yes	No		Yes	Yes	Liability
248AM	ROY KAY			Yes	No		Yes	Yes	Liability
248AN	KEYSPAN ENGINEERING			Yes	No		Yes	Yes	Liability
248AO	KEYSPAN PLUMBING SOL			Yes	No		Yes	Yes	Liability
248AR	ACTIVE			Yes	No		Yes	Yes	Liability
248AS	PSS			Yes	No		Yes	Yes	Liability
248AT	BR&A A/P TO ASSN	01-AUG-03		Yes	No		Yes	Yes	Liability
248AU	KSIC MECHANICAL			Yes	No		Yes	Yes	Liability
248AV	METRO ENERGY			Yes	No		Yes	Yes	Liability
248AW	KSIC ELECTRIC			Yes	No		Yes	Yes	Liability
248AX	KESOL HEATING			Yes	No		Yes	Yes	Liability

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248B1		KNF		Yes	No
	Yes	Yes	Liability		
248B2		GEID		Yes	No
	Yes	Yes	Liability		
248B3		NETCO		Yes	No
	Yes	Yes	Liability		
248C1		ENERGY NORTH REALTY		Yes	No
	Yes	Yes	Liability		
248C2		NORTH EAST VENTURES		Yes	No
	Yes	Yes	Liability		
248C4		KEYSPAN LNG		Yes	No
	Yes	Yes	Liability		
248C6		KEYSPAN INTERNATIONAL CORP		Yes	No
	Yes	No	Liability		
248C7		KEYSPAN MIDSTREAM LLC		Yes	No
	Yes	Yes	Liability		
248C8		LESCO		Yes	No
	Yes	Yes	Liability		
248CA		BROKEN BRIDGE		Yes	No
	Yes	Yes	Liability		
248D1		TRANSGAS		Yes	No
	Yes	Yes	Liability		
248D2		AMR		Yes	No
	Yes	Yes	Liability		
248D3		EASTERN RIVERMOOR		Yes	No
	Yes	Yes	Liability		
248D4		EASTERN ENERGY SYSTEMS		Yes	No
	Yes	Yes	Liability		
248D5		EASTERN URBAN SYSTEMS		Yes	No
	Yes	Yes	Liability		
248D6		MYSTIC STEAMSHIP		Yes	No
	Yes	Yes	Liability		
248D7		EASTERN ASSOCIATED SECURITIES		Yes	No
	Yes	Yes	Liability		
248D8		PCC LAND COMPANY		Yes	No
	Yes	Yes	Liability		
248D9		PHILADELPHIA COKE		Yes	No
	Yes	Yes	Liability		
248E1		THEC		Yes	No
	Yes	Yes	Liability		
248E2		EGC ELIMINATIONS		Yes	No
	Yes	Yes	Liability		
248E4		COLONIAL CONSOLIDATION ELIMINA		Yes	No
	Yes	Yes	Liability		
248EA		EASTERN ASSOCIATED SECURITIES		Yes	No
	Yes	Yes	Liability		
248EE		EASTERN ENERGY SYSTEMS		Yes	No
	Yes	Yes	Liability		
248ER		EASTERN RIVERMORE		Yes	No
	Yes	Yes	Liability		
248EU		EASTERN URBAN		Yes	No
	Yes	Yes	Liability		
248F1		KEYSPAN E&P JOINT VENTURE 50%		Yes	No
	Yes	Yes	Liability		
248F2		KEYSPAN MHK		Yes	No
	Yes	Yes	Liability		

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248G1	Yes	Yes		ISLAND ENERGY	Liability			Yes	No
248HA	Yes	Yes		KEYSPAN CI 1 LTD	Liability			Yes	No
248HB	Yes	Yes		KEYSPAN UK LTD	Liability			Yes	No
248HC	Yes	Yes		KEYSPAN CI 2 LTD	Liability			Yes	No
248HD	Yes	Yes		GRUPO KEYSPAN, S DE RL DE CV	Liability			Yes	No
248HF	Yes	Yes		NORTHEAST GAS MARKETS LLC	Liability			Yes	No
248HG	Yes	Yes		KEYSPAN LNG GP, LLC	Liability			Yes	No
248HH	Yes	Yes		KEYSPAN LNG LP, LLC	Liability			Yes	No
248HJ	Yes	Yes		KEYSPAN CI MIDSTREAM LIMITED	Liability			Yes	No
248HK	Yes	Yes		KEYSPAN LUXENBOURG SARL	Liability			Yes	No
248HL	Yes	Yes		NICODAMA BEHEER V.B.V.	Liability			Yes	No
248HM	Yes	Yes		KEYSPAN ENERGY DEVLP CO (NS)	Liability			Yes	No
248HN	Yes	Yes		SOLEX PRODUCTION LTD	Liability			Yes	No
248HP	Yes	Yes		EXPLORE & PROD-JOINT VENTURE	Liability			No	No
248HQ	Yes	Yes		INSURANCE CAPTIVE COMPANY	Liability			Yes	No
248HY	Yes	Yes		HONEOYE	Liability			Yes	No
248KT	Yes	Yes		KEYSPAN TECHNOLOGIES	Liability			Yes	No
248MK	Yes	Yes		MY HOME KEY	Liability			Yes	No
248MQ	Yes	Yes		MARQUEZ	Liability			Yes	No
248N1	Yes	No		A/P 00094 Newport America Corp	Liability			Yes	No
248N2	Yes	No		A/P 00095 Metrowest Realty LLC	Liability			Yes	No
248N3	Yes	No		A/P 00098 Service Company Inc	Liability			Yes	No
248NA	Yes	No		A/P 00001 National Grid USA (P	Liability			Yes	No
248NB	Yes	No		A/P 00004 Nantucket Electric C	Liability			Yes	No
248NC	Yes	No		A/P 00005 Massachusetts Electr	Liability			Yes	No
248ND	Yes	No		A/P 00010 New England Power Co	Liability			Yes	No
248NE	Yes	No		A/P 00036 Niagara Mohawk Power	Liability			Yes	No

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248NF		A/P 00041	Granite State Electr		Yes	No
	Yes	No	Liability			
248NG		A/P 00048	Narragansett Gas Com		Yes	No
	Yes	No	Liability			
248NH		A/P 00049	Narragansett Electri		Yes	No
	Yes	No	Liability			
248NI		A/P 00072	National Grid Billin		Yes	No
	Yes	No	Liability			
248NJ		A/P 00076	NGrid Communications		Yes	No
	Yes	No	Liability			
248NK		A/P 00099	NGUSA Service Compan		Yes	No
	Yes	No	Liability			
248NL		A/P 00006	NE Hydro-Trans Elec		Yes	No
	Yes	No	Liability			
248NM		A/P 00007	NE Hydro Finance Co,		Yes	No
	Yes	No	Liability			
248NN		A/P 00008	NE Hydro-Trans Corpo		Yes	No
	Yes	No	Liability			
248NO		A/P 00020	NE Electric Trans Co		Yes	No
	Yes	No	Liability			
248NP		A/P 00021	NG Transmission Serv		Yes	No
	Yes	No	Liability			
248NQ		A/P 00035	Niagara Mohawk Holdi		Yes	No
	Yes	No	Liability			
248NR		A/P 00037	Opinac North America		Yes	No
	Yes	No	Liability			
248NS		A/P 00070	Wayfinder Group, Inc		Yes	No
	Yes	No	Liability			
248NT		A/P 00071	Valley Appliance & M		Yes	No
	Yes	No	Liability			
248NU		A/P 00079	National Grid Wirele		Yes	No
	Yes	No	Liability			
248NV		A/P 00082	GridAmerica Holdings		Yes	No
	Yes	No	Liability			
248NW		A/P 00085	NEES Energy, Inc.		Yes	No
	Yes	No	Liability			
248NX		A/P 00086	EUA Energy Investmen		Yes	No
	Yes	No	Liability			
248NY		A/P 00092	Prudence Corporation		Yes	No
	Yes	No	Liability			
248NZ		A/P 00093	Patience Corporation		Yes	No
	Yes	No	Liability			
248UK		INT LIAB - UK LOAN AGREEMENT			Yes	No
	Yes	Yes	Liability			
24901		BOSTON GAS COMPANY			Yes	No
	Yes	Yes	Liability			
24902		ESSEX COUNTY GAS COMPANY			Yes	No
	Yes	Yes	Liability			

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24903		COLONIAL LOWELL			Yes	No
	Yes	Yes	Liability			
24904		COLONIAL CAPE COD			Yes	No
	Yes	Yes	Liability			
24905		COLONIAL ADMINISTRATION			Yes	No
	Yes	Yes	Liability			
24906		ENERGY NORTH			Yes	No
	Yes	Yes	Liability			
24907		KEYSPAN NEW ENGLAND LLC			Yes	No
	Yes	Yes	Liability			
24923		KEYSPAN GAS PORTFOLIO CO			Yes	No
	Yes	No	Liability			
24925		EASTERN COMPANIES			Yes	No
	Yes	Yes	Liability			
24929		KEYSPAN MONEY POOLS			Yes	No
	Yes	Yes	Liability			
24931		KEYSPAN CORPORATE SERVICES			Yes	No
	Yes	Yes	Liability			
24932		KEYSPAN UTILITY SERVICES LLC			Yes	No
	Yes	Yes	Liability			
24933		KEYSPAN ENGINEERING SERVICES L			Yes	No
	Yes	Yes	Liability			
24934		KEYSPAN ELECTRIC SERVICES LLC			Yes	No
	Yes	Yes	Liability			
24935		KEYSPAN GENERATION SERVICES LL			Yes	No
	Yes	Yes	Liability			
24936		KEYSPAN ENERGY DEVELOPMENT COR			Yes	No
	Yes	No	Liability			
24937		KEYSPAN ENERGY DELIVERY LI			Yes	No
	Yes	Yes	Liability			
24938		KEYSPAN ENERGY DELIVERY NY			Yes	No
	Yes	Yes	Liability			
24939		KEYSPAN PRODUCTION LTD			Yes	No
	Yes	No	Liability			
24941		KEYSPAN RAVENSWOOD INC			Yes	No
	Yes	Yes	Liability			
24942		KEYSPAN RAVENSWOOD SERVICES LL			Yes	No
	Yes	Yes	Liability			
24943		THEC HOLDING			Yes	No
	Yes	Yes	Liability			
24944		KEYSPAN ENERGY TRADING SERVICE			Yes	No
	Yes	Yes	Liability			
24946		KEYSPAN GLENWOOD ENERGY CENTER			Yes	No
	Yes	Yes	Liability			
24947		KEYSPAN SPAGNOLI ROAD ENERGY C			Yes	No
	Yes	Yes	Liability			
24948		KEYSPAN PORT JEFFERSON ENERGY			Yes	No
	Yes	Yes	Liability			
24949		KEYSPAN TECHNOLOGIES INC			Yes	No
	Yes	Yes	Liability			
24951		RAVENSWOOD VIE			Yes	No
	Yes	Yes	Liability			
24957		KEYSPAN ENERGY SERVICE INC			Yes	No
	Yes	Yes	Liability			
24958		KEYSPAN ENERGY SUPPLY INC			Yes	No
	Yes	Yes	Liability			
24959		KEYSPAN SERVICES INC			Yes	No
	Yes	Yes	Liability			
24960		HOLDCO INTERCO TAXES			Yes	No
	Yes	Yes	Liability			
24961		KEYSPAN HOLDING COMPANY WEST			Yes	No
	Yes	Yes	Liability			

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24971		SENECA UPSHUR PETROLEUM			Yes	No
	Yes	Yes	Liability			
24972		KEYSPAN ISLANDER PIPELINE LLC			Yes	No
	Yes	No	Liability			
24973		KEYSPAN MILLENIUM PIPELINE LLC			Yes	No
	Yes	Yes	Liability			
24974		THEC			Yes	No
	Yes	Yes	Liability			
249A2		KEYSPAN COMMUNICATIONS			Yes	No
	Yes	Yes	Liability			
249A4		KEYSPAN HOME ENERGY SERVICES			Yes	No
	Yes	Yes	Liability			
249A8		KEYSPAN ENERGY MANAGEMENT			Yes	No
	Yes	Yes	Liability			
249AH		KEYSPAN ENERGY SOLUTIONS			Yes	No
	Yes	Yes	Liability			
249AJ		KEYSPAN HOME ENERGY SERVICES N			Yes	No
	Yes	Yes	Liability			
249AK		FRITZE LLC			Yes	No
	Yes	Yes	Liability			
249AM		KSI CONSTRUCTION			Yes	No
	Yes	Yes	Liability			
249AN		KEYSPAN ENGINEERING ASSOCIATES			Yes	No
	Yes	Yes	Liability			
249AP		KESOL PLUMBING			Yes	No
	Yes	Yes	Liability			
249AQ		RD MORTMAN			Yes	No
	Yes	Yes	Liability			
249AS		PAULUS SOKOLOWSKI AND SARTOR			Yes	No
	Yes	Yes	Liability			
249AT		BR&A FIT A/P TO ASSN		01-AUG-03	Yes	No
	Yes	Yes	Liability			
249AU		KSI MECHANICAL INTERCO TAXES			Yes	No
	Yes	Yes	Liability			
249AV		METRO INTERCO TAXES			Yes	No
	Yes	Yes	Liability			
249AW		KSIC ELECTRIC			Yes	No
	Yes	Yes	Liability			
249AX		KESOL HEATING			Yes	No
	Yes	Yes	Liability			

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249B1				KNFL				Yes	No
	Yes	Yes			Liability				
249B2				GEID				Yes	No
	Yes	Yes			Liability				
249B3				NETCO				Yes	No
	Yes	Yes			Liability				
249C1				ENERGY NORTH REALTY				Yes	No

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	Yes	Yes	Liability			
249C2		KEYSPAN NORTHEAST VENTURES INC			Yes	No
	Yes	No	Liability			
249C4		KEYSPAN LNG, PARTNERSHIP			Yes	No
	Yes	No	Liability			
249C6		KEYSPAN INTERNATIONAL CORP			Yes	No
	Yes	No	Liability			
249C7		KEYSPAN MIDSTREAM LLC			Yes	No
	Yes	Yes	Liability			
249C8		KEYSPAN IGTS CORP (LESCO)			Yes	No
	Yes	No	Liability			
249CA		BROKEN BRIDGE			Yes	No
	Yes	Yes	Liability			
249D1		TRANSGAS INTERCO TAXES			Yes	No
	Yes	Yes	Liability			
249D2		AMR INTERCO TAXES			Yes	No
	Yes	Yes	Liability			
249D6		MYSTIC STEAMSHIP			Yes	No
	Yes	Yes	Liability			
249D7		BROKEN BRIDGE			No	No
	Yes	No	Liability			
249D8		PCCLAND			Yes	No
	Yes	Yes	Liability			
249D9		PHILADELPHIA COKE			Yes	No
	Yes	Yes	Liability			
249EA		EASTERN ASSOCIATED SECURITIES			Yes	No
	Yes	Yes	Liability			
249EE		EASTERN ENERGY SYSTEMS			Yes	No
	Yes	Yes	Liability			
249ER		EASTERN RIVERMOORE			Yes	No
	Yes	Yes	Liability			
249EU		EASTERN URBAN			Yes	No
	Yes	Yes	Liability			
249F1		KEYSPAN E&P JOINT VENTURE 50%			Yes	No
	Yes	Yes	Liability			
249G1		ISLAND ENERGY			Yes	No
	Yes	Yes	Liability			
249HA		KEYSPAN CI 1 LTD			Yes	No
	Yes	Yes	Liability			
249HB		KEYSPAN UK LTD			Yes	No
	Yes	Yes	Liability			
249HC		KEYSPAN CI 2 LTD			Yes	No
	Yes	Yes	Liability			
249HD		GRUPO KEYSPAN, S DE RL DE CV			Yes	No
	Yes	Yes	Liability			
249HF		NORTHEAST GAS MARKETS LLC			Yes	No
	Yes	Yes	Liability			
249HG		KEYSPAN LNG GP, LLC			Yes	No
	Yes	Yes	Liability			
249HH		KEYSPAN LNG LP, LLC			Yes	No
	Yes	Yes	Liability			
249HJ		KEYSPAN CI MIDSTREAM LIMITED			Yes	No
	Yes	Yes	Liability			
249HK		KEYSPAN LUXENBOURG SARL			Yes	No
	Yes	Yes	Liability			
249HL		NICODAMA BEHEER V.B.V.			Yes	No
	Yes	Yes	Liability			
249HM		KEYSPAN ENERGY DEVLP CO (NS)			Yes	No
	Yes	Yes	Liability			
249HN		SOLEX PRODUCTION LTD			Yes	No
	Yes	Yes	Liability			
249HP		EXPLORE & PROD-JOINT VENTURE			No	No
	Yes	Yes	Liability			

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249HQ		INSURANCE CAPTIVE COMPANY			Yes	No
	Yes	Yes	Liability			
249HY		HONEOYE			Yes	No
	Yes	Yes	Liability			
249KT		KEYSPAN TECHNOLOGIES			Yes	No
	Yes	Yes	Liability			
249MK		MY HOME KEY			Yes	No
	Yes	Yes	Liability			
249MQ		MARQUEZ			Yes	No
	Yes	Yes	Liability			
25200		CUST ADVANCES FOR CONSTR			Yes	No
	Yes	Yes	Liability			
25201		CUST ADV FOR CONST-TAG ASSOC			No	No
	Yes	Yes	Liability			
25202		CUST ADVANCES FOR CONSTR			No	No
	Yes	Yes	Liability			
2520K		Customer Advances for Construc			Yes	No
	Yes	Yes	Liability			
25301		INV TAX CR 1962-70			No	No
	Yes	Yes	Liability			
25302		INV TAX CR POST-1970			Yes	No
	Yes	Yes	Liability			
25304		LAND PURCHASE OPTION			Yes	No
	Yes	Yes	Liability			
25307		ALLIANCE SHARING			Yes	No
	Yes	Yes	Liability			
2530K		Other Deferred Credits			Yes	No
	Yes	Yes	Liability			
25316		MISCELLANEOUS			Yes	No
	Yes	Yes	Liability			
25317		SMP-UNEARNED REVENUE CONV BURN			Yes	No
	Yes	Yes	Liability			

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25318			SMP-UNEARNED REVENUE WATER HTR				Yes	No
	Yes	Yes		Liability				
25319			DEFERRED APPLIANCEGARD				Yes	No
	Yes	Yes		Liability				
25320			DEF RCS				Yes	No
	Yes	Yes		Liability				
25321			SERVICE CONTRACT REV DEF			30-JUN-07	Yes	No
	Yes	Yes		Liability				
25322			SER CONTRACT REV DEF-2 YR			30-JUN-07	Yes	No
	Yes	Yes		Liability				
25323			DEF SERV CONTRACT REV 20				Yes	No
	Yes	Yes		Liability				
25324			DEF SERV CONTRACT REV 32				Yes	No
	Yes	Yes		Liability				
25325			SER CONTRACT REV DEF-3YR			30-JUN-07	Yes	No

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	Yes	Yes	Liability				
25326		DEF PIPELINE REF INT TENN			30-JUN-07	No	No
	Yes	Yes	Liability				
25328		DEF UNCLAIMED FUNDS				Yes	No
	Yes	Yes	Liability				
25330		DEF NET NORMALIZATION SURPLUS				Yes	No
	Yes	Yes	Liability				
25335		FAS 109 REGULATORY LIABILITY				Yes	No
	Yes	Yes	Liability				
25340		TRANS CSTS REG LIAB NON-CURRNT				Yes	No
	Yes	Yes	Liability				
25341		DEFER COMPENSATION BOARD OF DI			30-JUN-07	Yes	No
	Yes	Yes	Liability				
25342		REFUNDABLE ITC BENEFITS				Yes	No
	Yes	Yes	Liability				
25343		UNAMORT INVESTMENT CR CURR YR				Yes	No
	Yes	Yes	Liability				
25344		REGULATORY LIAB			30-JUN-07	Yes	No
	Yes	Yes	Liability				
25349		UNFUNDED DEF INCOME TAX - OFFS			30-JUN-07	Yes	No
	Yes	Yes	Liability				
25350		UNFUNDED PENSION COST			30-JUN-07	Yes	No
	Yes	Yes	Liability				
25351		UNFUNDED DEFERRED INCOME TAXES				Yes	No
	Yes	Yes	Liability				
25352		INCOME TAXES DUE CUSTOMERS				Yes	No
	Yes	Yes	Liability				
25353		ACCRUED POST RET BENEFITS				Yes	No
	Yes	Yes	Liability				
25354		ACCRUED ENVIRONMENTAL COSTS				Yes	No
	Yes	Yes	Liability				
25380		ASSET RETIREMENT OBLIGATION-LO				Yes	No
	Yes	No	Liability				
253GR		DERIV GAS CONT.-REGULATED -LT				Yes	No
	Yes	No	Liability				
253GU		DERIV CONT.-NONREG -LT				Yes	No
	Yes	No	Liability				
253MI		MINORITY INTEREST				Yes	No
	Yes	Yes	Liability				
253MR		DERIV MTM REGULATED - LT				Yes	No
	Yes	No	Liability				
253MU		DERIV MTM -NONREG-LT				Yes	No
	Yes	No	Liability				
253RG		Other Deferred Liabilities - D				Yes	No
	Yes	Yes	Liability				
253RM		Other Deferred Liabilities - D				Yes	No
	Yes	Yes	Liability				
253RS		Other Deferred Liabilities - D				Yes	No
	Yes	Yes	Liability				
253SR		DERIV SETTLEMNT - REGULATED -				Yes	No
	Yes	Yes	Liability				
253TU		DERIV TC OPTIONS - NONREG-LT				Yes	No
	Yes	No	Liability				
25401		RES DEPRECIATION - GAS				Yes	No
	Yes	Yes	Asset				
25402		ACCRUAL FOR DEPRECIATION				Yes	No
	Yes	Yes	Asset				
25403		BOOK COST-PROPERTY RETIRE				Yes	No
	Yes	Yes	Asset				
25404		COST-REMOVAL&DISMANTLING				Yes	No
	Yes	Yes	Asset				
25405		TAX ALLOC REMOVAL COST				No	No
	Yes	Yes	Asset				

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25406		OTHER CHG TO DEPRECIATION			No	No
	Yes	Yes	Asset			
25407		MATERIALS - TRADE IN			No	No
	Yes	Yes	Asset			
25408		MATERIALS SOLD-CASH - A/R			No	No
	Yes	Yes	Asset			
25409		OTHER SALVAGE CREDITS			No	No
	Yes	Yes	Asset			
2540K		REGULATORY LIABILITY			Yes	No
	Yes	Yes	Liability			
2541O		RES DEPR CAPITAL LEASES			Yes	No
	Yes	Yes	Asset			
2541A		RES DEP STR & IMP 305 SNG			No	No
	Yes	Yes	Asset			
2541B		RES DEP BOILER EQ 306 SNG			No	No
	Yes	Yes	Asset			
2541C		RES DEP OTH POWER 307 SNG			No	No
	Yes	Yes	Asset			
2541D		RES DEP CATA CRAC 315 SNG			No	No
	Yes	Yes	Asset			
2541E		RES DEP PURIF EQ 317 SNG			No	No
	Yes	Yes	Asset			
2541F		RES DEP OTHER EQ 320 SNG			No	No
	Yes	Yes	Asset			

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G/L ACCOUNT	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Rollup Parent Group
2541G			DEPR STR & IMP 305 SNG				No	No
	Yes	Yes		Asset				
2541H			DEPR BOILER EQ 306 SNG				No	No
	Yes	Yes		Asset				
2541I			DEPR OTH POWER 307 SNG				No	No
	Yes	Yes		Asset				
2541J			DEPR CATA CRACK 315 SNG				No	No
	Yes	Yes		Asset				
2541K			DEPR PURIF EQUIP 317 SNG				No	No
	Yes	Yes		Asset				
2541L			DEPR OTHER EQUIP 320 SNG				No	No
	Yes	Yes		Asset				
2541M			RET STR & IMP 305 SNG				No	No
	Yes	Yes		Asset				
2541N			RET BOILER EQ 306 SNG				No	No
	Yes	Yes		Asset				
2541O			RET OTH POWER 307 SNG				No	No
	Yes	Yes		Asset				
2541P			RET CATA CRACK 315 SNG				No	No
	Yes	Yes		Asset				
2541Q			RET PURIF EQUIP 317 SNG				No	No
	Yes	Yes		Asset				
2541R			RET OTHER EQUIP 320 SNG				No	No

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	Yes	Yes	Asset		
2542A		RES DEP OTH POWER 307 LNG		Yes	No
	Yes	Yes	Asset		
2542B		RES DEP OT REFORM 316 LNG		Yes	No
	Yes	Yes	Asset		
2542C		RES DEP OTHER EQ 320 LNG		Yes	No
	Yes	Yes	Asset		
2542D		RES DEP STR & IMP 361 LNG		Yes	No
	Yes	Yes	Asset		
2542E		RES DEP HOLDERS 362 LNG		Yes	No
	Yes	Yes	Asset		
2542F		RES DEP OTHER EQ 363 LNG		Yes	No
	Yes	Yes	Asset		
2542G		RES DEP M & R EQ 369 LNG		Yes	No
	Yes	Yes	Asset		
2542H		DEPR OTHER POWER 307 LNG		No	No
	Yes	Yes	Asset		
2542I		DEPR OTHER REFORM 316 LNG		No	No
	Yes	Yes	Asset		
2542J		DEPR OTHER EQUIP 320 LNG		No	No
	Yes	Yes	Asset		
2542K		DEPR STR & IMP 361 LNG		No	No
	Yes	Yes	Asset		
2542L		DEPR HOLDERS 362 LNG		No	No
	Yes	Yes	Asset		
2542M		DEPR OTHER EQ 363 LNG		No	No
	Yes	Yes	Asset		
2542N		DEPR M & REG EQ 369 LNG		No	No
	Yes	Yes	Asset		
2542O		RET OTHER POWER 307 LNG		No	No
	Yes	Yes	Asset		
2542P		RET OTHER REFORM 316 LNG		No	No
	Yes	Yes	Asset		
2542Q		RET OTHER EQUIP 320 LNG		No	No
	Yes	Yes	Asset		
2542R		RET STR & IMP 361 LNG		No	No
	Yes	Yes	Asset		
2542S		RET HOLDERS 362 LNG		No	No
	Yes	Yes	Asset		
2542T		RET OTHER EQ 363 LNG		No	No
	Yes	Yes	Asset		
2542U		RET M & REG EQ 369 LNG		No	No
	Yes	Yes	Asset		
2543A		RES DEP STR & IMP 305 PRO		Yes	No
	Yes	Yes	Asset		
2543B		RES DEP OTH POWER 307 PRO		Yes	No
	Yes	Yes	Asset		
2543C		RES DEP LP GAS EQ 311 PRO		Yes	No
	Yes	Yes	Asset		
2543D		RES DEP GAS MIX EQ 319 PR		Yes	No
	Yes	Yes	Asset		
2543E		RES DEP OTHER EQ 320 PROD		Yes	No
	Yes	Yes	Asset		
2543F		DEPR STR & IMP 305 PROD		No	No
	Yes	Yes	Asset		
2543G		DEPR OTHER POWER 307 PROD		No	No
	Yes	Yes	Asset		
2543H		DEPR LP GAS EQUIP 311 PROD		No	No
	Yes	Yes	Asset		
2543I		DEPR GAS MIX EQ 319 PROD		No	No
	Yes	Yes	Asset		
2543J		DEPR OTHER EQ 320 PROD		No	No
	Yes	Yes	Asset		

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2543K		RET STR & IMP 305 PROD			No	No
	Yes	Yes	Asset			
2543L		RET OTHER POWER 307 PROD			No	No
	Yes	Yes	Asset			
2543M		RET LP GAS EQUIP 311 PROD			No	No
	Yes	Yes	Asset			
2543N		RET GAS MIX EQ 319 PROD			No	No
	Yes	Yes	Asset			
2543O		RET OTHER EQ 320 PROD			No	No
	Yes	Yes	Asset			
2543P		SALVAGE LP GAS EQ 311 PRO			No	No
	Yes	Yes	Asset			
2543Q		REM & DISM STRUCT 305 PRO			No	No
	Yes	Yes	Asset			
2543R		REM & DISM OT POW 307 PROD			No	No
	Yes	Yes	Asset			

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2543S			REM & DISM LPG EQ 311 PRO				No		No
	Yes	Yes		Asset					
2543T			REM & DISM EQ 306 BOILER				No		No
	Yes	Yes		Asset					
2544A			RES DEP STR & IMP 361 STO				Yes		No
	Yes	Yes		Asset					
2544B			RES DEP HOLDERS 362 STOR				No		No
	Yes	Yes		Asset					
2544C			RES DEP OTHER EQ 363 STOR				Yes		No
	Yes	Yes		Asset					
2544D			DEPR STR & IMP 361 STORAGE				No		No
	Yes	Yes		Asset					
2544E			DEPR HOLDERS 362 STORAGE				No		No
	Yes	Yes		Asset					
2544F			DEPR OTHER EQ 363 STORAGE				No		No
	Yes	Yes		Asset					
2544G			RET STR & IMP 361 STORAGE				No		No
	Yes	Yes		Asset					
2544H			RET HOLDERS 362 STORAGE				No		No
	Yes	Yes		Asset					
2544I			RET OTHER EQ 363 STORAGE				No		No
	Yes	Yes		Asset					
2544J			REM & DISM EQ 362 GAS HLDR				No		No
	Yes	Yes		Asset					
2545A			RES DEP STR & IMP 366 DIS				Yes		No
	Yes	Yes		Asset					
2545B			RES DEP MAINS 367 DISTRIB				Yes		No
	Yes	Yes		Asset					
2545C			RES DEP M&R EQ 369 DISTR				Yes		No
	Yes	Yes		Asset					
2545D			RES DEP SERVICES 380 DIST				Yes		No

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	Yes	Yes	Asset		
2545E		RES DEP METERS 381 DISTRI		Yes	No
	Yes	Yes	Asset		
2545F		RES DEP MET INST 382 DIST		Yes	No
	Yes	Yes	Asset		
2545G		RES DEP INST C/PREM 386 D		Yes	No
	Yes	Yes	Asset		
2545H		RES DEP OTHER EQ 387 DIST		Yes	No
	Yes	Yes	Asset		
2545I		DEPR STR & IMP 366 DISTR		No	No
	Yes	Yes	Asset		
2545J		DEPR MAINS 367 DISTRIB		No	No
	Yes	Yes	Asset		
2545K		DEPR M & REG EQ 369 DISTR		No	No
	Yes	Yes	Asset		
2545L		DEPR SERVICES 380 DISTR		No	No
	Yes	Yes	Asset		
2545M		DEPR METERS 381 DISTRIB		No	No
	Yes	Yes	Asset		
2545N		DEPR METER INST 382 DIST		No	No
	Yes	Yes	Asset		
2545O		DEPR INST C/PREM 386 DIST		No	No
	Yes	Yes	Asset		
2545P		DEPR OTHER EQ 387 DISTR		No	No
	Yes	Yes	Asset		
2545Q		RET STR & IMP 366 DISTR		No	No
	Yes	Yes	Asset		
2545R		RET MAINS 367 DISTRIB		Yes	No
	Yes	Yes	Asset		
2545S		RET M & REG EQ 369 DISTR		No	No
	Yes	Yes	Asset		
2545T		RET SERVICES 380 DISTR		Yes	No
	Yes	Yes	Asset		
2545U		RET METERS 381 DISTR		Yes	No
	Yes	Yes	Asset		
2545V		RET METER INST 382 DISTR		Yes	No
	Yes	Yes	Asset		
2545W		RET INST C/PREM 386 DISTR		No	No
	Yes	Yes	Asset		
2545X		RET OTHER EQ 387 DISTR		Yes	No
	Yes	Yes	Asset		
2545Y		REM&DISM MAINS 367 DIST		Yes	No
	Yes	Yes	Asset		
2545Z		REM&DISM SERVICES 380 DIS		Yes	No
	Yes	Yes	Asset		
2546A		REM&DISM IN C/PREM 386 DI		No	No
	Yes	Yes	Asset		
2546B		TAX ALLOC MAINS 367 DIST		No	No
	Yes	Yes	Asset		
2546C		TAX ALLOC SERVICES 380 DI		No	No
	Yes	Yes	Asset		
2546D		TAX ALLOC IN.C/PREM 386 DI		No	No
	Yes	Yes	Asset		
2546E		SALVAGE MAINS 367 DISTRIB		No	No
	Yes	Yes	Asset		
2546F		SALVAGE M & REG 369 DIST		No	No
	Yes	Yes	Asset		
2546G		SALVAGE SERVICES 380 DIST		No	No
	Yes	Yes	Asset		
2546H		SALVAGE METERS 381 DISTR		Yes	No
	Yes	Yes	Asset		
2546I		SALVAGE IN.C/PREM 386 DIST		No	No
	Yes	Yes	Asset		

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 2546J           SALVAGE OTHER EQ 387 DIST                          No      No
         Yes     Yes       Asset
 2546K           REM&DISM STRUC 366 DIST                            No      No
         Yes     Yes       Asset
 2546L           TAX ALLOC STRU 366 DISTRI                          No      No
         Yes     Yes       Asset
 2546M           DISMANTLING-GAS HOLD NON-LIQU                      No      No
         Yes     Yes       Asset
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                                                   Start     End
Rollup     Posting Budgeting
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Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 2546N           DISMANTLE 369-02                                   No      No
         Yes     Yes       Asset
 2547A           RES DEP STR & IMP 390 GEN                          Yes     No
         Yes     Yes       Asset
 2547B           RES DEP OFF FURN 391 GEN                           Yes     No
         Yes     Yes       Asset
 2547C           RES DEP TRANS EQ 392 GEN                           Yes     No
         Yes     Yes       Asset
 2547D           RES DEP STORES EQ 393 GEN                          Yes     No
         Yes     Yes       Asset
 2547E           RES DEP TOOLS/SHOP 394 GE                          Yes     No
         Yes     Yes       Asset
 2547F           RES DEP LAB EQUIP 395 GEN                          Yes     No
         Yes     Yes       Asset
 2547G           RES DEP POWER OPER 396 GE                          Yes     No
         Yes     Yes       Asset
 2547H           RES DEP COMMUN EQ 397 GEN                          Yes     No
         Yes     Yes       Asset
 2547I           RES DEP MISC EQIP 398 GEN                          Yes     No
         Yes     Yes       Asset
 2547J           DEPR STR & IMP 390 GEN                             No      No
         Yes     Yes       Asset
 2547K           DEPR OFFICE FURN 391 GEN                           No      No
         Yes     Yes       Asset
 2547L           DEPR TRANS EQ 392 GENERAL                          No      No
         Yes     Yes       Asset
 2547M           DEPR STORES EQ 393 GENERAL                         No      No
         Yes     Yes       Asset
 2547N           DEPR TOOLS/SHOP 394 GEN                            No      No
         Yes     Yes       Asset
 2547O           DEPR LAB EQUIPT 395 GEN                            No      No
         Yes     Yes       Asset
 2547P           DEPR POWER OPER EQ 396 GEN                         No      No
         Yes     Yes       Asset
 2547Q           DEPR COMMUN EQ 397 GENERAL                         No      No
         Yes     Yes       Asset
 2547R           DEPR MISC EQ 398 GENERAL                           No      No
         Yes     Yes       Asset
 2547S           RET STR & IMP 390 GENERAL                          No      No
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	Yes	Yes	Asset		
2547T		RET OFFICE FURN 391 GEN		Yes	No
	Yes	Yes	Asset		
2547U		RET TRANS EQ 392 GENERAL		Yes	No
	Yes	Yes	Asset		
2547V		RET STORES EQ 393 GENERAL		No	No
	Yes	Yes	Asset		
2547W		RET TOOLS/SHOP 394 GEN		No	No
	Yes	Yes	Asset		
2547X		RET LAB EQUIPT 395 GEN		No	No
	Yes	Yes	Asset		
2547Y		RET POWER OPER EQ 396 GEN		Yes	No
	Yes	Yes	Asset		
2547Z		RET COMMUN EQ 397 GENERAL		Yes	No
	Yes	Yes	Asset		
2548A		RET MISC EQUIPT 398 GEN		No	No
	Yes	Yes	Asset		
2548B		SALVAGE OFFICE FURN 391 GE		Yes	No
	Yes	Yes	Asset		
2548C		SALVAGE TRANS EQ 392 GENER		Yes	No
	Yes	Yes	Asset		
2548D		SALVAGE STORES EQ 393 GEN		No	No
	Yes	Yes	Asset		
2548E		SALVAGE TOOLS/SHOP 394 GEN		No	No
	Yes	Yes	Asset		
2548F		SALVAGE LAB EQUIPT 395 GEN		No	No
	Yes	Yes	Asset		
2548G		SALVAGE POWER OPER 396 GEN		No	No
	Yes	Yes	Asset		
2548H		SALVAGE COMMUN EQ 397 GEN		No	No
	Yes	Yes	Asset		
2548I		SALVAGE MISC EQ 398 GEN		No	No
	Yes	Yes	Asset		
2548J		SALVAGE STR & IMPROV GEN'L PLT		No	No
	Yes	Yes	Asset		
2548K		RES DEPR M&P 391.5		Yes	No
	Yes	Yes	Asset		
2548L		DEPR M&P 391.5		No	No
	Yes	Yes	Asset		
2548M		RET M&P 391.5		No	No
	Yes	Yes	Asset		
2548N		SALVAGE M&P 391.5		No	No
	Yes	Yes	Asset		
2548O		RES DEPR AMR ERT 38102		Yes	No
	Yes	Yes	Asset		
2548P		DEPR AMR ERT 38102		No	No
	Yes	Yes	Asset		
2548Q		RET AMR ERT 38102		No	No
	Yes	Yes	Asset		
2548R		SALVAGE AMR ERT 38102		No	No
	Yes	Yes	Asset		
2548S		RES DEP CNG FUEL 394.04		No	No
	Yes	Yes	Asset		
2548T		DEPR CNG FUEL 394.04		No	No
	Yes	Yes	Asset		
2548U		RETR CNG FUEL 394.04		No	No
	Yes	Yes	Asset		
2548W		RES DEPR CAP LSE -OFF EQ		No	No
	Yes	Yes	Asset		
2548X		RES DEPR CAP LSE -AUTO/VAN		No	No
	Yes	Yes	Asset		
2548Y		RES DEPR CAP LSE -TRKS/EQ		No	No
	Yes	Yes	Asset		

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2548Z	RES DEPR CAP LSE -RIVERMOOR			Yes	No		Yes	Yes	Asset
2549A	DEPR CAP LEASE OFFICE EQUIP			No	No		Yes	Yes	Asset
2549B	DEPR CAP LEASE AUTOS & VANS			No	No		Yes	Yes	Asset
2549C	DEPR CAP LEASE TRKS & EQUIP			No	No		Yes	Yes	Asset
2549D	DEPR CAP LEASE RIVERMOOR			Yes	No		Yes	Yes	Asset
2549E	RET CAP LEASE OFFICE EQUIPMENT			No	No		Yes	Yes	Asset
2549F	RET CAP LEASE AUTOS & VANS			No	No		Yes	Yes	Asset
2549G	RET CAP LEASE TRUCKS & EQUIP			No	No		Yes	Yes	Asset
2549H	RES DEP MOBL RADIO 397.02			No	No		Yes	Yes	Asset
2549I	DEPR MOBL RADIO 397.02			No	No		Yes	Yes	Asset
2549J	RETR MOBL RADIO 397.02			No	No		Yes	Yes	Asset
2549K	RES DEP COMM EQ OTH 397.04			No	No		Yes	Yes	Asset
2549L	DEPR COMM EQ OTH 397.04			No	No		Yes	Yes	Asset
2549M	RETR COMM EQ OTH 397.04			No	No		Yes	Yes	Asset
2549N	REM & DISM - COMM EQ 397			No	No		Yes	Yes	Asset
254AA	DEPR RESERVE 30518			Yes	No		Yes	Yes	Asset
254AB	DEPR RESERVE 30528			Yes	No		Yes	Yes	Asset
254AC	DEPR RESERVE 30707			Yes	No		Yes	Yes	Asset
254AD	DEPR RESERVE 30708			Yes	No		Yes	Yes	Asset
254AE	DEPR RESERVE 31118			Yes	No		Yes	Yes	Asset
254AF	DEPR RESERVE 31128			Yes	No		Yes	Yes	Asset
254AG	DEPR RESERVE 31600			Yes	No		Yes	Yes	Asset
254AH	DEPR RESERVE 31607			Yes	No		Yes	Yes	Asset
254AI	DEPR RESERVE 31918			Yes	No				

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	Yes	Yes	Asset		
254AJ		DEPR RESERVE 31928		Yes	No
	Yes	Yes	Asset		
254AK		DEPR RESERVE 32017		Yes	No
	Yes	Yes	Asset		
254AL		DEPR RESERVE 32018		Yes	No
	Yes	Yes	Asset		
254AM		DEPR RESERVE 32028		Yes	No
	Yes	Yes	Asset		
254AN		DEPR RESERVE 32038		Yes	No
	Yes	Yes	Asset		
254AO		DEPR RESERVE 32048		Yes	No
	Yes	Yes	Asset		
254AP		DEPR RESERVE 36100		Yes	No
	Yes	Yes	Asset		
254AQ		DEPR RESERVE 36107		Yes	No
	Yes	Yes	Asset		
254AR		DEPR RESERVE 36130		Yes	No
	Yes	Yes	Asset		
254AS		DEPR RESERVE 36207		Yes	No
	Yes	Yes	Asset		
254AT		DEPR RESERVE 36300		Yes	No
	Yes	Yes	Asset		
254AU		DEPR RESERVE 36307		Yes	No
	Yes	Yes	Asset		
254AV		DEPR RESERVE 36601		Yes	No
	Yes	Yes	Asset		
254AW		DEPR RESERVE 36602		Yes	No
	Yes	Yes	Asset		
254AX		DEPR RESERVE 36603		Yes	No
	Yes	Yes	Asset		
254AY		DEPR RESERVE 36702		Yes	No
	Yes	Yes	Asset		
254AZ		DEPR RESERVE 36901		Yes	No
	Yes	Yes	Asset		
254BA		DEPR RESERVE 36902		Yes	No
	Yes	Yes	Asset		
254BB		DEPR RESERVE 36907		Yes	No
	Yes	Yes	Asset		
254BC		DEPR RESERVE 38001		Yes	No
	Yes	Yes	Asset		
254BD		DEPR RESERVE 38002		Yes	No
	Yes	Yes	Asset		
254BE		DEPR RESERVE 38004		Yes	No
	Yes	Yes	Asset		
254BF		DEPR RESERVE 38100		Yes	No
	Yes	Yes	Asset		
254BG		DEPR RESERVE 38101		Yes	No
	Yes	Yes	Asset		
254BH		DEPR RESERVE 38102		Yes	No
	Yes	Yes	Asset		
254BI		DEPR RESERVE 38103		Yes	No
	Yes	Yes	Asset		
254BJ		DEPR RESERVE 38200		Yes	No
	Yes	Yes	Asset		

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G/L ACCOUNT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
254BK	DEPR RESERVE 38201			Yes	No		Yes	Yes	Asset
254BL	DEPR RESERVE 38601			Yes	No		Yes	Yes	Asset
254BM	DEPR RESERVE 38604			Yes	No		Yes	Yes	Asset
254BN	DEPR RESERVE 38605			Yes	No		Yes	Yes	Asset
254BO	DEPR RESERVE 38701			Yes	No		Yes	Yes	Asset
254BP	DEPR RESERVE 39000			Yes	No		Yes	Yes	Asset
254BQ	DEPR RESERVE 39001			Yes	No		Yes	Yes	Asset
254BR	DEPR RESERVE 39100			Yes	No		Yes	Yes	Asset
254BS	DEPR RESERVE 39150			Yes	No		Yes	Yes	Asset
254BT	DEPR RESERVE 39201			Yes	No		Yes	Yes	Asset
254BU	DEPR RESERVE 39204			Yes	No		Yes	Yes	Asset
254BV	DEPR RESERVE 39301			Yes	No		Yes	Yes	Asset
254BW	DEPR RESERVE 39302			Yes	No		Yes	Yes	Asset
254BX	DEPR RESERVE 39402			Yes	No		Yes	Yes	Asset
254BY	DEPR RESERVE 39403			Yes	No		Yes	Yes	Asset
254BZ	DEPR RESERVE 39404			Yes	No		Yes	Yes	Asset
254CA	DEPR RESERVE 39502			Yes	No		Yes	Yes	Asset
254CB	DEPR RESERVE 39601			Yes	No		Yes	Yes	Asset
254CC	DEPR RESERVE 39602			Yes	No		Yes	Yes	Asset
254CD	DEPR RESERVE 39603			Yes	No		Yes	Yes	Asset
254CE	DEPR RESERVE 39700			Yes	No		Yes	Yes	Asset
254CF	DEPR RESERVE 39702			Yes	No		Yes	Yes	Asset
254CG	DEPR RESERVE 39704			Yes	No		Yes	Yes	Asset
254CH	DEPR RESERVE 39802			Yes	No		Yes	Yes	Asset
254CI	DEPR RESERVE 39803			Yes	No		Yes	Yes	Asset
254CJ	DEPR RESERVE 38300			Yes	No		Yes	Yes	Asset
254CK	DEPR RESERVE 38602			Yes	No		Yes	Yes	Asset
254CL	DEPR RESERVE 38603			Yes	No				

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	Yes	Yes	Asset		
254CM		DEPR RESERVE 32047		Yes	No
	Yes	Yes	Asset		
254CN		DEPR RESERVE 30601		Yes	No
	Yes	Yes	Asset		
254CO		DEPR RESERVE 31300		Yes	No
	Yes	Yes	Asset		
254CP		DEPR RESERVE 38606		Yes	No
	Yes	Yes	Asset		
254CQ		DEPR RESERVE 38607		Yes	No
	Yes	Yes	Asset		
254CR		DEPR RESERVE 38609		Yes	No
	Yes	Yes	Asset		
254CS		DEPR RESERVE 39704		Yes	No
	Yes	Yes	Liability		
254CT		DEPR RESERVE MASS LNG LEASE 07		Yes	No
	Yes	Yes	Asset		
254CU		DEPR RESERVE 36200		Yes	No
	Yes	Yes	Asset		
254CV		DEPR RESERVE 31601		Yes	No
	Yes	Yes	Asset		
254CW		DEPR RESERVE 36108		Yes	No
	Yes	Yes	Asset		
254CX		DEPR RESERVE 39203		Yes	No
	Yes	Yes	Asset		
254CY		DEPR RESERVE 39152		Yes	No
	Yes	Yes	Asset		
254CZ		RETIREMENT LAND		Yes	No
	Yes	Yes	Asset		
254DA		DEPR RESERVE 12103		Yes	No
	Yes	Yes	Asset		
254DB		DEPR RESERVE 31635		Yes	No
	Yes	Yes	Asset		
254DC		DEPR RESERVE 36703		Yes	No
	Yes	Yes	Asset		
254GR		DERIV-GAS CONTRACTS-REG LIABIL		Yes	No
	Yes	Yes	Liability		
254MR		DERIV-MTM-REG LIABILITY		Yes	No
	Yes	No	Liability		
254OR		EXCESS ARO COSTS		Yes	No
	Yes	Yes	Liability		
254RA		COST OF REMOVAL-36702 MAINS		Yes	No
	Yes	Yes	Asset		
254RB		COST OF REMOVAL-38001 SERVICES		Yes	No
	Yes	Yes	Asset		
254RC		COST OF DISMANTLING-36100 PROP		Yes	No
	Yes	Yes	Asset		

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254RD		COST OF DISMANTLING-30635		Yes	No
	Yes	Yes	Asset		
254RE		COST OF DISMANTLING-31635		Yes	No
	Yes	Yes	Asset		
254RF		COST OF REMOVAL-38200 MTR INST		Yes	No
	Yes	Yes	Asset		
254RG		COST OF REMOVAL-38100 METERS		Yes	No
	Yes	Yes	Asset		
254RH		COST OF REMOVAL-38102 ERTS		Yes	No
	Yes	Yes	Asset		
254RI		COST OF REMOVAL-39000 Structur		Yes	No
	Yes	Yes	Asset		
254RJ		COST OF REMOVAL-30518		Yes	No
	Yes	Yes	Asset		
254RK		COST OF REMOVAL 31128		Yes	No
	Yes	Yes	Asset		
254RL		COST OF REMOVAL 32018		Yes	No
	Yes	Yes	Asset		
254RM		COST OF REMOVAL 36601		Yes	No
	Yes	Yes	Asset		
254RN		COST OF REMOVAL 36602		Yes	No
	Yes	Yes	Asset		
254RO		COST OF REMOVAL 36603		Yes	No
	Yes	Yes	Asset		
254RP		COST OF REMOVAL 36125		Yes	No
	Yes	Yes	Asset		
254RQ		COST OF REMOVAL 39005		Yes	No
	Yes	Yes	Asset		
254RR		COST OF REMOVAL 31607		Yes	No
	Yes	Yes	Asset		
254RS		COST OF REMOVAL 39402		Yes	No
	Yes	Yes	Asset		
254S4		DERIV-SETTLMT-REG LIABILITY		Yes	No
	Yes	No	Liability		
254SA		SALVAGE FOR 39100		Yes	No
	Yes	Yes	Asset		
254SB		SALVAGE FOR 39204		Yes	No
	Yes	Yes	Asset		
254SC		SALVAGE FOR 38100		Yes	No
	Yes	Yes	Asset		
254SD		SALVAGE FOR 38603 WATER HTR		Yes	No
	Yes	Yes	Asset		
254SE		SALVAGE FOR 39603 HEAVY TRK		Yes	No
	Yes	Yes	Asset		
254SF		SALVAGE FOR 39800		Yes	No
	Yes	Yes	Asset		
254SG		SALVAGE FOR 36100		Yes	No
	Yes	Yes	Asset		
254SH		SALVAGE FOR 30518		Yes	No
	Yes	Yes	Asset		
254SI		SALVAGE FOR 31607		Yes	No
	Yes	Yes	Asset		
254SJ		SALVAGE FOR 39201		Yes	No
	Yes	Yes	Asset		
254SK		SALVAGE FOR 31128		Yes	No
	Yes	Yes	Asset		
254SL		SALVAGE FOR 38602 CONVERSION B		Yes	No
	Yes	Yes	Asset		
254SM		SALVAGE FOR 39601 LIGHT TRK		Yes	No
	Yes	Yes	Asset		
254SN		SALVAGE FOR 39602 CPMPR TRK		Yes	No
	Yes	Yes	Asset		
254SP		SALVAGE FOR 39700 COMM EQP - T		Yes	No

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	Yes	Yes	Asset			
254SQ		SALVAGE FOR 39702 COMM EQP - R			Yes	No
	Yes	Yes	Asset			
254SR		SALVAGE FOR 32018			Yes	No
	Yes	Yes	Asset			
254SS		SALVAGE FOR 30708			Yes	No
	Yes	Yes	Asset			
2550K		Accumulated Deferred Investmen			Yes	No
	Yes	Yes	Liability			
2560K		Deferred Gains from Dispositio			Yes	No
	Yes	Yes	Liability			
25700		RES FOR AMORT LEASHLD PR			Yes	No
	Yes	Yes	Asset			
25701		AMORT OF LEASEHOLD PROP			Yes	No
	Yes	Yes	Asset			
25702		RES-AMORT OF LEADEHOLD			No	No
	Yes	Yes	Asset			
25704		RES AMORT INTANG PLANT			Yes	No
	Yes	Yes	Asset			
25705		AMORT INTANG PLANT			Yes	No
	Yes	Yes	Asset			
25706		RET INTANGIBLE PLANT			No	No
	Yes	Yes	Asset			
25707		RET LEASEHOLD IMPROVEMENTS			No	No
	Yes	Yes	Asset			
25708		SALVAGE LEASEHOLD IMPROVEMENTS			No	No
	Yes	Yes	Asset			
25709		REM LEASEHOLD IMPROVEMENTS			No	No
	Yes	Yes	Asset			
2570K		Unamortized gain on Reaquired			Yes	No
	Yes	Yes	Liability			
257AA		AMORT RESERVE 30525			Yes	No
	Yes	Yes	Asset			
257AB		AMORT RESERVE 30635			Yes	No
	Yes	Yes	Asset			
257AC		AMORT RESERVE 31635			Yes	No
	Yes	Yes	Asset			
257AD		AMORT RESERVE 36125			Yes	No
	Yes	Yes	Asset			

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257AE	AMORT RESERVE 36325			Yes	No				
	Yes	Yes	Asset						
257AF	AMORT RESERVE 39005			Yes	No				
	Yes	Yes	Asset						
257AG	AMORT RESERVE 39005			Yes	No				
	Yes	Yes	Asset						
257BA	AMORT RESERVE 30300			Yes	No				
	Yes	Yes	Asset						

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257BB		AMORT RESERVE 30301			Yes	No
	Yes	Yes	Asset			
257BC		AMORT RESERVE 30305			Yes	No
	Yes	Yes	Asset			
257BD		AMORT RESERVE 30304			Yes	No
	Yes	Yes	Asset			
26000		PREPAID INVOICES			No	No
	Yes	Yes	Liability			
26001		RES UNCOLL ACCOUNTS-GAS			Yes	No
	Yes	Yes	Liability			
26002		PROV FOR LOSSES - GAS			Yes	No
	Yes	Yes	Liability			
26003		WRITE OFFS - GAS			Yes	No
	Yes	Yes	Liability			
26004		RECOVERIES - GAS			Yes	No
	Yes	Yes	Liability			
26005		RES UNCOLL ACCOUNTS-MDSE			Yes	No
	Yes	Yes	Liability			
26006		PROV FOR LOSSES - MDSE			Yes	No
	Yes	Yes	Liability			
26007		WRITE OFFS - MDSE			Yes	No
	Yes	Yes	Liability			
26008		RECOVERIES - MDSE			Yes	No
	Yes	Yes	Liability			
26009		RES UNCOLL CHARGE SERVICE			Yes	No
	Yes	Yes	Liability			
26010		PROV FOR LOSSES-CHG SERV			Yes	No
	Yes	Yes	Liability			
26011		WRITE OFFS - CHARGE SERV			Yes	No
	Yes	Yes	Liability			
26012		RECOVERIES - CHARGE SERV			Yes	No
	Yes	Yes	Liability			
26013		UNCOLLECTIBLE ACCTS-MISC ADJ			Yes	No
	Yes	Yes	Liability			
26014		WRITEOFF (C STATUS)			Yes	No
	Yes	Yes	Liability			
26015		WRITEOFF RESERVE (C STATUS)			Yes	No
	Yes	Yes	Liability			
2610K		Property Insurance Reserve			Yes	No
	Yes	Yes	Liability			
26201		PUB LIAB INSURANCE RES			Yes	No
	Yes	Yes	Liability			
26202		PROV PUB LIAB INSURANCE			Yes	No
	Yes	Yes	Liability			
26203		PROP SETTLEMENTS-GEN PUB			Yes	No
	Yes	Yes	Liability			
26204		PERS SETTLEMENTS-GEN PUB			Yes	No
	Yes	Yes	Liability			
26205		CONSULTANTS-CLAIM GEN PUB			Yes	No
	Yes	Yes	Liability			
26206		REIMBURSEMENTS - INS CO			Yes	No
	Yes	Yes	Liability			
2620K		Injuries and Damages Reserve			Yes	No
	Yes	Yes	Liability			
26210		RESERVE-WORKER'S COMP INS			Yes	No
	Yes	Yes	Liability			
26211		PROVISION WORKER'S COMP			Yes	No
	Yes	Yes	Liability			
26212		CLAIMS PAID			Yes	No
	Yes	Yes	Liability			
26301		PENSION RESERVE			Yes	No
	Yes	Yes	Liability			
26302		PROV FOR PENSIONS-UNION		30-JUN-07	Yes	No

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	Yes	Yes	Liability				
26303		FUND'G PYMT SHAW - UNION				No	No
	Yes	Yes	Liability				
2630K		Pensions and Benefits Reserve				Yes	No
	Yes	Yes	Liability				
26310		PENSION RESERVE- NEES				No	No
	Yes	Yes	Liability				
26311		PROVISION FOR PENSIONS-MGMT				Yes	No
	Yes	Yes	Liability				
26312		FUNDING PMNT-MGMT				No	No
	Yes	Yes	Liability				
26314		FAS 106 LIFE INSURANCE RESERVE				Yes	No
	Yes	Yes	Liability				
26315		FAS 106 LIFE MGMT PAYMENTS				Yes	No
	Yes	Yes	Liability				
26316		FAS 106 LIFE UNION PAYMENTS				Yes	No
	Yes	Yes	Liability				
26317		RES FOR SELF-INS LTD				Yes	No
	Yes	Yes	Liability				
26318		PROVISION SELF-INS LTD			30-JUN-07	Yes	No
	Yes	Yes	Liability				
26319		CLAIMS PAID SELF-INS LTD			30-JUN-07	Yes	No
	Yes	Yes	Liability				
26320		MAINT FEES/OTHER CHGS LTD				No	No
	Yes	Yes	Liability				
26502		FAS 106 HEALTH MGMT PAYMENTS				Yes	No
	Yes	Yes	Liability				
26503		FAS 106 HEALTH MGMNT PAYMENTS				Yes	No
	Yes	Yes	Liability				
26504		FAS 106 HEALTH UNION PAYMENTS				Yes	No
	Yes	Yes	Liability				

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			26505	ENVIRONMENTAL RESERVE				Yes	No
	Yes	Yes			Liability				
			26506	DEFERRED PAYMENTS				No	No
	Yes	Yes			Liability				
			26507	DEFERRED FRANCH TAX-CUR			30-JUN-07	Yes	No
	Yes	Yes			Liability				
			26508	DEFERRED FRANCH TAX-PREV			30-JUN-07	Yes	No
	Yes	Yes			Liability				
			26509	PUR GAS EQUALIZATION RES				No	No
	Yes	Yes			Liability				
			2650K	Miscellaneous Operating Reserv				Yes	No
	Yes	Yes			Liability				
			26510	DEF FRANCH TAX - TAX ALLOC			30-JUN-07	Yes	No
	Yes	Yes			Liability				
			26511	FUT TAX BENE PREV-STATE			30-JUN-07	Yes	No
	Yes	Yes			Liability				

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26512		DEATH BENEFITS 12003			No	No
	Yes	Yes	Liability			
26515		DEATH BENEFITS RETIREES			No	No
	Yes	Yes	Liability			
26517		RES SELF-INS-L/T DISB			No	No
	Yes	Yes	Liability			
26520		RES FOR CONSULTING FEES			No	No
	Yes	Yes	Liability			
26521		RES FOR LEGAL FEES			No	No
	Yes	Yes	Liability			
26522		ACCRUED MANAGEMENT COMP.		30-JUN-07	Yes	No
	Yes	Yes	Liability			
26523		DEF COMP 1975 PLAN-CHGS			No	No
	Yes	Yes	Liability			
26524		UNION INCENTIVE COMPENSATION		30-JUN-07	Yes	No
	Yes	Yes	Liability			
26525		RENT EXPENSE ONE BEACON			No	No
	Yes	Yes	Liability			
26526		1994 DEFER COMP PLAN			Yes	No
	Yes	Yes	Liability			
26527		ACCRUED EXEC COMPENSATION			Yes	No
	Yes	Yes	Liability			
26528		CONSERVATION PROGRAM			No	No
	Yes	Yes	Liability			
26529		COMMUN INCENT PROGR-FNB			No	No
	Yes	Yes	Liability			
26540		FAS 106 RES - UNION HEALTH			Yes	No
	Yes	Yes	Liability			
26541		FAS 106 RES - MGMT HEALTH			Yes	No
	Yes	Yes	Liability			
26542		FAS 106 RES - UNION LIFE			No	No
	Yes	Yes	Liability			
26543		FAS 106 RES - MGMT LIFE			No	No
	Yes	Yes	Liability			
26544		MISCELLANEOUS			Yes	No
	Yes	Yes	Liability			
26545		UNEARNED INCOME-LEASED WATER H		30-JUN-07	Yes	No
	Yes	Yes	Liability			
26550		ACCRUAL VACTION PAY		30-JUN-07	Yes	No
	Yes	Yes	Liability			
26551		RESERVE - OBSOLETE INVENTORY			Yes	No
	Yes	Yes	Liability			
26600		RES DEPREC-NON UTILITY PR			Yes	No
	Yes	Yes	Liability			
26601		RES DEPR-INTANGIBLE PLANT			No	No
	Yes	Yes	Liability			
26602		ACCRU DEPR-NON UTILITY			No	No
	Yes	Yes	Liability			
26603		BOOK COST-PROP RET-NON UT			No	No
	Yes	Yes	Liability			
26606		OTHER CHGS DEPR-NON UTIL			No	No
	Yes	Yes	Liability			
26607		MATERIAL-TRADE IN-NON UT			No	No
	Yes	Yes	Liability			
26608		MATERIAL SOLD-CASH NON UT			No	No
	Yes	Yes	Liability			
26609		OTHER SALVAGE CR-NON UTIL			No	No
	Yes	Yes	Liability			
26610		DEPREC RESERVE - 51 CHAPMAN RD			Yes	No
	Yes	Yes	Liability			
26611		DEPREC RESERVE - WANG SYSTEM		30-JUN-07	Yes	No
	Yes	Yes	Asset			
26612		DEPREC RESERVE - 18000 GAL TAN			Yes	No

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	Yes	Yes	Asset				
26613		DEPREC RESERVE - NORTH ST				Yes	No
	Yes	Yes	Asset				
26614		DEPREC RESERVE - 51 CHAPMAN RD			30-JUN-07	Yes	No
	Yes	Yes	Asset				
26615		DEPREC RESERVE - NON UTILITY B				Yes	No
	Yes	Yes	Asset				
26801		RES DEF FED TAX-LBZD-CUR				Yes	No
	Yes	Yes	Liability				
26802		RES DEF FED TAX-LBZD-PREV				Yes	No
	Yes	Yes	Liability				
26803		FUTURE TAX BENEFITS CURR				Yes	No
	Yes	Yes	Liability				
26804		FUTURE TAX BENEFITS PREV				Yes	No
	Yes	Yes	Liability				
26805		MARKET VALUE DEFER TAX				Yes	No
	Yes	Yes	Liability				
26806		FAS 109 RELATED ITC RELATED TA				Yes	No
	Yes	Yes	Liability				
26807		FAS 109 DEFER INCOME TAX				Yes	No
	Yes	Yes	Liability				
26808		LOND TERM DEFERALS				Yes	No
	Yes	Yes	Liability				

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G/L ACCOUNT		Description					
26809		ACC DEF FIT RATE CASE				Yes	No
	Yes	Yes	Liability				
26810		DEFERRED TAX LIABILITY				Yes	No
	Yes	Yes	Liability				
26811		DEFERRED TAX RESERVE - COGEN L				Yes	No
	Yes	Yes	Liability				
26812		DEFERRED TAX RESERVE - COGEN P				Yes	No
	Yes	Yes	Liability				
26820		DEFERRED FIT - PP&E (ENH)				Yes	No
	Yes	Yes	Liability				
26821		DEFERRED FIT - INSURANCE (ENH)				Yes	No
	Yes	Yes	Liability				
26822		DEFERRED FIT - DEF COMP OFFICE				Yes	No
	Yes	Yes	Liability				
26823		DEFERRED FIT - DONATIONS (ENH)				Yes	No
	Yes	Yes	Liability				
26824		DEFERRED FIT - SECTION 83 (ENH				Yes	No
	Yes	Yes	Liability				
26825		DEFERRED FIT - CAPITALIZED COS				Yes	No
	Yes	Yes	Liability				
26826		DEFERRED FIT - CUST ADVANCES/C				Yes	No
	Yes	Yes	Liability				
26827		DEFERRED FIT - UNFUNDED PENSIO				Yes	No
	Yes	Yes	Liability				

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26828		DEFERRED FIT - DEF COMP DIRECT			Yes	No
	Yes	Yes	Liability			
26829		DEFERRED FIT - FUNDED PENSION			Yes	No
	Yes	Yes	Liability			
26830		DEFERRED FIT - NHBPT TIMING (E			Yes	No
	Yes	Yes	Liability			
26831		DEFERRED FIT - UNICAP (ENH)			Yes	No
	Yes	Yes	Liability			
26832		DEFERRED FIT - UNAMORTIZED DEB			Yes	No
	Yes	Yes	Liability			
26833		DEFERRED FIT - ENVIRONMENTAL C			Yes	No
	Yes	Yes	Liability			
26834		DEFERRED FIT - VEBA (ENH)			Yes	No
	Yes	Yes	Liability			
26835		DEFERRED FIT - GROSS UP (ENH)			Yes	No
	Yes	Yes	Liability			
26836		DEFERRED FIT - ITC (ENH)			Yes	No
	Yes	Yes	Liability			
26837		(OPEN)			Yes	No
	Yes	Yes	Liability			
26900		DEFERRED REVENUES			Yes	No
	Yes	Yes	Liability			
27100		CONTRIB-AID OF CONSTRUCT			Yes	No
	Yes	Yes	Liability			
27101		CONTRIB-AID OF CONSTRUCT 4 YR			Yes	No
	Yes	Yes	Liability			
2810K		Accumulated Deferred Income Ta			Yes	No
	Yes	Yes	Liability			
2820K		Accumulated Deferred Income Ta			Yes	No
	Yes	Yes	Liability			
2820S		ACCUMULATED STATE DEF INC TAX			Yes	No
	Yes	Yes	Liability			
282FK		Accumulated Deferred Income Ta			Yes	No
	Yes	Yes	Liability			
2830K		Accumulated Deferred Income Ta			Yes	No
	Yes	Yes	Liability			
2830S		ACCUMULATED STATE DEF INC TAX			Yes	No
	Yes	Yes	Liability			
283AR		ACCUM DEF INC TAX-ARO			Yes	No
	Yes	Yes	Liability			
283DV		DERIV-OCI TAX EFFECT			Yes	No
	Yes	No	Liability			
30000		ASSET CONVERSION			Yes	No
	Yes	Yes	Asset			
30010		CAPITAL LEASE - LNG TANKS			Yes	No
	Yes	Yes	Asset			
3010K		Organization			Yes	No
	Yes	Yes	Asset			
3020K		Franchises and Consents			Yes	No
	Yes	Yes	Asset			
30300		MISC INTANGIBLE PLANT			Yes	No
	Yes	Yes	Asset			
30301		MISC INTANG PLANT-OTHER			Yes	No
	Yes	Yes	Asset			
30302		MISC INTANG PLT-PRE-N DIV			Yes	No
	Yes	Yes	Asset			
30304		MISC INTANG PLT-ENH-INTANGIBLE			Yes	No
	Yes	Yes	Asset			
30305		MISC INTANG PLT-ENH-ORG COSTS			Yes	No
	Yes	Yes	Asset			
30306		MISC INTANG PLANT-SOFTWARE			Yes	No
	Yes	Yes	Asset			
3030K		Miscellaneous Intangible Plant			Yes	No

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	Yes	Yes	Asset			
30400		LAND & LAND RTS-PRODUCTN			Yes	No
	Yes	Yes	Asset			
3040K		Land and Land Rights - Manufac			Yes	No
	Yes	Yes	Asset			
30501		STRUCTURES - PRODUCTION -BOST			No	No
	Yes	Yes	Asset			
30502		STRUCTURES - PURIFICATION-BOST			No	No
	Yes	Yes	Asset			
3050K		Structures and Improvements			Yes	No
	Yes	Yes	Asset			
30516		STRUCT-PROD-SNG PL-EVE			No	No
	Yes	Yes	Asset			
30518		STRUCT-PROD-OT GAS PRO			Yes	No
	Yes	Yes	Asset			

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			30525	STRUCTURES PROD LEASEHOLD				Yes	No
	Yes	Yes			Asset				
			30526	STRUCT-PURIF-SNG PL-EVE				No	No
	Yes	Yes			Asset				
			30528	STRUCT-PUR-OT GAS PRO				Yes	No
	Yes	Yes			Asset				
			30601	BOILER PLNT EQP-PRODUCTIN				Yes	No
	Yes	Yes			Asset				
			30606	BOILER PL EQ-SNG PL-EVE				No	No
	Yes	Yes			Asset				
			3060K	Boiler Plant Equipment				Yes	No
	Yes	Yes			Asset				
			30635	BOILER PLT EQ-LEASEHOLD				Yes	No
	Yes	Yes			Asset				
			30700	OTHER POWER EQUIPMENT -BOST				No	No
	Yes	Yes			Asset				
			30706	OTHER POWER EQ-SNG PL-EVE				No	No
	Yes	Yes			Asset				
			30707	OTHER POWER EQ-LNG PL-CPT				Yes	No
	Yes	Yes			Asset				
			30708	PROD - POWER EQP - OTHER				Yes	No
	Yes	Yes			Asset				
			3070K	Other Power Equipment				Yes	No
	Yes	Yes			Asset				
			310EK	Land and Land Rights - Product				Yes	No
	Yes	Yes			Asset				
			310GK	Water Gas Generating Equipment				Yes	No
	Yes	Yes			Asset				
			31101	L P G EQUIP-PROD STRUCT -BOST				No	No
	Yes	Yes			Asset				
			31102	L P G EQUIP-GENERAT EQUIP-BOST				No	No
	Yes	Yes			Asset				

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31104		L P G EQUIP-STREET MAINS -BOST			No	No
	Yes	Yes	Asset			
31118		LPG EQ-PRO STR-OT GAS PRO			Yes	No
	Yes	Yes	Asset			
31128		LPG EQ-GENERAT-OT GAS PRO			Yes	No
	Yes	Yes	Asset			
31138		LPG EQ-STR MAIN-OT GAS PRO			No	No
	Yes	Yes	Asset			
311EK		Structures and Improvements			Yes	No
	Yes	Yes	Asset			
311GK		Liquefied Petroleum Gas Equipm			Yes	No
	Yes	Yes	Asset			
312EK		Boiler Plant Equipment			Yes	No
	Yes	Yes	Asset			
312GK		Oil Gas Generating Equipment			Yes	No
	Yes	Yes	Asset			
31300		LNG EQUIPMENT			Yes	No
	Yes	Yes	Asset			
313EK		Engines and Engine Driven Turb			Yes	No
	Yes	Yes	Asset			
313GK		Generating Equipment - Other P			Yes	No
	Yes	Yes	Asset			
314EK		Turbogenerator Units			Yes	No
	Yes	Yes	Asset			
314GK		Coal, Coke, and Ash Handling E			Yes	No
	Yes	Yes	Asset			
31500		CATALYTIC CRACKING EQUIPT-BOST			No	No
	Yes	Yes	Asset			
31506		CATALYTIC CR EQ-SNG PL-EVE			No	No
	Yes	Yes	Asset			
315EK		Accessory Electric Equipment			Yes	No
	Yes	Yes	Asset			
315GK		Catalytic Cracking Equipment			Yes	No
	Yes	Yes	Asset			
31600		PRD-REFORM EQP-NONE			Yes	No
	Yes	Yes	Asset			
31601		PRD-REFORM EQP-OTHER			Yes	No
	Yes	Yes	Asset			
31607		PRD-REFORM EQP-LNG			Yes	No
	Yes	Yes	Asset			
31635		PRD-REFORM EQP-LEASHLD			Yes	No
	Yes	Yes	Asset			
316EK		Miscellaneous Power Plant Equi			Yes	No
	Yes	Yes	Asset			
316GK		Other Reforming Equipment			Yes	No
	Yes	Yes	Asset			
31701		PURIFICATION EQUIP-PRODUC			No	No
	Yes	Yes	Asset			
31706		PURIF EQ-PROD-SNG PL-EVE			No	No
	Yes	Yes	Asset			
3170K		Purification Equipment			Yes	No
	Yes	Yes	Asset			
3180K		Residual Refining Equipment			Yes	No
	Yes	Yes	Asset			
31901		GAS MIXING EQP-PURIFICAT			No	No
	Yes	Yes	Asset			
31902		GAS MIXING EQP-OTH PRD EQ			No	No
	Yes	Yes	Asset			
3190K		Gas Mixing Equipment			Yes	No
	Yes	Yes	Asset			
31918		GAS MIX EQ-PUR-OT GAS PRO			Yes	No
	Yes	Yes	Asset			
31928		GAS MIX EQ-PRO-OT GAS PRO			Yes	No

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        Yes     Yes       Asset
 32001          OTHER EQUIP - PRODUCTION                          No      No
        Yes     Yes       Asset
 32002          OTHER EQUIP - SHOP                                No      No
        Yes     Yes       Asset
 32003          OTHER EQUIP - LABORATORY                          No      No
        Yes     Yes       Asset
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                                                   Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                       Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 32004          OTHER EQUIP-MISC OTH PRD                          No      No
        Yes     Yes       Asset
 32016          OTHER EQ-PROD-SNG PL-EVE                          No      No
        Yes     Yes       Asset
 32017          OTHER EQ-PROD-LNG PL-CPT                          Yes     No
        Yes     Yes       Asset
 32018          PROD - OTHER EQUIP - NONE                         Yes     No
        Yes     Yes       Asset
 32026          OTHER EQ-SHOP-SNG PL-EVE                          No      No
        Yes     Yes       Asset
 32027          OTHER EQ-SHOP-LNG PL-CPT                          No      No
        Yes     Yes       Asset
 32028          OTHER EQ-SHOP-OT GAS PRO                          Yes     No
        Yes     Yes       Asset
 32036          OTHER EQ-LAB-SNG PL-EVE                           No      No
        Yes     Yes       Asset
 32037          OTHER EQ-LAB-LNG PL-CPT                           No      No
        Yes     Yes       Asset
 32038          OTHER EQ-LAB-OT GAS PRO                           Yes     No
        Yes     Yes       Asset
 32046          OTHER EQ-MIS OTP RO-SNG-EVE                       No      No
        Yes     Yes       Asset
 32047          OTHER EQ-MIS OTPRO-LNG PL-CPT                     Yes     No
        Yes     Yes       Asset
 32048          OTH EQ-MIS OTPRO-OTGAS PROD                       Yes     No
        Yes     Yes       Asset
 32050          Future Use                                        No      No
        Yes     Yes       Asset
 32055          Future Use                                        No      No
        Yes     Yes       Asset
 320EK          Land and Land Rights - Nuclear                    Yes     No
        Yes     Yes       Asset
 320GK          Other Equipment                                   Yes     No
        Yes     Yes       Asset
 3210K          Structures and Improvements                       Yes     No
        Yes     Yes       Asset
 3220K          Reactor Plant Equipment                           Yes     No
        Yes     Yes       Asset
 3230K          Turbogenerator Units                              Yes     No
        Yes     Yes       Asset
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3240K		Accessory Electric Equipment		Yes	No
	Yes	Yes	Asset		
3250K		Miscellaneous Power Plant Equi		Yes	No
	Yes	Yes	Asset		
3251K		Producing Lands		Yes	No
	Yes	Yes	Asset		
3252K		Producing Leaseholds		Yes	No
	Yes	Yes	Asset		
3253K		Gas Rights		Yes	No
	Yes	Yes	Asset		
3254K		Rights-of-Way		Yes	No
	Yes	Yes	Asset		
3255K		Other Land and Land Rights		Yes	No
	Yes	Yes	Asset		
3260K		Gas Well Structures		Yes	No
	Yes	Yes	Asset		
3270K		Field Compressor Station Struc		Yes	No
	Yes	Yes	Asset		
3280K		Field Measuring and Regulating		Yes	No
	Yes	Yes	Asset		
3290K		Other Structures		Yes	No
	Yes	Yes	Asset		
330EK		Land and Land Rights - Hydraul		Yes	No
	Yes	Yes	Asset		
330GK		Producing Gas Wells - Well Con		Yes	No
	Yes	Yes	Asset		
331EK		Structures and Improvements		Yes	No
	Yes	Yes	Asset		
331GK		Producing Gas Wells - Well Equ		Yes	No
	Yes	Yes	Asset		
332EK		Reservoirs, Dams and Waterways		Yes	No
	Yes	Yes	Asset		
332GK		Field Lines		Yes	No
	Yes	Yes	Asset		
333EK		Water Wheels, Turbines and Gen		Yes	No
	Yes	Yes	Asset		
333GK		Field Compressor Station Equip		Yes	No
	Yes	Yes	Asset		
334EK		Accessory Electric Equipment		Yes	No
	Yes	Yes	Asset		
334GK		Field Measuring and Regulating		Yes	No
	Yes	Yes	Asset		
335EK		Miscellaneous Power Plant Equi		Yes	No
	Yes	Yes	Asset		
335GK		Drilling and Cleaning Equipmen		Yes	No
	Yes	Yes	Asset		
336EK		Roads, Railways and Bridges		Yes	No
	Yes	Yes	Asset		
336GK		Purification Equipment		Yes	No
	Yes	Yes	Asset		
3370K		Other Equipment		Yes	No
	Yes	Yes	Asset		
3380K		Unsuccessful Exploration and D		Yes	No
	Yes	Yes	Asset		
3400K		Land and Land Rights - Other P		Yes	No
	Yes	Yes	Asset		
3410K		Structures and Improvements		Yes	No
	Yes	Yes	Asset		
3420K		Fuel Holders, Producers and Ac		Yes	No
	Yes	Yes	Asset		
3430K		Prime Movers		Yes	No
	Yes	Yes	Asset		

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3440K		Yes	Yes	Generators	Asset			Yes	No
3450K		Yes	Yes	Accessory Electric Equipment	Asset			Yes	No
3460K		Yes	Yes	Miscellaneous Power Plant Equi	Asset			Yes	No
3500K		Yes	Yes	Land and Land Rights - Transmi	Asset			Yes	No
3501K		Yes	Yes	Land	Asset			Yes	No
3502K		Yes	Yes	Rights-of-Way	Asset			Yes	No
3510K		Yes	Yes	Structures and Improvements	Asset			Yes	No
3521K		Yes	Yes	Storage Leaseholds and Rights	Asset			Yes	No
3522K		Yes	Yes	Resevoirs	Asset			Yes	No
3523K		Yes	Yes	Nonrecoverable Natural Gas	Asset			Yes	No
352EK		Yes	Yes	Structures and Improvements	Asset			Yes	No
352GK		Yes	Yes	Wells	Asset			Yes	No
353EK		Yes	Yes	Station Equipment	Asset			Yes	No
353GK		Yes	Yes	Lines	Asset			Yes	No
354EK		Yes	Yes	Towers and Fixtures	Asset			Yes	No
354GK		Yes	Yes	Compressor Station Equipment	Asset			Yes	No
355EK		Yes	Yes	Poles and Fixtures	Asset			Yes	No
355GK		Yes	Yes	Measuring and Regulating Equip	Asset			Yes	No
3560K		Yes	Yes	Overhead Conductors and Device	Asset			Yes	No
357EK		Yes	Yes	Underground Conduit	Asset			Yes	No
357GK		Yes	Yes	Other Equipment	Asset			Yes	No
3580K		Yes	Yes	Underground Conductors and Dev	Asset			Yes	No
3590K		Yes	Yes	Roads and Trails	Asset			Yes	No
36000		Yes	Yes	STORAGE - LAND & LAND RTS - NO	Asset			Yes	No

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3600K		Land and Land Rights - Other S			Yes	No
	Yes	Yes	Asset			
36025		LAND&LAND RTS STOR-LSEHOLD			No	No
	Yes	Yes	Asset			
36100		STRUCTURES - STORAGE			Yes	No
	Yes	Yes	Asset			
36107		STRUCT-STORE-LNG PL-CPT			Yes	No
	Yes	Yes	Asset			
36108		STRUCT-STORAGE-OTHER			Yes	No
	Yes	Yes	Asset			
3610K		Structures and Improvements			Yes	No
	Yes	Yes	Asset			
36125		STRUC-STOR-LSEHLD IMP			Yes	No
	Yes	Yes	Asset			
36130		STRUCTURES-STORAGE-LYNN			Yes	No
	Yes	Yes	Asset			
36200		STO - GAS HLDRS - NONE			Yes	No
	Yes	Yes	Asset			
36201		GAS HOLDERS-NON LIQUID			No	No
	Yes	Yes	Asset			
36202		GAS HOLDERS-LIQUIFIED			No	No
	Yes	Yes	Asset			
36207		STO - GAS HLDRS - LNG			Yes	No
	Yes	Yes	Asset			
36235		STO - CAPITAL LEASE - LNG TANK			Yes	No
	Yes	Yes	Asset			
362EK		Station Equipment			Yes	No
	Yes	Yes	Asset			
362GK		Gas Holders			Yes	No
	Yes	Yes	Asset			
36300		OTHER EQUIP - STORAGE			Yes	No
	Yes	Yes	Asset			
36307		OTHER EQ-STOR-LNG PL-CPT			Yes	No
	Yes	Yes	Asset			
3631K		Liquefaction Equipment			Yes	No
	Yes	Yes	Asset			
36325		OTHER STOR-NS-LEASEHOLD			Yes	No
	Yes	Yes	Asset			
3632K		Vaporizing Equipment			Yes	No
	Yes	Yes	Asset			
3633K		Compressor Equipment			Yes	No
	Yes	Yes	Asset			
3634K		Measuring and Regulating Equip			Yes	No
	Yes	Yes	Asset			
3635K		Other Equipment			Yes	No
	Yes	Yes	Asset			
363EK		Storage Battery Equipment			Yes	No
	Yes	Yes	Asset			
363GK		Purification Equipment			Yes	No
	Yes	Yes	Asset			
3640K		Poles, Towers and Fixtures			Yes	No
	Yes	Yes	Asset			
36501		LAND - TRANS & DISTRIB			Yes	No
	Yes	Yes	Asset			

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Rollup G/L ACCOUNT Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
36502	Yes	Yes	RIGHTS OF WAY - TRAN&DIST	Asset			Yes	No
3650K	Yes	Yes	Overhead Conductors and Device	Asset			Yes	No
3651K	Yes	Yes	Land and Land Rights - Transmi	Asset			Yes	No
3652K	Yes	Yes	Rights-of-Way	Asset			Yes	No
36601	Yes	Yes	STRUCT-T&D COMPRESS STATN	Asset			Yes	No
36602	Yes	Yes	STRUCT-T&D MEAS & REG STN	Asset			Yes	No
36603	Yes	Yes	STRUCT & IMPROV-OTHER STR	Asset			Yes	No
36605	Yes	Yes	STRUCT T&D LEASE IMPR	Asset			Yes	No
366EK	Yes	Yes	Underground Conduit	Asset			Yes	No
366GK	Yes	Yes	Structures and Improvements	Asset			Yes	No
36702	Yes	Yes	STREET MAINS - TRAN & DIS	Asset			Yes	No
36703	Yes	Yes	STREET MAINS - T&D CLAMPING	Asset			Yes	No
367EK	Yes	Yes	Underground Conductors and Dev	Asset			Yes	No
367GK	Yes	Yes	Mains	Asset			Yes	No
36802	Yes	Yes	COMPRESS STA EQPT-TRA&DIS	Asset			No	No
368EK	Yes	Yes	Line Transformers	Asset			Yes	No
368GK	Yes	Yes	Compressor Station Equipment	Asset			Yes	No
36901	Yes	Yes	MEAS&REG STA EQPT-PRODUCT	Asset			Yes	No
36902	Yes	Yes	MEAS&REG STA EQPT-MAINS	Asset			Yes	No
36907	Yes	Yes	MEAS & REG STA EQ-LNG PL-CPT	Asset			Yes	No
369EK	Yes	Yes	Services	Asset			Yes	No
369GK	Yes	Yes	Measuring and Regulating Stati	Asset			Yes	No
3700K	Yes	Yes	Meters	Asset			Yes	No
371EK	Yes	Yes	Installations on Customers' Pr	Asset			Yes	No
371GK	Yes	Yes	Other Equipment	Asset			Yes	No
3720K	Yes	Yes	Leased Property on Customers'	Asset			Yes	No
3730K	Yes	Yes	Street Lighting and Signal Sys	Asset			Yes	No
3740K	Yes	Yes	Land and Land Rights - Distrib	Asset			Yes	No

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3750K		Structures and Improvements			Yes	No
	Yes	Yes	Asset			
3760K		Mains			Yes	No
	Yes	Yes	Asset			
3770K		Compressor Station Equipment			Yes	No
	Yes	Yes	Asset			
3780K		Measuring and Regulating Stati			Yes	No
	Yes	Yes	Asset			
38001		SERVICES-OUTSIDE			Yes	No
	Yes	Yes	Asset			
38002		SERVICES - HOUSE LAMPS			Yes	No
	Yes	Yes	Asset			
38003		SERVICES - INSIDE PIPING			No	No
	Yes	Yes	Asset			
38004		SERVICES - STREET LIGHTS			Yes	No
	Yes	Yes	Asset			
3800K		Services			Yes	No
	Yes	Yes	Asset			
38100		METERS			Yes	No
	Yes	Yes	Asset			
38101		METER INSTRUMENTATION			Yes	No
	Yes	Yes	Asset			
38102		AMR ERTS			Yes	No
	Yes	Yes	Asset			
38103		LOAD METERING UNIT			Yes	No
	Yes	Yes	Asset			
3810K		Meters			Yes	No
	Yes	Yes	Asset			
38200		METER INSTALLATIONS			Yes	No
	Yes	Yes	Asset			
38201		METER PROTECTION DEVICES			Yes	No
	Yes	Yes	Asset			
3820K		Meter Installations			Yes	No
	Yes	Yes	Asset			
38300		HOUSE REGULATORS			Yes	No
	Yes	Yes	Asset			
3830K		House Regulators			Yes	No
	Yes	Yes	Asset			
3840K		House Regulator Installations			Yes	No
	Yes	Yes	Asset			
3850K		Industrial Measuring and Regul			Yes	No
	Yes	Yes	Asset			
38601		COMM-IND CONS PREM INSTAL			Yes	No
	Yes	Yes	Asset			
38602		CONVERSION BURNERS			Yes	No
	Yes	Yes	Asset			

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38603			WATER HEATERS				Yes	No

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	Yes	Yes	Asset		
38604		CNG FUEL STATIONS ON CUST PREM		Yes	No
	Yes	Yes	Asset		
38605		CNG CONVERSION OF CUST VEHICLE		Yes	No
	Yes	Yes	Asset		
38606		DRYERS		Yes	No
	Yes	Yes	Asset		
38607		KITCHEN RANGE		Yes	No
	Yes	Yes	Asset		
38609		CONVERSION KITS		Yes	No
	Yes	Yes	Asset		
3860K		Other Property on Customers' P		Yes	No
	Yes	Yes	Asset		
38701		OTHER EQUIP-MISC OTH T&D		Yes	No
	Yes	Yes	Asset		
3870K		Other Equipment		Yes	No
	Yes	Yes	Asset		
38900		LAND & LAND RIGHTS GEN PL		Yes	No
	Yes	Yes	Asset		
3890K		Land and Land Rights - General		Yes	No
	Yes	Yes	Asset		
39000		GEN - STRC & IMPROV - NONE		Yes	No
	Yes	Yes	Asset		
39001		RIVERMOOR CAPITAL LEASE		Yes	No
	Yes	Yes	Asset		
39005		GEN - STRC & IMPROV - LEASHLD		Yes	No
	Yes	Yes	Asset		
3900K		Structures and Improvements		Yes	No
	Yes	Yes	Asset		
39100		OFFICE FURN & EQUIPMENT		Yes	No
	Yes	Yes	Asset		
3910K		Office Furniture and Equipment		Yes	No
	Yes	Yes	Asset		
39110		CAPIT LEAS OFFICE EQUIP		No	No
	Yes	Yes	Asset		
39150		MICROCOMPUTERS,PERIPHERALS		Yes	No
	Yes	Yes	Asset		
39152		MICROCOMPUTERS,PERIPHERALS-3 Y		Yes	No
	Yes	Yes	Asset		
39201		TRANS EQUIP-WORK TRAILERS		Yes	No
	Yes	Yes	Asset		
39202		TRANS EQUIP - AUTOMOBILES		No	No
	Yes	Yes	Asset		
39203		VAN - PICKUP TRUCKS		Yes	No
	Yes	Yes	Asset		
39204		AUTOS AND VANS		Yes	No
	Yes	Yes	Asset		
3920K		Transportation Equipment		Yes	No
	Yes	Yes	Asset		
39210		CAPIT LEAS AUTOS & VANS		No	No
	Yes	Yes	Asset		
39301		STORES EQPT-GNL PLNT SHOP		Yes	No
	Yes	Yes	Asset		
39302		STORES EQPT-GNL PLNT STOR		Yes	No
	Yes	Yes	Asset		
39303		STORES EQPT-MISC GNL PLNT		No	No
	Yes	Yes	Asset		
3930K		Stores Equipment		Yes	No
	Yes	Yes	Asset		
39401		TOOLS-SHOP-GARAGE EQUIP		No	No
	Yes	Yes	Asset		
39402		TOOLS-SHOP-GARAGE EQUIP		Yes	No
	Yes	Yes	Asset		

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39403		TOOLS-SHOP-GARAGE EQUIP			Yes	No	
	Yes	Yes	Asset				
39404		CNG FUELING STATIONS			Yes	No	
	Yes	Yes	Asset				
3940K		Tools, Shops and Garage Equipm			Yes	No	
	Yes	Yes	Asset				
39502		LAB EQUIP-GENERAL PLANT			Yes	No	
	Yes	Yes	Asset				
39503		LAB EQUIP-MISC GNL PLT EQ			No	No	
	Yes	Yes	Asset				
3950K		Laboratory Equipment			Yes	No	
	Yes	Yes	Asset				
39601		TRANS-LIGHT TRUCKS			Yes	No	
	Yes	Yes	Asset				
39602		TRANSP-COMPRESSOR EQUIP			Yes	No	
	Yes	Yes	Asset				
39603		TRANSP-HEAVY TRUCKS			Yes	No	
	Yes	Yes	Asset				
3960K		Power Operated Equipment			Yes	No	
	Yes	Yes	Asset				
39610		CAPIT LEAS TRUCKS & EQUIP			No	No	
	Yes	Yes	Asset				
39700		COMM EQ - TELEPHONE			Yes	No	
	Yes	Yes	Asset				
39702		COMM EQ - RADIOS/BASE STAT			Yes	No	
	Yes	Yes	Asset				
39704		COMM EQ - OTHER			Yes	No	
	Yes	Yes	Asset				
3970K		Communication Equipment			Yes	No	
	Yes	Yes	Asset				
39801		MISC OFFICE EQUIPMENT			No	No	
	Yes	Yes	Asset				
39802		MISC EQUIPMENT-CAFETERIA			Yes	No	
	Yes	Yes	Asset				
39803		MISC GENERAL EQUIP			Yes	No	
	Yes	Yes	Asset				
39805		MISC EQPT-LEASE IMPR-BOST			No	No	
	Yes	Yes	Asset				

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3980K				Miscellaneous Equipment				Yes	No
	Yes	Yes		Asset					
39900				OT TANG PRP-CNG FUEL STATION				No	No
	Yes	Yes		Asset					
3990K				Other Tangible Property				Yes	No
	Yes	Yes		Asset					
4000K				Operating Revenues				Yes	No
	Yes	Yes		Revenue					
4001K				KSI REVENUE				Yes	No

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	Yes	Yes	Revenue		
4010K		Operation	Expense	Yes	No
	Yes	Yes	Expense		
4011K		KSI COGS		Yes	No
	Yes	Yes	Expense		
4020K		Maintenance Expense		Yes	No
	Yes	Yes	Expense		
4021K		Joint Expense		Yes	No
	Yes	Yes	Expense		
40300		DEPRECIATION EXPENSE		Yes	No
	Yes	Yes	Expense		
4030H		DEP EXP ASSET HELD FOR SALE		Yes	No
	Yes	No	Expense		
4030K		Depreciation Expense		Yes	No
	Yes	Yes	Expense		
4031K		DEPRECIATION EXP-ARO		Yes	No
	Yes	Yes	Expense		
40400		AMORT-LEASEHOLD		Yes	No
	Yes	Yes	Expense		
4040K		Amortization of Limited-term E		Yes	No
	Yes	Yes	Expense		
4041K		Amortization and Depletion of		Yes	No
	Yes	Yes	Expense		
4042K		Amortization of Underground St		Yes	No
	Yes	Yes	Expense		
4043K		Amortization of Other Limited-		Yes	No
	Yes	Yes	Expense		
40500		AMORT-INTANGIBLE		Yes	No
	Yes	Yes	Expense		
40501		AMORTIZATION OF GOODWILL		Yes	No
	Yes	Yes	Expense		
4050K		Amortization of Other Utility		Yes	No
	Yes	Yes	Expense		
40600		AMORT INVESTMENT CREDIT		Yes	No
	Yes	Yes	Expense		
4060K		Amortization of Utility Plant		Yes	No
	Yes	Yes	Expense		
40701		AMORT PROPERTY LOSSES		No	No
	Yes	Yes	Expense		
4071K		Amortization of Property Losse		Yes	No
	Yes	Yes	Expense		
4072K		Amortization of Conversion Exp		Yes	No
	Yes	Yes	Expense		
4073K		Regulatory Debits		Yes	No
	Yes	Yes	Expense		
4074K		Regulatory Credits		Yes	No
	Yes	Yes	Expense		
40780		ASSET RETIREMENT OBLIGATION		Yes	No
	Yes	Yes	Expense		
407FK		Amortization of Property Losse		Yes	No
	Yes	Yes	Expense		
40800		PAYROLL TAXES		Yes	No
	Yes	Yes	Expense		
40801		F. I. C. A. TAXES		Yes	No
	Yes	Yes	Expense		
40802		FICA TAXES CAPITALIZED-CR-		Yes	No
	Yes	Yes	Expense		
40803		FEDERAL UNEMPLOYMENT TAX		Yes	No
	Yes	Yes	Expense		
40804		FED UNEMP TAX CAPITAL-CR		Yes	No
	Yes	Yes	Expense		
40805		STATE UNEMPLOYMENT TAXES		Yes	No
	Yes	Yes	Expense		

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40806		STATE UNEMP TAX CAPIT-CR			Yes	No
	Yes	Yes	Expense			
40807		future use			No	No
	Yes	Yes	Expense			
40808		STATE FRANCH TAX-CURRENT			Yes	No
	Yes	Yes	Expense			
40809		STATE FRANCH TAX-DEFERRED			Yes	No
	Yes	Yes	Expense			
4080K		General Taxes			Yes	No
	Yes	Yes	Expense			
40810		CITY & TOWN PROPERTY TAX			Yes	No
	Yes	Yes	Expense			
40811		AUTO EXCISE TAX			Yes	No
	Yes	Yes	Expense			
40812		OTHER TAXES			Yes	No
	Yes	Yes	Expense			
40813		STATE USE TAX			Yes	No
	Yes	Yes	Expense			
40814		FUEL TAX			Yes	No
	Yes	Yes	Expense			
40815		FUTURE USE			No	No
	Yes	Yes	Expense			
40816		future use			No	No
	Yes	Yes	Expense			
40817		future use			No	No
	Yes	Yes	Expense			
40818		future use			Yes	No
	Yes	Yes	Expense			
40819		STATE FRANCH TAX ALLOC			Yes	No
	Yes	Yes	Expense			

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4081A			FUTURE USE			No	No
	Yes	Yes	Expense				
4081K			Taxes Other Than Income Taxes,			Yes	No
	Yes	Yes	Revenue				
40820			future use			No	No
	Yes	Yes	Expense				
4082K			Taxes Other Than Income Taxes,			Yes	No
	Yes	Yes	Expense				
408AA			Payroll Taxes Burden			Yes	No
	Yes	Yes	Expense				
40901			PROVISION FED INCOME TAX			Yes	No
	Yes	Yes	Expense				
40902			FED INCOME TAX ALLOCATION			Yes	No
	Yes	Yes	Expense				
4091K			Income Taxes, Utility Operatin			Yes	No
	Yes	Yes	Revenue				
4091S			CURRENT STATE INCOME TAXES			Yes	No

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	Yes	Yes	Expense			
4092K		Income Taxes, Other Income and			Yes	No
	Yes	Yes	Expense			
4093A		INC TAX-EXTRAORDINARY ITEM ARO			Yes	No
	Yes	Yes	Expense			
4093K		Income Taxes, Extraordinary It			Yes	No
	Yes	Yes	Expense			
41000		PROV DEFERRED FED INC TAX			Yes	No
	Yes	Yes	Expense			
4101K		Provision for Deferred Income			Yes	No
	Yes	Yes	Expense			
4101S		DEFERRED STATE INCOME TAXES			Yes	No
	Yes	Yes	Expense			
4102K		Provision for Deferred Income			Yes	No
	Yes	Yes	Expense			
41100		FED INC TAX DEF PRIOR YRS			No	No
	Yes	Yes	Expense			
4111A		ACCRETION EXPENSE			Yes	No
	Yes	Yes	Expense			
4111K		Provision for Deferred Income			Yes	No
	Yes	Yes	Revenue			
4111S		PROVISION FOR STATE DEF INC TA			Yes	No
	Yes	Yes	Expense			
4112K		Provision for Deferred Income			Yes	No
	Yes	Yes	Revenue			
4114K		Investment Tax Credit Adjustme			Yes	No
	Yes	Yes	Revenue			
4115K		Investment Tax Credit Adjustme			Yes	No
	Yes	Yes	Revenue			
4116A		GAIN FROM SETTLEMENT OF ARO PL			Yes	No
	Yes	Yes	Expense			
4116K		Gains from Disposition of Util			Yes	No
	Yes	Yes	Revenue			
4117A		LOSSES FROM SETTLEMENT OF ARO			Yes	No
	Yes	Yes	Expense			
4117K		Losses from Disposition of Uti			Yes	No
	Yes	Yes	Expense			
4118K		Gains from Disposition of Allo			Yes	No
	Yes	Yes	Revenue			
4119K		Losses from Disposition of All			Yes	No
	Yes	Yes	Expense			
41200		INCOME FROM LEASED PLANT TO OT			Yes	No
	Yes	Yes	Revenue			
4120K		Revenues from Utility Plant Le			Yes	No
	Yes	Yes	Revenue			
4130K		Expenses of Utility Plant Leas			Yes	No
	Yes	Yes	Expense			
4140K		Other Utility Operating Income			Yes	No
	Yes	Yes	Revenue			
41500		INCOME FROM MERCHANDISE & JOBB			Yes	No
	Yes	Yes	Revenue			
4150K		Revenues from Merchandising, J			Yes	No
	Yes	Yes	Revenue			
41511		MERCH-PROV UNCOLLECT A/CS			No	No
	Yes	Yes	Revenue			
4160K		Costs and Expenses of Merchand			Yes	No
	Yes	Yes	Expense			
4170K		Revenue from Nonutility Operat			Yes	No
	Yes	Yes	Revenue			
4171K		Expenses of Nonutility Operati			Yes	No
	Yes	Yes	Expense			
41800		NONOPERATING RENTAL INCOM			Yes	No
	Yes	Yes	Revenue			

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4180D		Depreciation - Non Utility			Yes	No
	Yes	Yes	Expense			
4180K		Nonoperating Rental Income			Yes	No
	Yes	Yes	Revenue			
4181K		Equity in Earnings of Subsidia			Yes	No
	Yes	Yes	Revenue			
4182K		3rd PARTY INCOME FROM EQUITY I			Yes	No
	Yes	Yes	Revenue			
41900		INTEREST & DIVIDEND INCOM			Yes	No
	Yes	Yes	Revenue			
4190K		Interest and Dividend Income			Yes	No
	Yes	Yes	Revenue			
4191K		Allowance for Funds Used Durin			Yes	No
	Yes	Yes	Revenue			
419IC		INTERCOMPANY INTEREST INCOME			Yes	No
	Yes	Yes	Revenue			
4200K		Investment Tax Credits			Yes	No
	Yes	Yes	Revenue			
42100		MISC NONOPERATING INCOME			Yes	No
	Yes	Yes	Revenue			
42101		MISC NONOPER INC OR EXP			Yes	No
	Yes	Yes	Revenue			

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4210D				Depreciation - Future Use				Yes	No
		Yes	Yes		Expense				
4210K				Miscellaneous Nonoperating Inc				Yes	No
		Yes	Yes		Revenue				
42113				GAIN ON SALE OF STOCK				Yes	No
		Yes	Yes		Revenue				
4211K				Gain on Disposition of Propert				Yes	No
		Yes	Yes		Revenue				
4212K				Loss on Disposition of Propert				Yes	No
		Yes	Yes		Expense				
421AR				ACCRETION EXPENSE-NON UTILITY				Yes	No
		Yes	Yes		Expense				
4220K				Intercompany-Nonoperating Inco				Yes	No
		Yes	Yes		Revenue				
42500				MISCELLANEOUS AMORTIZATIONS				Yes	No
		Yes	Yes		Revenue				
4250K				Miscellaneous Amortization				Yes	No
		Yes	Yes		Expense				
42600				OTHER INCOME DEDUCTIONS				Yes	No
		Yes	Yes		Expense				
4260K				Miscellaneous Income deduction				Yes	No
		Yes	Yes		Expense				
4261K				Donations				Yes	No
		Yes	Yes		Expense				
4262K				Life Insurance				Yes	No

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	Yes	Yes	Expense		
4263K		Penalties		Yes	No
	Yes	Yes	Expense		
4264K		Expenditures for Certain Civic		Yes	No
	Yes	Yes	Expense		
4265K		Other Deductions		Yes	No
	Yes	Yes	Expense		
4266K		MINORITY INTEREST		Yes	No
	Yes	Yes	Expense		
4267K		Donations-100% Non-Deduct Rate		Yes	No
	Yes	Yes	Expense		
42700		INTEREST LONG TERM DEBT		Yes	No
	Yes	Yes	Revenue		
4270K		Interest on Long-term Debt		Yes	No
	Yes	Yes	Expense		
42800		AMORT DEBT PREMIUM & EXP		Yes	No
	Yes	Yes	Revenue		
4280K		Amortization of Debt Discount		Yes	No
	Yes	Yes	Expense		
4281K		Amortization of Loss on Reaqui		Yes	No
	Yes	Yes	Expense		
4290K		Amortization of Premium on Deb		Yes	No
	Yes	Yes	Expense		
4291K		Amortization of Gain on Reaqui		Yes	No
	Yes	Yes	Expense		
43000		INT ON DEBT TO ASSOC COMP		Yes	No
	Yes	Yes	Revenue		
4300K		Interest on Debt to Associated		Yes	No
	Yes	Yes	Expense		
430IC		INTERCOMPANY INTEREST EXPENSE		Yes	No
	Yes	Yes	Expense		
430UK		INT - UK LOAN AGREEMENT		Yes	No
	Yes	Yes	Expense		
43100		OTHER INTEREST EXPENSE		Yes	No
	Yes	Yes	Revenue		
4310K		Other Interest Charges		Yes	No
	Yes	Yes	Expense		
431UK		INT - UK LOAN AGREEMENT		Yes	No
	Yes	Yes	Expense		
43200		INTEREST CHGD TO CONST-CR		Yes	No
	Yes	Yes	Revenue		
4320K		Allowance for Borrowed Funds U		Yes	No
	Yes	Yes	Revenue		
4330K		Balance Transferred from Incom		Yes	No
	Yes	Yes	Owners' equity		
4340K		Extraordinary Income		Yes	No
	Yes	Yes	Revenue		
43500		EXTRAORDINARY ITEMS		No	No
	Yes	Yes	Revenue		
4350K		Extraordinary Deductions		Yes	No
	Yes	Yes	Expense		
435AR		EXTRAORDINARY DED-ARO		Yes	No
	Yes	Yes	Expense		
4360K		Appropriations of Retained Ear		Yes	No
	Yes	Yes	Owners' equity		
4370K		Dividends Declared - Preferred		Yes	No
	Yes	Yes	Expense		
4380K		Dividends Declared - Common St		Yes	No
	Yes	Yes	Expense		
4390K		Adjustments to Retained Earnin		Yes	No
	Yes	Yes	Expense		
4400K		Residential Sales		Yes	No
	Yes	Yes	Revenue		

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4420K		Commercial and Industrial Sale			Yes	No
	Yes	Yes	Revenue			
4421K		Commercial & Industrial Sales			Yes	No
	Yes	Yes	Revenue			
4422K		Large Commercial & Industrial			Yes	No
	Yes	Yes	Revenue			
4440K		Public Street and Highway Ligh			Yes	No
	Yes	Yes	Revenue			
4450K		Other Sales to Public Authorit			Yes	No
	Yes	Yes	Revenue			
4460K		Sales to Railroads and Railway			Yes	No
	Yes	Yes	Revenue			
4470K		Sales for Resale			Yes	No
	Yes	Yes	Revenue			

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4471K			Sales for Resale - NYPP				Yes	No
	Yes	Yes		Revenue				
4472K			Sales for Resale - Other				Yes	No
	Yes	Yes		Revenue				
4480K			Interdepartmental Sales				Yes	No
	Yes	Yes		Revenue				
4500K			Forfeited Discounts				Yes	No
	Yes	Yes		Revenue				
4510K			Miscellaneous Service Revenues				Yes	No
	Yes	Yes		Revenue				
4530K			Sales of Water and Water Power				Yes	No
	Yes	Yes		Revenue				
4540K			Rent from Electric Power				Yes	No
	Yes	Yes		Revenue				
4550K			Interdepartmental Rents				Yes	No
	Yes	Yes		Revenue				
4560K			Other Electric Revenues				Yes	No
	Yes	Yes		Revenue				
4561K			TRANSMISSION OF ELECTRICITY FO				Yes	No
	Yes	Yes		Revenue				
4571K			Intercompany Revenue 100 % All				Yes	No
	Yes	Yes		Revenue				
4572G			Indirect Cost Generation				Yes	No
	Yes	Yes		Revenue				
4572K			Intercompany Revenue				Yes	No
	Yes	Yes		Revenue				
4572L			Indirect Cost East				Yes	No
	Yes	Yes		Revenue				
4572N			Indirect Cost West				Yes	No
	Yes	Yes		Revenue				
4572O			Indirect Cost Operation				Yes	No
	Yes	Yes		Revenue				
4572S			Indirect Cost Ravenswood				Yes	No

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	Yes	Yes	Revenue		
4573K		COMPENSATION FOR USE OF CAPITA		Yes	No
	Yes	Yes	Expense		
48000		REV-RESIDENTIAL SALES		Yes	No
	Yes	Yes	Revenue		
4800K		Residential Sales		Yes	No
	Yes	Yes	Revenue		
48100		REV-COMMER & INDUST SALES		Yes	No
	Yes	Yes	Revenue		
48101		REV-CITY GATE SALES		No	No
	Yes	Yes	Revenue		
4810K		Commercial and Industrial Sale		Yes	No
	Yes	Yes	Revenue		
48200		REV-SALES TO PUBLIC AUTH		Yes	No
	Yes	Yes	Revenue		
4820K		Sales to Public Authorities		Yes	No
	Yes	Yes	Revenue		
48300		REV-SALES FOR RESALE		Yes	No
	Yes	Yes	Revenue		
4830K		Sales for Resale		Yes	No
	Yes	Yes	Revenue		
4840K		Interdepartmental Sales		Yes	No
	Yes	Yes	Revenue		
48500		MISC GAS SALES		No	No
	Yes	Yes	Revenue		
4850K		Misc. Gas Sales		Yes	No
	Yes	Yes	Revenue		
4860K		Misc. Revenue Adjustments		Yes	No
	Yes	Yes	Revenue		
48700		REV-PENALTIES CHARGED NET		Yes	No
	Yes	Yes	Revenue		
4870K		Forfeited Discounts		Yes	No
	Yes	Yes	Revenue		
48800		MISC SERVICE REVENUES		Yes	No
	Yes	Yes	Revenue		
4880K		Miscellaneous Service Revenues		Yes	No
	Yes	Yes	Revenue		
48900		REV-TRANSPORTATION GAS		Yes	No
	Yes	Yes	Revenue		
4890K		Revenues from Transportation o		Yes	No
	Yes	Yes	Revenue		
4894K		REV-GAS STORAGE FOR OTHERS		Yes	No
	Yes	Yes	Revenue		
4895K		UNBILLED TRANSPORTATION REVENU		Yes	No
	Yes	Yes	Revenue		
4896K		REV ADJ - GRI SURCHARGE TRANS		Yes	No
	Yes	Yes	Revenue		
4900K		Sale of Products Extracted fro		Yes	No
	Yes	Yes	Revenue		
4910K		Revenues from Natural Gas Proc		Yes	No
	Yes	Yes	Revenue		
4920K		Incidental Gasoline and Oil Sa		Yes	No
	Yes	Yes	Revenue		
49300		RENT FROM GAS PROPERTY		Yes	No
	Yes	Yes	Revenue		
4930K		Rent from Gas Property		Yes	No
	Yes	Yes	Revenue		
49400		INTERDEPARTMENTAL RENTS		No	No
	Yes	Yes	Revenue		
4940K		Interdepartmental Rents		Yes	No
	Yes	Yes	Revenue		
49500		OTHER GAS REVENUES		Yes	No
	Yes	Yes	Revenue		

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4950K		Other Gas Revenues			Yes	No
	Yes	Yes	Revenue			
495CS		OTHER GAS REV CONTRACT SHARING			Yes	No
	Yes	Yes	Revenue			
4990K		Intercompany Revenue			Yes	No
	Yes	Yes	Revenue			

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			5000K	Operation Supervision and Engi				Yes	No
	Yes	Yes			Expense				
			5010K	Fuel				Yes	No
	Yes	Yes			Expense				
			5020K	Steam Expenses				Yes	No
	Yes	Yes			Expense				
			5030K	Steam from Other Sources				Yes	No
	Yes	Yes			Expense				
			5040K	Steam Transferred Credit				Yes	No
	Yes	Yes			Expense				
			5050K	Electric Expenses				Yes	No
	Yes	Yes			Expense				
			5060K	Miscellaneous Steam Powered Ex				Yes	No
	Yes	Yes			Expense				
			5070K	Rents				Yes	No
	Yes	Yes			Expense				
			5080K	Operation Supplies and Expense				Yes	No
	Yes	Yes			Expense				
			5090K	Allowances				Yes	No
	Yes	Yes			Expense				
			5100K	Maintenance Supervision and En				Yes	No
	Yes	Yes			Expense				
			5110K	Maintenance of Structures				Yes	No
	Yes	Yes			Expense				
			5120K	Maintenance of Boiler Plant				Yes	No
	Yes	Yes			Expense				
			5130K	Maintenance of Electric Plant				Yes	No
	Yes	Yes			Expense				
			5140K	Maintenance of Miscellaneous S				Yes	No
	Yes	Yes			Expense				
			5150K	Maintenance of Steam Productio				Yes	No
	Yes	Yes			Expense				
			5151K	Joint Expenses - Debit				Yes	No
	Yes	Yes			Expense				
			5152K	Joint Expenses - Credit				Yes	No
	Yes	Yes			Expense				
			5170K	Operation Supervision and Engi				Yes	No
	Yes	Yes			Expense				
			5181K	Nuclear Fuel				Yes	No
	Yes	Yes			Expense				
			5182K	Other Fuel				Yes	No

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	Yes	Yes	Expense		
5190K		Coolants and Water		Yes	No
	Yes	Yes	Expense		
5200K		Staem Expenses		Yes	No
	Yes	Yes	Expense		
5210K		Steam and Other Sources		Yes	No
	Yes	Yes	Expense		
5220K		Steam Transferred - Credit		Yes	No
	Yes	Yes	Expense		
5230K		Electric Expenses		Yes	No
	Yes	Yes	Expense		
5240K		Miscellaneous Nuclear Power Ex		Yes	No
	Yes	Yes	Expense		
5250K		Rents		Yes	No
	Yes	Yes	Expense		
5280K		Maintenance Supervision and En		Yes	No
	Yes	Yes	Expense		
5290K		Maintenance of Structures		Yes	No
	Yes	Yes	Expense		
5300K		Maintenance of Reactor Plant E		Yes	No
	Yes	Yes	Expense		
5310K		Maintenance of Electric Plant		Yes	No
	Yes	Yes	Expense		
5320K		Maintenance of Miscellaneous N		Yes	No
	Yes	Yes	Expense		
5331K		Joint Expenses - Debit		Yes	No
	Yes	Yes	Expense		
5332K		Joint Expenses - Credit		Yes	No
	Yes	Yes	Expense		
5350K		Operation Supervision and Engi		Yes	No
	Yes	Yes	Expense		
5360K		Water for Power		Yes	No
	Yes	Yes	Expense		
5370K		Hydraulic Expenses		Yes	No
	Yes	Yes	Expense		
5380K		Electric Expenses		Yes	No
	Yes	Yes	Expense		
5390K		Miscellaneous Hydraulic Power		Yes	No
	Yes	Yes	Expense		
5400K		Rents		Yes	No
	Yes	Yes	Expense		
5410K		Maintenance Supervision and En		Yes	No
	Yes	Yes	Expense		
5420K		Maintenance of Structures		Yes	No
	Yes	Yes	Expense		
5430K		Maintenance of Reservoirs, Dam		Yes	No
	Yes	Yes	Expense		
5440K		Maintenance of Electric Plant		Yes	No
	Yes	Yes	Expense		
5450K		Maintenance of Miscellaneous H		Yes	No
	Yes	Yes	Expense		
5451K		Joint Expenses - Debit		Yes	No
	Yes	Yes	Expense		
5452K		Joint Expenses - Credit		Yes	No
	Yes	Yes	Expense		
5460K		Operation Supervision and Engi		Yes	No
	Yes	Yes	Expense		
5470K		Fuel		Yes	No
	Yes	Yes	Expense		
5480K		Generation Expenses		Yes	No
	Yes	Yes	Expense		

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5490K	Miscellaneous Other Power Gene			Yes	No		Yes	Yes	Expense
5500K	Rents			Yes	No		Yes	Yes	Expense
5501K	Operation Supplies and Expense			Yes	No		Yes	Yes	Expense
5510K	Maintenance Supervision and En			Yes	No		Yes	Yes	Expense
5520K	Maintenance of Structures			Yes	No		Yes	Yes	Expense
5530K	Maintenance of Generating and			Yes	No		Yes	Yes	Expense
5540K	Maintenance of Miscellaneous O			Yes	No		Yes	Yes	Expense
5541K	Joint Expenses - Debit			Yes	No		Yes	Yes	Expense
5542K	Joint Expenses - Credit			Yes	No		Yes	Yes	Expense
5550K	Purchased Power			Yes	No		Yes	Yes	Expense
5560K	System Control and Load Dispat			Yes	No		Yes	Yes	Expense
5570K	Other Expenses			Yes	No		Yes	Yes	Expense
5581K	Joint Expenses - Debit			Yes	No		Yes	Yes	Expense
5582K	Joint Expenses - Credit			Yes	No		Yes	Yes	Expense
5600K	Operation Supervision and Engi			Yes	No		Yes	Yes	Expense
5610K	Load Dispatching			Yes	No		Yes	Yes	Expense
5620K	Station Expenses			Yes	No		Yes	Yes	Expense
5630K	Overhead Line Expenses			Yes	No		Yes	Yes	Expense
5640K	Underground Line Expenses			Yes	No		Yes	Yes	Expense
5650K	Transmission of Electricity by			Yes	No		Yes	Yes	Expense
5660K	Miscellaneous Transmission Exp			Yes	No		Yes	Yes	Expense
5670K	Rents			Yes	No		Yes	Yes	Expense
5671K	Operations Supplies and Expens			Yes	No		Yes	Yes	Expense
5680K	Maintenance Supervision and En			Yes	No		Yes	Yes	Expense
5690K	Maintenance of Structures			Yes	No				

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	Yes	Yes	Expense		
5700K		Maintanance of Station Equipme		Yes	No
	Yes	Yes	Expense		
5710K		Maintenance of Overhead Lines		Yes	No
	Yes	Yes	Expense		
5720K		Maintenance of Underground Lin		Yes	No
	Yes	Yes	Expense		
5730K		Maintenance of Miscellaneous T		Yes	No
	Yes	Yes	Expense		
5740K		Maintenance of Transmission Pl		Yes	No
	Yes	Yes	Expense		
5741K		Joint Expenses - Debit		Yes	No
	Yes	Yes	Expense		
5742K		Joint Expenses - Credit		Yes	No
	Yes	Yes	Expense		
5800K		Operation Supervision and Engi		Yes	No
	Yes	Yes	Expense		
5810K		Load Dispatching		Yes	No
	Yes	Yes	Expense		
5811K		Line and Station Expenses		Yes	No
	Yes	Yes	Expense		
5820K		Station Expenses		Yes	No
	Yes	Yes	Expense		
5830K		Overhead Line Expenses		Yes	No
	Yes	Yes	Expense		
5840K		Underground Line Expenses		Yes	No
	Yes	Yes	Expense		
5850K		Street Lighting and Signal Sys		Yes	No
	Yes	Yes	Expense		
5860K		Meter Expenses		Yes	No
	Yes	Yes	Expense		
5870K		Customer Installation Expenses		Yes	No
	Yes	Yes	Expense		
5880K		Miscellaneous Distribution Exp		Yes	No
	Yes	Yes	Expense		
5890K		Rents		Yes	No
	Yes	Yes	Expense		
5900K		Maintenance Supervision and En		Yes	No
	Yes	Yes	Expense		
5910K		Maintenance of Structures		Yes	No
	Yes	Yes	Expense		
5920K		Maintenance of Station Equipme		Yes	No
	Yes	Yes	Expense		
5921K		Maintenance of Structures and		Yes	No
	Yes	Yes	Expense		
5930K		Maintenance of Overhead Lines		Yes	No
	Yes	Yes	Expense		
5940K		Maintenance of Underground Lin		Yes	No
	Yes	Yes	Expense		
5941K		Maintenance of Lines		Yes	No
	Yes	Yes	Expense		
5950K		Maintenance of Line Transforme		Yes	No
	Yes	Yes	Expense		

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			5960K	Maintenance of Street Lighting	Expense			Yes	No
	Yes	Yes	5970K	Maintenance of Meters	Expense			Yes	No
	Yes	Yes	5980K	Maintenance of Miscellaneous D	Expense			Yes	No
	Yes	Yes	5991K	Joint Expenses - Debit	Expense			Yes	No
	Yes	Yes	5992K	Joint Expenses - Credit	Expense			Yes	No
	Yes	Yes	70000	SP-OPER SUPERV & ENGIN	Expense			Yes	No
	Yes	Yes	7000K	Operation Supervision and Engi	Expense			Yes	No
	Yes	Yes	70100	STEAM - OPERATION LABOR	Expense			Yes	No
	Yes	Yes	7010K	Operation Labor	Expense			Yes	No
	Yes	Yes	70200	STEAM - BOILER FUEL	Expense			No	No
	Yes	Yes	7020K	Boiler Fuel	Expense			Yes	No
	Yes	Yes	70300	MISC STEAM EXPENSES	Expense			Yes	No
	Yes	Yes	7030K	Miscellaneous Steam Expenses	Expense			Yes	No
	Yes	Yes	70400	STEAM TRANSFERRED - CR	Expense			No	No
	Yes	Yes	7040K	Steam Transferred - Credit	Expense			Yes	No
	Yes	Yes	70500	STEAM-MAINT SUPV & ENG	Expense			Yes	No
	Yes	Yes	7050K	Maintenance Supervision and En	Expense			Yes	No
	Yes	Yes	70600	STEAM-MAINT STRUCT & IMP	Expense			No	No
	Yes	Yes	7060K	Maintenance of Structures	Expense			Yes	No
	Yes	Yes	70700	STEAM-MAINT BOILER EQUIP	Expense			Yes	No
	Yes	Yes	7070K	Maintenance of Boiler Plant Eq	Expense			Yes	No
	Yes	Yes	70800	MAINT OTHR STEAM PROD PLT	Expense			Yes	No
	Yes	Yes	7080K	Maintenance of Other Steam Pro	Expense			Yes	No
	Yes	Yes	71000	PROD-OPER SUPVER & ENGIN	Expense			Yes	No
	Yes	Yes	7100K	Operation Supervision and Engi	Expense			Yes	No
	Yes	Yes	7110K	Steam Expenses	Expense			Yes	No
	Yes	Yes	71200	PROD-OTHER POWER EXPENSE	Expense			Yes	No
	Yes	Yes	7120K	Other Power Expenses	Expense			Yes	No
	Yes	Yes	7150K	Water Gas Generating Expenses	Expense			Yes	No

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	Yes	Yes	Expense			
71600		PROD-OIL GAS GENERAT EXP			No	No
	Yes	Yes	Expense			
7160K		Oil Gas Generating Expenses			Yes	No
	Yes	Yes	Expense			
71700		PROD-LIQ PETROL GAS EXP.			Yes	No
	Yes	Yes	Expense			
7170K		Liquefied Petroleum Gas Expens			Yes	No
	Yes	Yes	Expense			
71800		OTHER PROCESS PRODUCT EXP			Yes	No
	Yes	Yes	Expense			
7180K		Other Process Production Expen			Yes	No
	Yes	Yes	Expense			
7210K		Water Gas Generating Fuel			Yes	No
	Yes	Yes	Expense			
72200		PROD-OIL GAS FUEL			No	No
	Yes	Yes	Expense			
7220K		Fuel for Oil Gas			Yes	No
	Yes	Yes	Expense			
72210		FUEL-OIL GAS CGAC ALLOW			No	No
	Yes	Yes	Expense			
7230K		Fuel for Liquefied Petroleum G			Yes	No
	Yes	Yes	Expense			
72310		FUEL-LIQ PETRO CGAC ALLOW			No	No
	Yes	Yes	Expense			
72400		OTHER GAS FUELS			No	No
	Yes	Yes	Expense			
7240K		Other Gas Fuels			Yes	No
	Yes	Yes	Expense			
72410		FUEL-SNG PROD CGAC ALLOW			No	No
	Yes	Yes	Expense			
72420		FEUL SNG PROD CGAC ALLOW -SUPP			No	No
	Yes	Yes	Expense			
7260K		Oil for Water Gas			Yes	No
	Yes	Yes	Expense			
72700		PROD-OIL FOR OIL GAS			No	No
	Yes	Yes	Expense			
7270K		Oil for Oil Gas			Yes	No
	Yes	Yes	Expense			
72710		OIL FOR OIL GAS CGAC ALOW			No	No
	Yes	Yes	Expense			
72800		PROD-LIQ PETROL GAS FUEL			No	No
	Yes	Yes	Expense			
7280K		Liquefied Petroleum Gas			Yes	No
	Yes	Yes	Expense			

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G/L ACCOUNT	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent	Rollup Group
72810	Yes	Yes	LIQUEF. PETRO CGAC ALLOW	Expense			Yes	No	

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72820		LIQUE PETRO CGAC ALLOW -SUPP		No	No
	Yes	Yes	Expense		
7290K		Raw Materials for Other Gas Pr		Yes	No
	Yes	Yes	Expense		
72910		FEEDSTK SNG PRO CGAC ALOW		No	No
	Yes	Yes	Expense		
72920		FEEDSTK SNG PRO CGAC ALLOW-SUP		No	No
	Yes	Yes	Expense		
73000		PROD-RESIDUALS EXPENSES		No	No
	Yes	Yes	Expense		
7300K		Residuals Expenses		Yes	No
	Yes	Yes	Expense		
73100		PROD-RESIDUALS PROD - CR		No	No
	Yes	Yes	Expense		
7310K		Residuals Produced - Credit		Yes	No
	Yes	Yes	Expense		
73200		PURIFICATION EXPENSES		Yes	No
	Yes	Yes	Expense		
7320K		Purification Expenses		Yes	No
	Yes	Yes	Expense		
73300		PROD GAS MIXING EXPENSES		No	No
	Yes	Yes	Expense		
7330K		Gas Mixing Expenses		Yes	No
	Yes	Yes	Expense		
7340K		Duplicate Charges - Credit		Yes	No
	Yes	Yes	Expense		
73500		PROD-MISC PRODUCTION EXP		Yes	No
	Yes	Yes	Expense		
7350K		Miscellaneous Production Expen		Yes	No
	Yes	Yes	Expense		
73600		PROD - RENTS		Yes	No
	Yes	Yes	Expense		
7360K		Rents		Yes	No
	Yes	Yes	Expense		
73700		SNG PRODUCTION EXPENSE		No	No
	Yes	Yes	Expense		
74000		PROD-MAINT SUPERV & ENGIN		Yes	No
	Yes	Yes	Expense		
7400K		Maintenace Supervision and Eng		Yes	No
	Yes	Yes	Expense		
74100		PROD-MAINT STRUCT & IMPRO		No	No
	Yes	Yes	Expense		
7410K		Maintenance of Structures		Yes	No
	Yes	Yes	Expense		
74200		PROD-MAINT PROD EQUIPMENT		Yes	No
	Yes	Yes	Expense		
7420K		Maintenance of Production Equi		Yes	No
	Yes	Yes	Expense		
74300		MAINTENANCE SNG PLANT		No	No
	Yes	Yes	Expense		
7431K		Joint Expenses - Debit		Yes	No
	Yes	Yes	Expense		
7432K		Joint Expenses - Credit		Yes	No
	Yes	Yes	Expense		
7500K		Operation Supervision and Engi		Yes	No
	Yes	Yes	Expense		
7510K		Production Maps and Records		Yes	No
	Yes	Yes	Expense		
7520K		Gas Wells Expense		Yes	No
	Yes	Yes	Expense		
7530K		Field Lines Expense		Yes	No
	Yes	Yes	Expense		
7540K		Field Compressor Station Expen		Yes	No

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	Yes	Yes	Expense			
7550K		Field Compressor Station Fuel			Yes	No
	Yes	Yes	Expense			
7560K		Field Measuring and Regulating			Yes	No
	Yes	Yes	Expense			
7570K		Purification Expenses			Yes	No
	Yes	Yes	Expense			
7580K		Gas Well Royalties			Yes	No
	Yes	Yes	Expense			
7590K		Other Expenses			Yes	No
	Yes	Yes	Expense			
7600K		Rents			Yes	No
	Yes	Yes	Expense			
7610K		Maintenance Supervision and En			Yes	No
	Yes	Yes	Expense			
7620K		Maintenance of Structures			Yes	No
	Yes	Yes	Expense			
7630K		Maintenance of Producing Gas W			Yes	No
	Yes	Yes	Expense			
7640K		Maintenance of Field Lines			Yes	No
	Yes	Yes	Expense			
7650K		Maintenance of Field Compresso			Yes	No
	Yes	Yes	Expense			
7660K		Maintenance of Field Measuring			Yes	No
	Yes	Yes	Expense			
7670K		Maintenance of Purification Eq			Yes	No
	Yes	Yes	Expense			
7680K		Maintenance of Drilling and Cl			Yes	No
	Yes	Yes	Expense			
7690K		Maintenance of Other Equipment			Yes	No
	Yes	Yes	Expense			
7691K		Joint Expenses - Debit			Yes	No
	Yes	Yes	Expense			
7692K		Joint Expenses - Credit			Yes	No
	Yes	Yes	Expense			
8000K		Natural Gas Well Head Purchase			Yes	No
	Yes	Yes	Expense			

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8010K			Natural Gas Field Line Purchas			Yes	No
	Yes	Yes	Expense				
8020K			Natural Gas Gasoline Plant Out			Yes	No
	Yes	Yes	Expense				
8030K			Natural Gas Transmission Lines			Yes	No
	Yes	Yes	Expense				
80400			NATURAL GAS CITY GATE PUR			Yes	No
	Yes	Yes	Expense				
8040K			Natural Gas City Gate Purchase			Yes	No
	Yes	Yes	Expense				

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80410		NAT GAS CITY CGAC ALLOW		Yes	No
	Yes	Yes	Expense		
80412		PURCHASE GAS ADJUSTMENT		No	No
	Yes	Yes	Expense		
80420		NAT GAS CITY CGAC ALLOW -SUPP		No	No
	Yes	Yes	Expense		
80421		NAT GAS PURCH STGE INJECT TRAN		Yes	No
	Yes	Yes	Expense		
80430		NATURAL GAS PUR STG INJECTION		Yes	No
	No	Yes	Liability		
80500		OTHER GAS PUR DISTRI BOIL		No	No
	Yes	Yes	Expense		
8050K		Other Gas Purchases		Yes	No
	Yes	Yes	Expense		
80510		UNDRGRND STRGE CGAC ALLOW		Yes	No
	Yes	Yes	Expense		
80511		UNDRGRND STRGE CGAC ALLOW -SUP		No	No
	Yes	Yes	Expense		
80520		PURCHASED SNG CGAC ALLOW		No	No
	Yes	Yes	Expense		
80521		PURCHASED SNG-CGAC ALLOW-SUPP		No	No
	Yes	Yes	Expense		
80530		PURCHSD GAS OTH CGAC ALOW		Yes	No
	Yes	Yes	Expense		
8060K		Exchange Gas		Yes	No
	Yes	Yes	Expense		
80700		PURCHASED GAS EXPENSES		No	No
	Yes	Yes	Expense		
8070K		Purchased Gas Expenses		Yes	No
	Yes	Yes	Expense		
8080K		Gas Withdrawn from Storage - D		Yes	No
	Yes	Yes	Expense		
80810		LNG CGAC ALLOWABLE		Yes	No
	Yes	Yes	Expense		
80811		LNG CGAC ALLOWABLE -SUPP		No	No
	Yes	Yes	Expense		
80820		DEF GAS COSTS-OFF PK DMND		Yes	No
	Yes	Yes	Expense		
80821		DEF GAS COSTS FIRM SALES -SUPP		Yes	No
	Yes	Yes	Expense		
80822		DEFERRED FUEL ASSISTANCE PGM		No	No
	Yes	Yes	Expense		
80823		DEFERRED GAS COSTS O-P COMMOD		No	No
	Yes	Yes	Expense		
80824		DEFD GAS COSTS PEAK RES DSM		No	No
	Yes	Yes	Expense		
80825		DEFD GAS COSTS PEAK C/I DSM		No	No
	Yes	Yes	Expense		
80826		DEFD GAS COSTS O-P RES DSM		No	No
	Yes	Yes	Expense		
80827		DEFD GAS COSTS O-P C/I DSM		No	No
	Yes	Yes	Expense		
80828		DEFD GAS COSTS RAC		No	No
	Yes	Yes	Expense		
80829		DEFD GAS COSTS TRANSITION CHRG		No	No
	Yes	Yes	Expense		
80830		WORK CAPITAL OVER(UNDER) COLL		No	No
	Yes	Yes	Expense		
8090K		Gas Delivered to Storage - Cre		Yes	No
	Yes	Yes	Expense		
81000		GAS USED IN COMPRESS - CREDIT		No	No
	Yes	Yes	Expense		
8100K		Gas Used for Compressor Statio		Yes	No

Chart of Accounts - GL Account

	Yes	Yes	Expense			
81200		GAS USED BY COMPANY - CREDIT			Yes	No
	Yes	Yes	Expense			
8120K		Gas Used for Other Utility Ope			Yes	No
	Yes	Yes	Expense			
81300		OTHER GAS SUPPLY EXPENSES			Yes	No
	Yes	Yes	Expense			
81301		GAS SUPPLY ACQST EXPENSE			Yes	No
	Yes	Yes	Expense			
81302		CITY GATE SALES - G & A			No	No
	Yes	Yes	Expense			
8130K		Other Gas Supply Expenses			Yes	No
	Yes	Yes	Expense			
8131K		Joint Expenses - Debit			Yes	No
	Yes	Yes	Expense			
8132K		Joint Expenses - Credit			Yes	No
	Yes	Yes	Expense			
81400		ENVIRONMENTAL COSTS			Yes	No
	Yes	Yes	Expense			
8140K		Operation Supervision and Engi			Yes	No
	Yes	Yes	Expense			
81500		CONSERVATION & LOAD MGMT COSTS			Yes	No
	Yes	Yes	Expense			
8150K		Maps and Records			Yes	No
	Yes	Yes	Expense			
81600		DEFERRED OFF-PEAK DEMAND			Yes	No
	Yes	Yes	Expense			
8160K		Wells Expenses			Yes	No
	Yes	Yes	Expense			

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			8170K	Lines Expenses				Yes	No
	Yes	Yes			Expense				
			8180K	Compressor Station Expenses				Yes	No
	Yes	Yes			Expense				
			8190K	Compressor Station Fuel and Po				Yes	No
	Yes	Yes			Expense				
			8200K	Measuring and Regulating Stati				Yes	No
	Yes	Yes			Expense				
			8220K	Exploration and Development				Yes	No
	Yes	Yes			Expense				
			8230K	Gas Losses				Yes	No
	Yes	Yes			Expense				
			8240K	Other Expenses				Yes	No
	Yes	Yes			Expense				
			8250K	Storage Well Royalties				Yes	No
	Yes	Yes			Expense				
			8260K	Rents				Yes	No
	Yes	Yes			Expense				

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8300K		Maintenance Supervision and En			Yes	No
	Yes	Yes	Expense			
8310K		Maintenance of Structures			Yes	No
	Yes	Yes	Expense			
8320K		Maintenance of Reservoirs and			Yes	No
	Yes	Yes	Expense			
8330K		Maintenance of Lines			Yes	No
	Yes	Yes	Expense			
8340K		Maintenance of Compressor Stat			Yes	No
	Yes	Yes	Expense			
8350K		Maintenance of Measuring and R			Yes	No
	Yes	Yes	Expense			
8370K		Maintenance of Other Equipment			Yes	No
	Yes	Yes	Expense			
8381K		Joint Expenses - Debit			Yes	No
	Yes	Yes	Expense			
8382K		Joint Expenses - Credit			Yes	No
	Yes	Yes	Expense			
84000		STORAGE - OPER SUPV & ENG			Yes	No
	Yes	Yes	Expense			
8400K		Operation Supervision and Engi			Yes	No
	Yes	Yes	Expense			
84100		STORAGE-OPERATION LABOR			Yes	No
	Yes	Yes	Expense			
8410K		Operation Labor and Expenses			Yes	No
	Yes	Yes	Expense			
84200		RENTS LOCAL STORAGE EXP			Yes	No
	Yes	Yes	Expense			
8420K		Rents			Yes	No
	Yes	Yes	Expense			
8421K		Fuel			Yes	No
	Yes	Yes	Expense			
8422K		Power			Yes	No
	Yes	Yes	Expense			
8423K		Gas Losses			Yes	No
	Yes	Yes	Expense			
84300		STORAGE-MAINT SUPV & ENGN			Yes	No
	Yes	Yes	Expense			
8430K		Maintenance Supervision and En			Yes	No
	Yes	Yes	Expense			
8433K		STORAGE-MAINT GAS HOLDERS			Yes	No
	Yes	Yes	Expense			
84400		STORAGE MAINT GAS HOLDERS			Yes	No
	Yes	Yes	Expense			
8440K		Maintenance of Structures			Yes	No
	Yes	Yes	Expense			
84500		STORAGE-MAINT GAS HOLDERS			Yes	No
	Yes	Yes	Expense			
8450K		Maintenance of Gas Holders			Yes	No
	Yes	Yes	Expense			
84600		STORAGE MAINT OTHER EQUIP			No	No
	Yes	Yes	Expense			
8460K		Maintenance of Purification Eq			Yes	No
	Yes	Yes	Expense			
8462K		LNG-OTHER EXPENSES			Yes	No
	Yes	Yes	Expense			
8470K		Maintenance of Liquefaction Eq			Yes	No
	Yes	Yes	Expense			
8480K		Maintenance of Vaporizing Equi			Yes	No
	Yes	Yes	Expense			
8481K		Maintenance of Compressor Equi			Yes	No
	Yes	Yes	Expense			
8482K		Maintenance of Measuring and R			Yes	No

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	Yes	Yes	Expense			
8483K		Maintenance of Other Equipment			Yes	No
	Yes	Yes	Expense			
8491K		Joint Expenses - Debit			Yes	No
	Yes	Yes	Expense			
8492K		Joint Expenses - Credit			Yes	No
	Yes	Yes	Expense			
85000		T&D-OPER SUPERV & ENGIN			Yes	No
	Yes	Yes	Expense			
8500K		Operation Supervision and Engi			Yes	No
	Yes	Yes	Expense			
85100		T&D-SYSTEM CONT & LO DISP			Yes	No
	Yes	Yes	Expense			
8510K		System Control and Load Dispat			Yes	No
	Yes	Yes	Expense			
85200		T&D COMMUNIC SYSTEM EXP			Yes	No
	Yes	Yes	Expense			
85300		T&D-COMPRESS STA P/R&EXP			No	No
	Yes	Yes	Expense			
8530K		Compressor Station Labor and E			Yes	No
	Yes	Yes	Expense			

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8540K			Gas for Compressor Station Fue			Yes	No
	Yes	Yes	Expense				
85500			T&D-COMPRESS STA FUEL&PWR			No	No
	Yes	Yes	Expense				
8550K			Other Fuel and Power for Compr			Yes	No
	Yes	Yes	Expense				
8560K			Mains Expenses			Yes	No
	Yes	Yes	Expense				
85700			T&D-MEAS & REG STA EXP			Yes	No
	Yes	Yes	Expense				
8570K			Measuring and Regulating Stati			Yes	No
	Yes	Yes	Expense				
8580K			Transmission and Compression o			Yes	No
	Yes	Yes	Expense				
8590K			Other Expenses			Yes	No
	Yes	Yes	Expense				
8600K			Rents			Yes	No
	Yes	Yes	Expense				
8610K			Maintenance Supervision and En			Yes	No
	Yes	Yes	Expense				
8620K			Maintenance of Structures			Yes	No
	Yes	Yes	Expense				
8630K			Maintenance of Mains			Yes	No
	Yes	Yes	Expense				
8640K			Maintenace of Compressor Stati			Yes	No
	Yes	Yes	Expense				

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8650K		Maintenance of Measuring and R			Yes	No
	Yes	Yes	Expense			
8670K		Maintenance of Other Equipment			Yes	No
	Yes	Yes	Expense			
8681K		Joint Expenses - Debit			Yes	No
	Yes	Yes	Expense			
8682K		Joint Expenses - Credit			Yes	No
	Yes	Yes	Expense			
8700K		Operation Supervision and Engi			Yes	No
	Yes	Yes	Expense			
8710K		Distribution Load Dispatching			Yes	No
	Yes	Yes	Expense			
8720K		Compressor Station Labor and E			Yes	No
	Yes	Yes	Expense			
8730K		Compressor Station Fuel and Po			Yes	No
	Yes	Yes	Expense			
87400		T&D-MAINS & SERVICES EXP			Yes	No
	Yes	Yes	Expense			
8740K		Mains and Services Expenses			Yes	No
	Yes	Yes	Expense			
8750K		Measuring and Regulating Stati			Yes	No
	Yes	Yes	Expense			
8760K		Measuring and Regulating Stati			Yes	No
	Yes	Yes	Expense			
87800		T&D-METER & HSE REGUL EXP			Yes	No
	Yes	Yes	Expense			
8780K		Meter and House Regulator Expe			Yes	No
	Yes	Yes	Expense			
87900		T&D-CUSTOMER INSTALL EXP			Yes	No
	Yes	Yes	Expense			
8790K		Customer Installations Expense			Yes	No
	Yes	Yes	Expense			
88000		T & D - OTHER EXPENSES			Yes	No
	Yes	Yes	Expense			
8800K		Other Expenses			Yes	No
	Yes	Yes	Expense			
88100		T&D- RENTS			Yes	No
	Yes	Yes	Expense			
8810K		Rents			Yes	No
	Yes	Yes	Expense			
88200		TRANSPORTATION EXPENSE			Yes	No
	Yes	Yes	Expense			
88300		PAVING EXPENSE CLEARING			No	No
	Yes	Yes	Expense			
88500		T&D-MAINT SUPERV & ENGIN			Yes	No
	Yes	Yes	Expense			
8850K		Maintenance Supervision and En			Yes	No
	Yes	Yes	Expense			
88600		T&D-MAINT STRUCT & IMPORV			Yes	No
	Yes	Yes	Expense			
8860K		Maintenance of Structures			Yes	No
	Yes	Yes	Expense			
88700		T&D-MAINTENANCE OF MAINS			Yes	No
	Yes	Yes	Expense			
8870K		Maintenance of Mains			Yes	No
	Yes	Yes	Expense			
88800		T&D-MAINT COMPRES STA EQP			No	No
	Yes	Yes	Expense			
8880K		Maintenance of Compressor Stat			Yes	No
	Yes	Yes	Expense			
88900		T&D-MAINT MEAS&REG EQUIP			Yes	No
	Yes	Yes	Expense			
8890K		Maintenance of Measuring and R			Yes	No

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	Yes	Yes	Expense			
8900K		Maintenance of Measuring and R			Yes	No
	Yes	Yes	Expense			
89200		T&D-MAINTEN OF SERVICES			Yes	No
	Yes	Yes	Expense			
8920K		Maintenance of Services			Yes	No
	Yes	Yes	Expense			
89300		T&D-MAINT METER & HSE REG			Yes	No
	Yes	Yes	Expense			
8930K		Maintenance of Meters and Hous			Yes	No
	Yes	Yes	Expense			
89400		T & D MAINT OTHER EQUIPT			Yes	No
	Yes	Yes	Expense			

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8940K			Maintenance of Other Equipment			Yes		No
	Yes	Yes	Expense					
8951K			Joint Expenses - Debit			Yes		No
	Yes	Yes	Expense					
8952K			Joint Expenses - Credit			Yes		No
	Yes	Yes	Expense					
90100			CUST A/C-SUPERVISION			Yes		No
	Yes	Yes	Expense					
9010K			Supervision			Yes		No
	Yes	Yes	Expense					
90200			CUST A/C-METER READ EXP			Yes		No
	Yes	Yes	Expense					
9020K			Meter Reading Expenses			Yes		No
	Yes	Yes	Expense					
90300			CUST A/C-CUST REC & COLL.			Yes		No
	Yes	Yes	Expense					
9030K			Customer Records and Collectio			Yes		No
	Yes	Yes	Expense					
90400			CUST A/C-UNCOLLECTIBLE AC-			Yes		No
	Yes	Yes	Expense					
9040K			Uncollectible Accounts			Yes		No
	Yes	Yes	Expense					
90500			CUST A/C-MISC CUST A/C EX			Yes		No
	Yes	Yes	Expense					
9050K			Miscellaneous Customer Account			Yes		No
	Yes	Yes	Expense					
9060K			Rents			Yes		No
	Yes	Yes	Expense					
9070K			Supervision			Yes		No
	Yes	Yes	Expense					
9080K			Customer Assistance Expenses			Yes		No
	Yes	Yes	Expense					
9090K			Supervision			Yes		No
	Yes	Yes	Expense					

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909FK		Informational and Instructiona		Yes	No
	Yes	Yes	Expense		
9100K		Customer Assistance Expenses		Yes	No
	Yes	Yes	Expense		
910FK		Miscellaneous Customer Service		Yes	No
	Yes	Yes	Expense		
91100		SALES-SUPERVISION		Yes	No
	Yes	Yes	Expense		
9110K		Informational Advertising Expe		Yes	No
	Yes	Yes	Expense		
911FK		Supervision		Yes	No
	Yes	Yes	Expense		
91200		SALES-DEMONST & SELL EXP		Yes	No
	Yes	Yes	Expense		
9120K		Miscellaneous Customer Service		Yes	No
	Yes	Yes	Expense		
912FK		Demonstrating and Selling Expe		Yes	No
	Yes	Yes	Expense		
91300		SALES-ADVERTISING EXP		Yes	No
	Yes	Yes	Expense		
9130K		Rents		Yes	No
	Yes	Yes	Expense		
913FK		Advertising Expenses		Yes	No
	Yes	Yes	Expense		
9150K		Supervision		Yes	No
	Yes	Yes	Expense		
91600		SALES-MISC SALES EXPENSE		Yes	No
	Yes	Yes	Expense		
91601		RES. CONSERV. PROGRAM		Yes	No
	Yes	Yes	Expense		
91602		WEATHERIZATION PROGRAM		Yes	No
	Yes	Yes	Expense		
9160K		Demonstrating and Selling Expe		Yes	No
	Yes	Yes	Expense		
916FK		Miscellaneous Sales Expense		Yes	No
	Yes	Yes	Expense		
9170K		Promotional Advertising Expens		Yes	No
	Yes	Yes	Expense		
917FK		Sales Expenses		Yes	No
	Yes	Yes	Expense		
9180K		Miscellaneous Sales Promotion		Yes	No
	Yes	Yes	Expense		
9190K		Rents		Yes	No
	Yes	Yes	Expense		
92000		A&G-ADMIN & GEN SALARIES		Yes	No
	Yes	Yes	Expense		
9200K		Administrative and General Sal		Yes	No
	Yes	Yes	Expense		
92100		A&G-OFFICE SUPPLIES & EXP		Yes	No
	Yes	Yes	Expense		
9210K		Office Supplies and Expenses		Yes	No
	Yes	Yes	Expense		
92200		A&G-ADMINISTRAT EXP TRANS		Yes	No
	Yes	Yes	Expense		
9220K		Administrative Expenses Transf		Yes	No
	Yes	Yes	Expense		
92300		A&G-OUTSIDE SERVICES EMPL		Yes	No
	Yes	Yes	Expense		
9230K		Outside Services Employed		Yes	No
	Yes	Yes	Expense		
92400		A&G-PROPERTY INSURANCE		Yes	No
	Yes	Yes	Expense		
9240K		Property Insurance		Yes	No

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	Yes	Yes	Expense			
92501		WORKMEN COMP INS-C/S			Yes	No
	Yes	Yes	Expense			
92502		WORKMEN COMP CAP-CR C/S			Yes	No
	Yes	Yes	Expense			

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				92503	A&G-PUBLIC LIABILITY EXP			Yes	No
	Yes	Yes	Expense						
				92504	A&G-PUBLIC LIAB CAPIT-CR			No	No
	Yes	Yes	Expense						
				92505	MISC. INS. CR.-B.G. PROD			No	No
	Yes	Yes	Expense						
				9250K	Injuries and Damages			Yes	No
	Yes	Yes	Expense						
				92511	WORKMEN COMP INS-G/A			Yes	No
	Yes	Yes	Expense						
				92512	WORKMEN COMP CAP-CR G/A			Yes	No
	Yes	Yes	Expense						
				92601	A&G-EMP BEN TRANS TO OPER			No	No
	Yes	Yes	Expense						
				92602	EMP BEN EXP CAP C/S			Yes	No
	Yes	Yes	Expense						
				92603	OTHER PAID ABSENCE C/S			Yes	No
	Yes	Yes	Expense						
				92604	EMP BEN EXPENSE C/S			Yes	No
	Yes	Yes	Expense						
				92605	EMPL. BEN. CR.-B.G. PROD			No	No
	Yes	Yes	Expense						
				9260K	Employee Pensions and Benefits			Yes	No
	Yes	Yes	Expense						
				92612	EMP BEN EXP CAP G/A			Yes	No
	Yes	Yes	Expense						
				92613	OTHER PAID ABSENCE G/A			Yes	No
	Yes	Yes	Expense						
				92614	EMP BEN EXPENSE G/A			Yes	No
	Yes	Yes	Expense						
				9261K	Employee Pensions			Yes	No
	Yes	Yes	Expense						
				9262K	Employee Welfare Expenses			Yes	No
	Yes	Yes	Expense						
				9263K	Pension and Welfare Administra			Yes	No
	Yes	Yes	Expense						
				92650	Pension 401 K Match			Yes	No
	Yes	Yes	Expense						
				9265K	EMPLOYEE PENSION EXPENSE			Yes	No
	Yes	Yes	Expense						
				9266K	401K MATCH EXPENSE			Yes	No
	Yes	Yes	Expense						

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92670		OPEBS Burden		Yes	No
	Yes	Yes	Expense		
9267K		OPEBS		Yes	No
	Yes	Yes	Expense		
9268K		OPEB VEBA ADJUSTMENT		Yes	No
	Yes	Yes	Expense		
92699		CLEARING-PAYROLL BURDEN OFFSET		No	No
	Yes	Yes	Expense		
9269K		Employee Benefit Expenses		Yes	No
	Yes	Yes	Expense		
9270K		Franchise Requirements		Yes	No
	Yes	Yes	Expense		
92800		A&G-REGULATORY COMM EXP		Yes	No
	Yes	Yes	Expense		
9280K		Regulatory Commission Expenses		Yes	No
	Yes	Yes	Expense		
92890		Benefits Burden		Yes	No
	Yes	Yes	Expense		
9290K		Duplicate Charges - Credit		Yes	No
	Yes	Yes	Expense		
93000		A&GMISC GENERAL EXP		Yes	No
	Yes	Yes	Expense		
9300K		Office Supplies and Expenses		No	No
	Yes	Yes	Expense		
9301K		Institutional or Goodwill Adve		Yes	No
	Yes	Yes	Expense		
9302K		Miscellaneous General Expenses		Yes	No
	Yes	Yes	Expense		
93100		A&G-RENTS		Yes	No
	Yes	Yes	Expense		
9310K		Rents		Yes	No
	Yes	Yes	Expense		
9311K		General Rents		Yes	No
	Yes	Yes	Expense		
9312K		Expenses of Data Processing Eq		Yes	No
	Yes	Yes	Expense		
93200		A&G-MAINT GENERAL PLANT -BOST		Yes	No
	Yes	Yes	Expense		
9320K		Maintenance of General Plant		Yes	No
	Yes	Yes	Expense		
9321K		Maintenance of Structures		Yes	No
	Yes	Yes	Expense		
9322K		Maintenance of Office Furnitur		Yes	No
	Yes	Yes	Expense		
9323K		Maintenance of Communication E		Yes	No
	Yes	Yes	Expense		
9324K		Maintenance of Miscellaneous E		Yes	No
	Yes	Yes	Expense		
9331K		Joint Expenses - Debit		Yes	No
	Yes	Yes	Expense		
9332K		Joint Expenses - Credit		Yes	No
	Yes	Yes	Expense		
933FK		Transportation Expenses		Yes	No
	Yes	Yes	Expense		
9350K		Maintenance of General Plant		Yes	No
	Yes	Yes	Expense		
9390G		Indirect Cost Generation		Yes	No
	Yes	Yes	Expense		
9390K		Indirect Cost From Assoc Com.		Yes	No
	Yes	Yes	Expense		

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9390L		Yes	Yes	Indirect Cost East	Expense			Yes	No
9390N		Yes	Yes	Indirect Cost West	Expense			Yes	No
9390O		Yes	Yes	Indirect Cost Operation	Expense			Yes	No
9390S		Yes	Yes	Indirect Cost Ravenswood	Expense			Yes	No
9400K		Yes	Yes	Service Co Expenses / Operatin	Expense			Yes	No
95000		Yes	Yes	BUDGET - OTHER EXPENSE	Expense			Yes	No
9500K		Yes	Yes	Environmental Expense	Expense			Yes	No
9501K		Yes	Yes	Deferred Environmental Expense	Expense			Yes	No
95100		Yes	Yes	BUDGET - LABOR EXPENSE	Expense			Yes	No
9550K		Yes	Yes	OTHER DEFERRED EXPENSES	Expense			Yes	No
9600K		Yes	Yes	Fleet Expenses	Expense			Yes	No
9610K		Yes	Yes	Building Services Expenses	Expense			Yes	No
9620K		Yes	Yes	Stores Expense	Expense			Yes	No
9840K		Yes	Yes	Servco Expense To Clearing Acc	Expense			Yes	No
99999		Yes	Yes	DEFAULT G/L ACCOUNT	Expense			No	No
A		Yes	Yes	A	Asset		29-FEB-96	No	No
A6600		Yes	Yes	A - Direct	Expense			Yes	No
A6700		Yes	Yes	A - Direct	Expense			Yes	No
A6800		Yes	Yes	A - Direct	Expense			Yes	No
A6900		Yes	Yes	A - Direct	Expense			Yes	No
A7000		Yes	Yes	A - Direct	Expense			Yes	No
A7100		Yes	Yes	A - Direct	Expense			Yes	No
A7200		Yes	Yes	A - Direct	Expense			Yes	No
A7300		Yes	Yes	A - Direct	Expense			Yes	No
A7400		Yes	Yes	A - Direct	Expense			Yes	No

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A7500		A - Direct			Yes	No
	Yes	Yes	Expense			
A7600		A - Direct			Yes	No
	Yes	Yes	Expense			
A7700		A - Direct			Yes	No
	Yes	Yes	Expense			
A7800		A - Direct			Yes	No
	Yes	Yes	Expense			
A7900		A - Direct			Yes	No
	Yes	Yes	Expense			
A8000		A - Direct			Yes	No
	Yes	Yes	Expense			
A8100		A - Direct			Yes	No
	Yes	Yes	Expense			
A8200		A - Direct			Yes	No
	Yes	Yes	Expense			
A8300		A - Direct			Yes	No
	Yes	Yes	Expense			
A8400		A - Direct			Yes	No
	Yes	Yes	Expense			
A8500		A - Direct			Yes	No
	Yes	Yes	Expense			
A8600		A - Direct			Yes	No
	Yes	Yes	Expense			
A8700		A - Direct			Yes	No
	Yes	Yes	Expense			
A8800		A - Direct			Yes	No
	Yes	Yes	Expense			
A8900		A - Direct			Yes	No
	Yes	Yes	Expense			
A9000		A - Direct			Yes	No
	Yes	Yes	Expense			
A9100		A - Direct			Yes	No
	Yes	Yes	Expense			
A9200		A - Direct			Yes	No
	Yes	Yes	Expense			
A9300		A - Direct			Yes	No
	Yes	Yes	Expense			
A9400		A - Direct			Yes	No
	Yes	Yes	Expense			
A9500		A - Direct			Yes	No
	Yes	Yes	Expense			
A9700		A - Direct			Yes	No
	Yes	Yes	Expense			
A9800		A - Direct			Yes	No
	Yes	Yes	Expense			
A9900		A - Direct			Yes	No
	Yes	Yes	Expense			
ALLO1		Allocation Parent - All			Yes	Yes
	Yes	Yes	Expense			
ALLO2		Allocation Parent - Capital/Re			Yes	Yes
	No	No	Expense			

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ALLO3				Allocation Parent - Exclude MS				Yes	Yes
		No	No		Expense				
ALLO4				Allo Parent - NE Cap/Reimb/Aba				Yes	Yes
		No	No		Expense				
ALLO5				Allo Parent - NE Cap/Reimb/Aba				Yes	Yes
		No	No		Expense				
ALLO6				Allo Parent - NE Exclude 14600				Yes	Yes
		No	No		Expense				
ALOTX				ALLOCATION PARENT-FICA,FUT,SUT				Yes	Yes
		Yes	Yes		Expense				
B0100				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0200				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0300				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0400				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0500				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0600				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0700				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B0900				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1000				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1100				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1200				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1300				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1400				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1500				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1600				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1700				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B1800				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B2000				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B2200				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B2400				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
B3400				B - Number of Meters				Yes	No
		Yes	Yes		Expense				
BUROF				Burden Offsets				Yes	Yes
		Yes	Yes		Expense				
CAPSP				CAP/ABAND (Excl 10798)				Yes	Yes
		Yes	Yes		Expense				
CAPYR				CAPITAL/ABANDONMENT DTE'S - YT				Yes	Yes
		Yes	Yes		Expense				

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CNGIP		A/P CONSOL Parent for NGrid Co			Yes	Yes
	No	No	Liability			
CNGIR		A/R CONSOL Parent for NGrid Co			Yes	Yes
	No	No	Asset			
CNGNT		GAS SENDOUT - CNGNT			Yes	No
	Yes	Yes	Expense			
CO418		Retained Earnings - Less 4181K			Yes	Yes
	No	No	Owners' equity			
COAFD		AFUDC - Debt			Yes	Yes
	No	No	Revenue			
COAFE		AFUDC - Equity			Yes	Yes
	No	No	Revenue			
COAPD		Derivatives - Accts Payable			Yes	Yes
	Yes	Yes	Liability			
COARD		Derivatives - Accts Receivable			Yes	Yes
	Yes	Yes	Asset			
COCAD		Derivatives - Current Assets			Yes	Yes
	Yes	Yes	Asset			
COCTA		IT Current Above The Line			Yes	Yes
	No	No	Expense			
COCTB		IT Current Below The Line			Yes	Yes
	No	No	Expense			
CODCR		Derivatives - Deferred Credits			Yes	Yes
	Yes	Yes	Liability			
CODDA		Depreciation, Depletion And Am			Yes	Yes
	No	No	Expense			
CODDR		Derivatives - Deferred Debits			Yes	Yes
	Yes	Yes	Asset			
CODTA		IT Deferred Above The Line			Yes	Yes
	No	No	Expense			
CODTB		IT Deferred Below The Line			Yes	Yes
	No	No	Expense			
CODTC		Deferred Income Taxes Cr			Yes	Yes
	No	No	Liability			
CODTD		Deferred Federal Income Tax			Yes	Yes
	No	No	Asset			
CODTR		Derivatives - Tax Effect			Yes	Yes
	Yes	Yes	Liability			
COFAD		VOID			No	Yes
	No	No	Revenue			
COGTN		General Taxes Non Operating			Yes	Yes
	No	No	Expense			
COGTO		General Taxes Operating			Yes	Yes
	No	No	Expense			

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COINI				Interest Income				Yes	Yes
		No	No		Revenue				
COINR				Intercompany Revenue				Yes	Yes

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	No	No	Revenue			
CON3P		Income From 3rd Party Equity I			Yes	Yes
	No	No	Revenue			
CONAD		Accumulated Depreciation			Yes	Yes
	No	No	Asset			
CONAI		Investment In Associated Comp			Yes	Yes
	No	No	Asset			
CONAP		Accounts Payable			Yes	Yes
	No	No	Liability			
CONAR		Accrued Revenue			Yes	Yes
	No	No	Asset			
CONCA		Customer Accounts Receivable			Yes	Yes
	No	No	Asset			
CONCD		Customer Deposits			Yes	Yes
	No	No	Liability			
CONCL		Current Portion of LTD			Yes	Yes
	No	No	Liability			
CONCP		Commercial Paper			Yes	Yes
	No	No	Liability			
CONCS		Common Stock			Yes	Yes
	No	No	Owners' equity			
CONCT		Cash & Temporary Investments			Yes	Yes
	No	No	Asset			
CONDA		Accumulated Provision For Doub			Yes	Yes
	No	No	Asset			
CONDI		Interest - Long Term Debt			Yes	Yes
	No	No	Expense			
CONDN		Long Term Debt & Notes Payable			Yes	Yes
	No	No	Liability			
CONDP		Dividends Payable			Yes	Yes
	No	No	Liability			
CONEF		Electric Fuel Expense			Yes	Yes
	No	No	Expense			
CONEI		Income From Equity Investment			Yes	Yes
	No	No	Revenue			
CONER		Intercompany Exp -Elim			Yes	Yes
	No	No	Expense			
CONES		Common Stock - Invest in Subs			Yes	Yes
	No	No	Owners' equity			
CONEX		Extraordinary Items			Yes	Yes
	No	No	Expense			
CONGL		Gain/Loss on Sales of Assets			Yes	Yes
	No	No	Revenue			
CONGP		Gas Purch and Prod			Yes	Yes
	No	No	Expense			
CONGS		Gas in Storage at Average Cost			Yes	Yes
	No	No	Asset			
CONIA		Interest Accrued			Yes	Yes
	No	No	Liability			
CONII		Intercompany Interest Exp			Yes	Yes
	No	No	Expense			
CONIN		Intercompany Non Operating Inc			Yes	Yes
	No	No	Revenue			
CONIP		Accounts Payable To Associated			Yes	Yes
	No	No	Liability			
CONIR		Accounts Receivable From Assoc			Yes	Yes
	No	No	Asset			
CONIU		Interest Accrued - NGrid and U			Yes	Yes
	No	No	Liability			
CONIV		Income From Equity Investment			Yes	Yes
	No	No	Revenue			
CONLR		Retained Earnings Investment			Yes	Yes
	No	No	Owners' equity			

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CONMA		Maintenance			Yes	Yes
	No	No	Expense			
CONMI		Miscellaneous			Yes	Yes
	No	No	Liability			
CONMP		Money Pool (233's)			Yes	Yes
	Yes	Yes	Liability			
CONMS		Materials and Supplies			Yes	Yes
	No	No	Asset			
CONNA		Notes Payable To Associated Co			No	Yes
	No	No	Liability			
CONNP		Notes Payable			Yes	Yes
	No	No	Liability			
CONNU		Non-Utility Property			Yes	Yes
	No	No	Asset			
CONOE		Other Oper Exp			Yes	Yes
	No	No	Expense			
CONOI		Other Interest			Yes	Yes
	No	No	Expense			
CONOL		Other Liabilities			Yes	Yes
	No	No	Liability			
CONOP		Other Property			Yes	Yes
	No	No	Asset			
CONOR		Operating Revenues			Yes	Yes
	No	No	Revenue			
CONPD		Push-Down Debt (233PD)			Yes	Yes
	Yes	Yes	Liability			
CONPI		Property, Investments			Yes	Yes
	No	No	Asset			
CONPS		Preferred Stock			Yes	Yes
	No	No	Owners' equity			
CONPY		Notes Payable - Excl Commercia			Yes	Yes
	No	No	Liability			
CONRA		Notes Receivable From Associat			Yes	Yes
	No	No	Asset			
CONRE		Retained Earnings			Yes	Yes
	No	No	Owners' equity			

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	CONRL			Regulatory Liabilities				Yes	Yes
		No	No		Liability				
	CONRR			Rents Receivable				Yes	Yes
		No	No		Asset				
	CONSI			Investment In Subsidiaries				Yes	Yes
		No	No		Asset				
	CONTA			Taxes Accrued				Yes	Yes
		No	No		Liability				
	CONUP			Utility Plant				Yes	Yes
		No	No		Asset				
	CONWP			CWIP				Yes	Yes

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	No	No	Asset		
COOAR		Other Accounts Receivable		Yes	Yes
	No	No	Asset		
COOCA		Other Current Assets		Yes	Yes
	No	No	Asset		
COOCI		Other Comprehensive Income		Yes	Yes
	No	No	Owners' equity		
COODC		Other Deferred Credits		Yes	Yes
	No	No	Liability		
COODD		Other Deferred Debits		Yes	Yes
	No	No	Asset		
COOGW		GOODWILL		Yes	Yes
	No	No	Asset		
COOID		Other Inc (Ded)- Net		Yes	Yes
	No	No	Revenue		
COOIN		Other Inc (Ded)- Net		Yes	Yes
	No	No	Revenue		
COOPB		OPEBS		Yes	Yes
	No	No	Asset		
COORA		Other Regulatory Assets		Yes	Yes
	No	No	Asset		
COPCR		Pensions, Claims And Other Res		Yes	Yes
	No	No	Liability		
CORAD		Derivatives - Regulatory Asset		Yes	Yes
	Yes	Yes	Asset		
CORCD		Restricted Cash - Margin Calls		Yes	Yes
	Yes	Yes	Asset		
CORCS		Reacquired Capital Stock		Yes	Yes
	No	No	Owners' equity		
CORLD		Derivatives - Regulatory Liab		Yes	Yes
	Yes	Yes	Liability		
CORNI		Retained Earnings - Net Income		Yes	Yes
	No	No	Owners' equity		
COROA		Regulatory And Other Amortizat		Yes	Yes
	No	No	Expense		
CORTA		Regulatory Tax Asset		Yes	Yes
	No	No	Asset		
COUKI		Other Interest - NGrid and UK		Yes	Yes
	No	No	Expense		
COUKL		UK Loan Agreement (233UK)		Yes	Yes
	Yes	Yes	Liability		
CUSTS		NUMBER OF GAS CUSTOMERS		Yes	No
	Yes	Yes	Expense		
D0100		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0200		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0300		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0400		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0500		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0600		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0700		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D0900		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1000		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1100		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		

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D1200		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1300		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1400		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1500		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1600		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1700		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D1800		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D2000		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D2200		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D2400		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
D3400		D - Number of Phone Calls		Yes	No
	Yes	Yes	Expense		
DEFYR		DEFERRED DTE'S - YTD		Yes	Yes
	Yes	Yes	Expense		
DTEMA		DTE MAINTENANCE EXPENSE		Yes	Yes
	No	Yes	Expense		
DTEOM		DTE OPERATING & MAINTENANCE EX		Yes	Yes
	No	Yes	Expense		

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G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
DTEOP				DTE OPERATING EXPENSE				Yes	Yes
		No	Yes	Expense					
E				E			29-FEB-96	No	No
		Yes	Yes	Expense					
E0100				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0200				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0300				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0400				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0500				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0600				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0700				E - # of Employees				Yes	No
		Yes	Yes	Expense					
E0900				E - # of Employees				Yes	No

Chart of Accounts - GL Account

	Yes	Yes	Expense		
E1000		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1100		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1200		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1300		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1400		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1500		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1600		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1700		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E1800		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E2200		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E2400		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E2600		E - # of Employees		Yes	No
	Yes	Yes	Expense		
E2700		E - # of Employees		Yes	No
	Yes	Yes	Expense		
EEARN		Equity Earnings Totals		Yes	Yes
	No	No	Owners' equity		
EGERN		ELEC GROSS EARNINGS TAX		Yes	Yes
	No	No	Expense		
EGINC		ELEC GROSS INCOME TAX		Yes	Yes
	No	No	Expense		
F0100		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0200		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0300		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0400		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0500		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0600		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0700		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F0900		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1000		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1100		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1200		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1300		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1400		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1500		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		
F1600		F - 3 Point Formula 1		Yes	No
	Yes	Yes	Expense		

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F1700		F - 3 Point Formula 1			Yes	No
	Yes	Yes	Expense			
F1800		F - 3 Point Formula 1			Yes	No
	Yes	Yes	Expense			
F2200		F - 3 Point Formula 1			Yes	No
	Yes	Yes	Expense			
F2400		F - 3 Point Formula 1			Yes	No
	Yes	Yes	Expense			
F2600		F - 3 Point Formula 1			Yes	No
	Yes	Yes	Expense			
F2700		F - 3 Point Formula 1			Yes	No
	Yes	Yes	Expense			
FAACO		Advances from associated Co.			Yes	Yes
	No	No	Liability			
FABDC		Less Allowance for Borrowed			Yes	Yes
	No	No	Revenue			
FACEX		Amort. of Regulatory Expenses			Yes	Yes
	No	No	Expense			
FACTP		Accounts Payable			Yes	Yes
	No	No	Liability			

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Rollup Group	Posting Allowed	Budgeting Allowed	Account Type	Start Date	End Date	Enabled	Parent
G/L ACCOUNT		Description					
FACUR		Accrued Utility Revenues				Yes	Yes
	No	No	Asset				
FADDE		Amort. of Debt Disc. and Expen				Yes	Yes
	No	No	Expense				
FADIC		Acc. Deferred Invest. Tax Cred				Yes	Yes
	No	No	Liability				
FADII		Acc. Deferred Income Taxes-CR				Yes	Yes
	No	No	Liability				
FADIT		Acc. Deferred Income Taxes-DR				Yes	Yes
	No	No	Asset				
FADUP		Amort. & Depl. of Utility Plan				Yes	Yes
	No	No	Expense				
FADVG		Advances for Gas				Yes	Yes
	No	No	Asset				
FAFDC		Allowance for Other Funds Used				Yes	Yes
	No	No	Revenue				
FAGRD		Less Amort. of Gain on Reaqu				Yes	Yes
	No	No	Revenue				
FALOW		Allowances				Yes	Yes
	No	No	Asset				
FALRD		Amortization of Loss on Reaqui				Yes	Yes
	No	No	Expense				
FAMOP		Accum. Misc. Oper. Provision				Yes	Yes
	No	No	Liability				
FAPAC		A/P to Associated Companies				Yes	Yes
	No	No	Liability				
FAPDA		less Accum. Prov. for Depr.				Yes	Yes

Chart of Accounts - GL Account

	No	No	Asset		
FAPDC		Less Amort. of Premium on De		Yes	Yes
	No	No	Expense		
FAPDD		Accum. Prov. For Depr. Amort.		Yes	Yes
	No	No	Asset		
FAPID		Accum. Provision for Inj&Damj		Yes	Yes
	No	No	Liability		
FAPLR		Amort. Property Losses, Unreco		Yes	Yes
	No	No	Expense		
FAPNG		A/P Regulatory Parent for NGri		Yes	Yes
	No	No	Liability		
FAPPB		Accum. Provision for Pens&Bene		Yes	Yes
	No	No	Liability		
FAPPI		Accum. Provision for Property		Yes	Yes
	No	No	Liability		
FAPRR		Accum. Provision for rate refu		Yes	Yes
	No	No	Liability		
FAPUA		Less Accum. Prov. for Uncoll		Yes	Yes
	No	No	Asset		
FARAC		Accounts Receivable from Assoc		Yes	Yes
	No	No	Asset		
FARNG		A/R Regulatory Parent for NGri		Yes	Yes
	No	No	Asset		
FAUPA		Amort. of Utility Plant Acq. A		Yes	Yes
	No	No	Expense		
FBOND		Bonds		Yes	Yes
	No	No	Liability		
FCAFC		Customer Adv. for Construction		Yes	Yes
	No	No	Liability		
FCASH		Cash		Yes	Yes
	No	No	Asset		
FCLEA		Clearing Accounts		Yes	Yes
	No	No	Asset		
FCMJC		Costs and Exp. of Merchandisin		Yes	Yes
	No	No	Expense		
FCSKE		Less Capital Stock Expense		Yes	Yes
	No	No	Liability		
FCSKI		Common Stock Issued		Yes	Yes
	No	No	Liability		
FCSKS		Capital Stock Subscribed		Yes	Yes
	No	No	Liability		
FCUAR		Customer Accounts Receivable		Yes	Yes
	No	No	Asset		
FCUDE		Customer Deposits		Yes	Yes
	No	No	Liability		
FCWIP		Construction Work In Progress		Yes	Yes
	No	No	Asset		
FDCSK		Less Disc. on Capital Stock		Yes	Yes
	No	No	Liability		
FDGDU		Deff. Gains from Disp. of Util		Yes	Yes
	No	No	Liability		
FDIVD		Dividends Declared		Yes	Yes
	No	No	Liability		
FDPEX		Depreciation Expense		Yes	Yes
	No	No	Expense		
FEESC		Equity in Earnings of Subsidia		Yes	Yes
	No	No	Revenue		
FENOP		Less Expenses of Non Utility		Yes	Yes
	No	No	Expense		
FEXDD		Less Extraordinary Deduction		Yes	Yes
	No	No	Expense		
FEXIN		Extraordinary Income		Yes	Yes
	No	No	Revenue		

Chart of Accounts - GL Account

FEXPL		Extraordinary Property Losses-			Yes	Yes
	No	No	Asset			
FFSEU		Fuel Stock Expenses Undistribu			Yes	Yes
	No	No	Asset			
FFUST		Fuel Stock			Yes	Yes
	No	No	Asset			
FGDSP		Gain on Disposition of Propert			Yes	Yes
	No	No	Revenue			
FGDUP		Less Gains from Disp. of Uti			Yes	Yes
	No	No	Revenue			
FGSUC		Gas Stored Underground - Curre			Yes	Yes
	No	No	Asset			

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G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
FGSUN				Gas Stored Underground - Noncu				Yes	Yes
		No	No		Asset				
FIADR				Interest and Dividends Receiva				Yes	Yes
		No	No		Asset				
FIDAC				Interest on Debt to Assoc. Com				Yes	Yes
		No	No		Expense				
FIDIN				Interest and Dividend Income				Yes	Yes
		No	No		Revenue				
FIIAC				Investments In Associated Comp				No	Yes
		No	No		Asset				
FIISC				Investment In Subsidiary Compa				Yes	Yes
		No	No		Asset				
FINLD				Interest on Long-Term Debt				Yes	Yes
		No	No		Expense				
FINTA				Interest Accrued				Yes	Yes
		No	No		Liability				
FINTC				Less Investment Tax Credits				Yes	Yes
		No	No		Expense				
FINTE				Income Taxes-Non Operating				Yes	Yes
		No	No		Expense				
FIRCS				Install. Received on Capital				Yes	Yes
		No	No		Liability				
FITED				Income Taxes-Operating				Yes	Yes
		No	No		Expense				
FITFD				Inc Tax-Fed and Other-Extraord				Yes	Yes
		No	No		Expense				
FITXA				Investment Tax Credit Adj.-Net				Yes	Yes
		No	No		Expense				
FLDAL				Losses from Disposition of All				Yes	Yes
		No	No		Expense				
FLDSP				Loss on Disposition of Propert				Yes	Yes
		No	No		Expense				
FLDUP				Losses from Disp. of Utility P				Yes	Yes
		No	No		Expense				
FLFDU				Def. Losses from Disposition o				Yes	Yes

Chart of Accounts - GL Account

	No	No	Asset			
FLNGP		Liquified Natural Gas Stored a			Yes	Yes
	No	No	Asset			
FMATI		Matured Interest			Yes	Yes
	No	No	Liability			
FMCAL		Misc. Current&Accured Liabilit			Yes	Yes
	No	No	Liability			
FMERC		Merchandise-Inventory			Yes	Yes
	No	No	Asset			
FMICA		Miscellaneous Current and Accr			Yes	Yes
	No	No	Asset			
FMIDD		Miscellaneous Deferred Debits			Yes	Yes
	No	No	Asset			
FMLTD		Matured Long-Term Debt			Yes	Yes
	No	No	Liability			
FMNEX		Maintenance Expenses			Yes	Yes
	No	No	Expense			
FMNOI		Miscellaneous Nonoperating Inc			Yes	Yes
	No	No	Revenue			
FMSAZ		Miscellaneous Amortization			Yes	Yes
	No	No	Expense			
FMSID		Miscellaneous Income Deduction			Yes	Yes
	No	No	Expense			
FNMFS		Nuclear Materials Held for Sal			Yes	Yes
	No	No	Asset			
FNORI		Non Operating Rental Income			Yes	Yes
	No	No	Revenue			
FNOTP		Notes Payable			Yes	Yes
	No	No	Liability			
FNOTR		Notes Receivable			Yes	Yes
	No	No	Asset			
FNPAC		Notes Payable to Associated Co			Yes	Yes
	No	No	Liability			
FNRAC		Notes Receivable from Associat			Yes	Yes
	No	No	Asset			
FNUCL		Nuclear Fuel			Yes	Yes
	No	No	Asset			
FNUFA		Less Accum. Prov. for Amort.			Yes	Yes
	No	No	Asset			
FNUPR		Nonutility Property			Yes	Yes
	No	No	Asset			
FOCLC		Oblig.under capital lease-curr			Yes	Yes
	No	No	Liability			
FOCLN		Oblig. under Cap Lease-Long Te			Yes	Yes
	No	No	Liability			
FOCOI		Accumulated Other Comprehensiv			Yes	Yes
	No	No	Owners' equity			
FODCR		Other Deferred-CR			Yes	Yes
	No	No	Liability			
FOINE		Other Interest Expense			Yes	Yes
	No	No	Expense			
FOLTD		Other Long-Term Debt			Yes	Yes
	No	No	Liability			
FOMAS		Other Materials and Supplies			Yes	Yes
	No	No	Asset			
FOOTG		FOOTAGE OF PIPE INSTALLED			Yes	No
	Yes	Yes	Expense			
FOPCA		Other Paid-in Capital			Yes	Yes
	No	No	Liability			
FOPEX		Operating Expenses			Yes	Yes
	No	No	Expense			
FOPRV		Operating Revenues			Yes	Yes
	No	No	Revenue			

Chart of Accounts - GL Account

FORLI		Other Regulatory Liabilities			Yes	Yes
	No	No	Liability			
FOTAR		Other Accounts Receivable			Yes	Yes
	No	No	Asset			

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Rollup Group	Posting Allowed	Budgeting Allowed	Account Type	G/L ACCOUNT	Description	Start Date	End Date	Enabled	Parent
				FOTHI	Other Investments			Yes	Yes
	No	No	Asset						
				FOTRA	Other Regulatory Assets			Yes	Yes
	No	No	Asset						
				FPCSK	Premium on Capital Stock			Yes	Yes
	No	No	Liability						
				FPDCR	Less Provision for Deferred			Yes	Yes
	No	No	Expense						
				FPDFT	Provision for Deferred Inc. Ta			Yes	Yes
	No	No	Expense						
				FPDIT	Provision for Deferred Income			Yes	Yes
	No	No	Expense						
				FPICR	Less Provision for Deferred			Yes	Yes
	No	No	Expense						
				FPMOS	Plant Materials and Operating			Yes	Yes
	No	No	Asset						
				FPREP	Prepayments			Yes	Yes
	No	No	Asset						
				FPSKI	Preferred Stock Issued			Yes	Yes
	No	No	Liability						
				FRBND	LessReacquired Bonds			Yes	Yes
	No	No	Liability						
				FRCSK	LessReacquire Capital Stock			Yes	Yes
	No	No	Liability						
				FRDDE	Research, Devel. and Demonstra			Yes	Yes
	No	No	Asset						
				FREEP	Residuals Elec and Extracted			Yes	Yes
	No	No	Asset						
				FRENR	Rents Receivable			Yes	Yes
	No	No	Asset						
				FRGDR	Regulatory Debits			Yes	Yes
	No	No	Expense						
				FRMJC	Revenues From Merchandising, J			Yes	Yes
	No	No	Revenue						
				FRNOP	Revenues from Non Utility Oper			Yes	Yes
	No	No	Revenue						
				FRTEN	Retained Earnings			Yes	Yes
	No	No	Liability						
				FSEPU	Stores Expense Undistributed			Yes	Yes
	No	No	Asset						
				FSICE	Prelim. Survey and Investigati			Yes	Yes
	No	No	Asset						
				FSICG	Prelim. Survey and Investigati			Yes	Yes

Chart of Accounts - GL Account

	No	No	Asset		
FSKLC		Stock Liability for Conversion		Yes	Yes
	No	No	Liability		
FSPCD		Special Deposits		Yes	Yes
	No	No	Asset		
FSPCF		Special Funds		Yes	Yes
	No	No	Asset		
FTACP		Tax Collection Payable		Yes	Yes
	No	No	Liability		
FTAXA		Taxes Accured		Yes	Yes
	No	No	Liability		
FTCAI		Temporary Cash Investments		Yes	Yes
	No	No	Asset		
FTEMF		Temporary Facilities		Yes	Yes
	No	No	Asset		
FTINT		Tax Other Than Inc Tax Non-Ope		Yes	Yes
	No	No	Expense		
FTOTI		Tax Other Than Inc. Tax-Operat		Yes	Yes
	No	No	Expense		
FUADE		Unamortized Debt Expense		Yes	Yes
	No	No	Asset		
FUDLD		LessUnamor. disc. on L-T Deb		Yes	Yes
	No	No	Liability		
FUGRD		Unamort. Gain on Reacquire Deb		Yes	Yes
	No	No	Liability		
FULRD		Unamortized Loss on Reacquired		Yes	Yes
	No	No	Asset		
FUPGC		Unrecovered Purchased Gas Cost		Yes	Yes
	No	No	Asset		
FUPLA		Utility Plant Adjustments		Yes	Yes
	No	No	Asset		
FUPLD		Unamor. Prem. on Long-Term Deb		Yes	Yes
	No	No	Liability		
FUPRS		Unrecovered Plant and Regulato		Yes	Yes
	No	No	Asset		
FUTPL		Utility Plant		Yes	Yes
	No	No	Asset		
FUUSE		Unappro. Undist. Subsid. Earni		Yes	Yes
	No	No	Liability		
FWORP		Working Fund		Yes	Yes
	No	No	Asset		
G0100		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0200		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0300		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0400		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0500		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0600		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0700		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0800		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G0900		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		

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G/L ACCOUNT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
G1000	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1100	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1200	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1300	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1400	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1500	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1600	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1700	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1800	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G1900	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G2000	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G2200	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G2400	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G2600	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G2700	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G2900	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3000	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3100	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3200	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3300	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3400	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3500	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3600	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3700	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3800	G - 3 Point Formula 2			Yes	No		Yes	Yes	Expense
G3900	G - 3 Point Formula 2			Yes	No				

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	Yes	Yes	Expense		
G4000		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4100		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4300		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4400		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4500		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4600		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4700		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4800		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G4900		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5000		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5100		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5200		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5300		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5400		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5500		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5600		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5700		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5800		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G5900		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
G6000		G - 3 Point Formula 2		Yes	No
	Yes	Yes	Expense		
GGEDL		GAS MTA GROSS EARNINGS DEFERRA		Yes	Yes
	No	No	Expense		
GGET1		GAS GROSS EARNINGS TAX 4081K		Yes	Yes
	No	No	Expense		
GGET2		GAS GROSS EARNINGS TAX 4082K		Yes	Yes
	No	No	Expense		
GGIDL		GAS MTA GROSS INCOME DEFERRAL		Yes	Yes
	No	No	Expense		
GGIT1		GAS GROSS INCOME TAX 4081K		Yes	Yes
	No	No	Expense		

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			Start	End
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G/L ACCOUNT	Description	Date	Date	Enabled	Parent	Group	Allowed	Allowed	Account Type
GGIT2	GAS GROSS INCOME TAX 4082K			Yes	Yes		No	No	Expense
GLAST	Assets			Yes	Yes		No	No	Asset
GLCAL	Capitalization and Liabilities			Yes	Yes		No	No	Liability
GLEXT	Extraordinary Items			Yes	Yes		No	No	Revenue
GLMAE	Maintenance Expenses			Yes	Yes		No	No	Expense
GLOCH	Other Charges			Yes	Yes		No	No	Revenue
GLOOE	Other Operating Expenses			Yes	Yes		No	No	Expense
GLOPE	Operation Expenses			Yes	Yes		No	No	Expense
GLOPR	Operating Revenues			Yes	Yes		No	No	Revenue
GROSS	Gross Expenses (Including 1079			Yes	Yes		No	Yes	Expense
H0100	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0200	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0300	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0400	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0500	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0600	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0700	H - Number of Bills			Yes	No		Yes	Yes	Expense
H0900	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1000	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1100	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1200	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1300	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1400	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1500	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1600	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1700	H - Number of Bills			Yes	No		Yes	Yes	Expense
H1800	H - Number of Bills			Yes	No		Yes	Yes	Expense
H2000	H - Number of Bills			Yes	No		Yes	Yes	Expense
H2200	H - Number of Bills			Yes	No		Yes	Yes	Expense
H2400	H - Number of Bills			Yes	No				

Chart of Accounts - GL Account

	Yes	Yes	Expense			
H2600		H - Number of Bills			No	No
	Yes	Yes	Expense			
H2700		H - Number of Bills			No	No
	Yes	Yes	Expense			
HDCNT		NUMBER OF EMPLOYEES			Yes	No
	Yes	Yes	Expense			
HONNT		GAS SENDOUT-HONNT			Yes	No
	Yes	Yes	Expense			
HOURS		COMPANY LABOR HOURS			Yes	No
	Yes	Yes	Expense			
HRSCP		COMPANY CAPITAL LABOR HOURS			Yes	No
	Yes	Yes	Expense			
HRSEX		COMPANY NONCAP LABOR HOURS			Yes	No
	Yes	Yes	Expense			
I0100		I - Property			Yes	No
	Yes	Yes	Expense			
I0200		I - Property			Yes	No
	Yes	Yes	Expense			
I0300		I - Property			Yes	No
	Yes	Yes	Expense			
I0400		I - Property			Yes	No
	Yes	Yes	Expense			
I0500		I - Property			Yes	No
	Yes	Yes	Expense			
I0600		I - Property			Yes	No
	Yes	Yes	Expense			
I0700		I - Property			Yes	No
	Yes	Yes	Expense			
I0900		I - Property			Yes	No
	Yes	Yes	Expense			
I1000		I - Property			Yes	No
	Yes	Yes	Expense			
I1100		I - Property			Yes	No
	Yes	Yes	Expense			
I1200		I - Property			Yes	No
	Yes	Yes	Expense			
I1300		I - Property			Yes	No
	Yes	Yes	Expense			
I1400		I - Property			Yes	No
	Yes	Yes	Expense			
I1500		I - Property			Yes	No
	Yes	Yes	Expense			

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I1600			I - Property				Yes		No
	Yes	Yes	Expense						
I1700			I - Property				Yes		No
	Yes	Yes	Expense						

Chart of Accounts - GL Account

I1800		I - Property		Yes	No
	Yes	Yes	Expense		
I2000		I - Property		Yes	No
	Yes	Yes	Expense		
I2200		I - Property		Yes	No
	Yes	Yes	Expense		
I2400		I - Property		Yes	No
	Yes	Yes	Expense		
I2600		I - Property		Yes	No
	Yes	Yes	Expense		
I2700		I - Property		Yes	No
	Yes	Yes	Expense		
I2900		I - Property		Yes	No
	Yes	Yes	Expense		
INTER		GAS SENDOUT- INTER		Yes	No
	Yes	Yes	Expense		
ISEXA		ISEXP plus 10798 (OH)		Yes	Yes
	Yes	Yes	Expense		
ISEXP		INCOME STATEMENT EXPENSES		Yes	Yes
	Yes	Yes	Expense		
J0100		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0200		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0300		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0400		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0500		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0600		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0700		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J0900		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1000		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1100		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1200		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1300		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1400		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1500		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1600		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1700		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J1800		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
J2200		J - Sq Footage		Yes	No
	Yes	Yes	Expense		
K0100		K - Revenues		Yes	No
	Yes	Yes	Expense		
K0200		K - Revenues		Yes	No
	Yes	Yes	Expense		
K0300		K - Revenues		Yes	No
	Yes	Yes	Expense		
K0400		K - Revenues		Yes	No

Chart of Accounts - GL Account

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         Yes     Yes       Expense
 K0500           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K0600           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K0700           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K0900           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1000           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1100           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1200           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1300           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1400           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1500           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1600           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1700           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K1800           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K2000           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K2200           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K2400           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K2600           K - Revenues                                        Yes     No
         Yes     Yes       Expense
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                                                   Start     End
Rollup     Posting Budgeting
 G/L ACCOUNT     Description                       Date      Date      Enabled Parent
Group      Allowed Allowed   Account Type
 --------------- ------------------------------ --------- --------- ------- ------
---------- ------- --------- --------------
 K2700           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 K2900           K - Revenues                                        Yes     No
         Yes     Yes       Expense
 KBINC           INCOME BEFORE INTEREST CHARGES                      Yes     Yes
         Yes     Yes       Expense
 KINTC           INTEREST CHARGES (CREDITS)                          Yes     Yes
         Yes     Yes       Expense
 KNETA           NET INCOME (LOSS)                                   Yes     Yes
         Yes     Yes       Expense
 KNETB           NET INCOME (LOSS) Before EXTRA                      Yes     Yes
         Yes     Yes       Expense
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Chart of Accounts - GL Account

KNETI		NET INCOME (LOSS) before EXTRA			Yes	Yes
	Yes	Yes	Expense			
KOPEE		OPERATING EXPENSES			Yes	Yes
	Yes	Yes	Expense			
KOPER		OPERATING REVENUES			Yes	Yes
	Yes	Yes	Expense			
KOPLS		OPERATING INCOME (LOSS)			Yes	Yes
	Yes	Yes	Expense			
KOTHI		OTHER INCOME (DEDUCTIONS)			Yes	Yes
	Yes	Yes	Expense			
L		L		29-FEB-96	No	No
	Yes	Yes	Liability			
LAB00		Labor 100			Yes	Yes
	Yes	Yes	Expense			
M0100		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0200		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0300		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0400		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0500		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0600		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0700		M - Send Out			Yes	No
	Yes	Yes	Expense			
M0900		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1000		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1100		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1200		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1300		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1400		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1500		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1600		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1700		M - Send Out			Yes	No
	Yes	Yes	Expense			
M1800		M - Send Out			Yes	No
	Yes	Yes	Expense			
M2000		M - Send Out			Yes	No
	Yes	Yes	Expense			
M2200		M - Send Out			Yes	No
	Yes	Yes	Expense			
M2400		M - Send Out			Yes	No
	Yes	Yes	Expense			
MABFC		Allowance for Borrowed Funds u			Yes	Yes
	No	No	Expense			
MAFOC		Allowance for other funds used			Yes	Yes
	No	No	Expense			
MDDAR		Depreciation,Depletion&Amortiz			Yes	Yes
	No	No	Expense			
MEFIO		Income Taxes-Current			Yes	Yes
	No	No	Expense			
MEFIT		Income Taxes-Deferred			Yes	Yes

Chart of Accounts - GL Account

	No	No	Expense			
MEREV		Electric Revenues			Yes	Yes
	No	No	Revenue			
MGGDP		Gain from Disposition of Prope			Yes	Yes
	No	No	Revenue			
MGREV		Gas Revenues			Yes	Yes
	No	No	Revenue			
MICEX		Intercompany Expense			Yes	Yes
	No	No	Expense			
MIFCT		Inc Income Taxes-Current			Yes	Yes
	No	No	Revenue			
MIFDD		Inc Federal Income Taxes-Deffe			Yes	Yes
	No	No	Revenue			
MIIIE		Intercompany Interest Expense			Yes	Yes
	No	No	Expense			
MILTD		Interest on Long Term Debt			Yes	Yes
	No	No	Expense			
MINCR		Intercompany Revenue			Yes	Yes
	No	No	Revenue			
MINOI		Intercompany Non Operating Inc			Yes	Yes
	No	No	Revenue			
MIOID		Intercompany-Other Income Dedu			Yes	Yes
	No	No	Expense			
MIOIE		Other Interest Expense Income			Yes	Yes
	No	No	Expense			
MLGDP		Loss from Disposition of Prope			Yes	Yes
	No	No	Expense			

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G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
MMANT				Maintenance				Yes	Yes
		No	No		Expense				
MMBTU				MMBTU'S OF GAS SOLD				Yes	No
		Yes	Yes		Expense				
MOFPP				Operations-fuel and purchased				Yes	Yes
		No	No		Expense				
MOGRV				Other Gas Revenues				Yes	Yes
		No	No		Revenue				
MOIDN				Other Income Deductions Net				Yes	Yes
		No	No		Revenue				
MOPOR				Operations-Other				Yes	Yes
		No	No		Expense				
MOPTX				Operating Taxes				Yes	Yes
		No	No		Expense				
MOREV				Other Revenue				Yes	Yes
		No	No		Revenue				
MORGA				Other Regulatory Amortizations				Yes	Yes
		No	No		Expense				
MOUOI				Other Utility Operating Income				Yes	Yes
		No	No		Expense				

Chart of Accounts - GL Account

MRDRD		R&D Gas Revenues Deferred		Yes	Yes
	No	No	Revenue		
MRGPT		Rent from Gas Property		Yes	Yes
	No	No	Revenue		
MRTGO		Revenues from trans. of Gas to		Yes	Yes
	No	No	Revenue		
MXORI		Extraordinary Items		Yes	Yes
	No	No	Expense		
N0100		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0200		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0300		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0400		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0500		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0600		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0700		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N0900		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1000		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1100		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1200		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1300		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1400		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1500		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1600		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1700		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N1800		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N2000		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N2200		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N2400		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N2600		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N2700		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N2900		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N3500		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N4400		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N4600		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N4700		N - Employees Mod		Yes	No
	Yes	Yes	Expense		
N4800		N - Employees Mod		Yes	No

Chart of Accounts - GL Account

	Yes	Yes	Expense			
N4900		N - Employees Mod			Yes	No
	Yes	Yes	Expense			
N5100		N - Employees Mod			Yes	No
	Yes	Yes	Expense			
N5800		N - Employees Mod			Yes	No
	Yes	Yes	Expense			
N6000		N - Employees Mod			Yes	No
	Yes	Yes	Expense			
OMAGJ		Admin & Gen Exp - Joint			Yes	Yes
	No	No	Expense			
OMAGM		Admin & Gen Exp - Maintenance			Yes	Yes
	No	No	Expense			
OMAGO		Admin & Gen Exp - Operation			Yes	Yes
	No	No	Expense			
OMCAO		Cust Accounts Exp - Operation			Yes	Yes
	No	No	Expense			
OMCSO		Cust Service Exp - Operation			Yes	Yes
	No	No	Expense			

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G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
OMDEJ				Distribution Exp - Joint				Yes	Yes
		No	No		Expense				
OMDEM				Distribution Exp - Maintenance				Yes	Yes
		No	No		Expense				
OMDEO				Distribution Exp - Operation				Yes	Yes
		No	No		Expense				
OMGPG				Manuf Gas Prod Exp - Gas Fuels				Yes	Yes
		No	No		Expense				
OMGPJ				Manuf Gas Prod Exp - Joint				Yes	Yes
		No	No		Expense				
OMGPM				Manuf Gas Prod Exp - Maintenan				Yes	Yes
		No	No		Expense				
OMGPO				Manuf Gas Prod Exp - Operation				Yes	Yes
		No	No		Expense				
OMGPR				Manuf Gas Prod Exp - Gas Raw M				Yes	Yes
		No	No		Expense				
OMGSJ				Other Gas Supply Exp - Joint				Yes	Yes
		No	No		Expense				
OMGSO				Other Gas Supply Exp - Operati				Yes	Yes
		No	No		Expense				
OMINT				Intercompany Expenses				Yes	Yes
		No	No		Expense				
OMNGJ				Nat Gas Prod Exp - Joint				Yes	Yes
		No	No		Expense				
OMNGM				Nat Gas Prod Exp - Maintenance				Yes	Yes
		No	No		Expense				
OMNGO				Nat Gas Prod Exp - Operation				Yes	Yes
		No	No		Expense				

Chart of Accounts - GL Account

OMPPA		Power Prod Exp - Other		Yes	Yes
	No	No	Expense		
OMPPJ		Power Prod Exp - Joint		Yes	Yes
	No	No	Expense		
OMPPM		Power Prod Exp - Maintenance		Yes	Yes
	No	No	Expense		
OMPPO		Power Prod Exp - Operation		Yes	Yes
	No	No	Expense		
OMSGJ		Nat Gas Storage - Joint		Yes	Yes
	No	No	Expense		
OMSGM		Nat Gas Storage - Maintenance		Yes	Yes
	No	No	Expense		
OMSGO		Nat Gas Storage - Operation		Yes	Yes
	No	No	Expense		
OMSPO		Sales Promotion Exp - Operatio		Yes	Yes
	No	No	Expense		
OMTEJ		Transmission Exp - Joint		Yes	Yes
	No	No	Expense		
OMTEM		Transmission Exp - Maintenance		Yes	Yes
	No	No	Expense		
OMTEO		Transmission Exp - Operation		Yes	Yes
	No	No	Expense		
OPEXP		DTE OPERATIONS EXPENSE		Yes	Yes
	No	Yes	Expense		
P2500		LIBldg Alloc		Yes	No
	Yes	Yes	Expense		
PENNT		GAS SENDOUT - PENNT		Yes	No
	Yes	Yes	Expense		
RESAL		GAS SENDOUT - RESAL		Yes	No
	Yes	Yes	Expense		
SENDO		NUMBER OF GAS SENDOUT		Yes	No
	Yes	Yes	Expense		
SPEND		Spending G/L's (Cap + O&M)		Yes	Yes
	Yes	Yes	Expense		
SS2NT		GAS SENDOUT - SS2NT		Yes	No
	Yes	Yes	Expense		
TB128		SPECIAL FUNDS		Yes	Yes
	Yes	Yes	Asset		
TB131		TOTAL CASH IN BANKS		Yes	Yes
	Yes	Yes	Asset		
TB135		CASH HELD BY TELLERS/CASHIERS		Yes	Yes
	Yes	Yes	Expense		
TB142		A/R - CUSTOMER		Yes	Yes
	Yes	Yes	Asset		
TB143		A/R - OTHER		Yes	Yes
	Yes	Yes	Asset		
TB146		A/R - AFFILIATE		Yes	Yes
	Yes	Yes	Asset		
TB151		LNG & PROPANE INVENTORY		Yes	Yes
	Yes	Yes	Asset		
TB154		STORES INVENTORY		Yes	Yes
	Yes	Yes	Asset		
TB165		TOTAL PREPAID EXPENSES		Yes	Yes
	Yes	Yes	Asset		
TB175		DEFERRED GAS COSTS		Yes	Yes
	Yes	Yes	Asset		
TB181		UNAMORTIZED BOND EXPENSE		Yes	Yes
	Yes	Yes	Asset		
TB183		PRELIMINARY ENGINEERING		Yes	Yes
	Yes	Yes	Asset		
TB184		CLEARING ACCOUNTS		Yes	Yes
	Yes	Yes	Asset		
TB186		DEFERRED CHARGES		Yes	Yes

Chart of Accounts - GL Account

	Yes	Yes	Asset			
TB187		REGULATORY ENVIRONMENTAL			Yes	Yes
	Yes	Yes	Asset			
TB221		TOTAL LONG-TERM BONDS			Yes	Yes
	Yes	Yes	Liability			
TB224		TOTAL OTHER LONG-TERM DEBT			Yes	Yes
	Yes	Yes	Liability			
TB231		TOTAL NOTES PAYABLE			Yes	Yes
	Yes	Yes	Liability			
TB232		TOTAL ACCOUNTS PAYABLE			Yes	Yes
	Yes	Yes	Liability			

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G/L ACCOUNT	Rollup Group	Posting Allowed	Budgeting Allowed	Description	Account Type	Start Date	End Date	Enabled	Parent
TB236				TOTAL ACCRUED TAXES				Yes	Yes
	Yes	Yes			Liability				
TB237				TOTAL ACCRUED INTEREST				Yes	Yes
	Yes	Yes			Liability				
TB241				TOTAL TAXES PAYABLE				Yes	Yes
	Yes	Yes			Liability				
TB242				TOTAL CURR & ACCR LIAB				Yes	Yes
	Yes	Yes			Liability				
TB253				TOTAL OTHER DEFERRED CREDITS				Yes	Yes
	Yes	Yes			Liability				
TB254				DEPRECIATION RESERVE				Yes	Yes
	Yes	Yes			Asset				
TB260				RESERVE FOR BAD DEBT				Yes	Yes
	Yes	Yes			Liability				
TB262				TOTAL INJURY & DAMAGE RESERVE				Yes	Yes
	Yes	Yes			Liability				
TB263				TOTAL PENSIONS & BENEFITS RES				Yes	Yes
	Yes	Yes			Liability				
TB265				TOTAL MISC OTHER RESERVES				Yes	Yes
	Yes	Yes			Liability				
TB300				PROPERTY,PLANT & EQUIPMENT				Yes	Yes
	Yes	Yes			Asset				
TBEXP				TOTAL EXPENSES				Yes	Yes
	Yes	Yes			Expense				
TBINC				TOTAL INCOME				Yes	Yes
	Yes	Yes			Revenue				
TENNT				GAS SENDOUT - TENNT				Yes	No
	Yes	Yes			Expense				
TEXNT				GAS SENDOUT - TEXNT				Yes	No
	Yes	Yes			Expense				
THERM				GAS SALES - THERMS				Yes	No
	Yes	Yes			Expense				
UNITS				UNITS OF WORK PERFORMED				No	No
	Yes	Yes			Expense				
V0400				V - Vehicles				Yes	No
	Yes	Yes			Expense				

VEHIC		NUMBER OF	Chart of Accounts - GL Account VEHICLES Expense	Yes	Yes	No
	Yes	Yes				