

Proposed Accounting Treatment

	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
102	Gas Plant Purchased	\$189,000,000.00	
131	Cash		\$189,000,000.00
101	Gas Plant in Service	\$72,531,380.00	
114	Gas Plant Acquisition Adjustments	\$171,591,060.00	
108	Accumulated Provision for Depreciation of Gas Utility Plant		\$55,122,440.00
102	Gas Plant Purchased		\$189,000,000.00
Annual amortization - 30 year amortization			
406	Amortization of Gas Plant Acquisition Adjustments	\$5,719,702.00	
115	Accumulated Provision for amortization of gas plant acquisition adjustment		\$5,719,702.00

** 101 - Gas Plant in Service, and 108 - Accumulated Provision for Depreciation of Gas Utility Plant at time of sale are estimates