

**RMNG Sale to TBI**  
**Plant Accounting Entries**  
**Collbran Gathering Operating System**

Asset Cost	756,589.07
Accumulated Depr	<u>(640,218.75)</u>
Net Book Value	116,370.32

Proceeds from Sale	96,000.00
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<b>Net Loss</b>	<b>(20,370.32)</b>
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	<u>Dr</u>	<u>Cr</u>
Gathering Assets- 101010		749,716.73
Transmission Assets- 101040		6,872.34
Gathering Accum- 108400	638,538.50	
Transmission Accum- 108700	1,680.25	
Proceeds From Sale- 108100	96,000.00	
Gas Plant Sold- 102000	<u>20,370.32</u>	
	756,589.07	756,589.07

Gas Plant Sold- 102000		20,370.32
Net Loss- 421204	20,370.32	