

REVISED
APPENDIX NO. 15 TO VERIFIED JOINT APPLICATION OF
ROCKY MOUNTAIN NATURAL GAS COMPANY AND
KINDER MORGAN, INC.
DATED APRIL 8, 2004

DOCKET NO. 04A-062G

ACCOUNTING TREATMENT FOR THE ABANDONMENT,
BY ASSET TRANSFER, OF CERTAIN FACILITIES
FROM ROCKY MOUNTAIN NATURAL GAS COMPANY
TO TOM BROWN, INC.

1. **Original Cost of Facilities to be Abandoned.** (Note: This accounting treatment reflects costs on Applicant's books as of April 1, 2004. The actual entries will be adjusted as of the date of Commission authorization for this project.)

<u>Account</u>	<u>Description</u>	<u>Amount</u>
10700	- Construction Work in Progress (CWIP)	\$ 0.00
32540	- Right-of-Way	\$ 32,471.32
32800	- Meter Structures	\$ 5,850.25
33200	- Gathering / Transmission Lines	\$589,318.52
33300	- Compression	\$ 302.73
33400	- Meters	\$121,773.91
36700	- Transmission Mains	\$ 3,043.86
36901	- Measuring and Regulating Station Equipment	\$ 3,828.48
	Subtotal	\$756,589.07

2. **Proposed Accounting Entries.**

	<u>Debit</u>	<u>Credit</u>
101 - Gas Plant in Service		\$756,589.07
108 - Proceeds From Sale	\$ 96,000.00	
108 - Accumulated Provision		
for Depreciation	\$640,218.75	
421 - Loss on Sale of Assets	\$ 20,370.32	
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Total	\$756,589.07	\$756,589.07

**APPENDIX NO. 16 TO VERIFIED JOINT APPLICATION OF
ROCKY MOUNTAIN NATURAL GAS COMPANY AND
KINDER MORGAN, INC.
DATED FEBRUARY _____, 2004**

DOCKET NO. _____

**ACCOUNTING TREATMENT FOR THE ABANDONMENT,
BY ASSET TRANSFER, OF CERTAIN FACILITIES
FROM ROCKY MOUNTAIN NATURAL GAS COMPANY
TO KINDER MORGAN, INC.**

1. Original Cost of Facilities to be Abandoned. (Note: This accounting treatment reflects costs on Applicant's books as of January 1, 2004. The actual entries will be adjusted as of the date of Commission authorization for this project.)

<u>Account</u>	<u>Description</u>	<u>Amount</u>
10700 -	Construction Work in Progress (CWIP)	\$ 0.00
33200 -	Gathering / Transmission Lines	\$ 15,701.99
33400 -	Meters	\$ 1,099.50
36901 -	Measuring and Regulating Station Equipment	\$ 54,794.72
36902 -	Measuring and Regulating Station Equipment	\$ 19,523.18
	Subtotal	\$ 91,119.39

2. Proposed Accounting Entries.

	<u>Debit</u>	<u>Credit</u>
101 - Gas Plant in Service		\$ 91,119.39
107 - CWIP		\$ 0.00
108 - Accumulated Provision for Depreciation	\$ 91,119.39	
146 - Accounts Receivable		\$ 0.00
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Total	\$ 91,119.39	\$ 91,119.39

3. Gain or Loss.

The proposed abandonment will not result in either a book or taxable gain or loss to Applicant.