

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 | <u>\$ 3,828.48</u> |
| | 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 | |
| | ----- | ----- |
| 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 |
| | ----- | ----- |
| 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.