

**Pacific Northern Gas Ltd. and
Pacific Northern Gas (N.E.) Ltd.**

BCUC Code of Accounts

BCUC Account Code	Description
	GENERAL ACCOUNTS - ASSETS
100	Gas Plant in Service
101	Gas Plant Leased to Others
102	Gas Plant Held for Future Use
103	Retirement Work in Progress
104	Fixed Asset Purchases - Clearing Account
105	Accumulated Depreciation - Gas Plant
106	Accumulated Amortization - Gas Plant
109	AD Conversion Clearing
110	Intangible Plant
111	Accumulated Depreciation - Intangible Plant
112	Accumulated Amortization - Intangible Plant
114	Intangible Fixed Asset Purchases - Clearing Account
115	Gas Plant under Construction
116	Other Plant under Construction
117	Utility Plant under Construction
	LONG TERM INVESTMENTS
120	Investments in Affiliated Companies
121	Other Long Term Investments
122	Sinking Funds
123	Miscellaneous Funds
124	Company Long Term Debt Owed
125	Second Mortgages Receivable
126	Allowance for Loss in Value or Investments
	CURRENT AND ACCRUED ASSETS
130	Cash
131	Special Deposits
132	Temporary Cash Investments
140	Accounts Receivable - Trade
141	Accounts Receivable - Other
142	Accounts Receivable - Affiliated Companies
145	Allowance for Doubtful Accounts
147	Interest and Dividends Receivable
150	Material and Supplies - Gas
151	Material and Supplies - Other
152	Gas Stored Underground - Available for Sale
153	Transmission Line Pack Gas
160	Prepayments
162	Other Current and Accrued Assets
163	Future Income Tax - Current
165	Derivative Financial Instruments - current
	DEFERRED CHARGES

**Pacific Northern Gas Ltd. and
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BCUC Account Code	Description
170	Unamortized Debt Discount and Expense
171	Preliminary Survey and Investigation Charges
173	Other Work in Progress
175	Unamortized Conversion Expense
176	Public Improvements
177	Capital Stock Expense
178	Organization Expense
179	Other Deferred Charges
	<u>FUTURE INCOME TAX - LONG TERM</u>
180	Future Income Tax - Long Term
	<u>REGULATED ASSET - LONG TERM</u>
182	Regulated Asset - Long Term
	<u>DERIVATIVE FINANCIAL INSTRUMENTS</u>
185	Derivative Financial Instruments
	<u>GOODWILL</u>
190	Goodwill
	<u>GENERAL ACCOUNTS - CAPITAL SURPLUS AND LIABILITIES</u>
	<u>CAPITAL STOCK AND SURPLUS</u>
200	Preferred Stock
205	Common Stock
206	Partners' Capital
210	Contributed Surplus
211	Contributions and Grants
212	Retained Earnings
213	Other Comprehensive Income
214	Non-controlling interest
215	Appropriated Retained Earnings
216	Excess of Redetermined value of Plant over Depreciated Cost
	<u>LONG TERM DEBT</u>
220	Long Term Debt
249	Other Long Term Debt
	<u>CURRENT AND ACCRUED LIABILITIES</u>

**Pacific Northern Gas Ltd. and
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BCUC Account Code	Description
250	Loans and Notes Payable
251	Accounts Payable and Accrued
252	Accounts Payable - Affiliated Companies
253	Dividends Payable
254	Customers' Security Deposits
255	Customers' Security Advances for Construction
256	Taxes Accrued
257	Interest Payable and Accrued
258	Long Term Debt Due Within One Year
259	Other Current and Accrued Liabilities
263	Future Income Taxes - Current
265	Derivative Financial Instruments - Current
	DEFERRED CREDITS
270	Unamortized Debt Premium
271	Unearned Finance Charges on Customers' Accounts Receivable (Credit)
275	Gas Cost and Maintenance Equalization
276	Accumulated Tax Reductions Applicable to Future Years
279	Other Deferred Credits
281	Non-Regulated Deferred Credits
	FUTURE INCOME TAX - LONG TERM
280	Future Income Taxes - Long Term
	DERIVATIVE FINANCIAL INSTRUMENTS
285	Derivative Financial Instruments
	RESERVES
290	Insurance Reserves
291	Welfare and Pension Reserves
292	Injuries and Damages Reserves
293	Other Reserves

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	GENERAL ACCOUNTS - INCOME
300	Operating Revenue
301	Operating Expense
302	Maintenance Expense
303	Depreciation
304	Amortization
305	Municipal and Other Taxes
306	Income Taxes
307	Non-Controlling Interest
308	Rent for Gas Plant Leased from Others
310	Revenue from Other Plant
311	Expense of Other Plant
312	Non-Operating Revenue
313	Non-Operating Expense
314	Income from Investments
315	Income from Investments in Affiliated Companies
316	Income from Sinking and other Funds
317	Gain on Foreign Exchange
319	Other Income
320	Interest on Long Term Debt
321	Amortization of Debt Discount, Premium and Expense
322	Interest on Amounts Due Affiliated Companies
323	Other Interest Expense
324	Allowance for Fund Used During Construction
325	Loss on Foreign Exchange
329	Other Income Deductions
330	Appropriations of Net Income
331	Extraordinary Income
332	Extraordinary Deductions
	GENERAL ACCOUNTS - RETAINED EARNINGS
350	Balance Transferred from Income
351	Appropriations of Retained Earnings
357	Dividend Appropriations
359	Adjustments to Retained Earnings
	DETAIL ACCOUNTS - PLANT
	INTANGIBLE PLANT
401	Franchise and Consents
402	Other Intangible Plant
	NATURAL GAS PRODUCTION PLANT

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BCUC Code of Accounts

BCUC Account Code	Description
403	Gas Lands
404	Gas Leaseholds
405	Gas Rights
406	Producing Gas Wells - Well Drilling
407	Producing Gas Wells - Well Equipment
408	Gas Well Structures
409	Other Natural gas Production Equipment
	<u>NATURAL GAS GATERING PLANT</u>
410	Land
411	Land Rights
412	Compressor Structures and Improvements
413	Measuring and Regulating Structures and Improvements
414	Other Structures and Improvements
415	Gathering Lines
416	Compressor Equipment
417	Measuring and Regulating Equipment
418	Pruification Equipment
419	Other Natural Gas Gathering Equipment
	<u>PRODUCTS EXTRACTION PLANT</u>
420	Land
421	Land Rights
422	Structures and Improvements
423	Extraction Equipment
424	Products Storage Equipment
425	Pipe Lines
426	Compressor Equipment
427	Measuring and Regulating Equipment
428	Purification Equipment
429	Other Products Extraction Equipment
	<u>HYDROELECTRIC POWER PLANT</u>
430	Land
431	Intangible - Land Rights
432	Structures and Improvements
433	<i>Reserved for Hydroelectric Power plant assets</i>
434	<i>Reserved for Hydroelectric Power plant assets</i>
436	<i>Reserved for Hydroelectric Power plant assets</i>
437	<i>Reserved for Hydroelectric Power plant assets</i>
438	<i>Reserved for Hydroelectric Power plant assets</i>
439	Other Hydroelectric Equipment
	<u>LOCAL STORAGE PLANT</u>

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BCUC Code of Accounts

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440	Land
441	Land Rights
442	Structures and Improvements
443	Gas Holders
449	Other Local Storage Equipment
	<u>TRANSMISSION PLANT</u>
450	Land
451	Land Rights
452	Structures and Improvements
453	Wells
454	Well Equipment
455	Field Lines
456	Compressor Equipment
457	Measuring and Regulating Equipment
458	Base Pressure Gas
459	Other Underground Storage Equipment
	<u>TRANSMISSION PLANT</u>
460	Land
461	Land Rights
462	Compressor Structures and Improvements
463	Measuring and Regulating Structures and Improvements
464	Other Structures and Improvements
465	Mains
466	Compressor Equipment
467	Measuring and Regulating Equipment
468	Communication Structures and Equipment
469	Other Transmission Equipment
	<u>DISTRIBUTION PLANT</u>
470	Land
471	Land Rights
472	Structures and Improvements
473	Services
474	House Regulators and Meter Installations
475	Mains
476	Compressor Equipment
477	Measuring and Regulating Equipment
478	Meters
479	Other Distribution Equipment
	<u>GENERAL PLANT</u>
480	Land

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481	Land Rights
482	Structures and Improvements
483	Office Furniture and Equipment
484	Transportation Equipment
485	Heavy Work Equipment
486	Tools and Workk Equipment
487	Computer Equipment
488	Communication Structures and Equipment
489	Other General Equipment
490	Intangible Communication Structures and Equipment
	UNDISTRIBUTED PLANT
496	Unclassified Plant
497	Allowance for Fund Used During Construction
498	Overhead Charged to Construction
	DETAIL ACCOUNTS - OPERATING REVENUE
	SALES OF GAS
500	Canadian Sales
510	Foreign Sales
520	Residential Sales
521	Commercial Sales
522	Industrial Sales
523	Transportation Sales
524	Interdepartmental Sales
526	Deferred Revenue from Sales
529	Other Sales
	HYDROELECTRIC REVENUE
530	Hydroelectric Revenue from Sales
	OTHER OPERATING REVENUE
550	Sales of Products Extracted from Gas
551	Revenue from Natural Gas Processed by Others
560	Forfeited Discounts - Penalties
561	Revenue from Service Work
570	Transportation and Storage of Gas of Others
575	Rent from Gas Plant
576	Rent from Company Equipment on Customers' Premises
579	Miscellaneous Operating Revenue
580	Customer Contributions in Aid of Construction
	DETAIL ACCOUNTS - OPERATING EXPENSES

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BCUC Account Code	Description
	<u>EXPLORATION AND DEVELOPMENT - OPERATION</u>
600	Supervision
602	Delay Rentals
603	Non-Productive well Drilling
604	Abandoned Leases
609	Other Exploration and Development Operation
	<u>NATURAL GAS PRODUCTION AND GATHERING - OPERATION</u>
610	Supervision
611	Royalties
612	Gathering of gas by Others
614	Gas Wells
615	Pipe Lines
616	Compressor
617	Measuring and Regulating
618	Purification
619	Other Natural Gas Production and Gathering Operation
	<u>PRODUCTS EXTRACTION - OPERATION</u>
620	Supervision
621	Extraction and Refining
622	Gas Processing by Others
	<u>GAS SUPPLY - OPERATION</u>
623	Gas Purchases - Residential
624	Gas Purchases - Commercial
625	Gas Purchases - Industrial
626	Exchange Gas
627	Gas Withdrawn from Underground Storage
628	Gas Delivered to Underground Storage (Credit)
629	Gas Used (Credit)
	<u>MANUFACTURED GAS PRODUCTION - OPERATION</u>
630	Supervision
631	Fuel and Fuel Handling
632	Manufacture
633	Manufacture - Liquefied Petroleum Gas
634	Gas Holders - Manufacturing
638	Purification
639	Other Manufactured gas Production Operation
	<u>LOCAL STORAGE - OPERATION</u>

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BCUC Account Code	Description
640	Supervision
644	Gas Holders - Storage
649	Other Local Storage Operation
	<u>UNDERGROUND STORAGE - OPERATION</u>
650	Supervision
651	Exploration and Development
653	Wells
654	Gas Losses
655	Field Lines
656	Compressor
657	Measuring and Regulating
658	Purification
659	Other Underground Storage Operation
	<u>TRANSMISSION OPERATION</u>
660	Supervision
663	Transportation of Gas by Others
664	Communication
665	Pipe Lines
666	Compressor
667	Measuring and Regulating
669	Other Transmission Operation
	<u>DISTRIBUTION - OPERATION</u>
670	Supervision
671	Load Dispatching
673	Removing and Resetting Meters and House Regulators
674	Service on Customers' Premises
675	Mains and Services
676	Compressor
677	Measuring and Regulating
679	Other Distribution Operation
	<u>GENERAL - OPERATION</u>
684	Communication
685	System Operation and Engineering
687	Training
688	Other General Operationg
689	General Operations Transferred (Credit)
	<u>DISTRIBUTION SALE PROMOTION - OPERATION</u>

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BCUC Account Code	Description
700	Supervision
701	Advertising
702	Demonstration and Selling Expense
703	Revenue from Merchandising, Jovving and Contract Work
704	Expense from Merchandising, Jovving and Contract Work
709	Other Sales Promotion Operation
	<u>DISTRIBUTION CUSTOMER ACCOUNTING - OPERATION</u>
710	Supervision
711	Customers' Contracts and Orders
712	Meter Reading and Bill Delivery
713	Customers' Billing and Accounting
714	Credit and Collection
718	Uncollectible Accounts
719	Other Customer Accounting Operations
	<u>ADMINISTRATIVE AND GENERAL - OPERATION</u>
721	Administrative Expense
722	Special Services
723	Insurance
724	Injuries and Damages
725	Employee Benefits
728	Other Administrative and General Expenses
729	Administrative and General Expenses Transferred (Credit)
	<u>NON-REGULATED BUSINESS ACTIVITIES</u>
750	Other Non-Regulated Business
751	Renewable Power Development
752	Renewable Power Projects
	<u>DETAIL ACCOUNTS - MAINTENANCE EXPENSES</u>
	<u>NATURAL GAS PRODUCTION AND GATHERING - MTCE.</u>
810	Supervision
814	Gas Wells
815	Pipe Lines
816	Compressor
817	Measuring and Regulating
818	Purification
819	Other Natural Gas Production and Gathering Maintenance
	<u>PRODUCTS EXTRACTION MAINTENANCE</u>
820	Supervision

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821	Extraction and Refining
	<u>MANUFACTURED GAS PRODUCTION - MAINTENANCE</u>
830	Supervision
832	Structures and Improvements
834	Gas Hoeders - Manufacturing
838	Purification
839	Other Manufactured Gas Production Maintenance
	<u>LOCAL STORAGE - MAINTENANCE</u>
840	Supervision
842	Structures and Improvements
844	Gas Holders - Storage
849	Other Local Storage Maintenance
	<u>UNDERGROUND STORAGE - MAINTENANCE</u>
850	Supervision
853	Wells
855	Field Lines
856	Compressor
857	Measuring and Regulating
858	Purification
859	Other Underground Storage Maintenance
	<u>TRANSMISSION - MAINTENANCE</u>
860	Supervision
864	Communication
865	Pipe Lines
866	Compressor
867	Measuring and Regulating
869	Oher Transmission Maintenance
	<u>DISTRIBUTION - MAINTENANCE</u>
870	Supervision
872	Structures and Improvements
874	Equipment on Customers' Premises
875	Mains and Sdrvices
876	Compressor
877	Measuring and Regulating
878	Meters
879	Other Distribution Maintenance
	<u>GENERAL MAINTENANCE</u>

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BCUC Code of Accounts

BCUC Account Code	Description
884	Communication
885	System Maintenance and Engineering
888	Other General Maintenance
889	General Maintenance Transferred (Credit)
	<u>CLEARING ACCOUNTS</u>
900	Warehouse Expense
901	Transportation Equipment Expense
902	Heavy Work Equipment Expense
903	Aircraft Expense
904	Printing and Reproduction Expense
	<u>UNIT ACCOUNTS</u>
920	Residential Sales - Deliveries (GJ's)
921	Commercial Sales - Deliveries (GJ's)
922	Industrial Sales - Deliveries (GJ's)
923	Transport Services - Deliveries (GJ's)
950	Company Use of Gas - Deliveries (GJ's)
970	Residential Sales - Customer Count
971	Commercial Sales - Customer Count
972	Industrial Sales - Customer Count
973	Transport Services - Customer Count
980	Degree Days