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Form Approved
OMB No. 1902-0030
(Expires 4/30/2005)



FERC Form No. 2-A ANNUAL REPORT OF NONMAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, another sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Eastern Natural Gas Company

Year of Report

Dec. 31, 2002

GENERAL INFORMATION

I. Purpose

This form is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is a nonconfidential public use form.

II. Who Must Submit

Each Major natural gas company which meets the filing requirements of 18 CFR 260.1 must submit this form.

NOTE: Major means having combined gas transported or stored for a fee exceeding 50 million Dth in each of the 3 previous calendar years.

III. What and Where to Submit

- (a) Submit the electronic medium in accordance with the procedures specified in 18 CFR § 385.2011 and an original and four (4) copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:

- (i) contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

GENERAL INFORMATION

- (ii) be signed by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States (See 18 CFR 158.10-158.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference</u>
	<u>Pages</u>
Comparative Balance Sheet	110-113

Statement of Income	114-116
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122

Insert the letter or report immediately following the cover sheet of the original and each copy of this form.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirement free of charge from:

Public Reference and Files Maintenance Branch
 Washington, DC 20426
 (202) 208-2356 ,

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, Washington, DC 20426 (Attention: Michael Miller, ED-12.4); and to the Office of Information and Regulatory Affairs, Office of the Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform Systems of Accounts (18 CFR 201)(U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use the current year amounts for statement of income accounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VII. below).
- VI. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VII. When making revisions, resubmit the electronic medium and only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the

resubmission the Identification and Attestation, page 1. Mail dated resubmissions to:
Chief Accountant
Federal Energy Regulatory Commission
Washington, DC 20426

- VIII. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8 1/2 by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- IX. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in MMBtu and Dth.
- XII. Respondents may submit computer printed schedules (reduced to 8 1/2 x 11) instead of the schedules in the FERC Form 2 if they are in substantially the same format.
- XIII. Report footnotes on pages 551 and 552. Sort data on page 551 by page number. Sort data on page 552 by footnote number. The page number component of the footnote reference is the first page of a schedule whether it is a single page schedule or a multi-page schedule. Even if a footnote appears on a later page of a multi-page schedule the footnote will only reference the first page of the schedule. The first page of a multi-page schedule now becomes a proxy for the entire schedule. For example, Gas Plant in Service ranges across pages 204 through 209. A footnote on page 207 would contain a page reference of 204.

DEFINITIONS

- I. Btu per cubic foot—The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. Commission Authorization—The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the Commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm—A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. Respondent—The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW

(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec.10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural gas..."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade

terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed..."

GENERAL PENALTIES

"Sec.21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

ANNUAL REPORT OF NON-MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Eastern Natural Gas Company		02 Year of Report Dec. 31, 2002	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 5940 State Road #7 Kinsman, OH 44428			
05 Name of Contact Person Brian Jomard		06 Title of Contact Person VP	
07 Address of Contact Person (Street, City, State, Zip Code) Same As Above			
08 Telephone of Contact Person, Including Area Code 330-772-3501		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 3/31/03
11 Name of Officer Having Custody of the Books of Account Cindy S. Ng		12 Title of Officer CFO + Treasurer	
13 Address of Officer Where Books of Accounts Are Kept (Street, City, State, Zip Code) 5 Radnor Corporate Center, Suite 400, Radnor, PA 19087			
14 Name of State Where Respondent Is Incorporated Ohio	15 Date of Incorporation (Mo, Da, Yr) 11/19/85		16 If applicable Reference Law Incorporated Under
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization) Owned by Clearfield Ohio Holdings, Inc. (Same Address As Above)			

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

18 Name CAROLYN A PARK	19 Title SECRETARY
20 Signature Carolyn A Park	21 Date Signed May 23, 2003

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent

Eastern Natural Gas Co.

This Report is:

(1) An Original
(2) A ResubmissionDate of Report
(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

List of Schedules (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	Security Holders and Voting Powers	107		
2	Comparative Balance Sheet	110-113		
3	Statement of Income for the Year	114-116		
4	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
5	Statement of Retained Earnings for the Year	118-119		
6	Statements of Cash Flows	120-121		
7	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
8	Gas Plant in Service	204-209		
9	General Information on Plant and Operations	211		
10	Gas Property and Capacity Leased From and to Others	212-213		
11	Accumulated Provision for Depreciation of Gas Utility Plant	219		
12	Other Regulatory Assets - Gas	232		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
13	Capital Stock and Long-Term Debt Data	250		
14	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
15	Gas Operating Revenues	300-301		
16	Gas Operation and Maintenance Expenses	317-325		
	GAS PLANT STATISTICAL DATA			
17	Gas Account-Natural Gas	520		
18	Footnote Reference	551		
19	Footnote Text	552		

Name of Respondent

Eastern Natural Gas Co.

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report

(Mo, Da, Yr)
3/31/03

Year of Report

Dec. 31, 2002

Security Holders and Voting Powers

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.

3. Give the date and place of such meeting:

Total:
By Proxy:

VOTING SECURITIES

4. Number of votes as of (date):

Line No.	Name (Title) and Address of Security Holder (a)	4. Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	Clearfield Ohio Holdings, Inc.	170	170		
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)		6,105,872	6,236,058
3	Construction Work in Progress (107)		42,609	27,017
4	TOTAL Utility Plant (Total of lines 2 and 3)		6,148,481	6,263,075
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		<2,684,941>	<2,723,874>
6	Net Utility Plant (Total of line 4 less 5)		3,463,560	3,539,201
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)			
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)			
9	Nuclear Fuel (Total of line 7 less 8)			
10	Net Utility Plant (Total of lines 6 and 9)		3,463,560	3,539,201
11	Utility Plant Adjustments (116)			
12	Gas Stored-Base Gas (117.1)			
13	System Balancing Gas (117.2)			
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)			
15	Gas Owned to System Gas (117.4)			
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)			
18	(Less) Accum. Provision for Depreciation and Amortization (122)			
19	Investments in Associated Companies (123)			
20	Investments in Subsidiary Companies (123.1)			
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances			
23	Other Investments (124)			
24	Special Funds (125 thru 128)			
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-24)			
26	CURRENT AND ACCRUED ASSETS			
27	Cash (131)		195,266	331,641
28	Special Deposits (132-134)			
29	Working Funds (135)			
30	Temporary Cash Investments (136)			
31	Notes Receivable (141)			
32	Customer Accounts Receivable (142)		927,300	1,064,197
33	Other Accounts Receivable (143)			
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		<84,512>	<64,041>
35	Notes Receivable from Associated Companies (145)			
36	Accounts Receivable from Associated Companies (146)			
37	Fuel Stock (151)			
38	Fuel Stock Expenses Undistributed (152)			
39	Residuals (Elec) and Extracted Products (Gas) (153)			
40	Plant Materials and Operating Supplies (154)			
41	Merchandise (155)			
42	Other Materials and Supplies (156)			
43	Nuclear Materials Held for Sale (157)			

Comparative Balance Sheet (Assets and Other Debits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (In dollars) (c)	Balance at End of Previous Year (In dollars) (d)
44	Allowances (158.1 and 158.2)			
45	(Less) Noncurrent Portion of Allowances			
46	Stores Expense Undistributed (163)			
47	Gas Stored Underground-Current (164.1)			
48	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)			
49	Prepayments (165)			
50	Advances for Gas (166 thru 167)			
51	Interest and Dividends Receivable (171)			
52	Rents Receivable (172)			
53	Accrued Utility Revenues (173)			
54	Miscellaneous Current and Accrued Assets (174)			
55	Derivative Instrument Assets (175)		337,905	337,905
56	Derivative Instrument Assets - Hedges (176)		10,215	282,729
57	TOTAL Current and Accrued Assets (Total of lines 27 thru 54)		1,220,434	1,186,973
58	DEFERRED DEBITS			
59	Unamortized Debt Expense (181)			
60	Extraordinary Property Losses (182.1)			
61	Unrecovered Plant and Regulatory Study Costs (182.2)			
62	Other Regulatory Assets (182.3)			
63	Preliminary Survey and Investigation Charges (Electric)(183)			
64	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			
65	Clearing Accounts (184)			
66	Temporary Facilities (185)			
67	Miscellaneous Deferred Debits (186)		6,115	92,959
68	Deferred Losses from Disposition of Utility Plant (187)			
69	Research, Development, and Demonstration Expend. (188)			
70	Unamortized Loss on Reacquired Debt (189)			
71	Accumulated Deferred Income Taxes (190)			
72	Unrecovered Purchased Gas Costs (191)		724,271	1,322,355
73	TOTAL Deferred Debits (Total of lines 59 thru 72)		730,386	1,415,314
74	TOTAL Assets and Other Debits (Total of lines 10-15,25,57, and 73)		5414,380	6,141,488

Comparative Balance Sheet (Liabilities and Other Credits)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)		1,700,000	1,700,000
3	Preferred Stock Issued (204)			
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)			
8	Installments Received on Capital Stock (212)			
9	(Less) Discount on Capital Stock (213)			
10	(Less) Capital Stock Expense (214)			
11	Retained Earnings (215, 215.1, 216)		2,059,449	2,846,083
12	Unappropriated Undistributed Subsidiary Earnings (216.1)			
13	(Less) Reacquired Capital Stock (217)			
14	Accumulated Other Comprehensive Income (219)			
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		3,759,449	4,546,083
16	LONG TERM DEBT			
17	Bonds (221)			
18	(Less) Reacquired Bonds (222)			
19	Advances from Associated Companies (223)			
20	Other Long-Term Debt (224)			
21	Unamortized Premium on Long-Term Debt (225)			
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)			
23	(Less) Current Portion of Long-Term Debt			
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)			
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)			
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			

Name of Respondent

Eastern Natural Gas Co.

This Report Is:

(1) An Original
(2) A ResubmissionDate of Report
(Mo. Da. Yr)

3/31/03

Year of Report

Dec. 31, 2002

Comparative Balance Sheet (Liabilities and Other Credits)(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
32	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 31)			
33	CURRENT AND ACCRUED LIABILITIES			
34	Current Portion of Long-Term Debt			
35	Notes Payable (231)			
36	Accounts Payable (232)		21,506	328,632
37	Notes Payable to Associated Companies (233)			
38	Accounts Payable to Associated Companies (234)			—
39	Customer Deposits (235)		64,617	39,137
40	Taxes Accrued (236)		(58,642)	440,852
41	Interest Accrued (237)			
42	Dividends Declared (238)			
43	Matured Long-Term Debt (239)			
44	Matured Interest (240)			
45	Tax Collections Payable (241)			
46	Miscellaneous Current and Accrued Liabilities (242)		145,440	613,774
47	Obligations Under Capital Leases-Current (243)			
48	Derivative Instrument Liabilities (244)			
49	Derivative Instrument Liabilities - Hedges (245)			
50	TOTAL Current and Accrued Liabilities (Total of lines 34 thru 49)		1481,921	1,422,395
51	DEFERRED CREDITS			
52	Customer Advances for Construction (252)			
53	Accumulated Deferred Investment Tax Credits (255)			
54	Deferred Gains from Disposition of Utility Plant (256)			
55	Other Deferred Credits (253)			
56	Other Regulatory Liabilities (254)			
57	Unamortized Gain on Reacquired Debt (257)			
58	Accumulated Deferred Income Taxes (281-283)		173,010	173,010
59	TOTAL Deferred Credits (Total of lines 52 thru 58)		173,010	173,010
60	TOTAL Liabilities and Other Credits (Total of lines 15,24,32,50,and 59)		5414,380	6,141,488

Statement of Income for the Year

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,j) in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in discount 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
1	UTILITY OPERATING INCOME			
2	Gas Operating Revenues (400)		7556,447	9,737,376
3	Operating Expenses			
4	Operation Expenses (401)		6,124,211	8,252,821
5	Maintenance Expenses (402)		345,849	308,471
6	Depreciation Expense (403)		185,663	179,871
7	Amortization and Depletion of Utility Plant (404-405)			
8	Amortization of Utility Plant Acq. Adjustment (406)			
9	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)			
10	Amortization of Conversion Expenses (407.2)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other than Income Taxes (408.1)		405,422	510,390
14	Income Taxes-Federal (409.1)		168,386	1166,039
15	Income Taxes-Other (409.1)			
16	Provision of Deferred Income Taxes (410.1)			
17	(Less) Provision for Deferred Income Taxes-Credit (411.1)			
18	Investment Tax Credit Adjustment-Net (411.4)			
19	(Less) Gains from Disposition of Utility Plant (411.6)			
20	Losses from Disposition of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Total of lines 4 thru 22)		7,229,581	9,417,592
24	Net Utility Operating Income (Total of lines 2 less 23) (Carry forward to page 116, line 25)		326,866	319,784

Name of Respondent

Eastern Natural Gas Co

This Report Is:

(1) An Original
 (2) A Resubmission

Date of Report
 (Mo. Da. Yr)

3/31/03

Year of Report

Dec 31, 2002

Statement of Income for the Year

4. Explain in a footnote if the previous year's figures are different from those reported in prior reports.
 5. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

Line No.	Elec. Utility Current Year (in dollars) (e)	Elec. Utility Previous Year (in dollars) (f)	Gas Utility Current Year (in dollars) (g)	Gas Utility Previous Year (in dollars) (h)	Other Utility Current Year (in dollars) (i)	Other Utility Previous Year (in dollars) (j)
1						
2			7556447	9,737,376		
3						
4			6124211	8,262,821		
5			345,899	308,471		
6			185,663	179,871		
7						
8						
9						
10						
11						
12						
13			405422	510,390		
14			168,386	166,039		
15						
16						
17						
18						
19						
20						
21						
22						
23			7229581	9,417,592		
24			226,866	319,784		

Statement of Income for the Year(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
25	Net Utility Operating Income (Carried forward from page 114)		326,866	319,784
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues from Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)			
31	Revenues from Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income			
34	Equity in Earnings of Subsidiary Companies (418.1)			
35	Interest and Dividend Income (419)			
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)			2528
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Total of lines 29 thru 38)			2528
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)			
43	Miscellaneous Income Deductions (426.1 thru 426.5)			
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)			
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other than Income Taxes (408.2)			
47	Income Taxes-Federal (409.2)			
48	Income Taxes-Other (409.2)			
49	Provision for Deferred Income Taxes (410.2)			
50	(Less) Provision for Deferred Income Taxes-Credit (411.2)			
51	Investment Tax Credit Adjustments-Net (411.5)			
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deductions (Total of lines 46-52)			
54	Net Other Income and Deductions (Total of lines 39, 44, 53)			2528
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)			
57	Amortization of Debt Disc. and Expense (428)			
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amortization of Premium on Debt-Credit (429)			
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
61	Interest on Debt to Associated Companies (430)			
62	Other Interest Expense (431)			
63	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)			
64	Net Interest Charges (Total of lines 56 thru 63)			
65	Income Before Extraordinary Items (Total of lines 25,54 and 64)		326,866	322,311
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Total of line 67 less line 68)			
70	Income Taxes-Federal and Other (409.3)			
71	Extraordinary Items after Taxes (Total of line 69 less line 70)			
72	Net Income (Total of lines 65 and 71)		326,866	322,311

Name of Respondent

Eastern Natural Gas Co

This Report Is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

Statement of Accumulated Comprehensive Income and Hedging Activities

1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Year Reclassification from Account 219 to Net Income				
3	Preceding Year Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Year / Beginning of Current Year				
6	Current Year Reclassifications from Account 219 to Net Income				
7	Current Year Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Year				

Name of Respondent

Eastern Natural Gas Co

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Date of Report
(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

Statement of Accumulated Comprehensive Income and Hedging Activities(continued)

Line No.	Other Cash Flow Hedges [Specify] (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					

Statement of Retained Earnings for the Year

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Year		2846083	2523772
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7	Appropriations of Retained Earnings (Account 436)			
8				
9	Dividends Declared-Preferred Stock (Account 437)			
10				
11	Dividends Declared-Common Stock (Account 438)			
12			<1,113,500>	-
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		326,866	322,311
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		2059449	2846083
	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
17	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
18	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
19	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
20	Balance-Beginning of Year (Debit or Credit)			
21	Equity in Earnings for Year (Credit) (Account 418.1)			
22	(Less) Dividends Received (Debit)			
23	Other Changes (Explain)			
24	Balance-End of Year			

Name of Respondent Eastern Natural Gas Co	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/03	Year of Report Dec. 31, 2002
-----------------------------------------------------	------------------------------------------------------------------------------------------------------------	--------------------------------------------------	----------------------------------------

Statement of Cash Flows

- Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
- Under "Other" specify significant amounts and group others.
- Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.
- Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 72(c) on page 116)	326,866	322,311
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	185,663	179,871
5			
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	<242,632>	391,104
9	Net (Increase) Decrease in Inventory		
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	59,526	146,710
12	Net (Increase) Decrease in Other Regulatory Assets		
13	Net Increase (Decrease) in Other Regulatory Liabilities		
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	<i>Other + In Recovered Purchased Gas</i>	591,984	<556,394>
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	921,407	483,602
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	<110,022>	<151,961>
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction		
27			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	<110,022>	<151,961>
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Statement of Cash Flows (continued)

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)		<151,961>
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56			
57	Net Increase in Short-term Debt (c)		
58			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65			
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	<113,500>	
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	<113,500>	
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	<302,115>	331,641
75			
76	Cash and Cash Equivalents at Beginning of Year	331,641	0
77			
78	Cash and Cash Equivalents at End of Year	29,526	331,641

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.
4. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

Name of Respondent

Eastern Natural Gas Co.

This Report Is:

(1) An Original

(2) A Resubmission

Date of Report

(Mo, Da, Yr)

3/3/03

Year of Report

Dec. 31, 2002

Gas Plant in Service (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
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Name of Respondent Eastern Natural Gas Co.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/03	Year of Report Dec. 31, 2002
------------------------------------------------------	------------------------------------------------------------------------------------------------------------	--------------------------------------------------	----------------------------------------

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
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Name of Respondent

Eastern Natural Gas Co.

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(2) A Resubmission

Date of Report

(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

Gas Plant in Service (Accounts 101, 102, 103, and 108) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34			
35			
36			
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Name of Respondent

Eastern Natural Gas Co.

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Date of Report

(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
35				
36				
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81			
82			
83			
84			
85			
86			
87			
88	374 Land + Land Rights	30,936	
89	375 Structures + Improvements	222,304	
90	376 Mains	4,840,170	75,307
91			
92	378 Measuring + Regulating Station Equip - Gen	162,295	
93			
94	380 Services	879,489	19,123
95	381 Meters	23,862	
96	382 Meter Installations	24,251	
97	383 House Regulators	4,097	
98	384 House Regulators Installations	2,827	
99	385 Industrial Measuring + Reg Station	37,262	
100			
101	387 Other Equipment	2,510	
102	Total Distribution Plant	6,230,003	94,430
103			
104			
105			
106			
107			
108			
109	394 Tools Shop + Garage Equipment	6,055	-
110			
111			
112			
113	398 Misc Equipment	-	
114	Sub total	6,055	-
115			
116			
117	Total (Accts 101 + 106)	6,236,058	94,430
118			
119			
120			
121	Total Gas Plant in Service	6,236,058	94,430

Name of Respondent

Eastern Natural Gas Co.

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Date of Report

(Mo, Da, Yr)
3/3/03

Year of Report

Dec. 31, 2002

Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				
82				
83				
84				
85				
86				
87				
88				30,936
89				222,304
90	<195,378>			4,780,099
91				
92	<14,956>			147,329
93				
94	<62,700>			835,912
95	<9,446>			14,416
96				24,251
97				4,097
98				2,827
99	<2,136>			35,126
100				
101				2,510
102	<224,616>			6,099,817
103				
104				
105				
106				
107				
108				
109				6,055
110				
111				
112				
113				
114				6,055
115				
116				
117	<224,616>			6,105,872
118				
119				
120				
121	<224,616>			6,105,872

Name of Respondent Eastern Natural Gas Co.	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/03	Year of Report Dec. 31, 2002
-----------------------------------------------	------------------------------------------------------------------------------------------------------------	-------------------------------------------	---------------------------------

General Information on Plant and Operations

1. In the space below provide a brief description of the plant and operations of the respondent.
2. State the name and location of the fields in which the respondent operates, the number of acres of operated gas lands, number of gas wells, miles of gathering lines, miles of transmission lines, number and capacity of compressor stations, and other information which will give a general idea of the size and nature of the facilities operated by the respondent in the production, gathering, transmission and storage of natural gas.
3. Provide details covering any important changes in the scope of respondent's operations during the report year.

Eastern Natural Gas Distributes Natural Gas To Residential and Commercial Users In The Eastern Portion of Ashtabula and Trumbull Counties In Ohio.

Name of Respondent

Eastern Natural Gas Co

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Date of Report
(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	*	Description of Lease (c)	Lease Payments for Current Year (d)
		(b)		
1				
2				
3	NONE			
4				
5				
6				
7				
8				
9				
10				
11				
12				
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45	Total			

Name of Respondent

Eastern Natural Gas Co.

This Report Is:

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Date of Report

(Mo, Da, Yr)
3/3/03

Year of Report

Dec. 31, 2002

Gas Property and Capacity Leased to Others

- 1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
- 2. In column (d) provide the lease payments received from others.
- 3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	(b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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44				
45	Total			

Name of Respondent Eastern Natural Gas Co.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/03	Year of Report Dec. 31, 2002
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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year				
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
7	Other Clearing (Specify) (footnote details):				
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7)				
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired				
11	Cost of Removal				
12	Salvage (Credit)				
13	TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12)				
14	Other Debit or Credit Items (Describe) (footnote details):				
15	Balance End of Year (Total of lines 1,8,13,14)				

Name of Respondent

Eastern Natural Gas Co.

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Date of Report

(Mo, Da, Yr)
3/31/03

Year of Report

Dec. 31, 2002

Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Year (b)	Debits (c)	Written off During Year Account Charged (d)	Written off During Year Amount (e)	Balance at End of Year (f)
1						
2						
3	NONE					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Total					

CAPITAL STOCK DATA

1. Report below the details called for concerning common stock and long-term debt.
2. The total amount outstanding reflected in column (f) for Capital Stock Data refers to total amount outstanding without reduction for amounts held by respondent.

Line No.	Class and Series of Stock (Add lines as necessary to report all data.) (a)	Number of Shares Authorized (b)	Par Value Per Share of Par Value Stock (c)	Stated Value Per Share of Nonpar Stock (d)	Outstanding Per Balance Sheet Shares (e)	Outstanding Per Balance Sheet Amount (f)
1						
2	<i>Common</i>	<i>170</i>	<i>10,000</i>		<i>170</i>	<i>1,700,000</i>
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

LONG-TERM DEBT

Line No.	Class and Series of Obligation (Add lines as necessary to report all data.) (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest for Year % Rate (e)	Interest for Year Amount (f)
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
	Total					

Other Regulatory Liabilities (Account 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1						
2	NONE					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	Total					

Name of Respondent

Eastern Natural Gas Co

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(Mo, Da, Yr)

3/31/03

Year of Report

Dec. 31, 2002

Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:				
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:				

Name of Respondent

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Date of Report

(Mo, Da, Yr)
 3/31/03

Year of Report

Dec 31, 2002

Gas Operating Revenues

- 4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
- 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
- 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	MCF Dekatherm of Natural Gas	MCF Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1			7311,773	9,428,663	880,399	900,798
2						
3			17,211	34,800		
4			18,857	13,360		
5						
6						
7			208,696	260,553	206,094	219,767
8						
9						
10						
11						
12						
13						
14						
15			7556,447	9,737,376		
16						
17			7556,447	9,737,376		

Name of Respondent

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-
- (2)
-
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Date of Report

(Mo, Da, Yr)
3/31/03

Year of Report

Dec. 31, 2002

Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals		
62	796 Nonproductive Well Drilling		
63	797 Abandoned Leases		
64	798 Other Exploration		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)		
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
70	801 Natural Gas Field Line Purchases		
71	802 Natural Gas Gasoline Plant Outlet Purchases		
72	803 Natural Gas Transmission Line Purchases	4,936,916.	7,008,167
73	804 Natural Gas City Gate Purchases		
74	804.1 Liquefied Natural Gas Purchases		
75	805 Other Gas Purchases		
76	(Less) 805.1 Purchases Gas Cost Adjustments		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	4,936,916.	7,008,167
78	806 Exchange Gas		
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas		
81	807.2 Operation of Purchased Gas Measuring Stations		
82	807.3 Maintenance of Purchased Gas Measuring Stations		
83	807.4 Purchased Gas Calculations Expenses		
84	807.5 Other Purchased Gas Expenses		
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		

Name of Respondent Eastern Natural Gas Co	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/03	Year of Report Dec. 31, 2002
-----------------------------------------------------	------------------------------------------------------------------------------------------------------------	--------------------------------------------------	---------------------------------

Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminating and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System Control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Charges		
161	(less) 845.5 Wharfage Receipts-Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Total of lines 149 thru 164)		
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal Equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		
175	TOTAL Maintenance (Total of lines 167 thru 174)		
176	TOTAL Liquefied Nat Gas Terminating and Proc Exp (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)		

Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering		
181	851 System Control and Load Dispatching		
182	852 Communication System Expenses		
183	853 Compressor Station Labor and Expenses		
184	854 Gas for Compressor Station Fuel		
185	855 Other Fuel and Power for Compressor Stations		
186	856 Mains Expenses		
187	857 Measuring and Regulating Station Expenses		
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses		
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)		
192	Maintenance		
193	861 Maintenance Supervision and Engineering		
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains		
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Regulating Station Equipment		
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)		
201	TOTAL Transmission Expenses (Total of lines 191 and 200)		
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering		
205	871 Distribution Load Dispatching		
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		

Name of Respondent Eastern Natural Gas Co.	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/03	Year of Report Dec. 31, 2002
------------------------------------------------------	------------------------------------------------------------------------------------------------------------	--------------------------------------------------	----------------------------------------

Gas Operation and Maintenance Expenses(continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
208	874 Mains and Services Expenses	53,867	64,176
209	875 Measuring and Regulating Station Expenses-General		
210	876 Measuring and Regulating Station Expenses-Industrial		
211	877 Measuring and Regulating Station Expenses-City Gas Check Station		
212	878 Meter and House Regulator Expenses		64
213	879 Customer Installations Expenses	94,197	107,910
214	880 Other Expenses	7,649	6,415
215	881 Rents	64,677	67,552
216	TOTAL Operation (Total of lines 204 thru 215)	220,390	246,117
217	Maintenance		
218	885 Maintenance Supervision and Engineering		
219	886 Maintenance of Structures and Improvements		
220	887 Maintenance of Mains		
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment-General		
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial		
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station		
225	892 Maintenance of Services	258,402	219,805
226	893 Maintenance of Meters and House Regulators	6,328	8,614
227	894 Maintenance of Other Equipment	2,077	3,228
228	TOTAL Maintenance (Total of lines 218 thru 227)	266,807	231,647
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	487,197	477,764
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision		
233	902 Meter Reading Expenses	84,611	91,799
234	903 Customer Records and Collection Expenses	258,197	253,171

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Eastern Natural Gas Co.		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	3/31/03	Dec. 31, 2002
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	3665	105,191	
236	905 Miscellaneous Customer Accounts Expenses	34734	22,419	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	373,817	472,580.	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Informational Expenses			
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)			
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses			
249	913 Advertising Expenses			
250	916 Miscellaneous Sales Expenses			
251	TOTAL Sales Expenses (Total of lines 247 thru 250)			
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	165,816	160,027	
255	921 Office Supplies and Expenses	64786	67,876	
256	(Less) 922 Administrative Expenses Transferred-Credit			
257	923 Outside Services Employed	121,141	100,747	
258	924 Property Insurance	50,308	43,860	
259	925 Injuries and Damages	1278	1,480	
260	926 Employee Pensions and Benefits	160,393	134,947	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	24,647	14,989	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses	4665	2031	
266	931 Rents			
267	TOTAL Operation (Total of lines 254 thru 266)	593,028	525,957	
268	Maintenance			
269	932 Maintenance of General Plant	79,092	76,824	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	672,120	602,781	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	6,470,110	8,561,292	

Gas Account - Natural Gas

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.

Line No.	Item (a)	Ref. Page No. (b)	Amount of Dth mcf (c)
01 Name of System:			
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		897,098
4	Gas of Others Received for Gathering (Account 489.1)	303	
5	Gas of Others Received for Transmission (Account 489.2)	305	
6	Gas of Others Received for Distribution (Account 489.3)	301	
7	Gas of Others Received for Contract Storage (Account 489.4)	307	
8	Exchanged Gas Received from Others (Account 806)	328	
9	Gas Received as Imbalances (Account 806)	328	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332	
11	Other Gas Withdrawn from Storage (Explain)		
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14			
15	Total Receipts (Total of lines 3 thru 14)		897,098
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		880,400
18	Deliveries of Gas Gathered for Others (Account 489.1)	303	
19	Deliveries of Gas Transported for Others (Account 489.2)	305	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	
21	Deliveries of Contract Storage Gas (Account 489.4)	307	
22	Exchange Gas Delivered to Others (Account 806)	328	
23	Gas Delivered as Imbalances (Account 806)	328	
24	Deliveries of Gas to Others for Transportation (Account 858)	332	
25	Other Gas Delivered to Storage (Explain)		
26	Gas Used for Compressor Station Fuel	509	
27			
28	Total Deliveries (Total of lines 17 thru 27)		880,400
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		16,698
34	Storage System Losses		
35			
36	Total Unaccounted For (Total of lines 30 thru 35)		16,698
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		897,098

Name of Respondent <i>Eastern Natural Gas Co.</i>	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <i>3/3/03</i>	Year of Report <i>Dec. 31, 2002</i>
System Maps			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
 - (a) Transmission lines.
 - (b) Incremental facilities.
 - (c) Location of gathering areas.
 - (d) Location of zones and rate areas.
 - (e) Location of storage fields.
 - (f) Location of natural gas fields.
 - (g) Location of compressor stations.
 - (h) Normal direction of gas flow (indicated by arrows).
 - (i) Size of pipe.
 - (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
 - (k) Principal communities receiving service through the respondent's pipeline.
3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

INDEX

Accrued and prepaid taxes	262-263
Accumulated provision for depreciation of	
gas utility plant	219
utility plant (summary)	200-201
Advance to associated companies	222
Associated companies	
advances from	256
advances to	222-223
control over respondent	102
corporations controlled by respondent	103
investment in	222-223
service contracts charges	357
Attestation 1	
Balance Sheet, comparative	110-113
Bonds	256-257
Capital Stock	250-251
discount	254
expense	254
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes -- important during the year	108
Compressor Stations	508-509
Construction	
overhead procedures, general description of	218
work in progress -- other utility departments	200-201
Contracts, service charges	357
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	107
CPA Certification, this report form	i
Current and accrued	
liabilities, miscellaneous	268
Deferred	
credits, other	269
debits, miscellaneous	233
income taxes, accumulated	234-235
income taxes, accumulated-other property	274-275
income taxes, accumulated-other	276-277
regulatory expenses	350-351
Definitions, this report form	iv
Depletion	
amortization and depreciation of gas plant	336-338
and amortization of producing natural gas land and land rights	336-338
Depreciation	
gas plant	336-338
gas plant in service	219
Discount on Capital Stock	254
Dividend appropriations	118-119
Earnings, retained	118-119
Exchange and imbalance transactions	328
Expenses, gas operation and maintenance	320-325
Extraordinary property losses	230
Filing Requirements, this report form	i-iii
Footnote Data	551-552
Gas account -- natural	520

Gas	
exchanged, natural	328
received	328
stored underground	220
used in utility operations, credit	331
plant in service	204-209
Gathering revenues	302-303
General description of construction overhead procedures	218
General information	101
Income	
deductions -- details	256-259,
340	
statement of, for year	114-116
Installments received on capital stock	252
Interest	
on debt to associated companies	340
on long-term from investment, advances, etc.	256-257
Instructions for filing the FERC Form No. 2	i-iii
Investment	
in associated companies	222-223
other	222-223
subsidiary companies	224-225
securities disposed of during year	222-223
temporary cash	222-223
Law, excerpts applicable to this report form	iv
List of Schedules, this report form	2-3
Legal proceedings during year	108
Long-term debt	256-257
assumed during year	255
retained during year	255
Management and engineering contracts	357
Map, system	522
Miscellaneous general expense	335
Notes	
Payable, advances from associated companies	256-257
to balance sheet	122
to financial statement	122
to statement of income for the year	122
Operating	
expenses -- gas	317-325
revenues -- gas	300-301
Other	
donations received from stockholders	253
gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
other supplies expense	334
paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Peak deliveries, transmission system,	518
Peaking facilities, auxiliary	519
Plant -- gas	
construction work in progress	216
held for future use	214
leased from others	212
leased to others	213
Plant --Utility	
accumulated provisions (summary)	200-201
leased to others, income from	213

Premium on capital stock	252
Prepaid taxed	262-263
Prepayments	230
Professional services, charges for	357
Property losses, extraordinary	230
Reacquired	
capital stock	250-251
long-term debt	256-257
Receivers' certificate	256-257
Reconciliation of reported net income with taxable income from Federal income taxes	261
Regulatory commission expenses	350-351
Regulatory commission expenses -- deferred	232
Retained earnings	
appropriated	118-119
statement of	118-119
unappropriated	118-119
Revenues	
from storing gas of others	306-307
from transportation of gas through gathering facilities	302-303
from transportation of gas through transmission facilities	304-305
gas operating	300
Salaries and wages, distribution of	354-355
Sales	300-301
Securities	
disposed of during year	222-223
holders and voting powers	107
investment in associated companies	222-223
investment, others	222-223
issued or assumed during year	255
refunded or retired during year	255
registered on a national exchange	250-251, 256-257
Stock liability for conversion	252
Storage	
of natural gas, underground	512-513
revenues	306-307
Taxes	
accrued and prepaid	262-263
charged during the year	262-263
on income, deferred -- accumulated	222-223, 234-235
reconciliation of net income for	261
Transmission	
and compression of gas by others	332
lines	514
revenues	304-305
system peak deliveries	518
Unamortized	
debt discount and expense	258-259
loss and gain on reacquired debt	260
premium on debt	258-259
Underground	
storage of natural gas, expense, operating data, plant	512-513
Unrecovered plant and regulatory study costs	230