Bay State Gas Company
Total Gross Plant Additions, 1992 through 2004 [1]

Line No.			(1) Additions 1992	(2) Additions 1993	(3) Additions 1994	(4) Additions 1995	(5) Additions 1996	(6) Additions 1997	(7) Additions 1998
	Intangible Plant								
1	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	-
2	303	Miscellaneous Intangible Plant [2]	1,535,996	1,107,467	5,917,470	1,030,007	6,235,491	525,151	6,527,603
3		Total Intangible Plant	1,535,996	1,107,467	5,917,470	1,030,007	6,235,491	525,151	6,527,603
	Production Plant								
4	304	Land and Land Rights	-	-	-	-	-	100	-
5	305	Structures and Improvements	9,096	8,998	-	51,925	83,018	25,274	33,298
6	311	Liquefied Petroleum Gas Equipment	34,292	19,534	-	83,134	67,927	24,293	100,816
7	320	Other Equipment	1,204	38,817	23,126	89,771	32,858	2,844	53,222
8	321	LNG Equipment	219,397	-	247,996	122,940	178,222	408,520	110,305
9		Total Production Plant	263,989	67,349	271,122	347,770	362,025	461,031	297,641
	Transmission & Distribution Plant								
10	365	Land and Land Rights	-	14,750	-	-	91,164	-	-
11	366	Structures and Improvements	7,405	15,307	-	-	-	4,439	2,038
12	367	Mains	8,497,902	30,274,414	13,523,095	11,691,836	10,489,040	9,198,292	12,294,617
13	368	Compressor Station Equipment	-	-	-	-	-	-	-
14	369	Measuring and Regulating Station Equipment	637,867	1,502,819	75,769	1,032,389	798,137	533,327	413,844
15	379	Other Equipment	10,718	-	-	-	-	-	-
16	380	Services	8,216,358	6,078,121	9,438,363	7,570,957	8,855,785	8,226,712	9,515,991
17	381	Meters	514,945	774,118	897,154	1,415,096	1,183,687	2,014,430	1,153,048
18	382	Meter Installations	1,556,588	1,501,386	1,703,567	1,544,081	1,870,686	1,882,027	2,163,973
19	383	House Regulators	1,664,950	1,386,360	1,348,017	34,080	1,021,829	871,464	1,103,296
20	386	Other Property on Customers Premise	3,665,929	3,157,346	2,944,275	24,204	1,563,811	1,057,863	1,089,683
21	387	Other Equipment	146,922	199,382	120,471	354,539	191,103	90,605	138,393
22		Total Transmission & Distribution Plant	24,919,584	44,904,003	30,050,711	23,667,182	26,065,242	23,879,159	27,874,883
	General Plant								
23	389	Land and Land Rights	-	-	-	-	-	-	-
24	390	Structures and Improvements	77,534	158,726	672,873	382,384	160,988	90,276	51,949
25	391	Office furniture and Equipment	523,564	539,422	719,954	2,185,988	1,536,040	1,072,043	2,587,734
26	392	Transportation Equipment	508,421	563,829	929,878	892,685	1,022,135	71,477	9,396
27	393	Stores Equipment	-	-	-	-	-	-	-
28	394	Tools, Shop, and Garage Equipment	82,842	97,738	87,268	147,033	42,768	62,320	62,668
29	396	Power Operated Equipment	56,754	188,820	-	93,902	-	-	30,830
30	397	Communications Equipment	4,250,971	5,088,967	5,106,912	4,459,172	7,122,347	3,738,137	2,264,542
31	398	Miscellaneous Equipment	-	-	-	-	8,534	-	-
32		Total General Plant	5,500,086	6,637,502	7,516,885	8,161,164	9,892,812	5,034,253	5,007,119
33	**Total Gross Utility Plant**		32,219,655	52,716,321	43,756,188	33,206,123	42,555,570	29,899,594	39,707,246
34	**Construction Work in Progress**		22,073,545	(15,563,309)	(2,093,323)	1,464,812	(5,098,363)	5,705,415	700,271
35	**Total Utility Plant - Gas**		**$ 54,293,200**	**$ 37,153,012**	**$ 41,662,865**	**$ 34,670,935**	**$ 37,457,207**	**$ 35,605,009**	**$ 40,407,517**

Notes:

[1] Amounts reflect Gross plant investments as reported in Bay State Gas' Annual Report to the Department of Telecommunications and Energy (pages 17 & 18), for Net plants amounts to be included in rate base see Testimony and Schedules of Witness John Skirtich

[2] 1999 account balance adjusted to reflect NIPSCO / Bay State Gas Merger
Data Source; BSG Annual Report to the Department of Telecommunications and Energy (pages 17 & 18)

Bay State Gas Company
Total Gross Plant Additions, 1992 through 2004 [1]

Line No.			(8) Additions [2] 1999	(9) Additions 2000	(10) Additions 2001	(11) Additions 2002	(12) Additions 2003	(13) Additions 2004	(14) Total Additions 1992 through 2004
	Intangible Plant								
1	301	Organization	-	-	$ -	$ -	$ -	$ -	$ -
2	303	Miscellaneous Intangible Plant [2]	21,827,132	6,200,414	954,877	281,377	1,647,646	408,244	54,198,875
3		Total Intangible Plant	21,827,132	6,200,414	954,877	281,377	1,647,646	408,244	54,198,875
	Production Plant								
4	304	Land and Land Rights	-	-	-	25,499	-	-	25,599
5	305	Structures and Improvements	66,639	41,084	52,625	1,625	11,250	70,044	454,876
6	311	Liquefied Petroleum Gas Equipment	44,841	-	-	43,107	-	146,263	564,207
7	320	Other Equipment	17,527	-	-	118,271	372	14,941	392,953
8	321	LNG Equipment	12,817,782	50,169	-	344,133	104,513	386,196	14,990,173
9		Total Production Plant	12,946,789	91,253	52,625	532,635	116,135	617,444	16,427,808
	Transmission & Distribution Plant								
10	365	Land and Land Rights	-	-	-	-	-	-	105,914
11	366	Structures and Improvements	31,202	8,225	-	-	-	-	68,616
12	367	Mains	10,832,515	10,927,535	11,868,636	10,883,023	8,984,404	14,454,515	163,919,824
13	368	Compressor Station Equipment	-	-	-	-	-	-	-
14	369	Measuring and Regulating Station Equipment	442,165	986,112	15,773	813,369	567,910	1,079,291	8,898,772
15	379	Other Equipment	-	-	-	-	-	-	10,718
16	380	Services	8,570,755	10,237,465	10,800,906	10,976,705	10,025,573	12,381,468	120,895,159
17	381	Meters	543,987	273,046	969,936	816,671	330,299	666,262	11,552,679
18	382	Meter Installations	1,996,683	2,412,880	2,247,337	1,719,775	1,660,097	2,881,952	25,141,032
19	383	House Regulators	27,920	115,742	102,203	18,615	-	56,896	7,751,372
20	386	Other Property on Customers Premise	3,592,538	3,534,958	2,168,098	2,069,037	5,085,259	2,663,711	32,616,712
21	387	Other Equipment	160,704	107,633	159,567	109,228	64,821	199,959	2,043,327
22		Total Transmission & Distribution Plant	26,198,469	28,603,596	28,332,456	27,406,423	26,718,363	34,384,054	373,004,125
	General Plant								
23	389	Land and Land Rights	-	-	-	-	-	-	-
24	390	Structures and Improvements	28,561	159,290	46,563	54,491	49,804	364,845	2,298,284
25	391	Office furniture and Equipment	2,895,818	659,833	909,759	170,141	553,234	413,634	14,767,164
26	392	Transportation Equipment	79,637	50,469	4,929	-	-	5,061	4,137,917
27	393	Stores Equipment	-	-	16,024	-	-	-	16,024
28	394	Tools, Shop, and Garage Equipment	623,861	275	49,378	20,897	-	138,560	1,415,608
29	396	Power Operated Equipment	8,091	-	-	7,690	-	1,440	387,527
30	397	Communications Equipment	3,192,679	459,296	379,617	4,135	177,597	4,968,512	41,212,884
31	398	Miscellaneous Equipment	-	-	-	-	-	-	8,534
32		Total General Plant	6,828,647	1,329,163	1,406,270	257,354	780,635	5,892,052	64,243,942
33	**Total Gross Utility Plant**		67,801,037	36,224,426	30,746,228	28,477,789	29,262,779	41,301,794	507,874,750
34	**Construction Work in Progress**		1,812,163	(3,105,029)	(487,149)	2,365,659	$ (1,020,495)	$ (1,394,163)	5,360,034
35	**Total Utility Plant - Gas**		**$ 69,613,200**	**$ 33,119,397**	**$ 30,259,079**	**$ 30,843,448**	**$ 28,242,284**	**$ 39,907,631**	**$ 513,234,784**

Notes:

[1] Amounts reflect Gross plant investments as reported in Bay State Gas' Annual Report to the Department of Telecommunications and Energy (pages 17 & 18), for Net plants amounts to be included in rate base see Testimony and Schedules of Witness John Skirtich

[2] 1999 account balance adjusted to reflect NIPSCO / Bay State Gas Merger
Data Source: BSG Annual Report to the Department of Telecommunications and Energy (pages 17 & 18)