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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)**

Jackson Prairie Underground Storage Project

**Year of Report**

Dec. 31, 2003

**ANNUAL REPORT OF NON-MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Jackson Prairie Underground Storage Project		02 Year of Report Dec. 31, 2003	
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) 239 Zandecki Road, Chehalis, WA, 98532			
05 Name of Contact Person Jim Janson		06 Title of Contact Person Manager	
07 Address of Contact Person (Street, City, State, Zip Code) 239 Zandecki Road, Chehalis, WA, 98532			
08 Telephone of Contact Person, Including Area Code 360-262-3365		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 03/31/2004
11 Name of Officer Having Custody of the Books of Account James W. Eldredge		12 Title of Officer Vice Pres, Corp. Sec. & Chief Acctg. Off	
13 Address of Officer Where Books of Accounts Are Kept (Street, City, State, Zip Code) 10885 NE 4th St., Bellevue, WA, 98004			
14 Name of State Where Respondent is Incorporated	15 Date of Incorporation (Mo, Da, Yr) / /	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)			

**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 James W. Eldredge		19 Title Vice Pres, Corp. Sec. & Chief Acctg. Off	
20 Signature /s/ James W. Eldredge		21 Date Signed 03/26/2004	

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.

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Name of Respondent Jackson Prairie Underground Storage Project	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, 2003
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**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)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	55,310,302	55,104,048
3	Construction Work in Progress (107)	200-201	3,828,726	3,150,380
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	59,139,028	58,254,428
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		0	0
6	Net Utility Plant (Total of line 4 less 5)		59,139,028	58,254,428
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		59,139,028	58,254,428
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owned to System Gas (117.4)	220	0	0
<b>16</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Special Funds (125 thru 128)		0	0
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-24)		0	0
<b>26</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
27	Cash (131)		0	0
28	Special Deposits (132-134)		0	0
29	Working Funds (135)		0	0
30	Temporary Cash Investments (136)	222-223	0	0
31	Notes Receivable (141)		0	0
32	Customer Accounts Receivable (142)		0	0
33	Other Accounts Receivable (143)		0	0
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
35	Notes Receivable from Associated Companies (145)		0	0
36	Accounts Receivable from Associated Companies (146)		0	0
37	Fuel Stock (151)		0	0
38	Fuel Stock Expenses Undistributed (152)		0	0
39	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
40	Plant Materials and Operating Supplies (154)		0	0
41	Merchandise (155)		0	0
42	Other Materials and Supplies (156)		0	0
43	Nuclear Materials Held for Sale (157)		0	0



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**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	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	0	0
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	59,139,028	58,254,428
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	0	0
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	0	0
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		59,139,028	58,254,428
16	<b>LONG TERM DEBT</b>			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	0	0
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		0	0
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0

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**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	Asset Retirement Obligations (230)		0	0
33	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 32)		0	0
34	<b>CURRENT AND ACCRUED LIABILITIES</b>			
35	Current Portion of Long-Term Debt		0	0
36	Notes Payable (231)		0	0
37	Accounts Payable (232)		0	0
38	Notes Payable to Associated Companies (233)		0	0
39	Accounts Payable to Associated Companies (234)		0	0
40	Customer Deposits (235)		0	0
41	Taxes Accrued (236)	262-263	0	0
42	Interest Accrued (237)		0	0
43	Dividends Declared (238)		0	0
44	Matured Long-Term Debt (239)		0	0
45	Matured Interest (240)		0	0
46	Tax Collections Payable (241)		0	0
47	Miscellaneous Current and Accrued Liabilities (242)	268	0	0
48	Obligations Under Capital Leases-Current (243)		0	0
49	Derivative Instrument Liabilities (244)		0	0
50	Derivative Instrument Liabilities - Hedges (245)		0	0
51	TOTAL Current and Accrued Liabilities (Total of lines 35 thru 50)		0	0
52	<b>DEFERRED CREDITS</b>			
53	Customer Advances for Construction (252)		0	0
54	Accumulated Deferred Investment Tax Credits (255)		0	0
55	Deferred Gains from Disposition of Utility Plant (256)		0	0
56	Other Deferred Credits (253)	269	0	0
57	Other Regulatory Liabilities (254)	278	0	0
58	Unamortized Gain on Reacquired Debt (257)	260	0	0
59	Accumulated Deferred Income Taxes (281-283)		0	0
60	TOTAL Deferred Credits (Total of lines 53 thru 59)		0	0
61	TOTAL Liabilities and Other Credits (Total of lines 15,24,33,51,and 60)		59,139,028	58,254,428

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**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	<b>UTILITY OPERATING INCOME</b>			
2	Gas Operating Revenues (400)	300-301	0	0
3	Operating Expenses			
4	Operation Expenses (401)	317-325	859,162	893,700
5	Maintenance Expenses (402)	317-325	801,263	828,089
6	Depreciation Expense (403)	336-338	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0
11	Amortization of Conversion Expenses (407.2)		0	0
12	Regulatory Debits (407.3)		0	0
13	(Less) Regulatory Credits (407.4)		0	0
14	Taxes Other than Income Taxes (408.1)	262-263	0	0
15	Income Taxes-Federal (409.1)	262-263	0	0
16	Income Taxes-Other (409.1)	262-263	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		1,660,425	1,721,789
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		( 1,660,425)	( 1,721,789)

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**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	0	0	0	0	0	0
3						
4	0	0	859,162	893,700	0	0
5	0	0	801,263	828,089	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
19	0	0	0	0	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	1,660,425	1,721,789	0	0
26	0	0	( 1,660,425)	( 1,721,789)	0	0

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**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)
27	Net Utility Operating Income (Carried forward from page 114)		( 1,660,425)	( 1,721,789)
28	<b>OTHER INCOME AND DEDUCTIONS</b>			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0
33	Revenues from Nonutility Operations (417)		0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0
35	Nonoperating Rental Income (418)		0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0
37	Interest and Dividend Income (419)		0	0
38	Allowance for Other Funds Used During Construction (419.1)		0	0
39	Miscellaneous Nonoperating Income (421)		0	0
40	Gain on Disposition of Property (421.1)		0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		0	0
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)		0	0
44	Miscellaneous Amortization (425)		0	0
45	Miscellaneous Income Deductions (426.1 thru 426.5)	340	0	0
46	TOTAL Other Income Deductions (Total of lines 43 thru 45)	340	0	0
47	Taxes Applic. to Other Income and Deductions			
48	Taxes Other than Income Taxes (408.2)	262-263	0	0
49	Income Taxes-Federal (409.2)	262-263	0	0
50	Income Taxes-Other (409.2)	262-263	0	0
51	Provision for Deferred Income Taxes (410.2)	234-235	0	0
52	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0
53	Investment Tax Credit Adjustments-Net (411.5)		0	0
54	(Less) Investment Tax Credits (420)		0	0
55	TOTAL Taxes on Other Income and Deductions (Total of lines 48-54)		0	0
56	Net Other Income and Deductions (Total of lines 41, 46, 55)		0	0
57	<b>INTEREST CHARGES</b>			
58	Interest on Long-Term Debt (427)		0	0
59	Amortization of Debt Disc. and Expense (428)	258-259	0	0
60	Amortization of Loss on Reacquired Debt (428.1)		0	0
61	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0
62	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0
63	Interest on Debt to Associated Companies (430)	340	0	0
64	Other Interest Expense (431)	340	0	0
65	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		0	0
66	Net Interest Charges (Total of lines 58 thru 65)		0	0
67	Income Before Extraordinary Items (Total of lines 27,56 and 66)		( 1,660,425)	( 1,721,789)
68	<b>EXTRAORDINARY ITEMS</b>			
69	Extraordinary Income (434)		0	0
70	(Less) Extraordinary Deductions (435)		0	0
71	Net Extraordinary Items (Total of line 69 less line 70)		0	0
72	Income Taxes-Federal and Other (409.3)	262-263	0	0
73	Extraordinary Items after Taxes (Total of line 71 less line 72)		0	0
74	Net Income (Total of lines 67 and 73)		( 1,660,425)	( 1,721,789)

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**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)	( 1,660,425)	( 1,721,789)
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion		
5	Amortization of (Specify)		
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables		
9	Net (Increase) Decrease in Inventory		
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses		
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	Other:		
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16.?)	( 1,660,425)	( 1,721,789)
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 884,599)	( 319,792)
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	Other:		
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	( 884,599)	( 319,792)
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)		

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**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 Allowance Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47.?)	( 884,599)	( 319,792)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other:	2,545,024	2,041,581
57	Net Increase in Short-Term Debt (c)		
58	Other:		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	2,545,024	2,041,581
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other:		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	2,545,024	2,041,581
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of Line 18, 49 and 71)		
75			
76	Cash and Cash Equivalents at Beginning of Year		
77			
78	Cash and Cash Equivalents at End of Year		

Name of Respondent  Jackson Prairie Underground Storage Project	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec 31, 2003
<b>Notes to Financial Statements</b>			

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.

The project is owned in common by Northwest Pipeline, Avista Corporation and Puget Sound Energy, Inc. The assets of the project consist solely of underground storage plant, either in service, completed but not classified, or as construction costs, operating and maintenance expenses and general tax expenses of the project are classified as noncorporate proprietorship capital. Any liabilities incurred by the project are recorded only on the books of the project operator, which then pays these liabilities and bills one-third to each of the other two tenants-in-common.

The project has no operating revenue of its own, or any other miscellaneous income other than minor rent revenues. No depreciation expense is recorded on the books of the project, but is recorded separately by the three tenants-in-common on their books of record. Accordingly, no accumulated provision for depreciation is shown separately on the books of the project.

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Name of Respondent Jackson Prairie Underground Storage Project	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, 2003
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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

- Report below the original cost of gas plant in service according to the prescribed accounts.
- 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.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)		
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru		
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		

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**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 such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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Name of Respondent Jackson Prairie Underground Storage Project	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, <u>2003</u>
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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)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and		
40	Manufactured Gas Production Plant (Submit Supplementary Statement)		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		
42	<b>NATURAL GAS STORAGE AND PROCESSING PLANT</b>		
43	<b>Underground Storage Plant</b>		
44	350.1 Land	1,154,067	
45	350.2 Rights-of-Way	207,076	
46	351 Structures and Improvements	1,267,187	5,798
47	352 Wells	17,249,405	139,021
48	352.1 Storage Leaseholds and Rights	1,212,946	
49	352.2 Reservoirs	4,520,902	
50	352.3 Non-recoverable Natural Gas		
51	353 Lines	5,041,048	
52	354 Compressor Station Equipment	19,966,812	154,632
53	355 Other Equipment	1,278,900	
54	356 Purification Equipment	2,759,337	
55	357 Other Equipment	446,369	36,103
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	55,104,049	335,554
58	<b>Other Storage Plant</b>		
59	360 Land and Land Rights		
60	361 Structures and Improvements		
61	362 Gas Holders		
62	363 Purification Equipment		
63	363.1 Liquefaction Equipment		
64	363.2 Vaporizing Equipment		
65	363.3 Compressor Equipment		
66	363.4 Measuring and Regulating Equipment		
67	363.5 Other Equipment		
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)		
70	<b>Base Load Liquefied Natural Gas Terminating and Processing Plant</b>		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminating and Processing		

**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				
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42				
43				
44				1,154,067
45				207,076
46				1,272,985
47	129,301			17,259,125
48				1,212,946
49				4,520,902
50				
51				5,041,048
52				20,121,444
53				1,278,900
54				2,759,337
55				482,472
56				
57	129,301			55,310,302
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Name of Respondent Jackson Prairie Underground Storage Project	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, <u>2003</u>
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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	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57, 69)	55,104,049	335,554
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights		
84	365.2 Rights-of-Way		
85	366 Structures and Improvements		
86	367 Mains		
87	368 Compressor Station Equipment		
88	369 Measuring and Regulating Station Equipment		
89	370 Communication Equipment		
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)		
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights		
95	375 Structures and Improvements		
96	376 Mains		
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General		
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services		
101	381 Meters		
102	382 Meter Installations		
103	383 House Regulators		
104	384 House Regulator Installations		
105	385 Industrial Measuring and Regulating Station Equipment		
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)		
110	GENERAL PLANT		
111	389 Land and Land Rights		
112	390 Structures and Improvements		
113	391 Office Furniture and Equipment		
114	392 Transportation Equipment		
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment		
117	395 Laboratory Equipment		
118	396 Power Operated Equipment		
119	397 Communication Equipment		
120	398 Miscellaneous Equipment		
121	Subtotal (Enter Total of lines 111 thru 120)		
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)		
125	TOTAL (Accounts 101 and 106)	55,104,049	335,554
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	55,104,049	335,554

**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	129,301			55,310,302
82				
83				
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90				
91				
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125	129,301			55,310,302
126				
127				
128				
129	129,301			55,310,302

**Gas Operation and Maintenance Expenses**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	0	0
8	751 Production Maps and Records	0	0
9	752 Gas Well Expenses	0	0
10	753 Field Lines Expenses	0	0
11	754 Field Compressor Station Expenses	0	0
12	755 Field Compressor Station Fuel and Power	0	0
13	756 Field Measuring and Regulating Station Expenses	0	0
14	757 Purification Expenses	0	0
15	758 Gas Well Royalties	0	0
16	759 Other Expenses	0	0
17	760 Rents	0	0
18	TOTAL Operation (Total of lines 7 thru 17)	0	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering	0	0
21	762 Maintenance of Structures and Improvements	0	0
22	763 Maintenance of Producing Gas Wells	0	0
23	764 Maintenance of Field Lines	0	0
24	765 Maintenance of Field Compressor Station Equipment	0	0
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0
26	767 Maintenance of Purification Equipment	0	0
27	768 Maintenance of Drilling and Cleaning Equipment	0	0
28	769 Maintenance of Other Equipment	0	0
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0

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**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	0	0
34	771 Operation Labor	0	0
35	772 Gas Shrinkage	0	0
36	773 Fuel	0	0
37	774 Power	0	0
38	775 Materials	0	0
39	776 Operation Supplies and Expenses	0	0
40	777 Gas Processed by Others	0	0
41	778 Royalties on Products Extracted	0	0
42	779 Marketing Expenses	0	0
43	780 Products Purchased for Resale	0	0
44	781 Variation in Products Inventory	0	0
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0
46	783 Rents	0	0
47	TOTAL Operation (Total of lines 33 thru 46)	0	0
48	Maintenance		
49	784 Maintenance Supervision and Engineering	0	0
50	785 Maintenance of Structures and Improvements	0	0
51	786 Maintenance of Extraction and Refining Equipment	0	0
52	787 Maintenance of Pipe Lines	0	0
53	788 Maintenance of Extracted Products Storage Equipment	0	0
54	789 Maintenance of Compressor Equipment	0	0
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0
56	791 Maintenance of Other Equipment	0	0
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0



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**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	0	0
62	796 Nonproductive Well Drilling	0	0
63	797 Abandoned Leases	0	0
64	798 Other Exploration	0	0
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases	0	0
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0
70	801 Natural Gas Field Line Purchases	0	0
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0
72	803 Natural Gas Transmission Line Purchases	0	0
73	804 Natural Gas City Gate Purchases	0	0
74	804.1 Liquefied Natural Gas Purchases	0	0
75	805 Other Gas Purchases	0	0
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	0	0
78	806 Exchange Gas	0	0
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas	0	0
81	807.2 Operation of Purchased Gas Measuring Stations	0	0
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0
83	807.4 Purchased Gas Calculations Expenses	0	0
84	807.5 Other Purchased Gas Expenses	0	0
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0

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**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
86	808.1 Gas Withdrawn from Storage-Debit	0	0
87	(Less) 808.2 Gas Delivered to Storage-Credit	0	0
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0
90	Gas used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	0	0
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	0	0
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	0	0
95	813 Other Gas Supply Expenses	0	0
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	0	0
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	0	0
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>		
99	<b>A. Underground Storage Expenses</b>		
100	Operation		
101	814 Operation Supervision and Engineering	208,378	207,547
102	815 Maps and Records	0	0
103	816 Wells Expenses	33,287	40,794
104	817 Lines Expense	5,863	7,347
105	818 Compressor Station Expenses	359,607	353,696
106	819 Compressor Station Fuel and Power	42,258	50,069
107	820 Measuring and Regulating Station Expenses	2,432	12,545
108	821 Purification Expenses	122	11,966
109	822 Exploration and Development	0	0
110	823 Gas Losses	0	0
111	824 Other Expenses	60,293	65,192
112	825 Storage Well Royalties	129,143	122,946
113	826 Rents	( 10,932)	( 12,782)
114	TOTAL Operation (Total of lines of 101 thru 113)	830,451	859,320

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**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
115	Maintenance		
116	830 Maintenance Supervision and Engineering	205,054	203,913
117	831 Maintenance of Structures and Improvements	3,121	8,608
118	832 Maintenance of Reservoirs and Wells	88,668	137,308
119	833 Maintenance of Lines	7,710	23,011
120	834 Maintenance of Compressor Station Equipment	475,181	432,267
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0
122	836 Maintenance of Purification Equipment	3,337	9,892
123	837 Maintenance of Other Equipment	18,192	13,090
124	TOTAL Maintenance (Total of lines 116 thru 123)	801,263	828,089
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	1,631,714	1,687,409
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	0	0
129	841 Operation Labor and Expenses	0	0
130	842 Rents	0	0
131	842.1 Fuel	0	0
132	842.2 Power	0	0
133	842.3 Gas Losses	0	0
134	TOTAL Operation (Total of lines 128 thru 133)	0	0
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	0	0
137	843.2 Maintenance of Structures	0	0
138	843.3 Maintenance of Gas Holders	0	0
139	843.4 Maintenance of Purification Equipment	0	0
140	843.5 Maintenance of Liquefaction Equipment	0	0
141	843.6 Maintenance of Vaporizing Equipment	0	0
142	843.7 Maintenance of Compressor Equipment	0	0
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0
144	843.9 Maintenance of Other Equipment	0	0
145	TOTAL Maintenance (Total of lines 136 thru 144)	0	0
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	0	0

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**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 Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	0	0
150	844.2 LNG Processing Terminal Labor and Expenses	0	0
151	844.3 Liquefaction Processing Labor and Expenses	0	0
152	844.4 Liquefaction Transportation Labor and Expenses	0	0
153	844.5 Measuring and Regulating Labor and Expenses	0	0
154	844.6 Compressor Station Labor and Expenses	0	0
155	844.7 Communication System Expenses	0	0
156	844.8 System Control and Load Dispatching	0	0
157	845.1 Fuel	0	0
158	845.2 Power	0	0
159	845.3 Rents	0	0
160	845.4 Demurrage Charges	0	0
161	(less) 845.5 Wharfage Receipts-Credit	0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0
163	846.1 Gas Losses	0	0
164	846.2 Other Expenses	0	0
165	TOTAL Operation (Total of lines 149 thru 164)	0	0
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	0	0
168	847.2 Maintenance of Structures and Improvements	0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0
170	847.4 Maintenance of LNG Transportation Equipment	0	0
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0
172	847.6 Maintenance of Compressor Station Equipment	0	0
173	847.7 Maintenance of Communication Equipment	0	0
174	847.8 Maintenance of Other Equipment	0	0
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	1,631,714	1,687,409

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**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
178	<b>3. TRANSMISSION EXPENSES</b>		
179	Operation		
180	850 Operation Supervision and Engineering	0	0
181	851 System Control and Load Dispatching	0	0
182	852 Communication System Expenses	0	0
183	853 Compressor Station Labor and Expenses	0	0
184	854 Gas for Compressor Station Fuel	0	0
185	855 Other Fuel and Power for Compressor Stations	0	0
186	856 Mains Expenses	0	0
187	857 Measuring and Regulating Station Expenses	0	0
188	858 Transmission and Compression of Gas by Others	0	0
189	859 Other Expenses	0	0
190	860 Rents	0	0
191	TOTAL Operation (Total of lines 180 thru 190)	0	0
192	Maintenance		
193	861 Maintenance Supervision and Engineering	0	0
194	862 Maintenance of Structures and Improvements	0	0
195	863 Maintenance of Mains	0	0
196	864 Maintenance of Compressor Station Equipment	0	0
197	865 Maintenance of Measuring and Regulating Station Equipment	0	0
198	866 Maintenance of Communication Equipment	0	0
199	867 Maintenance of Other Equipment	0	0
200	TOTAL Maintenance (Total of lines 193 thru 199)	0	0
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	0	0
202	<b>4. DISTRIBUTION EXPENSES</b>		
203	Operation		
204	870 Operation Supervision and Engineering	0	0
205	871 Distribution Load Dispatching	0	0
206	872 Compressor Station Labor and Expenses	0	0
207	873 Compressor Station Fuel and Power	0	0

Name of Respondent Jackson Prairie Underground Storage Project		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, <u>2003</u>
<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account  (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	0	0	
209	875 Measuring and Regulating Station Expenses-General	0	0	
210	876 Measuring and Regulating Station Expenses-Industrial	0	0	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0	0	
212	878 Meter and House Regulator Expenses	0	0	
213	879 Customer Installations Expenses	0	0	
214	880 Other Expenses	0	0	
215	881 Rents	0	0	
216	TOTAL Operation (Total of lines 204 thru 215)	0	0	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	0	0	
219	886 Maintenance of Structures and Improvements	0	0	
220	887 Maintenance of Mains	0	0	
221	888 Maintenance of Compressor Station Equipment	0	0	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	0	0	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	0	0	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	0	0	
225	892 Maintenance of Services	0	0	
226	893 Maintenance of Meters and House Regulators	0	0	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Total of lines 218 thru 227)	0	0	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	0	0	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	0	0	
233	902 Meter Reading Expenses	0	0	
234	903 Customer Records and Collection Expenses	0	0	

Name of Respondent Jackson Prairie Underground Storage Project	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, 2003
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**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	0	0
236	905 Miscellaneous Customer Accounts Expenses	0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision	0	0
241	908 Customer Assistance Expenses	0	0
242	909 Informational and Instructional Expenses	0	0
243	910 Miscellaneous Customer Service and Informational Expenses	0	0
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0
245	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	0	0
249	913 Advertising Expenses	0	0
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	250	3,480
255	921 Office Supplies and Expenses	0	0
256	(Less) 922 Administrative Expenses Transferred-Credit	0	0
257	923 Outside Services Employed	0	0
258	924 Property Insurance	28,461	30,900
259	925 Injuries and Damages	0	0
260	926 Employee Pensions and Benefits	0	0
261	927 Franchise Requirements	0	0
262	928 Regulatory Commission Expenses	0	0
263	(Less) 929 Duplicate Charges-Credit	0	0
264	930.1 General Advertising Expenses	0	0
265	930.2 Miscellaneous General Expenses	0	0
266	931 Rents	0	0
267	TOTAL Operation (Total of lines 254 thru 266)	28,711	34,380
268	Maintenance		
269	932 Maintenance of General Plant	0	0
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	28,711	34,380
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	1,660,425	1,721,789

Name of Respondent Jackson Prairie Underground Storage Project	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2004	Year of Report Dec. 31, 2003
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**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 (c)
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**01 Name of System:**

2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		
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)		24,521,714
12	Gas Received from Shippers as Compressor Station Fuel		
13	Gas Received from Shippers as Lost and Unaccounted for		
14	Other Receipts (Specify) (footnote details)		
15	Total Receipts (Total of lines 3 thru 14)		24,521,714
16	GAS DELIVERED		
17	Gas Sales (Accounts 480-484)		
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)		25,045,608
26	Gas Used for Compressor Station Fuel	509	166,873
27	Other Deliveries (Specify) (footnote details)		
28	Total Deliveries (Total of lines 17 thru 27)		25,212,481
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		
33	Distribution System Losses		
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of lines 30 thru 35)		
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		25,212,481



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