

## Balance Sheet Report

Acct No.	Account Title	Beginning Balance	Ending Balance	Increase or Decrease
<b>LONG-TERM DEBT</b>				
221	Bonds	\$0	\$0	\$0
222	Reacquired Bonds	\$0	\$0	\$0
223	Advances from Associated Companies	\$0	\$0	\$0
224	Other Long Term Debt	\$0	\$1,988,360	\$1,988,360
225	Unamort Premium on Long Term Debt	\$0	\$0	\$0
226	Unamort Discount on Long Term Debt-Dr	\$0	\$0	\$0
<b>TOTAL LONG TERM DEBT (221-226)</b>		<b>\$0</b>	<b>\$1,988,360</b>	<b>\$1,988,360</b>
<b>OTHER NONCURRENT LIABILITIES</b>				
227	Oblig Under Capital Leases-Noncurrent	\$0	\$0	\$0
228.1	Accum Provision for Property Insurance	\$0	\$0	\$0
228.2	Accum Provision for Injuries and Damages	\$0	\$0	\$0
228.3	Accum Provision for Pensions and Benefits	\$0	\$0	\$0
228.4	Accum Miscellaneous Operating Provisions	\$0	\$0	\$0
229	Accum Provision for Rate Refunds	\$0	\$0	\$0
230	Asset Retirement Costs	\$555,947	\$643,043	\$87,096
<b>TOTAL OTHER NONCURRENT LIABILITIES (227-229)</b>		<b>\$555,947</b>	<b>\$643,043</b>	<b>\$87,096</b>
<b>CURRENT ACCRUED LIABILITIES</b>				
231	Notes Payable	\$218,775	\$18,609	(\$200,166)
232	Accounts Payable	\$990,937	\$811,926	(\$179,011)
233	Notes Payable to Associated Companies	\$0	\$0	\$0
234	Accounts Payable to Associated Companies	\$7,457,441	\$1,739,109	(\$5,718,332)
235	Customer Deposits	\$246,087	\$349,240	\$103,153
236	Taxes Accrued	\$745,443	\$754,131	\$8,688
237	Interest Accrued	\$22,217	\$0	(\$22,217)
238	Dividends Declared	\$0	\$0	\$0
239	Matured Long Term Debt	\$0	\$0	\$0
240	Matured Interest	\$0	\$0	\$0
241	Tax Collections Payable	\$0	\$0	\$0
242	Miscellaneous Current and Accrued Liabilities	\$133,391	\$158,590	\$25,199
243	Obligations Under Capital Leases-Current	\$0	\$0	\$0
<b>TOTAL CURRENT ACCRUED LIABILITIES (231-243)</b>		<b>\$9,814,291</b>	<b>\$3,831,605</b>	<b>(\$5,982,686)</b>
<b>DEFERRED CREDITS</b>				
252	Customer Advances for Construction	\$0	\$0	\$0
253	Other Deferred Credits	\$0	\$0	\$0
254	Other Regulatory Liabilities	\$0	\$0	\$0
255	Accumulated Deferred Investment Tax Credits	\$0	\$0	\$0
256	Deferred Gains from Disposal of Utility Plant	\$0	\$0	\$0
257	Unamortized Gain on Reacquisition of Debt	\$0	\$0	\$0
281	Accum. Deferred Income Taxes-Accel Amort	\$0	\$0	\$0
282	Accum. Deferred Income Taxes-Libr Depr	\$0	\$0	\$0
283	Accum. Deferred Income Taxes-Other	\$0	\$0	\$0
<b>TOTAL DEFERRED CREDITS (252-283)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Long Term Debt - Account 224

Account No: 224

Description of Obligation	Beginning Balance (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	Short Term Portion (h)	Long- Term Portion (i)
<b>Orwell Natural Gas Company</b>									
<b>12/31/2011</b>									
LT Debt: SunLife Assurance Co.	\$0	05/03/2011	06/01/2017	\$1,988,360	\$0	5.38%	0.00%	\$0	\$1,988,360
	<u>\$0</u>			<u>\$1,988,360</u>	<u>\$0</u>			<u>\$0</u>	<u>\$1,988,360</u>