

ANNUAL REPORT

OF

(Name of Respondent)

(Address of Respondent)

TO THE

BOARD OF PUBLIC WORKS

OF THE

STATE OF WEST VIRGINIA

FOR THE YEAR ENDING DECEMBER 31, 2025

Name, title, address and telephone & fax number (including area code) of the person to be contacted concerning this report:

Name _____

Telephone _____

Title _____

Fax _____

Address _____

E-mail _____

Return to: West Virginia State Tax Department
Property Tax Division
Special Properties Section
PO Box 1463
Charleston WV 25325

(304) 558-3940
(304) 558-1150 Fax

■ **Return by: May 1, 2026**

RESPONDENT PLEASE CHECK APPROPRIATE LINE:

Is Your Company

- (a) For Profit Company _____
- (b) Non-Profit Company _____
- (c) Part of Public Service District _____

Are You Filing Under Same Name as Last Year **Yes** _____ **No** _____

Are You Filing Under Same Address as Last Year **Yes** _____ **No** _____

If Applicable Please State Former Name and / or Address

IMPORTANT NEW REQUIREMENT FOR FILING

Along with the annual report this year are two new inserts that MUST be completed. *Failure to complete Insert A and Insert B will result in your annual report being considered incomplete.*

A brief description of each insert follows.

Insert A – Report in whole dollar values the current value of Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service for current year and four preceding years, Operating Revenue, Operating Expense, Net Operating Income for current year and four preceding years. If applicable, also provide current value of Construction Work In Progress, Pollution Control Equipment, and any other additional value not addressed in the categories above.

Insert B – Describe where the values for Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service, Operating Revenue, Operating Expense, and Net Operating Income that were reported on Insert A can be located on your annual report or other documentation provided with your annual report. If applicable, also describe where the values for Construction Work In Progress, Pollution Control Equipment, and any other additional value or expense can be located on your annual report or other documentation provided with your annual report.

Example: Net Operating Income of \$100,000 reported on Insert A. Net Operating Income on Insert B may be described as “NOI from Page 19 of Income PDF” or “NOI from page 19 of Income Statement”. Both would be acceptable as a location for data verification of a digital or paper attachment to the annual report.

STATEMENT B SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d) (e) (f)	Communications (g)
1	Utility Plant	\$	\$	\$	\$	\$	\$
2	In Service:						
3	Plant in Service (Classified)						
4	Plant Purchased or Sold						
5	Completed Construction not Classified						
6	In Process of Reclassification						
7	Total						
8	Leased to Others						
9	Held for Future Use						
10	Construction Work in Progress						
11	Acquisition adjustment						
12	Total Utility Plant						
13	Accum. Prov. for Depr., Amort., & Depl.						
14	Net Utility Plant						
15	Detail of Accumulated Provisions for Depreciation, Amortization, & Depletion						
16	In Service:						
17	Depreciation						
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights						
19	Amort. of Underground Storage Land and Land Rights ..						
20	Amort. of Other Utility Plant						
21	Total, in Service						
22	Leased to Others:						
23	Depreciation						
24	Amortization and Depletion						
25	Total, Leased to Others						
26	Held for Future Use:						
27	Depreciation						
28	Amortization						
29	Total, Held for Future Use						
30	Abandonment of Leases (natural gas)						
31	Amort. of Plant Acquisition Adj.						
32	Total Accumulated Provisions (should agree with line 13 above)						

* See page 351 for detail of common utility plant and expenses.

Annual report of.....Year ended December 31,

MATERIALS AND SUPPLIES

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department to which predominant use of material is attributable (d)
1	Fuel Stock (Acct. 151)(See sch. pg 209)			
2	Fuel Stock Expenses Undistributed (Acct. 152) ...			
3	Residuals & Extracted Products (Acct. 153)			
4	Plant Materials & Operating Supplies (Acct. 154): ^{1/}			
5				
6				
7				
8				
9				
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28				
29				
30	Total Account 154	\$	\$	
31	Merchandise (Account 155)	\$	\$	
32	Other Materials & Supplies (Acct. 156)			
33	Nuclear Materials Held for Sale (Acct. 157) *			
34	Stores Expense Undistributed (Acct. 163)			
35				
36				
37				
38				
39	Total Materials & Supplies (per balance sheet) ..	\$	\$	

^{1/} Report the amount of plant materials and operating supplies at end of year under titles which are indicative of the character of the material included. In column (d), designate the department to which predominant use of the class of material is attributable. Give an explanation of important inventory adjustments during year (on a separate page) showing general classes of material affected and the various classes of accounts (operating expense, clearing accounts, plant, etc.) debited or credited. Debits or credits to stores expense-clearing shall be shown separately, if applicable.

Annual report of.....Year ended December 31,

GAS STORED (Account 117, 164.1 and 164.2)

1. Report below the information called for concerning inventories of gas stored.

2. The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Mcf of inputs and withdrawals and balance for each project, except under certain specified circumstances. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and reason for any deviation from the general basis provided by the Uniform System of Accounts. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory cost records are maintained.

3. If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment and account charged or credited.

4. Give a concise statement of the facts and the accounting

performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

5. If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

6. If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing: (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during year.

7. Pressure base of gas volumes reported in this schedule is 14.73 psia at 60° F.

Line No.	Description (a)	Noncurrent (Account 117)	Current (Account 164.1)	LNG (Account 164.2)	Total
1	Balance, beginning of year.....	\$	\$	\$	\$
2	Gas delivered to storage				
3	(contra Acct. 808).....				
4	Gas withdrawn from storage				
5	(contra Acct. 808).....				
6	Other debits or credits (Explain)				
7					
8					
9					
10					
11					
12	Balance, end of year.....	\$	\$	\$	\$
13	Mcf.....				
14	Amount per Mcf.....				
15	State basis of segregation of inventory between current and noncurrent portions.				
16					
17	Gas delivered to storage:				
18	Mcf.....				
19	Amount per Mcf.....				
20	Cost basis of gas delivered to storage:				
21	Specify: Own production (give production area, see uniform system of accounts); average system purchases; specific purchases (state which purchases).				
22					
23					
24	Does cost of gas delivered to storage include any expenses for use of respondent's transmission, storage, or other facilities?				
25					
26 If so, give particulars and date of Commission approval of the accounting.				
27					
28					
29	Gas withdrawn from storage:				
30	Mcf.....				
31	Amount per Mcf.....				
32	Cost basis of withdrawals:				
33	Specify: average cost, LIFO, FIFO. (Explain any change in inventory basis during year and give date of Commission approval of the change or approval of an inventory basis different from that referred to in uniform system of accounts.)				
34					
35					
36					
37					
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39					
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41					

GAS PLANT IN SERVICE

(In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold, Account 103, Gas Plant in Process of Reclassification, and Account 106, Completed Construction Not Classified— Gas.)

1. Report below the original cost of gas plant in service according to prescribed accounts.
2. Corrections of additions and retirements for the current or preceding year should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be en-

closed in parentheses to indicate the negative effect of such amounts.

4. Reclassifications or transfers within utility plant accounts should be shown in column (f). Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially

recorded in Account 102 Gas Plant Purchased, or Sold. 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 distributed in column (f) to primary account classifications.

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	301 Organization.....						
3	302 Franchises and consents.....						
4	303 Miscellaneous Intangible Plant.....						
5	Total Intangible Plant.....						
6	2. 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 meas. and reg. sta. structures.....						
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 meas. and reg. sta. equipment.....						
22	335 Drilling and cleaning equipment.....						
23	336 Purification equipment.....						
24	337 Other equipment.....						
25	338 Unsuccessful Exploration & Devel. Cost.....						
26	Total Production and Gathering Plant.....						
27	Products Extraction Plant						
28	340 Land and land rights.....						
29	341 Structures and improvements.....						
30	342 Extraction and refining equipment.....						
31	343 Pipe lines.....						
32	344 Extracted products storage equipment.....						

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L.C.R. 30:10
Revised 11 73

GAS PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
	2. PRODUCTION PLANT—Continued	\$	\$	\$	\$	\$	\$
	Products Extraction Plant—Continued						
33	345 Compressor equipment.....						
34	346 Gas meas. and reg. equipment.....						
35	347 Other equipment.....						
36	Total Products Extraction Plant.....						
37	Total Nat. Gas Production Plant.....						
38	Manufactured Gas Prod. Plant(submit sched.)						
39	Total Production Plant.....						
40							
41	3. Natural Gas Storage Plant						
42	Underground Storage Plant						
43							
44	350.1 Land.....						
45	350.2 Rights-of-way.....						
46	351 Structures and improvements.....						
47	352 Wells.....						
48	352.1 Storage leaseholds and rights.....						
49	352.2 Reservoirs.....						
50	352.3 Non-recoverable natural gas.....						
51	353 Lines.....						
52	354 Compressor station equipment.....						
53	355 Measuring and reg. equipment.....						
54	356 Purification equipment.....						
55	357 Other equipment.....						
56	Total Underground Storage Plant.....						
57							
58							
59	Other Storage Plant						
60							
61							
62	360 Land and land rights.....						
63	361 Structures and improvements.....						
64	362 Gas holders.....						
65	363 Purification equipment.....						
66	363.1 Liquefaction equipment.....						
67	363.2 Vaporizing equipment.....						

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68	363.3 Compressor equipment.....					
69	363.4 Meas. and reg. equipment.....					
70	363.5 Other equipment.....					
71	Total Other Storage Plant.....					
72	Total Natural Gas Storage Plant.....					
73	4. TRANSMISSION PLANT					
74						
75	365.1 Land and land rights.....					
76	365.2 Rights-of-way.....					
77	366 Structures and improvements.....					
78	367 Mains.....					
79	368 Compressor station equipment.....					
80	369 Measuring and reg. sta. equipment.....					
81	370 Communication equipment.....					
82	371 Other equipment.....					
83	Total Transmission Plant.....					
84						
85	5. DISTRIBUTION PLANT					
86						
87	374 Land and land rights.....					
88	375 Structures and improvements.....					
89	376 Mains.....					
90	377 Compressor station equipment.....					
91	378 Meas. and reg. sta. equip.—General.....					
92	379 Meas. and reg. sta. equip.—City gate.....					
93	380 Services.....					
94	381 Meters.....					
95	382 Meter installations.....					
96	383 House regulators.....					
97	384 House reg. installations.....					
98	385 Industrial meas. and reg. sta. equipment.....					
99	386 Other prop. on customers' premises.....					
100	387 Other equipment.....					
101	Total Distribution Plant.....					
102						
103						
104						
105						

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L.G.R. 30-10
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GAS PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
106	6. GENERAL PLANT	\$	\$	\$	\$	\$	\$
107	389 Land and land rights.....						
108	390 Structures and improvements.....						
109	391 Office furniture and equipment.....						
110	392 Transportation equipment.....						
111	393 Stores equipment.....						
112	394 Tools, shop and garage equipment.....						
113	395 Laboratory equipment.....						
114	396 Power operated equipment.....						
115	397 Communication equipment.....						
116	398 Miscellaneous equipment.....						
117	Subtotal.....						
118	399 Other tangible property*.....						
119	Total general plant.....						
120	Total (Accounts 101 and 106).....						
121	102 Gas plant purchased**.....						
122	102 Gas plant sold**.....	()				()	()
123	103 Gas plant in process of reclassification***.....						
124	Total Gas Plant in Service.....						

* State the nature and use of plant included in this account and if substantial in amount submit a supplementary schedule showing sub-account classification of such plant conforming to the requirements of this schedule.

** 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 also date of such filing.

*** If any property is reported as "in process of reclassification,"

submit a supporting schedule showing amount of such property according to detail accounts in which classified.

Note: Completed Construction Not Classified. Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). 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, a tentative distribution of such retirements, on an estimated basis

with appropriate contra entry to the account for accumulated depreciation provision, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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GAS PLANT LEASED TO OTHERS (Account 104)

- 1 Report below the information called for concerning gas plant leased to others.
 2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

Line No.	Name of lessee (Designate associated companies)	Description of property leased	Commission authorization	Expiration date of lease	Balance end of year
	(a)	(b)	(c)	(d)	(e)
1					\$
2					
3					
4					
5					
6					
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43					
44					
45					
46					
47				TOTAL --	

GAS PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.

2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance end of Year (d)
1	Natural gas lands, leaseholds, and gas rights held for future utility			\$
2	use (per page No. 547).....			
3				
4				
5				
6				
7				
8				
9				
10				
11				
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46				
47	TOTAL			

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PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

1. Report separately each property held for future use at end of the year having an original cost of \$100,000 or more. Other items of property held for future use may be grouped provided that the number of properties so grouped is indicated.

2. For property having an original cost of \$100,000 or more previously used in utility operations, now held for future use, give, in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance end of year (d)
1	Natural gas lands, leaseholds, and gas rights held for			
2	future utility use(per page No.547)_____			
3				
4				
5				
6				
7				
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46				
47	TOTAL---			

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT CLASSIFIED—GAS
(Accounts 107 and 106)

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

2. The information specified by this schedule for Account 106, Completed Construction Not Classified—Gas, shall be furnished even though this account is included in the schedule, Gas Plant in Service, pages 501-504, according to a tentative classification by primary accounts.

3. Minor projects may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Completed Construction Not Classified—Gas (Account 106) (c)	Estimated Additional Cost of Project (d)
1		\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
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42	TOTAL ...			

ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT (Accounts 108, 109, 110)

1. Report below the information called for concerning accumulated provisions for depreciation of gas plant at end of year and changes during year.

2. Explain any important adjustments during year.

3. Explain any difference between the amount for book cost of plant retired, line 11, column (c), and that reported in the schedule for gas plant in service, pages 501-504, column (d) exclusive of retirements of nondepreciable property.

4. The provisions of Accounts 108, 109, and 110 of the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. There also shall be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provisions for depreciation ac-

counts. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account as of end of year recorded subsequent to closing of respondent's books. See also the note to the schedule for gas plant in service, page 504.

5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

6. In section B show the amounts applicable to prescribed functional classifications.

A. Balances and Changes During Year

Line No.	Item (a)	Total (b)	Gas plant in service (Account 108) (c)	Gas plant leased to others (Account 109) (d)	Gas plant held for future use (Account 110) (e)
1	Balance beginning of year	\$	\$	\$	\$
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense				
4	(413) Expenses of gas plant leased to others				
5	Transportation expenses-clearing				
6	Other clearing accounts				
7	Other accounts (specify):				
8					
9	Total depreciation provisions for year				
10	Net charges for plant retired:				
11	Book cost of plant retired				
12	Cost of removal				
13	Salvage (credit)				
14	Net charges for plant retired				
15	Other debit or credit items (describe):				
16					
17	Balance end of year				

B. Balances at End of Year According to Functional Classifications

18	Production—manufactured gas				
19	Production and gathering—natural gas				
20	Products extraction—natural gas				
21	Underground gas storage				
22	Local gas storage				
23	Transmission				
24	Distribution				
25	General				
26	Total				

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**ACCUMULATED PROVISION FOR AMORTIZATION AND DEPLETION OF PRODUCING NATURAL
GAS LAND AND LAND RIGHTS (Account 111.1 & Account 112)**

1. Report below particulars concerning these accounts.
2. Explain and give particulars of important adjustments during the year.

3. Under "Debits or (credits) to account 421.1 or 421.2" line 16 report the excess of book cost of land and land rights retired, less any proceeds realized at retirement, over the accumulated provisions for such land and land rights.

Account Balance and Changes During Year

Line No.	Item	Total (b)	Gas Plant in Service (c)	Gas Plant leased to Others (d)
1	Balance beginning of year			
2	Depletion accruals for year, charged to:			
3	(404.1) Amortization & depletion of producing			
4	natural gas land and land rights			
5	(413) Expenses of gas plant leased to others..			
6	Other accounts: (Specify)			
7				
8				
9				
10	Total accruals			
11	Total (line 1 plus line 10)			
12				
13	Net charges for retirements during year:			
14	Book cost of land & land rights retired			
15	Proceeds realized (credit)			
16	Debits or (credits) to account 421.1 or 421.2			
17	(see instruction 3)			
18				
19	Net charges for retirements			
20				
21	Other debits and credits: (describe separately)			
22				
23				
24				
25				
26				
27				
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43				
44				
45				
46				
47	Balance end of year			

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**ACCUMULATED PROVISION FOR AMORTIZATION OF UNDERGROUND STORAGE LAND
AND LAND RIGHTS (Account 111.2 & Account 11 2)**

1. Report below particulars concerning these accounts.

2. Explain and give particulars of important adjustments during the year.

3. Under "Debits or (credits) to account 421.1 or 421.2" line 16 report the excess of book cost of land and land rights retired, less any proceeds realized at retirement, over the accumulated provisions for such land and land rights.

Account Balance and Changes During Year

Line No.	Item	Total (b)	Gas Plant in Service (c)	Gas Plant leased to Others (d)
1	Balance beginning of year			
2	Depletion accruals for year, charged to:			
3	(404.2) Amortization of underground storage			
4	land and land rights			
5	(413) Expenses of gas plant leased to others..			
6	Other accounts: (Specify)			
7				
8				
9				
10	Total accruals			
11	Total (line 1 plus line 10)			
12				
13	Net charges for retirements during year:			
14	Book cost of land & land rights retired.....			
15	Proceeds realized (credit)			
16	Debits or (credits) to account 421.1 or 421.2			
17	(see instruction 3)			
18				
19	Net charges for retirements			
20				
21	Other debits and credits (describe separately)			
22				
23				
24				
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47	Balance end of year			

**ACCUMULATED PROVISIONS FOR AMORTIZATION OF OTHER GAS PLANT IN SERVICE,
AMORTIZATION AND DEPLETION OF GAS PLANT LEASED TO OTHERS, AMORTIZATION
OF OTHER GAS PLANT HELD FOR FUTURE USE (Accounts 111.3, 112, 113.2)**

1. Report below particulars concerning these accounts.
2. Explain and give particulars of important adjustments during the year.
3. Describe properties briefly and state plant amounts to which these accounts relate.

Line No.	Item	Amort. of Other Gas Plant in Service (Acct. 111.3)	Amort. and Depl. of Gas Plant Leased to Others (Acct. 112)	Amort. of Other Gas Plant Held for Future Use (Acct. 113.2)
	(a)	(b)	(c)	(d)
1	Balance beginning of year	\$	\$	\$
2	CREDITS			
3	(Specify accounts debited)			
4				
5				
6				
7				
8				
9	Total Credits			
10	DEBITS			
11	(Specify accounts credited)			
12				
13				
14				
15				
16				
17				
18	Total Debits			
19	Balance end of year			

ACCUMULATED PROVISION FOR ABANDONMENT OF LEASES (Account 113.1)

1. Report below particulars concerning accumulated provisions for abandonment of natural gas leases which have never been productive.

2. Explain and give particulars of important adjustments during the year.

Line No	Item (a)	Amount (b)
		\$
1	Balance beginning of year	
2	Provisions for year, charged to:	
3	(797) Abandoned leases	
4	Other accounts: (specify)	
5		
6		
7		
8		
9		
10	Total provisions for year	
11	Total (line 1 plus line 10)	
12		
13	Net charges for natural gas leases abandoned:	
14	Book cost of leases abandoned:	
15	State County Acres	
16	State County Acres	
17	State County Acres	
18	State County Acres	
19	State County Acres	
20	State County Acres	
21	State County Acres	
22	State County Acres	
23	State County Acres	
24	State County Acres	
25		
26	Expenses incidental to abandonment	
27	Total charges for leases abandoned	
28		
29	Other debits and credits: (describe separately)	
30		
31		
32		
33		
34		
35		
36	Balance end of year	

**GAS PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF
GAS PLANT ACQUISITION ADJUSTMENTS (Accounts 114, 115) (Former Accounts 100.5, 252)**

1. Report the balances at beginning and end of year and changes during the year for Gas Plant Acquisition Adjustments, Account 114, and Accumulated Provision for Amortization of Gas Plant Acquisition Adjustments, Account 115.

2. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.

3. For acquisition adjustments arising during the year state the name of the company from which the property was acquired,

date of transaction, and date journal entries clearing Account 102, Gas Plant Purchased or Sold, were accepted for filing by the Commission.

4. Credits to Account 114 and debits to Account 115 should be enclosed in parenthesis.

5. In the blank space at the bottom of the schedule explain the plan of disposition of acquisition adjustments. Give, also, date the Commission authorized use of Account 115, Accumulated Provision for Amortization of Gas Plant Acquisition Adjustments or former Account 252.

Line No.	Item (a)	Contra Account (b)	Acquisition Adjustments (Account 114) (c)	Accumulated Provision for Amortization (Account 115) (d)
			\$	\$
1	Balance beginning of year			
2				
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	Balance end of year			

ALLOCATION DATA

Please complete the following if company has interstate** operations - Amounts as listed below must agree with applicable sections of regulatory report.

Utility Plant:	System	W VA
In Service		
Plant In Service (classified)	_____	_____
Plant Purchased or Resold	_____	_____
Complete Construction (not classified)	_____	_____
Experimental Plant (not classified)	_____	_____
Total	_____	_____
Held for Future Use	_____	_____
Construction Work In Progress:		
CWIP - Real Property	_____	_____
CWIP - Personal Property	_____	_____
Acquisition Adjustments	_____	_____
Total Utility Plant	_____	_____
Depreciation Reserve (applicable to above listed accounts)	_____	_____
Materials and Supplies	_____	_____
Revenues	_____	_____
	System	W VA
Gas and Gas Pipeline Company Only – Current Gas Stored	_____	_____
– Noncurrent Gas Stored	_____	_____

** If not applicable please check here _____

WEST VIRGINIA STATE TAX DEPARTMENT

GAS STORED DATA SHEET

Year Ending December 31, _____

Please list in the schedule provided below the ending monthly balances of gas stored for past calendar year and December of previous year. Questions regarding proper completion of this schedule should be directed to the following address:

State Tax Department
Property Tax Division
Special Properties Section
P.O. Box 1463
Charleston, West Virginia 25325

(304) 558 - 3940

Name of Respondent		
Month	Current Gas Stored	Noncurrent Gas Stored
December		
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		

NOTE

IF RESPONDENT DOES NOT OWN PROPERTY REQUIRED TO BE LISTED
ON ANY OF THE FOLLOWING PROPERTY SHEETS, PLEASE INDICATE
THIS BY INSERTING "NONE" OR "N/A" ON THE APPROPRIATE FORM.

DO NOT LEAVE BLANK

PROPERTY SHEET "A" IS NO LONGER REQUIRED AND THEREFORE NOT
PART OF THE REPORT

PLEASE NOTE HEADING OF PAGE WHEN FILLING OUT

PROPERTY SHEET-B--(CLASSES III AND IV PROPERTY)

L.G.R. 2023
Revised 10-72

A part of the report of County

On Property Sheet B, give complete itemized list, together with the book value and the true and actual value of each item listed, of all Classes III and IV property (all real and personal property, exclusive of Classes I and II), owned or operated in West Virginia.

PROPERTY MUST BE LISTED BY COUNTIES, MAGISTERIAL DISTRICTS, AND MUNICIPALITIES.

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a complete explanation for any differences between Book Value and True and Actual Value.

**IMPORTANT: PLEASE IDENTIFY WHERE PROPERTY IS LOCATED
(LIST BY COUNTY AND DISTRICT / CITY)**

Book Value
(Whole Dollars)

True and
Actual Value
(Whole Dollars)

Page _____

L.G.R. 21:24
Revised 10 72

BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.

[illegible]

PROPERTY SHEET "D" (LEASED EQUIPMENT)

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

[illegible]

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED TO OTHERS

[illegible]

PURPOSE OF FORM #PTD 20:21

THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 ET SEQ. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES. THIS INFORMATION WILL BE REVIEWED BY STATE TAX DEPARTMENT PERSONNEL AND LOCAL COUNTY ASSESSORS TO ENSURE THAT ALL REAL PROPERTY OWNED BY A REPORTING UTILITY IS PROPERLY RECORDED ON THE LAND BOOKS OF THE COUNTY IN WHICH REAL PROPERTY IS OWNED. PROPERTY WILL BE VERIFIED AS OPERATING OR NON-OPERATING AND VERIFIED FOR PROPER TAX ASSESSING BODY. ASSESSOR WILL CERTIFY THAT CURRENT YEAR ACQUISITIONS HAVE BEEN CORRECTLY ENTERED ON THE LAND BOOKS AND NOTED WHEN TAX ASSESSING BODY IS THE BOARD OF PUBLIC WORKS.

INSTRUCTION FOR UTILITY REAL PROPERTY REPORT

1. ENTER UTILITY NAME, ADDRESS, PHONE NUMBER, COUNTY, DISTRICT AND NAME OF INDIVIDUAL COMPLETING REPORT. UTILITIES OPERATING IN MORE THAN ONE COUNTY DISTRICT NEED TO PREPARE A SEPARATE FORM FOR EACH COUNTY DISTRICT.
2. COLUMN A: LIST TAX MAP NUMBER, PARCEL NUMBER AND SIZE OR ACREAGE.
3. COLUMN B: LIST PRESENT USE OF PROPERTY SUCH AS OPERATING, NON-OPERATING, LEASED TO OTHERS OR HELD FOR FUTURE USE.
4. COLUMN C: INDICATE BY AN (X) WHICH TAXING BODY, ASSESSOR OR BOARD OF PUBLIC WORKS, IS CURRENTLY ASSESSING EACH PROPERTY FOR PROPERTY TAXES.
5. COLUMN D: LIST DATE EACH SPECIFIC PROPERTY WAS ACQUIRED.
6. COLUMN E: INDICATE WITH AN (X) ANY PROPERTY ACQUIRED DURING PAST CALENDAR YEAR.
7. COLUMN F: LIST ANY SURFACE OR STRUCTURAL IMPROVEMENTS MADE TO EACH SPECIFIC PARCEL OF REAL PROPERTY. DO NOT LIST PERSONAL PROPERTY OR EQUIPMENT ON THIS REPORT PAGE AS THEY ARE REPORTED ON OTHER PAGES OF THE BOARD OF PUBLIC WORKS REPORT.
8. ANSWER QUESTIONS BELOW PROPERTY LISTING SECTION:
DID UTILITY ACQUIRE REAL PROPERTY DURING PAST CALENDAR YEAR?
INDICATE (YES) OR (NO).
9. QUESTIONS CONCERNING PROPER COMPLETION OF THIS FORM SHOULD BE DIRECTED TO:

WEST VIRGINIA STATE TAX DEPARTMENT
PROPERTY TAX DIVISION
SPECIAL PROPERTIES SECTION
PO BOX 1463
CHARLESTON WV 25325
(304) 558-3940

DUE DATE: May 1, 2026

STATE OF WEST VIRGINIA
UTILITY REAL PROPERTY REPORT
PERIOD ENDING DECEMBER 31, 2025

FORM #PTD 20:21
REVISED 10/12/00

UTILITY CO: _____

ADDRESS: _____

PHONE NUMBER: _____

COUNTY: _____

DISTRICT: _____

COMPLETED BY: _____

INSTRUCTIONS TO UTILITY:			INSTRUCTIONS TO UTILITY:			INSTRUCTION TO ASSESSOR:		
LIST REAL PROPERTY OWNED FOR EACH COUNTY IN WHICH YOU OPERATED PROPERTY (REAL OR PERSONAL) AT THE END OF PAST CALENDAR YEAR. LIST BY COUNTY/ DISTRICT, USING A SEPARATE SHEET FOR EACH DISTRICT.			UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE --- NONE ()			ASSESSOR WILL VERIFY TAX MAP AND PARCEL NUMBER OR DEED BOOK AND PAGE NUMBER OF EACH REAL PROPERTY LISTED.		
--- (A) --- LIST EACH LAND PARCEL SEPARATELY			--- (B) --- PRESENT USE OF PROPERTY: OPERATING, NON-OPERATING, HELD FOR FUTURE USE, OR LEASED TO OTHERS.		--- (C) --- PROPERTY ASSESSED FOR TAX BY: (CHECK ONE)		--- (D) --- FOR LAND OWNED	
DEED BK AND PAGE	MAP AND PARCEL	SIZE OR ACREAGE	COUNTY ASSESSOR	BOARD OF PUB. WORKS	DATE PURCHASED	INDICATE LAND ACQUIRED DURING 2025 BY (X)	--- (F) --- LAND, STRUCTURAL & EQUIPMENT IMPROVEMENTS	
							DESCRIPTION	DATE

UTILITY: DOES THIS PAGE LIST ANY REAL PROPERTY ACQUIRED OVER PAST YEAR?

YES () NO ()

ASSESSOR'S SIGNATURE: _____

(TAX DEPARTMENT WILL OBTAIN SIGNATURE)

PURPOSE OF THIS INFORMATION: THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 et seq. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES.

A part of the report of _____
(Company)

=====

OATH

State of _____

County of _____

I, THE UNDERSIGNED _____
(Name of Officer) (Official Title)

of the _____ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value, and that there have been no expenditures for "additions, and new work" either within or without the State of West Virginia except as shown by the Plant and Investment Account of this report; and that the foregoing return includes all property owned, leased or operated in the State of West Virginia by said Company during the period for which said return is made.

(Official Title)

Subscribed and sworn to before me this _____ day of _____

Notary Public

(The return must be verified on the oath of the President, Vice President, Secretary or Principal Accounting Officer.)