

FERC Account	Description	Quorum Account	Quorum Acct Description
101000	PLANT IN SERVICE	200-050	PROSPECTS - OTHER
101000	PLANT IN SERVICE	200-051	PROSPECTS
101000	PLANT IN SERVICE	200-055	LT PREPD WATER INFRASTRUCTURE
101000	PLANT IN SERVICE	200-060	CAPITALIZED INTEREST
101000	PLANT IN SERVICE	200-100	BROKERAGE SERVICES
101000	PLANT IN SERVICE	200-150	LEGAL SERVICES
101000	PLANT IN SERVICE	200-200	TITLE OPINIONS & ABSTRACTS
101000	PLANT IN SERVICE	200-250	FILING, RECORDING, AND ORIGINA
101000	PLANT IN SERVICE	200-300	LEASE BONUS
101000	PLANT IN SERVICE	200-350	DELAY RENTALS
101000	PLANT IN SERVICE	200-940	MISCELLANEOUS
101000	PLANT IN SERVICE	200-998	CONTRA - UNPROVED LEASEHOLD COSTS
101000	PLANT IN SERVICE	201-105	LOCATION/SITE/SURFACE COSTS
101000	PLANT IN SERVICE	201-110	PERMITS
101000	PLANT IN SERVICE	201-120	ENVIRONMENTAL COMPLIANCE
101000	PLANT IN SERVICE	201-130	TITLE COSTS
101000	PLANT IN SERVICE	201-140	SURVEYS
101000	PLANT IN SERVICE	201-180	LEGAL COST
101000	PLANT IN SERVICE	201-998	CONTRA - UNPROVED PRE-DRILL
101000	PLANT IN SERVICE	202-200	SEISMIC ACQUISITION/PURCHASE
101000	PLANT IN SERVICE	202-202	SEISMIC PERMITS/DAMAGES
101000	PLANT IN SERVICE	202-204	SEISMIC PERMIT AGENT
101000	PLANT IN SERVICE	205-100	BROKERAGE SERVICES
101000	PLANT IN SERVICE	205-150	LEGAL SERVICES
101000	PLANT IN SERVICE	205-200	TITLE OPINIONS & ABSTRACTS
101000	PLANT IN SERVICE	205-250	FILING, RECORDING, AND ORIGINA
101000	PLANT IN SERVICE	205-300	LEASE BONUS
101000	PLANT IN SERVICE	205-350	DELAY RENTALS
101000	PLANT IN SERVICE	205-400	MAPS, LOGS, REPRODUCTION
101000	PLANT IN SERVICE	205-450	SEISMIC
101000	PLANT IN SERVICE	205-500	LAND, G&G, EXPL COSTS
101000	PLANT IN SERVICE	205-940	MISCELLANEOUS
101000	PLANT IN SERVICE	205-950	NON-OPERATED LEASE ACQ COSTS
101000	PLANT IN SERVICE	205-980	EST - LEASE ACQ COSTS
101000	PLANT IN SERVICE	205-998	CONTRA - PROVED LEASEHOLD COSTS
101000	PLANT IN SERVICE	210-100	CASING HEAD & VALVES& ACCESSORIES
101000	PLANT IN SERVICE	210-105	CONDUCTOR CASING
101000	PLANT IN SERVICE	210-110	SURFACE CASING
101000	PLANT IN SERVICE	210-125	LINER, HANGER, CASING SPOOLS
101000	PLANT IN SERVICE	210-940	MISCELLANEOUS
101000	PLANT IN SERVICE	210-950	NON-OPERATED TANGIBLE DRILLING
101000	PLANT IN SERVICE	210-980	EST - TANGIBLE
101000	PLANT IN SERVICE	210-998	CONTRA - TANGIBLE DRILIING COSTS
101000	PLANT IN SERVICE	220-115	INTERMEDIATE CASING
101000	PLANT IN SERVICE	220-120	PRODUCTION CASING

FERC Account	Description	Quorum Account	Quorum Acct Description
101000	PLANT IN SERVICE	220-125	CASING LINER
101000	PLANT IN SERVICE	220-130	TUBING
101000	PLANT IN SERVICE	220-135	SUCKER RODS, GUIDES & ACCESSORIES
101000	PLANT IN SERVICE	220-145	DNHLE PMPS, PLNGRS, GS LFT VLV
101000	PLANT IN SERVICE	220-165	PACKER, BRIDGE PLUGS, ETC
101000	PLANT IN SERVICE	220-215	WELLHEAD EQUIPMENT & VALVES
101000	PLANT IN SERVICE	220-240	PRIME MOVER
101000	PLANT IN SERVICE	220-255	SURFACE ARTIFICIAL LIFT EQUIP
101000	PLANT IN SERVICE	220-300	TANKS & ACCESSORIES
101000	PLANT IN SERVICE	220-325	SEPARATOR, TREATOR, DEHYDRATOR
101000	PLANT IN SERVICE	220-340	FLOWLINES, VALVES, ETC (on wellsite)
101000	PLANT IN SERVICE	220-345	GAS GATHERING/SALES LINES (off wellsite)
101000	PLANT IN SERVICE	220-355	MEASUREMENT/ELECTRONIC EQUIPMENT
101000	PLANT IN SERVICE	220-360	BUILDINGS & HOUSINGS
101000	PLANT IN SERVICE	220-940	MISCELLANEOUS
101000	PLANT IN SERVICE	220-950	NON-OPERATED TANGIBLE COMPLET
101000	PLANT IN SERVICE	220-980	EST - TANGIBLE
101000	PLANT IN SERVICE	220-998	CONTRA - TANGIBLE COMPLETION COSTS
101000	PLANT IN SERVICE	230-100	DRILLING PERMIT, TITLE, BOND, LEGAL
101000	PLANT IN SERVICE	230-110	ENVIRONMENTAL COMPLIANCE
101000	PLANT IN SERVICE	230-120	SURFACE DAMAGES & ROW
101000	PLANT IN SERVICE	230-200	SURVEY & ARCHEOLOGY
101000	PLANT IN SERVICE	230-210	ROADS, LOCATION, PITS
101000	PLANT IN SERVICE	230-300	RIG MOB/DEMOB
101000	PLANT IN SERVICE	230-310	DRILLING CONTRACTOR
101000	PLANT IN SERVICE	230-360	WATER HAULING
101000	PLANT IN SERVICE	230-370	WATER MANAGEMENT
101000	PLANT IN SERVICE	230-390	DRILLING FLUIDS DISPOSAL
101000	PLANT IN SERVICE	230-400	CASING CREWS & LD MACHINE
101000	PLANT IN SERVICE	230-410	CEMENT & SERVICES
101000	PLANT IN SERVICE	230-500	SUBSURFACE EQUIP
101000	PLANT IN SERVICE	230-510	DIRECTIONAL DRLG TOOLS & SURVEY EQUIP RENTALS
101000	PLANT IN SERVICE	230-520	FISHING TOOLS
101000	PLANT IN SERVICE	230-530	SURFACE EQUIPMENT RENTALS
101000	PLANT IN SERVICE	230-540	MATERIALS & SUPPLIES
101000	PLANT IN SERVICE	230-700	OPEN HOLE LOGS
101000	PLANT IN SERVICE	230-710	MUD LOGGING UNIT
101000	PLANT IN SERVICE	230-720	DRILL STEM TESTS
101000	PLANT IN SERVICE	230-730	CORES & ANALYSIS
101000	PLANT IN SERVICE	230-900	OVERHEAD
101000	PLANT IN SERVICE	230-901	INSURANCE
101000	PLANT IN SERVICE	230-940	MISCELLANEOUS
101000	PLANT IN SERVICE	230-950	NON-OPERATED INTANGIBLE DRILL
101000	PLANT IN SERVICE	230-980	EST - INTANGIBLE
101000	PLANT IN SERVICE	230-998	CONTRA - INTANGIBLE DRLIING COSTS

FERC Account	Description	Quorum Account	Quorum Acct Description
101000	PLANT IN SERVICE	240-210	ROADS, LOCATION, PITS
101000	PLANT IN SERVICE	240-310	COMPLETION RIG & ACCESSORIES
101000	PLANT IN SERVICE	240-311	COIL RIG & ACCESSORIES
101000	PLANT IN SERVICE	240-320	ACID AND FRAC
101000	PLANT IN SERVICE	240-350	WATER SUPPLY
101000	PLANT IN SERVICE	240-360	WATER HAULING
101000	PLANT IN SERVICE	240-370	WATER MANAGEMENT
101000	PLANT IN SERVICE	240-390	FLUIDS DISPOSAL
101000	PLANT IN SERVICE	240-450	FRACING/ACIDIZING SERVICES
101000	PLANT IN SERVICE	240-455	COMPL FLUIDS, CHEMICALS, OIL
101000	PLANT IN SERVICE	240-500	SUBSURFACE EQUIP RENTALS
101000	PLANT IN SERVICE	240-530	SURFACE EQUIPMENT RENTALS
101000	PLANT IN SERVICE	240-535	HOUSING AND COMMUNICATIONS
101000	PLANT IN SERVICE	240-540	MATERIALS & SUPPLIES
101000	PLANT IN SERVICE	240-541	SITE ELECTRIFICATION (POWER LINES)
101000	PLANT IN SERVICE	240-750	MICROSEISMIC
101000	PLANT IN SERVICE	240-900	OVERHEAD
101000	PLANT IN SERVICE	240-901	INSURANCE
101000	PLANT IN SERVICE	240-940	MISCELLANEOUS
101000	PLANT IN SERVICE	240-950	NON-OPERATED INTANGIBLE COMPL
101000	PLANT IN SERVICE	240-980	EST - INTANGIBLE
101000	PLANT IN SERVICE	240-998	CONTRA - INTANGIBLE COMPLETION COSTS
101000	PLANT IN SERVICE	400-060	CAPITALIZED INTEREST
101000	PLANT IN SERVICE	400-210	LEASE ACQUISITION COSTS
101000	PLANT IN SERVICE	400-220	UNBILLED WELL COSTS
101000	PLANT IN SERVICE	400-300	TANGIBLE DRILLING
101000	PLANT IN SERVICE	400-310	TANGIBLE COMPLETION
101000	PLANT IN SERVICE	400-410	INTANGIBLE DRILLING
101000	PLANT IN SERVICE	400-510	INTANGIBLE COMPLETION
101000	PLANT IN SERVICE	400-590	NON-OPERATED LEASE ACQ COSTS
101000	PLANT IN SERVICE	400-600	NON-OPERATED TANGIBLE DRILLING
101000	PLANT IN SERVICE	400-610	NON-OPERATED TANGIBLE COMPLETE
101000	PLANT IN SERVICE	400-620	NON-OPERATED INTANGIBLE DRILL
101000	PLANT IN SERVICE	400-630	NON-OPERATED INTANGIBLE COMPL
101000	PLANT IN SERVICE	410-110	GEOLOGICAL & GEOPHYSICAL COSTS
101000	PLANT IN SERVICE	410-210	EXPLORATION DRYHOLE
101000	PLANT IN SERVICE	410-310	PLUGGING/ABANDONMENT COSTS
101000	PLANT IN SERVICE	410-410	ABANDONED LEASEHOLD COSTS
101000	PLANT IN SERVICE	410-420	ACQUISITION COSTS
101000	PLANT IN SERVICE	410-600	NON-OPERATED DRYHOLE
101000	PLANT IN SERVICE	410-610	NON-OPERATED PLUG/ABAND COSTS
101000	PLANT IN SERVICE	420-110	GEOLOGICAL & GEOPHYSICAL COSTS
101000	PLANT IN SERVICE	420-210	LEASE ACQUISITION COSTS
101000	PLANT IN SERVICE	500-005	OTHER PROPERTY - ESTIMATE
101000	PLANT IN SERVICE	500-105	FIELD OPERATING EQUIPMENT

FERC Account	Description	Quorum Account	Quorum Acct Description
101000	PLANT IN SERVICE	500-135	TRANSPORTATION EQUIP-FIELD
101000	PLANT IN SERVICE	500-137	TRANSPORTATION EQUIP-G&A
101000	PLANT IN SERVICE	500-138	TRANSPORTATION EQUIP BHMS
101000	PLANT IN SERVICE	500-145	OFFICE FURNITURE & EQUIP-FIELD
101000	PLANT IN SERVICE	500-147	OFFICE FURNITURE & EQUIP-G&A
101000	PLANT IN SERVICE	500-155	COMPUTER EQUIP & SOFTWARE-FIELD
101000	PLANT IN SERVICE	500-157	COMPUTER EQUIP & SOFTWARE-G&A
101000	PLANT IN SERVICE	500-158	EQUIPMENT - MIDSTREAM
101000	PLANT IN SERVICE	500-162	LAND
101000	PLANT IN SERVICE	500-165	BUILDINGS
101000	PLANT IN SERVICE	500-172	PIPELINES/GATHERING SYSTEM
101000	PLANT IN SERVICE	500-185	COMPRESSORS
101000	PLANT IN SERVICE	500-200	GAS PLANTS/FACILITIES
101000	PLANT IN SERVICE	501-050	PRELIMINARY ENGINEERING
101000	PLANT IN SERVICE	501-075	CONSTRUCTION ENGINEERING
101000	PLANT IN SERVICE	501-100	LEGAL, PERMITS, SURFACE DAMAGES, ROW
101000	PLANT IN SERVICE	501-110	ENVIRONMENTAL, ARCHEOLOGY, SURVEYS
101000	PLANT IN SERVICE	501-210	LOCATION, ROADS, TRENCHES, BORING
101000	PLANT IN SERVICE	501-220	SAND, GRAVEL, DIRT
101000	PLANT IN SERVICE	501-225	FENCING
101000	PLANT IN SERVICE	501-250	INSTALLATION COST
101000	PLANT IN SERVICE	501-260	TRANSPORTATION/GENERAL HAULING
101000	PLANT IN SERVICE	501-270	EQUIPMENT RENTALS
101000	PLANT IN SERVICE	501-370	ONSITE ENGINEERING/SUPERVISION
101000	PLANT IN SERVICE	501-460	HOUSING/COMMUNICATION
101000	PLANT IN SERVICE	501-475	TESTING
101000	PLANT IN SERVICE	501-500	PIPE - STEEL
101000	PLANT IN SERVICE	501-550	PIPE- POLY
101000	PLANT IN SERVICE	501-600	VALVES AND FITTINGS
101000	PLANT IN SERVICE	501-650	MEASUREMENT/ELECTRONIC EQUIPMENT
101000	PLANT IN SERVICE	501-690	MISC EQUIPMENT/SUPPLIES
101000	PLANT IN SERVICE	501-998	WIP PIPELINES CONTRA
101000	PLANT IN SERVICE	502-050	PRELIMINARY ENGINEERING
101000	PLANT IN SERVICE	502-075	CONSTRUCTION ENGINEERING
101000	PLANT IN SERVICE	502-100	LEGAL, PERMITS, SURFACE DAMAGES, ROW
101000	PLANT IN SERVICE	502-110	ENVIRONMENTAL, ARCHEOLOGY, SURVEYS
101000	PLANT IN SERVICE	502-210	LOCATION, ROADS, SITE WORK
101000	PLANT IN SERVICE	502-215	POND CONSTRUCTION
101000	PLANT IN SERVICE	502-220	SAND, GRAVEL, DIRT
101000	PLANT IN SERVICE	502-225	FENCING
101000	PLANT IN SERVICE	502-250	INSTALLATION COST
101000	PLANT IN SERVICE	502-260	TRANSPORTATION/GENERAL HAULING
101000	PLANT IN SERVICE	502-270	EQUIPMENT RENTALS
101000	PLANT IN SERVICE	502-370	ONSITE ENGINEERING/SUPERVISION
101000	PLANT IN SERVICE	502-460	HOUSING/COMMUNICATION

FERC Account	Description	Quorum Account	Quorum Acct Description
101000	PLANT IN SERVICE	502-475	TESTING
101000	PLANT IN SERVICE	502-500	FLOWLINES/PIPE
101000	PLANT IN SERVICE	502-600	VALVES/FITTINGS
101000	PLANT IN SERVICE	502-690	MISC EQUIPMENT/SUPPLIES
101000	PLANT IN SERVICE	502-700	COMPRESSORS
101000	PLANT IN SERVICE	502-710	AMINE SKID/PLANT
101000	PLANT IN SERVICE	502-720	BUILDINGS
101000	PLANT IN SERVICE	502-730	TANKS
101000	PLANT IN SERVICE	502-740	PUMPS/ PUMPSKIDS
101000	PLANT IN SERVICE	502-770	ELECTRICAL TRANSFORMERS
101000	PLANT IN SERVICE	502-780	ELECTRICAL CONTROLS
101000	PLANT IN SERVICE	502-998	WIP FACILITIES CONTRA
101304	PLANT IN SERVICE ARO	420-220	ARO ASSET
108000	ACCUM DEPR RESERVE	430-115	ACCUM DD&A - FASB 143
108000	ACCUM DEPR RESERVE	430-118	ACCUM DD&A - SALVAGE
108000	ACCUM DEPR RESERVE	510-100	ACCUM DEPR - OTHER PROPERTY
108000	ACCUM DEPR RESERVE	510-105	ACCUM DEPR - FIELD EQUIPMENT
108000	ACCUM DEPR RESERVE	510-135	ACCUM DEPR - TRANS EQUIP FIELD
108000	ACCUM DEPR RESERVE	510-137	ACCUM DEPR - TRANS EQUIP G&A
108000	ACCUM DEPR RESERVE	510-138	ACCUM DEPR - TRANSPORT BHMS
108000	ACCUM DEPR RESERVE	510-145	ACCUM DEPR - OFFICE FURN-FIELD
108000	ACCUM DEPR RESERVE	510-147	ACCUM DEPR - OFFICE FURN-G&A
108000	ACCUM DEPR RESERVE	510-155	ACCUM DEPR - COMPUTER - FIELD
108000	ACCUM DEPR RESERVE	510-157	ACCUM DEPR - COMPUTER - G&A
108000	ACCUM DEPR RESERVE	510-158	ACCUM DEPR - TRANS EQ BHMS
108000	ACCUM DEPR RESERVE	510-165	ACCUM DEPR - BUILDINGS
108000	ACCUM DEPR RESERVE	510-172	ACCUM DEPR - PIPELINES
108000	ACCUM DEPR RESERVE	510-185	ACCUM DEPR - COMPRESSORS
108000	ACCUM DEPR RESERVE	510-200	ACCUM DEPR - GAS PLANT/PIPELIN
118999	SVC CO UTILITY PLANT ALLOC	500-900	CORPORATE ASSETS ALLOCATED
119999	SVC CO ACCUM DEPR ALLOC	510-900	CORPORATE ACCUM DEPR ALLOCATED
122320	NON UTILITY-DEPLETION	430-110	ACCUM DD&A - OIL & GAS ASSETS
122320	NON UTILITY-DEPLETION	430-120	ACCUM DD&A - RETIREMENTS
122320	NON UTILITY-DEPLETION	430-130	ACCUM DD&A - UNECONOMICAL
131148	WELLS FARGO OPER CASH	100-110	BHEP WELLS MASTER ACCOUNT
131999	MONEY MARKET	100-120	BHEP WELLS A/P
134500	RESTRICTED CASH	100-410	RESTRICTED CASH ESCROW FUNDS
135000	WORKING FUNDS-	100-180	PETTY CASH
141000	NOTES RECEIVABLE	120-210	NOTES RECEIVABLE (NON I/C)
142200	CUSTR A/R MANUAL OFF SYS SALES	130-150	A/R - JOINT INTEREST BILLING
142200	CUSTR A/R MANUAL OFF SYS SALES	130-160	A/R - OUTSIDERS BILLING
142200	CUSTR A/R MANUAL OFF SYS SALES	130-400	A/R GAS BALANCING
143005	A/R ACCRUALS	110-110	CASH CLEARING
143005	A/R ACCRUALS	130-110	A/R - OIL & GAS SALES
143005	A/R ACCRUALS	130-115	A/R - OIL & GAS ESTIMATE

FERC Account	Description	Quorum Account	Quorum Acct Description
143038	A/R MEDICARE SUBSIDY	130-185	A/R - MEDICARE PART D SUBSIDY
143999	A/R OTHER TRADE RECEIVABLES	130-120	A/R - WGR JT INT GAS PLANT
143999	A/R OTHER TRADE RECEIVABLES	130-140	A/R - PROPERTY TAXES
143999	A/R OTHER TRADE RECEIVABLES	130-200	A/R - EMPLOYEES
143999	A/R OTHER TRADE RECEIVABLES	130-300	A/R - MISCELLANEOUS
143999	A/R OTHER TRADE RECEIVABLES	130-920	CUTBACK CLEARING
144000	ACCUM PROV FOR UNCOLL ACCTS	135-110	ALLOWANCE FOR DOUBTFUL ACCOUNT
146000	I/C ACCOUNTS RECEIVABLE	130-320	A/R - BH CORP
146000	I/C ACCOUNTS RECEIVABLE	130-325	A/R - BH SERVICE COMPANY, LLC
146000	I/C ACCOUNTS RECEIVABLE	130-335	A/R - BHUH
151005	FUEL STOCK-OIL	140-110	PROPANE
151005	FUEL STOCK-OIL	140-140	FIELD OIL
154003	INVENTORY MANUAL	140-310	MATERIALS INVENTORY
154100	INVENTORY - MISCELLANEOUS	140-320	MATERIALS MISCELLANEOUS
154105	INVENTORY - DIESEL	140-130	DIESEL
163000	STORES EXPENSE UNDISTRIBUTED-	140-315	INVENTORY CLEARING
165002	PREPAID INSURANCE	150-120	PREPAYMENTS - INSURANCE
165006	PREPAID PENSION	150-110	PREPAID PENSION
165007	PREPAID FEDERAL TAXES	150-150	PREPAID - FEDERAL INCOME TAX
165012	PREPAID OTHR	150-140	PREPAYMENTS - MISCELLANEOUS
165180	PREPAID STATE TAXES	150-160	PREPAID - STATE INCOME TAX
165182	PREPAID PROPERTY TAXES	150-125	PREPAID POSSESSORY TAXES
165184	PREPAID PRODUCTION COSTS	150-135	PREPAYMENTS - CASH ADVANCES
171000	INTEREST & DIVIDENDS RECEIVABLE	160-210	INTEREST RECEIVABLE (NON I/C)
176000	DERIVATIVE MKT VALUE ASSET ST	170-120	DERIVATIVE CURRENT ASSETS
184999	OTHER CLEARING	130-170	A/R - CLEARING
186001	MISC DEFERRED DEBITS-IN PROCESS	520-145	LT RECEIVABLE/PREPAY
186030	DERIVATIVE MV ASSET - LT	520-160	DERIVATIVES-MRKT VALUE/ASSET
186998	DEFERRED ASSETS - OTHER	520-110	WGR OPERATING DEPOSIT
186998	DEFERRED ASSETS - OTHER	520-120	SURETY BONDS - CD'S
186998	DEFERRED ASSETS - OTHER	520-130	GOVT ROYALTIES
190175	DEFERRED TAX ASSET ST	170-130	DEF TAX - DERIV MV ASSET CURR
190175	DEFERRED TAX ASSET ST	170-132	DEF TAX ST DERIV MV ASSET CURR
190175	DEFERRED TAX ASSET ST	170-135	DEF TAX CUR - RESULTS COMP
190175	DEFERRED TAX ASSET ST	170-140	DEF TAX CUR-EE GROUP INSURANCE
190175	DEFERRED TAX ASSET ST	170-145	DTA ST-BAD DEBT RESERVE
190175	DEFERRED TAX ASSET ST	170-180	DEF TAX CUR-PRODUCTION TAXES
190520	DEFERRED TAX ASSET LT	170-150	DEF TAX - PENSION AOCI
190520	DEFERRED TAX ASSET LT	170-160	DEF TAX LT - PENSION - OCI
190520	DEFERRED TAX ASSET LT	170-165	DEF TAX-PENSION (ST) OCI
190520	DEFERRED TAX ASSET LT	170-170	DEF TAX LT-RETIREE HEALTH-OCI
190520	DEFERRED TAX ASSET LT	170-175	DEF TAX-RETIREE HC (ST) AOCI
190520	DEFERRED TAX ASSET LT	520-150	DTA LT - NON QUAL DEF COMP
190520	DEFERRED TAX ASSET LT	520-170	DEF TAX - DERIV MV ASSET LT
190520	DEFERRED TAX ASSET LT	520-172	DEF TAX ST DERIV MV ASSET LT

FERC Account	Description	Quorum Account	Quorum Acct Description
190520	DEFERRED TAX ASSET LT	520-175	DEF TAX FASB 143 CHNG IN ACCT
190520	DEFERRED TAX ASSET LT	520-180	NOL CARRYFORWARD
190520	DEFERRED TAX ASSET LT	520-185	RESERVE FOR NOL
190520	DEFERRED TAX ASSET LT	520-187	DEF TAX LT-STATE DEFERRED
190520	DEFERRED TAX ASSET LT	520-190	DEF TAX LT - DEPLETION
190520	DEFERRED TAX ASSET LT	520-195	DEF TAX LT - ASSET IMPARMENT
190520	DEFERRED TAX ASSET LT	520-200	DEF TAX LT - RETIREE HC
190520	DEFERRED TAX ASSET LT	520-205	DEF TAX LT - PERFORMANCE PLAN
190520	DEFERRED TAX ASSET LT	520-210	DEF TAX LT - PENSION
190520	DEFERRED TAX ASSET LT	520-215	DEF TAX LT % DEPLETION CF
190520	DEFERRED TAX ASSET LT	520-220	DEF TAX LT - STATE NOL
190520	DEFERRED TAX ASSET LT	520-230	DEF TAX LT - STATE NOL RESERVE
190520	DEFERRED TAX ASSET LT	520-240	DEF TAX - F E OF STATE FIN 48
190520	DEFERRED TAX ASSET LT	520-250	DEF TAX - FIN 48 ACCR INT
190520	DEFERRED TAX ASSET LT	520-260	DEF TAX LT - R&D CREDIT
199999	SUSPENSE BALANCING	670-798	CURRENT RETAINED EARNINGS
199999	SUSPENSE BALANCING	670-899	PRIOR YEAR'S RETAINED EARNINGS
201001	COMMON STOCK	660-110	COMMON STOCK
211001	ADDL PAID IN CAPITAL	660-120	CONTRIBUTED CAPITAL
216000	RETAINED EARNINGS GENERAL	670-140	NET INCOME YTD - 1986-2002
216020	CUM EFFECT ACCOUNTING ADJ	670-010	CUM EFFECT ACCT ADJ
216100	RETAINED EARNING SUBSIDIARIES-	670-305	RETAINED EARNINGS SUBSIDIARY
217000	TREASURY STOCK	660-130	TREASURY STOCK
219008	AOCI RETIREE HC	660-031	AOCI-RETIREE HC (GRS)-GL AMOR
219008	AOCI RETIREE HC	660-033	AOCI-RETIREE HC (GRS)-GL ANNUL
219008	AOCI RETIREE HC	660-093	AOCI-RETIREE HC DEFERRED (ST)
219009	AOCI DERIVATIVES SHORT TERM	660-100	AOCI - DERIVATIVES (GROSS)
219010	AOCI PENSION	660-021	AOCI-PENSION (GRS)-GL AMORT
219010	AOCI PENSION	660-023	AOCI-PENSION (GRS)-GL ANNUAL
219010	AOCI PENSION	660-092	AOCI-PENSION DEFERRED (ST)
219010	AOCI PENSION	660-140	AOCI - PENSION (GROSS)
219012	AOCI TRANSITION OBLIG RET HC	660-010	AOCI-TRANS OBL RETIREE HC(GRS)
219013	AOCI PENSION DEF TAX BENEFIT	660-025	AOCI-PENSION(FED TAX)
219013	AOCI PENSION DEF TAX BENEFIT	660-090	AOCI-PENSION (STATE TAX)
219015	AOCI TRANS OBLIG RET HC TAXBEN	660-015	AOCI-TRANS OBL RETIREE HC(FED)
219015	AOCI TRANS OBLIG RET HC TAXBEN	660-035	AOCI-RETIREE HC (FED TAX)
219015	AOCI TRANS OBLIG RET HC TAXBEN	660-070	AOCI-TRAN OBLIG RETIREE HC(ST)
219015	AOCI TRANS OBLIG RET HC TAXBEN	660-075	AOCI-RETIREE HC (STATE TAX)
219016	AOCI DERIVATIVES TAX BENEFIT	660-105	AOCI - DERIVATIVES (TAX)
219016	AOCI DERIVATIVES TAX BENEFIT	660-107	AOCI - DERIVATIVES (ST TAX)
219018	AOCI DERIVATIVES LONG TERM	660-101	AOCI - LT DERIVATIVES (GROSS)
221000	LONG TERM DEBT	640-125	NOTES PAYABLE - OUTSIDERS L/T
228204	RESERVE MEDICAL	620-170	ACCRUED GROUP HEALTH & LIFE
232009	A/P MANUAL	600-110	A/P - VENDORS
232009	A/P MANUAL	600-240	UNAPPLIED ADVANCES

FERC Account	Description	Quorum Account	Quorum Acct Description
232016	A/P WH HEALTH INSURANCE	600-160	A/P - EMPLOYEE HEALTH CARE
232021	A/P WH EMPL DONATIONS	600-140	A/P - UNITED WAY
232024	A/P EMPLOYEE WH OTHER	600-150	A/P - EMPLOYEE CHILD CARE
232037	A/P GENERAL	600-120	A/P - MISCELLANEOUS
232037	A/P GENERAL	600-123	A/P - GAS IMBALANCE
232037	A/P GENERAL	600-125	A/P - LOE NON-OP CLEARING
233052	I/C NUMP NOTE PAY TO AFFILIATE	640-230	NOTES PAYABLE - BHC
233153	I/C INTEREST PAYABLE AFFILIATE	600-215	A/P - INT PAY - BHC
234000	I/C ACCOUNTS PAYABLE	600-280	A/P - BH CORP
234000	I/C ACCOUNTS PAYABLE	600-285	A/P - BH SERVICE COMPANY, LLC
236000	ACCRUED INCOME TAXES FEDERAL	600-190	A/P - FED INC TAXES - CURRENT
236000	ACCRUED INCOME TAXES FEDERAL	600-200	A/P - FED INC TAXES - PRIOR
236001	ACCRUED INCOME TAXES STATE	600-185	A/P - STATE INCOME TAXES
236004	ACCRUED PROPERTY TAXES	620-310	ACCRUED PRODUCTION TAXES EST
236004	ACCRUED PROPERTY TAXES	620-330	ACCRUED AD VALOREM - WESTON
236004	ACCRUED PROPERTY TAXES	620-436	ACCRUED AD VALOREM - NON OPER
236011	ACCRUED FUTA TAX	620-130	ACCRUED FUTA
236012	ACCRUED SUTA TAX	620-140	ACCRUED SUTA
236999	ACCRUED TAXES OTHER	620-580	ACCRUED SEV TAXES - COLORADO
236999	ACCRUED TAXES OTHER	620-585	ACCRUED PROD TAXES - NEW MEXCO
236999	ACCRUED TAXES OTHER	620-586	ACCRUED PROD TAXES - JICARILLA
236999	ACCRUED TAXES OTHER	620-587	ACCRUED JIC CAP IMPROVE TAX
236999	ACCRUED TAXES OTHER	620-588	ACCRUED INC TAX - NM
236999	ACCRUED TAXES OTHER	620-630	ACCRUED CONS TAXES - COLORADO
237999	ACCRUED INT OTHER	620-810	ACCRUED INTEREST (NON I/C)
239000	CURRENT MATURITIES OF LT DEBT	630-135	CURRENT PORTION - L/T OBLIGATI
241001	FEDERAL WITHHOLDING TAXES PAYB	620-120	ACCRUED FICA & FIT
241004	STATE SALES AND USE TAX	620-725	ACCRUED SALES TAX - NEW MEXICO
241004	STATE SALES AND USE TAX	620-730	ACCRUED SALES TAX - COLORADO
241004	STATE SALES AND USE TAX	620-735	ACCRUED SALES TAX - DENVER
241004	STATE SALES AND USE TAX	620-775	ACCRUED USE TAX - NM
241004	STATE SALES AND USE TAX	620-780	ACCRUED USE TAX - COLORADO
241004	STATE SALES AND USE TAX	620-785	ACCRUED USE TAX - DENVER
241006	STATE WITHHOLDING TAXES PAYABLE	620-125	ACCRUED COLO/NEW MEX STATE W/H
242001	ACCRUED AUDIT FEES	620-830	ACCRUED AUDIT FEES
242009	SFAS 106 CURRENT PORTIONS	620-175	ACCR LIAB - RETRIEE HC CURR
242013	ACCRUED BENEFITS 401K	600-170	A/P - EMPLOYEE 401K
242017	ACCRUED PARTNER DISTRIBUTIONS	610-100	R/P - LEASE LEVEL
242017	ACCRUED PARTNER DISTRIBUTIONS	610-110	R/P - JOINT INTEREST OWNERS
242017	ACCRUED PARTNER DISTRIBUTIONS	610-120	R/P - REVENUE PAYABLE ESTIMATE
242017	ACCRUED PARTNER DISTRIBUTIONS	610-130	R/P - ROYALTIES(FEDERAL)
242017	ACCRUED PARTNER DISTRIBUTIONS	610-140	R/P - ROYALTIES(STATE)
242017	ACCRUED PARTNER DISTRIBUTIONS	610-150	R/P - SUSPENSE-LEGAL
242017	ACCRUED PARTNER DISTRIBUTIONS	610-170	JIB/RP - SUSPENSE-MINIMUM
242017	ACCRUED PARTNER DISTRIBUTIONS	610-180	R/P - SUSPENSE-ESCHEAT



FERC Account	Description	Quorum Account	Quorum Acct Description
242017	ACCRUED PARTNER DISTRIBUTIONS	610-400	R/P - PIPELINE BALANCING
242024	ACCRUED ROYALTIES	620-880	ACCRUED ROYALTY/TAX OBLIGATION
242025	WELLS FARGO CD PAYROLL	620-110	ACCRUED PAYROLL
242041	ACCRUED INCENTIVE	620-190	ACCRUED RESULTS SHARING
242052	ACCRUED LT PERFORMANCE PLAN	620-210	ACCRUED PERFORMANCE PLAN & STK
242999	ACCRUED OTHER	600-127	A/P - UNPAID NON-OP
242999	ACCRUED OTHER	620-820	ACCRUED RESERVE STUDIES
242999	ACCRUED OTHER	620-850	RESERVE FOR NOL
242999	ACCRUED OTHER	620-890	ACCRUED LIABILITIES ESTIMATE
242999	ACCRUED OTHER	630-150	CURRENT ACQUISITION LIABILITIES
242999	ACCRUED OTHER	630-180	ACCRUED RELOCATION COSTS
244000	DERIVATIVE MV LIAB - ST	630-130	DERIVATIVE CURRENT LIABILITIES
253011	ACCRUED GROUP INS RETIREE LT	620-180	ACCRUED RETIREE HEALTH CARE LT
253100	ACCRUED PEP	620-160	ACCRUED PEP
253105	ACCRUED PENSION	620-150	ACCRUED PENSION COSTS
253120	NQDC SCHWAB	620-220	ACCRUED NDQC PLAN
253201	DERIV MV LIAB - LT	640-110	DERIVATIVES-MRKT VALUE/LIABTY
253520	FIN48 LIABILITY	640-115	FIN 48 LIABILITY
254304	ARO LIABILITY - FASB 143	640-130	ASSET RETIRE OBLIG LIABILITY
282100	DEF TAX PROPERTY LT	650-110	DEF INC TAXES - GAS PLANT
282100	DEF TAX PROPERTY LT	650-120	DEF INC TAXES - OTHER PROPERTY
282100	DEF TAX PROPERTY LT	650-130	DEF INC TAXES - PROD PROPERTY
282100	DEF TAX PROPERTY LT	650-140	DEF INC TAXES - PROD PROP OTHE
282100	DEF TAX PROPERTY LT	650-200	DEF TAX-LT DRYHOLES
282100	DEF TAX PROPERTY LT	650-210	DEF TAX-LT UND LHC ABAND
282100	DEF TAX PROPERTY LT	650-220	DEF TAX-LT CAPITALIZED INT
283005	DEFERRED TAX LIAB ST	630-140	DEF TAX - DERIV MV LIAB CURR
283005	DEFERRED TAX LIAB ST	630-145	DEF TAX ST DERIV MV LIAB CURR
283005	DEFERRED TAX LIAB ST	630-147	DEF TAX CUR - PREPAID EXP
283005	DEFERRED TAX LIAB ST	630-149	DEF TAX CUR - DERIVATIVE
283005	DEFERRED TAX LIAB ST	630-170	DEF INCOME TAXES - STATE
283440	DEFERRED TAX LIAB LT	650-145	DEF INC TAXES - GAIN DEFERRAL
283440	DEFERRED TAX LIAB LT	650-150	DEF INC TAXES - OTHER
283440	DEFERRED TAX LIAB LT	650-160	DEF TAX - DERIV MV LIAB LT
283440	DEFERRED TAX LIAB LT	650-165	DEF TAX ST DERIV MV LIAB TX
283440	DEFERRED TAX LIAB LT	650-170	DEF INC TAXES - STATE
283440	DEFERRED TAX LIAB LT	650-180	DEF TAX FASB 143
283440	DEFERRED TAX LIAB LT	650-190	DEF TAX-PENSION (ST) AOCI
283440	DEFERRED TAX LIAB LT	650-192	DEF FED TAX-PENSION (LT)
283440	DEFERRED TAX LIAB LT	650-195	DEF TAX-RETIREE HC (ST) AOCI
283440	DEFERRED TAX LIAB LT	650-197	DEF FED TAX- RETIREE HC (LT)
283440	DEFERRED TAX LIAB LT	650-230	DEF TAX-LT PARTNERSHIPS
283440	DEFERRED TAX LIAB LT	650-240	DEF TAX LT - ROLLOVER ADJ
283440	DEFERRED TAX LIAB LT	650-250	DEF TAX LT - FED EFF ST NOL