

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEALS  
OF *VARIOUS APPLICANTS (SEE EXHIBIT "A")*  
FROM AN ORDER OF THE DIRECTOR OF  
PROPERTY VALUATION FOR THE YEARS  
2004 AND 2005

Docket Nos. 2004-8932-PV, *et al.*

AND

IN THE MATTER OF THE APPLICATIONS  
OF *VARIOUS APPLICANTS (SEE EXHIBIT "A")*  
FOR EXEMPTION FROM PROPERTY  
TAXATION

Docket Nos. 2005-39-PVX, *et al.*

ORDER NUNC PRO TUNC

The Board hereby issues this Order *Nunc Pro Tunc* for the purpose of substituting the correct parties and docket numbers in this consolidated appeal for the incomplete list of parties and docket numbers set forth in the caption of the original Order certified June 21, 2006. The corrected parties and docket numbers are set forth in **Exhibit "A"**, which is attached hereto and incorporated herein by this reference. This Order *Nunc Pro Tunc* shall supersede the June 21, 2006 Order in all respects.

These matters come on for consideration and decision by the Board of Tax Appeals of the State of Kansas. After considering the evidence and premises of the parties, the Board finds and concludes as follows.

The Board has jurisdiction of the subject matter and of the parties, as timely appeals and tax exemption applications were filed pursuant to K.S.A. 74-2438 and K.S.A. 79-213, respectively. These matters were consolidated for hearing and adjudication pursuant to a joint motion of the parties. A hearing was held on July 25, 2005.

Appearing on behalf of the Taxpayers-Applicants (hereinafter "Taxpayers") were Michael Lennen, Janet H. Ward, and Robert Coykendall. Appearing on behalf of the State of Kansas, Division of Property Valuation (hereinafter "PVD") was Bill Waters, Attorney.

## I.

The joint stipulations of fact submitted by the Taxpayers and PVD are hereby adopted in their entirety. Following is a summary of the pertinent facts upon which the Board bases its decision herein.

1. These matters are appeals of Department of Revenue, Property Valuation Division (“PVD”) final notices of valuation and ad valorem tax exemption applications of forty-four Taxpayers for tax years 2004 and 2005 involving stored natural gas in underground formations in Meade County, Kansas.

2. Taxpayers are not certificated or regulated as natural gas public utilities by the Kansas Corporation Commission (“KCC”); nor do they engage in those activities specified in K.S.A. 79-5a01(a)(1) through (7).

3. None of the Taxpayers “control, manage or operate a business of transporting or distributing to, from, through or in this state natural gas, oil, or other commodities in pipes or pipelines or engage primarily in the business of storing natural gas in an underground formation. The Taxpayers are not authorized to exercise the power of eminent domain in Kansas.

4. The Taxpayers do not own facilities in Kansas for the transmission, distribution or storage of natural gas.

5. The Taxpayers purchase natural gas from various producers and marketers and deliver the gas to one or more interstate natural gas pipelines/common carriers for storage or deferred delivery.

6. The interstate pipelines having storage facilities in Kansas and other states are: Panhandle Eastern Pipe Line Company (“Panhandle Eastern”); Colorado Interstate Gas Company (“CIG”), Northern Natural Gas Company (“Northern”), and Southern Star Central Gas Pipeline (“Southern Star”) (collectively, the “Interstate Pipelines”).

7. The interstate pipelines are regulated by the Federal Energy Regulatory Commission (“FERC”). Natural gas storage and deferred delivery services furnished by the interstate pipelines are provided in accordance with and subject to FERC approved tariffs.

8. Relevant provisions of the FERC approved tariffs contain specific provisions regarding control and possession of natural gas delivered to the interstate pipelines for storage or deferred delivery. Each of the FERC tariffs includes provisions placing the risk of loss, liability and damages on the interstate pipelines during the period when natural gas is in their control and possession.

9. Between the time the natural gas is delivered to the interstate pipelines and redelivered to Taxpayers it is stored by the interstate pipelines somewhere in the pipeline's storage or transportation systems.

10. Taxpayers are merchants of natural gas. The natural gas they deliver to the interstate pipelines is intended to be inventory for subsequent resale.

11. Interstate pipelines do not redeliver to Taxpayers the same molecules of natural gas that were originally delivered for storage or deferred delivery service.

12. The volumes of natural gas assessed by PVD were allocated to Kansas by PVD and/or the interstate pipelines.

13. The natural gas marketing companies listed on Taxpayers' Proposed Findings of Fact and Conclusions of Law, Appendix B, are not certificated or regulated as public utilities by FERC or any state public service commission.

14. The amount of natural gas owned by the various Taxpayers and stored in the interstate pipelines is determined through allocation. These allocations do not represent the actual volumes of natural gas in particular locations that are attributable to the various Taxpayers. The volumes attributed to the Taxpayers represent a pro-rata allocation of the Taxpayers' contractual storage balances.

## II.

A brief review of legislation and case law leading up to the instant appeal is instructive here. On November 4, 1986, the Kansas electorate amended Article 11, § 1 of the Kansas Constitution to exempt merchants' and manufacturers' inventory from property taxation effective January 1, 1989. L. 1985, ch. 364, § 1. In 1988, the Kansas legislature enacted K.S.A. 1988 Supp. 79-201m to implement the exemption. There was no mention of public utilities in the legislative enactment. L. 1988, ch. 375, § 2.

In 1990, the Kansas Supreme Court determined that the merchants' inventory exemption applied to the stored natural gas inventory of public utilities. *Colorado Interstate Gas Co. v. Board of Morton County Comm'rs*, 247 Kan. 654, 802 P.2d 584 (1990). In *Colorado Interstate Gas*, the court found that the interstate pipelines were merchants under K.S.A. 79-201m because they were in the business of buying and selling severed natural gas, which is tangible personal property.

After the *Colorado Interstate Gas* decision, the Kansas legislature adopted a proposition to amend Article 11, § 1 of the Kansas Constitution to exclude public utilities from the merchant and manufactures inventory exemption. L. 1992, ch 342, § 1. The amendment was approved by the electorate in November 1992. Consequently, effective January 1, 1993, natural gas inventories of public utilities, including pipelines, became taxable in Kansas. As long as the pipeline companies owned and marketed the natural

gas, they reported it to PVD, and PVD valued it and assessed it for purposes of property taxation.

In 1999, the Federal Energy Regulatory Commission (“FERC”) issued an order that unbundled the interstate pipeline industry and prohibited pipelines from owning stored natural gas. *See* FERC Commission Order 636. As a result, title to the natural gas passed to the pipeline customers upon delivery of the gas to the storage systems.

In 2003, the Kansas Supreme Court again addressed the issue of taxation of natural gas stored in Kansas pipelines. In *Tax Exemption Application of Central Illinois Public Service Co.*, 276 Kan. 612, 78 P.3d 419 (2003), the court held that pipeline customers did not “transport or distribute to, from, through or in the state natural gas in pipes or pipelines” and were not “engaging primarily in the business of storing natural gas in underground formations.” Based on K.S.A. 2002 Supp. 79-5a01, the court held the pipeline customers were not “public utilities” and were thus exempt from taxation pursuant to K.S.A. 79-201m.

New legislation was enacted in 2004 which redefined the term “public utilities” under K.S.A. 79-5a01(a) to encompass “every individual, company, corporation, association . . . that now or hereafter own, control, and hold for resale stored natural gas in an underground formation in this state . . .” *See* House Substitute for Senate Bill 147. This new legislation is the framework under which the instant case must be decided.

### III.

The Taxpayers contend that the subject natural gas, which is delivered to interstate pipelines for storage or deferred delivery service and allocated to Kansas, is not taxable in Kansas. In the alternative, the Taxpayers contend that if the natural gas is taxable, it is exempt from taxation pursuant to several Kansas statutory and constitutional provisions. The Taxpayers also raise multiple state and federal constitutional objections to the statute. The Board is not vested with authority to address the constitutionality of statutes and must therefore presume that all statutes are constitutional as drafted. *Zarda v. State*, 250 Kan. 364, 826 P.2d 1365, *cert denied*, 504 U.S. 973, 119 L.Ed. 2d 566, 112 S.Ct. 2941 (1992).

The fundamental issue before this Board is whether the Taxpayers are “public utilities” as defined in K.S.A. 79-5a01. If the Taxpayers qualify as “public utilities,” the natural gas in question would not be exempt from taxation under K.S.A. 79-201m. If, however, the Taxpayers do *not* qualify as public utilities the natural gas should be treated as merchants’ inventory, which is exempt under K.S.A. 79-201m.

Based on the parties’ stipulations, K.S.A. 79-5a01(a) is the sole basis for PVD’s contention that the Taxpayers should be considered “public utilities” and therefore not exempt from taxation. K.S.A. 79-5a01(a) provides in pertinent part as follows:

As used in this act, the terms "public utility" or "public utilities" means every individual, company, corporation, association of persons, brokers, lessees or receivers that now or hereafter *own, control and hold for resale stored natural gas in an underground formation in this state* (emphasis provided).

The parties' dispute in this case pivots on the words "own, control and hold for resale stored natural gas in an underground formation in this state." The Taxpayers contend they do not fall within the definition of "public utilities" under K.S.A. 79-5a01(a) because they do not "own, control and hold for resale stored natural gas in an underground formation in the state." The Taxpayers note that although they own natural gas that is delivered from time to time for underground storage, they do not control and hold the natural gas between its delivery to the interstate pipelines and its subsequent redelivery to the Taxpayers. According to the Taxpayers, control and possession of the gas in underground storage is vested, not in the Taxpayers, but in the interstate pipelines.

PVD asserts two alternative arguments in support of its opposing position that the Taxpayers qualify as utilities under K.S.A. 79-5a01(a). First, PVD contends that the words "own, control and hold for resale," although written in the conjunctive, should be construed in the disjunctive. That is, PVD argues that the statute should be construed as "own, control or hold for resale." Alternatively, PVD argues that even if the phrase is read in the conjunctive, the terms "own, control and hold for resale" can be read broadly enough to include the Taxpayers.

It is a fundamental rule of statutory construction to which all other rules are subordinate that the intent of the legislature governs if that intent can be ascertained from the plain language of the statute. *State v. Scherzer*, 254 Kan. 926, 869 P.2d 729 (1994). The initial inquiry must begin with the text of the statute. *Id.* The legislature is presumed to have expressed its intent through the language of the statutory scheme it enacted. *State v. Marsh*, 278 Kan. 520, Syl. ¶ 18, 102 P.3d 445 (2004). When a statute is clear and unambiguous, the court must give effect to the legislative intent expressed in the statutory language rather than make a determination of what the law should or should not be. *State ex rel Stephan v. Board of County Commissioners*, 254 Kan. 446, 447, 866 P.2d 1024 (1994). When determining whether a statute is open to construction, ordinary words must be given their ordinary meanings, and it is improper to disregard the unambiguous meanings of words. *Id.*

Initially, the Board will address PVD's contention that K.S.A. 79-5a01 should be construed in the disjunctive, not in the conjunctive as it is written. In support of this contention, PVD cites *McMechan v. Everly Roofing, Heating and Air Conditioning, Inc.*, 8 Kan. App. 2d 349, 351, 656 P.2d 797 (1983). There the court construed the meaning of a workers compensation statute defining "part-time employee." The court noted that the statute, which contained multiple provisions written in the conjunctive, must be read to provide separate and alternative definitions. The court said that to read the statute as drafted in the conjunctive would "do violence to the logic of the statute." *Id.* at 352.

*McMechan* is distinguishable from the instant case. In *McMechan*, it was apparent on the face of the statute that the provisions of the statute defining “part-time employee” could not be reconciled as written in the conjunctive. The court therefore determined that the legislature must have intended the statute to operate in the disjunctive. In the instant case, however, there is no such logical inconsistency on the face of the statute in question. Satisfying any one of the statutory prongs of K.S.A. 79-5a01 (owning, controlling, or holding) does not logically preclude either one or both of the other two prongs. K.S.A. 79-5a01 is not logically irreconcilable on its face. The Board must therefore apply the statute as it is written, in the conjunctive.

The Board turns now to an interpretive analysis of K.S.A. 79-5a01. Statutes are to be interpreted, if possible, to give effect to the entire text. The Board must thus assume there are no superfluous words in a statute and that the legislature intended all words to be given effect. *See In re Doe*, 19 Kan. App. 2d 204, 209, 866 P.2d 1069, 1074 (1994); *see also McVay v. Rich*, 18 Kan. App. 2d 746, 751, 859 P.2d 399 (1993), *aff’d*, 255 Kan. 371, 874 P.2d 641 (1994). Therefore, in order to hold that the Taxpayers are taxable public utilities, the Board must find that the Taxpayers “own, control and hold for resale stored natural gas in an underground formation in the state.”

There is no serious dispute that the Taxpayers own (or at least hold contractual rights to) storage balances of natural gas contained in underground formations in the state. Nevertheless, whether the Taxpayers actually control and hold the natural gas is doubtful. It is undisputed that tariffs issued by the Federal Energy Regulatory Commission (FERC) establish that control and possession of natural gas delivered to interstate pipelines for transportation and storage is vested in the pipeline until the gas is redelivered to their customers. It is also undisputed that the interstate pipelines cannot track and account for discrete packages or molecules of natural gas delivered for storage. As the Supreme Court said in *Central Illinois*, under federal regulations the pipeline customers have “little or no control over where the severed natural gas is stored or for how long.” 276 Kan. at 614, 624. When K.S.A. 79-5a01 was amended in 2004 to specifically include the element of control in the definition of “public utility,” the legislature is presumed to have been aware of the FERC regulations vesting control in the pipelines. The legislature also is presumed to have been aware of the decision in *Central Illinois*, which specifically acknowledged that pipeline customers have little or no control over stored natural gas.

The Board must apply the clear language of K.S.A. 79-5a01 and in its interpretation must be concerned primarily with what persons of common understanding would infer from the words used in that statute. *See Colorado Interstate Gas Co.*, 247 Kan. at 662. Under the circumstances, it would be improper for the Board to find that the Taxpayers, who relinquish possession of natural gas to interstate pipelines and retain only contractual rights to inventory balances, “own, control and hold for resale stored natural gas in an underground formation in the state.”

The parties have stipulated that the Taxpayers are merchants of natural gas and that gas they delivered to interstate pipelines for redelivery qualifies as inventory. Based on these stipulations and on the ruling herein, the Board finds the subject natural gas is exempt from ad valorem taxation pursuant to K.S.A. 79-201m.

Any party to this appeal who is aggrieved by this decision may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529, and amendments thereto. The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to: Secretary, Board of Tax Appeals, DSOB Suite 451, 915 SW Harrison St., Topeka, KS 66612-1505. A copy of the petition, together with all accompanying documents submitted, shall be mailed to all parties at the same time the petition is mailed to the Board. Failure to notify the opposing party shall render any subsequent order voidable. The written petition must be received by the Board within fifteen (15) days of the certification date of this order (allowing an additional three days for mailing pursuant to statute if the Board serves the order by mail). If at 5:00 pm on the last day of the specified period the Board has not received a written petition for reconsideration, this order will become a final order from which no further appeal is available.

IT IS SO ORDERED

THE BOARD OF TAX APPEALS

**EXHIBIT “A”**

2004-08932-PV	Union Electric Company dba Ameren UE	2004	PVD ID NO. G4012
2004-08933-PV	Missouri Gas Energy	2004	PVD ID NO. G4006
2004-08934-PV	ProLiance Energy, L.L.C.	2004	PVD ID NO. G4011
2004-08935-PV	Central Illinois Public Service Co.	2004	PVD ID NO. G4003
2004-08936-PV	BP Energy Company	2004	PVD ID NO. G4002
2004-09387-PV	Oklahoma Natural Gas Company	2004	PVD ID NO. G4047
2004-09388-PV	ONEOK Energy Marketing & Trading, L.P.	2004	PVD ID NO. G4048
2004-09533-PV	Tenaska Gas Storage	2004	PVD ID NO. G4053

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2005-00039-PVX	Tenaska Gas Storage	2004-	PVD ID NO. G4053
2005-00040-PVX	Cheyenne Light Fuel & Power	2004-	PVD ID NO. G4105
2005-00041-PV	Cheyenne Light Fuel & Power	2004	PVD ID NO. G4105
2005-00042-PVX	Public Service Company of Colorado	2004-	PVD ID NO. G4115
2005-00043-PV	Public Service Company of Colorado	2004	PVD ID NO. G4115
2005-00044-PVX	Oklahoma Natural Gas Company	2004-	PVD ID NO. G4047
2005-00045-PVX	ONEOK Energy Marketing & Trading, L.P.	2004-	PVD ID NO. G4048
2005-00046-PVX	Missouri Gas Energy	2004-	PVD ID NO. G4006
2005-00047-PVX	ProLiance Energy, L.L.C.	2004-	PVD ID NO. G4011
2005-00294-PV	Coral Energy Resources, L.P.	2004	PVD ID NO. G4073
2005-00295-PV	BP Canada Energy Marketing Corp.	2004	PVD ID NO. G4120
2005-00296-PV	Northern States Power Company of Wisconsin	2004	PVD ID NO. G4103
2005-00297-PV	Northern States Power Company Minnesota	2004	PVD ID NO. G4104
2005-00445-PV	Manning Municipal Natural Gas	2004	PVD ID NO. G4082
2005-00446-PV	Superior Water, Light & Power Company	2004	PVD ID NO. G4096
2005-00447-PV	Circle Pines Utilities	2004	PVD ID NO. G4060
2005-00448-PV	City of Duluth, Minnesota	2004	PVD ID NO. G4061



2005-00449-PV	Manilla Municipal Gas Dept.	2004	PVD ID NO. G4081
2005-00450-PV	City of Sanborn, Iowa	2004	PVD ID NO. G4066
2005-00451-PV	Town of Brooklyn, Iowa	2004	PVD ID NO. G4063
2005-00452-PV	Coon Rapids Municipal Utilities	2004	PVD ID NO. G4072
2005-00453-PV	City of Sioux Center, Iowa	2004	PVD ID NO. G4094
2005-00454-PV	City of Hartley, Iowa	2004	PVD ID NO. G4064
2005-00455-PV	Great Plains Natural Gas Co.	2004	PVD ID NO. G4087
2005-00456-PV	City of Remsen, Iowa	2004	PVD ID NO. G4065
2005-00627-PV	Cornerstone Energy, Inc.	2004	PVD ID NO. G4074
2005-01529-PV	US Energy Services	2004	PVD ID NO. G4097
2005-02401-PVX	MidAmerican Energy Company	2005-	PVD ID NO. G4086
2005-02402-PVX	MidAmerican Energy Company	2004-	PVD ID NO. G4086
2005-02403-PV	City of Sabula, Iowa	2004	PVD ID NO. G4127
2005-02404-PV	Lake Park Municipal Utilities	2004	PVD ID NO. G4122
2005-02405-PV	City of Waukee, Iowa	2004	PVD ID NO. G4131
2005-02406-PV	Osage Municipal Utilities	2004	PVD ID NO. G4125
2005-02407-PV	City of Sac City, Iowa	2004	PVD ID NO. G4128
2005-02445-PV	Midwest Natural Gas, Inc.	2004	PVD ID NO. G4123
2005-02522-PV	Sheehan's Gas Company, Inc.	2004	PVD ID NO. G4129
2005-04047-PV	City of Circle Pines-Circle Pines Utilities	2005	PVD ID NO. G4060
2005-04048-PV	City of Sioux Center, Iowa	2005	PVD ID NO. G4094
2005-04049-PV	Superior Water, Light & Power Company	2005	PVD ID NO. G4096
2005-04050-PV	Great Plains Natural Gas Co.	2005	PVD ID NO. G4087
2005-04051-PV	City of Duluth, Minnesota	2005	PVD ID NO. G4061
2005-04052-PV	BP Canada Energy Marketing Corp.	2005	PVD ID NO. G4120
2005-04053-PV	BP Energy Company	2005	PVD ID NO. G4002
2005-04054-PV	Oklahoma Natural Gas Company	2005	PVD ID NO. G4047

2005-04055-PV	ONEOK Energy Marketing & Trading, L.P.	2005	PVD ID NO. G4048
2005-04056-PV	Interstate Power & Light Company	2005	PVD ID NO. G4058
2005-04057-PV	Wisconsin Power & Light Company	2005	PVD ID NO. G4059
2005-04058-PV	US Energy Services, Inc.	2005	PVD ID NO. G4097
2005-04059-PV	Enserco Energy, Inc.	2005	PVD ID NO. G4077
2005-04060-PV	Colorado Springs Utilities	2005	PVD ID NO. G4106
2005-04061-PV	Union Electric Company dba Ameren UE	2005	PVD ID NO. G4012
2005-04062-PV	Central Illinois Public Service Co. dba Amere	2005	PVD ID NO. G4003
2005-04063-PV	Cheyenne Light Fuel & Power Company	2005	PVD ID NO. G4105
2005-04064-PV	Missouri Gas Energy	2005	PVD ID NO. G4006
2005-04065-PV	ProLiance Energy, L.L.C.	2005	PVD ID NO. G4011
2005-04066-PV	Public Service Company of Colorado	2005	PVD ID NO. G4115
2005-04067-PV	Northern States Power Company of Wisconsin	2005	PVD ID NO. G4103
2005-04068-PV	Northern States Power Company Minnesota	2005	PVD ID NO. G4104
2005-04069-PV	Cornerstone Energy, Inc.	2005	PVD ID NO. G4074
2005-04070-PV	Tenaska Gas Storage	2005	PVD ID NO. G4053
2005-04071-PV	MidAmerican Energy Company	2005	PVD ID NO. G4086
2005-04075-PV	Metropolitan Utilities District	2005	PVD ID NO. G4085
2005-04076-PV	Clayton Energy Corporation	2005	PVD ID NO. G4135
2005-04760-PV	Coral Energy Resources, L.P.	2005	PVD ID NO. G4073
2005-04781-PV	Chevron U.S.A., Inc. aka Chevron USA Produc	2005	PVD ID NO. G4134
2005-05092-PVX	Concord Energy, L.L.C.	2004-	PVD ID NO. G4069
2005-05093-PVX	Midwest Natural Gas, Inc.	2004-	PVD ID NO. G4123
2005-05094-PVX	Sheehan's Gas Company, Inc.	2004-	PVD ID NO. G4129
2005-05095-PVX	Manilla Municipal Gas Dept.	2004-	PVD ID NO. G4081
2005-05096-PVX	Coral Energy Resources, L.P.	2004-	PVD ID NO. G4073
2005-05097-PVX	City of Wauke, Iowa	2004-	PVD ID NO. G4131

2005-05098-PVX	City of Sabula, Iowa	2004-	PVD ID NO. G4127
2005-05099-PVX	City of Sac City, Iowa	2004-	PVD ID NO. G4128
2005-05100-PVX	Osage Municipal Utilities	2004-	PVD ID NO. G4125
2005-05101-PVX	Enserco Energy, Inc.	2004-	PVD ID NO. G4077
2005-05102-PVX	Cornerstone Energy, Inc.	2004-	PVD ID NO. G4074
2005-05103-PVX	Wisconsin Power & Light Company	2004-	PVD ID NO. G4059
2005-05104-PVX	Interstate Power & Light Company	2004-	PVD ID NO. G4058
2005-05105-PVX	BP Canada Energy Marketing Company	2004-	PVD ID NO. G4120
2005-05106-PVX	Lake Park Municipal Utilities	2004-	PVD ID NO. G4122
2005-05107-PVX	U.S. Energy Services, Inc.	2004-	PVD ID NO. G4097
2005-05108-PVX	Central Illinois Public Service Co. dba Amere	2004-	PVD ID NO. G4003
2005-05109-PVX	Union Electric Company dba Ameren UE	2004-	PVD ID NO. G4012
2005-05110-PVX	BP Energy Company	2004-	PVD ID NO. G4002
2005-05111-PVX	City of Duluth, Minnesota	2004-	PVD ID NO. G4061
2005-05112-PVX	Manning Municipal Natural Gas	2004-	PVD ID NO. G4082
2005-05113-PVX	City of Sioux Center, Iowa	2004-	PVD ID NO. G4094
2005-05114-PVX	Superior Water, Light & Power Company	2004-	PVD ID NO. G4096
2005-05146-PVX	City of Hartley, Iowa	2004-	PVD ID NO. G4064
2005-05147-PVX	Town of Brooklyn, Iowa	2004-	PVD ID NO. G4063
2005-05148-PVX	City of Circle Pines-Circle Pines Utilities	2004-	PVD ID NO. G4060
2005-05149-PVX	City of Remsen, Iowa-Remsen Municipal Utilit	2004-	PVD ID NO. G4065
2005-05150-PVX	City of Sanborn, Iowa	2004-	PVD ID NO. G4066
2005-05151-PVX	Great Plains Natural Gas Co.	2004-	PVD ID NO. G4087
2005-05152-PVX	Coon Rapids Municipal Utility	2004-	PVD ID NO. G4072
2005-05153-PVX	Northern States Power Company of Wisconsin	2004-	PVD ID NO. G4103
2005-05154-PVX	Northern States Power Company Minnesota	2004-	PVD ID NO. G4104
2005-05155-PVX	Metropolitan Utilities District	2004-	PVD ID NO. G4085

2005-05476-PVX	Colorado Springs Utilities	2005-	PVD ID NO. G4106
2005-05478-PVX	Chevron U.S.A., Inc. aka Chevron USA Produc	2005-	PVD ID NO. G4134
2005-05479-PVX	Clayton Energy Corporation	2005-	PVD ID NO. G4135