Section 3 Table of Contents

1	EXAMPLE.XLS	Spreadsheet	Example Report Format with 7 dates, 91-96 example and Sum sheet w/Summary Lease 503-006916-0
2	EXAMPLE2.XLS	Spreadsheet & Report Format	4 sheets total, includes Black sheet of dual accounting, Report Format, Dual Acct. Example Well (2)
3	EXAMPLE4.XLS	Spreadsheet & Report Format	Same as #2
4	EXAMPLE4B.XLS	Spreadsheets	No Report format added.
5	EXAMPLE4C.XLS	Spreadsheets	Same with Directions sheet different and no 4th sheet
6	EXAMPLE4.XLS	Spreadsheets	Looks like final of Blank Sheet, Direction and Dual Accounting Example Well
7			
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602-XXXX-ABC DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR

1	2	3	4	5	6	7	8	9	10	
Jan-90				WELL HEAD	MAJOR					
WELLHEAD VALUE	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	MMBTU RATE	PORTION RATE	RESIDUE MMBTU	RESIDUE VALUE	PROCESSED VALUE	MP VALUE	HIGHEST VALUE
$193.24	72.10	1.22400	88.25	$2.19	$2.40	44.25	$106.20	$293.10	$211.80	$293.10

Highest Value--> PROCESSED

PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 5X6	PROCESS FACTOR (COL 5 X 1)	NGLP PRICE	NGLP VALUE COL 8X9
ETHANE	2.243	2.25534	72.10	162.61	0.065869	11	162.61	0.1413	22.97
PROPANE	2.007	2.01804	72.10	145.50	0.090930	13	145.50	0.6350	92.39
NOR-BUTANE	1.029	1.03466	72.10	74.60	0.102911	8	74.60	0.3838	28.63
ISO-BUTANE	0.411	0.41326	72.10	29.80	0.098917	3	29.80	0.4375	13.04
ISO-PENTANE	0.34	0.34187	72.10	24.65	0.108805	3	24.65	0.4100	10.11
NOR-PENTANE	0.321	0.32277	72.10	23.27	0.110091	3	23.27	0.4100	9.54
HEXANE	0.344	0.34589	72.10	24.94	0.115021	3	24.94	0.4100	10.22
						44			$186.90

DATE	HIGHEST VALUE	PROCESSED/ WELL HEAD MAJOR PORTION	ROYALTY PAID	ADDITIONAL ROYALTY DUE
9001	$293.10	PROCESSED	$193.24	$99.86
9002	$231.84	PROCESSED	$193.24	$38.60
9003	$160.92	PROCESSED	$93.40	$67.52
9004	$182.38	PROCESSED	$115.10	$67.28
9005	$162.37	PROCESSED	$96.06	$66.31
9006	$196.37	PROCESSED	$129.37	$67.00
9007	$181.11	PROCESSED	$100.48	$80.63
9008	$278.48	PROCESSED	$90.84	$187.64
9009	$278.48	PROCESSED	$96.03	$182.45
9010	$301.14	PROCESSED	$102.83	$198.31
9011	$255.68	PROCESSED	$115.55	$140.13
9012	$253.55	PROCESSED	$133.24	$120.31
TOTAL				$1,195.73

503-006916-0	DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR								
1	2	3	4	5	6	7	8	9	10
Jan-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
129.45	52.50	1.20600	63.32	2.04	31.32	63.88	182.30	182.30	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1600	18.94
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.3200	33.90
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.4688	25.46
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.5225	11.34
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.5425	9.74
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.5425	9.19
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.5425	9.85
						32			118.42
Feb-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
150.45	74.66	1.20600	90.04	1.67	58.04	96.93	198.36	198.36	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1450	17.17
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2350	24.90
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.4225	22.95
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4488	9.74
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.5025	9.02
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.5025	8.52
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.5025	9.13
						32			101.43
Mar-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
117.05	83.46	1.20600	100.65	1.16	68.65	79.64	176.59	176.59	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1288	15.24
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2700	28.61
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3325	18.06
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.3988	8.65
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4975	8.93
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4975	8.43
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4975	9.03
						32			96.95
1	2	3	4	5	6	7	8	9	10
Apr-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	

VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
92.61	71.68	1.22500	87.81	1.05	55.81	58.60	154.70	154.70	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1350	15.98
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2663	28.21
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3138	17.04
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4063	8.81
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4913	8.82
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4913	8.32
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4913	8.92
						32			96.10
May-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
97.82	75.48	1.22500	92.46	1.06	60.46	64.09	162.65	162.65	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1375	16.28
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2788	29.53
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3275	17.79
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4413	9.57
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4788	8.59
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4788	8.11
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4788	8.69
						32			98.56
Jun-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
92.02	71.45	1.22800	87.74	1.05	55.74	58.53	149.24	149.24	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1313	15.54
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2525	26.75
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3075	16.70
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4200	9.11
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4263	7.65
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4263	7.22
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4263	7.74
						32			90.71
503-006916-0	**DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR**								
1	2	3	4	5	6	7	8	9	10
Jul-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
83.12	64.33	1.22700	78.93	1.05	46.93	49.28	140.42	140.42	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1263	14.95
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2575	27.28
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3188	17.31
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4363	9.46
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4175	7.49
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4175	7.07
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4175	7.58
						32			91.14

Aug-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
92.96	71.49	1.22700	87.72	1.06	55.72	59.06	157.67	157.67	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1275	15.10
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.2650	28.08
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3588	19.49
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4825	10.47
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4800	8.62
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4800	8.13
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4800	8.72
						32			98.61

Sep-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
86.12	65.75	1.22700	80.68	1.07	48.68	52.08	158.01	158.01	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1375	16.28
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.3013	31.92
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3888	21.12
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4800	10.41
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4938	8.86
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4938	8.37
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4938	8.97
						32			105.93

1	2	3	4	5	6	7	8	9	10
Oct-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
164.00	100.45	1.21900	122.45	1.34	90.45	121.20	238.43	238.43	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE

PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1688	19.98
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.3538	37.48
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.4125	22.41
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4900	10.63
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.5038	9.04
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.5038	8.54
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.5038	9.15
						32			117.23
Nov-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
171.82	106.73	1.21900	130.10	1.32	98.10	129.50	247.35	247.35	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1563	18.50
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.3725	39.47
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.4275	23.22
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4675	10.14
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.5000	8.97
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.5000	8.47
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.5000	9.08
						32			117.85
Dec-91								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
219.17	93.77	1.21900	114.31	1.92	82.31	158.03	259.33	259.33	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	52.50	118.41	0.065869	8	118.41	0.1550	18.35
PROPANE	2.007	2.01804	52.50	105.95	0.090930	10	105.95	0.3013	31.92
NOR-BUTANE	1.029	1.03466	52.50	54.32	0.102911	6	54.32	0.3650	19.83
ISO-BUTANE	0.411	0.41326	52.50	21.70	0.098917	2	21.70	0.4050	8.79
ISO-PENTANE	0.34	0.34187	52.50	17.95	0.108805	2	17.95	0.4225	7.58
NOR-PENTANE	0.321	0.32277	52.50	16.95	0.110091	2	16.95	0.4225	7.16
HEXANE	0.344	0.34589	52.50	18.16	0.115021	2	18.16	0.4225	7.67
						32			101.30

503-006916-0	DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR								
1	2	3	4	5	6	7	8	9	10
Jan-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
193.35	85.87	1.19400	102.53	1.89	51.53	97.39	240.71	240.71	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1413	27.36
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2338	40.51
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3225	28.65
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.3713	13.17
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.3875	11.38
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.3875	10.74
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.3875	11.51
						51			143.32
Feb-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
106.29	75.95	1.19400	90.68	1.17	39.68	46.43	193.82	193.82	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1413	27.36
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2425	42.02
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3025	26.88
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.3713	13.17
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4375	12.84
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4375	12.13
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4375	12.99
						51			147.39
Mar-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
83.90	74.26	1.19400	88.67	0.95	37.67	35.78	185.61	185.61	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1475	28.57
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2388	41.37
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.2963	26.32
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.3850	13.66
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4600	13.50
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4600	12.75
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4600	13.66
						51			149.83
1	2	3	4	5	6	7	8	9	10
Apr-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	

VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
93.85	76.21	1.22200	93.13	1.01	42.13	42.55	191.64	191.64	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1488	28.81
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2438	42.24
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.2900	25.77
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.3913	13.88
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4425	12.99
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4425	12.26
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4425	13.14
						51			149.09
May-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
110.40	79.95	1.22200	97.70	1.13	46.70	52.77	207.93	207.93	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1500	29.05
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2600	45.06
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3038	26.99
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.3988	14.15
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4600	13.50
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4600	12.75
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4600	13.66
						51			155.16
Jun-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
117.96	75.38	1.22200	92.11	1.28	41.11	52.63	216.67	216.67	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1650	31.95
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2675	46.35
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3250	28.88
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.4163	14.77
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4850	14.24
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4850	13.44
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4850	14.41
						51			164.04
503-006916-0	**DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR**								
1	2	3	4	5	6	7	8	9	10
Jul-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
104.53	78.04	1.20000	93.65	1.12	42.65	47.77	210.23	210.23	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1663	32.20
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2538	43.97
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3275	29.10
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.4563	16.19
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4725	13.87
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4725	13.10
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4725	14.03
						51			162.46

Aug-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
137.31	80.88	1.20000	97.06	1.41	46.06	64.94	223.72	223.72	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1500	29.05
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2575	44.62
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3188	28.32
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.5275	18.72
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4388	12.88
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4388	12.16
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4388	13.03
						51			158.78

Sep-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
142.74	76.67	1.20000	92.00	1.55	41.00	63.56	238.22	238.22	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1700	32.92
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.2988	51.77
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3488	30.99
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.5250	18.63
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4650	13.65
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4650	12.89
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4650	13.81
						51			174.66

1	2	3	4	5	6	7	8	9	10
Oct-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
190.01	75.23	1.20700	90.80	2.09	39.80	83.19	261.93	261.93	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE

PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1875	36.31
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.3088	53.50
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3513	31.21
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.4650	16.50
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4750	13.94
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4750	13.17
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4750	14.11
						51			178.74
Nov-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
145.42	68.97	1.20700	83.25	1.75	32.25	56.43	235.72	235.72	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1963	38.01
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.3300	57.19
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3388	30.10
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.4088	14.51
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4550	13.36
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4550	12.61
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4550	13.51
						51			179.29
Dec-92								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
135.94	66.87	1.20700	80.71	1.68	29.71	49.92	224.77	224.77	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	85.87	193.67	0.065869	13	193.67	0.1650	31.95
PROPANE	2.007	2.01804	85.87	173.29	0.090930	16	173.29	0.3575	61.95
NOR-BUTANE	1.029	1.03466	85.87	88.85	0.102911	9	88.85	0.3388	30.10
ISO-BUTANE	0.411	0.41326	85.87	35.49	0.098917	4	35.49	0.3938	13.97
ISO-PENTANE	0.34	0.34187	85.87	29.36	0.108805	3	29.36	0.4250	12.48
NOR-PENTANE	0.321	0.32277	85.87	27.72	0.110091	3	27.72	0.4250	11.78
HEXANE	0.344	0.34589	85.87	29.70	0.115021	3	29.70	0.4250	12.62
						51			174.85

503-006916-0 DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR

1	2	3	4	5	6	7	8	9	10
Jan-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
137.89	69.79	1.20100	83.82	1.65	42.82	70.65	233.09	233.09	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1638	25.77
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.4913	69.19
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3550	25.63
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.4025	11.61
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.4288	10.23
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.4288	9.66
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.4288	10.35
						41			162.44
Feb-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
117.71	62.64	1.20100	75.23	1.56	34.23	53.40	199.26	199.26	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1800	28.33
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3450	48.59
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3500	25.27
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.4138	11.93
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.4500	10.74
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.4500	10.14
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.4500	10.86
						41			145.86
Mar-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
126.04	65.10	1.20100	78.19	1.61	37.19	59.87	207.66	207.66	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1963	30.89
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3363	47.36
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3413	24.64
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.4263	12.29
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.4625	11.03
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.4625	10.42
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.4625	11.16
						41			147.79
1	2	3	4	5	6	7	8	9	10
Apr-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	

VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
135.84	67.10	1.19700	80.32	1.69	39.32	66.45	213.72	213.72	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.2025	31.87
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3300	46.48
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3338	24.10
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.4350	12.55
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.4575	10.92
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.4575	10.31
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.4575	11.04
						41			147.27
May-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
161.95	72.32	1.19700	86.57	1.87	45.57	85.21	226.96	226.96	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1950	30.69
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3213	45.24
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3288	23.74
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.4200	12.11
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.4250	10.14
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.4250	9.57
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.4250	10.26
						41			141.75
Jun-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
114.35	62.18	1.19700	74.43	1.54	33.43	51.48	193.35	193.35	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1888	29.71
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3363	47.36
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3425	24.73
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.4050	11.68
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.4025	9.60
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.4025	9.07
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.4025	9.72
						41			141.87
503-006916-0	**DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR**								
1	2	3	4	5	6	7	8	9	10
Jul-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
118.06	63.99	1.19900	76.72	1.54	35.72	55.01	194.17	194.17	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1863	29.32
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3300	46.48
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3375	24.37
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3925	11.32
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3925	9.36
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3925	8.84
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3925	9.47
						41			139.16
Aug-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
124.37	63.87	1.19900	76.58	1.62	35.58	57.64	195.63	195.63	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1763	27.74
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3363	47.36
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3438	24.82
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3875	11.18
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3813	9.10
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3813	8.59
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3813	9.20
						41			137.99
Sep-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
123.95	60.02	1.19900	71.96	1.72	30.96	53.26	188.54	188.54	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1700	26.76
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3463	48.77
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3350	24.19
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3588	10.35
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3575	8.53
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3575	8.05
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3575	8.63
						41			135.28
1	2	3	4	5	6	7	8	9	10
Oct-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
104.73	56.70	1.21000	68.61	1.53	27.61	42.24	172.07	172.07	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE

PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1563	24.59
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3350	47.18
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3263	23.56
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3375	9.73
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3513	8.38
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3513	7.91
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3513	8.48
						41			129.83
Nov-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
117.45	62.05	1.21000	75.08	1.56	34.08	53.17	176.91	176.91	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1438	22.63
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3175	44.72
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3188	23.02
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3288	9.48
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3388	8.08
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3388	7.63
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3388	8.18
						41			123.74
Dec-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
137.41	54.14	1.16800	63.24	2.17	22.24	48.25	161.78	161.78	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1398	22.00
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.2750	38.73
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.2988	21.57
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3250	9.37
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3100	7.40
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3100	6.98
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3100	7.48
						41			113.53

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1863	29.32
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3300	46.48
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3375	24.37
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3925	11.32
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3925	9.36
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3925	8.84
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3925	9.47
						41			139.16
Aug-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
124.37	63.87	1.19900	76.58	1.62	35.58	57.64	195.63	195.63	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1763	27.74
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3363	47.36
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3438	24.82
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3875	11.18
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3813	9.10
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3813	8.59
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3813	9.20
						41			137.99
Sep-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
123.95	60.02	1.19900	71.96	1.72	30.96	53.26	188.54	188.54	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1700	26.76
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3463	48.77
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3350	24.19
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3588	10.35
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3575	8.53
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3575	8.05
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3575	8.63
						41			135.28
1	2	3	4	5	6	7	8	9	10
Oct-93								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
104.73	56.70	1.21000	68.61	1.53	27.61	42.24	172.07	172.07	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE

PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1563	24.59
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3350	47.18
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3263	23.56
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3375	9.73
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3513	8.38
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3513	7.91
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3513	8.48
						41			129.83

Nov-93

WELLHEAD VALUE	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	MMBTU RATE	RESIDUE MMBTU	RESIDUE VALUE	PROCESSED PROCESSE VALUE	HIGHEST VALUE
117.45	62.05	1.21000	75.08	1.56	34.08	53.17	176.91	176.91

PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 5X6	PROCESS FACTOR (COL 5 X 1)	NGLP PRICE	NGLP VALUE COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1438	22.63
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.3175	44.72
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.3188	23.02
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3288	9.48
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3388	8.08
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3388	7.63
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3388	8.18
						41			123.74

Dec-93

WELLHEAD VALUE	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	MMBTU RATE	RESIDUE MMBTU	RESIDUE VALUE	PROCESSED PROCESSE VALUE	HIGHEST VALUE
137.41	54.14	1.16800	63.24	2.17	22.24	48.25	161.78	161.78

PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 5X6	PROCESS FACTOR (COL 5 X 1)	NGLP PRICE	NGLP VALUE COL 8X9
ETHANE	2.243	2.25534	69.79	157.40	0.065869	10	157.40	0.1398	22.00
PROPANE	2.007	2.01804	69.79	140.84	0.090930	13	140.84	0.2750	38.73
NOR-BUTANE	1.029	1.03466	69.79	72.21	0.102911	7	72.21	0.2988	21.57
ISO-BUTANE	0.411	0.41326	69.79	28.84	0.098917	3	28.84	0.3250	9.37
ISO-PENTANE	0.34	0.34187	69.79	23.86	0.108805	3	23.86	0.3100	7.40
NOR-PENTANE	0.321	0.32277	69.79	22.53	0.110091	2	22.53	0.3100	6.98
HEXANE	0.344	0.34589	69.79	24.14	0.115021	3	24.14	0.3100	7.48
						41			113.53

503-006916-0	DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR								
1	2	3	4	5	6	7	8	9	10
Jan-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
112.12	60.81	1.18000	71.76	1.56	37.76	58.90	157.41	157.41	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1550	21.26
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2588	31.75
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.2863	18.01
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3300	8.29
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3125	6.50
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3125	6.13
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3125	6.57
						34			98.51
Feb-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
128.01	59.63	1.19300	71.14	1.80	37.14	66.85	169.88	169.88	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1750	24.00
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2800	34.36
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.2713	17.07
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3100	7.79
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3225	6.70
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3225	6.33
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3225	6.78
						34			103.03
Mar-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
118.77	61.26	1.19300	73.08	1.63	39.08	63.71	163.71	163.71	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1650	22.63
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2700	33.13
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.2650	16.67
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.2963	7.44
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3275	6.81
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3275	6.43
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3275	6.89
						34			100.00
1	2	3	4	5	6	7	8	9	10
Apr-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	

VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
91.86	57.77	1.18800	68.63	1.34	34.63	46.41	148.21	148.21	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1613	22.11
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2863	35.13
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.2675	16.83
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3025	7.60
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3275	6.81
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3275	6.43
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3275	6.89
						34			101.80
May-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
96.62	59.98	1.18400	71.02	1.36	37.02	50.34	154.75	154.75	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1675	22.97
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2875	35.28
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.2850	17.93
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3225	8.10
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3275	6.81
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3275	6.43
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3275	6.89
						34			104.41
Jun-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
73.72	50.99	1.18400	60.37	1.22	26.37	32.17	136.19	136.19	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1588	21.77
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2788	34.21
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.2925	18.40
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3450	8.67
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3413	7.09
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3413	6.70
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3413	7.18
						34			104.02
503-006916-0	**DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR**								
1	2	3	4	5	6	7	8	9	10
Jul-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
87.79	55.24	1.21000	66.84	1.31	32.84	43.02	151.86	151.86	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1525	20.91
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2838	34.82
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.3163	19.90
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3738	9.39
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3875	8.06
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3875	7.61
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3875	8.15
						34			108.84

Aug-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
83.14	55.63	1.19100	66.26	1.25	32.26	40.32	152.41	152.41	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1550	21.26
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2938	36.05
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.3138	19.74
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3700	9.30
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.4188	8.71
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.4188	8.22
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.4188	8.81
						34			112.09

Sep-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
73.04	54.81	1.19700	65.61	1.11	31.61	35.08	145.30	145.30	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1550	21.26
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2975	36.51
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.3188	20.06
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3475	8.73
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3850	8.00
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3850	7.56
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3850	8.10
						34			110.22

1	2	3	4	5	6	7	8	9	10
Oct-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
97.10	66.52	1.19100	79.23	1.23	45.23	55.63	167.99	167.99	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE

PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1588	21.77
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.2963	36.35
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.3500	22.02
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3588	9.02
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3775	7.85
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3775	7.41
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3775	7.94
						34			112.36
Nov-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
106.90	63.06	1.19700	75.48	1.42	41.48	58.91	177.42	177.42	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1638	22.46
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.3063	37.58
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.3863	24.30
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.3938	9.90
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3950	8.21
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3950	7.75
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3950	8.31
						34			118.51
Dec-94								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
112.67	65.83	1.21600	80.05	1.41	46.05	64.93	179.75	179.75	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.81	137.15	0.065869	9	137.15	0.1525	20.91
PROPANE	2.007	2.01804	60.81	122.72	0.090930	11	122.72	0.3025	37.12
NOR-BUTANE	1.029	1.03466	60.81	62.92	0.102911	6	62.92	0.3813	23.99
ISO-BUTANE	0.411	0.41326	60.81	25.13	0.098917	2	25.13	0.4100	10.30
ISO-PENTANE	0.34	0.34187	60.81	20.79	0.108805	2	20.79	0.3663	7.61
NOR-PENTANE	0.321	0.32277	60.81	19.63	0.110091	2	19.63	0.3663	7.19
HEXANE	0.344	0.34589	60.81	21.03	0.115021	2	21.03	0.3663	7.70
						34			114.82

503-006916-0 DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR

1	2	3	4	5	6	7	8	9	10
Jan-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
123.58	74.01	1.21600	90.00	1.37	45.00	61.64	203.20	203.20	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	74.01	166.92	0.065869	11	166.92	0.1400	23.37
PROPANE	2.007	2.01804	74.01	149.36	0.090930	14	149.36	0.2950	44.06
NOR-BUTANE	1.029	1.03466	74.01	76.58	0.102911	8	76.58	0.4150	31.78
ISO-BUTANE	0.411	0.41326	74.01	30.59	0.098917	3	30.59	0.4338	13.27
ISO-PENTANE	0.34	0.34187	74.01	25.30	0.108805	3	25.30	0.3888	9.84
NOR-PENTANE	0.321	0.32277	74.01	23.89	0.110091	3	23.89	0.3888	9.29
HEXANE	0.344	0.34589	74.01	25.60	0.115021	3	25.60	0.3888	9.95
						45			141.56
Feb-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
93.05	64.52	1.20000	77.42	1.20	38.42	46.11	171.01	171.01	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	64.52	145.51	0.065869	10	145.51	0.1275	18.55
PROPANE	2.007	2.01804	64.52	130.20	0.090930	12	130.20	0.3363	43.78
NOR-BUTANE	1.029	1.03466	64.52	66.76	0.102911	7	66.76	0.3725	24.87
ISO-BUTANE	0.411	0.41326	64.52	26.66	0.098917	3	26.66	0.4175	11.13
ISO-PENTANE	0.34	0.34187	64.52	22.06	0.108805	2	22.06	0.4075	8.99
NOR-PENTANE	0.321	0.32277	64.52	20.83	0.110091	2	20.83	0.4075	8.49
HEXANE	0.344	0.34589	64.52	22.32	0.115021	3	22.32	0.4075	9.09
						39			124.90
Mar-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
100.74	71.39	1.18400	84.53	1.19	40.53	48.23	183.48	183.48	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	71.39	161.01	0.065869	11	161.01	0.1238	19.92
PROPANE	2.007	2.01804	71.39	144.07	0.090930	13	144.07	0.3138	45.20
NOR-BUTANE	1.029	1.03466	71.39	73.86	0.102911	8	73.86	0.3700	27.33
ISO-BUTANE	0.411	0.41326	71.39	29.50	0.098917	3	29.50	0.4150	12.24
ISO-PENTANE	0.34	0.34187	71.39	24.41	0.108805	3	24.41	0.4238	10.34
NOR-PENTANE	0.321	0.32277	71.39	23.04	0.110091	3	23.04	0.4238	9.76
HEXANE	0.344	0.34589	71.39	24.69	0.115021	3	24.69	0.4238	10.46
						44			135.25
1	2	3	4	5	6	7	8	9	10
Apr-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	

VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
94.21	63.74	1.18700	75.66	1.25	37.66	47.07	168.21	168.21	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	63.74	143.76	0.065869	9	143.76	0.1325	19.05
PROPANE	2.007	2.01804	63.74	128.63	0.090930	12	128.63	0.3088	39.71
NOR-BUTANE	1.029	1.03466	63.74	65.95	0.102911	7	65.95	0.3575	23.58
ISO-BUTANE	0.411	0.41326	63.74	26.34	0.098917	3	26.34	0.4125	10.87
ISO-PENTANE	0.34	0.34187	63.74	21.79	0.108805	2	21.79	0.4338	9.45
NOR-PENTANE	0.321	0.32277	63.74	20.57	0.110091	2	20.57	0.4338	8.92
HEXANE	0.344	0.34589	63.74	22.05	0.115021	3	22.05	0.4338	9.56
						38			121.14
May-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
98.44	64.36	1.18700	76.40	1.29	37.40	48.24	173.00	173.00	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	64.36	145.15	0.065869	10	145.15	0.1388	20.14
PROPANE	2.007	2.01804	64.36	129.88	0.090930	12	129.88	0.3088	40.10
NOR-BUTANE	1.029	1.03466	64.36	66.59	0.102911	7	66.59	0.3675	24.47
ISO-BUTANE	0.411	0.41326	64.36	26.60	0.098917	3	26.60	0.4238	11.27
ISO-PENTANE	0.34	0.34187	64.36	22.00	0.108805	2	22.00	0.4425	9.74
NOR-PENTANE	0.321	0.32277	64.36	20.77	0.110091	2	20.77	0.4425	9.19
HEXANE	0.344	0.34589	64.36	22.26	0.115021	3	22.26	0.4425	9.85
						39			124.76
Jun-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
90.94	60.98	1.17800	71.83	1.27	37.83	48.05	162.27	162.27	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	60.98	137.53	0.065869	9	137.53	0.1213	16.68
PROPANE	2.007	2.01804	60.98	123.06	0.090930	11	123.06	0.3125	38.46
NOR-BUTANE	1.029	1.03466	60.98	63.09	0.102911	6	63.09	0.3525	22.24
ISO-BUTANE	0.411	0.41326	60.98	25.20	0.098917	2	25.20	0.3863	9.73
ISO-PENTANE	0.34	0.34187	60.98	20.85	0.108805	2	20.85	0.4400	9.17
NOR-PENTANE	0.321	0.32277	60.98	19.68	0.110091	2	19.68	0.4400	8.66
HEXANE	0.344	0.34589	60.98	21.09	0.115021	2	21.09	0.4400	9.28
						34			114.22
503-006916-0	**DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR**								
1	2	3	4	5	6	7	8	9	10
Jul-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
88.50	65.69	1.17800	77.38	1.14	38.38	43.76	163.53	163.53	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	65.69	148.15	0.065869	10	148.15	0.1138	16.85
PROPANE	2.007	2.01804	65.69	132.57	0.090930	12	132.57	0.3175	42.09
NOR-BUTANE	1.029	1.03466	65.69	67.97	0.102911	7	67.97	0.3463	23.53
ISO-BUTANE	0.411	0.41326	65.69	27.15	0.098917	3	27.15	0.3775	10.25
ISO-PENTANE	0.34	0.34187	65.69	22.46	0.108805	2	22.46	0.4075	9.15
NOR-PENTANE	0.321	0.32277	65.69	21.20	0.110091	2	21.20	0.4075	8.64
HEXANE	0.344	0.34589	65.69	22.72	0.115021	3	22.72	0.4075	9.26
						39			119.77

Aug-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
87.59	65.01	1.17800	76.58	1.14	37.58	42.84	162.03	162.03	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	65.01	146.62	0.065869	10	146.62	0.1100	16.13
PROPANE	2.007	2.01804	65.01	131.19	0.090930	12	131.19	0.3288	43.13
NOR-BUTANE	1.029	1.03466	65.01	67.26	0.102911	7	67.26	0.3575	24.05
ISO-BUTANE	0.411	0.41326	65.01	26.87	0.098917	3	26.87	0.3913	10.51
ISO-PENTANE	0.34	0.34187	65.01	22.22	0.108805	2	22.22	0.3863	8.58
NOR-PENTANE	0.321	0.32277	65.01	20.98	0.110091	2	20.98	0.3863	8.10
HEXANE	0.344	0.34589	65.01	22.49	0.115021	3	22.49	0.3863	8.69
						39			119.19

Sep-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
79.01	58.28	1.18500	69.06	1.14	35.06	39.97	146.94	146.94	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	58.28	131.44	0.065869	9	131.44	0.1088	14.29
PROPANE	2.007	2.01804	58.28	117.61	0.090930	11	117.61	0.3250	38.22
NOR-BUTANE	1.029	1.03466	58.28	60.30	0.102911	6	60.30	0.3638	21.93
ISO-BUTANE	0.411	0.41326	58.28	24.08	0.098917	2	24.08	0.3938	9.48
ISO-PENTANE	0.34	0.34187	58.28	19.92	0.108805	2	19.92	0.3913	7.80
NOR-PENTANE	0.321	0.32277	58.28	18.81	0.110091	2	18.81	0.3913	7.36
HEXANE	0.344	0.34589	58.28	20.16	0.115021	2	20.16	0.3913	7.89
						34			106.97

1	2	3	4	5	6	7	8	9	10
Oct-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
98.40	61.20	1.18300	72.40	1.36	36.40	49.50	164.57	164.57	

				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE

PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	61.20	138.03	0.065869	9	138.03	0.1225	16.91
PROPANE	2.007	2.01804	61.20	123.50	0.090930	11	123.50	0.3263	40.29
NOR-BUTANE	1.029	1.03466	61.20	63.32	0.102911	7	63.32	0.3700	23.43
ISO-BUTANE	0.411	0.41326	61.20	25.29	0.098917	3	25.29	0.3925	9.93
ISO-PENTANE	0.34	0.34187	61.20	20.92	0.108805	2	20.92	0.3963	8.29
NOR-PENTANE	0.321	0.32277	61.20	19.75	0.110091	2	19.75	0.3963	7.83
HEXANE	0.344	0.34589	61.20	21.17	0.115021	2	21.17	0.3963	8.39
						36			115.07
Nov-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
98.83	57.67	1.18300	68.22	1.45	34.22	49.62	158.35	158.35	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	57.67	130.07	0.065869	9	130.07	0.1325	17.23
PROPANE	2.007	2.01804	57.67	116.38	0.090930	11	116.38	0.3275	38.11
NOR-BUTANE	1.029	1.03466	57.67	59.67	0.102911	6	59.67	0.3625	21.63
ISO-BUTANE	0.411	0.41326	57.67	23.83	0.098917	2	23.83	0.3975	9.47
ISO-PENTANE	0.34	0.34187	57.67	19.72	0.108805	2	19.72	0.3825	7.54
NOR-PENTANE	0.321	0.32277	57.67	18.61	0.110091	2	18.61	0.3825	7.12
HEXANE	0.344	0.34589	57.67	19.95	0.115021	2	19.95	0.3825	7.63
						34			108.73
Dec-95								PROCESSED	
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	RESIDUE	RESIDUE	PROCESSE	HIGHEST	
VALUE	MCF	BTU	MMBTU	RATE	MMBTU	VALUE	VALUE	VALUE	
112.86	57.13	1.18800	67.87	1.66	35.87	59.54	178.78	178.78	
				THEORET.		THEOR	PROCESS		
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9
ETHANE	2.243	2.25534	57.13	128.85	0.065869	8	128.85	0.1550	19.97
PROPANE	2.007	2.01804	57.13	115.29	0.090930	10	115.29	0.3825	44.10
NOR-BUTANE	1.029	1.03466	57.13	59.11	0.102911	6	59.11	0.3775	22.31
ISO-BUTANE	0.411	0.41326	57.13	23.61	0.098917	2	23.61	0.4200	9.92
ISO-PENTANE	0.34	0.34187	57.13	19.53	0.108805	2	19.53	0.3975	7.76
NOR-PENTANE	0.321	0.32277	57.13	18.44	0.110091	2	18.44	0.3975	7.33
HEXANE	0.344	0.34589	57.13	19.76	0.115021	2	19.76	0.3975	7.85
						32			119.24

503-006916-0		
1	9	10
Jan-96	PROCESSED	
WELLHEAD	HIGHEST	
VALUE	VALUE	
151.14	231.69	
		NGLP
	NGLP	VALUE
PRODUCT	PRICE	COL 8X9
ETHANE	0.157024	26.37
PROPANE	0.363810	54.66
NOR-BUTANE	0.396310	30.53
ISO-BUTANE	0.427024	13.14
ISO-PENTANE	0.440714	11.22
NOR-PENTANE	0.440714	10.59
HEXANE	0.440714	11.35
		157.86
Feb-96	PROCESSED	
WELLHEAD	HIGHEST	
VALUE	VALUE	
107.09	206.34	
		NGLP
	NGLP	VALUE
PRODUCT	PRICE	COL 8X9
ETHANE	0.180875	30.37
PROPANE	0.388000	58.29
NOR-BUTANE	0.420375	32.38
ISO-BUTANE	0.501250	15.42
ISO-PENTANE	0.482625	12.28
NOR-PENTANE	0.482625	11.60
HEXANE	0.482625	12.43
		172.77
Mar-96	PROCESSED	
WELLHEAD	HIGHEST	
VALUE	VALUE	
107.66	198.49	
		NGLP
	NGLP	VALUE
PRODUCT	PRICE	COL 8X9
ETHANE	0.201190	33.78
PROPANE	0.360476	54.16
NOR-BUTANE	0.381786	29.41
ISO-BUTANE	0.480952	14.80
ISO-PENTANE	0.465476	11.85
NOR-PENTANE	0.465476	11.19
HEXANE	0.465476	11.99
		167.18
1	9	10
Apr-96	PROCESSED	
WELLHEAD	HIGHEST	

DUAL ACCOUNTING CALCULATION SUMMARY LEASE 503-006916-0

9406	136.19	PROCESSED	73.72	62.47
9407	151.86	PROCESSED	87.79	64.07
9408	145.3	PROCESSED	83.14	62.16
9409	145.3	PROCESSED	73.04	72.26
9410	167.99	PROCESSED	97.1	70.89
9411	177.42	PROCESSED	106.9	70.52
9412	179.75	PROCESSED	112.67	67.08
9501	203.2	PROCESSED	123.58	79.62
9502	171.01	PROCESSED	93.05	77.96
9503	183.48	PROCESSED	100.74	82.74
9504	168.21	PROCESSED	94.21	74.00
9505	173	PROCESSED	98.44	74.56
9506	162.27	PROCESSED	90.94	71.33
9507	163.53	PROCESSED	88.5	75.03
9508	146.94	PROCESSED	87.59	59.35
9509	146.94	PROCESSED	18.61	128.33
9510	164.57	PROCESSED	98.4	66.17
9511	158.35	PROCESSED	98.83	59.52
9512	178.78	PROCESSED	112.86	65.92
9601	231.69	PROCESSED	151.14	80.55
9602	206.34	PROCESSED	107.09	99.25
9603	198.49	PROCESSED	107.66	90.83
9604	194.05	PROCESSED	110.41	83.64
9605	194.52	PROCESSED	109.79	84.73
9606	185.72	PROCESSED	104.25	81.47
9607	202.84	PROCESSED	117.68	85.16
9608	203.21	PROCESSED	109.76	93.45
9609	227.7	PROCESSED	99.38	128.32
9610	253.38	PROCESSED	106.02	147.36
TOTAL				6570.23

602-XXXX-ABC	DUAL ACCOUNTING EXAMPLE WITHOUT PLANT EFFICIENCY FACTOR									
1	2	3	4	5	6	7	8	9	10	
Jan-90				wellhead	Major					
WELLHEAD	WELLH.	WELLHEAD	WELLHEAD	MMBTU	Portion	RESIDUE	RESIDUE	PROCESSED	MP	HIGHEST
VALUE	MCF	BTU	MMBTU	RATE	Rate	MMBTU	VALUE	VALUE	VALUE	VALUE
$193.24	72.10	1.22400	88.25	$2.19	$2.40	44.25	$106.20	$293.10	$211.80	$293.10
							Highest Value-->	Processed		
				THEORET.		THEOR	PROCESS			
		GPM	WELLHEAD	PRODUCT	MMBTU	LIQUID	FACTOR		NGLP	
	GPM	@14.73	MCF	GALLONS	PER	MMBTU	(COL 5 X	NGLP	VALUE	
PRODUCT	@14.65	C2X1.0055	@14.73	(COL 3 X 4)	GALLON	COL 5X6	1)	PRICE	COL 8X9	
ETHANE	2.243	2.25534	72.10	162.61	0.065869	11	162.61	0.1413	22.97	
PROPANE	2.007	2.01804	72.10	145.50	0.090930	13	145.50	0.6350	92.39	
NOR-BUTANE	1.029	1.03466	72.10	74.60	0.102911	8	74.60	0.3838	28.63	
ISO-BUTANE	0.411	0.41326	72.10	29.80	0.098917	3	29.80	0.4375	13.04	
ISO-PENTANE	0.34	0.34187	72.10	24.65	0.108805	3	24.65	0.4100	10.11	
NOR-PENTANE	0.321	0.32277	72.10	23.27	0.110091	3	23.27	0.4100	9.54	
HEXANE	0.344	0.34589	72.10	24.94	0.115021	3	24.94	0.4100	10.22	
						44			$186.90	

602-XXXX-ABC DUAL ACCOUNTING EXAMPLE WELL

Jan-90

WELLHEAD GROSS PROCEEDS	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	CONDENSATE VALUE	WELL HEAD PRICE MMBTU	MAJOR PORTION PRICE MMBTU	MANUFACT. ALLOWANCE	FUEL & FLARE	GROSS RESIDUE MMBTU	FUEL & FLARE MMBTU	NET RESIDUE MMBTU
$0.00	**0.00**	**0.000**	0.00	**$0.00**	#DIV/0!	**$0.00**	**0.00%**	**5.00%**	0.00	0.00	0.00

1	2	3	4	5	6	7	8	9	10	11	12	13
PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	PLANT EFFICIENCY FACTOR	PRODUCT GALLONS	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 7x 8	MNFCTRNG ALLWNCE GALLONS	FINAL PRODUCT GALLONS C7-C10	NGL PRICE $/GAL	NGL VALUE C10 x C9
ETHANE	**0**	0.00000	0.00	0.00	**80.0%**	0.000	0.06587	0.0	0.00	0.00	**$0.0000**	$0.00
PROPANE	**0**	0.00000	0.00	0.00	**80.0%**	0.000	0.09093	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-BUTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.10291	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-BUTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.09892	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-PENTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.10881	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-PENTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.11009	0.0	0.00	0.00	**$0.0000**	$0.00
HEXANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.11502	0.0	0.00	0.00	**$0.0000**	$0.00
TOTAL								0.0				$0.00

WELLHEAD GROSS PROCEEDS	WELLHEAD MP VALUE(1)	RESIDUE VALUE(2)	CONDENSATE VALUE	NGL VALUE	PROCESSED VALUE(3)	HIGHEST VALUE(4)
$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	#DIV/0!

Highest Value: #DIV/0!

Difference from Well Head Gross Proceeds (Add. Royalty Due): #DIV/0!

(1) Wellhead MMBtu x Major Portion (MP) Price

(2) Based on the greater of wellhead gross proceeds $/MMBtu price or major portion $/MMBtu price times net *residue* MMBtu

(3) Residue Value + NGL Value + Condensate Value

(4) The greater of Wellhead Gross Proceeds, Wellhead Major Portion, or Processed Value

2

Report Format

Company _____

Lease **602-XXXX-ABC**
Well Name **DUAL ACCOUNTING EXAMPLE WELL**

DATE	HIGHEST VALUE	Processed Wh Gross Proceeds Major Portion	ROYALTY PAID	ADDITIONAL ROYALTY DUE
9001	$ 293.10	Processed	$ 193.24	$ 99.86
9002	$ 231.84	Processed	$ 193.24	$ 38.60
9003	$ 160.92	Processed	$ 93.40	$ 67.52
9004	$ 182.38	Processed	$ 115.10	$ 67.28
9005	$ 96.06	Wh Gross Proceeds	$ 96.06	$ -
9006	$ 196.37	Processed	$ 129.37	$ 67.00
9007	$ 181.11	Processed	$ 100.48	$ 80.63
9008	$ 100.25	Major Portion	$ 90.84	$ 9.41
9009	$ 278.48	Processed	$ 96.03	$ 182.45
9010	$ 301.14	Processed	$ 102.83	$ 198.31
9011	$ 255.68	Processed	$ 115.55	$ 140.13
9012	$ 253.55	Processed	$ 133.24	$ 120.31
TOTAL				$ 1,071.50

Directions

Attachment 8

Enter Well and Lease Information here

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a
WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

As Reported on Form MMS-2014

As per lease terms

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE $/MMBTU	GROSS VALUE (3)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	1.255	6,275	$2.40	$15,060.00	16.67%	$2,510.50	<A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

As Provided by MMS

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	1.255	6,275	$2.55	$16,013.80	16.67%	$2,669.50	<B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

Enter NGL prices

PRODUCT	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN	TRANS. RATE PER GLN	NGL VALUE (11)
ETHANE	5,000	2.25534	11,276.7	85.0%	9,585.2	0.065888	631.6	$0.2050	0.07	0.00	$1,294.00
PROPANE	5,000	2.01804	10,090.2	85.0%	8,576.7	0.090962	780.2	$0.5100	0.07	0.00	$3,773.73
N-BUTANE	5,000	1.03466	5,173.3	99.5%	5,147.4	0.102919	529.8	$0.3575	0.07	0.00	$1,479.89
ISO-BUTANE	5,000	0.41326	2,066.3	99.5%	2,056.0	0.098969	203.5	$0.4900	0.07	0.00	$863.51
NAT. GASOLINE (Pentane+)	5,000	1.01053	5,052.7	99.5%	5,027.4	0.103555	520.6	$0.4725	0.07	0.00	$2,023.52
TOTAL			33,659.2		30,392.7		2,665.6				

As provided by gas stream analysis at the wellhead

As provided by plant operator

Enter allowable rates

Plant Tailgate MMBtu Price	$2.80
Less Transportation(12)	$0.45
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,609.4
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,211.30
Total Processed Gas Value	$18,972.95
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,162.79 <C>

As Reported on Form MMS-2014

PART D GROSS PROCEEDS

Gross Proceeds	ROYALTY RATE	Gross Proceeds Royalty Value (4)	
$16,774.00	16.67%	$2,796.23	<D>

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,162.79	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	$2,199.00		
Additional Royalty DUE	**$963.79**		

As Reported on Form MMS-2014

This value is the additional royalty due on the well. If zero, no additioant royalties are due

(1) All volumes and Btu factors ar at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Wellhead volume (MMBtu) times wellhead price
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times composition analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (Engineering data book)
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be calimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990 — **WELL API** 3003912345
WELL NAME-NUMBER Tribal 7-a — **WELL NGPA CLASSIFICATION** *10X*

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE $/MMBTU	GROSS VALUE (3)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	**1.255**	6,275	**$2.40**	$15,060.00	**16.67%**	$2,510.50	<A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	1.255	6,275	**$2.55**	$16,013.80	16.67%	$2,669.50	<B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

PRODUCT	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN	TRANS. RATE PER GLN	NGL VALUE (11)
ETHANE	5,000	**2.25534**	11,276.7	**85.0%**	9,585.2	0.065888	631.6	**$0.2050**	**0.07**	**0.00**	$1,294.00
PROPANE	5,000	**2.01804**	10,090.2	**85.0%**	8,576.7	0.090962	780.2	**$0.5100**	**0.07**	**0.00**	$3,773.73
N-BUTANE	5,000	**1.03466**	5,173.3	**99.5%**	5,147.4	0.102919	529.8	**$0.3575**	**0.07**	**0.00**	$1,479.89
ISO-BUTANE	5,000	**0.41326**	2,066.3	**99.5%**	2,056.0	0.098969	203.5	**$0.4900**	**0.07**	**0.00**	$863.51
NAT. GASOLINE (*Pentane+*)	5,000	**1.01053**	5,052.7	**99.5%**	5,027.4	0.103555	520.6	**$0.4725**	**0.07**	**0.00**	$2,023.52
TOTAL			33,659.2		30,392.7		2,665.6				

Plant Tailgate MMBtu Price	**$2.80**
Less Transportation(12)	**$0.45**
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,609.4
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,211.30
Total Processed Gas Value	$18,972.95
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,162.79 <C>

PART D *GROSS PROCEEDS*

Gross Proceeds	ROYALTY RATE	Gross Proceeds Royalty Value (4)	
$16,774.00	16.67%	$2,796.23	<D>

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,162.79	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royally Paid	**$2,199.00**		
Additional Royalty DUE	**$963.79**		

(1) All volumes and Btu factors ar at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Wellhead volume (MMBtu) times wellhead price
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times composition analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (Engineering data book)
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be calimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

602-XXXX-ABC DUAL ACCOUNTING EXAMPLE WELL

Jan-90

WELLHEAD GROSS PROCEEDS	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	CONDENSATE VALUE	WELL HEAD PRICE MMBTU	MAJOR PORTION PRICE MMBTU	MANUFACT. ALLOWANCE	FUEL & FLARE	GROSS RESIDUE MMBTU	FUEL & FLARE MMBTU	NET RESIDUE MMBTU
$0.00	**0.00**	**0.000**	0.00	**$0.00**	#DIV/0!	**$0.00**	**0.00%**	**5.00%**	0.00	0.00	0.00

1	2	3	4	5	6	7	8	9	10	11	12	13
PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	PLANT EFFICIENCY FACTOR	PRODUCT GALLONS	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 7x 8	MNFCTRNG ALLWNCE GALLONS	FINAL PRODUCT GALLONS C7-C10	NGL PRICE $/GAL	NGL VALUE C10 x C9
ETHANE	**0**	0.00000	0.00	0.00	**80.0%**	0.000	0.06587	0.0	0.00	0.00	**$0.0000**	$0.00
PROPANE	**0**	0.00000	0.00	0.00	**80.0%**	0.000	0.09093	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-BUTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.10291	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-BUTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.09892	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-PENTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.10881	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-PENTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.11009	0.0	0.00	0.00	**$0.0000**	$0.00
HEXANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.11502	0.0	0.00	0.00	**$0.0000**	$0.00
TOTAL								0.0				$0.00

WELLHEAD GROSS PROCEEDS	WELLHEAD MP VALUE(1)	RESIDUE VALUE(2)	CONDENSATE VALUE	NGL VALUE	PROCESSED VALUE(3)	HIGHEST VALUE(4)
$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	#DIV/0!

Highest Value: #DIV/0!

Difference from Well Head Gross Proceeds (Add. Royalty Due): #DIV/0!

(1) Wellhead MMBtu x Major Portion (MP) Price

(2) Based on the greater of wellhead gross proceeds $/MMBtu price or major portion $/MMBtu price times net residue MMBtu

(3) Residue Value + NGL Value + Condensate Value

(4) The greater of Wellhead Gross Proceeds, Wellhead Major Portion, or Processed Value

Report Format

Company _____

Lease **602-XXXX-ABC**
Well Name **DUAL ACCOUNTING EXAMPLE WELL**

DATE	HIGHEST VALUE	Processed Wh Gross Proceeds Major Portion	ROYALTY PAID	ADDITIONAL ROYALTY DUE
9001	$ 293.10	Processed	$ 193.24	$ 99.86
9002	$ 231.84	Processed	$ 193.24	$ 38.60
9003	$ 160.92	Processed	$ 93.40	$ 67.52
9004	$ 182.38	Processed	$ 115.10	$ 67.28
9005	$ 96.06	Wh Gross Proceeds	$ 96.06	$ -
9006	$ 196.37	Processed	$ 129.37	$ 67.00
9007	$ 181.11	Processed	$ 100.48	$ 80.63
9008	$ 100.25	Major Portion	$ 90.84	$ 9.41
9009	$ 278.48	Processed	$ 96.03	$ 182.45
9010	$ 301.14	Processed	$ 102.83	$ 198.31
9011	$ 255.68	Processed	$ 115.55	$ 140.13
9012	$ 253.55	Processed	$ 133.24	$ 120.31
TOTAL				$ 1,071.50

Directions

Attachment 8

Enter Well and Lease Information here

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a
WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

As Reported on Form MMS-2014

As per lease terms

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE $/MMBTU	GROSS VALUE (3)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	**1.255**	6,275	**$2.40**	$15,060.00	**16.67%**	$2,510.50	<A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

As Provided by MMS

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	1.255	6,275	**$2.55**	$16,013.80	16.67%	$2,669.50	<B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

Enter NGL prices

PRODUCT	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN	TRANS. RATE PER GLN	NGL VALUE (11)
ETHANE	5,000	**2.25534**	11,276.7	**85.0%**	9,585.2	0.065888	631.6	**$0.2050**	**0.07**	**0.00**	$1,294.00
PROPANE	5,000	**2.01804**	10,090.2	**85.0%**	8,576.7	0.090962	780.2	**$0.5100**	**0.07**	**0.00**	$3,773.73
N-BUTANE	5,000	**1.03466**	5,173.3	**99.5%**	5,147.4	0.102919	529.8	**$0.3575**	**0.07**	**0.00**	$1,479.89
ISO-BUTANE	5,000	**0.41326**	2,066.3	**99.5%**	2,056.0	0.098969	203.5	**$0.4900**	**0.07**	**0.00**	$863.51
NAT. GASOLINE (Pentane+)	5,000	**1.01053**	5,052.7	**99.5%**	5,027.4	0.103555	520.6	**$0.4725**	**0.07**	**0.00**	$2,023.52
TOTAL			33,659.2		30,392.7		2,665.6				

As provided by gas stream analysis at the wellhead

As provided by plant operator

Enter allowable rates

Plant Tailgate MMBtu Price	**$2.80**
Less Transportation(12)	**$0.45**
Residue Gas MMBtu Price	$2.35
Theoretical Residue Gas MMBtu (14)	3,609.4
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,211.30
Total Processed Gas Value	$18,972.95
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,162.79 <C>

As Reported on Form MMS-2014

PART D GROSS PROCEEDS

Gross Proceeds	ROYALTY RATE	Gross Proceeds Royalty Value (4)	
$16,774.00	16.67%	$2,796.23	<D>

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,162.79	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	**$2,199.00**		
Additional Royalty DUE	**$963.79**		

As Reported on Form MMS-2014

This value is the additional royalty due on the well. If zero, no additioanl royalties are due

(1) All volumes and Btu factors ar at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Wellhead volume (MMBtu) times wellhead price
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times composition analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (Engineering data book)
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be calimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a

WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

PART A ***UNPROCESSED GAS "BTU METHOD" VALUE (1)***

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE $/MMBTU	GROSS VALUE (3)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	**1.255**	6,275	**$2.40**	$15,060.00	**16.67%**	$2,510.50	<A>

PART B **WELLHEAD MAJOR PORTION VALUE (1)**

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)	
5,000	1.255	6,275	**$2.55**	$16,013.80	16.67%	$2,669.50	<B>

PART C **PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)**

PRODUCT	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN	TRANS. RATE PER GLN	NGL VALUE (11)
ETHANE	5,000	**2.25534**	11,276.7	**85.0%**	9,585.2	0.065888	631.6	**$0.2050**	**0.07**	**0.00**	$1,294.00
PROPANE	5,000	**2.01804**	10,090.2	**85.0%**	8,576.7	0.090962	780.2	**$0.5100**	**0.07**	**0.00**	$3,773.73
N-BUTANE	5,000	**1.03466**	5,173.3	**99.5%**	5,147.4	0.102919	529.8	**$0.3575**	**0.07**	**0.00**	$1,479.89
ISO-BUTANE	5,000	**0.41326**	2,066.3	**99.5%**	2,056.0	0.098969	203.5	**$0.4900**	**0.07**	**0.00**	$863.51
NAT. GASOLINE (Pentane+)	5,000	**1.01053**	5,052.7	**99.5%**	5,027.4	0.103555	520.6	**$0.4725**	**0.07**	**0.00**	$2,023.52
TOTAL			33,659.2		30,392.7		2,665.6				

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,211.30
Total Processed Gas Value	$18,972.95
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,162.79 <C>

Plant Tailgate MMBtu Price	**$2.80**
Less Transportation(12)	**$0.45**
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,609.4
Higher of Residue or Major Portion MMBtu Price	$2.55

PART D **GROSS PROCEEDS**

Gross Proceeds	ROYALTY RATE	Gross Proceeds Royalty Value (4)	
$16,774.00	16.67%	$2,796.23	<D>

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,162.79	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	**$2,199.00**		
Additional Royalty DUE	**$963.79**		

(1) All volumes and Btu factors ar at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Wellhead volume (MMBtu) times wellhead price
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times composition analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (Engineering data book)
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be calimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

Directions

Attachment 8

DUAL ACCOUNTING EXAMPLE WELL

Enter Well and Lease Information here

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a
WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

As Reported on Form MMS-2014

As per lease terms

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE $/MMBTU	GROSS VALUE (3)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.40	$15,060.00	16.67%	$2,510.50 <A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

As Provided by MMS

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.55	$16,013.80	16.67%	$2,669.50 <B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

Enter NGL prices

PRODUCT	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN	TRANS. RATE PER GLN	NGL VALUE (11)
ETHANE	5,000	2.25534	11,276.7	85.0%	9,585.2	0.065888	631.6	$0.2050	0.07	0.00	$1,294.00
PROPANE	5,000	2.01804	10,090.2	85.0%	8,576.7	0.090962	780.2	$0.5100	0.07	0.00	$3,773.73
N-BUTANE	5,000	1.03466	5,173.3	99.5%	5,147.4	0.102919	529.8	$0.3575	0.07	0.00	$1,479.89
ISO-BUTANE	5,000	0.41326	2,066.3	99.5%	2,056.0	0.098969	203.5	$0.4900	0.07	0.00	$863.51
NAT. GASOLINE (Pentane+)	5,000	1.01053	5,052.7	99.5%	5,027.4	0.103555	520.6	$0.4725	0.07	0.00	$2,023.52
TOTAL			33,659.2		30,392.7		2,665.6				

As provided by gas stream analysis at the wellhead

As provided by plant operator

Enter allowable rates

Plant Tailgate MMBtu Price	$2.80
Less Transportation(12)	$0.45
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,609.4
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,211.30
Total Processed Gas Value	$18,972.95
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,162.79 <C>

As Reported on Form MMS-2014

PART D GROSS PROCEEDS

Gross Proceeds	ROYALTY RATE	Gross Proceeds Royalty Value (4)
$16,774.00	16.67%	$2,796.23 <D>

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,162.79	based on PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	$2,199.00	
Additional Royalty DUE	**$963.79**	

As Reported on Form MMS-2014

This value is the additional royalty due on the well. If zero, no additioant royalties are due

(1) All volumes and Btu factors ar at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Wellhead volume (MMBtu) times wellhead price
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times composition analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (Engineering data book)
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be calimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

Blank Sheet

602-XXXX-ABC DUAL ACGOUNTING EXAMPLE WELL

Jan-90

WELLHEAD GROSS PROCEEDS	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	CONDENSATE VALUE	WELL HEAD PRICE MMBTU	MAJOR PORTION PRICE MMBTU	MANUFACT. ALLOWANCE	FUEL & FLARE	GROSS RESIDUE MMBTU	FUEL & FLARE MMBTU	NET RESIDUE MMBTU
$0.00	0.00	0.000	0.00	$0.00	#DIV/0!	$0.00	0.00%	5.00%	0.00	0.00	0.00

1	2	3	4	5	6	7	8	9	10	11	12	13
PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	PLANT EFFICIENCY FACTOR	PRODUCT GALLONS	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 7x 8	MNFCTRNG ALLWNCE GALLONS	FINAL PRODUCT GALLONS C7-C10	NGL PRICE $/GAL	NGL VALUE C10 x C9
ETHANE	0	0.00000	0.00	0.00	80.0%	0.000	0.06587	0.0	0.00	0.00	$0.0000	$0.00
PROPANE	0	0.00000	0.00	0.00	80.0%	0.000	0.09093	0.0	0.00	0.00	$0.0000	$0.00
NOR-BUTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.10291	0.0	0.00	0.00	$0.0000	$0.00
ISO-BUTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.09892	0.0	0.00	0.00	$0.0000	$0.00
ISO-PENTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.10881	0.0	0.00	0.00	$0.0000	$0.00
NOR-PENTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.11009	0.0	0.00	0.00	$0.0000	$0.00
HEXANE	0	0.00000	0.00	0.00	99.5%	0.000	0.11502	0.0	0.00	0.00	$0.0000	$0.00
TOTAL								0.0				$0.00

WELLHEAD GROSS PROCEEDS	WELLHEAD MP VALUE(1)	RESIDUE VALUE(2)	CONDENSATE VALUE	NGL VALUE	PROCESSED VALUE(3)	HIGHEST VALUE(4)
$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	#DIV/0!

Highest Value: #DIV/0!

Difference from Well Head Gross Proceeds (Add. Royalty Due): #DIV/0!

(1) Wellhead MMBtu x Major Portion (MP) Price

(2) Based on the greater of wellhead gross proceeds $/MMBtu price or major portion $/MMBtu price times net residue MMBtu

(3) Residue Value + NGL Value + Condensate Value

(4) The greater of Wellhead Gross Proceeds, Wellhead Major Portion, or Processed Value

4.

Enter Well and Lease Information here

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a
WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

REV 1.4

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

As Reported on Form MMS-2014 | As per lease terms

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE (3) $/MMBTU	GROSS VALUE	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.40	$15,060.00	16.67%	$2,510.50 <A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

As Provided by MMS

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.55	$16,013.80	16.67%	$2,669.50 <B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

Enter NGL prices

PRODUCT (9)	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN(12)	TRANS. RATE PER GLN(12)	NGL VALUE (11)
ETHANE	5,000	2.25534	11,276.7	85.0%	9,585.2	0.065727	630.0	$0.2050	0.07	0.00	$1,294.00
PROPANE	5,000	2.01804	10,090.2	85.0%	8,576.7	0.090823	779.0	$0.5100	0.07	0.00	$3,773.73
N-BUTANE	5,000	1.03466	5,173.3	99.5%	5,147.4	0.102909	529.7	$0.3575	0.07	0.00	$1,479.89
ISO-BUTANE	5,000	0.41326	2,066.3	99.5%	2,056.0	0.098913	203.4	$0.4900	0.07	0.00	$863.51
NAT. GASOLINE (Pentane+)	5,000	1.01053	5,052.7	99.5%	5,027.4	0.110080	553.4	$0.4725	0.07	0.00	$2,023.52
TOTAL			33,659.2		30,392.7		2,695.5				

As provided by gas stream analysis at the wellhead

As provided by plant operator

Enter allowable rates

Plant Tailgate MMBtu Price	$2.80
Less Transportation(12)	$0.45
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,579.5
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,134.99
Total Processed Gas Value	$18,896.64
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,150.07 <C>

As Reported on Form MMS-2014

PART D GROSS PROCEEDS

GROSS PROCEEDS	ROYALTY RATE	GROSS PROCEEDS ROYALTY VALUE(4)
$16,774.00	16.67%	$2,796.23 <D>

Note: Sales by affiliates may provide information concerning gross proceeds to the lessee or the appropriate benchmark value and thus may be considered in determining royalty values.

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,150.07	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	$2,199.00		
Additional Royalty DUE	**$951.07**		

This value is the additional royalty due on the well. If zero, no additioanl royalties are due

(1) All volumes and Btu factors are at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Gross Value divided by wellhead MMBtu
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times chromatographic analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (1994 Engineering data book) N-pentane factor was used for natural gasoline, which is 70% N-pentane.
(10) Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be claimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a

WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

REV. 1.4

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE (3) $/MMBTU	GROSS VALUE	ROYALTY RATE	ROYALTY VALUE (4)
5,000	**1.255**	6,275	$2.40	**$15,060.00**	**16.67%**	$2,510.50 <A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	**$2.55**	$16,013.80	16.67%	$2,669.50 <B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

PRODUCT (9)	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN(12)	TRANS. RATE PER GLN(12)	NGL VALUE (11)
ETHANE	5,000	**2.25534**	11,276.7	**85.0%**	9,585.2	.065727	630.0	**$0.2050**	**0.07**	**0.00**	$1,294.00
PROPANE	5,000	**2.01804**	10,090.2	**85.0%**	8,576.7	0.090823	779.0	**$0.5100**	**0.07**	**0.00**	$3,773.73
N-BUTANE	5,000	**1.03466**	5,173.3	**99.5%**	5,147.4	0.102909	529.7	**$0.3575**	**0.07**	**0.00**	$1,479.89
ISO-BUTANE	5,000	**0.41326**	2,066.3	**99.5%**	2,056.0	0.098913	203.4	**$0.4900**	**0.07**	**0.00**	$863.51
NAT. GASOLINE (Pentane+)	5,000	**1.01053**	5,052.7	**99.5%**	5,027.4	0.110080	553.4	**$0.4725**	**0.07**	**0.00**	$2,023.52
TOTAL			33,659.2		30,392.7		2,695.5				

Plant Tailgate MMBtu Price	**$2.80**
Less Transportation(12)	**$0.45**
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,579.5
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,134.99
Total Processed Gas Value	$18,896.64
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,150.07 <C>

PART D GROSS PROCEEDS

GROSS PROCEEDS	ROYALTY RATE	GROSS PROCEEDS ROYALTY VALUE(4)
$16,744.00	16.67%	$2,791.22 <D>

Note: Sales by affiliates may provide information concerning gross proceeds to the lessee or the appropriate benchmark value and thus may be considered in determining royalty values.

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,150.07	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	**$2,199.00**		
Additional Royalty DUE	**$951.07**		

(1) All volumes and Btu factors are at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Gross Value divided by wellhead MMBtu
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times chromatographic analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (1994 Engineering data book) N-pentane factor was used for natural gasoline, which is 70% N-pentane.
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be claimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

602-XXXX-ABC DUAL ACCOUNTING EXAMPLE WELL

Jan-90

WELLHEAD GROSS PROCEEDS	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	CONDENSATE VALUE	WELL HEAD PRICE MMBTU	MAJOR PORTION PRICE MMBTU	MANUFACT. ALLOWANCE	FUEL & FLARE	GROSS RESIDUE MMBTU	FUEL & FLARE MMBTU	NET RESIDUE MMBTU
$0.00	**0.00**	**0.000**	0.00	**$0.00**	#DIV/0!	**$0.00**	**0.00%**	**5.00%**	0.00	0.00	0.00

1	2	3	4	5	6	7	8	9	10	11	12	13
PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	PLANT EFFICIENCY FACTOR	PRODUCT GALLONS	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 7x 8	MNFCTRNG ALLWNCE GALLONS	FINAL PRODUCT GALLONS C7-C10	NGL PRICE $/GAL	NGL VALUE C10 x C9
ETHANE	**0**	0.00000	0.00	0.00	**80.0%**	0.000	0.06587	0.0	0.00	0.00	**$0.0000**	$0.00
PROPANE	**0**	0.00000	0.00	0.00	**80.0%**	0.000	0.09093	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-BUTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.10291	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-BUTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.09892	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-PENTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.10881	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-PENTANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.11009	0.0	0.00	0.00	**$0.0000**	$0.00
HEXANE	**0**	0.00000	0.00	0.00	**99.5%**	0.000	0.11502	0.0	0.00	0.00	**$0.0000**	$0.00
TOTAL								0.0				$0.00

WELLHEAD GROSS PROCEEDS	WELLHEAD MP VALUE(1)	RESIDUE VALUE(2)	CONDENSATE VALUE	NGL VALUE	PROCESSED VALUE(3)	HIGHEST VALUE(4)
$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	#DIV/0!

Highest Value: #DIV/0!

Difference from Well Head Gross Proceeds (Add. Royalty Due): #DIV/0!

(1) Wellhead MMBtu x Major Portion (MP) Price

(2) Based on the greater of wellhead gross proceeds $/MMBtu price or major portion $/MMBtu price times net residue MMBtu

(3) Residue Value + NGL Value + Condensate Value

(4) The greater of Wellhead Gross Proceeds, Wellhead Major Portion, or Processed Value

5

Directions

Enter Well and Lease Information here

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a

WELL API
WELL NGPA CLASSIFICATION

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

As provided by gas stream analysis

As Reported on Form MMS-2014

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE (3) $/MMBTU	GROSS VALUE
5,000	**1.255**	6,275	$2.40	**$15,060.00**

PART B WELLHEAD MAJOR PORTION VALUE (1)

As Provided by MMS

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)
5,000	1.255	6,275	**$2.552**	$16,013.80

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

PRODUCT (9)	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR
ETHANE	5,000	**2.25534**	11,276.70	**85.0%**
PROPANE	5,000	**2.01804**	10,090.20	**85.0%**
N-BUTANE	5,000	**1.03466**	5,173.30	**99.5%**
ISO-BUTANE	5,000	**0.41326**	2,066.30	**99.5%**
NAT. GASOLINE (Pentane+)	5,000	**1.01053**	5,052.65	**99.5%**
TOTAL			33,659.15	

As provided by gas stream analysis at the wellhead

As provided by

Plant Tailgate MMBtu Price	**$2.80**
Less Transportation(12)	**$0.45**
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,579.53
Higher of Residue or Major Portion MMBtu Price	$2.552

PART D GROSS PROCEEDS

GROSS PROCEEDS	ROYALTY RATE	GROSS PROCEEDS ROYALTY VALUE(4)	
$16,744.00	16.67%	$2,791.22	<D>

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,150.06	based on
Less Royalty Paid	**$2,510.50**	
Additional Royalty DUE	**$639.56**	

This roya no a

Directions

(1) All volumes and Btu factors are at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Gross Value divided by wellhead MMBtu
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times gas stream analysis
(8) Theoretical product gallons times
(9) Physical Constants of Hydrocarb
(10 Product Gallons time physical cc
(11) Actual product gallons times NC
(12) After March 1, 1988 allowance
(13) Theoretical Residue gas volume
(14) Wellhead MMBtu less Theoretic

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a

WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

REV. 1.5

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE (3) $/MMBTU	GROSS VALUE	ROYALTY RATE	ROYALTY VALUE (4)
5,000	**1.255**	6,275	$2.40	**$15,060.00**	**16.67%**	$2,510.50 <A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	**$2.552**	$16,013.80	16.67%	$2,669.50 <B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

PRODUCT (9)	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN(12)	TRANS. RATE PER GLN(12)	NGL VALUE (11)
ETHANE	5,000	**2.25534**	11,276.70	**85.0%**	9,585.20	0.065727	630.01	**$0.2050**	**0.07**	**0.00**	$1,294.00
PROPANE	5,000	**2.01804**	10,090.20	**85.0%**	8,576.67	0.090823	778.96	**$0.5100**	**0.07**	**0.00**	$3,773.73
N-BUTANE	5,000	**1.03466**	5,173.30	**99.5%**	5,147.43	0.102909	529.72	**$0.3575**	**0.07**	**0.00**	$1,479.89
ISO-BUTANE	5,000	**0.41326**	2,066.30	**99.5%**	2,055.97	0.098913	203.36	**$0.4900**	**0.07**	**0.00**	$863.51
NAT. GASOLINE (Pentane+)	5,000	**1.01053**	5,052.65	**99.5%**	5,027.39	0.110080	553.42	**$0.4725**	**0.07**	**0.00**	$2,023.52
TOTAL			33,659.15		30,392.7		2,695.5				

Plant Tailgate MMBtu Price	**$2.80**
Less Transportation(12)	**$0.45**
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,579.53
Higher of Residue or Major Portion MMBtu Price	$2.552

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,134.96
Total Processed Gas Value	$18,896.61
Royalty Rate	16.67%
Processed Gas Royally Value (4)	$3,150.06 <C>

PART D GROSS PROCEEDS

GROSS PROCEEDS	ROYALTY RATE	GROSS PROCEEDS ROYALTY VALUE(4)
$16,744.00	16.67%	$2,791.22 <D>

Note: Sales by marketing affiliates may provide information concerning gross proceeds to the lessee or the appropriate benchmark value and thus may be considered in determining royalty values.

Highest Royally Value of <A>, <B>, <C>, or <D>	$3,150.06	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	**$2,510.50**		
Additional Royalty DUE	**$639.56**		

(1) All volumes and Btu factors are at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Gross Value divided by wellhead MMBtu
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times gas stream analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (1994 Engineering data book) N-pentane factor was used for natural gasoline, which is 70% N-pentane.
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be claimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

Blank Sheet

602-XXXX-ABC DUAL ACCOUNTING EXAMPLE WELL

Jan-90

WELLHEAD GROSS PROCEEDS	WELLH. MCF	WELLHEAD BTU	WELLHEAD MMBTU	CONDENSATE VALUE	WELL HEAD PRICE MMBTU	MAJOR PORTION PRICE MMBTU	MANUFACT. ALLOWANCE	FUEL & FLARE	GROSS RESIDUE MMBTU	FUEL & FLARE MMBTU	NET RESIDUE MMBTU
$0.00	**0.00**	**0.000**	0.00	**$0.00**	#DIV/0!	**$0.00**	**0.00%**	**5.00%**	0.00	0.00	0.00

1	2	3	4	5	6	7	8	9	10	11	12	13
PRODUCT	GPM @14.65	GPM @14.73 C2X1.0055	WELLHEAD MCF @14.73	THEORET. PRODUCT GALLONS (COL 3 X 4)	PLANT EFFICIENCY FACTOR	PRODUCT GALLONS	MMBTU PER GALLON	THEOR LIQUID MMBTU COL 7x 8	MNFCTRNG ALLWNCE GALLONS	FINAL PRODUCT GALLONS C7-C10	NGL PRICE $/GAL	NGL VALUE C10 x C9
ETHANE	0	0.00000	0.00	0.00	80.0%	0.000	0.06587	0.0	0.00	0.00	**$0.0000**	$0.00
PROPANE	0	0.00000	0.00	0.00	80.0%	0.000	0.09093	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-BUTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.10291	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-BUTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.09892	0.0	0.00	0.00	**$0.0000**	$0.00
ISO-PENTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.10881	0.0	0.00	0.00	**$0.0000**	$0.00
NOR-PENTANE	0	0.00000	0.00	0.00	99.5%	0.000	0.11009	0.0	0.00	0.00	**$0.0000**	$0.00
HEXANE	0	0.00000	0.00	0.00	99.5%	0.000	0.11502	0.0	0.00	0.00	**$0.0000**	$0.00
TOTAL								0.0				$0.00

WELLHEAD GROSS PROCEEDS	WELLHEAD MP VALUE(1)	RESIDUE VALUE(2)	CONDENSATE VALUE	NGL VALUE	PROCESSED VALUE(3)	HIGHEST VALUE(4)
$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	#DIV/0!

Highest Value: #DIV/0!

Difference from Well Head Gross Proceeds (Add. Royalty Due): #DIV/0!

(1) Wellhead MMBtu x Major Portion (MP) Price

(2) Based on the greater of wellhead gross proceeds $/MMBtu price or major portion $/MMBtu price times net residue MMBtu

(3) Residue Value + NGL Value + Condensate Value

(4) The greater of Wellhead Gross Proceeds, Wellhead Major Portion, or Processed Value

6

Enter Well and Lease Information here

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a
WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

REV 1.4

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

As Reported on Form MMS-2014 | As per lease terms

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE (3) $/MMBTU	GROSS VALUE	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.40	$15,060.00	16.67%	$2,510.50 <A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

As Provided by MMS

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.55	$16,013.80	16.67%	$2,669.50 <B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

Enter NGL prices

PRODUCT (9)	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN(12)	TRANS. RATE PER GLN(12)	NGL VALUE (11)
ETHANE	5,000	2.25534	11,276.7	85.0%	9,585.2	0.065727	630.0	$0.2050	0.07	0.00	$1,294.00
PROPANE	5,000	2.01804	10,090.2	85.0%	8,576.7	0.090823	779.0	$0.5100	0.07	0.00	$3,773.73
N-BUTANE	5,000	1.03466	5,173.3	99.5%	5,147.4	0.102909	529.7	$0.3575	0.07	0.00	$1,479.89
ISO-BUTANE	5,000	0.41326	2,066.3	99.5%	2,056.0	0.098913	203.4	$0.4900	0.07	0.00	$863.51
NAT. GASOLINE (Pentane+)	5,000	1.01053	5,052.7	99.5%	5,027.4	0.110080	553.4	$0.4725	0.07	0.00	$2,023.52
TOTAL			33,659.2		30,392.7		2,695.5				

As provided by gas stream analysis at the wellhead

As provided by plant operator

Enter allowable rates

Plant Tailgate MMBtu Price	$2.80
Less Transportation(12)	$0.45
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,579.5
Higher of Residue or Major Portion MMBtu Price	$2.55

Total NGL Value	$9,434.65
Condensate Value	**$327.00**
Theor. Residue Gas Value (13)	$9,134.99
Total Processed Gas Value	$18,896.64
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$3,150.07 <C>

As Reported on Form MMS-2014

PART D GROSS PROCEEDS

GROSS PROCEEDS	ROYALTY RATE	GROSS PROCEEDS ROYALTY VALUE(4)
$16,774.00	16.67%	$2,796.23 <D>

Note: Sales by affiliates may provide information concerning gross proceeds to the lessee or the appropriate benchmark value and thus may be considered in determining royalty values.

Highest Royalty Value of <A>, <B>, <C>, or <D>	$3,150.07	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	$2,199.00		
Additional Royalty DUE	**$951.07**		

This value is the additional royalty due on the well. If zero, no additioanl royalties are due

(1) All volumes and Btu factors are at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Gross Value divided by wellhead MMBtu
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times chromatographic analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (1994 Engineering data book) N-pentane factor was used for natural gasoline, which is 70% N-pentane.
(10) Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be claimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu

DUAL ACCOUNTING EXAMPLE WELL

LEASE 609-000XXX-0
SALES MO/YR 01/1990
WELL NAME-NUMBER Tribal 7-a

WELL API 3003912345
WELL NGPA CLASSIFICATION 10X

REV. 1.4

PART A UNPROCESSED GAS "BTU METHOD" VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHEAD PRICE (3) $/MMBTU	GROSS VALUE	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.40	$15,060.00	16.67%	$2,511.00 <A>

PART B WELLHEAD MAJOR PORTION VALUE (1)

WELLHEAD VOLUME (MCF)	WELLHEAD BTU	WELLHEAD MMBTU (2)	WELLHD MAJOR PORTION PRICE $/MMBTU	MAJOR PORTION VALUE (5)	ROYALTY RATE	ROYALTY VALUE (4)
5,000	1.255	6,275	$2.552	$16,013.80	16.67%	$2,669.50 <B>

PART C PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)

PRODUCT (9)	WELLHEAD VOLUME MCF	GPM (6)	THEORET. PRODUCT GALLONS (7)	PLANT EFFICIENCY FACTOR	ACTUAL PRODUCT GALLONS (8)	MMBTU PER GALLON (9)	THEOR LIQUID MMBTU (10)	NGL PRICE $/GAL	PROCSSNG RATE PER GLN(12)	TRANS. RATE PER GLN(12)	NGL VALUE (11)
ETHANE	5,000	2.25534	11,276.7	85.0%	9,585.2	0.065727	630.0	$0.2050	0.07	0.00	$0.00
PROPANE	5,000	2.01804	10,090.2	85.0%	8,576.7	0.090823	779.0	$0.5100	0.07	0.00	$3,773.73
N-BUTANE	5,000	1.03466	5,173.3	99.5%	5,147.4	0.102909	529.7	$0.3575	0.07	0.00	$1,479.89
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NAT. GASOLINE (Pentane+)	5,000	1.01053	5,052.7	99.5%	5,027.4	0.110080	553.4	$0.4725	0.07	0.00	$2,023.52
TOTAL			33,659.2		30,392.7		2,695.5				

Plant Tailgate MMBtu Price	$2.80
Less Transportation(12)	$0.45
Residue Gas MMBtu Price:	$2.35
Theoretical Residue Gas MMBtu (14)	3,579.5410
Higher of Residue or Major Portion MMBtu Price	$2.552

Total NGL Value	$8,140.65
Condensate Value	**$327.00**
Theor. Residue Gas value (13)	$9,134.99
Total Processed Gas Value	$17,602.64
Royalty Rate	16.67%
Processed Gas Royalty Value (4)	$2,934.36 <C>

PART D GROSS PROCEEDS

GROSS PROCEEDS	ROYALTY RATE	GROSS PROCEEDS ROYALTY VALUE(4)
$16,744.00	16.67%	$2,791.22 <D>

Note: Sales by affiliates may provide information concerning gross proceeds to the lessee or the appropriate benchmark value and thus may be considered in determining royalty values.

Highest Royalty Value of <A>, <B>, <C>, or <D>	$2,934.36	based on	PROCESSED GAS "NET REALIZATION METHOD" VALUE (1)
Less Royalty Paid	$2,199.00		
Additional Royalty DUE	**$735.36**		

(1) All volumes and Btu factors are at 14.73 psia
(2) Wellhead volume times Wellhead Btu factor
(3) Gross Value divided by wellhead MMBtu
(4) Royalty rate times Value
(5) Wellhead volume (MMBtu) times major portion price
(6) From gas analysis
(7) Wellhead volume times chromatographic analysis
(8) Theoretical product gallons times plant efficiency factor
(9) Physical Constants of Hydrocarbons (1994 Engineering data book) N-pentane factor was used for natural gasoline, which is 70% N-pentane.
(10 Product Gallons time physical constant
(11) Actual product gallons times NGL price less transportation and processing allowance
(12) After March 1, 1988 allowance can only be claimed if appropriate allowance forms have been filed with MMS
(13) Theoretical Residue gas volume times the higher of residue gas or major portion price
(14) Wellhead MMBtu less Theoretical Liquid MMBtu