## B. ROYALTY VALUATION REPORT INSTRUCTIONS (A1 FORM)

## (Current as of January, 2014)

### **1. Reporting Instructions**

### **Overview of the Royalty Valuation Report Scheme:**

Each lessee must file the “Royalty Valuation Report” (A1 Form) monthly for each active “Accounting Unit” with sold volumes in which a lessee owns a lease. Use the A1 Form to file “Current Production Month” detail reports on royalty volumes, starting value, adjustments to starting value, royalty value, field costs, wellhead value and amounts due by “Product/Disposition/Lease Type/Selling Arrangement” combination breakouts.

Use the A1 Form to file revisions to prior “Production Months” A1 Forms. When a prior “Production Month” filing is revised, a revision number is assigned in sequential number order that corresponds to the chronological order of the revision beginning with a “00” for the original report. Please refer to Part II-B-3. of this chapter for a blank copy of the A1 Form.

The purpose of the A1 Form is to provide detail information of the valuation of the State’s royalty share of production from an “Accounting Unit” by “Production Month” by lessee. A lessee must file monthly and file separately A1 Forms for “Oil” “Products” and “Gas” “Products” for each of the “Accounting Units” it has ownership.

**Accounting Unit:**

An "Accounting Unit" is any “Lease Operation,” “Tract Operation,” or “Participating Area” that constitutes a single production, financial and reporting entity. DO&G assigns “Accounting Unit” designations for any operation from which a petroleum product is produced for any length of time. DO&G identifies “Accounting Units” as “Active” or “Inactive” based on whether a lessee produces or has produced oil, gas, or associated substances from the “Accounting Unit.” DO&G considers “Accounting Units” with intermittent production in “Active” status even during periods of no production. Once an “Accounting Unit” becomes “Active” it remains “Active” until the “Accounting Unit” is “abandoned.”

**Electronic Filers:**

Each lessee must designate an electronic filer. Contact the Royalty Accounting Section at 269-8800 or via email at DNROGRoyaltyFiling@alaska.gov and request your **myAlaska** user logon and password. Do not set up a **myAlaska** account on your own. All new **myAlaska** accounts for the purposes of conducting business with DO&G must be prescreened and set up by DO&G.

**Reporting Responsibility:**

 According to all lease agreements, it is the ultimate responsibility of each lessee to ensure that their oil and gas royalty and net-profit-share reporting and payment obligations are met on each of their leases, regardless of any operating or payment agreements in effect.

### **Data Presentation, Formats, And Item Descriptions**

**Data Presentation:**

The A1 Form is organized into Header Data and Report Detail Data. The Header Data provides specific non-repetitive information about the reporter, the type of report, the lease number, and the production location and period. The Report Detail Data provides repetitive information in lines and columns. Each line is one record; each column represents a specific data item.

 **Note:** The “Report Detail Data” is required to be reported in a certain order. Please refer to the specific instructions for each report to determine the exact order in which the data should be reported.

Numeric or alpha codes are used in the “Report Detail Data Items” to describe the variety of “Products,” “Dispositions,” “Accounts,” and “Allocations” used. Code lists can be found in your myAlaska site under the Reference Reports area of where you log in to submit Royalty and NPSL Filings. Additional codes may be assigned as needed to report newly automated information. Lessees should contact the DO&G if a code is needed and not found in your myAlaska site.

 Refer to Part B-4 of this chapter for a generic example of a completed A1 Form.

**Product Groups:**

 A separate A1 Form must be filed monthly for all production from each Accounting Unit. The “Oil” and “NGL” “Product Groups” must be filed on the same “Oil” A1 Form. NGLs are reported in the same report because they are typically handled through the oil facilities, even though they are considered “Gas” “Products.” All other ” “Gas” “Products” must be filed as a separate “Gas” A1 Form. When applicable “Associated Substances” are also filed on a separate A1 Form. Royalty production data should be reported in the following order within each “Product Group:”

1. Oil Group

- Oil

- Condensate

2. NGLs Group

- Regular NGLs

- Exchange NGLs

3. Gas Group

- Dry Gas

- Wet Gas

- Vapors

- Liquefied Petroleum Gas (LPG)

4. Associated Substances Group

 - By “Product,” i.e. “Sulfur,” etc.

**Report Data Items:**

1. Report Header Data Items:

All “Report Header Data Items” must be filled in for the report to be complete.

Header Report

Line Number Data Item

1. (For System Use Only, usually contains form version number.)
2. Report Type
3. Report Code
4. Filing Type
5. Customer ID Number
6. Accounting Unit Code
7. Production Month
8. Revision Number
9. Report Month
10. Control Number
11. Authorization Date
12. (Blank on A1 Form)
13. (Blank on A1 Form)
14. (Blank on A1 Form)
15. (Blank on A1 Form)
16. (Blank on A1 Form)
17. (Blank on A1 Form)
18. Blank on All Reports
19. Lessee Name
20. Accounting Unit Name
21. Address 1 (Lessee mailing)
22. Address 2 (Lessee mailing)
23. City (Lessee mailing)
24. State (Lessee mailing)
25. Zip Code (Lessee mailing)
26. Prepared By
27. Preparer Phone Number
28. Preparer Fax Number
29. Authorized Signature (Electronic Code)
30. Authorized Signature (Person’s Name)
31. Authorizer’s Phone Number
32. Authorizer’s Fax Number
33. Report Detail Data Items:

All “Report Detail Data Items” must be filled out for the report to be complete.

Column No. Data Item

1. Line Number
2. Product Code
3. Disposition Code
4. Lease Type
5. Allocation Code
6. Quantity – BLS/MCF
7. Value – per BLS/MCF
8. Amount
9. Selling Arrangement
10. Quality Measurement

**Data Formats:**

Report Quantities, Values, and Amounts must be reported as follows:

1. Round all “Oil” (BLS), “Gas” (MCF), or other quantities on the A1 Form to the second decimal place (round 2nd decimal up one if the 3rd decimal is five or higher) or per valid applicable agreement with the State.
2. Report all values to the fifth decimal place (round fifth decimal up one if the sixth decimal is five or higher) or according to other valid applicable contractual agreements. For example, tax reimbursements may require up to eight or nine decimal places to report the fractional value per unit of quantity.
3. All negative numbers must be preceded by a minus (-) sign.
4. Report all amounts to the nearest U.S. cent.

Report dates in exactly the format Month-Day-Year as “MM/DD/YYYY.”

**Report Header Data Item Descriptions:**

All required “Report Header Data Items” must be filled out completely. The “Customer ID,” “Accounting Unit,” and “Control Number” are critical to accurately identifying your report and payment information. Inaccurate use of “Customer IDs,” “Accounting Unit” codes, or “Control Numbers” could result in the misfiling or misidentification of your reports. Incomplete or missing reports will be subject to “Administrative Fee” charges. The data items are listed by line number.

1. For system Use Only Spreadsheet format.

2. Report Type List the type of report you are filing. The “Report Type” for an A1 Form is “A1.” A list of “Report Type” codes can be found in your myAlaska site.

3. Report Code List the “Report Code” you are filing, either an “Oil Report” (OR) or “Gas Report” (GC) report. A list of “Report Codes” can be found in your myAlaska site. A separate A1 Form is required for each Report Code.

4. Filing Type List the type of filing you are submitting, “Regular” (REG), “Audit” (AUD), “FERC Refiling” (FER), etc. A list of “Filing Type” codes can be found in your myAlaska site. A separate A1 Form is required for each Filing Type.

5. Customer ID List the “Customer ID” code that has been assigned to you as a lessee by the State of Alaska. If you do not know your company’s “Customer ID” code, contact the Division of Oil and Gas, Royalty Accounting Section at (907)269-8800. The Customer ID must contain nine digits. If the Customer ID is not nine digits use leading zeros to make nine digits.

6. Accounting Unit (Code) List the “Accounting Unit” code that has been assigned to the operation, lease, or participating area by the State of Alaska. A list of the “Accounting Unit” codes can be found in your myAlaska site.

7. Production Month List the “Production Month” as month-day-year for the production being reported. Use the exact month-day-year numeric format, “MM/DD/YYYY.” Always use the 1st as the date-day when reporting “Production Month” dates.

8. Revision Number List the “Revision Number.” Original reports must be identified with a “Revision Number” of “00.” Each subsequent revision increases the “Revision Number” by 1.

9. Report Month List the calendar month in which the A1 Form is filed. Normally, the “Report Month” is immediately after the “Current Production Month,” i.e. an original January 2010 “Production Month” filing has a February 2010 “Report Month.” When filing a revised A1 Form, the “Report Month” must correspond with the calendar month and year the revised report is actually submitted. Normally, this will be the same “Report Month” used for the “Current Production Month” under which the revised A1 Form is filed. For example, if a revised A1 Form for “Production Month” January 2010 is submitted with the “Current Production Month” of April 2010, which would normally have a “Report Month” of May 2010, the “Report Month” for the revision would be May 2010 because that is the month in which the revision is submitted. Use the exact month-day-year numeric format, “MM/DD/YYYY,” i.e. “05/01/2010” in the above example. Always use the 1st as the date day when reporting “Report Month” dates.

10. Control Number List the “Control Number” for the “Report Month” that the report is included. The “Control Number” is used to reference all A1 Forms with the S1 Form that includes the actual “Payment” for the amounts due. See your myAlaska site for an explanation on how to assign a “Control Number” to the reports in a filing package.

11. Authorized Date List the date the A1 Form is certified as correct. Use the exact month-day-year numeric format, “MM/DD/YYYY.”

12. Blank on A1 Form.

13. Blank on A1 Form.

14. Blank on A1 Form.

15. Blank on A1 Form.

16. Blank on A1 Form.

17. Blank on A1 Form.

18. Blank on All Reports

19. Lessee Name List the name of the individual, partnership, firm or corporation having lease ownership in the “Accounting Unit.”

20. Accounting Unit Name List the Accounting Unit name that has been assigned to the operation, lease, unit or participating area by the State of Alaska. A list of “Accounting Unit” names and codes can be found in your myAlaska site.

21. Address 1 List the lessee’s mailing address Line 1.

22. Address 2 List the lessee’s mailing address Line 2 if needed.

23. City List the lessee’s City.

24. State List the lessee’s State.

25. Zip List the lessee’s Zip.

26. Prepared By List the name of the person is preparing the A1 Form.

27. Phone Number List the phone number of the person preparing the A1 Form.

28. FAX Number List the FAX number of the person preparing the A1 Form.

29. Authorized Signature (Code) Signature of the person who is authorizing the A1 Form. Each lessee will select its own “Signature” code for the authorization of Documents. The “Signature” must be 10 characters in length using secure password selection techniques.

30. Authorized Signature (Name) List the name of the authorizing signatory of the A1 Form.

31. Phone Number List the phone number of the person authorizing the A1 Form.

32. FAX Number List the FAX number of the person authorizing the A1 Form.

**Report Detail Data Items Descriptions:**

 Refer to Section II B-14 of this chapter for a generic example of the reported items described below. All data items must be filled out completely. Incomplete or missing reports will be subject to “Administrative Fees.” The data items are listed by column letter.

A. Line Number List the line number of each individual line of data filed in the A1 Form.Line numbers must be sequentially assigned.

B. Product Code List the code used to identify “Product(s)” being reported. A list of the “Product Codes” can be found in your myAlaska site.

C. Disposition Code List the “Disposition Code” that indicates how the “Product” is being disposed of, either through use on or transport from the Accounting Unit. Examples of “Disposition Codes” for the Gas Group are: “Lease Fuel,” “Transmission Line,” “Vented,” “Gas Lift,” etc. The “Disposition Code” also applies to the monthly production quantity from the “Accounting Unit” of oil, gas or condensate that may be disposed of as “Lost,” “Injected,” “Flared,” “Used On Lease,” etc. A list of “Disposition Codes” can be found in your myAlaska site.

D. Lease Type List the “Lease Type” code that identifies the type of original State of Alaska, Division of Oil and Gas lease agreement that applies to the reported volume. A list of “Lease Type” codes can be found in your myAlaska site.

E. Allocation Code List the “Quantity,” “Value” or “Amount” Allocation Code that describes the corresponding “Quantity,” “Value” or “Amount” data items being reported.

 For “Quantities,” report the “Quantity Allocation” that describes the “Quantity” “Allocation” for the “Product-Disposition” of a participating lessee on each line of the report as applicable. A list of “Quantity Allocation” codes can be found in your myAlaska site.

 For “Values,” report the “Value Allocation” that describes the “Value” “Allocation” for the “Product-Disposition” of a participating lessee on each line of the report as applicable. A list of “Value Allocation” codes can be found in your myAlaska site.

 For “Amounts,” report the “Amount Allocation” that describes the “Amount” “Allocation” for the “Product-Disposition” of a participating lessee on each line of the report as applicable. A list of “Amount Allocation” codes can be found in your myAlaska site.

F. Quantity List the volume of the “Product-Disposition” reported.

G. Value List the per unit (BLS, MCF,GAL, MMBTU, etc.) value assigned to the “Allocations” for which you need to report “Values” unique to your company.

H. Amount List the amount due and to be paid for the “Product-Disposition” reported.

I. Selling Arrangement (Code) A unique code is assigned by the DO&G to identify the different valuation methods (Selling Arrangements) under which a “Product/Disposition/Lease Type” “Quantity” is valued for a participating lessee. Examples would be: an ANS Settlement Agreement, a sale of gas in Cook Inlet or the North Slope (i.e. Contract Sale), the exchange of production between “Accounting Units,” etc.

The DO&G assigns “Selling Arrangement” codes on a case-by-case basis. Codes are assigned by the Division after discussion with the appropriate lessee. Contact the DO&G to obtain your specific “Selling Arrangement” (SA) code.

J. Quality Measurement List the figure that describes the quality or quality conversion of the “Product” being reported. This may be required if a change in the quality for the “Current Production Month” is not standard for the “Accounting Unit,” or when required to value a specific “Product/Disposition/Lease Type/Selling Arrangement” combination. For example: the “British Thermal Unit” (BTU) rating may be assigned to indicate the quality of the gas being reported. In the case of specific contract sales this is a requirement in order to properly value the gas under the terms of the contract. For oil this may require the reporting of the specific gravity of the line item being reported.

**Detailed Data Items Required To Be Reported:**

The A1 Form requires that all dispositions of volume be identified by a unique combination of “Product,” “Disposition,” “Lease Type,” and “Selling Arrangement.” Thus, additional items are also required as they apply to the “Accounting Unit” and “Selling Arrangement” being reported. The items highlighted in blue indicates additional allocation codes that maybe required for the “Accounting Unit” and “Selling Arrangement” being reported. Such items might include “Taps Tariff” (TT), “Marine Costs” (MC), “Quality Adjustment” (QA), etc. These items should be reported between the “Starting Value” (SV or WAVN) and “Royalty Value” (RV) as applicable to the volume reported. Math checks are performed on these items such that the sum of the “SV” or “WAVN” plus any cost items reported between “SV” or “WAVN” and “RV” will equal the Value reported for “RV” for the unique combination of “Product,” “Disposition,” “Lease Type,” and “Selling Arrangement” in which it is included. The sum of “RV” plus any costs (FC) or audit adjustments (SVA) sum to the “WH.” The product of the “RIV” volume times the “WH” value must equal the “RIVO” amount. Finally, the sum of the “RIVO” plus any cost items such as “RIKFC” equal the amount reported for the “Total Amount Due” (TAD). If a revision is filed, then the sum of the “REVPD” and “REVID” must equal the “REVTD.”

 Original and revised A1 Form Required Data Items:

| **ALLOCATION CODE** | **ALLOCATION CODE DESCRIPTION** |
| --- | --- |
| WIO | Working Interest Owner Volume |
| ROY | Royalty Volume |
| RIV | Royalty-In-Value Volume |
| RIK | Royalty-In-Kind Volume |
| SV or WAVN | Starting Value |
| QA | Quality Adjustment Value |
| TT | Taps Tariff Value |
| MC | Marine Cost Value |
| RV | Royalty Value |
| FC | Field Cost Value |
| WH | Wellhead Value |
| RIVO | Royalty-In-Value Obligation Amount |
| RIKFC | Royalty-In-Kind Field Cost Amount |
| TAD | Total Amount Due |

**Current Production Month: A1 Form:**

 Repeat the following items for each unique combination of “Product/Disposition” “Allocations” the operator allocated to your company. Within each “Product/Disposition,” separate and report each unique “Lease Type/Selling Arrangement” combination that is used to determine the final royalty amounts due. Each item listed below is a separate line or record of information. Items described below which are unique to oil or gas are identified as such.

Royalty-In-Value (RIV) Valuation.

 Report the following items when the State’s royalty share of production is valued and paid as Royalty-In-Value (RIV). Items “a.” through “r.” should have the same “Selling Arrangement” (SA) number that identifies the valuation method that the “Quantity,” “Values” and “Amounts” are associated with.

1. Report the portion of the total “Working Interest Owner” **(WIO)** “Quantity” for the first unique valuation group of “Product/Disposition/Lease Type/Selling Arrangement.”

 NOTE: Determine if the following exception, “OS” and “US” applies to the lease being reported. The following two items are only reported on those leases where the “Accounting Unit” includes production of reinjected substances from outside the unit such as Kuparuk River PA of the Kuparuk River Unit (accounting unit KPRK).

1. Report the “Outside Substance” **(OS)** volume portion of the “Quantity” in item “a.” above whenever “Oil,” “NGL,” or other substances were brought into the “Accounting Unit” from another “Unit” and injected to improve production. If no “Outside Substance” was imported and/or injected, then do not report this item.
2. Report the “Unitized Substance” **(US)** volume portion of the “Quantity” in item “a.” above whenever “Oil,” “NGL,” or other substances were brought into the “Accounting Unit” from another “Accounting Unit” and injected to improve production. If no “Outside Substance” was imported and/or injected, then do not report this item.

 NOTE: The “OS” and “US” volumes should sum to “WIO.”

1. Report the “Royalty Volume” **(ROY)** portion of the “Quantity” in item “a.” above.
2. Report the “Royalty-In-Value” **(RIV)** volume portion of the “Royalty Volume” (ROY) “Quantity” above.
3. Report the “Royalty-In-Kind” **(RIK)** volume portion of the “Royalty Volume” (ROY) “Quantity” in item “d.” above.

NOTE: The “RIV” and “RIK” items should sum to “ROY.”

1. Report the “Starting Value” **(SV or WAVN)** that adjustments are applied to for deriving the net “Royalty Value” (RV).
2. Report the “Quality Adjustment” **(QA)** Value(s) or “BTU Adjustment Value(s)” **(BTU)**, as applicable, to the “SV” value to derive the net “RV” value. If there are multiple adjustments, list each quality adjustment as a separate line/record.
3. Report specific **tariff(s)**, i.e. “TAPS Tariff” (TT), “Endicott Tariff” (ET), “Milne Tariff” (MT), etc.) adjustment Value(s) applied to the “SV” or “WAVN” value to derive the net “RV” value. If there are multiple “Marine Cost” (MC) adjustments, list each “MC” adjustment as a separate line/record. In the case of “Gas” “Products,” report the “Transportation Adjustment” (TADJ). If there are multiple tariffs or transportation adjustments, list each tariff or transportation adjustment as a separate line item.
4. Report any other “Value” adjustments applied to the “SV or WAVN” to derive the net “RV” value. If there are multiple adjustments, list each adjustment as a separate line/record.
5. Report “Tax Reimbursement” (TRB) or “Conservation Tax” (CT) “Values” that are applied to the “Starting Value” (SV or WAVN) to derive the net “RV” value. If there are multiple “Tax Reimbursement” (TRB), “Conservation Tax” (CT) or other tax adjustments, list each adjustment as a separate line/record.
6. Report the net “Royalty Value” **(RV)** derived after all the above adjustments have been applied to the “Starting Value” (SV of WAVN).
7. Report the “Field Cost” **(FC)** “Value” applied to the “RV” value to derive the net “WH” value.
8. Report the “Well Head” **(WH)** “Value” derived after applying the appropriate “Field Cost” (FC) “Value” adjustment to the “Royalty Value” (RV).
9. Report the “Royalty-In-Value Obligation” **(RIVO)** “Amount” derived by applying the “Well Head” (WH) “Value” to the “Royalty-In-Value” (RIV) “Quantity” in item “e.” above.
10. Report the “Royalty-In-Kind Field Cost” **(RIKFC)** amount derived by applying the “Field Cost” (FC) “Value” to the “Royalty-In-Kind” (RIK) “Quantity” in item “f” above. If the “Field Cost” (FC) reduces the “Royalty Value” (RV), report it as a negative number.
11. Report the “Total Amount Due” **(TAD)**, items “o” minus “p” for this valuation combination; i.e. this unique “Product/Disposition/Lease Type/Selling Arrangement” combination.

Selling Arrangement.

 A unique code is assigned by the DO&G to identify the different valuation methods (Selling Arrangements) under which a “Product/Disposition/Lease Type” “Quantity” is valued for a participating lessee. Examples would be: an ANS Settlement Agreement, a sale of gas in Cook Inlet or the North Slope (i.e. Contract Sale), the exchange of production between “Accounting Units,” etc.

 The DO&G assigns “Selling Arrangement” codes on a case-by-case basis. Codes are assigned by the DO&G after discussion with the appropriate lessee. Contact the DO&G to obtain your specific “Selling Arrangement” (SA) code.

 A copy of all sales agreements and contracts must be provided to DO&G before they are reported on royalty or NPSL filings. A lessee’s list of agreements and contracts on file with DO&G can be viewed on a lessee’s myAlaska account. Updates and corrections can be made on a lessee’s myAlaska account.

Quality Measurement.

 Record the number in the “Quality Measurement” data item for the “Quantity,” “Value” or “Amount” when a valuation method requires that the quality of the “Product/Disposition” be recorded. Report a zero (0) in all records when there is no specific “Quality Measurement” value to report. In the case of “Oil,” this may be in the form of a specific gravity number. In the case of “Gas,” this may be a British Thermal Unit (BTU) adjustment number. Percentage adjustments can also be reported in the “Quality Measurement” data item, but they should be reported as a decimal.

**Prior Production Month Revisions: A1 Form:**

Complete a revised report for each prior “Production Month” you revise. File the entire report for a revised month. In addition, report the “Revision Principal Difference Amount” **(REVPD)**, “Revision Interest Difference Amount” **(REVID)**, and “Revision Total Difference Amount” **(REVTD)** for each “Product/Disposition/Lease Type” for all active “Selling Arrangements,” including “Selling Arrangements” that received no quantity for the month being reported. IF ZERO VOLUME IS REPORTED for a “Product/Disposition/Lease Type/Selling Arrangement” group, then the VALUES MUST ALSO BE REPORTED AS ZERO. REVPD is the difference between the current revision month’s TAD and the previous revision’s TAD amount. For example, if the current month’s revision number is 02 and the TAD for revision 02 is $100.00 and the TAD for revision 01 was $90.00, the REVPD for revision 02 would be $10.00.

**Full Reporting:**

Full reporting means that the information for any Royalty filing is always complete for every filing. Full reporting for a Royalty Filing also applies to revision filings. If an O1 Form is revised, then all lessees in the “Accounting Unit” would need to assess whether their original A1 filings were affected, if so, then revised A1 Forms would need to be filed. If the O1 revision affected data/information included in the Supplemental Reports filed with the “Accounting Unit” for that “Production Month,” then the revised Supplemental Reports must also be submitted with the revised A1 Form.

**Interest Calculations On Revision Amounts:**

 Interest will be assessed and reported on all royalties paid after the due date; i.e., on all “REVPD” amounts . The interest rate and method used will be based on the applicable agreement or statute in effect for the leases covered by a specific payment. The rate and method may vary among leases within an “Accounting Unit.”

 If leases included within an “Accounting Unit” have a settlement agreement in place, then the rate specified in the settlement agreement applies. If there is no settlement agreement, or if the settlement agreement does not include an interest rate then the interest rate and methodology specified in the statute (AS 38.05.135(d)) applies.

 If an Accounting Unit has leases with different applicable rates, use the rate specifically applicable to each lease. For example, if an “Accounting Unit” has NPSL leases not covered by a settlement agreement and leases covered by ANS settlement agreement, the portions of the payment attributable to each “Lease Type” must be calculated independently and the applicable rate and methodology applied. Further, if a lessee is entitled, through some unique circumstance or agreement, to different rates and methods that are depending on the lessee's unique ownership of a lease, then each method and rate applicable to the lessee's respective portions of the lease will apply. See Part B-5 of this chapter for “Reporting Examples” of revision reports.

 **Blank A1 Form Form**

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| --- | --- | --- | --- | --- |
| **ALASKA DNR - OIL & GAS V 1.20081110** |  |  |  |  |
| **REPORT TYPE** |   |   |   | A1 |   |   |   |   |
| **REPORT CODE** |   |   |   | OR |   |   |  |  |
| **FILING TYPE** |   |   |   |  |   |   |   |   |
| **CUSTOMER ID NUMBER** |   |   |  |   |   |   |   |
| **ACCOUNTING UNIT CODE** |   |   |  |   |   |   |   |
| **PRODUCTION MONTH** |   |   |  |   |   |   |   |
| **REVISION NO.** |   |   |   |  |   |   |   |   |
| **REPORT MONTH** |   |   |   |  |   |   |   |   |
| **CONTROL NUMBER** |   |   |  |   |   |   |   |
| **AUTHORIZED DATE** |   |   |  |   |   |   |   |
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| **LESSEE NAME** |   |   |   |  |   |   |   |   |
| **ACCOUNTING UNIT NAME** |   |   |  |   |   |   |   |
| **ADDRESS1** |   |   |   |  |   |   |   |   |
| **ADDRESS2** |   |   |   |  |   |   |   |   |
| **CITY** |   |   |   |   |  |   |   |   |   |
| **STATE** |   |   |   |  |   |   |   |   |
| **ZIP** |   |   |   |   |  |   |   |   |   |
| **PREPARER** |   |   |   |  |   |   |   |   |
| **PREPARER PHONE NUMBER** |   |   |  |   |   |   |   |
| **PREPARER FAX NUMBER** |   |   |  |   |   |   |   |
| **AUTHORIZED SIGNATURE (CODE)** |   |  |   |   |   |   |
| **AUTHORIZED SIGNATURE (Printed Name)** |  |   |   |   |   |
| **PHONE NUMBER** |   |   |   |  |   |   |   |   |
| **FAX NUMBER** |   |   |   |  |   |   |   |   |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUR-EMENT** |
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| **ALASKA DNR - OIL & GAS V 1. 20081110** |  |  |  |  |
| **REPORT TYPE** |   |   | A1 |   |   |   |   |
| **REPORT CODE** |   |   | OR |   |   |  |  |
| **FILING TYPE** |   |   |   | REG |   |   |   |   |
| **CUSTOMER ID NUMBER** |   |   | 000106346 |   |   |   |   |
| **ACCOUNTING UNIT CODE** |   | XYZ |   |   |   |   |
| **PRODUCTION MONTH** |   |   | 11/01/2010 |   |   |   |   |
| **REVISION NO.** |   |   | 00 |   |   |   |   |
| **REPORT MONTH** |   |   | 12/01/2010 |   |   |   |   |
| **CONTROL NUMBER** |   |   | 000106346P12201000 |   |   |   |   |
| **AUTHORIZED DATE** |   |   | 12/18/2010 |   |   |   |   |
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| **OPERATOR NAME** |   |   | Any Company |   |   |   |   |
| **ACCOUNTING UNIT NAME** |   | XYZ |   |   |   |   |
| **ADDRESS1** |   |   | P.O. Box 100360 |   |   |   |   |
| **ADDRESS2** |   |   |  |   |   |   |   |
| **CITY** |   |   |   | Anchorage |   |   |   |   |
| **STATE** |   |   |   | Alaska |   |   |   |   |
| **ZIP** |   |   |   | 99510 |   |   |   |   |
| **PREPARER** |   |   | Jane Doe |   |   |   |   |
| **PREPARER PHONE NUMBER** |   | 9072634883 |   |   |   |   |
| **PREPARER FAX NUMBER** |   |   | 9072651566 |   |   |   |   |
| **AUTHORIZED SIGNATURE (CODE)** |   | ABCDEFGHIJ |   |   |   |   |
| **AUTHORIZED SIGNATURE (Printed Name)** | Jane Doe |   |   |   |   |
| **PHONE NUMBER** |   |   | 9072634883 |   |   |   |   |
| **FAX NUMBER** |   |   | 9072651566 |   |   |   |   |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 1 | O | 0010 | STAN | WIO | 89,862.80 |  |  | 212000A000 | 0 |
| 2 | O | 2010 | STAN | ROY | 11,232.85 |  |  | 212000A000 | 0 |
| 3 | O | 2010 | STAN | RIV | 4,251.67 |  |  | 212000A000 | 0 |
| 4 | O | 2010 | STAN | RIK | 6,981.18 |  |  | 212000A000 | 0 |
| 5 | O | 2010 | STAN | SV |  | $18.32000 |  | 212000A000 | 0 |
| 6 | O | 2010 | STAN | QA |  | -$0.03000 |  | 212000A000 | 0 |
| 7 | O | 2010 | STAN | TT |  | -$2.70000 |  | 212000A000 | 0 |
| 8 | O | 2010 | STAN | MC |  | -$0.95000 |  | 212000A000 | 0 |
| 9 | O | 2010 | STAN | RV |  | $14.64000 |  | 212000A000 | 0 |
| 10 | O | 2010 | STAN | FC |  | -$0.87000 |  | 212000A000 | 0 |
| 11 | O | 2010 | STAN | WH |  | $13.77000 |  | 212000A000 | 0 |
| 12 | O | 2010 | STAN | RIVO |  |  | $58,545.50 | 212000A000 | 0 |
| 13 | O | 2010 | STAN | RIKFC |  |  | -$6,073.63 | 212000A000 | 0 |
| 14 | O | 2010 | STAN | TAD |  |  | $52,471.87 | 212000A000 | 0 |
| 15 | O | 0032 | STAN | WIO | 0.00 |  |  | 217010A000 | 0 |
| 16 | O | 2032 | STAN | ROY | 0.00 |  |  | 217010A000 | 0 |
| 17 | O | 2032 | STAN | RIV | 0.00 |  |  | 217010A000 | 0 |
| 18 | O | 2032 | STAN | RIK | 0.00 |  |  | 217010A000 | 0 |
| 19 | O | 2032 | STAN | SV |  | $0.00000 |  | 217010A000 | 0 |
| 20 | O | 2032 | STAN | QA |  | $0.00000 |  | 217010A000 | 0 |
| 21 | O | 2032 | STAN | TT |  | $0.00000 |  | 217010A000 | 0 |
| 22 | O | 2032 | STAN | MC |  | $0.00000 |  | 217010A000 | 0 |
| 23 | O | 2032 | STAN | RV |  | $0.00000 |  | 217010A000 | 0 |
| 24 | O | 2032 | STAN | FC |  | $0.00000 |  | 217010A000 | 0 |
| 25 | O | 2032 | STAN | WH |  | $0.00000 |  | 217010A000 | 0 |
| 26 | O | 2032 | STAN | RIVO |  |  | $0.00 | 217010A000 | 0 |
| 27 | O | 2032 | STAN | RIKFC |  |  | $0.00 | 217010A000 | 0 |
| 28 | O | 2032 | STAN | TAD |  |  | $0.00 | 217010A000 | 0 |
| 29 | N | 0010 | STAN | WIO | 11,979.60 |  |  | 212000A000 | 0 |
| 30 | N | 2010 | STAN | ROY | 1,497.45 |  |  | 212000A000 | 0 |
| 31 | N | 2010 | STAN | RIV | 566.79 |  |  | 212000A000 | 0 |
| 32 | N | 2010 | STAN | RIK | 930.66 |  |  | 212000A000 | 0 |
| 33 | N | 2010 | STAN | SV |  | $18.32000 |  | 212000A000 | 0 |
| 34 | N | 2010 | STAN | QA |  | -$0.03000 |  | 212000A000 | 0 |
| 35 | N | 2010 | STAN | TT |  | -$2.70000 |  | 212000A000 | 0 |
| 36 | N | 2010 | STAN | MC |  | -$0.95000 |  | 212000A000 | 0 |
| 37 | N | 2010 | STAN | RV |  | $14.64000 |  | 212000A000 | 0 |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** |  **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 38 | N | 2010 | STAN | FC |  | -$1.00000 |  | 212000A000 | 0 |
| 39 | N | 2010 | STAN | WH |  | $13.64000 |  | 212000A000 | 0 |
| 40 | N | 2010 | STAN | RIVO |  |  | $7,731.02 | 212000A000 | 0 |
| 41 | N | 2010 | STAN | RIKFC |  |  | -$930.66 | 212000A000 | 0 |
| 42 | N | 2010 | STAN | TAD |  |  | $6,800.36 | 212000A000 | 0 |

### **5. Reporting Examples For the A1 Form:**

1. Accounting Unit Valuation.

 Sometimes adjustments to royalties due from an “Accounting Unit” can only be valued at the “Accounting Unit” level. Report these items at the end of the A1 Form. An example of such an Amount is “Gravity Differential” (GD). The “Gravity Differential” (GD) payment is made to compensate for quality effects of Topping Plant deliveries made to the pipeline. Report the “Gravity Differential” (GD) Amount as a separate single line record item. The example shown below illustrates the data to be reported at the end of the A1 Form in which a “Gravity Differential Amount” is to be reported. The line number is not significant or relevant in this example.

|  |
| --- |
| **Alaska Royalty Valuation Report (Exception) Example** |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Selling |  |
| Line | Product | Disposition | Lease | Allocation |  | Value | Amount | Arrangement | Quality |
| No. | Code | Code | Type | Code | Quantity | Bbl/Mcf |  | Code | Measurement |
|  | O | 2030 | STAN | GD |  |  | $1,523.00 | 212001A050 | 0 |

1. Report Month.

“Report Month” is the calendar month when the A1 Forms are filed.

1. Late Reporting.

When a lessee files the original A1 Form for an “Accounting Unit” “late,” it means the original A1 Form is filed more than one month after the “Production Month” that the report covers. For example, if the original A1 Form for production month of June 2010 is filed in October 2010 the report is a late filing. When filing late, the A1 Form should show the “Revision Number” of “00” to indicate that it is the original (first filing) for that “Production Month” and “Accounting Unit”. The “Report Month” should be the “Calendar Month” in which the late filing is actually filed.

The A1 Form should not show any interest for the amounts due on the original filed report. “Late Payment Interest” (LPMI) is the “Allocation Amount” code to be used to report the LPMI on the S1 Form.

Refer to the S1 Form instructions, Section II-F Part 5 Reporting Examples for a discussion on the reporting of “Late Payment Interest” on the S1 Form.

1. Standard Revision.

A standard revision is when a previously filed report is revised because of either a change in “Quantity” or “Value.” As a result of these changes, if the “Total Amount Due” (TAD) changes, the change in the TAD amount are reported using the standard three revision allocation codes (REVPD, REVID, and REVTD). The example below is a standard revision with a “Quantity” revision. The example shows typical “Allocation” codes and the “Quantity,” “Value” and “Amount” data compared between an original (00) filing and a revision (01) filing.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **GAS****REPORT** | **Revision****00** | **Revision****00** | **Revision****00** |  | **Revision****01** | **Revision****01** | **Revision****01** |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Allocation Code** | **Quantity** | **Value** | **Amount** |
| WIO | 3,458,230.00 |  |  | WIO | 3,469,088.00 |  |  |
| ROY | 432,279.00 |  |  | ROY | 433,636.00 |  |  |
| RIV | 432,279.00 |  |  | RIV | 433,636.00 |  |  |
| RIK | 0.00 |  |  | RIK | 0.00 |  |  |
| SV |  | $1.14925 |  | SV |  | $1.14925 |  |
| BTU |  | $0.00000 |  | BTU |  | $0.00000 |  |
| TADJ |  | $0.10000 |  | TADJ |  | $0.10000 |  |
| TRB |  | $0.00000 |  | TRB |  | $0.00000 |  |
| CT |  | $0.00000 |  | CT |  | $0.00000 |  |
| RV |  | $1.24925 |  | RV |  | $1.24925 |  |
| FC |  | $0.00000 |  | FC |  | $0.00000 |  |
| WH |  | $1.24925 |  | WH |  | $1.24925 |  |
| RIVO |  |  | $540,024.54 | RIVO |  |  | $541,719.77 |
| RIKFC |  |  | $0.00 | RIKFC |  |  | $0.00 |
| TAD |  |  | $540,024.54 | TAD |  |  | $541,719.77 |
|  |  |  |  | REVPD |  |  | $1,695.23 |
|  |  |  |  | REVID |  |  | $281.44 |
|  |  |  |  | REVTD |  |  | $1,976.67 |

1. Data Correction Revision.

 In a data correction revision the lessee reports all of the data correctly in the original filing except the lessee reports a value allocation code of “ET” instead of “TT”. Because the lessee is correcting his report error after the due date, a Revision “01” is filed to correct the data.

Note: The REV group contains all zeros. These lines are reported because this is a legitimate revision, but there are no differences to be reported, thus all revision lines contain zeros.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **OIL****REPORT** | **Revision****00** | **Revision****00** | **Revision****00** |  | **Revision****01** | **Revision****01** | **Revision****01** |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Allocation Code** | **Quantity** | **Value** | **Amount** |
| WIO | 12,455.00 |  |  | WIO | 12,455.00 |  |  |
| ROY | 1,556.00 |  |  | ROY | 1,556.00 |  |  |
| RIV | 852.00 |  |  | RIV | 852.00 |  |  |
| RIK | 704.00 |  |  | RIK | 704.00 |  |  |
| SV |  | 25.00000 |  | SV |  | 25.00000 |  |
| QA |  | $0.50000 |  | QA |  | $0.50000 |  |
| ET |  | -$3.00000 |  | TT |  | -$3.00000 |  |
| KT |  | -$0.15000 |  | KT |  | -$0.15000 |  |
| MC |  | -$1.50000 |  | MC |  | -$1.50000 |  |
| RV |  | $22.35000 |  | RV |  | $22.35000 |  |
| FC |  | $-0.87000 |  | FC |  | $-0.87000 |  |
| WH |  | $21.48000 |  | WH |  | $21.48000 |  |
| RIVO |  |  | $18,300.96 | RIVO |  |  | $18,300.96 |
| RIKFC |  |  | -$612.48 | RIKFC |  |  | -$612.48 |
| TAD |  |  | $17,688.48 | TAD |  |  | $17,688.48 |
|  |  |  |  | REVPD |  |  | $0.00 |
|  |  |  |  | REVID |  |  | $0.00 |
|  |  |  |  | REVTD |  |  | $0.00 |

1. Interest Correction.

In this example, the lessee makes volume revision and then a correction to an interest calculation.

In Revision “01” of this example the lessee reports a change in volume that results in an additional amount due. In the process of calculating interest an error is made and the lessee pays too much interest.

In Revision “02” the lessee corrects the error in interest calculation made in Revision “01.” The corrected interest principal difference ($263.57) is the result of taking the correct interest amount that should have been due for Revision “01” ($17.81) and subtracting the “REVID” amount of interest calculated, reported and actually paid ($281.44) in Revision “01.” The interest on the corrected interest ($4.77) is calculated from the corrected interest amount ($263.57) and reported in Revision “02” as REVID. Lastly, the Revision Total ($268.34) amount is reported for Revision “02.”

|  |  |
| --- | --- |
| Correct interest that should have been calculated | $17.81  |
| Interest incorrectly reported and paid in revision 01 | $281.44  |
| Overpaid interest calculated in revision (01) | $263.57  |
|  |  |
| Overpaid Interest due to incorrect interest calculation | $263.57  |
| Interest rate for 30 days | 0.009041 |
| Interest for 30 days on overpaid interest | $4.77  |
|  |  |
| Interest credit from previous revision (01) | -$263.57  |
| Interest on interest for 30 days of overpayment | -$4.77  |
| Total Interest for Revision (02) | -$268.34  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **GAS****REPORT** | **Revision****00** | **Revision****00** | **Revision****00** |  | **Revision****01** | **Revision****01** | **Revision****01** |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Allocation Code** | **Quantity** | **Value** | **Amount** |
| WIO | 3,458,230.00 |  |  | WIO | 3,469,088.00 |  |  |
| ROY | 432,279.00 |  |  | ROY | 433,636 |  |  |
| RIV | 432,279.00 |  |  | RIV | 433,636.00 |  |  |
| RIK | 0.00 |  |  | RIK | 0.00 |  |  |
| SV |  | $1.14925 |  | SV |  | $1.14925 |  |
| BTU |  | $0.00000 |  | BTU |  | $0.00000 |  |
| TADJ |  | $0.10000 |  | TADJ |  | $0.10000 |  |
| TRB |  | $0.00000 |  | TRB |  | $0.00000 |  |
| CT |  | $0.00000 |  | CT |  | $0.00000 |  |
| RV |  | $1.24925 |  | RV |  | $1.24925 |  |
| FC |  | $0.00000 |  | FC |  | $0.00000 |  |
| WH |  | $1.24925 |  | WH |  | $1.24925 |  |
| RIVO |  |  | $540,024.54 | RIVO |  |  | $541,719.77 |
| RIKFC |  |  | $0.00 | RIKFC |  |  | $0.00 |
| TAD |  |  | $540,024.54 | TAD |  |  | $541,719.77 |
|  |  |  |  | REVPD |  |  | $1,695.23 |
|  |  |  |  | REVID |  |  | $281.44 |
|  |  |  |  | REVTD |  |  | $1,976.67 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Revision****01** | **Revision****01** | **Revision****01** |  | **Revision****02** | **Revision****02** | **Revision****02** |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Allocation Code** | **Quantity** | **Value** | **Amount** |
| WIO | 3,469,088.00 |  |  | WIO | 3,469,088.00 |  |  |
| ROY | 433,636.00 |  |  | ROY | 433,636.00 |  |  |
| RIV | 433,636.00 |  |  | RIV | 433,636.00 |  |  |
| RIK | 0.00 |  |  | RIK | 0.00 |  |  |
| SV |  | $1.14925 |  | SV |  | $1.14925 |  |
| BTU |  | $0.00000 |  | BTU |  | $1.00100 |  |
| TADJ |  | $0.10000 |  | TADJ |  | $0.00000 |  |
| TRB |  | $0.00000 |  | TRB |  | $0.00000 |  |
| CT |  | $0.00000 |  | CT |  | $0.00000 |  |
| RV |  | $1.24925 |  | RV |  | $1.24925 |  |
| FC |  | $0.00000 |  | FC |  | $0.00000 |  |
| WH |  | $1.24925 |  | WH |  | $1.24925 |  |
| RIVO |  |  | $541,719.77 | RIVO |  |  | $541,719.77 |
| RIKFC |  |  | $0.00 | RIKFC |  |  | $0.00 |
| TAD |  |  | $541,719.77 | TAD |  |  | $541,719.77 |
| REVPD |  |  | $1,69523 | REVPD |  |  | $0.00 |
| REVID |  |  | $281.44 | REVID |  |  | -$268.34 |
| REVTD |  |  | $1,976.67 | REVTD |  |  | -$268.34 |

1. Principal Correction:

In this example a lessee calculates an incorrect “Revision Principal Difference Amount” (REVPD) on a revision. All the volumes, values and amounts reported in Revision “01” are correct.

This means that the amount of principal reported and paid is incorrect. In addition, the amount of interest would also be calculated incorrectly when based on the wrong principal difference amount.

The reported “REVPD” = $16,952.30 in “Revision 01”, “REVPD” should have been $1,695.23

|  |  |
| --- | --- |
| The REVPD in “Revision 02” includes the following: |  |
|  |  |
| Correct “Revision Principal Difference” “REVPD” for “Revision 01” | $ 1,695.23 |
| Minus the Reported “REVPD” from “Revision 01” | -$ 16,952.30 |
| Corrected “Revision Principal Difference” (REVPD) “Revision 02” | -$ 15,257.07 |

 Next the interest is determined by summing two interest calculations, the interest on the overpaid principal and interest on the overpaid Interest.

The “REVID” in “Revision 02” includes the following:

|  |  |
| --- | --- |
| The Overpaid Principal in “Revision 01” | -$15,257.07 |
| Interest rate calculated for 30 days.Because the Principal was only overpaid 30 days | 0.0090411 |
| Interest on the overpaid Principal | –$137.94 |
| Interest rate on Interest for 30 days | 0.0090411 |
| Interest on Interest  | 1.25 |
| Sum Interest For “Revision 02” | -$139.19 |

The “Total Amount Due” for “Revision 02” is the sum of:

|  |  |
| --- | --- |
| Revision Principal Difference “REVPD” | -$15,257.07 |
| Revision Interest Difference “REVID” | -$139.19 |
| Revision Total Due “REVTD” | -$15,396.26 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **GAS****REPORT** | **Revision****00** | **Revision****00** | **Revision****00** |  | **Revision****01** | **Revision****01** | **Revision****01** |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Allocation Code** | **Quantity** | **Value** | **Amount** |
| WIO | 3,469,088.00 |  |  | WIO | 3,469,088.0 |  |  |
| ROY | 433,636.00 |  |  | ROY | 433,636 |  |  |
| RIV | 433,636.00 |  |  | RIV | 433,636 |  |  |
| RIK | 0 |  |  | RIK | 0 |  |  |
| SV |  | $1.14925 |  | SV |  | $1.14925 |  |
| BTU |  | $0.00000 |  | BTU |  | $0.00000 |  |
| TADJ |  | $0.10000 |  | TADJ |  | $0.10000 |  |
| TRB |  | $0.00000 |  | TRB |  | $0.00000 |  |
| CT |  | $0.00000 |  | CT |  | $0.00000 |  |
| RV |  | $1.24925 |  | RV |  | $1.24925 |  |
| FC |  | $0.00000 |  | FC |  | $0.00000 |  |
| WH |  | $1.24925 |  | WH |  | $1.24925 |  |
| RIVO |  |  | $540,024.54 | RIVO |  |  | $541,719.77 |
| RIKFC |  |  | $0.00 | RIKFC |  |  | $0.00 |
| TAD |  |  | $540,024.54 | TAD |  |  | $541,719.77 |
|  |  |  |  | REVPD |  |  | $16,952.30 |
|  |  |  |  | REVID |  |  | $153.27 |
|  |  |  |  | REVTD |  |  | $17,105.57 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Revision****01** | **Revision****01** | **Revision****01** |  | **Revision****02** | **Revision****02** | **Revision****02** |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Allocation Code** | **Quantity** | **Value** | **Amount** |
| WIO | 3,469,088 |  |  | WIO | 3,469,088 |  |  |
| ROY | 433,636 |  |  | ROY | 433,636 |  |  |
| RIV | 433,636 |  |  | RIV | 433,636 |  |  |
| RIK | 0 |  |  | RIK | 0 |  |  |
| SV |  | $1.14925 |  | SV |  | $1.14925 |  |
| BTU |  | $0.00000 |  | BTU |  | $0.00000 |  |
| TADJ |  | $0.10000 |  | TADJ |  | $0.10000 |  |
| TRB |  | $0.00000 |  | TRB |  | $0.00000 |  |
| CT |  | $0.00000 |  | CT |  | $0.00000 |  |
| RV |  | $1.24925 |  | RV |  | $1.24925 |  |
| FC |  | $0.00000 |  | FC |  | $0.00000 |  |
| WH |  | $1.24925 |  | WH |  | $1.24925 |  |
| RIVO |  |  | $541,719.77 | RIVO |  |  | $541,719.77 |
| RIKFC |  |  | $0.00 | RIKFC |  |  | $0.00 |
| TAD |  |  | $541,719.77 | TAD |  |  | $541,719.77 |
| REVPD |  |  | $16,952.30 | REVPD |  |  | -$15,257.07 |
| REVID |  |  | $153.27 | REVID |  |  | -$139.19 |
| REVTD |  |  | $17,105.57 | REVTD |  |  | -$15,396.26 |

h. Outside/Unitized Substance Reporting:

When an “Accounting Unit” uses injectants from sources outside the Unit and the injectants have had royalties paid from the source Unit and when those injectants involve the crediting of those volumes, a reporting process using Allocation Codes for “Outside” and “Unitized Substances” will be used.

Those cases where outside and unitized substances are involved should include regular reporting on the O1 Form of “OS” and “US” “Allocations Codes” of the royalty bearing “Dispositions,” i.e. “0010,” “0020,” “0050,” etc.

“WIO” (Working Interest Owner) volumes identified on the O1 Form for a particular “Product/Disposition” should be equal to the sum of all breakdowns of the same “Product” and “Disposition” on the A1 Form.

“WIO” volumes reported on the A1 Form are further broken down according to lease types, “STAN,” “NFC,” and “NPSL” by “Selling Arrangement” code. The “ROY” lines of data shown represent these volumes. Again note that since no “RIK” volumes are taken in this example, the “RIK” volumes would be reported as zero on the A1 Form.

ROY volumes are based on the “Unitized Substances (US) volumes.

Note: The “WIO” total reported on the O1 Form equals the sum of the “WIO” - “Lease Type” (STAN, NFC, NPSL) volumes reported on the A1 Form for the “Oil” “0010” “Disposition,” as would volumes for the “Oil” “0020” “Dispositions.” Each of these “Product/ Disposition” combinations shows the claim for injected substances in the name of “OS” (Outside Substances), which the lessee is claiming against the gross “WIO” volume. Thus, each “Lease Type” breakdown of “WIO” volume will be equal to the sum of its associated “OS” (Outside Substances) and “US” (Unitized Substances).

**EXAMPLE OF COMPANY A ROYALTY VALUATION REPORT WITH OS AND US ALLOCATIONS**

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|  **ALASKA DNR - OIL & GAS V 1. 20081110** |  |  |  |  |
| **REPORT TYPE** |   |   | A1 |   |   |   |   |
| **REPORT CODE** |   |   | OR |   |   |  |  |
| **FILING TYPE** |   |   |   | REG |   |   |   |   |
| **CUSTOMER ID NUMBER** |   |   | 000106346 |   |   |   |   |
| **ACCOUNTING UNIT CODE** |   | XYZ |   |   |   |   |
| **PRODUCTION MONTH** |   |   | 11/01/2010 |   |   |   |   |
| **REVISION NO.** |   |   | 00 |   |   |   |   |
| **REPORT MONTH** |   |   | 12/01/2010 |   |   |   |   |
| **CONTROL NUMBER** |   |   | 000106346P12201000 |   |   |   |   |
| **AUTHORIZED DATE** |   |   | 12/18/2010 |   |   |   |   |
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| **OPERATOR NAME** |   |   | Any Company |   |   |   |   |
| **ACCOUNTING UNIT NAME** |   | XYZ |   |   |   |   |
| **ADDRESS1** |   |   | P.O. Box 100360 |   |   |   |   |
| **ADDRESS2** |   |   |  |   |   |   |   |
| **CITY** |   |   |   | Anchorage |   |   |   |   |
| **STATE** |   |   |   | Alaska |   |   |   |   |
| **ZIP** |   |   |   | 99510 |   |   |   |   |
| **PREPARER** |   |   | Jane Doe |   |   |   |   |
| **PREPARER PHONE NUMBER** |   | 9072634883 |   |   |   |   |
| **PREPARER FAX NUMBER** |   |   | 9072651566 |   |   |   |   |
| **AUTHORIZED SIGNATURE (CODE)** |   | ABCDEFGHIJ |   |   |   |   |
| **AUTHORIZED SIGNATURE (Printed Name)** | Jane Doe |   |   |   |   |
| **PHONE NUMBER** |   |   | 9072634883 |   |   |   |   |
| **FAX NUMBER** |   |   | 9072651566 |   |   |   |   |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 1 | LD | 0020 | STAN | WIO | 15.76 | 0 | 0 | 207000A000 | 0 |
| 2 | LD | 0020 | STAN | OS | 1.58 | 0 | 0 | 207000A000 | 0 |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 3 | LD | 0020 | STAN | US | 14.18 | 0 | 0 | 207000A000 | 0 |
| 4 | LD | 2020 | STAN | ROY | 1.77 | 0 | 0 | 207000A000 | 0 |
| 5 | LD | 2020 | STAN | RIV | 0.02 | 0 | 0 | 207000A000 | 0 |
| 6 | LD | 2020 | STAN | RIK | 1.75 | 0 | 0 |  207000A000 | 0 |
| 7 | LD | 2020 | STAN | SV | 0 | 115.73200 | 0 |  207000A000 | 0 |
| 8 | LD | 2020 | STAN | QA | 0 | -0.54900 | 0 | 207000A000 | 0 |
| 9 | LD | 2020 | STAN | TT | 0 | -5.00000 | 0 | 207000A000 | 0 |
| 10 | LD | 2020 | STAN | L | 0 | -0.14000 | 0 | 207000A000 | 0 |
| 11 | LD | 2020 | STAN | MC | 0 | -2.23900 | 0 | 207000A000 | 0 |
| 12 | LD | 2020 | STAN | KT | 0 | -0.19800 | 0 | 207000A000 | 0 |
| 13 | LD | 2020 | STAN | RV | 0 | 107.60600 | 0 | 207000A000 | 0 |
| 14 | LD | 2020 | STAN | FC | 0 | 0 | 0 | 207000A000 | 0 |
| 15 | LD | 2020 | STAN | WH | 0 | 107.60600 | 0 | 207000A000 | 0 |
| 16 | LD | 2020 | STAN | RIVO | 0 | 0 | 2.15 | 207000A000 | 0 |
| 17 | LD | 2020 | STAN | RIKFC | 0 | 0 | 0 | 207000A000 | 0 |
| 18 | LD | 2020 | STAN | TAD | 0 | 0 | 2.15 | 207000A000 | 0 |
| 19 | LD | 0020 | NPSL | WIO | 23.56 | 0 | 0 | 211001A000 | 0 |
| 20 | LD | 0020 | NPSL | OS | 2.36 | 0 | 0 | 211001A000 | 0 |
| 21 | LD | 0020 | NPSL | US | 21.20 | 0 | 0 | 211001A000 | 0 |
| 22 | LD | 2020 | NPSL | ROY | 2.65 | 0 | 0 | 211001A000 | 0 |
| 23 | LD | 2020 | NPSL | RIV | 0.03 | 0 | 0 | 211001A000 | 0 |
| 24 | LD | 2020 | NPSL | RIK | 2.62 | 0 | 0 | 211001A000 | 0 |
| 25 | LD | 2020 | NPSL | SV | 0 | 115.73200 | 0 | 211001A000 | 0 |
| 26 | LD | 2020 | NPSL | QA | 0 | -0.54900 | 0 | 211001A000 | 0 |
| 27 | LD | 2020 | NPSL | TT | 0 | -5.00000 | 0 | 211001A000 | 0 |
| 28 | LD | 2020 | NPSL | L | 0 | -0.14000 | 0 | 211001A000 | 0 |
| 29 | LD | 2020 | NPSL | MC | 0 | -2.23900 | 0 | 211001A000 | 0 |
| 30 | LD | 2020 | NPSL | KT | 0 | -0.19800 | 0 | 211001A000 | 0 |
| 31 | LD | 2020 | NPSL | RV | 0 | 107.60600 | 0 | 211001A000 | 0 |
| 32 | LD | 2020 | NPSL | FC | 0 | 0 | 0 | 211001A000 | 0 |
| 33 | LD | 2020 | NPSL | WH | 0 | 107.60600 | 0 | 211001A000 | 0 |
| 34 | LD | 2020 | NPSL | RIVO | 0 | 0 | 3.23 | 211001A000 | 0 |
| 35 | LD | 2020 | NPSL | RIKFC | 0 | 0 | 0 | 211001A000 | 0 |
| 36 | LD | 2020 | NPSL | TAD | 0 | 0 | 3.23 | 211001A000 | 0 |
| 37 | LD | 0020 | NFC | WIO | 49.08 | 0 | 0 | 212001A100 | 0 |
| 38 | LD | 0020 | NFC | OS | 4.90 | 0 | 0 | 212001A100 | 0 |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 39 | LD | 0020 | NFC | US | 44.18 | 0 | 0 | 212001A100 | 0 |
| 40 | LD | 2020 | NFC | ROY | 5.56 | 0 | 0 | 212001A100 | 0 |
| 41 | LD | 2020 | NFC | RIV | 0.06 | 0 | 0 | 212001A100 | 0 |
| 42 | LD | 2020 | NFC | RIK | 5.50 | 0 | 0 | 212001A100 | 0 |
| 43 | LD | 2020 | NFC | SV | 0 | 115.73200 | 0 | 212001A100 | 0 |
| 44 | LD | 2020 | NFC | QA | 0 | -0.54900 | 0 | 212001A100 | 0 |
| 45 | LD | 2020 | NFC | TT | 0 | -5.00000 | 0 | 212001A100 | 0 |
| 46 | LD | 2020 | NFC | L | 0 | -0.14000 | 0 | 212001A100 | 0 |
| 47 | LD | 2020 | NFC | MC | 0 | -2.23900 | 0 | 212001A100 | 0 |
| 48 | LD | 2020 | NFC | KT | 0 | -0.19800 | 0 | 212001A100 | 0 |
| 49 | LD | 2020 | NFC | RV | 0 | 107.60600 | 0 | 212001A100 | 0 |
| 50 | LD | 2020 | NFC | FC | 0 | 0 | 0 | 212001A100 | 0 |
| 51 | LD | 2020 | NFC | WH | 0 | 107.60600 | 0 | 212001A100 | 0 |
| 52 | LD | 2020 | NFC | RIVO | 0 | 0 | 6.46 | 212001A100 | 0 |
| 53 | LD | 2020 | NFC | RIKFC | 0 | 0 | 0 | 212001A100 | 0 |
| 54 | LD | 2020 | NFC | TAD | 0 | 0 | 6.46 | 212001A100 | 0 |
| 55 | LD | 0020 | STAN | WIO | 3084.11 | 0 | 0 | 212001A100 | 0 |
| 56 | LD | 0020 | STAN | OS | 308.42 | 0 | 0 | 212001A100 | 0 |
| 57 | LD | 0020 | STAN | US | 2775.69 | 0 | 0 | 212001A100 | 0 |
| 58 | LD | 2020 | STAN | ROY | 346.97 | 0 | 0 | 212001A100 | 0 |
| 59 | LD | 2020 | STAN | RIV | 3.90 | 0 | 0 | 212001A100 | 0 |
| 60 | LD | 2020 | STAN | RIK | 343.07 | 0 | 0 | 212001A100 | 0 |
| 61 | LD | 2020 | STAN | SV | 0 | 115.73200 | 0 | 212001A100 | 0 |
| 62 | LD | 2020 | STAN | QA | 0 | -0.54900 | 0 | 212001A100 | 0 |
| 63 | LD | 2020 | STAN | TT | 0 | -5.00000 | 0 | 212001A100 | 0 |
| 64 | LD | 2020 | STAN | L | 0 | -0.14000 | 0 | 212001A100 | 0 |
| 65 | LD | 2020 | STAN | MC | 0 | -2.23900 | 0 | 212001A100 | 0 |
| 66 | LD | 2020 | STAN | KT | 0 | -0.19800 | 0 | 212001A100 | 0 |
| 67 | LD | 2020 | STAN | RV | 0 | 107.60600 | 0 | 212001A100 | 0 |
| 68 | LD | 2020 | STAN | FC | 0 | -0.57500 | 0 | 212001A100 | 0 |
| 69 | LD | 2020 | STAN | WH | 0 | 107.03100 | 0 | 212001A100 | 0 |
| 70 | LD | 2020 | STAN | RIVO | 0 | 0 | 417.42 | 212001A100 | 0 |
| 71 | LD | 2020 | STAN | RIKFC | 0 | 0 | -197.27 | 212001A100 | 0 |
| 72 | LD | 2020 | STAN | TAD | 0 | 0 | 220.15 | 212001A100 | 0 |
| 73 | O | 0010 | STAN | WIO | 7214.04 | 0 | 0 | 207000A000 | 0 |
| 74 | O | 0010 | STAN | OS | 721.41 | 0 | 0 | 207000A000 | 0 |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 75 | O | 0010 | STAN | US | 6492.63 | 0 | 0 | 207000A000 | 0 |
| 76 | O | 2010 | STAN | ROY | 811.58 | 0 | 0 | 207000A000 | 0 |
| 77 | O | 2010 | STAN | RIV | 9.10 | 0 | 0 | 207000A000 | 0 |
| 78 | O | 2010 | STAN | RIK | 802.48 | 0 | 0 | 207000A000 | 0 |
| 79 | O | 2010 | STAN | SV | 0 | 115.732 | 0 | 207000A000 | 0 |
| 80 | O | 2010 | STAN | QA | 0 | -0.549 | 0 | 207000A000 | 0 |
| 81 | O | 2010 | STAN | TT | 0 | -5 | 0 | 207000A000 | 0 |
| 82 | O | 2010 | STAN | L | 0 | -0.14 | 0 | 207000A000 | 0 |
| 83 | O | 2010 | STAN | MC | 0 | -2.239 | 0 | 207000A000 | 0 |
| 84 | O | 2010 | STAN | KT | 0 | -0.198 | 0 | 207000A000 | 0 |
| 85 | O | 2010 | STAN | RV | 0 | 107.606 | 0 | 207000A000 | 0 |
| 86 | O | 2010 | STAN | FC | 0 | 0 | 0 | 207000A000 | 0 |
| 87 | O | 2010 | STAN | WH | 0 | 107.606 | 0 | 207000A000 | 0 |
| 88 | O | 2010 | STAN | RIVO | 0 | 0 | 979.21 | 207000A000 | 0 |
| 89 | O | 2010 | STAN | RIKFC | 0 | 0 | 0 | 207000A000 | 0 |
| 91 | O | 2010 | STAN | TAD | 0 | 0 | 979.21 | 207000A000 | 0 |
| 92 | O | 2030 | STAN | GD | 0 | 0 | 0 | 207000A000 | 0 |
| 93 | O | 0010 | NPSL | WIO | 10783.77 | 0 | 0 | 211001A000 | 0 |
| 94 | O | 0010 | NPSL | OS | 1078.38 | 0 | 0 | 211001A000 | 0 |
| 95 | O | 0010 | NPSL | US | 9705.39 | 0 | 0 | 211001A000 | 0 |
| 96 | O | 2010 | NPSL | ROY | 1213.17 | 0 | 0 | 211001A000 | 0 |
| 97 | O | 2010 | NPSL | RIV | 13.60 | 0 | 0 | 211001A000 | 0 |
| 98 | O | 2010 | NPSL | RIK | 1199.57 | 0 | 0 | 211001A000 | 0 |
| 99 | O | 2010 | NPSL | SV | 0 | 115.73200 | 0 | 211001A000 | 0 |
| 100 | O | 2010 | NPSL | QA | 0 | -0.54900 | 0 | 211001A000 | 0 |
| 101 | O | 2010 | NPSL | TT | 0 | -5.00000 | 0 | 211001A000 | 0 |
| 102 | O | 2010 | NPSL | L | 0 | -0.14000 | 0 | 211001A000 | 0 |
| 103 | O | 2010 | NPSL | MC | 0 | -2.23900 | 0 | 211001A000 | 0 |
| 104 | O | 2010 | NPSL | KT | 0 | -0.19800 | 0 | 211001A000 | 0 |
| 105 | O | 2010 | NPSL | RV | 0 | 107.60600 | 0 | 211001A000 | 0 |
| 116 | O | 2010 | NPSL | FC | 0 | 0 | 0 | 211001A000 | 0 |
| 117 | O | 2010 | NPSL | WH | 0 | 107.60600 | 0 | 211001A000 | 0 |
| 118 | O | 2010 | NPSL | RIVO | 0 | 0 | 1463.44 | 211001A000 | 0 |
| 119 | O | 2010 | NPSL | RIKFC | 0 | 0 | 0 | 211001A000 | 0 |
| 120 | O | 2010 | NPSL | TAD | 0 | 0 | 1463.44 | 211001A000 | 0 |
| 121 | O | 0010 | NFC | WIO | 22464.89 | 0 | 0 | 212001A120 | 0 |
| **LINE NO.** | **PRODUCT CODE** | **DISPOSITION CODE** | **LEASE TYPE** | **ALLOCATION CODE** | **QUANTITY** | **VALUE** | **AMOUNT** | **SELLING ARR CODE** | **QUALITY MEASUREMENT** |
| 122 | O | 0010 | NFC | OS | 2246.47 | 0 | 0 | 212001A120 | 0 |
| 123 | O | 0010 | NFC | US | 20218.42 | 0 | 0 | 212001A120 | 0 |
| 124 | O | 2010 | NFC | ROY | 2545.81 | 0 | 0 | 212001A120 | 0 |
| 125 | O | 2010 | NFC | RIV | 28.57 | 0 | 0 | 212001A120 | 0 |
| 126 | O | 2010 | NFC | RIK | 2517.24 | 0 | 0 | 212001A120 | 0 |
| 127 | O | 2010 | NFC | SV | 0 | 115.73200 | 0 | 212001A120 | 0 |
| 128 | O | 2010 | NFC | QA | 0 | -0.54900 | 0 | 212001A120 | 0 |
| 129 | O | 2010 | NFC | TT | 0 | -5.00000 | 0 | 212001A120 | 0 |
| 130 | O | 2010 | NFC | L | 0 | -0.14000 | 0 | 212001A120 | 0 |
| 131 | O | 2010 | NFC | MC | 0 | -2.23900 | 0 | 212001A120 | 0 |
| 132 | O | 2010 | NFC | KT | 0 | -0.198000 | 0 | 212001A120 | 0 |
| 133 | O | 2010 | NFC | RV | 0 | 107.60600 | 0 | 212001A120 | 0 |
| 134 | O | 2010 | NFC | FC | 0 | 0 | 0 | 212001A120 | 0 |
| 135 | O | 2010 | NFC | WH | 0 | 107.60600 | 0 | 212001A120 | 0 |
| 136 | O | 2010 | NFC | RIVO | 0 | 0 | 3074.30 | 212001A120 | 0 |
| 137 | O | 2010 | NFC | RIKFC | 0 | 0 | 0 | 212001A120 | 0 |
| 138 | O | 2010 | NFC | TAD | 0 | 0 | 3074.30 | 212001A120 | 0 |
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1. **Zeroing Out or Reversing Entry Reporting**

When volume is allocated to an Accounting Unit in an original filing and now needs to be assigned to a new Accounting Unit, the original allocation of volume and dollars must be zeroed out. The most common example of this would be true of lease or tract operations that may be included in the expansion of a larger Participating Area (PA) designation. When the volume is to be retroactively reallocated from the start date of production for the lease or tract operation, the original allocations of volume under the lease or tract operation reports must be zeroed out as well. If the original filings were not revised, the volume would be double counted, once under the lease/tract operation and again under the reallocation to the PA.

When volumes are zero values MUST be zero as well.

**Zeroing Out Example: Complete Zeroing for an Accounting Unit**

|  |  |  |  |  |  |  |  |  |  |
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| **GAS****REPORT** | **Revision****00** | **Revision****00** | **Revision****00** |  |  | **Revision****01** | **Revision****01** | **Revision****01** |  |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Selling****Arrangement** | **Allocation Code** | **Quantity** | **Value** | **Amount** | **Selling****Arrangement** |
| WIO | 3,458,230.00 |  |  | 2010000000 | WIO | 0.00 |  |  | 2010000000 |
| ROY | 432,279.00 |  |  | 2010000000 | ROY | 0.00 |  |  | 2010000000 |
| RIV | 432,279.00 |  |  | 2010000000 | RIV | 0.00 |  |  | 2010000000 |
| RIK | 0.00 |  |  | 2010000000 | RIK | 0.00 |  |  | 2010000000 |
| SV |  | $1.14925 |  | 2010000000 | SV |  | $0.00 |  | 2010000000 |
| BTU |  | $0.00000 |  | 2010000000 | BTU |  | $0.00 |  | 2010000000 |
| TADJ |  | $0.10000 |  | 2010000000 | TADJ |  | $0.00 |  | 2010000000 |
| TRB |  | $0.00000 |  | 2010000000 | TRB |  | $0.00 |  | 2010000000 |
| CT |  | $0.00000 |  | 2010000000 | CT |  | $0.00 |  | 2010000000 |
| RV |  | $1.24925 |  | 2010000000 | RV |  | $0.00 |  | 2010000000 |
| FC |  | $0.00000 |  | 2010000000 | FC |  | $0.00 |  | 2010000000 |
| WH |  | $1.24925 |  | 2010000000 | WH |  | $0.00 |  | 2010000000 |
| RIVO |  |  | $540,024.54 | 2010000000 | RIVO |  |  | $0.00 | 2010000000 |
| RIKFC |  |  | $0.00 | 2010000000 | RIKFC |  |  | $0.00 | 2010000000 |
| TAD |  |  | $540,024.54 | 2010000000 | TAD |  |  | $0.00 | 2010000000 |
|  |  |  |  |  | REVPD |  |  | -$540,024.54 | 2010000000 |
|  |  |  |  |  | REVID |  |  | -$1,695.23 | 2010000000 |
|  |  |  |  |  | REVTD |  |  | -$541,719.77 | 2010000000 |

See additional example on next page.**Zeroing Out Example: One Volume Group Within An A1 Form**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GAS****REPORT** | **Revision****00** | **Revision****00** | **Revision****00** |  |  | **Revision****01** | **Revision****01** | **Revision****01** |  |
| **Allocation Code** | **Quantity** | **Value** | **Amount** | **Selling****Arrangement** | **Allocation Code** | **Quantity** | **Value** | **Amount** | **Selling****Arrangement** |
| WIO | 3,469,088.00 |  |  | 2010000000 | WIO | 0.00 |  |  | 2010000000 |
| ROY | 433,636.00 |  |  | 2010000000 | ROY | 0.00 |  |  | 2010000000 |
| RIV | 433,636.00 |  |  | 2010000000 | RIV | 0.00 |  |  | 2010000000 |
| RIK | 0.00 |  |  | 2010000000 | RIK | 0.00 |  |  | 2010000000 |
| SV |  | $1.14925 |  | 2010000000 | SV |  | $0.00000 |  | 2010000000 |
| BTU |  | $0.00000 |  | 2010000000 | BTU |  | $0.00000 |  | 2010000000 |
| TADJ |  | $0.10000 |  | 2010000000 | TADJ |  | $0.00000 |  | 2010000000 |
| TRB |  | $0.00000 |  | 2010000000 | TRB |  | $0.00000 |  | 2010000000 |
| CT |  | $0.00000 |  | 2010000000 | CT |  | $0.00000 |  | 2010000000 |
| RV |  | $1.24925 |  | 2010000000 | RV |  | $0.00000 |  | 2010000000 |
| FC |  | $0.00000 |  | 2010000000 | FC |  | $0.00000 |  | 2010000000 |
| WH |  | $1.24925 |  | 2010000000 | WH |  | $0.00000 |  | 2010000000 |
| RIVO |  |  | $541,719.77 | 2010000000 | RIVO |  |  | $0.00 | 2010000000 |
| RIKFC |  |  | $0.00 | 2010000000 | RIKFC |  |  | $0.00 | 2010000000 |
| TAD |  |  | $541,719.77 | 2010000000 | TAD |  |  | $0.00 | 2010000000 |
|  |  |  |  |  | REVPD |  |  | -$541,719.77 | 2010000000 |
|  |  |  |  |  | REVID |  |  | -$1,600.00 | 2010000000 |
|  |  |  |  |  | REVTD |  |  | -$543,319.77 | 2010000000 |
| WIO | 0.00 |  |  | 2100002A000 | WIO | 3,469,088.00 |  |  | 2100002A000 |
| ROY | 0.00 |  |  | 2100002A000 | ROY | 433,636.00 |  |  | 2100002A000 |
| RIV | 0.00 |  |  | 2100002A000 | RIV | 433,636.00 |  |  | 2100002A000 |
| RIK | 0.00 |  |  | 2100002A000 | RIK | 0.00 |  |  | 2100002A000 |
| SV |  | $0.00000 |  | 2100002A000 | SV |  | $1.14925 |  | 2100002A000 |
| BTU |  | $0.00000 |  | 2100002A000 | BTU |  | $0.00000 |  | 2100002A000 |
| TADJ |  | $0.00000 |  | 2100002A000 | TADJ |  | $0.10000 |  | 2100002A000 |
| TRB |  | $0.00000 |  | 2100002A000 | TRB |  | $0.00000 |  | 2100002A000 |
| CT |  | $0.00000 |  | 2100002A000 | CT |  | $0.00000 |  | 2100002A000 |
| RV |  | $0.00000 |  | 2100002A000 | RV |  | $1.24925 |  | 2100002A000 |
| FC |  | $0.00000 |  | 2100002A000 | FC |  | $0.00000 |  | 2100002A000 |
| WH |  | $0.00000 |  | 2100002A000 | WH |  | $1.24925 |  | 2100002A000 |
| RIVO |  |  | $0.00 | 2100002A000 | RIVO |  |  | $541,719.77 | 2100002A000 |
| RIKFC |  |  | $0.00 | 2100002A000 | RIKFC |  |  | $0.00 | 2100002A000 |
| TAD |  |  | $0.00 | 2100002A000 | TAD |  |  | $541,719.77 | 2100002A000 |
|  |  |  |  |  | REVPD |  |  | 541,719.77 | 2100002A000 |
|  |  |  |  |  | REVID |  |  | $1,600.00 | 2100002A000 |
|  |  |  |  |  | REVTD |  |  | $543,319.77 | 2100002A000 |
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