CONTENT: This General Instruction outlines basic accounting codes used in Saudi Aramco's Financial Accounting System. The text includes:

1. Glossary
2. Accounting System
3. Chart of Financial Accounts
4. Client
5. Company Codes
6. Company Code Creation Process
7. Currency Codes
8. General Ledger Account / Cost Element
9. Cost Object
10. Profit Center
11. Other SAP Numbering Conventions
12. Accounting Reports Coding
13. Updating Accounts

Appendix A

1. GLOSSARY

1.1. ABBREVIATIONS & ACRONYMS

AI	-	Accounting Instruction
AOC	-	Aramco Overseas Company B.V.
AP&SD	-	Accounting Policies & Systems Department
ASC	-	Aramco Services Company
BW	-	Business Information Warehouse
CC	-	Cost Center
CE	-	Cost Element
CFD	-	Corporate Finance Division
CO	-	SAP Controlling Module (Cost Accounting)
COFA	-	The Chart of Financial Accounts
CMS	-	Corporate Maintenance Systems Unit/Corporate Maintenance Support Division/Corporate Maintenance Services Department
DC	-	Direct Charge
FAD	-	Financial Accounting Department
FI	-	SAP Financial Module
FPD	-	Facilities Planning Department
HR	-	Human Resources
GI	-	General Instruction
GL	-	General Ledger
JO	-	Job Order

JVS&FCD	-	Joint Venture Support & Financial Consulting Department
MM	-	Material Master
MS	-	Materials Supply
OAD	-	Operations Accounting Department
OCD	-	Organization Consulting Department
PAD	-	Payables Accounting Division/OAD
P&FAAD	-	Projects & Fixed Assets Accounting Division/FAD
P&PMD	-	Planning & Performance Management Department
PM	-	Plant Maintenance
PMT	-	Project Management Team
SABGS	-	Saudi Aramco Built Government Schools
SAG	-	System Analysis Group
SAP	-	Systems, Applications and Products in Data Processing
SAMS	-	Saudi Aramco Materials System
SCM	-	Supply Chain Management
WBS	-	Work Breakdown Structure

1.2. RELATED ACCOUNTING AND GENERAL INSTRUCTIONS

AI 152	-	Internal Orders
AI 601	-	Plant Maintenance Orders – Cost Flows
GI 207.001	-	Accounting Reports
GI 1000.500	-	Maintenance Work Order

2. ACCOUNTING SYSTEM

2.1. The Saudi Aramco financial accounting system infrastructure resides in SAP, Enterprise Resource Planning Software.

2.2. The Saudi Aramco SAP environment is an integrated financial management system that provides a global picture of the Company's financial resources and cash flows. This creates efficient and cost beneficial processes for accounting, approval, reporting, and payment. SAP integrates Financial and Controlling functions with other business process modules of the Company, such as Asset Management, Supply Chain Management, Plant Maintenance, Human Resources, Projects System, Customer Relationship Management, and specialized solutions (i.e., Health Care, Aviation, Industrial Security, Distribution Operations, Strategic Enterprise Management, Hydrocarbon Management, etc.). SAP also provides financial data warehousing through a BW System that serves Corporate and Executive Management, the Government of Saudi Arabia, and authorized users across all levels of the Company.

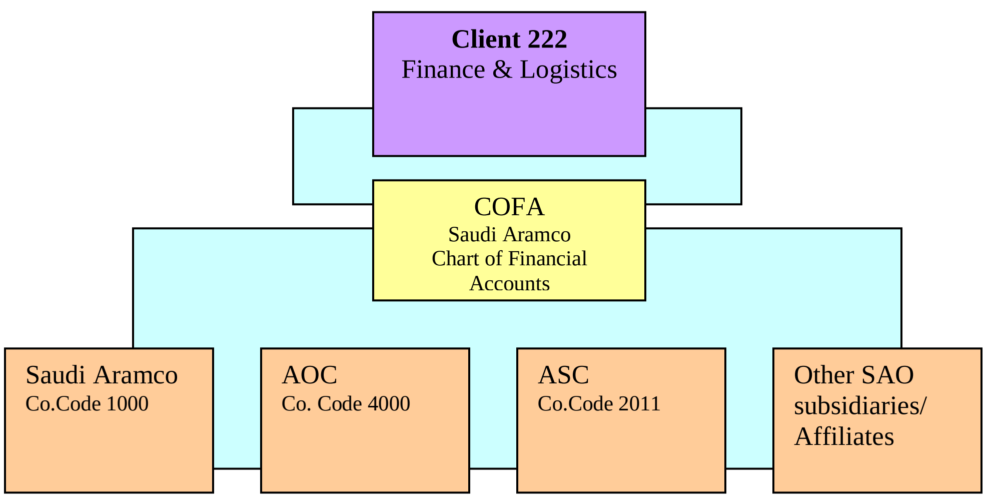
3. CHART OF FINANCIAL ACCOUNTS

3.1. Saudi Aramco's Operational Chart of Financial Accounts in SAP is named COFA. COFA is the framework upon which the Company's accounting system operates.

3.2. The fundamental purposes of the accounts are to record financial transactions and to provide information to safeguard assets and control operations. COFA provides records of transactions in a manner to facilitate the preparation of operational and financial reports as required by Saudi Aramco Management as well as the Government of Saudi Arabia.

3.3. COFA contains the structure and the basic information about GL Accounts. It is used by both SAP FI and CO Modules.

3.4. In SAP, COFA is maintained in the FI module and defined at the Client level. COFA is assigned to and used by different company codes. Below is an illustration of Saudi Aramco's structure of "Client-COFA-CoCode" relationship in SAP:



4. CLIENT

4.1 The Client is the highest level in the SAP System hierarchy.

4.2 COFA is defined at the Client level. Each company code is assigned an operating chart of accounts which is used for daily recording of transactions.

4.3 At the Client level, specifications that you make, or data that you enter at this level are valid for all company codes and for all other organizational structures. This eliminates the need to enter this information more than once (for example, exchange rates.)

4.4 Client data can be shared across all company codes and each client has its own master records and set of tables.

5. COMPANY CODES

5.1 The Company Code is a four (4) digit number representing an independent accounting entity for which a complete self-contained set of accounts can be created.

5.2 The numbering range for Company Codes generally reflects the order in which they consolidate within the Saudi Aramco organization:

1YYY:	Consolidate within company 1000
2YYY:	Consolidate within company 2011 (ASC)
3YYY:	Not currently used
4YYY:	Consolidate within company 4000 (AOC)
5YYY:	Consolidate within company 5000 (Bolanter)
6YYY:	Not currently used
7YYY:	Not currently used (originally Marine legal entities)
8YYY:	Not true legal entities. Created to enable the use of the SAP Treasury Management Module (TRTM) to support Treasury transactions
9YYY:	Non-affiliated companies or initiatives managed by Aramco

5.3 The active Company Codes included in the Saudi Arabian Oil Company SAP Client are:

Company Code	Company Name	Location
1000	Saudi Arabian Oil Company	Saudi Arabia
1094	Vela International Marine Limited (VELA)	Liberia
1096	Saudi Aramco Asia Company Ltd. (SAAC)	Saudi Arabia
1097	Saudi Aramco Guaranty LLC (SAGL)	Saudi Arabia
1300	Saudi Aramco Entrepreneurship Center Company (WA'ED)	Saudi Arabia
1325	Saudi Aramco Entrepreneurship Venture Company Limited (WA'ED-VC)	Saudi Arabia
1400	Performance Chemicals Holding Company (PCHC)	Saudi Arabia
1500	Saudi Aramco Energy Ventures (SAEV)	Saudi Arabia
1525	SAEV Guernsey I Ltd (SGI)	Guernsey
1700	Saudi Aramco Development Company(SADCO)	Saudi Arabia
1725	Saudi Aramco Power Holding Company (SAPHCO)	Saudi Arabia

1800	Johns Hopkins Aramco Healthcare Company Ltd (JHAH)	Saudi Arabia
2011	Aramco Services Company (ASC)	United States
2021	Aramco Associated Company (AAC)	United States
2030	Saudi Petroleum International, Inc. (SPII)	United States
2040	Saudi Refining, Inc. (SRI)	United States
2041	Aramco Financial Services Company (AFSC)	United States
2050	Aramco Training Services Company (ATSC)	United States
2060	Saudi Aramco Energy Ventures LLC (SAEV US)	United States
4000	Aramco Overseas Company B.V. (AOC)	Netherlands
4030	Aramco Overseas Company UK, Limited (AOC UK Ltd)	United Kingdom
5000	Bolanter Corporation N.V. (Bolanter)	Curacao
5010	Pandlewood Corporation N.V. (Pandlewood)	Curacao
5020	Saudi Petroleum, Ltd. (SPL)	British Virgin Islands
5040	Aramco Capital Company LLC (ACC)	United States
9000	Saudi Riyal Thrift Plan	Saudi Arabia
9150	Saudi Aramco Invest. Mngt. Co.	Saudi Arabia

6. COMPANY CODE CREATION PROCESS

6.1 As a general rule, SAP Company Codes exist to record and report the financials of Saudi Aramco and related legal entities. However, other business needs can also justify the creation of a new Company Code in order to benefit from the SAP-related functionality. These include: (i) to enable the use of the SAP Treasury Management Module (TRTM) to support Treasury transactions; (ii) to separately record transactions, track costs and manage Kingdom-directed initiatives or other types of programs (SRTP) (9YYY series Company Codes.)

6.2 The creation of a SAP Company Code requires careful consideration and planning to ensure the configuration is optimum right from the start and that it can be leveraged as the Company evolves its systems.

6.3 **The Company Code is one, if not the most, important Master Data component of the system and cannot be easily changed or undone.**

6.4 REQUEST FOR COMPANY CODE CREATION OR CHANGE

6.4.1 AP&SD (System Proponent) is the only organization that can authorize the creation or alteration of SAP Company Codes.

6.4.2 Requests for the creation or change of Company Codes must be formally submitted by the Department Head of the requesting organization (Business Proponent) to AP&SD, preferably directly at the onset when a need for a new Company Code creation or a modification is identified.

6.4.3 Along with the request, AP&SD may request that the Business Proponent provide certain supporting documents as justification (e.g., articles of association).

6.5 BUSINESS BLUEPRINTING AND SIGN OFF

6.5.1 When submitting a request, time must be allowed for the understanding of the business need and then the determination if the SAP Company Code functionality is the correct solution and what setup best meets the requirements (FI only company, FI-CO, etc.)

6.5.2 Setting up a new SAP Company Code entails going through a thorough business "blueprinting" process to ensure needs are properly understood and configured in SAP.

6.5.3 In the "blueprinting" effort the Business Proponent of the new Company Code will be supported by AP&SD in conjunction with the "Entity & Finance Function Setup" group of JVS&FCD.

6.5.4 In general terms, the "blueprinting" will involve analyzing business needs and requirements in the following areas:

- Company Code definition
- Financial Accounting Global Settings
- General Ledger
- Tax Configuration
- Accounts Payable
- Accounts Receivable
- Bank Accounting
- Treasury Management
- Asset Accounting
- Investment Management
- Controlling Area
- Profit Center Accounting

6.5.5 Once the blueprinting process is completed, the SAP Business Blueprint will be approved by AP&SD after having been concurred by the Business Proponent and JVS&FCD. Only after final approval is given can formal SAP configuration commence.

7. CURRENCY CODES

The local currency (sometimes referred to as "functional" currency) of Saudi Aramco (Company Code 1000) and most other client companies is the US Dollar (USD). The only exceptions are companies 1300, 1325, 1800 and 9000, which use a local currency code of Saudi Arabian Riyal (SAR).

The choice of the functional currency is driven by accounting and regulatory requirements (USD for Saudi Aramco). Still where it is deemed that an overwhelming proportion of a legal entity's transactions will be in a different currency, the Business Proponent may exceptionally be permitted to choose this currency as the functional currency.

8. GENERAL LEDGER ACCOUNT/ COST ELEMENT

8.1 A GL is the main accounting record of a business which uses double-entry bookkeeping. It will usually include accounts for such items as current assets, fixed assets, liabilities, equity, revenue, expense items, gains and losses. The GL is a summary of all of the transactions which have occurred in the company. It is built by posting various transactions recorded during the posting period in each Company Code.

8.2 The GL is arranged by an accepted account classification as set forth in COFA, which is maintained by FAD and forms the control record from which the financial statements are prepared.

8.3 In SAP, the GL account is a seven (7) digit number representing the type of GL account (i.e., Balance Sheet type or Income Statement type). The codes are categorized as follows:

Assets	1000000 - 2999999
Liabilities	3000000 - 4999999
Equity	5000000 - 5999999
Income	6000000 - 6999999
Expense	7000000 – 7999999

8.4 SAP PRC transaction S_ALR_87012326 (enter "COFA" for the General Selections – Chart of Accounts) provides a listing of General Ledger accounts.

8.5 Some GL Expense accounts have corresponding CEs in SAP. CEs are automatically created in CO when a GL account is created in FI within the ranges of 7200000 – 7699999 and 7900100 – 7900999. These ranges have a corresponding Primary Cost Element in the CO module when a GL account is created in FI. This type of CE is required to ensure comprehensive reporting and primary cost planning.

8.6 The ranges of GL accounts 7700000 – 7899999 and 7901000 – 7909999 are used for expense-type charges which are considered non-operational.

8.7 The range of GL accounts 7970099 – 7979999 is used for reallocation of Product Costing and does not accept direct FI postings.

8.8 CEs numbered 8000000 – 8999999 are secondary CEs appearing in CO module only. Secondary CEs represent an activity value produced during cost allocation within CO. Direct charges from FI cannot be posted on Secondary CEs.

8.9 CEs are arranged in hierarchical reporting groups called Cost Element Groups. Cost Element Groups enable the users to generate reports that summarize costs that are posted to different cost categories.

8.10 In SAP, a complete list of CEs and Cost Element Groups can be displayed using SAP transaction KA23 and KAH3, respectively.

9. COST OBJECT

When recording a transaction to a CE account, a cost object must be provided. Cost objects for Saudi Aramco are defined as follows:

9.1 COST CENTER (CC)

9.1.1 The CC consists of six (6) numeric digits (NNNNNN).

9.1.2 The CC is a cost collector within the CO module that is intended to capture the cost of a functional unit. This functional unit generally relates to an organizational unit. In 2010 the CC hierarchy was linked to the organization hierarchy, which is maintained in SAP HR by OCD. CCs are considered permanent cost collectors and are used for responsibility reporting in Saudi Aramco. The expense operating plan is maintained in these CCs in addition to the actual costs charged to the same CCs for plan/actual comparisons.

9.1.3 CCs within the same organization can be combined to form a Cost Center Group. Cost Center Groups form the standard and alternate hierarchies for reporting and cost data management.

9.1.4 In SAP, a complete list of CCs and Cost Center Groups can be displayed using SAP Transaction KS13 and KSH3, respectively.

9.2 WORK BREAKDOWN STRUCTURE (WBS)

9.2.1 The WBS represents a hierarchical breakdown of the project in terms of scope of work responsibility reporting requirements. The WBS consists of individual WBS elements arranged into the hierarchy. The various levels in the WBS serve different purposes, such as planning (project & job order), budgeting (job order), and capturing costs (phase).

9.2.2 The total WBS for a project, job order and phase is created and maintained by a combination of FPD, PMT, Proponent, CFD and P&FAAD.

9.2.3 Summary of WBS Coding Solutions (See Appendix A)

9.2.4 Summary of SAP Project Type Prefix (See Appendix A)

9.3 INTERNAL ORDER (IO)

9.3.1 The IO consists of ten (10) numeric digits (NNNNNNNNNN).

9.3.2 IOs are temporary cost collectors, which are used for certain special reporting requirements, including casualty losses, third party oil spills, medical referrals, public service and vendor back charges.

9.3.3 IOs are segregated by order type. Each order type is configured based on the individual requirement for the internal orders. Saudi Aramco defined the following IO types and numbering schemes in SAP (Please refer AI 152 for more details):

6701	Ordinary / Extraordinary Casualty Losses	6700100000 – 6701999999
6702	Special Projects for Budget Holders	6700100000 – 6701999999
6721	Known Third Party Oil Spills	6702000000 – 6709999999
6722	Medical Referral	
6723	General Expense to Budget Holders	
7001	Vendor Back charges	1200000000 – 1299999999
7002	Material Claims	
7101	Public Affairs	7100000000 – 7109999999
7102	Gen. Public Service	
7103	Public Affairs Budget Items	

9.3.4 In SAP, Internal Orders can be displayed using SAP Transaction KO04 or KOH3.

9.4 PLANT MAINTENANCE (PM) ORDER

9.4.1 The PM Order normally consists of eight (8) numeric digits (NNNNNNNN).

9.4.2 A PM order is used for planning maintenance activities, monitoring the progress of work and settling cost of maintenance tasks. The Saudi Aramco Plant Maintenance System will use the following PM Order types and numbering schemes:

PM01	Normal Maintenance	10000000 – 19999999
PM02	Preventive/Predictive Maintenance	20000000 – 29999999
PM03	Test & Inspection (T&I)	30000000 – 39999999
PM04	Minor Maintenance	40000000 – 49999999
PM05	New Work & Upgrades	50000000 – 59999999
PM06	Non-Process Maintenance	60000000 – 69999999
PM07	Maint. Support to Capital Projects	70000000 – 79999999
MM01, MM02	Refurbishment Order	9000000 – 9999999 (Only 7 digits)

9.4.3 The Refurbishment Order is a special type of work order which is used for the refurbishment of repairable spares. It is a detailed work-planning document, which holds details on resources, components, costs, and labor required to complete specific maintenance work. This SAP functionality is maintained and controlled by the MS Organization under the SCM Module.

9.4.4 PM orders are processed and controlled by each individual maintenance department as defined in GI 1000.500. This GI is maintained by CMS.

9.4.5 The Financial reporting of the PM Orders, including recording of PM Orders expenditure and recharging it to the user are described in AI 601 – Plant Maintenance Orders – Cost Flow.

9.4.6 In SAP, a PM Order can be displayed using SAP Transaction IW33.

9.5 NETWORK ORDER

9.5.1 Network Orders consist of eight (8) numeric digits (NNNNNNNN).

9.5.2 The coding for a Network Order is 80000000 – 89999999.

9.5.3 A Network Order is a special type of work order that has the same structure as maintenance orders and inspection orders in SAP. It is used in Inventory Management for the reservation of SAMS Material and the requisitioning of DC Material.

9.5.4 It can be considered as a logistics "Capable Extension" of an open, funded, Phase level, WBS element. It is broken down into activities and at month end all costs are passed up to the owning WBS Job Order/Phase.

9.5.5 Authorization, control and maintenance of Network order transactions are under the responsibility of MS.

10. PROFIT CENTER

10.1 The Profit Center is a 7-digit alpha-numeric number expressed by the letter P followed by 6 numbers (PNNNNNN)

10.2 A Profit Center is a management-oriented organizational unit used for internal controlling purposes. The Profit Center collects revenues, costs and balance sheet information and allows for profit and loss as well as balance sheet analysis by area of responsibility.

10.3 Profit Centers within the same organization can be combined to form a Profit Center Group. Profit Center Groups form the standard hierarchy (PSH_9999) for reporting and financial management.

10.4 In SAP, a complete list of Profit Centers and Profit Center Groups can be displayed using SAP transactions KE53 and KCH3, respectively.

11. OTHER SAP NUMBERING CONVENTIONS

SAP Numbering Conventions	SAP Terminology	Digits	Remarks
2nnnnnnn	Cost Accounting (CO) Document	8	
49nnnnnnnn	Accounting Document (FI)– Goods Issue	10	
50nnnnnnnn	Accounting Document – Goods Receipt	10	
1nnnnnnnnn	9CAT (SAMS)	10	
6nnnnnnnnn	9COM (Direct Charge Materials)	10	
1nnnnnnnnn	Purchase Requisition (PR) – Material	10	Generated out of PM / Projects / Manual
2nnnnnnnnn	Purchase Requisition (PR) – Material	10	B2B
42nnnnnnnn	Request For Quotation (RFQ)-Material	10	
44nnnnnnnn	Purchase Order (PO) – OOK – Material	10	Transfer PO (TPO)

SAP Numbering Conventions	SAP Terminology	Digits	Remarks
45nnnnnnnn	Purchase Order (PO) – IK – Material	10	Standard PO
46nnnnnnnn	Outline Agreement – Material	10	
47nnnnnnnn	Stock Transport Order (STO)	10	Used to move material between plants
51nnnnnnnn	Invoice Number – Vendor	10	Materials or services
55nnnnnnnn	Scheduling Agreement- Material	10	Source from MSC to Customer Plant
60nnnnnnnn	Request For Quotation (RFQ)-Services	10	
611nn**ccccc**	Framework Order – Services (Blanket)	10	Legacy conversion of existing contracts where ccccc = legacy contract number
614nnnnnnn	Dummy P.O. - SPEN	10	Special Expenditures
64nnn**ccccc**	Outline Agreement – Services	10	Legacy conversion of existing contracts where ccccc = legacy contract number
651nnnnnnn	Framework Order – Services (Blanket)	10	For new contracts after "Go Live"
66nnnnnnnn	Outline Agreement – Services	10	New series – after Go Live
80nnnnnnnn	Delivery Note	10	Material delivery document
3nnnnn	Customer Number (External)	6	
1nnnnnnn	All Vendors of Services & Material Also used by: Commercial traveler, Representative, & Manufacturers	8	Category of Vendors: Goods Supplier Alternative Payee Invoicing Party Forwarding Agent Ordering Address
2nnnnnnn	1099 Vendor (ASC Only) / Vendor (int.number assignment)	8	
3nnnnnnn	Manufacturing Plants	8	
4nnnnnnn	Miscellaneous Vendors	8	
5nnnnnnn	Employees Created from HR	8	

SAP Numbering Conventions	SAP Terminology	Digits	Remarks
6nnnnnnn	Vendor Financial Address	8	
7nnnnnnn	Reference Vendors	8	
8nnnnnnn	Saudi Arab Government Offices	8	
9nnnnnnn	Alternate Vendor Assigned Payee	8	
XZZZZZZZZZ	Affiliated Company (Vendor) (ex: XVELA001, XSPL003, etc.)		

12. ACCOUNTING REPORTS CODING

All reports of accounting and financial information which are regularly prepared whether monthly, quarterly, annually or more frequently, should be assigned an Accounting Report (AR) number to help maintain controls and avoid duplication of efforts. Refer to GI 207.001 – Accounting Reports, for detailed information.

13. UPDATING ACCOUNTS

13.1 Maintenance of Master Data (e.g., GL, CC, CE and IO) is the responsibility of AP&SD.

13.2 Request for new codes, cancellations or revisions to existing codes should be in writing to the Financial Systems Division of AP&SD, stating the following:

1. Type of code (GL, CE, CC, Company Code, or IO)
2. Reason for request – change, delete, reinstate, new
3. Account Title (maximum 30 characters)
4. Reporting to which CC/Cost Center Group
5. Account Description
6. Purpose of the account and how it is to be used (definition)
7. Effective Date of Change
8. Cost Element Group

13.3 Request for change to the CC hierarchy/organizational hierarchy should be sent to the Manager of OCD.

13.4 Request to update Vendor and Customer accounts of the Company should be sent to PAD.

13.5 For WBS, PM and Network Orders updates, please see above sections 9.2, 9.4 & 9.5, respectively.

Approved:__________________________
A. A. AL-RUWAII , Manager
Accounting Policies & Systems Department

MXP

Appendix A

I. Summary of WBS Coding Solutions Key

TT	=	BI Type
BBBBB	=	BI Number
AA	=	Reason for Expenditure
JJJJ	=	Job Order Number
PPP	=	Phase
YY	=	Year
NNN	=	Revision Number (Normally 000)
FFF	=	Reservoir Field or Drilling Location
WWWW	=	Sequential Well Number within Field
XXX	=	BI 19 Organization Code
SA	=	Literal 'SA'
SS	=	Incremental Supplement Number
PA	=	Prior Approval

Standard 'Multi Year' Capital Project

Level 1	TT-BBBBB
Level 2	TT-BBBBB-JJJJ
Level 3	TT-BBBBB-JJJJ-PPP

Standard Annual Appropriation

Level 1	TT-YYNNN
Level 2	TT-YYNNN-JJJJ
Level 3	TT-YYNNN-JJJJ-PPP

Drilling & Exploration Project, including Well Work-Over

Level 1	TT-YYNNN
Level 2	AA-YYFFF-WWWW
Level 3	AA-YYFFF-WWWW-PPP

Water Wells for Non Drilling Organizations

Level 1	58-YYNNN
Level 2	58-YYFFF-WWWW
Level 3	58-YYFFF-WWWW-PPP

BI 19

Level 1	19-YYNNN
Org Levels	19-YYXXX
JO Levels	19-YYXXX-JJJJ
Phase Levels	19-YYXXX-JJJJ-PPP

Prior Approval Action to Standard Capital Project

Level 1	PA-TT-BBBBB-SS

Subsequent Actions to a Standard Capital Project
Level 1 SA-TT-BBBBB-SS

Subsequent Actions to an Annual Appropriation, including Drilling, Exploration and Well Work-Over
Level 1 SA-TT-YYNNN-SS

II. Summary of SAP Project Type Prefix

The following project prefixes are used in SAP.

Applicable to WBS levels	Description	SAP Project Type Prefix
All	Capital Projects over $4,000,000	10
All	Miscellaneous Capital Projects	19
All	SABG Schools Annual Operating Expenses Program	20
All	Third Party Projects	21
All	Public Service Projects	22
All	SABG School Renovation/Upgrade	23
All	Emergency Projects / Joint Ventures Pre-Formation	24
All	SABG Schools/Major Roads/Other Non-Capital Projects	25
All	Corporate Donations	26
All	Home Loans	27
All	Development and Completion of Home Ownership Lots	28
All	Community Development	29
Above JO	Exploration Program	33
All	Unconventional Gas	34
All	Water Wells for Non Drilling Organizations	58
WA (Well Accounting), Phase	Offshore Wells Workover Costs – Pressure Maintenance	59
Above JO	Development Program	60
WA, Phase	Onshore Wells Workover Costs – Production	61
WA, Phase	Water Well Costs Injection and Observation	62

Applicable to WBS levels	**Description**	**SAP Project Type Prefix**
WA, Phase	Incomplete Water Wells Costs for Drilling Support	63
WA, Phase	Offshore Well Workover Costs – Producing	64
WA, Phase	Onshore Wells Workover Costs – Pressure Maintenance	65
WA, Phase	Incomplete Development Costs – Oil and Gas Wells	66
All	SCECO	70
WA, Phase	Drilling Horizontal Well	71
WA, Phase	Well Electrical Submersible Pumps	72
WA, Phase	Well Re-works & Re-completion	73
WA, Phase	Well Fracturing and Packing	74
WA, Phase	Exploratory Wells – SAG	75
All	Special Materials on Hand	88
All	Special Materials on Hand	89
Above JO	Well Work Over	90