

The Usable Past of MGPs

Annual Returns and Their Continued Value to the MGP Remediation and Legal Community

INTRODUCTION

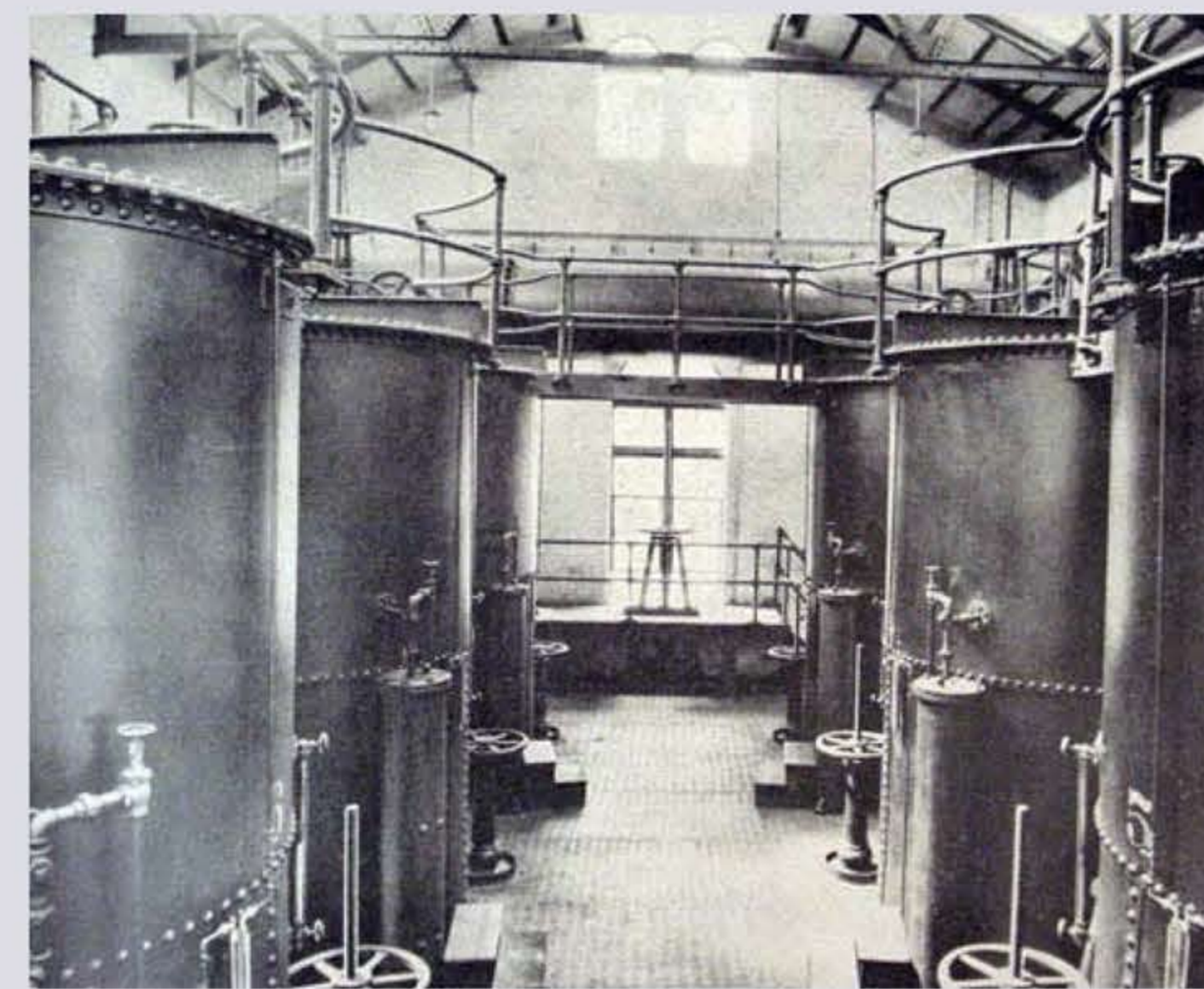
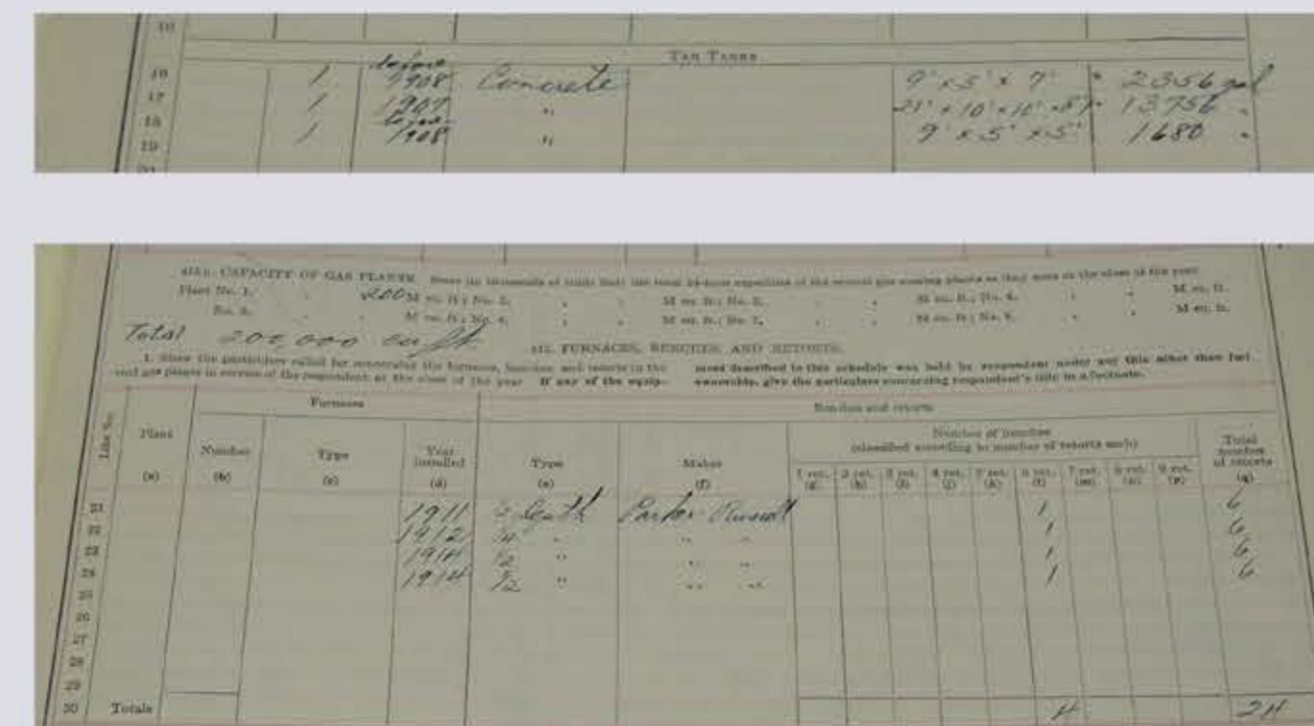
The manufactured gas industry in the United States is almost unique in that it was closely regulated since the late 19th- and early-20th centuries. Prompted by rate issues and public outcry, gas companies regularly filed "annual returns" with state regulators, especially in states with a high volume of MGPs like New York and Massachusetts. Far more accurate than *Brown's Directories*, these returns today can materially aid MGP professionals in the remediation and legal communities as exemplified by these case studies.

GAS REGULATIONS TIMELINE

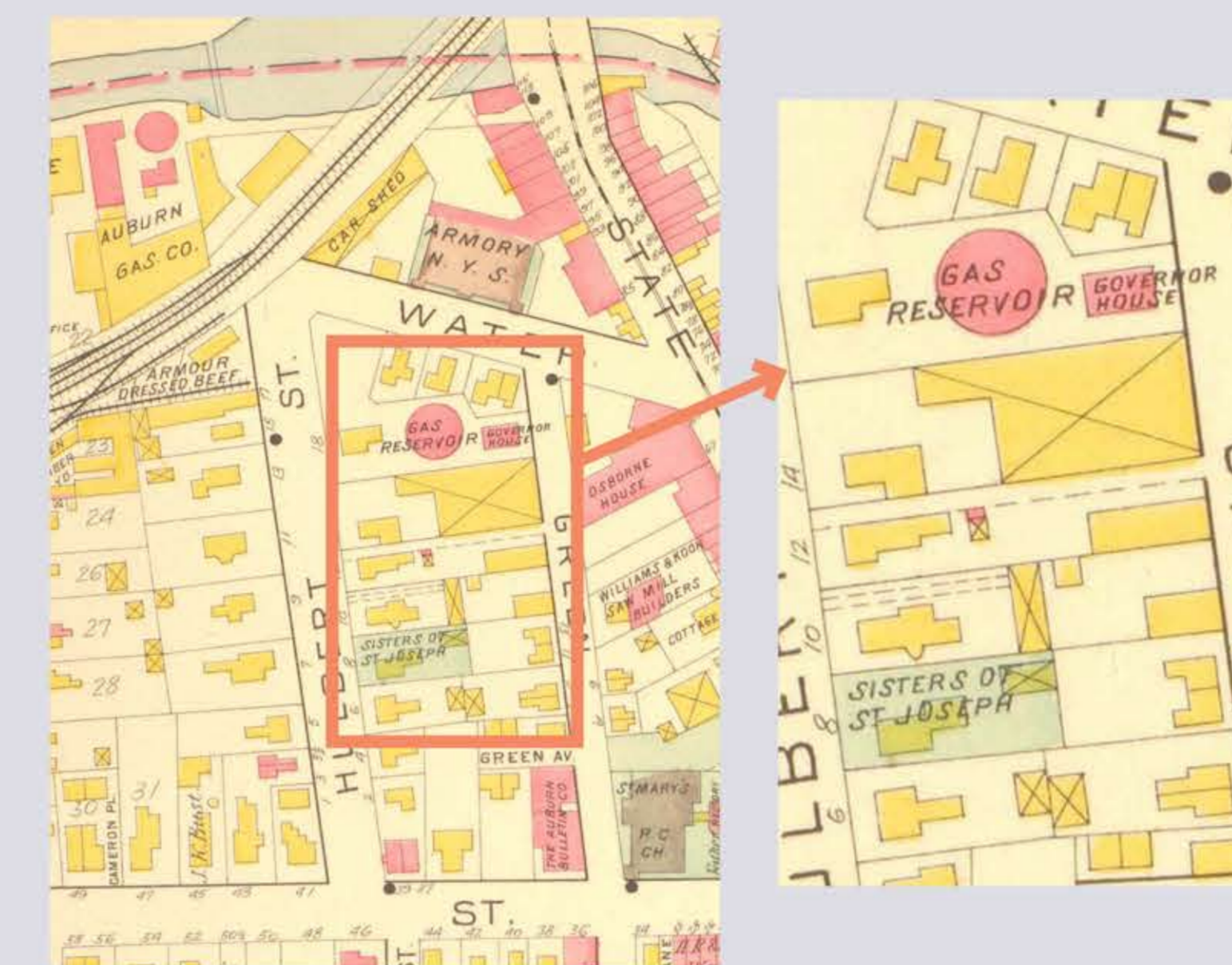
1885	Massachusetts
1905	New York
1907	Wisconsin
	Georgia
1908	Vermont
1910	Maryland
1911	South Carolina
	Ohio
	New Hampshire
	New Jersey
	Kansas
	California
1912	Washington
	Arizona
1913	Rhode Island
	Illinois
	Indiana
	Pennsylvania
	Maine
	Missouri
	Idaho
	North Carolina
	Hawaii
1914	District of Columbia
	Virginia
1915	West Virginia
	Wyoming
1917	Connecticut
	Colorado
	Oregon
1919	Utah
	Nevada
	Tennessee
	North Dakota
1920	Michigan
1921	Alabama
	Louisiana
	Arkansas

NORTHEAST CASE STUDY *Returns Answer Critical Questions*

Learning Key Details About MGP Equipment



Identifying Remote & Specialized Holders

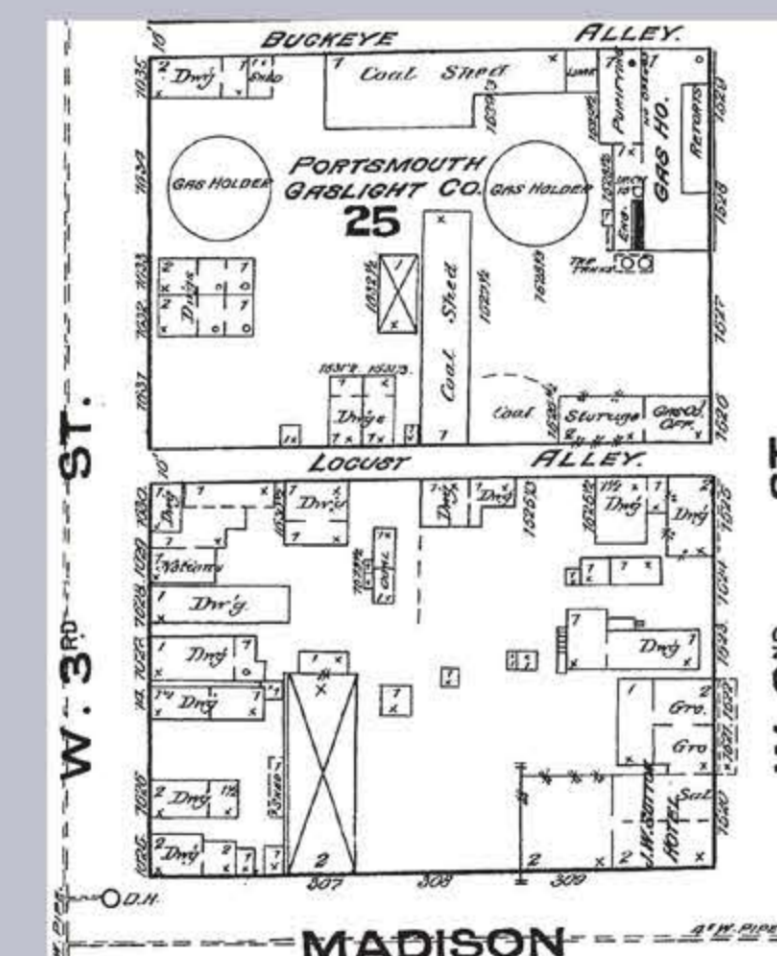
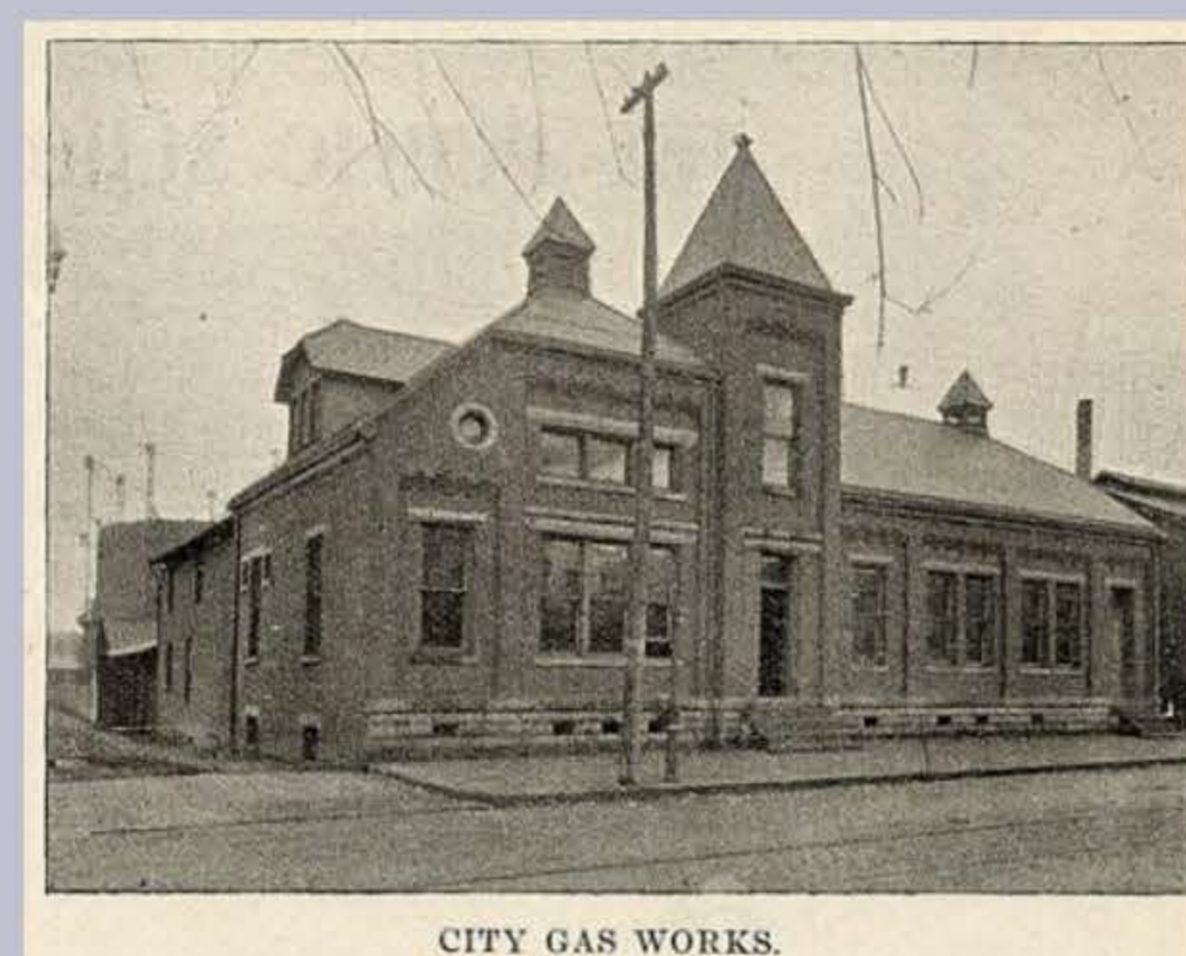


GENERAL INFORMATION.				
Holders in use.				
Location	No.	Open or Closed.	Kind of tank.	Capacity.
Green St.	1	Yes	Gas Reservoir	112,000
Clark St.	7	No	Steel	3,350,000

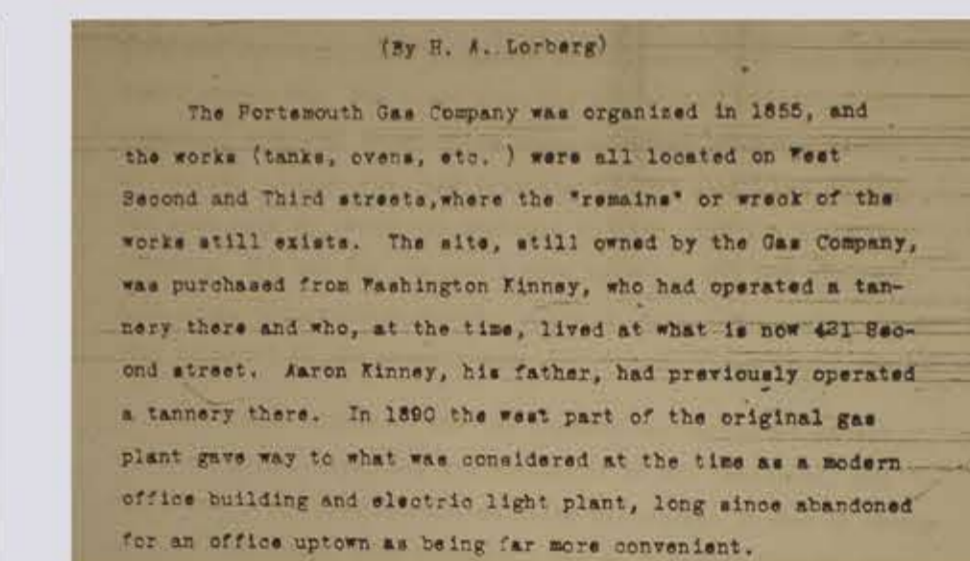
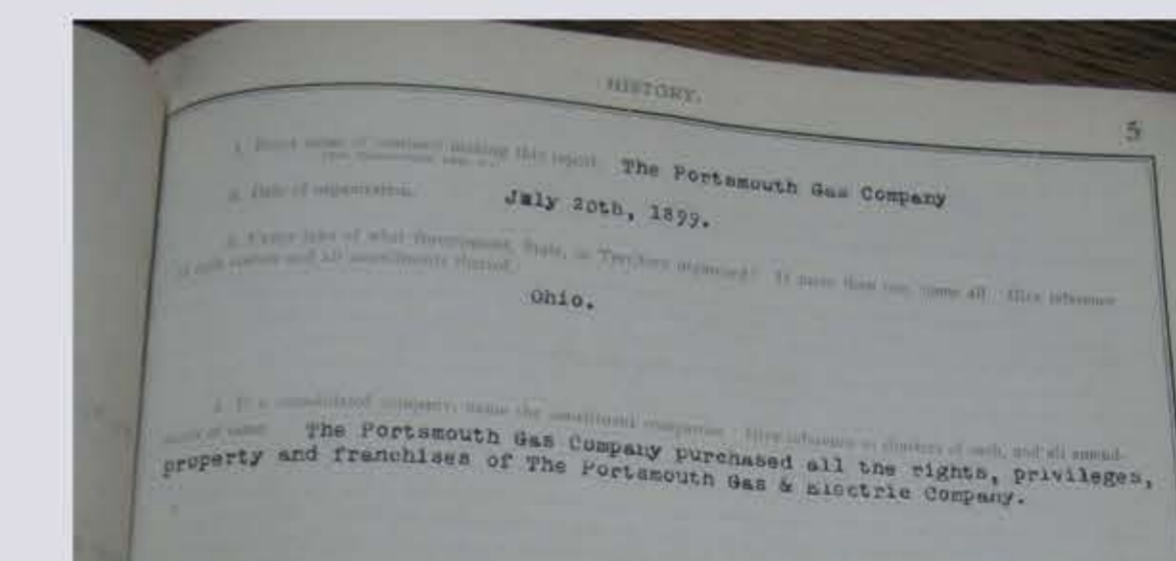
Documenting Important Production Data

ANNUAL RETURNS.						
Give the production record for the preceding twelve months in which and those produced and those disposed of during the year. All discrepancies between this statement and the previous and						
Item	Color (lb)	Cost per ton (c)	Water gas per ton (c)	Ammoniacal liquor (c)	Other products	Water gas
1. On hand at beginning of year						
2. Made during year	7,100,000	13.97				
3. Used during year	2,280,000	10.75				
4. Sold during year	1,710,000	17.17				
5. On hand at close of year	650,000	6.50				
6. Cost of manufacturing materials used	36,333.67	1.17757				
7. Fuel used						
8. Revenue from sales	4,537.70	6.974 (based on water)				
9. Average selling price	17.257					

PORTSMOUTH, OHIO CASE STUDY *Returns Offer Official Proof*



Verifying MGP Ownership



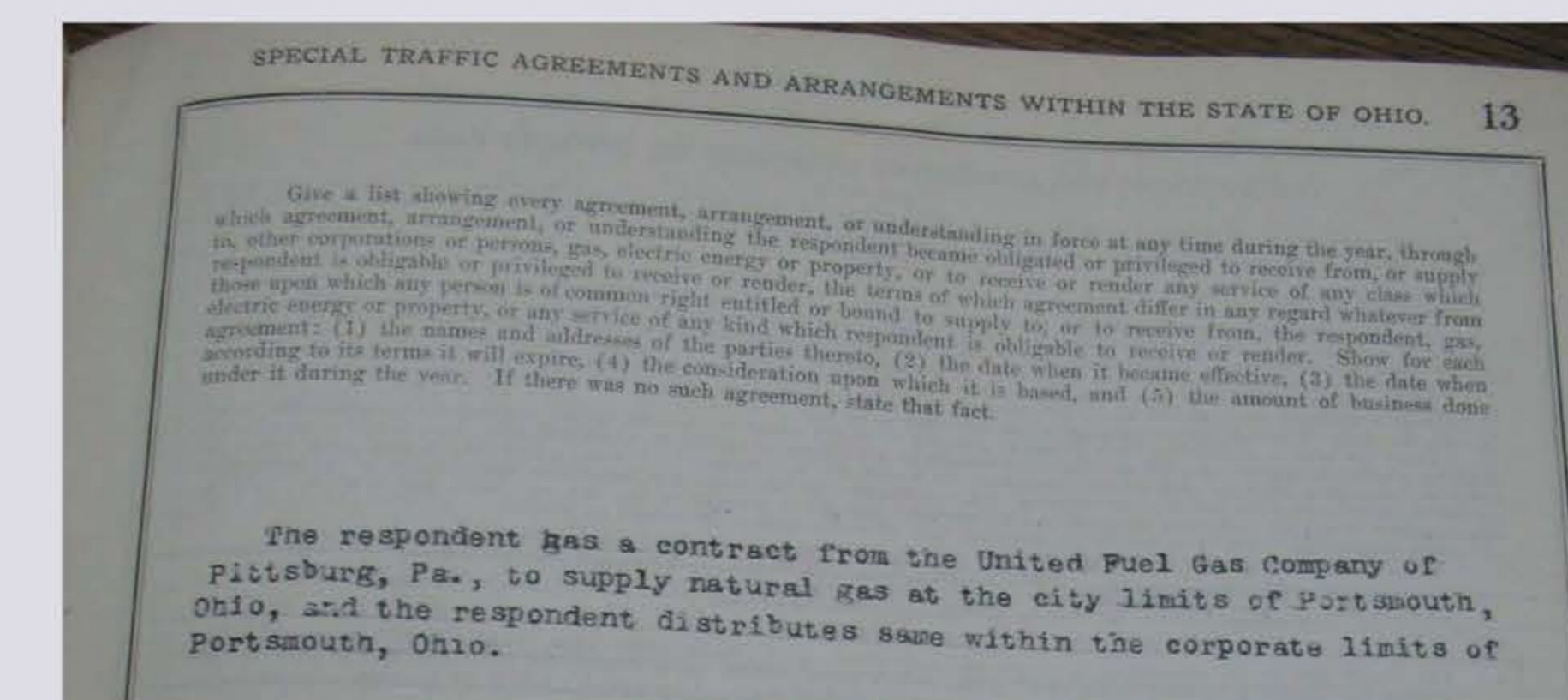
Identifying Non-MGP Parties

The holder site is the site of the old Portsmouth Gas Company which operated an artificial gas plant. It is the ancestor of the present holding company. The old plant has been abandoned for years and the tanks and the plant have been permitted to rust and rot down. A brick structure formerly used as an office is now occupied by a bottling plant and the yard around it is mostly occupied by its wagons. A rented dwelling house occupies another part of the premises. At times some gas pipe is placed thereon, but at present the only pipe thereon consists of a very few pieces of old used pipe, nothing new.

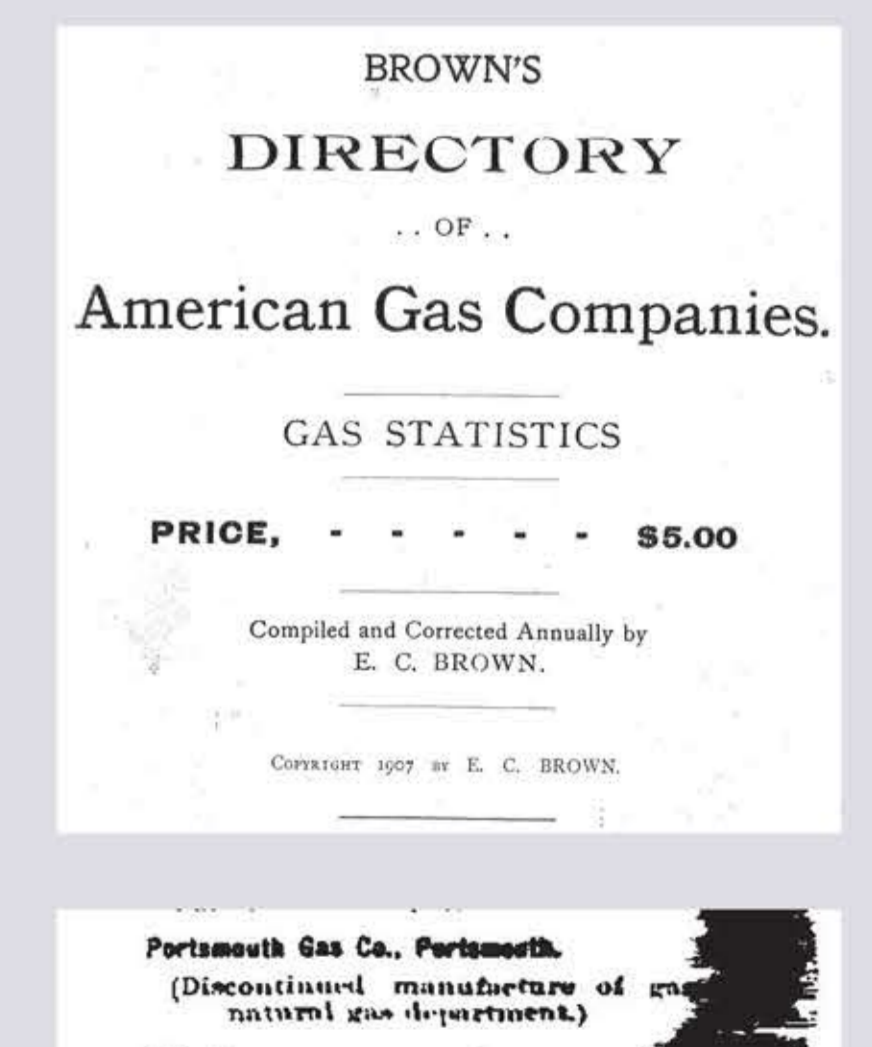
RENT REVENUES FROM LEASE OF PUBLIC UTILITY AND OTHER PROPERTIES			
Name	Description of Property	Location	Rate received during year.
Residence	1217 Mabert Road	C. M. Fligor	180.00
Old Gas Property	317 Second Street	None-Property Sold	180.00
Space for Ice House	329 "	" " "	25.00
Bill Board Space	Second and Third Streets	" " "	18.53

RENT REVENUES FROM LEASE OF PUBLIC UTILITY AND OTHER PROPERTIES			
Name	Description of Property	Location	Rate received during year.
Outdoor Advertising Co.	Space for Bill Boards	Outdoor Advertising Co.	44.88
Residence	1217 Mabert Road	C. M. Fligor	240.00
Share House	Front & Second Sts.	Mehl Bottling Co.	409.62
Space for Ice House	329 - 2nd St.	Leichner & Jordan	100.00

Documenting Processes & Production Span



OPERATING EXPENSES - NATURAL GAS (Estimate).	
AMOUNT	AMOUNT
1. Production Expenses:	
a. Field Superintendence,	
b. Operating Wells and Field Lines,	
c. Leasehold Expense,	
d. Gas Royalties,	
e. Production Tools and Supplies,	
f. Miscellaneous Field Expenses,	
g. Repairs of Wells and Field Lines,	
h. Drilling New Wells,	
i. Natural Gas Purchased.	
TOTAL PRODUCTION EXPENSES,	177,609.28
	177,609.28



Want to learn more?

Use this QR Code to download a supplemental handout



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