

GENERAL INSTRUCTION MANUAL**202.303**

ISSUING ORG. ACCOUNTING POLICIES & SYSTEMS DEPARTMENT

ISSUE DATE

10/24/10

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SUBJECT PLANT & EQUIPMENT FACILITIES SUBCLASSES

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CONTENT:

This General Instruction deals with Plant and Equipment facility subclass codes. The instruction includes:

1. Listing of facility subclasses
2. Facility subclasses definitions
3. 03XX subclass codes

1. LISTING OF FACILITY SUBCLASSES

FACILITY SUBCLASS CODE	FACILITY SUBCLASS TITLE	ASSET		CLASSES	
		<u>Crude</u>		<u>Gas</u>	
0000	Usage Equipment	3099X-00		3289X-00	
0001	Central Air Conditioning Facilities	30106-xx			
		30109-00			
		30441-xx		32441-xx	
0002	Local Sales - Crude Oil, General Facilities	30570-00			
		30572-00			
		30576-00			
		30577-00			
0003	Commissary & Retail Food Stores	30106-xx			
		30109-00			
		30432-xx		32432-xx	
0004	Community Services Facilities	30106-xx			
		30109-00			
		30432-xx		32432-xx	
0005	Portable Maintenance & Construction Equip.	30461-xx		32461-xx	
0006	Crude Distillation Units	30210-xx		32210-00	
0007	Dining Halls GC 11 and above	30432-xx		32432-xx	
0008	Central Bakery	30432-xx		32432-xx	
0009	Dining Halls GC 10 and below	30432-xx		32432-xx	
0011	Caustic Dissolving Plant	30210-xx		32210-00	
0012	Blow Down System	30210-xx		32210-00	
0013	Demonstration Farm	30453-xx		32453-xx	
0015	Engineering Equipment	30453-xx		32453-xx	
0016	Ethylizing and Dyeing	30210-xx		32210-00	
0017	Crude Topping Plant	30210-xx		32210-00	

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0019 Crude Oil Stabilizers and Storage Tankage

30104-xx

32104-00

0020 Fire Fighting Facilities

30103-xx

32103-00

30104-xx

32104-00

30105-xx

32105-00

30106-xx

30108-xx

32108-00

30109-00

30210-xx

32210-00

30215-xx

32215-xx

30220-xx

32220-xx

30453-xx

32453-xx

0021 Crude Oil Gathering Lines and Facilities

30103-xx

32103-00

0022 Household Furniture and Appliances

30431-xx

32431-xx

0023 Fuel Gas System

30105-xx

32105-00

30210-xx

32210-00

30220-xx

32220-xx

30441-xx

32441-xx

0024 General Facilities

30103-xx

32103-00

30108-xx

32108-00

30215-xx

32215-xx

30453-xx

32453-xx

0025 Exploration Equipment

30682-00

0026 Security Facilities

30103-xx

32103-00

30104-xx

32104-00

30105-xx

32105-00

30106-xx

30108-xx

32108-00

30109-00

30210-xx

32210-00

30215-xx

32215-xx

30220-xx

32220-xx

30453-xx

32453-xx

0027 Steam Generation Plants

30210-xx

32210-00

30441-xx

32441-xx

0029 Medical Facilities

30106-xx

30109-00

30432-xx

32432-xx

0030 LPG/NGL Facilities - Crude Program

30220-xx

32220-xx

0031 LPG Injection System

30105-xx

32105-00

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0032	Ras Tanura North Oil Pier	30215-xx	32215-xx
0033	Ras Tanura South Oil Pier	30215-xx	32215-xx
0034	Housing - GC 11 and above	30106-xx	
		30108-xx	32108-00
		30109-00	
		30431-xx	32431-xx
0035	Housing - General	30103-xx	32103-00
		30108-xx	32108-00
		30431-xx	32431-xx
0037	Housing - GC 10 and below	30106-xx	
		30108-xx	32108-00
		30109-00	
		30431-xx	32431-xx
0039	Local Sales LPG Facilities -Plants 044 and E99	30574-00	
0040	Local Sales Natural and Processed Gas Facilities		32571-00
0041	Laboratories	30103-xx	32103-00
		30210-xx	32210-00
		30220-xx	32220-xx
0042	Light Straight Run Stabilizer	30210-xx	32210-00
0043	Landscaping and Gardening	30432-xx	32432-xx
0044	Drilling Equipment	30681-00	
0045	Anti-Icing Additive Facilities		
0046	Main Compressed Air Systems	30210-xx	32210-00
		30215-xx	32215-xx
		30220-xx	32220-xx
		30441-xx	32441-xx
0047	Ras Tanura Deep Water Berth (Sea Islands)	30215-xx	32215-xx
0049	Office and Related Facilities	30103-xx	32103-00
		30104-xx	32104-00
		30105-xx	32105-00
		30106-xx	
		30108-xx	32108-00
		30109-00	
		30210-xx	32210-00
		30215-xx	32215-xx
		30220-xx	32220-xx
		30452-xx	32452-xx
		38050-00	
0050	Abqaiq LPG/NGL Processing System	30220-xx	32220-xx
0051	Offtake Buyers LPG Fac. Plt.44	30220-xx	32220-xx

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FACILITY SUBCLASS CODE	FACILITY SUBCLASS TITLE	<u>ASSET</u>		<u>CLASSES</u>
		<u>Crude</u>		<u>Gas</u>
0052	Radio Facilities	30106-xx 30109-00 30441-xx		32441-xx
0053	Recreation Facilities - GC 11 and above	30106-xx 30109-00 30432-xx		32432-xx
0054	Saudi Aramco Oil Exhibit Center	30453-xx		32453-xx
0055	Recreation Facilities - GC 10 and below	30108-xx 30432-xx		32108-00 32432-xx
0056	Navigational Facilities	30215-xx 30453-xx		32215-xx 32453-xx
0057	Roads, Pavements, Bridges and Culverts	30103-xx 30104-xx 30105-xx 30106-xx 30108-xx 30109-00 30210-xx 30215-xx 30220-xx 30453-xx		32103-00 32104-00 32105-00 32108-00 32210-00 32215-xx 32220-xx 32453-xx
0058	Salt Water Intake and Distribution System	30210-xx 30220-xx 30441-xx 30453-xx		32210-00 32220-xx 32441-xx 32453-xx
0059	Safety Equipment	30106-xx 30109-00		
0060	Oily Water Sewer System	30210-xx 30215-xx 30220-xx 30441-xx		32210-00 32215-xx 32220-xx 32441-xx
0061	Schools & Related Facilities - GC 11 and above	30106-xx 30109-00 30432-xx		32432-xx
0062	Schools & Related Facilities - GC 10 and below	30431-xx		32431-xx
0063	Steam and Condensate Lines	30210-xx 30215-xx 30220-xx 30441-xx		32210-00 32215-xx 32220-xx 32441-xx

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FACILITY SUBCLASS CODE	FACILITY SUBCLASS TITLE	<u>ASSET</u>		<u>CLASSES</u>
		<u>Crude</u>		<u>Gas</u>
0065	Sanitary Sewage Collecting Facilities	30210-xx		32210-00
		30441-xx		32441-xx
0066	Sanitary Sewage Disposal Facilities	30106-xx		
		30109-00		
0067	Maintenance Facilities	30210-xx		32210-00
		30441-xx		32441-xx
		30103-xx		32103-00
		30105-xx		32105-00
		30106-xx		
		30108-xx		32108-00
		30109-00		
		30210-xx		32210-00
		30215-xx		32215-xx
		30220-xx		32220-xx
		30431-xx		32431-xx
		30441-xx		32441-xx
		30451-xx		32451-xx
		30210-xx		32210-00
0068	Refinery General Tanks/Main Pipeways/ Pumphouses	30108-xx		32108-00
0069	Storehouses	30451-xx		32451-xx
0070	Merox Treating Plant	30210-xx		32210-00
0071	Refinery - Marine Terminal Refined Products Pipelines	30210-xx		32210-00
0072	Telephone and Signal Systems and Facilities	30106-xx		
		30109-00		
		30441-xx		32441-xx
0073	R.T. Terminal Crude Oil Pumps, Tanks & Lines	38371-00		
		30215-xx		32215-xx
		30106-xx		
0074	Transportation Facilities - Motor	30108-xx		32108-00
		30109-00		
		30462-xx		32462-xx
0075	Transportation Facilities - Air	30108-xx		32108-00
		30463-xx		32463-xx
		30464-xx		32464-xx
0076	Roads & Heavy Equipment Dept (R&HED) Facilities	30210-xx		32210-00
0077	Thermal Reformers			

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FACILITY SUBCLASS CODE	FACILITY SUBCLASS TITLE	ASSET	CLASSES
		<u>Crude</u>	<u>Gas</u>
0078	Water Systems	30106-xx 30108-xx 30109-00 30210-xx 30215-xx 30220-xx 30441-xx	32108-00 32210-00 32215-xx 32220-xx 32441-xx
0079	Material Processing Facility	30441-xx 30451-xx	32441-xx 32451-xx
0080	RT Terminal Refined Products Pumps, Tanks and Lines	30215-xx	32215-xx
0081	Gas Injection System	30105-xx	32105-00
0082	Water Injection System	30105-xx	32105-00
0083	GOSP's and Associated Storage Tankage	30103-xx	32103-00
0084	Wharves and Piers	30453-xx	32453-xx
0085	Zuluf Marine Terminal	30215-xx	32215-xx
0086	Pipelines/ Pipelines - Local Sales Facilities	30106-xx 30108-xx 30109-00 30570-00 30571-00 30572-00 30573-00 30574-00 30576-00 30577-00	32108-00 32571-00
0087	Pumping Stations & Associated Storage Tankage	30106-xx 30108-xx 30109-00	32108-00
0089	Portable Oil Equipment	30103-xx	32103-00
0090	Juaymah Marine Terminal	30215-xx	32215-xx
0091	Desalting Facilities	30103-xx	32103-00
0092	Diesel Extraction - Crude Residual Rerun Units	30210-xx	32210-00
0093	Specialty Product Plt. RT Terminal	30210-xx	32210-00
0094	Kerosene Treating Plant RT	30210-xx	32210-00
0095	Local Sales Asphalt Facilities	30210-xx 30575-xx	32210-00
0096	Fixed Bed Naphtha Reformers	30210-xx	32210-00
0097	Fluid Hydro former Fac. RT	30210-xx	32210-00

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<u>FACILITY SUBCLASS CODE</u>	<u>FACILITY SUBCLASS TITLE</u>	<u>ASSET</u>	<u>CLASSES</u>
		<u>Crude</u>	<u>Gas</u>
0098	Desulfurization Plant	30210-xx	32210-00
0099	Iron Packages	30451-xx	32451-xx
0100	Sulfur Facilities – Crude Program	30210-xx 30220-xx	
0101	NGL Facilities - Gas Program		32220-xx
0102	LPG Facilities - Gas Program		32220-xx
0103	Ethane Facilities - Gas Program		32212-00
0104	Dry Gas Facilities - Gas Program		32220-xx
0105	Sulfur Facilities - Gas Program		32214-xx
0106	Gas Gathering - Gas Program		32103-00
0107	Land for Drilling in Qatif and Berri	38011-00	
0108	Crude Oil Offshore Term. Fac. Yanbu (Ex-Petrolene)	30215-xx	32215-xx
0109	Marine Terminal Facility (Ex-Samarec)	30215-xx	32215-xx
0110	Intangible Construction Overhead Prorate Under/Over Clearance	38030-00	
0111	FCC Unit (Fluid Catalyst Cracking)	30210-xx	32210-00
0112	Hydrogen Plant	30210-xx	32210-00
0113	Nitrogen Plant	30210-xx	32210-00
0114	Demex Plant	30210-xx	32210-00
0115	LPG Facilities-ExSamarec Refinery	30220-xx	32220-xx
0116	Land (General)	30001-00	
0117	Hydro Cracker	30210-xx	32210-00
0118	Visbreaker	30210-xx	32210-00
0119	DGA/Sour Water Stripper	30210-xx	32210-00
0201	Oil Wells-Tangible	30102-xx	
0202	Gas Wells-Tangible		32102-00
0203	Oil Wells-Intangible	38002-00	
0204	Gas Wells-Intangible		38042-00
0205	Salt Water Disp./Water, Gas Injection Wells	30102-xx	32102-00
03XX	Facilities and Equipment Used in the Generation, Transmission, and Distribution of Electricity	30103-xx 30104-xx 30105-xx 30106-xx 30108-xx 30109-xx 30210-xx 30215-xx 30220-xx 30442-xx	32103-00 32104-00 32105-00 32108-00 32210-00 32215-xx 32220-xx 32421-xx

NOTES

- Assets assigned to Tapline Asset Class 30106-xx (Asset account 2000106) can be assigned any appropriate Sub-Class code.

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2. Ex-Petrolin assets at maintenance areas along the pipeline are assigned to Asset Class 30108-xx (Asset Account 2000108). Assets of GSP nature are assigned the appropriate "GSP" Sub-Class code for analysis purposes.
3. Exploration Cost under Asset Class 38021-00 (Asset Account 2008025) has no Sub-Class Code.

2. FACILITY SUBCLASS DEFINITIONS:**2.1 USAGE EQUIPMENT - 0000**

Motor, Marine, Aircraft Major Components and Construction Equipment capitalized in asset accounts 200099X and 200289X (Asset Classes 3099X-00 and 3289X-00). Excludes portable maintenance and construction equipment (0005).

2.2 CENTRAL AIR CONDITIONING FACILITIES - 0001

Central air conditioning plants and related buildings, towers, and air conditioning equipment. Includes blower type AC units and water distribution and circulation lines. Excludes facilities serving one plant or unit exclusively and which are normally charged to the facility served. Excludes permanently installed grills, ducts, vents, piping, and other accessories installed within a building and charged to the cost of the building.

2.3 LOCAL SALES/CRUDE OIL, GENERAL FACILITIES - 0002

Storage tanks, buildings, machinery metering appliances, and other assets used in the filling, handling, storing and distribution of petroleum products to consumers. Excludes LPG facilities - crude program (0030), company-owned service stations (0074), local sales natural and processed gas facilities (0040), local sales LPG facilities (0039), local sales asphalt facilities (0095), and pipelines (local sales facilities) (0086).

2.4 COMMISSARY AND RETAIL FOOD STORES - 0003

Buildings and equipment used for storage, refrigeration, distribution, and issue or sale of commissary articles at wholesale and retail levels. Includes cold rooms, and portable boxes or specialized units used to transport ice, fish, meats, vegetables, and other perishable foods. Includes food processing or producing facilities. Excludes buildings used exclusively as offices (0049).

2.5 COMMUNITY SERVICES FACILITIES - 0004

General buildings and facilities used for barbershops, beauty shops, mail centers, laundry depots, and other related personal services. Includes the Dhahran Central Mosque and the Al-Mujamma Building, Dhahran. Excludes dining halls (0007, 0009), Central Bakery (0008), Offices (0049), Recreation Facilities (0053, 0055), and Community Maintenance (0067).

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2.6 PORTABLE MAINTENANCE AND CONSTRUCTION EQUIPMENT - 0005

Portable equipment under the control and custodianship of Roads and Heavy Equipment Department which is loaned and charged to other operating departments, and also portable construction equipment in the custodianship of PMT departments. Excludes old tag series 3x, 4x and 8x and new similar construction equipment (0000), engineering equipment (0015), shops facilities (0067), transportation facilities (0074, 0075), and R&HED facilities (0076).

2.7 CRUDE DISTILLATION UNITS - 0006

Vacuum and atmospheric crude oil distillation units. Includes piping, heat exchangers, stacks, furnaces, and other components within plot limits.

2.8 DINING HALLS - GC11 AND ABOVE - 0007

Buildings and facilities in dining hall or cafeteria food service. Excludes Central Bakery (0008), medical feeding (0029), and snack bars (0053, 0055).

2.9 CENTRAL BAKERY/CENTRAL BAKERY DHAHRAN PLANT 092 - 0008

Central Bakery Dhahran Plant 092. Buildings and equipment used in the manufacture of bakery products. Excludes commissary and retail food stores (0003), community services facilities (0004), and dining halls (0007, 0009).

2.10 DINING HALLS/SC10 AND BELOW - 0009

Same definition as for Dining Halls - GC11 and above (0007).

2.11 CAUSTIC DISSOLVING PLANT - 0011

Central Caustic Dissolving Plant 020. Facilities for mixing various chemical solutions for use in gasoline and kerosene treating and other refinery uses. Includes chemical storage tanks, dissolving pits, piping, gauges, and other equipment within plot limits.

2.12 BLOW DOWN SYSTEM - 0012

Gathering systems for waste gas from relief valves. Includes blow down tanks, flares, drainage ditches for waste oil, drips, pumps, weirs, and settling basins.

2.13 DEMONSTRATION FARM - 0013

The Al-Hasa Demonstration Farm buildings and equipment used for producing fresh farm products. Includes fish farm.

2.14 ENGINEERING EQUIPMENT - 0015

Surveyors' instruments, drafting, blueprinting and reproducing equipment, and other engineering staff equipment. Includes meteorological and hydrographic surveying equipment. Includes special equipment of Producing Departments, such as production

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tools and depth pressure equipment. Excludes exploration equipment (0025), and office appliances and machines (0049).

2.15 ETHYLIZING AND DYEING - 0016

Facilities for blending tetraethyl lead, dyes, and inhibitors into gasoline. Includes tanks, pits, vacuum equipment, storage and metering facilities, piping, pumps, drivers, and other equipment within plot limits.

2.16 CRUDE TOPPING PLANT - 0017

Crude topping facilities, including gasoline stabilizers, fired heater, heat exchangers, atmospheric separator columns, rectifiers, pumps and drivers, reflex drums, instruments, process lines and fittings, insulations, foundations, super-structures, and other equipment within plot limits.

2.17 FENCES - 0018

Permanent fences around residential and industrial areas intended primarily for protection of property or personnel. Excludes fences for well corridors (0201, 0202, 0205).

2.18 CRUDE OIL STABILIZERS AND STORAGE TANKAGE - 0019

Process plants for removing H₂S gases from crude oil. Includes buildings, columns, rectifiers, motors, bottom pumps, oil coolers, cooking towers, vessels, drums, spheroid compressors, storage tanks, and other equipment within plot limits.

2.19 FIRE FIGHTING FACILITIES - 0020

Fire fighting and fire prevention equipment such as chemical tanks, hose racks, portable equipment, fire plugs, fire walls, and water lines installed primarily for fire protection within plot areas. Includes fire station buildings. Excludes units forming integral parts of other equipment or facilities, such as fire foam hoses mounted in buildings. Excludes fire trucks (0000), safety equipment (0059), and fire walls capitalized as an appurtenance to a storage tank.

2.20 CRUDE OIL GATHERING LINES AND FACILITIES - 0021

Main trunk gathering lines collecting oil from two or more flowlines. Excludes gas gathering lines (0081, 0106), flow lines classified as tangible costs of oil and gas wells plant. Includes inter-GOSP lines.

2.21 HOUSEHOLD FURNITURE AND APPLIANCES - 0022

All household furniture and appliances such as chairs, desks, stoves, refrigerators, water coolers, water heaters, lamps, dressers, beds, electric washing machines, clothes dryers, electric dish-washing machines, and other furnishings and appliances used in Company housing. The original complement is capitalized and only substantial changes in quantity or

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type are recorded in capital asset records. Normal replacements are expensed and related disposals are not recorded. Excludes office furniture and fixtures (0049).

2.22 FUEL GAS SYSTEM - 0023

Natural or processed fuel gas lines from source of supply (trap setting, separators, wells, and gas regulators) to Saudi Aramco industrial and non-industrial facilities using the gas as a utility (Asset Classes 30441-xx/32441-xx). Includes fuel gas compression equipment and lines serving pressure maintenance facilities (Asset Classes 30105-xx/32105-00). Includes related gas sweetening facilities. Excludes burners, headers, connections to headers, and other equipment which is an integral part of a particular plant, facility or building served. Excludes LPG, natural, or processed gas lines related to local sales (0039, 0040).

2.23 GENERAL FACILITIES - 0024

Facilities which cannot be properly identified with any other facility subclass defined in this instruction. Includes pollution control equipment.

2.24 EXPLORATION EQUIPMENT - 0025

Facilities and equipment used in oil and gas exploration. Includes exploration and photo laboratories, mobile trailers, stratigraphic drilling equipment, geological, geophysical, paleontological, and cartographic equipment. Also includes computer and other equipment located in the EXPEC building used exclusively for exploration and is not capable of being utilized for other purposes. Excludes office buildings (0049), general office equipment, and computer equipment capable of being utilized for purposes other than exploration (0049).

2.25 SECURITY FACILITIES - 0026

Buildings and equipment used by security guards and watchmen. Includes identification stations at gate sites, detector systems, and specialized equipment for security service. Excludes fences classified under sub-class 0018 and office buildings, furniture, and equipment (0049).

2.26 STEAM GENERATION PLANTS - 0027

Buildings and equipment for steam generation in general service. Excludes boilers and equipment serving an individual plant or facility which is not a part of the general steam service, i.e., electric power plant, refinery plant, stabilizer plant, shop, or portable steam cleaning equipment. Excludes steam distribution lines (0063).

2.27 MEDICAL FACILITIES - 0029

Health centers, hospitals, clinics, dispensary buildings, and all medical, dental, and first aid equipment. Includes such items pertaining to medical operations as preventative medicine equipment, medical laboratories, pharmacies, and patient feeding facilities. Excludes residences for medical personnel (0034 and 0037) and general safety equipment (0059).

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2.28 LPG FACILITIES/CRUDE PROGRAM - 0030

Facilities and equipment used in the production, transportation, storage, and shipment of LPG for export purposes. Includes LPG fractionation and treating, compression, and sweetening plants together with associated NGL facilities in Ras Tanura and Berri. Also includes the Refrigerated LPG plant together with associated tanks, pumps, drivers, and lines at the Ras Tanura marine terminal, the Ras Tanura marine terminal pressure LPG system, LPG Lines T-14 and T-15, and also Berri GOSP 4 and Abu Ali gas compression facilities. Excludes LPG facilities used in local sales (0039), additional LPG facilities associated with Abqaiq LPG production (0050), desulfurization plant at RT (0098), crude program sulfur facility (0099), gas program NGL facilities (0101), gas program ethane facilities (including Plt R69 at Berri) (0103), and gas program sulfur facilities (0105).

2.29 LPG INJECTION SYSTEM - 0031

Facilities and equipment used for collecting, processing, and transporting LPG to point where it can be mixed with gas for injection into oil fields for pressure maintenance or secondary recovery purposes. Includes gas collecting lines and also injection lines to wells. Excludes tangible items of injection wells plant. Also excludes compression plants (0030, 0050, 0101).

2.30 RAS TANURA NORTH OIL PIER - 0032

Complete wharf from shore to head for shipping crude oil and refined products at the Ras Tanura terminal. Includes shipping pipelines, risers, cargo loading hoses, electrical lines, automatic loading equipment, and other fixed supporting facilities. Includes buoys, anchors, chains, and other pier accessories. Excludes navigational facilities (0056).

2.31 RAS TANURA SOUTH OIL PIER - 0033

Same definition as for North Pier, Ras Tanura (0032).

2.32 HOUSING/GC11 AND ABOVE - 0034

Housing of all types designed specifically to house GC 11+ employees and their families. Includes Steineke Hall, Hamilton House, other 11+ guest houses, and related facilities. Excludes dining halls (0007) and household furniture and appliances (0022).

2.33 HOUSING/GENERAL - 0035

Housing which cannot be classified to subclass (0034) or (0037). Includes the Domestic Camp, Dhahran.

2.34 HOUSING/GC10 AND BELOW - 0037

Housing of all types designed specifically to house GC 10 and below employees. Includes transit accommodation. Excludes dining halls (0009), household furniture and appliances (0022), and Dhahran Domestic Camp (0035).

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2.35 LOCAL SALES LPG FACILITIES/PLANTS 044 AND E99 - 0039

Facilities for loading liquefied petroleum gas for sale within Saudi Arabia. Includes cylinder filling buildings, loading and storage platforms, butane drums, pumps, drivers, monorails, cranes, instruments, piping, and related equipment. Excludes LPG Facilities - crude program (0030) and additional Abqaiq LPG facilities (0050).

2.36 LOCAL SALES NATURAL AND PROCESSED GAS FACILITIES - 0040

Connections, valves, meters, and measuring devices used in local sales of natural and processed gas and installed at the connection point between the Company's and the buyer's pipeline or at point of delivery and sale or point of purchase. Excludes natural or processed gas lines from source of supply (0023) and local sales LPG Plants 044 and E99 (0039).

2.37 LABORATORIES - 0041

Laboratory buildings, equipment, and apparatus located in, or associated with, laboratories throughout the Company. Excludes medical laboratories (0029), geological and exploration laboratory equipment, and exploration photo laboratory (0025).

2.38 LIGHT STRAIGHT RUN STABILIZER - 0042

The light straight run gasoline debutanizers. Includes piping, heat exchangers, stacks, furnaces, and other related equipment of LSRN Stabilizer Plant 3.

2.39 LANDSCAPING AND GARDENING - 0043

Equipment used exclusively for landscaping and gardening. Original landscaping costs are absorbed into the cost of the new facility as installation costs.

2.40 DRILLING EQUIPMENT - 0044

All drill rigs and associated equipment identified by the old Cxxx Accounting Plant Numbers and similar equipment under the new plant numbering system as defined in General Instruction 202.331. Includes AMDP-3. Excludes drilling equipment permanently assigned to well services divisions.

2.41 ANTI-ICING ADDITIVE FACILITIES - 0045

Complete anti-icing additive injection facilities at the Ras Tanura Marine Terminal Pumphouse.

2.42 MAIN COMPRESSED AIR SYSTEMS - 0046

Compressed air utility serving general purposes. Includes compressors, air receivers, distribution lines, and lateral service lines up to plot areas or equipment unit served. Excludes compressors or air systems serving an individual unit and which are charged to the respective unit. Also excludes portable and mobile air compressors.

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2.43 RAS TANURA DEEP WATER BERTH (SEA ISLANDS) - 0047

Complete sea islands and related facilities. Includes submarine and loading lines. Excludes onshore crude and bunkering facilities (0073, 0080), electric distribution system (03xx), and fire-fighting facilities (0020).

2.44 OFFICES AND RELATED FACILITIES - 0049

Company offices and related buildings. Includes main office buildings located in plants but excludes offices which are in buildings used primarily for other purposes, such as offices in pumping stations, storehouses, commissaries, and maintenance shops. Includes all office furniture and fixtures, office appliances, office machines and computer hardware and software (Asset Class 38050-00) regardless of location or type of facility or service in which they are used.

2.45 ABQAIQ LPG PROCESSING SYSTEM - 0050

Facilities and equipment used in the processing of Abqaiq LPG feed preparation and the Abqaiq-Ras Tanura LPG pipeline system. Includes fractionation and LPG compression plants. Excludes LPG facilities - crude program (0030), LPG injection system (0031), and NGL facilities - gas program (0101).

2.46 OFFTAKE BUYERS LPG FACILITIES/PLANT 44 - 0051

Refinery facilities and equipment used for the shipping of LPG to Ras Tanura Marine Terminal for export purposes. Excludes LPG loading facility used in local sales (0039).

2.47 RADIO FACILITIES - 0052

All general radio facilities including buildings, equipment, and portable or mobile communications units used in transportation equipment such as motor vehicles and marine craft. Includes the Saudi Aramco Television Station Dhahran and related facilities. Excludes VHF microwave facilities used in connection with long distance telephone facilities. (0072).

2.48 RECREATION FACILITIES/GC 11 AND ABOVE - 0053

Clubhouses, theaters, libraries, reading rooms, playgrounds, golf courses, hobby shops, snack bars, swimming pools, tennis courts, athletic fields, softball fields, football fields, volleyball courts, patios, game rooms, and similar facilities devoted to employee recreation. Includes related furniture, fixtures, and equipment. Includes eating facilities in snack bars and clubhouses. Excludes dining halls (0007, 0009).

2.49 SAUDI ARAMCO OIL EXHIBIT CENTER - 0054

Building and associated equipment of the Saudi Aramco Oil Exhibit Center, Dhahran. Includes exhibits.

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Generally the same description as for GC 11 and above (0053)

2.51 NAVIGATIONAL FACILITIES - 0056

Channel buoys, markers, ship anchorage facilities, shore beacons, watch towers and other guides to mariners. Excludes beacons and navigational facilities required solely for offshore drilling or facilities in connection with development or exploratory oil and gas wells.

2.52 ROADS, PAVEMENTS, BRIDGES, CULVERTS - 0057

Paved roadways, bridges, culverts, sidewalks, and pavements not capitalized as installation, foundation or site preparation costs per Accounting Manual Section 303, paragraph 9. Includes road signs and traffic lights. Excludes roads built to serve drilling operations which are chargeable to Incomplete Development Expense.

2.53 SALT WATER INTAKE & DISTRIBUTION SYSTEM - 0058

Facilities and equipment of the salt water system in Ras Tanura. This utility includes low/high lift pumphouses, salt water intake canals, jetty, screens, salt water main lines, and laterals connecting to plot areas or operating units.

2.54 SAFETY EQUIPMENT - 0059

General apparatus erected for safety purposes and general safety equipment such as gas masks and gas detectors. Excludes guards on individual engines, pulleys, or pumps which are charged to the respective equipment. Excludes first aid equipment (0029) and fire-fighting facilities (0020).

2.55 OILY WATER SEWER SYSTEM - 0060

Oily water sewer pipe, skimming tanks, pumping facilities, and oil water separators. Excludes sanitary sewage collecting and disposal facilities (0065, 0066).

2.56 SCHOOLS & RELATED FACILITIES/GC11 AND ABOVE - 0061

Elementary and junior high schools, school yards, training film libraries, related buildings, furniture, fixtures, training aids, educational apparatus, and equipment.

2.57 SCHOOLS & RELATED FACILITIES/GC10 AND BELOW - 0062

Industrial training centers, training film libraries, related buildings, furniture, fixtures, training aids, educational apparatus, and equipment.

2.58 STEAM AND CONDENSATE LINES - 0063

Steam distribution lines and any condensate lines returning to the steam generator. See 0027 for steam generation plants.

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2.59 SANITARY SEWAGE COLLECTING FACILITIES - 0065

Main line sewer pipe utility including sumps and pumping facilities. Includes garbage collecting equipment not chargeable to motor transportation equipment. Excludes oily water sewer system (0060) and sanitary sewage disposal facilities (0066).

2.60 SANITARY SEWAGE DISPOSAL FACILITIES - 0066

Sewer separators, septic tanks, pumping facilities, garbage incinerators, incinerator fuel lines, and sewage disposal lines. Excludes oily water sewage system (0060) and sanitary sewage collecting systems (0065).

2.61 MAINTENANCE FACILITIES - 0067

Buildings and equipment for maintenance and repair purposes belonging to maintenance departments/divisions. Includes built-in storage tanks and related piping. Includes tools and equipment permanently assigned to maintenance facilities. Excludes minor maintenance facilities located in buildings used primarily for other purposes such as a small workshop in a pumping station. Also, excludes portable maintenance equipment as defined in facility subclass 0005. Excludes garages, hangers and other shops defined in transportation facilities - motor (0074), transportation facilities - air (0075), and R&HED facilities (0076).

2.62 REFINERY GENERAL TANKS/MAIN PIPEWAYS/PUMPHOUSES - 0068

Storage tanks in the Refinery for crude oil and refined products. Includes storage tanks in the refinery area into which crude oil is delivered by trunk pipelines for royalty gauging. Refinery yard lines outside the plot limits of individual refinery plants but within the refinery area. Refinery pumphouses for general service transfer, blending, booster pumps, and related facilities including drivers, pump shelters, and buildings. Excludes LPG facilities - crude program storage tanks (0030), asphalt tanks (0095), and the Refinery - Marine Terminal pipelines (0071). Excludes pumps, drivers, shelters, and other equipment serving the plot limits of individual refinery plants.

2.63 STOREHOUSES - 0069

Buildings, storage sheds, materials yards, racks, and platforms used in connection with the storage and handling of general operating and construction materials and general inventory stock items. Includes materials handling tools and equipment capitalized with storehouse facilities. Includes offices contained within storehouses and associated furniture and fixtures. Includes storehouse facilities at outlying locations. Excludes buildings and equipment for storage, refrigeration, and handling of commissary articles (0003). Excludes general storage facilities serving an individual facility which are capitalized as an integral part of such facility. Also excludes wharves and piers (0084).

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2.64 MEROX TREATING PLANT - 0070

Facility treats naphtha used in jet fuel and motor gasoline. Includes process equipment on plot limit including caustic settler drums and preheaters; reactor columns; in line blender; shipping pumps and drivers; analyzer building; dye and additive injection facility; process piping.

2.65 REFINERY/MARINE TERMINAL REFINED PRODUCTS PIPELINES - 0071

Refined products lines from the Refinery South Fence to the Marine Terminal North Fence. Excludes LPG - crude program gas lines (0030), crude oil pipelines (0086, 0073), and RT Terminal refined product lines (0080).

2.66 TELEPHONE AND SIGNAL SYSTEMS AND FACILITIES - 0072

Buildings and equipment comprising main telephone, teletype, and signal systems. Includes VHF radio and microwave equipment used in connection with long distance telephone service and MoPPT Connection Fee (Asset Class 38371-00). Excludes radio facilities (0052) and navigational facilities (0056).

2.67 RAS TANURA TERMINAL CRUDE OIL PUMPS, TANKS AND LINES - 0073

All buildings, shelters, tanks, pumps, drivers, manifolds, lines from shipping tanks to pumphouses, and lines from pumphouses to shore edge or wharf trestle used in crude oil service at the Ras Tanura Marine Terminal. Excludes refined products pumps, tanks, and lines (0080) and North and South Oil Piers (0032, 0033). Includes crude transfer lines (T-10, 12, 16, 18, 19 and 20) from refinery to terminal tankage.

2.68 TRANSPORTATION FACILITIES/MOTOR - 0074

Motor equipment garages, grease racks, wash racks, transportation yards, Company service stations, initial complement of small tools, motor repair and overhaul equipment, and other facilities used in connection with motor transportation equipment. Excludes motor equipment under the old plant tag series of 0x, 1x, 2x and similar equipment (Asset Classes 30990-00/32890-00) (0000).

2.69 TRANSPORTATION FACILITIES/AIR - 0075

Hangars, air strips, air navigation aids, maintenance facilities, and machinery used exclusively in connection with aircraft operations. Excludes aircraft major components capitalized in accounts 2000995 (Asset Class 30995-00) (0000).

2.70 ROADS AND HEAVY EQUIPMENT DEPARTMENT (R&HED) FACILITIES - 0076

Buildings, storage yards, grease racks, equipment cleaning facilities, repair and maintenance facilities, and associated tools and equipment belonging to the Roads and Heavy Equipment Department. Excludes portable maintenance and construction equipment (0005), main offices (0049), and construction equipment capitalized in accounts 2000998 / 2002898 (Asset Classes 30998-00/32898-00) (0000). Also excludes roads and permanent traffic control signals in the custodianship of R&HED.

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2.71 THERMAL REFORMERS - 0077

Facilities used in reforming heavy straight run naphtha. Includes piping, heat exchangers, stacks, furnaces, and other equipment within plot limits.

2.72 WATER SYSTEMS - 0078

Buildings, lines, water pumps, motors, controls, tanks, water wells (including water observation wells), and other equipment in general water producing, processing, and distribution operations. Includes water softening, feed water treating, de-aerating, and similar facilities. Water systems plant is further described in plant records as raw water, treated water, drinking water, etc. Excludes chilled water air conditioning lines (0001), water supply wells used exclusively in support of oil and gas well drilling operations (charged to Intangible Development Costs), Arab Community Development Water Wells (charged to operating expense), and water supply wells for water injection systems (0082).

2.73 MATERIALS PROCESSING FACILITIES - 0079

Buildings and equipment used to produce materials for operating or construction purposes. Includes concrete batch plants, block and brick plants, oxygen plants, double ending pipe yard, and acid plant. Excludes local sales facilities for filling containers (0022), (0039), and storehouses (0069). Includes remaining portion of former sulphuric acid plant, Ras Tanura area.

2.74 RT TERMINAL REFINED PRODUCTS PUMPS, TANKS, AND LINES - 0080

All buildings, shelters, tanks, pumps, drivers, manifolds, lines from shipping tanks to pumphouses, and lines from pumphouses to shore edge or wharf trestle used in refined products service at the Ras Tanura Marine Terminal. Excludes refined products storage tanks, main pipeways, and pumphouses at the Refinery (0068); Refinery - marine terminal refined products pipelines (0071); crude oil pumps, tanks, lines (0073); North and South Oil Piers (0032, 0033); and deep water berth - Ras Tanura (0047).

2.75 GAS INJECTION SYSTEM - 0081

Facilities and equipment used to inject gas into oil fields for pressure maintenance purposes. Includes gas gathering lines from GOSP's to compressors; compressor plant, comprised of buildings, scrubbers, dehydrators, coolers and compressors with drivers; circulating water cooling system with pumps and tanks; injection lines from compressors to injection wells; gas relief lines from compression to flares; regeneration and cooling gas lines; and control instruments. Excludes fuel gas lines from GOSPs to power plant; gas lines from GOSP's to sweetening plant; and installations wholly within GOSPs, power plant, or stabilizer plot limits. Excludes tangible items of gas injection wells plant (Asset Class 30102-xx)(0205). Also excludes the LP gas injection system (0031) and fuel gas compression equipment and lines (0023).

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2.76 WATER INJECTION SYSTEM - 0082

Facilities and equipment used to inject water into oil fields for pressure maintenance purposes. Includes water supply wells, water lines, filter units (including auxiliary equipment and buildings), pumps and drivers, and piping. Also includes water supply/injection pump stations and lines. Excludes tangible items of water injection wells plant (Asset Class 30102-xx) (0205).

2.77 GOSP'S AND ASSOCIATED STORAGE TANKAGE - 0083

Gas-oil separators and related facilities. Includes spheroids, tanks, and other facilities such as light and power equipment within the GOSP plot limits. Excludes crude oil stabilizers and storage tankage (0019) and desalting facilities at GOSPs (0091). Also excludes pumps at GOSP pumping stations that move crude oil through pipelines (0087).

2.78**WHARVES AND PIERS - 0084**

Barge loading wharves, small craft piers, and miscellaneous shipping wharfage for petroleum products. Includes Ras Tanura West Marine Pier, Ras Tanura West Oil Pier, Ju'aymah Pier, Qurayyah Pier, and Safaniyah Pier. Excludes the North Oil Pier, the South Oil Pier for offshore oil shipments at the marine terminal (0032, 0033) and the Deep Water Berth - Ras Tanura (0047).

2.79 ZULUF MARINE TERMINAL FACILITY - 0085

Mooring and Loading System. Includes submarine lines from Zuluf GOSP to single buoy moorings (SBM's); floating storage vessel (FSV) SBM and offtaking tanker (ott) SBM; anchors, submersible, half float and other hoses; two 30" lines between SME's and other associated equipment. Excludes float royalty metering station aboard "FSV - F.A. Davis" (0024) and Radio Fac (0052).

2.80 PIPELINES - 0086

Pipelines for transporting crude oil and gas from producing facilities to other locations for stabilizing, refining, processing, royalty tank gauging, or delivery to other pipeline carriers. Includes DRT-2 white product line, QRT-3 white diesel line, QRT-4 LPG line, and other pipelines classified as local sales facilities. Excludes:

Flowlines from wells to main trunk gathering lines (charged to oil and gas wells plant). Main trunk gathering lines collecting oil from two or more flowlines (0021).

Lines for moving refined products from the refinery to marine terminal storage (0071).

Crude and refined product lines at the Ras Tanura marine terminal (0073, 0080).

Crude transfer lines from refinery to marine terminal (0073). Refinery yard lines (0068), LPG lines (0030), gas collecting lines (0031, 0081).

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Utility lines (0001, 0058, 0060, 0063, 0065, 0066, 0078).

Gas program gas gathering lines (0106).

2.81 PUMPING STATIONS AND ASSOCIATED STORAGE TANKAGE - 0087

Pumping stations used to energize the movement of oil through pipelines. Includes buildings, shelters, tanks, boilers, engines, motors, main pumps, booster pumps, machinery, machine tools, fittings, and other equipment located within the pumping station plot limits. Includes applicable GOSP pumps. Excludes crude oil and refined product pumps at the terminal (0073, 0080), refinery general tanks, main pipeways, and pumphouses (0068).

2.82 PORTABLE OIL EQUIPMENT - 0089

Portable pumps, pumping units, motor generators, and other portable equipment used in the general service of oil producing. Includes portable oil equipment under the jurisdiction of well services divisions, producing departments. Excludes drilling equipment (0044).

2.83 JU'AYMAH MARINE TERMINAL - 0090

Complete wharf from shore to head for shipping crude oil, gas, and refined products. Includes shipping pipelines, risers, cargo loading hoses, automatic loading equipment, buoys, anchors, chains, and other fixed supporting facilities. Excludes navigational facilities (0056) and Ju'aymah Pier (0084).

2.84 DESALTING FACILITIES - 0091

Facilities and equipment used in the process of removing salt and water from crude oil after separating gas at GOSP's.

2.85 DIESEL EXTRACTION/CRUDE RESIDUAL RERUN UNITS - 0092

Facilities and equipment used for extracting additional diesel by processing residue oil through a rerun unit at refinery.

2.86 SPECIALTY PRODUCTS PLANT - 0093

Includes only facilities for the manufacture of insecticides and solvents.

2.87 KEROSENE TREATING PLANT - 0094

Facilities for sweetening kerosene by the lead sulfide process.

2.88 LOCAL SALES ASPHALT FACILITIES - 0095

Refinery Asphalt Loading and Storage Plant 063. Facilities used in the manufacture of asphalt from reduced crude oil. Includes vacuum fractionating and air flowing facilities, piping, heat exchangers, stacks, furnaces, and other equipment within plot limits. Includes all

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asphalt storage tanks in refinery area both inside and outside plot limits.

2.89 FIXED BED NAPHTHA REFORMERS - 0096

Process plant designed to produce high octane gasoline blend stock (reformate) from low octane valued whole straight run naphtha. Comprises prefractionation, hydrotreaters, and reforming facilities including heat exchangers, light and heavy ends columns, fired reboilers, drums, hydrotreater reactors, strippers, sulfur absorbers, rheniforma reactors, reactor heaters, product separators, product stabilizers, and associated equipment.

2.90 FLUID HYDROFORMER - 0097

Process plant for the production of hydro formed gasoline usable as gasoline or in gasoline produced by means of contacting low octane charge with a fluidized catalyst. Includes feed prefractionation facilities; catalyst contacting and handling facilities; product fractionation and recovery facilities; oil and process piping; nitrogen storage; and other equipment within plot limits.

2.91 DESULFURIZATION PLANT - 0098

Process plant for production of low sulfur diesel blending stock. Includes compressors, pumps, furnaces, heat exchangers, drums, methanizer reactor with catalyst, stripping column, control house, switch house, process piping, and other facilities and equipment within plot limits.

2.92 IRON PACKAGES - 0099

Saudi Aramco owned portable pressure vessels or gas cylinders for holding compressed gasses. Excluded are vendor owned cylinders normally registered in account "Special Deposits". Excludes drums used in local sales operations (0002).

2.93 SULFUR FACILITIES/CRUDE PROGRAM - 0100

Plant 48, Ras Tanura and Plant R64 Berri. Process plant which converts the hydrogen sulfide in acid gas to elemental sulfur. Includes reaction furnaces, condensers, auxiliary burners, thermal oxidizers, steam condensers, drums, air blowers, and associated equipment. Excludes desulfurization plant (0098) and gas program sulfur facilities (0105).

2.94 NGL, LPG, DRY GAS FACILITIES/GAS PROGRAM - 0101, 0102, 0104

Gas fractionation and processing facilities at Yanbu and Ju'aymah Fractionation Centers and Shedgum and Uthmaniyah Gas Plants. Includes fractionation and treating, compression and chilldown, condensate stripping, and Khuff gas processing at these plants together with associated equipment. Excludes crude program LPG facilities (0030), LPG facilities used in local sales (0039), additional LPG facilities associated with Abqaiq LPG production (0050), crude program sulfur facility (0099), gas program ethane facilities (0103), and gas program sulfur facilities (0105).

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2.95 ETHANE FACILITIES/GAS PROGRAM - 0103

Plants R69 at Berri and V85 at Yanbu. Includes drums, dehydrators, exchangers, flares, compressors, and ethane storage tanks together with associated equipment and piping. Excludes crude program LPG facilities (0030) and gas program NGL facilities (0101).

2.96 SULFUR FACILITIES/GAS PROGRAM - 0105

Gas program sulfur handling/export facilities in Berri, Jubail, Shedgum, and Uthmaniyah (plants B81, D31, F13, F14, R34 and R43). Includes boilers, exchangers, drums, pressure vessels, condensers, compressors, converters, furnaces, stacks, blowers, cooling towers, conveyors, loading arms, ship loader, and tankage together with associated equipment and piping. Also includes the Berri-Jubail liquid sulfur pipeline. Excludes desulfurization plant (0098) and crude program sulfur facilities (0099).

2.97 GAS GATHERING/GAS PROGRAM - 0106

Gas program gas collection facilities at GOSPs, gas compression facilities at Tanajib and Safaniyah (Plants G54 and R74), Khuff gas manifolds at Uthmaniyah and Shedgum (Plants M22 and M24), associated gas gathering pipelines and tie-in lines together with associated equipment, process piping, and buildings. Excludes fuel gas system (0023), crude oil gathering lines and facilities (0021), LPG facilities (0030), local sales LPG facilities (0039), local sales natural and processed gas facilities (0040), Abqaiq LPG processing system (0050), gas injection system (0081), pipelines (0086), and gas program NGL facilities (0101).

2.98 LAND FOR DRILLING IN QATIF AND BERRI - 0107

This subclass code is assigned to all intangible property assets (Asset Class 38011-00). Includes surveying, mapping, and land acquisition costs of drill sites.

2.99 CRUDE OIL OFFSHORE TERMINAL FACILITY YANBU (EX-PETROLINE) - 0108

Complete pier from shore to head for shipping crude oil at the Yanbu Terminal. Includes causeway, trestle, jetties, fender assemblies, mooring hooks, shipping pipelines, gangway towers with cranes together with associated equipment. Excludes navigational facilities (0056).

2.100 MARINE TERMINAL FACILITY (EX-SAMAREC) - 01092.101 INTANGIBLE CONSTRUCTION OVERHEAD PRORATE UNDER/OVER CLEARANCE - 0110

This subclass code is assigned to all intangible construction overhead prorated under/over clearance asset records (Asset Class 38030-00). Comprises generally of annual closings from construction in progress account 2045006.

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FCC Unit (Fluid Catalyst Cracking) - 0111

Hydrogen Plant - 0112

Nitrogen Plant - 0113

Demex Unit - 0114

LPG Facilities (Ex-Samarec Refinery) - 0115

Land (General) – 0116

Hydro Cracker – 0117

Visbreaker – 0118

DGA/Sour Water Stripper - 0119

Oil Wells/Tangible - 0201

Gas Wells/Tangible - 0202

Oil Wells/Intangible - 0203

Gas Wells/Intangible - 0204

Salt Water Disposal/Water, Gas Injection Wells – 0205

3. 03XX SUBCLASS CODES

The following 03xx series of subclass codes relate to facilities and equipment used in the generation, transmission, and distribution of electricity:

3.1 POWER GENERATION PLANT - STEAM

Structures and Improvements - 0311

Boiler Plant Equipment - 0312

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Engines and Generators - 0313

Turbo Generator Units - 0314

Accessory Electric Equipment - 0315

Miscellaneous Power Plant Equipment - 0316

Unclassified - 0319

3.2 POWER GENERATION PLANT - GAS/CRUDE

Structures and Improvements - 0331

Fuel Holders, Producers, and Accessories - 0332

Prime Movers/Power Generation - 0333

Generators, Power - 0334

Electrical Equipment, Power - 0335

Miscellaneous Power Plant Equipment - 0336

3.3 POWER TRANSMISSION SYSTEM

Structures - 0352

Switching Station Equipment - 0353

Poles and Fixtures - 0355

Overhead Conductors and Devices - 0356

Underground Conduit - 0357

Underground Conductors and Devices - 0358

Roads and Trails - 0359

3.4 POWER DISTRIBUTION SYSTEM

Structures and Improvements - 0361

Sub-station Equipment - 0362

Storage Battery Equipment - 0363

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Poles, Towers, and Fixtures - 0364

Overhead Conductors - 0365

Underground Conduit - 0366

Underground Conductors - 0367

Line Transformers - 0368

Services - 0369

Meters - 0370

Approved: Original Approved by R.A. KRYGSMAN**R.A. KRYGSMAN**, Manager
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T-443