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March 3, 2014

National Energy Board
444 Seventh Avenue S.W.
Calgary, Alberta T2P 0X8

Filed Electronically

Attention: Ms. Sheri Young, Secretary of the Board

Dear Ms. Young:

**Re: Foothills Pipe Lines Ltd. (Foothills)
Annual Surveillance Report
For the Period Ended December 31, 2013**

Enclosed for filing with the Board is a copy of Foothills' Annual Surveillance Report for the period ended December 31, 2013.

Foothills is notifying shippers of the availability of this filing in the Board's repository as well as on TransCanada's Foothills System website at the following address:

<http://www.transcanada.com/customerexpress/934.html>

Should the Board require additional information regarding this filing, please contact the undersigned by phone at (403) 920-4512 or by email at eman_tadayoni@transcanada.com.

Yours truly,
Foothills Pipe Lines Ltd.

Original signed by

Eman Tadayoni
Regulatory Project Manager
Regulatory Services

Attachment

cc: Foothills Firm and Interruptible Shippers

Foothills Pipe Lines Ltd.

Annual Surveillance Report

For the Year Ended December 31, 2013

The National Energy Board (NEB or Board) Annual Surveillance Report is a special purpose financial summary intended for the use of the NEB and its staff. The Report is provided to enable the Board to monitor the Company's utility operations in comparison with the revenues and expenditures used to determine tolls for the test year.

Pursuant to Guide BB of the Board's Filing Manual, Foothills submits its year-end report for 2013.

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FOOTHILLS PIPE LINES (ALTA.) LTD. - ZONE 6
INCOME SUMMARY
For the Year Ended December 31, 2013
(\$000)

Particulars	NEB Accounts	Period Actual	Interim Rates Filing	Decision ⁽¹⁾	Variance (c) - (e)	Note
(a)	(b)	(c)	(d)	(e)	(f)	
Revenue						
Transportation Revenue ⁽¹⁾	300	68,802	68,208	68,058	743	
Special Charge		1,378	1,430	1,430	(52)	
Total Revenue ⁽¹⁾		70,180	69,638	69,488	691	
Operating Expenses						
Salaries, Wages & Benefits	301	6,537	7,504	7,504	(967)	(2)
Fuel & Power	301	17,843	15,900	15,900	1,943	(3)
Emissions Compliance Costs	301	500	-	-	500	(4)
Other Operating & Maintenance	301	8,519	8,581	8,581	(62)	
Depreciation & Amortization	303-304	16,533	16,586	16,586	(53)	
Income Taxes ⁽¹⁾	306	4,801	4,326	4,176	625	(5)
Taxes Other than Income	305	3,397	3,443	3,443	(46)	
NEB & NPA Cost Recovery	301	2,361	3,387	3,387	(1,026)	(6)
Total Operating Expenses ⁽¹⁾		60,491	59,726	59,577	914	
Operating Income ⁽¹⁾		9,689	9,911	9,911	(222)	
Financial Charges ⁽¹⁾		3,416	3,325	3,774	(357)	(7)
Special Charge		1,378	1,430	1,430	(52)	
Equity Return ⁽¹⁾⁽⁸⁾		4,895	5,157	4,708	187	
Return on Rate Base			6.86%		6.99%	
Return on Common Equity ⁽⁸⁾			10.10%		9.70%	
Average Rate Base			121,151		121,340	

* Numbers may not add up to totals due to rounding.

Note:

- 1) An incorrect return on debt amount was used in calculating the income tax provision on Schedule D of the 2013 Foothills Interim Rates Application. The Decision column reflects the corrected amounts for these costs that are flow through, pursuant to Order TG-08-2004.
- 2) Variance is primarily due to lower than anticipated staff complement.
- 3) Variance is primarily due to higher spot power prices than forecast.
- 4) Emissions performance is sensitive to variations in throughput, emissions and distance of haul, making compliance cost difficult to forecast.
- 5) Variance is primarily due to higher tax deductions for capitalized repair and overhaul costs than forecast.
- 6) Variance is primarily due to partial relief of 2013 levies being granted by the NEB.
- 7) Variance is primarily due to lower interest expense than forecast due to a lower level of funded debt.
- 8) The cost of capital amount difference will be carried forward for inclusion in the 2014 revenue requirement, pursuant to Order TG-011-2013.

FOOTHILLS PIPE LINES (ALTA.) LTD. - ZONE 7
INCOME SUMMARY
For the Year Ended December 31, 2013
(\$000)

Particulars	NEB	Period	Interim Rates	Decision ⁽¹⁾	Variance	Note
(a)	Accounts	Actual	Filing	(e)	(c) - (e)	
	(b)	(c)	(d)		(f)	
Revenue						
Transportation Revenue ⁽¹⁾	300	9,035	9,708	9,700	(665)	
Special Charge		191	198	198	(7)	
Total Revenue ⁽¹⁾		<u>9,226</u>	<u>9,906</u>	<u>9,898</u>	<u>(672)</u>	
Operating Expenses						
Salaries, Wages & Benefits	301	907	1,042	1,042	(135)	
Other Operating & Maintenance	301	2,586	2,977	2,977	(391)	(2)
Depreciation & Amortization	303-304	2,991	3,000	3,000	(8)	
Income Taxes ⁽¹⁾	306	806	854	845	(39)	
Taxes Other than Income	305	890	848	848	42	
NEB & NPA Cost Recovery	301	328	470	470	(142)	
Total Operating Expenses ⁽¹⁾		<u>8,508</u>	<u>9,190</u>	<u>9,181</u>	<u>(673)</u>	
Operating Income ⁽¹⁾		717	717	717	1	
Financial Charges ⁽¹⁾		228	205	231	(2)	
Special Charge & Incentive Settlement		191	198	198	(7)	
Equity Return ^{(1) (3)}		<u>298</u>	<u>313</u>	<u>288</u>	<u>11</u>	
Return on Rate Base		7.13%		6.99%		
Return on Common Equity ⁽³⁾		10.10%		9.70%		
Average Rate Base		7,381		7,412		

* Numbers may not add up to totals due to rounding.

Note:

- 1) An incorrect return on debt amount was used in calculating the income tax provision on Schedule D of the 2013 Foothills Interim Rates Application. The Decision column reflects the corrected amounts for these costs that are flow through, pursuant to Order TG-08-2004.
- 2) Variance is primarily due to lower interest expense than forecast due to a lower level of funded debt.
- 3) The cost of capital amount difference will be carried forward for inclusion in the 2014 revenue requirement, pursuant to Order TG-011-2013.

FOOTHILLS PIPE LINES (SOUTH B.C.) LTD. - ZONE 8
INCOME SUMMARY
For the Year Ended December 31, 2013
(\$000)

Particulars (a)	NEB Accounts (b)	Period Actual (c)	Interim Rates Filing (d)	Decision ⁽¹⁾ (e)	Variance (c) - (e) (f)	Note
Revenue						
Transportation Revenue ⁽¹⁾	300	65,707	63,410	63,173	2,535	
Special Charge		532	535	535	(3)	
Total Revenue ⁽¹⁾		<u>66,240</u>	<u>63,945</u>	<u>63,708</u>	<u>2,532</u>	
Operating Expenses						
Salaries, Wages & Benefits	301	2,525	2,810	2,810	(285)	(2)
Fuel & Power	301	460	420	420	40	
Emissions Compliance Costs	301	6,122	4,575	4,575	1,547	(3)
Other Operating & Maintenance	301	9,417	8,091	8,091	1,326	(4)
Depreciation & Amortization	303-304	17,726	17,827	17,827	(102)	
Income Taxes ⁽¹⁾	306	5,110	5,154	4,917	193	
Taxes Other than Income	305	7,543	7,576	7,576	(33)	
Fuel Tax	305	2,489	1,905	1,905	584	(3)
NEB & NPA Cost Recovery	301	893	1,268	1,268	(375)	(5)
Total Operating Expenses ⁽¹⁾		<u>52,285</u>	<u>49,625</u>	<u>49,388</u>	<u>2,897</u>	
Operating Income ⁽¹⁾		13,955	14,321	14,320	(365)	
Financial Charges ⁽¹⁾		5,518	5,399	6,111	(593)	(6)
Special Charge & Incentive Settlement		532	535	535	(3)	
Equity Return ^{(1) (7)}		<u>7,905</u>	<u>8,386</u>	<u>7,674</u>	<u>231</u>	
Return on Rate Base		6.86%		6.97%		
Return on Common Equity ⁽⁷⁾		10.10%		9.70%		
Average Rate Base		195,668		197,759		

* Numbers may not add up to totals due to rounding.

Note:

- 1) An incorrect return on debt amount was used in calculating the income tax provision on Schedule D of the 2013 Foothills Interim Rates Application. The Decision column reflects the corrected amounts for these costs that are flow through, pursuant to Order TG-08-2004.
- 2) Variance is primarily due to lower than anticipated staff complement.
- 3) Variance is due to higher throughput and associated compressor fuel use than forecast.
- 4) Variance is primarily due to higher pipe integrity activities than forecast.
- 5) Variance is primarily due to partial relief of 2013 levies being granted by the NEB.
- 6) Variance is primarily due to lower interest expense than forecast due to a lower level of funded debt.
- 7) The cost of capital amount difference will be carried forward for inclusion in the 2014 revenue requirement, pursuant to Order TG-011-2013.

FOOTHILLS PIPE LINES (SASK) LTD. - ZONE 9
INCOME SUMMARY
For the Year Ended December 31, 2013
(\$000)

Particulars	NEB Accounts	Period Actual	Interim Rates Filing	Decision ⁽¹⁾	Variance (c) - (e)	Note
(a)	(b)	(c)	(d)	(e)	(f)	
Revenue						
Transportation Revenue ⁽¹⁾	300	47,628	46,376	46,121	1,507	
Special Charge		168	106	106	63	
Total Revenue ⁽¹⁾		<u>47,796</u>	<u>46,482</u>	<u>46,226</u>	<u>1,570</u>	
Operating Expenses						
Salaries, Wages & Benefits	301	799	555	555	244	(2)
Fuel & Power	301	776	696	696	80	
Other Operating & Maintenance	301	3,716	3,303	3,303	413	(3)
Depreciation & Amortization	303-304	18,876	19,156	19,156	(281)	(4)
Income Taxes ⁽¹⁾	306	5,174	4,861	4,606	568	(5)
Taxes Other than Income	305	4,295	3,318	3,318	977	(6)
Fuel Tax	305	559	498	498	61	
NEB & NPA Cost Recovery	301	212	251	251	(39)	
Total Operating Expenses ⁽¹⁾		<u>34,406</u>	<u>32,639</u>	<u>32,382</u>	<u>2,024</u>	
Operating Income ⁽¹⁾		13,390	13,843	13,844	(454)	
Financial Charges ⁽¹⁾		5,378	5,376	6,068	(690)	(7)
Special Charge & Incentive Settlement		168	106	106	63	
Equity Return ⁽¹⁾⁽⁸⁾		<u>7,844</u>	<u>8,361</u>	<u>7,670</u>	<u>173</u>	
Return on Rate Base		6.81%		6.95%		
Return on Common Equity ⁽⁸⁾		10.10%		9.70%		
Average Rate Base		194,153		197,655		

* Numbers may not add up to totals due to rounding.

Note:

- 1) An incorrect return on debt amount was used in calculating the income tax provision on Schedule D of the 2013 Foothills Interim Rates Application. The Decision column reflects the corrected amounts for these costs that are flow through, pursuant to Order TG-08-2004.
- 2) Variance is primarily due to higher allocation rate partially offset by a lower than anticipated staff complement.
- 3) Variance is primarily due to higher pipe integrity activities.
- 4) Variance is primarily due to lower capital additions than forecast.
- 5) Variance is primarily due to higher tax deductions for capitalized repair and overhaul costs than forecast.
- 6) Variance is primarily due to change in assessment and tax policy.
- 7) Variance is primarily due to lower interest expense than forecast due to a lower level of funded debt.
- 8) The cost of capital amount difference will be carried forward for inclusion in the 2014 revenue requirement, pursuant to Order TG-011-2013.

FOOTHILLS PIPE LINES LTD. - Zone 6
AVERAGE RATE BASE
For the Year Ended December 31, 2013
(\$000's)

Particulars	Period Actual	Decision	Variance (b) - (c)	Note
(a)	(b)	(c)	(d)	
Plant in Service				
Net Plant	113,203	113,678	(475)	(1)
Working Capital				
Linepack	2,577	2,577	-	
Prepayments and Deposits	99	99	-	
Cash	4,507	4,435	72	
Inventory	765	550	215	(2)
Total Working Capital	<u>7,948</u>	<u>7,662</u>	<u>286</u>	
Total Average Rate Base	<u>121,151</u>	<u>121,340</u>	<u>(189)</u>	

* Numbers may not add up to totals due to rounding.

Note:

- 1) Variance is primarily due to timing of in service additions and lower opening Net Plant balance than forecast.
- 2) Variance is primarily due to addition of two dry gas seal units.

FOOTHILLS PIPE LINES LTD. - Zone 7
AVERAGE RATE BASE
For the Year Ended December 31, 2013
(\$000's)

Particulars	Period Actual	Decision	Variance (b) - (c)
(a)	(b)	(c)	(d)
Plant in Service			
Net Plant	5,878	5,823	55
Working Capital			
Linepack	1,039	1,039	-
Prepayments and Deposits	-	-	-
Cash	465	550	(86)
Inventory	-	-	-
Total Working Capital	<u>1,503</u>	<u>1,589</u>	<u>(86)</u>
Total Average Rate Base	<u>7,381</u>	<u>7,412</u>	<u>(31)</u>

* Numbers may not add up to totals due to rounding.

FOOTHILLS PIPE LINES LTD. - Zone 8
AVERAGE RATE BASE
For the Year Ended December 31, 2013
(\$000's)

Particulars	Period Actual	Decision	Variance (b) - (c)	Note
(a)	(b)	(c)	(d)	
Plant in Service				
Net Plant	189,328	191,816	(2,488)	(1)
Working Capital				
Linepack	1,473	1,473	-	
Prepayments and Deposits	-	-	-	
Cash	2,694	2,451	243	(2)
Inventory	2,173	2,019	154	
Total Working Capital	<u>6,340</u>	<u>5,943</u>	<u>397</u>	
Total Average Rate Base	<u>195,668</u>	<u>197,759</u>	<u>(2,091)</u>	

* Numbers may not add up to totals due to rounding.

Note:

- 1) Variance is primarily due to timing of in service additions and lower opening Net Plant balances than forecast.
- 2) Variance is primarily due to higher pipeline integrity activity and maintenance costs than forecast.

FOOTHILLS PIPE LINES LTD. - Zone 9
AVERAGE RATE BASE
For the Year Ended December 31, 2013
(\$000's)

Particulars	Period Actual	Decision	Variance (b) - (c)	Note
(a)	(b)	(c)	(d)	
Plant in Service				
Net Plant	190,400	193,982	(3,581)	(1)
Working Capital				
Linepack	2,316	2,316	-	
Prepayments and Deposits	-	-	-	
Cash	756	663	93	
Inventory	680	694	(14)	
Total Working Capital	<u>3,752</u>	<u>3,673</u>	<u>79</u>	
Total Average Rate Base	<u>194,153</u>	<u>197,655</u>	<u>(3,502)</u>	

* Numbers may not add up to totals due to rounding.

Note:

- 1) Variance is primarily due to lower capital additions than forecast.

FOOTHILLS PIPE LINES LTD.
THROUGHPUT DETAIL
For the Year Ended December 31, 2013
(TJ)

Particulars (a)	Service	Zone	2013 Actual (b)	2013 Decision ⁽¹⁾ (c)	Variance (b-c) (d)	Note
Canadian Volumes:	FT	8	35,255	-	35,255	(2)
	STFT	8	-	-	-	
	IT	8	6,232	-	6,232	(2)
Export Volumes:	FT	8	622,285	658,531	(36,246)	(3)
	STFT	8	79,475	43,332	36,143	(3)
	IT	8	30,693	10,783	19,910	(3)
Total Volumes:			773,940	712,646	61,294	
Canadian Volumes:	FT	9	7,489	-	7,489	(2)
	SGS-1	9	60	47	13	
	IT	9	17,631	-	17,631	(2)
Export Volumes:	FT	9	141,810	82,720	59,090	(3)
	STFT	9	527,497	462,609	64,888	(3)
	IT	9	71,966	131,092	(59,126)	(3)
Total Volumes:			766,451	676,468	89,983	
Other Volumes:	FT	6				(4)
	FT	7				(4)

Note:

- 1) Forecast prepared based on contracts as at October 1, 2012.
- 2) The forecast for Canadian volumes was included in the forecast for export volumes.
- 3) Throughput is dependent on customer contracting behaviours and market conditions and therefore can fluctuate.
- 4) All capacity is contracted to NOVA Gas Transmission Ltd.

FOOTHILLS PIPE LINES LTD.
PAYROLL STATISTICS
Salaries, Wages and Employee Benefits
For the Year Ended December 31, 2013
(\$000)

Particulars	Period Actual	Decision	Variance (b) - (c)	Note
(a)	(b)	(c)	(d)	
<u>Salaries & Wages</u>				
Total Regular Salaries & Wages	7,566	7,993	(427)	(1)
Incentive compensation, ancillary and other	3,177	3,719	(542)	(1)
Total Gross Salaries	10,743	11,712	(969)	
Charged to Construction & Other	<u>(2,257)</u>	<u>(2,120)</u>	<u>(137)</u>	
Gross Salaries Charged to Cost of Service	<u>8,486</u>	<u>9,592</u>	<u>(1,106)</u>	
<u>Employee Benefits</u>				
Total Benefits	2,194	2,318	(124)	
Pension/Benefit Adjustment	<u>87</u>	<u>-</u>	<u>87</u>	
Benefits Charged to Cost of Service	<u>2,281</u>	<u>2,318</u>	<u>(37)</u>	

* Numbers may not add up to totals due to rounding.

Note:

1) Variance is primarily due to lower than anticipated staff complement.

FOOTHILLS PIPE LINES LTD.
PAYROLL STATISTICS
Average Allocated Employees
For the Year Ended December 31, 2013

Particulars	Period	Decision	Variance	Note
(a)	Actual	(c)	(b) - (c)	
	(b)	(c)	(d)	
Total Regular Employees	70	74	(4)	
Charged to Construction & Other	<u>(11)</u>	<u>(10)</u>	<u>(1)</u>	
Employees Charged to Cost of Service	<u>59</u>	<u>64</u>	<u>(5)</u>	

**FOOTHILLS PIPE LINES LTD.
DEFERRAL ACCOUNTS
For the Year Ended December 31, 2013**

Particulars

Foothills Pipe Lines Ltd. is regulated on a cost of service basis and over or under-collections are adjusted in tolls annually.

FOOTHILLS PIPE LINES LTD.
YEAR END REPORT - PERFORMANCE MEASURES

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Note</u>
A. Total Revenue Requirement per Throughput Km (\$/10 ⁶ m ³ -km)	12.7	11.4	11.3	10.9	10.8	
B. Operating Expenses per Throughput Km (\$/10 ⁶ m ³ -km)	8.2	7.2	7.3	7.3	7.7	
C. Operating Expenses per Average Gross Plant in Service (%)	7.4%	7.2%	6.9%	7.3%	7.5%	
D. Administrative and General Expenses per Employee (\$'000s)	193.9	201.2	219.2	253.4	264.8	
E. Administrative and General Expenses per Throughput Km (\$/10 ⁶ m ³ -km)	0.8	0.7	0.8	0.9	0.9	
F. Net Plant per Throughput Km (\$/10 ⁶ m ³ -km)	43.6	36.5	35.5	31.3	29.0	
G. Throughput Km per Employee (10 ⁶ m ³ -km)	251,749	276,325	270,512	292,654	303,021	
H. Fuel and Power Costs per Throughput Km (\$/10 ⁶ m ³ -km)	0.64	0.79	1.03	1.00	1.07	
I. Average Salary per Employee (\$'000s) In this measure employees excludes contract personnel directly involved in the operation of Foothills.	100.5	103.6	107.2	109.4	112.6	(1)
J. Average Benefits per Employee (\$'000s) In this measure employees excludes contract personnel directly involved in the operation of Foothills.	27.4	27.0	27.6	30.1	30.9	(1)
K. Actual and Approved Rates of Return on Equity	8.57%	9.70%	9.70%	9.70%	10.10%	
L. Actual Rate of Return on Rate Base	5.92%	6.78%	6.97%	7.37%	6.85%	
Approved Rate of Return on Rate Base	6.37%	6.83%	7.06%	7.22%	6.99%	

Note:

1) Average salary and associated benefits for a TransCanada employee.

FOOTHILLS PIPE LINES LTD.
INTERCORPORATE TRANSACTIONS
For the Year Ended December 31, 2013
(includes total transactions greater than \$100,000)

- Summary Receipts -

Contracting Party	Nature of Service	(\$000)	Ref. Sch.#
NOVA Gas Transmission Ltd.	Transportation Service and Sales of Inventory	80,626	8.2
TransCanada Turbines	Repair and Overhaul	358	8.2
Grand Total		80,984	

FOOTHILLS PIPE LINES LTD.
INTERCORPORATE TRANSACTIONS
For the Year Ended December 31, 2013
(includes total transactions greater than \$100,000)

- Summary Payments -

Contracting Party	Nature of Service	(\$000)	Ref. Sch.#
TransCanada PipeLines Limited	Interest Payments	14,668	8.3
TransCanada Turbines	Repair and Overhaul	4,474	8.3
Gas Transmission Northwest Corporation	Gas Nominations & Scheduling Service	269	8.3
TransCanada PipeLines Limited Canadian Mainline	Purchase of Inventory	372	8.3
NOVA Gas Transmission Ltd.	Purchase of Inventory	353	8.3
Grand Total		20,135	

* Numbers may not add up to totals due to rounding.

**FOOTHILLS PIPE LINES LTD.
INTERCORPORATE TRANSACTIONS
For the Year Ended December 31, 2013**

- Receipts -

Contracting Parties: NOVA Gas Transmission Ltd.

Nature Of Service: Gas Transportation and Sales of Inventory

Description: Transportation services associated with the movement of gas on the Foothills system, billed in accordance with Foothills Pipe Lines tolls. Sales of Inventory.

	Gas Transportation	Sales of Inventory	Total
Amount	80,611	15	80,626

Contracting Parties: TransCanada Turbines

Nature Of Service: Repair and Overhaul

Description: Repair and Overhaul of Compressor Units

	Repair and Overhaul
Amount	358

FOOTHILLS PIPE LINES LTD.
INTERCORPORATE TRANSACTIONS
For the Year Ended December 31, 2013
(\$000)

- Payments -

Contracting Parties: TransCanada PipeLines Limited

Nature Of Service: Interest Payments

Description: Interest payments on Long-term Debt

	Interest Payments
Amount	14,668

Contracting Parties: TransCanada Turbines

Nature Of Service: Repair and Overhaul

Description: Repair and Overhaul of Compressor Units

	Repair and Overhaul
Amount	4,474

Contracting Parties: Gas Transmission Northwest Corporation (GTNC)

Nature Of Service: Gas Nominations & Scheduling Service

Description: Agreement with GTNC to provide nomination and scheduling services to Zone 8 customers.

	Gas Nominations & Scheduling Service
Amount	269

Contracting Parties: TransCanada Pipelines Limited Canadian Mainline

Nature Of Service: Purchase of Inventory

Description: Purchase of Inventory

	Purchase of Inventory
Amount	372

Contracting Parties: NOVA Gas Transmission Ltd.

Nature Of Service: Purchase of Inventory

Description: Purchase of Inventory

	Purchase of Inventory
Amount	353