

reporting of all payments for undelivered gas and the completion of pages 226 to 227, along with Line 5, Gas Prepayments (pages 226–227). Pages 226 and 227 are also proposed to be eliminated.

Preliminary Survey and Investigation Charges (Account 183)—Page 231

The Commission proposes to delete this schedule because it is not needed for Commission regulatory purposes.

Other Regulatory Assets (Account 182.3)—Page 232

The Commission proposes to raise the reporting threshold for minor items from \$50,000 to \$100,000 and to add new instruction 4—“Report separately any ‘deferred regulatory Commission expenses’ that are also reported on pages 350–351, Regulatory Commission Expenses.”

Miscellaneous Deferred Debits (Account 186)—Page 233

The Commission proposes to raise the reporting threshold for minor items from \$100,000 to \$250,000 and to delete Line No. 48 “Deferred Regulatory Commission Expenses (see pages 350–351).”

Capital Stock (Accounts 201 and 204)—Page 250

The Commission proposes to delete part of instruction 1, which permits referencing the SEC 10-K Report Form filing. The Commission is proposing this deletion because most respondents are included in consolidated reports and do not prepare separate 10-K reports.

Long-Term Debt (Accounts 221, 222, 223, and 224)—Page 256

The Commission proposes to delete part of instruction 1, which permits referencing the SEC 10-K report Form filing for the reason stated above.

Investment Tax Credits Generated and Utilized—Pages 264 and 265

The Commission proposes to delete this schedule because it is not needed for Commission regulatory purposes.

Accumulated Deferred Investment Tax Credits (Account 253)—Pages 266 and 267

The Commission proposes to delete this schedule because it is not needed for Commission regulatory purposes.

Miscellaneous Current and Accrued Liabilities (Account 242)—Page 268

The Commission proposes to raise the reporting threshold for minor items from \$100,000 to \$250,000.

Other Deferred Credits (Account 253)—Page 269

The Commission proposes to raise the reporting threshold for minor items from \$100,000 to \$250,000 and to delete instruction 4 as not needed for Commission regulatory purposes in that it refers to undelivered gas obligations to customers under take-or-pay clauses in sales agreements.

Undelivered Gas Obligations Under Sales Agreements—Pages 270 and 271

The Commission proposes to delete this schedule because it is not needed for Commission regulatory purposes.

Accumulated Deferred Income Taxes—Accelerated Amortization Property (Account 281)—Pages 272 and 273

The Commission proposes to delete this schedule because it is not needed for Commission regulatory purposes.

Other Regulatory Liabilities (Account 254)—Page 278

The Commission proposes to raise the reporting threshold for minor items from \$50,000 to \$100,000 and to correct a typographical error.

Gas Operating Revenues (Account 400)—Pages 300, 301, and 301A

The Commission proposes substantial and significant changes to this schedule. The proposed changes are: (1) the elimination of instruction 1's reference to manufactured gas revenues; (2) the deletion of instruction 2 defining natural gas; (3) the deletion of instruction 3 and present columns (f) and (g) concerning average number of natural gas customers per month; (4) the deletion of instruction 4 with respect to Mcf and therms; (5) the revision of instruction 5 to eliminate the reference to columns (c), (e), and (g); (6) the deletion of instruction 6 concerning commercial and industrial sales; (7) the revision of instruction 7 to read, “Include information on page 106, Important Changes During Year, for important new service added and important rate increases and decreases;” (8) the addition of new instruction 2 to provide that other revenues are recovery of Order No. 636 transition costs and take-or-pay costs; (9) the addition of a new instruction 5 with respect to reporting the revenue of bundled transportation and storage service as transportation service revenue; (10) the addition of new instruction 6 with respect to the reporting in columns (j) and (k) of revenues received for operational penalties (e.g., operational flow order penalties, scheduling penalties, penalties for failure to cycle storage gas, (11) the revising of

operating revenues in columns (b) and (c) to revenues excluding GRI, ACA, other revenues, and penalties, (12) the deletion of lines 2–12 and 28–32, which provide for the reporting of sales revenues; (13) the addition of lines to show separately sales revenues,¹⁶ and revenues from gathering, transmission, distribution, and storage services; and (14) added columns showing GRI revenues, ACA revenues, other revenues, penalty revenues, and total operating revenues and dekatherms of natural gas, each for the current reporting year and the previous year.

The Commission's main reason for proposing these changes is to recognize that pipelines now receive most of their revenues from transportation and not sales. Hence, the breakout of information by types of sales is not needed. The Commission proposes to break out Account 489 into four new accounts (Accounts 489.1–489.4) as discussed above. The segregation of operating revenues from other types of revenues will facilitate comparisons to operating costs.

Revenues From Transportation of Gas of Others Through Gathering Facilities (Account 489.1)—Pages 302, 303, and 304

The Commission proposes to replace the schedule “Distribution Type Sales by States” with several new schedules. The current schedule, which reflects residential, commercial, and industrial revenues and volumes by state is no longer needed for Commission regulatory purposes because with unbundling those sales are now unbundled and occur in the production area rather than in the market area.

In the proposed new Revenues from Transportation of Gas of Others Through Gathering Facilities Schedule, the pipeline would have to report its revenues by state of delivery and by rate. The pipeline would have to report for both the current and previous year its revenues,¹⁷ GRI revenues, ACA revenues, other revenues,¹⁸ and total operating revenues, along with its Dth of gas delivered. The Commission believes that this proposed schedule will provide the information needed with respect to gathering to obtain a good description of the pipeline's activities in the unbundled environment.

¹⁶ The proposed new sales line includes Accounts 480–84 which are now reported on lines 2–12.

¹⁷ Revenues excludes GRI, ACA, and other revenues.

¹⁸ Other revenues are Order No. 636 transition costs and take-or-pay costs.