

31. In Part 201, Balance Sheet Accounts, Account 164.1 is revised to read as follows:

Balance Sheet Accounts

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164.1 Gas stored-current.

This account shall be debited with such amounts as are credited to account 117.3, Gas Stored in Reservoirs and Pipelines-Noncurrent, to reflect classification for balance sheet purposes of such portion of the inventory of gas stored as represents a current asset according to conventional rules for classification of current assets.

Note: It shall not be considered conformity to conventional rules of current asset classification if the amount included in this account exceeds an amount equal to the cost of estimated withdrawals of gas from storage for purposes of sale within the 24-month period from date of the balance sheet, or if the amount represents a volume of gas which, in fact, could not be withdrawn from storage without impairing pressure levels needed for normal operating purposes.

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32. In Part 201, Balance Sheet Accounts, Accounts 164.2D. and 164.3D., the words "Mcf" and "Mcf (or Btu)," respectively, are removed, and the words "Dth" are added in their place.

33. In Part 201, Balance Sheet Accounts, Account 186, the words "For Major companies, this account shall" are removed from paragraph A, and the words "This account shall" are added in their place, paragraph B is removed, paragraph C is redesignated as paragraph B, and all the words in parenthesis in redesignated paragraph B are removed.

34. In Part 201, Balance Sheet Accounts, Accounts 201 through 204, Note, the words "(For Nonmajor companies, account 211, Miscellaneous Paid-In Capital)" are removed.

35. In Part 201, Balance Sheet Accounts, Account 211, the words "(In the case of Nonmajor companies, this account shall be kept so as to show the source of the credits includible herein)" are removed, the ITEMS section and Note B are removed, Note A is redesignated Note, and the words "(Major companies)" are removed from the heading of redesignated Note.

36. In Part 201, Balance Sheet Accounts, Account 242, the Items section is removed.

37. In Part 201, Gas Plant Chart of Accounts and Gas Plant Accounts, the words "(Major only)" at the end of each title of Accounts 363, 363.1, 363.2, 363.3, 363.4, 364.1, 364.2, 364.3, 364.4, 364.5, 364.6, 364.7 and 364.8 are removed.

38. In Part 201, Gas Plant Accounts, Accounts 302C. and 303B., the words

"(For Nonmajor Companies; account 110, Accumulated Provisions for Depreciation, Depletion and Amortization of Gas Utility Plant)" following the words "Gas Utility Plant" are removed.

39. In Part 201, Gas Plant Accounts, the first sentence of Account 352.3B is revised to read as follows:

Gas Plant Accounts

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352.3 Nonrecoverable natural gas

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B. Such nonrecoverable gas shall be priced at the acquisition cost of native gas or, when acquired for storage by purchase or presumed to be supplied from the utility's own production, priced as outlined in Paragraph B of account 117.3 Gas Stored in Reservoirs and Pipelines-Noncurrent. * * *

40. In Part 201, Income Chart of Accounts and Income Accounts, Accounts 403, 404.1, 404.2, 404.3, and 418.1, the words "(Major only)" are removed from the end of the headings.

41. In Part 201, Income Chart of Accounts, Accounts 403.1 and 404 are removed.

42. In Part 201, Income Accounts, Accounts 421.1 and 421.2, the words "(Major only)" are removed.

43. In Part 201, Operating Revenue Chart of Accounts and Operating Revenue Accounts, Account 482, the words "(Major only)" are removed at the end of the headings.

44. In Part 201, Operating Revenue Accounts, Account 481C, the words "(Major companies)" is removed from the introductory text, and the word "Mcf" is removed and the word "Dth" is added in its place.

45. In Part 201, Operating Revenue Accounts, Account 488, Item 3, the words "For Major Companies, see," are removed and the word "See" is added in their place.

46. In Part 201, Operating Revenue Accounts, Account 489 is deleted, and new Accounts 489.1, 489.2, 489.3, and 489.4 are added read as follows:

Operating Revenue Accounts

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489.1 Revenues from transportation of gas of others through gathering facilities.

This account shall include revenues from transporting gas for other companies through the gathering facilities of the utility.

489.2 Revenues from transportation of gas of others through transmission facilities.

This account shall include revenues from transporting gas for other companies through the transmission facilities of the utility.

489.3 Revenues from transportation of gas of others through distribution facilities.

This account shall include revenues from transporting gas for other companies through the distribution facilities of the utility.

489.4 Revenues from storing gas of others.

This account shall include revenues from storing gas for other companies.

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47. In Part 201, Operating Revenue Accounts, Account 491B is revised to read as follows:

Operating Revenue Accounts

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491 Revenues from natural gas processed by others.

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B. The records supporting this account shall be so maintained that full information concerning determination of the revenues will be readily available concerning each processor of gas of the utility, including as applicable (a) the Dth of gas delivered to such other party for processing, (b) the Dth of gas received back from the processor, (c) the field, general production area, or other source of the gas processed, (d) Dth of gas used for processing fuel, etc., which is chargeable to the utility, (e) total gallons of each product recovered by the processor and the utility's share thereof, (f) the revenues accruing to the utility, and (g) the basis of determination of the revenues accruing to the utility. Such records shall be maintained even though no revenues are derived from the processor.

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48. In Part 201, Operating Revenue Accounts, Account 495 is revised to read as follows:

Operating Revenue Accounts

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495 Other gas revenues.

This account shall include revenues derived from gas operations not includible in any of the foregoing accounts.

Items

1. Commission on sale or distribution of gas of others when sold under rates filed by such others.

2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.

3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.

4. Sales of steam, water, or electricity, including sales or transfers to other departments of the utility.

5. Miscellaneous royalties received.

6. Revenues from dehydration and other processing of gas of others, except products extraction where products are received as compensation and sales of such are includible in account 490, Sales of Products Extracted From Natural Gas, and except compression of gas of others, revenues from which are includible in accounts 489.1,