

489.2, or 489.3, Revenues from Transportation of Gas of Others.

7. Included in a separate subaccount, revenues in payment for rights and/or benefits received from others which are realized through research, development, and demonstration ventures.

8. Gains on settlements of imbalance receivables (See Account 806).

49. In Part 201, Operation and Maintenance Expense Chart of Accounts and Operation and Maintenance Expense Accounts, the words "(Major only)" are removed at the end of each title of Accounts 700 through 708, 711 through 730, 732 through 735, 740 through 742, 751 through 754, 756, 757, 761, 762, 765 through 775, 777 through 791, 800, 801 through 804.1, 806, 809.1, 809.2, 810 through 812, 815 through 822, 824, 830, 831, 833 through 837, 840 through 842, 842.1 through 842.3, 843.1 through 842.3, 843.1 through 843.9, 844.1 through 844.8, 845.1 through 845.6, 846.1, 846.2, 847.1 through 847.8, 851, 853, 854 through 857, 859, 861, 862, 865 through 867, 871 through 873, 875 through 877, 880, 885 through 892, 894, 901, 905, 907 through 913, and 916.

50. In Part 201, Operation and Maintenance Expense Chart of Accounts, and Operating and Maintenance Expense Accounts, Accounts 724.1, 729.1, 737, 743, 769.1, 792, 799, 812.1, 827, 838, 839, 853.1, 857.1, 868, 880.1, 892.1, 895, 906, 917, and 933 are removed, and Account 935 is redesignated Account 932.

51. In Part 201, Operation and Maintenance Expense Accounts, Account 710, the words "For Major companies, this" are removed from paragraph A, and the word "This" is added in their place, and paragraph B and the Items section are removed.

52. In Part 201, Operation and Maintenance Expense Accounts, Account 731A and 731B, the words "(for Nonmajor companies, account 154, Plant Materials and Operating Supplies)" are removed.

53. In Part 201, Operation and Maintenance Expense Accounts, Account 750, the words "For Major companies, this" in paragraph A are removed and the word "This" is added in their place, and paragraph B, the headings "Major and Nonmajor" and "Nonmajor Only" under Items, and Items 5 through 21 are removed.

54. In Part 201, Operation and Maintenance Expense Accounts, Account 755, the words "stations (including in the case of Major companies, applicable amounts of fuel stock expenses)" in paragraph A are removed and the words "stations, including applicable amounts of fuel stock expenses" are added in their

place, the words "For Major companies, respective" in paragraph B are removed and the word "Respective" is added in their place, Note B is removed, Note A is redesignated Note, and the words "(Major Companies)" are removed from redesignated Note.

55. In Part 201, Operation and Maintenance Expense Accounts, Account 759, the words "(Major companies only)" in the introductory text are removed, the headings "(Major only)" and "(Nonmajor companies):" in the Items section are removed, and Items 1 through 18 are removed.

56. In Part 201, Operation and Maintenance Expense Accounts, Account 776, the words "in the case of Major companies," the words "(Major only)" following the heading "Items", and the Note at the end of the account are removed.

57. In Part 201, Operation and Maintenance Expense Accounts, Account 795, Note, the words "(in the case of Nonmajor Companies, account 105, Gas Plant Held for Future Use)" are removed.

58. In Part 201, Operation and Maintenance Expense Accounts, Account 796, Note A, the words "(in the case of Nonmajor companies, General Instruction 21, Gas Well Records)" following the words "Each Plant" are removed.

59. In Part 201, Operation and Maintenance Expense Accounts, Account 797, paragraph A, the words "For Major companies, this" are removed, the word "This" is added in their place, and the sentence following the word "productive." is removed, and in paragraph B, the words "(Major only)" are removed.

60. In Part 201, Operation and Maintenance Expense Accounts, Account 798, the words "for Major companies," and the words "for "Nonmajor companies, see account 186, Miscellaneous Deferred Debits" are removed.

61. In Part 201, Operation and Maintenance Expense Accounts, Account 806 is revised to read as follows:

806 Exchange gas

A. This account shall include debits or credits for the cost of gas in unbalanced transactions whereby gas is received from or delivered to another party in exchange, load balancing, or no-notice transportation transactions. The costs are to be determined from the current market price of gas at the time gas is tendered for transportation. Contra entries to those in this account shall be made to account 174, Miscellaneous Current and Accrued Assets, for gas receivable and to account 242, Miscellaneous Current and Accrued Liabilities, for gas

deliverable under such transactions. Such entries shall be reversed and appropriate contra entries made to this account when gas is received or delivered in satisfaction of the amounts receivable or deliverable (See Paragraph B of this account for unbalanced transactions that are satisfied by other than gas in kind).

B. If revenue is earned or amounts are payable in consideration of the performance of exchange services, or if consideration for the amounts receivable or deliverable are satisfied by other than gas, such as in cash-out provisions, and at different amounts than originally recorded pursuant to Paragraph A of this account, such revenue, gain, expense, or loss should be recorded in account 495, Other Gas Revenues, or in account 813, Other Gas Supply Expenses, as appropriate. See, however, accounts 489.1, 489.2, and 489.3, Revenues from Transportation of Gas by Others, for transactions which, in fact, are for transportation of gas rather than exchange of gas.

C. Records shall be maintained so that there is readily available for each party entering gas exchange, load balancing, or no-notice transportation transactions by point of receipt and delivery, the quantity of gas delivered and received, the amount of consideration if other than gas, and the basis for the consideration.

62. In Part 201, Operation and Maintenance Expense Accounts, Account 807, paragraph D, the words "(Major companies)" are removed.

63. In part 201, Operation and Maintenance Expense Accounts, paragraph A of Accounts 808.1 and 808.2 are revised to read as follows:
808.1 Gas withdrawn from storage-Debit

A. This account shall include debits for the cost of gas withdrawn from storage during the year. Contra credits for entries to this account shall be made to accounts 117.3 Gas Stored in Reservoirs and Pipelines-Noncurrent, or account 117.4, Gas Owed to System Gas, or account 164.2, Liquefied Natural Gas Stored, as appropriate. (See instructions to accounts 117.3 and 117.4).

* * * * *

808.2 Gas delivered to storage-Credit

A. This account shall include credits for the cost of gas delivered to storage during the year. Contra debits for entries to this account shall be made to accounts 117.3 Gas Stored in Reservoirs and Pipelines-Noncurrent, account 117.4, Gas Owed to System Gas, or account 164.2, Liquefied Natural Gas Stored, as appropriate. (See instructions to accounts 117.3 and 117.4).

* * * * *

64. In Part 201, Operation and Maintenance Expense Accounts, Account 813, the words "including, in the case of Major companies, research and development expenses" are removed and the words "including research and development expenses. This account shall include losses on settlements of imbalance receivables (See Account 806)" are added in their place.