

- 10. Protection of street openings.
- 11. Service drips.
- 12. Service valves, at head of service, when installed or furnished by the utility.

381 Meters.

A. This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring gas delivered to users, whether actually in service or held in reserve.

B. When a meter is permanently retired from service, the installed cost included herein shall be credited to this account.

C. The records of meters shall be so kept that the utility can furnish information as to the number of meters of each type and capacity in service and in reserve as well as the location of each meter.

ITEMS

- 1. Meters, including badging and initial testing.
- Meter installations:
 - 2. Cocks.
 - 3. Labor.
 - 4. Locks.
 - 5. Meter bars.
 - 6. Pipe and fittings.
 - 7. Seals.
 - 8. Shelves.
 - 9. Swivels and bushings.
 - 10. Transportation.

NOTE A: At the option of the utility, costs of meter installations may be accounted for separately from the cost of meters in accordance with the provisions of account 382, Meter Installations. The practice of the utility, however, shall be consistent from year to year and throughout the utility's system.

NOTE B: The cost of removing and resetting meters shall be charged to account 878, Meter and House Regulator Expenses.

382 Meter installations.

A. This account shall include the cost of labor and materials used, and expenses incurred in connection with the original installation of customer meters.

B. When a meter installation is permanently retired from service, the cost thereof shall be credited to this account.

ITEMS

- 1. Cocks.

- 2. Locks.
- 3. Labor.
- 4. Meter bars.
- 5. Pipe and fittings.
- 6. Seals.
- 7. Shelves.
- 8. Swivels and bushings.
- 9. Transportation.

NOTE: At the option of the utility, meter installations may be accounted for as part of the cost installed of meters, in accordance with the provisions of account 381, Meters. The practice of the utility, however, shall be consistent from year to year and throughout the utility's system.

383 House regulators.

A. This account shall include the cost installed of house regulators whether actually in service or held in reserve.

B. When a house regulator is permanently retired from service, the installed cost thereof shall be credited to this account.

ITEMS

- 1. House regulator.
- House regulator installations:
 - 2. Cocks.
 - 3. Labor.
 - 4. Locks.
 - 5. Pipe and fittings.
 - 6. Regulator vents.
 - 7. Swivels and bushings.
 - 8. Transportation.

NOTE: At the option of the utility, costs of house regulator installations may be accounted for separately from the cost of house regulators in accordance with the provisions of account 384, House Regulator Installations. The practice of the utility, however, shall be consistent from year to year and throughout the utility's system.

384 House regulator installations.

A. This account shall include the cost of labor and materials used and expenses incurred in connection with the original installation of house regulators.

B. When a house regulator installation is permanently retired from service, the cost thereof shall be credited to this account.

ITEMS

- 1. Cocks.
- 2. Labor.
- 3. Locks.