

13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.

14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.

16. Lubricants, wiping rags, waste.

17. Employees' transportation and travel expense.

18. Freight, express, parcel post, trucking and other transportation.

19. Utility services: light, water, telephone.

821 Purification expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas in connection with underground storage operations.

ITEMS

Labor:

1. Supervising.

2. Changing charts on fuel meters.

3. Emptying, cleaning and refilling purifier boxes.

4. Oiling dip sheets of purifier covers.

5. Removing spent oxide to refuse piles.

6. Revivifying oxide.

7. Taking readings of inlet and outlet pressures and temperature.

8. Unloading and storing glycol.

9. Watching station and equipment.

10. Cutting grass and weeds, and minor grading around equipment and stations.

11. Hauling operating employees, materials, supplies and tools, etc.

12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.

13. Lubricating equipment, valves, etc.

14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.

16. Iron oxide.

17. Odorizing materials.

18. Charts, printed forms, etc.

19. Employees' transportation and travel expenses in connection with purification and dehydration operations.

20. Freight, express, parcel post, trucking and other transportation.

21. Gas used in operations.

22. Janitor, washroom and landscaping supplies.

23. Lubricants, wiping rags, waste, etc.

24. Utility services: light, water, telephone.

822 Exploration and development.

This account shall include expenses of investigation, exploration, and development of underground storage projects under consideration which prove not feasible. There also shall be included in this account the net cost of drilling nonoperative wells within an existing storage project. (For Major companies see account 183.2, Other Preliminary Survey and Investigation Charges.)

NOTE: Include in account 352, Wells, the cost of wells which may be drilled within a storage project for purposes of pressure observation rather than for injection or withdrawal of gas.

823 Gas losses.

This account shall include the amounts of inventory adjustments representing the cost of gas lost or unaccounted for in underground storage operations due to cumulative inaccuracies of gas measurements or other causes. (See the Special Instructions to Accounts 117.1, 117.2 and 117.3). If however, any adjustment is substantial, the utility may, with approval of the Commission, amortize the amount of the adjustment to this account over future operating periods.

824 Other expenses.

This account shall include the cost of labor, material used and expenses incurred in operating underground storage plant, and other underground storage operating expenses, not includible in any of the foregoing accounts, including research, development, and demonstration expenses.

825 Storage well royalties.

A. This account shall include royalties, rents, and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects of the utility. (See operating expense instruction 3.)

B. The records supporting this account shall be so maintained that information will be readily available for each storage project, of the parties to each contract, basis of the charges, and location of wells to which the royalties or rents of each contract relate.