**Section 505.8060 Account 806**

In Account 806, Exchange gas, restate as follows:

"This Account includes debits or credits for the cost of gas in unbalanced transactions where gas is received from or delivered to another party in exchange transactions and receipt and delivery of such gas is not completed during the accounting period. The costs are to be determined consistent with the accounting method adopted by the utility for its system gas. Contra entries to those in this Account are to 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 must be reversed and appropriate contra entries made to this Account when gas is received or delivered in satisfaction of the amounts receivable or deliverable."

(Source: Added at 22 Ill. Reg. 9543, effective June 1, 1998)