**Section 550.140 Maintenance of Books and Records and Commission Access**

a) A gas utility shall maintain books, accounts, and records separate from those of its affiliated interests.

b) Upon the request of the Commission, gas utilities shall make personnel available who are competent to respond to the Commission's inquiries regarding the nature of any transactions that have taken place between the gas utility and its affiliated interests, including but not limited to the goods and services provided, the prices, terms and conditions, and other considerations given for the goods and services provided.

c) Each gas utility shall maintain a log detailing: each instance in which it exercised discretion in the application of tariff provisions; each instance in which it offered affiliated interests or customers of affiliated interests services not governed by tariffs, except for corporate support transactions; and each instance in which it offered affiliated interests or customers of affiliated interests a discount, rebate, fee waiver or waivers of the gas utility's ordinary terms and conditions in connection with services provided under tariffs on file with the Commission. The gas utility shall make this log available to the Commission upon request. The log shall contain the following information:

1) the names of the affiliated interests and unaffiliated entities involved in the transaction;

2) a description of the transaction;

3) the time period over which the transaction applies; and

4) the quantities and locations involved in the transaction.