**Section 505.8230 Account 823**

In Account 823, Gas losses, restate as follows:

"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 Paragraph G of Account 117, Gas stored underground – Noncurrent.) 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."

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