**Section 505.900 Balance Sheet Chart Of Accounts**

In the Balance Sheet Chart of Accounts, delete the following accounts: 117.1, Gas stored – base gas; 117.2, System balancing gas; 117.3, Gas stored in reservoirs and pipelines – noncurrent; and 117.4, Gas owed to system gas. To replace the deleted accounts, add Account 117, Gas stored underground – Noncurrent.

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