**Section 505.1641 Account 164.1**

In Account 164.1, Gas stored underground – Current, the instructions shall be restated as follows:

"This Account shall be debited with such amounts as are credited to Account 117, Gas stored underground – Noncurrent, to reflect classification for balance sheet purposes of such portion of the inventory of gas stored underground as represents a current asset according to conventional rules for classification of current assets."

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