

Gas owned by the utility and injected into its system will be deemed to satisfy any encroachment on system gas first before any other use.

3. In part 201, Balance Sheet Accounts, Account 117.4, the word "revolve" is removed, and the word "revalue" is added in its place.

4. In Part 201, Operation and Maintenance Expense Accounts, Account 805, a new paragraph D is added to read as follows:

Operation and Maintenance Expense Accounts

\* \* \* \* \*  
805 Other gas purchases.  
\* \* \* \* \*

D. The value of gas received from shippers under tariff allowances that is not consumed in operations nor returnable to customers through rate tracking mechanisms must be credited to Account 495, Other Gas Revenues and charged to this account. Utilities must simultaneously charge Accounts 117.3 or 117.4 as appropriate, with contra credits to Account 808.2, Gas Delivered to Storage—Credit. Records are to be maintained and readily available that include the name of shipper, quantity of gas, and the publication and price used to value shipper-supplied gas.

\* \* \* \* \*

5. In Part 201, Operation and Maintenance Expense Accounts, Account 806 is revised to read as follows:

Operation and Maintenance Expense Accounts

\* \* \* \* \*  
806 Exchange gas.

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, load balancing, or no-notice transportation transactions. The costs are to be determined consistent with the accounting method adopted by the utility for its system gas. If the utility has adopted the inventory method of accounting, the amounts to be recorded in Account 806 must be based on the historical cost of the gas. If the utility has adopted the fixed asset method of accounting, the amounts to be recorded in Account 806 must be based on the current market price of gas at the time gas is tendered for transportation. (See the Special Instructions to Accounts 117.1, 117.2, and 117.3 for a description of the inventory and fixed asset methods and the definition of the current market price of 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.

\* \* \* \* \*

6. In part 201, Operation and Maintenance Expense Accounts, paragraph A of Accounts 808.1 and 808.2 are revised to read as follows:

Operation and Maintenance Expense Accounts

\* \* \* \* \*  
808.1 Gas withdrawn from storage—Debit.

A. This account shall include debits for the cost of gas withdrawn from storage during the year. Contra credits for entries to this account shall be made to accounts 117.1 through 117.4, or account 164.2, Liquefied Natural Gas Stored, as appropriate. (See the Special Instructions to accounts 117.1, 117.2, and 117.3).

\* \* \* \* \*

808.2 Gas delivered to storage—Credit.

A. This account shall include credits for the cost of gas delivered to storage during the year. Contra debits for entries to this account shall be made to accounts 117.1 through 117.4, or account 164.2, Liquefied Natural Gas Stored, as appropriate. (See the Special Instructions to accounts 117.1, 117.2, and 117.3).

\* \* \* \* \*

7. In Part 201, Operation and Maintenance Expense Accounts, Account 823 is revised to read as follows:

823 Gas losses.

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 the Special Instructions to Accounts 117.1, 117.2 and 117.3). 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.

**PART 284—CERTAIN SALES AND TRANSPORTATION OF NATURAL GAS UNDER THE NATURAL GAS POLICY ACT OF 1978 AND RELATED AUTHORITIES**

8. The authority citation for part 284 continues to read as follows:

Authority: 15 U.S.C. 717-717w, 3301-3432; 42 U.S.C. 7201-7352; 43 U.S.C. 1331-1356.

\* \* \* \* \*

**Subpart B—Certain Transportation by Interstate Pipelines**

9. In § 284.106, the first sentence of paragraph (c)(1) is revised to read as follows:

**§ 284.106 Reporting requirements.**

\* \* \* \* \*

(c) *Index of customers.* (1) On the first business day of each calendar quarter, subsequent to the initial implementation of this provision, an interstate pipeline must provide for electronic dissemination of an index of all its firm transportation and storage customers under contract as of the first day of the calendar quarter.\* \* \*

\* \* \* \* \*

[FR Doc. 96-5164 Filed 3-5-96; 8:45 am]

BILLING CODE 6717-01-P

**18 CFR Part 284**

[Docket No. RM95-4-000]

**Revisions to Uniform System of Accounts, Forms, Statements, and Reporting Requirements for Natural Gas Companies**

February 29, 1996.

**AGENCY:** Federal Energy Regulatory Commission.

**ACTION:** Final rule; Notice Adopting Electronic Filing Specifications for the Index of Customers and Discount Transportation Rate Report.

**SUMMARY:** On September 28, 1995, the Commission issued a final rule in this proceeding requiring pipelines to file electronically, a quarterly Index of Customers through a downloadable file, and the discount transportation rate reports previously filed only on paper. The Commission is adopting specifications and instructions for the electronic filing of these reports. These filing specifications are entitled "Instruction Manual for Electronic Filing of the Index of Customers," and "Instruction Manual for Electronic Filing of the Discount Transportation Rate Report," respectively.

**DATES:** Pipelines must implement the data sets for the Index of Customers starting on April 1, 1996, and for the discount transportation rate reports, starting with the first filing after April 1, 1996.

**ADDRESSES:** Federal Energy Regulatory Commission, 888 First Street NE., Washington, D.C. 20426.

**FOR FURTHER INFORMATION CONTACT:**

Richard A. White, Office of the General Counsel, Federal Energy Regulatory Commission, 888 First Street NE., Washington, D.C. 20426, (202) 208-0491

Elizabeth A. Taylor, Office of Pipeline Regulation, 888 First Street NE., Washington, D.C. 20426, (202) 208-0826.

**SUPPLEMENTARY INFORMATION:**

In addition to publishing the full text of this document in the Federal Register, the Commission also provides all interested persons an opportunity to inspect or copy the contents of the document during normal business hours in Room 2-A, 888 First Street, N.E., Washington, D.C. 20426.

The Commission Issuance Posting System (CIPS), an electronic bulletin board service, provides access to the texts of formal documents issued by the Commission. CIPS is available at no charge to the user and may be accessed using a personal computer with a modem by dialing (202) 208-1397 if dialing locally or 1-800-856-3720 if dialing long distance. To access CIPS, set your communications software to 19200, 14400, 12000, 9600, 7200, 4800, 2400 or 1200 bps, full duplex, no parity, 8 data bits, and 1 stop bit. The full text of this notice will be available on CIPS indefinitely in ASCII and WordPerfect 5.1 format. The complete text on diskette in WordPerfect format may also be purchased from the Commission's copy contractor, La Dorn Systems Corporation, also located in the Public Reference Room, 888 First Street, N.E., Washington, D.C. 20426.

The Commission's bulletin board system can also be accessed through the FedWorld system directly by modem or through the Internet. To access the FedWorld system by modem:

- Dial (703) 321-3339 and logon to the FedWorld system.
  - After logging on, type: /go FERC
- To access the FedWorld system, through the Internet:
- Telnet to: fedworld.gov
  - Select the option: [1] FedWorld
  - Logon to the FedWorld system
  - Type: /go FERC

Or:

- Point your Web Browser to: <http://www.fedworld.gov>
- Scroll down the page to select FedWorld Telnet Site
- Select the option: [1] FedWorld
- Logon to the FedWorld system
- Type: /go FERC

On September 28, 1995, the Federal Energy Regulatory Commission (Commission) issued Order No. 581,

amending its Uniform System of Accounts, its forms, and its reports and statements for natural gas companies.<sup>1</sup> These changes include modifications to the Commission's electronic filing requirements.

Order No. 581 contains several new and revised electronic filing requirements. Interstate pipelines transporting or storing gas under subparts B and G must now provide an electronic Index of Customers through a downloadable file that is updated quarterly.<sup>2</sup> The discount rate report, previously filed only on paper, will now be filed both on paper and electronically.<sup>3</sup> In addition, the electronic filing requirements for Form Nos. 2, 2-A, and 11 must be modified to recognize changes made to these forms.

Although Order No. 581 imposed new electronic filing requirements, it did not include the final electronic filing specifications. The Commission wanted to provide the industry the opportunity to participate in the formulation of the specifications and formats for the electronic filing requirements. To ensure the widest possible input, the Commission directed its staff to convene an informal technical conference. The first conference was convened on December 1, 1995. As a result of the discussions at that meeting, the Commission's staff has formulated the final electronic filing requirements for the Index of Customers and the discount rate reports, attached as Appendices A and B, respectively.<sup>4</sup> Work on Form Nos. 2, 2-A, and 11 will be completed by the working group established for that purpose.<sup>5</sup>

The Index of Customers consists of five data elements: the customer name, the rate schedule under which service is rendered, the contract effective date, the contract termination date, and the maximum daily contract quantity, for either transportation or storage service, as appropriate. Since the expiration date

<sup>1</sup> Revisions to Uniform System of Accounts, Forms, Statements, and Reporting Requirements for Natural Gas Companies, 60 FR 53019 (October 11, 1995).

<sup>2</sup> See 18 CFR 284.106(c) and 284.223(b). II FERC Stats. & Regs. ¶¶ 24,866 and 24,943. No paper copies of the Index of Customers are required to be filed.

<sup>3</sup> See 18 CFR 284.7(c)(6). II FERC Stats. & Regs. ¶ 24,847. In its "Order on Clarification and Granting Rehearing Solely for the Purpose of Further Consideration," 73 FERC ¶ 61,215 (1995), the Commission clarified that the discount rate reports should be filed solely on paper until the electronic filing specifications are issued.

<sup>4</sup> The Appendices are not being published in the Federal Register, but are available from the Commission's Public Reference Room.

<sup>5</sup> The Working Group—Forms met on December 12, 1995, and again on February 7, 1996.

of the contract may depend on the terms of an evergreen or roll-over provision,<sup>6</sup> a separate field is provided to enter the number of days in the roll-over or evergreen period. For example, if a contract has passed its primary expiration date, and is continuing on a month-to-month basis, the pipeline would report the number 31. This number was chosen since the next possible expiration date would be in one month's time. For three of the four reporting dates, that is 31 days away. To minimize the number of changes each quarter to the Index, the working group participants agreed to use the number 31 to designate an evergreen period of one month and 365 to designate one year. If the primary term has not yet expired and, therefore, the contract is not operating under an evergreen or roll-over clause, this field would be empty. That is, two tabs would appear side-by-side.

The primary term must be reported for every record. When the contract is operating under an evergreen clause, the next possible termination date can only be determined by using the primary term date and the number of days reported in the "Days Until Next Possible Contract Expiration" field.

In a departure from past practice, a three-character code to identify the filing pipeline will be used for the Index of Customers and the discount rate reports. Previously, the electronic filing requirements specified a six-digit company code available from the Energy Information Agency. In the future, the three-digit code assigned by the Commission as part of the docket number in all dockets with the prefix "TM," will be used to identify the filing pipeline. The new code's short length allows it to be used not only in the data, but as part of the filename. A complete list of the pipelines' three-digit codes is included in these filing specifications.

In addition to the file specifications and definitions, the filing instructions contain aids to filing. One such aid is a presentation of a sample tab-delimited file, and a sample of what it would look like when displayed in a text editor.

These samples are intended to help the pipeline accurately create the file. Also included is a section entitled "File Creation Hints/ Do's and Don'ts, which contains helpful hints on creating a tab-delimited file in several popular software applications.

These electronic filing specifications for the Index of Customers and discount

<sup>6</sup> These terms are defined in the electronic filing specifications as they are defined in Order No. 636. III FERC Statutes and Regulations ¶ 30,939 at 30,445.

rate reports, entitled "Instruction Manual for Electronic Filing of the Index of Customers," and "Instruction Manual for Electronic Filing of the Discount Transportation Rate Report," respectively, and attached to this notice as Appendices A and B, are hereby adopted. The first electronic filing of the Index of Customers under sections 284.106(c) and 284.223(b) will be April 1, 1996. April 1 is one of the four scheduled filing dates provided for in the referenced regulations. The first discount rate reports to be filed electronically will be the reports due for the month of March 1996. Those reports are due within 15 days of the close of the March billing period.

By direction of the Commission.  
 Lois D. Cashell,  
 Secretary.  
 [FR Doc. 96-5166 Filed 3-5-96; 8:45 am]  
 BILLING CODE 6717-01-P

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Food and Drug Administration**

**21 CFR Parts 510, 520, 522, and 524**

**Animal Drugs, Feeds, and Related Products; Change of Sponsor**

**AGENCY:** Food and Drug Administration, HHS.

**ACTION:** Final rule.

**SUMMARY:** The Food and Drug Administration (FDA) is amending the animal drug regulations to reflect the change of sponsor for 28 approved new animal drug applications (NADA's) from Coopers Animal Health, Inc., to Mallinckrodt Veterinary, Inc.

**EFFECTIVE DATE:** March 6, 1996.

**FOR FURTHER INFORMATION CONTACT:** Thomas J. McKay, Center for Veterinary Medicine (HFV-102), Food and Drug Administration, 7500 Standish Pl., Rockville, MD 20855, 301-827-0213.

**SUPPLEMENTARY INFORMATION:** Coopers Animal Health, Inc., 1201 Douglas Ave., Kansas City, KS 66103-1438, has informed FDA that it has transferred the ownership of, and all rights and interests in, the following approved NADA's to Mallinckrodt Veterinary, Inc., Mundelein, IL 60060.

NADA No.	Trade name	Active ingredient	NADA No.	Trade name	Active ingredient
6-602	A-H Tablets 25 milligrams (mg)/100 mg.	Doxylamine Succinate	106-965	Tribrissen 48% Injection.	Trimethoprim, Sulfadiazine
6-983	A-H Injection	Doxylamine Succinate, Chlorobutanol	116-087	Burazolidin Paste/Butazolidin/Phenylzone/Bute.	Phenylbutazone
10-987	Butazolidin Tablets/Bolus.	Phenylbutazone	120-326	Filban Chewable Wafers.	Diethylcarbamazine Citrate
11-222	Diquel Tablets	Ethylisobutrazine Hydrochloride	124-842	Filban Tablets	Diethylcarbamazine Citrate
11-575	Butazolidin Injection 20%.	Phenylbutazone	131-918	Tribrissen 400 Oral Paste.	Trimethoprim, Sulfadiazine
11-877	Jenotone Tablets.	Aminopromazine Fumarate	136-741	Tribrissen 60 Oral Suspension.	Trimethoprim, Sulfadiazine
11-893	Dermathycin Injection.	Thyroid Stimulating Hormone			
15-182	Canopar Tablets.	Thenium Closylate			
13-181	Jenomycin Tablets.	Aminopromazine Fumarate, Neomycin Sulfate			
34-477	Jenotone Solution.	Aminopromazine Fumarate			
35-016	Scolaban 400	Bunamidine Hydrochloride			
35-265	Diquel Solution.	Ethylisobutrazine Hydrochloride			
38-800	Butazolidin Granules.	Phenylbutazone			
44-757	Prolate I-E ....	Phosmet			
48-913	Halox Wormer Drench.	Haloxon			
65-476	Cortisporin Veterinary Ophthalmic Ointment.	Bactricin ZN, Neomycin Sulfate, Polymyxin B Sulfate, Hydrocortisone Acetate			
65-485	Neosporin Ophthalmic Ointment.	Bactricin ZN, Neomycin Sulfate, Polymyxin B Sulfate			
92-483	Halox Bolus ..	Haloxon			
95-614	Tribrissen 30/120/480/960 Tablets.	Sulfadiazine, Trimethoprim			
97-288	Imizol Equine Injection.	Imidocarb Dipropionate			
101-161	Thenatol PW Tablets.	Thenium Closylate, Piperazine Phosphate			
105-093	Tribrissen 24% Injection.	Trimethoprim, Sulfadiazine Sodium			

The agency is amending 21 CFR 510.600(c)(1) and (c)(2), and parts 520, 522, and 524 to reflect the change of sponsor.

**List of Subjects**

*21 CFR Part 510*

Administrative practice and procedure, Animal drugs, Labeling, Reporting and recordkeeping requirements.

*21 CFR Parts 520, 522, and 524*

**Animal drugs.**

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR parts 510, 520, 522, and 524 are amended as follows:

**PART 510—NEW ANIMAL DRUGS**

1. The authority citation for 21 CFR part 510 continues to read as follows:

Authority: Secs. 201, 301, 501, 502, 503, 512, 701, 721 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 321, 331, 351, 352, 353, 360b, 371, 379e).

**§ 510.600 [Amended]**

2. Section 510.600 is amended in the table in paragraph (c)(1) by removing the entry for "Coopers Animal Health, Inc.,"; and in the table in paragraph (c)(2) by removing the entry for "017220".

**PART 520—ORAL DOSAGE FORM NEW ANIMAL DRUGS**

3. The authority citation for 21 CFR part 520 continues to read as follows:

Authority: Sec. 512 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 360b) .