

***Resolution Regarding Discontinuation of NARUC Gas USOA***

**WHEREAS,** The National Association of Regulatory Utility Commissioners (NARUC) developed a gas Uniform System of Accounts that could be used by State utility commissions at a time when a national Uniform System of Accounts for gas utilities did not exist; *and*

**WHEREAS,** For many years the NARUC published a “Uniform System of Accounts for Gas Utilities” which some States have required utilities in their jurisdiction to follow; *and*

**WHEREAS,** The Federal Energy Regulatory Commission (FERC) has since developed a Uniform System of Accounts for interstate gas pipelines that could be used for local gas distribution companies; *and*

**WHEREAS,** The FERC has kept its Uniform System of Accounts for gas utilities current; *and*

**WHEREAS,** The NARUC gas Uniform System of Accounts has not been revised since 1976; *and*

**WHEREAS,** Only six State utility commissions have stated that they still use the NARUC Uniform System of Accounts for gas utilities in some manner; *and*

**WHEREAS,** There are more multi-State gas utilities because of increased merger activity, which makes consistent accounting between States more important; *and*

**WHEREAS,** Maintaining the NARUC Uniform System of Accounts for gas utilities on a current basis would involve extensive use of resources, and given that the FERC maintains its Uniform System of Accounts for gas utilities; *and*

**WHEREAS,** The States need to maintain the authority to prescribe accounting rules necessary to meet State-specific needs while considering multi-State nature of some gas utilities; *and*

**WHEREAS,** Clarification regarding NARUC’s intention to maintain or discontinue its gas USoA would be helpful for States in deciding whether to adopt the FERC Uniform System of Accounts; *now, therefore, be it*

**RESOLVED,** The National Association of Regulatory Utility Commissioners, assembled at its 111th Annual Convention in San Antonio, Texas, will no longer maintain the NARUC Gas Uniform System of Accounts; *and be it further*

**RESOLVED,** The States are encouraged to adopt the FERC Uniform System of Accounts for gas utilities with appropriate modifications (if, and as necessary) to meet State specific circumstances.

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*Sponsored by the Committees on Finance and Technology and Gas  
Recommended by the Board of Directors  
Adopted in Convention November 10, 1999*