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## INFORMATION BULLETIN 2004-01

### **SUBJECT: APMC-632 FORM REPORTING NON-ARM'S LENGTH TRANSACTIONS WITH ASSOCIATES SEPARATELY FROM OTHER DISPOSITIONS**

Effective with delivery month August 2004, a company required to submit an APMC-632 form must now separately identify non-arm's length transactions with associates, from other types of non-arm's length transactions. A non-arm's length transaction is a type of ex-Alberta disposition reported on the APMC-632 form along with usage (non-pipeline consumption) and storage (non-pipeline storage).

For the period prior to August 2004, non-arm's length transactions (excluding usage and storage) are still required to be reported under code "5000". Companies that only have transactions with associates will continue to use code "5000" for the new period. Only those companies with non-arm's length transactions with non-associates are affected by this change.

Starting August 2004 delivery month, non-arm's length transactions should be reported as follows:

- Non-arm's length transactions with associates are reported under disposition code "5000".
- Non-arm's length transactions that are not with associates are reported under disposition code "6000".

Some of the known types of non-arm's length transactions that are not with associates and that fall under the 6000 disposition code are buy/sells (including wash transactions), exchanges or swaps.

Persons are associated where, directly or in combination with other associates, one person owns or has a beneficial interest equal to or greater than 75% of the other person. If two persons do not have an ownership interest in each other but have the same parent, they are considered associated.

**NOTE:** We would also like to remind reporting companies that pipeline operational requirements such as fuel gas/line loss and linepack/inventory changes should not be reported on the APMC-632 form. These dispositions are accounted for in the balancing entry reported on the APMC-633 form.

APMC Information Bulletins and other reporting information can be accessed at the Department of Energy's website: <http://www.energy.gov.ab.ca/com/Gas/Guidelines/Reporting+Guides.htm>

Attached for your records is a revised code list.

If you have any questions, please contact your gas analyst or telephone 403 297-5514.

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Attachments