

**ACCOUNTING FOR COMPARISON (DUAL ACCOUNTING)  
FORM MMS-4410**

**PART A  
CERTIFICATION FOR NOT PERFORMING DUAL ACCOUNTING**

**PAYOR'S NAME** \_\_\_\_\_ **PAYOR CODE** \_\_\_\_\_  
**ADDRESS** \_\_\_\_\_  
**CITY/STATE** \_\_\_\_\_ **ZIP** \_\_\_\_\_

**PAYOR'S CONTACT PERSON** \_\_\_\_\_  
**TELEPHONE** (\_\_\_\_) - \_\_\_\_ -- \_\_\_\_\_

**MMS 10 DIGIT LEASE NUMBER** \_\_\_\_\_ **MMS-DESIGNATED AREA** \_\_\_\_\_  
-- --

**CHECK THE REASON WHY DUAL ACCOUNTING IS NOT REQUIRED:**

- Lease terms do not require dual accounting.
- None of the gas from the lease is ever processed.
- Gas has a Btu content of 1000 Btu's per cubic foot or less at the lease's measurement point(s).
- None of the gas from the lease is processed until after gas flows into a pipeline with an index located in an index zone.
- None of the gas from the lease is processed until after gas flows into a mainline pipeline not located in an index zone.

**If you have multiple leases that do not require dual accounting, you can attach a list your leases, but you must provide a specific reason why dual accounting is not required for each listed lease.**

**I certify that Dual Accounting is not required for gas produced from the lease(s) and reason(s) noted above or attached.**

**Signature Lessee's Authorized Official** \_\_\_\_\_ **Date** \_\_\_\_\_

\_\_\_\_\_  
**Print Official's Name**

\_\_\_\_\_  
**Company Represented**

The Paperwork Reduction Act of 1995 requires us to inform you that this information is being collected to aid the Minerals Management Service in its compliance efforts and to ensure that Indian mineral lessors receive the maximum revenues from mineral resources on their land consistent with the Secretary's trust responsibility. The gathering and reporting the information could require 4 hours per response. Comments on the accuracy of this burden estimate or suggestions on reducing this burden should be directed to: ICCO, Minerals Management Service, MS 4230, 1849 C Street NW, Washington, DC 20240. This collection of information is mandatory and responses are considered proprietary (5 U.S.C. 552). An agency may not conduct or sponsor and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.