

Jurisdictional companies are required to maintain their books and records in accordance with the Commission's Uniform System of Accounts (USofA). The USofA provides basic account descriptions and accounting definitions that are useful in understanding the information reported in the Form Nos. 1, 1-F, 2, 2A, 3Q, 6, 6Q and 60.

In order to make the accounting regulations more accessible, the Commission's accounting requirements were extracted and reproduced here from the Code of Federal Regulations available on the U.S. Government Printing Office's GPO Access Web Site.

An official paper copy of the USofA can be obtained from the U. S. Government Printing Office. The telephone number is 1-866-512-1800 (toll-free) or 202-512-1800 (in the DC area). Ask for Code of Federal Regulations, Title 18, Conservation of Power and Water Resources, Parts 1-399, Revised as of April 1 of the current year. They can also be purchased online at <http://bookstore.gpo.gov/>. The accounting requirements for jurisdictional electric companies, natural gas companies, oil pipeline companies, and centralized service companies are found at Parts 101, 201, 352, and 367, respectively.