

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, and 6.

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. The pages contained here are an exact copy of the pages contained in the bound version of the Code of Federal Regulations.

An official bound paper copy of the USofA can be obtained from the U. S. Government Printing Office, Superintendent of Documents, Mail Stop: SSOP, Washington, DC 20402-0001; by internet at <http://bookstore.gpo.gov/> or by calling toll free (866) 512-1800. Ask for the Code of Federal Regulations, Title 18, Parts 1-399. The cost is \$62. The accounting requirements for jurisdictional electric companies, natural gas companies, and oil pipeline companies are found at Parts 101, 201, and 352, respectively.