

Chapter PSC 130

**UNIFORM SYSTEM OF ACCOUNTS
GAS UTILITIES**

PSC 130.01 Gas utilities, Classes A and B
PSC 130.02 Gas utilities, Class C

PSC 130.01 Gas utilities, Classes A and B. (1) **ACCOUNTS** (2-U-1136.) For the purpose of applying the system of accounts prescribed by this order, utilities are divided into two classes as follows:

(a) Class A. Utilities having annual gas operating revenues of \$200,000 or more.

(b) Class B. Utilities having annual gas operating revenues of more than \$50,000 but less than \$200,000.

(2) **RETIREMENT UNITS** (2-U-1621.) This order adopts a uniform list of retirement units for Class A and Class B utilities.

PSC 130.02 Gas utilities, Class C. (2-U-870.) A Class C gas utility is a gas utility having annual gas operating revenues of \$50,000 or less.

Editor's Note: Persons needing copies of the uniform system of accounts herein prescribed for gas utilities, Classes A and B, as printed in pamphlet form, may obtain them at cost (45 cents) from the Public Service Commission, State Office Building, Madison.

Ditto copies of 2-U-1232 (modifying 2-U-1136 as to accounting for construction overhead), 2-U-1621, and 2-U-870, sent on request.

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