

- (4) Class B—Financial
 - Electric Operating
 - Gas Operating
 - Water Operating
 - Heating Operating
 } From \$150,000 to \$1,000,000
- (4) Class C & D—Financial
 - Electric Operating
 - Gas Operating
 - Water Operating
 - Heating Operating
 } Less than \$150,000

Form F—Municipal ----- For all municipally owned utilities

Form J—R. E. A. ----- For all rural electric cooperatives

Form D—Conservation and Regulation—For all conservation and regulation companies

Form A—Apportionment Sheets ----- For all light, heat and power utilities

- (1) Interstate Commerce Commission form. (Forms C and G are also I. C. C. forms in part)
- (2) Federal Power Commission form.
- (3) Federal Communications Commission form.
- (4) Wisconsin Public Service Commission form.