

Chapter PSC 160

UNIFORM SYSTEM OF ACCOUNTS,
TELEPHONE UTILITIES

PSC 160.01 Telephone utilities, Classes A and B
PSC 160.02 Telephone utilities, Class C

PSC 160.01 Telephone utilities, Classes A and B. (2-U-902.) For the purpose of this system of accounts, telephone companies are divided into two classes, as follows:

- (1) CLASS A. Companies having average annual operating revenues exceeding \$300,000.
- (2) CLASS B. Companies having average annual operating revenues exceeding \$125,000 but not more than \$300,000.

PSC 160.02 Telephone utilities, Class C. (2-U-1041.) The system of accounts prescribed by this order applies to Class C telephone companies which are defined as those having average annual operating revenues exceeding \$10,000 but not more than \$125,000.

Note: Telephone utilities, classes A and B, use federal communications commission system of accounts. Persons needing copies of uniform system of accounts herein prescribed for class C telephone utilities, as printed in pamphlet form, may obtain them at cost (20 cents) from the Public Service Commission, State Office Building, Madison.

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