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§ 310.1 Authorization of uniform system of accounts for Classes A and B

(a) The uniform system of accounts for gas corporations (Classes A and B) is hereby prescribed for every gas corporation (as that term is defined in the Public Service Law) that has annual operating revenues from gas operations of \$ 1,000,000 or more, subject to the jurisdiction of this commission; and every such gas corporation is hereby required, by no later than January 1, 2000, to keep its records and accounts in conformity therewith.

(b) During the 12 months following the date on which the uniform system of accounts becomes effective, any such gas corporation may, for purposes of comparison, keep on its books, in addition to the accounts hereby prescribed, such portion or portions of its present accounts as may be deemed desirable by any such corporation.

(c) In prescribing this system of accounts, the commission does not commit itself to the approval or acceptance of any item set out in any account for the purpose of fixing rates or in determining other matters before the commission.

(d) In the system of accounts, Commission means the Public Service Commission of the State of New York.