

7810.6400 UNIFORM SYSTEM OF ACCOUNTING.

A telephone company shall maintain its records and accounts in accordance with the applicable uniform system of accounts, and shall file its annual report for the previous calendar year on or before May 1 of each year on the report forms furnished by the commission. Applicable schedules of such report forms shall be completed in full.

Class A and class B telephone companies shall maintain their accounts in accordance with the uniform systems of accounts for class A and class B telephone companies prescribed by the Federal Communications Commission. Class C telephone companies shall maintain their accounts in accordance with the uniform system of accounts for telephone companies prescribed by this commission. Class D telephone companies shall maintain such records as will enable them to complete the annual report form prescribed and furnished by the commission.

Statutory Authority: *MS s 237.10*

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