

PUBLIC SERVICE COMMISSION OF KENTUCKY

A meeting of the Public Service Commission of Kentucky was held at its offices in the City of Frankfort on the 19th day of September, 1935, present: Wilbur K. Miller, Chairman, William D. Cochran and Lloyd B. Clark, Commissioners.

In the matter of Classification of Accounts )  
for Electric Utilities )

ADMINISTRATIVE  
ORDER NO. 16

The Commission on its own motion, pursuant to the authority vested in it by Subsection (1) of Section 4 of the Public Service Commission Act, and after due consideration deeming it advisable to establish a uniform classification of accounts for electric utilities, and

WHEREAS, a tentative classification of accounts was prepared for the Commission under the direction of R. A. Steltenkamp, Chief Accountant, and E. V. Williamson, Consultant Accountant, and

WHEREAS, This Commission did on the 10th day of June, 1935, send to all electric utilities in this Commonwealth a copy of said tentative classification of accounts for electric utilities with notice that a hearing would be had on same on the 7th day of August, 1935, for the purpose of receiving suggestions, comments and criticisms to said tentative classification of accounts, and

WHEREAS, The Commission on the aforementioned date did hold such hearing and receive certain suggestions, comments and criticisms from such electric utilities, and

WHEREAS, This Commission has considered the recommendations of all oral and written suggestions, comments and criticisms, as well as the recommendations of its Chief Accountant, R. A. Steltenkamp and E. V. Williamson, Consultant Accountant, based upon the record of said hearing on the aforesaid date, and finds that certain changes and amendments should be made to said tentative classification of accounts for electric utilities as previously submitted, and that said tentative classification of accounts for electric utilities, thereby changed and amended, are necessary and adequate, it is therefore

**ORDERED**, By the Public Service Commission of Kentucky that the system of accounts and records, fully set forth and described in a pamphlet identified and designated as "A Uniform System of Accounts for Electric Utilities Prescribed by the Public Service Commission of Kentucky" and hereafter recorded and set out in full be and the same is hereby established and prescribed, effective on and after January 1, 1936, as the system of accounts and records to be kept and used by each and all of said electric utilities, and it is further

**ORDERED**, That each of said electric utilities of each class as the same is designated in said pamphlet shall carry on its books the accounts and records herein prescribed for a utility of that class and shall accurately keep such accounts in accordance with the requirements, definitions and instructions contained and set out in said pamphlet.

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**Secretary**