

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 14th day of November, 1935; present: Lloyd B. Clark, Chairman, William D. Cochran and Francis M. Burke, Commissioners.

In the matter of Classification of )  
Accounts for Gas 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 gas 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 7th day of August, 1935, send to all gas utilities in this Commonwealth a copy of said tentative classification of accounts for gas utilities with notice that a hearing would be had on same on the 18th day of September, 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 a hearing and receive certain suggestions, comments and criticisms from such gas 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 Consultant Accountant, E. V. Williamson, based upon the record of said hearing on the aforementioned date, and finds that certain changes and amendments should be made to said tentative classification of accounts for gas utilities as previously submitted, and that said tentative classification of accounts for gas 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 Gas 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 gas utilities, and it is further

ORDERED, That each of said gas utilities of each class as the same is designated in said pamphlet shall carry on its book 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.

LOUIS COX  
Secretary