IAC Ch 16, p.1

199—16.6(476) Uniform systems of accounts—telegraph. The uniform systems of accounts for telegraph utilities adopted by the FCC, editorial revision, effective December 7, 1963, are adopted with the following modifications:

The general instructions of the FCC uniform systems of accounts for telegraph companies are modified by adding the following sentence: "This shall not prohibit the telephone companies from using such additional accounts as they are required or permitted to keep for their reporting to other regulatory authorities or to their stockholders, providing the board is notified of the nature, amount and purpose of such accounts in the annual report to the board and at such other times as may be requested by the board."