

may require classification in the interests of national defense or foreign policy pending determination by an appropriate department or agency as to whether such information should be classified.

(d) It shall be the duty of the registrant to submit the documents or information referred to in paragraph (a) of this section to the appropriate department or agency of the United States prior to filing them with the Commission and to obtain and submit to the Commission, at the time of filing such documents or information, or in lieu thereof, as the case may be, the statements from such department or agency required by paragraph (b) of this section. All such statements shall be in writing.

[33 FR 7682, May 24, 1968]

§§ 250.106—250.107 [Reserved]

§ 250.110 Small entities for purposes of the Regulatory Flexibility Act.

For purposes of Commission rule-making in accordance with the provi-

sions of Chapter Six of the Administrative Procedure Act (5 U.S.C. 601 et seq.), and unless otherwise defined for purposes of a particular rulemaking proceeding, the terms "small business" and "small organization," for purposes of the Public Utility Holding Company Act of 1935, shall mean a holding company system whose gross consolidated revenues from sales of electric energy or of natural or manufactured gas distributed at retail for its previous fiscal year did not exceed \$1,000,000. There may be excluded from such gross revenues:

(a) Sales or electric energy or natural or manufactured gas to tenants or employees of any operating subsidiary company of such holding company for their own use and not for resale; and

(b) Sales of gas to industrial consumers or in enclosed portable containers.

[47 FR 5222, Feb. 4, 1982]

PART 251—INTERPRETATIVE RELEASES RELATING TO THE PUBLIC UTILITY HOLDING COMPANY ACT OF 1935 AND GENERAL RULES AND REGULATIONS THEREUNDER

Subject	Release No.	Date	Fed. Reg. Vol. and Page
Statement of policy regarding first mortgage bonds subject to the Public Utility Holding Company Act of 1935.	13105	Feb. 16, 1956	21 FR 1286.
Statement of policy regarding preferred stock subject to the Public Utility Holding Company Act of 1935.	13106	Feb. 16, 1956	21 FR 1288.
Opinion and statement of the Commission in regard to proper reporting of deferred income taxes arising from installment sales.	15359	Dec. 7, 1965	30 FR 15420.
Statement of the Commission to clarify the meaning of "beneficial ownership of securities" as relates to beneficial ownership of securities held by family members.	15381	Jan. 19, 1966	31 FR 1005.
Statement of the Commission setting the date of May 1, 1966 after which filings must reflect beneficial ownership of securities held by family members.	15403	Feb. 14, 1966	31 FR 3175.
Statement of the Commission authorizing the adoption of modifications of policies regarding provisions of long-term debt securities issued and sold under the Holding Company Act; 5-year refunding limitation.	16369	May 8, 1969	34 FR 9553.
Conclusion of the Commission that it is appropriate to permit the issuers of preferred stock under the Holding Company Act of 1935 to include a 5-year refunding limitation on all stocks sold on and after June 22, 1970.	16758	June 22, 1970	35 FR 10585.
Announcement by the Commission that no informal exceptions from the requirements (17 CFR 250.50) of competitive bidding will be granted.	16832	Sept. 17, 1970	35 FR 15210.
Publication of the Commission's procedure to be followed if requests are to be net for no action or interpretative letters and responses thereto to be made available for public use.	16972	Jan. 25, 1971	36 FR 2600.
Commission endorses the establishment by all publicly held companies of audit committees composed of outside directors.	17514	Mar. 23, 1972	37 FR 6850.
Commission's statement and policy on misleading pro rata stock distributions to shareholders.	17583	June 1, 1972	37 FR 11559.
Commission's guidelines on independence of certifying accountants; example cases and Commission's conclusions.	17636	July 5, 1972	37 FR 14294.

Subject	Release No.	Date	Fed. Reg. Vol. and Page
Commission's interpretation of risk-sharing test in pooling-of-interest accounting.	17712	Sept. 29, 1972	37 FR 20937.
Commission reaffirms proper accounting treatment to be followed by a lessee when the lessor is created as a conduit for debt financing.	17772	Nov. 17, 1972	37 FR 26516.
Amendment of previous interpretation (AS-130) of risk-sharing test in pooling-of-interest accounting.	17841	Jan. 5, 1973	38 FR 1734.
Commission's conclusion as to certain problems relating to the effect of treasury stock transactions or accounting for business combinations.	18067	Aug. 24, 1973	38 FR 24635.
Commission request for comments on Accounting Series Release No. 146 ...	18112	Oct. 5, 1973	38 FR 28819.
Statement by the Commission on disclosure of the impact of possible fuel shortages on the operations of issuers.	18225	Dec. 20, 1973	39 FR 1511.
Commission's statement of policy and interpretations	18067A	Apr. 12, 1974	39 FR 14588.
Commission's practices on reporting of natural gas reserve estimates	18640	June 14, 1974	39 FR 27556.
Commission's examples of unusual risks and uncertainties	18723	Dec. 23, 1974	40 FR 2678.
Commission's guidelines on Accounting Series Release No. 148	19039	June 13, 1975	40 FR 27441.
Commission's statement regarding disclosure of impact of Wage and Price Standards for 1979 on the operations of issuers.	20798	Nov. 29, 1978	43 FR 57596.
Investment bankers and banks in Rule 70	21967	Mar. 18, 1981	46 FR 18535.
Lease transactions under Economic Recovery Tax Act of 1981	22259	Nov. 4, 1981	46 FR 55510.
Statement of policy concerning application of Rule 50 under the Public Utility Holding Company Act of 1935.	22623	Sept. 2, 1982	47 FR 39810.
Public statements by corporate representatives	23199	Jan. 13, 1984	49 FR 2468.
Ownership reports and trading by officers, directors and principal security holders.	25303	Apr. 26, 1991	56 FR 19928.

PART 256—UNIFORM SYSTEM OF ACCOUNTS FOR MUTUAL SERVICE COMPANIES AND SUBSIDIARY SERVICE COMPANIES, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935

GENERAL INSTRUCTIONS

- Sec.
- 256.00-1 Preface.
- 256.01-1 Companies for which this system of accounts is prescribed.
- 256.01-2 Application to service companies doing business with nonassociate companies.
- 256.01-3 General structure of accounting system.
- 256.01-4 Construction or service contracts, and centralized procurement accounting.
- 256.01-5 Determination of service cost accounting.
- 256.01-6 Departmental classification required.
- 256.01-7 Records.
- 256.01-8 Definitions.
- 256.01-9 Unbilled items.
- 256.01-10 Billing procedures.
- 256.01-11 Methods of allocation.
- 256.01-12 Compensation for use of capital.
- 256.01-13 Submission of questions.

BALANCE SHEET ACCOUNTS: ASSETS AND OTHER DEBIT ACCOUNTS

1. SERVICE COMPANY PROPERTY

- 256.101 Service company property.
- 256.107 Construction work in progress.

- 256.108 Accumulated provision for depreciation and amortization of service company property.

2. INVESTMENTS

- 256.123 Investment in associate companies.
- 256.124 Other investments.

3. CURRENT AND ACCRUED ASSETS

- 256.131 Cash.
- 256.134 Special deposits.
- 256.135 Working funds.
- 256.136 Temporary cash investments.
- 256.141 Notes receivable.
- 256.143 Accounts receivable.
- 256.144 Accumulated provision for uncollectible accounts.
- 256.146 Accounts receivable from associate companies.
- 256.152 Fuel stock expenses undistributed.
- 256.154 Materials and supplies.
- 256.163 Stores expense undistributed.
- 256.165 Prepayments.
- 256.174 Miscellaneous current and accrued assets.

4. DEFERRED DEBITS

- 256.181 Unamortized debt expense.
- 256.184 Clearing accounts.
- 256.186 Miscellaneous deferred debits.
- 256.188 Research, development or demonstration expenditures.
- 256.190 Accumulated deferred income taxes.

LIABILITIES AND OTHER CREDIT ACCOUNTS

5. PROPRIETARY CAPITAL

- 256.201 Common stock issued.
- 256.211 Miscellaneous paid-in capital.
- 256.215 Appropriated retained earnings.