



## Ohio Administrative Code

### Rule 4901:1-13-13 Uniform system of accounts for gas companies.

Effective: April 9, 2015

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(A) Gas or natural gas companies subject to the jurisdiction of the public utilities commission of Ohio shall keep their books of accounts and records in accordance with the uniform system of accounts from time to time prescribed by the federal energy regulatory commission except to the extent that the provisions of said uniform system of accounts are inconsistent in any way with any outstanding orders of the public utilities commission of Ohio.

(B) The public utilities commission of Ohio reserves to itself the right to require the creation and maintenance of such additional accounts as may hereafter be prescribed to cover the accounting procedures of gas or natural gas companies operating within the state of Ohio.

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