

§256.931

(b) Records shall be so maintained to permit ready analysis by item showing the nature of the expense and identity of the person furnishing the service.

§256.931 Rents.

This account shall include rents, including taxes, paid for the property of others used, occupied or operated in connection with service company functions. Provide subaccounts for major grouping such as office space, warehouses, other structure, office furniture, fixtures, computers, data processing equipment, micro-wave and telecommunication equipment, airplanes, automobiles, etc. The cost, when incurred by the lessee, of operating and maintaining leased property, shall be charged to the accounts appropriate for the expense as if the property were owned.

§256.932 Maintenance of structures and equipment.

This account shall include materials used and expenses incurred in the maintenance of property owned, the cost of which is includable in accounts 305 through 311, and of property leased from others. Provide subaccounts by major classes of structures and equipment, owned and leased.

PART 257—PRESERVATION AND DESTRUCTION OF RECORDS OF REGISTERED PUBLIC UTILITY HOLDING COMPANIES AND OF MUTUAL AND SUBSIDIARY SERVICE COMPANIES

Sec.

257.1 General instructions.

257.2 Schedule.

AUTHORITY: 15 U.S.C. 79(o) and 79(t), unless otherwise noted.

§257.1 General instructions.

(a) *Scope of regulations.* The General Instructions and Schedule apply to any holding company, except an electric or gas utility company, registered as a holding company under the Public Utility Holding Company Act of 1935, and to companies found by the Commission, pursuant to §250.88 to meet the requirements of section 13 of the

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Act as mutual or subsidiary service companies.

(1) Company means a service company subject to §250.93, or a holding company subject to §250.26, which is not an electric utility company or a gas utility company, and any predecessor or inactive or dissolved associate company, the records of which are in the possession or control of such company.

(2) Records include any records prepared, maintained or held by any agent or employee of a company, including any such records of a stock transfer agent, registrar, paying agent, indenture trustee or other person employed by a company to perform services with respect to the securities of the company, insofar as such person is accountable to the company or to its security holders for such records. The specification in the schedule of a record related to a type of transaction includes all documents and correspondence, not redundant or duplicative of other records retained, needed to explain or verify such transaction. Supporting documents such as checks or vouchers, which are separately scheduled may, nevertheless, be destroyed in accordance with the schedule for their respective class, when the company determines that the lapse of time has made it unlikely that it will need to prove the details evidenced thereby.

(3) Any company subject to this regulation, which, as agent, operator, lessor or otherwise, maintains or has possession of any records relating to the operation, property or obligations of an electric or gas utility company or natural gas company or a nuclear licensee, as defined in the Federal Power Act, the Natural Gas Act, the Atomic Energy Act or the laws of any state within which such utility company operates, shall comply with the laws or regulations as to record retention and destruction which would apply to such records if they were records of such utility company or licensee.

(4) Except for the certifications, indices and cross references specified herein, the regulation shall not be construed as requiring the preparation or maintenance of records not required to be prepared or maintained by other rules or regulations of the Commission.

(5) The regulation shall not excuse compliance with any other lawful requirement for the preservation of records for periods longer than those prescribed in the regulation.

(6) Duplicate copies of records which contain no significant information not shown on the copy preserved may be destroyed at any time. If the same document would be required under more than one scheduled item, such as an indenture also included as an exhibit in a filing required to be retained, only one copy need be preserved if cross references are substituted for the additional copies.

(7) Notwithstanding the provisions of the regulation, the Commission may, upon the request of any company, authorize the destruction of any specified records of such company and the Commission, on its own motion or on the motion of any regulatory agency, may direct that records which would be useful in developing facts relevant to any transaction recorded by the company be preserved for such period as the Commission may specify.

(b) *Designation of supervisory official.* Each company subject to the regulation shall designate one or more officials to supervise the preservation or authorized destruction of its records. Insofar as its records include those in the possession of a transfer agent, indenture trustee or other independent custodian, the terms of the agreement with the custodian may include provisions, not inconsistent with this regulation, for the preservation and destruction of such records by the custodian and the responsibility of the company's designated official shall be to make reasonable inquiry as to the due performance of the custodian's obligation.

(c) *Protection and storage of records.* The company shall provide reasonable protection from damage by fire, flood, and other hazards for records required by the regulation to be preserved and, in the selection of storage space, safeguard such records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of proper ventilation.

(d) *Index of records.* At each office of the company where records are kept or stored, such records as are required by

the regulation to be preserved shall be so arranged, filed, and currently indexed that such records shall be readily available for inspection by authorized representatives of regulatory agencies concerned.

(e)(1) *Micrographic and electronic storage permitted.* The records required to be maintained and preserved under § 250.26 of this chapter may be maintained and preserved for the required time by, or on behalf of, a company on, among other formats:

(i) Micrographic media, including microfilm, microfiche, or any similar medium; or

(ii) Electronic storage media, including any digital storage medium or system that meets the terms of this section.

(2) *General requirements.* The company, or person that maintains and preserves records on its behalf, must:

(i) Arrange and index the records in a way that permits easy location, access, and retrieval of any particular record;

(ii) Provide promptly any of the following that the Commission (by its examiners or other representatives) or the directors of the company may request:

(A) A legible, true, and complete copy of the record in the medium and format in which it is stored;

(B) A legible, true, and complete printout of the record; and

(C) Means to access, view, and print the records; and

(iii) Separately store, for the time required for preservation of the original record, a duplicate copy of a record that is stored on micrographic or electronic storage media.

(3) *Special requirements for electronic storage media.* In the case of records on electronic storage media, the company, or person that maintains and preserves records on its behalf, must establish and maintain procedures:

(i) To maintain and preserve the records, so as to reasonably safeguard them from loss, alteration, or destruction;

(ii) To limit access to the records to properly authorized personnel, the directors of the company, and the Commission (including its examiners and other representatives); and

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(iii) To reasonably ensure that any reproduction of a non-electronic original record on electronic storage media is complete and true, and legible when retrieved.

(f) *Destruction of records.* The destruction of the records permitted to be destroyed under the provisions of the regulations in this part may be performed in any manner elected by the company. Precautions should be taken, however, to macerate or otherwise destroy the legibility of records, the content of which is forbidden by law to be divulged to unauthorized persons.

(g) *Premature destruction or loss of records.* When records are destroyed or lost before the expiration of the prescribed period of retention, a statement listing, as far as may be determined, the records destroyed and describing the circumstances of accidental or other premature destruction or loss shall be filed with the Commission within ninety (90) days from the date of discovery of such destruction or loss.

(h) *Schedule of records and periods of retention.* The schedules of records retention periods constitute a part of this regulation. The schedules prescribe the periods of time that designated records shall be preserved.

(i) *Retention periods designated "Destroy at Option."* Use of the retention period, "Destroy at option," in the regulation constitutes authorization for such destruction under the conditions specified for the particular types of records only if such optional destruction is based on a reasonable judgment that the records are unlikely to be needed and if such optional destruction is not in conflict with other legal retention requirements. Optional destruction of records relevant to pending or expected regulatory or legal actions is not authorized. "Destroy at option after audit" requires retention

until the company has received an opinion of its independent accountants with respect to the financial statements including the transactions to which such records relate.

(j) *Use of technical accounting terms.* For purposes of the schedules, traditional accounting terms such as ledgers, journals, registers and vouchers refer to the function rather than the form of the record. All refer to quasi-permanent records, designed to collect, classify and in some aspects summarize, various types of the company's transactions. They are interrelated and, in another traditional term, are the principal constituents of the books of account, including subsidiary ledgers and registers. The retention periods apply to records serving this function, regardless of form. A multiple purpose record, such as a service company stock stub which also serves as the shareholder's ledger, or a voucher file which also serves as the journal, referred to more than once in the schedule, is governed by the longest retention period applying to any of its functions. For brevity, the term "note" is used in the schedule to refer to an evidence of debt maturing within one year of its creation, which was not the subject of an offering registered under the Securities Act of 1933. The term "debenture" refers to a document evidencing any other unsecured debt. The term "mortgage" refers to any form of secured obligation, "bond" refers to a document evidencing a secured debt in whole or part, and "mortgagee" refers to the holder of a mortgage or bond and includes any person, such as an indenture trustee, authorized to act for a mortgagee.

(Approved by the Office of Management and Budget under control number 3235-0306)

[49 FR 27310, July 3, 1984, as amended at 66 FR 29474, May 31, 2001]

§ 257.2 Schedule.

SCHEDULE OF RECORDS RETENTION PERIODS

Description of records	Retention period
CORPORATE AND GENERAL	
1. Records of Securities:	
(a) Capital stock and debt ledgers	3 years after the holder's account is closed.

SCHEDULE OF RECORDS RETENTION PERIODS—Continued

Description of records	Retention period
(b) Subscription accounts, warrants, requests for allotments, and other essential papers related thereto.	Destroy at option after settlement and audit.
(c) Stubs or similar records of the issuance of securities	3 years after cancellation of certificate.
(d) Paid or cancelled notes	Destroy at option after changes are recorded.
(e) Letters, notices reports, statements and other communications distributed to all holders of a particular class:	
(1) Annual reports	50 years.
(2) Solicitations of consents or waivers	Destroy at option after expiration of consent or waiver and audit.
(3) Notices of redemption or invitations for tender	Destroy at option after consummation and audit.
(4) Interim reports, dividend notices, notices of change of corporate address, and similar communications of information of only current significance.	Destroy at option after audit.
(f) Dividend interest and coupon registers, lists or similar records	3 years after payment.
(g) Paid dividend or interest checks	3 years after issuance.
(h) Trust indentures, loan agreements or other contracts or agreements securing debt securities issued.	3 years after redemption.
(i) Copies of reports, statements, letters or memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument or agreement securing debt securities issued.	3 years after redemption.
(j) Leases pertaining to rentals of property to or from others	3 years after expiration.
(k) Contracts, agreements, and other records needed to administer or audit a dividend reinvestment plan or an employee benefit plan involving the purchase or issuance of securities.	6 years after expiration or cancellation.
2. Lists of holders of voting securities represented at meeting and executed proxies or lists certified by a person or persons qualified to do so under the applicable corporation law, showing the attendance and votes by each holder for or against each issue voted on.	3 years after date of meeting. Executed proxies may be destroyed at option; if replaced by certified lists, unless a contest of the vote is expected or pending.
3. Filings with and authorizations by regulatory agencies:	
(a) Applications, registrations or other documents filed by the company with any Federal or state regulatory agency for authorization or validation of transactions; the opinion, order or other document evidencing the agency's action thereon; and any report of consummation or compliance, with respect to:	
(1) The issue, pledge or sale of securities	Until all securities covered thereby are retired.
(2) The acquisition or disposition of assets or investments	Period specified by Item 18 or 19 for the asset or investment.
(3) Contracts with affiliates	3 years after expiration.
(4) Organization or conduct or business of the company and changes therein, including mergers.	Life of corporation.
(b) Periodic or special reports filed by the company on its own behalf with the Securities and Exchange Commission or with any other Federal or state rate-regulatory agency, including exhibits or amendments to such reports:	
(1) Annual financial, operating and statistical reports	10 years after date of report.
(2) Monthly and quarterly reports of operating revenues, expenses, and statistics.	Destroy at option after audit..
(3) Transaction with associated companies	6 years.
(4) Budgets of expenditures	6 years.
(5) Accidents	6 years.
(6) Employees and wages	5 years.
(7) Loans to officers and employees	3 years after fully paid.
(8) Purchases and sales of property	For period specific refer to property records (See Item 18).
4. Organization Documents:	
(a) Title, franchises, and licenses:	
(1) Certificates of incorporation, or equivalent agreements and amendments thereto.	Life of corporation.
(2) Deeds leases and other title papers (including abstracts of title and supporting data), and contracts and agreements related to the acquisition or disposition of property or investments.	6 years after property or investment is disposed of unless delivered to transferee.
(b) Minute books of stockholders, directors' and directors' committee meetings.	50 years.
(c) Minutes of meetings of system committees	6 years after close of fiscal year.
(d) Organization diagrams and charts	Destroy at option after expiration or supersession.
(e) Permits or Licenses:	
(1) Permits or licenses to conduct any part of the company's business	6 years after expiration.
(2) Permits or licenses for vehicles or equipment, or for other activities in the ordinary course of business.	Destroy at option after expiration and audit.

SCHEDULE OF RECORDS RETENTION PERIODS—Continued

Description of records	Retention period
<p>5. Contracts and Agreements:</p> <p>(a) Contracts and agreements entered into by the company for the procurement of services, such as management, consulting, accounting, legal, financial or engineering services.</p> <p>(b) Contracts or agreements with individual employees, labor unions and other employee organizations relative to wage rates, hours, and similar matters.</p> <p>(c) Memoranda essential to clarify or explain provisions of contracts and agreements.</p> <p>(d) Card or book records of contracts or agreements showing renewal or expiration of same and records of performance.</p>	<p>6 years after cancellation or expiration.</p> <p>6 years after expiration of contract.</p> <p>For same period as contract to which they relate.</p> <p>For same period as contract to which they relate.</p>
ACCOUNTING	
<p>6. Books of Account:</p> <p>(a) General and subsidiary ledgers</p> <p>(b) Trial balance sheets of general and subsidiary ledgers or equivalent records.</p> <p>(c) Journals: General and subsidiary journals or ledgers of original entry</p> <p>(d) Cash books: General and subsidiary or auxiliary books</p> <p>(e) Voucher registers: Voucher registers or similar records</p> <p>7. Journal Vouchers and Other Papers Supporting Entries:</p> <p>(a) Vouchers supporting general and subsidiary journal entries and papers forming part of or necessary to support and explain vouchers relating to:</p> <p>(1) Organization, fixed assets, investments, issuance of capital stock, funded debt, and related accounts.</p> <p>(2) All other accounts</p> <p>(b) Schedules for recurring journal entries</p> <p>(c) Lists of standard journal entry numbers</p> <p>(d) Material and supplies disbursement and labor distribution records</p> <p>8. Vouchers Evidencing Disbursements:</p> <p>(a) Paid and cancelled vouchers, including analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers.</p> <p>(b) Original bills and invoices for materials, services, etc., paid by vouchers.</p> <p>(c) Authorization for the payment of specific vouchers</p> <p>(d) Lists of unaudited bills (accounts payable), lists of vouchers transmitted and memoranda recording changes in unaudited bills.</p> <p>(e) Voucher indices</p> <p>(f) Paid checks other than interest dividend and payroll checks. (See Item 1(k) for interest and dividend checks and Item 16(d) for payroll checks.</p> <p>(g) Purchases and stores records related to disbursement vouchers</p> <p>9. Accounts Receivable:</p> <p>(a) Records of all accounts receivable, indices to accounts receivable and summaries of distribution of such accounts.</p> <p>(b) Accounting department copies of invoices issued and supporting papers which do not accompany the original invoices and authorizations for charges including supporting papers.</p>	<p>50 years.</p> <p>Destroy at option after audit.</p> <p>50 years.</p> <p>6 years.</p> <p>6 years.</p> <p>50 years, except for supporting documents included in Item 4(a)(2), or Items 8, 18 or 19.</p> <p>6 years after settlement.</p> <p>6 years after settlement. Destroy when superseded if not a part of a journal entry in which event Item 6(c) applies.</p> <p>Destroy when superseded.</p> <p>6 years.</p> <p>3 years after settlement.</p> <p>3 years after settlement.</p>
INSURANCE AND TAXES	
<p>10. Insurance Records:</p> <p>(a) Records of insurance policies in force showing coverage, premiums paid and expiration dates.</p> <p>(b) Insurance policies</p> <p>(c) Records of self-insurance against (1) losses from fire and casualty, (2) damage to property of others, and (3) personal injuries.</p> <p>(d) Records of amounts recovered from insurance companies in connection with losses and records of claims against insurance companies including reports of losses and supporting papers.</p> <p>(e) Inspectors' reports and reports of condition of property</p> <p>(f) Reports of losses not covered by insurance</p> <p>(g) Insurance maps of property and structures erected thereon</p> <p>(h) Records and statements relating to insurance requirements</p>	<p>Destroy at option after expiration of such policies but not less than 6 years.</p> <p>Destroy at option after expiration of such policies but not less than 6 years.</p> <p>6 years after date of last accounting entry with respect thereto.</p> <p>6 years after settlement.</p> <p>Destroy when superseded.</p> <p>Destroy at option after audit.</p> <p>Destroy when superseded.</p> <p>Destroy at option.</p>

SCHEDULE OF RECORDS RETENTION PERIODS—Continued

Description of records	Retention period
<p>11. Injuries and Damages:</p> <p>(a) Claim registers, card or book indices and similar records in connection with accidents resulting in damage to the property of others or personal injuries.</p> <p>(b) Detailed schedules or spread sheets of payments to others for personal injuries or for property damage.</p> <p>12. Tax Records:</p> <p>(a) Copies of schedules, returns and supporting working papers to taxing authorities and records of appeals:</p> <p>(1) Federal income taxes</p> <p>(2) Agreements between and schedule of allocation by associate companies of consolidated federal income taxes.</p> <p>(3) Other taxes, including state or local property or income taxes</p> <p>(b) Tax bills from taxing authorities and receipts for payment</p> <p>(c) Summaries of taxes paid by classes of taxes, location, or taxing authority.</p>	<p>Destroy at option after settlement and audit.</p> <p>Destroy at option after settlement and audit.</p> <p>6 years after settlement.</p> <p>6 years after settlement.</p> <p>Destroy at option after settlement and audit.</p> <p>3 years after settlement.</p> <p>6 years.</p>
TREASURY	
<p>13. Statements of Funds and Deposits:</p> <p>(a) Summaries and periodic statements of cash balances on hand and with depositories for company or associate.</p> <p>(b) Requisitions and receipts for funds furnished associates and others</p> <p>(c) Records of fidelity bonds of employees and others responsible for funds of the company.</p> <p>14. Records of Deposits with Banks and Others:</p> <p>(a) Bank deposit slips or similar records, including authorizations for and statements of transfers of funds from one depository to another.</p> <p>(b) Statements from depositories showing the details of funds received, disbursed, and transferred and balances on deposit.</p> <p>(c) Bank reconciliation papers</p> <p>(d) Statements from banks of interest credits</p> <p>(e) Check registers or other records of checks issued, including correspondence.</p> <p>15. Records of Receipts and Disbursements:</p> <p>(a) Daily or other periodic statement or receipts or disbursements of funds.</p> <p>(b) Records of periodic statements of outstanding vouchers, checks, drafts, etc., issued and not presented.</p> <p>(c) Reports of associates showing working fund transactions and summaries thereof.</p>	<p>Destroy at option.</p> <p>Destroy at option after funds have been returned or accounted for.</p> <p>Destroy at option after liability of bonding company has expired.</p> <p>Destroy at option after audit.</p> <p>6 years.</p> <p>Destroy at option after audit.</p> <p>Destroy at option after audit.</p> <p>Destroy at option after audit.</p>
PAYROLL AND PERSONNEL RECORDS	
<p>16. Payroll Records:</p> <p>(a) Payroll sheets or registers of payments of salaries and wages, pensions and annuities paid by company or by contractors of its account.</p> <p>(b) Records showing the distribution of salaries and wages paid for each payroll period and summaries or recapitulations of such distribution.</p> <p>(c) Time tickets, timesheets, timecards, workmen's reports, and other records showing hours worked, description of work, and accounts to be changed.</p> <p>(d) Paid checks, receipts for wages paid in cash and other evidences of payment.</p> <p>(e) Authorizations for changes in wage and salary rates, summaries and reports of changes in payrolls and similar records.</p> <p>(f) Payroll authorizations, records of authorized positions, and terminations.</p> <p>(g) Comparative or analytical statements of payroll</p> <p>17. Personnel and Employee Benefit Records:</p> <p>(a) Records of employees' service, and rates of compensation</p> <p>(b) Detailed records of company's computation for its contribution, plus a copy of plan.</p> <p>(c) Records pertaining to employees' benefit programs, including pension and profit sharing plans.</p> <p>(d) Bulletins or memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, maintenance and construction methods and policies.</p>	<p>6 years.</p> <p>6 years.</p> <p>Destroyed at option if the basic information contained thereon is transferred to work orders or other records.</p> <p>3 years.</p> <p>6 years.</p> <p>6 years.</p> <p>6 years.</p> <p>3 years after termination of employment.</p> <p>6 years after termination of pension or annuity plan.</p> <p>6 years after termination of program.</p> <p>3 years after expiration or supersession.</p>

SCHEDULE OF RECORDS RETENTION PERIODS—Continued

Description of records	Retention period
PROPERTY, DEPRECIATION AND INVESTMENTS	
18. Property Records, excluding documents included in Item 4(a)(2):	
(a) Land and land rights records	6 years after disposition.
(b) Building, permanent facilities and leasehold investment records	3 years after disposition, termination of lease, or write-off of property or investment.
(c) Operating equipment records	3 years after disposition, termination of lease or write-off of property or investment.
(d) Office furniture and equipment records	3 years after disposition, termination of lease or write-off of property or investment.
(e) Automobiles, other vehicles and related garage equipment records ..	3 years after disposition, termination of lease or write-off of property or investment.
(f) Aircraft and airport equipment records	3 years after disposition, termination of lease or write-off of property or investment.
(g) Other property records not defined elsewhere	3 years after disposition, termination of lease or write-off of property or investment.
(h) Construction work in progress records, income ledgers, work order sheets, authorizations for expenditures, requisitions, performance reports and analysis or cost reports.	10 years after clearance to property accounts.
(i) Depreciation and amortization of property records	Destroy at option after expiration of retention period as described for respective type of property records in 18(a) through 18(g).
19. Investment Records:	
(a) Records of investment in associate companies	3 years after disposition of investment.
(b) Records of other investments, including temporary investments of cash.	3 years after disposition of investment.
20. Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies.	3 years after disposition, termination of lease or write-off of property or investment.
WORK ORDER AND JOB ORDER RECORDS	
21. Work order and job order records including authorization documents, estimated cost memoranda, work order sheets for posting labor, material and other services, and summaries of expenditures for clearance to other accounts.	6 years after completion of work order.
22. Production maps, geological maps, reproductions, including aerial photographs, showing the location of all facilities the subject matter of which falls within the work orders of the company.	6 years after completion of work order.
23. Engineering records, drawings, supporting data to include diagrams, profiles, photographs, field-survey notes, plot plans, detail drawings, and records of engineering studies that are part of or performed by the company within the work order system.	6 years after completion of work order.
24. Records of building space occupied by various departments of the company.	6 years.
AUDIT, BUDGET AND STATISTICAL REPORTS	
25. Financial, Operating, and Statistical Reports not subject to Item 3(b)(1):	
(a) Reports of examinations and audits by accountants and auditors not in the regular employ of the Company. (Including reports of public accounting firms and regulatory commission accountants.)	6 years after date of report.
(b) Internal audit reports and working papers	6 years after date of report.
(c) Annual reports regularly prepared in the course of business for internal administrative or operating purposes.	6 years after date of report.
(d) Quarterly, monthly or other periodic reports	Destroy at option after audit.
26. Budgets and other forecasts (prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the company and its associated companies, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates.	6 years.
27. Other Miscellaneous Records:	
(a) Copies of advertisements by the company on behalf of itself or any associate company in newspapers, magazines and other publications including records thereof. (Excluding advertising of product, appliances, employment opportunities, services, territory, routine notices and invitations for bids for securities, all of which may be destroyed at option.)	6 years after date of publication.
(b) Indices of forms used by the company	Destroy at option when superseded.

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[49 FR 27310, July 3, 1984]

PART 259—FORMS PRESCRIBED UNDER THE PUBLIC UTILITY HOLDING COMPANY ACT OF 1935

Sec.

259.0-1 Availability of forms.

Subpart A—Forms for Registration and Annual Supplements

- 259.5a Form U5A, for notification of registration filed under section 5(a) of the Act.
- 259.5b Form U5B, for registration statement filed under section 5(b) of the Act.
- 259.5s Form U5S, for annual reports filed under section 5(c) of the Act.

Subpart B—Forms for Applications and Declarations

- 259.101 Form U-1, application or declaration under the Public Utility Holding Company Act of 1935.
- 259.113 Form U-13-1, for applications for approval of mutual service companies pursuant to Rule 88 (§250.88 of this chapter).

Subpart C—Forms for Statements and Reports

- 259.206 Form U-6B-2, for notification of security issues exempt under section 6(b) of the Act.
- 259.207 Form U-57, for notification of foreign utility company status pursuant to Rule 57(a) (§250.57 of this chapter).
- 259.208 Form U-9C-3, for notification of acquisition of securities exempt from section 9(a) pursuant to rule 58 (§250.58 of this chapter).
- 259.212a Form U-12(I)-A, for statement of activity within scope of section 12(i) of the Act, pursuant to Rule 71(a) (§250.71(a) of this chapter).
- 259.212b Form U-12(I)-B, for advance statement of activity within scope of section 12(i) of the Act pursuant to Rule 71(b) (§250.71(b) of this chapter).
- 259.213 Form U-13E-1, for report by affiliate companies and independent service companies pursuant to Rule 95 (§250.95 of this chapter).
- 259.221 Form U-R-1, for solicitations pursuant to Rule 62 (§250.62 of this chapter), in connection with reorganizations.

Subpart D—Forms for Periodic Accounting Reports

- 259.313 Form U-13-60, for annual reports pursuant to Rule 94 (§250.94 of this chapter) by mutual and subsidiary service companies required by section 13 of the Act.

Subpart E—Forms for Statements and Reports From Nonregistered (Exempt) Companies

- 259.402 Form U-3A-2, for annual reports pursuant to Rule 2 (§250.2 of this chapter) for exempt holding companies which are intrastate or predominantly operating companies.
- 259.403 Form U-3A3-1, for annual reports pursuant to Rule 3 (§250.3 of this chapter) for banks which are exempt holding companies.
- 259.404 Certificate to be filed pursuant to §250.7(d) of this chapter.
- 259.405 Form U-33-S, for annual reports pursuant to Rule 57(b) (§250.57 of this chapter).

Subpart F—Forms for Amendments [Reserved]

Subpart G—Forms for Electronic Filing

- 259.601 [Reserved]
- 259.603 Form SE, form for submission of paper format exhibits by electronic filers.
- 259.604 Form TH—Notification of reliance on temporary hardship exemption.

AUTHORITY: 15 U.S.C. 79e, 79f, 79g, 79j, 79l, 79m, 79n, 79q, 79t.

SOURCE: 33 FR 19001, Dec. 20, 1968, unless otherwise noted.

§ 259.0-1 Availability of forms.

(a) This part identifies and describes the forms prescribed for use under the Public Utility Holding Company Act of 1935.

(b) Any person may obtain a copy of any form prescribed for use in this part by written request to the Securities and Exchange Commission, 450 Fifth Street, NW., Washington, DC 20549. Any person may inspect the forms at this address and at the Commission's regional and district offices. (See §200.11