

## Securities and Exchange Commission

## § 256.931

### § 256.925 Injuries and damages.

(a) This account shall include the cost of premiums for insurance to protect the service company against claims for injury, liability and damage claims of employees or others and losses of such character not covered by outside insurance.

(b) Reimbursements from insurance companies or others for expenses charged hereto on account of injuries and damages and insurance dividends or refunds shall be credited to this account.

### § 256.926 Employee pensions and benefits.

This account shall include pensions paid to or on behalf of retired employees, or payments for the purchase of annuities for this purpose, when the service company has committed itself to a pension plan under which the pension funds are devoted to pension purposes. This account shall also include payments made under employee benefit programs such as medical and surgical benefits, disability benefits, life insurance, savings and thrift plans, and other similar benefits. Include, also, expenses incurred in medical, educational or recreational activities for the benefit of employees.

### § 256.928 Regulatory commission expense.

This account shall include all expenses, properly includable in service company operating expenses, incurred by the service company in connection with formal cases before regulatory commissions, or other regulatory bodies, on its own behalf or on behalf of associated companies, including payments made to a regulatory commission for fees assessed to the service company for pay and expenses of such commission, its officers, agents and employees, and for filings or reports made under regulations of regulatory commissions. The service company shall be prepared to show the cost of each formal case.

### § 256.930.1 General advertising expenses.

This account shall include the cost of materials used and expenses incurred in advertising and related activities,

the costs of which by their content and purpose are not provided for elsewhere.

#### ITEMS

1. Advertising in newspapers, periodicals, billboards, radio, etc.
2. Advertising matter such as posters, bulletins, booklets and related items.
3. Fees and expenses of advertising agencies and commercial artists.
4. Postage and direct mail advertising.
5. Printing of booklets, dodgers, bulletins, etc.
6. Supplies and expenses in preparing advertising materials.
7. Office supplies and expenses.

### § 256.930.2 Miscellaneous general expenses.

(a) This account shall include the cost of expenses incurred in connection with the general management of the service company not provided for elsewhere.

#### ITEMS

1. Industry association dues for company memberships.
2. Contributions for conventions and meetings of the industry.
3. Communication service not chargeable to other accounts.
4. Trustee, registrar, and transfer agent fees and expenses.
5. Stockholders meeting expenses.
6. Dividend and other financial notices.
7. Printing and mailing dividend checks.
8. Directors' fees and expenses.
9. Publishing and distributing annual reports to stockholders.
10. Public notices of financial, operating and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.
11. Other general expenses not provided for elsewhere.

(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,