

PREScribe THE FORM OF SUCH ACCOUNTS, RECORDS, AND MEMORANDA, AND THE LENGTH OF TIME THAT THEY SHALL BE PRESERVED.

(C) DEPRECIATION RESERVES; CHARGING DEPRECIATION TO OPERATING EXPENSES.

THE COMMISSION SHALL PRESCRIBE REGULATIONS REQUIRING CARRIERS TO MAINTAIN APPROPRIATE ACCOUNTING RESERVES AGAINST DEPRECIATION. THE COMMISSION MAY PRESCRIBE THE CLASSES OF PROPERTY FOR WHICH DEPRECIATION CHARGES MAY PROPERLY BE INCLUDED UNDER OPERATING EXPENSES AND THE RATE OF DEPRECIATION WHICH SHALL BE CHARGED WITH RESPECT TO EACH OF SUCH CLASSES OF PROPERTY, AND MAY CLASSIFY THE CARRIERS AS IT MAY DEEM PROPER FOR THIS PURPOSE. THE COMMISSION MAY, WHEN IT DEEMS NECESSARY, MODIFY THE CLASSES AND RATES SO PRESCRIBED. CARRIERS SHALL NOT CHARGE TO OPERATING EXPENSE ANY DEPRECIATION CHARGES ON CLASSES OF PROPERTY OTHER THAN THOSE PRESCRIBED BY THE COMMISSION, OR CHARGE WITH RESPECT TO ANY CLASS OF PROPERTY A RATE OF DEPRECIATION OTHER THAN THAT PRESCRIBED THEREFOR BY THE COMMISSION, AND NO CARRIER SHALL INCLUDE UNDER OPERATING EXPENSES ANY DEPRECIATION CHARGE OTHER THAN AS PRESCRIBED BY THE COMMISSION.

(D) ACCESS TO PROPERTY, ACCOUNTS, RECORDS, AND MEMORANDA.

AT ALL TIMES THE COMMISSION AND EACH OF ITS MEMBERS SHALL HAVE ACCESS TO ALL LANDS, BUILDINGS, AND EQUIPMENT OF ALL CARRIERS, AND TO ALL ACCOUNTS, RECORDS, AND MEMORANDA KEPT BY SUCH CARRIERS. WHEN AUTHORIZED BY THE COMMISSION TO DO SO, ANY EMPLOYEE OF THE COMMISSION MAY INSPECT ANY SUCH LAND, BUILDINGS, EQUIPMENT, ACCOUNTS, RECORDS, AND MEMORANDA. THIS SECTION SHALL APPLY, TO THE EXTENT FOUND BY THE COMMISSION TO BE REASONABLY NECESSARY FOR THE ADMINISTRATION OF THIS COMPACT, TO ANY PERSON CONTROLLING, CONTROLLED BY OR UNDER COMMON CONTROL WITH, ANY CARRIER.

(E) LOCATION OF ACCOUNTS, RECORDS, AND MEMORANDA.

ANY CARRIER WHICH OPERATES BOTH INSIDE AND OUTSIDE OF THE METROPOLITAN AREA AND WHICH HAS ITS PRINCIPAL OFFICE OUTSIDE OF THE METROPOLITAN AREA, MAY KEEP ALL OF ITS ACCOUNTS, RECORDS, AND MEMORANDA AT SUCH PRINCIPAL OFFICE BUT SHALL PRODUCE SUCH ACCOUNTS, RECORDS, AND MEMORANDA BEFORE THE COMMISSION WHENEVER THE COMMISSION SHALL SO DIRECT.

(F) DUTIES IMPOSED BY OTHER COMMISSIONS.

NOTHING IN THIS SECTION SHALL RELIEVE ANY CARRIER FROM THE OBLIGATIONS IMPOSED UPON IT WITH RESPECT TO THE MATTERS COVERED IN THIS SECTION BY ANY STATE OR FEDERAL REGULATORY COMMISSION IN CONNECTION WITH TRANSPORTATION SERVICE RENDERED OUTSIDE THE METROPOLITAN DISTRICT.