**Section 1457.510 Records**

a) Each carrier shall keep its general accounting books and all other books, records and memoranda that support in any way the entries to those accounting books and analyses of general ledger account balances so that it can furnish at any time full information as to any account. Moreover, it shall support each entry to each account with detailed information as will provide a ready analysis and verification of the facts recorded in those materials. All expenditures must be definitely supported by vouchers, payrolls, receipted bills, canceled checks, receipts for petty cash payments, or other evidence of the expenditures incurred. All revenues must be supported by bills of lading, freight bills or, in the case of income from a lessee, other documentation that evidences the revenue received.

b) The books referred to in this Subpart include not only books of account in a limited technical sense but all other correspondence, memoranda, including but not limited to computer files, electronic memorandum and computer databases, written estimates, weight tickets, storage inventory sheets and storage contracts, insurance and valuation documentation, loss and damage claim documentation, claim register, etc., that will be useful in developing the history of or facts regarding any transaction.

c) Every household goods carrier engaged directly or indirectly in any other than a transportation business shall keep separate and distinct records for the transportation operation.

d) Each carrier shall keep its books on the basis of an accounting year of 12 months ending on the 31st day of December of each year.

e) Such books, accounts, records or memoranda shall be preserved for a period of at least 3 years.

f) Unless otherwise authorized by the Commission in writing, each household goods carrier shall have an office in this State and shall keep in that office all books, accounts, papers, records, and memoranda listed in this Subpart.