**Section 2100.100 General Maintenance Requirements**

a) Each motor carrier of passengers shall maintain, at its principal place of business in Illinois, records of all revenues, expenses, service, and related transactions (such as the retirement, trade, or sale of equipment or other property or contingent liabilities due to accidents or losses) relating to its Illinois intrastate operation, except as provided in Section 2100.101.

b) Such records shall be kept for a period of three (3) years after the event recorded therein.