

**199—18.2(476) Location of records.** All records required by any rules of the board, or necessary for the administration thereof, shall be kept or made accessible within this state unless otherwise authorized by the board. Any transfer of records from a location outside this state to another location outside this state shall also require prior board authorization, but a transfer from outside this state to a locale within this state may be made with only prior notification to the board.

The board is to be notified by each rate-regulated gas utility and electric utility within 30 days of any change in the address, telephone number, or business hours of the utility's principal office for Iowa operations. A utility providing gas and electric service may designate one principal office for both types of utility operations or a separate principal office for each type of utility operation. Notwithstanding any other provision of these rules, the following books, accounts, papers, and records, or current copies thereof, are required to be maintained or made accessible at the utility's principal office for Iowa operations:

**18.2(1)** The utility's tariffs.

**18.2(2)** A record of the number and business location of the utility's administrative, technical, and operating personnel within the state.

**18.2(3)** The most recent inspection report.

**18.2(4)** The most recent rate case filing.

**18.2(5)** Annual reports for the past five years.

**18.2(6)** Shareholder's reports for the past five years.

**18.2(7)** Form IG-1 (gas utilities).

**18.2(8)** Form IE-1 (electric utilities).

**18.2(9)** Information regarding the location of other books, records, and accounts required by the board to be maintained or made accessible pursuant to statute or rule.

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