

**199—18.6(476) Gas utilities.**

**18.6(1) *Units of property.*** Gas utilities subject to rate regulation shall maintain an accounting system for Units of Property in Accounting for Additions and Retirements of Gas Plant in accordance with 199—16.3(476).

**18.6(2) *Preservation of records.*** All gas utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of FERC rules, 18 CFR Part 225, Preservation of Records of Natural Gas Companies, as issued August 15, 2000. Rate-regulated companies shall further ensure the preservation of records of associated companies, whether or not the associated companies are themselves utilities, as necessary to support the cost of services rendered to the utility by the associated companies.

[ARC 4273C, IAB 1/30/19, effective 3/6/19]