

**199—18.2(476) Location of records.** All records kept pursuant to any rules of the commission, or necessary for the administration thereof, shall be kept or made accessible within this state unless otherwise authorized by the commission, including:

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

**18.2(2)** A record of the telephone 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 to be maintained or made accessible pursuant to statute or rule.

[ARC 7637C, IAB 2/21/24, effective 3/27/24; Editorial change: IAC Supplement 7/24/24]