

199—18.5(476) Rural electric cooperatives.

18.5(1) *Units of property.* Rural electric cooperatives (RECs) subject to rate regulation by the board shall adopt the RUS rules contained in RUS 7 CFR Part 1767 issued January 1, 2002. The REC shall maintain sufficient records to support additions to plant, retirement units, and replacements of electric plant, in accordance with 7 CFR Part 1767.10, Definitions, 7 CFR Part 1767.15, General Instructions, 7 CFR Part 1767.16, Electric Plant Instructions, and 7 CFR Part 1767.20, Plant Accounts.

18.5(2) *Preservation of records.* Rural electric cooperatives shall preserve the records of their operations in accordance with the provisions of the RUS rules contained in RUS Bulletin 180-2, Manual for Preservation of Borrowers Records (Electric), issued June 6, 1972.