

199—18.8(476) Telephone utilities.

18.8(1) *Units of property.* Telephone utilities subject to rate regulation shall adopt, in addition to the requirements of 199 IAC Chapter 16, section 31.8, List of Retirement Units, or section 33.81, Units of Property, as appropriate, of the FCC rules, 47 CFR 31 and 47 CFR 33, respectively, as issued October 1, 1976.

18.8(2) *Preservation of records.* All telephone utilities subject to regulation by the board shall preserve the records of their operations in accordance with the provisions of Part 42 of the FCC rules, 47 CFR 42, Preservation of Records of Communication Common Carriers as issued October 1, 1976. 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.