

**199—23.2(476) Annual report requirements.**

**23.2(1) Forms.** The following annual report forms shall be filed by the following utilities:

- a.* Investor-owned, rate-regulated electric utilities file Form IE-1 with a copy of that utility's Federal Energy Regulatory Commission (FERC) Annual Report Form No. 1 or 1A as applicable.
- b.* Investor-owned, non-rate-regulated electric utilities file Form EC-1.
- c.* Investor-owned gas utilities file Form IG-1 with a copy of that utility's FERC Annual Report Form No. 2 or 2A as applicable.
- d.* Regulated water utilities file Form WA-1.
- e.* Cooperative electric utilities file Form EC-1.
- f.* Municipally owned electric utilities file Form ME-1.
- g.* Municipally owned gas utilities file Form MG-1.
- h.* Providers of telecommunications service file Form TC-1.
- i.* Competitive natural gas providers and aggregators file Form CNGP-1.
- j.* Generation and transmission cooperatives file Form EC-1N.
- k.* Storm water drainage and sanitary sewage utilities file Form SW-1.

**23.2(2) Additional requirements for rate-regulated utilities.** A rate-regulated utility shall include information concerning its Iowa operations in its report as requested on the forms and file as part of its annual report the following:

- a.* A list (by title, author and date) of any financial, statistical, technical or operational reviews or reports that a company may prepare for distribution to stockholders, bondholders, utility organizations or associations or other interested parties.
- b.* A list (by form number and title) of all financial, statistical, technical and operational review-related documents filed with an agency of the federal government.

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