

## Appendix

**REGULATIONS TO GOVERN  
THE PRESERVATION OF RECORDS****BY****ELECTRIC, GAS, WATER, AND  
SEWAGE DISPOSAL UTILITIES**PROMULGATION

- (A) This appendix prescribes and promulgates the regulations governing the preservation of records by electric, gas, water, and sewage disposal system public utilities subject to the jurisdiction of the commission, to the extent and in the manner set forth therein (hereinafter referred to as "rule").
- (B) This rule, as originally promulgated, became effective on January 1, 1988. As to any electric, gas, water, or sewage disposal system public utility that may hereafter become subject to the jurisdiction of the commission, this rule shall become effective as of the date when such public utility becomes subject to the jurisdiction of the commission.

GENERAL INSTRUCTIONS

- (A) Scope of this rule
- (1) This rule applies to all books of account and other records prepared or acquired by or on behalf of the public utility.
  - (2) The provisions of this rule shall not be construed as excusing compliance with any other lawful requirement for the preservation of records for periods longer than those prescribed herein.
  - (3) Unless otherwise specified in the schedule, duplicate copies of records may be destroyed at any time provided that the duplicate copies contain no significant information not shown on the originals.
  - (4) Records other than those listed in the schedule may be destroyed at the option of the public utility or licensee. However, if alternative records are used in lieu of those listed, then such alternative records shall be preserved for the periods prescribed for the listed records. Further, retention of records pertaining to added services, functions, plant, etc., the establishment of which cannot be presently foreseen, shall conform to the principles embodied herein.

- (5) The commission may, upon the request of a public utility, authorize a shorter period of retention for any record listed in this schedule upon a showing by the public utility that preservation of such record for a longer period is not necessary or appropriate in the public interest or for the protection of investors or consumers.
- (6) When records are copied or reproduced in any of the media forms approved by this rule, those copies, if properly identified by an officer of the company, shall have the same force and effect in any proceeding before this commission as the original record.

(B) Designation of supervisory official

- (1) Each public utility subject to the regulations in this rule shall designate one or more persons with official responsibility to supervise the utility's program for the preservation and the authorized destruction of its records.
- (2) The utility must develop a written procedure to ensure the integrity of permanent computer records and must furnish the name and title of the official responsible for validating the information. These computer records should be generated according to "accepted general business practices."

(C) Protection and storage of records

The public utility shall provide reasonable protection for records subject to the regulations in this rule from damage by fires, floods, and other hazards, and, in the selection of storage spaces, shall safeguard the records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of proper ventilation.

Records maintained in electronic, magnetic, micrographic, optical and other similar media shall be stored in a controlled environment with temperature and humidity ranges within the standards accepted by the National Archives for use by federal agencies.

(D) Definition of record media

- (1) For the purpose of these regulations, the data constituting the records listed in the schedule may be retained in any of the media shown on the chart entitled "Record Media" following paragraph (D)(3) of this rule, or in any other generally accepted electronic or photographic medium, if the medium selected has a standard life expectancy equal to or in excess of the specified retention period. However, records supporting plant and licensed project cost shall be retained in their original form unless microfilmed. (See general instruction, paragraph (J) of this rule.) In no instance, except in emergencies, will document regeneration to achieve the full length of period retention be allowed without commission approval of the request of the utility. In emergency cases, management shall take such action as prudence calls for and notify the commission immediately thereafter.
- (2) If the form of the record retained is other than a readable paper copy, then reader and/or printer equipment and related printout programs, if required, shall be provided by the utility for data reference.
- (3) The medium initially selected for the record becomes the "original" for that particular record. If subsequent conditions (e.g., improved medium life expectancy, increased utility resources, environmental factors) require a change in the medium, and if the remaining retention period

permits it, the utility may convert to another medium. In that event, the certification processes described in paragraph (E) of this rule must be observed and data referencing capability must be maintained.

RECORD MEDIA		
Medium	Expected Life	Comments and Standards
Paper and card stock (hardcopy)	Archival permanency	For each document, paper stock should be selected with a life expectancy equal to or greater than the retention period specified for that document.
Tape		
Magnetic (including video tape)	5 years	Records should be stored under conditions that will ensure their preservation for their full retention period. Utilities may consult life expectancy guidelines issued by the American National Standards Institute for measures that can be used to meet retention requirements.
Punched	Archival permanency	For each record, tape media (paper, mylar, metallic base) should be selected with a life expectancy equal to or greater than the retention period specified for that record.
Microforms:		
Microfilm, including computer output microfilm (COM), microfiche jackets, and aperture cards.	Archival permanency	Records should be stored under conditions that will ensure their preservation for their full retention period. Utilities may consult life expectancy guidelines issued by the American National Standards Institute for measures that can be used to meet retention requirements.
Updatable type	Dependent on use of media	For temporary records not requiring archival permanency, so long as the microform or film selected has a life expectancy equal to or greater than the retention period for that record. Same storage as for microfilm.
Metallic recording data strips	Archival permanency	Same storage conditions as for microfilm.

(E) Microform, tape, and computer output certification

- (1) As the initial recording media:

- (a) Except as provided in paragraph (E)(1)(d) of this rule, each microform record series shall contain, at the beginning, a microform introduction stating the title of the record series, the date prepared, and the name of the individual responsible for validating the data contained herein. Each microform record series shall be closed with a clear and standard microform notation indicating the completion of the series and the date.
  - (b) If, after validation, supplemental data and/or corrections (i.e., resulting from computer programming) are required, said microform may be produced separately or as a part of the series rerun, but shall be affixed to the original microform certificate as described in paragraph (E)(1)(a) of this rule.
  - (c) Each tape record series shall be externally labeled and, as a basic part of the program, shall include at the beginning of that series an introduction stating the record series title, date prepared, the name of the individual responsible for validating or confirming the data contained therein and an index where appropriate. Each record series shall be closed with a clear and standard notation indicating the completion of that series and the date.
  - (d) If an official permanent record series is a computer output product (i.e., output paper or microfilm, jacketed microfiche or aperture cards), any certification that may otherwise be required under paragraph (E)(1)(a) of this rule is not required if both of the following are met:
    - (i) The series is prepared in accordance with written standard procedures developed, or accepted general business practices followed, by the utility that ensure the integrity of record series that are the product of computer output.
    - (ii) Such procedures or practices include the name or title of the official responsible for validating or confirming the data contained in the record series and confirming that a particular computer output record series was produced in accordance with the standard procedure or practices.
- (2) Conversion from other media:
- (a) Each microform record series shall include, as an integral part, a certificate(s) stating that the microforms are direct and facsimile reproductions of the original records and that they have been made in accordance with prescribed instructions. Such certificate(s) shall be executed by a person(s) having personal knowledge of the facts covered thereby.
  - (b) Each microform record series shall commence and end with a statement as to the nature and arrangement of the records reproduced, and the date. Rolls of film shall not be cut except to produce jacketed microfiche. Supplemental or retaken film, whether of misplaced or omitted documents or of portions of microform found to be defective, shall be attached to the beginning of the microform record series. However, if a retrieval system using such methods as, for example, image count indexing or "blipping" is used, the supplemental or retaken film may be attached at the end of the series if provisions at the beginning of the series advise the viewer of the location of the problem frames and the location of the supplemental or retaken frames. If supplemental or retaken film of misplaced or omitted documents, or of portions of microform found to be defective, are attached to the microform record series, the

certificate described in paragraph (E)(2)(a) of this rule shall cover the supplemental or retaken film and shall state the reasons for the attachment.

- (c) If, in accordance with the provisions of paragraph (F) of this rule, the utility or licensee elects to convert records to the tape media, the same certification provisions specified in paragraph (E)(1)(c) of this rule must be provided in the conversion program.

(F) Change of media for existing records

Those records prepared and maintained under previous regulations in a paper media and whose remaining retention period falls within the life expectancy range of any of the media shown on the chart entitled "Record Media," following paragraph (D)(3) of this rule, may be converted to that medium, at the public utility's option, if the applicable certification process described in paragraph (E) of this rule is observed and an audit referencing capability maintained.

(G) Media

All records created or maintained in a medium and a format other than readable entries on paper shall:

- (1) Be prepared, arranged, classified, identified and indexed as to permit the subsequent location, examination and reproduction of the record to readable media.
- (2) Be stored in such a manner as to provide reasonable protection from hazards such as fire, flood, theft, etc. and maintained in a controlled environment.
- (3) Be regenerated, including proper certification, when damaged.

The company shall be prepared to furnish, at its own expense, standard facilities for reading media and shall additionally provide, if the commission so directs, copies of the record in a readable form.

All film stock shall be an approved type for permanent-record microcopying and shall meet the current specifications of the American National Standards Institute.

(H) Destruction of records

The destruction of records permitted to be destroyed under the provisions of this rule may be performed in any manner elected by the utility concerned. Precautions should be taken, however, to macerate or otherwise destroy the legibility of records, where the content is forbidden by law to be divulged to unauthorized persons.

(I) Premature destruction or loss of records

When any records are destroyed or lost before the expiration of the prescribed period of retention, a certified statement listing, as far as may be determined, the records destroyed or lost, and describing the circumstances of accidental or other premature destruction or loss, shall be filed with the commission within ninety days from the date of discovery of such destruction or loss.

(J) Schedule of records and periods of retention

The schedule of records and periods of retention that follows these instructions shows the periods of time that designated records shall be preserved. Regardless of any provisions to the contrary, records related to plant shall be retained a minimum of twenty-five years unless accounting adjustments resulting from reclassification and original cost studies have been approved by the regulatory commission having jurisdiction and either continuing plant inventory records are maintained or unitization of construction costs appears in work orders.

However, records related to the construction of licensed projects, or additions or betterments thereto, for which the commission has not determined the actual legitimate original cost, shall be retained until such cost has been determined. Additionally, all records that affect the determination of amortization reserves related to licensed projects shall be retained until the Commission determination and final adjudication is made.

(K) Retention periods for matters not covered

Where documents are not covered by this rule, those documents may be destroyed only if such destruction is appropriate to limited managerial interest in such records and if such optional destruction is not in conflict with other legal retention requirements or the usefulness of such records in satisfying pending regulatory actions or directives.

(L) Records of services performed by associated companies

The public utility to this rule applies shall assure the availability of records of services performed by associated companies for the periods indicated herein, as are necessary, to support the cost of services rendered to it by an associated company.

(M) Index of records

At each office of the public utility where records are kept or stored, such records as are required to be preserved shall be so arranged, filed, and currently indexed that they may be readily identified and made available to representatives of the commission.

(N) Schedule of notes

- (1) For the purposes of this rule, a stockholder's account may be treated as a closed account at the time that such stockholder ceases to be a holder of record of the particular class and series of stock of the company and the six-year retention period prescribed herein shall run from that date. If such person subsequently acquires shares of capital stock of the company and thus again becomes a stockholder of the company, the record of such acquisition shall be treated as a new stockholder account.
- (2) The terms "bonds" and "debentures" shall include all debt securities, such as bonds, debentures, or notes other than debt securities, that evidence temporary borrowings and that are expected to be repaid out of the proceeds of the sale of longer term securities. Typical of such temporary debt securities would be notes issued to banks evidencing temporary working capital and construction loans and gas storage loans.
- (3) Canceled bonds and debentures and paid interest coupons pertaining thereto may be destroyed, provided that a certificate of destruction giving full description reference to the documents destroyed shall be made by the person or persons authorized to perform such destruction and shall be retained by the company for the period herein prescribed. The

certificate of destruction evidencing the destruction of paid interest coupons pertaining to bonds and debentures need not contain a listing of the bond or debenture serial numbers pertaining to such paid interest coupons. When documents represent debt secured by mortgage, the certificate of destruction shall also be authorized by a representative of the trustee(s) acting in conjunction with the person or persons destroying the documents or shall have the trustee(s) acceptance thereon. The certificate of destruction described above may be destroyed six years after the payment and discharge of the bonds or debentures or interest coupons described in such certificate.

- (4) If a retention period is prescribed elsewhere in the schedule with respect to any document which is included as an exhibit to any filing retained pursuant to the requirements of this item, the company need retain only one copy of such document in its files provided appropriate cross references are established.
- (5) Life or mortality study data for depreciation purposes should be retained for twenty-five years or for ten years after the plant is retired, whichever is longer.

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CORPORATE AND GENERAL

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| (A) Annual reports or statements to stockholders   | 50 years or life of corporation, whichever comes first. Duplicate copies may be destroyed at option.                  |
| (B) Debt security records:   |   |
| (1) Paid or canceled debt securities evidencing temporary borrowings.  | 3 years after payment or cancellation, provided other records of issuance and payment or cancellation are maintained. |
| (2) Paid interest checks.  | 6 years.  |
| (C) Organizational documents:  |   |
| (1) Minute books of stockholders', directors', and directors' committee meetings.  | 50 years or termination of the corporation's existence, whichever occurs first.                                       |
| (2) Titles, franchises, and licenses:  |   |
| (a) Deeds and other title papers (including abstracts of title and supporting data).   | 6 years after property is disposed of unless surrendered to transferee.   |
| (b) Corporate charters, certificates of incorporation, franchises, certificates authorizing operations as a public utility, copies of formal orders of regulatory commissions served upon the utility. | Life of corporation   |
| (c) Licenses (including amendments) granted by federal or state authorities for construction and operation of utility plant.   | 25 years after plant is retired or expiration of license, whichever is shorter.                                       |
| (3) Permits and granted applications for the utility's use of facilities of others or for other entities' use of the utility's facilities.   | 6 months after expiration or cancellation.  |
| (4) Organization diagrams and charts.  | Destroy at option after expiration or supersession.   |
| (D) Contracts and agreements (except contracts provided for elsewhere):  |   |

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| (1) Service contracts, such as for management, accounting and financial services, and contracts with other utilities for the purchase, sale or interchange of product.   | 6 years after expiration or cancellation.                               |
| (2) Leases pertaining to rentals of property; contracts and agreements with employees, labor unions, company unions, and other employee organizations relative to wage rates, hours and similar matters; and contracts, agreements, and/or other essential records necessary to the carrying out of the functions of an employee's stock purchase or other type of employees' saving plan. | 3 years after expiration or cancellation.                               |
| (3) Contracts or agreements for the acquisition or disposal of investments (excluding temporary cash investments).   | 3 years after disposal.   |
| (4) Memoranda essential to clarifying or explaining provisions of contracts listed above; and records of contracts, leases, and agreements showing dates of expirations and renewals; and memoranda of receipts and payments.  | For the same period as contracts to which they relate.                  |
| (E) Internal audit reports and work papers and reports of examinations and audits by accountants and auditors not in the regular employ of the utility (such as reports of public accounting firms and regulatory commission accountants).   | 7 years after date of report or commission audit, whichever comes last. |

<u>AUTOMATIC DATA PROCESSING</u>	
(A)	Automatic data processing records
	Retain original source data used as input for data processing and data processing applicable periods prescribed elsewhere in the schedule.

(B) Program documentation and revisions thereto.	Retain for periods prescribed for related output data. Statements and illustrations as to the scope of operations should be sufficiently detailed to indicate (a) the application being performed, (b) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams or other descriptions of operating procedures), and (c) the controls used to insure accurate and reliable processing. Major program changes, together with their effective dates, should be noted in order to preserve an accurate chronological record.
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<u>GENERAL ACCOUNTING RECORDS</u>		
	(A) General and subsidiary ledgers:	
	(1) General, subsidiary, and auxiliary ledgers and their indexes, except as provided for elsewhere.	50 years.
	(2) Trial balance sheets of general and subsidiary ledgers.	2 years.
	(B) General and subsidiary journals.	50 years.
	(C) Journal vouchers and journal entries, including supporting detail:	
	(1) Journal vouchers and journal entries.	50 years.
	(2) Analyses, summarizations, distributions, and other computations supporting journal vouchers and entries:	6 years.
	(D) Cash books: General and subsidiary or auxiliary books.	10 years after close of fiscal year.
	(E) Voucher or similar records when used as a source document.	6 years.
	(F) Vouchers: Paid and canceled vouchers (one copy of the analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers); original bills and invoices for materials, services, etc., paid by vouchers; paid checks and receipts for payments by voucher or otherwise; and authorization for the payment of specific vouchers.	6 years.
	(G) Accounts receivable: Record or register of accounts receivable and indexes thereto and summaries of distribution.	3 years after settlement.

	(H) Records of securities owned: Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash).	3 years after disposal of the investment.
	(I) Payroll records:	
	(1) Payroll sheets or registers of payments of salaries and wages; records showing the distribution of salaries and wages paid and summaries or recapitulation statements of such distribution; time tickets, time sheets, time books, time cards, workmen's reports and other records showing hours worked; description of work and accounts to be charged; paid checks, receipts for wages paid in cash, and other evidences of payments for services rendered by employees; applications and authorizations for changes in wage and salary rates, summaries and reports of changes in payrolls, and similar records; and payroll authorizations and records of authorized positions.	3 years.
	(2) Employees' individual earnings records.	3 years after termination of employment.

<u>INSURANCE</u>		
	(A) Insurance records:	
	(1) Records of insurance policies in force, showing coverage, premiums paid and expiration dates.	Destroy at option after expiration of such policies.
	(2) Insurance policies.	3 years after expiration.
	(3) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers.	6 years.
	(B) Injuries and damages:	

	(1) Claim registers, card or book indexes and similar records in connection with claims presented against the company in connection with accidents resulting in damage to the property of others or personal injuries; papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company; and detailed schedules or spread sheets of payments to others for personal injuries or for property damages.	3 years after settlement.
	(2) Other papers, reports or statements, pertaining to accidents resulting in property damages or personal injuries, not necessary to the support or rejection of claims.	3 years.

<u>OPERATIONS AND MAINTENANCE</u>		
	(A) Production	
	(1) Electric:	
	(a) Boiler room, condenser room, turbine room, and pump room logs, including supporting data; boiler room and turbine room reports of equipment in service and performance; boiler-tube failure report; generating high-tension and low-tension load records; and load curves, temperature logs, coal, and water logs.	3 years.
	(b) Generation and output logs with supporting data.	6 years.
	(c) Station and system generation reports.	25 years for hydro and 6 years for steam and other.
	(d) Gage-reading reports.	2 years, except river-flow data collected in connection with hydro-operation shall be retained for life of corporation.
	(e) Recording instrument charts.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained six months provided the record containing the basic data is retained one year.
	(2) Gas:	
	(a) Boiler and gas machine logs, including supporting data; gas generation and output logs with supporting data; temperature and atmospheric pressure logs; coal, coke, and oil reports; residual reports; and records of general inspection and operating tests.	3 years.

		(b) Recording instrument charts such as pressure (static and/or differential), temperature, specific gravity, heating value, etc.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained six months provided the record containing the basic data is retained one year.
		(c) Test of heating value at stations and outlying points; records of gas produced, gas purchased, gas sent out and holder stock; and analysis of gas produced and purchased including Btu and sulfur content.	6 years.
		(d) Well records, including records for clearing, bailing, shooting, etc.; rock pressure; open flow; production, gas analysts' reports, etc.	1 year after field or relevant production area abandoned.
		(e) Gas measuring records.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained six months provided the record containing the basic data is retained one year.
		(f) Records of meter tests.	Until superseding test, but not less than two years.
		(g) Meter history records.	For life of meter.
		(3) Nuclear:	
		(a) Records of normal plant operation, including power levels and periods of operation at each power level; records of principal maintenance activities, including inspection, repair, substitution or replacement of principal items of equipment pertaining to nuclear safety; records of abnormal occurrences; and records of periodic checks, inspections and calibrations performed to verify that surveillance requirements are being met.	5 years. However, records pertaining to the first year's operation shall be stored for the life of the corporation.
		(b) Records and prints of changes made to the plant as described in the "Final Safety Analysis Report" of the Nuclear Regulatory Commission. Records of new and spent fuel inventory and assembly histories; records of monthly plant radiation and continuation surveys; records of offsite environmental monitoring surveys; records of radiation exposure of all plant personnel, including all contractors and visitors to the plant who enter radiation control areas; records of radioactivity in liquid and gaseous wastes released to the environment; records of any special reactor tests or experiments; and records of changes made in the operating procedures.	Life of corporation.
		(4) Water supply, purification and pumping:	
		(a) Record of water supplied to distribution system, by sources.	15 years or 3 years after the source is abandoned, whichever is shorter.

		(b) Boiler room, condenser room, turbine room, and pump room logs, including supporting data; boiler room and turbine room reports of equipment in service and performance; equipment failure reports; oil and waste reports; coal and water logs; gage-reading reports; and recording instrument charts.	3 years.
		(c) Pumping output logs with supporting data.	6 years.
		(d) Station output reports.	25 years for hydro and 6 years for steam or other.
	(B) Transmission and Distribution		
	(1) Electric:		
		(a) Substation and transmission line logs; system operator's daily logs and reports of operation; storage battery and other equipment logs and records; records of substation general inspections and operation tests; line-trouble reports and records; and meter shop reports (monthly reports summarizing test, repairs, etc.).	3 years.
		(b) Interruption logs and reports and apparatus failure reports.	6 years.
		(c) Records of meter tests.	Life of the meter plus 3 years
		(d) Transformer, pole, tower, structure, and other history records.	For life of equipment plus additional time required to determine compliance with maintenance policies, schedules, and programs.
	(2) Gas:		
		(a) Transmission line logs; transmission and distribution department load dispatching operating logs; records of general inspections and operating tests; reports on inspections and repairs of all street openings; apparatus failure reports; records of meter tests; meter shop reports (monthly reports summarizing tests, repairs, etc.); gas measuring records; transmission line operating reports; compressor operation and reports; and gas pressure department reports.	3 years.
		(b) Service interruption logs and reports.	6 years.
		(c) Meter history records.	For the life of the meter plus 3 years.
		(d) Recording instrument charts such as pressure (static and differential), temperature, specific gravity, heating value, etc.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained 6 months provided the record containing the basic data is retained 1 year.
	(3) Water and Sewage Disposal:		
		(a) Operator's daily logs and reports of operation. Apparatus failure reports. Reports on inspections and repairs of all street openings. Meter shop reports (monthly reports summarizing tests, repairs, etc.).	6 years.

	(b) Equipment logs and records.	3 years.
	(c) Records of meter tests.	Life of the meter plus 3 years.
	(d) Meter, pipeline, structure, equipment, and other history records.	For the life of equipment.
(C)	Customers Service: Records and reports of customers' service complaints and inspections of customers' premises.	3 years.
(D)	Records of auxiliary and other operations: Records of operations other than utility operations.	3 years.
(E)	Maintenance work orders and job orders: Authorization for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred; work order sheets to which are posted in detail the entries for labor, material, and other charges in connection with maintenance, and other work pertaining to utility operations; and summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts).	6 years.

<u>PERSONNEL</u>		
(A)	Personnel records: Employees' service records, length of service and other pertinent data.	3 years after termination of employment.
(B)	Employees' benefit and pension records:	
(1)	Detailed records showing computations of accruals for pension liabilities.	3 years after supersession of the study or report or termination of plan.
(2)	Pension or annuity payrolls; pension paychecks; and records pertaining to employees' benefit programs.	3 years.
(C)	Instruction to employees and others: Bulletins or memoranda of general instructions issued by the company to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies, methods, and procedures.	3 years after expiration or supersession.

<u>PLANT AND DEPRECIATION</u>		
(A)	Plant ledgers:	
(1)	Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes.	50 years.
(2)	Continuing plant inventory ledger, book or card records showing description, location, quantities, cost, etc., of physical units (or items) of utility plant owned.	6 years after plant is retired, provided mortality data are retained.
(B)	Construction work in progress ledgers, work orders, and supplemental records:	

	(1) Construction work in progress ledgers; work order sheets to which are posted in summary form or in detail the entries for labor, materials and other charges for utility plant additions and the entries closing the work orders to utility plant in service at completion; and analysis or cost reports showing quantities of materials used, unit costs, number of man-hours, etc., in connection with completed construction project.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise 6 years after plant is retired.
	(2) Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of cost and the bases therefor (including original and revised or subsequent authorizations); requisitions and registers of authorizations for utility plant expenditures; and completion or performance reports showing comparison between authorized estimated and actual expenditures for utility plant additions.	10 years.
	(3) Well-drilling logs and well-construction records.	1 year after field or relevant production area abandoned.
	(C) Retirement work in progress ledgers, work orders, and supplemental records:	
	(1) Work order sheets to which are posted the entries for removal costs, materials recovered, and credits to utility plant accounts for cost of plant retired.	10 years after plant is retired, provided mortality data are retained.
	(2) Authorizations for retirement of utility plant, including memoranda showing the basis for determination of cost of plant to be retired and estimates of salvage and removal costs.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise 6 years after plant is retired.
	(3) Registers of retirement work orders.	10 years.
	(D) Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to utility plant accounts not covered by construction or retirement work orders and their supporting records.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise 6 years after plant is retired.
	(E) Appraisals and valuations: Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies. (Includes all essential records.)	3 years after disposition, termination of lease, or write-off of property or investment.
	(F) Maps and map reproductions: Geological maps and aerial photographs of field showing the location and physical characteristics of production, transmission, and distribution systems of other utility or natural gas company.	Until map is superseded or 6 years after plant is retired, provided mortality data are retained.
	(G) Engineering records in connection with construction projects: Maps, diagrams, profiles, plans, photographs, records of engineering studies and similar records in connection with proposed construction projects:	
	(1) If construction of project results wholly or in part.	Until record is superseded or 6 years after plant is retired.
	(2) If construction of project does not result.	Destroy at option after completely accounting for expense incurred.

	(H) Contracts and other agreements relating to utility or natural gas company records:	
	(1) Contracts relating to acquisition or sale of plant and contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the construction of plant by others for the utility and for supervision and engineering relating to construction work).	6 years after plant is retired.
	(2) The primary records of gas acreage owned, leased or optioned excluding deeds and leases but including such records as lease sheets, leasehold cards, and option agreements.	6 years after rights to the gas acreage have expired or otherwise dissolved.
	(I) Records pertaining to reclassifications of utility plants accounts to conform to prescribed systems of accounts, including supporting papers showing the bases for such reclassifications.	6 years.
	(J) Records of accumulated provision for depreciation and depletion of utility plant: Detailed records or analysis sheets segregating the accumulated provision for depreciation according to functional classification of plant and records supporting computation of depreciation and depletion expense of utility plant, including such data as life and salvage studies.	25 years.

<u>PURCHASES AND STORES</u>		
	(A) Procurements:	
	(1) Agreements, together with all related documents, entered into for the acquisition of goods or the performance of services and supporting documents including bids or proposals evidencing all relevant elements of the procurement.	6 years.
	(2) All other procurement records such as requisitions, advices from suppliers, registers or similar records of invoices.	Destroy at option after company's accounts have been examined by independent accountants.
	(B) Material ledgers:	
	(1) Ledger sheets and card records of materials and supplies received, issued and on hand.	6 years.
	(2) Statements of materials and supplies on hand, per ledgers.	3 years.
	(C) Materials and supplies received and issued:	
	(1) Records and reports pertaining to receipt of materials and supplies; records of inspecting and testing materials and supplies; and records of material issued, transferred or returned to stock	3 years.
	(2) Records showing the detailed distribution of materials and supplies issued during accounting periods.	6 years.
	(D) Records of sales of scrap and materials and supplies, including authorization for sale, contracts and memoranda.	3 years.

	(E) Inventories of materials and supplies: General inventories of materials and supplies on hand with records of adjustments of accounts required to bring stores records into agreement with physical inventories and minor inventories of materials and supplies on hand if not reflected in adjustments of accounts.	3 years.
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<u>REVENUE ACCOUNTING AND COLLECTING</u>		
	(A) Customers' service applications and contracts:	
	(1) Applications for utility service for which contracts have been executed.	3 years.
	(2) Contracts or sales agreements with customers and others for sale of merchandise and appliances.	1 year after sales agreement is discharged.
	(3) Applications and contracts for extensions covered by refundable deposits or guarantees of revenue, also records pertaining to such contracts.	1 year after entire amount is refunded.
	(4) Applications and contracts for extensions for which donations or contributions are made by customers or others.	6 years after plant is retired.
	(B) Rate schedules: General files of published rate sheets and schedules of utility service. (Including schedules suspended or superseded).	50 years or termination of the corporation's existence, whichever occurs first.
	(C) Customers' guarantee deposits: Customers' deposit ledgers, card records or certificate books; Receipts for interest on and refund of customers' deposits.	3 years after termination.
	(D) Meter reading sheets and records: Superseded meter reading sheets; meter reread sheets (special readings to check high or low consumption); customers' reading cards; and connection and disconnection orders.	2 years or as may be necessary to comply with service rules regarding refunds on fast meters.
	(E) Maximum demand, pressure, temperature, and specific gravity charts and demand meter record cards.	1 year, except where the basic chart information is transferred to another record the charts need only be retained 6 months, provided the record containing the basic data is retained 1 year.
	(F) Miscellaneous billing data: Service and inspection orders from which customers are charged and sundry charge advices; authorizations for charges under utility service contracts; and standard billing sheets or schedules (showing computed bills of varying consumption according to rates).	3 years.
	(G) Revenue summaries: Summaries of monthly operating revenues according to classes of service for entire utility and according to classes of service by towns, districts, or divisions (including summaries of forfeited discounts and penalties).	6 years.
	(H) Customers' ledgers and other records in lieu thereof:	
	(1) Customers' ledgers; records used in lieu of customers' ledgers, such as bill summaries, registers, bill stubs, etc.; and copies of large bills.	3 years or as may be necessary to comply with service rules regarding refunds on fast meters.
	(2) Trial balances of ledgers referred to above; indexes to customers' accounts; and cards and other records relating to forfeited discounts.	3 years.

	(I) Merchandise sales - accounting and collecting:	
	(1) Merchandise sales tickets (duplicates) and charge slips for work done.	Destroy at option after annual audit and 6 months after account is settled.
	(2) Merchandise registers and summaries of sales; cashiers' stubs for merchandise collections; and indexes and trial balances of merchandise ledgers.	3 years.
	(3) Merchandise ledgers and installment records.	3 years after completion of payments.
	(4) Merchandise sales returns and adjustment tickets.	Destroy at option after annual audit and 6 months after account is settled.
	(J) Collections reports and records:	
	(1) Periodic reports, lists, and summaries of collections of operating revenues by collectors, agents, and local or divisional or district offices.	3 years.
	(2) Bill stubs, copies of bills, collections slips, and other records pertaining to collections, summarized or detailed in daily or periodic cash reports.	6 months.
	(K) Customers' account adjustments: Detailed records pertaining to adjustments of customers' accounts for overcharges, undercharges, and other errors, results of which have been transcribed to other records and detailed records of high-bill complaints whether or not resulting in adjustments to customers' accounts.	3 years.
	(L) Uncollectible accounts and customers' credit records: Records of rating credit classifications, and investigations of customers; ledger accounts and supporting details of customers' accounts considered uncollectible; reports and statements showing age and status of customers' accounts; data on unpaid final bills; and authorizations for writing off customers' accounts.	

<u>TAX</u>		
	(A) Tax records:	
	(1) Copies of returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment.	
	(a) Federal income tax returns; agreements between associate companies as to allocation of consolidated income taxes; and schedule of allocation of consolidating federal income taxes among associate companies.	7 years after settlement.
	(b) State income and property tax, and all taxes not otherwise listed.	2 years after settlement.
	(c) Sales and use taxes.	3 years.
	(2) Filings with taxing authority to qualify employee benefit plans.	7 years after settlement of federal return or discontinuance of plan, whichever is later.
	(3) Information returns and reports to taxing authorities.	3 years, or for the period of any extensions granted for audit.

<u>TREASURY</u>		
	(A) Statements of funds and deposits:	
	(1) Requisitions and receipts for funds furnished managers, agents, and others.	Destroy at option after funds have been returned or accounted for.
	(2) Records of fidelity bonds of employees and others responsible for funds of the utility.	Destroy at option after liability of bonding company has expired.
	(B) Records of deposits with banks and others:	
	(1) Copies of bank deposit slips; advice of deposits made when information thereon is shown on other records which are retained; statements from depository showing the details of funds received, disbursed, transferred, and balances on deposit; bank reconciliation papers; and statements from banks of interest credits.	Destroy at option after completion of annual audit by independent accountants.
	(2) Check stubs, registers or other records of checks issued.	6 years.
	(3) Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicate checks.	6 years or destroy at option after check is recovered.
	(C) Records of receipts and disbursements:	
	(1) Daily or other periodic statements of receipts or disbursements of funds.	Destroy at option after completion of annual audit by independent accountants.
	(2) Records or periodic statements of outstanding vouchers, checks, drafts, etc. issued and not presented.	3 years.

<u>MISCELLANEOUS</u>		
	(A) Statistics and miscellaneous:	
	(1) Annual financial, operating and statistical reports regularly prepared in the course of business for internal administrative or operating purposes (and not used as the basis for entries to accounts of the companies concerned) to show the results of operations and the financial condition of the utility.	10 years after date of report.
	(2) Quarterly, monthly, or other periodic financial, operating and other statistical reports as described in (A)(1) above.	2 years after date of report.
	(B) Budgets and other forecasts (prepared for internal administrative or operating purposes) of estimated future income, receipts, and expenditures in connection with financing, construction and operations, and acquisitions or disposals of properties or investments by the company and its associate companies, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates.	3 years.

	(C) Records of predecessors and former associates.	Retain until the records of utility plant acquired have been integrated with the utility's plant records and the original cost of the acquired plant is adequately supported by cost details and until it is ascertained that such records are not necessary to fulfillment of any unsatisfied regulatory requirement, such as: (a) approval and recording of accounting adjustments resulting from reclassification and original cost studies and acceptance of property acquisition journal entries, (b) cost, depreciation and amortization reserve determinations for licensed projects, (c) establishment of continuing plant inventory records or accounting evidence of the cost of long-lived property in the absence of such continuing plant inventory records.
	(D) Reports to federal and state regulatory commissions:	
	(1) Annual financial, operating and statistical reports.	Life of corporation.
	(2) Monthly and quarterly reports of operating revenues, expenses, and statistics.	3 years after date of report.
	(3) Special or periodic reports on the following subjects:	
	(a) Transactions with associated companies.	6 years.
	(b) Budgets of expenditures.	3 years.
	(c) Employees and wages.	5 years.
	(d) Loans to officers and employees.	3 years after fully paid.
	(e) Issues of securities.	Retain data filed with the Securities and Exchange Commission for 25 years or until all securities covered are retired, whichever is shorter; retain other reports until securities covered are retired.
	(f) Purchases and sales of utility properties and plant changes (units added and retired).	Life of corporation.
	(g) Service interruptions.	6 years.
	(E) Other miscellaneous records: Copies of advertisements by the company on behalf of itself or any associate company in newspapers, magazines and other publications, including records thereof. (Excludes advertising of product, appliances, employment opportunities, services, territory routine notices and invitations for bids for securities, all of which may be destroyed at option.)	6 years.