

## ARTICLE 9. RURAL ELECTRIFICATION ADMINISTRATION

### Rule 1. Accounting System Requirements for Telephone Company Borrowers

#### 170 IAC 9-1-1 Telephone company borrowers; adoption of accounting system rules and regulations of Rural Electrification Administration

Authority: IC 8-1-1-3; IC 8-1-2-10

Affected: IC 8-1-2-10

Sec. 1. IT IS THEREFORE ORDERED BY THE PUBLIC SERVICE COMMISSION OF INDIANA that the Rules and Regulations governing the accounting system requirements for telephone company borrowers of the Rural Electrification Administration for telephone companies operating within the State of Indiana as approved, prescribed and promulgated by the Rural Electrification Administration, U. S. Department of Agriculture, as set out in REA Bulletin 461-1 effective January 1, 1972, as hereinafter set out as Appendix A attached hereto and made a part hereof, be, and the same are hereby adopted.

Appendix A  
Accounting System Requirements  
for  
Telephone Borrowers  
of the  
Rural Electrification Administration  
Effective January 1, 1972  
Rural Electrification Administration  
U. S. Department of Agriculture  
REA Bulletin 461-1

*(Indiana Utility Regulatory Commission; No. 33106: Accounting System Requirements for Telephone Company Borrowers of Rural Electrification Administration; filed Sep 6, 1973, 1:00 pm: Rules and Regs. 1974, p. 537; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA)*

### Rule 2. Accounting System Requirements for Electric Borrowers (Repealed)

*(Repealed by Public Service Commission of Indiana; No. 33123: Accounting System Requirements for Rural Electric Borrowers; filed Jan 26, 1979, 2:00 pm: 2 IR 297)*

### Rule 2.1. Accounting System Requirements for Electric Borrowers

#### 170 IAC 9-2.1-1 Electric borrowers; adoption of accounting system rules and regulations of Rural Electrification Administration

Authority: IC 8-1-1-3; IC 8-1-13-18

Affected: IC 8-1-2-10; IC 8-1-2-12

Sec. 1. IT IS THEREFORE ORDERED BY THE PUBLIC SERVICE COMMISSION OF INDIANA that the rules and regulations governing the accounting system requirements for electric borrowers of the Rural Electrification Administration as approved, prescribed and promulgated by the Rural Electrification Administration, U.S. Department of Agriculture, as set out in REA Bulletin 181-1, effective January 1, 1978, should be adopted and promulgated.

Copies of REA Bulletin 181-1 Rural Electrification Administration, U.S. Department of Agriculture, effective January 1, 1978 may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. *(Indiana Utility Regulatory Commission; No. 35417: Accounting System Requirements for Rural Electric Borrowers; filed Jan 26, 1979, 2:00 pm: 2 IR 297; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA)*

\*