

Title 170 INDIANA UTILITY REGULATORY COMMISSION

LSA Document #26-\_\_\_\_\_

DIGEST

Adds 170 IAC 1-2-0.5 regarding applicability of the rule. Amends 170 IAC 1-2 regarding construction and filing of schedules and to consolidate the classification of accounts for various industries. Repeals 170 IAC-1-2-11 concerning initial rates not in excess of 1913 rates, 170 IAC 4-2 concerning electric classification of accounts; 170 IAC 5-2 concerning gas utilities classification of accounts; 170 IAC 6-2 concerning water utility classification of accounts; 170 IAC 7-2.1 concerning telecommunications classification of accounts; 170 IAC 8-2 regarding wastewater classification of accounts; and 170 IAC 11 regarding combination utilities classification of accounts.

Effective 30 days after publication.

Amends: 170 IAC 1-2-1; 170 IAC 1-2-2; 170 IAC 1-2-3; 170 IAC 1-2-4; 170 IAC 1-2-5; 170 IAC 1-2-6; 170 IAC 1-2-7; 170 IAC 1-2-8; 170 IAC 1-2-9; 170 IAC 1-2-10; 170 IAC 1-2-12.

Adds: 170 IAC 1-2-0.5; 170 IAC 1-2-12; 170 IAC 1-2-13; 170 IAC 1-2-14; 170 IAC 1-2-15; 170 IAC 1-2-16; 170 IAC 1-2-17; 170 IAC 1-2-18; 170 IAC 1-2-19;

Repeals: 170 IAC-1-2-11; 170 IAC 4-2; 170 IAC 5-2; 170 IAC 6-2; 170 IAC 7-2.1; 170 IAC 8-2; 170 IAC 11.

SECTION 1. 170 IAC 1-2-0.5 IS ADDED TO READ AS FOLLOWS:

**170 IAC 1-2-0.5 Applicability**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

**Sec. 0.5. Section 1 through 12 of this rule do not apply to a public utility that is described in IC 8-1-2-61.5(a)(1).**

*(Indiana Utility Regulatory Commission, effective \_\_\_\_, 2026.)*

SECTION 2. 170 IAC 1-2-1 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-1 Separate schedules for each location and service**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

Sec. 1. ~~Separate Schedules.~~ **(a)** Public utilities operating at more than one location must file separate schedules for each location **unless the Commission has approved single tariff pricing for the public utility.**

**(b)** Public utilities operating more than one service must file separate schedules for each service ~~and each location~~, with the following IURC designations:

|                                             |            |
|---------------------------------------------|------------|
| Electric <del>light and power</del> service | IURC No. E |
| Gas service                                 | IURC No. G |
| Steam service                               | IURC No. S |
| Telephone and telegraph service             | IURC No. T |
| Water <b>or wastewater</b> service          | IURC No. W |

Public utilities ~~filing~~**providing** only one ~~class of service~~**type of service** should not use the above prefixes.

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 1; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1765; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-170090571ACA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 3. 170 IAC 1-2-2 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-2 Complete schedules; formulas necessary**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

Sec. 2. ~~Must Include Formulas, etc.~~ **No A tariff** schedule of rates, tolls and charges ~~is complete, or complies with the law, unless it shall include~~**include** all rules, regulations and formulas that ~~in anywise~~ affect the rates, tolls or charges.

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 2; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1765; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 4. 170 IAC 1-2-3 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-3 Form of schedules**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

~~Sec. 3. Form of Schedule. All Tariff schedules must be in book, sheet or pamphlet form and, in size 8 1/2 by 11 inches (the size of this sheet of paper). Loose leaf systems may be used so that changes may be made by inserting a single leaf.~~ **shall be submitted to the Indiana Utility Regulatory Commission in an electronic format readable by generally available software or as otherwise directed in an order and filed under the relevant docketed cause number or filing number.**

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 3; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1765; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 5. 170 IAC 1-2-4 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-4 ~~Title page~~Content of Tarriff Schedules**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

~~Sec. 4. Title Page Shall Show. The title~~ **Each** page of ~~each~~ **a tariff** schedule shall show the following:

- (1) Name of issuing public utility or utilities and address.
- (2) ~~Number of the Schedule. Every Schedule~~ **pages** must be consecutively numbered, starting with number one., ~~and prefixed with IURC.~~ Below this number, placed in the upper right-hand corner, shall appear, in smaller type, the ~~IURC page~~ **page** number or numbers of schedules thereby ~~cancelled~~ **superseded**.
- (3) The locality at which the schedule applies. In event the rates, tolls or charges apply between various points, a description of the territory, briefly stated, must be given.
- (4) Reference by name and ~~IURC~~ **page** number to any other schedule which may apply in connection with the schedule.
- (5) ~~Date of issue and date effective.~~
- (6) ~~On every schedule issued on less than statutory (30 days) notice with consent or by order of the Commission, there shall be notation that it is issued under special permission or order of the Indiana utility regulatory commission, No. \_\_\_\_\_, Date \_\_\_\_\_.~~
- (7)(5) Name, title and address of officer by whom schedule is issued.
- (8) ~~See Number 2 below.~~

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 4; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1766; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-170090571ACA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 6. 170 IAC 1-2-5 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-5 Additional Contents**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

Sec. 5. ~~Schedule Shall Contain.~~ The **tariff** schedule itself shall ~~contain~~**be arranged so as to show** the following:

- (1) Index of contents, specifying page or item number, unless it contains so small a volume of matter that it plainly discloses its contents.
- (2) ~~(If a joint schedule,) Names of public utilities participating, alphabetically arranged. If the number of participating public utilities is not too great, their names may be shown on title page.~~ The form and number of concurrence of participating public utilities must be shown.
- (3) Explanation of reference marks and technical abbreviations used in schedule.
- (4) ~~Such~~**An** explanatory statement, in clear and explicit terms, regarding the rates, tolls and charges **describing the** as may be necessary to remove all doubt as to proper application of the **schedule.**
- (5) Rules and regulations, and formulas, which govern the schedule, or ~~in any way~~ affect the rates.
- (6) An explicit statement of the rates, tolls or charges, in cents or in dollars and cents, per unit. *(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 5; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1766; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 7. 170 IAC 1-2-6 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-6 Amendments and supplements**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-42

Sec. 6. ~~Amendments and Supplements.~~ **(a)** A change in, or addition to a **tariff** schedule shall be known as an amendment. It shall be shown in a supplement to the **tariff** schedule and shall refer to the page or pages, or item or items of the **tariff** schedule, or of previous supplement, which it amends.

**(b) Except as otherwise allowed by this rule, a public utility shall only file the pages that are being amended.**

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 6; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1767; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 8. 170 IAC 1-2-7 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-7 Change of ownership; common supplements and schedules**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-42; IC 8-1-2-84

Sec. 7. ~~Change of Ownership.~~ In event of change of ownership, control, or change of name of a public utility, the public utility absorbed, taken over or purchased by another utility, shall ~~unite~~ **combine its tariff schedules** with that other public utility ~~in common supplements to the schedules on file,~~ withdrawing or accepting **tariff schedules when relevant**, and establishing such schedules and all effective supplements thereto. ~~Such common supplements shall be executed jointly by officers of the old and new public utility and be numbered consecutively as supplements to the schedule (even if less than three pages) to which they are directed.~~ Amendments to such **tariff** schedules must thereafter be filed by the succeeding public utility in consecutively numbered supplements thereto until the **tariff** schedules are reissued. New **tariff** schedules reissuing or superseding these shall be numbered in the IURC series of the new public utility. In case of abandonment of utility supplement must be filed withdrawing schedules. *(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 7; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1767; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-170090571ACA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTTON 9. 170 IAC 1-2-8 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-8 Receivership; adoption notice**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-42; IC 8-1-2-84

Sec. 8. ~~In Event of Receivership. Similar adoption notice must be filed by a~~ receiver, when assuming possession and control of the property of a public utility, **shall submit tariff schedules or supplements indicating the appointment of a receiver.**

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 8; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1767; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 10. 170 IAC 1-2-9 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-9 Receipt of schedules; acknowledgment**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

**Sec. 9. Receipt of Schedules.** ~~If A public utility may request acknowledgment of receipt of a tariff schedule. is desired, the letter of transmittal must be sent in duplicate, and one copy will be stamped and returned when passed upon by the Commission.~~

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 9; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1768; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 11. 170 IAC 1-2-10 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-10 Joint rates defined**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38; IC 8-1-2-41

**Sec. 10. Definition of Joint Rates.** ~~For utility service furnished jointly by two or more public utilities, the public utilities may submit joint joint rates, tolls and charges or rates, tolls and charges. in force for service or commodity furnished jointly by two or more public utilities.~~

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 10; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1768; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 12. 170 IAC 1-2-12 IS AMENDED TO READ AS FOLLOWS:

**170 IAC 1-2-12 Address for schedules and related correspondence**

Authority: IC 8-1-1-3; IC 8-1-2-47

Affected: IC 8-1-2-38

**Sec. 12. Address for Schedules.** ~~All schedules and correspondence relating thereto must be submitted to the addressed to the Indiana utility regulatory commission electronically or to the current address as listed on the commission's website., 101 West Washington Street, Suite 1500 E., Indianapolis, Indiana 46204.~~

*(Indiana Utility Regulatory Commission; No. 17687: Construction And Filing Of Schedules, Rates And Charges By Public Utilities 12; filed Jan 2, 1946, 10:00 am: Rules and Regs. 1947, p. 1768; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-*

*170090571ACA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA; readopted filed Sep 12, 2025, 11:43 a.m.: 20251001-IR-170240381RFA)*

SECTION 13. 170 IAC 1-2-13 IS ADDED TO READ AS FOLLOWS:

**170 IAC 1-2-13 Electric utilities; adoption of federal energy regulatory commission rules**

Authority: IC 8-1-1-3; IC 8-1-2-10; IC 8-1-2-12

Affected: IC 8-1-2-10; IC 8-1-2-46

**Sec. 13. (a) The commission hereby incorporates in this rule the Federal Energy Regulatory Commission's uniform system of accounts for electric utilities in 18 C.F.R. 101, as in effect on January 1, 2026.**

**(b) Major, minor, and municipal electric utilities operating in Indiana shall follow the uniform system of accounts incorporated by reference in subsection (a).**

*(Indiana Utility Regulatory Commission; No. 35489: Class A and B Private Electric Utilities; filed Feb 15, 1979, 10:45 a.m.: 2 IR 298; filed Oct 4, 1990, 3:52 p.m.: 14 IR 257; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-170090571ACA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA)*

SECTION 14. 170 IAC 1-2-14 IS ADDED TO READ AS FOLLOWS:

**170 IAC 1-2-14 Natural gas utilities; adoption of federal energy regulatory commission rules**

Authority: IC 8-1-1-3; IC 8-1-2-10; IC 8-1-2-12

Affected: IC 8-1-2

**Sec. 14. (a) The commission hereby incorporates in this rule the Federal Energy Regulatory Commission's uniform system of accounts for gas utilities, contained in 18 C.F.R 201, as effective on January 1, 2026.**

**(b) Major, nonmajor, and municipal gas utilities operating in Indiana shall follow the uniform system of accounts incorporated by reference in subsection (a).**

*(Indiana Utility Regulatory Commission; No. 33684: Gas Utilities; filed Dec 30, 1974, 10:41 a.m.: Rules and Regs. 1975, p. 538; No. 35061: filed Jun 12, 1978, 3:15 p.m.: 1 IR 76; filed Oct 4, 1990, 3:51 p.m.: 14 IR 258; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-170090571ACA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA; readopted filed Aug 13, 2021, 2:57 p.m.: 20210908-IR-170210204RFA)*

SECTION 15. 170 IAC 1-2-15 IS ADDED TO READ AS FOLLOWS:

**170 IAC 1-2-15 Classification of accounts for Classes A, B, and C water utilities**

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

Affected: IC 8-1-2-10; IC 8-1-2-46

**Sec. 15. (a) The uniform system of accounts for water utilities as adopted by the National Association of Regulatory Utility Commissioners on November 13, 2024, and as corrected on January 2024, 2025, are hereby incorporated into this rule by reference.**

**(b) Class A, B, and C water utilities operating withing the state of Indiana shall follow the uniform system of accounts incorporated by reference in subsection (a).**

(Indiana Utility Regulatory Commission; 170 IAC 6-2-2; filed Feb 15, 1990, 4:30 p.m.: 13 IR 1136; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; filed Dec 15, 2008, 11:46 a.m.: 20090114-IR-170080315FRA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA)

SECTION 16. 170 IAC 1-2-16 IS ADDED TO READ AS FOLLOWS:

**170 IAC 1-2-16 Classification of accounts for class A, B, and C wastewater utilities**

Authority: IC 8-1-1-3

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

**Sec. 16. (a) The uniform system accounts for wastewater utilities adopted by the National Association of Regulatory Utility Commissioners on November 13, 2024, and as corrected on April 4, 2025, and August 27, 2025, are hereby incorporated into this rule by reference.**

**(b) Class A, B, and C wastewater utilities operating within the state of Indiana shall follow the uniform system of accounts incorporated by reference in subsection (a).**

(Indiana Utility Regulatory Commission; 170 IAC 8-2-1; filed Feb 15, 1990, 4:30 p.m.: 13 IR 1136; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; readopted filed Aug 2, 2013, 2:16 p.m.: 20130828-IR-170130227RFA; readopted filed Apr 11, 2019, 9:04 a.m.: 20190508-IR-170190136RFA)

*[Text of repealed rules is shown below in strikeout for the convenience of the reader]*

SECTION 17. 170 IAC 1-2-11 IS REPEALED.

**~~170 IAC 1-2-11 Original filing of rates, tolls and charges~~**

~~Authority: IC 8-1-1-3; IC 8-1-2-47~~

~~Affected: IC 8-1-2-38~~

~~Sec. 12. Original Filing. In those cases in which rates are being filed for the first time, the letter of transmittal must show that the rates, tolls and charges are not in excess of the rates, tolls and charges in force January 1, 1913, unless such increases have been approved by the Commission.~~

SECTION 18. 170 IAC 4-2 IS REPEALED

**170 IAC 4-2-1.1 Major private electric utilities; adoption of federal energy regulatory commission rules**

Authority: IC 8-1-1-3; IC 8-1-2-10; IC 8-1-2-12

Affected: IC 8-1-2-10; IC 8-1-2-46

Sec. 1.1. (a) The rules and regulations governing the classification of accounts for all major private electric utilities operating within the state of Indiana, as approved, prescribed, and promulgated by the Federal Energy Regulatory Commission on February 12, 1985, are adopted by reference.

(b) Copies of the Accounting and Reporting Requirements prescribed for major private electric utilities, as approved, prescribed, and promulgated by the Federal Energy Regulatory Commission are available for purchase from the Division of Public Information, Federal Energy Regulatory Commission, 888 First Street, NE, Washington, D.C. 20426.

**170 IAC 4-2-2 Class C-D private utilities and municipal utilities; adoption of rules**

Authority: IC 8-1-1-3; IC 8-1-2-10; IC 8-1-2-12

Affected: IC 8-1-2-10; IC 8-1-2-46

Sec. 14. The rules governing the classification of accounts for Class C-D private electric utilities and Class A-B-C-D municipal electric utilities operating within the state of Indiana, as hereinafter set out in Appendix A which includes the Uniform System of Accounts for Class A and B Electric Utilities, 1976 and the 1976 Revisions of Uniform System of Accounts for Class C and D Electric Utilities, 1973, are hereby adopted by reference. Copies are available from the National Association of Regulatory Utility Commissioners, 1102 Interstate Commerce Commission Building, Constitution Avenue and Twelfth Street, N.W., Post Office Box 684, Washington, D.C. 20044.

SECTION 19. 170 IAC 5-2 IS REPEALED

**170 IAC 5-2-2 Classification of accounts; adoption of rules**

Authority: IC 8-1-1-3; IC 8-1-2-10; IC 8-1-2-12

Affected: IC 8-1-2

Sec. 2. The amendments to the rules governing the classification of accounts for all other Class A-B private gas utilities and all Class C-D private gas utilities and Class A-B-C-D municipal gas utilities operating within the state of Indiana, as hereinafter set out in Appendix A which includes the Uniform System of Accounts for Class A and B Gas Utilities, 1976 and the 1976 Revisions of Uniform System of Accounts for Class C and D Gas Utilities, 1973, are hereby adopted by reference. Copies are available from the National Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, NW, Suite 200, Washington, D.C. 20005.

**170 IAC 5-2-3 Major private gas utilities; adoption of federal energy regulatory commission rules**

Authority: IC 8-1-1-3; IC 8-1-2-10; IC 8-1-2-12

Affected: IC 8-1-2

~~Sec. 3. (a) The rules governing the classification of accounts for all major private gas utilities, not provided for in section 2 of this rule, operating within the state of Indiana as approved, prescribed, and promulgated by the Federal Energy Regulatory Commission on February 12, 1985, are adopted by reference.~~

~~(b) Copies of the accounting and reporting requirements prescribed for major private gas utilities as approved, prescribed, and promulgated by the Federal Energy Regulatory Commission are available for purchase from the Division of Public Information, Federal Energy Regulatory Commission, 888 First Street NE, Washington, D.C. 20426.~~

~~(Indiana Utility Regulatory Commission; 170 IAC 5-2-3; filed Oct 4, 1990, 3:51 p.m.: 14 IR 258; readopted filed Jul 11, 2001, 4:30 p.m.: 24 IR 4233; readopted filed Apr 24, 2007, 8:21 a.m.: 20070509-IR-170070147RFA; errata filed Jul 21, 2009, 1:33 p.m.: 20090819-IR-170090571ACA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA; readopted filed Aug 13, 2021, 2:57 p.m.: 20210908-IR-170210204RFA)~~

## SECTION 20. 170 IAC 6-2 IS REPEALED

### **170 IAC 6-2-2 Classification of accounts for Classes A, B, and C water utilities; adoption by reference**

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

~~Affected: IC 8-1-2-10; IC 8-1-2-46~~

~~Sec. 2. (a) The rules governing the classification of accounts for Classes A, B, and C water utilities operating within the state of Indiana shall be the 1996 edition of the Uniform System of Accounts as approved, prescribed, and promulgated by the National Association of Regulatory Utility Commissioners, which:~~

~~(1) are hereby incorporated into this rule by reference; and~~

~~(2) do not include any later amendments or editions.~~

~~(b) Copies of the 1996 edition of the Uniform System of Accounts prescribed for Classes A, B, and C water utilities, as approved, prescribed, and promulgated by the National Association of Regulatory Utility Commissioners are available for purchase from the National Association of Regulatory Commissioners, 1101 Vermont Avenue NW, Suite 200, Washington, D.C. 20005.~~

## SECTION 21. 170 IAC 7-2.1 IS REPEALED

### **170 IAC 7-2.1-1 Uniform system of accounts for Class A and B companies; adoption by reference**

~~Authority: IC 8-1-1-3; IC 8-1-2.6-13~~

~~Affected: IC 8-1-2~~

~~Sec. 1. (a) The rules and regulations governing the classification of accounts for Class A and B telephone companies operating within the state of Indiana as approved, prescribed, and promulgated by the Federal Communications Commission, as set out in Part 32, 51 Fed. Reg. 43498 (1986) and as amended by 53 Fed. Reg. 30058 (1988), FCC Rules and Regulations are adopted by reference.~~

~~(b) Copies of the Uniform System of Accounts prescribed for Class A and B telephone companies, as approved, prescribed, and promulgated by the Federal Communications Commission, as set out in Part 32, 51 Fed. Reg. 43498 (1986) and as amended by 53 Fed. Reg. 30058 (1988) FCC Rules and Regulations, are available for purchase from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.~~

SECTION 22. 170 IAC 8-2 IS REPEALED

**170 IAC 8-2-1 Classification of accounts; adoption by reference**

Authority: ~~IC 8-1-1-3~~

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

~~Sec. 1. (a) The rules governing the classification of accounts for Class A, B, and C private rural sewage utilities operating within the state of Indiana as approved, prescribed, and promulgated by the National Association of Regulatory Utility Commissioners at the 96th Annual Convention on November 26-29, 1984, are adopted by reference.~~

~~(b) Copies of the Uniform System of Accounts prescribed for Class A, B, and C private rural sewage utilities, as approved, prescribed, and promulgated by the National Association of Regulatory Utility Commissioners, as set out at the 96th Annual Convention on November 26-29, 1984, are available for purchase from the National Association of Regulatory Commissioners, Post Office Box 684, Room 1102, Interstate Commerce Commission Building, Washington, D.C. 20044.~~

SECTION 23. 170 IAC 11 IS REPEALED

**170 IAC 11-1-1 Combination gas and electric private utilities; adoption of rules and regulations**

Authority: ~~IC 8-1-1-3~~

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

~~Sec. 19. IT IS THEREFORE ORDERED BY THE PUBLIC SERVICE COMMISSION OF INDIANA that the rules and regulations governing the classification of accounts for combination gas and electric private utilities operating within the State of Indiana as approved prescribed and promulgated by the Federal Power Commission on May 29, 1974 and its successor, the Federal Energy Regulatory Commission, should be adopted and promulgated.~~

~~Copies of the rules and regulations governing the classification of accounts for combination gas and electric private utilities operating within the State of Indiana as approved, prescribed and promulgated by the Federal Power Commission and its successor, the Federal Energy Regulatory Commission, are available for purchase from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.~~