

7825.0200 DEFINITIONS APPLICABLE TO MINNESOTA UNIFORM SYSTEM OF ACCOUNTS.

Subpart 1. **Scope.** For the purpose of parts 7825.0200 to 7825.0400, the following definitions shall apply.

Subp. 2. **Appropriate.** "Appropriate" refers to those accounts which apply to a gas utility if the utility is a gas utility; or to those accounts which apply to an electric utility if the utility is an electric utility.

Subp. 3. **FPC uniform system of accounts.** "FPC uniform system of accounts" means the Federal Power Commission uniform system of accounts for both gas and electric utilities and all Federal Power Commission orders, pronouncements, rules, and regulations changing or amending the FPC uniform system of accounts.

Subp. 4. **Public utility.** "Public utility" is defined in Minnesota Statutes, section 216B.02, subdivision 4, and shall also include municipally owned utilities.

Subp. 5. **REA.** "REA" means the Rural Electrification Administration of the United States Department of Agriculture.

Statutory Authority: *MS s 216B.08; 216B.10*

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