

**7825.0400 MINNESOTA UNIFORM SYSTEM OF ACCOUNTS;
IMPLEMENTATION.**

The following criteria apply to the implementation of the Minnesota uniform system of accounts.

Each public utility, not currently in compliance with the appropriate FPC uniform system of accounts, shall implement the appropriate FPC uniform system of accounts by January 1, 1977. If a municipal utility is unable to comply by January 1, 1977, with any of the provisions of this part, the municipal utility shall petition the commission within three months of the effective date of this part for an exception. The petition shall include the justification for noncompliance, the length of the desired extension of time, the plan for compliance, and any actions taken to date to implement the appropriate FPC uniform system of accounts.

Public utilities using account numbers which differ from the FPC account numbers shall submit to the Department of Commerce by November 1, 1976, three copies of such account numbers with the descriptive titles cross-referenced to the appropriate FPC account numbers. Such copies shall be accompanied by a statement from a responsible utility officer verifying that such accounts can be translated into the appropriate FPC accounts for reporting and auditing purposes. Subsequent changes to account numbers shall be submitted as they occur.

Statutory Authority: *MS s 216B.08; 216B.10; L 2001 1Sp4 art 6 s 1*

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