



BEFORE THE  
PUBLIC SERVICE COMMISSION OF WISCONSIN

Investigation To Consider Proposed Changes to Records Retention  
Requirements for Electric, Natural Gas, and Water Utilities

5-US-114

**ORDER AMENDING FINAL DECISION**

The Wisconsin Utilities Association (WUA) applied to the Commission for approval to revise the records retention requirements in the Commission Records Retention Regulations for Electric, Natural Gas, and Water Utilities (Retention Regulations) adopted in 1992. The Commission issued its *Final Decision* in this docket on December 12, 2006, approving WUA's request. The impetus for the WUA proposal was a change to the Federal Energy Regulatory Commission's (FERC) records requirements contained in FERC Order RM99-8-00. A summary of the new requirements was attached as Attachment A to the December 12, 2006, *Final Decision*.

After the *Final Decision* was issued, it was noted that the actual text in a number of cells in Attachment A to the *Final Decision* was incomplete or incorrect. Without corrected text, Wisconsin utilities are unable to fully implement the Retention Regulations.

At its meeting on January 22, 2009, the Commission reopened this docket for the purpose of correcting the Retention Regulations pursuant to Wis. Stat. § 196.39 (1) and (3), as set forth in Attachment A of this Order. No persons commented on the proposed corrections.

**It is Ordered:**

1. The Attachment A to the *Final Decision* issued on December 12, 2006, is corrected and replaced with Attachment A to this Order.

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2. All other terms and provisions in the *Final Decision* issued on December 12, 2006, remain unchanged and in effect.

Dated at Madison, Wisconsin, March 18, 2009

By the Commission:

  
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Sandra J. Paske  
Secretary to the Commission

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See attached Notice of Rights

PUBLIC SERVICE COMMISSION OF WISCONSIN  
610 North Whitney Way  
P.O. Box 7854  
Madison, Wisconsin 53707-7854

**NOTICE OF RIGHTS FOR REHEARING OR JUDICIAL REVIEW, THE  
TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE  
PARTY TO BE NAMED AS RESPONDENT**

The following notice is served on you as part of the Commission's written decision. This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

*PETITION FOR REHEARING*

If this decision is an order following a contested case proceeding as defined in Wis. Stat. § 227.01(3), a person aggrieved by the decision has a right to petition the Commission for rehearing within 20 days of mailing of this decision, as provided in Wis. Stat. § 227.49. The mailing date is shown on the first page. If there is no date on the first page, the date of mailing is shown immediately above the signature line. The petition for rehearing must be filed with the Public Service Commission of Wisconsin and served on the parties. An appeal of this decision may also be taken directly to circuit court through the filing of a petition for judicial review. It is not necessary to first petition for rehearing.

*PETITION FOR JUDICIAL REVIEW*

A person aggrieved by this decision has a right to petition for judicial review as provided in Wis. Stat. § 227.53. In a contested case, the petition must be filed in circuit court and served upon the Public Service Commission of Wisconsin within 30 days of mailing of this decision if there has been no petition for rehearing. If a timely petition for rehearing has been filed, the petition for judicial review must be filed within 30 days of mailing of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition of the petition for rehearing by operation of law pursuant to Wis. Stat. § 227.49(5), whichever is sooner. If an *untimely* petition for rehearing is filed, the 30-day period to petition for judicial review commences the date the Commission mailed its original decision.<sup>1</sup> The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

If this decision is an order denying rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not permitted.

Revised: December 17, 2008

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<sup>1</sup> See *State v. Currier*, 2006 WI App 12, 288 Wis. 2d 693, 709 N.W.2d 520.

**PUBLIC SERVICE COMMISSION OF WISCONSIN**  
**Records Retention Regulations**  
**for**  
**Electric, Natural Gas, and Water Utilities**

			Description	Minimum Retention Period
<b>Corporate and General</b>				
<b>1</b>			<b>Capital stock records</b>	
	a		Capital stock ledgers or other records showing the same information	3 years after stockholders' account is closed
	b		Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto	2 years
	c		Stubs or similar records of capital stock certificate issuance where not used as capital stock ledger record	3 years after cancellation of certificate
	d		Stock transfer registers or sheet or similar records	3 years after fiscal year end
	e		Papers pertaining to supporting transfers of capital stock:	
		(1)	Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary and miscellaneous papers	3 years or return to stockholder
		(2)	Any other papers not described in e (1) above	3years from date of transfer
	f		Canceled capital stock certificates not used as capital stock ledger records	3 years after cancellation of certificates
	g		RESERVED	
	h		Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates	6 years after expiration of bonds
	i		Letters, notices, reports, statements and other communications distributed to all stockholders of a particular class:	
		(1)	Solicitations of consents of waivers	Destroy as soon as possible after expiration and audit
		(2)	Notices of redemption or invitations for tender	Destroy as soon as possible after consummation and audit
		(3)	Interim reports, dividend notices, notices of change of corporate address and similar communications of information of only current significance	Destroy as soon as possible after audit

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		<b>Description</b>	<b>Minimum Retention Period</b>
	(4)	Notices of annual and special meetings of stockholders and other notices, reports, letters or statements relating to corporate or stockholder actions	Destroy as soon as possible
	j	Dividend registers, lists or similar records	3 years
	k	Paid dividend checks	3 years
	l	Third party dividend orders	6 years after rescission order
<b>2</b>		<b>Proxies and voting lists</b>	
	a	Proxies of holders of voting securities	3 years
	b	Lists of holders of voting securities represented at meetings	3 years
<b>3</b>		<b>Reports to stockholders</b>	
	a	Annual reports or statements to stockholders	3 years
<b>4</b>		<b>Debt security records:</b>	
	a	Registered bond and debenture ledgers	3 years after redemption
	b	Bond and debenture subscription accounts, warrants, subscription notices, request for allotment and essential papers related thereto	3 years after settlement
	c	Stubs or similar records of bond and debenture certificates issued	3 years after redemption
	d	Papers pertaining to or supporting transfers of registered bonds and debentures:	
	(1)	Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary, plus other miscellaneous papers	Destroy as soon as possible or return to holders of the bonds or debentures
	(2)	Any other papers not described in d (1) above	3 years after transfer
	e	Records of bond and debenture interest coupons paid and unpaid	Destroy as soon as possible
	f	Canceled bonds and debentures and paid interest coupons pertaining thereto	Destroy as soon as possible
	g	Trust indentures, loan agreement or other contracts of agreements securing debt securities issued (If such papers or documents are included among the records covered by Item 5 of the Regulation, this instruction will not apply.)	3 years after redemption

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		Description	Minimum Retention Period
	h	Copies of reports, statements, letters of memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument of agreement securing debt securities	
		(1) Stored with trustee	6 years
		(2) Stored with company	3 years after redemption
	i	Paid or cancelled debt securities evidencing temporary borrowings	3 years after payment or cancellation
	j	Paid interest checks	3 years
<b>5</b>		<b>Filings with and authorization by regulatory agencies:</b>	
	a	Authorization from regulatory bodies for issuance of securities:	
		(1) Copies of applications to regulatory bodies for authority to issue stocks, bonds, and other securities, including copies of exhibits in support of such applications	Until securities covered are retired
		(2) Official copies of opinions and orders of regulatory bodies granting authority to issue securities	Until securities covered are retired
		(3) Reports filed with regulatory bodies in compliance with authorizations to issue securities (Reports of sales of securities of application of proceeds, etc.) File copies of such reports and supporting papers	Until securities covered are retired
	b	Copies of registration statements and other data filed with the Securities and Exchange Commission:	
		(1) In connection with offerings of securities for sale to the public or the listing of securities on exchange, including supporting papers	Until securities covered are retired
		(2) Copies of periodic reports and supporting papers filed in compliance with either the Securities Act of 1933 or the Securities Exchange Act of 1934	10 years
<b>6</b>		<b>Organizational documents</b>	
	a	Minute books of stockholders', directors', and directors' committee meeting	Life of Corporation
	b	Titles, franchises, and licenses:	
		(1) Deeds and other title papers (including abstracts of title and supporting data)	6 years after disposal of property
		(2) Corporate charters or certificates of incorporation	Life of Corporation

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		Description	Minimum Retention Period
	(3)	Franchises and certificates authorizing operations as a public utility	Life of Corporation
	(4)	Licenses (including amendments thereof) granted by Federal or State authorities for construction and operations of utility plant	10 year after plant is retired or expiration of license, whichever is shorter
	(5)	Copies of formal orders of regulatory commission served upon the utility	3 years after repeal or supersession
	(6)	Easements	Life of Corporation
c		Permits:	
	(1)	Permits and granted applications for the use of facilities of others	1 year after expiration or cancellation
	(2)	Copies of permits and applications granted others for the use of the utility's facilities	1 year after expiration or cancellation
	(3)	Applications for the use of facilities not granted and copies of such applications	Destroy as soon as possible
	(4)	Permits of a temporary nature of municipalities or others to perform specific work, such as permits to open streets	Destroy as soon as possible
d		Organization diagrams and charts	Destroy as soon as possible
<b>7</b>		<b>Contracts and agreements (except contracts provided for elsewhere):</b>	
a		Services contracts, such as for management, accounting and financial services	6 years after expiration or cancellation
b		Contracts with other utilities for the purchase, sale or interchange of product	6 years after expiration or cancellation
c		Leases pertaining to rentals of property to or from others	6 years after expiration or cancellation
d		Contracts and agreements with individual employees, labor unions, company unions and other employee organizations relative to wage rates, hours and similar matters	6 year after expiration or cancellation
e		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' savings plan	6 years after expiration or cancellation

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		<b>Description</b>	<b>Minimum Retention Period</b>
	f	Contracts or agreements for the acquisition or disposal of investments (Excluding temporary cash investments) disposal of investments (excluding temporary cash investments)	6 years after disposal
	g	Memoranda essential to clarifying or explaining provisions of contracts listed above	6 years after expiration or cancellation
	h	Card or book records of contracts, leases, and agreements made showing dates of expirations and renewals, memoranda of receipts and payments under such contracts, etc.	6 years after expiration or cancellation
<b>8</b>		<b>Accountants' and auditors' reports</b>	
	a	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)	5 years after date of report
	b	Internal audit reports and work papers	5 years after date of report
<b>Information Technology Management</b>			
<b>9</b>		<b>Information technology management</b>	
	a	Magnetic tape or other media used as intermediate records or steps in data processing for assembling data to be posted to the records of the company or used in a report or study	Destroy as soon as possible
	b	Program documentation and revisions thereto. Statements and illustrations as to the scope of operations should be sufficiently detailed to indicate (1) the application being performed, (2) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams or other descriptions of operating procedures), and (3) 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.	Retain as long as it represents an active, viable program or for periods prescribed for related output data, whichever is shorter
<b>General Accounting Records</b>			
<b>10</b>		<b>General and subsidiary ledgers:</b>	
	a	(1) General ledgers	10 years

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		Description	Minimum Retention Period
	(2)	Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere	10 years
b	(1)	Indexes to general ledgers	10 years
	(2)	Indexes to subsidiary ledgers except ledgers provided for elsewhere	10 years
c		Trial balance sheets of general subsidiary ledgers	2 years
<b>11</b>		<b>Journals:</b>	
a		Journal vouchers and journal entries	10 years
<b>12</b>		<b>Journal vouchers and journal entries including supporting detail:</b>	
a		Journal vouchers and journal entries	10 years
b		Analyses, summarizations, distributions, and other computations which support journal vouchers and journal entries:	
	(1)	Charging plant accounts	25 years
	(2)	Charging all other accounts	6 years
c		Schedules for recurring journal entries	Destroy when superseded
d		Lists of standard journal entry numbers	Destroy when superseded
<b>13</b>		<b>Cash books:</b>	
a		General and subsidiary or auxiliary books	6 years after close of fiscal year
<b>14</b>		<b>Voucher registers:</b>	
a		Voucher registers or similar record when used as a source document	25 years
<b>15</b>		<b>Vouchers:</b>	
a		Paid and canceled vouchers to include original bills and invoices for materials, services, etc paid by vouchers and authorization for payment	
	(1)	Plant	25 years
	(2)	Non-Plant	6 years
b		Paid checks and receipts for payments by voucher or otherwise	6 years
<b>16</b>		<b>Accounts receivable (See Items 52 and 53 for accounts with customers for utility service and for merchandise sales):</b>	
a		Records of accounts receivable pertaining to sales of utility plant	3 years after settlement

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		Description	Minimum Retention Period
	b	Record or register of accounts receivable and indexes thereto and summaries of distribution	3 years after settlement
<b>17</b>		<b>Records of securities owned:</b>	
	a	Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash)	3 years after disposal of the investment
<b>18</b>		<b>Payroll records:</b>	
	a	Payroll sheets or registers of payments of salaries and wages	
	(1)	Plant	25 years
	(2)	Plant Identified on Work Order	6 years
	(3)	Non-Plant	6 years
	b	Records showing the distribution of salaries and wages paid and summary statements of such distribution	
	(1)	Plant	25 years
	(2)	Plant Identified on Work Order	6 years
	(3)	Non-Plant	6 years
	c	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:	
	(1)	When used as a basis for payment of salaries and wages and records described in Item 18(a) are not maintained	
		(a) Plant	25 years
		(b) Plant Identified on Work Order	6 years
		(c) Non-Plant	6 years
	d	Paid checks, receipts for wages paid in cash and other evidences of payments for services rendered by employees	3 years
	e	Applications and authorizations for changes in wage and salary rates	6 years
	f	RESERVED	
	g	Payroll authorizations and records of authorized positions	6 years
	h	Records of deductions from payrolls	2 years
	i	Comparative or analytical statements of payrolls	6 years

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		Description	Minimum Retention Period
	j	Employee's individual earnings record	6 years after termination of employment
	k	Summaries and reports of changes in payrolls and similar records	6 years
	l	Payroll deduction authorizations	1 year after superseded
<b>19</b>		<b>Assignments, attachments, and garnishments:</b>	
	a	Record of assignments, attachments, and garnishments of employee's salaries, including files of notice, etc., pertaining thereto	2 years
<b>Insurance</b>			
<b>20</b>		<b>Insurance records:</b>	
	a	Insurance policies, insurance requirements, records of policies in force, showing coverage, premiums paid and expiration dates	6 years after expiration
	b	RESERVED	
	c	Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers	
	(1)	Plant	25 years
	(2)	Non-Plant	6 years
	d	Inspectors' reports and records of condition of property	Destroy when superseded
	e	Insurance maps of property and structures erected thereon	Destroy when superseded
<b>21</b>		<b>Injuries and damages:</b>	
	a	Claims 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 or personal injuries	
	(1)	Minors	3 years after reaching age of majority
	(2)	Adults	3 years after settlement
	b	Papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company	

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		<b>Description</b>		<b>Minimum Retention Period</b>
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	c		Other papers, reports or statements, pertaining to accidents resulting in property damages or personal injuries, not necessary to the support or rejection of claims	
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	d		Detailed schedules or spreadsheets of payments to others for personal injuries or for property damages	
		(1)	Minors	3 years after reaching age of majority
		(2)	Adults	3 years after settlement
	e		Worker compensation cases related to injuries	12 years from date of injury, death, or date that compensation was last paid
<b>Operations and Maintenance</b>				
<b>22.1</b>			<b>Production-Electric:</b>	
	a		Boiler room, condenser room, turbine room, and pump room logs, including supporting data	6 years
	b		Boiler room and turbine room reports of equipment in service and performance	6 years
	c		Boiler-tube failure report	6 years
	d		Generation and output logs with supporting data	6 years
	e		Station and system supply records	Life of Corporation
	f		Generating high-tension and low-tension load records	6 years
	g		Oil and waste reports	6 years
	h		Load curves, temperature logs, coal, and water logs	6 years
	i		Gage-reading reports	
		(1)	River flow data	Life of Corporation
		(2)	All other	6 years
	j		Recording instrument charts	6 years
	k		Load dispatcher's and station permits	6 years
	l		Interruptions records	6 years

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		Description	Minimum Retention Period
<b>22.2</b>		<b>Production-Gas:</b>	
	a	Boiler and gas machine logs, including supporting data	6 years
	b	Gas generation and output logs with supporting data	Life of Corporation
	c	Temperature and atmospheric pressure logs	6 years
	d	Coal, coke and oil reports	6 years
	e	Residual reports	6 years
	f	Recording instrument charts such as pressure (static and/or differential), temperature, specific gravity, heating value, etc.	6 years
	g	Test of heating value at stations and outlying points	6 years
	h	Records of gas produced, gas purchased , gas sent out and holder stock	Life of Corporation
	i	Analysis of gas produced and purchased including Btu and sulfur content	6 years
	j	Records of general inspection and operating tests	6 years
	k	Well records, including clearing, bailing, shooting, etc., records; rock pressure; open flow; production, gas analysts' reports, etc.	6 years or 1 year after field or relevant production area abandoned, whichever is longer
	l	Gasoline production	6 years
	m	Gas production by counties	6 years
	n	Gas measuring records	6 years
	o	Tool record	For life of equipment or destroy after including in mortality study, whichever is later
	p	Royalty record	6 years
	q	Records of meter tests	Until superseding test, but not less than 6 years
	r	Meter history records	For life of meter
<b>22.3</b>		<b>Production-Nuclear:</b>	
		<i>(Note: Nuclear records must be retained in accordance with NRC Regulations – Title X)</i>	

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		<b>Description</b>	<b>Minimum Retention Period</b>
	a	Records of normal plant operation, including power levels and periods of operation at each power level	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	b	Records of principal maintenance activities, including inspection, repair, substitution or replacement of principal items of equipment pertaining to nuclear safety	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	c	Records of abnormal occurrences	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	d	Records of periodic checks, inspections and calibrations performed to verify that surveillance requirements are being met	6 years/operating charts for the first year's operation will be stored for the life of the corporation
	e	Records and prints of changes made to the plant as described in the Final Safety Analysis Report	10 years
	f	Records of new and spent fuel inventory and assembly histories	10 years
	g	Records of monthly plant radiation and continuation surveys	10 years
	h	Records of off-site environmental monitoring surveys	10 years
	i	Records of radiation exposure of all plant personnel, including all contractors and visitors to the plant who enter radiation control areas	10 years
	j	Records of radioactivity in liquid and gaseous wastes released to the environment	10 years
	k	Records of any special reactor tests or experiments	10 years
	l	Records of changes made in the operating procedures	10 years
	m	In-service inspection records	Life of plant

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		Description	Minimum Retention Period
<b>22.4</b>		<b>Production-Water Supply, Purification and Pumping:</b>	
	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	6 years
	c	Boiler room and turbine room reports of equipment in service and performance	6 years
	d	Equipment failure report	6 years
	e	Pumping output logs with supporting data	6 years
	f	Station output reports	25 years for hydro, 6 years for steam or other
	g	Oil and waste reports	6 years
	h	Coal and water logs	6 years
	i	Gage-reading reports	6 years
	j	Recording instruments charts	6 years
	k	River flow data	Life of Corporation
<b>23.1</b>		<b>Transmission and Distribution-Electric:</b>	
	a	Substation and transmission line logs	6 years
	b	System operator's daily logs and reports of operation	6 years
	c	Storage battery and other equipment logs and records	6 years
	d	Interruption logs and reports	6 years
	e	Records of substation general inspections and operation tests	6 years
	f	Apparatus failure reports	6 years
	g	Line-trouble reports and records	6 years
	h	Lightning and storm data	6 years
	i	Insulator test records	6 years
	j	Reports on inspections and repairs of all street openings	6 years
	k	Records of meter tests	Until superseding test but not less than 6 years
	l	Meter shop reports (monthly reports summarizing tests, repair, etc.)	6 years

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		<b>Description</b>	<b>Minimum Retention Period</b>
m		Meter history records	For life of meter or 6 years, whichever is longer
n		Transformer history records including inspections, oil tests, etc.	Life of Corporation (EPA Standard)
o		RESERVED	
p		Pole, tower, structure, and other equipment history records	Life of Equipment
q		Voltimeter records	6 years or until superseded
r		Annual meter accuracy summary	20 years
<b>23.2</b>		<b>Transmission and Distribution-Gas</b>	
a		Transmission line logs	6 years
b		Transmission and distribution department load dispatching operating logs	6 years
c		Service interruption logs and reports	6 years
d		Records of general inspection and operating tests	6 years
e		Reports on inspections and repairs of all street openings	6 years
f		Apparatus failure reports	6 years
g		Records of meter tests	Until superseding test but not less than 6 years
h		Meter history record	For life of meter or 6 years, whichever is longer
i		Meter shop reports (monthly reports summarizing tests, repairs, etc.)	3 years
j		Gas measuring records	6 years
k		Transmission line operating reports	6 years
l		Compressor operation and reports	6 years
m		Gas pressure department reports	6 years
n		Recording instrument chart such as pressure (static and differential), temperature, specific gravity, heating value, etc.	6 years
o		Corrosion control records	3 years
p		Leak and leak repair	Life of Pipeline
q		Annual meter accuracy summary	20 years

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		Description	Minimum Retention Period
<b>23.3</b>		<b>Transmission and Distribution-Water:</b>	
	a	Operator's daily logs and reports of operation	6 years
	b	Equipment logs and records	6 years
	c	Apparatus failure reports	6 years
	d	Reports on inspections and repairs of all street openings	6 years
	e	Records of meter tests	Until superseding test but not less than 6 years
	f	Meter history records	For life of meter or 6 years, whichever is longer
	g	Pipelines, structures, equipment and other history records	For life of equipment
	h	Meter shop reports (monthly reports summarizing tests, repairs, etc.)	6 years
<b>24</b>		<b>Customer's service:</b>	
	a	Reports of inspections of customer's premises	6 years
	b	Records and reports of customers' service complaints	6 years
	c	RESERVED	
	d	RESERVED	
	e	Reports of inspections of customers' equipment-gas	10 years
<b>25</b>		<b>RESERVED</b>	
<b>26</b>		<b>Maintenance work orders and job orders:</b>	
	a	Authorization for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred	6 years
	b	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	6 years
	c	Summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts)	6 years
<b>Personnel</b>			
<b>27</b>		<b>Personnel records:</b>	
	a	Employees' service records, length of service and other pertinent data	3 years after termination of employment

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		<b>Description</b>	<b>Minimum Retention Period</b>
	b	Applications for employment, requests for medical examination, medical examiner's report, photographs, and other identification records, and other miscellaneous records pertaining to the hiring of employees	2 years
	c	Requests for medical examination, medical examiner's report other than pre-employment	3 years after termination of employment
	d	Illness and injury records not including exposure records	30 years
	e	Records of employee exposures to toxic substances	Life of Corporation
	f	Records of employee exposures to radiation	Life of Corporation
	g	Records of employee training in handling hazardous materials	Life of Corporation
<b>28</b>		<b>Employees' benefit and pension records (including medical retirement, savings and stock ownership plans):</b>	
	a	Detailed computations of accruals for pension liabilities	6 years after supersession or termination of the plan
	b	Pension or annuity payrolls	6 years
	c	Pension or annuity checks	3 years
	d	Plan description and summary plan description	6 years after supersession of the plan
	e	Plan annual reports	3 years after supersession of the plan
	f	Plan statements to employees and beneficiaries	3 years after supersession of the plan
<b>29</b>		<b>Instructions to employees and others:</b>	
	a	Bulletins or memoranda of general instructions issued by the company to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies	3 years after expiration
	b	Bulletins or memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, operating, maintenance and construction methods and procedures	Destroy after expiration or supersession
	c	Notices to employees on matters of discipline, deportment, and other similar subjects	Destroy as soon as possible

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		Description	Minimum Retention Period
<b>Plant and Depreciation</b>			
<b>30</b>		<b>Plant ledgers:</b>	
	a	Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes	25 year
	b	Continuing plant inventory ledger, book or card records showing description, location, quantities, costs, etc., of physical units (or items) of utility plant owned	6 years after plant is retired or sold, provided morality data are retained
<b>31</b>		<b>Construction work in progress ledgers, work orders, and supplemental records:</b>	
	a	Construction work in progress records, income ledgers, work order sheets, authorizations for expenditures, requisitions, performance reports analysis or cost reports. Analysis or cost reports showing quantities of materials used, unit costs, number of man-hours, etc., in connection with completed construction project.	5 years after clearance to the plant account
		(1) Plant inventory ledger maintained	5 years
		(2) Plant inventory ledgers not maintained	5 years
	b	RESERVED	
	c	RESERVED	
	d	Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of costs and the basis therefore (including original and revised or subsequent authorizations)	5 years
	e	Requisitions and registers of authorizations for utility plant expenditures	5 years
	f	Completion or performance reports showing comparison between authorized estimated and actual expenditures for utility plant additions	5 years
	g	RESERVED	
	h	Records and reports pertaining to progress of construction work, the order in which jobs are to be completed and similar records which do not form a basis of entries to the accounts	Destroy as soon as possible

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		Description	Minimum Retention Period
	i	Well-drilling logs and well construction records	1 year after field or relevant production area abandoned
<b>32</b>		<b>Retirement work in progress ledgers, work orders, and supplemental records:</b>	
	a	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	6 years after plant is retired or sold
	b	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	6 years after retirement
	c	Registers of retirement work orders	6 years
<b>33</b>		<b>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</b>	10 years after clearance to the plant account
	(1)	Plant inventory ledger maintained	10 years
	(2)	Plant inventory ledgers not maintained	6 years after plant is retired or sold
<b>34</b>		<b>Appraisals and valuations:</b>	
	a	Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies (Includes all records essential thereto)	3 years after disposal
	b	Determinations of amounts by which properties or investments of the company or any of its associated companies will be either written up or written down as a result of:	
	(1)	Mergers or acquisitions	10 years after completion of transaction or as ordered by the Commission
	(2)	Asset impairments	10 years after recognition of asset impairment

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		<b>Description</b>	<b>Minimum Retention Period</b>
	(3)	Other bases	10 years after the asset was written up or down
<b>35</b>		<b>Maps and map reproductions</b>	
	a	The original or reproduction of engineering records, drawings, and other supporting data for proposed or as constructed-facilities: Maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies, and similar records showing the location of proposed or as constructed facilities	Retain until retired or abandoned
<b>36</b>		<b>RESERVED</b>	
<b>37</b>		<b>Contracts and other agreements relating to utility or natural gas company records:</b>	
	a	Contracts relating to acquisition or sale of plant	6 years after plant is retired or sold
	b	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 or sold
	c	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 have dissolved
<b>38</b>		<b>Records pertaining to reclassifications of utility plant accounts to conform to prescribed systems of accounts, including supporting papers showing the basis for such reclassifications</b>	6 years
<b>39</b>		<b>Records of accumulated provision for depreciation and depletion of utility plant:</b>	
	a	Detail records or analysis sheets segregating the accumulated provision for depreciation according to functional classification of plant	25 years
	b	Records supporting computation of depreciation and depletion expense of utility plant, including such data as life and salvage studies	25 years

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		Description	Minimum Retention Period
<b>Purchases and Stores</b>			
<b>40</b>		<b>Procurements:</b>	
	a	Agreements for the acquisition of goods or the performance of services. Includes all forms of agreement not specifically set forth in Item 7 such as, but not limited to: letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements and the various types of purchase orders:	
		(1) For goods or services relating to plant construction	25 years
		(2) For other goods or services	6 years
	b	Supporting documents evidencing all relevant elements of the procurement including bids and proposals:	
		(1) Accepted bids and proposals	6 years
		(2) Unaccepted bids and proposals or summaries thereof	6 years
		(3) All other supporting records such as requisitions, advice's from suppliers, registers or similar records of invoices	2 years
<b>41</b>		<b>Material ledgers:</b>	
	a	Ledger sheets of materials and supplies received, issued, and on hand	6 years after the date records/ledgers were created
<b>42</b>		<b>Materials and supplies received and issued</b>	
	a	Records and reports pertaining to receipt of materials and supplies	
		(1) Plant	25 years
		(2) Non-Plant	6 years
	b	Records of inspecting and testing materials and supplies	2 years
	c	RESERVED	
	d	Records of materials issued, transferred or returned to stock:	
		(1) Showing quantities, unit prices, and accounts to be charged	3 years

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			Description	Minimum Retention Period
		(2)	Showing only quantities and accounts to be charged	Destroy as soon as possible if the basic information contained thereon is transferred to other records
<b>43</b>			<b>Records of sales of scrap and materials and supplies and disposal of waste materials:</b>	
	a		Contracts and authorizations for sales of scrap and materials and supplies	6 years after expiration of contract
		(1)	Non-toxic waste materials	Life of Corporation
		(2)	Toxic waste materials including environmental contaminants, PCB's, nuclear waste, etc.	Life of Corporation
	b		Memoranda pertaining to sale of scrap and materials and supplies	6 years after expiration of contract
	c		Contracts, permits, and authorization pertaining to disposal of waste materials	Life of Corporation
	d		Records evidencing disposal of non-toxic and toxic (environmental contaminants, PCB's nuclear waste, etc.) waste materials including destinations, routes, bills of lading, manifests, storage, containers, and other documents supporting disposal	Life of Corporation
<b>44</b>			<b>Inventories of materials and supplies:</b>	
	a		General inventories of materials and supplies including accounting adjustments required to bring stores records into agreement with physical inventories	2 years
	b		Stock cards, inventory cards, and other inventory records if summarized by records covered by Item a above	Destroy as soon as possible
	c		Minor inventories of materials and supplies on hand if not reflected in adjustments of accounts	Destroy as soon as possible
<b>Revenue Accounting and Collecting</b>				
<b>45</b>			<b>Customers' service applications and contracts:</b>	
	a		Applications for utility service and other records	6 years after expiration or cancellation
	b		RESERVED	
	c		RESERVED	

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		Description	Minimum Retention Period
	d	Applications for utility service which were withdrawn by applicant or not granted by the utility	1 year
	e	Contracts of sales agreements with customers and others for sale of merchandise and appliances	6 years after sales agreement is discharged
	f	Contracts for lease of equipment to customers, including receipts for same	6 years after expiration or cancellation
	g	Applications and contracts for line extensions and records pertaining to such contracts	
		(1) Covered by refundable deposits or guarantees or revenue	6 years after refund or completion
		(2) For which donations or contributions are made by customers or others	Until receipt of Commission audit report or 6 years after the auditor's exit conference, whichever occurs first
<b>46</b>		<b>Rate schedules:</b>	
	a	General files of published rate sheets and schedules of utility service (including schedules suspended or superseded)	Life of Corporation
<b>47</b>		<b>Customers' guarantee deposits:</b>	
	a	Customers' deposit ledgers or card records	6 years after refund
	b	Customers' deposit certificate books	6 years after refund
	c	Receipts for Customers' deposits refunded	6 years after refund
	d	Receipts for interest on customers' deposits	6 years after refund
<b>48</b>		<b>Meter reading sheets and records:</b>	
	a	Suspended meter reading sheets	6 years or next test, whichever is longer
	b	Meter reread sheets (special readings to check high or low consumption)	6 years
	c	Customers' reading cards	2 years
	d	Connection and disconnection orders	2 years
<b>49</b>		<b>Maximum demand, pressure, temperature, and specific gravity charts and demand meter record cards</b>	2 years

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		Description	Minimum Retention Period
<b>50</b>		<b>Miscellaneous billing data:</b>	
	a	RESERVED	
	b	Service and inspection orders from which customers are charged and sundry charge advice's	2 years
	c	Authorizations for charges under utility service contracts	1 year after expiration of contract
<b>51</b>		<b>Revenue summaries:</b>	
	a	Summaries of monthly operating revenues according to classes of service, including summaries of forfeited discounts and penalties	5 years
<b>52</b>		<b>Customers' ledgers and other records used in lieu thereof:</b>	
	a	Customers' ledgers	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer
	b	Records used in lieu of customers' ledgers, such as bill summaries, registers, bills stubs, etc.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer
	c	Copies of large bills:	
		(1) If details are transcribed to ledgers covered by Item a above	Destroy as soon as possible
		(2) If details are not transcribed to ledgers	6 years or until no longer needed to adjust customer's bills or from date of one meter test to the next, whichever is longer
	d	Trial balances of ledgers referred to above	1 year
<b>53</b>		<b>Merchandise sales-accounting and collecting:</b>	
	a	Merchandise sales tickets (duplicates) and charge slips for work done	2 years
	b	Merchandise registers and summaries of sales	3 years

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		Description	Minimum Retention Period
	c	Merchandise ledgers and installment records	1 year after completion of payments
	d	Merchandise sales and adjustment tickets	Destroy as soon as possible after annual audit and 1 year after account is settled
	e	Cashier's stubs for merchandise collection	1 year
	f	Cahiers periodic reports and statements of collection on merchandise accounts	2 years
	g	RESERVED	
	h	Reports relating to status of merchandise accounts receivable	2 years
	i	Jobs orders and supporting details of charges to customers for work done	3 years
	j	Indexes and trial balances of merchandise ledgers	2 years
<b>54</b>		<b>Collection reports and records:</b>	
	a	Periodic reports, lists, and summaries of collections of operating revenues by collectors, agents, and local or divisional or district offices	2 years
	b	Bill stubs, copies of bills, collection slips, and other records pertaining to collections, summarized or detailed in daily or periodic cash reports	3 months
	c	Memorandum records of remittances from local or branch offices	3 months
<b>55</b>		<b>Customers' account adjustments:</b>	
	a	Records pertaining to adjustments of customer's accounts for overcharges, undercharges, and other errors, results of which have been transcribed to other records	2 years
	b	Records of high-bill complaints whether or not resulting in adjustments to customers' accounts	2 years
<b>56</b>		<b>Uncollectible accounts and customers' credit records:</b>	
	a	Records of rating, credit classifications, and investigations of customers	Destroy as soon as possible
	b	Ledger accounts and supporting details of customer's accounts considered to be uncollectible	3 years after period legally collectible

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		<b>Description</b>	<b>Minimum Retention Period</b>
	c	Reports and statements showing age and status of customers' accounts	2 years
	d	Data on unpaid final bills	3 years after period legally collectible
	e	Authorizations for writing off customers' accounts	3 years after period legally collectible
<b>Tax</b>			
<b>57</b>		<b>Tax records:</b>	
	a	Copies of tax returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment (See Item 15b for vouchers evidencing disbursements):	
		(1) Federal and state income tax returns	2 years after final tax liability is determined
		(2) Property tax returns	2 years after final tax liability is determined
		(3) Sales and use taxes	2 years
		(4) Other taxes	2 years after final tax liability is determined
		(5) Agreements between associate companies as to allocation of consolidated income taxes	2 years after final tax liability is determined
		(6) Schedule of allocation of consolidating federal income taxes among associate companies	2 years after final tax liability is determined
		(7) Records of annual determinations of deferred taxes on income, annual determinations of accounting adjustments for "reserve deferrals" of deferred taxes on income together with basic computations and records of annual plant additions and retirements and adjustments on which deferred tax accounting entries are based (For the purposes of these regulations, "deferred taxes" and "deferred tax accounting" embrace provision for "future taxes on income," "prepaid taxes on income," or any other accounting procedure which attributes a tax on income to a year or years other than that of the specific year's tax return determining the tax liability.)	6 years after absorption of deferred credits
	b	RESERVED	

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		<b>Description</b>	<b>Minimum Retention Period</b>
	c	Filings with taxing authorities to qualify employee benefit plans	5 years after discontinuance of plan
	d	Information returns and reports to taxing authorities	3 years after final tax liability and audit settlement is determined
	e	Restatements of schedules of taxes paid after giving effect to refunds and additional assessments	6 years
<b>Treasury</b>			
<b>58</b>		<b>Statements of funds and deposits:</b>	
	a	Statements of periodic deposits with fund administrators or trustees	Retain records for the most recent 3 years
	b	Statements of periodic withdrawals from fund	Retain records for the most recent 3 years
	c	Statements prepared by fund administrator or trustees of fund activity including:	
		(1) Beginning of the year fund balance	Retain records until the fund is dissolved or terminated
		(2) Deposits with the fund	Retain records until the fund is dissolved or terminated
		(3) Acquisition of investments held by the fund	Retain records until the fund is dissolved or terminated
		(4) Disposition of investments held by the fund	Retain records until the fund is dissolved or terminated
		(5) Disbursements from the fund, including party to whom disbursement was made	Retain records until the fund is dissolved or terminated
		(6) End of year fund balance	Retain records until the fund is dissolved or terminated
	d	Requisitions and receipts for funds furnished managers, agents and others	Destroy as soon as possible after funds have been returned or accounted for

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		Description	Minimum Retention Period
	e	Records of fidelity bonds of employees and others responsible for funds of the utility	Destroy as soon as possible after liability of bonding company has expired
	f	Reports and estimates of funds required for general and special purposes	Destroy as soon as possible
<b>59</b>		<b>Records of deposits with banks and others:</b>	
	a	Copies of bank deposit slips	2 years
	b	Advice of deposits made when information has been transcribed on other records which are retained	2 years
	c	Statements from depository showing the details of funds received, disbursed, transferred, and balances on deposit	2 years
	d	Bank reconciliation papers	2 years
	e	Statements from banks of interest credits	2 years
	f	Check stubs, registers, or other records of checks issued	3 years
<b>60</b>		<b>Records of receipts and disbursements:</b>	
	a	Daily or other periodic statements of receipts or disbursements of funds	2 years
	b	Periodic statements of outstanding vouchers, checks, drafts, etc., issued and not presented	2 years
	c	Reports of associates showing working fund transactions and summaries thereof	2 years
	d	Reports of revenue collections by field cashiers, pay stations, etc.	2 years
<b>Miscellaneous</b>			
<b>61</b>		<b>Statistics:</b>	
	a	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:	
	(1)	Annual reports	5 year
	(2)	Quarterly, monthly, or other period	2 years

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		Description	Minimum Retention Period
	b	All other statistical reports (not covered elsewhere in these regulations) prepared for internal administrative or operating purposes only and not used as the basis for entries to the accounts of the company	Destroy as soon as possible
62		<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</b>	3 years
63		<b>Miscellaneous Correspondence:</b>	
	a	Correspondence and indexes thereto relating to offices covered by other items of these regulations	Destroy as soon as possible
	b	Stenographers' notebooks and Dictaphone or other mechanical device records	Destroy as soon as possible
	c	Mailing lists of prospects for appliance sales, securities, etc.	Destroy as soon as possible
64		<b>Records of predecessor companies</b>	Retain consistent with the requirements for the same types of records for the utility
65		<b>Reports to federal and state regulatory commissions:</b>	
	a	Annual financial, operating and statistical reports	5 years
	b	Monthly and quarterly reports of operating revenues, expenses, and statistics	2 years after date of report
	c	Special or periodic reports on the following subjects:	
	(1)	Transactions with associated companies	5 years
	(2)	Budgets of expenditures	3 years
	(3)	Accidents	5 years
	(4)	Employees and wages	5 years
	(5)	Loans to officers and employees	5 years after fully paid

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		<b>Description</b>	<b>Minimum Retention Period</b>
	(6)	Issues of securities	25 years or until all securities covered are retired, whichever is shorter
	(7)	Purchases and sales, utility properties	Life of Corporation
	(8)	Plant changes-units added and retired	Life of Corporation
	(9)	Service interruptions	6 years
d		Cost of service reports filed under Section 133 of the Public Utility Regulatory Policies Act (PURPA)	5 years
e		Hazardous waste reports	Life of Corporation
f		Reports filed under federal and state holding company (Public Utility Holding Company Act (PUHCA) and Wisconsin Utility Holding Company Act (WUHCA) regulations	5 years
<b>66</b>		<b>Other miscellaneous records</b>	
	a	Copies of records of advertisements by the company in behalf of itself or any associated company in newspapers, magazines and other publications	2 years
	b	RESERVED	
	c	RESERVED	
	d	Destruction of records certificates or other notifications	6 years

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