Adoption by reference. In this chapter, the commission adopts by reference all or portions of regulations and standards identified below. They are available for inspection at the commission branch of the Washington state library. The publications, effective date, references within this chapter, and availability of the resources are as follows:

(1) The **Uniform System of Accounts for Water Utilities** is published by the National Association of Regulatory Utility Commissioners (NARUC).
   (a) The commission adopts the version in effect in 1996.
   (b) This publication is referenced in WAC 480-110-505 (Accounting, and reporting requirements and regulatory fees).
   (c) The Uniform System of Accounts for Water Utilities is a copyrighted document. Copies are available from NARUC, in Washington, D.C.

(2) The **Regulations to Govern the Preservation of Records of Electric, Gas, and Water Utilities** is published by the National Association of Regulatory Utility Commissioners (NARUC).
   (a) The commission adopts the version in effect in 2007.
   (b) This publication is referenced in WAC 480-110-485 (Retaining and preserving records and reports).
   (c) The Regulations to Govern the Preservation of Records of Electric, Gas, and Water Utilities is a copyrighted document. Copies are available from NARUC, in Washington, D.C.

[Statutory Authority: RCW 80.01.040, 80.04.160, 81.04.160, and 34.05.353. WSR 14-05-001 (Docket A-131761, General Order R-574), § 480-110-999, filed 2/5/14, effective 3/8/14; WSR 05-06-051 (Docket No. A-021178 and TO-030288, General Order No. R-518), § 480-110-999, filed 2/28/05, effective 3/31/05; WSR 02-18-033 (Docket No. A-020379, General Order No. R-501), § 480-110-999, filed 8/26/02, effective 9/26/02.]