WAC 480-90-999 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 library. The publications, effective date, references within this chapter, and availability of the resources are as follows:

(1) **Title 18 Code of Federal Regulations,** cited as 18 C.F.R., including all appendices and amendments is published by the United States Government Publishing Office.

(a) The commission adopts the version in effect on February 18, 2026.

(b) The accounting and reporting for the types of transactions and events covered by the amendment should not be construed as indicative of their treatment by this commission for ratemaking purposes.

(c) This publication is referenced in WAC 480-90-203 (Accounting system requirements), WAC 480-90-244 (Transferring cash or assuming obligations), WAC 480-90-252 (Federal Energy Regulatory Commission (FERC) Form No. 2), and WAC 480-90-268 (Essential utilities services contracts report).

(d) Copies of Title 18 Code of Federal Regulations are available from the U.S. Government Publishing Office in Washington, D.C., or online at https://www.gpo.gov/, and from various third-party vendors. It is also available for inspection at the commission branch of the state library.

(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 2026.

(b) This publication is referenced in WAC 480-90-228 (Retention and preservation of 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. or at NARUC publications store online: https://maxxwww.naruc.org/forms/store/ProductFormPublic/regulations-to-govern-the-preservation-of-records. It is also available for inspection at the commission branch of the state library.

[Statutory Authority: RCW 80.10.040 [80.01.040], 80.04.160, 81.04.160, and 34.05.353. WSR 26-14-045, s 480-90-999, filed 6/25/26, effective 7/26/26; WSR 24-13-092, § 480-90-999, filed 6/18/24, effective 7/19/24; WSR 23-13-003, § 480-90-999, filed 6/7/23, effective 7/8/23; WSR 22-15-104, § 480-90-999, filed 7/19/22, effective 8/19/22; WSR 21-13-130, § 480-90-999, filed 6/22/21, effective 7/23/21; WSR 19-14-118, § 480-90-999, filed 7/3/19, effective 8/3/19; WSR 18-13-106, § 480-90-999, filed 6/19/18, effective 7/20/18. Statutory Authority: RCW 80.01.040, 80.04.160, 81.04.160, and 34.05.353. WSR 17-15-054 (Docket A-170015, General Order R-589), § 480-90-999, filed 7/13/17, effective 8/13/17; WSR 16-05-035 (Docket A-151884, General Order R-585), § 480-90-999, filed 2/9/16, effective 3/11/16; WSR 15-06-048 (Docket A-143302, General Order R-579), § 480-90-999, filed 3/2/15, effective 4/2/15; WSR 14-05-001 (Docket A-131761, General Order R-574), § 480-90-999, filed 2/5/14, effective 3/8/14; WSR 13-05-023 (Docket A-121496, General Order R-569), § 480-90-999, filed 2/11/13, effective 3/14/13; WSR 12-05-063 (Docket A-111722, General Order R-564), § 480-90-999, filed 2/15/12, effective 3/17/12; WSR 11-04-041 (Docket A-101466, General Order R-562), § 480-90-999, filed 1/25/11, effective 2/25/11; WSR 09-01-171 (Docket A-081419, General Order R-554), § 480-90-999, filed 12/23/08, effective 1/23/09; WSR

06-17-087 (Docket A-060475, General Order No. R-537), § 480-90-999, filed 8/14/06, effective 9/14/06; WSR 05-21-022 (Docket No. A-050271, General Order No. R-521), § 480-90-999, filed 10/10/05, effective 11/10/05; WSR 05-06-051 (Docket No. A-021178 and TO-030288, General Order No. R-518), § 480-90-999, filed 2/28/05, effective 3/31/05; WSR 04-01-152 (General Order No. R-511, Docket No. A-030852), § 480-90-999, filed 12/22/03, effective 1/22/04; WSR 02-18-033 (Docket No. A-020379, General Order No. R-501), § 480-90-999, filed 8/26/02, effective 9/26/02. Statutory Authority: RCW 80.01.040 and 80.04.160. WSR 01-11-003 (Docket No. UG-990294, General Order No. R-484), § 480-90-999, filed 5/3/01, effective 6/3/01.]