**Section 415.210 General Instruction 1**

General Instruction 1, "Classification of Utilities," is deleted and replaced by the following:

"A. This system of accounts applies to all utilities; provided, however, if in the opinion of any utility having annual operating revenues of less than $10,000,000, this system of accounts should prove to be unduly burdensome, such utility may, with the approval of the Director of Accounting of the Commission, group or combine certain accounts herein in order that the accounting requirements for small utilities may conform more nearly to the nature and volume of business transacted. Requests to group or combine accounts shall be made in writing, including a statement of the proposed modifications. In determining whether this system of accounts is unduly burdensome with respect to a utility, the Director of Accounting shall consider, among other things, whether compliance will require additional resources. The Director of Accounting shall make this determination within six months of receiving the written request. Having obtained such approval, the utility shall continue to use the system as modified on a consistent basis.

B. For purposes of implementation, all electric utilities subject to Illinois Commerce Commission jurisdiction shall be regarded as "major" utilities. Account designations, instructions, interpretations, and references to "nonmajor" utilities will not apply.

C. The Commission does not commit itself to the approval or acceptance of any item set out in any account, for the purpose of fixing rates or in determining other matters before the Commission."

(Source: Amended at 22 Ill. Reg. 6647, effective April 1, 1998)