**Section 710.13 Accounts – General**

a) In Section 32.13(d)(1), delete "state commission(s) having jurisdiction" and substitute "Commission".

b) In Section 32.13(d)(2), delete "such commission(s)" and substitute "the Commission".

c) Delete Section 32.13(e) in its entirety and replace with the following language:

"e) The company shall incorporate the following controls into its accounting system with respect to the maintenance of subsidiary records in lieu of the maintenance of accounts for various account categories:

1) The summation of the balances of all subsidiary records of an account shall equal the total balance of the account as reflected on the company's financial statements.

2) The company shall document the accounting procedures related to subsidiary records.

3) The subsidiary records shall be maintained at an adequate level of detail to satisfy the company's reporting requirements under Section 5-109 of the Public Utilities Act [220 ILCS 5/5-109]."

(Source: Amended at 27 Ill. Reg. 13360, effective August 1, 2003)