**Section 250.40 Special Circumstances**

When special circumstances affecting any particular public utility necessitate keeping its said books, accounts, papers, records and memoranda, or any of them, outside the State, then upon proper application and hearing, the Commission may authorize such books, accounts, papers, records and memoranda to be kept outside of the State if the facts and circumstances warrant, and then only upon such conditions as may be imposed to facilitate the proper administration of the Act.