**Section 420.10 Scope of This Part**

a) This Part applies to all books of account and other records prepared by or on behalf of the public utility. See Item 73 of Appendix A for those records which come into possession of the public utility in connection with the acquisition of property, such as purchase, consolidation, merger, etc.

b) This Part shall not be construed as excusing compliance with any other lawful requirement for the preservation of records for periods longer than those prescribed herein.

c) This Part shall not be construed as requiring the preparation of accounts, records or memoranda not required to be prepared by other Parts, such as the Uniform System of Accounts, prescribed by the Illinois Commerce Commission (83 Ill. Adm. Code 415, 505, 605 and 710 – General Orders 179, 180, 183 and 199).

d) Records other than those listed in the annexed Appendix A may be destroyed at the option of the public utility; provided, however, that records which are used in lieu of those listed shall be preserved for the periods prescribed for the records used for substantially similar purposes; and, provided further, that retention of records pertaining to added services, function, plant, etc., the establishment of which cannot be presently foreseen, shall conform to the principles embodied herein.