**Section 605.210 Variances**

a) The retirement units listed in this Part are prescribed and are to be accounted for in accordance with Accounting Instruction 27.

b) The list of units may be expanded by any water utility without authorization from the Commission.

c) If adherence to the list of retirement units contained in this Part would cause a utility undue hardship, such as the loss of revenue, the utility should file a petition for relief in accordance with the Commission's Rules of Practice, 83 Ill. Adm. Code 200, giving a full disclosure of the facts and a suggested modification of the list necessary to avoid the hardship. The Commission will approve a suggested modification if the economic benefits of the modification outweigh the economic cost and the modification does not preclude required reporting.