

Secretary of State  
Certificate and Order for Filing  
**PERMANENT ADMINISTRATIVE RULES**

I certify that the attached copies are true, full and correct copies of the PERMANENT Rule(s) adopted on 05/15/2013 by the  
Public Utility Commission of Oregon

Agency and Division

Diane Davis

Rules Coordinator

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Address

To become effective Upon filing, Rulemaking Notice was published in the April 2013 Oregon Bulletin.

860

Administrative Rules Chapter Number

(503) 378-4372

Telephone

**RULE CAPTION**

In the Matter of Amendments to OAR 860-027-0050, 860-034-0393, and 860-034-0730, Uniform System of Accounts.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

**RULEMAKING ACTION**

Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

**ADOPT:**

**AMEND:**

860-027-0050, 860-034-0393, 860-034-0730

**REPEAL:**

**RENUMBER:**

**AMEND AND RENUMBER:**

**Statutory Authority:**

ORS Ch. 183, 756 & 759

**Other Authority:**

**Statutes Implemented:**

ORS 756.105, 759.120, 759.125 & 759.130

**RULE SUMMARY**

The adopted changes to the rules allow telecommunications utilities and cooperatives to record the state Universal Service Fund collections and contributions in balance sheet accounts as liabilities instead of assets and to record the federal Universal Service Fund collections and contributions in income statement accounts as revenues and expenses, consistent with federal requirements set out in 47 CFR 32.4010 and the Federal Communications Commission RAO Letter 27.

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**FILED**

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