

**RCW 81.04.270 Accounts to be kept separate.** Any public service company, subject to regulation by the commission as to rates and services [service], that engages in the sale of merchandise or appliances or equipment shall keep separate accounts, as prescribed by the commission, of its capital employed in such business and of its revenues therefrom and operating expenses thereof. The capital employed in such business is not a part of the fair value of the company's property for rate making purposes, and the revenues from or operating expenses of such business are not a part of the operating revenues and expenses of the company as a public service company. [2007 c 234 s 12; 1961 c 14 s 81.04.270. Prior: 1933 c 165 s 8; RRS s 10458-2.]