# (k) (Person.)

"Person" includes individual, corporation, firm, partnership, association, company, cooperative, joint stock company or association, and any other form of business enterprise.

# (l) (Personnel of the Commission.)

"Personnel of the Commission" includes Commissioners, People's Counsel, General Counsel, officers and employees of the Commission.

## (m) (Plant.)

"Plant" includes gas plant, electric plant, railroad, street railroad, telegraph lines, telephone lines, water plant and all material, equipment, apparatus, devices and property of every kind owned by any public service company and used or to be used for or in connection with or in furtherance of a public utility service.

## (n) (Proceedings.)

"Proceedings" includes actions, complaints, hearings, investigations, trials, appeals, orders and similar proceedings pending before or made or conducted by an official body.

# (o) (Public Service Company; Classification.)

"Public Service Company" means a common carrier company, gas company, electric company, steam heating company, telephone company, telegraph company, water company, and/or any combination thereof. Two public service companies shall be considered of the same class, where they are both common carrier companies or both as companies, electric companies, gas and electric companies, steam heating companies, telephone companies, telegraph companies or water companies.

### (p) (Railroad.)

"Railroad" includes every common carrier by rail, however powered, with all branches, bridges, cars, extensions, ferries. plant, spurs, stations, subways, switches, terminal facilities, tracks, tunnels, and equipment used thereon or in connection therewith.

### (q) (Rates.)

"Rates" includes tolls, fares, tariffs, fees, prices and any other charges for public utility services, whether individual or joint, of a public service company: and any schedule, regulation. classification or practice of any public service company affecting the amount of such charges or the nature and value of the services rendered therefor.

### (r) (Records.)

"Records" includes accounts, books, charts, contracts, documents, files, maps, papers, profiles, reports (annual and otherwise), schedules and any other records.

## (s) (Steam Heating Company.)

"Steam Heating Company" includes any public service company manufacturing, selling or distributing steam for use, sale or distribution.