**Section 415.2140 Account 214**

In Account 214, Capital Stock Expense, add the following to NOTE B:

"The utility may elect to delay amortization of common stock expenses until the Commission determines the recoverability of such expenses through rates. In any case, only those common stock expenses which remain unrecovered through rates shall be recorded in this account. Common stock expenses, which have been recovered through rates, shall be amortized to Account 211, Miscellaneous Paid-In-Capital. This procedure may be followed for existing capital stock expenses which have not been recovered through rates as of December 31, 1993."

(Source: Added at 18 Ill. Reg. 10692, effective July 1, 1994)