**Section 416.10 Maintenance of Books and Records and Commission Access**

a) Electric utilities shall maintain all accounts, irrespective of whether the activity, transaction, or other matter being accounted for constitutes public utility business, in accordance with 83 Ill. Adm. Code 415, Uniform System of Accounts for Electric Utilities.

b) Activities, transactions and other matters pertaining to business other than public utility business shall be recorded in subaccounts of the accounts established in 83 Ill. Adm. Code 415. Allocations of revenues and charges made between the operations of the public utility business and the business other than public utility business shall be made to the principal utility account and to a subaccount created specifically for the non-public utility business. If an electric utility uses a method other than subaccounts to identify revenues and expenses related to certain functions, activities, or projects of the public utility business, it is appropriate for the electric utility to use the same method to identify revenues and expenses related to each non-utility business.