**Section 505.2010 Accounts 201, 202, 203, and 204**

In Account 201, Common Stock Issued, Account 202, Common Stock Subscribed, Account 203, Common Stock Liability for Conversion, and Account 204, Preferred Stock Issued, the following changes are adopted:

a) Identify the NOTE as NOTE A.

b) Adopt the following as NOTE B:

"Records with respect to this account shall be maintained so as to identify the amount of discount, including underwriting discounts recorded in this account. The records shall be kept so as to show separately the amount of discount on common stock issuances and preferred issuances. Amounts which have been recovered through rates shall also be identified separately. The details of this account as to amounts of discount on common and preferred stock issuances and amounts recovered through rates shall be disclosed in the annual report to the Commission (ICC Form 21). This procedure may be followed for existing common stock expenses which have not been recovered through rates as of December 31, 1993."

(Source: Added at 18 Ill. Reg. 10701, effective July 1, 1994)