**Section 605.140 Accounting Instruction 30**

Paragraph C of Accounting Instruction 30, "Utility Plant – Common Plant," shall be restated as follows:

 "The utility shall be prepared to show at any time by utility plant accounts (301 to 348) the following:

a) the book cost of common utility plant, '

b) the allocation of such cost to the respective departments using the common utility plant, and

c) the basis of the allocation."

(Source: Amended at 22 Ill. Reg. 11742, effective July 1, 1998)