**Section 650.140 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 (351 to 398) 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. 11722, effective July 1, 1998)