**Section 712.15 Incidental Activities**

a) This Part requires that cost allocation procedures reflect the existence of activities in each carrier that are accorded incidental accounting treatment and allowed to remain on the regulated books of the business. Each carrier is required to have on file at the carrier's headquarters and available to Commission Staff upon request a description of each activity that is accorded this treatment. "Incidental activities" include, but are not limited to, items such as land and building space rental, cable locating, and pole contact rental. (See 83 Ill. Adm. Code 710.14 and 710.23.)

b) Incidental activities are those that meet the following four conditions.

1) The activity is not a line of business;

2) The activity is an outgrowth of regulated operations;

3) There is little additional financial or business risk to the regulated operation in providing the activity, as determined by the effect on the capital investments and requirements; and

4) The activity utilizes an insubstantial commitment of investment or resources of the carrier, as determined by the capital investments and the service obligations of the carrier.

(Source: Amended at 27 Ill. Reg. 12489, effective August 1, 2003)