**Section 712.205 Cost Pool Account Transaction Analysis**

a) Several of the Part 710 Accounts include costs whose characteristics can only be defined through the direct analysis of the transactions and are classified into either a regulated, nonregulated, or shared cost pool.

b) Account transaction analysis is used to apportion the following accounts into cost pools:

Account 1438 Deferred Maintenance and Retirements

Account 2690 Intangibles

Account 6510 Other Property, Plant and Equipment Expenses

Account 6530 Network Operations Expense

Account 6610 Marketing

Account 6620 Services

Account 6720 General and Administrative

Account 7100 Other Operating Income and Expenses

Account 7200 Operating Taxes

Account 7500 Interest and Related Items

Account 7600 Extraordinary Items

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