**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)