**Section 712.245 Computer Application Activity Analysis**

a) An analysis of the company's computer application records is to be completed, not less frequently than annually, in order to apportion Account 2110 Land and Support Assets into three cost pools:

1) Regulated;

2) Nonregulated; and

3) Shared Functional Operations.

b) In this analysis the costs of applications undertaken exclusively for either regulated or nonregulated services are assigned directly to the appropriate cost pool. Costs of applications that are functional in nature and are shared by regulated and nonregulated services are assigned to the Shared cost pool.

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