**Section 712.270 Relative Value – Cost Pool Apportionment**

a) The reference to relative value as the basis for the cost pool apportionment indicates that a proportional relationship of an investment category to a larger pool of investment is used to determine the cost pool balance.

b) The relative value of the related buildings investments is used to apportion Account 2110 Land and Support Assets into three cost pools.

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