**Section 712.305 Customer and Corporate Operations Wages and Salaries**

a) Customer and corporate operations wages and salaries are used as the indirect basis for apportioning selected cost pools between regulated and nonregulated activities where these wages and salaries are the primary determinant of cost behavior.

b) Customer and corporate operations wages and salaries are used to apportion selected cost pools in the following account:

 Account 2110 Land and Support Assets

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