**Section 712.345 Relative Investment Value – Regulated/Nonregulated**

a) The reference to relative investment value as the basis for the regulated and nonregulated apportionment indicates that the proportional relationship of the regulated and nonregulated investment in a specific investment category (e.g., Central Office) is used to determine the regulated and nonregulated balances in the cost pool apportioned.

b) Relative investment value is used to apportion selected cost pools to regulated and nonregulated activities. The specific measures used for each account apportionment are outlined in Subpart E:

 Account 1220 Inventories

 Account 2110 Land and Support Assets

 Account 3100 Accumulated Depreciation

 Account 3200 Accumulated Depreciation – Held for Future Telecommunications Use

 Account 3300 Accumulated Depreciation – Nonoperating

Account 3410 Accumulated Amortization – Capitalized Leases

 Account 6110 Network Support Expenses

 Account 6120 General Support Expenses

 Account 6210 Central Office Switching Expense

 Account 6220 Operations System Expense

 Account 6230 Central Office Transmission Expenses

 Account 6310 Information Origination/Termination Expenses

 Account 6410 Cable and Wire Facilities Expenses

 Account 6510 Other Property, Plant and Equipment Expenses

 Account 6530 Network Operations Expense

 Account 6560 Depreciation and Amortization Expenses

 Account 7200 Operating Taxes

 Account 7500 Interest and Related Items

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