**Section 712.350 Relative Regulated/Nonregulated Pre-Tax Book Income**

Certain of the tax accounts of each company reflect taxes that are calculated on the basis of pre-tax book income. This measure, therefore, is used to apportion the cost pools to regulated and nonregulated activities. The account in which selected costs pools use this basis is:

Account 7200 Operating Taxes

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