**Section 712.1220 Account 1220 Inventories**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Regulated

3) Cost Definition: Directly assignable

b) Nonregulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Nonregulated

3) Cost Definition: Directly assignable

c) Other cost pool

1) Cost Pool Apportionment Basis: Residual of account

2) Regulated/Nonregulated Apportionment Basis: Relative value: Telecommunications plant investment

3) Cost Definition: Indirectly attributable

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