**Section 712.3100 Account 3100 Accumulated Depreciation**

a) Cost Pool: Cost pool equals Subaccount by major asset category

b) Cost Pool Apportionment Basis: Same as Subaccount

c) Regulated/Nonregulated Apportionment Basis: Relative investment value of major asset category

d) Cost Definition: Indirectly attributable

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