**Section 712.3410 Account 3410 Accumulated Amortization – Capitalized Leases**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Lease analysis

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

3) Cost Definition: Directly assignable

b) Nonregulated cost pool

1) Cost Pool Apportionment Basis: Lease analysis

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

3) Cost Definition: Directly assignable

c) Other cost pool

1) Cost Pool Apportionment Basis: Lease analysis

2) Regulated/Nonregulated Apportionment Basis: Methodology by major asset class

3) Cost Definition: Indirectly attributable

4) Comments: Analysis will be performed to determine major asset classification of property. Apportionment will be based on method­ology for the asset classification.

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