**Section 712.7300 Account 7300 Nonoperating Income and Expenses**

a) Cost Pool: Same as Account

b) Cost Pool Apportionment Basis: Cost pool equals Account

c) Regulated/Nonregulated Apportionment Basis: Account transaction analysis

d) Cost Definition: See subsection (e).

e) Comments: An analysis is performed to determine from which major types of property gains or losses were realized. Each transaction is then apportioned using the same methodology used for that type of property.

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