**Section 415.1050 Account 105**

In Account 105, "Electric plant held for future use," changes set forth in the remainder of this Section are made.

a) The last sentence of Paragraph D is deleted, and in the first sentence of Paragraph D, the phrase "411.6 or 411.7, as appropriate, except when determined to be significant by the Commission" is deleted and replaced by the following phrase: "421.1 or 421.2, as appropriate, except as otherwise authorized or determined by the Commission. In determining whether to allow such an exception, the Commission shall consider, among other things, the prior rate treatment of the asset involved, the purpose for which the asset is used, and the length of time the asset is held."

b) The following is added as Paragraph F: "F. Gains or losses from abandonment shall be recorded in Account 434 or 435 as may be appropriate unless otherwise directed by the Commission. In determining whether to direct alternate recording, the Commission shall consider, among other things, the history of the land parcel, and the reason for abandonment."

c) Paragraph C is deleted in its entirety.

(Source: Amended at 9 Ill. Reg. 4016, effective April 1, 1985)