**Section 711.105 Cost Apportionment**

The cost allocation manual shall include a cost apportionment table for each account containing costs incurred in providing regulated services. The apportionment table shall include the cost pools by account, the procedures used to place costs into each cost pool, and the method used to apportion the costs within each cost pool between regulated and nonregulated activities.

(Source: Amended at 27 Ill. Reg. 12388, effective August 1, 2003)