**Section 712.260 Flight Logs**

a) Flight logs maintained of all aircraft usage by the local exchange carrier are used to classify the investment in Account 2110 into three cost pools: Regulated, Nonregulated, and Shared.

b) Flight logs are completed by the originator of the flight and the pilot. They provide details of the purpose of the flight, the organization using the aircraft, and the determination of whether the purpose of the flight was exclusively for regulated or nonregulated purposes. Where the aircraft usage cannot be clearly identified as either regulated or nonregulated, the residual investment and associated expenses are assigned to the Shared Cost Pool.

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