**Section 712.2003 Account 2003 Telecommunications Plant Under Construction**

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: Directly assignable

e) Comments: An analysis of construction activity will be performed and apportionment will be in accordance with planned use of assets.

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