**Section 416.20 Cost Allocation Guidelines**

a) Written guidelines for allocating revenues and charges between the public utility business and the business other than public utility business shall be submitted to the Director of Accounting of the Commission for approval by February 12, 1998 unless the public utility conducts public utility business only or unless the public utility previously has submitted such guidelines.

b) When a public utility that does not conduct any business other than public utility business as of January 13, 1998 begins to conduct such other business after January 13, 1998, the public utility shall submit the guidelines for allocating revenues and charges between the public utility business and such other business prior to the initiation of such other business. These guidelines shall be submitted to the Director of Accounting of the Comission. If the Director of Accounting finds that the cost allocation guidelines provide a subsidy to the non-public utility business, the Director of Accounting will notify the electric utility in writing, and the electric utility will have 45 days to respond.