**Section 712.3300 Account 3300 Accumulated Depreciation − Nonoperating**

a) Cost Pool: Same as Account

b) Cost Pool Apportionment Basis: Cost pool equals Account

c) Regulated/Nonregulated Apportionment Basis: Relative investment value of Nonoperating Plant

d) Cost Definition: Indirectly attributable

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