**Section 712.200 Cost Pool Apportionment Bases**

Where a specific Part 710 Account must be subdivided to permit a causally-based apportionment, Subpart E specifies the basis by which the account is apportioned into multiple cost pools. Sections 712.205 through 712.275 outline each of these bases and provide a cross-reference to the specific accounts in Subpart E where the method is employed.