**Section 712.265 Property Record Analysis**

a) The property records of the company facilitate the disaggregation of the account so that direct assignment to regulated and nonregulated services can be maximized. In many cases, investment which is dedicated to the regulated and nonregulated services can be identified through these records or through unique subaccounts.

b) The details in a company's property records or subaccounts are used to apportion the following accounts into cost pools:

 Account 2210 Central Office Switching

 Account 2220 Operators Systems

 Account 2230 Central Office – Transmission

 Account 2310 Information Origination/Termination

 Account 2410 Cable and Wire Facilities