**Section 712.2110 Account 2110 Land and Support Assets**

a) Central Office cost pool

1) Cost Pool Apportionment Basis: Relative value: Buildings to total buildings investment.

2) Regulated/Nonregulated Apportionment Basis: Relative value: Central office investment

3) Cost Definition: Indirectly attributable

b) Plant Support cost pool

1) Cost Pool Apportionment Basis: Relative value: Support Investment

2) Regulated/Nonregulated Apportionment Basis: Relative value: Plant Support Investment

3) Cost Definition: Indirectly attributable

4) Comments: Plant Support Investment consists of Account 2310 Information Origination/Termination and Account 2410 Cable and Wire Facilities

c) Customer and Corporate Operations cost pool

1) Cost Pool Apportionment Basis: Customer and Corporate Operations Buildings to total building investment

2) Regulated/Nonregulated Apportionment Basis: Customer and Corporate Operations wages and salaries

3) Cost Definition: Indirectly assignable