**Section 712.2210 Account 2210 Central Office – Switching**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting/property record analysis

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Regulated

3) Cost Definition: Directly assignable

b) Nonregulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting/property record analysis

2) Regulated/Nonregulated Apportionment Basis: Directly assigned to Nonregulated

3) Cost Definition: Directly assignable

c) Shared cost pool

1) Cost Pool Apportionment Basis: Residual of Account

2) Regulated/Nonregulated Apportion Basis: Projected Regulated/Nonregulated shared usage

3) Cost Definition: Directly attributable