**Section 712.2690 Account 2690 Intangibles**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Directly assignable

b) Nonregulated cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Directly assignable

c) General cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: General Allocator

3) Cost Definition: Unattributable