**Section 712.6310 Account 6310 Information Origination/Termination Expenses**

a) Customer premises equipment cost pool

1) Cost Pool Apportionment Basis: Direct reporting

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

3) Cost Definition: Directly assignable

b) Customer premises wiring cost pool

1) Cost Pool Apportionment Basis: Direct reporting

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

3) Cost Definition: Directly assignable

c) Other cost pool

1) Cost Pool Apportionment Basis: Residual of Account

2) Regulated/Nonregulated Apportionment Basis: Relative value: Residual information origination/termination investment

3) Cost Definition: Indirectly attributable