**Section 712.6530 Account 6530 Network Operations Expenses**

a) Power expense cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Indirectly attributable

b) Testing cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

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

3) Cost Definition: Directly attributable

c) General cost pool

1) Cost Pool Apportionment Basis: Residual of Account

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

3) Cost Definition: Indirectly attributable