**Section 712.6540 Account 6540 Access Expense**

a) Regulated cost pool

1) Cost Pool Apportionment Basis: Direct reporting

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

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

3) Cost Definition: Directly assignable