**Section 712.7500 Account 7500 Interest and Related Items**

a) Interest on funded debt cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Relative value: Telecommunications plant investment

3) Cost Definition: Indirectly attributable

b) Capital leases cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Relative value: Capital lease

3) Cost Definition: Indirectly attributable

c) Debt issuance cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Relative value: Telecommunications plant investment

3) Cost Definition: Indirectly attributable

d) Other cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Relative value: Telecommunications plant investment

3) Cost Definition: Indirectly attributable