**Section 712.7600 Account 7600 Extraordinary Items**

a) Cost Pool: Same as Account

b) Cost Pool Apportionment Basis: Account transaction analysis

c) Regulated/Nonregulated Apportionment Basis: Account transaction analysis

d) Cost Definition: See subsection (e)

e) Comments: An analysis of this Account is performed to determine the origin of the item. Each transaction is then apportioned using the appropriate methodology.