**Section 712.2341 Account 2341 Large Private Branch Exchange**

a) Nonregulated cost pool

b) Cost Pool Apportionment Basis: Direct reporting

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

d) Cost Definition: Directly assignable

e) Comments: For companies having significant investment in nonregulated customer premises facilities, the Class A accounts below are recommended.