**Section 712.6610 Account 6610 Marketing**

a) Regulated Product Management cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Time reporting/survey

3) Cost Definition: Directly assignable

b) Regulated sales cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Time reporting/survey

3) Cost Definition: Directly assignable

c) Regulated product advertising cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Analysis of advertising expense

3) Cost Definition: Directly assignable

d) Nonregulated product management cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Time reporting/survey

3) Cost Definition: Directly assignable

e) Nonregulated sales cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Time reporting/survey

3) Cost Definition: Directly assignable

f) Nonregulated product advertising cost pool

1) Cost Pool Apportionment Basis: Account transaction analysis

2) Regulated/Nonregulated Apportionment Basis: Analysis of advertising expense

3) Cost Definition: Directly assignable

g) Shared cost pool

1) Cost Pool Apportionment Basis: Residual expenses

2) Regulated/Nonregulated Apportionment Basis: Marketing allocator

3) Cost Definition: Indirectly attributable