

## Federal Communications Commission

## § 36.201

(c) The amounts contained in category (1) Class B RTB stock of § 36.172(a)(1), shall be allocated based on the relative separations of Account 2001, Telephone Plant in Service.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

### MATERIAL AND SUPPLIES AND CASH WORKING CAPITAL

#### § 36.181 Material and supplies—Account 1220.

(a) The amount included in Account 1220 is apportioned among the operations on the basis of the apportionment of the cost of cable and wire facilities in service. Any amounts included in Account 1220 associated with the Customer Premises portion of Account 2310 equipment, shall be excluded from the amounts which are allocated to the interstate operation.

#### § 36.182 Cash working capital.

(a) The amount for cash working capital, if not determined directly for a particular operation, is apportioned among the operations on the basis of total expenses less non-cash expense items.

### EQUAL ACCESS EQUIPMENT

#### § 36.191 Equal access equipment.

(a) Equal access investment includes only initial incremental expenditures for hardware and other equipment related directly to the provision of equal access which would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access investment is limited to such expenditures for converting central offices which serve competitive interexchange carriers or where there has been a bona fide request for conversion to equal access.

(b) Equal access investment is first segregated from all other amounts in the primary accounts.

(c) The equal access investment determined in this manner is allocated between the jurisdictions on the basis of relative state and interstate equal access traffic including interstate interLATA equal access traffic, intrastate interLATA equal access traffic, and BOC interstate corridor toll traffic

as well as AT&T and OCC intraLATA equal access usage. Local exchange traffic and BOC intraLATA toll traffic is excluded. In the case of independent telephone companies, intrastate toll service provided by the independent local exchange company is excluded in determining intrastate usage, but intrastate toll service provided by long distance carriers affiliated with the local exchange company is included.

(d) Effective July 1, 2001, through June 30, 2011, all study areas shall apportion Equal Access Equipment, as specified in § 36.191(a), among the jurisdictions using the relative state and interstate equal access traffic, as specified in § 36.191(c), for the twelve month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988; 66 FR 33206, June 21, 2001; 75 FR 30301, June 1, 2010]

## Subpart C—Operating Revenues and Certain Income Accounts

### GENERAL

#### § 36.201 Section arrangement.

(a) This subpart is arranged in sections as follows:

|   |        |
|---|--------|
| General .....   | 36.202 |
| Operating Revenues .....  | 36.211 |
| Basic local services revenue—<br>Account 5000 (Class B tele-<br>phone companies); Basic area<br>revenue—Account 5001 (Class<br>A telephone companies) ..... | 36.212 |
| Network Access Revenues—Ac-<br>counts 5081 thru 5083 .....  | 36.213 |
| Long Distance Message Rev-<br>enue—Account 5100 .....   | 36.214 |
| Miscellaneous Revenue—Ac-<br>count 5200 .....   | 36.215 |
| Uncollectible Revenue—Ac-<br>count 5300 .....   | 36.216 |
| Certain Income Accounts:  |        |
| Other Operating Income and<br>Expenses—Account 7100 .....   | 36.221 |
| Nonoperating Income and Ex-<br>penses—Account 7300 .....  | 36.222 |
| Interest and Related Items—<br>Account 7500 .....   | 36.223 |
| Extraordinary Items—Account<br>7600 .....   | 36.224 |
| Income Effect of Jurisdictional<br>Ratemaking Differences—Ac-<br>count 7910 .....   | 36.225 |

[69 FR 12550, Mar. 17, 2004]