

**Federal Communications Commission**

**§ 36.375**

DEPRECIATION AND AMORTIZATION  
EXPENSES

**§ 36.361 Depreciation and amortization expenses—Account 6560.**

(a) This account includes the depreciation expenses for telecommunications plant in service and for property held for future telecommunications use. It also includes the amortization expense for tangible and intangible assets.

(b) Expenses recorded in this account shall be separated on the basis of the separation of the associated primary Plant Accounts or related categories.

CUSTOMER OPERATIONS EXPENSES

**§ 36.371 General.**

Customer Operations Expenses are included in the following accounts:

|                 |   |
|-----------------|---|
| Marketing ..... | Account 6610 (Class B telephone companies); Accounts 6611 and 6613 (Class A telephone companies). |
| Services .....  | Account 6620.   |

[69 FR 12552, Mar. 17, 2004]

**§ 36.372 Marketing—Account 6610 (Class B telephone companies); Accounts 6611 and 6613 (Class A telephone companies).**

The expenses in this account are apportioned among the operations on the basis of an analysis of current billing for a representative period, excluding current billing on behalf of others and billing in connection with intercompany settlements. Effective July 1, 2001 through June 30, 2011, all study areas shall apportion expenses in this account among the jurisdictions using the analysis, as specified in § 36.372(a), during the twelve-month period ending December 31, 2000.

[52 FR 32923, Sept. 1, 1987, as amended at 66 FR 33207, June 21, 2001; 75 FR 30301, June 1, 2010]

**§ 36.373 Services—Account 6620.**

(a) For apportionment purposes, the expenses in this account are first segregated on the basis of an analysis of job functions into the following classifications: Telephone operator services:

publishing directory listing; and all other.

(1) Expenses may be apportioned among the operations for groups of exchanges. A group of exchanges may include all exchanges in the study area.

**§ 36.374 Telephone operator services.**

(a) Expenses in this classification include costs incurred for operators in call completion service and number services. This includes intercept, quoting rates, directory information, time charges, and all other operator functions performed in the central office, private branch exchange, teletypewriter exchange, and at public telephone stations.

(b) Effective July 1, 2001, through June 30, 2011, study areas subject to price cap regulation, pursuant to § 61.41 of this chapter, shall assign the balance of Account 6620—Services to the Telephone operator expense classification based on the relative percentage assignment of the balance of Account 6620 to this classification during the twelve month period ending December 31, 2000.

(c) Expenses in this classification are apportioned among the operations on the basis of the relative number of weighted standard work seconds as determined by analysis and study for a representative period.

(d) Effective July 1, 2001, through June 30, 2011, all study areas shall apportion Telephone operator expenses among the jurisdictions using the relative number of weighted standard work seconds, as specified in § 36.374(c), during the twelve-month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33207, June 21, 2001; 75 FR 30301, June 1, 2010]

**§ 36.375 Published directory listing.**

(a) This classification includes expenses for preparing or purchasing, compiling and disseminating directory listings.

(b) Published directory expense is assigned as follows:

(1) Classified directory expense and all expense of soliciting advertising is assigned to the exchange operation.

(2) The expense of alphabetical and street address directories and traffic