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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, 2006, 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]

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—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies)	36.212
Network Access Revenues—Accounts 5081 thru 5083	36.213
Long Distance Message Revenue—Account 5100	36.214
Miscellaneous Revenue—Account 5200	36.215
Uncollectible Revenue—Account 5300	36.216
Certain Income Accounts:	
Other Operating Income and Expenses—Account 7100	36.221
Nonoperating Income and Expenses—Account 7300	36.222
Interest and Related Items—Account 7500	36.223
Extraordinary Items—Account 7600	36.224
Income Effect of Jurisdictional Ratemaking Differences—Account 7910	36.225

[69 FR 12550, Mar. 17, 2004]

§36.202 General.

(a) This section sets forth procedures for the apportionment among the operations of operating revenues and certain income and expense accounts.

(b) Except for the Network Access Revenues, subsidiary record categories are maintained for all revenue accounts in accordance with the requirements of part 32. These subsidiary records identify services for the appropriate jurisdiction and will be used in conjunction with apportionment procedures stated in this manual.

[52 FR 17299, May 6, 1987, as amended at 69 FR 12550, Mar. 17, 2004]

OPERATING REVENUES

§36.211 General.

(a) Operating revenues are included in the following accounts:

Account title	Account No.
Basic local service revenue (Class B telephone companies)	5000
Basic Area Revenue (Class A telephone companies)	5001
Network Access Revenues:	
End User Revenue	5081
Switched Access Revenue	5082
Special Access Revenue	5083
Long Distance Message Revenue	5100
Miscellaneous Revenue	5200
Uncollectible Revenue	5300

[69 FR 12550, Mar. 17, 2004]

§36.212 Basic local services revenue—Account 5000 (Class B telephone companies); Basic area revenue—Account 5001 (Class A telephone companies).

(a) Local private line revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(b) Revenues that are attributable to the origination or termination of interstate FX or CCSA like services shall be assigned to the interstate jurisdiction.

(c) Wideband Message Service revenues from monthly and miscellaneous charges, service connections, move and change charges, are apportioned between state and interstate operations on the basis of the relative number of minutes-of-use in the study area. Effective July 1, 2001, through June 30, 2006,