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of this chapter, shall assign the balance of Account 6620–Services to the subcategories, as specified in §36.377(a)(6)(i) through 36.377(a)(6)(vi), based on the relative percentage assignment of the balance of Account 6620 to these subcategories during the twelve month period ending December 31, 2000. All subcategories of Interchange carrier billing inquiry expense, as specified in §§36.377(a)(6)(i) through 36.377(a)(6)(vi), shall be directly assigned.

(7) [Reserved]

[52 FR 17229, May 6, 1987, as amended at 66 FR 33207, June 21, 2001; 71 FR 65746, Nov. 9, 2006]

§36.378 Category 2—Customer services (revenue accounting).

(a) The Revenue Accounting proportion of Account 6620 expenses comprise the salaries and other expenses in Account 6620 directly assignable or allocable to the billing of customers and the accounting for revenues, including the supervision of such work.

(b) Revenue Accounting expenses for the study area are separated on the basis of a Job Function analysis into three main classifications: Message processing expense, other billing and collecting expense, and carrier access charge billing and collecting expense.

(1) Effective July 1, 2001 through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620–Services to the classifications, as specified in §36.378(b), based on the relative percentage assignment of the balance of Account 6620 to those classifications during the twelve month period ending December 31, 2000.

(2) [Reserved]

(c) The term ''ticket'' denotes either a ticket prepared manually by an operator or the mechanized equivalent of such a ticket processed by the revenue accounting office.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33208, June 21, 2001]

§36.379 Message processing expense.

(a) This classification includes the salary and machine expense of data processing equipment, including supervision, general accounting administrative and miscellaneous expense associated with the processing of individual toll tickets and local message tickets.

(b) The expense assigned to this classification is divided into the subcategories Toll Ticket Processing Expense and Local Message Processing Expense on the basis of the relative number of messages. Toll Ticket Processing Expense is allocated between the State and interstate jurisdiction on the basis of the relative number of toll messages. Local Message Processing Expense is assigned to the exchange operation.

(1) Effective July 1, 2001 through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620–Services to the subcategories, as specified in §36.379(b), based on the relative percentage assignment of the balance of Account 6620 to those subcategories during the twelve month period ending December 31, 2000.

(2) Effective July 1, 2001 through June 30, 2006, all study areas shall apportion Toll Ticketing Processing Expense among the jurisdictions using the relative number of toll messages for the twelve-month period ending December 31, 2000. Local Message Process Expense is assigned to the state jurisdiction.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33208, June 21, 2001]

§36.380 Other billing and collecting expense.

(a) This classification includes the salary expense, including supervision, general accounting administrative, and miscellaneous expense, associated with the preparation of customer bills other than carrier access charge bills and with other revenue accounting functions not covered in §36.379. Included in this classification are the expenses incurred in the preparation of monthly bills, initial and final bills, the application of service orders to billing records (establishing, changing, or discontinuing customers' accounts), station statistical work, controlling record work and the preparation of revenue reports.

(b) Local exchange carriers that bill or collect from end users on behalf of interexchange carriers shall allocate

one third of the expenses assigned this classification to the interstate jurisdiction, and two thirds of the expenses assigned this classification to the state jurisdiction.

(c) Local exchange carriers that do not bill or collect from end users on behalf of interexchange carriers shall allocate five percent of the expenses assigned this classification to the interstate jurisdiction, and ninety-five percent of the expenses assigned this classification to the state jurisdiction.

(d) Effective July 1, 2001 through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620–Services to the Other billing and collecting expense classification based on the relative percentage assignment of the balance of Account 6620 to those subcategory during the twelve month period ending December 31, 2000.

(e) Effective July 1, 2001 through June 30, 2006, all study areas shall apportion Other billing and collecting expense among the jurisdictions using the allocation factor utilized, pursuant to §§36.380(b) or 36.380(c), for the twelve month period ending December 31, 2000.

[53 FR 33011, Aug. 29, 1988, as amended at 62 FR 15416, Apr. 1, 1997; 66 FR 33208, June 21, 2001]

§36.381 Carrier access charge billing and collecting expense.

(a) This classification includes the revenue accounting functions associated with the billing and collecting of access charges to interexchange carriers.

(b) Of access charges other than end user common line access charges are assessed for the origination or termination of intrastate services in a particular state, one-half of such expense shall be apportioned to interstate operations. If no such access charges are assessed in a particular state, all such expense shall be assigned to interstate operations.

(c) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620–Services to the Carrier access charge billing and collecting expense classification based on the relative percentage assignment of the balance of Account 6620 to that classification during the twelve month period ending December 31, 2000.

(d) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion Carrier access charge billing and collecting expense among the jurisdictions using the allocation factor, pursuant to §36.381(b), for the twelve-month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33208, June 21, 2001]

§36.382 Category 3—All other customer services expense.

(a) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to §61.41 of this chapter, shall assign the balance of Account 6620–Services to this category based on the relative percentage assignment of the balance of Account 6620 to this category during the twelve month period ending December 31, 2000.

(b) Category 3 is apportioned on the basis of Categories 1 and 2.

[66 FR 33208, June 21, 2001]

CORPORATE OPERATIONS EXPENSE

§36.391 General.

Corporate Operations Expenses are included in the following account:

General and Administrative Account 6720.

[69 FR 12552, Mar. 17, 2004]

§36.392 General and administrative—Account 6720.

(a) These expenses are divided into two categories:

(1) Extended Area Services (EAS).

(2) All other.

(b) Extended Area Services (EAS) settlements are directly assigned to the exchange operation.

(c) The expenses in this account are apportioned among the operations on the basis of the separation of the cost of the combined Big Three Expenses which include the following accounts:

Plant Specific Expenses

Central Office Switching Expenses—Account 6210 (Class B Telephone Companies); Accounts 6211 and 6212 (Class A Telephone Companies)