Federal Communications Commission

§ 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) .......... 36.211
Network Access Revenues—Accounts 5081 thru 5083 ............... 36.212
Long Distance Message Revenue—Account 5100 ................ 36.213
Miscellaneous Revenue—Account 5200 .......................... 36.214
Uncollectible Revenue—Account 5300 .......................... 36.215

Certain Income Accounts:

Other Operating Income and Expenses—Account 7100 ........ 36.216
Nonoperating Income and Expenses—Account 7300 ........... 36.217
Interest and Related Items—Account 7500 ...................... 36.218
Extraordinary Items—Account 7600 .............................. 36.219
Income Effect of Jurisdictional Ratemaking Differences—Account 7910 ...................... 36.220

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