§ 36.3 Freezing of jurisdictional separations category relationships and/or allocation factors.

(a) Effective July 1, 2001, through June 30, 2011, all local exchange carriers subject to part 36 rules shall apportion costs to the jurisdictions using their study area and/or exchange specific jurisdictional allocation factors calculated during the twelve month period ending December 31, 2000, for each of the categories/sub-categories as specified herein. Direct assignment of private line service costs between jurisdictions shall be updated annually. Other direct assignment of investment, expenses, revenues or taxes between jurisdictions shall be updated annually. Local exchange carriers that invest in telecommunications plant categories during the period July 1, 2001, through June 30, 2011, for which it had no separations allocation factors for the twelve month period ending December 31, 2000, shall assign such investment among the jurisdictions in accordance with the separations procedures in effect as of December 31, 2000.

(b) Effective July 1, 2001, through June 30, 2011, local exchange carriers subject to price cap regulation, pursuant to §61.41 of this chapter, may elect to be subject to the provisions of §36.3(b). Such election must be made prior to July 1, 2001. Local exchange carriers electing to become subject to §36.3(b) shall not be eligible to withdraw from such regulation for the duration of the freeze. Local exchange carriers participating in Association tariffs, pursuant to §69.601 of this chapter et seq., shall notify the Association prior to July 1, 2001, of such intent to be subject to the provisions of §36.3(b). Local exchange carriers not participating in Association tariffs shall notify the Commission prior to July 1, 2001, of such intent to be subject to the provisions of §36.3(b).

(c) Effective July 1, 2001, through June 30, 2011, any local exchange carrier that sells or otherwise transfers exchanges, or parts thereof, to another carrier’s study area shall continue to utilize the factors and, if applicable, category relationships as specified in §§36.3(a) and (b).

(d) Effective July 1, 2001, through June 30, 2011, any local exchange carrier that buys or otherwise acquires exchanges or part thereof, shall calculate new, composite factors and, if applicable, category relationships based on a weighted average of both the seller’s and purchaser’s factors and category relationships calculated pursuant to §§36.3(a) and 36.3(b).
Federal Communications Commission

§ 36.111

Subpart B—Telecommunications Property

GENERAL

§ 36.101 Section arrangement.

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

GENERAL

General Support Facilities—Account 2110—36.111 and 36.112.
Central Office Equipment—Accounts 2210, 2220, 2230—36.121 thru 36.126.
Information Origination/Termination Equipment—Account 2310—36.141 and 36.142.
Amortization Assets—Accounts 2580 and 2690—36.161 and 36.162.
Rural Telephone Bank Stock—36.172.

[60 FR 12138, Mar. 6, 1995]

§ 36.102 General.

(a) This section contains an outline of the procedures used in the assignment of Telecommunications Plant in Service—Account 2001 to categories and the apportionment of the cost assigned to each category among the operations.

(b) The treatment of rental plant is outlined in §§ 36.102(c) through 36.102(e). If the amount of such plant is substantial, the cost may be determined by using the general procedures set forth for the assignment of the various kinds of property to categories.

(c) The amount of depreciation deductible from the book cost or "value" is apportioned among the operations in proportion to the separation of the cost of the related plant accounts.

GENERAL SUPPORT FACILITIES

§ 36.111 General.

(a) The costs of the general support facilities are contained in Account 2110, Land and Support Assets. This account contains land, buildings, motor vehicles, aircraft, special purpose vehicles, garage work equipment, other work equipment, furniture, office