



## Guide to Telecom Rules

### CODE OF FEDERAL REGULATIONS

#### TITLE 47 – Telecommunications

#### **PART 36 – Jurisdictional Separations Procedures; Standard Procedures for Separating Telecommunications Property Costs, Revenues, Expenses, Taxes and Reserves for Telecommunications Companies**

##### **How to use this document**

The NECA Guide to Telecom Rules is a companion document for use in conjunction with the Electronic Code of Federal Regulations. The GTR augments the e-CFR by providing:

##### **Summaries of significant actions**

This section includes all orders that changed this part. The initial date in each summary refers to the date the FCC released an order; effective dates are at the end of each summary. This section may also include relevant court orders and other significant decisions that may affect this part without changing any specific rules.

##### **Chronologies**

Each section title is accompanied by a chronology listing orders that changed the section. All dates refer to *release dates* of Orders that changed the rule. Clicking on any date sends you to the corresponding significant action summary where you will find effective dates, as well as links to the order for further details. (Some early orders are not available electronically and will not have a link.)

##### **Text of pending rules**

Rules that have been adopted by the FCC but are not yet effective because they are awaiting Federal Register publication or Office of Management and Budget approval, are indicated in the Chronologies section. Click on **(pending text)** to go to the text of the pending rules.

##### **Additional information**

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##### **About the e-CFR**

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## Significant Actions Affecting 47 C.F.R. Part 36

05/01/87 The Commission replaced Part 67 with Part 36 to simplify complex separations procedures and conformed Part 36 separations rules with the Uniform System of Accounts (USOA) rules in Part 32. For a detailed history of this separations proceeding, see Amendment of Part 67 of the Commission's Rules and Establishment of a Joint Board, CC Docket No. 80-286, 2 FCC Rcd 2551 (1987). MTS and WATS Market Structure, Amendments of Part 67 (New Part 36) of the Commission's Rules and Establishment of a Federal-State Joint Board, CC Docket Nos. 78-72, 80-286 and 86-297, [Report and Order](#), 2 FCC Rcd 2639 (1987). Effective 01/01/88. (New Part 36 Order).

08/18/87 The Commission amended § 36.372 (a) to reflect that access revenues be excluded from the allocation factor for Account 6610 marketing expenses. MTS and WATS Market Structure, Amendment of Part 67 (New Part 36) of the Commission's Rules and Establishment of a Joint Board, CC Docket Nos. 78-72, 80-286 and 86-297, [Memorandum Opinion and Order on Reconsideration and Supplemental Notice of Proposed Rulemaking](#), 2 FCC Rcd 5349 (1987). Effective 01/01/88.

08/08/88 In response to PFRs and/or PFCs filed regarding the New Part 36 Order, the Commission generally affirmed its decision regarding its new separations procedures. The Commission reinstated former Part 67 procedures regarding OB&C expense on interim basis while seeking comments and data on new procedures for Revenue Accounting Expenses. Additionally, the Commission simplified Lifeline Connection Assistance Expense procedures. The Commission affirmed its decision to adopt one Separations Manual for use by both large and small ILECs and to adopt different factors for large and small ILECs to use in allocation of General Support Facilities. Additionally, The Commission revised the Separations Manual to allow NECA to adjust Universal Service Factor. The Commission amended §§ 36.125, 36.380, 36.631 and 36.741. MTS and WATS Market Structure, Amendment of Part 67 (New Part 36) of the Commission's Rules and Establishment of a Joint Board, CC Docket Nos. 78-72, 80-286 and 86-297, [Order on Reconsideration and Supplemental Notice of Proposed Rulemaking](#), 3 FCC Rcd 5518 (1988). Erratum, 3 FCC Rcd 5413 (1988). Effective 01/01/89.

12/12/88 In response to PFRs or PFCs of New Part 36 Order, the Commission revised its prescribed phase-out schedule for discounted Local Switching 1 rate element, its allocation procedures for Category 4.23 COE, All Other Interexchange Circuit Equipment, and allocation procedures for Accounts 2002 and 2003. At same time, the Commission declined to revise new allocations procedures for General Support Facilities and new allocation procedures for computer expenses related to Billing and Collection. The Commission made minor changes to Part 36 to correct certain minor errors in New Part 36 Order. Amendment of Part 69 of the Commission's Rules and Regulations, Access Charges, to Conform It with Part 36, Jurisdictional Separations Procedures, CC Docket No. 87-113, [Order on Reconsideration](#), 4 FCC Rcd 765 (1988). Effective 04/01/89.

07/20/89 The Commission amended § 36.154 (a) by directly assigning cost of mixed use special access lines to intrastate jurisdiction when special access lines carry 10 percent or less of total traffic as interstate traffic. MTS and WATS Market Structure, Amendment of Part 36 of the Commission's Rules and Establishment of a Joint Board, CC Docket Nos. 78-72 and 80-286, [Decision and Order](#), 4 FCC Rcd 5660 (1989). Effective 01/28/90.

05/28/91 The Commission amended § 36.621 (a) (4), making modifications to the formula used to calculate the amount of support recoverable for corporate operations expense. Additionally, the Commission amended § 36.601, allocating both Corporation Operations Expenses and Operating Taxes based on gross investment, rather than net investment, for purposes of calculating unseparated loop costs, amended heading to Subpart F and amended heading in § 36.622. Amendment of Part 36 of the Commission's Rules, CC Docket No. 80-286, [Report and Order](#), 6 FCC Rcd 2936 (1991). Effective 07/15/91.

05/07/93 The Commission amended sections in Parts 36, 61, and 69 of its rules to reflect conversion to metric system. See Metric Conversion of Parts 1, 2, 15, 18, 21, 22, 23, 25, 36, 61, 63, 68, 69, 73, 74, 76, 78, 80, 87, 90 and 94 of the Commission's Rules, [Order](#), 8 FCC Rcd 3720 (1993). Effective 09/24/93.

12/23/93 The Commission amended § 36.601 by adding new paragraph (c) to reflect interim cap imposed on USF from 01/01/94 to 01/01/96 to moderate fund's growth rate during pending Part 36 USF rulemaking proceeding. Additionally, the Commission amended § 36.622 (c) to establish national average unseparated loop cost per working loop for an interim period. Amendment of Part 36 of the Commission's Rules and Establishment of a Joint Board, CC Docket No. 80-286, [Report and Order](#), 9 FCC Rcd 303 (1993). Erratum (rel. 12/28/93). Effective 01/01/94.

02/28/95 The Commission amended Parts 32, 36, and 65 to require ILECs to capitalize AFUDC for TPUC, using capitalization rate based on average cost of debt. Additionally, the Commission permitted ILECs to include interstate portion of TPUC balances in interstate rate base and to reduce interstate revenue requirement by AFUDC amount for current year. The Accounting and Ratemaking Treatment for the Allowance for Funds Used During Construction (AFUDC), CC Docket No. 93-50, [Report and Order](#), 10 FCC Rcd 2211 (1995). Effective 09/06/95.

12/12/95 The Commission amended §§ 36.601(c), and 36.622 to extend indexed-cap on USF until 07/01/96 while revisions to Part 36 USF rules were pending. Amendment of Part 36 of the Commission's Rules and Establishment of a Joint Board, CC Docket No. 80-286, [Report and Order](#), 11 FCC Rcd 2538 (1996). Effective 01/01/96.

03/22/96 The Commission extended transition period for applying the 5 percent subscriber plant factor (SPF) limit specified in § 36.154(d)(5) beyond 1993 for certain carriers due to unique circumstances. Furthermore, the Commission clarified that its rules did not allow a carrier to change its interstate allocation factor after it reached 25 percent. Florida Public Service Commission, Request for Interpretation of the Applicability of the Limit on Change in Interstate Allocation, Section 36.154(f) of the Commission's rules, AAD 95-77, [Report and Order](#), 11 FCC Rcd 10835 (1996). Effective 03/22/96.

02/03/97 The Commission amended § 36.380 to require ILECs to allocate two-thirds of OB&C expenses to intrastate jurisdiction and one-third to interstate jurisdiction. Additionally, the Commission required ILECs providing no interstate billing and collecting to reduce 5 percent of interstate cost assignment to cover cost of billing Subscriber Line Charge. The Commission amended § 36.380 by deleting the then current subsections (b) and (c) and adding new subsections (b) and (c). Amendment of Part 36 of the Commission's Rules and Establishment of a Joint Board, CC Docket No. 80-286, [Report and Order](#), 12 FCC Rcd 2679 (1997). Effective 05/01/97.

03/11/97 The Commission affirmed its interpretation in its 03/22/96 Order, i.e., once a carrier's transition to a 25 percent interstate allocation factor was reached, limitation on change in interstate allocation found in § 36.154 (f) was no longer operative. Florida Public Service Commission Request for Interpretation of the Applicability of the Limit on Change in Interstate Allocation, Section 36.154(f) of the Commission's Rules, AAD 95-77, Order, 12 FCC Rcd 3406 (1997). Effective 03/11/97.

05/08/97 The Commission changed its high-cost universal service program and added support programs to provide services to schools and libraries and rural health care providers. The Commission amended its rules regarding support for Lifeline and Link-Up programs, removing rules in Parts 36 and 69 and putting applicable rules into Part 54. Revises §§ 36.125, 36.601, 36.611, 36.612, 36.613, 36.621, and 36.701. Federal-State Joint Board on Universal Service, CC Docket No. 96-45, [Report and Order](#), 12 FCC Rcd 8776 (1997). Erratum (rel. June 4, 1997), Erratum, 12 FCC Rcd 24493 (1997), aff'd in part, rev'd in part, and remanded in part, [Texas Office of Public Utility v. FCC and USA](#), 183 F.3d 393 (5th Cir. 1999). Effective 07/17/97.

05/08/97 As mandated by the 1996 Act, the Commission changed its high-cost universal service program and added support programs for providing designated services to schools and libraries and rural health care providers. The Commission amended its rules regarding support for Lifeline and Link-Up programs, removing rules in Parts 36 and 69 and putting applicable rules into Part 54. The Commission provided for local switching support and long term support to be funded out of the "new" USF beginning 01/01/98, by moving DEM weighting and Long Term Support from Part 36 to Part 54. The Commission required all interstate telecommunications providers contribute to USF for high-cost, low-income, schools and libraries and rural health care programs, beginning 01/01/98, with contributions for high-cost, low-income programs based on interstate end-user telecom revenues; and contributions for schools, libraries and rural health care providers based on end-user interstate

and intrastate telecom revenues; and the Commission permitted competitive LECs and other telecommunications providers to qualify for universal service support, with state commissions designating eligible carriers and service areas (beginning 01/01/98). The Commission also agreed with Federal-State Joint Board's recommendation that universal service support be based on the forward-looking economic cost of constructing and operating the network facilities and functions used to provide supported services. The Commission determined that NECA should serve as temporary administrator of all universal service support programs. Federal-State Board on Universal Service, CC Docket No. 96-45, [Report and Order](#), 12 FCC Rcd 8776 (1997). Erratum, CC Docket No. 96-45, FCC 97-157 (rel. June 4, 1997), and Erratum, 12 FCC Rcd 24493 (1997), Effective 07/17/97; Subpart E became effective 01/01/98, aff'd in part, rev'd in part, and remanded in part, [Texas Public Utility v. FCC and USA](#), 183 F. 3d 393 (5th Cir. 1999).

07/10/97 The Commission reconsidered the New Part 54 Order, on its own motion, and amended 47 C.F.R. §§ 36.601, 36.621, 54.500 and 54.507. The Commission amended §§ 36.601 to clarify that high cost loop support is funded through the new universal service support mechanism beginning 01/01/98. The Commission concluded that a school or library eligible for discounts was not required to comply with competitive bidding requirement for any contract for telecommunications services signed after 11/08/96 and before competitive bidding system became operational, except if that contract covers only services provided to eligible school or library before 12/31/98. The Commission also concluded that eligible school or library could not receive federal universal service discount on services provided to it before 01/01/98. Federal-State Board on Universal Service, CC Docket No. 96-45, [Order on Reconsideration](#), 12 FCC Rcd 10095 (1997) Errata, (rel. Jul. 15, 1997), Errata (rel. Jul. 24, 1997). Effective 08/28/97; § 54.500 became effective 07/30/97.

12/03/97 The Commission amended its rules to include the term "interstate" between "to the" and "DEM factor" in the second sentence. Federal-State Joint Board on Universal Service, CC Docket No. 96-45, and Changes to the Board of Directors of the National Exchange Carrier Association, Inc., CC Docket No. 97-21, Errata, 12 FCC Rcd 22493 (1997). Effective 12/30/97.

12/30/97 The Commission amended §§ 54.101, 54.201, 54.301, 54.303, 54.307, 54.400, 54.401, 54.403, 54.500, 54.501, 54.502, 54.503, 54.504, 54.505, 54.506, 54.507, 54.511, 54.517, 54.603, 54.605, 54.609, 54.619, 54.623, 54.703, 54.705, and 54.709, and added §§ 54.518 and 54.519 to Subpart F, and §§ 54.604 and 54.625 to Subpart G. Additionally, the Commission amended §§ 36.125, 36.601, 36.612, 36.621, 36.622, 36.631 and §§69.153, 69.612, 69.616, 69.619. The Commission clarified its rules regarding eligibility of carriers and providers of supported services to receive universal service support, methods for determining levels of universal service support for carriers in rural, insular and high cost areas, support for low-income consumers, support disbursed under schools and libraries, and rural health care programs. The Commission addressed the issues of which providers should contribute to new universal service support mechanisms and necessary changes concerning the administrator of these universal service programs. Additionally, the Commission affirmed use of indexed cap on high cost support. Federal-State Joint Board on Universal Service, CC Docket No. 96-45; Access Charge Reform, Price Cap Performance Review for Local Exchange Carriers, Transport Rate Structure and Pricing, End User Common Line Charge, CC Docket Nos. 96-262, 94-1, 91-213, 95-72, [Fourth Order on Reconsideration in CC Docket No. 96-45, Report and Order in CC Docket Nos. 96-45, 96-262, 94-1, 91-213, 95-72](#), 13 FCC Rcd 5318 (1998), Erratum, 13 FCC Rcd 2372 (1998). Effective 02/12/98.

07/17/98 The Commission referred six issues to Joint Board, including whether the Commission should take responsibility only for 25% of the high cost subsidy, whether to apply federal universal service funds to reduce the cost of interstate access charges; an appropriate method for formulating and distributing high cost funds among the States; whether and to what extent the Commission should have a role in making intrastate support systems explicit; the revenue base for assessment; and whether, to what extent, and in what manner providers should recover contributions to universal service through their rates. The Commission amended § 36.601 to specify that non-rural and rural carriers may continue to receive the expense adjustment for high cost loops until 07/01/99. Federal-State Joint Board on Universal Service, CC Docket No. 96-45, [Order and Order on Reconsideration](#), 13 FCC Rcd 13749 (1998). Effective 12/23/98.

05/28/99 The Commission adopted a framework that provided support for non-rural carriers' intrastate, forward-looking costs that exceeded both national cost benchmark and individual state's

resources available to support those costs. The new support mechanism was used only to determine federal support amounts and would not obligate states to adopt intrastate support mechanisms or impose intrastate surcharges. Additionally, the Commission adopted “hold-harmless” approach under which amount of explicit support provided by new support mechanism would be no less than amount of explicit support provided under existing high-cost support mechanism. Additionally, the Commission amended § 36.601, replacing the implementation date of 07/01/99 with 01/01/00 for using a forward-looking cost model to determine high cost support. Federal-State Joint Board on Universal Service, CC Docket No. 96-45, Access Charge Reform, CC Docket No. 96-262, [Seventh Report and Order and Thirteenth Order on Reconsideration in CC Docket No. 96-45, Fourth Report and Order in CC Docket No. 96-262 and Further Notice of Proposed Rulemaking](#), 14 FCC Rcd 8078 (1999). Effective 06/09/99.

07/19/99 U S Court of Appeals, 10th Circuit, affirmed the Commission's interpretation of § 36.154 (f) regarding 5 percent SPF limitation rules. Case centered on requirement of § 36.154(f)(1), which limited changes in interstate NTS cost allocation to 5 percent per year (taking into account the combined effect of the reduction in SPF and USF expense adjustment payments). Petitioners incorrectly interpreted Commission rulings as allowing them to continue 5 percent limitation after 25 percent interstate allocation had been reached. [Farmers Telephone Company, Inc., TCT West, Inc.; and Tri County Telephone Association, Inc. v. FCC and National Telephone Cooperative Association, et. al., Docket No. 97-9522; Beaver Creek Cooperative Telephone Company v. FCC and AT&T Corporation, et. al.](#), 184 F.3d 1241 (10th Cir. 1999).

07/30/99 The US Court of Appeals, 5th Circuit, issued an opinion in consolidated cases seeking review of the Commission's New Part 54 Order. The court affirmed most of the Commission's decisions regarding implementation of the high-cost support system, including Commission proposals to base universal service support for non-rural carriers on forward-looking cost models. The Court reversed the Commission's requirement that ILECs recover their universal service contributions from access charges and the Commission's blanket prohibition on additional state eligibility requirements for carriers receiving high-cost support. The Court also reversed the Commission rule prohibiting local telephone service providers from disconnecting low-income subscribers for non-payment of toll charges. The Court remanded to the Commission for further consideration its decision to assess contributions from carriers based on both international and interstate revenues. Finally, the Court found that the Commission exceeded its jurisdictional authority when it assessed contributions for the schools and libraries programs and high cost support program on the combined intrastate and interstate revenues of telecommunications providers. [Texas Office of Public Utility Counsel, et. al. v. FCC](#), 183 F.3d 393 (5th Cir. 1999), cert. denied, 120 S. Ct. 2212 (2000) and 120 S. Ct. 2237 (2000); cert. granted, 120 S. Ct. 2214 (2000). (TOPUC).

11/02/99 The Commission amended § 54.307 to clarify universal service support that would be paid to a competitive ETC. Additionally, the Commission established a methodology to determine high-cost support for non-rural carriers, beginning 01/01/00. The Commission amended §§ 54.5, added §§ 54.309, 54.311 and 54.313, and amended §§ 36.601, 36.611, 36.612, 36.622, and 36.631 to allow states to ensure reasonable comparability of non-rural carriers' intrastate rates when adopting the new federal forward-looking high-cost support mechanism. The Commission explained that the new forward-looking cost model used a single national cost benchmark of 135% against which carriers' forward-looking costs of providing supported services were compared to determine their need for support. USSM would provide support for costs that exceed national benchmark. Under new USSM, support was “portable” among all ETCs, i.e., when local provider loses subscriber to competitor, competitor receives support for that customer's line. The Commission also adopted “hold-harmless” measure to prevent potential rate shocks and disruptions in state rate designs when new USSM took effect. Federal-State Joint Board on Universal Service, CC Docket No. 96-45, [Ninth Report & Order and Eighteenth Order on Reconsideration](#), 14 FCC Rcd 20432 (1999). Effective 12/01/99. (Eighteenth Recon. Order).

12/17/99 The Commission made a procedural change to the new high-cost universal service support mechanism for non-rural carriers adopted in the 11/02/99 Eighteenth Recon. Order. Specifically, the Commission found that support payments targeted to the wire center level should be issued beginning with payments provided in the third quarter of 2000. This change affected only the targeting of support during the first and second quarters of 2000, and did not alter the January 1, 2000 effective date of the new mechanism or the aggregate amount of support provided to each non-rural carrier

under the new mechanism. The Commission amended § 36.631 (c) to conform to changes made to forward-looking cost models to be used for high-cost support for non-rural carriers. Federal-State Joint Board on Universal Service, CC Docket No. 96-45, [Nineteenth Order on Reconsideration](#), 14 FCC Rcd 21664 (1999). Effective 12/30/99.

05/22/01 The Commission added § 36.3 and amended §§ 36.123-126, 36.141, 36.142, 36.152, 36.154-157, 36.191, 36.212, 36.214, 36.372, 36.374, 36.375, and 36.377-382. The Commission adopted the recommendation of the Federal-State Separations Joint Board to impose a five-year freeze of the Part 36 category relationships and jurisdictional cost allocation factors. Pending comprehensive reform of the Part 36 separations rules, the Commission instituted a freeze of all Part 36 category relationships and allocation factors for price cap carriers, and a freeze of all allocation factors for rate-of-return carriers. Initially July 1, 2001 was the deadline for rate-of-return carriers to notify NECA or the Commission of their election to freeze category relationships. However, the Commission extended this to September 2, 2001 (see Jurisdictional Separations Reform and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Order](#), 16 FCC Rcd 12905 (2001)). Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Report and Order](#), 16 FCC Rcd 11382 (2001). Effective 06/21/01; § 36.3(b) became effective 06/22/01.

05/23/01 The Commission added §§ 54.314 and 54.315, §§ 36.602-605 and amended §§ 54.4, 54.305, 54.307, 54.313, 36.601, 36.611, 36.612, 36.621, and 36.622. Consistent with the recommendation of the Federal-State Joint Board on Universal Service, the Commission modified its rules for providing high-cost universal service support to rural telephone companies for five years, beginning July 1, 2001, based upon the proposal made by the Rural Task Force. Commission actions included: re-basing the high-cost loop support fund for rural telephone companies and retained the indexed cap on the fund; adopting a “rural growth factor” that allowed the high-cost loop support fund to grow based on annual charges to the Gross Domestic Product-Chained Price Index (GDP-CPI) and the total number of working loops of rural carriers; freezing the national average loop cost at \$240.00; revised the corporate operations expense limitation calculation so that the dollar values in the formula were re-based and indexed by the GDP-CPI; adopting a “safety net” additive so that a carrier would receive support for its incremental expense adjustments associated with new investment; adopting a “safety valve” that provided support for additional investment made in acquired exchanges; and adopting three paths for the disaggregation and targeting of high-cost support. Federal-State Joint Board on Universal Service, Multi Association Group (MAG) Plan for Regulation of Interstate Services of Non-Price Cap Incumbent Local Exchange Carriers and Interexchange Carriers, CC Docket No. 00-256, 96-45, [Fourteenth Report and Order, Twenty-Second Order on Reconsideration, and Further Notice of Proposed Rulemaking in CC Docket No. 96-45, and Report and Order in CC Docket No 00-256](#), 16 FCC Rcd 11244 (2001). Effective 06/05/01, except for §§ 36.605(c)(2), 36.611, 54.305(f), 54.307(b), 54.313(b) and (c), 54.314 and 54.315, which became effective 06/19/01. (RTF Order).

07/11/01 The Commission amended § 36.605(c)(3)(ii) to clarify that rural telephone companies receiving safety net additive support would receive the lesser of either: 1) the sum of capped support and the safety net additive support in each year; or 2) uncapped support in each year when the cap is not triggered. Federal-State Joint Board on Universal Service, CC Docket No.96-45, [Twenty-Third Order on Reconsideration](#), 16 FCC Rcd 14097 (2001). Effective 01/22/02.

07/31/01 U.S. Court of Appeals, 10th Circuit, reversed and remanded the Ninth Report & Order and Eighteenth Order on Reconsideration. Among other things, the court explained that Commission failed to: define key statutory terms adequately, set forth a rational basis for the chosen benchmark, and adequately induce state mechanisms to support universal service. Additionally, the court affirmed the Commission’s proxy model adopted in Tenth Report and Order, 14 FCC Rcd 20156 (2001). [Qwest Corp. v. FCC and US](#), 258 F. 3d 1191 (2001).

10/18/01 The Commission amended § 36.154(a) to correct certain technical and non-substantive errors to the Part 36 jurisdictional separation rules. MTS and WATS Market Structure, Amendment of Part 36 of the Commission’s Rules and Establishment of a Joint Board, CC Docket Nos. 78-72 and 80-286, [Order](#), 16 FCC Rcd 18656 (2001). Effective 05/09/92.

05/21/02 The U.S. Court of Appeals, D.C. Circuit, upheld the Commission’s directive (16 FCC Rcd 2834 (2001)) to classify ISP costs as intrastate for separations purposes. The Court concluded that

the Commission's intrastate classification of costs was consistent with the Commission's temporary exemption of enhanced service providers from interstate access charges and would be temporary, and allowable, as well. Additionally, the Court vacated the Commission's order requiring ACS Anchorage, Inc. to pay damages for rate-of-return violations. The Court found that the Part 61 streamlined tariff provisions, under which a tariff is deemed lawful and immune to refund liability if not subject to suspension or investigation within a prescribed time frame after filing, also barred refunds for rate-of-return violations. [ACS Anchorage, Inc. v. FCC, et al.](#), 290 F. 3d 403 (D.C. Cir. 2002).

06/13/02 The Commission amended § 36.603 of the its rules to provide that the amount of high-cost loop support available to rural carriers in 2002 be adjusted to account for mid-2001 implementation of the Commission's rules adopted in the RTF Order. The Commission estimated that this adjustment would raise the 2002 fund cap by approximately \$72 million and directed USAC to implement this rule amendment beginning in the 3rd Quarter of 2002, including making retroactive payments as follows. The Commission did not address "safety valve" support for the first year of investment in acquired exchanges, but announced that it intended to address this issue at a later date. Federal-State Joint Board on Universal Service, Multi-Association Group (MAG) Plan for Regulation of Interstate Services of Non-Price Cap Incumbent Local Exchange Carriers and Interexchange Carriers, Petitions for Reconsideration filed by: Coalition of Rural Telephone Companies, Competitive Universal Service Coalition Illinois Commerce Commission, National Telephone Cooperative Association, CC Docket Nos. 96-45, 00-256, [Order on Reconsideration](#), 17 FCC Rcd 11472 (2002). Effective 07/31/02.

01/16/04 The Commission amended §§ 36.112, 36.121, 36.124, 36.125, 36.126, 36.172, 36.201, 36.202, 36.211, 36.212, 36.213, 36.216, 36.301, 36.310, 36.311, 36.321, 36.331, 36.341, 36.351, 36.352, 36.353, 36.371, 36.372, 36.391, 36.392, 36.411, 36.501, 36.505 and 36.631 to conform those rules to revisions to Part 32 Uniform System of Accounts adopted in the Commission's 2000 Regulatory Review (16 FCC Rcd 19911(2001)). Jurisdictional Separations Reform and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Report and Order](#), 19 FCC Rcd 853 (2004). Effective 04/16/04.

04/29/04 The Commission amended Part 54 – Subpart E – Universal Service Support for Low-Income Consumers (amending §§ 54.400, 54.401, 54.405, 54.409 and adding §§ 54.410, 54.416, and 54.417) to expand the default eligibility criteria for the Lifeline/Link-Up program in an effort to improve participation. The Commission added an income-based criterion to allow consumers with income at or below 135% of the Federal Poverty Guidelines to receive benefits. The Commission also added the Temporary Assistance to Needy Families program and the National School Lunch's free lunch program to the list of means-tested program-based criteria. The Commission established a requirement for states to set up procedures to certify consumer qualification for Lifeline/Link-Up and to verify consumers' continued eligibility for the low-income programs. The Commission clarified recordkeeping obligations for documentation of eligibility. The Commission established procedures for terminating Lifeline benefits, including written customer notification and a 60-day appeals window to allow customers to demonstrate continued eligibility. The Commission also made several minor rule changes to clarify and streamline its rules, including deletion of Part 36 – Subpart G - Lifeline Connection Assistance Expense Allocation (§§ 36.701, 36.711, 36.721, 36.731, and 36.741), which was superseded by Part 54 Subpart E as of January 1, 1998. In the Further Notice of Proposed Rulemaking, the Commission sought comment on whether to increase the income-based federal default eligibility criterion to 150% of the FPG and whether to adopt specific outreach requirements. Lifeline and Link-Up, WC Docket No. 03-109, [Report and Order and Further Notice of Proposed Rulemaking](#), 19 FCC Rcd 8302 (2004). Erratum (rel. 05/26/04). Effective 07/22/04; §§ 54.405(c), 54.405(d), 54.409(d), 54.409(d)(3), 54.410, 54.416, 54.417 were effective 05/12/05.

05/16/06 The Commission extended the current separations freeze for another three years, which would otherwise expire on June 30, 2006. The Commission indicated that rate-of-return carriers should use the same frozen jurisdictional allocation factors and the same frozen category relationships if they had opted previously to freeze those. The Commission also issued a Further Notice which sought comment on issues relating to reform of the jurisdictional separations process, including several proposals submitted to the Commission since its adoption of the 2001 Separations Freeze Order. (See 16 FCC Rcd 12905 (2001)). Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Order and Further Notice of Proposed Rulemaking](#), 21 FCC Rcd 5516 (2006). Effective 06/23/06.

08/21/06 The Commission as part of its 2004 biennial regulatory review, and pursuant to Section 11 of the Communications Act, amended, modified and deleted various rules administered by the Wireline Competition Bureau. Section 11 requires the Commission to review biennially its regulations that apply to the operations and activities of any provider of telecommunications service, determine whether these regulations are no longer necessary in the public interest as the result of meaningful economic competition between providers, and if necessary, repeal or modify such regulations. The Commission amended or revised the following rules: §§ 36.2, 36.125, 36.126, 36.142, 36.152, 36.154, 36.156, 36.212, 36.214, 36.375, 36.377, 36.631, 51.213, 51.329, 51.515, 52.5, 52.11, 52.13, 52.15, 52.31, 54.201, 54.313, 54.507, 54.604, 54.623, 64.1330, and 64.1903. The Commission deleted: § 36.641, and certain terms and their definition in Part 36 Glossary, and §§ 51.211, 52.27, 52.29, 69.116, 69.117, 69.126, 69.127, and 69.612. Biennial Regulatory Review of Regulations Administered by the Wireline Competition Bureau, WC Docket No. 02-313, [Report and Order](#), 21 FCC Rcd 9937 (2006). [Erratum](#) (rel. 09/19/06). Effective 12/11/06.

05/15/09 The Commission extended the existing freeze of Part 36 category relationships and jurisdictional cost allocation factors until June 30, 2010. The separations freeze would otherwise have expired on June 30, 2009. The Commission indicated that rate-of-return carriers should use the same frozen jurisdictional allocation factors and the same frozen category relationships if they had opted previously to freeze those. The FCC referred the issue of comprehensive reform to the Federal-State Joint Board on Separations, asking it to prepare a recommended decision regarding whether, how, and when the separations rules should be modified and to consider the effects of any proposed jurisdictional separations reform on broadband deployment. Jurisdictional Separations and Referral to the Federal State Joint Board, CC Docket No. 80-286, [Report and Order](#), 24 FCC Rcd 6162 (2009). Effective June 22, 2009.

03/18/10 The Commission addressed an inequitable asymmetry in its rules regarding receipt of local switching support (LSS) by small incumbent local exchange carriers (LECs). Modified rules permit incumbent LECs that lose lines to receive additional LSS when they cross a threshold. WC Docket No. 05-337, CC Docket 80-286, [Report and Order and Memorandum Opinion and Order](#), 25 FCC Rcd 3430 (2010). Effective April 8, 2010.

05/25/10 The Commission extended the existing freeze of Part 36 category relationships and jurisdictional cost allocation factors until June 30, 2011. The separations freeze would otherwise have expired on June 30, 2010. The Commission indicated this action is intended to provide stability to carriers while the Commission and Joint Board consider issues related to interim and comprehensive reform. Jurisdictional Separations and Referral to the Federal State Joint Board, CC Docket No. 80-286, [Order](#), 25 FCC Rcd 6046 (2010). Effective July 1, 2010.

05/04/11 The Commission extended the existing freeze of Part 36 category relationships and jurisdictional cost allocation factors until June 30, 2012. The separations freeze would otherwise have expired on June 30, 2011. The Commission said extending the freeze will provide stability for carriers that must comply with the Commission's separations rules while the Joint Board completes its analysis of, and recommendations for, interim and comprehensive reform of the jurisdictional separations process. Jurisdictional Separations and Referral to the Federal State Joint Board, CC Docket No. 80-286, [Report and Order](#), 26 FCC Rcd 7133 (2011). Effective June 27, 2011.

11/18/11 The Commission revised its rules to reform universal service and intercarrier compensation. The FCC created a new Connect America Fund with an annual budget of no more than \$4.5 billion, made mobile broadband an independent universal service objective for the first time in history, and dedicated support through a new separate Mobility Fund for wireless carriers. Revises §§ 36.601, 36.603, 36.604, 36.605, 36.611, 36.612, 36.621, and 36.631. Adds §§ 36.4. Removes §§ 36.602. Connect America Fund, A National Broadband Plan for Our Future, WC Docket No. 10-90 et. al., [Report and Order and Further Notice of Proposed Rulemaking](#), 26 FCC Rcd 17663 (2011). Part 36 rules effective 12/29/11.

05/08/12 The Commission extended the existing freeze of Part 36 category relationships and jurisdictional cost allocation factors until June 30, 2014. The separations freeze would otherwise have expired on June 30, 2012. The Commission said extending the freeze will provide stability for carriers that must comply with the Commission's separations rules while the Joint Board completes its analysis of, and recommendations for, interim and comprehensive reform of the jurisdictional separations



process. Jurisdictional Separations and Referral to the Federal State Joint Board, CC Docket No. 80-286, [Report and Order](#), 27 FCC Rcd 5593 (2012). Effective 06/22/12.

06/10/14 The Commission took significant steps to continue implementation of the USF/ICC reforms adopted in 2011 to modernize universal service for the 21st century. The Order moved rules regarding HCLS and safety net additive, which currently are located in subpart F of Part 36, into a new subpart M in Part 54 in order to consolidate all high-cost rules in Part 54, and make conforming changes throughout Part 54. Connect America Fund, Universal Service Reform – Mobility Fund, ETC Annual Reports and Certifications, Establishing Just and Reasonable Rates for Local Exchange Carriers, and Developing an Unified Intercarrier Compensation Regime; WC Docket Nos. 10-90, 10-208, 14-58 and 07-135; CC Docket No. 01-92; [Report and Order, Declaratory Ruling, Order, Memorandum Opinion and Order, Seventh Order On Reconsideration, and Further Notice Of Proposed Rulemaking](#), 29 FCC Rcd 7051 (2014). Part 36 changes effective 08/08/14.

06/13/14 The Commission extended the existing freeze of Part 36 category relationships and jurisdictional cost allocation factors until June 30, 2017. The separations freeze would otherwise have expired on June 30, 2014. The Commission said extending the freeze will provide stability for carriers that must comply with the Commission's separations rules while the Joint Board completes its analysis of, and recommendations for, interim and comprehensive reform of the jurisdictional separations process. Jurisdictional Separations and Referral to the Federal State Joint Board, CC Docket No. 80-286, [Report and Order](#), 29 FCC Rcd 6470 (2014). Effective 06/26/14.

05/15/17 The Commission extended the existing freeze of Part 36 category relationships and jurisdictional cost allocation factors through December 31, 2018. The separations freeze would have otherwise expired on June 30, 2017. The Commission said it extended the existing freeze while it continues to work with the Federal-State Joint Board on Jurisdictional Separations to overhaul its separations rules. Jurisdictional Separations and Referral to the Federal State Joint Board, CC Docket No. 80-286, [Report and Order](#), 32 FCC Rcd 4219 (2017). Effective 06/02/17. [FR notice](#) making minor correction to the rules.

09/08/17 The Commission eliminated certain rules from which the Commission granted unconditional forbearance for all carriers in the 2013 USTelecom Forbearance Order, and eliminating references to telegraph service from certain sections of the Commission's rules. This Order affects rules in Parts 36, 42, 54, 63, and 64. Modernizing Common Carrier Rules, WC Docket No. 15-33, [Report and Order](#), 32 FCC Rcd 3172 (2017). Effective 11/20/17.

10/17/18 - The FCC amended §§ 36.3, 36.112, 36.121, 36.123, 36.124, 36.125, 36.126, 36.141, 36.142, 36.152, 36.154, 36.157, 36.191, 36.201, 36.211, 36.212, 36.301, 36.302, 36.310, 36.311, 36.321, 36.331, 36.341, 36.351, 36.352, 36.353, 36.371, 36.372, 36.374, 36.375, 36.377, 36.378, 36.379, 36.380, 36.381, 36.382, 36.392, 36.411, 36.501, and 36.505, allowing all carriers to use the simpler jurisdictional separations processes previously reserved for smaller carriers, by harmonizing its Part 36 rules with the Commission's previous amendments to its Part 32 accounting rules. The FCC removed from its Part 36 rules references to Class A accounts, because carriers are no longer required to keep such accounts. The FCC deleted references to Class A accounts and the phrase "Class B accounts" in Part 36 rules that contain parallel references to Class A accounts and the Class B accounts into which they roll up; deleted references to current-year account balances and modified references to Class A carriers in other Part 36 rules; and deleted references to Class A accounts in sections 36.501 and 36.505. The FCC also amended section 36.112 to allow former Class A carriers to select between the legacy Class A and Class B procedures in apportioning their general support facilities costs. The FCC said January 1, 2019, will be the effective date of the rule changes adopted in this Order. Comprehensive Review of the Part 32 Uniform System of Accounts, WC Docket No. 14-130, Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Report and Order](#), 33 FCC Rcd 10195 (2016). [Erratum](#), rel. 12/07/18. Effective: 01/01/19.

12/17/18 - The FCC extended the freeze on Part 36 category relationships and jurisdictional cost allocation factors until the earlier of December 31, 2024, or the completion of comprehensive reform of the Part 36 jurisdictional separations rules. The Commission also provided carriers that opted to freeze their separations category relationships in 2001 a one-time opportunity to unfreeze and update those relationships, setting July 1, 2019, as the effective date for opting out of the freeze. The Commission also said in the event a summary of the Order is not published in the Federal Register by

December 31, 2018, the Commission will waive the jurisdictional separations rules to the extent they would require carriers to update their category relationships and cost allocation factors. The Commission amended §§ 36.3, 36.123, 36.124, 36.125, 36.126, 36.141, 36.142, 36.152, 36.154, 36.155, 36.156, 36.157, 36.191, 36.212, 36.214, 36.372, 36.374, 36.375, 36.377, 36.378, 36.379, 36.380, 36.381 and 36.382. Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Report and Order and Waiver](#), FCC 18-182. Effective February 15, 2019, except for 36.3(b), which is effective March 1, 2019.

## Chronologies

Subpart A – General		
§ 36.1	Basis and purpose	Adopted: <a href="#">05/01/87</a> ,
§ 36.2	Fundamental principles underlying procedures	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/07/93</a> , <a href="#">08/21/06</a>
§ 36.3	Freezing of jurisdictional separations category relationship and/or allocation factors ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.4	Streamlining procedures for processing petitions for waiver of study area boundaries	Adopted: <a href="#">11/18/11</a>
Subpart B – Telecommunications Property		
GENERAL		
§ 36.101	Section arrangement	Adopted: <a href="#">05/01/87</a>
§ 36.102	General	Adopted: <a href="#">05/01/87</a>
§ 36.111	General	Adopted: <a href="#">05/01/87</a>
§ 36.112	Apportionment procedure ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
CENTRAL OFFICE EQUIPMENT		
§ 36.121	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
§ 36.122	Categories and apportionment procedures	Adopted: <a href="#">05/01/87</a>
§ 36.123	Operator systems equipment – Category 1 ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.124	Tandem switching equipment – Category 2 ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">01/16/04</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.125	Local switching equipment – Category 3 ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/08/97</a> , <a href="#">12/03/97</a> , <a href="#">12/30/97</a> , <a href="#">05/22/01</a> , <a href="#">01/16/04</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">03/18/10</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.126	Circuit equipment – Category 4 ( <a href="#">pending text</a> )* ( <a href="#">pending text</a> )** ( <a href="#">pending text</a> )***	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">05/22/01</a> , <a href="#">01/16/04</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">09/08/17</a> *, <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
INFORMATION ORIGATION/TERMINATION (IOT) EQUIPMENT		
§ 36.141	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a> **
§ 36.142	Categories and apportionment procedures ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
CABLE AND WIRE FACILITIES		
§ 36.151	General	Adopted: <a href="#">05/01/87</a>
§ 36.152	Categories of Cable and Wire Facilities (C&WF) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>

§ 36.153	Assignment of Cable and Wire Facilities (C&WF) to categories	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">05/07/93</a>
§ 36.154	Exchange Line Cable and Wire Facilities (C&WF) – Category 1 – apportionment procedures ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">07/20/89</a> , <a href="#">07/19/99</a> , <a href="#">05/22/01</a> , <a href="#">10/18/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18*</a> , <a href="#">12/17/18</a>
§ 36.155	Wideband and exchange trunk C&WF – Category 2 – apportionment procedures	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">12/17/18</a>
§ 36.156	Interexchange Cable and Wire Facilities (C&WF) – Category 3 – apportionment procedures	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/07/93</a> , <a href="#">05/22/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">12/17/18</a>
§ 36.157	Host/Remote message Cable and Wire Facilities (C&WF) – Category 4 – apportionment procedures ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/07/93</a> , <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18*</a> , <a href="#">12/17/18</a>
<b>AMORTIZABLE ASSETS</b>		
§ 36.161	Tangible assets – Account 2680	Adopted: <a href="#">05/01/87</a>
§ 36.162	Intangible assets – Account 2690	Adopted: <a href="#">05/01/87</a>
<b>TELECOMMUNICATIONS PLANT - OTHER</b>		
§ 36.171	Property held for future telecommunications use – Account 2002; Telecommunications plant under construction –Account 2003; and Telecommunications plant adjustment - Account 2005	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">02/28/95</a>
<b>RURAL TELEPHONE BANK STOCK</b>		
§ 36.172	Other noncurrent assets – Account 1410	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a>
<b>MATERIAL AND SUPPLIES AND CASH WORKING CAPITAL</b>		
§ 36.181	Material and supplies –Account 1220	Adopted: <a href="#">05/01/87</a>
§ 36.182	Cash working capital	Adopted: <a href="#">05/01/87</a>
<b>EQUAL ACCESS EQUIPMENT</b>		
§ 36.191	Equal access equipment ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18*</a> , <a href="#">12/17/18</a>
<b>Subpart C – Operating Revenues and Certain Income Accounts</b>		
<b>GENERAL</b>		
§ 36.201	Section arrangement ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a> , <a href="#">10/17/18*</a>
§ 36.202	General	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a>
<b>OPERATING REVENUES</b>		
§ 36.211	General	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a>
§ 36.212	Basic local services revenue – Account 5000 (Class B telephone companies); Basic area revenue – Account 5001 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">01/16/04</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18*</a> , <a href="#">12/17/18</a>
§ 36.213	Network access services revenues	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a>
§ 36.214	Long distance message revenue – Account 5100	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">12/17/18</a>
§ 36.215	Miscellaneous revenue – Account 5200	Adopted: <a href="#">05/01/87</a>

§ 36.216	Uncollectible revenue – Account 5300	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a>
<b>CERTAIN INCOME ACCOUNTS</b>		
§ 36.221	Other operating income and expenses – Account 7100	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">02/28/95</a>
§ 36.222	Nonoperating income and expenses – Account 7300	Adopted: <a href="#">05/01/87</a>
§ 36.223	Interest and related items – Account 7500	Adopted: <a href="#">05/01/87</a>
§ 36.224	Extraordinary items – Account 7600	Adopted: <a href="#">05/01/87</a>
§ 36.225	Income effect of jurisdictional ratemaking differences – Account 7910	Adopted: <a href="#">05/01/87</a>
<b>Subpart D – Operating Expenses and Taxes</b>		
<b>GENERAL</b>		
§ 36.301	Section arrangement ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
§ 36.302	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , <a href="#">10/17/18</a> *
<b>PLANT SPECIFIC OPERATIONS EXPENSES</b>		
§ 36.310	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>NETWORK SUPPORT/GENERAL SUPPORT EXPENSES</b>		
§ 36.311	Network Support/General Support Expenses – Accounts 6110 and 6120 (Class B Telephone Companies); Accounts 6112, 6113, 6114, 6121, 6122, 6123, and 6124 (Class A Telephone Companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>CENTRAL OFFICE EXPENSES</b>		
§ 36.321	Central office expenses – Accounts 6210, 6220, and 6230 (Class B telephone companies); Accounts 6211, 6212, 6220, 6231, and 6232 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>INFORMATION ORIGATION/TERMINATION EXPENSES</b>		
§ 36.331	Information origination/termination expenses – Account 6310 (Class B telephone companies); Accounts 6311, 6341, 6351, and 6362 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>CABLE AND WIRE FACILITIES EXPENSES</b>		
§ 36.341	Cable and wire facilities expenses – Account 6410 (Class B telephone companies); Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>PLANT NONSPECIFIC OPERATIONS EXPENSES</b>		
§ 36.351	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>PLANT EXPENSES - OTHER</b>		
§ 36.352	Other property plant and equipment expenses – Account 6510 (Class B telephone companies); Accounts 6511 and 6512 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>NETWORK OPERATIONS EXPENSES</b>		
§ 36.353	Network operations expenses – Account 6530 (Class B telephone companies); Accounts 6531, 6532, 6533, 6534, and 6535 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *

§ 36.354	Access expenses – Account 6540	Adopted: <a href="#">05/01/87</a>
<b>DEPRECIATION AND AMORTIZATION EXPENSES</b>		
§ 36.361	Depreciation and amortization expenses – Account 6560	Adopted: <a href="#">05/01/87</a>
<b>CUSTOMER OPERATIONS EXPENSES</b>		
§ 36.371	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
§ 36.372	Marketing Account 6610 (Class B telephone companies); Accounts 6611 and 6613 (Class A telephone companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/18/87</a> , <a href="#">05/22/01</a> , <a href="#">01/16/04</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.373	Services – Account 6620	Adopted: <a href="#">05/01/87</a>
§ 36.374	Telephone operator expenses ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.375	Published directory listing ( <a href="#">pending text</a> )* (	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.376	All other	Adopted: <a href="#">05/01/87</a>
§ 36.377	Category 1 – Local business office expense ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">08/21/06</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.378	Category 2 – Customer services (revenue accounting) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.379	Message processing expense ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.380	Other billing and collecting expense ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">02/03/97</a> , <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.381	Carrier access charge billing and collecting expense ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
§ 36.382	Category 3 – All other customer services expense ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">05/22/01</a> , <a href="#">05/15/09</a> , <a href="#">05/25/10</a> , <a href="#">05/04/11</a> , <a href="#">05/08/12</a> , <a href="#">05/15/17</a> , <a href="#">10/17/18</a> *, <a href="#">12/17/18</a>
<b>CORPORATE OPERATIONS EXPENSE</b>		
§ 36.391	General	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a>
§ 36.392	General and administrative - Account 6720 ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
<b>OPERATING TAXES</b>		
§ 36.411	Operating taxes – Account 7200 (Class B Telephone Companies); Accounts 7210, 7220, 7230, 7240, and 7250 (Class A Telephone Companies) ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
§ 36.412	Apportionment procedures	Adopted: <a href="#">05/01/87</a>
<b>EQUAL ACCESS EXPENSES</b>		
§ 36.421	Equal access expenses	Adopted: <a href="#">05/01/87</a>
<b>Subpart E – Reserves and Deferrals</b>		

§ 36.501	General ( <a href="#">pending text</a> )*	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
§ 36.502	Other jurisdictional assets – Net – Account 1500	Adopted: <a href="#">05/01/87</a>
§ 36.503	Accumulated depreciation – Account 3100	Adopted: <a href="#">05/01/87</a>
§ 36.504	Accumulated depreciation – Property held for future telecommunications use – Account 3200	Adopted: <a href="#">05/01/87</a>
§ 36.505	Accumulated amortization – Tangible – Account 3400 (Class B Telephone Companies); Accumulated amortization – Capital Leases – Account 3410 (Class A Telephone Companies) ( <a href="#">pending text</a> )*	<a href="#">05/01/87</a> , amended: <a href="#">01/16/04</a> , <a href="#">10/17/18</a> *
§ 36.506	Net current deferred operating income taxes – Account 4100, Net noncurrent deferred operating income taxes - Account 4340	Adopted: <a href="#">05/01/87</a>
§ 36.507	Other jurisdictional liabilities and deferred credits – Net – Account 4370	Adopted: <a href="#">05/01/87</a>
<b>Subpart F – [Removed]</b>		
<b>Subpart G – [Reserved]</b>		
<b>Appendix to Part 36</b>		
	Glossary	Adopted: <a href="#">05/01/87</a> , amended: <a href="#">08/08/88</a> , <a href="#">05/07/93</a> , <a href="#">08/21/06</a>