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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, 2014, all study areas shall apportion Wideband Message Service revenues among the jurisdictions using the relative number of minutes of use for the twelve-month period ending December 31, 2000.

(d) All other revenues in this account are assigned to the exchange operation

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based on their subsidiary record categories or on the basis of analysis and studies.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33206, June 21, 2001; 71 FR 65746, Nov. 9, 2006; 75 FR 30301, June 1, 2010; 76 FR 30841, May 27, 2011]

§ 36.213 Network access services revenues.

(a) End User Revenue—Account 5081. Revenues in this account are directly assigned on the basis of analysis and studies.

(b) Switched Access Revenue—Account 5082. Revenues in this account are directly assigned on the basis of analysis and studies.

(c) Special Access Revenue—Account 5083. Revenues in this account are directly assigned on the basis of analysis and studies.

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

§ 36.214 Long distance message revenue—Account 5100.

(a) 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, 2014, all study areas shall apportion Wideband Message Service revenues among the jurisdictions using the relative number of minutes of use for the twelve-month period ending December 31, 2000.

(b) Long Distance private line service revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(c) All other revenues in this account are directly assigned based on their subsidiary record categories or on the basis of analysis and studies.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33206, June 21, 2001; 71 FR 65746, Nov. 9, 2006; 75 FR 30301, June 1, 2010; 76 FR 30841, May 27, 2011]