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paragraphs (a) and (b) of this section based on the category relationships and allocation factors for the twelve months subsequent to the conversion to cost company status.

[66 FR 33204, June 21, 2001, as amended at 79 FR 36235, June 26, 2014]

§ 36.4 Streamlining procedures for processing petitions for waiver of study area boundaries.

Effective January 1, 2012, local exchange carriers seeking a change in study area boundaries shall be subject to the following procedure:

(a) Public Notice and Review Period. Upon determination by the Wireline Competition Bureau that a petitioner has filed a complete petition for study area waiver and that the petition is appropriate for streamlined treatment, the Wireline Competition Bureau will issue a public notice seeking comment on the petition. Unless otherwise notified by the Wireline Competition Bureau, the petitioner is permitted to alter its study area boundaries on the 60th day after the reply comment due date, but only in accordance with the boundary changes proposed in its application.

(b) Comment Cycle. Comments on petitions for waiver may be filed during the first 30 days following public notice, and reply comments may be filed during the first 45 days following public notice, unless the public notice specifies a different pleading cycle. All comments on petitions for waiver shall be filed electronically, and shall satisfy such other filing requirements as may be specified in the public notice.

 $[76~{\rm FR}~73853,~{\rm Nov.}~29,~2011]$

Subpart B—Telecommunications Property

GENERAL

§36.101 Section arrangement.

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

GENERAL

Telecommunications Plant in Service—Account 2001—36.101 and 36.102.

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.

Cable and Wire Facilities—Account 2410—36.151 thru 36.157.

 $\begin{array}{cccc} Amortization & Assets—Accounts & 2680 & and \\ 2690 — 36.161 & and & 36.162. \end{array}$

Telecommunications Plant—Other Accounts 2002 thru 2005—36.171.

Rural Telephone Bank Stock-36.172.

Material and Supplies—Accounts 1220, and Cash Working Capital—36.181 and 36.182. Equal Access Equipment—36.191.

[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 §§36.2(c) through 36.2(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 equipment and general purpose computers.

§ 36.112 Apportionment procedure.

(a) The costs of the general support facilities of Class A Companies (which are defined in part 32 of the Commission's Rules) are apportioned among the operations on the basis of the separation of the costs of the combined Big Three Expenses which include the following accounts: