

**Federal Communications Commission**

**§ 36.121**

**§ 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 local exchange carriers that had annual revenues from regulated telecommunications operations equal to or greater than \$157 million for calendar year 2016 are apportioned among the operations on the basis of either the method in paragraph (a)(1) of this section or the method in paragraph (a)(2) of this section, at the election of the local exchange carrier:

(1) The separation of the costs of the combined Big Three Expenses which include the following accounts:

TABLE 1 TO PARAGRAPH (a)(1)

<b>Plant Specific Expenses</b>	
Central Office Switching Expenses.	Account 6210.
Operators Systems Expenses ....	Account 6220.

TABLE 1 TO PARAGRAPH (a)(1)—Continued

Central Office Transmission Expenses.	Account 6230.
Information Origination/Termination Expenses.	Account 6310.
Cable and Wire Facilities Expenses.	Account 6410.
<b>Plant Non-Specific Expenses</b>	
Network Operations Expenses ...	Account 6530.
<b>Customer Operations Expenses</b>	
Marketing .....	Account 6610.
Services .....	Account 6620.

(2) The separation of the costs of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

(b) The costs of the general support facilities of local exchange carriers that had annual revenues from regulated telecommunications operations less than \$157 million for calendar year 2016 are apportioned among the operations on the basis of the separation of the costs of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

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**CENTRAL OFFICE EQUIPMENT**

**§ 36.121 General.**

(a) The costs of central office equipment are carried in the following accounts:

TABLE 1 TO PARAGRAPH (a)

Central Office Switching .....	Account 2210.
Operator Systems .....	Account 2220.
Central Office Transmission ..	Account 2230.

(b) Records of the cost of central office equipment are usually maintained