

**WAC 480-120-359 Accounting for telecommunications companies not classified as competitive.** (1)(a) For accounting purposes, each company not classified as competitive must use the *Uniform System of Accounts (USOA) for Class A and Class B Telephone Companies* published by the Federal Communications Commission (FCC) and designated as Title 47, Code of Federal Regulations, Part 32 (47 C.F.R. 32, or Part 32). The effective date for Part 32 is stated in WAC 480-120-999 (Adoption by reference).

(b) Class B companies may use Class A accounting, but Class A companies must not use Class B accounting.

(2) The commission modifies Part 32 as follows:

(a) Any reference in Part 32 to "Commission," "Federal Communications Commission," or "Common Carrier Bureau" means the Washington utilities and transportation commission.

(b) Each company not classified as competitive must keep subsidiary records to reflect Washington intrastate differences when the commission imposes accounting or ratemaking treatment different from the accounting methods required in subsection (1) of this section. Each company not classified as competitive must maintain subsidiary accounting records for:

- (i) Residential basic service revenues;
- (ii) Business basic service revenues;
- (iii) Access revenues for each universal service rate element;
- (iv) Special access revenues; and
- (v) Switched access revenues.

(c) Each company not classified as competitive that has multi-state operations must keep accounting records that provide Washington results of operations. The methods used to determine Washington results of operations must be acceptable to the commission.

(d) Part 32 section 32.11(a) is replaced by WAC 480-120-034 (Classification of local exchange companies as Class A or Class B).

(e) Part 32 section 32.11 (d) and (e) are replaced by WAC 480-120-034.

(f) Any reference in Part 32 to "Class A" or "Class B" means the classification as set out in WAC 480-120-034.

(3) This rule does not dictate intrastate ratemaking.

[Statutory Authority: Chapter 19.122 RCW, RCW 19.122.053, 80.01.040, and 80.04.160. WSR 15-08-043 (Docket UT-140680, General Order R-580), § 480-120-359, filed 3/26/15, effective 4/26/15. Statutory Authority: RCW 80.01.040 and 80.04.160. WSR 05-03-031 (Docket No. UT 040015, General Order No. R-516), § 480-120-359, filed 1/10/05, effective 2/10/05.]