

Federal Communications Commission

§ 32.2002

| Account title | Class A account | Class B account |
|--|-----------------|-----------------|
| Goodwill | 2007 | 2007 |
| Telecommunications plant in service (TPIS) | | |
| TPIS—General support assets: | | |
| Land and support assets | | 2110 |
| Land | 2111 | |
| Motor vehicles | 2112 | |
| Aircraft | 2113 | |
| Tools and other work equipment | 2114 | |
| Buildings | 2121 | |
| Furniture | 2122 | |
| Office equipment | 2123 | |
| General purpose computers | 2124 | |
| TPIS—Central Office assets: | | |
| Central Office—switching | | 2210 |
| Non-digital switching | 2211 | |
| Digital electronic switching | 2212 | |
| Operator systems | 2220 | 2220 |
| Central Office—transmission | | 2230 |
| Radio systems | 2231 | |
| Circuit equipment | 2232 | |
| TPIS—Information origination/termination assets: | | |
| Information origination termination | | 2310 |
| Station apparatus | 2311 | |
| Customer premises wiring | 2321 | |
| Large private branch exchanges | 2341 | |
| Public telephone terminal equipment | 2351 | |
| Other terminal equipment | 2362 | |
| TPIS—Cable and wire facilities assets: | | |
| Cable and wire facilities | | 2410 |
| Poles | 2411 | |
| Aerial cable | 2421 | |
| Underground cable | 2422 | |
| Buried cable | 2423 | |
| Submarine and deep sea cable | 2424 | |
| Intrabuilding network cable | 2426 | |
| Aerial wire | 2431 | |
| Conduit systems | 2441 | |
| TPIS—Amortizable assets: | | |
| Amortizable tangible assets | | 2680 |
| Capital leases | 2681 | |
| Leasehold improvements | 2682 | |
| Intangibles | 2690 | 2690 |

¹ Balance sheet summary account only.

[51 FR 43499, Dec. 2, 1986, as amended at 52 FR 7580, Mar. 12, 1987; 53 FR 30059, Aug. 10, 1988; 59 FR 46930, Sept. 13, 1994; 60 FR 12138, Mar. 6, 1995; 62 FR 39451, July 23, 1997; 64 FR 50007, Sept. 15, 1999; 67 FR 5683, Feb. 6, 2002; 69 FR 53648, Sept. 2, 2004]

EFFECTIVE DATE NOTE: At 64 FR 50007, Sept. 15, 1999, §32.2000 was amended by removing paragraph (b)(4). This section contains information collection requirements and will not become effective until approved by the Office of Management and Budget.

§ 32.2001 Telecommunications plant in service.

This account shall include the original cost of the investment included in Accounts 2110 through 2690.

§ 32.2002 Property held for future telecommunications use.

(a) This account shall include the original cost of property owned and held for no longer than two years under a definite plan for use in telecommunications service. If at the end of two

years the property is not in service, the original cost of the property may remain in this account so long as the carrier excludes the original cost and associated depreciation from its ratebase and ratemaking considerations and report those amounts in reports filed with the Commission pursuant to 43.21(e)(1) and 43.21(e)(2) of this chapter.

(b) Subsidiary records shall be maintained to show the character of the amounts carried in this account.

[65 FR 16334, Mar. 28, 2000]