

Federal Communications Commission

§ 27.1340

the rules specified in §1.9020 of this chapter, and incorporate the following conditions:

(A) The network must provide broadband operations;

(B) The network must be fully interoperable with the Shared Wireless Broadband Network;

(C) The network must be available for use by any public safety entity in the area;

(D) The network must satisfy any other terms or conditions required by the Public Safety Broadband Licensee; and

(E) The public safety entity must construct and place into operation its network within one year of the effective date of the spectrum manager leasing arrangement. If the public safety entity fails to place the network into operation within one year, the Public Safety Broadband Licensee shall terminate the spectrum leasing arrangement pursuant to §1.9020(h)(3) of this chapter. The public safety entity may also seek extended implementation authority from the Commission pursuant to the requirements of §90.629 of this chapter.

(6) Except as set forth herein, the separate network is not required to meet the other specifications of the Shared Wireless Broadband Network. Absent agreement of the public safety entity, the Public Safety Broadband Licensee, and the Upper 700 MHz D Block licensee, the separate network may not operate using any spectrum associated with the Upper 700 MHz D Block license.

(7) The Public Safety Broadband Licensee must file with the Commission any spectrum manager leasing arrangement as specified in §1.9020(e) of this chapter; such filing shall identify the public safety entity leasing the spectrum, the particular areas of spectrum leased as part of this build-out option, and the specific network infrastructure and equipment deployed on such leased spectrum.

§27.1333 Geographic partitioning, spectrum disaggregation, license assignment, and transfer.

(a) The 700 MHz Upper D Block license may not be partitioned or disaggregated.

(b) The 700 MHz Upper D Block licensee will be permitted to assign or transfer its license subject to Commission review and prior approval. The Upper 700 MHz D Block license assignment or transfer applications are precluded from the immediate approval procedures as specified in §1.948(j)(2).

[72 FR 48854, Aug. 24, 2007, as amended at 72 FR 67577, Nov. 29, 2007]

§ 27.1335 Prohibition on discontinuance of public safety operations.

The Upper 700 MHz D Block licensee, the Operating Company and the Network Assets Holder are prohibited from discontinuing or degrading the broadband network service provided to the Public Safety Broadband Licensee or to public safety entities unless either at the request of the public safety entity or entities in question or with the pre-approval of the Commission. The Upper 700 MHz D Block licensee shall notify the affected public safety entity or entities and the Public Safety Broadband Licensee at least 30 days prior to any unrequested discontinuance or degradation of network service.

§ 27.1340 Reporting obligations.

(a) The Upper 700 MHz D Block licensee and the Public Safety Broadband Licensee shall jointly file quarterly reports with the Commission. These reports shall include audited financial statements, how the specific requirements of public safety are being met, detailed information on the areas where broadband service has been deployed, which public safety entities are using the broadband network in each area of operation, what types of applications are in use in each area of operation, and the number of declared emergencies in each area of operation.

(b) The Upper 700 MHz D Block licensee and Public Safety Broadband Licensee have joint responsibility to register the base station locations with the Commission, providing basic technical information, including geographic location.

PART 32—UNIFORM SYSTEM OF ACCOUNTS FOR TELECOMMUNICATIONS COMPANIES

Subpart A—Preface

Sec.

- 32.1 Background.
- 32.2 Basis of the accounts.
- 32.3 Authority.
- 32.4 Communications Act.

Subpart B—General Instructions

- 32.11 Classification of companies.
- 32.12 Records.
- 32.13 Accounts—general.
- 32.14 Regulated accounts.
- 32.15 [Reserved]
- 32.16 Changes in accounting standards.
- 32.17 Interpretation of accounts.
- 32.18 Waivers.
- 32.19 Address for reports and correspondence.
- 32.20 Numbering convention.
- 32.21 Sequence of accounts.
- 32.22 Comprehensive interperiod tax allocation.
- 32.23 Nonregulated activities.
- 32.24 Compensated absences.
- 32.25 Unusual items and contingent liabilities.
- 32.26 Materiality.
- 32.27 Transactions with affiliates.

Subpart C—Instructions for Balance Sheet Accounts

- 32.101 Structure of the balance sheet accounts.
- 32.102 Nonregulated investments.
- 32.103 Balance sheet accounts for other than regulated-fixed assets to be maintained.
- 32.1120 Cash and equivalents.
- 32.1170 Receivables.
- 32.1171 Allowance for doubtful accounts.
- 32.1191 Accounts receivable allowance—other.
- 32.1220 Inventories.
- 32.1280 Prepayments.
- 32.1350 Other current assets.
- 32.1406 Nonregulated investments.
- 32.1410 Other noncurrent assets.
- 32.1438 Deferred maintenance and retirements.
- 32.1500 Other jurisdictional assets—net.
- 32.2000 Instructions for telecommunications plant accounts.
- 32.2001 Telecommunications plant in service.
- 32.2002 Property held for future telecommunications use.
- 32.2003 Telecommunications plant under construction.
- 32.2005 Telecommunications plant adjustment.

- 32.2006 Nonoperating plant.
- 32.2007 Goodwill.
- 32.2110 Land and support assets.
- 32.2111 Land.
- 32.2112 Motor vehicles.
- 32.2113 Aircraft.
- 32.2114 Tools and other work equipment.
- 32.2121 Buildings.
- 32.2122 Furniture.
- 32.2123 Office equipment.
- 32.2124 General purpose computers.
- 32.2210 Central office—switching.
- 32.2211 Non-digital switching.
- 32.2212 Digital electronic switching.
- 32.2220 Operator systems.
- 32.2230 Central office—transmission.
- 32.2231 Radio systems.
- 32.2232 Circuit equipment.
- 32.2310 Information origination/termination.
- 32.2311 Station apparatus.
- 32.2321 Customer premises wiring.
- 32.2341 Large private branch exchanges.
- 32.2351 Public telephone terminal equipment.
- 32.2362 Other terminal equipment.
- 32.2410 Cable and wire facilities.
- 32.2411 Poles.
- 32.2421 Aerial cable.
- 32.2422 Underground cable.
- 32.2423 Buried cable.
- 32.2424 Submarine & deep sea cable.
- 32.2426 Intrabuilding network cable.
- 32.2431 Aerial wire.
- 32.2441 Conduit systems.
- 32.2680 Amortizable tangible assets.
- 32.2681 Capital leases.
- 32.2682 Leasehold improvements.
- 32.2690 Intangibles.
- 32.3000 Instructions for balance sheet accounts—Depreciation and amortization.
- 32.3100 Accumulated depreciation.
- 32.3200 Accumulated depreciation—held for future telecommunications use.
- 32.3300 Accumulated depreciation—nonoperating.
- 32.3400 Accumulated amortization—tangible.
- 32.3410 Accumulated amortization—capitalized leases.
- 32.3999 Instructions for balance sheet accounts—liabilities and stockholders' equity.
- 32.4000 Current accounts and notes payable.
- 32.4040 Customers' deposits.
- 32.4070 Income taxes—accrued.
- 32.4080 Other taxes—accrued.
- 32.4100 Net current deferred operating income taxes.
- 32.4110 Net current deferred nonoperating income taxes.
- 32.4130 Other current liabilities.
- 32.4200 Long term debt and funded debt.
- 32.4300 Other long-term liabilities and deferred credits.
- 32.4320 Unamortized operating investment tax credits—net.