

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.