

Federal Communications Commission

§ 32.2002

Account title	Class A account	Class B account
Telecommunications plant under construction-short term .....	2003	2003
Telecommunications plant adjustment .....	2005	2005
Nonoperating plant .....	2006	2006
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

<sup>1</sup> 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]

**§ 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]