

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

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]

§ 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]