

**§ 32.6110**

**47 CFR Ch. I (10–1–13 Edition)**

| Account title                                      | Class A<br>account | Class B<br>account |
|--|--------------------|--------------------|
| Amortization expense—intangible .....              | 6564               | .....              |
| Amortization expense—other .....                   | 6565               | .....              |
| Customer operations expense:                       |                    |                    |
| Marketing .....                                    |                    | 6610               |
| Product management and sales .....                 | 6611               | .....              |
| Product advertising .....                          | 6613               | .....              |
| Services .....                                     |                    | 6620               |
| Call completion services .....                     | 6621               | .....              |
| Number services .....                              | 6622               | .....              |
| Customer services .....                            | 6623               | .....              |
| Corporate operations expense:                      |                    |                    |
| General and administrative .....                   | 6720               | 6720               |
| Provision for uncollectible notes receivable ..... | 6790               | 6790               |

[51 FR 43499, Dec. 2, 1986, as amended at 52 FR 7580, Mar. 12, 1987; 64 FR 50008, Sept. 15, 1999; 65 FR 16335, Mar. 28, 2000; 67 FR 5694, Feb. 6, 2002; 69 FR 53651, Sept. 2, 2004]

**§ 32.6110 Network support expenses.**

(a) Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6112 through 6114.

(b) Credits shall be made to this account by Class B companies for amounts transferred to Construction and/or other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours.

[67 FR 5695, Feb. 6, 2002]

**§ 32.6112 Motor vehicle expense.**

(a) This account shall include costs of fuel, lubrications, license and inspection fees, washing, repainting, and minor accessories. Also included are the costs of personnel whose principal job is operating motor vehicles, such as chauffeurs and shuttle bus drivers. The costs of users of motor vehicles whose principal job is not the operation of motor vehicles shall be charged to accounts appropriate for the activities performed.

(b) Credits shall be made to this account for amounts transferred to Construction and/or to other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours.

[51 FR 43499, Dec. 2, 1986, as amended at 67 FR 5695, Feb. 6, 2002]

**§ 32.6113 Aircraft expense.**

(a) This account shall include such costs as aircraft fuel, flight crews, me-

chanics and ground crews, licenses and inspection fees, washing, repainting, and minor accessories.

(b) Credits shall be made to this account for amounts transferred to Construction and/or to other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours.

[51 FR 43499, Dec. 2, 1986, as amended at 67 FR 5695, Feb. 6, 2002]

**§ 32.6114 Tools and other work equipment expense.**

(a) This account shall include costs incurred in connection with special purpose vehicles, garage work equipment and other work equipment included in Account 2114, Tools and other work equipment. This account shall be charged with costs incurred in connection with the work equipment itself. This account shall also include such costs as fuel, licenses and inspection fees, washing, repainting and minor accessories. The costs of using garage work equipment to maintain motor vehicles shall be charged to Account 6112, Motor vehicles expense. This account shall not be charged with the costs of operators of special purpose vehicles and other work equipment. The costs of operators of this equipment shall be charged to accounts appropriate for the activities performed.

(b) Credits shall be made to this account for amounts related to special purpose vehicles and other work equipment transferred to Construction and/or to other Plant Specific Operations Expense accounts. These amounts shall