

## **§ 32.6231**

### **§ 32.6231 Radio systems expense.**

This account shall include expenses associated with radio systems.

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

### **§ 32.6232 Circuit equipment expense.**

(a) This account shall include expenses associated with circuit equipment. Circuit equipment expenses shall be maintained in the following subaccounts: 6232.1 Electronic, 6232.2 Optical.

(b) This subaccount 6232.1 Electronic shall include expenses associated with electronic circuit equipment.

(c) This subaccount 6232.2 Optical shall include expenses associated with optical circuit equipment.

[67 FR 5695, Feb. 6, 2002]

### **§ 32.6310 Information origination/termination expenses.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A telephone companies in Accounts 6311 through 6362.

[67 FR 5696, Feb. 6, 2002]

### **§ 32.6311 Station apparatus expense.**

This account shall include expenses associated with station apparatus. Expenses associated with company internal use communication equipment shall be recorded in Account 6123, Office Equipment Expense.

### **§ 32.6341 Large private branch exchange expense.**

This account shall include expenses associated with large private branch exchanges. Expenses associated with company internal use communication equipment shall be recorded in Account 6123, Office Equipment Expense.

### **§ 32.6351 Public telephone terminal equipment expense.**

This account shall include expenses associated with public telephone terminal equipment.

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### **§ 32.6362 Other terminal equipment expense.**

This account shall include expenses associated with other terminal equipment.

### **§ 32.6410 Cable and wire facilities expenses.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6411 through 6441.

[67 FR 5696, Feb. 6, 2002]

### **§ 32.6411 Poles expense.**

This account shall include expenses associated with poles.

### **§ 32.6421 Aerial cable expense.**

(a) This account shall include expenses associated with aerial cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2421(a) of subpart C.

### **§ 32.6422 Underground cable expense.**

(a) This account shall include expenses associated with underground cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2422(a) of subpart C.

### **§ 32.6423 Buried cable expense.**

(a) This account shall include expenses associated with buried cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2423(a) of subpart C.

### **§ 32.6424 Submarine and deep sea cable expense.**

(a) This account shall include expenses associated with submarine and deep sea cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2424.

[67 FR 5696, Feb. 6, 2002]

### **§ 32.6426 Intrabuilding network cable expense.**

(a) This account shall include expenses associated with intrabuilding network cable.

(b) Subsidiary record categories shall be maintained as provided in § 32.2426(a) of subpart C.