

**Federal Communications Commission**

**§ 32.6422**

**§ 32.6212 Digital electronic switching expense.**

(a) This account shall include expenses associated with digital electronic switching. Digital electronic switching expenses shall be maintained in the following subaccounts: 6212.1 Circuit, 6212.2 Packet.

(b) This subaccount 6212.1 Circuit shall include expenses associated with digital electronic switching equipment used to provide circuit switching.

(c) This subaccount 6212.2 Packet shall include expenses associated with digital electronic switching equipment used to provide packet switching.

[67 FR 5695, Feb. 6, 2002]

**§ 32.6220 Operator systems expense.**

This account shall include expenses associated with operator systems equipment.

**§ 32.6230 Central office transmission expense.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6231 and 6232.

[67 FR 5695, Feb. 6, 2002]

**§ 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.

**§ 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.

**§ 32.6423**

(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.

**§ 32.6431 Aerial wire expense.**

This account shall include expenses associated with aerial wire.

**§ 32.6441 Conduit systems expense.**

This account shall include expenses associated with conduit systems.

**§ 32.6510 Other property, plant and equipment expenses.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6511 and 6512.

[67 FR 5696, Feb. 6, 2002]

**§ 32.6511 Property held for future telecommunications use expense.**

This account shall include expenses associated with property held for future telecommunications use.

**§ 32.6512 Provisioning expense.**

(a) This account shall include costs incurred in provisioning material and supplies, including office supplies. This includes receiving and stocking, filling requisitions from stock, monitoring and replenishing stock levels, delivery

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of material, storage, loading or unloading and administering the reuse or refurbishment of material. Also included are adjustments resulting from the periodic inventory of material and supplies.

(b) Credits shall be made to this account for amounts transferred to construction and/or to Plant Specific Operations Expense. These costs are to be cleared by adding to the cost of material and supplies a suitable loading charge.

[67 FR 5696, Feb. 6, 2002]

**§ 32.6530 Network operations expense.**

Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6531 through 6535.

[67 FR 5696, Feb. 6, 2002]

**§ 32.6531 Power expense.**

This account shall include the cost of electrical power used to operate the telecommunications network.

**§ 32.6532 Network administration expense.**

This account shall include costs incurred in network administration. This includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice facilities and circuit layout work.

**§ 32.6533 Testing expense.**

This account shall include costs incurred in testing telecommunications facilities from a testing facility (test desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of the facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble condition; and dispatching repair persons or otherwise initiating corrective action. (Note also § 32.5999(b)(3) of this subpart.)