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- (18) Greasing tools and equipment.
- (19) Hoists.
- (20) Ladders.
- (21) Lathes.
- (22) Machine tools.
- (23) Motor-driven tools.
- (24) Motors.
- (25) Pipe threading and cutting tools.
- (26) Pneumatic tools.
- (27) Pumps.
- (28) Riveters.
- (29) Smithing equipment.
- (30) Tool racks.
- (31) Vises.
- (32) Welding apparatus.
- (33) Work benches.

§ 367.3950 Account 395, Laboratory equipment.

(a) This account must include the cost installed of laboratory equipment used for general laboratory purposes.

(b) This account must include the following items:

- (1) Ammeters.
- (2) Balances and scales.
- (3) Barometers.
- (4) Calorimeters—bomb, flow, recording types, and other similar items.
- (5) Current batteries.
- (6) Electric furnaces.
- (7) Frequency changers.
- (8) Galvanometers.
- (9) Gas burning equipment.
- (10) Gauges.
- (11) Glassware, beakers, burettes, and other similar items.
- (12) Humidity testing apparatus.
- (13) Inductometers.
- (14) Laboratory hoods.
- (15) Laboratory standard millivolt meters.
- (16) Laboratory standard volt meters.
- (17) Laboratory tables and cabinets.
- (18) Meter-testing equipment.
- (19) Millivolt meters.
- (20) Motor generator sets.
- (21) Muffles.
- (22) Oil analysis apparatus.
- (23) Panels.
- (24) Phantom loads.
- (25) Piping.
- (26) Portable graphic ammeters, voltmeters, and wattmeters.
- (27) Portable loading devices.
- (28) Potential batteries.
- (29) Potentiometers.
- (30) Rotating standards.
- (31) Specific gravity apparatus.

- (32) Standard bottles for meter prover testing.
- (33) Standard cell, reactance, resistor, and shunt.
- (34) Stills.
- (35) Sulphur and ammonia apparatus.
- (36) Switchboards.
- (37) Synchronous timers.
- (38) Tar analysis apparatus.
- (39) Testing panels.
- (40) Testing resistors.
- (41) Thermometers—indicating and recording.
- (42) Transformers.
- (43) Voltmeters.
- (44) Other testing, laboratory, or research equipment not provided for elsewhere.
- (45) Other items of equipment for testing gas, fuel, flue gas, water, residuals, and other similar items.

§ 367.3960 Account 396, Power operated equipment.

(a) This account must include the cost of power operated equipment used in construction or repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with the equipment and the vehicle on which the equipment is mounted.

(b) This account must include the following items:

- (1) Air compressors, including driving unit and vehicle.
 - (2) Back filling machines.
 - (3) Boring machines.
 - (4) Bulldozers.
 - (5) Cranes and hoists.
 - (6) Diggers.
 - (7) Engines.
 - (8) Pile drivers.
 - (9) Pipe cleaning machines.
 - (10) Pipe coating or wrapping machines.
 - (11) Tractors—Crawler type.
 - (12) Trenchers.
 - (13) Other power operated equipment.
- (c) It is intended that this account include only the large units that are generally self-propelled or mounted on movable equipment.

§ 367.3970 Account 397, Communication equipment.

(a) This account must include the cost installed of telephone, telegraph, and wireless equipment for general use

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in connection with service company operations.

(b) This account must include the following items:

- (1) Amplifiers.
- (2) Antennae.
- (3) Booths.
- (4) Cables.
- (5) Carrier terminal equipment.
- (6) Conductors.
- (7) Distributing boards.
- (8) Extension cords.
- (9) Gongs.
- (10) Hand sets, manual and dial.
- (11) Insulators.
- (12) Intercommunicating sets.
- (13) Loading coils.
- (14) Microwave equipment.
- (15) Operators' desks.
- (16) Paraboloids.
- (17) Poles and fixtures used wholly for telephone or telegraph wire.
- (18) Power supply equipment.
- (19) Radio transmitting and receiving sets.
- (20) Reflectors.
- (21) Repeaters.
- (22) Remote control equipment and lines.
- (23) Sending keys.
- (24) Storage batteries.
- (25) Switchboards.
- (26) Telautograph circuit connections.
- (27) Telegraph receiving sets.
- (28) Telephone and telegraph circuits.
- (29) Testing instruments.
- (30) Towers.
- (31) Underground conduit used wholly for telephone or telegraph wires and cable wires.

§ 367.3980 Account 398, Miscellaneous equipment.

(a) This account must include the cost of equipment, apparatus, and other similar items, used in the service company's operations that are not included in any other account of this system of accounts.

(b) This account must include the following items:

- (1) Hospital and infirmary equipment.
- (2) Kitchen equipment.
- (3) Employees' recreation equipment.
- (4) Radios.
- (5) Restaurant equipment.
- (6) Soda fountains.

- (7) Operators' cottage furnishings.
- (8) Other miscellaneous equipment.

§ 367.3990 Account 399, Other tangible property.

This account must include the cost of tangible service company property not provided for elsewhere.

§ 367.3991 Account 399.1, Asset retirement costs for service company property.

This account must include asset retirement costs on service company property.

Subpart H—Income Statement Chart of Accounts

SERVICE COMPANY OPERATING INCOME

§ 367.4000 Account 400, Operating revenues.

There must be shown under this caption the total amount included in the service company operating revenue accounts 457 through 459 (§§ 367.4570 through 367.4590).

§ 367.4010 Account 401, Operation expense.

There must be shown under this caption the total amount included in the service company operation expense accounts 500 through 589 (§§ 367.5000 through 367.5890), 800 through 881 (§§ 367.8000 through 367.8810) and 901 through 931 (§§ 367.9010 through 367.9310).

§ 367.4020 Account 402, Maintenance expense.

There must be shown under this caption the total amount included in the service company maintenance expense accounts 500 through 598 (§§ 367.5000 through 367.5890), 800 through 894 (§§ 367.8000 through 367.8810), and 935 (§ 367.9350).

§ 367.4030 Account 403, Depreciation expense.

(a) This account must include the amount of depreciation for all service company property, the cost of which is included in accounts 390 through 399.1 (§§ 367.3900 through 367.3991). Provide subaccounts by each class of service