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aircraft, special purpose vehicles, garage work equipment, and other work equipment. General Support Expenses are expenses associated with land and buildings, furniture and artworks, office equipment, and general purpose computers.

(b) The expenses in these account are apportioned among the operations on the basis of the separation of account 2110, Land and Support Assets.

CENTRAL OFFICE EXPENSES

§ 36.321 Central office expenses—Accounts 6210, 6220, and 6230 (Class B telephone companies); Accounts 6211, 6212, 6220, 6231, and 6232 (Class A telephone companies).

(a) The expenses related to central office equipment are summarized in the following accounts:

Central Office Switching Expense.	Account 6210 (Class B telephone companies); Accounts 6211 and 6212 (Class A telephone companies).
Operator Systems Expense.	Account 6220.
Central Office Transmission Expense.	Account 6230 (Class B telephone companies); Accounts 6231 and 6232 (Class A telephone companies).

(b) The expense in these accounts are apportioned among the operations on the basis of the separation of the investments in central office equipment. Accounts 2210, 2220 and 2230, combined.

[52 FR 17229, May 6, 1987, as amended at 69 FR 12552, Mar. 17, 2004]

INFORMATION ORIGINATION/TERMINATION EXPENSES

§ 36.331 Information origination/termination expenses—Account 6310 (Class B telephone companies); Accounts 6311, 6341, 6351, and 6362 (Class A telephone companies).

(a) The expenses in this account are classified as follows:

(1) Other Information Origination/Termination Equipment Expenses; Customer Premises Equipment Expenses

(2) For some companies, these classifications are available from accounting records; for others, they are obtained by means of analyses of plant, accounting or other records for a representative period.

(b) Other Information Origination/Termination Equipment Expenses include all expenses not associated with Customer Premises Equipment expenses. These expenses shall be apportioned between state and interstate operations in accordance with the apportionment of the related investment as per § 36.142(a).

(c) Expenses related to Customer Premises Equipment shall be assigned to the state operations.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

CABLE AND WIRE FACILITIES EXPENSES

§ 36.341 Cable and wire facilities expenses—Account 6410 (Class B telephone companies); Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441 (Class A telephone companies).

(a) This account includes the expenses for poles, antenna supporting structures, aerial cable, underground cable, buried cable, submarine cable, deep sea cable, intrabuilding network cable, aerial wire, and conduit systems.

(b) The general method of separating cable and wire facilities expenses amoung the operations is to assign them on the basis of Account 2410—Cable and Wire Facilities.

PLANT NONSPECIFIC OPERATIONS EXPENSES

§ 36.351 General.

(a) Plant nonspecific operations expenses include the following accounts:

Other Property Plant and Equipment Expenses.	Account 6510 (Class B telephone companies); Accounts 6511 and 6512 (Class A telephone companies).
Network Operations Expenses.	Account 6530 (Class B telephone companies); Accounts 6531, 6532, 6533, 6534, and 6535 (Class A telephone companies).
Access Expenses	Account 6540.
Depreciation and Amortization Expenses.	Account 6560.