§ 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 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.