

## Federal Energy Regulatory Commission

## § 367.3930

papers in connection with the extension of the term of incorporation unless the first organization costs have been written off. When charges are made to this account for expenses incurred in mergers, consolidations, or reorganizations, amounts previously included in this account or in similar accounts in the books of the companies concerned must be excluded from this account.

### § 367.3030 Account 303, Miscellaneous intangible property.

(a) This account must include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of service company operations and not specifically chargeable to any other account.

(b) When any item included in this account is retired or expires, the related book cost must be credited to this account and charged to account 426.5, Other deductions (§ 367.4265), or account 111, Accumulated provision for amortization of property (§ 367.1110).

(c) This account must be maintained in a manner so that the service company can furnish full information with respect to the amounts included in this account.

### § 367.3060 Account 306, Leasehold improvements.

This account must include all costs incurred by the service company in improvements of, remodeling of, or installation of additional facilities in rented offices or buildings to suit tenant's needs, placed in service prior to January 1, 2008.

### § 367.3890 Account 389, Land and land rights.

This account must include the cost of land and land rights used for service company purposes, the cost of which is not properly includible in other land and land rights accounts (*See* Service Company Property Instructions in § 367.55).

### § 367.3900 Account 390, Structures and improvements.

This account must include the cost in place of structures and improvements used for service company pur-

poses, the cost of which is not properly includible in other structures and improvements accounts (*See* Service Company Property Instructions in § 367.56).

### § 367.3910 Account 391, Office furniture and equipment.

(a) This account must include the cost of office furniture and equipment owned by the service company and devoted to service company operations, and not permanently attached to buildings, except the cost of the furniture and equipment that the service company elects to assign to other property accounts on a functional basis.

(b) This account must include the following items:

- (1) Bookcases and shelves.
- (2) Desks, chairs, and desk equipment.
- (3) Drafting-room equipment.
- (4) Filing, storage, and other cabinets.
- (5) Floor covering.
- (6) Library and library equipment.
- (7) Mechanical office equipment, such as accounting machines, typewriters, and other similar items.
- (8) Safes.
- (9) Tables.

### § 367.3920 Account 392, Transportation equipment.

(a) This account must include the cost of transportation vehicles used for service company purposes.

(b) This account must include the following items:

- (1) Airplanes.
- (2) Automobiles.
- (3) Bicycles.
- (4) Electrical vehicles.
- (5) Motor trucks.
- (6) Motorcycles.
- (7) Repair cars or trucks.
- (8) Tractors and trailers.
- (9) Other transportation vehicles.

### § 367.3930 Account 393, Stores equipment.

(a) This account must include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies.

(b) This account must include the following items:

- (1) Chain falls.