Telecommunications plant under construction—short term
Telecommunications plant adjustment
Nonoperating plant
Goodwill
Telecommunications plant in service (TPIS)

TPIS—General support assets:
Land and support assets
Land
Motor vehicles
Aircraft
Tools and other work equipment
Buildings
Furniture
Office equipment
General purpose computers

TPIS—Central Office assets:
Central Office—switching
Non-digital switching
Digital electronic switching
Operator systems
Central Office—transmission
Radio systems
Circuit equipment

TPIS—Information origination/termination assets:
Information origination termination
Station apparatus
Customer premises wiring
Large private branch exchanges
Public telephone terminal equipment
Other terminal equipment

TPIS—Cable and wire facilities assets:
Cable and wire facilities
Poles
Aerial cable
Underground cable
Buried cable
Submarine and deep sea cable
Intrabuilding network cable
Aerial wire
Conduit systems

TPIS—Amortizable assets:
Amortizable tangible assets
Capital leases
Leasehold improvements
Intangibles

1 Balance sheet summary account only.

§ 32.2001 Telecommunications plant in service.

This account shall include the original cost of the investment included in Accounts 2110 through 2690.

§ 32.2002 Property held for future telecommunications use.

(a) This account shall include the original cost of property owned and held for no longer than two years under a definite plan for use in telecommunications service. If at the end of two years the property is not in service, the original cost of the property may remain in this account so long as the carrier excludes the original cost and associated depreciation from its ratebase and ratemaking considerations and report those amounts in reports filed with the Commission pursuant to 43.21(e)(1) and 43.21(e)(2) of this chapter.

(b) Subsidiary records shall be maintained to show the character of the amounts carried in this account.

[65 FR 16334, Mar. 28, 2000]