§ 32.6210  Costs incurred in planning and maintaining application systems and databases for general purpose computers. (See also §32.6720, General and administrative.) Separately metered electricity for general purpose computers shall also be included in this account.
[67 FR 5695, Feb. 6, 2002]

§ 32.6210  Central office switching expenses.
Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6211 through 6212.
[67 FR 5695, Feb. 6, 2002]

§ 32.6211  Non-digital switching expense.
This account shall include expenses associated with non-digital electronic switching and electro-mechanical switching.
[67 FR 5695, Feb. 6, 2002]

§ 32.6212  Digital electronic switching expense.
(a) This account shall include expenses associated with digital electronic switching. Digital electronic switching expenses shall be maintained in the following subaccounts: 6212.1 Circuit, 6212.2 Packet.
(b) This subaccount 6212.1 Circuit shall include expenses associated with digital electronic switching equipment used to provide circuit switching.
(c) This subaccount 6212.2 Packet shall include expenses associated with digital electronic switching equipment used to provide packet switching.
[67 FR 5695, Feb. 6, 2002]

§ 32.6220  Operator systems expense.
This account shall include expenses associated with operator systems equipment.

§ 32.6230  Central office transmission expense.
Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6231 and 6232.
[67 FR 5695, Feb. 6, 2002]

§ 32.6231  Radio systems expense.
This account shall include expenses associated with radio systems.

§ 32.6232  Circuit equipment expense.
(a) This account shall include expenses associated with circuit equipment. Circuit equipment expenses shall be maintained in the following subaccounts: 6232.1 Electronic, 6232.2 Optical.
(b) This subaccount 6232.1 Electronic shall include expenses associated with electronic circuit equipment.
(c) This subaccount 6232.2 Optical shall include expenses associated with optical circuit equipment.
[67 FR 5695, Feb. 6, 2002]

§ 32.6310  Information origination/termination expenses.
Class B telephone companies shall use this account for expenses of the type and character required of Class A telephone companies in Accounts 6311 through 6362.
[67 FR 5696, Feb. 6, 2002]

§ 32.6311  Station apparatus expense.
This account shall include expenses associated with station apparatus. Expenses associated with company internal use communication equipment shall be recorded in Account 6123, Office Equipment Expense.

§ 32.6341  Large private branch exchange expense.
This account shall include expenses associated with large private branch exchanges. Expenses associated with company internal use communication equipment shall be recorded in Account 6123, Office Equipment Expense.

§ 32.6351  Public telephone terminal equipment expense.
This account shall include expenses associated with public telephone terminal equipment.