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Section 790-100-520

PLANT RETIREMENTS AND SALVAGE

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		1. GENERAL	
		1.01 This section outlines procedures for determining the original cost and reporting the removal, retirement, and disposition of central office equipment, Large Private Branch Exchange (PBX) equipment and building items withdrawn from service. Related information is provided in the Plant Accounting Handbook, Sections V27.301.2 and V27.501.1. Strict adherence to the procedures outlined in this section is necessary to comply with the FCC uniform system of accounts requirements for plant retirements.	
		1.02 Following are definitions of terms used in this section:	
		(a) Loading factor - a factor applied to a base material price for an item of material which adds, or loads, the installation, engineering, and other costs to the material to develop a total installed cost for the	

item of material. Depending on method of development, the loading factor may be called an estimate factor, office factor or area factor. (Loading factor = Total Installed Cost ÷ Material Price)

(b) Estimate Factor - A loading factor developed using costs from an individual estimate, this should be used as the loading factor to develop installed costs if available.

(c) Office Factor - A loading factor developed using total costs incurred in an office over a period of time. Used for material placed under a Routine Order, or when estimate factor is not available.

(d) Area Factor- A loading factor developed using total costs for all locations in a geographic area over a period of time. Used only when estimate or office factor is not available.

(e) Composite Factor - A factor used to develop the cost (or salvaged value) of material to be salvaged. This factor when applied to the base material price adds the sales or use tax and subtracts the W.E. Company tax credit. (Composite Factor = 1 + Sales Tax - W.E. Co. Tax Factor)

(f) Deferred Tax Credit - This is an amount of money returned to the telephone company by Western Electric in the form of a credit which represents the deferred tax credits associated with W.E. Co. federal income tax payments. The amount of investment added to the S.W. Bell books for that year is reduced proportionately to reflect this credit. The deferred tax credit represents a reduction of the original cost of the material and services purchased from the W.E. Co.

(g) W.E. Co. Tax Ratio - A ratio relating the deferred tax credit to total construction expenditures for the year. The application of this ratio to the total installed cost figure develops the in-place cost to be used for retirement purposes. These ratios are developed annually by the Accounting Department. Separate ratios are calculated for Accounts 221(COE) and 234 (Large PBX).

(h) W.E. Co. Tax Factor - A factor developed annually by the W.E. Co. and used in calculating that particular year's deferred tax credit. When determining the salvage value of an item of equipment which was purchased in a given year, that year's tax factor is applied to the base material price to allow for the tax credit. Because it relates only to that portion of the year's investment attributable to W.E. Co. charges (material plus services) and not to total construction expenditures, the tax factor (rather than

the tax ratio) is used in determining the salvage value.

1.03 This practice covers the withdrawal of plant from service except in those cases where working plant is to be sold. This includes the following:

- (1) Complete central office or large PBX - When an entire central office or large PBX is permanently cut out of service.

Note: When a substantial portion of a central office or large PBX is cut out of service with only minor temporary usage of certain equipment (such as the distributing frame, power plant, miscellaneous private line equipment, etc.) and such temporary usage is not expected to exceed a period of two months, the entire office or PBX shall be considered as withdrawn from service. If such temporary usage is expected to exceed a period of two months, all equipment excepting those major items actually still in service shall be considered as withdrawn from service.

- (2) Less than a complete central office or large PBX-When items of equipment except for plug-in units retained for maintenance and for expansion of facilities, are disconnected from service (even though not physically removed), and it cannot be reasonably expected that such items will again be placed in service in the same central office. Plug-in transactions are covered in Central Stock Sections 002-100-900SW through -905SW. For an itemized listing of retirement units see the Detailed Continuing Property Catalog and refer to Section V27.301.2, Accounting Handbook for Telephone Plant.

Note: Whenever a project is engineered for a particular central office or location and the estimated cost of the project represents a substantial portion of the total central office equipment investment at the location, a review shall be made of all equipment installed in the central office or at the location but not in actual use. All such equipment not in use and for which no future reuse can be reasonably foreseen at the same location, shall be withdrawn from service (whether or not it is physically removed) in connection with the project being engineered.

- (3) Complete Building - When an entire building is vacated with no portion remaining in use for equipment, offices, storage, work space or other telephone purposes and future use for such pur-

poses is not contemplated.

(4) Less than a complete building -
When retirement items charged to the building telephone plant account are discontinued from service, whether or not physically removed, and future reuse on the same premises cannot be reasonably foreseen. Work papers to support the partial retirement of building investment should be made a part of the estimate file.

2. PLANT RETIREMENTS - EQUIPMENT

2.01 The engineering Department is responsible for rerouting the removal of Central Office equipment to the Accounting Department so that the cost of such plant will be removed from the records. Form SN-726, Report of Plant Retired and Salvaged--Central Office or Large PBX Equipment, is illustrated in Fig. 1.

2.02 Reports of Plant Retired for retirements of \$10,000 or more shall be issued in sufficient time to reach the Accounting Department by the last working day of the month in which the equipment is withdrawn from service. Any major retirements detected after this should be discussed with Accounting and every effort made to include them in the current month's business. For retirements of less than \$10,000 for which notice is received after the 25th of the month, the report should reach Accounting by the end of the month following that in which the equipment is disconnected from service.

2.03 Equipment withdrawn from service by the Western Electric Company installer will be reported to the Telephone Company on Form SD-4-285, Report of Equipment Disconnected From Existing Plant, (Fig. 2), as follows:

(a) Not later than the first working day following the 25th of the month, the installer will forward a report to the engineer responsible for the particular job listing the following:

- (1) Items estimated to be disconnected between the 26th and the end of the current month.
- (2) Items actually disconnected between the 26th of the previous month and the 25th of the current month including material actually disconnected and shown as estimated on previous reports.

(b) When jobs complete before the 25th, the installer will distribute the report not later than one working day prior to completion of the job.

(c) No SD-4-285 will be issued for a "Complete Removal."

(d) With respect to anticipated disconnects reported on SD 4-285 for the period from the 26th to the end of the month, if the associated retirement amount for a job would be substantial, e.g., \$10,000 or more, the Engineering Department should verify whether the disconnection was actually made, and if so, prepare a retirement report for the current month. To the extent practicable, the same treatment should be given to other anticipated disconnects. Retirements of less than \$10,000 occurring after the 25th of a month may be reported in the following month.

2.04 In the event removals are associated with a Telephone Company Engineered Order (TCE), the removal specification as described in Section 790-100-320SW, Telephone Equipment Orders--General, is the key to pending retirements as well as Western Electric Specifications on EF&I jobs. Prior to the receipt of an SD-4-285 from Western Electric, the preparatory work associated with the development of an SN-726, Report of Plant Retired and Salvaged--Central Office or Large PBX Equipment, can be completed. The SD-4-285 will confirm the removal of equipment from service.

2.05 Occasionally, equipment will be removed by the Plant Department. In such instances a note shall be included in the associated Telephone Equipment Order (TEO) instructing the Plant Installer to notify the Telephone Company Engineer promptly upon withdrawing the equipment from service so that the report can be forwarded to the Accounting Department as specified in 2.02. The Plant installer should use Form SW-6765 (Fig. 3) as covered in Plant Section 010-300-903SW. This form must be initiated by the Schedules Group when the TEO is issued. The TEO should give the same information regarding items to be removed as is shown on a Form SD-4-285 provided for equipment removed by the Western Electric Company.

3. DETERMINATION OF ORIGINAL COST - EQUIPMENT

TELEPHONE COMPANY OWNED EQUIPMENT

3.01 The original cost of equipment that is wholly owned by the Telephone Company shall be determined as follows:

(a) Equipment which was installed under Telephone Company Engineered (TCE) orders:

- (1) For items which were furnished by the Western Electric Company, the prices shown on the Detailed Material Bills or prices posted in the summary of equipment of the related Telephone Equipment Order

(TEO) shall be used, wherever possible. If the date of placement is prior to January 1, 1942, and if the summary of equipment of the related TEO is not posted or the material bills do not show itemized prices, the Price List of Apparatus and Equipment to Bell Telephone Companies prevailing at the time of the installation shall be used.

(2) For items which were furnished by the Telephone Company on a direct transfer, the prices on the transfer report shall be used.

(3) For items which were furnished by the American Telephone and Telegraph (AT&T) Long Lines Department on a Custom Work Basis or by Outright Purchase, the prices from the related bills or priced-out material list furnished by the Long Lines Department shall be used.

(4) For items which were furnished by the Western Electric Company from Telephone Company Class "C" stock, the prices shown on the material bills shall be used.

(b) Equipment which was installed under Western Electric Company Engineered (WEE) orders:

(1) For items which were furnished by the Western Electric Company subsequent to December 31, 1941, the priced-out copy of the Western Electric Company's specification (Summary of Material--Section B or MD300) shall be used.

(2) For items which were furnished by the Western Electric Company prior to January 1, 1942, the Price List of Apparatus and Equipment to Bell Telephone Companies prevailing at the time of the installation shall be used.

(3) Replaced obsolete pages of the Western Electric price lists have been consolidated on Micro-opaque cards or microfiche. If the year of placement is known, this reference normally satisfies the pricing information.

(4) For items which were furnished by the Western Electric Company from Telephone Company Class "C" stock, the prices shown on the material bills shall be used.

(5) If the prices cannot be obtained from the records of the original installation and if WE price lists for the year of

shipment are not available, then Price Indexes may be used to compute the price using any year for which a price is known (Fig. 4).

(a) To illustrate use of the indexes, assume that it is required to know the material price for some step equipment which was placed in service in 1935, and that the material price in 1940 is known to be \$300. By the table shown in Fig. 8, the Step Material Index for 1940 is 98; then:

$$\begin{aligned} 1935 \text{ Price} &= \frac{1935 \text{ Index}}{1940 \text{ Index}} \times 1940 \text{ Price} \\ &= \frac{106}{98} \times 300 \\ &= \$322 \end{aligned}$$

(6) For items which were furnished by the Telephone Company on a direct transfer, the prices shown on the transfer report shall be used.

(7) For items which were furnished by the AT&T Long Lines Department, on a Custom Work Basis or by Outright Purchase, the prices from the related bills or a priced-out material list furnished by the Long Lines Department shall be used.

3.02 The cost record for the original placing order (TEO Summary of Material and/or Western Electric Company's Summary of Material--Section B, etc.) shall be marked in red to indicate the removal order number and date of removal for each item involved. In the event microfilmed "B" Sections of MD300 are used, this procedure will not be possible.

3.03 Before a retirement report is released to Accounting, a check should be made of the latest issue of the Mortality Record, FV-71 (Fig. 5), to insure that the amount being retired does not exceed that on the books for the location, year and account involved.

3.04 When the complete investment in a particular account at a given location is to be retired, the book cost is obtained from the Mortality Record, FV-71. Care should be taken to insure that the issue used does reflect any recent additions. Also, care should be taken to insure plug-in costs are not retired if they are being transferred to Central Stock. These retirements must be coordinated with the Central Stock Group.

JOINTLY OWNED EQUIPMENT

3.05 The original cost of equipment that is jointly owned by the Telephone Company and the AT&T Long Lines Department

shall be determined in the same manner as outlined in 3.01 and 3.02.

3.06 Upon removal of jointly owned equipment, each company shall retire their portion of the original cost. A note shall be placed on Form SN-726 indicating the nature of the retirement, e.g., "Jointly owned equipment--AT&T 60%; Operating Telephone Company 40%. Amount retired reflects Telephone Company portion only." A copy of the SN-726 for such a retirement shall be sent to the appropriate Long Lines Group for their use. Long Lines equipment retirements of \$10,000 or more must be reported by telephone if necessary to insure the retirement in the month it is removed from service.

3.07 When Long Lines is controlling the engineering of an installation and it is known that equipment will be removed from service and the actual dollar values will not be received until the following month, an "estimated" amount shall be reported. In such cases, clearly show on Form SN-726. "Estimated retirement of Long Lines Controlled job." A correcting SN-726 shall be submitted the following month.

4. DETERMINATION OF ORIGINAL COST - BUILDINGS AND RELATED BUILDING ITEMS

4.01 The original in-place cost of buildings or building items that are wholly owned by the Telephone Company shall be reported on Form SN-727, Fig. 6, as follows:

- (1) Complete buildings identified by separate Location codes shall be retired from service using the dollar amount on record in Account Code 100.1 - 10C or Account 103 Miscellaneous Physical Property.
- (2) Building items which were installed or purchased under Telephone Company Engineered (TCE) authorizations:
 - (a) Retire the item using the price obtained from the records of the original installation, including Telephone Company loading charges.
 - (b) If the price cannot be obtained from the records of the original installation, then price indexes may be used to compute the price using any year for which a price is known.
 - (1) To illustrate the use of an index, assume that it is required to know the installed price for a building item that was placed in service in 1949, and that the installed price in 1970 is known to be \$500, (the installed price shall include an allowance for loading charges based

on the percentage as reported by the Accounting Department). By using an index (such as the Boeckh Indices) for the Area involved, the index for 1949 is 207.1, and the index for 1970 is 446.5; then:

$$\begin{aligned} 1949 \text{ price} &= \frac{1949 \text{ index}}{1970 \text{ index}} \times 1970 \text{ price} \\ &= \frac{207.1}{446.5} \times \$500 \\ &= \$231.92 \end{aligned}$$

(c) If a price cannot be obtained from the records of the original installation, or a price is not known for any subsequent year, then an engineering estimate shall be made using a known Building Construction Cost Data Manual, such as that published by the R.S. Means Company, Inc., or a documented estimate from an authority.

The estimated price shall include Telephone Company loading as noted above, and the price for the year the building item was placed in service will be determined using an index as shown in paragraph 2(b)(1) above.

(d) The method used for computation of the original cost of building items retired shall be shown on the SN-727 form that is filed in the project folder. This is mandatory and subject to audits.

(e) For items which were furnished by the Telephone Company on a direct transfer, the price on the transfer report shall be used.

4.02 The salvage value of a building item retired from service shall be the value of the item as originally placed in service, exclusive of installation labor and Telephone Company loading.

5. REPORT OF ORIGINAL COST OF PLANT RETIRED EQUIPMENT AND BUILDINGS PREPARATION

5.01 Form SN-726, Report of Plant Retired and Salvaged--Central Office and Large PBX Equipment or Form SN-727, Report of Plant Retired-Buildings, shall contain the following information as appropriate (see Fig. 1 & 6).

- (1) Enter the sheet number, number of sheets, and the company name in the appropriate spaces across the top of the form.
 - (a) Enter the location code for the location from which the retire-

ment is being made. (A-1)

(b) Enter the estimate or identifying number authorizing the retirement. (A-2)

(c) Enter the appropriate account code for the equipment being retired (10X, 37X, 58X, etc.).(A-3)

(d) Not required at this time. (A-4)

(e) Enter name of customer or name or identification of Central Office. On Form SN-727, enter street address. (A-5)

(f) Enter exchange identification. (A-6)

(2) The following entries shall be made in the columns across the form and the spaces at the bottom of the form.

(a) Enter a description of each item (H-number and lists, ED-number and groups, etc.). A percent of the material may be shown on a separate line for small parts and miscellaneous items, if appropriate. Physical location in office can be shown (RR, etc.). On Form SN-727 enter a description of the building retirement item. (A)

(b) Enter the quantity of items involved. (B)

(c) Enter the estimate or authorization number under which the item was placed in its present location. (C)

(d) Enter pricing date. (D)

(e) Enter the material cost per unit from priced "B" sections of the Western Electric Company specifications, price list, etc., as outlined in Part 3 of this section. On Form SN-727, enter the unit cost of items described. (E)

(f) Enter the total material cost of item (B) x (E). Also, enter the total of small parts and minor items costs here, if required. (F)

(g) Enter the appropriate loading factor. Label this factor in the column marked "*" (E = Estimate, O = Office, A = Area, etc.) These factors are maintained by the local groups usually involved with estimate closing. This loading factor would normally include sales or use tax. (G)

Note: (F) and (G) apply only to Form SN-726.

(h) Enter total material cost as affected by the loading factor (F) X (G). On Form SN-727, enter the total amount (B) X (E). (H)

Note: In some locations, sales or use tax was treated as material cost, rather than loading. If this is the case, the appropriate sales or use tax percentage should be applied to the base material price before applying the loading factor.

(j) Enter the Western Electric Company tax ratio for the particular year (pricing date) and account involved, if applicable. If no ratio has been established for the particular year, use the ratio established for the prior year. This ratio is obtained through the Inventory and Cost Engineer. Leave blank on all items installed prior to January 1, 1954, and on items that the tax ratio has already been applied once. In this connection, it may be assumed that items that were retired and salvaged once previously since January, 1970, have already had the ratio applied. (J)

(k) Adjustment amount is the result of (H) X (J). (K)

(l) Enter the last two digits of the year in which placed in service, i.e., 49,64, etc. (L)

(m) Enter the expected salvage value, if any. This may be obtained as follows:

(1) From reuse--The original material cost adjusted by the appropriate composite factor, if applicable. This factor is obtained through the Inventory and Costs Engineer and, when applied to basic material price, adds the appropriate sales tax and deletes the W.E. Co. tax credit. The computation used to develop the salvage value should be shown on the SN-726 or SN-727 for record purposes (see Fig. 7).

(2) For sale of material to another company, or as scrap, do not show salvage value. However, if an impending sale cannot be transacted in the same year as withdrawal from service, the estimated salvage amount should be shown as a debit to the 122-39 supplies account. The 122-39 account should be shown on the associated Returned Material Notice as the account to be credited. Upon completion of the sale, the estimated salvage value must be adjusted to the actual salvage value, if different, so that no balance remains in Account 122-39.

NOTE: If any possible reuse of the material is foreseen, some salvage value should be debited to an appropriate supplies account. If an estimated amount is used, a correcting SN-726 or SN-727 should be issued when final disposition is made of the material. This would reverse the estimated salvage entry and a new entry should be made indicating the actual salvage, if any. The new entry should also show the original year of placement in Account 100.1.

- (n) Enter any pertinent information concerning the retirement or disposition of the equipment involved (e.g., "Estimated unit price," "Material transferred to office "A" per MTR 17444," "Jointly Owned Equipment," "SD-4-285 dated....," etc.) (N)
- (o) Enter the name of the person preparing the report. (O)
- (p) Enter the date of preparation of the report. (P)
- (q) Authorization for Retirements shall be in accordance with Section 790-100-310SW, Specific Estimate and Work Order Preparation. After proper authorization for the retirement has been obtained, the SN-726 or SN-727 should be approved by a district level engineer. (Q)
- (r) Enter the requisition number which Provides for the removal of this equipment. (R)
- (s) Enter the Western Electric Company Order Number which provides for the removal of the equipment. (S)
- (t) Enter the date the equipment will actually be withdrawn from service. (See 2.03, 2.04 and 2.05.) If the date is obtained from an SD-4-285 form, the SD-4-285 form shall be attached to the file copy of the SN-726 form. (T)
- (u) Enter local serial number of this retirement report. The number consists of the group code (per J.P.46, Part2D, Para. 2.01) suffixed by the number of SN-726s prepared that month for the division. This alpha code is that used as the prefix for the location code per the Plant Accounting Handbook. (V27.603) (U)
- (v) Enter supply subaccount (122-19, 122-24, etc.) to which material is being transferred. Do not indicate subdivisions of 122-24. (V)
- (w) Entry to be made by the Accounting department. (W)

5.02 In the event any adjustments in a previously worked SN-726 or SN-727 are required, the original entry should be reversed and a correcting SN-726 or SN-727 issued. The reversing SN-726 or SN-727 should contain a note stating that this report reverses SN-726 or SN-727 dated _____. The correcting document shall be prepared using the same retirement number plus an appropriate suffix (-1, -2, etc.) and distributed as covered in 5.04.

5.03 Examples of partial and final retirements are shown as Fig. 7 and 8, respectively.

DISTRIBUTION

5.04 Form SN-726 or Form SN-727 shall be distributed as follows:

Original copy--Accounting Department
One copy--File in Estimate or Project Folder for Specific Estimate jobs.

One copy--Inventory and Costs Group if requested.

One copy--Engineer responsible for the job.

Other copies--As determined locally.

6. STATUS REPORT - PLANT WITHDRAWN FROM SERVICE

6.01 To effectively control the prompt reporting of retirements, Form SW-2525A, Status Report - Plant Withdrawn from Service, (Figure 9) is to be used for monthly reporting of status of removal work from the time of approval until all removal work under the estimate or order is completed. The forms will be originated by the Accounting Department. Each month the forms will be passed to the Engineering Department, and returned to the Accounting Department after the necessary entries are made.

6.02 Upon approval of each specific estimate or receipt of a keep cost order involving retirements of \$10,000 or more, the Division Accounting Manager shall promptly originate Form SW-2525A. The following information shall be transcribed from the estimate or order and recorded in ink on the form in the spaces provided as follows:

- (a) The engineering group responsible for the undertaking should be indicated by a number. The groups should be numbered as provided in Part 2D, J.P. 46, para. 2.01.
- (b) Division involved for the undertaking.

- (c) A check mark to indicate department involved.
- (d) A check mark to indicate estimate or keep cost order, as appropriate.
- (e) Estimate or keep cost order number.
- (f) The location code.
- (g) Title of estimate or brief description of keep cost order.
- (h) Month and year in which estimate or order is approved.
- (i) Associated projects - Other Estimate or Keep Cost Order number.
- (j) Month and year plant is scheduled to be withdrawn from service as determined from the estimate or keep cost order.
- (k) Number assigned each card where more than one card is required for an estimate or order, e.g., 1 of 3, 2 of 3, etc.
 - (1) The "X" accounts under which retirements will be reported and amounts as authorized in the estimate or order shall be entered in spaces provided on reverse side.

6.03 After the foregoing information has been recorded on Form SW-2525A, the form will be appropriately notched along the edges to correspond with the data entered.

6.04 As the following information becomes available month by month, it shall be reported on Form SW-2525A by the Equipment Engineer, Architectural Engineer or Special Service Engineer, as appropriate, for each open specific estimate or keep cost order under his supervision. Entries shall be made in ink:

(a) Month and Year Plant is Scheduled to be Withdrawn From Service

The scheduled date plant is to be withdrawn from service should be ruled through and revised date entered above original entry when any change occurs.

(b) Physical Removal Work Started

When physical removal work on any class of plant has been started, the month and year should be entered on the form in Column B, Line 11.

(c) Removal Work Suspended

When removal work has been suspended and not resumed during the month under report, the expected month and year work is to be resumed should be entered in Column A, Line 10. Subsequent

entries, if rescheduled, should be shown on Lines 9 and 8. In the case of building work, suspension refers to termination of the entire project, and not transition from one phase to another.

(d) Removal Work Resumed

The month and year removal work is actually resumed should be reported in Column B, Line 7, for each estimate or keep cost order on which suspension of work has been reported.

(e) Second Suspension

The second suspension, rescheduled and actual date of resumption of such work, should be reported in the same manner as for the first suspension in Columns A and B, Lines 6 and 5. If more than two suspensions of such work are encountered on an estimate or keep cost order, the required information should be furnished the Division Accounting Manager by letter.

(f) Physical Removal Work Completed

The month and year physical removal work was completed should be entered in Column B, Line 4.

(g) Date Retirement Report Sent to Disbursement Office

The date retirement report was sent to Division Accounting office should be entered on line notched from reverse side. (See note under (h) (1) (a) below.)

Note: Immediately after making any entry in Column (A) or (B) on the face of Form SW-2525A, the engineering organization shall notch the hole in Column (C) of the form and on the same line as the entry using the hand punch specifically provided for this purpose.

(h) Information to be Reported on Reverse Side of Form SW-2525A

Beginning with the month in which the estimate or keep cost order is approved, the following data should be reported on reverse of Form SW-2525A until all removal work has been reported completed:

(1) Enter "Yes" or "No" under each account code each month.

- (a) Enter "Yes" if plant has been withdrawn from service during the month under report where the amount is (or has accumulated to) \$10,000 or more under the undertaking and when such plant will not be physically removed and reported in the month of withdrawal from service or in the calendar month immediately following withdrawal from service.

Note: When word "Yes" is entered under any account code, notch form to right of month involved.

- (b) Enter "no" (1) if no plant is withdrawn from service in the month under report, (2) if plant is withdrawn from service in the month under report but physical removal work will be reported in current or following month, or (3) if the cumulative amount of all classes of plant withdrawn from service and not removed is less than \$10,000.
- (j) If, for any reason, it is found necessary to change an entry for a previous month, or add a retro-active entry, the Equipment Engineer, Architectural Engineer or Special Service Engineer should not make such change but shall attach a memorandum to Form SW-2525A describing the needed change. The change will be made by the Division Accounting Manager by ruling through the data originally reported on Form SW-2525A and entering the revised data, along with the date and initials of the Accounting employee making the change.
- 6.05 Information supporting the "Yes" and "No" entries made of Forms SW-2525A shall be maintained by the Engineering offices to permit later review and audit, as required.
- 6.06 Wherever the status of an estimate or order can be determined for the current month by the Engineering organization on or before the twenty-fifth day of that month, such information should be entered and Forms SW-2525A forwarded on the twenty-fifth day to the Division Accounting Manager. All other Forms SW-2525A shall be forwarded to the Division Accounting Manager on the last day of the month showing all known information as of that date.
- 6.07 For estimates approved or keep cost orders received by the Division Accounting Manager after the fifteenth day of each month and for which Forms SW-2525A were not forwarded to the Engineering office involved, the status of the plant withdrawn from service as of the end of that month may be obtained by telephone by the Division Accounting Manager from the engineering group involved.

7. DISPOSITION OF EQUIPMENT REMOVED FROM SERVICE

7.01 Equipment which has been removed from service will be disposed of as directed by the Telephone Company. If specific disposition instructions have not been received on a Returned Material Notice (RMN) or Material Transfer Report (MTR), the installer will forward three (3) copies of Western Electric Company

Form SD-4-283, Request For Disposition of Telephone Company Surplus Material (Fig.10), to the Telephone Company engineer responsible for the job. The Telephone Company engineer shall complete a RMN or MTR and distribute copies to the installer within five (5) working days of the date of receipt.

7.02 Equipment which has been disconnected from service may be retired in place when it is economically feasible to do so; otherwise, it should be removed.

7.03 Form SN-726 prepared in connection with advance retirements should indicate in the space provided that the estimated salvage should be charged to Account 122-39, Material and Supplies - Estimated Salvage Value of Plant Retired in Advance of Physical Removal. (The term "advance" retirement applies to those accounting entries required to be made in the month plant is withdrawn from service, prior to physical removal.

When such plant is physically removed, Forms SN-726 shall be issued to authorize any necessary adjustments of estimated salvage from Account 122-39. For land and buildings withdrawn from service and held for future disposition, Form SW-5015, Material Transfer Report, should be prepared to report the withdrawal from service. All of these reports are to be prepared by the Equipment Engineer, Architectural Engineer or Special Service Engineer and forwarded to the Division Accounting Manager in time for inclusion in the accounts for the month in which withdrawn from service is made. See Section 790-100-530SW for preparation of the SW-5015.

7.04 The following methods are available for disposing of recovered material:

- (a) Reapplication within Southwestern Bell
- (b) Sale to other companies
- (c) Junking or returning for best allowance

REAPPLICATION WITHIN SOUTHWESTERN BELL

7.05 Three methods are available:

- (a) Direct reapplication with Tel Co assuming administrative responsibilities. Procedures for transferring equipment from one job location to another are covered in Section 790-100-530SW, Material Transfer Reports.
- (b) Direct reapplication with Western Electric assuming administrative responsibility under the present direct reuse program. Refer to the Direct Reuse Plan for criteria and procedures.

(c) Utilization of C Stock with reapplication decision made by either Tel Co or Western Electric engineering. Material placed in C stock should be limited to quantities and items that can be re-applied within 12 months. Other areas needs should be considered in this decision.

SALE TO OTHER COMPANIES

7.06 Two methods are available:

- (a) Central Records. (Refer to Section 790-100-610SW, Purchases and Sales)
- (b) Broadcast telegrams to Chief Engineers stock coordinators in other companies.

RETURN TO WESTERN ELECTRIC COMPANY FOR FULL CREDIT

7.07 Equipment shipped or ordered by the Western Electric Company in error should be returned for full credit (FC). Prior agreement and shipping instructions should be obtained from the Western Electric Company per the Engineered Order Manual, Section IV, Part 9.

RETURN TO WESTERN ELECTRIC COMPANY FOR BEST CREDIT OR SCRAP LOCALLY

7.08 Equipment with no reuse potential should be returned to the Western Electric Company for best credit (BC) under the following policy:

(a) Major items - General disposition guidelines are provided by the General Building and Equipment Engineer. Guidelines may cover entire equipment systems or categories which are now obsolete or no longer used in our Company. Disposition of any item included in the guidelines shall be made per the criteria outlined therein. Items not included shall be referred to the General Building and Equipment Engineer for disposition advice. Field disposition procedures will be subject to audit.

(b) Minor items - Minor items such as fuse panels, miscellaneous framework, terminal strips, batteries, etc. may be returned to the Western Electric Company for best credit or sold locally by the Western Electric Installer per Handbook instructions. RMNs for material to be sold locally should be coded "J" and clearly marked "junk locally."

Packing material should not be required for items to be junked locally or returned to Western Electric for best credit unless it is known to be a stock item.

(c) No standard equipment such as ESS frames, units, PBX equipment, etc., should be junked locally. These items should be returned to the Western Electric Company to protect our patents per the license agreement.

CAUTION: Local, state, and federal laws governing environmental protection should be strictly adhered to.

7.09 Equipment which has been removed from service may be held for future use by placing it in the Engineering Reserve Stock and stored in a local warehouse. In this case, salvage at 2% should be booked to Account 122-19 using Form SN-726. Periodic reviews and good procedures are necessary to maintain control over this type of stock and to limit inventories. An annual inventory and balancing of the Account 122-19 balance is necessary.

7.10 Refer to the Engineered Order Manual Section IV, Part 9.3, for Western Electric procedures on disposition of material.

FIGURE 2

FORM SD-4-285, REPORT OF EQUIPMENT DISCONNECTED FROM EXISTING PLANT

SD-4-285 (6-64)

Western Electric Company
INCORPORATED

SHEET 1 OF 1 SHEETS

SERVICE DIVISION

DATE 7-7-70

REPORT OF EQUIPMENT DISCONNECTED FROM EXISTING PLANT

TO EQUIPMENT ENGINEER
ATTN. OF: **J. J. Doe, Engineer**

ADDRESS: **Room 1519
305 S. Akard Street
Dallas, Texas 75202**

TOWN & STATE		OFFICE	TEL. CO. SPEC.	W. E. ORDER
Anytown, Texas		Uptown	7-06231	55667 ZB
QUANTITY	CODE	DESCRIPTION	NAME OF CIRCUIT AND LOCATION FROM WHICH DISCONNECTED	DATE DISCONNECTED
A	B	C	D	E
1	ED-31779-31	G-7 Repeater	Repeater Swfr. 4, Sh. C	7-1-70
2		Unit	Pos. 6	
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

DISTRIBUTION:

ORIGINAL - TO TELEPHONE CO. EOP'T. ENG.
DUPLICATE- TO JOB FILE

C. E. Western

SUPERVISOR

FIGURE 3

PLANT INSTALL FORM SW-6765, REPORT OF EQUIPMENT DISCONNECTED FROM EXISTING PLANT

010-300-903SW

Form SW-6765b
(5-70)

PLANT INSTALL ORDER
REPORT OF EQUIPMENT
DISCONNECTED FROM EXISTING PLANT

Area _____ Division _____
 District _____ Exch. Loc. _____ Office _____
 Specification _____ Area No. _____ Order No. _____
 Est. R.O., KCO No. _____ Labor Charges: Acct. _____
 RMN No. _____

LOCAL PLANT SUPERVISORS RECORD

The following equipment was disconnected from Plant, by authority listed above, as follows:

<u>Quantity</u>	<u>Equipment Code</u>	<u>Description</u>	<u>Date Disconnected</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

All disconnect work is/is not complete.

Date _____

Local Plant Supervisor

Title

Mailing Address

FIGURE 4

PRICE LEVEL INDEX

Section 23.06
June 1970
Page 2

CENTRAL OFFICE EQUIPMENT INDEX NUMBERS
FOR WESTERN ELECTRIC COMPANY PRICES TO BELL TELEPHONE COMPANIES
(January 1, 1926 = 100 for all types except Crossbar; January 1, 1940 = 100 for Crossbar)

	Manual			Panel			Step-by-Step			Crossbar		
	Material	Equip. Specs.	Installation	Material	Equip. Specs.	Installation	Material	Equip. Specs.	Installation	Material	Equip. Specs.	Installation
1970 Jan. 1	245	175	245				175	169	252	135	187	182
1969 Jan. 1	228*	172	239				166	166	245	131	183	180
1968 Jan. 1	222	163	220				156	160	235	123	168	174
1967 Jan. 1	198	152	215				148	149	226	114	157	163
1966 Jan. 1	201	155	193				149	148	201	113	153	146
1965 Jan. 1	193	155	166				143	148	174	118	152	134
1964 Jan. 1	192	172	165				144	164	173	119	168	138
1963 Jan. 1	192	205	149				138	168	159	118	170	126
1962 Jan. 1	183	178	144				141	132	153	123	143	118
1961 Jan. 1	182	163	137				142	119	146	130	132	114
1960 Jan. 1	182	163	151				141	132	156	129	149	128
1959 Jan. 1	181	157	160				133	137	171	130	166	131
1958 Jan. 1	181	150	174				133	116	183	130	145	156
1957 Jan. 1	159	136	175	159	110	181	122	122	186	117	152	160
1956 Jan. 1	153	134	167	155	88	172	118	97	178	115	121	150
1955 Jan. 1	148	124	173	140	82	174	107	90	182	106	113	159
1954 Jan. 1	148	123	166	140	87	176	107	97	176	106	122	156
1953 Jan. 1	148	134	154	140	86	167	106	95	172	106	123	157
1952 Jan. 1	183	134	131	173	86	139	131	95	146	135	123	131
1951 Jan. 1	183	133	145	173	86	158	131	95	163	134	123	150
1950 Jan. 1	165	137	135	158	81	149	120	92	151	126	120	138
1949 Jan. 1	163	149	137	160	77	151	119	87	152	126	116	141
1948 Jan. 1	149	152	152	158	84	162	128	91	160	137	123	148
1947 Jan. 1	133	145	157	141	79	167	115	78	170	122	126	159
1946 Jan. 1	109	104	113	116	58	122	93	57	123	100	92	117
1945 Jan. 1	109	104	112	116	58	120	93	57	121	100	91	113
1944 Jan. 1	109	104	119	116	58	132	93	57	132	100	91	125
1943 Jan. 1	109	104	86	116	58	96	93	57	96	100	91	92
1942 Jan. 1#	119	106	83	126	55	92	102	54	94	109	87	94
1941 Oct. 1	109	104	83	116	58	91	93	57	94	100	91	93
1941 Jan. 1	110	90	74	116	49	81	93	53	86	101	85	81
1940 Jan. 1	107	106	73	108	50	75	98	52	81	100	100	100
1939 Jan. 1	96	96	68	96	54	79	95	53	79			
1938 Jan. 1	96	93	68	95	52	71	95	53	72			
1937 Jan. 1	103	99	69	115	66	72	106	62	74			
1936 Jan. 1	104	99	79	116	72	84	106	69	86			
1935 Jan. 1	103	103	82	116	72	87	106	70	89			
1934 Jan. 1	100	100	83	108	70	89	99	69	90			
1933 Jan. 1	90	100	85	94	70	94	85	64	93			
1932 Jan. 1	89	91	80	92	64	86	83	62	84			
1931 Jan. 1	88	82	68	93	55	72	83	52	73			
1930 Jan. 1	77	80	66	82	59	69	77	57	71			
1929 Jan. 1	81	79	68	88	68	72	86	59	74			
1928 Jan. 1	88	84	77	94	75	77	88	70	82			
1927 Jan. 1	96	91	85	98	91	81	98	98	89			
1926 Jan. 1	100	100	100	100	100	100	100	100	100			
1925 Jan. 1	106	133	110	100	151	110	102	104	111			
1924 Jan. 1	116	154	115	99	172	143	112	78	122			
1923 Jan. 1	115	169	114	111	103	165	108	79	134			
1922 Jan. 1	135	52	122	122	68	115	110	79	141			
1921 Jan. 1	135	46	131	122	68	117	116	91	147			
1920 Jan. 1	110	39	128	122	68	117						
1919 Jan. 1	98	33	117									
1918 Jan. 1	98	23	103									
1917 Jan. 1	69	17	92									
1916 Jan. 1	69	17	81									
1915 Jan. 1	69	17	73									

January 1, 1942 Index - Because the indexes shown above for this date reflect price levels in effect for only a short period, it is suggested that October 1, 1941 levels (ceiling prices effective January 26, 1942) be used for January 1, 1942.

* Revised 1-1-70.

SOUTHWESTERN BELL TELEPHONE COMPANY
 DIVISION- NORTHERN KANSAS STATE- KANSAS AREA- KANSAS REPORT PERIOD- RETENTION PERIOD 10 YEARS
 REPORT- FV71 BLDGS. LAND. COE. PBX. AND OSP ACTUAL COST ACCTG MORTALITY TUDAYS DATE- 06-07-74 PASS- 11 PROGRAM FV700
 INTERIM PAGE 165

YR	BEGINNING	ADDITIONS	W.E. DEF	PURCHASES	SALES	RETIREMENTS	ENDING
PL	BALANCE	ADJUSTMENTS	TAX			INTERIM	BALANCE
						FINAL	
ACCOUNT 57C	AREA	K1048		KANSAS CITY HEDRICK 7400 JOHNSON DR DSP K1001 5X			
46	14,116.80						14,116.80
47	700.00						700.00
50	637.00						637.00
53	17,269.09						17,269.09
54	1,734.48						1,734.48
55	19,971.80						19,971.80
57	30,346.00						30,346.00
58	102,632.00						102,632.00
59	297.00						297.00
60	95,952.41	378.42-				136.23	95,437.76
61	3,981.28	52.86				7.66	3,626.48
62	13,848.22	40.78-				4.28	13,803.16
63	67,611.89	645.68-				159.36	66,810.85
64	51,582.37	366.89-				48.68	51,166.80
65	15,902.42	276.55				21.50	16,157.47
66	116,734.51	57.37				23.28	116,768.60
67	90,111.11	1,268.76				15.14	91,364.73
68	167,777.48	192.10-				40.14	167,545.24
69	14,424.67	237.62-				40.72	14,146.33
70	137,021.66	1,161.00				119.32	138,063.34
71	95,940.90	4,571.21				123.87	100,388.24
72	21,573.31	1,340.79				84.45	22,829.65
73	175,929.04	17,389.56				162.30	193,156.30
74		17,091.65					17,091.65
**	1,255,695.44	41,348.26				982.93	1,296,060.77
ACCOUNT 57C	AREA	K1049		MISSION TOLL T.O.C. 5400 FOX RIDGE DRIVE			
55		85.01					85.01
61		115.68					115.68
63	188.93						188.93
64	777.24	68.70-				7.52	701.02
65	1,324.81	205.69-				21.01	1,098.11
66	1,875.55	47.03				20.12	1,902.46
67	9,028.63	217.01				9.60	9,236.06
68	990.09	1,286.07				6.71	2,269.45
69	35,101.86						35,101.86
70	6,214.83	67.90					6,282.73
71	281,479.50	2,590.47				46.83	284,023.14
72	172,091.24					38.98	172,052.26
73	48,474.09	5,998.66				310.36	54,162.39
74		6,076.06					6,076.06
**	557,546.77	16,209.50				461.13	573,295.14
ACCOUNT 57C	AREA	K1053		KANSAS CITY SHAWNEE KC N28W DSP K1001			
60		91.30					91.30
61	402.99	52.87					455.86
62	43.89						43.89
63	684.71	239.15				1.98	921.88

EXAMPLE OF MORTALITY REPORT, FV-71

FIGURE 5

SOUTHWESTERN BELL TELEPHONE COMPANY

FORM S. N. 726
(7-58)

REPORT OF PLANT RETIRED AND SALVAGED - CENTRAL OFFICE OR LARGE PBX EQUIPMENT

SHEET 1 OF 1 SHEETS

AREA NO.		SPEC. EST., K.C.O. OR R.O. NO.		FIELD ACCOUNT CODE		SERIAL OR PARCEL NO.		NAME OF C.O. OR CUSTOMER				EXCHANGE						
D 3784		2919		47X				St. Louis - Parkview				721						
DESCRIPTION OF EQUIPMENT (1)	QUANTITY (2)	INSTALLED UNDER SPEC. EST. KCO OR RO (3)	PRICING DATE (4)	MATERIAL PRICE AS OF DATE IN COL.(4)		FACTOR (7)	PLANT RETIRED				SALVAGE		REMARKS (13)					
				UNIT (5)	TOTAL (6)=(2 x 5)		AMOUNT (8)=(6 x 7)	TAX RATIO (9)	ADJUSTED AMOUNT (10)=(8 x 9)	YEAR PLACED (100.1) (11)	(12)							
J 93021E-1 L-1 SECRETARIAL CONCENTRATOR RELAY RACK 301.3	1	1838	11-64	3156	3156 00	F *1.97	6217	32	.957	5949	98	1965	3095 30	Ship to St. Charles 723 Office Hold for: 37-7-22047 3266.410 E2919				
*Includes 3% Sales Tax																		
												3156.00						
												Composite Factor						
												98.07689						
												3095.30						
												See Transfer 1E 73-2-1L						
TOTAL		XX	XX	XX	XX		3156	00	XX	6217	32	XX	5949	98	XX	3095	30	XX

*INDICATE "E" FOR ESTIMATE FACTOR, "O" FOR OFFICE FACTOR, AND "A" FOR ACCOUNTING AREA FACTOR.

PREPARED BY Linda Johnson TELEPHONE CO. REMOVAL SPEC. 3190.532

DATE February 13, 1973 W.E. CO. REMOVAL ORDER 37-7-22038

APPROVED (TITLE) C. R. Smith MONTH AND YEAR WITHDRAWN FROM SERVICE 2-73

Equip. Engr. SERIAL NO. OF THIS REPORT 1F-3D

(14) SUPPLY SUBACCOUNT FOR SALVAGED MATERIAL
ACCOUNT 122- 24
SEE NOTE

FOR USE OF ACCOUNTING DEPARTMENT

MONTH TAKEN INTO ACCOUNT _____ PACKET NO. _____

ORIGINAL TO ACCOUNTING DEPARTMENT.
DUPLICATE FILED BY ENGINEERING DEPARTMENT.

NOTE: WHERE MORE THAN ONE SUPPLY SUBACCOUNT IS INVOLVED, PREPARE SEPARATE S. N. 726 FOR EACH ADDITIONAL SUPPLY SUBACCOUNT MARKED "SALVAGE ONLY."

EXAMPLE OF COMPLETED FORM SN-726 FOR A PARTIAL RETIREMENT

FIGURE 7

REPORT OF PLANT RETIRED AND SALVAGED - CENTRAL OFFICE OR LARGE PBX EQUIPMENT

SHEET 1 OF 1 SHEETS

AREA NO.		SPEC. EST., K.C.O. OR R.O. NO.		FIELD ACCOUNT CODE		SERIAL OR PARCEL NO.		NAME OF C.O. OR CUSTOMER			EXCHANGE	
D 4330		02672		217TX				St. Louis Kirkwood			821	
DESCRIPTION OF EQUIPMENT (1)	QUAN- TITY (2)	INSTALLED UNDER SPEC. EST. KCO OR RO (3)	PRICING DATE (4)	MATERIAL PRICE AS OF DATE IN COL.(4)		FACTOR * (7)	PLANT RETIRED				SALVAGE (12)	REMARKS (13)
				UNIT (5)	TOTAL (6)=(2 x 5)		AMOUNT (8)=(5 x 7)	TAX RATIO (9)	ADJUSTED AMOUNT (10)=(8 x 9)	YEAR PLACED (100, 1) (11)		
To retire the entire book value as of July, 1973										93,160 07	1957	Equipment to be scrapped locally.
										26,284 00	1958	
										936 00	1959	
										23,025 29	1960	
										79,479 00	1961	
										18,665 15	1962	
										27,444 50	1963	
										22,528 63	1966	
										7,848 98	1967	
										4,067 40	1968	
										37,966 57	1969	
										4,367 80	1970	
										3,741 69	1971	
										1,300 00	1972	
										17 31	1973	
TOTAL	XX	XX	XX	XX	188,619 56	0 1.86	XX	XX	350,832 39	XX	XX	XX

*INDICATE "E" FOR ESTIMATE FACTOR, "O" FOR OFFICE FACTOR, AND "A" FOR ACCOUNTING AREA FACTOR.

PREPARED BY _____ TELEPHONE CO. REMOVAL SPEC. 3197.318

DATE July 27, 1973 W.E. CO. REMOVAL ORDER 13807BT

APPROVED (TITLE) Equipment Engineer MONTH AND YEAR WITHDRAWN FROM SERVICE 7-73

SERIAL NO. OF THIS REPORT 1E-9D

(14) SUPPLY SUBACCOUNT FOR SALVAGED MATERIAL ACCOUNT 122- _____ SEE NOTE

FOR USE OF ACCOUNTING DEPARTMENT

MONTH TAKEN INTO ACCOUNT _____ PACKET NO. _____

ORIGINAL TO ACCOUNTING DEPARTMENT.
DUPLICATE FILED BY ENGINEERING DEPARTMENT.

NOTE: WHERE MORE THAN ONE SUPPLY SUBACCOUNT IS INVOLVED, PREPARE SEPARATE S. N. 726 FOR EACH ADDITIONAL SUPPLY SUBACCOUNT MARKED "SALVAGE ONLY."

EXAMPLE OF COMPLETED FORM SN-726 FOR A FINAL RETIREMENT

FIGURE 8

SD 4-283 (9-67)



Western Electric

MANUFACTURING AND SUPPLY UNIT OF THE BELL SYSTEM

**REQUEST FOR DISPOSITION
OF TEL. CO. SURPLUS MATERIAL**

REQUEST NO. 1
SHEET 1 OF 1 SHEETS
DATE 7-13-70

FORWARDED BY	NUMBER OF COPIES AND ROUTING		
INSTALLER	3-TEL.CO.ENG.	1-D.H. SER.MGR.	FILE
TEL.CO.	1-INSTALLER	1-D.H. SER.MGR.	1

FOR INSTALLER'S USE	TO EQUIPMENT ENGINEER, ATT'N. OF: <u>J. J. Doe</u> <u>Southwestern Bell</u> <u>3085 Akard</u> <u>Room 1519</u> (SHIP TO ADDRESS)				TEL.CO. REQ. NO. <u>7-06231</u>	
	TOWN AND STATE <u>Anytown, Texas</u>				TEL.CO. SPEC. NO. <u>0760-46</u>	
FOR TEL.CO. USE	AREA OR SERIAL NO. <u>T2365</u>	ACC'T. NO. <u>37C</u>	EST. NO. <u>1781</u>	R.M.N. NO. <u>-</u>	M.T.R. NO. <u>2E-73-11</u>	OTHER NO. <u>-</u>
	SHIP TO <u>W. E. Co. Installer</u>			STREET ADDRESS <u>1497 S. East Street</u>		TOWN AND STATE <u>Sometown, Texas</u>
OFFICE <u>393 Toll</u>				W.E. ORDER NO. <u>566677B</u>		W.E.CO. SPEC. NO. <u>780</u>
ISSUED BY <u>J. J. Doe</u>				TITLE <u>Engr.</u>		

FOR INSTALLER'S USE				FOR TELEPHONE COMPANY'S USE			
QUANTITY	CODE NO.	DESCRIPTION	CLASS (SEE NOTE)	PRICE	UNIT	AMOUNT	ACC'T. CODE
A	B	C	D	E	F	G	H
1	ED-31779-31	G-7 Repeater Unit	A				
3		Mark box - "Hold for Sometown					
4		Order 568347B"					
5							
6							
7							
8							
9							
10							

TO BE FILLED IN BY THE INSTALLER

FORWARD DISPOSITION PAPERS TO:	WESTERN ELECTRIC COMPANY, INSTALLER C/O <u>SWB</u>	TEL. CO.	<u>1111 West View Ave.</u> (STREET ADDRESS)	<u>Sometown, Texas 75203</u> (TOWN AND STATE)
DATE DISPOSITION REQUIRED	<u>7-20-70</u>	PROBABLE SHIPPING DATE	<u>7-27-70</u>	DIRECT SUPERVISOR
NOTE: IN COLUMN "CLASS" USE LETTER SYMBOLS AS FOLLOWS:		D - EXCESS ORDERED IN SPEC. OR REQ.		H - WRONG MATERIAL SHIPPED - CORRECTLY ORDERED
A - REMOVED FROM EXISTING PLANT		E - FURNISHED BY TEL.CO. (REUSED) - NOT INSTALLED		J - EXCESS - MORE SHIPPED THAN ORDERED
B - FURNISHED IN W.E. CO. SPEC. - NOT INSTALLED		F - DEFECTIVE - REPLACED		K - OTHER REASONS (EXPLAIN ON REVERSE SIDE)
C - FURNISHED BY TEL.CO. (NEW) - NOT INSTALLED		G - WRONG MATERIAL ORDERED		

FORM SD-4-283, REQUEST FOR DISPOSITION OF TELCO SURPLUS MATERIAL

TEAR ON THIS LINE WHEN MORE THAN ONE SHEET IS USED.