**Section 650.396 Retirement Unit Account 396 Communication Equipment**

Each principal item of equipment such as:

Antenna

Booths

Cables

Distribution boards

Extension cords

Gongs

Handsets, manual and dial

Insulators

Intercommunicating sets

Loading coils

Operators desks

Poles and fixtures used wholly for telephone and telegraph wires

Radio transmitting and receiving sets

Remote control equipment and lines

Sending keys

Storage batteries

Switchboards

Teleautograph circuit connections

Telegraph receiving sets

Telephone and telegraph circuits

Testing instruments

Towers

Underground conduit used wholly for telephone or telegraph wires and cable wires