

revenue from services performed on the consumers' premises, such as wiring buildings and structures for lighting or power purposes and re-arranging such wiring and fixtures. If prospective consumers are charged for services performed by the utility in connecting the wired premises with the service connection or for placing the service wiring, such earnings shall be credited to this account. Where the cost of placing the service wire is charged to the property owner, such work shall not be included in tangible capital.

There will be charged to this account all expenses for labor and materials in connection with such operations, the net amount only or the profit from such wiring and installation work being carried to the *Income* account. The credits and charges to this account will be made in such a manner as to admit of a detailed analysis.

XII. RENTS FROM LAND AND BUILDINGS, CONDUITS, POLE LINES AND APPARATUS.

Credit this account, as it accrues, with all revenue from the rental of land and buildings and rentals received for the use of conduits, poles and other line supports and apparatus. Where the contract for the rental of any apparatus or appliances covers also the cost of connecting such apparatus and its maintenance, the entire revenue from such contract shall be credited to this account.

To this account shall be charged all expenses incurred in connection with the collection of rents, commissions and fees therefor; the cost of procuring tenants for buildings, drawing contracts and leases, advertising for tenants of such buildings; expenses of ouster proceedings, and taxes, unless the taxes are to be paid by the tenant. Any expenses accruing while land and buildings are idle, also repairs upon such property, will be charged to this account. Only the net revenue or profit from the above transactions will be carried to the *Income* account.

Credits and charges to this account are to be made in such a manner as to admit of a detailed analysis.

XIII. COLLECTION DISCOUNTS RE-CHARGED.

When it is the custom of the utility to grant a discount for prompt payment on or before a prescribed date, or to add a percentage on account of delayed payment, such discounts unearned, or added, are to be credited to this account.