| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2220.10 | MANUAL OPERATOR SYSTEMS | -2.00% | -2.00% | | -1.00% | 1.00% | 0.00% | |
| 2220.20 | ANALOG ELECTRONIC OPERATOR SYS | -2.00% | -2.00% | | -1.00% | 1.00% | 0.00% | |
| 2220.30 | DIGITAL ELECTRONIC OPERATOR SYS | -2.00% | -2.00% | | -1.00% | 1.00% | 0.00% | 1.00% |
| 2231.21 | CELLULAR RADIO FACILITIES | 2.00% | -7.00% | -1.00% | -3.00% | 11.00% | 5.00% | 11.00% |
| 2231.22 | NON-CELLULAR RADIO FACILITIES | 2.00% | -7.00% | -1.00% | -3.00% | 11.00% | 5.00% | 11.00% |
| 2231.23 | TERRESTRIAL MICROWAVE SYS-ANALOG | 2.00% | -7.00% | -1.00% | -3.00% | 11.00% | 5.00% | 11.00% |
| 2231.24 | TERRESTRIAL MICROWAVE SYS-DIGITAL | 2.00% | -7.00% | -1.00% | -3.00% | 11.00% | 5.00% | 11.00% |
| 2232.10 | ANALOG CKT EQ-TRANSPACIFIC | | | | | | | |
| 2232.11 | ANALOG CIRCUIT EQUIPMENT | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.12 | ANALOG CIRCUIT TESTING SYSTEMS | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.21 | DIGITAL CIRCUIT EQUIPMENT | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.22 | DIGITAL CIRCUIT TESTING SYSTEMS | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.23 | LIGHTWAVE CIRCUIT EQUIPMENT | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.31 | DIGITAL CKT EQ-ANALOG/DIGITAL | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.41 | DIGITAL CKT EQ-DIGITAL TECH | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.51 | DIGITAL CKT EQ-OPTIC TECH | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| 2232.61 | DIGITAL CKT EQ-DMS-1 CON | 3.00% | 4.00% | 13.00% | 11.00% | 7.00% | 4.00% | 10.00% |
| | | | | | | | | |
| 2311.14 | STATION APPARATUS-TELETYPE | | | | | | | |
| 2311.1X | STATION APPARATUS-ALL OTHER | | | | | | | |
| 2321.00 | CUSTOMER PREMISES WIRING | | | | | | | |
| 2341.00 | LARGE PRIVATE BRANCH EXCHANGE | | | | | | | |
| 2351.10 | PUBLIC TELEPHONE EQUIP-COIN | 48.00% | 43.00% | 20.00% | 28.00% | 10.00% | 6.00% | 3.00% |
| 2351.20 | PUBLIC TELEPHONE EQUIP-COINLESS | 48.00% | 43.00% | 20.00% | 28.00% | 10.00% | 6.00% | 3.00% |
| 2351.30 | PUBLIC TELEPHONE EQUIP-OTHER | 48.00% | 43.00% | 20.00% | 28.00% | 10.00% | 6.00% | 3.00% |
| 2362.10 | SUBSCRIBER PAIR GAIN EQUIPMENT | 1.00% | 1.00% | 16.00% | 1.00% | 0.00% | 0.00% | 0.00% |
| 2362.20 | NETWORK CHANNEL TERMINATING EQUIP | 1.00% | 1.00% | 16.00% | 1.00% | 0.00% | 0.00% | 0.00% |
| 2362.30 | NETWORK TERMINATING WIRE | 1.00% | 1.00% | 16.00% | 1.00% | 0.00% | 0.00% | 0.00% |
| 2362.90 | OTHER TERMINAL EQUIPMENT | 1.00% | 1.00% | 16.00% | 1.00% | 0.00% | 0.00% | 0.00% |
| | | | | | | | | |
| 2411.10 | POLES | -83.00% | -55.00% | -24.00% | -31.00% | -76.00% | -81.00% | -69.00% |
| 2411.20 | TOWERS | -83.00% | -55.00% | -24.00% | -31.00% | -76.00% | -81.00% | -69.00% |
| 2421.10 | AERIAL CABLE-METALLIC | -70.00% | -51.00% | -12.00% | -21.00% | -23.00% | -31.00% | -20.00% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2421.20 | AERIAL CABLE-NON-METALLIC | -30.00% | -30.00% | -6.00% | -10.00% | -5.00% | -5.00% | -5.00% |
| 2422.10 | UNDERGROUND CABLE-METALLIC | -35.00% | -15.00% | 14.00% | -20.00% | -20.00% | -20.00% | -12.00% |
| 2422.20 | UNDERGROUND CABLE-NON-METALLIC | -25.00% | -13.00% | -5.00% | -10.00% | -6.00% | -5.00% | -5.00% |
| 2423.10 | BURIED CABLE-METALLIC | -10.00% | -12.00% | -4.00% | -11.00% | -6.00% | -11.00% | -12.00% |
| 2423.20 | BURIED CABLE-NON-METALLIC | -10.00% | -12.00% | -4.00% | -5.00% | -5.00% | -5.00% | -5.00% |
| 2424.10 | SUBMARINE CABLE-METALLIC | -1.00% | 4.00% | | | -1.00% | -1.00% | -1.00% |
| 2424.20 | SUBMARINE CABLE-NON-METALLIC | -1.00% | 4.00% | | | -1.00% | -1.00% | -1.00% |
| 2425.00 | DEEP SEA CABLE | | | | | | | |
| 2426.10 | INTRABUILDING NTWK CABLE-METALLIC | -40.00% | -10.00% | -14.00% | -40.00% | -30.00% | -30.00% | -30.00% |
| 2426.20 | INTRABUILDING NTWK CABLE-NON-METAL | -40.00% | -10.00% | -14.00% | -40.00% | -30.00% | -30.00% | -30.00% |
| 2431.00 | AERIAL WIRE | -178.00% | -44.00% | -39.00% | -28.00% | -30.00% | -51.00% | -42.00% |
| 2441.00 | CONDUIT SYSTEMS | 1.00% | -8.00% | 3.00% | -14.00% | -5.00% | -5.00% | -5.00% |

SUMMARY OF
WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT SERV LIFE (YRS) A | CURRENT ANS (%) B | CURRENT WL RATE (%) C=(100-B)/A | AGREEMENT SERV LIFE (YRS) D | AGREEMENT ANS (%) E | AGREEMENT WL RATE (%) F=(100-E)/D |
|---|---|---|---|---|---|---|---|
| 2112 | MOTOR VEHICLES | 7.0 | 16 | 12.0 | 7.8 | 16 | 10.8 |
| 2113 | AIRCRAFT | 8.0 | 40 | 7.5 | 7.5 | 40 | 8.0 |
| 2115 | GARAGE WORK EQ | 13.3 | 5 | 7.1 | 12.2 | 6 | 7.7 |
| 2116 | OTHER WORK EQ | 12.2 | 2 | 8.0 | 11.5 | 3 | 8.4 |
| 2121 | BUILDINGS | 36.0 | -5 | 2.9 | 35.0 | -7 | 3.1 |
| 2122 | FURNITURE | 11.9 | 5 | 8.0 | 12.8 | 5 | 7.4 |
| 2123 | OFFICE EQUIPMENT | | | | | | |
| | OFFICE SUPPORT EQ | 10.2 | 2 | 9.6 | 9.4 | -8 | 11.5 |
| | COMPANY COMMUN. EQ | 10.2 | 2 | 9.6 | 10.2 | 1 | 9.7 |
| 2124 | GEN. PURPOSE COMPUTERS | 5.6 | 8 | 16.4 | 5.9 | 8 | 15.6 |
| 2211 | ANALOG ELECTRONIC SWITCHING | 12.6 | 11 | 7.1 | 13.0 | 9 | 7.0 |
| 2212 | DIGITAL ELECTRONIC SWITCHING | 15.7 | 4 | 6.1 | 15.5 | 4 | 6.2 |
| 2215 | ELECTROMECHANICAL SWITCHING | 14.7 | 1 | 6.7 | 17.1 | -3 | 6.0 |
| 2220 | OPERATOR SYSTEMS | 9.6 | -1 | 10.5 | 12.0 | -2 | 8.5 |
| 2231 | RADIO SYSTEMS | 10.8 | 2 | 9.1 | 11.1 | 2 | 8.8 |
| 2232 | CIRCUIT EQUIPMENT | 12.5 | 8 | 7.4 | 12.9 | 3 | 7.5 |
| 2351 | PUBLIC TELEPHONE TERM EQ | 7.2 | 26 | 10.3 | 6.7 | 48 | 7.8 |
| 2362 | OTHER TERMINAL EQUIPMENT | 8.2 | 1 | 12.1 | 8.4 | 1 | 11.8 |
| 2411 | POLES | 22.0 | -79 | 8.1 | 22.0 | -83 | 8.3 |
| 2421 | AERIAL CABLE | | | | | | |
| | METALLIC | 25.0 | -40 | 5.6 | 25.0 | -70 | 6.8 |
| | NONMETALLIC | 19.9 | -20 | 6.0 | 21.0 | -30 | 6.2 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| | METALLIC | 28.0 | -22 | 4.4 | 26.0 | -35 | 5.2 |
| | NONMETALLIC | 23.0 | -10 | 4.8 | 23.0 | -25 | 5.4 |
| 2423 | BURIED CABLE | | | | | | |
| | METALLIC | 25.0 | -10 | 4.4 | 24.0 | -10 | 4.6 |
| | NONMETALLIC | 23.0 | -5 | 4.6 | 23.0 | -10 | 4.8 |
| 2424 | SUBMARINE CABLE | 26.0 | 0 | 3.8 | 27.0 | -1 | 3.7 |
| 2426 | INTRABLDG NETWORK CABLE | 11.6 | -40 | 12.1 | 15.0 | -40 | 9.3 |
| 2431 | AERIAL WIRE | 10.1 | -182 | 27.9 | 10.8 | -178 | 25.7 |
| 2441 | CONDUIT SYSTEMS | 49.0 | 0 | 2.0 | 48.0 | 1 | 2.1 |

SUMMARY OF
WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT SERV LIFE (YRS) A | CURRENT ANS (%) B | CURRENT WL RATE (%) C=(100-B)/A | AGREEMENT SERV LIFE (YRS) D | AGREEMENT ANS (%) E | AGREEMENT WL RATE (%) F=(100-E)/D |
|---|---|---|---|---|---|---|---|
| 2112 | MOTOR VEHICLES | 7.8 | 12 | 11.3 | 7.8 | 11 | 11.4 |
| 2113 | AIRCRAFT | 11.0 | 40 | 5.5 | 0.0 | 0 | 0.0 |
| 2115 | GARAGE WORK EQ | 11.3 | 0 | 8.8 | 11.7 | 0 | 8.5 |
| 2116 | OTHER WORK EQ | 11.8 | 5 | 8.1 | 11.3 | 5 | 8.4 |
| 2121 | BUILDINGS | 40.0 | -4 | 2.6 | 39.0 | -2 | 2.6 |
| 2122 | FURNITURE | 13.0 | 8 | 7.1 | 12.9 | 10 | 7.0 |
| 2123 | OFFICE EQUIPMENT | | | | | | |
| | OFFICE SUPPORT EQ | 5.5 | 0 | 18.2 | 7.0 | 3 | 13.9 |
| | COMPANY COMMUN. EQ | 5.5 | 0 | 18.2 | 7.4 | 0 | 13.5 |
| 2124 | GEN. PURPOSE COMPUTERS | 4.3 | 3 | 22.6 | 5.0 | 13 | 17.4 |
| 2211 | ANALOG ELECTRONIC SWITCHING | | | | | | |
| | ANALOG ELECTRONIC SWITCHING | 14.3 | 0 | 7.0 | 11.0 | 1 | 9.0 |
| | ANALOG ELEC SW - ETS4 | 14.5 | -4 | 7.2 | 0.0 | 0 | 0.0 |
| 2212 | DIGITAL ELECTRONIC SWITCHING | 15.1 | -1 | 6.7 | 15.1 | 1 | 6.6 |
| 2215 | ELECTROMECHANICAL SWITCHING | 11.6 | 9 | 7.8 | 13.5 | 1 | 7.3 |
| 2220 | OPERATOR SYSTEMS | 8.5 | -1 | 11.9 | 15.2 | -2 | 6.7 |
| 2231 | RADIO SYSTEMS | 10.0 | -8 | 10.8 | 11.3 | -7 | 9.5 |
| 2232 | CIRCUIT EQUIPMENT | 12.2 | 6 | 7.7 | 12.4 | 4 | 7.7 |
| 2351 | PUBLIC TELEPHONE TERM. EQ. | 6.1 | 0 | 16.4 | 6.2 | 43 | 9.2 |
| 2362 | OTHER TERMINAL EQUIPMENT | 3.0 | 1 | 33.0 | 7.8 | 1 | 12.7 |
| 2411 | POLES | 21.0 | -53 | 7.3 | 21.0 | -55 | 7.4 |
| 2421 | AERIAL CABLE | | | | | | |
| | METALLIC | 28.0 | -50 | 5.4 | 29.0 | -51 | 5.2 |
| | NONMETALLIC | 24.0 | -25 | 5.2 | 24.0 | -30 | 5.4 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| | METALLIC | 33.0 | -15 | 3.5 | 28.0 | -15 | 4.1 |
| | NONMETALLIC | 26.0 | -13 | 4.3 | 26.0 | -13 | 4.3 |
| 2423 | BURIED CABLE | | | | | | |
| | METALLIC | 24.0 | -12 | 4.7 | 22.0 | -12 | 5.1 |
| | NONMETALLIC | 23.0 | -16 | 5.0 | 23.0 | -12 | 4.9 |
| 2424 | SUBMARINE CABLE | 16.6 | 4 | 5.8 | 17.4 | 4 | 5.5 |
| 2426 | INTRABUILDING NETWORK CABLE | 19.7 | -13 | 5.7 | 16.1 | -10 | 6.8 |
| 2431 | AERIAL WIRE | 11.5 | -34 | 11.7 | 10.5 | -44 | 13.7 |
| 2441 | CONDUIT SYSTEMS | 54.0 | -8 | 2.0 | 53.0 | -8 | 2.0 |

GTE NORTH
MISSOURI FCC
STATEMENT A - WHOLE LIFE

SUMMARY OF
WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT SERV LIFE (YRS) A | CURRENT ANS (%) B | CURRENT WL RATE (%) C=(100-B)/A | AGREEMENT SERV LIFE (YRS) D | AGREEMENT ANS (%) E | AGREEMENT WL RATE (%) F=(100-E)/D |
|---|---|---|---|---|---|---|---|
| 2112 | MOTOR VEHICLES | 7.5 | 13 | 11.6 | 7.9 | 11 | 11.3 |
| 2115 | GARAGE WORK EQ | 15.9 | 2 | 6.2 | 16.3 | 2 | 6.0 |
| 2116 | OTHER WORK EQ | 13.2 | 7 | 7.0 | 14.3 | 10 | 6.3 |
| 2121 | BUILDINGS | 39.0 | 6 | 2.4 | 41.0 | 6 | 2.3 |
| 2122 | FURNITURE | 13.1 | 9 | 6.9 | 11.3 | 9 | 8.1 |
| 2123 | OFFICE EQUIPMENT | | | | | | |
| | OFFICE SUPPORT EQ | 7.3 | -5 | 14.4 | 6.2 | 0 | 16.1 |
| | COMPANY COMMUN. EQ | 7.3 | -5 | 14.4 | 8.8 | -2 | 11.6 |
| 2124 | GEN. PURPOSE COMPUTERS | 4.3 | 8 | 21.4 | 6.2 | 9 | 14.7 |
| 2211 | ANALOG ELECTRONIC SWITCHING | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 |
| 2212 | DIGITAL ELECTRONIC SWITCHING | 15.1 | 11 | 5.9 | 14.9 | 12 | 5.9 |
| 2215 | ELECTROMECHANICAL SWITCHING | 13.0 | 1 | 7.6 | 14.3 | 1 | 6.9 |
| 2231 | RADIO SYSTEMS | 11.8 | -4 | 8.8 | 11.2 | -1 | 9.0 |
| 2232 | CIRCUIT EQUIPMENT | 9.2 | 23 | 8.4 | 9.1 | 13 | 9.6 |
| 2351 | PUBLIC TELEPHONE TERM. EQ. | 7.6 | 0 | 13.2 | 10.3 | 20 | 7.8 |
| 2362 | OTHER TERMINAL EQUIPMENT | 6.8 | 2 | 14.4 | 8.1 | 16 | 10.4 |
| 2411 | POLES | 16.0 | -20 | 7.5 | 17.2 | -24 | 7.2 |
| 2421 | AERIAL CABLE | | | | | | |
| | METALLIC | 15.1 | -6 | 7.0 | 15.9 | -12 | 7.0 |
| | NONMETALLIC | 23.0 | -5 | 4.6 | 25.0 | -6 | 4.2 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| | METALLIC | 25.0 | 1 | 4.0 | 23.0 | 14 | 3.7 |
| | NONMETALLIC | 27.0 | -2 | 3.8 | 27.0 | -5 | 3.9 |
| 2423 | BURIED CABLE | | | | | | |
| | METALLIC | 18.7 | 0 | 5.3 | 18.7 | -4 | 5.6 |
| | NONMETALLIC | 23.0 | -2 | 4.4 | 25.0 | -4 | 4.2 |
| 2426 | INTRABUILDING NETWORK CABLE | 17.0 | -7 | 6.3 | 14.4 | -14 | 7.9 |
| 2431 | AERIAL WIRE | 8.7 | -35 | 15.5 | 10.9 | -39 | 12.8 |
| 2441 | CONDUIT SYSTEMS | 52.0 | -6 | 2.0 | 50.0 | 3 | 1.9 |

AGREEMENT
03-14-91
03

GTE NORTH
PENNSYLVANIA
STATEMENT A - WHOLE LIFE

## SUMMARY OF
## WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT AVG SVC LIFE (YRS) A | CURRENT ANS (%) B | CURRENT WL RATE (%) C=(100-B)/A | PROPOSED AVG SVC LIFE (YRS) D | PROPOSED ANS (%) E | PROPOSED WL RATE (%) F=(100-E)/D |
|---|---|---|---|---|---|---|---|
| 2112 | MOTOR VEHICLES | 7.8 | 7 | 13.3 | 7.8 | 12 | 12.6 |
| 2115 | GARAGE WORK EQ. | 16.9 | 1 | 5.8 | 16.4 | 8 | 6.1 |
| 2116 | OTHER WORK EQ. | 12.8 | 5 | 7.4 | 14.2 | 5 | 6.7 |
| 2121 | BUILDINGS | 25.3 | 4 | 3.8 | 37.8 | 2 | 2.6 |
| 2122 | FURNITURE | 12.2 | 13 | 7.1 | 9.2 | -8 ? | ~~10.9~~ 10.1 |
| 2123 | OFFICE EQUIPMENT | 6.8 | NA | NA | 9.9 | 1 | 10.0 |
| 2124 | GEN. PURPOSE COMPUTERS | 5.7 | 22 | 13.7 | 5.0 | -9/10 | ~~10.2~~ 18.0 |
| 2211 | ANALOG ELECTRONIC SW. | 9.8 | 1 | 10.2 | 12.2 | 0 | 8.2 |
| 2212 | DIGITAL ELECTRONIC SW. | 14.1 | 3 | 6.9 | 15.7 | 7 | 5.9 |
| 2215 | ELECTROMECHANICAL | | | | | | |
| | SWITCHING | 8.5 | 11 | 10.4 | 9.5 | 4 | 10.1 |
| | RECORDING | 7.8 | 10 | 11.5 | 7.6 | 9 | 12.0 |
| 2220 | OPERATOR SYSTEMS | 9.2 | 0 | 10.8 | NA 15.0 | NA -1 | NA 6.7 |
| 2231 | RADIO SYSTEMS | 9.6 | 2 | 10.4 | 10.1 | -3 | 10.2 |
| 2232 | CIRCUIT EQUIPMENT | 12.8 | 13 | 6.8 | 16.5 | 11 | 8.3 |
| 2351 | PUB. TELE. TERMINAL EQ. | 7.1 | NA | NA | 6.5 | 20 | 11.1 |
| 2362 | OTHER TERMINAL EQ. | NA | NA | NA | 8.2 | 1 | 12.1 |
| 2411 | POLES | 25.1 | -20 | 5.1 | 24.0 | -31 | 5.0 |
| 2421 | AERIAL CABLE | | | | | | |
| | METALLIC | 24.9 | -19 | 4.8 | 27.0 | -21 | 4.3 |
| | NONMETALLIC | 24.9 | -19 | 4.8 | 20.0 | ~~-24~~ -10 | ~~6.7~~ 5.5 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| | METALLIC | 37.6 | -19 | 3.2 | 32.0 | -20 | 3.8 |
| | NONMETALLIC | 37.6 | -19 | 3.2 | 24.0 | -10 | 4.6 |
| 2423 | BURIED CABLE | | | | | | |
| | METALLIC | 21.4 | -5 | 4.9 | 22.0 | -11 | 3.8 |
| | NONMETALLIC | 21.4 | -5 | 4.9 | 19.8 | -5 | 5.3 |
| 2426 | INTRABLDG. NETWORK CABLE | NA | NA | NA | 11.6 | -40 | 12.1 |
| 2431 | AERIAL WIRE | 9.2 | -20 | 13.1 | 10.0 | -20 | 12.0 |
| 2441 | CONDUIT SYSTEMS | 56.8 | -14 | 2.0 | 59.0 | -14 | 1.9 |

Corrected numbers agree with FCC Public Notice. Original ANS were misunderstanding of the recalculation between GTE and FCC staff.
Dave

THREE-WAY
MEETING RESULTS
03-09-89
03

SUMMARY OF
WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT SERV LIFE (YR) | CURRENT ANS (%) | CURRENT ML RATE (%) | PROPOSED SERV LIFE (YR) | PROPOSED ANS (%) | PROPOSED ML RATE (%) |
|---|---|---|---|---|---|---|---|
| | | (A) | (B) | C=(1-B)/A | (D) | (E) | F=(1-E)/D |
| 2112 | MOTOR VEHICLES | 8.2 | 20 | 9.8 | 9.3 | 19 | 8.7 |
| 2113 | AIRCRAFT | 5.0 | 70 | 6.0 | 8.0 | 70 | 3.8 |
| 2115 | GARAGE WORK EQ. | 18.9 | 5 | 5.0 | 19.2 | 5 | 4.9 |
| 2116 | OTHER WORK EQ. | 13.0 | 13 | 6.7 | 13.4 | 13 | 6.5 |
| 2121 | BUILDINGS | 37.0 | 13 | 2.4 | 38.0 | -3 | 2.7 |
| 2122 | FURNITURE | 16.5 | 20 | 4.8 | 15.9 | 19 | 5.1 |
| 2123 | OFFICE EQUIPMENT | | | | | | |
| 2123.10 | OFFICE SUPPORT EQ. | 13.4 | 15 | 6.3 | 13.7 | 15 | 6.2 |
| 2123.20 | COMPANY COMMUN. EQ. | 9.0 | 3 | 10.8 | 9.6 | 6 | 9.8 |
| 2124 | GEN. PURPOSE COMPUTERS | 6.5 | 10 | 13.8 | 7.8 | 11 | 11.4 |
| 2211 | ANALOG ELECTRONIC SW. | 13.4 | 4 | 7.2 | 13.7 | 6 | 6.9 |
| 2212 | DIGITAL ELECTRONIC SW. | 15.1 | 5 | 6.3 | 14.9 | 4 | 6.4 |
| 2215 | ELECTROMECHANICAL SW. | 8.7 | 4 | 11.0 | 8.9 | 1 | 11.1 |
| 2220 | OPERATOR SYSTEMS | 7.4 | 2 | 13.2 | 8.3 | 1 | 11.9 |
| 2231 | RADIO SYSTEMS | 10.9 | 14 | 7.9 | 11.7 | 11 | 7.6 |
| 2232 | CIRCUIT EQUIPMENT | 11.3 | 12 | 7.8 | 11.6 | 7 | 8.0 |
| 2351 | PUBLIC TELE. TERM. EQ. | 9.1 | 10 | 9.9 | 9.3 | 10 | 9.7 |
| 2362 | OTHER TERM. EQ. | 10.6 | 0 | 9.4 | 11.4 | 0 | 8.8 |
| 2411 | POLES AND TOWERS | 24.0 | -65 | 6.9 | 23.0 | -76 | 7.7 |
| 2421 | AERIAL CABLE | | | | | | |
| 2421.10 | AERIAL CABLE-METAL | 20.0 | -28 | 6.4 | 18.4 | -23 | 6.7 |
| 2421.20 | AERIAL CABLE-NONMETAL | 19.8 | -5 | 5.3 | 21.0 | -5 | 5.0 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| 2422.10 | UNDRGRND CA.-METAL | 26.0 | -20 | 4.6 | 23.0 | -20 | 5.2 |
| 2422.20 | UNDRGRND CA.-NONMETAL | 24.0 | -5 | 6.4 | 21.0 | -6 | 5.0 |
| 2423 | BURIED CABLE | | | | | | |
| 2423.10 | BURIED CABLE-METAL | 24.0 | -5 | 4.6 | 21.0 | -6 | 5.0 |
| 2423.20 | BURIED CABLE-NONMETAL | 19.7 | -5 | 5.3 | 21.0 | -5 | 5.0 |
| 2424 | SUBMARINE CABLE | 18.7 | 0 | 5.3 | 19.3 | -1 | 5.2 |
| 2426 | INTRABUILDING NTWK. CA. | 20.0 | -29 | 6.5 | 23.0 | -30 | 5.7 |
| 2431 | AERIAL WIRE | 14.0 | -26 | 9.0 | 18.1 | -30 | 7.2 |
| 2441 | CONDUIT SYSTEMS | 50.0 | -5 | 2.1 | 47.0 | -5 | 2.2 |

SUMMARY OF
WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT SERV LIFE (YR) | CURRENT ANS (%) | CURRENT WL RATE (%) | PROPOSED SERV LIFE (YR) | PROPOSED ANS (%) | PROPOSED WL RATE (%) |
|---|---|---|---|---|---|---|---|
| | | (A) | (B) | C=(1-B)/A | (D) | (E) | F=(1-E)/D |
| 2112 | MOTOR VEHICLES | 8.2 | 20 | 9.8 | 8.8 | 19 | 9.2 |
| 2113 | AIRCRAFT | NA | NA | NA | NA | NA | NA |
| 2115 | GARAGE WORK EQ. | 18.9 | 5 | 5.0 | 19.2 | 5 | 4.9 |
| 2116 | OTHER WORK EQ. | 13.0 | 13 | 6.7 | 13.4 | 13 | 6.5 |
| 2121 | BUILDINGS | 40.0 | 12 | 2.2 | 40.0 | -2 | 2.6 |
| 2122 | FURNITURE | 16.5 | 20 | 4.8 | 15.9 | 19 | 5.1 |
| 2123 | OFFICE EQUIPMENT | | | | | | |
| 2123.10 | OFFICE SUPPORT EQ. | 13.4 | 15 | 6.3 | 13.7 | 16 | 6.1 |
| 2123.20 | COMPANY COMMUN. EQ. | 9.0 | 3 | 10.8 | 9.6 | 6 | 9.8 |
| 2124 | GEN. PURPOSE COMPUTERS | 5.9 | 10 | 15.3 | 7.2 | 11 | 12.4 |
| 2211 | ANALOG ELECTRONIC SW. | 11.5 | 3 | 8.4 | 11.0 | 2 | 8.9 |
| 2212 | DIGITAL ELECTRONIC SW. | 15.0 | 3 | 6.5 | 15.0 | 3 | 6.5 |
| 2215 | ELECTROMECHANICAL SW. | 9.1 | 7 | 10.2 | 9.3 | 2 | 10.5 |
| 2220 | OPERATOR SYSTEMS | 7.9 | -2 | 12.9 | 8.2 | 0 | 12.2 |
| 2231 | RADIO SYSTEMS | 15.0 | 5 | 6.3 | 13.1 | 5 | 7.3 |
| 2232 | CIRCUIT EQUIPMENT | 12.1 | 9 | 7.5 | 11.5 | 4 | 8.3 |
| 2351 | PUBLIC TELE. TERM. EQ. | 8.7 | 5 | 10.9 | 9.3 | 6 | 10.1 |
| 2362 | OTHER TERM. EQ. | 9.1 | 0 | 11.0 | 9.9 | 0 | 10.1 |
| 2411 | POLES AND TOWERS | 24.0 | -61 | 6.7 | 23.0 | -81 | 7.9 |
| 2421 | AERIAL CABLE | | | | | | |
| 2421.10 | AERIAL CABLE-METAL | 22.0 | -31 | 6.0 | 22.0 | -31 | 6.0 |
| 2421.20 | AERIAL CABLE-NONMETAL | 19.7 | -5 | 5.3 | 21.0 | -5 | 5.0 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| 2422.10 | UNDRGRND CA.-METAL | 27.0 | -24 | 4.6 | 26.0 | -20 | 4.6 |
| 2422.20 | UNDRGRND CA.-NONMETAL | 21.0 | -5 | 5.0 | 21.0 | -5 | 5.0 |
| 2423 | BURIED CABLE | | | | | | |
| 2423.10 | BURIED CABLE-METAL | 22.0 | -10 | 5.0 | 21.0 | -11 | 5.3 |
| 2423.20 | BURIED CABLE-NONMETAL | 19.2 | -5 | 5.5 | 19.3 | -5 | 5.4 |
| 2424 | SUBMARINE CABLE | 18.7 | 0 | 5.3 | 19.3 | -1 | 5.2 |
| 2426 | INTRABUILDING NTWK. CA. | 21.0 | -31 | 6.2 | 23.0 | -30 | 5.7 |
| 2431 | AERIAL WIRE | 20.0 | -50 | 7.5 | 21.0 | -51 | 7.2 |
| 2441 | CONDUIT SYSTEMS | 49.0 | -5 | 2.1 | 49.0 | -5 | 2.1 |

SUMMARY OF
WHOLE LIFE DEPRECIATION RATES

| ACCOUNT NUMBER | DESCRIPTION | CURRENT SERV LIFE (YR) | CURRENT ANS (%) | CURRENT WL RATE (%) | PROPOSED SERV LIFE (YR) | PROPOSED ANS (%) | PROPOSED WL RATE (%) |
|---|---|---|---|---|---|---|---|
| | | (A) | (B) | C=(1-B)/A | (D) | (E) | F=(1-E)/D |
| 2112 | MOTOR VEHICLES | 8.2 | 20 | 9.8 | 8.8 | 19 | 9.2 |
| 2113 | AIRCRAFT | NA | NA | NA | NA | NA | NA |
| 2115 | GARAGE WORK EQ. | 18.9 | 5 | 5.0 | 19.2 | 5 | 4.9 |
| 2116 | OTHER WORK EQ. | 13.0 | 13 | 6.7 | 13.4 | 13 | 6.5 |
| 2121 | BUILDINGS | 32.0 | 10 | 2.8 | 32.0 | -3 | 3.2 |
| 2122 | FURNITURE | 16.5 | 20 | 4.8 | 15.9 | 19 | 5.1 |
| 2123 | OFFICE EQUIPMENT | | | | | | |
| 2123.10 | OFFICE SUPPORT EQ. | 12.6 | 15 | 6.7 | 13.7 | 15 | 6.2 |
| 2123.20 | COMPANY COMMUN. EQ. | 9.0 | 0 | 11.1 | 9.6 | 3 | 10.1 |
| 2124 | GEN. PURPOSE COMPUTERS | 5.9 | 10 | 15.3 | 7.2 | 11 | 12.4 |
| 2211 | ANALOG ELECTRONIC SW. | NA | NA | NA | NA | NA | NA |
| 2212 | DIGITAL ELECTRONIC SW. | 16.7 | 4 | 5.7 | 13.8 | 4 | 7.0 |
| 2215 | ELECTROMECHANICAL SW. | 13.9 | 2 | 7.1 | 12.5 | -1 | 8.1 |
| 2220 | OPERATOR SYSTEMS | 14.4 | 0 | 6.9 | 8.2 | 1 | 12.1 |
| 2231 | RADIO SYSTEMS | 11.2 | 9 | 8.1 | 12.6 | 11 | 7.1 |
| 2232 | CIRCUIT EQUIPMENT | 12.7 | 11 | 7.0 | 12.2 | 10 | 7.4 |
| 2351 | PUBLIC TELE. TERM. EQ. | 9.1 | 0 | 11.0 | 9.3 | 3 | 10.4 |
| 2362 | OTHER TERM. EQ. | 9.1 | 0 | 11.0 | 11.4 | 0 | 8.8 |
| 2411 | POLES AND TOWERS | 20.0 | -47 | 7.4 | 22.0 | -69 | 7.7 |
| 2421 | AERIAL CABLE | | | | | | |
| 2421.10 | AERIAL CABLE-METAL | 21.0 | -27 | 6.0 | 21.0 | -20 | 5.7 |
| 2421.20 | AERIAL CABLE-NONMETAL | 21.0 | -5 | 5.0 | 22.0 | -5 | 4.8 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| 2422.10 | UNDRGRND CA.-METAL | 27.0 | -12 | 4.1 | 27.0 | -12 | 4.1 |
| 2422.20 | UNDRGRND CA.-NONMETAL | 21.0 | -5 | 5.0 | 21.0 | -5 | 5.0 |
| 2423 | BURIED CABLE | | | | | | |
| 2423.10 | BURIED CABLE-METAL | 22.0 | -10 | 5.0 | 19.5 | -12 | 5.7 |
| 2423.20 | BURIED CABLE-NONMETAL | 21.0 | -5 | 5.0 | 21.0 | -5 | 5.0 |
| 2424 | SUBMARINE CABLE | 22.0 | 0 | 4.5 | 23.0 | -1 | 4.4 |
| 2426 | INTRABUILDING NTWK. CA. | 21.0 | -27 | 6.0 | 13.7 | -30 | 9.5 |
| 2431 | AERIAL WIRE | 18.9 | -40 | 7.4 | 19.6 | -42 | 7.2 |
| 2441 | CONDUIT SYSTEMS | 50.0 | -5 | 2.1 | 48.0 | -5 | 2.2 |

# FCC WHOLE LIFE RATE INFORMATION

## GENERAL TELEPHONE OPERATING COMPANIES

KENTUCKY
NORTH CAROLINA
SOUTH CAROLINA
TEXAS
CALIFORNIA (PSC RATES)
FLORIDA
HAWAII

GTEFCC.WK1
24-Feb-92

1991 GTE-FCC WL RATES

| | DESCRIPTION | SOUTH KENTUCKY | SOUTH N. CAROLINA | SOUTH S. CAROLINA | SOUTHWEST TEXAS | WEST CALIFORNIA | SOUTH FLORIDA | WEST HAWAII |
|---|---|---|---|---|---|---|---|---|
| 2111.00 | LAND | | | | | | | |
| 2112.00 | MOTOR VEHICLES | 9.2% | 10.3% | 9.6% | 10.2% | 9.4% | 8.3% | 9.2% |
| 2113.00 | AIRCRAFT | | 4.6% | | 5.7% | | | |
| 2114.00 | SPECIAL PURPOSE VEHICLES | | | | | | | |
| 2115.00 | GARAGE WORK EQUIPMENT | 6.9% | 6.9% | 7.1% | 5.1% | 6.3% | 6.5% | 7.2% |
| 2116.00 | OTHER WORK EQUIPMENT | 6.1% | 7.0% | 6.4% | 6.2% | 6.3% | 9.4% | 8.4% |
| 2121.00 | BUILDINGS | 2.8% | 2.8% | 2.7% | 3.0% | 2.9% | 2.7% | 2.5% |
| 2122.00 | FURNITURE | 5.1% | 6.0% | 6.1% | 4.6% | 6.1% | 7.9% | 6.9% |
| 2123.10 | OFFICE SUPPORT EQUIPMENT | 8.2% | 9.0% | 6.2% | 9.7% | 13.9% | 10.5% | 11.9% |
| 2123.2X | COMPANY COMMUNICATIONS EQUIP | 10.1% | 11.2% | 10.2% | 12.9% | 13.9% | 12.3% | 13.5% |
| 2124.00 | GENERAL PURPOSE COMPUTERS | 13.2% | 13.2% | 13.6% | 12.8% | 19.4% | 16.4% | 14.8% |
| | | | | | | | | |
| 2211.00 | ANALOG ELECTRONIC SWITCHING | 13.2% | | | 11.0% | 7.6% | 9.2% | 8.3% |
| 2211.91 | ANALOG ELECTRONIC SWITCHING-ETS4 | 13.2% | | | 11.0% | 7.6% | 9.2% | 8.3% |
| 2212.00 | DIGITAL ELECTRONIC SWITCHING | 6.1% | 6.1% | 6.3% | 5.7% | 5.2% | 6.2% | 6.4% |
| 2215.11 | STEP-BY-STEP SWITCHING | 9.1% | | | 8.7% | | | 11.5% |
| 2215.12 | STEP-BY-STEP RECORDING | 9.1% | | | 8.7% | | | 11.5% |
| 2215.21 | CROSSBAR SWITCHING | 9.1% | | | 8.7% | | | 11.5% |
| 2215.22 | CROSSBAR RECORDING | 9.1% | | | 8.7% | | | 11.5% |
| 2215.31 | OTHER ELECTRO-MECHANICAL SWITCH | 9.1% | | | 8.7% | | | 11.5% |
| 2215.32 | OTHER ELECTRO-MECHANICAL RECORD | 9.1% | | | 8.7% | | | 11.5% |
| 2220.10 | MANUAL OPERATOR SYSTEMS | 7.4% | 9.8% | | | 7.1% | 8.7% | 9.5% |
| 2220.20 | ANALOG ELECTRONIC OPERATOR SYS | 7.4% | 9.8% | | | 7.1% | 8.7% | 9.5% |
| 2220.30 | DIGITAL ELECTRONIC OPERATOR SYS | 7.4% | 9.8% | 5.0% | | 7.1% | 8.7% | 9.5% |
| 2231.21 | CELLULAR RADIO FACILITIES | 8.3% | | 11.9% | 4.5% | 11.2% | 7.8% | 8.2% |
| 2231.22 | NON-CELLULAR RADIO FACILITIES | 8.3% | | 11.9% | 4.5% | 11.2% | 7.8% | 8.2% |
| 2231.23 | TERRESTRIAL MICROWAVE SYS-ANALOG | 8.3% | | 11.9% | 4.5% | 11.2% | 7.8% | 8.2% |
| 2231.24 | TERRESTRIAL MICROWAVE SYS-DIGITAL | 8.3% | | 11.9% | 4.5% | 11.2% | 7.8% | 8.2% |
| 2232.10 | ANALOG CKT EQ-TRANSPACIFIC | | | | | | | 6.2% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2232.11 | ANALOG CIRCUIT EQUIPMENT | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| 2232.12 | ANALOG CIRCUIT TESTING SYSTEMS | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| 2232.21 | DIGITAL CIRCUIT EQUIPMENT | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| 2232.22 | DIGITAL CIRCUIT TESTING SYSTEMS | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| 2232.23 | LIGHTWAVE CIRCUIT EQUIPMENT | 8.8% | 10.2% | 9.4% | 9.4% | 9.3% | 9.7% | 7.3% |
| 2232.31 | DIGITAL CKT EQ-ANALOG/DIGITAL | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| 2232.41 | DIGITAL CKT EQ-DIGITAL TECH | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| 2232.51 | DIGITAL CKT EQ-OPTIC TECH | 8.8% | 10.2% | 9.4% | 9.4% | 9.3% | 9.7% | 7.3% |
| 2232.61 | DIGITAL CKT EQ-DMS-1 CON | 8.8% | 10.2% | 9.4% | 9.4% | 10.2% | 9.7% | 7.3% |
| | | | | | | | | |
| 2311.14 | STATION APPARATUS-TELETYPE | | | | | | | |
| 2311.18 | STATION APPARATUS-ALL OTHER | | | | | | | |
| 2321.00 | CUSTOMER PREMISES WIRING | | | | | | | |
| 2341.00 | LARGE PRIVATE BRANCH EXCHANGE | | | | | | | |
| 2351.10 | PUBLIC TELEPHONE EQUIP-COIN | 11.9% | 10.3% | 10.2% | 6.5% | 11.0% | 11.0% | 11.6% |
| 2351.20 | PUBLIC TELEPHONE EQUIP-COINLESS | 11.9% | 10.3% | 10.2% | 6.5% | 11.0% | 11.0% | 11.6% |
| 2351.30 | PUBLIC TELEPHONE EQUIP-OTHER | 11.9% | 10.3% | 10.2% | 6.5% | 11.0% | 11.0% | 11.6% |
| 2362.10 | SUBSCRIBER PAIR GAIN EQUIPMENT | 10.9% | 11.1% | 11.9% | 8.6% | 13.6% | 11.0% | 9.8% |
| 2362.20 | NETWORK CHANNEL TERMINATING EQUIP | 10.9% | 11.1% | 11.9% | 8.6% | 13.6% | 11.0% | 9.8% |
| 2362.30 | NETWORK TERMINATING WIRE | 10.9% | 11.1% | 11.9% | 8.6% | 13.6% | 11.0% | 9.8% |
| 2362.90 | OTHER TERMINAL EQUIPMENT | 10.9% | 11.1% | 11.9% | 8.6% | 13.6% | 11.0% | 9.8% |
| | | | | | | | | |
| 2411.10 | POLES | 6.1% | 5.8% | 7.0% | 8.0% | 4.8% | 9.7% | 5.3% |
| 2411.20 | TOWERS | 6.1% | 5.8% | 7.0% | 5.8% | 4.8% | 9.7% | 5.3% |
| 2421.10 | AERIAL CABLE-METALLIC | 6.2% | 4.6% | 7.4% | 6.2% | 5.8% | 7.6% | 4.3% |
| 2421.20 | AERIAL CABLE-NON-METALLIC | 4.8% | 5.3% | 5.9% | 5.0% | 4.6% | 7.6% | 4.3% |
| 2422.10 | UNDERGROUND CABLE-METALLIC | 3.5% | 3.9% | 4.6% | 4.9% | 7.1% | 3.8% | 4.3% |
| 2422.20 | UNDERGROUND CABLE-NON-METALLIC | 5.4% | 5.6% | 5.2% | 4.3% | 4.3% | 3.8% | 4.3% |
| 2423.10 | BURIED CABLE-METALLIC | 6.8% | 6.8% | 6.3% | 6.2% | 4.8% | 5.0% | 3.8% |
| 2423.20 | BURIED CABLE-NON-METALLIC | 4.4% | 4.4% | 4.4% | 5.2% | 4.2% | 5.0% | 3.8% |
| 2424.10 | SUBMARINE CABLE-METALLIC | 4.5% | | 7.9% | 3.4% | 5.0% | 4.9% | 6.4% |
| 2424.20 | SUBMARINE CABLE-NON-METALLIC | 4.5% | | 7.9% | 4.3% | | 4.9% | 6.4% |
| 2425.00 | DEEP SEA CABLE | | | | | | | 6.4% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2426.10 | INTRABUILDING NTWK CABLE-METALLIC | 6.9% | 6.3% | 7.4% | 7.6% | 5.0% | 5.7% | 5.2% |
| 2426.20 | INTRABUILDING NTWK CABLE-NON-METAL | 5.5% | 6.3% | 7.4% | 5.2% | 5.0% | 5.7% | 5.2% |
| 2431.00 | AERIAL WIRE | 25.8% | 8.7% | 11.1% | 11.3% | 12.0% | 10.2% | 10.9% |
| 2441.00 | CONDUIT SYSTEMS | 1.8% | 1.8% | 1.9% | 2.2% | 2.0% | 2.2% | 2.2% |

AVERAGE
SERVICE LIFE

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2111.00 | LAND | | | | | | | |
| 2112.00 | MOTOR VEHICLES | 8.80 | 7.90 | 9.10 | 8.20 | 8.50 | 9.60 | 9.20 |
| 2113.00 | AIRCRAFT | | 10.70 | | 7.50 | | | |
| 2114.00 | SPECIAL PURPOSE VEHICLES | | | | | | | |
| 2115.00 | GARAGE WORK EQUIPMENT | 14.50 | 14.50 | 14.10 | 19.10 | 15.00 | 13.80 | 13.80 |
| 2116.00 | OTHER WORK EQUIPMENT | 15.40 | 14.10 | 15.60 | 14.70 | 15.00 | 10.40 | 11.20 |
| 2121.00 | BUILDINGS | 34.00 | 36.00 | 37.00 | 30.00 | 34.00 | 38.00 | 41.00 |
| 2122.00 | FURNITURE | 15.40 | 14.30 | 14.20 | 21.00 | 16.00 | 12.60 | 13.40 |
| 2123.10 | OFFICE SUPPORT EQUIPMENT | 11.40 | 10.90 | 15.80 | 9.60 | 7.00 | 9.30 | 7.80 |
| 2123.2X | COMPANY COMMUNICATIONS EQUIP | 10.20 | 9.20 | 9.80 | 7.60 | 7.00 | 7.80 | 7.20 |
| 2124.00 | GENERAL PURPOSE COMPUTERS | 7.20 | 7.20 | 7.00 | 7.40 | 6.00 | 5.90 | 6.40 |
| | | | | | | | | |
| 2211.00 | ANALOG ELECTRONIC SWITCHING | 7.90 | | | 8.60 | 13.00 | 10.70 | 12.20 |
| 2211.91 | ANALOG ELECTRONIC SWITCHING-ETS4 | 7.90 | | | 8.60 | 13.00 | 10.70 | 12.20 |
| 2212.00 | DIGITAL ELECTRONIC SWITCHING | 15.30 | 15.40 | 15.20 | 16.40 | 19.00 | 15.10 | 15.40 |
| 2215.11 | STEP-BY-STEP SWITCHING | 10.50 | | | 11.50 | | | 8.50 |
| 2215.12 | STEP-BY-STEP RECORDING | 10.50 | | | 11.50 | | | 8.50 |
| 2215.21 | CROSSBAR SWITCHING | 10.50 | | | 11.50 | | | 8.50 |
| 2215.22 | CROSSBAR RECORDING | 10.50 | | | 11.50 | | | 8.50 |
| 2215.31 | OTHER ELECTRO-MECHANICAL SWITCH | 10.50 | | | 11.50 | | | 8.50 |
| 2215.32 | OTHER ELECTRO-MECHANICAL RECORD | 10.50 | | | 11.50 | | | 8.50 |
| 2220.10 | MANUAL OPERATOR SYSTEMS | 13.60 | 10.40 | | | 15.00 | 11.10 | 10.70 |
| 2220.20 | ANALOG ELECTRONIC OPERATOR SYS | 13.60 | 10.40 | | | 15.00 | 11.10 | 10.70 |
| 2220.30 | DIGITAL ELECTRONIC OPERATOR SYS | 13.60 | 10.40 | 19.00 | | 15.00 | 11.10 | 10.70 |
| 2231.21 | CELLULAR RADIO FACILITIES | 12.00 | | 8.80 | 21.00 | 9.00 | 12.70 | 12.50 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2231.22 | NON-CELLULAR RADIO FACILITIES | 12.00 | | 8.80 | 21.00 | 9.00 | 12.70 | 12.50 |
| 2231.23 | TERRESTRIAL MICROWAVE SYS-ANALOG | 12.00 | | 8.80 | 21.00 | 9.00 | 12.70 | 12.50 |
| 2231.24 | TERRESTRIAL MICROWAVE SYS-DIGITAL | 12.00 | | 8.80 | 21.00 | 9.00 | 12.70 | 12.50 |
| 2232.10 | ANALOG CKT EQ-TRANSPACIFIC | | | | | | | 13.80 |
| 2232.11 | ANALOG CIRCUIT EQUIPMENT | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| 2232.12 | ANALOG CIRCUIT TESTING SYSTEMS | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| 2232.21 | DIGITAL CIRCUIT EQUIPMENT | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| 2232.22 | DIGITAL CIRCUIT TESTING SYSTEMS | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| 2232.23 | LIGHTWAVE CIRCUIT EQUIPMENT | 11.10 | 9.60 | 10.10 | 9.50 | 11.00 | 9.20 | 12.30 |
| 2232.31 | DIGITAL CKT EQ-ANALOG/DIGITAL | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| 2232.41 | DIGITAL CKT EQ-DIGITAL TECH | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| 2232.51 | DIGITAL CKT EQ-OPTIC TECH | 11.10 | 9.60 | 10.10 | 9.50 | 11.00 | 9.20 | 12.30 |
| 2232.61 | DIGITAL CKT EQ-DMS-1 CON | 11.10 | 9.60 | 10.10 | 9.50 | 10.00 | 9.20 | 12.30 |
| | | | | | | | | |
| 2311.14 | STATION APPARATUS-TELETYPE | | | | | | | |
| 2311.1X | STATION APPARATUS-ALL OTHER | | | | | | | |
| 2321.00 | CUSTOMER PREMISES WIRING | | | | | | | |
| 2341.00 | LARGE PRIVATE BRANCH EXCHANGE | | | | | | | |
| 2351.10 | PUBLIC TELEPHONE EQUIP-COIN | 8.50 | 9.80 | 9.70 | 11.30 | 9.00 | 8.80 | 7.90 |
| 2351.20 | PUBLIC TELEPHONE EQUIP-COINLESS | 8.50 | 9.80 | 9.70 | 11.30 | 9.00 | 8.80 | 7.90 |
| 2351.30 | PUBLIC TELEPHONE EQUIP-OTHER | 8.50 | 9.80 | 9.70 | 11.30 | 9.00 | 8.80 | 7.90 |
| 2362.10 | SUBSCRIBER PAIR GAIN EQUIPMENT | 8.90 | 9.00 | 8.50 | 11.30 | 7.00 | 8.80 | 10.40 |
| 2362.20 | NETWORK CHANNEL TERMINATING EQUIP | 8.90 | 9.00 | 8.50 | 11.30 | 7.00 | 8.80 | 10.40 |
| 2362.30 | NETWORK TERMINATING WIRE | 8.90 | 9.00 | 8.50 | 11.30 | 7.00 | 8.80 | 10.40 |
| 2362.90 | OTHER TERMINAL EQUIPMENT | 8.90 | 9.00 | 8.50 | 11.30 | 7.00 | 8.80 | 10.40 |
| | | | | | | | | |
| 2411.10 | POLES | 20.00 | 20.00 | 20.00 | 20.00 | 28.00 | 17.40 | 26.00 |
| 2411.20 | TOWERS | 20.00 | 20.00 | 20.00 | 25.00 | 28.00 | 17.40 | 26.00 |
| 2421.10 | AERIAL CABLE-METALLIC | 19.30 | 22.00 | 17.80 | 21.00 | 20.00 | 15.60 | 26.00 |
| 2421.20 | AERIAL CABLE-NON-METALLIC | 21.00 | 20.00 | 21.00 | 20.00 | 25.00 | 15.60 | 26.00 |
| 2422.10 | UNDERGROUND CABLE-METALLIC | 28.00 | 25.00 | 25.00 | 22.00 | 15.00 | 27.00 | 27.00 |
| 2422.20 | UNDERGROUND CABLE-NON-METALLIC | 19.70 | 20.00 | 24.00 | 23.00 | 25.00 | 27.00 | 27.00 |
| 2423.10 | BURIED CABLE-METALLIC | 14.50 | 14.70 | 16.90 | 17.60 | 22.00 | 21.00 | 29.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2423.20 | BURIED CABLE-NON-METALLIC | 24.00 | 24.00 | 24.00 | 19.40 | 25.00 | 21.00 | 29.00 |
| 2424.10 | SUBMARINE CABLE-METALLIC | 22.00 | | 13.50 | 30.00 | 20.00 | 23.00 | 15.90 |
| 2424.20 | SUBMARINE CABLE-NON-METALLIC | 22.00 | | 13.50 | 23.00 | 20.00 | 23.00 | 15.90 |
| 2425.00 | DEEP SEA CABLE | | | | | | | 15.90 |
| 2426.10 | INTRABUILDING NTWK CABLE-METALLIC | 17.10 | 17.00 | 17.50 | 17.00 | 20.00 | 19.90 | 22.00 |
| 2426.20 | INTRABUILDING NTWK CABLE-NON-METAL | 20.00 | 17.00 | 17.50 | 19.30 | 20.00 | 19.90 | 22.00 |
| 2431.00 | AERIAL WIRE | 5.20 | 16.80 | 12.70 | 15.00 | 10.00 | 11.40 | 11.70 |
| 2441.00 | CONDUIT SYSTEMS | 54.00 | 55.00 | 53.00 | 51.00 | 53.00 | 53.00 | 52.00 |

AVERAGE

NET SALVAGE

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2111.00 | LAND | | | | | | | |
| 2112.00 | MOTOR VEHICLES | 19.00% | 19.00% | 13.00% | 16.00% | 20.00% | 20.00% | 15.00% |
| 2113.00 | AIRCRAFT | | 51.00% | | 57.00% | | | |
| 2114.00 | SPECIAL PURPOSE VEHICLES | | | | | | | |
| 2115.00 | GARAGE WORK EQUIPMENT | 0.00% | 0.00% | 0.00% | 3.00% | 5.00% | 10.00% | 0.00% |
| 2116.00 | OTHER WORK EQUIPMENT | 0.00% | 1.00% | 0.00% | 9.00% | 5.00% | 2.00% | 6.00% |
| 2121.00 | BUILDINGS | 4.00% | -1.00% | 1.00% | 10.00% | 0.00% | -1.00% | -4.00% |
| 2122.00 | FURNITURE | 17.00% | 14.00% | 13.00% | 3.00% | 3.00% | 1.00% | 7.00% |
| 2123.10 | OFFICE SUPPORT EQUIPMENT | 7.00% | 2.00% | 2.00% | 7.00% | 3.00% | 2.00% | 7.00% |
| 2123.2X | COMPANY COMMUNICATIONS EQUIP | -3.00% | -3.00% | 0.00% | 2.00% | 3.00% | 4.00% | 3.00% |
| 2124.00 | GENERAL PURPOSE COMPUTERS | 5.00% | 5.00% | 5.00% | 5.00% | 3.00% | 3.00% | 5.00% |
| | | | | | | | | |
| 2211.00 | ANALOG ELECTRONIC SWITCHING | -4.00% | | | 5.00% | 1.00% | 2.00% | -1.00% |
| 2211.91 | ANALOG ELECTRONIC SWITCHING-ETS4 | -4.00% | | | 5.00% | 1.00% | 2.00% | -1.00% |
| 2212.00 | DIGITAL ELECTRONIC SWITCHING | 6.00% | 6.00% | 5.00% | 7.00% | 2.00% | 7.00% | 1.00% |
| 2215.11 | STEP-BY-STEP SWITCHING | 4.00% | | | 0.00% | | | 2.00% |
| 2215.12 | STEP-BY-STEP RECORDING | 4.00% | | | | | | 2.00% |
| 2215.21 | CROSSBAR SWITCHING | 4.00% | | | 0.00% | | | 2.00% |
| 2215.22 | CROSSBAR RECORDING | 4.00% | | | | | | 2.00% |
| 2215.31 | OTHER ELECTRO-MECHANICAL SWITCH | 4.00% | | | 0.00% | | | 2.00% |
| 2215.32 | OTHER ELECTRO-MECHANICAL RECORD | 4.00% | | | | | | 2.00% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2220.10 | MANUAL OPERATOR SYSTEMS | 0.00% | -2.00% | | | -6.00% | 3.00% | -2.00% |
| 2220.20 | ANALOG ELECTRONIC OPERATOR SYS | 0.00% | -2.00% | | | -6.00% | 3.00% | -2.00% |
| 2220.30 | DIGITAL ELECTRONIC OPERATOR SYS | 0.00% | -2.00% | 5.00% | | -6.00% | 3.00% | -2.00% |
| 2231.21 | CELLULAR RADIO FACILITIES | 1.00% | | -5.00% | 5.00% | -1.00% | 1.00% | -2.00% |
| 2231.22 | NON-CELLULAR RADIO FACILITIES | 1.00% | | -5.00% | 5.00% | -1.00% | 1.00% | -2.00% |
| 2231.23 | TERRESTRIAL MICROWAVE SYS-ANALOG | 1.00% | | -5.00% | 5.00% | -1.00% | 1.00% | -2.00% |
| 2231.24 | TERRESTRIAL MICROWAVE SYS-DIGITAL | 1.00% | | -5.00% | 5.00% | -1.00% | 1.00% | -2.00% |
| 2232.10 | ANALOG CKT EQ-TRANSPACIFIC | | | | | | | 15.00% |
| 2232.11 | ANALOG CIRCUIT EQUIPMENT | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.12 | ANALOG CIRCUIT TESTING SYSTEMS | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.21 | DIGITAL CIRCUIT EQUIPMENT | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.22 | DIGITAL CIRCUIT TESTING SYSTEMS | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.23 | LIGHTWAVE CIRCUIT EQUIPMENT | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.31 | DIGITAL CKT EQ-ANALOG/DIGITAL | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.41 | DIGITAL CKT EQ-DIGITAL TECH | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.51 | DIGITAL CKT EQ-OPTIC TECH | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| 2232.61 | DIGITAL CKT EQ-DMS-1 CON | 2.00% | 2.00% | 5.00% | 11.00% | -2.00% | 11.00% | 10.00% |
| | | | | | | | | |
| 2311.14 | STATION APPARATUS-TELETYPE | | | | | | | |
| 2311.1X | STATION APPARATUS-ALL OTHER | | | | | | | |
| 2321.00 | CUSTOMER PREMISES WIRING | | | | | | | |
| 2341.00 | LARGE PRIVATE BRANCH EXCHANGE | | | | | | | |
| 2351.10 | PUBLIC TELEPHONE EQUIP-COIN | -1.00% | -1.00% | 1.00% | 26.00% | 1.00% | 3.00% | 8.00% |
| 2351.20 | PUBLIC TELEPHONE EQUIP-COINLESS | -1.00% | -1.00% | 1.00% | 26.00% | 1.00% | 3.00% | 8.00% |
| 2351.30 | PUBLIC TELEPHONE EQUIP-OTHER | -1.00% | -1.00% | 1.00% | 26.00% | 1.00% | 3.00% | 8.00% |
| 2362.10 | SUBSCRIBER PAIR GAIN EQUIPMENT | 3.00% | 0.00% | -1.00% | 3.00% | 5.00% | 3.00% | -2.00% |
| 2362.20 | NETWORK CHANNEL TERMINATING EQUIP | 3.00% | 0.00% | -1.00% | 3.00% | 5.00% | 3.00% | -2.00% |
| 2362.30 | NETWORK TERMINATING WIRE | 3.00% | 0.00% | -1.00% | 3.00% | 5.00% | 3.00% | -2.00% |
| 2362.90 | OTHER TERMINAL EQUIPMENT | 3.00% | 0.00% | -1.00% | 3.00% | 5.00% | 3.00% | -2.00% |
| | | | | | | | | |
| 2411.10 | POLES | -21.00% | -16.00% | -39.00% | -60.00% | -35.00% | -68.00% | -37.00% |
| 2411.20 | TOWERS | -21.00% | -16.00% | -39.00% | -45.00% | -35.00% | -68.00% | -37.00% |
| 2421.10 | AERIAL CABLE-METALLIC | -19.00% | -1.00% | -31.00% | -30.00% | -15.00% | -18.00% | -12.00% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2421.20 | AERIAL CABLE-NON-METALLIC | 0.00% | -5.00% | -23.00% | 0.00% | -15.00% | -18.00% | -12.00% |
| 2422.10 | UNDERGROUND CABLE-METALLIC | 1.00% | 3.00% | -15.00% | -7.00% | -7.00% | -2.00% | -16.00% |
| 2422.20 | UNDERGROUND CABLE-NON-METALLIC | -7.00% | -12.00% | -25.00% | 0.00% | -7.00% | -2.00% | -16.00% |
| 2423.10 | BURIED CABLE-METALLIC | 1.00% | 0.00% | -6.00% | -9.00% | -6.00% | -4.00% | -11.00% |
| 2423.20 | BURIED CABLE-NON-METALLIC | -6.00% | -5.00% | -6.00% | 0.00% | -6.00% | -4.00% | -11.00% |
| 2424.10 | SUBMARINE CABLE-METALLIC | 0.00% | | -6.00% | -2.00% | 0.00% | -13.00% | -1.00% |
| 2424.20 | SUBMARINE CABLE-NON-METALLIC | 0.00% | | -6.00% | 0.00% | | -13.00% | -1.00% |
| 2425.00 | DEEP SEA CABLE | | | | | | | -1.00% |
| 2426.10 | INTRABUILDING NTWK CABLE-METALLIC | -18.00% | -7.00% | -29.00% | -30.00% | 0.00% | -13.00% | -14.00% |
| 2426.20 | INTRABUILDING NTWK CABLE-NON-METAL | -10.00% | -7.00% | -29.00% | 0.00% | 0.00% | -13.00% | -14.00% |
| 2431.00 | AERIAL WIRE | -34.00% | -46.00% | -41.00% | -70.00% | -20.00% | -16.00% | -28.00% |
| 2441.00 | CONDUIT SYSTEMS | 1.00% | -1.00% | -1.00% | -10.00% | -5.00% | -19.00% | -16.00% |

GTE SOUTH
KENTUCKY
STATEMENT A - WHOLE LIFE

DATE:
25-Jul-91
10:46 AM

FCC BASIS
THREE-WAY AGREEMENT
SUMMARY OF CHANGES IN DEPRECIATION RATES

| | | IN EFFECT 1990 | | | THREE-WAY AGREEMENT | | |
|---|---|---|---|---|---|---|---|
| | | AVERAGE SERVICE LIFE (YEARS) | AVERAGE NET SALVAGE % | DEPRE-CIATION RATE % | AVERAGE SERVICE LIFE (YEARS) | AVERAGE NET SALVAGE % | DEPRE-CIATION RATE % |
| | | A | B | C= (100-B)/A | D | E | F= (100-E)/D |
| 2112 | MOTOR VEHICLES | 8.2 | 12.0 | 10.7 | 8.8 | 19.0 | 9.2 |
| 2115 | GARAGE WORK EQPT | 9.6 | 0.0 | 10.4 | 14.5 | 0.0 | 6.9 |
| 2116 | OTHER WORK EQPT | 14.6 | 0.0 | 6.8 | 16.4 | 0.0 | 6.1 |
| 2121 | BUILDINGS | 35.0 | 7.0 | 2.7 | 34.0 | 4.0 | 2.8 |
| 2122 | FURNITURE | 19.4 | 12.0 | 4.5 | 16.4 | 17.0 | 5.1 |
| 2123 | COMPANY COMM EQPT | | | | | | |
| .1X | OFC SUPPORT EQPT | 8.3 | 10.0 | 10.8 | 11.4 | 7.0 | 8.2 |
| .2X | CO COMM EQPT | 8.4 | -3.0 | 12.3 | 10.2 | -3.0 | 10.1 |
| 2124 | GEN PURP COMPUTERS | 6.7 | 7.0 | 13.9 | 7.2 | 5.0 | 13.2 |
| 2211 | ANALOG SWITCHING | 11.0 | 0.0 | 9.1 | 7.9 | -4.0 | 13.2 |
| 2212 | DIGITAL ELECTRONIC SW | 15.0 | 0.0 | 6.7 | 15.3 | 6.0 | 6.1 |
| 2215 | ELECTROMECHANICAL SW | 11.0 | 0.0 | 9.1 | 10.5 | 4.0 | 9.1 |
| 2220 | OPERATOR SYS (OLD) | 17.2 | -2.0 | 5.9 | | | |
| 2220 | OPERATOR SYS (NEW) | 17.2 | -2.0 | 5.9 | 13.6 | 0.0 | 7.4 |
| 2231 | RADIO SYSTEMS | 16.1 | 0.0 | 6.2 | 12.0 | 1.0 | 8.3 |
| 2232 | CIRCUIT EQUIPMENT | 12.1 | 4.0 | 7.9 | 11.1 | 2.0 | 8.8 |
| 2351 | PUBLIC TEL TERM EQPT | 7.8 | -3.0 | 13.2 | 8.5 | -1.0 | 11.9 |
| 2362 | OTHER TERM EQPT | 10.1 | 3.0 | 9.6 | 8.9 | 3.0 | 10.9 |
| 2411 | POLES | 19.8 | -23.0 | 6.2 | 20.0 | -21.0 | 6.1 |
| 2421 | AERIAL CABLE | | | | | | |
| .10 | METALLIC | 21.0 | -23.0 | 5.9 | 19.3 | -19.0 | 6.2 |
| .20 | NON-METALLIC | 25.0 | -2.0 | 4.1 | 21.0 | 0.0 | 4.8 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| .10 | METALLIC | 30.0 | 0.0 | 3.3 | 28.0 | 1.0 | 3.5 |
| .20 | NON-METALLIC | 25.0 | -2.0 | 4.1 | 19.7 | -7.0 | 5.4 |
| 2423 | BURIED CABLE | | | | | | |
| .10 | METALLIC | 15.4 | 5.0 | 6.2 | 14.5 | 1.0 | 6.8 |
| .20 | NON-METALLIC | 15.6 | 5.0 | 6.2 | 24.0 | -6.0 | 4.4 |
| 2424 | SUBMARINE CABLE | 15.7 | -5.0 | 6.7 | 22.0 | 0.0 | 4.5 |
| 2426 | INTRABLDG NET CAB | | | | | | |
| .10 | METALLIC | 0.0 | 0.0 | 5.9 | 17.1 | -18.0 | 6.9 |
| .20 | NON-METALLIC | 0.0 | 0.0 | 5.9 | 20.0 | -10.0 | 5.5 |
| 2431 | AERIAL WIRE | 8.1 | -29.0 | 15.9 | 5.2 | -34.0 | 25.8 |
| 2441 | CONDUIT SYSTEMS | 55.0 | -1.0 | 1.8 | 54.0 | 1.0 | 1.8 |

NOTES: Operator Systems(old) 2 yr. amortization.

DATE:
23-Jul-91
03:28 PM

GTE SOUTH
NORTH CAROLINA
STATEMENT A - WHOLE LIFE

FCC BASIS
TWO-WAY AGREEMENT
SUMMARY OF CHANGES IN DEPRECIATION RATES

| | | IN EFFECT 1990 | | | TWO-WAY AGREEMENT | | |
|---|---|---|---|---|---|---|---|
| | | AVERAGE SERVICE LIFE (YEARS) | AVERAGE NET SALVAGE % | DEPRE-CIATION RATE % | AVERAGE SERVICE LIFE (YEARS) | AVERAGE NET SALVAGE % | DEPRE-CIATION RATE % |
| | | A | B | C= (100-B)/A | D | E | F= (100-E)/D |
| 2112 | MOTOR VEHICLES | 8.4 | 23.0 | 9.2 | 7.9 | 19.0 | 10.3 |
| 2113 | AIRCRAFT | 11.0 | 60.0 | 3.6 | 10.7 | 51.0 | 4.6 |
| 2115 | GARAGE WORK EQPT | 9.0 | 2.0 | 10.9 | 14.5 | 0.0 | 6.9 |
| 2116 | OTHER WORK EQPT | 16.8 | 2.0 | 5.8 | 14.1 | 1.0 | 7.0 |
| 2121 | BUILDINGS | 39.0 | 8.0 | 2.4 | 36.0 | -1.0 | 2.8 |
| 2122 | FURNITURE | 12.0 | 20.0 | 6.7 | 14.3 | 16.0 | 6.0 |
| 2123 | COMPANY COMM EQPT | | | | | | |
| .1X | OFC SUPPORT EQPT | 11.6 | 20.0 | 6.9 | 10.9 | 2.0 | 9.0 |
| .2X | CO COMM EQPT | 8.9 | -2.0 | 11.5 | 9.2 | -3.0 | 11.2 |
| 2124 | GEN PURP COMPUTERS | 6.3 | 0.0 | 15.9 | 7.2 | 5.0 | 13.2 |
| 2212 | DIGITAL ELECTRONIC SW | 14.8 | 2.0 | 6.6 | 15.4 | 6.0 | 6.1 |
| 2220 | OPERATOR SYSTEMS | 21.0 | 0.0 | 4.8 | 10.4 | -2.0 | 9.8 |
| 2231 | RADIO SYSTEMS | 12.8 | 0.0 | 7.8 | | | |
| 2232 | CIRCUIT EQUIPMENT | 8.9 | 6.0 | 10.6 | 9.6 | 2.0 | 10.2 |
| 2351 | PUBLIC TEL TERM EQPT | 8.9 | -3.0 | 11.6 | 9.8 | -1.0 | 10.3 |
| 2362 | OTHER TERM EQPT | 0.0 | 0.0 | 10.0 | 9.0 | 0.0 | 11.1 |
| 2411 | POLES | 20.0 | -22.0 | 6.1 | 20.0 | -16.0 | 5.8 |
| 2421 | AERIAL CABLE | | | | | | |
| .10 | METALLIC | 26.0 | 1.0 | 3.8 | 22.0 | -1.0 | 4.6 |
| .20 | NON-METALLIC | 19.7 | -5.0 | 5.3 | 20.0 | -5.0 | 5.3 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| .10 | METALLIC | 26.0 | -5.0 | 4.0 | 25.0 | 3.0 | 3.9 |
| .20 | NON-METALLIC | 25.0 | -5.0 | 4.2 | 20.0 | -12.0 | 5.6 |
| 2423 | BURIED CABLE | | | | | | |
| .10 | METALLIC | 16.3 | -2.0 | 6.3 | 14.7 | 0.0 | 6.8 |
| .20 | NON-METALLIC | 16.8 | -5.0 | 6.3 | 24.0 | -5.0 | 4.4 |
| 2426 | INTRABLDG NET CAB | | | 3.8 | 17.0 | -7.0 | 6.3 |
| 2431 | AERIAL WIRE | 15.3 | -45.0 | 9.5 | 16.8 | -46.0 | 8.7 |
| 2441 | CONDUIT SYSTEMS | 51.0 | -1.0 | 2.0 | 56.0 | -1.0 | 1.8 |

NOTES:

16-Mar-90

GTE SOUTH
SOUTH CAROLINA
STATE BASIS STATEMENT A - WHOLE LIFE

SUMMARY OF CHANGES IN DEPRECIATION RATES

| ACCOUNT | CATEGORY | IN EFFECT 1989 AVERAGE SERVICE LIFE (YEARS) | IN EFFECT 1989 AVERAGE NET SALVAGE % | IN EFFECT 1989 DEPRE-CIATION RATE % | THREE-WAY AGREEMENT AVERAGE SERVICE LIFE (YEARS) | THREE-WAY AGREEMENT AVERAGE NET SALVAGE % | THREE-WAY AGREEMENT DEPRE-CIATION RATE % |
|---|---|---|---|---|---|---|---|
| | | A | B | C= (100-B)/A | D | E | F= (100-E)/D |
| 2112 | MOTOR VEHICLES | 8.7 | 19.0 | 9.3 | 9.1 | 13.0 | 9.6 |
| 2115 | GARAGE WORK EQPT | 13.7 | 0.0 | 7.3 | 14.1 | 0.0 | 7.1 |
| 2116 | OTHER WORK EQPT | 14.1 | 5.0 | 6.7 | 15.6 | 0.0 | 6.4 |
| 2121 | BUILDINGS | 38.0 | 5.0 | 2.5 | 37.0 | 1.0 | 2.7 |
| 2122 | FURNITURE | 9.5 | 21.0 | 8.3 | 14.2 | 13.0 | 6.1 |
| 2123 | COMPANY COMM EQPT | | | | | | |
| .1X | OFC SUPPORT EQPT | 9.5 | 21.0 | 8.3 | 15.8 | 2.0 | 6.2 |
| .2X | CO COMM EQPT (1) | | | 11.3 | 9.8 | 0.0 | 10.2 |
| 2124 | GEN PURP COMPUTERS | 9.5 | 21.0 | 8.3 | 7.0 | 5.0 | 13.6 |
| 2211 | ANALOG ELECTRONIC SW (2) | | | | | | |
| 2212 | DIGITAL ELECTRONIC SW | 13.4 | 5.0 | 7.1 | 15.2 | 5.0 | 6.3 |
| 2215 | ELECTROMECHANICAL SW (3) | | | | | | |
| 2220 | OPERATOR SYS-PRESENT (2) | | | | | | |
| 2220 | OPERATOR SYS-FUTURE (4) | | | | 19.0 | 5.0 | 5.0 |
| 2231 | RADIO SYSTEMS | 17.2 | -4.0 | 6.0 | 8.8 | -5.0 | 11.9 |
| 2232 | CIRCUIT EQUIPMENT | 11.9 | 8.0 | 7.7 | 10.1 | 5.0 | 9.4 |
| 2351 | PUBLIC TEL TERM EQPT (1) | | | 12.2 | 9.7 | 1.0 | 10.2 |
| 2362 | OTHER TERM EQPT (1) | | | 9.8 | 8.5 | -1.0 | 11.9 |
| 2411 | POLES | 17.1 | -33.0 | 7.8 | 20.0 | -39.0 | 7.0 |
| 2421 | AERIAL CABLE | | | | | | |
| .10 | METALLIC | 17.6 | -18.0 | 6.7 | 17.8 | -31.0 | 7.4 |
| .20 | NON-METALLIC | 17.6 | -18.0 | 6.7 | 21.0 | -23.0 | 5.9 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| .10 | METALLIC | 26.0 | -14.0 | 4.4 | 25.0 | -15.0 | 4.6 |
| .20 | NON-METALLIC | 26.0 | -14.0 | 4.4 | 24.0 | -25.0 | 5.2 |
| 2423 | BURIED CABLE | | | | | | |
| .10 | METALLIC | 16.9 | -5.0 | 6.2 | 16.9 | -6.0 | 6.3 |
| .20 | NON-METALLIC | 16.9 | -5.0 | 6.2 | 24.0 | -6.0 | 4.4 |
| 2424 | SUBMARINE CABLE | 13.3 | -5.0 | 7.9 | 13.5 | -6.0 | 7.9 |
| 2426 | INTRABLDG NET CAB (1) | | | 6.1 | 17.5 | -29.0 | 7.4 |
| 2431 | AERIAL WIRE | 12.0 | -58.0 | 13.2 | 12.7 | -41.0 | 11.1 |
| 2441 | CONDUIT SYSTEMS | 52.0 | -1.0 | 1.9 | 53.0 | -1.0 | 1.9 |

NOTES: (1) Parameters not previously prescribed for this category.
(2) No investment - 3 year amortization of reserve balance.
(3) Fully recovered - no longer being depreciated.
(4) TOPS investment to be placed in service after 1-1-90.

COMPANY: GTE TELEPHONE OPERATIONS
SOUTHWEST AREA
STATE : TEXAS
STATEMENT B - MR /CO PROPOSAL

CHANGE IN ANNUAL DEPRECIATION EXPENSE
BASED ON INVESTMENT 12-31-89 AND
WHOLE LIFE RATES 12-31-89
($000)

| FCC | CO | DESCRIPTION | BOOK COST 12-31-89 A | FCC #88-14 EFF 1/1/87 WHOLE LIFE RATE B | FCC #88-14 EFF 1/1/87 ANNUAL EXPENSE C=A*B | PROPOSED RATES WHOLE LIFE RATE D | PROPOSED RATES ANNUAL EXPENSE E=A*D | CHANGE IN EXPENSE F=E-C |
|---|---|---|---|---|---|---|---|---|
| 2112 | 2112.10 | PASSENGER CARS | 5709 | 13.9 | 794 | 13.2 | 754 | -40 |
| 2112 | 2112.20 | PICKUP-VANS LIGHT TRUCKS | 17501 | 11.6 | 2030 | 10.2 10.9 | 1908 | -122 |
| 2112 | 2112.30 | HEAVY TRUCKS 1 TON AND OVER | 9450 | 9.3 | 880 | 8.9 | 841 | -38 |
| 2112 | 2112.40 | SPCL EQUIP/MOTOR VEHICLES | 13411 | 10.4 | 1402 | 9.6 | 1287 | -115 |
| 2113 | 2113.10 | AIRCRAFT | 17648 | 4.4 | 557 | 5.7 | 721 | 164 |
| 2114 | 2114.10 | GARAGE WORK EQUIPMENT | 563 | 8.0 | 77 | 5.1 | 49 | -28 |
| 2116 | 2116.10 | TOOLS AND OTHER WORK EQUIP | 16830 | 6.0 | 1011 | 6.3 | 1062 | 51 |
| 2116 | 2116.20 | TRAILERS | 3041 | 7.3 | 224 | 6.2 5.3 | 230 | 6 |
| 2116 | 2116.30 | MOBILE TOOLS | 5124 | 8.1 | 415 | 6.8 | 384 | -31 |
| 2121 | 2121.10 | BUILDINGS | 312547 | 2.0 | 6376 | 2.0 | 6376 | 0 |
| 2122 | 2122.10 | FURNITURE | 16816 | 6.1 | 1028 | 4.6 | 773 | -255 |
| 2123 | 2123.10 | OFFICE SUPPORT EQUIPMENT | 9404 | 11.5 | 1081 | 9.7 | 911 | -169 |
| 2124 | 2124.10 | CO OFFICIAL LARGE PBX | 6861 | 14.8 | 1016 | 13.0 | 893 | -123 |
| 2124 | 2124.30 | CO OFFICIAL SMA APPARATUS | 3954 | 18.6 | 2302 | 12.4 | 2498 | -405 |
| 2124 | 2124.40 | COM OFF LOCATED IN CO | 3156 | 14.0 | 442 | 13.5 | 426 | -41 |
| 2211 | 2211.10 | GENERAL PURPOSE COMPUTERS | 21111 | 11.5 | 2426 | 12.8 | 2701 | 274 |
| 2212 | 2212.10 | ANALOG SPC SWITCH-#2 EAS | 41508 | 8.8 | 4013 | 11.0 | 5016 | 1003 |
| 2212 | 2212.20 | ANALOG SPC SWITCH-#1 EAS | 7268 | | | | | |
| 2212 | 2212.30 | DIGITAL ELECTRONIC SWITCHING | 531463 | 5.7 | 30350 | 5.7 | 30350 | 0 |
| 2213 | 2213.10 | AUTOMATIC SWITCHING | 84418 | 10.9 | 10243 | 8.7 | 8214 | -2028 |
| 2213 | 2213.20 | AUTOMATIC MESSAGE RECORDING | 8439 | | | | | |
| 2220 | 2220.10 | MANUAL SWITCHING | 1777 | | | | | |
| 2220 | 2220.20 | T.S.P.S. | 11618 | | | | | |
| 2231 | 2231.10 | RADIO SYSTEMS | 20113 | 6.3 | 1156 | 4.5 | 836 | -320 |
| 2232 | 2232.10 | CIRCUIT EQUIPMENT | 247473 | 8.3 | 21328 | 9.4 | 28010 | 2682 |
| 2351 | 2351.10 | PUBLIC TELEPHONE EQUIPMENT | 11420 | 7.6 | 868 | 6.5 | 741 | -126 |
| 2362 | 2362.91 | TERMINAL EQUIPMENT | 11092 | 9.6 | 1063 | 9.8 | 1087 | 22 |
| 2362 | 2362.92 | E911 EQUIPMENT | 2910 | 18.2 | 530 | 8.6 12.9 | 531 | 1 |
| 2362 | 2362.93 | HANDICAPPED EQUIPMENT | 1 | 0.0 | 0 | 0.0 | 0 | 0 |
| 2411 | 2411.10 | POLES | 50228 | 7.3 | 3727 | 8.0 | 4014 | 287 |
| 2411 | 2411.20 | TOWERS | 363 | 7.3 | 31 | 5.8 | 34 | 3 |
| 2421 | 2421.10 | AERIAL CABLE-METALLIC | 327627 | 6.1 | 20391 | 6.1 | 20068 | -323 |
| 2421 | 2421.20 | AERIAL CABLE-NONMETALLIC | 3261 | 9.3 | 168 | 5.0 | 129 | -39 |
| 2422 | 2422.10 | UNDERGROUND CABLE-METALLIC | 175519 | 4.0 | 7012 | 4.9 | 8601 | 1589 |
| 2422 | 2422.20 | UNDERGROUND CABLE-NONMETALLIC | 10836 | 2.3 | 246 | 1.5 | 166 | -80 |
| 2423 | 2423.10 | BURIED CABLE-METALLIC | 491084 | 5.5 | 27010 | 6.2 | 30447 | 3437 |
| 2423 | 2423.20 | BURIED CABLE-NONMETALLIC | 15334 | 6.1 | 932 | 5.1 | 793 | -139 |
| 2424 | 2424.10 | SUBMARINE CABLE-METALLIC | 723 | 3.7 | 27 | 3.4 | 25 | -2 |
| 2424 | 2424.20 | SUBMARINE CABLE-NONMETALLIC | 60 | 6.1 | 4 | 4.3 | 3 | -1 |
| 2441 | 2441.10 | INTRABUILDING CABLE-METALLIC | 7463 | 5.1 | 381 | 7.6 | 567 | 186 |
| 2441 | 2441.20 | INTRABUILDING CABLE-NONMETALLIC | 11 | 2.1 | 1 | 3.1 | 1 | 0 |
| 2431 | 2431.10 | AERIAL WIRE | 6971 | 14.9 | 1039 | 11.3 | 788 | -251 |
| 2441 | 2441.10 | CONDUIT SYSTEMS | 122116 | 2.2 | 2687 | 2.2 | 2687 | 0 |
| TOTAL NETWORK | | | 2634955 | 6.1 | 160387 | 6.3 | 165185 | 4798 |

Eff. 1/1/93

GTE CALIFORNIA
1993 RATE PRESCRIPTION
SUMMARY OF CHANGES IN CAPITAL RECOVERY RATES

- pres. c.rc

ANNUAL PERCENTAGE RATE CHANGES OF CAPITAL RECOVERY

| ACCOUNT NO. | | CLASS OF PLANT | EFFECTIVE IN 1992 EST PVT RET SAL % | EST SVC LIFE YRS | EST RER LIFE YRS | 12/90 DEPR RESV % | DEPR RATE % | PROPOSED IN 1993 EST PVT RET SAL % | EST SVC LIFE YRS | EST RER LIFE YRS | 12/91 DEPR RESV % | DEPR RATE % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2112.00 | R | MOTOR VEHICLE | 20.0% | 8.50 | 3.70 | 57.78% | 6.01% | 20.0% | 8.00 | 3.40 | 56.20% | 7.28% |
| 2113.00 | TU | AIRCRAFT | 51.0% | 7.00 | 7.00 | 0.00% | 7.00% | 51.0% | 7.00 | 7.00 | 0.00% | 7.00% |
| 2114-18 | R | ALL WORK EQUIPMENT | 5.0% | 15.00 | 10.40 | 22.44% | 6.02% | 5.0% | 12.00 | 7.50 | 37.10% | 7.72% |
| 2121.00 | TU | BUILDINGS | 0.0% | 34.00 | 22.40 | 29.90% | 3.13% | 0.0% | 34.00 | 22.10 | 31.50% | 4.06%* |
| 2122.00 | R | FURNITURE | 3.0% | 16.00 | 12.30 | 49.40% | 3.80% | 3.0% | 14.00 | 10.00 | 64.30% | 4.27% |
| 2123.00 | TU | OFFICE SUPPORT EQUIPMENT | 3.0% | 7.00 | 3.81 | 57.37% | 10.40% | 3.0% | 7.00 | 3.40 | 64.50% | 9.50% |
| 2124.00 | TU | GENERAL PURPOSE COMPUTERS | 3.0% | 7.00 | 3.90 | 55.00% | 10.75% | 3.0% | 6.00 | 3.40 | 73.70% | 8.85% |
| [illegible] | | GENERAL SUPPORT ACCOUNTS | 3.0% | 13.00 | 7.78 | 40.43% | 5.01% | --- | --- | --- | --- | 5.85% |
| 2211.00 | TU | ANALOG SWITCHING EQUIP. | 1.0% | 13.00 | 1.86 | 70.27% | 15.46% | 1.0% | 13.00 | 1.51 | 84.80% | 9.40% |
| 2211.10 | | ANALOG SWITCHING - EXT | 1.0% | 5.00 | 2.00 | 40.00% | 20.00% | 1.0% | 5.00 | 1.00 | 80.00% | 20.00% |
| 2212.00 | TU | DIGITAL SWITCHING EQUIP. | 2.0% | 19.00 | 11.01 | 20.15% | 7.07% | 2.0% | 19.00 | 10.48 | 24.50% | 7.01% |
| 2212.10 | | DIGITAL SWITCHING - EXT | 2.0% | 5.00 | 2.00 | 40.00% | 20.00% | 2.0% | 5.00 | 1.00 | 80.00% | 20.00% |
| 2220.00 | R | OPERATOR SYSTEM | -4.0% | 15.00 | 7.90 | 49.73% | 7.12% | -4.0% | 12.00 | 7.80 | 43.70% | 8.10% |
| 2231.00 | | RADIO EQUIPMENT | -1.0% | 9.00 | 3.40 | 78.86% | 6.51% | -1.0% | 9.00 | --- | --- | 6.51% |
| 2232.11 | | CIRCUIT EQUIPMENT - ANALOG | -2.0% | 10.00 | 1.86 | 81.92% | 21.56% | -2.0% | 10.00 | --- | --- | 21.55% |
| 2232.21 | R | CIRCUIT EQUIPMENT - DIGITAL | -2.0% | 10.00 | 4.50 | 60.11% | 9.31% | -2.0% | 9.00 | 3.90 | 69.80% | 8.26% |
| 2232.23 | TU | CIRCUIT EQUIPMENT - LIGHTWV | -2.0% | 11.00 | 8.50 | 18.20% | 10.00% | -2.0% | 11.00 | 7.10 | 3.80% | 13.82% |
| 2351.00 | | PUBLIC TELE EQUIP - COIN | 1.0% | 9.00 | 3.64 | 69.40% | 8.13% | 1.0% | 9.00 | --- | --- | 8.13% |
| 2362.00 | | RCVR,PB GR, & OTH TERM EQ. | 5.0% | 7.00 | 3.01 | 63.20% | 10.57% | 5.0% | 7.00 | --- | --- | 10.57% |
| 2411.00 | | POLES | -35.0% | 28.00 | 15.30 | 54.29% | 5.28% | -35.0% | 28.00 | --- | --- | 5.28% |
| 2421.10 | TU | METALLIC CABLE - AERIAL | -15.0% | 20.00 | 13.50 | 24.10% | 6.72% | -15.0% | 20.00 | 13.20 | 25.20% | 6.80% |
| 2421.20 | | NON-METALLIC CABLE - AERIAL | -20.0% | 25.00 | 23.00 | 10.00% | 4.74% | -20.0% | 25.00 | --- | --- | 4.74% |
| 2422.10 | R | METALLIC CBL - UNDERGROUND | -7.0% | 15.00 | 8.00 | 25.00% | 9.53% | -7.0% | 14.00 | 7.70 | 27.40% | 10.34% |
| 2422.20 | | NON-MET CABLE - UNDERGROUND | -20.0% | 25.00 | 22.50 | 18.32% | 4.81% | -20.0% | 25.00 | --- | --- | 4.81% |
| 2423.10 | R | METALLIC CABLE - BURIED | -4.0% | 22.00 | 18.50 | 33.15% | 4.42% | -4.0% | 20.00 | 13.50 | 35.40% | 5.23% |
| 2423.20 | | NON-METALLIC CABLE - BURIED | -20.0% | 25.00 | 23.50 | 9.70% | 4.00% | -20.0% | 25.00 | --- | --- | 4.65% |
| 2424.00 | | METALLIC CABLE - SUBMARINE | 0.0% | 20.00 | 10.20 | 49.83% | 5.82% | 0.0% | 20.00 | --- | --- | 5.82% |
| 2426.00 | | INTRABUILDING CABLE - STYNE | 0.0% | 20.00 | 13.10 | 53.70% | 3.53% | 0.0% | 20.00 | --- | --- | 3.53% |
| 2431.00 | | AERIAL WIRE | -20.0% | 10.00 | 6.85 | 83.18% | 5.37% | -20.0% | 10.00 | --- | --- | 5.37% |
| 2441.00 | R | CONDUIT SYSTEMS | -5.0% | 50.00 | 44.20 | 15.78% | 2.02% | -5.0% | 50.00 | 41.10 | 18.00% | 2.17% |
| TOTAL | | COMPOSITE | | | | 33.0% | | | | | 36.5% | |

R = REPRESCRIPTION
TU = TECHNICAL UPDATE

* Rate includes one year amortization in the amount of the technically updated reduction to Account 2124.

11-Aug-93
CALWLRAT.WK1

CALIF — 1992 ANNUAL CHARGE FACTOR STUDY
WL RATE CALCULATIONS BASED ON RL PARAMETERS

| ACCT NO. | PL=ASL (YRS) | FNS=ANS (%) | WL RATE (%) |
|---|---|---|---|
| 2112.0 | 8.5 | 20.0 | 9.4 |
| 2115.0 | 15.0 | 5.0 | 6.3 |
| 2116.0 | 15.0 | 5.0 | 6.3 |
| 2121.0 | 34.0 | 0.0 | 2.9 |
| 2122.0 | 16.0 | 3.0 | 6.1 |
| 2123.0 | 7.0 | 3.0 | 13.9 |
| 2124.0 | 7.0 | 3.0 | 13.9 |
| 2211.0 | 13.0 | 1.0 | 7.6 |
| 2212.0 | 19.0 | 2.0 | 5.2 |
| 2220.0 | 15.0 | -6.0 | 7.1 |
| 2231.0 | 9.0 | -1.0 | 11.2 |
| 2232.0 | 10.0 | -2.0 | 10.2 |
| 2232.2 | 11.0 | -2.0 | 9.3 |
| 2351.0 | 9.0 | 1.0 | 11.0 |
| 2362.0 | 7.0 | 5.0 | 13.6 |
| 2411.0 | 28.0 | -35.0 | 4.8 |
| 2421.1 | 20.0 | -15.0 | 5.8 |
| 2421.2 | 25.0 | -15.0 | 4.6 |
| 2422.1 | 15.0 | -7.0 | 7.1 |
| 2422.2 | 25.0 | -7.0 | 4.3 |
| 2423.1 | 22.0 | -6.0 | 4.8 |
| 2423.2 | 25.0 | -6.0 | 4.2 |
| 2424.0 | 20.0 | 0.0 | 5.0 |
| 2426.0 | 20.0 | 0.0 | 5.0 |
| 2431.0 | 10.0 | -20.0 | 12.0 |
| 2441.0 | 53.0 | -5.0 | 2.0 |

GTE SOUTH
FLORIDA
STATEMENT A - WHOLE LIFE

DATE:
05-May-92
10:35 AM

FCC BASIS
THREE WAY RESULTS
SUMMARY OF CHANGES IN DEPRECIATION RATES

| ACCOUNT | CATEGORY | IN EFFECT 1991 AVERAGE SERVICE LIFE (YEARS) | IN EFFECT 1991 AVERAGE NET SALVAGE % | IN EFFECT 1991 DEPRE-CIATION RATE % | THREE WAY RESULTS AVERAGE SERVICE LIFE (YEARS) | THREE WAY RESULTS AVERAGE NET SALVAGE % | THREE WAY RESULTS DEPRE-CIATION RATE % |
|---|---|---|---|---|---|---|---|
| | | A | B | C* (100-B)/A | D | E | F* (100-E)/D |
| 2112 | MOTOR VEHICLES | 9.6 | 20.0 | 8.3 | 7.5 | 18.0 | 10.9 |
| 2115 | GARAGE WORK EQPT | 13.8 | 10.0 | 6.5 | 14.4 | 0.0 | 6.9 |
| 2116 | OTHER WORK EQPT | 10.4 | 2.0 | 9.4 | 12.6 | 2.0 | 7.8 |
| 2121 | BUILDINGS | 38.0 | -1.0 | 2.7 | 36.0 | -2.0 | 2.8 |
| 2122 | FURNITURE | 12.6 | 1.0 | 7.9 | 13.6 | 5.0 | 7.0 |
| 2123 | COMPANY COMM EQPT | | | | | | |
| .1X | OFC SUPPORT EQPT | 9.3 | 2.0 | 10.5 | 10.7 | 6.0 | 8.8 |
| .2X | CO COMM EQPT | 7.8 | 4.0 | 12.3 | 8.5 | 24.0 | 8.9 |
| 2124 | GEN PURP COMPUTERS | 5.9 | 3.0 | 16.4 | 6.1 | 7.0 | 15.2 |
| 2211 | ANALOG SWITCHING | 10.7 | 2.0 | 9.2 | 10.1 | 3.0 | 9.6 |
| 2212 | DIGITAL ELECTRONIC SW | 15.1 | 7.0 | 6.2 | 13.9 | 5.0 | 6.8 |
| 2220 | OPERATOR SYSTEMS | 11.1 | 3.0 | 8.7 | 8.4 | 1.0 | 11.8 |
| 2231 | RADIO SYSTEMS | 12.7 | 1.0 | 7.8 | 8.7 | -2.0 | 11.7 |
| 2232 | CIRCUIT EQUIPMENT | 9.2 | 11.0 | 9.7 | 8.1 | 8.0 | 11.4 |
| 2351 | PUBLIC TEL TERM EQPT | 8.8 | 3.0 | 11.0 | 9.5 | 6.0 | 9.9 |
| 2362 | OTHER TERM EQPT | 8.8 | 3.0 | 11.0 | 6.7 | 6.0 | 14.0 |
| 2411 | POLES | 17.4 | -68.0 | 9.7 | 18.4 | -69.0 | 9.2 |
| 2421 | AERIAL CABLE | | | | | | |
| .10 | METALLIC | 15.6 | -18.0 | 7.6 | 16.7 | -35.0 | 8.1 |
| .20 | NON-METALLIC | 15.6 | -18.0 | 7.6 | 18.0 | -24.0 | 6.9 |
| 2422 | UNDERGROUND CABLE | | | | | | |
| .10 | METALLIC | 27.0 | -2.0 | 3.8 | 22.0 | -14.0 | 5.2 |
| .20 | NON-METALLIC | 27.0 | -2.0 | 3.8 | 19.6 | -9.0 | 5.6 |
| 2423 | BURIED CABLE | | | | | | |
| .10 | METALLIC | 21.0 | -4.0 | 5.0 | 18.9 | -4.0 | 5.5 |
| .20 | NON-METALLIC | 21.0 | -4.0 | 5.0 | 20.0 | -4.0 | 5.2 |
| 2424 | SUBMARINE CABLE | | | | | | |
| .10 | METALLIC | 23.0 | -13.0 | 4.9 | 22.0 | -3.0 | 4.7 |
| .20 | NON-METALLIC | 23.0 | -13.0 | 4.9 | 21.0 | -1.0 | 4.8 |
| 2426 | INTRABLDG MET CAB | | | | | | |
| .10 | METALLIC | 19.9 | -13.0 | 5.7 | 19.4 | -10.0 | 5.7 |
| .20 | NON-METALLIC | 19.9 | -13.0 | 5.7 | 17.4 | -5.0 | 6.0 |
| 2431 | AERIAL WIRE | 11.4 | -16.0 | 10.2 | 3.1 | -8.0 | 34.8 |
| 2441 | CONDUIT SYSTEMS | 53.0 | -19.0 | 2.2 | 50.0 | -20.0 | 2.4 |

NOTES:

COMPANY : GTE-HAWAIIAN TEL
STATE : HAWAII
STATEMENT : A - WHOLE LIFE

SUMMARY OF DEPRECIATION RATES
ALL VINTAGE RECOVERY

| ACCOUNT NUMBER | CLASS/SUBCLASS OF PLANT | RATES IN EFFECT 12-31-1991 AVG. SERVICE LIFE (YRS) (A) | AVERAGE NET SALVAGE % (B) | W L DEPR RATE % (C)=(100-B)/A | RATES IN EFFECT 1-1-1992 AVG. SERVICE LIFE (YRS) (D) | AVERAGE NET SALVAGE % (E) | W L DEPR RATE % (F)=(100-E)/D |
|---|---|---|---|---|---|---|---|
| 2112 | MOTOR VEHICLES | 9.2 | 15 | 9.2 | 8.9 | 10 | 10.1 |
| 2115 | GARAGE WORK EQ | 13.8 | 0 | 7.2 | 13.5 | 0 | 7.4 |
| 2116 | OTHER WORK EQ | 11.2 | 6 | 8.4 | 10.8 | 5 | 8.8 |
| 2121 | BUILDINGS | 41.0 | -4 | 2.5 | 40.0 | -5 | 2.6 |
| 2122 | FURNITURE | 13.4 | 7 | 6.9 | 15.8 | 5 | 6.0 |
| 2123.1 | OFFICE SUPPORT EQ | 7.8 | 7 | 11.9 | 10.1 | 11 | 8.8 |
| 2123.2 | COMPANY COMMUN. EQ | 7.2 | 3 | 13.5 | 12.3 | 6 | 7.6 |
| 2124 | GEN. PURPOSE COMPUTERS | 6.4 | 5 | 14.8 | 6.8 | 5 | 14.0 |
| 2211 | ANALOG ELECTRONIC SW | 12.2 | -1 | 8.3 | 15.8 | -3 | 6.5 |
| 2212 | DIGITAL ELECTRONIC SW | 15.4 | 1 | 6.4 | 15.0 | 1 | 6.6 |
| 2215 | ELECTRO-MECHANICAL SW | 8.5 | 2 | 11.5 | 10.1 | -5 | 10.4 |
| 2220 | OPERATOR SYSTEMS | 10.7 | -2 | 9.5 | 15.0 | -6 | 7.1 |
| 2231 | RADIO SYSTEMS | 12.5 | -2 | 8.2 | 13.0 | 0 | 7.7 |
| 2232 | CIRCUIT EQUIPMENT | | | | | | |
| | CIRCUIT | 12.3 | 10 | 7.3 | 12.2 | 6 | 7.7 |
| | TRANSPACIFIC | 13.8 | 15 | 6.2 | 11.3 | 15 | 7.5 |
| 2351 | PUBLIC TELE EQ | 7.9 | 8 | 11.6 | 12.4 | 8 | 7.4 |
| 2362 | OTHER TERM EQ | 10.4 | -2 | 9.8 | 11.2 | -3 | 9.2 |
| 2411 | POLES | 26.0 | -37 | 5.3 | 26.0 | -53 | 5.9 |
| 2421 | AERIAL CABLE | 26.0 | -12 | 4.3 | 23.0 | -29 | 5.6 |
| 2422 | UNDERGROUND CABLE | 27.0 | -16 | 4.3 | 24.0 | -25 | 5.2 |
| 2423 | BURIED CABLE | 29.0 | -11 | 3.8 | 24.0 | -13 | 4.7 |
| 2424 | SUBMARINE CABLE | 15.9 | -1 | 6.4 | 16.5 | -1 | 6.1 |
| 2425 | DEEP SEA CABLE | 15.9 | -1 | 6.4 | 14.9 | -1 | 6.8 |
| 2426 | INTRBLDG NTWK CABLE | 22.0 | -14 | 5.2 | 23.0 | -3 | 4.5 |
| 2431 | AERIAL WIRE | 11.7 | -28 | 10.9 | 11.7 | -30 | 11.1 |
| 2441 | CONDUIT SYSTEMS | 52.0 | -16 | 2.2 | 48.0 | -22 | 2.5 |

THREE-WAY MEETING RESULTS