BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

RE: Petition of the Bell Telephone Company of Pennsylvania To Revise Depreciation Rates	: : :	Docket No. R-00920636

AMENDED PETITION

The Bell Telephone Company of Pennsylvania respectfully requests that its petition to revise intrastate depreciation rates for accounting purposes only be amended. The affect of this amendment is to withdraw the Company's proposal to shorten projection lives for non-metallic cable accounts. The Office of Consumer Advocate does not object to this amendment nor to the overall petition as amended.

Revised versions of Statements A and B are attached. Statement B shows that this amended petition will increase the Company's intrastate depreciation expense by $38.3 million based on estimated January 1, 1993 plant in service.

In addition the Company also requests that the effective date of this petition be postponed from January 1, 1993 to April 1, 1993.

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FEB 19 1993
Public Utility Commission
SECRETARY'S BUREAU
Information Control Division

Respectfully submitted,

Joel E. Simkins

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One Parkway, 16C
Philadelphia, PA 19102
(215) 466-8078

D. Michael Stroud
of Counsel

DATED: February 19, 1993

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Re: Petition of the Bell Telephone Company of Pennsylvania To Revise Depreciation Rates for Accounting Purposes Only	:

PETITION TO REVISE DEPRECIATION
RATES FOR ACCOUNTING PURPOSES ONLY

The Bell Telephone Company of Pennsylvania respectfully petitions the Pennsylvania Public Utility Commission, pursuant to 52 Pa. Code §5.41, for permission to revise its intrastate depreciation rates for accounting purposes only, effective January 1, 1993.

The Company needs to revise its depreciation rates for accounting purposes so that its depreciation accruals more closely match actual rates of capital consumption. With rapid changes in technology and increasing customer demand for sophisticated high-technology, low-cost solutions to their telecommunications needs, the Company must have depreciation rates that reflect economic realities. The Commission reviewed a similar petition filed by the Company last year, and concluded that Bell's proposed depreciation rates were reasonable and proper.[1]

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1 Petition of The Bell Telephone Company of Pennsylvania to Revise Depreciation rates for Accounting Purposes Only, Docket No. P-910536, granted without modification by Order entered January 8, 1992.

The documents supporting this petition and provided to the staff comply with the format proposed in the Commission's Advance Notice of Proposed Rulemaking (ANPRM)[2] and the Pennsylvania Telephone Association's comments on the ANPRM.[3] The attached Statement A shows the currently prescribed and proposed intrastate depreciation rates, depreciation reserve ratios, average remaining lives and salvage values by rate category. The attached Statement B shows that the resulting changes in intrastate depreciation accruals will increase Bell of Pennsylvania's depreciation expense by $39.9 million based on estimated January 1, 1993 plant in service.

Since the Company is seeking to revise its depreciation rates for accounting purposes only and <u>not</u> to recover any additional depreciation expense through customer rate increases, the Commission's granting of this petition will have no immediate or long-term ratemaking consequences. The Company therefore stipulates not to use the Commission's Order in this proceeding as support for any increased service rates in any future Company-initiated general base rate case. If the Company seeks to increase customer rates by filing a general base rate case in the future, the Company will support its depreciation rates before the Commission at that time.

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[2] <u>Advance Notice of Proposed Rulemaking Re Public Utility Depreciation Practices and Capital Planning</u>, Docket No. L-920062 at March 13, 1992 ("ANPRM").

[3] <u>Comments of the Pennsylvania Telephone Association</u> re Docket No. L-920062, filed on May 11, 1992.

Furthermore, because customer rates will not change, the Commission's granting of this petition will eliminate the need to devote the Commission's time and resources to any depreciation review proceeding. The Commission can fully protect the public interest by reviewing these depreciation rates in the course of any general rate case brought by the Company to recover the additional depreciation expenses associated with these rates.

Bell of PA has reviewed this petition and its attachments with the Office of Consumer Advocate ("OCA"). The OCA reserves the right to perform a more detailed review of the Company's specific proposed depreciation rates.

WHEREFORE, Bell of PA hereby requests the Commission to enter an Order, effective January 1, 1993, authorizing the booking of revised intrastate depreciation rates and expense accruals as described herein, for accounting purposes only and subject to the conditions set forth above.

Respectfully submitted,

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(215) 466-8078

D. Michael Stroud
of Counsel

DATED: December 10, 1992

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
FEBRUARY 19, 1993

STATEMENT A

INTRASTATE PROPOSAL

SUMMARY OF DEPRECIATION RATES

(000)

ACCT NUMBER	CLASS OR SUBCLASS OF PLANT	DEPRECIATION RATES IN EFFECT 12/31/92 REM LIFE YEARS	RESERVE %	FUTURE NET SALVAGE %	RATE %	RATES TO BE EFFECTIVE IN 1993 REM LIFE YEARS	RESERVE %	FUTURE NET SALVAGE %	RATE %
		A	B	C	D	E	F	G	H
2112	MOTOR VEHICLES	3.6	49.0	13.0	10.6				10.6
2113	AIRCRAFT	1.1	55.5	40.0	4.1				4.1
2115	GARAGE WORK EQUIP.	9.3	13.7	1.0	9.2				9.2
2116	OTHER WORK EQUIP.	9.6	30.7	1.0	7.1				7.1
2121	BUILDINGS	35.3	21.3	2.0	2.2				2.2
2122	FURNITURE	8.1	25.8	3.0	8.8				8.8
2123	OFFICE EQUIPMENT	5.1	34.0	1.0	12.7				12.7
2124	COMPUTERS	3.3	43.6	5.0	15.6				15.6
2211	ANALOG ELECTRONIC	4.9	35.6	2.0	12.7	3.9	42.0	0.0	14.9
2212	DIGITAL ELECTRONIC	11.0	22.7	5.0	6.6	10.0	25.8	5.0	6.9
2220	OPERATOR SYSTEMS	6.1	12.8	3.0	13.8				13.8
2231	RADIO SYSTEMS **	5.5	53.4	4.0	7.7				7.7
2232.1	DIGITAL DATA SYSTEMS	4.5	37.0	1.0	13.8				13.8
2232.2	DIGITAL CIRCUIT EQ.	6.1	31.2	2.0	11.0				[illegible]
2232.3	ANALOG CIRCUIT EQ.	5.0	51.0	0.0	9.8				9.8
2351	PUBLIC TELEPHONES	6.1	48.2	2.0	8.2				8.2
2362	OTHER TERMINAL EQ.	7.4	34.3	-2.0	9.1	7.7	14.7	-2.0	[illegible]
2411	POLES	22.0	46.0	-83.0	6.2				[illegible]
2421.1	AERIAL CABLE - METALLIC					10.7	41.8	-16.0	[illegible]
2421.2	AERIAL - NON METALLIC					19.8	15.6	-14.0	[illegible]
	TOTAL AERIAL CABLE	14.3	37.9	-16.0	5.5				
2422.1	UNDERGROUND CABLE - METALLIC					10.7	34.5	-6.0	[illegible]
2422.2	UNDERGROUND - NON-METALLIC					18.8	13.2	-14.0	[illegible]
	TOTAL UNDERGROUND CABLE	14.3	28.1	-6.0	5.4				
2423.1	BURIED CABLE - METALLIC					11.1	34.3	-6.0	
2423.2	BURIED - NON-METALLIC					20.4	18.2	-9.0	[illegible]
	TOTAL BURIED CABLE	15.1	32.7	-6.0	4.8				
2424	SUBMARINE CABLE	6.8	95.5	-10.0	2.1				
2426.1	INTRABLDG CABLE - METALLIC					11.0	46.4	-29.0	
2426.2	INTRABUILDING - NON-METALLIC					16.0	17.4	-14.0	
	TOTAL INTRBLDG CABLE	13.3	42.3	-29.0	6.5				
2441	CONDUIT SYSTEMS	41.0	23.2	-10.0	2.1				

PROPOSAL BASED ON ESTIMATED DATA.

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
FEBRUARY 19, 1993

STATEMENT B

INTRASTATE PROPOSAL

CHANGE IN ANNUAL DEPRECIATION ACCRUALS RESULTING FROM
CHANGES IN DEPRECIATION RATES
(000)

ACCT NUMBER	CLASS OR SUBCLASS OF PLANT	TOTAL COMPANY BOY 1993 INVESTMENT *	INTRASTATE INVESTMENT	ACCRUALS WITH 1992 DEPRECIATION RATES	ACCRUALS WITH 1993 DEPRECIATION RATES	CHANGES IN ACCRUALS
		I	J	K=J*D	L=J*H	M=L-K
2112	MOTOR VEHICLES	95,726	73,843	7,827	7,827	0
2113	AIRCRAFT	0	0	0	0	0
2115	GARAGE WORK EQUIP.	6,859	5,291	487	487	0
2116	OTHER WORK EQUIP.	62,519	48,227	3,424	3,424	0
2121	BUILDINGS	671,780	518,211	11,401	11,401	0
2122	FURNITURE	15,662	12,082	1,063	1,063	0
2123	OFFICE EQUIPMENT	154,561	119,228	15,142	15,142	0
2124	COMPUTERS	378,006	291,594	45,489	45,489	0
2211	ANALOG ELECTRONIC	579,326	481,188	61,111	71,697	10,586
2212	DIGITAL ELECTRONIC	1,066,936	886,197	58,489	61,148	2,659
2220	OPERATOR SYSTEMS	18,262	14,852	2,050	2,050	0
2231	RADIO SYSTEMS **	25,601	17,381	1,338	1,338	0
2232.1	DIGITAL DATA SYSTEMS	12,633	8,577	1,184	1,184	0
2232.2	DIGITAL CIRCUIT EQ.	1,227,710	833,492	91,684	91,684	0
2232.3	ANALOG CIRCUIT EQ.	169,105	114,805	11,251	11,251	0
2351	PUBLIC TELEPHONES	56,358	42,274	3,466	3,466	0
2362	OTHER TERMINAL EQ.	77,511	58,141	5,291	6,570	1,279
2411	POLES	252,839	187,151	11,603	11,603	0
2421.1	AERIAL CABLE - METALLIC	1,281,055	948,237	52,153	65,428	13,275
2421.2	AERIAL - NON METALLIC	75,370	55,789	3,068	2,789	(279)
	TOTAL AERIAL CABLE	1,356,425	1,004,026	55,221		
2422.1	UNDERGROUND CABLE - METALLIC	606,253	448,748	24,232	30,066	5,834
2422.2	UNDERGROUND - NON-METALLIC	120,676	89,324	4,824	4,824	0
	TOTAL UNDERGROUND CABLE	726,929	538,073	29,056		
2423.1	BURIED CABLE - METALLIC	320,220	237,027	11,377	15,407	4,029
2423.2	BURIED - NON-METALLIC	2,901	2,147	103	97	(6)
	TOTAL BURIED CABLE	323,121	239,174	11,480		
2424	SUBMARINE CABLE	456	338	7	7	0
2426.1	INTRABLDG CABLE - METALLIC	127,222	94,170	6,121	7,063	942
2426.2	INTRABUILDING - NON-METALLIC	9,584	7,094	461	426	(35)
	TOTAL INTRBLDG CABLE	136,806	101,264	6,582		
2441	CONDUIT SYSTEMS	619,033	458,208	9,622	9,622	0
	TOTALS	8,034,164	6,053,618	444,269	482,552	38,283
	COMPOSITES			7.3 %	8.0 %	

* PROPOSAL BASED ON ESTIMATED DATA.
** ACCOUNT HAS A THREE YEAR AMORTIZATION OF $3,264 RIA WHICH BEGAN JANUARY 1, 1992

Attachment 1
February 19, 1993

COMPANY: BELL OF PENNSYLVANIA
STATE: PENNSYLVANIA

PETITION NARRATIVE

2211 - ANALOG ELECTRONIC SWITCHING

Analog Switching is a dying account. Analog switches are now being rapidly replaced throughout the telecommunication industry. Since the only salvage to be realized is scrap value, the Company chose a zero future net salvage which is also the prescribed interstate value. An update of the Average Year of Retirement (AYFR) calculation would not significantly change the currently prescribed 1996.5. For this reason, the account was updated using the prescribed AYFR of 1996.5 (Attachment 3-1) and the new FNS of 0.

2212 - DIGITAL ELECTRONIC SWITCHING

In 1992 the FCC adopted a new life span methodology for determining the average remaining life for this account. The methodology begins with an Average Date of Placement (ADP). A 20 year life span is then added to the ADP to develop an AYFR. The AYFR is converted to a projection life which is then used in a generation arrangement (Attachment 3-2) to calculate the average remaining life. The Company chose to use this methodology which changes the account projection life from 19.0 to 17.5 years. The account was updated using the projection life of 17.5 and the prescribed FNS.

2362 - OTHER TERMINAL EQUIPMENT

When the depreciation rate for this account was set in 1991, the depreciation reserve ratio was 34.3 percent. Since then, the account has experienced large retirements which have reduced the reserve to 14.7 percent. The current life and salvage parameters for this account are still reasonable. To address the low reserve level, the Company has technically updated the account without changing the underlying depreciation parameters. The generation arrangement (Attachment 3-3) provides the support for the resulting change in average remaining life.

2421.1 AERIAL CABLE - METALLIC
2422.1 UNDERGROUND CABLE METALLIC
2423.1 BURIED CABLE - METALLIC
2426.1 INTRABUILDING CABLE - METALLIC

Fiber is now being placed in Inter-Office and Feeder plant in increasing amounts. It is also becoming economical to place fiber

in Distribution. The displacement and retirement of copper cable has begun. However, historical data does not reflect this impact of fiber on the life of copper cable and will not be a good predictor of future life. It is time to begin to gradually recognize the shortening of copper life that will occur. In addition, since the change from copper to fiber is a broad fundamental one, whether the copper cable is aerial, underground or buried will have little impact on when it is displaced. For this reason, the Company has chosen a common 20 year life for all four copper cable accounts. The Introductory Narrative of the 1992 Depreciation Rate Study discusses the technology deployment plans of the Company. Each account was updated with the 20 year projection life (Attachments 3-4, 3-6, 3-8, and 3-10) and the currently prescribed FNS.

2421.2 AERIAL CABLE - NON-METALLIC
2422.2 UNDERGROUND CABLE NON-METALLIC
2423.2 BURIED CABLE - NON-METALLIC
2426.2 INTRABUILDING CABLE - NON-METALLIC

In the Commission Order granting the currently prescribed depreciation rates the Company was required to develop separate subaccounts for copper and fiber cable. In this petition, the fiber accounts have been separated with their own depreciation parameters, rates and reserves. The same guidelines were used to develop the depreciation parameters for all four accounts. They are:

Curve Shape - The curve used for each account is the currently prescribed curve.

Projection Life - The projection life used for each account is the currently prescribed life. Generation arrangements supporting the average remaining life calculations are in Attachments 3-5, 3-7, 3-9, and 3-11.

Future Net Salvage - Since these are new accounts with limited historical retirement and salvage experience, the future net salvage was determined by Company Subject Matter Experts. The Gross Salvage for Fiber cables will be zero. The Cost of Removal for Aerial, Underground and Intrabuilding fiber cable is estimated to be half of the experience for copper cable due to its size and weight. Therefore, 14 percent was used for these accounts. Since the size and weight benefits do not accrue for Buried Fiber cable, the prescribed Cost of Removal for Buried Copper cable, 9 percent, was used.

ATTACHMENT 2
3RUARY 19, 1993

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA

DEPRECIATION PARAMETERS
1993

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	PROJECTION LIFE	FUTURE NET SALVAGE %	CURVE c	CURVE G	CURVE S
2112	MOTOR VEHICLES GROUP 1	6.0	13.0%	3.770000E+00	-0.7667925E-04	-0.3947123E-02
2112	MOTOR VEHICLES GROUP 2	7.4	13.0%	1.930000E+00	-0.1592826E-02	-0.7434645E-03
2112	MOTOR VEHICLES GROUP 3	8.4	13.0%	3.350000E+00	-0.2660171E-05	-0.4433150E-02
2113	AIRCRAFT	10.0	40.0%	3.083236E+00	-0.3044896E-05	-0.2333229E-03
2115	GARAGE WORK EQUIP	18.0	1.0%	1.044958E+00	-0.4682078E+00	0.6489669E-02
2116	OTHER WORK EQUIP	18.0	1.0%	1.044958E+00	-0.4682078E+00	0.6489669E-02
2121	BUILDINGS - LARGE	56.0	2.0%	1.184287E+00	-0.1014497E+00	0.1557655E-01
2121	BUILDINGS - OTHER	19.0	2.0%	1.133397E+00	-0.2174551E+00	0.2396884E-01
2122	FURNITURE	15.0	3.0%	0.980000E+00	-0.8711495E+01	-0.1759442E+00
2123	OFFICE SUPPORT EQ.	9.8	3.0%	0.830000E+00	-0.4149044E+00	-0.7426578E-01
2123	COMPANY COMMUNICATIONS EQ.	8.5	1.0%	1.304986E+00	-0.1319432E-01	0.3357406E-02
2124	COMPUTERS	6.5	5.0%	1.270000E+00	-0.9518043E-01	0.2411403E-01
2211	ANALOG ELECTRONIC	1996.5	0.0%	1.2911333+00	-0.2055725E-01	-0.2455587E-02
2212	DIGITAL ELECTRONIC	17.5	5.0%	1.102494E+00	-0.3341004E+00	-0.2401188E-01
2220	OPERATOR SYSTEMS	10.0	3.0%	1.2911333+00	-0.2055725E-01	-0.2455587E-02
2231	RADIO SYSTEMS	12.0	4.0%	1.020000E+00	-0.3354271E+01	0.6646778E-01
2232.1	DIGITAL DATA SYSTEMS	9.6	1.0%	1.440000E+00	-0.4925838E-04	-0.1247791E-01
2232.2	DIGITAL CIRCUIT EQ.	11.5	2.0%	0.970000E+00	-0.4402682E+01	-0.1340492E+00
2232.3	ANALOG CIRCUIT EQ.	10.5	0.0%	0.970000E+00	-0.4402682E+01	-0.1340492E+00
2351	PUBLIC TELEPHONE	8.9	2.0%	1.028237E+00	-0.5710313E+01	0.1484940E+00
2362	OTHER TERMINAL EQ.	11.0	-2.0%	0.970000E+00	-0.5840848E+01	-0.1721471E+00
411	POLES	38.0	-83.0%	1.050000E+00	-0.1869399E-01	-0.3853641E-02
2421.1	AERIAL CABLE - METALLIC	20.0	-16.0%	1.140000E+00	-0.6042385E-02	-0.2031967E-02
2421.2	AERIAL CABLE - NON-METALLIC	30.0	-14.0%	1.140000E+00	-0.6042385E-02	-0.2031967E-02
2422.1	UNDERGRND CABLE - METALLIC	20.0	-6.0%	1.020000E+00	-0.9265642E+00	0.1843371E-01
2422.2	UNDERGRND CABLE - NON-METALLIC	30.0	-14.0%	1.020000E+00	-0.9265642E+00	0.1843371E-01
2423.1	BURIED CABLE - METALLIC	20.0	-6.0%	1.070000E+00	-0.9541490E-01	0.6374202E-02
2423.2	BURIED CABLE - NON-METALLIC	30.0	-9.0%	1.070000E+00	-0.9541490E-01	0.6374202E-02
2424	SUBMARINE CABLE	35.0	-10.0%	2.110000E+00	-0.2682718E-03	0.1456399E-03
2426.1	INTRABLDG CABLE - METALLIC	20.0	-29.0%	1.010000E+00	-0.2938906E+01	-0.2537940E-01
2426.2	INTRABLDG CABLE - NON-METALLIC	30.0	-14.0%	1.010000E+00	-0.2938906E+01	-0.2537940E-01
2441	CONDUIT SYSTEMS	60.0	-10.0%	1.158701E+00	-0.4579722E-05	-0.1519639E-02

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COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2211 ANALOG SWITCHING
CATEGORY: ANALOG SWITCHING

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
1992	0.5	5,464	0.9433	0.47	3.92	4.17	1,311	5,137
1991	1.5	9,328	0.8857	1.44	3.92	4.91	1,899	7,439
1990	2.5	40,217	0.8742	2.42	3.92	5.84	6,884	26,964
1989	3.5	38,639	0.8398	3.32	3.92	6.61	5,846	22,895
1988	4.5	78,987	0.7580	4.05	3.92	7.02	11,253	44,058
1987	5.5	24,502	0.6704	4.68	3.91	7.31	3,352	13,123
1986	6.5	27,579	0.6265	5.42	3.91	7.87	3,503	13,708
1985	7.5	23,157	0.6158	6.45	3.91	8.86	2,614	10,229
1984	8.5	74,045	0.6792	7.71	3.91	10.37	7,141	27,931
1983	9.5	61,904	0.5803	8.26	3.91	10.52	5,882	23,002
1982	10.5	21,471	0.5888	9.15	3.91	11.45	1,875	7,330
1981	11.5	27,972	0.5932	10.28	3.91	12.60	2,220	8,676
1980	12.5	36,705	0.5129	10.75	3.91	12.75	2,879	11,249
1979	13.5	28,754	0.4859	11.17	3.91	13.07	2,200	8,594
1978	14.5	17,344	0.4689	12.20	3.91	14.03	1,236	4,828
1977	15.5	13,126	0.3953	12.13	3.90	13.67	960	3,748
1976	16.5	13,714	0.4170	12.49	3.90	14.12	971	3,790
1975	17.5	9,381	0.3380	14.13	3.90	15.45	607	2,370
1974	18.5	10,666	0.3573	14.46	3.90	15.86	673	2,624
1973	19.5	4,877	0.3438	15.99	3.90	17.33	281	1,097
1972/PRIOR		11,494	0.1676	18.43	3.90	17.08	673	2,623
TOTAL		579,326					64,260	251,416
NON-ELG V		579,326					64,260	251,416
ELG V		0					0	0

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	9.01537	9.01537	-
AVG REMAING LIFE [TOT H/TOT G]	3.91250	3.91250	0.00000

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 1,004,230

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.57689

* ELG VINTAGES
++ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 3.5
+++ FROM TABLE 2-VG/ELG FOR ELG VINTAGES, COMPUTED AS D+(C*E) FOR VG VINTAGES
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COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2212 DIGITAL SWITCHING
CATEGORY: DIGITAL SWITCHING

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	98,047	0.9957	0.50	9.88	10.38	9,448	93,323
*1991	1.5	110,736	0.9938	1.50	10.43	11.93	9,284	96,810
*1990	2.5	117,872	0.9903	2.49	10.49	12.99	9,073	95,190
*1989	3.5	93,958	0.9819	3.47	10.38	13.88	6,767	70,274
*1988	4.5	118,169	0.9553	4.40	10.19	14.69	8,042	81,978
*1987	5.5	146,697	0.9483	5.37	9.95	15.45	9,492	94,491
*1986	6.5	148,186	0.8952	6.19	9.69	16.19	9,154	88,686
*1985	7.5	134,058	0.8511	7.03	9.41	16.91	7,930	74,583
*1984	8.5	45,153	0.8541	7.81	9.11	17.61	2,564	23,361
*1983	9.5	17,788	0.7376	8.61	8.81	18.31	971	8,561
*1982	10.5	6,689	0.7493	9.48	8.51	19.01	352	2,995
1981	11.5	5,734	0.7886	10.32	10.18	18.35	313	3,182
1980	12.5	4,068	0.7418	11.49	9.70	18.69	218	2,111
1979	13.5	3,060	0.5767	11.53	9.24	16.86	182	1,677
1978	14.5	1,970	0.6126	12.75	8.80	18.14	109	956
1977	15.5	1,822	0.6094	13.03	8.38	18.13	100	842
1976	16.5	1,728	0.5861	12.77	7.98	17.45	99	790
1975	17.5	1,800	0.4991	13.21	7.59	17.00	106	804
1974	18.5	1,797	0.4176	13.49	7.22	16.51	109	786
1973	19.5	1,560	0.4730	14.62	6.87	17.88	87	600
1972/PRIOR		6,042	0.1897	21.81	5.28	19.66	307	1,622
TOTAL		1,066,935					74,706	743,621
NON-ELG V		29,582					1,629	13,370
ELG V		1,037,353					73,077	730,251

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	14.28178	18.15812	14.19536
AVG REMAING LIFE [TOT H/TOT G]	9.95397	8.20688	9.99291

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 1,182,234

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.90247

* ELG VINTAGES
++ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 17.5
+++ FROM TABLE 2-VG/ELG FOR ELG VINTAGES, COMPUTED AS D+(C*E) FOR VG VINTAGES
\# ESTIMATED

11/10/92
12:48 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2362.7-9 OTHER TERMINAL EQPT.
CATEGORY: OTHER TERMINAL EQUIP

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
1992	0.5	13,900	1.0000	0.50	10.50	11.00	1,264	13,268
1991	1.5	11,298	1.0000	1.50	9.50	11.00	1,027	9,757
1990	2.5	10,119	0.8905	2.29	8.65	9.99	1,013	8,761
1989	3.5	7,039	0.7869	3.06	7.95	9.32	756	6,009
1988	4.5	5,367	0.6737	3.75	7.36	8.71	616	4,535
1987	5.5	5,782	0.6150	4.69	6.86	8.91	649	4,449
1986	6.5	3,644	0.4815	5.03	6.42	8.12	449	2,881
1985	7.5	2,806	0.3267	4.44	6.03	6.41	438	2,643
1984	8.5	3,697	0.4464	6.66	5.70	9.20	402	2,289
1983	9.5	6,821	0.4730	8.24	5.40	10.80	632	3,414
1982	10.5	1,911	0.3588	8.11	5.14	9.95	192	987
1981	11.5	2,550	0.3710	9.25	4.91	11.08	230	1,130
1980	12.5	815	0.1960	7.04	4.70	7.96	102	481
1979	13.5	552	0.1455	6.25	4.51	6.91	80	361
1978	14.5	204	0.1108	6.72	4.35	7.20	28	123
1977	15.5	149	0.0485	5.90	4.19	6.10	24	102
1976	16.5	109	0.0221	5.87	4.05	5.96	18	74
1975	17.5	109	0.0464	6.69	3.93	6.87	16	62
1974	18.5	137	0.0583	7.91	3.81	8.13	17	64
1973	19.5	89	0.0287	7.43	3.71	7.53	12	44
1972/PRIOR		413	0.0123	9.86	3.35	9.35	44	148
TOTAL		77,511					8,009	61,583
NON-ELG V		77,511					8,009	61,583
ELG V		0					0	0

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	9.67786	9.67786	-
AVG REMAING LIFE [TOT H/TOT G]	7.68912	7.68912	0.00000

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 173,078

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.44784

* ELG VINTAGES
++ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 11.0
+++ FROM TABLE 2-VG/ELG FOR ELG VINTAGES, COMPUTED AS D+(C*E) FOR VG VINTAGES
\# ESTIMATED

11/10/92
12:48 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2421.1 AERIAL CABLE - MET
CATEGORY: AERIAL CABLE-MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E↔	F↔↔	G=B/F	H=E*G
*1992	0.5	74,647	0.9969	0.50	12.98	13.48	5,539	71,877
*1991	1.5	82,218	0.9916	1.49	13.72	15.22	5,401	74,116
*1990	2.5	75,869	0.9789	2.47	13.77	16.27	4,663	64,212
*1989	3.5	73,362	0.9686	3.44	13.56	17.06	4,301	58,309
*1988	4.5	70,232	0.9599	4.41	13.21	17.71	3,966	52,383
*1987	5.5	70,844	0.9473	5.36	12.77	18.27	3,877	49,520
*1986	6.5	58,586	0.9291	6.28	12.28	18.78	3,119	38,313
*1985	7.5	52,888	0.9274	7.26	11.76	19.26	2,746	32,292
*1984	8.5	64,367	0.9312	8.26	11.21	19.71	3,266	36,609
*1983	9.5	62,479	0.9196	9.16	10.65	20.15	3,101	33,017
*1982	10.5	64,727	0.9066	10.10	10.07	20.57	3,146	31,693
1981	11.5	65,779	0.8494	10.68	10.86	19.91	3,305	35,886
1980	12.5	66,483	0.8937	11.97	10.13	21.03	3,162	32,041
1979	13.5	53,247	0.8690	12.81	9.43	21.00	2,536	23,903
1978	14.5	40,497	0.8481	13.63	8.74	21.04	1,924	16,821
1977	15.5	41,756	0.8469	14.58	8.08	21.42	1,950	15,748
1976	16.5	35,349	0.8213	15.38	7.44	21.49	1,645	12,230
1975	17.5	29,003	0.7907	16.17	6.82	21.56	1,345	9,176
1974	18.5	30,012	0.7733	16.96	6.23	21.78	1,378	8,588
1973	19.5	27,009	0.7366	17.66	5.67	21.84	1,237	7,016
1972/PRIOR		141,702	0.4068	23.64	3.12	23.68	5,984	18,676
TOTAL		1,281,055					67,591	722,425
NON-ELG V		530,837					24,465	180,085
ELG V		750,218					43,126	542,340

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	18.95310	21.69779	17.39605
AVG REMAING LIFE [TOT H/TOT G]	10.68821	7.36091	12.57578

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 1,601,190

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.80006

* ELG VINTAGES
↔ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 20.0
↔↔ FROM TABLE 2-VG/ELG FOR ELG VINTAGES; COMPUTED AS D+(C*E) FOR VG VINTAGES
\# ESTIMATED

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12:00 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2421.2 AERIAL CABLE-NON MET
CATEGORY: AERIAL CABLE-NON MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	17,584	0.9952	0.50	18.81	19.31	911	17,129
*1991	1.5	10,981	0.9892	1.49	20.20	21.70	506	10,221
*1990	2.5	6,811	0.9804	2.47	20.62	23.12	295	6,075
*1989	3.5	8,217	0.9667	3.44	20.67	24.17	340	7,027
*1988	4.5	6,910	0.9730	4.45	20.52	25.02	276	5,668
*1987	5.5	8,152	0.9689	5.41	20.26	25.76	317	6,411
*1986	6.5	10,677	0.9524	6.40	19.90	26.40	404	8,048
*1985	7.5	3,008	0.9628	7.44	19.49	26.99	111	2,172
*1984	8.5	2,[illegible]06	0.9767	8.47	19.04	27.54	87	1,663
*1983	9.5	585	0.9449	9.40	18.55	28.05	21	387
*1982	10.5	38	0.9674	10.48	18.04	28.54	1	24
1981	11.5	0	0.0000	0.00				
1980	12.5	0	0.0000	0.00				
1979	13.5	0	0.0000	0.00				
1978	14.5	0	0.0000	0.00				
1977	15.5	0	0.0000	0.00				
1976	16.5	0	0.0000	0.00				
1975	17.5	0	0.0000	0.00				
1974	18.5	0	0.0000	0.00				
1973	19.5	0	0.0000	0.00				
TOTAL		75,370					3,270	64,826
NON-ELG V		0					0	0
ELG V		75,370					3,270	64,826

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	23.05213	0.00000	23.05213
AVG REMAING LIFE [TOT H/TOT G]	19.82732	0.00000	19.82732

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 77,188

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.97644

CURVE PARAMETERS c=1.12376334 G=-0.0060423850000 S=-0.0018095055809
PLIFE= 30.0

PROJECTED ACCRUALS = 4,263

ESTIMATED

11/10/92
12:48 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2422.1 U.G. CABLE-MET
CATEGORY: U.G. CABLE-MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	24,141	0.9999	0.50	13.62	14.12	1,710	23,286
*1991	1.5	38,778	0.9967	1.50	13.11	14.61	2,655	34,796
*1990	2.5	36,075	0.9879	2.48	12.64	15.14	2,383	30,118
*1989	3.5	35,324	0.9846	3.48	12.20	15.70	2,250	27,448
*1988	4.5	32,002	0.9737	4.45	11.77	16.27	1,967	23,152
*1987	5.5	38,580	0.9745	5.45	11.36	16.86	2,288	25,994
*1986	6.5	32,196	0.9568	6.40	10.96	17.46	1,844	20,211
*1985	7.5	22,792	0.9391	7.34	10.58	18.08	1,261	13,335
*1984	8.5	26,036	0.9105	8.26	10.20	18.70	1,392	14,203
*1983	9.5	25,093	0.9449	9.31	9.84	19.34	1,297	12,768
*1982	10.5	27,194	0.9408	10.29	9.49	19.99	1,360	12,912
1981	11.5	32,143	0.9039	11.11	11.46	21.46	1,498	17,157
1980	12.5	31,996	0.9112	12.17	10.93	22.13	1,446	15,806
1979	13.5	21,778	0.8784	12.90	10.44	22.07	987	10,303
1978	14.5	15,795	0.8575	13.77	9.97	22.32	708	7,057
1977	15.5	16,570	0.8823	15.01	9.53	23.41	708	6,742
1976	16.5	15,407	0.8566	15.76	9.10	23.56	654	5,954
1975	17.5	14,115	0.8248	16.51	8.70	23.69	596	5,185
1974	18.5	15,700	0.8221	17.54	8.32	24.38	644	5,357
1973	19.5	10,960	0.7694	18.38	7.96	24.50	447	3,559
1972/PRIOR		93,578	0.5308	28.94	5.74	28.92	3,236	18,573
TOTAL		606,253					31,330	333,916
NON-ELG V		268,042					10,922	95,693
ELG V		338,211					20,408	238,223

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	19.35062	24.54081	16.57280
AVG REMAING LIFE [TOT H/TOT G]	10.65806	8.76129	11.67322

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 727,298

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.83357

* ELG VINTAGES
++ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 20.0
+++ FROM TABLE 2-VG/ELG FOR ELG VINTAGES, COMPUTED AS D+(C*E) FOR VG VINTAGES
\# ESTIMATED

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COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2422.2 U.G. CABLE-NON MET
CATEGORY: U.G. CABLE-NON MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	17,622	0.9998	0.50	20.58	21.08	836	17,204
*1991	1.5	15,986	0.9968	1.50	20.03	21.53	743	14,872
*1990	2.5	11,676	0.9861	2.48	19.54	22.04	530	10,352
*1989	3.5	9,978	0.9872	3.49	19.07	22.57	442	8,431
*1988	4.5	8,803	0.9764	4.47	18.62	23.12	381	7,090
*1987	5.5	17,400	0.9640	5.44	18.19	23.69	735	13,359
*1986	6.5	15,947	0.9571	6.44	17.76	24.26	657	11,674
*1985	7.5	10,296	0.9417	7.40	17.34	24.84	414	7,138
*1984	8.5	6,194	0.8431	8.23	16.94	25.44	244	4,124
*1983	9.5	2,934	0.9377	9.34	16.54	26.04	113	1,864
*1982	10.5	2,725	0.9434	10.38	16.15	26.65	102	1,651
1981	11.5	265	0.3503	10.42	20.59	17.64	15	310
1980	12.5	850	0.3069	11.48	19.95	17.60	48	964
1979	13.5	0	0.0000	0.00				
1978	14.5	0	0.0000	0.00				
1977	15.5	0	0.0000	0.00				
1976	16.5	0	0.0000	0.00				
1975	17.5	0	0.0000	0.00				
1974	18.5	0	0.0000	0.00				
1973	19.5	0	0.0000	0.00				
TOTAL		120,676					5,259	99,082
NON-ELG V		1,116					63	1,274
ELG V		119,561					5,196	97,809

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	22.94503	17.60880	23.01010
AVG REMAING LIFE [TOT H/TOT G]	18.83919	20.10110	18.82381

COMPUTED GROSS ADDS-ALL VINTS: 127,166
SUM OF (B/C)

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.94897

CURVE PARAMETERS c=1.02472788 G=-0.9265642000000 S= 0.0227384989388
PLIFE= 30.0

PROJECTED ACCRUALS = 6,370

ESTIMATED

11/10/92
12:48 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2423.1 BURIED CABLE-MET
CATEGORY: BURIED CABLE-MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	16,295	0.9999	0.50	14.70	15.20	1,072	15,759
*1991	1.5	21,536	0.9974	1.50	14.15	15.65	1,376	19,471
*1990	2.5	24,424	0.9964	2.50	13.58	16.08	1,519	20,628
*1989	3.5	22,615	0.9909	3.48	13.02	16.52	1,369	17,825
*1988	4.5	23,969	0.9884	4.48	12.47	16.97	1,412	17,614
*1987	5.5	25,008	0.9819	5.45	11.93	17.43	1,435	17,118
*1986	6.5	19,035	0.9721	6.42	11.40	17.90	1,063	12,124
*1985	7.5	16,677	0.9665	7.37	10.89	18.39	907	9,874
*1984	8.5	14,707	0.9571	8.36	10.38	18.88	779	8,086
*1983	9.5	10,962	0.9590	9.32	9.89	19.39	565	5,591
*1982	10.5	10,316	0.9466	10.28	9.41	19.91	518	4,876
1981	11.5	17,455	0.8851	11.00	10.69	20.46	853	9,115
1980	12.5	9,689	0.9261	12.12	10.06	21.44	452	4,548
1979	13.5	10,564	0.9236	13.13	9.47	21.88	483	4,572
1978	14.5	11,406	0.8891	13.93	8.90	21.85	522	4,648
1977	15.5	8,572	0.9068	14.97	8.36	22.55	380	3,179
1976	16.5	7,991	0.8837	15.86	7.85	22.79	351	2,752
1975	17.5	8,304	0.8685	16.74	7.36	23.14	359	2,642
1974	18.5	9,724	0.8355	17.54	6.90	23.30	417	2,879
1973	19.5	8,092	0.7515	17.89	6.46	22.74	356	2,297
1972/PRIOR		22,879	0.4038	20.76	5.05	22.65	1,010	5,102
TOTAL		320,220					17,198	190,701
NON-ELG V		114,677					5,183	41,733
ELG V		205,543					12,015	148,967

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	18.61994	22.12624	17.10743
AVG REMAING LIFE [TOT H/TOT G]	11.08873	8.05225	12.39857

COMPUTED GROSS ADDS-ALL VINTS: 371,051
SUM OF (B/C)

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.86301

* ELG VINTAGES
++ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 20.0
+++ FROM TABLE 2-VG/ELG FOR ELG VINTAGES, COMPUTED AS D+(C*E) FOR VG VINTAGES
\# ESTIMATED

01/26/93
12:00 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2423.2 BURIED CABLE-NON MET
CATEGORY: BURIED CABLE-NON MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	708	1.0000	0.50	22.17	22.67	31	692
*1991	1.5	198	1.0000	1.50	21.64	23.14	9	185
*1990	2.5	49	1.0000	2.50	21.08	23.58	2	44
*1989	3.5	368	1.0000	3.50	20.52	24.02	15	314
*1988	4.5	782	1.0000	4.50	19.96	24.46	32	638
*1987	5.5	175	1.0000	5.50	19.40	24.90	7	136
*1986	6.5	302	1.0000	6.50	18.85	25.35	12	225
*1985	7.5	203	1.0000	7.50	18.30	25.80	8	144
*1984	8.5	116	1.0000	8.50	17.76	26.26	4	78
*1983	9.5	0	0.0000	0.00				
*1982	10.5	0	0.0000	0.00				
1981	11.5	0	0.0000	0.00				
1980	12.5	0	0.0000	0.00				
1979	13.5	0	0.0000	0.00				
1978	14.5	0	0.0000	0.00				
1977	15.5	0	0.0000	0.00				
1976	16.5	0	0.0000	0.00				
1975	17.5	0	0.0000	0.00				
1974	18.5	0	0.0000	0.00				
1973	19.5	0	0.0000	0.00				
TOTAL		2,901					120	2,457
NON-ELG V		0					0	0
ELG V		2,901					120	2,457

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	24.09534	0.00000	24.09534
AVG REMAING LIFE [TOT H/TOT G]	20.40893	0.00000	20.40893

COMPUTED GROSS ADDS-ALL VINTS:
SUM OF (B/C) 2,901

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 1.00000

CURVE PARAMETERS c=1.06041810 G=-0.0954149000000 S= 0.0055267361408
PLIFE= 30.0

PROJECTED ACCRUALS = 147

ESTIMATED

11/10/92
12:48 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2426.1 INTRABLDG CA MET
CATEGORY: INTRABLDG CABLE MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	5,033	0.9959	0.50	10.28	10.78	467	4,799
*1991	1.5	8,774	0.9877	1.49	11.08	12.58	698	7,728
*1990	2.5	9,223	0.9792	2.48	11.33	13.83	667	7,555
*1989	3.5	8,868	0.9557	3.41	11.38	14.88	596	6,782
*1988	4.5	8,323	0.9669	4.43	11.32	15.82	526	5,956
*1987	5.5	9,576	0.9231	5.30	11.21	16.71	573	6,425
*1986	6.5	7,407	0.9404	6.35	11.07	17.57	422	4,667
*1985	7.5	7,745	0.9304	7.28	10.90	18.40	421	4,588
*1984	8.5	6,796	0.8798	7.97	10.71	19.21	354	3,789
*1983	9.5	5,284	0.9005	9.14	10.52	20.02	264	2,776
*1982	10.5	6,892	0.8956	10.01	10.31	20.81	331	3,415
1981	11.5	10,677	0.8062	10.68	13.29	21.40	499	6,633
1980	12.5	4,435	0.8674	11.74	12.86	22.89	194	2,492
1979	13.5	3,084	0.8480	12.50	12.44	23.05	134	1,664
1978	14.5	2,217	0.8417	13.41	12.04	23.55	94	1,134
1977	15.5	1,843	0.8158	14.05	11.66	23.56	78	912
1976	16.5	1,749	0.8072	15.05	11.29	24.16	72	817
1975	17.5	2,055	0.7909	15.85	10.94	24.50	84	917
1974	18.5	1,679	0.7775	16.58	10.60	24.82	68	717
1973	19.5	1,564	0.7550	17.38	10.27	25.14	62	639
1972/PRIOR		13,997	0.4371	24.35	7.88	26.79	523	4,116
TOTAL		127,222					7,126	78,521
NON-ELG V		43,300					1,808	20,042
ELG V		83,922					5,318	58,479

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	17.85353	23.95423	15.77995
AVG REMAING LIFE [TOT H/TOT G]	11.01914	11.08726	10.99598

COMPUTED GROSS ADDS-ALL VINTS: 157,011
SUM OF (B/C)

AVG PROPORTION SURVIVING:
SUM OF B/ SUM OF (B/C) 0.81028

* ELG VINTAGES
++ FROM TABLE 2-VG/ELG; COL H FOR ELG, COL I FOR VG, PROJ LIFE 20.0
+++ FROM TABLE 2-VG/ELG FOR ELG VINTAGES, COMPUTED AS D+(C*E) FOR VG VINTAGES
\# ESTIMATED

01/26/93
12:00 PM

COMPANY : BELL OF PENNSYLVANIA
STATE : PENNSYLVANIA
ACCOUNT : 2426.2 INTRABLDG CA-NON MET
CATEGORY: INTRABLDG CABLE-NON MET

GENERATION ARRANGEMENT. TABLE 1-VG/ELG
DEVELOPMENT OF AVERAGE REMAINING AND SERVICE LIVES

VIN-TAGE	AGE	EXPERIENCE TO 1 - 1 - 93 # AMOUNT SURVIVING	PROP SURV	REAL LIFE	REMAIN ING LIFE YEARS	VINT AVG LIFE YEARS	AVERAGE LIFE WEIGHTS	REMAINING LIFE WEIGHTS
N	A	B	C	D	E++	F+++	G=B/F	H=E*G
*1992	0.5	2,839	0.9978	0.50	14.81	15.31	185	2,746
*1991	1.5	1,829	0.9951	1.50	16.14	17.64	104	1,673
*1990	2.5	1,365	0.9856	2.48	16.69	19.19	71	1,187
*1989	3.5	584	0.9295	3.36	16.94	20.44	29	484
*1988	4.5	258	0.9354	4.38	17.04	21.54	12	204
*1987	5.5	689	0.9570	5.43	17.05	22.55	31	521
*1986	6.5	673	0.9598	6.44	17.00	23.50	29	487
*1985	7.5	578	0.9726	7.44	16.90	24.40	24	400
*1984	8.5	442	0.9477	8.41	16.78	25.28	18	294
*1983	9.5	320	0.9810	9.43	16.63	26.13	12	204
*1982	10.5	8	0.7836	10.05	16.47	26.97	0	5
1981	11.5	0	0.0000	0.00				
1980	12.5	0	0.0000	0.00				
1979	13.5	0	0.0000	0.00				
1978	14.5	0	0.0000	0.00				
1977	15.5	0	0.0000	0.00				
1976	16.5	0	0.0000	0.00				
1975	17.5	0	0.0000	0.00				
1974	18.5	0	0.0000	0.00				
1973	19.5	0	0.0000	0.00				
TOTAL		9,584					514	8,204
NON-ELG V		0					0	0
ELG V		9,584					514	8,204

	ALL VINTS	NELG VINTS	ELG VINTS
AVG SERVICE LIFE [TOT B/TOT G]	18.66160	0.00000	18.66160
AVG REMAING LIFE [TOT H/TOT G]	15.97479	0.00000	15.97479

COMPUTED GROSS ADDS-ALL VINTS: 9,790
AVG PROPORTION SURVIVING: SUM OF B/ SUM OF (B/C) 0.97902

CURVE PARAMETERS c=1.01237916 G=-2.9389060000000 S= 0.0326170186587
PLIFE= 30.0

PROJECTED ACCRUALS = 643

ESTIMATED

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