PlantAcct	COM	DEPR	FedTAX	StateTAX	OthTAX
AerialCU	0.0042	0.0059	0.0018	0.0003	0.0000
AerialFO	0.0043	0.0045	0.0018	0.0003	0.0000
Building	0.0052	0.0023	0.0022	0.0004	0.0000
BuriedCU	0.0043	0.0047	0.0018	0.0003	0.0000
BuriedFO	0.0044	0.0038	0.0018	0.0003	0.0000
Circuit	0.0033	0.0076	0.0014	0.0002	0.0000
Conduit	0.0049	0.0019	0.0020	0.0003	0.0000
DSLAM	0.0033	0.0076	0.0014	0.0002	0.0000
Furniture	0.0032	0.0052	0.0013	0.0002	0.0000
Computers	0.0035	0.0136	0.0015	0.0002	0.0000
Land	0.0075	0.0000	0.0031	0.0005	0.0000
Microwave	0.0034	0.0092	0.0014	0.0002	0.0000
MotorVehicles	0.0033	0.0097	0.0014	0.0002	0.0000
OfficeSupport	0.0029	0.0085	0.0012	0.0002	0.0000
Pole	0.0043	0.0061	0.0018	0.0003	0.0000
Radio	0.0034	0.0092	0.0014	0.0002	0.0000
Switching	0.0034	0.0069	0.0014	0.0002	0.0000
Tower	0.0034	0.0035	0.0014	0.0002	0.0000
UgdCU	0.0043	0.0046	0.0018	0.0003	0.0000
UgdFO	0.0043	0.0043	0.0018	0.0003	0.0000

DSAM Life
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	INPUTS					ANNUAL				
Account	**Economic Life (years)**	**COM**	**Tax**	**TaxLife**	**Salvage**	**Return**	**Depreciation**	**Federal Income Taxes**	**State Income Taxes**	**Other Taxes**
AerialCU	20	9	39.5	15	-35%	0.0508	0.0703	0.0211	0.0035	0.0000
AerialFO	25	9	39.5	15	-25%	0.0512	0.0536	0.0212	0.0035	0.0000
Building	40	9	39.5	31.5	0%	0.0627	0.0273	0.0260	0.0043	0.0000
BuriedCU	20	9	39.5	15	-10%	0.0518	0.0560	0.0215	0.0035	0.0000
BuriedFO	25	9	39.5	15	-10%	0.0523	0.0456	0.0217	0.0036	0.0000
Circuit	11	9	39.5	5	0%	0.0400	0.0910	0.0166	0.0027	0.0000
Conduit	50	9	39.5	15	-10%	0.0587	0.0224	0.0244	0.0040	0.0000
Furniture	15	9	39.5	5	10%	0.0386	0.0624	0.0160	0.0026	0.0000
Computers	6	9	39.5	5	0%	0.0424	0.1632	0.0176	0.0029	0.0000
Land	0	9	39.5	0	0%	0.0900	0.0000	0.0374	0.0061	0.0000
Microwave	9	9	39.5	5	0%	0.0405	0.1103	0.0168	0.0028	0.0000
MotorVehicles	7.5	9	39.5	3	10%	0.0401	0.1163	0.0166	0.0027	0.0000
OfficeSupport	10	9	39.5	5	0%	0.0352	0.1022	0.0146	0.0024	0.0000
Pole	25	9	39.5	15	-75%	0.0517	0.0727	0.0215	0.0035	0.0000
Radio	9	9	39.5	5	0%	0.0405	0.1103	0.0168	0.0028	0.0000
Switching	12	9	39.5	5	0%	0.0409	0.0824	0.0170	0.0028	0.0000
Tower	25	9	39.5	3	0%	0.0406	0.0416	0.0169	0.0028	0.0000
UgdCU	25	9	39.5	15	-30%	0.0513	0.0555	0.0213	0.0035	0.0000
UgdFO	25	9	39.5	15	-20%	0.0513	0.0512	0.0213	0.0035	0.0000

From CostQuest CapCostV4 Model

RoR = 9%	**Economic Life (years)**	**Return**	**Depreciation**	**Federal Income Taxes**	**State Income Taxes**	**Other Taxes**	**Total Capital Cost Rate**
Land	0	0.0900	0.0000	0.0374	0.0061	0.0115	0.1450
Motor Vehicle	7.5	0.0401	0.1163	0.0166	0.0027	0.0115	0.1873
Tower	25	0.0406	0.0416	0.0169	0.0028	0.0115	0.1133
Radio	9	0.0405	0.1103	0.0168	0.0028	0.0115	0.1818
Microwave	9	0.0405	0.1103	0.0168	0.0028	0.0115	0.1818
Building	40	0.0627	0.0273	0.0260	0.0043	0.0115	0.1319
Furniture	15	0.0386	0.0624	0.0160	0.0026	0.0115	0.1312
Office Support	10	0.0352	0.1022	0.0146	0.0024	0.0115	0.1659
General Purpose Computers	6	0.0424	0.1632	0.0176	0.0029	0.0115	0.2376
Switching	12	0.0409	0.0824	0.0170	0.0028	0.0115	0.1546
Circuit/DLC	11	0.0400	0.0910	0.0166	0.0027	0.0115	0.1618
Pole	25	0.0517	0.0727	0.0215	0.0035	0.0115	0.1610
Aerial Copper	20	0.0508	0.0703	0.0211	0.0035	0.0115	0.1571
Aerial Fiber	25	0.0512	0.0536	0.0212	0.0035	0.0115	0.1410
Underground Copper	25	0.0513	0.0555	0.0213	0.0035	0.0115	0.1431
Underground Fiber	25	0.0513	0.0512	0.0213	0.0035	0.0115	0.1388
Buried Copper	20	0.0518	0.0560	0.0215	0.0035	0.0115	0.1444
Buried Fiber	25	0.0523	0.0456	0.0217	0.0036	0.0115	0.1347
Conduit	50	0.0587	0.0224	0.0244	0.0040	0.0115	0.1210

DSLAM						
DSLAM						
DSLAM						
DSLAM						
DSLAM	11	0.0400	0.0910	0.0166	0.0027	0.0000

DEPRECIATION RANGES ADOPTED IN CC DOCKET NO. 98-137 – DECEMBER 17, 1999

RANGES FOR ACCOUNTS				
DEPRECIATION RATE CATEGORY	**PROJECTION LIFE RANGE (YEARS)**		**FUTURE NET SALVAGE RANGE (PERCENT)**	
	LOW	**HIGH**	**LOW**	**HIGH**
MOTOR VEHICLES	7.5	9.5	10	20
AIRCRAFT	7	10	30	60
SPECIAL PURPOSE VEHICLES	12	18	0	10
GARAGE WORK EQUIPMENT	12	18	0	10
OTHER WORK EQUIPMENT	12	18	0	10
FURNITURE	15	20	0	10
OFFICE SUPPORT EQUIPMENT	10	15	0	10
CO COMMUICATIONS EQUIPMENT	7	10	-5	10
GENERAL PURPOSE COMPUTERS	6	8	0	5
DIGITAL SWITCHING	12	18	0	5
OPERATOR SYSTEMS	8	12	0	5
RADIO SYSTEMS	9	15	-5	5
CIRCUIT EQUIPMENT - DDS	7	11	-5	10
CIRCUIT EQUIPMENT - ANALOG	8	11	-5	0
CIRCUIT EQUIPMENT - DIGITAL	11	13	0	5
STATION APPARATUS	5	8	-5	5
LARGE PBX	5	8	-5	5
PUBLIC TELEPHONE	7	10	0	10
OTHER TERMINAL EQUIPMENT	5	8	-5	5
POLES	25	35	-75	-50
AERIAL CABLE - METALLIC	20	26	-35	-10
AERIAL CABLE – NON METALLIC	25	30	-25	-10
UNDERGROUND CABLE - METALLIC	25	30	-30	-5
UNDERGROUND CABLE – NON METALLIC	25	30	-20	-5
BURIED CABLE - METALLIC	20	26	-10	0
BURIED CABLE – NON METALLIC	25	30	-10	0
SUBMARINE CABLE	25	30	-5	0
INTRABLDG NETWORK CBL - METALLIC	20	25	-30	-5
INTRABLDG NETWORK CBL – NON METALLIC	25	30	-15	0
CONDUIT SYSTEMS	50	60	-10	0

The values shown in this workbook represent the inputs used in CQBAT for the FTTd 12k-ft network design and have not been reviewed by the ABC coalition for use in any other design. This workbook was used to calculate the results of Scenario 3 as described in Attachment 2: CostQuest Broadband Assessment Tool - Model Scenarios, 7/29/2011.