

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 COMMUNICATIONS 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