

Before the
Federal Communications Commission
Washington, D.C. 20554

DA 98-157

In the Matter of

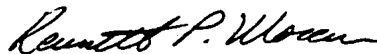
Cincinnati Bell Telephone Company,)
Southwestern Bell Telephone Company, and)
U S WEST Communications, Inc.)
)
Prescription of Revised)
Depreciation Rates)

ERRATUM

Released: February 3, 1998

The MEMORANDUM OPINION AND ORDER, FCC 98-11, in the above-caption proceeding, released January 30, 1998, did not include Page 4 of the Appendix. In addition, Southwestern Bell Telephone Company's accumulated depreciation percentage for Account 2220, Operator Systems, for the State of Texas was not correct. A Page 4 and a revised Page 7 of the Appendix are attached.

FEDERAL COMMUNICATIONS COMMISSION



Kenneth P. Moran
Chief, Accounting and Audits Division
Common Carrier Bureau

FEDERAL COMMUNICATIONS COMMISSION
Schedule of Annual Percentages of Depreciation for
SOUTHWESTERN BELL TELEPHONE COMPANY - KANSAS

Effective January 1, 1997

Rate Category Description	Average	Future	Accumulated	Remaining
	Remaining	Net		Life
	Life	Salvage	Depreciation	Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.7	12	54.4	9.1
2115 GARAGE WORK EQPT	4.2	0	53.4	11.1
2116 OTHER WORK EQPT	5.8	0	45.9	9.3
2121 BUILDINGS	25.0	6	27.4	2.7
2122 FURNITURE	7.4	0	15.8	11.4
2123 OFFICE SUPPORT	4.9	0	38.6	12.5
2123 COMPANY COMM EQPT	3.9	0	52.1	12.3
2124 GEN'L PURPOSE COMPUTERS	2.5	2	59.8	15.3
2211 ANALOG ELECT SWITCHING	1.8	-2	56.0	25.6
2212 DIGITAL ELECT SWITCHING	9.0	2	30.6	7.5
2220 OPERATOR SYSTEMS	4.3	0	27.7	16.8
2231 RADIO SYSTEMS	4.1	-5	44.6	14.7
2232 DIGITAL DATA SYSTEMS	3.5	0	58.9	11.7
2232 DIGITAL CIRCUIT EQPT	5.7	0	44.4	9.8
2232 ANALOG CIRCUIT EQPT	4.3	-4	65.3	9.0
2311 STATION APPARATUS	4.5	-2	64.4	8.4
2341 LARGE PBX	3.1	-5	56.1	15.8
2351 PUBLIC TELEPHONE	5.7	3	67.0	5.3
2362 OTHER TERMINAL EQPT	2.4	-2	55.3	19.5
2411 POLES	10.4	-91	112.9	7.5
2421 AERIAL CABLE-METALLIC	10.6	-35	60.6	7.0
2421 AERIAL CABLE-NONMETAL	12.9	-25	18.2	8.3
2422 UG CABLE-METALLIC	14.5	-9	61.8	3.3
2422 UG CABLE-NONMETAL	12.9	-9	29.5	6.2
2423 BURIED CABLE-METALLIC	9.7	-10	53.8	5.8
2423 BURIED CABLE-NONMETAL	14.7	-10	23.2	5.9
2424 SUBMARINE CABLE	11.3	0	76.8	2.1
2426 IB NETWORK CABLE-METAL	13.5	-17	62.5	4.0
2426 IB NETWORK CABLE-NONMETAL	12.0	-5	46.2	4.9
2431 AERIAL WIRE	2.4	-84	153.8	12.6
2441 CONDUIT SYSTEMS	31.0	-10	28.9	2.6

The figures in Columns B, C, and D are percentages of gross book costs.

FEDERAL COMMUNICATIONS COMMISSION
Schedule of Annual Percentages of Depreciation for
SOUTHWESTERN BELL TELEPHONE COMPANY - TEXAS

Effective January 1, 1997

Rate Category Description	Average Remaining Life	Future Net Salvage	Depreciation Accumulation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.4	9	55.4	8.1
2115 GARAGE WORK EQPT	4.9	-100	68.6	26.8
2116 OTHER WORK EQPT	5.8	0	47.8	9.0
2121 BUILDINGS	30.0	4	26.2	2.3
2122 FURNITURE	7.5	4	70.8	3.4
2123 OFFICE SUPPORT	4.4	0	53.6	10.5
2123 COMPANY COMM EQPT	4.3	0	45.7	12.6
2124 GEN'L PURPOSE COMPUTERS	3.0	2	45.8	17.4
2211 ANALOG ELECT SWITCHING	2.9	-2	64.9	12.8
2212 DIGITAL ELECT SWITCHING	9.1	2	29.8	7.5
2220 OPERATOR SYSTEMS	6.6	1	58.6	6.1
2231 RADIO	3.2	-5	62.6	13.3
2232 DIGITAL DATA SYSTEMS	3.8	0	48.3	13.6
2232 DIGITAL CIRCUIT EQPT	5.7	0	43.9	9.8
2232 ANALOG CIRCUIT EQPT	3.0	-5	75.9	9.7
2311 STATION APPARATUS	4.5	-2	58.1	9.8
2341 LARGE PBX	3.0	-5	59.0	15.3
2351 PUBLIC TELEPHONE	4.0	2	74.5	5.9
2362 OTHER TERMINAL EQPT	2.4	-2	62.1	16.6
2411 POLES	13.6	-140	87.2	11.2
2421 AERIAL CABLE-METALLIC	11.4	-40	66.9	6.4
2421 AERIAL CABLE-NONMETAL	15.0	-25	15.3	7.3
2422 UG CABLE-METALLIC	12.7	-20	55.7	5.1
2422 UG CABLE-NONMETAL	15.3	-10	25.4	5.5
2423 BURIED CABLE-METALLIC	11.9	-13	56.3	4.8
2423 BURIED CABLE-NONMETAL	14.5	-10	22.9	6.0
2424 SUBMARINE CABLE	14.5	-2	60.1	2.9
2426 IB NETWORK CABLE-METAL	11.9	-17	70.7	3.9
2426 IB NETWORK CABLE-NONMETAL	11.7	-10	13.7	8.2
2431 AERIAL WIRE	4.8	-79	179.0	0.0
2441 CONDUIT SYSTEMS	34.0	-10	25.3	2.5

The figures in Columns B, C, and D are percentages of gross book costs.