

**Before the  
FEDERAL COMMUNICATIONS COMMISSION  
Washington, D.C. 20554**

FCC 95-32

In the Matter of

The Prescription of Revised Percentages of  
Depreciation pursuant to the Communications  
Act of 1934, as amended for:

AT&T Communications	)
Ameritech-Illinois	)
Bell Atlantic-Delaware	)
Bell Atlantic-New Jersey	)
Cincinnati Bell Telephone Company	)
Citizens Utilities Company of California	)
Contel of New York, Inc.	)
GTE Midwest, Inc.	)
GTE North, Inc.	)
GTE Northwest, Inc.	)
GTE South, Inc.	)
Nevada Bell	)
Pacific Bell	)
US WEST Communications, Inc.	)

**MEMORANDUM OPINION AND ORDER**

Adopted: January 26, 1995

Released: January 31, 1995

By the Commission:

**I. INTRODUCTION**

1. In this Memorandum Opinion and Order, we prescribe depreciation rates and amortization schedules for thirteen local exchange carriers ("LECs") and AT&T. We determined these depreciation rates and amortization schedules after considering the studies underlying the carriers' requests, the views of the state commissions, and staff analysis and recommendations.

## II. BACKGROUND

2. This Commission is required by the Communications Act of 1934 to prescribe the depreciation rates<sup>1</sup> that are used to compute depreciation expense for communications common carriers. In recent years, we have also prescribed amortization schedules in lieu of depreciation rates to resolve certain depreciation accounting problems. An amortization schedule specifies amounts to be charged to the depreciation expense each year. In accordance with our rules, depreciation rates are prescribed to fully depreciate the carriers' investments on a straight-line basis over the life of the associated plant. In order to accomplish this we use the following formula:

$$\text{depreciation rate} = \frac{100\% - \text{accumulated depreciation \%} - \text{future net salvage \%}}{\text{average remaining life}}$$

Both the average remaining life and future net salvage factors are based upon estimates,<sup>2</sup> which require periodic review to ensure their reasonableness.

3. It is our practice to review and revise each carrier's depreciation rates and amortization schedules once every three years. In doing so, we review depreciation factors for approximately one-third of the larger carriers each year. This process begins when carriers submit depreciation studies, which consist of a variety of data related to the carriers' recent plant retirements and plans for future plant retirements, along with their preliminary depreciation rate and amortization proposals. This year, as a result of the Commission's efforts to simplify its depreciation procedures, these carriers were given the opportunity to use projection life and future net salvage factors based upon the ranges adopted by the Commission for 22 of the 34 plant categories.<sup>3</sup> State commissions are encouraged to provide proposals as well, and many do. The Common Carrier Bureau ("Bureau") then independently analyzes carriers' data and proposals and prepares its own preliminary proposals, which are forwarded to the state

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<sup>1</sup> See generally 47 U.S.C § 220(b). See Amortization of Depreciation Reserve Imbalances of Local Exchange Carriers, Report and Order, 3 FCC Rcd 984 (1988) (Amortization Order); see also The Prescription Percentages of Depreciation Pursuant to Section 220(b) of the Communications Act of 1934, as amended for: AT&T-Long Lines Department, Order, 96 FCC 2d 257 (1983); The Prescription of Revised Percentages of Depreciation pursuant to the Communications Act of 1934, as amended for: AT&T Communications et. al., Memorandum Opinion and Order, 7 FCC Rcd 1050 (1992).

<sup>2</sup> Pursuant to our Rules, the depreciation rate for an account is a function of the average remaining life and future net salvage estimates and the actual accumulated depreciation ratio. The average remaining life is the estimated average of the future life expectancy of investment in a particular plant account. The future net salvage is the estimated gross salvage of the plant less any estimated cost of removal. The accumulated depreciation ratio is the ratio of the accumulated depreciation to the related plant in service. As such, it is the amount of plant investment that has been depreciated for a particular plant account. See 47 C.F.R. Section 32.2000(g)(2)(ii).

<sup>3</sup> See Simplification of the Depreciation Prescription Process, Report and Order, 8 FCC Rcd 8025 (1993) (Depreciation Simplification Order), petitions for recon. pending, see also, Further Order Inviting Comments, FCC 94-256 (released October 11, 1994); Second Report and Order, 9 FCC Rcd 3206 (1994).

commissions and the carriers. Representatives from the Bureau, the state commissions and the carriers then assemble to discuss the various proposals at "three-way meetings." At the conclusion of these meetings, the Bureau makes its recommendations. The carriers then formally file for revised depreciation rates that may or may not agree with the Bureau's recommendations and the Bureau issues a Public Notice requesting comments on the proposed depreciation rate changes.

4. This year, in accordance with our triennial schedule, the fourteen carriers listed in the caption submitted studies proposing revised depreciation rates and amortization schedules based upon revised estimates of the average remaining life, future net salvage, and on updated actual accumulated depreciation ratios. Following the procedures outlined above, the Bureau proposed rates and amortization schedules in a Public Notice<sup>4</sup> released August 12, 1994. The Ameritech Operating Companies ("Ameritech") and the Missouri Public Service Commission ("Missouri")<sup>5</sup> filed comments. No reply comments were filed.

### III. DISCUSSION

5. For all but four accounts of one carrier, we find that the rates and amortization schedules proposed by the carriers are consistent with the recommendations made by the Bureau at the close of the three-way meetings. As discussed earlier, these recommendations were made after a comprehensive review of carrier data and studies and after thorough discussion with representatives of the carriers and respective state commissions. We note further that no party objected to any of these proposed depreciation rates and schedules.<sup>6</sup> We, therefore, adopt these rates and schedules as specified in the Appendix.

6. Missouri objected to the proposed depreciation factors for four accounts: Circuit Equipment, Computers, Underground Cable-Metallic and Buried Cable-Metallic. Missouri proposed slightly longer projection lives for the Computers, Underground Cable-Metallic and Buried Cable-Metallic accounts and a slightly higher future net salvage percentage for the Circuit Equipment Account. Because the differences in proposed factors are so slight and the proposals are based primarily on forecasts of future events, it is not possible to determine, at present, which proposal is more accurate. We note, however, that the depreciation rates listed in the Appendix were thoroughly analyzed according to the Commission's depreciation practices, fully supported by GTE-Midwest, and were derived

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<sup>4</sup> Comments Invited On Depreciation Rate Prescriptions Proposed For Domestic Telephone Carriers, Public Notice, 8 FCC Rcd 5535 (1994) (Public Notice).

<sup>5</sup> On September 21, 1994 (errata filed September 27, 1994) Missouri filed a motion seeking leave to file its comments late and out of time. Missouri filed its comments after the reply comment deadline. For purposes of establishing a complete record, we accept Missouri's late-filed comments.

<sup>6</sup> Although Ameritech expresses a general dissatisfaction with certain of the Commission's depreciation practices, it does not challenge any of the rates and schedules proposed herein. See comments at 1-2.

applying the same methods we used for all the other carriers. For these reasons we adopt the depreciation rates and amortization schedules listed in the Appendix. We note, however, that our resolution of this depreciation issue does not preclude Missouri from adopting different depreciation rates for intrastate ratemaking purposes.<sup>7</sup>

#### IV. CONCLUSION

7. Having considered the carriers' proposals, the studies upon which those proposals are based, the views and recommendations of the states, the responses to the Public Notice, and the Bureau's studies and analyses, we adopt the depreciation rates, amortization schedules, and effective dates listed in the Appendix.

#### V. ORDERING CLAUSES

8. ACCORDINGLY IT IS ORDERED, pursuant to Sections 4(i), 201-205 and 220(b) of the Communications Act of 1934, as amended, 47 U.S.C. Sections 154(i), 201-205 and 220(b), that the percentages of depreciation and amortization schedules set forth in the Appendix to this Order ARE PRESCRIBED, effective January 1, 1994.

9. IT IS FURTHER ORDERED, that this Order is effective upon release.

#### FEDERAL COMMUNICATIONS COMMISSION

William F. Caton  
Acting Secretary

Appendix

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<sup>7</sup> See Louisiana Public Service Commission v. Federal Communications Commission, 476 U.S. 355 (1986).

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 AT&T COMMUNICATIONS

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES           a	---	14	12.9	---
2114 TOOLS & OTH WORK EQUIP	3.3	0	14.6	25.9
2121 BUILDINGS	23.0	0	29.0	3.1
2122 FURNITURE               *	---	0	-574.9	---
2123 OFFICE EQUIP           #	---	0	-1277.2	---
2124 GENERAL PURPOSE COMPUTERS	3.0	0	3.7	32.1
2211 ELECTRONIC ANALOG       +	---	-5	99.6	---
2212 ELECTRONIC DIGITAL	4.9	0	34.2	13.4
2220 OPERATOR SYSTEMS-MANUAL +	---	-1	98.2	---
2220 OPERATOR SYSTEMS-OSPS	4.7	1	27.0	15.3
2231 COE SATELLITE	7.4	0	62.9	5.0
2231 RADIO ANALOG           a	---	-8	55.6	---
2231 RADIO DIGITAL	4.1	-5	62.6	10.3
2232 CIRCUIT ANALOG-DSR	---	-8	108.0	5.0
2232 CIRCUIT ANALOG-OTHER   +	---	-8	104.7	---
2232 CIRCUIT DIGITAL-DSR	12.3	-5	25.2	6.5
2232 CIRCUIT DIGITAL-OTHER	3.5	-8	50.9	16.3
2351 PUBLIC TELEPHONE EQUIP	4.0	0	53.0	11.8
2362 OTHER TERMINAL	4.7	-2	16.3	18.2
2411 POLES	6.2	-22	74.2	7.7
2421 AERIAL CABLE-METAL       +	---	-20	102.9	---
2421 AERIAL CABLE-NON METAL	13.9	0	22.8	5.6
2422 UG CABLE-METAL         +	---	-7	99.4	---
2422 UG CABLE-NON MET	13.3	-4	20.2	6.3
2423 BURIED CABLE-METAL	1.6	-4	87.3	10.4
2423 BURIED CABLE-NON MET	14.0	-4	28.1	5.4
2424 SUBMARINE CABLE-METAL	1.4	-2	63.6	27.4
2424 SUBMARINE CABLE-NON MET	16.9	-2	17.2	5.0
2431 AERIAL WIRE	5.5	-73	155.8	3.1
2441 CONDUIT SYSTEMS	42.0	-8	7.6	2.4

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

a The net service value for the Motor Vehicles and the Radio Analog accounts are to be amortized over an eighteen month period ending June 30, 1995.

\* The net service value for the Furniture Account is to be amortized over a twenty-four month period ending December 31, 1995.

# The net service value for the Office Equipment Account is to be amortized over a thirty-six month period ending December 31, 1996.

+ The net service value for Electronic Analog, Operator Systems-Manual, Circuit Analog-Other, Aerial Cable Metallic and the UG Cable-Metallic accounts are to be amortized over a twelve month period ending December 31, 1994.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 AMERITECH - ILLINOIS

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.7	10	46.0	9.4
2115 GARAGE WORK EQ	8.3	-10	-56.6	20.1
2116 OTHER WORK EQ	6.3	5	37.5	9.1
2121 BUILDINGS	27.0	0	28.6	2.6
2122 FURNITURE	8.3	5	38.5	6.8
2123 OFFICE SUPPORT EQ	5.7	5	46.3	8.5
2123 COMPANY COMM EQ	7.1	0	9.5	12.7
2124 GEN PURPOSE COMPUTERS	2.6	5	59.6	13.6
2211 ANALOG ELEC SWITCHING	1.5	-1	58.1	28.6
2212 DIGITAL ELEC SWITCHING	10.3	1	27.5	6.9
2220 OPERATOR SYSTEMS	6.0	3	47.8	8.2
2231 RADIO SYSTEMS	8.6	12	20.1	7.9
2232 DIGITAL DATA SYSTEMS	3.2	0	72.8	8.5
2232 DIGITAL CIRCUIT	5.9	0	38.3	10.5
2232 ANALOG CIRCUIT	2.8	-3	56.5	16.6
2351 PUBLIC TEL TERM EQ	4.8	2	56.1	8.7
2362 OTHER TERM EQ	6.3	5	60.8	5.4
2411 POLES	24.0	-93	74.1	5.0
2421 AERIAL CABLE	13.3	-34	44.0	6.8
2422 UG CABLE-NONMETALLIC	16.0	-16	15.8	6.3
2422 UG CABLE-METALLIC	14.4	-8	49.9	4.0
2423 BUR CABLE-NONMETALLIC	18.6	0	28.7	3.8
2423 BUR CABLE-METALLIC	14.9	-10	39.1	4.8
2424 SUBMARINE CABLE	25.0	0	74.4	1.0
2426 IB CABLE-NONMETALLIC	15.4	-6	11.1	6.2
2426 IB CABLE-METALLIC	10.7	-16	58.2	5.4
2441 CONDUIT SYSTEMS	46.0	-5	25.2	1.7

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 BELL ATLANTIC - DELAWARE, INC.

APPENDIX  
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Effective January 1, 1994

Rate Category Description -----	Average Remaining Life ----- (years) A	Future Net Salvage ----- (%) B	Accumulated Depreciation ----- (%) C	Remaining Life Rate ----- (%) D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.7	12	42.9	12.2
2115 GARAGE WORK EQUIPMENT	8.4	2	2.9	11.3
2116 OTHER WORK EQUIPMENT	7.9	1	45.5	6.8
2121 BUILDINGS	28.0	3	28.6	2.4
2122 FURNITURE	7.5	2	35.4	8.3
2123 OFF/COMP COMM EQUIP	4.8	0	60.2	8.3
2124 COMPUTERS	3.5	5	38.2	16.2
2211 ANALOG SWITCHING	2.9	0	51.2	16.8
2212 DIGITAL SWITCHING	10.1	0	25.2	7.4
2212 DIGITAL SWITCHING-DMS 10 <sup>a</sup>	---	0	38.9	---
2220 OPERATOR SYSTEMS	8.1	0	-24.5	15.4
2231 RADIO SYSTEMS	4.7	-3	-20.0	26.2
2232 DIGITAL DATA SYSTEMS	4.7	0	51.2	10.4
2232 DIGITAL CIRCUIT EQ	5.8	6	41.0	9.1
2232 ANALOG CIRCUIT EQUIP.	3.9	-5	30.5	19.1
2351 PUBLIC TELEPHONE EQUIP	5.2	10	71.1	3.6
2362 OTHER TERM EQUIP	2.5	0	26.9	29.2
2411 POLES	22.0	-99	54.9	6.6
2421 AERIAL CABLE - METALLIC	11.2	-15	54.6	5.4
2421 AERIAL CABLE-NON MET	15.8	-12	15.4	6.1
2422 U.G.CABLE - METALLIC	13.8	-5	40.5	4.7
2422 U.G.CABLE- NON METALLIC	19.2	-15	19.5	5.0
2423 BURIED CABLE - METALLIC	13.0	-5	34.4	5.4
2423 BURIED CABLE - NON MET	18.1	-5	3.3	5.6
2424 SUBMARINE CABLE	9.3	0	63.5	3.9
2426 INTRABLDG CA - METALLIC	11.2	-19	53.7	5.8
2426 INTRABLDG CABLE-NON MET	12.8	-20	23.0	7.6
2441 CONDUIT SYSTEMS	34.0	-10	25.2	2.5

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

<sup>a</sup> The net service value for the Digital Switching-DMS 10 Account is to be amortized over a thirty-six month period ending December 31, 1996.

FEDERAL COMMUNICATIONS COMMISSION  
Schedule of Annual Percentages of Depreciation for  
BELL ATLANTIC - NEW JERSEY, INC.

APPENDIX  
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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.6	10	41.5	13.5
2113 AIRCRAFT	1.5	30	61.4	5.7
2115 GARAGE WORK EQUIPMENT	6.8	0	30.7	10.2
2116 OTHER WORK EQUIPMENT	6.6	0	44.7	8.4
2121 BUILDINGS	28.0	3	29.3	2.4
2122 FURNITURE	8.4	0	36.2	7.6
2123 OFFICE SUPPORT EQPT	5.0	3	45.5	10.3
2123 COMPANY COMM EQUIPMENT	4.2	0	31.7	16.3
2124 COMPUTERS	3.0	0	57.7	14.1
2211 ANALOG SWITCHING	2.3	0	43.6	24.5
2212 DIGITAL SWITCHING	10.2	1	31.3	6.6
2220 OPERATOR SYS DIGITAL	6.8	3	33.7	9.3
2220 OPERATOR SYSTEMS ANALOG	---	0	100.0	5.0
2231 RADIO SYSTEMS	7.4	-5	56.9	6.5
2232 DIGITAL DATA SYSTEMS <sup>a</sup>	---	0	64.9	---
2232 DIGITAL CIRCUIT EQPT	5.7	0	37.6	10.9
2232 ANALOG CIRCUIT EQPT	4.9	-5	70.4	7.1
2351 PUBLIC TELEPHONES	4.7	3	51.1	9.8
2362 OTHER TERMINAL EQUIP	5.8	-3	28.5	12.8
2411 POLES	19.9	-129	60.4	8.5
2421 AERIAL CABLE - METALLIC	11.9	-8	42.3	5.5
2421 AERIAL CABLE - NON MET	17.2	-25	11.1	6.6
2422 U.G. CABLE - METALLIC	11.7	-27	49.6	6.6
2422 U.G. CABLE - NON MET	18.0	-20	19.2	5.6
2423 BURIED CABLE - METALLIC	12.8	-8	32.6	5.9
2423 BURIED CABLE - NON MET	19.1	-10	8.8	5.3
2424 SUBMARINE CABLE	11.2	-5	68.1	3.3
2426 INTRABLDG - METALLIC	10.5	-20	60.5	5.7
2426 INTRABLDG - NON MET	16.9	-10	8.6	6.0
2441 CONDUIT SYSTEMS	34.0	-10	26.8	2.4

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

<sup>a</sup> The net service value for the Digital Data Systems Account is to be amortized over an eighteen month period ending June 30, 1995.



FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 CINCINNATI BELL TELEPHONE COMPANY - KENTUCKY

APPENDIX  
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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.0	10	45.9	11.0
2115 GARAGE WORK EQPT	8.1	-5	31.4	9.1
2116 OTHER WORK EQPT	9.3	5	30.1	7.0
2121 BUILDINGS	26.0	-5	19.0	3.3
2122 FURNITURE	10.5	7	22.8	6.7
2123 COMPANY COMMUN EQPT	4.7	2	49.0	10.4
2123 OFFICE SUPPORT EQPT	6.2	7	32.5	9.8
2124 GEN'L COMPUTERS	3.6	5	23.1	20.0
2211 ANALOG ELEC SWITCH	2.2	1	25.4	33.5
2212 DIGITAL ELEC SWITCH	9.5	3	3.5	9.8
2231 RADIO SYSTEMS	5.0	-9	74.3	6.9
2232 ANALOG CIRCUIT EQPT	4.1	-5	60.6	10.8
2232 DIGITAL CIRCUIT EQPT	5.9	4	33.6	10.6
2351 PUBLIC TEL TERM EQPT	5.4	1	61.9	6.9
2362 OTHER TERM EQPT	4.4	-4	19.0	19.3
2411 POLES	17.0	-69	42.0	7.5
2421 AERIAL CABLE METAL	13.8	-42	55.3	6.3
2421 AERIAL CABLE NON-METAL	18.5	-27	13.7	6.1
2422 UNDERGRD CABLE NON-METAL	18.5	-13	21.3	5.0
2422 UNDERGROUND CABLE METAL	14.1	-35	58.6	5.4
2423 BURIED CABLE METAL	18.0	-10	31.2	4.4
2423 BURIED CABLE NON-METAL	20.0	-5	15.2	4.5
2426 INTRABLD CABLE METAL	10.6	-48	63.0	8.0
2426 INTRABLD CABLE NON-METAL	11.0	-10	24.1	7.8
2431 AERIAL WIRE	10.2	-47	48.1	9.7
2441 CONDUIT SYSTEMS	39.0	-15	29.5	2.2

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 CINCINNATI BELL TELEPHONE COMPANY - OHIO

APPENDIX  
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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.9	11	50.7	9.8
2115 GARAGE WORK EQPT	8.3	-5	22.1	10.0
2116 OTHER WORK EQPT	9.2	5	30.2	7.0
2121 BUILDINGS	29.0	-6	26.8	2.7
2122 FURNITURE	9.2	7	40.2	5.7
2123 COMPANY COMMUN EQPT	4.0	2	59.1	9.7
2123 OFFICE SUPPORT EQPT	6.5	7	48.1	6.9
2124 GEN'L COMPUTERS	3.0	5	52.6	14.1
2211 ANALOG ELEC SWITCH	2.0	1	50.4	24.3
2212 DIGITAL ELEC SWITCH	9.6	3	28.1	7.2
2215 CROSSBAR MECH SWITCH <sup>a</sup>	---	0	0.0	---
2220 DIGITAL OPR SYSTEMS	3.9	0	43.5	14.5
2220 OTHER OPR SYSTEMS	---	0	100.0	5.0
2231 RADIO SYSTEMS	5.5	-9	49.3	10.9
2232 ANALOG CIRCUIT EQPT	4.1	-5	65.5	9.6
2232 DIGITAL CIRCUIT EQPT	5.9	2	38.4	10.1
2351 PUBLIC TEL TERM EQPT	6.0	1	58.4	6.8
2362 OTHER TERM EQPT	4.6	-4	7.6	21.0
2411 POLES	18.3	-102	38.3	8.9
2421 AERIAL CABLE METAL	14.9	-49	52.4	6.5
2421 AERIAL CABLE NON-METAL	18.8	-17	11.7	5.6
2422 UNDERGRD CABLE NON-METAL	18.4	-13	20.8	5.0
2422 UNDERGROUND CABLE METAL	14.7	-49	53.0	6.5
2423 BURIED CABLE METAL	17.7	-7	27.9	4.5
2423 BURIED CABLE NON-METAL	20.0	-5	18.3	4.3
2426 INTRABLD CABLE METAL	11.2	-24	65.1	5.3
2426 INTRABLD CABLE NON-METAL	11.1	-10	24.7	7.7
2431 AERIAL WIRE	10.4	-44	55.9	8.5
2441 CONDUIT SYSTEMS	37.0	-15	35.1	2.2

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

<sup>a</sup> The net service value for the Crossbar Account is to be amortized over a twenty-four month period ending December 31, 1995.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 CITIZENS UTILITIES TELEPHONE COMPANY - CALIFORNIA

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.0	12	45.2	10.7
2114 SPEC'L PURPOSE VEHICLE	7.8	0	46.9	6.8
2115 GARAGE WORK EQUIP	4.8	0	67.4	6.8
2116 OTHER WORK EQUIPMENT	8.6	15	44.9	4.7
2121 BUILDINGS	29.0	-2	21.4	2.8
2122 FURNITURE	10.1	6	33.5	6.0
2123 OFFICE SUPPORT EQUIP	8.3	1	40.1	7.1
2123 COMPANY COMM EQUIP	4.1	0	40.0	14.6
2124 COMPUTERS-MAINFRAME	2.4	0	59.5	16.9
2124 COMPUTERS-PC	3.2	0	41.7	18.2
2212 DIGITAL ESS	8.6	0	32.3	7.9
2220 OPERATOR SYSTEMS	3.4	0	59.4	11.9
2231 OTHER RADIO FACILITIES	4.9	-4	50.3	11.0
2232 CIRCUIT EQUIPMENT	5.2	-1	53.2	9.2
2351 PUBLIC TEL EQUIP	4.7	2	59.9	8.1
2362 OTHER TERM EQUIP	3.1	0	54.6	14.6
2411 POLES	15.6	-50	55.5	6.1
2421 AERIAL CABLE-METAL	9.9	-12	52.2	6.0
2421 AERIAL CABLE-NONMET	18.7	-12	15.3	5.2
2422 UG CABLE-METAL	15.6	-10	31.4	5.0
2422 UG CABLE-NONMET	19.6	-3	11.6	4.7
2423 BURIED CABLE-METAL	12.2	-8	39.3	5.6
2423 BURIED CABLE-NONMET	18.0	-5	13.3	5.1
2431 AERIAL WIRE	2.2	-22	98.7	10.6
2441 CONDUIT SYSTEMS	43.0	-8	16.0	2.1

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 CONTEL OF NEW YORK, INC.

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.5	25	54.5	5.9
2114 SPEC PURPOSE VEHICLES	10.1	0	55.6	4.4
2115 GARAGE WORK EQ	11.3	0	48.6	4.5
2116 OTHER WORK EQ	8.4	20	43.3	4.4
2121 BUILDINGS	20.0	5	25.5	3.5
2122 FURNITURE	12.3	10	35.4	4.4
2123 OFFICE SUPPORT EQ	8.4	0	70.5	3.5
2123 COMPANY COMMUN EQ	6.4	0	50.9	7.7
2124 GEN PURPOSE COMPUTERS	4.0	5	56.9	9.5
2212 DIGITAL ELECTRONIC SW	9.0	1	28.3	7.9
2215 ELECTROMECHANICAL SW	0.9	2	79.8	20.2
2220 OPERATOR SYSTEMS	7.5	0	80.6	2.6
2231 RADIO SYSTEMS	6.9	0	57.9	6.1
2232 CIRCUIT EQ	4.6	3	35.5	13.4
2351 PUBLIC TELE TERM EQ	9.2	0	67.2	3.6
2362 OTHER TERMINAL EQ	3.8	0	75.3	6.5
2411 POLES	15.1	-47	36.4	7.3
2421 AERIAL CABLE METALLIC	12.1	-16	39.7	6.3
2421 AERIAL CABLE NONMETAL	15.0	-10	20.0	6.0
2422 UNDRGRD CABLE METALLIC	14.5	-9	33.3	5.2
2422 UNDRGRD CABLE NONMETAL	14.8	-5	20.0	5.7
2423 BURIED CABLE METALLIC	14.3	-5	32.4	5.1
2423 BURIED CABLE NONMETAL	16.7	0	22.7	4.6
2424 SUBMARINE CABLE	12.3	-2	30.5	5.8
2431 AERIAL WIRE	5.9	-150	204.4	7.7
2441 CONDUIT SYSTEMS	33.0	-3	24.8	2.4

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE MIDWEST INC. - IOWA

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.8	15	49.3	9.4
2115 GARAGE WORK EQ	10.2	0	20.9	7.8
2116 OTHER WORK EQ	6.9	10	50.3	5.8
2121 BUILDINGS	21.0	5	31.7	3.0
2122 FURNITURE	8.6	6	54.3	4.6
2123 COMPANY COMMUN EQ	5.8	-4	65.5	6.6
2123 OFFICE SUPPORT EQ	6.2	3	88.4	1.4
2124 GEN PURPOSE COMPUTERS	2.8	5	75.6	6.9
2211 ANALOG ELECTRONIC SW	2.5	-2	84.9	6.8
2212 DIGITAL ELECTRONIC SW	9.5	0	30.6	7.3
2215 ELECTRO-MECHANICAL SW	2.0	1	79.1	10.0
2231 RADIO SYSTEMS	2.4	0	94.8	2.2
2232 CIRCUIT EQUIPMENT	5.6	0	42.1	10.3
2362 OTHER TERM EQ	4.3	5	76.7	4.3
2411 POLES AND TOWERS	10.9	-73	63.7	10.0
2421 AERIAL METALLIC CBL	10.5	-35	57.0	7.4
2421 AERIAL NONMETAL CBL	15.6	-25	3.2	7.8
2422 UNDRGRND METALLIC CBL	14.7	-22	38.0	5.7
2422 UNDRGRND NONMETAL CBL	18.3	-18	10.9	5.9
2423 BURIED METALLIC CBL	12.7	-5	41.4	5.0
2423 BURIED NONMETAL CBL	17.3	-5	17.5	5.1
2424 SUBMARINE METALLIC CBL	19.1	0	34.7	3.4
2431 AERIAL WIRE	5.6	-40	27.1	20.2
2441 CONDUIT SYSTEMS	37.0	-3	34.8	1.8

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE MIDWEST INC. - MINNESOTA

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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years) A	(%) B	(%) C	(%) D=(100%-B-C)/A
2116 OTHER WORK EQ	5.7	5	60.4	6.1
2121 BUILDINGS	18.9	-12	22.2	4.8
2122 FURNITURE	12.5	5	9.2	6.9
2123 COMPANY COMMUN EQ	4.2	0	80.0	4.8
2212 DIGITAL ELECTRONIC SW	14.7	3	21.0	5.2
2215 ELECTRO-MECHANICAL SW	4.1	-3	77.9	6.1
2232 CIRCUIT EQUIPMENT	5.1	1	48.8	9.8
2351 PUBLIC TELE TERM EQ	1.7	10	81.7	4.9
2362 OTHER TERM EQ	2.5	0	68.2	12.7
2411 POLES AND TOWERS	7.1	-32	52.6	11.2
2421 AERIAL METAL CBL	12.2	-30	60.9	5.7
2422 UNDRGRND METALLIC CBL	21.0	-19	5.6	5.4
2422 UNDRGRND NONMETAL CBL	27.0	-19	9.4	4.1
2423 BURIED METALLIC CBL	12.9	-12	47.2	5.0
2423 BURIED NONMETAL CBL	21.0	-12	15.9	4.6
2441 CONDUIT SYSTEMS	34.0	-5	33.5	2.1

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE MIDWEST INC. - MISSOURI

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.6	17	56.4	7.4
2113 AIRCRAFT	---	40	62.2	5.0
2115 GARAGE WORK EQ	10.4	0	30.2	6.7
2116 OTHER WORK EQ	9.6	10	43.8	4.8
2121 BUILDINGS	30.0	5	25.2	2.3
2122 FURNITURE	8.3	10	35.4	6.6
2123 COMPANY COMMUN EQ	7.8	3	42.9	6.9
2123 OFFICE SUPPORT EQ	8.1	7	40.9	6.4
2124 GEN PURPOSE COMPUTERS	3.5	6	59.4	9.9
2212 DIGITAL ELECTRONIC SW	8.4	10	31.4	7.0
2215 ELECTRO-MECHANICAL SW	3.2	-2	76.7	7.9
2220 OPERATOR SYSTEMS	6.4	0	9.8	14.1
2231 RADIO SYSTEMS	4.9	-1	74.9	5.3
2232 CIRCUIT EQUIP	5.1	3	54.1	8.4
2351 PUBLIC TELE TERM EQ	6.0	10	69.5	3.4
2362 OTHER TERMINAL EQ	3.7	3	69.6	7.4
2411 POLES AND TOWERS	11.3	-28	42.0	7.6
2421 AERIAL METALLIC CBL	11.9	-13	40.0	6.1
2421 AERIAL NONMETAL CBL	20.0	-5	16.7	4.4
2422 UNDRGRND METALLIC CBL	13.9	-5	33.4	5.2
2422 UNDRGRND NONMETAL CBL	20.0	-5	20.2	4.2
2423 BURIED METALLIC CBL	11.8	-4	30.3	6.2
2423 BURIED NONMETAL CBL	20.0	-5	21.8	4.2
2424 SUBMARINE CBL METALLIC	13.9	-3	35.9	4.8
2424 SUBMARINE CBL NONMETAL	17.1	-3	18.9	4.9
2426 INTRABLDG NETWORK CBL	10.9	0	51.1	4.5
2431 AERIAL WIRE	---	-61	161.0	5.0
2441 CONDUIT SYSTEMS	41.0	0	23.5	1.9

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE MIDWEST INC. - NEBRASKA

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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	(years)	(%)	(%)	(%)
-----	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.5	13	63.7	6.7
2116 OTHER WORK EQ	8.2	5	59.0	4.4
2121 BUILDINGS	19.2	4	23.8	3.8
2122 FURNITURE	---	4	96.0	5.0
2123 COMPANY COMMUN EQ	---	5	95.0	5.0
2123 OFFICE SUPPORT EQ	7.5	5	38.3	7.6
2124 GEN PURPOSE COMPUTERS	3.8	5	48.4	12.3
2212 DIGITAL ELECTRONIC SW	9.8	3	30.9	6.7
2215 ELECTRO-MECHANICAL SW	1.5	-3	102.7	0.2
2232 CIRCUIT EQUIP	5.9	4	48.0	8.1
2351 PUBLIC TELE TERM EQ	4.7	5	82.6	2.6
2362 OTHER TERMINAL EQ	3.9	4	80.2	4.1
2411 POLES AND TOWERS	15.4	-67	88.7	5.1
2421 AERIAL METALLIC CBL	12.2	-40	72.8	5.5
2421 AERIAL NONMETAL CBL	15.5	-25	39.7	5.5
2422 UNDRGRND METALLIC CBL	15.3	-25	28.7	6.3
2422 UNDRGRND NONMETAL CBL	15.8	-20	17.5	6.5
2423 BURIED METALLIC CBL	12.9	-10	36.2	5.7
2423 BURIED NONMETAL CBL	17.6	-10	15.2	5.4
2426 INTRABLDG NETWORK CBL	10.9	-25	68.6	5.2
2431 AERIAL WIRE	5.3	-150	71.0	33.8
2441 CONDUIT SYSTEMS	40.0	-10	32.8	1.9

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



FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE NORTH INC. - ILLINOIS

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.5	15	61.8	6.6
2115 GARAGE WORK EQ	8.6	0	34.2	7.7
2116 OTHER WORK EQ	7.1	0	65.6	4.8
2121 BUILDINGS	24.0	0	29.0	3.0
2122 FURNITURE	7.5	5	52.7	5.6
2123 OFFICE SUPPORT EQ	6.4	1	47.1	8.1
2123 COMPANY COMMUN EQ	6.4	1	69.8	4.6
2124 GEN PURPOSE COMPUTERS	2.5	5	47.0	19.2
2211 ANALOG ELECTRONIC SW	1.8	3	64.5	18.1
2212 DIGITAL ELECTRONIC SW	8.6	3	35.1	7.2
2215 ELECTROMECHANICAL SW	2.5	-4	77.1	10.8
2220 OPERATOR SYSTEMS	9.3	-2	27.5	8.0
2231 RADIO SYSTEMS	3.4	0	88.0	3.5
2232 CIRCUIT EQ	5.8	0	54.1	7.9
2351 PUBLIC TELE TERM EQ	---	10	90.0	5.0
2362 OTHER TERMINAL EQ	3.6	1	87.5	3.2
2411 POLES	13.5	-86	75.5	8.2
2421 AERIAL CABLE METALLIC	13.2	-56	61.7	7.1
2421 AERIAL CABLE NONMETAL	15.1	-25	26.6	6.5
2422 UNDRGRD CABLE METALLIC	14.1	-25	35.8	6.3
2422 UNDRGRD CABLE NONMETAL	19.8	-13	20.0	4.7
2423 BURIED CABLE METALLIC	12.5	-10	43.9	5.3
2423 BURIED CABLE NONMETAL	16.8	-10	17.2	5.5
2424 SUBMARINE CABLE	11.0	0	69.4	2.8
2431 AERIAL WIRE	---	-86	186.0	5.0
2441 CONDUIT SYSTEMS	35.0	0	27.8	2.1

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE NORTH INC. - MICHIGAN

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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.5	12	55.6	9.3
2115 GARAGE WORK EQ	5.9	0	57.0	7.3
2116 OTHER WORK EQ	5.8	5	52.4	7.3
2121 BUILDINGS	26.0	-3	30.1	2.8
2122 FURNITURE	8.3	5	67.2	3.3
2123 OFFICE SUPPORT EQ	3.7	1	78.1	5.6
2123 COMPANY COMMUN EQ	4.0	1	67.8	7.8
2124 GEN PURPOSE COMPUTERS	2.7	5	43.3	19.1
2211 ANALOG ELECTRONIC SW	3.1	0	74.7	8.2
2212 DIGITAL ELECTRONIC SW	9.4	0	32.1	7.2
2215 ELECTROMECHANICAL SW	3.4	0	56.2	12.9
2220 OPERATOR SYSTEMS	12.3	-2	26.7	6.1
2231 RADIO SYSTEMS	4.4	-5	90.5	3.3
2232 CIRCUIT EQ	6.2	2	43.5	8.8
2351 PUBLIC TELE TERM EQ	3.8	5	66.7	7.4
2362 OTHER TERMINAL EQ	3.9	1	84.3	3.8
2411 POLES	12.9	-60	71.1	6.9
2421 AERIAL CABLE METALLIC	15.8	-45	57.2	5.6
2421 AERIAL CABLE NONMETAL	17.0	-20	13.1	6.3
2422 UNDRGRD CABLE METALLIC	13.9	-15	38.4	5.5
2422 UNDRGRD CABLE NONMETAL	20.0	-10	9.0	5.1
2423 BURIED CABLE METALLIC	13.3	-10	37.0	5.5
2423 BURIED CABLE NONMETAL	17.3	-10	10.4	5.8
2424 SUBMARINE CABLE	8.1	-2	65.3	4.5
2426 INTRABUILDING CABLE	11.7	-12	39.9	6.2
2431 AERIAL WIRE	5.1	-50	73.5	15.0
2441 CONDUIT SYSTEMS	39.0	-8	29.7	2.0

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE SOUTH INC. - KENTUCKY

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.8	19	42.3	10.2
2115 GARAGE WORK EQ	7.5	0	56.6	5.8
2116 OTHER WORK EQ	7.6	5	51.0	5.8
2121 BUILDINGS	24.0	8	28.0	2.7
2122 FURNITURE	8.7	10	50.1	4.6
2123 OFFICE SUPPORT EQ	6.1	7	57.5	5.8
2123 COMPANY COMMUN EQ	5.7	10	57.2	5.8
2124 GEN PURPOSE COMPUTERS	2.8	5	79.3	5.6
2211 ANALOG ELECTRONIC SW	2.0	-1	54.9	23.1
2212 DIGITAL ELECTRONIC SW	8.2	4	34.1	7.5
2215 ELECTROMECHANICAL SW <sup>a</sup>	---	0	10.1	---
2220 OPERATOR SYSTEMS	5.8	-2	3.3	17.0
2231 RADIO SYSTEMS	3.7	-2	82.7	5.2
2232 CIRCUIT EQUIPMENT	5.6	2	35.1	11.2
2351 PUBLIC TELE TERM EQ	4.9	2	64.7	6.8
2362 OTHER TERMINAL EQ	3.2	3	93.1	1.2
2411 POLES	14.4	-31	39.2	6.4
2421 AERIAL METALLIC CBL	13.1	-31	44.2	6.6
2421 AERIAL NONMETAL CBL	14.8	-12	16.8	6.4
2422 UNDRGRND METALLIC CBL	14.3	-10	37.9	5.0
2422 UNDRGRND NONMETAL CBL	17.8	-10	9.3	5.7
2423 BURIED METALLIC CBL	10.0	-3	32.8	7.0
2423 BURIED NONMETAL CBL	17.2	-1	16.0	4.9
2424 SUBMARINE CABLE	15.8	-1	27.8	4.6
2426 INTRABLDG NETWORK CBL	10.5	-10	20.2	8.6
2431 AERIAL WIRE	2.8	-50	94.9	19.7
2441 CONDUIT SYSTEMS	33.0	-1	30.3	2.1

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

<sup>a</sup> The net service value for the Electromechanical Switching Account is to be amortized over a thirty-six month period ending December 31, 1996.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE SOUTH INC. - NORTH CAROLINA

APPENDIX  
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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.9	19	55.6	6.5
2115 GARAGE WORK EQ	9.5	0	65.2	3.7
2116 OTHER WORK EQ	7.9	0	44.1	7.1
2121 BUILDINGS	30.0	10	16.4	2.5
2122 FURNITURE	7.6	10	54.1	4.7
2123 OFFICE SUPPORT EQ	6.2	2	56.1	6.8
2123 COMPANY COMMUN EQ	4.9	0	56.0	9.0
2124 GEN PURPOSE COMPUTERS	4.0	3	15.9	20.3
2212 DIGITAL ELECTRONIC SW	8.6	5	33.5	7.2
2220 OPERATOR SYSTEMS	3.2	0	16.1	26.2
2231 RADIO SYSTEMS	3.1	0	61.9	12.3
2232 CIRCUIT EQUIPMENT	5.0	0	41.8	11.6
2351 PUBLIC TELE TERM EQ	4.9	7	71.7	4.3
2362 OTHER TERMINAL EQ	1.8	-5	95.5	5.3
2411 POLES	14.8	-42	47.2	6.4
2421 AERIAL METALLIC CBL	12.0	-10	36.7	6.1
2421 AERIAL NONMETAL CBL	14.4	-5	21.4	5.8
2422 UNDERGROUND MET CBL	14.3	-17	29.4	6.1
2422 UNDERGROUND NONMET CBL	18.0	-12	17.9	5.2
2423 BURIED METALLIC CBL	10.1	-2	37.9	6.3
2423 BURIED NONMETAL CBL	15.9	-5	22.6	5.2
2426 INTRABLDG NETWORK CBL	10.6	-5	41.0	6.0
2431 AERIAL WIRE	6.2	-75	154.2	3.4
2441 CONDUIT SYSTEMS	35.0	-1	21.4	2.3

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE NORTHWEST INC. - IDAHO

Effective January 1, 1994

Rate Category Description -----	Average Remaining Life ----- (years) A	Future Net Salvage ----- (%) B	Accumulated Depreciation ----- (%) C	Remaining Life Rate ----- (%) D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.5	16	55.4	8.2
2115 GARAGE WORK EQ	10.1	5	45.9	4.9
2116 OTHER WORK EQ	8.2	10	41.8	5.9
2121 BUILDINGS	22.0	0	25.8	3.4
2122 FURNITURE	11.8	10	26.8	5.4
2123 OFFICE SUPPORT EQ	7.6	10	53.6	4.8
2123 COMPANY COMMUN. EQ	2.9	0	85.1	5.1
2124 GEN. PURP. COMPUTERS	3.2	5	33.9	19.1
2212 DIGITAL ELECT SW	9.4	3	24.8	7.7
2215 ELECTROMECH SW <sup>a</sup>	---	-2	36.6	---
2220 OPERATOR SYSTEMS	7.4	-2	21.1	10.9
2231 RADIO SYSTEMS	7.3	0	42.0	7.9
2232 CIRCUIT EQUIPMENT	7.0	6	27.3	9.5
2351 PUBLIC TELE TERM EQ	5.2	5	46.9	9.3
2362 OTHER TERMINAL EQ	4.2	0	87.4	3.0
2411 POLE & TOWERS	15.5	-60	61.3	6.4
2421 AERIAL CBL METAL	13.7	-30	39.4	6.6
2421 AERIAL CBL NONMETAL	18.3	-10	13.2	5.3
2422 UNDERGRD CABLE METAL	17.8	-20	27.8	5.2
2422 UNDER CABLE NONMETAL	18.1	-5	14.9	5.0
2423 BURIED CABLE METAL	13.5	-10	29.6	6.0
2423 BURIED CBL NONMETAL	18.5	-5	8.4	5.2
2424 SUBMARINE CABLE	15.3	-10	36.9	4.8
2426 INTRABLDG CBL METAL	10.8	-30	67.6	5.8
2431 AERIAL WIRE	11.1	-30	113.4	1.5
2441 UNDERGROUND CONDUIT	37.0	-5	22.6	2.2

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

<sup>a</sup> The net service value for the Electromechanical Switching Account is to be amortized over a twenty-four month period ending December 31, 1995.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE NORTHWEST INC. - OREGON

APPENDIX  
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Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.1	16	48.7	8.6
2115 GARAGE WORK EQ	11.3	5	32.2	5.6
2116 OTHER WORK EQ	8.4	10	38.6	6.1
2121 BUILDINGS	30.0	0	19.9	2.7
2122 FURNITURE	11.8	10	2.2	7.4
2123 OFFICE SUPPORT EQ	7.9	10	42.9	6.0
2123 COMPANY COMMUN. EQ	3.1	0	82.8	5.5
2124 GEN. PURP. COMPUTERS	3.4	5	50.2	13.2
2211 ANALOG ELECT SW	---	-2	78.5	---
2212 DIGITAL ELECT SW	9.6	3	25.5	7.4
2215 ELECTROMECH SW	---	-2	-8.1	---
2220 OPERATOR SYSTEMS	7.4	-2	30.6	9.6
2231 RADIO SYSTEMS	6.5	-5	14.6	13.9
2232 CIRCUIT EQUIPMENT	5.7	4	37.1	10.3
2351 PUBLIC TELE TERM EQ	6.0	5	65.2	5.0
2362 OTHER TERMINAL EQ	3.4	0	86.2	4.1
2411 POLE & TOWERS	15.4	-63	69.7	6.1
2421 AERIAL CBL METAL	13.5	-31	48.6	6.1
2421 AERIAL CBL NONMETAL	18.1	-10	10.2	5.5
2422 UNDERGRD CABLE METAL	17.7	-20	30.2	5.1
2422 UNDER CABLE NONMETAL	17.8	-5	17.4	4.9
2423 BURIED CABLE METAL	14.4	-10	32.9	5.4
2423 BURIED CBL NONMETAL	18.0	-5	14.4	5.0
2424 SUBMARINE CABLE	9.8	-10	66.3	4.5
2426 INTRABLDG CBL METAL	11.2	-30	75.0	4.9
2431 AERIAL WIRE	13.0	-30	99.4	2.4
2441 UNDERGROUND CONDUIT	41.0	-5	17.4	2.1

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

a The net service value for the Analog Switching and the Electromechanical Switching accounts are to be amortized over a thirty-six month period ending December 31, 1996.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 GTE NORTHWEST INC. - WASHINGTON

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.5	20	56.4	5.2
2115 GARAGE WORK EQ	10.8	5	34.5	5.6
2116 OTHER WORK EQ	8.4	10	37.9	6.2
2121 BUILDINGS	29.0	0	16.1	2.9
2122 FURNITURE	11.6	10	17.6	6.2
2123 OFFICE SUPPORT EQ	7.7	10	44.2	5.9
2123 COMPANY COMMUN. EQ	3.5	0	72.7	7.8
2124 GEN. PURP. COMPUTERS	4.4	5	-9.7	23.8
2211 ANALOG ELECT SW	0.7	0	70.3	42.4
2212 DIGITAL ELECT SW	9.5	3	29.0	7.2
2215 ELECTROMECH SW	---	-2	83.6	---
2220 OPERATOR SYSTEMS	7.7	-2	59.4	5.5
2231 RADIO SYSTEMS	7.5	0	36.1	8.5
2232 CIRCUIT EQUIPMENT	6.3	4	33.5	9.9
2351 PUBLIC TELE TERM EQ	4.9	10	50.0	8.2
2362 OTHER TERMINAL EQ	5.2	5	65.5	5.7
2411 POLE & TOWERS	15.9	-75	62.2	7.1
2421 AERIAL CBL METAL	11.7	-27	45.6	7.0
2421 AERIAL CBL NONMETAL	17.8	-5	22.5	4.6
2422 UNDERGRD CABLE METAL	16.0	-15	36.3	4.9
2422 UNDER CABLE NONMETAL	17.6	-5	26.3	4.5
2423 BURIED CABLE METAL	13.9	-5	30.1	5.4
2423 BURIED CBL NONMETAL	17.9	-5	16.3	5.0
2424 SUBMARINE CABLE	10.6	-10	50.4	5.6
2426 INTRABLDG CBL METAL	11.3	-30	70.6	5.3
2431 AERIAL WIRE	11.3	-15	112.2	0.2
2441 UNDERGROUND CONDUIT	37.0	-5	20.1	2.3

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

a The net service value for the Electromechanical Switching Account is to be amortized over a thirty-six month period ending December 31, 1996.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 NEVADA BELL

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.6	15	67.5	4.9
2114 SPECIAL PURPOSE VEHICLES	14.5	0	56.1	3.0
2115 GARAGE WORK EQUIP	15.4	0	3.6	6.3
2116 OTHER WORK EQUIPMENT	12.9	6	37.6	4.4
2121 BUILDINGS	28.0	-2	21.5	2.9
2122 FURNITURE	7.2	0	8.2	12.8
2123 OFFICE EQUIPMENT	3.5	0	22.3	22.2
2124 GENERAL PURPOSE COMPUTERS	2.5	0	50.7	19.7
2211 ELECTRONIC ANALOG <sup>a</sup>	---	0	0.0	---
2212 ELECTRONIC DIGITAL	9.9	4	28.8	6.8
2215 ELECTROMECH SWITCH	1.5	-9	79.5	19.7
2220 OPERATOR SYSTEMS	3.9	0	50.7	12.6
2231 RADIO SYSTEMS	4.4	0	65.3	7.9
2232 CIRCUIT DDS	4.7	0	60.3	8.4
2232 CIRCUIT DIGITAL	5.6	1	31.6	12.0
2232 CIRCUIT ANALOG	5.1	0	50.2	9.8
2341 PBX DDS	---	0	100.0	5.0
2351 PUBLIC TEL. EQUIP.	2.8	0	81.5	6.6
2362 OTHER TERMINAL EQUIP	2.3	-1	85.5	6.7
2411 POLE LINES	16.6	-26	83.6	2.6
2421 AERIAL CABLE EXCH	10.9	-9	62.1	4.3
2421 AERIAL CABLE INT MET	3.9	-21	78.1	11.0
2421 AERIAL CABLE NON MET	21.0	-10	9.1	4.8
2422 UG CABLE EX MET	14.0	-2	45.4	4.0
2422 UG CABLE INT MET	7.9	-5	50.7	6.9
2422 UG CABLE NON MET	20.0	-5	12.9	4.6
2423 BURIED CABLE EXCH MET	14.4	-3	35.8	4.7
2423 BURIED CABLE INT MET	4.4	0	68.4	7.2
2423 BURIED CABLE NONMET	20.0	0	16.1	4.2
2426 INTRABLDG NETWORK CABLE	9.4	-2	67.4	3.7
2431 AERIAL WIRE	4.4	-25	119.8	1.2
2441 CONDUIT SYSTEMS	35.0	-3	23.7	2.3

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

<sup>a</sup> The amortization amount for the Electronic Analog Account ordered in FCC 92-38, released January 31, 1992, is continued.



FEDERAL COMMUNICATIONS COMMISSION  
Schedule of Annual Percentages of Depreciation for  
PACIFIC BELL

Effective January 1, 1994

Rate Category Description -----	Average Remaining Life ----- (years) A	Future Net Salvage ----- (%) B	Accumulated Depreciation ----- (%) C	Remaining Life Rate ----- (%) D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.7	12	53.5	9.3
2114 SPECIAL PURPOSE VEHICLE	4.5	51	43.9	1.1
2115 GARAGE WORK EQPT	7.0	-6	47.4	8.4
2116 OTHER WORK EQUIPMENT	9.5	3	34.7	6.6
2121 BUILDINGS	30.0	-4	14.3	3.0
2122 FURNITURE	11.1	3	1.2	8.6
2123 OFFICE SUPPORT EQPT	6.5	3	31.2	10.1
2123 COMPANY COMMUNICATION EQPT	5.6	-1	32.1	12.3
2124 GENERAL PURPOSE COMPUTERS	3.0	1	63.6	11.8
2211 ANALOG ELECTRONIC SWITCHING <sup>a</sup>	---	-1	48.8	---
2212 DIGITAL ELECTRONIC SWITCHING	9.6	3	28.9	7.1
2220 OPERATOR SYSTEMS-XBAR	7.2	-2	86.6	2.1
2220 OPERATOR SYSTEMS-ANALOG	---	-3	103.0	5.0
2220 OPERATOR SYSTEMS-DIGITAL	5.4	5	43.0	9.6
2231 RADIO SYSTEMS	6.5	-2	46.7	8.5
2232 DIGITAL DATA SYSTEMS	3.0	-4	79.3	8.2
2232 DIGITAL CIRCUIT-OTHER	5.8	1	49.4	8.6
2232 ANALOG CIRCUIT-OTHER	4.5	0	66.6	7.4
2351 PUBLIC TELEPHONE TERM EQPT	3.0	8	77.8	4.7
2362 OTHER TERMINAL EQPT	1.9	-3	61.2	22.0
2411 POLES	17.5	-110	66.1	8.2
2421 AERIAL CABLE METALLIC-EXCH	11.2	-14	46.1	6.1
2421 AERIAL CABLE NONMETALLIC	20.0	-12	14.3	4.9
2421 AERIAL CABLE METAL-INTEROFC	3.2	-10	88.4	6.8
2422 UG CABLE METALLIC-EXCH	15.0	-12	40.6	4.8
2422 UG CABLE NONMETALLIC	18.6	-6	29.3	4.1
2422 UG CABLE METAL-INTEROFC	4.1	-3	63.7	9.6
2423 BURIED CABLE METAL-EXCH	13.3	-6	43.5	4.7
2423 BURIED CABLE NONMETALLIC	19.5	-3	35.5	3.5
2423 BURIED CABLE METAL-INTEROFC	3.5	-2	71.2	8.8
2424 SUBMARINE CABLE	11.5	-12	109.8	0.2
2426 INTRBLDG NET CABLE-MET	4.9	-14	53.6	12.3
2426 INTRBLDG NET CABLE-NONMET	20.0	-7	0.4	5.3
2431 AERIAL WIRE	4.3	-39	95.3	10.2
2441 UNDERGROUND CONDUIT	42.0	-10	26.7	2.0

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

<sup>a</sup> The net service value for the Analog Electronic Switching Account is to be amortized over a sixty month period ending December 31, 1998.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 U S WEST COMMUNICATIONS, INC. - ARIZONA

APPENDIX  
 PAGE 22

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.1	10	64.0	6.3
2114 SPEC PURPOSE VEHICLE	12.3	0	8.1	7.5
2115 GARAGE WORK EQUIP	12.6	-4	-1.1	8.3
2116 OTHER WORK EQUIP	12.9	8	-4.3	7.5
2121 BUILDINGS	27.0	-10	23.6	3.2
2122 FURNITURE	7.3	3	-16.7	15.6
2123 OFFICE EQUIPMENT	6.0	0	15.2	14.1
2123 COMPANY COMM EQUIP	3.6	-1	42.3	16.3
2124 GEN PURPOSE CMPTR	2.8	5	44.1	18.2
2211 ANALOG SW EQUIP	2.8	2	49.0	17.5
2212 DIGITAL SW EQUIP	9.8	3	24.9	7.4
2215 STEP BY STEP EQUIP <sup>a</sup>	---	-7	53.8	---
2220 OPERATOR SYSTEMS	4.4	0	54.7	10.3
2231 RADIO SYSTEMS	7.6	-4	41.8	8.2
2232 CIRCUIT ANALOG	3.6	-4	75.2	8.0
2232 CIRCUIT DDS	3.6	4	57.6	10.7
2232 CIRCUIT DIGITAL	7.0	2	42.6	7.9
2351 PUB TEL TERM EQUIP	4.5	5	80.3	3.3
2362 OTHER TERM EQUIP	4.7	2	41.6	12.0
2411 POLE LINES	10.7	-42	54.9	8.1
2421 AERIAL CABLE MET	12.6	-15	42.3	5.8
2421 AERIAL CABLE NON MET	14.8	-15	-1.7	7.9
2422 UNDGRD CABLE MET	12.8	-10	40.0	5.5
2422 UNDGRD CABLE NON MET	21.0	-10	16.3	4.5
2423 BURIED CABLE MET	14.3	-2	35.4	4.7
2423 BURIED CABLE NON MET	20.0	-2	14.5	4.4
2424 SUB CABLE MET	17.2	0	-72.7	10.0
2424 SUB CABLE NON MET	30.0	0	0.0	3.3
2426 INTRA BLDG CA MET	10.1	-7	52.5	5.4
2426 INTRA BLDG NON MET	14.7	-6	-0.7	7.3
2431 AERIAL WIRE	6.6	-41	44.0	14.7
2441 CONDUIT SYSTEMS	45.0	-7	20.0	1.9

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

<sup>a</sup> The net service value for the Step-By-Step Account is to be amortized over a twenty-four month period ending December 31, 1995.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 U S WEST COMMUNICATIONS, INC. - COLORADO

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.4	10	55.6	10.1
2113 AIRCRAFT	---	56	44.0	5.0
2114 SPEC PURPOSE VEHICLE	10.4	2	55.3	4.1
2115 GARAGE WORK EQUIP	12.5	0	18.2	6.5
2116 OTHER WORK EQUIP	11.9	2	24.7	6.2
2121 BUILDINGS	29.0	-10	24.5	2.9
2122 FURNITURE	9.6	1	1.8	10.1
2123 OFFICE EQUIPMENT	5.5	1	-2.7	18.5
2123 COMPANY COMM EQUIP	4.6	0	57.4	9.3
2124 GEN PURPOSE CMPTR	3.2	5	33.4	19.3
2211 ANALOG SW EQUIP	3.0	1	49.5	16.5
2212 DIGITAL SW EQUIP	10.0	3	21.8	7.5
2215 STEP BY STEP EQUIP	---	-5	95.2	---
2220 OPERATOR SYSTEMS	---	0	100.0	5.0
2231 RADIO SYSTEMS	6.5	1	40.9	8.9
2232 CIRCUIT ANALOG	3.0	-2	71.8	10.1
2232 CIRCUIT DDS	3.8	3	61.7	9.3
2232 CIRCUIT DIGITAL	7.0	4	37.9	8.3
2351 PUB TEL TERM EQUIP	4.5	5	81.6	3.0
2362 OTHER TERM EQUIP	7.2	-4	56.6	6.6
2411 POLE LINES	11.2	-66	76.8	8.0
2421 AERIAL CABLE MET	12.2	-41	47.0	7.7
2421 AERIAL CABLE NON MET	14.5	-30	12.1	8.1
2422 UNDGRD CABLE MET	12.7	-23	40.2	6.5
2422 UNDGRD CABLE NON MET	19.4	-12	15.7	5.0
2423 BURIED CABLE MET	14.2	-3	32.9	4.9
2423 BURIED CABLE NON MET	19.4	-3	12.6	4.7
2424 SUB CABLE MET	17.7	0	43.7	3.2
2424 SUB CABLE NON MET	17.2	0	28.2	4.2
2426 INTRA BLDG CA MET	8.2	-4	51.6	6.4
2426 INTRA BLDG NON MET	17.1	-4	14.2	5.3
2431 AERIAL WIRE	4.7	-153	129.6	26.3
2441 CONDUIT SYSTEMS	41.0	-10	21.0	2.2

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

a The net service value for the Step-By-Step Account is to be amortized over a twelve month period ending December 31, 1994.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 U S WEST COMMUNICATIONS, INC. - NEW MEXICO

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.7	8	55.7	9.8
2114 SPEC PURPOSE VEHICLE	14.0	0	0.0	7.1
2115 GARAGE WORK EQUIP	12.9	0	-70.3	13.2
2116 OTHER WORK EQUIP	11.8	2	3.1	8.0
2121 BUILDINGS	25.0	-6	26.7	3.2
2122 FURNITURE	9.2	0	0.4	10.8
2123 OFFICE EQUIPMENT	5.7	0	43.6	9.9
2123 COMPANY COMM EQUIP	4.2	0	53.0	11.2
2124 GEN PURPOSE CMPTR	3.3	2	42.6	16.8
2211 ANALOG SW EQUIP	3.0	0	44.6	18.5
2212 DIGITAL SW EQUIP	10.2	2	26.8	7.0
2220 OPERATOR SYSTEMS	2.1	3	9.0	41.9
2231 RADIO SYSTEMS	5.1	2	47.2	10.0
2232 CIRCUIT ANALOG	3.0	-5	77.3	9.2
2232 CIRCUIT DDS	3.1	2	76.4	7.0
2232 CIRCUIT DIGITAL	6.0	0	45.4	9.1
2351 PUB TEL TERM EQUIP	5.3	5	63.0	6.0
2362 OTHER TERM EQUIP	3.7	-4	49.3	14.8
2411 POLE LINES	8.2	-43	73.3	8.5
2421 AERIAL CABLE MET	12.1	-59	44.4	9.5
2421 AERIAL CABLE NON MET	19.6	-29	22.1	5.5
2422 UNDGRD CABLE MET	14.2	-21	40.5	5.7
2422 UNDGRD CABLE NON MET	19.6	-17	20.2	4.9
2423 BURIED CABLE MET	14.4	-4	37.1	4.6
2423 BURIED CABLE NON MET	20.0	-4	15.6	4.4
2424 SUB CABLE MET	13.4	0	34.9	4.9
2424 SUB CABLE NON MET	30.0	0	0.0	3.3
2426 INTRA BLDG CA MET	11.1	-5	56.6	4.4
2426 INTRA BLDG NON MET	15.6	-5	25.3	5.1
2431 AERIAL WIRE	6.3	-79	60.1	18.9
2441 CONDUIT SYSTEMS	43.0	-7	20.5	2.0

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

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 U S WEST COMMUNICATIONS, INC. - UTAH

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	4.5	8	46.3	10.2
2114 SPEC PURPOSE VEHICLE	11.1	0	26.6	6.6
2115 GARAGE WORK EQUIP	10.9	0	26.0	6.8
2116 OTHER WORK EQUIP	11.1	0	20.6	7.2
2121 BUILDINGS	30.0	0	26.0	2.5
2122 FURNITURE	7.8	3	57.3	5.1
2123 OFFICE EQUIPMENT	4.3	0	40.1	13.9
2123 COMPANY COMM EQUIP	2.5	0	74.5	10.2
2124 GEN PURPOSE CMPTR	3.0	3	39.8	19.1
2211 ANALOG SW EQUIP	3.4	0	54.9	13.3
2212 DIGITAL SW EQUIP	9.7	3	25.6	7.4
2215 STEP BY STEP EQUIP <sup>a</sup>	---	-4	44.7	---
2220 OPERATOR SYSTEMS	2.8	0	89.4	3.8
2231 RADIO SYSTEMS	7.7	0	47.2	6.9
2232 CIRCUIT ANALOG	3.2	-5	79.4	8.0
2232 CIRCUIT DDS	3.6	0	56.8	12.0
2232 CIRCUIT DIGITAL	7.0	0	40.9	8.4
2351 PUB TEL TERM EQUIP	4.3	5	77.2	4.1
2362 OTHER TERM EQUIP	6.2	3	52.8	7.1
2411 POLE LINES	12.6	-43	54.9	7.0
2421 AERIAL CABLE MET	10.8	-31	47.5	7.7
2421 AERIAL CABLE NON MET	16.2	-25	5.7	7.4
2422 UNDGRD CABLE MET	12.9	-24	46.2	6.0
2422 UNDGRD CABLE NON MET	18.6	-19	12.9	5.7
2423 BURIED CABLE MET	15.4	-5	36.5	4.4
2423 BURIED CABLE NON MET	18.1	-5	15.9	4.9
2424 SUB CABLE MET	14.5	0	2.2	6.7
2424 SUB CABLE NON MET	30.0	0	0.0	3.3
2426 INTRA BLDG CA MET	9.3	-3	53.0	5.4
2426 INTRA BLDG NON MET	14.7	-3	7.7	6.5
2431 AERIAL WIRE	6.1	-25	61.8	10.4
2441 CONDUIT SYSTEMS	44.0	-7	19.9	2.0

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

<sup>a</sup> The net service value for the Step-By-Step Account is to be amortized over a twenty-four month period ending December 31, 1995.

FEDERAL COMMUNICATIONS COMMISSION  
 Schedule of Annual Percentages of Depreciation for  
 U S WEST COMMUNICATIONS, INC. - WYOMING

Effective January 1, 1994

Rate Category Description	Average Remaining Life	Future Net Salvage	Accumulated Depreciation	Remaining Life Rate
-----	-----	-----	-----	-----
	(years)	(%)	(%)	(%)
	A	B	C	D=(100%-B-C)/A
2112 MOTOR VEHICLES	3.5	8	78.1	4.0
2114 SPEC PURPOSE VEHICLE	10.8	0	28.7	6.6
2115 GARAGE WORK EQUIP	10.6	0	-38.6	13.1
2116 OTHER WORK EQUIP	11.1	1	19.5	7.2
2121 BUILDINGS	24.0	-9	32.5	3.2
2122 FURNITURE	---	0	100.0	5.0
2123 OFFICE EQUIPMENT	5.6	0	22.2	13.9
2123 COMPANY COMM EQUIP	2.8	-5	74.3	11.0
2124 GEN PURPOSE CMPTR	3.0	4	25.6	23.5
2211 ANALOG SW EQUIP	1.0	3	65.6	31.4
2212 DIGITAL SW EQUIP	10.9	3	18.6	7.2
2215 STEP BY STEP EQUIP <sup>a</sup>	---	-3	93.5	---
2220 OPERATOR SYSTEMS	8.0	0	0.0	12.5
2231 RADIO SYSTEMS	7.4	-5	42.7	8.4
2232 CIRCUIT ANALOG	4.1	-3	55.8	11.5
2232 CIRCUIT DDS	---	0	100.0	5.0
2232 CIRCUIT DIGITAL	7.1	2	35.2	8.8
2351 PUB TEL TERM EQUIP	2.2	5	88.3	3.0
2362 OTHER TERM EQUIP	4.6	3	66.0	6.7
2411 POLE LINES	9.6	-79	80.9	10.2
2421 AERIAL CABLE MET	10.9	-41	46.1	8.7
2421 AERIAL CABLE NON MET	15.2	-24	3.0	8.0
2422 UNDGRD CABLE MET	12.9	-30	41.6	6.9
2422 UNDGRD CABLE NON MET	19.2	-14	11.1	5.4
2423 BURIED CABLE MET	13.7	-4	39.0	4.7
2423 BURIED CABLE NON MET	19.6	-4	12.8	4.7
2424 SUB CABLE MET	14.6	0	67.7	2.2
2424 SUB CABLE NON MET	30.0	0	0.0	3.3
2426 INTRA BLDG CA MET	8.6	-5	55.3	5.8
2426 INTRA BLDG NON MET	17.0	-5	-132.4	14.0
2431 AERIAL WIRE	4.1	-55	58.7	23.5
2441 CONDUIT SYSTEMS	42.0	-7	22.2	2.0

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

<sup>a</sup> The net service value for the Step-By-Step Account is to be amortized over a twenty-four month period ending December 31, 1995.