Blue Ridge Telephone

7.3 - Depreciation Rates

Asset	Main asset number	Annual Depreciation Rate	Max Percent
2112000	VEHICLES	12.86	90
2112100	VEHICLE - HEAVY DUTY	7.50	90
2116000	OTHER WORK EQUIP	8.33	100
2121000	BUILDINGS	2.50	100
2121100	BUILDING ANCILLARY	4.50	100
2122000	OFFICE EQUIP & FURN	10.00	100
2123100	OFFICE SUPPORT EQUIP	12.50	100
2123200	COMPANY COMMUNICATN EQUIP	12.50	100
2124000	GEN PURP COMPUTER EQ	20.00	100
2212000	DIGITAL ELECT SWTCH	9.00	100
2212100	DIG ELECT SWTCH-RMT	9.00	100
2212300	DIGITAL ELECT PACKET SWITCHING	10.00	100
2212400	DIGITAL ELECT SWITCH-PERIPHERAL-COMMON EQPT	9.00	100
2212500	DIGITAL ELECT SWITCH RMT-PERIPHERAL-COMMON EQPT	9.00	100
2232100	CIRCUIT EQUIP-SUBSCRIBER	10.00	100
2232200	CIRCUIT EQUIP-TOLL CARR	10.00	100
2232300	CIRCUIT EQUIP-OTHER	10.00	100
2232400	CIRCUIT EQUIP-CONCENTRTRS	10.00	100
2232500	CIRCUIT EQUIP-FIBER OPTIC	10.00	100
2232600	CIRCUIT EQPT SUBSCRIBER-PERIPHERAL-COMMON EQPT	10.00	100
2232700	CIRCUIT EQPT CONCN-PERIPHERAL-COMMONEQPT	10.00	100
2411000	POLES	3.91	137
2421100	AERIAL CAB-METLC	6.40	128
2421200	AERIAL CAB-NON METLC	6.40	128
2421300	DROP & BLOCK-AERIAL	5.00	100
2421400	DROP AND BLOCK - AERIAL NON-METALLIC	5.00	100
2422100	UNDRGND CAB-METLC	4.00	100
2422200	UNDRGND CAB-NONMETLC	3.50	100
2423100	BURIED CAB-METLC	4.12	103
2423200	BURIED CAB-NONMETLC	4.12	103
2423300	DROP & BLOCK-BURIED	4.00	100
2423400	DROP AND BLOCK -- BURIED NON-METALLIC	4.00	100
2431000	AERIAL WIRE	15.45	309
2441000	CONDUIT SYSTEMS	2.50	100

Notes:

Max Percent includes estimated Cost of Removal and equals the depreciation limit over the total life of the plant account.