

Addendum to ReConnect Program Construction Procedures

Depreciation Rates

Code	Group	Letter	Type	Rate (%)
1000	1. Network & Access Equipment	a.	Switching Equipment	9.37
1001	1. Network & Access Equipment	b.	Routing Equipment	9.37
1002	1. Network & Access Equipment	c.	Transport Equipment	9.37
1003	1. Network & Access Equipment	d.	Access Equipment	9.37
1004	1. Network & Access Equipment	e.	Video Equipment	10.00
1005	1. Network & Access Equipment	f.	Power Equipment	10.00
1006	1. Network & Access Equipment	g.	Satellite Equipment	10.00
1007	1. Network & Access Equipment	h.	Other (specify)	
2000	2. Outside Plant	a.	Copper Cable - Aerial	6.00
2001	2. Outside Plant	b.	Copper Cable - Buried	5.15
2002	2. Outside Plant	c.	Copper Cable - Underground	5.00
2003	2. Outside Plant	d.	Coaxial Cable - Aerial	6.00
2004	2. Outside Plant	e.	Coaxial Cable - Buried	5.15
2005	2. Outside Plant	f.	Coaxial Cable - Underground	5.00
2006	2. Outside Plant	g.	Fiber Cable - Aerial	5.10
2007	2. Outside Plant	h.	Fiber - Buried	5.00
2008	2. Outside Plant	i.	Fiber - Underground Cable	5.00
2009	2. Outside Plant	j.	Fiber - Submarine Cable	5.00
2010	2. Outside Plant	k.	Conduit Systems	4.00
2011	2. Outside Plant	l.	Ducts (Vacant)	5.00
2012	2. Outside Plant	m.	Drops	5.00
2013	2. Outside Plant	n.	Cabinets/underground vaults	5.00
2014	2. Outside Plant	o.	Poles	5.00
2015	2. Outside Plant	p.	Make-ready	5.00
2016	2. Outside Plant	q.	Other (specify)	
3000	3. Buildings	a.	New Construction	3.30
3001	3. Buildings	b.	Pre-Fab Huts	5.00
3002	3. Buildings	c.	Improvements	6.67
3003	3. Buildings	d.	Other (specify)	

Code	Group	Letter	Type	Rate (%)
4001	4. Towers	a.	Guyed Towers	5.00
4002	4. Towers	b.	Lattice Towers	5.00
4003	4. Towers	c.	Monopole/Self-Supporting Tower	5.00
4004	4. Towers	d.	Wood poles	5.00
4005	4. Towers	e.	Improvements	5.00
4006	4. Towers	f.	Other (specify)	
5000	5. Customer Premises Equipment	a.	Video Set Top Boxes	20.00
5001	5. Customer Premises Equipment	b.	Modems and Routers	20.00
5002	5. Customer Premises Equipment	c.	Inside Wiring	10.00
5003	5. Customer Premises Equipment	d.	Multi-Terminal Adapter (VoIP)	20.00
5004	5. Customer Premises Equipment	e.	Smart Meters	20.00
5005	5. Customer Premises Equipment	f.	Other (specify)	
6000	6. Support Assets	a.	Construction Vehicles	12.00
6001	6. Support Assets	b.	Construction Equipment	12.00
6002	6. Support Assets	c.	Motor Vehicles	16.50
6003	6. Support Assets	d.	Special Purpose Vehicles	12.00
6004	6. Support Assets	e.	Office Equipment	10.00
6005	6. Support Assets	f.	Office Furniture	10.00
6006	6. Support Assets	g.	Billing System	10.00
6007	6. Support Assets	h.	Test Equipment	10.00
6008	6. Support Assets	i.	Portable Generators	10.00
6009	6. Support Assets	j.	Tools	10.00
6010	6. Support Assets	k.	Other (specify)	