

Manti Telephone Company

Depreciation Rates

Date: 01/01/2008

Account	Description	Existing Depreciation Rates	Existing Depreciation Lives
General Support Plant			
2110.1	Land	5.00%	20.00
2110.2	Buildings	15.00%	6.67
2110.3	Furniture & Office Equipment	20.00%	5.00
2110.4	Computers	20.00%	5.00
2110.5	Vehicles	12.50%	8.00
2110.6	Other Work Equipment	20.00%	5.00
2110.7	Company Communications		
Central Office Plant			
2210.1	Digital Switching	8.33%	12.00
2210.2	Emergency Power Plant	12.50%	8.00
2310	Radio Equipment - Digital	10.00%	10.00
2230.1	C.O. IXC Equipment - Digital	10.00%	10.00
2230.2	C.O. Local Sub. CXR - Digital	10.00%	10.00
2230.3	DSL Equipment	10.00%	10.00
2230.4	CO Fiber Equipment		
Information Orig/Term			
2310	Paystations	20.00%	5.00
Cable & Wire Facilities			
2410.1	Pole Lines	5.00%	20.00
2410.2	Aerial Cable	5.56%	18.00
2410.4	Underground Cable - Metallic	X 5.00%	20.00
2410.41	Underground Cable - Non-Metallic	X 5.00%	20.00
2410.5	Buried Cable - Metallic	5.00%	20.00
2410.51	Buried Cable - Non-Metallic	5.00%	20.00
2410.6	Aerial Wire	6.67%	15.00
2410.7	Underground Conduit	X 2.00%	50.00