BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re:	Petition	for	approval	to	implement)	DOCKET NO.	900605-TI
	al deprec: RIDA INCO			erip	ption by	•	ORDER NO. ISSUED:	23985 1-14-91

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman THOMAS M. BEARD BETTY EASLEY GERALD L. GUNTER FRANK S. MESSERSMITH

ORDER APPROVING PRELIMINARY IMPLEMENTATION REQUEST

On June 29, 1990, GTE Florida Incorporated (GTEFL) filed its triennial depreciation study pursuant to Rule 25-4.0175, Florida Administrative Code (the Rule). Section (5) of the Rule permits the company, upon Commission approval, to implement its proposed rates and schedules on a preliminary basis subject to adjustment when final rates are prescribed. GTEFL seeks to implement the proposed rates and amortization and recovery schedules on January 1, 1991, under this rule section.

Upon review, we approve the request to implement the proposed rates and amortization and recovery schedules on January 1, 1991. We believe that preliminary implementation of the rates and amortization and recovery schedules shown on Attachment A is likely to result in more appropriate expenses than retention of the currently effective rates and schedules. Expenses will be trued-up upon final Commission action following completion of the review of GTEFL's filed study.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that GTE Florida Incorporated's request to implement proposed depreciation rates and amortization and recovery schedules, as set out in Attachment A herein, on a preliminary basis, is hereby approved. It is further

ORDERED that the implementation date for such rates shall be January 1, 1991. It is further

DOCUMENT NUMBER-DATE
00405 JAN14 1991

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ORDERED that this docket remain open pending final Commission action regarding the appropriate rates and amortization and recovery schedules.

By ORDER of the Florida Public Service Commission, this __14th day of ______, __1991_.

Division of Records and Reporting

(SEAL)

PAK

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or 3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or sewer utility. A motion for reconsideration

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shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

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ATTACHMENT A

1990 FILING GTE FLORIDA
SUMMARY OF CHANGES IN STATEMENT A - RYNG LIFE REPAINING LIFE DEPRECIATION RATES

GTE FLORIDA

		RATES EFFECTIVE 1/1/88				APPROVED FOR PRELIMINARY BOOKING 1/1/91			
account Mumber	CLASS OR SUBCLASS OF PLANT	RMAG LIFE (YRS) A	12/31/87 RESERVE (1) B	FNS (1) C	RL RATE (\$)	RYNG	12/31/90 PROJECTED RESERVE F	FNS (1) 6	RIL RATE (\$) H
2112.10	PASSENGER CARS	3.8	28.49	20.0	13.6	4.2		14.0	13.6
2112.20	LIGHT TRUCKS	6.3		17.0	7.3	6.0		22.0	9.1
	HEAVY TRUCKS	5.7		24.0	3.5	6.3		18.0	6.6
2112.30	HEAVY EQUIPMENT	7.1		15.0	8.4	7.9		18.0	9.1
2112.40	BLD-SINGLE/MULTIUNIT	16.5	25.66	0.0	4.5	13.6		0.0	5.1
2121 . 10, . 20	BLD-RSU (a)	20.0		0.0	5.0	12.7		0.0	7.2
2121.11	BLD-PLANT	23.0		0.0	2.9	14.4	32.88	0.0	4.7
2121.30	BLD-OFFICE	39.0		0.0	1.9	37.8		0.0	1.9
2121 .40	BLD-OTHER	8.2		-4.0	7.0	7.4		-4.0	6.5
2121.50,.60	ANALOG SN (b)(c)	4.1		5.0	10.3	3.5		-1.0	4.6
2211	DIGITAL SV-LOCAL(b)	9.7		28.0		7.8		28.0	6.3
2212.11	DIGITAL SY-TOLL	11.7		0.0		9.9	26.94	0.0	7.4
2212.13	OPERATOR SYS-DIR ASST	9.9		0.0		4.4		-4.0	15.5
2220.20	OPERATOR SYS-TOPS (a)	10.0		0.0	10.0	9.0		0.0	9.3
2220 .31	RADIO SYSTEMS	4.0		0.0	7.9	2.0		-4.0	10.5
2231	CIRCUIT-ANALOG	6.1		5.0	6.6	3.5	15.29	5.0	22.6
2232 11	CIRCUIT-TEST EQUIP	11.2		0.0	7.3	5.3		0.0	16.7
2232.12, .22	CIRCUIT-LIGHTWAVE (a)	8.0	7	20.0		9.3		20.0	5.9
2232.23	,61CKT-DIGITAL/INCL DMS (g)			15.0		9.3	12.86	0.0	9.5
	CIRCUIT-CHANNEL BANKS	6.1		10.0		5.0	-12.45	10.0	20.5
2232.31	CIRCUIT-SPAN LINE EQUIP	7.5		-5.0		3.	41.86	-5.0	18.0
2232.51	PUBLIC TELEPHONE	3.		0.0		3.		4.0	3.1
2351	TELE DEV DEAF/HEAR INF			4.0		4.		0.0	17.3
2362.92	PRIVATE LINE EQ (NCTE)			10.0		4.	1 55.04	-7.0	
2362.94 2362.91,2341				2.0		4.	9 28.89	-2.0	14.5

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ATTACHMENT A

1990 FILING SUPPARY OF CHANGES IN REMAINING LIFE DEPRECIATION RATES GTE FLORIDA STATEMENT A - RMG LIFE

RATES FEFFCTIVE 1/1/88

APPROVED FOR PRELIMINARY BOOKING 1/1/91

		1011	Co di cent	AC 11110		BOOKING 1/1/91			
account Mumber	CLASS OR SUBCLASS OF PLANT	RING LIFE (YRS)	12/31/87 RESERVE (1) B	FNS (1) C	RATE (\$) 0	RMNG LIFE (YRS) E	12/31/90 PROJECTED RESERVE F	FNS (1) 6	RL RATE (\$) H
2411	POLES	16.2	23.37	-53.0	8.0	12.0	26.46	-55 0	10.7
2421.11	AERIAL CABLE-HETALLIC	18.1	32.09	-18.0	4.7	10.5	26.78	-18.0	8.7
2421 .13	AERIAL CABLE-DROP (a)	20.0	27.70	0.0	5.0	16.0		-60.0	8.4
2421.20	AERIAL CABLE-FIBER(a)(d)	20.0	24.14	-15.0	5.8	19.0	21.45	-19.0	6.0
2422.10	USNO CABLE-HETALLIC	12.3	41.73	-2.0	4.9	9.6		-2.0	6.0
2422.20	UGNO-CABLE-FIBER (a)(d)	20.0	10.43	-5.0	5.3	17.4	16.94	-8.0	5.4
2423.11	BURIED CABLE-NON FILLED	12.9	42.37	-3.0	4.7	10.8	45.91	-3.0	5.3
2423.12	BURIED CABLE-FILLED	16.3	18.24	-3.0	5.2	12.4	21.79	-3.0	6.5
2423.13	BURIED CABLE-DROP (a)	20.0	26.84	0.0	5.0	15.4	29.46	-16.0	5.6
2423.20	BURIED CABLE-FIBER(a)(d)	20.0	8.46	-5.0	5.3	17.5	17.82	-6.0	5.4
2424.10	SUBMARINE CABLE-METALLIC	15.3	46.63	-5.0	3.8	10.0		-9.0	5.6
2424.20	SUB CAGLE-FIBER(a)(d)	20.0	7.21	-5.0	5.3	18.1		-5.0	5.3
2426.1X	INTRABLOG CABLE-HETALLIC	16.8	31.07	-12.5	4.8	15.2		-15.0	5.1
2426.2X	INTRA CABLE-FIBER(d)(e)	20.0	0.00	-5.0	5.7	20.0		-15.0	5.8
2431	AERIAL VIRE	7.7	66.93	-26.0	7.7	5.0		-26.0	76.3
2441	CONDUIT SYSTEMS	41.0	16.67	-10.0	2.3	41.0		-10.0	2.3

CATEGORIES REQUIRING SPECIAL TREATHENT

2115	GARAGE WORK EQUIPMENT	7 YEAR AMORTIZATION	7 YEAR ANORTIZATION
2116	OTHER WORK EQUIPMENT	7 YEAR AMORTIZATION	7 YEAR AMORTIZATION
2122	FURNITURE	10 YEAR AMORTIZATION	10 YEAR AMORTIZATION
2123.10	OFFICE SUPPORT EQUIPMENT	7 YEAR AMORTIZATION	7 YEAR AMORTIZATION
2123.20	COMPANY COMM EQUIPMENT	5 YEAR AMORTIZATION	5 YEAR AMORTIZATION
2124	GENERAL PURPOSE COMPUTER	5 YEAR AMORTIZATION	5 YEAR AMORTIZATION
2211 XX (f)	AHALOG SW-SHORT LIVED EQ	AMORT OVER LIFE	AMORT OVER LIFE
2220.10	OPER SYS NAMUAL	PROFOSED 1 YR AMORT	PROPOSED 1 YR AMORT
2321 XX	INSIDE VIRE	.7 YEAR AMORTIZATION	CONFLETELY RECOVERED