

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: 1990 Depreciation Study of )  
Gulf Telephone Company. )

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DOCKET NO. 900599-TL )  
ORDER NO. 24004-A )  
ISSUED: 2/7/91 )

AMENDATORY ORDER

BY THE COMMISSION:

By Order No. 24004 issued January 22, 1990, we ordered Gulf Telephone Company to adopt new depreciation rates and recovery schedules.

Shortly after issuance of Order No. 24004 it came to our attention that two of the schedules referenced in the Order had inadvertently not been included the set of attachments. Attached to this Order is a complete set of the correct schedules referenced in Order No. 24004.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Order No. 24004 is amended as outlined in the body of this Order, and the schedules attached hereto. It is further

ORDERED that Order No. 24004 is affirmed in all other respects.

By ORDER of the Florida Public Service Commission, this 7th day of FEBRUARY, 1991.

  
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STEVE TRIBBLE, Director  
Division of Records and Reporting

( S E A L )

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DOCUMENT NUMBER-DATE

01255 FEB -7 1991

REC-RECORDS/REPORTING

09-Jan-91  
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GULF TELEPHONE COMPANY  
 1990 DEPRECIATION STUDY

| ACCOUNTS                    | COMMISSION APPROVED        |                |                               | REM'N'G<br>LIFE<br>RATE |
|-----------------------------|----------------------------|----------------|-------------------------------|-------------------------|
|                             | AVERAGE<br>REM'N'G<br>LIFE | NET<br>SALVAGE | 1-1-90<br>RESTATED<br>RESERVE |                         |
|                             | (yrs)                      | (%)            | (%)                           | (%)                     |
| 2112 VEHICLES               |                            |                |                               |                         |
| Passenger                   | 3.6                        | 20             | 32.79                         | 13.1                    |
| Light Trucks                | 4.0                        | 34             | 42.73                         | 5.8                     |
| Heavy Trucks                | 4.0                        | 10             | 78.50                         | 2.9                     |
| 2121 BUILDINGS - FL         | 21                         | 6              | 31.00                         | 3.0                     |
| 2212 DIGITAL SWITCH         | 13.0                       | 0              | 37.12                         | 4.8                     |
| 2231 RADIO EQUIPMENT        |                            |                |                               |                         |
| IMTS                        | 4.1                        | (6)            | 97.91                         | 2.0                     |
| Microwave                   | 4.5                        | 0              | 73.95                         | 5.8                     |
| 2232 CIRCUIT EQUIPMENT      |                            |                |                               |                         |
| Analog Carrier              | 5.0                        | 0              | 77.96                         | 4.4                     |
| Digital Carrier             | 7.4                        | 5              | 24.70                         | 9.5                     |
| Fiber Optics Eq.            | 10.0                       | 0              | 1.25                          | 10.0                    |
| 2351 PUBLIC TELEPHONE EQ.   | 4.4                        | 5              | 53.29                         | 9.5                     |
| 2362 OTHER TERM. EQ. - P.L. | 5.1                        | 20             | 35.89                         | 8.6                     |
| 2411 POLES                  |                            |                |                               |                         |
| Poles                       | 9.9                        | (30)           | 78.52                         | 5.2                     |
| Tower & Foundat'n.          | 13.4                       | (2)            | 49.70                         | 3.9                     |
| 2421 AERIAL CABLE-METALLIC  | 13.8                       | (10)           | 42.81                         | 4.9                     |
| 2422 UNDERGROUND CABLE      |                            |                |                               |                         |
| Metallic                    | 20                         | (10)           | 34.00                         | 3.8                     |
| Fiber                       | 19.8                       | (5)            | 1.10                          | 5.2                     |
| 2423 BURIED CABLE           |                            |                |                               |                         |
| Metal - Non-Filled          | 7.7                        | (5)            | 65.93                         | 5.1                     |
| Metallic - Filled           | 15.5                       | (5)            | 33.70                         | 4.6                     |
| Fiber                       | 20.0                       | (5)            | 0.66                          | 5.2                     |
| 2441.1 CONDUIT SYSTEMS      | 44                         | (4)            | 14.68                         | 2.0                     |

GULF TELEPHONE COMPANY  
 1990 STUDY

COMMISSION APPROVED RESERVE TRANSFERS

| ACCOUNT                                | 1-1-90<br>RESERVE<br>BALANCE | AMOUNT<br>TRANSFERRED | 1-1-90<br>RESTATED<br>RESERVE |
|--|------------------------------|-----------------------|-------------------------------|
| Other Term. Eq.-P.L.                   | 21,524                       | (7,021)               | 14,503                        |
| Digital Carrier                        | 188,542                      | 7,021                 | 195,563                       |
| Tower & Foundation                     | 56,651                       | (4,506)               | 52,145                        |
| Poles                                  | 23,205                       | 4,506                 | 27,711                        |
| Buildings                              | 288,488                      | (46,179)              | 242,309                       |
| Undergrnd. Cbl.-Metallic               | 145,685                      | 28,726                | 174,411                       |
| Bill & Keep Intrast. Rev               | 75,325                       | (75,325)              | 0                             |
| '87-89 Recovery Schedule<br>Deficiency | (7,780)                      | 7,780                 | 0                             |
| Buried Cable-Met.Filled                | 1,727,357                    | 84,998                | 1,812,355                     |

IMBALANCE TO BE RECOVERED

|                         | 1-1-90<br>RESTATED<br>RESERVE | THEO. RESERVE<br>(BASED ON STAFF<br>RECOMMENDED<br>RATES) | IMBALANCE |
|-------------------------|-------------------------------|---|-----------|
| Buried Cable-Met.Filled | 1,812,355                     | 2,056,948   | 244,593   |

GULF TELEPHONE COMPANY  
1990 DEPRECIATION STUDY

COMMISSION APPROVED

AMORTIZATION SCHEDULES

|      |                                  |    |      |              |
|------|----------------------------------|----|------|--------------|
| 2115 | MECHANICAL SHOP EQ.              | 7  | Year | Amortization |
| 2116 | TOOLS, WORK EQPT. Post '89       | 7  | Year | Amortization |
|      | Heavy Work Eq. '88 & prior       | 5  | Year | Amortization |
|      | Test Eq. & Tools '88 & prior     | 5  | Year | Amortization |
|      | Test Eq. & Tools '89 Adds        | 6  | Year | Amortization |
| 2122 | FURNITURE & OFFICE SUPPLY        | 10 | Year | Amortization |
|      | Furniture '88 & prior            | 8  | Year | Amortization |
|      | Furniture '89 Adds               | 9  | Year | Amortization |
|      | Furn. & Ofc. Supply '88 & prior  | 8  | Year | Amortization |
| 2123 | OFFICE SUPPORT EQUIPMENT         | 7  | Year | Amortization |
|      | Ofc. Sprt. Eq. '88 & prior       | 5  | Year | Amortization |
|      | Ofc. Sprt. Eq. '89 Adds          | 6  | Year | Amortization |
|      | OFFICE COMM. EQUIPMENT           | 5  | Year | Amortization |
|      | Co. Comm. Eq. Appar. '88 & prior | 3  | Year | Amortization |
|      | Co. Comm Eq. PBX '88 & prior     | 3  | Year | Amortization |
| 2124 | GENERAL PURPOSE COMPUTERS        | 5  | Year | Amortization |
|      | 1988 and Prior                   | 3  | Year | Amortization |
|      | 1989 Addition                    | 4  | Year | Amortization |

RECOVERY SCHEDULE

|      |                     |   |                    |              |
|------|---------------------|---|--------------------|--------------|
| 2311 | STATION APPAR. EMB. | 1 | Year (Approximate) | Amortization |
|      | RESERVE DEFICIT     | 2 | Year               | Amortization |