

Exh 31



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July 14, 2000

BY FACSIMILE

Bennett L. Ross
General Attorney
BellSouth Telecommunications, Inc.
Legal Department
675 West Peachtree Street, N.E.
Atlanta, Georgia 30375-0001

Not 3/6/07 (entire document)
DECLASSIFIED

Re: Florida Docket No. 990649-TP

Dear Bennett:

In response to your July 10, 2000, letter, AT&T stands by its objections to BellSouth's First Set of Interrogatories and First Request for Production of Documents. Nonetheless, in the spirit of cooperation, AT&T accepts your proposed compromise. Accordingly, attached are AT&T's 1998 and 1999 depreciation lives for more than 100 categories that AT&T uses in development of its annual report. Please note that this information is proprietary and should be treated as such pursuant to the Protective Agreement entered into by BellSouth and AT&T in this proceeding.

Nothing in this acceptance of BellSouth's proposal should be construed as acceptance by AT&T that the information attached is relevant in any way to this proceeding. Nor should it constitute any sort of waiver of any objections AT&T might raise as to the use or admissibility of this information in the proceeding. AT&T accepts BellSouth's offer only in a good-faith effort to avoid contentious discovery disputes in this proceeding.

Please call if you have questions.

CONFIDENTIAL

Sincerely,

[Signature]
Jim Lamoureux

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 990649-TP **EXHIBIT NO.** 31
COMPANY/
WITNESS. AT+T
DATE: 7/17/00

This claim of confidentiality was filed by or on behalf of a "telco" for Confidential DN 08630-00. The document is in locked storage pending advice on handling. To access the material, your name must be on the CASR. If undocketed, your division director must obtain written EXD/Tech permission before you can access it.

DOCUMENT NUMBER-DATE

08630 JUL 17 8

FPSC-RECORDS/REPORTING

PROPRIETARY

Produced pursuant to Protective Agreement in Docket No. 990649

**AT&T NETWORK
DEPRECIATION RATES
1998 vs 1999**

CIRCUIT SWITCHING

Description:	ACAT	LIFE	
		1/1/98	1/1/99
Network Mission Critical OSS	ENDP.092NDPEQT.000	3.4	3.4
Analog Switch	NSWT.112ANALSWT.000	0.5	0.5
RTU - Switching	NCAPSW.400RTUSWT.000	4.6	6.7
RTU - Signaling	NCAPSW.402RTUSIG.000	4.6	5.5
4ESS 1A Processor	NSWT.116PROC1A.000	0.0	0.0
4ESS 1B Processor	NSWT.116PROC1B.000	6.0	6.0
4ESS 3B Processor	NSWT.117PROC3B.000	1.2	6.2
4ESS DIF/DIU/TSI/TMS	NSWT.118DIFTSI.000	6.5	6.2
4ESS All Other	NSWT.1190TH4E.000	7.5	6.2
XTSI - 4ESS term & Timeslot Allocator	NSWT.120EXPXTSI.000	9.0	6.2
5ESS Comm Module	NSWT.121COMMMOD.000	9.0	8.0
5ESS Switch Module	NSWT.122SWTMOD.000	5.4	5.0
5ESS Admin Module	NSWT.123ADMINMOD.000	1.0	2.0
5ESS All Other	NSWT.124OTHER5E.000	5.0	4.5
5ESS - 2000	NSWT.125LOC2000.000	9.0	8.0
SUMMA Adjunct	NSWT.126SUMADJ.000	4.4	4.4
CVIS - Adjunct	NSWT.127CVISADJ.000	4.4	3.4
Central Office Digital PBX	NSWT.128COPBX.000	4.0	3.0
Video Switch	NSWT.113VIDEOSWT.000	6.0	5.0
OSPS Equipment	NSWT.114OSPEQT.000	2.2	3.0
Datakit	NSWT.131DATAKIT.000	3.0	3.0
Autovan	NSWT.132AUTOSWT.000		0.5
IP Network Mission Critical	NSWT.094IPNetoss.000		
Internal Data Network Switch	NSWT.072SWTKEY.000		5.6
TOTAL CIRCUIT SWITCHING		5.5	6.7

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FPSC-RECORDS/REPORTING

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**AT&T NETWORK
DEPRECIATION RATES
1998 vs 1999**

DATA/PACKET SWITCHING

Description:	ACAT	LIFE	
		1/1/98	1/1/99
Frame Relay Switch	NSWT.129FRELAY.000	7.0	6.0
1PSS Stand Alone Switch	NSWT.130PSS.000	3.8	1.0
ATM	NTRANS.134ATM.000	7.0	6.0
IP Data Packet Switching	NSWT.136IPPAKCSW.000		
TOTAL DATA/PACKET SWITCHING		7.5	4.5

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**AT&T NETWORK
DEPRECIATION RATES
1998 vs 1999**

TRANSPORT - CENTRAL OFFICE

Description:	ACAT	LIFE	
		1/1/98	1/1/99
Circuit Analog	NTRANS.143OTHANAL.000	0.5	0.5
DACS 1	NTRANS.141DAC9I.000	0.5	0.0
DACS II/CEF/CEPT	NTRANS.142DAC9II.000	4.0	5.0
DACS III	NTRANS.146DAC9III.000	6.0	5.0
DACS IV	NTRANS.147DAC9IV.000	7.0	8.0
DDM1000	NTRANS.148DDM1000.000	5.0	5.0
Channel Banks	NTRANS.149CHANBK.000	3.3	3.3
Other Digital Mux	NTRANS.140OTHDIG.000	5.0	5.0
SDH-Interface Eqpt	NTRANS.151SDHINT.000	5.0	5.0
DDM2000: ADM LTE	NTRANS.152DDM2000.000	4.0	5.0
Inverse Mux (IM/OC3-SIU)	NTRANS.153INVMUX.000	2.0	0.5
Subscriber Loop Carrier	NTRANS.154SLC.000	10.0	10.0
Business Remote Carrier	NTRANS.155BRT.000	10.0	10.0
DSX 1/3	NTRANS.156DSX.000	6.0	5.0
Echo Cancelers	NTRANS.157ECHO.000	4.1	3.0
NCOE/HLI	NTRANS.158NCOE.000	2.8	3.0
FT Series G Lightguide Term Eqpt (OAR&R)	NTRANS.159FTSG.000	3.0	3.0
FT2000 ADM LTE (+DWDM Mux) SONET	NTRANS.161FT2000.00	11.0	11.0
TTE Cable Term Equip - PDH	NTRANS.162TTEPDH.000	2.0	1.5
TTE Cable Term Equip - SDH	NTRANS.163TTESDH.000	6.0	5.0
SDCS (Sonet DACS)	NTRANS.160SDCS.000		7.0
Analog Radio	NTRANS.190ANALRAD.000	0.5	0.5
Digital Radio	NTRANS.191DIGRAD.000	5.0	2.6
Non Cellular Radio	NTRANS.195NCELLRAD.000		5.0
IP Modems Routers	NTRANS.164IPMODROU.000		
TOTAL TRANSPORT CENTRAL OFFICE		5.2	5.4

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**AT&T NETWORK
DEPRECIATION RATES
1998 vs 1999**

SIGNALING

Description:	ACAT	LIFE	
		1/1/98	1/1/99
1NCP	NSIG.250NCP1.000	0.5	0.3
2NCP	NSIG.251NCP2.000	6.0	6.0
2STP	NSIG.252STP2.000	4.2	5.0
Segmentation Directory	NSIG.253SEDIR.000	7.0	7.0
TOTAL SIGNALLING		4.4	5.2

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PRODUCED PURSUANT TO

Produced pursuant to Protective Agreement in Docket No. 990649

**AT&T NETWORK
DEPRECIATION RATES**

1998 vs 1999

TRANSPORT - OUTSIDE PLANT

Description:	ACAT	LIFE	
		1/1/98	1/1/99
Radio Towers	BLDGS.011RADTWR.000	14.8	7.0
Regenerator Huts	BLDGS.018REGHUT.000	16.0	16.0
Deep Sea Regenerators - Digital	NOSP.200DSREPF.000	10.0	9.0
Telephone Poles	NOSP.202POLES.000	6.5	6.5
Telephone - Poles ROW	NOSP.203POLESROW.000	6.5	6.5
Guyed Towers	NOSP.204GUYTWR.000	6.5	6.5
Aerial Cable - Fiber	NOSP.205ACFIBER.000	12.0	11.5
Aerial Cable - Metallic	NOSP.206ACMETAL.000	1.3	1.3
Underground Cable - Fiber	NOSP.207UGFIBER.000	12.0	11.5
Underground Cable - Metallic	NOSP.208UGMETAL.000	1.3	1.0
Buried Cable - Fiber	NOSP.209BCFIBER.000	12.0	11.5
Buried Cable - Fiber ROW	NOSP.210BCFROW.000	12.0	11.5
Buried Cable - Metallic	NOSP.211BCMETAL.000	1.3	1.0
Buried Cable Metallic ROW	NOSP.212BCMROW.000	1.3	1.0
Submarine Cable - Fiber	NOSP.213SCFIBER.000	12.0	11.5
Submarine Cable - Fiber ROW	NOSP.214CFROW.000	12.0	11.5
Submarine Cable - Metallic	NOSP.215SCMETAL.000	1.3	1.0
Deep Sea Cable - Fiber	NOSP.217DSCFIBER.000	11.0	10.0
Deep Sea Cable - Metallic	NOSP.219DSCMETAL.000	1.8	0.8
Aerial Wire	NOSP.221AERWIRE.000	4.9	4.9
Conduit Systems	NOSP.222CONDUIT.000	40.5	40.5
Conduit Systems ROW	NOSP.223CONDROW.000	40.5	40.5
Intra Building Cable - Metallic	NOTH.355CPEWIRE.000	1.3	1.3
Earth Station	NTRANS.193EARSTA.000	11.0	11.0
Satellite	NTRANS.194SATRAD.000	6.7	2.6
Deep Sea Repeaters - Analog	NTRANS.201DSREPM.000		2.6
TOTAL TRANSPORT - OUTSIDE PLANT		14.7	13.5

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**AT&T NETWORK
DEPRECIATION RATES
1998 vs 1999**

SUPPORT ASSETS

Description:	ACAT	LIFE	
		1/1/98	1/1/99
Land Improvements	LNDIMP.002IMPROVE.000	10.0	10.0
Other Land Improvements	LNDIMP.003OTHERIMP.000		10.0
Buildings - Central Office	BLDGS.010CENTOFF.000	16.0	16.0
Buildings - Administrative	BLDGS.012ADMIN.000	14.8	15.0
Buildings Other	SUPP.013OTHERBDG.000		16.0
Building Improvements	SUPP.016BDGIMP.000		
Leasehold Improvement	LHI.030LHIBDG.000	5.0	5.0
Furniture	FURUFF.040FURNFIX.000		5.0
Office Equipment	FUROFF.042OFFEQT.000	4.3	4.0
Garage/Motor Vehicle Shop Eqpt	NSUPP.100SHOPEQT.000	1.9	4.0
Shop Tools & Work Eqpt	NSUPP.101SHOPTOOL.000	1.9	2.0
Portable Test Eqpt	NSUPP.102PTE.000	1.9	2.0
Aircraft	TRANS.060AIRCRAFT.00	10.0	10.0
Motor Vehicles-Passanger	TRANS.061PASS.000		0.5
Motor Vehicles-LT Truck	TRANS.062LTTRUCK.000		0.5
Motor Vehicles - Heavy Truck	TRANS.063HVTRUCK.000		0.5
Special Purpose Transport Equipment	TRANS.064SPECPUR.000	1.9	2.0
Marine Operations	TRANS.065MARINE.000	2.1	2.0
Internal Telecom-PBX & Key Intrasys	INTEL.075INTRASYS.000	5.6	5.6
General Purpose/Other OSS>\$10K	INADP.093COMPEQT.000	3.4	3.4
Cellular Radio	NTRANS.102CELLRAD.000		0.5
Terminal Eqpt Located on Cust Prem	NOTH.354CPETERM.000	6.0	6.0
Public Telephone - Coin	NOTH.300PTCOIN.000	6.0	6.0
Public Telephone - Coinless	NOTH.301PTCLESS.000	6.0	6.0
Public Telephone - Other	NOTH.303PTOTHER.000	6.0	6.0
Alarm Telemetry/Eqpt	NCOMM.270ALTELEQT.000	4.6	4.6
Power Plant Equip - DC	NCOMM.271PPEDC.000	13.8	16.0
Power Plant Equip - AC	NCOMM.272PPEAC.000	13.3	16.0
TOTAL SUPPORT ASSETS		13.6	13.6
GRAND TOTAL		8.6	8.2

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