

Investment and Depreciation Shift					
Category	Gross Plant Adjustment	43-04 Annual Depreciation Expenses	43-04 Gross Plant	Depreciation Rate	Depreciation Adjustment
Non-DSL Special Access					
Gen. Support Facilities	7,649	14,370	527,636	2.72%	208
COE Circuit Equipment	29,109	145,294	1,657,717	8.76%	2,551
Cable and Wire Facilities	121,233	148,702	2,585,191	5.75%	6,973
Sub-total	157,991	308,366	4,770,544		9,733
DSL					
Gen. Support Facilities	7,766	14,370	527,636	2.72%	211
COE Circuit Equipment	202,502	145,294	1,657,717	8.76%	17,749
Cable and Wire Facilities	56,606	148,702	2,585,191	5.75%	3,256
Sub-total	266,874	308,366	4,770,544		21,216
Total	424,864				30,949