

# Reconnect Program Depreciation Rates

Code	Group	Letter	Type	Percentage Rate
1000	1. Network & Access Equipment	a.	Switching Equipment	10.00
1001	1. Network & Access Equipment	b.	Routing Equipment	10.00
1002	1. Network & Access Equipment	c.	Transport Equipment	10.00
1003	1. Network & Access Equipment	d.	Access Equipment	10.00
1004	1. Network & Access Equipment	e.	Video Equipment	10.00
1005	1. Network & Access Equipment	f.	Power Equipment	10.00
1006	1. Network & Access Equipment	g.	Satellite Equipment	10.00
1007	1. Network & Access Equipment	h.	Other (specify)	10.00
2000	2. Outside Plant	a.	Copper Cable - Aerial	6.00
2001	2. Outside Plant	b.	Copper Cable - Buried	5.15
2002	2. Outside Plant	c.	Copper Cable - Underground	5.00
2003	2. Outside Plant	d.	Coaxial Cable - Aerial	6.00
2004	2. Outside Plant	e.	Coaxial Cable - Buried	5.15
2005	2. Outside Plant	f.	Coaxial Cable - Underground	5.00
2006	2. Outside Plant	g.	Fiber Cable - Aerial	5.10
2007	2. Outside Plant	h.	Fiber - Buried	5.00
2008	2. Outside Plant	i.	Fiber - Underground Cable	5.00
2009	2. Outside Plant	j.	Fiber - Submarine Cable	5.00
2010	2. Outside Plant	k.	Conduit Systems	4.00
2011	2. Outside Plant	l.	Ducts (Vacant)	5.00
2012	2. Outside Plant	m.	Drops	5.00
2013	2. Outside Plant	n.	Cabinets or underground vaults	5.00
2014	2. Outside Plant	o.	Poles	6.00
2015	2. Outside Plant	p.	Make-ready	5.00
2016	2. Outside Plant	q.	Other (specify)	5.00
3000	3. Buildings	a.	New Construction	3.25
3001	3. Buildings	b.	Pre-Fab Huts	3.25
3002	3. Buildings	c.	Improvements	3.25
3003	3. Buildings	d.	Other (specify)	3.25
4001	4. Towers	a.	Guyed Towers	5.00
4002	4. Towers	b.	Lattice Towers	5.00
4003	4. Towers	c.	Monopole or Self-Supporting	5.00
4004	4. Towers	d.	Wood poles	5.00
4005	4. Towers	e.	Improvements	5.00
4006	4. Towers	f.	Other (specify)	5.00



<b>Code</b>	<b>Group</b>	<b>Letter</b>	<b>Type</b>	<b>Percentage Rate</b>
5000	5. Customer Premises Equipment	a.	Video Set Top Boxes	12.25
5001	5. Customer Premises Equipment	b.	Modems and Routers	12.25
5002	5. Customer Premises Equipment	c.	Inside Wiring	10.00
5003	5. Customer Premises Equipment	d.	Multi-terminal Adapter (VoIP)	11.90
5004	5. Customer Premises Equipment	e.	Smart Meters	10.15
5005	5. Customer Premises Equipment	f.	Other (specify)	12.25
6000	6. Support Assets	a.	Construction Vehicles	10.00
6001	6. Support Assets	b.	Construction Equipment	10.00
6002	6. Support Assets	c.	Motor Vehicles	18.00
6003	6. Support Assets	d.	Special Purpose Vehicles	12.00
6004	6. Support Assets	e.	Office Equipment	10.00
6005	6. Support Assets	f.	Office Furniture	10.00
6006	6. Support Assets	g.	Billing System	20.00
6007	6. Support Assets	h.	Test Equipment	10.00
6008	6. Support Assets	i.	Portable Generators	10.00
6009	6. Support Assets	j.	Tools	10.00
6010	6. Support Assets	k.	Other (specify)	10.00