

Reconnect Program Depreciation Rates

Code	Group	Letter	Type	Percentage Rate
1000	1. Network & Access Equipment	a.	Switching Equipment	9.29
1001	1. Network & Access Equipment	b.	Routing Equipment	11.30
1002	1. Network & Access Equipment	c.	Transport Equipment	11.00
1003	1. Network & Access Equipment	d.	Access Equipment	11.30
1004	1. Network & Access Equipment	e.	Video Equipment	13.30
1005	1. Network & Access Equipment	f.	Power Equipment	10.33
1006	1. Network & Access Equipment	g.	Satellite Equipment	9.67
1007	1. Network & Access Equipment	h.	Other (specify)	12.39
2000	2. Outside Plant	a.	Copper Cable - Aerial	6.50
2001	2. Outside Plant	b.	Copper Cable - Buried	7.02
2002	2. Outside Plant	c.	Copper Cable - Underground	6.74
2003	2. Outside Plant	d.	Coaxial Cable - Aerial	6.12
2004	2. Outside Plant	e.	Coaxial Cable - Buried	5.56
2005	2. Outside Plant	f.	Coaxial Cable - Underground	5.81
2006	2. Outside Plant	g.	Fiber Cable - Aerial	5.53
2007	2. Outside Plant	h.	Fiber - Buried	4.81
2008	2. Outside Plant	i.	Fiber - Underground Cable	4.76
2009	2. Outside Plant	j.	Fiber - Submarine Cable	4.61
2010	2. Outside Plant	k.	Conduit Systems	3.45
2011	2. Outside Plant	l.	Ducts (Vacant)	4.80
2012	2. Outside Plant	m.	Drops	5.45
2013	2. Outside Plant	n.	Cabinets or underground vaults	5.92
2014	2. Outside Plant	o.	Poles	6.36
2015	2. Outside Plant	p.	Make-ready	5.86
2016	2. Outside Plant	q.	Other (specify)	5.23
3000	3. Buildings	a.	New Construction	3.00
3001	3. Buildings	b.	Pre-Fab Huts	3.52
3002	3. Buildings	c.	Improvements	3.79
3003	3. Buildings	d.	Other (specify)	3.23
4001	4. Towers	a.	Guyed Towers	8.55
4002	4. Towers	b.	Lattice Towers	7.65
4003	4. Towers	c.	Monopole or Self-Supporting	6.92
4004	4. Towers	d.	Wood poles	7.46
4005	4. Towers	e.	Improvements	6.79
4006	4. Towers	f.	Other (specify)	8.19



Code	Group	Letter	Type	Percentage Rate
5000	5. Customer Premises Equipment	a.	Video Set Top Boxes	18.23
5001	5. Customer Premises Equipment	b.	Modems and Routers	23.09
5002	5. Customer Premises Equipment	c.	Inside Wiring	22.41
5003	5. Customer Premises Equipment	d.	Multi-terminal Adapter (VoIP)	19.47
5004	5. Customer Premises Equipment	e.	Smart Meters	17.90
5005	5. Customer Premises Equipment	f.	Other (specify)	15.92
6000	6. Support Assets	a.	Construction Vehicles	16.85
6001	6. Support Assets	b.	Construction Equipment	12.39
6002	6. Support Assets	c.	Motor Vehicles	17.03
6003	6. Support Assets	d.	Special Purpose Vehicles	14.26
6004	6. Support Assets	e.	Office Equipment	12.07
6005	6. Support Assets	f.	Office Furniture	10.10
6006	6. Support Assets	g.	Billing System	16.72
6007	6. Support Assets	h.	Test Equipment	11.06
6008	6. Support Assets	i.	Portable Generators	11.46
6009	6. Support Assets	j.	Tools	10.25
6010	6. Support Assets	k.	Other (specify)	14.65