

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF CINCINNATI BELL )  
TELEPHONE COMPANY FOR APPROVAL OF ) CASE NO.  
CHANGES IN ITS UTILITY PLANT ) 97-080  
DEPRECIATION RATES )

O R D E R

On February 18, 1997, Cincinnati Bell Telephone Company ("Cincinnati Bell") filed its 1997 Depreciation Study ("Study") for its Kentucky operations with the Commission. In its Study, Cincinnati Bell requested changes in the service life, salvage, and life curve shapes for its various plant accounts. Cincinnati Bell also filed its Study with the Federal Communications Commission ("FCC"), which has jurisdiction over the interstate portion of Cincinnati Bell's utility plant.

Cincinnati Bell's currently prescribed depreciation parameters result in a composite depreciation rate of 7.4 percent. In its Study, Cincinnati Bell proposed parameters which would result in a composite depreciation rate of 10.9 percent, with a resulting annual increase in depreciation expense accruals of \$9,705,000 on a combined (intrastate and interstate) basis. These figures are based upon plant account balances as of December 31, 1996, the end of the Study period. In addition to proposed parameter changes, Cincinnati Bell requested an effective booking date of January 1, 1997 for both the intrastate and interstate jurisdictions.

Following review and analysis of the Study, a Commission staff proposal was issued by letter on May 9, 1997. The staff proposal contained parameters which the staff recommended as appropriate for Cincinnati Bell. The staff agreed with the proposed effective booking date. A "Three-Way" settlement meeting was subsequently held on May 21 and 22, 1997, at which time representatives of Cincinnati Bell, the FCC, and Commission staff reached agreement on changes in the depreciation parameters.

On August 25, 1997, Cincinnati Bell filed a letter with the Commission in which Cincinnati Bell requested approval of the parameters agreed upon at the "Three-Way" settlement meeting. If approved by the Commission, the new depreciation parameters would result in an annual increase in depreciation expense accrual of \$1,737,000 on a combined basis, or \$1,313,000 on a Kentucky intrastate basis. These figures are based upon plant account balances as of December 31, 1996, the end of the Study period.

Prior to considering this matter, the Commission sent notice of the agreed proposal on September 4, 1997, to all intervenors of record in Cincinnati Bell's most recent rate proceeding,<sup>1</sup> requesting comment, if any, within 30 days of the date of the notice. No comments were received.

The Commission, having considered the record and being otherwise sufficiently advised, HEREBY ORDERS that:

1. The depreciation parameters agreed upon at the "Three-Way" settlement meeting, attached as Appendix A and incorporated into this Order, having been found reasonable for Cincinnati Bell's plant accounts are hereby approved.

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<sup>1</sup> Case No. 94-355, The Application of Cincinnati Bell Telephone Company for Authority to Increase and Adjust its Rates and Charges and to Change Regulations and Practices Affecting Same.

2. Cincinnati Bell shall enter the approved plant account parameters effective on and after January 1, 1997.

3. Cincinnati Bell shall file with the Commission a copy of the FCC Order which approves the agreed parameters with 10 days of the date Cincinnati Bell receives such Order.

Done at Frankfort, Kentucky, this 17th day of October, 1997.

PUBLIC SERVICE COMMISSION

  
Chairman

  
Vice Chairman

  
Commissioner

ATTEST:

  
Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 97-080 DATED 10/17/97

06/04/97  
 11:08 AM  
 XREF: 35  
 PRES: 1994, FA, 02  
 PROP: 1997, FA, 02

COMPANY: CINCINNATI BELL TELEPHONE  
 STATE: KENTUCKY  
 ACCOUNT: STATEMENT A  
 PAGE 1 OF 1

SUMMARY OF DEPRECIATION RATES  
 ALL VINTAGE RECOVERY

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	DEPRECIATION RATES IN EFFECT 12/31/1996				RATES EFFECTIVE IN 1997			
		REM LIFE YEARS	FUTURE RESERVE %	NET SALVAGE %	RATE %	REM LIFE YEARS	FUTURE RESERVE %	NET SALVAGE %	RATE %
		A	B	C	D	E	F	G	H
2112	MOTOR VEHICLES	4.0	45.9	10.0	11.0	2.8	71.0	10.0	6.8
2115	GARAGE WORK EQPT	8.1	31.4	-5.0	9.1	7.6	58.9	-5.0	6.1
2116	OTHER WORK EQPT	9.3	30.1	5.0	7.0	7.1	42.7	3.0	7.6
2121	BUILDINGS	26.0	19.0	-5.0	3.3	24.0	24.3	-5.0	3.4
2122	FURNITURE	10.5	22.8	7.0	6.7	8.1	48.4	7.0	5.5
2123	OFFICE EQUIPMENT								
	OFFICE SUPPORT EQPT	6.2	32.5	7.0	9.8	5.6	59.3	5.0	6.4
	COMPANY COMMUN EQPT	4.7	49.0	2.0	10.4	3.5	69.3	2.0	8.2
2124	GEN'L PUR. COMPUTERS	3.6	23.1	5.0	20.0	2.4	76.9	5.0	7.5
2211	ANALOG ELECTRONIC SW	2.2	25.4	1.0	33.5	0.5	24.3	-2.0	0.0
2212	DIGITAL ELECTRONIC	9.5	3.5	3.0	9.8	8.6	28.3	1.0	8.2
2231	RADIO SYSTEMS	5.0	74.3	-9.0	6.9	4.7	91.0	-9.0	3.8
2232	CIRCUIT EQUIPMENT								
	DIGITAL CIRCUIT EQPT	5.9	33.6	4.0	10.6	5.7	46.8	0.0	9.3
	ANALOG CIRCUIT EQPT	4.1	60.6	-5.0	10.8	2.9	83.2	-5.0	7.5
2351	PUB TEL TERM EQPT	5.4	61.9	1.0	6.9	0.0	0.0	0.0	0.0
2362	OTHER TERMINAL EQPT	4.4	19.0	-4.0	19.3	3.5	47.7	-4.0	16.1
2411	POLES	17.0	42.0	-69.0	7.5	16.2	51.2	-84.0	8.2
2421	AERIAL CABLE								
	AERIAL CA: MET	13.8	55.3	-42.0	6.3	9.7	57.4	-42.0	8.7
	AERIAL CA: NON-MET	18.5	13.7	-27.0	6.1	15.3	15.7	-27.0	7.3
2422	UNDERGROUND CABLE								
	UNDERGROUND CA: MET	14.1	58.6	-35.0	5.4	12.8	64.3	-44.0	6.2
	UNDERGRD CA: NON-MET	18.5	21.3	-13.0	5.0	15.3	27.5	-13.0	5.6
2423	BURIED CABLE								
	BURIED CA: MET	18.0	31.2	-10.0	4.4	11.9	36.3	-10.0	6.2
	BURIED CA: NON-MET	20.0	15.2	-5.0	4.5	13.3	10.1	-5.0	7.1
2426	INTRABLD NETW CABLE								
	INTRABLD CA: MET	10.6	63.0	-48.0	8.0	9.1	77.1	-56.0	8.7
	INTRABLD CA: NON-MET	11.0	24.1	-10.0	7.8	14.8	20.4	-10.0	6.1
2431	AERIAL WIRE	10.2	48.1	-47.0	9.7	7.9	52.7	-47.0	11.9
2441	CONDUIT SYSTEMS	39.0	29.5	-15.0	2.2	35.0	28.9	-15.0	2.5

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COMPANY: CINCINNATI BELL TELEPHONE  
 STATE: KENTUCKY  
 ACCOUNT: STATEMENT A-WL  
 PAGE 1 OF 1

WHOLE LIFE DEPRECIATION RATES  
 DEPRECIATION RATES IN EFFECT 12/31/1996      DEPRECIATION RATES IN EFFECT 1997

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	DEPRECIATION RATES IN EFFECT 12/31/1996			DEPRECIATION RATES IN EFFECT 1997		
		AVG SVC LIFE YEARS	AVG NET SALVAGE %	RATE %	AVG SVC LIFE YEARS	AVG NET SALVAGE %	RATE %
		A	B	C=(100-B)/A	D	E	F=(100-E)/D
2112	MOTOR VEHICLES	7.7	10.0	11.7	8.2	11.0	10.9
2115	GARAGE WORK EQPT	13.8	-8.0	7.8	15.7	-9.0	6.9
2116	OTHER WORK EQPT	13.6	5.0	7.0	12.9	3.0	7.5
2121	BUILDINGS	32.0	-7.0	3.3	33.0	-7.0	3.2
2122	FURNITURE	15.3	20.0	5.2	15.7	19.0	5.2
2123	OFFICE EQUIPMENT						
	OFFICE SUPPORT EQPT	9.3	7.0	10.0	13.0	5.0	7.3
	COMPANY COMMUN EQPT	7.1	8.0	13.0	7.7	1.0	12.9
2124	GEN'L PUR. COMPUTERS	5.7	8.0	16.1	6.8	9.0	13.4
2211	ANALOG ELECTRONIC SW	8.1	16.0	10.4	8.1	5.0	0.0
2212	DIGITAL ELECTRONIC	12.1	5.0	7.9	13.0	5.0	7.3
2231	RADIO SYSTEMS	14.8	56.0	3.0	11.6	60.0	3.4
2232	CIRCUIT EQUIPMENT						
	DIGITAL CIRCUIT EQPT	10.3	-1.0	9.8	10.5	2.0	9.3
	ANALOG CIRCUIT EQPT	10.1	-11.0	11.0	11.3	-9.0	9.6
2351	PUB TEL TERM EQPT	10.8	-2.0	9.4	0.0	0.0	0.0
2362	OTHER TERMINAL EQPT	5.0	21.0	15.8	6.0	13.0	14.5
2411	POLES	25.0	-53.0	6.1	24.0	-69.0	7.0
2421	AERIAL CABLE						
	AERIAL CA: MET	25.0	-37.0	5.5	19.7	-39.0	7.1
	AERIAL CA: NON-MET	21.0	-27.0	6.0	18.1	-26.0	7.0
2422	UNDERGROUND CABLE						
	UNDERGROUND CA: MET	27.0	-33.0	4.9	25.0	-43.0	5.7
	UNDERGRD CA: NON-MET	22.0	-13.0	5.1	20.0	-13.0	5.7
2423	BURIED CABLE						
	BURIED CA: MET	26.0	-11.0	4.3	19.7	-11.0	5.6
	BURIED CA: NON-MET	21.0	-5.0	5.0	19.4	-5.0	5.4
2426	INTRABLD NETW CABLE						
	INTRABLD CA: MET	17.4	-50.0	8.6	18.2	-57.0	8.6
	INTRABLD CA: NON-MET	13.5	-10.0	8.1	16.7	-10.0	6.6
2431	AERIAL WIRE	13.9	-41.0	10.1	12.8	-42.0	11.1
2441	CONDUIT SYSTEMS	53.0	-17.0	2.2	48.0	-17.0	2.4
	COMPOSITES			6.5			6.7

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COMPANY: CINCINNATI BELL TELEPHONE  
 STATE: KENTUCKY  
 ACCOUNT: STATEMENT B  
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CHANGE IN ANNUAL DEPRECIATION ACCRUALS  
 RESULTING FROM CHANGES IN DEPRECIATION RATES  
 (\$000)

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	INVESTMENT 1/1/97	RATES EFFECTIVE 12/31/1996			RATES EFFECTIVE IN 1997			CHANGE IN ACCRUALS
			RATE AMOUNT	AMORT AMOUNT	TOTAL	RATE AMOUNT	AMORT AMOUNT	TOTAL	
		I	J=D*I	K	L=J+K	M=H*I	N	O=M+N	P=O-L
2112	MOTOR VEHICLES	4,486	493	0	493	305	0	305	-188
2115	GARAGE WORK EQPT	190	17	0	17	12	0	12	-5
2116	OTHER WORK EQPT	1,571	110	0	110	119	0	119	9
2121	BUILDINGS	16,661	550	0	550	566	0	566	16
2122	FURNITURE	327	22	0	22	18	0	18	-4
2123	OFFICE EQUIPMENT								
	OFFICE SUPPORT EQPT	105	10	0	10	7	0	7	-3
	COMPANY COMMUN EQPT	588	61	0	61	48	0	48	-13
2124	GEN'L PUR. COMPUTERS	529	106	0	106	40	0	40	-66
2211	ANALOG ELECTRONIC SW	2,713	909	0	909	0	2,109	2,109	1,200
2212	DIGITAL ELECTRONIC	41,434	4,061	0	4,061	3,398	0	3,398	-663
2231	RADIO SYSTEMS	24	2	0	2	1	0	1	-1
2232	CIRCUIT EQUIPMENT								
	DIGITAL CIRCUIT EQPT	52,089	5,521	0	5,521	4,844	0	4,844	-677
	ANALOG CIRCUIT EQPT	2,912	314	0	314	218	0	218	-96
2351	PUB TEL TERM EQPT	0	0	0	0	0	0	0	0
2362	OTHER TERMINAL EQPT	918	177	0	177	148	0	148	-29
2411	POLES	14,887	1,117	0	1,117	1,221	0	1,221	104
2421	AERIAL CABLE								
	AERIAL CA: MET	46,093	2,904	0	2,904	4,010	0	4,010	1,106
	AERIAL CA: NON-MET	3,450	210	0	210	252	0	252	42
2422	UNDERGROUND CABLE								
	UNDERGROUND CA: MET	23,189	1,252	0	1,252	1,438	0	1,438	186
	UNDERGRD CA: NON-MET	4,596	230	0	230	257	0	257	27
2423	BURIED CABLE								
	BURIED CA: MET	36,644	1,612	0	1,612	2,272	0	2,272	660
	BURIED CA: NON-MET	15	1	0	1	1	0	1	0
2426	INTRABLD NETW CABLE								
	INTRABLD CA: MET	3,912	313	0	313	340	0	340	27
	INTRABLD CA: NON-MET	337	26	0	26	21	0	21	-5
2431	AERIAL WIRE	2,234	217	0	217	266	0	266	49
2441	CONDUIT SYSTEMS	20,199	444	0	444	505	0	505	61
	TOTALS	280,103	20,679	0	20,679	20,307	2,109	22,416	1,737
	COMPOSITES				7.4			8.0	

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COMPANY: CINCINNATI BELL TELEPHONE  
 STATE: KENTUCKY  
 ACCOUNT: STATEMENT B-WL  
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CHANGE IN ANNUAL DEPRECIATION ACCRUALS  
 BASED ON WHOLE LIFE RATES  
 (\$000)

ACCOUNT NUMBER	CLASS OR SUBCLASS OF PLANT	VG/ELG WHOLE LIFE ACCRUALS BASED ON FACTORS CONSISTENT WITH 1/1/97 INVST RATES IN EFFECT		VG/ELG WHOLE LIFE ACCRUALS BASED ON FACTORS CONSISTENT WITH RATES EFFECTIVE 1997		CHANGES IN ACCRUALS
		G	H=C*G	I=F*G	J=I-H	
2112	MOTOR VEHICLES	4,486	525	489	-36	
2115	GARAGE WORK EQPT	190	15	13	-2	
2116	OTHER WORK EQPT	1,571	110	118	8	
2121	BUILDINGS	16,661	550	533	-17	
2122	FURNITURE	327	17	17	0	
2123	OFFICE EQUIPMENT					
	OFFICE SUPPORT EQPT	105	11	8	-3	
	COMPANY COMMUN EQPT	588	76	76	0	
2124	GEN'L PUR. COMPUTERS	529	85	71	-14	
2211	ANALOG ELECTRONIC SW	2,713	282	0	-282	
2212	DIGITAL ELECTRONIC	41,434	3,273	3,025	-248	
2231	RADIO SYSTEMS	24	1	1	0	
2232	CIRCUIT EQUIPMENT					
	DIGITAL CIRCUIT EQPT	52,089	5,105	4,844	-261	
	ANALOG CIRCUIT EQPT	2,912	320	280	-40	
2351	PUB TEL TERM EQPT	0	0	0	0	
2362	OTHER TERMINAL EQPT	918	145	133	-12	
2411	POLES	14,887	908	1,042	134	
2421	AERIAL CABLE					
	AERIAL CA: MET	46,093	2,535	3,273	738	
	AERIAL CA: NON-MET	3,450	207	242	35	
2422	UNDERGROUND CABLE					
	UNDERGROUND CA: MET	23,189	1,136	1,322	186	
	UNDERGRD CA: NON-MET	4,596	234	262	28	
2423	BURIED CABLE					
	BURIED CA: MET	36,644	1,576	2,052	476	
	BURIED CA: NON-MET	15	1	1	0	
2426	INTRABLD NETW CABLE					
	INTRABLD CA: MET	3,912	336	336	0	
	INTRABLD CA: NON-MET	337	27	22	-5	
2431	AERIAL WIRE	2,234	226	248	22	
2441	CONDUIT SYSTEMS	20,199	444	485	41	
	TOTALS	280,103	18,145	18,893	748	



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COMPANY: CINCINNATI BELL TELEPHONE  
 STATE: KENTUCKY  
 ACCOUNT: STATEMENT C - RESERVES  
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SUMMARY OF RESERVES 1-1-97

ACCOUNT CATEGORY	1-1-97 INVESTMENT	BOOK RESERVE		AVERAGE SERVICE LIFE	AVERAGE REM LIFE	AVERAGE NET SALVAGE	AVERAGE FUTURE NET SALVAGE	THEORETICAL RESERVE		
		AMOUNT	PERCENT					AMOUNT	PERCENT	
		A\$	B\$					C=B/A	D	E
2112	MOTOR VEHICLES	4,486,331	3,184,595	71.0	8.2	2.8	11	10	2,673,853	59.6
2115	GARAGE WORK EQPT	189,603	111,583	58.9	15.7	7.6	-9	-5	98,973	52.2
2116	OTHER WORK EQPT	1,571,158	671,392	42.7	12.9	7.1	3	3	685,025	43.6
2121	BUILDINGS	16,661,076	4,056,159	24.3	33.0	24.0	-7	-5	4,531,813	27.2
2122	FURNITURE	326,955	158,112	48.4	15.7	8.1	19	7	167,401	51.2
2123	OFFICE EQUIPMENT									
	OFFICE SUPPORT EQPT	105,437	62,528	59.3	13.0	5.6	5	5	57,041	54.1
	COMPANY COMMUN EQPT	588,084	407,400	69.3	7.7	3.5	1	2	311,685	53.0
2124	GEN'L PUR. COMPUTERS	529,215	407,026	76.9	6.8	2.4	9	5	332,876	62.9
2211	ANALOG ELECTRONIC SW	2,713,205	658,016	24.3	8.1	0.5	5	-2	2,607,390	96.1
2212	DIGITAL ELECTRONIC	41,434,077	11,733,561	28.3	13.0	8.6	5	1	14,999,136	36.2
2231	RADIO SYSTEMS	23,648	21,517	91.0	11.6	4.7	60	-9	21,945	92.8
2232	CIRCUIT EQUIPMENT									
	DIGITAL CIRCUIT EQPT	52,088,757	24,377,649	46.8	10.5	5.7	2	0	24,377,538	46.8
	ANALOG CIRCUIT EQPT	2,911,839	2,422,840	83.2	11.3	2.9	-9	-5	2,242,116	77.0
2351	PUB TEL TERM EQPT	0	0	0.0	0.0	0.0	0	0	0	0.0
2362	OTHER TERMINAL EQPT	917,526	437,468	47.7	6.0	3.5	13	-4	489,041	53.3
2411	POLES	14,886,551	7,622,028	51.2	24.0	16.2	-69	-84	10,405,699	69.9
2421	AERIAL CABLE									
	AERIAL CA: MET	46,092,989	26,465,525	57.4	19.7	9.7	-39	-42	33,924,440	73.6
	AERIAL CA: NON-MET	3,449,781	539,978	15.7	18.1	15.3	-26	-27	707,205	20.5
2422	UNDERGROUND CABLE									
	UNDERGROUND CA: MET	23,189,379	14,918,312	64.3	25.0	12.8	-43	-44	16,418,080	70.8
	UNDERGRD CA: NON-MET	4,595,875	1,265,956	27.5	20.0	15.3	-13	-13	1,222,503	26.6
2423	BURIED CABLE									
	BURIED CA: MET	36,643,918	13,306,919	36.3	19.7	11.9	-11	-10	15,720,241	42.9
	BURIED CA: NON-MET	15,318	1,548	10.1	19.4	13.3	-5	-5	5,055	33.0
2426	INTRABLD NETW CABLE									
	INTRABLD CA: MET	3,911,614	3,014,974	77.1	18.2	9.1	-57	-56	3,031,501	77.5
	INTRABLD CA: NON-MET	336,834	68,816	20.4	16.7	14.8	-10	-10	42,104	12.5
2431	AERIAL WIRE	2,234,083	1,177,872	52.7	12.8	7.9	-42	-47	1,327,045	59.4
2441	CONDUIT SYSTEMS	20,198,737	5,843,504	28.9	48.0	35.0	-17	-15	5,999,025	29.7
	TOTAL	280,101,990	122,935,278	43.9					142,398,731	50.8

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COMPANY: CINCINNATI BELL TELEPHONE  
 STATE: KENTUCKY  
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PARAMETER REPORT

THREE-WAY MEETING AGREEMENT

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112.00 MOTOR VEHICLES	1983	7.8	11	10	1.6200000E+000	-3.3519314E-003	+1.0003411E-002	
2115.00 GARAGE WORK EQPT	1983	12.0	-9	-5	9.9000000E-001	+1.8790604E+000	-1.3934201E-002	
2116.00 OTHER WORK EQPT	1983	14.0	3	3	9.9000000E-001	-1.8136906E+001	-1.8104957E-001	
2121.00 BUILDINGS			-7	-5				
10C LARGE	1983	48.0	-10.5	-5.0	BELL CURVE GM	3.0		
10C SMALL EQPT & GARAGES	1983	28.0	-2.1	-5.0	BELL CURVE GM	2.5		
2122.10 FURNITURE	1983	15.0	19	7	5.2600000E+000	-8.4593097E-016	-8.5153225E-003	
2123.10 OFFICE SUPPORT EQPT	1983	12.0	5	5	5.2600000E+000	-1.1274438E-014	-1.2525163E-002	
2123.20 COMPANY COMMUN EQPT	0	8.0	1	2	1.4300000E+000	-5.5803370E-003	-3.6139270E-003	
2124.00 GEN-L PURPOSE COMPUTER	1983	5.5	9	5	1.2800000E+000	-2.8222804E-002	-8.0645467E-003	
2211.00 ANALOG ELEC. SWITCH	0	1997.0	5	-2	12 MONTH DYING ACCOUNT	AMORTIZATION		
2212.00 DIGITAL ELEC SWITCH	1983	15.0	5	1	BELL CURVE GM	2.5		
2231.20 RADIO SYSTEMS	1982	5.5	60	-9	9.2000000E-001	+5.7410790E-001	-1.0489630E-001	
2232.10 DIGITAL CIRCUIT EQPT	1982	11.0	2	0	1.0700000E+000	-5.0811250E-001	+2.8390470E-002	
2232.20 ANALOG CIRCUIT EQPT	1982	8.0	-9	-5	1.2100000E+000	-2.2803120E-002	-1.2578860E-002	
2351.00 PUBLIC TEL TERM EQPT	0	0.0	0	0	RECLASSIFIED TO NON-REGULATED ACCOUNT			
2362.00 OTHER TERMINAL EQPT	0	5.3	13	-4	7.5000000E-001	-3.2627070E-001	-5.5346240E-002	
2411.00 POLES	1982	29.0	-69	-84	1.0200000E+000	-1.8028310E-001	-2.1107000E-003	
2421.11 AERIAL CABLE: MET	1982	20.0	-39	-42	1.0700000E+000	-1.8985840E-002	-1.6853550E-003	
2421.12 AERIAL CABLE: NON-MET	1982	25.0	-26	-27	1.0700000E+000	-1.8985840E-002	-1.6853550E-003	
2422.11 UNDERGROUND CA: MET	1982	25.0	-43	-44	1.0200000E+000	-3.7051290E-001	+7.2394800E-003	
2422.12 UNDERGRD CA: NON-MET	1982	25.0	-13	-13	1.0200000E+000	-3.7051290E-001	+7.2394800E-003	
2423.11 BURIED CABLE: MET	1982	22.0	-11	-10	9.9000000E-001	-1.4902360E+000	-1.5362210E-002	
2423.12 BURIED CABLE: NON-MET	1982	25.0	-5	-5	9.9000000E-001	-1.4902360E+000	-1.5362210E-002	
2426.10 INTRABLD CA: MET	1985	18.0	-57	-56	1.0100000E+000	-2.4355390E+000	+2.3308520E-002	
2426.20 INTRABLD CA: NON-MET	1985	25.0	-10	-10	1.0100000E+000	-2.4355390E+000	+2.3308520E-002	
2431.00 AERIAL WIRE	0	12.0	-42	-47	1.0400000E+000	-1.9778244E-001	+1.9678830E-003	
2441.00 CONDUIT SYSTEMS	1982	50.0	-17	-15	1.7162956E+000	-1.1462277E-003	+3.8173389E-004	