Depreciation and Amortization Adjustments

	Category	State Basis Unseparated Depreciation Expense Including Amortizations A	Intrastate Separation Factors B		Allowable Depreciation Expense C
	General Support Facilities				
	Motor Vehicles	7,226,488	0.779958	$	5,636,357
	Garage Work Eq.	1,287,340	0.779958	$	1,004,071
	Small Value	182,728	0.757546	$	138,425
	Other Work Eq.	8,139,201	0.779958	$	6,348,235
	Small Value	1,301,942	0.757546	$	986,281
	Buildings	22,609,152	0.779958	$	17,634,189
	Furniture	481,807	0.779958	$	375,789
	Small Value	839,665	0.757546	$	636,085
	Office Eq.	1,715,592	0.779958	$	1,338,090
	Small Value	409,742	0.757546	$	310,398
	General Purpose Comp.	12,411,069	0.779958	$	9,680,113
	Small Value	127,946	0.757546	$	96,925
A	Total General Support Facilities	56,732,672		$	44,184,958
	Central Office Equipment				
	Analog Switching	104,920,344	0.825797	$	86,642,905
	Digital Switching	215,841,930	0.825797	$	178,241,618
	Operator Systems	3,633,629	0.850483	$	3,090,340
	Radio Systems	1,388,694	0.697098	$	968,056
	Circuit Equipment	252,693,477	0.697098	$	176,152,117
	DDS	10,905,824	0.697098	$	7,602,428
	Digital	230,220,673	0.697098	$	160,486,371
	Analog	11,566,980	0.697098	$	8,063,319
B	Total Central Office Equipment	578,478,074			$445,095,037
	Information Origination/Termination				
	Station Apparatus	634,850	0.750000	$	476,138
	Customer Premises	0	0.750000	$	-
	Large PBX	0	0.750000	$	-
	Public Telephone Term.	4,912,504	0.750000	$	3,684,378
	Other Terminal Eq.	4,668,575	0.750000	$	3,501,431
C	Total Information Orig/Term	10,215,929		$	7,661,947

	Cable & Wire Facilities					
	Poles	6,630,559	0.753163	$	4,993,892	
	Aerial Cable	52,509,930	0.753163	$	39,548,536	
	Metallic	51,984,255	0.753163	$	39,152,617	
	Nonmetallic	525,675	0.753163	$	395,919	
	Underground Cable	88,981,119	0.753163	$	67,017,287	
	Metallic	60,094,960	0.753163	$	45,261,300	
	Nonmetallic	28,886,159	0.753163	$	21,755,986	
	Buried Cable	110,965,693	0.753163	$	83,575,254	
	Metallic	107,389,553	0.753163	$	80,881,838	
	Nonmetallic	3,576,140	0.753163	$	2,693,416	
	Submarine Cable	35,287	0.753163	$	26,577	
	Intrabuilding Cable	17,598,241	0.753163	$	13,254,344	
	Metallic	17,097,144	0.753163	$	12,876,936	
	Nonmetallic	501,097	0.753163	$	377,408	
	Conduit Systems	16,869,912	0.753163	$	12,705,794	
D	Total Cable & Wire Facilities	293,590,741			221,121,683	
E	Total Company Depreciation	939,017,416			718,063,624	E=SUM(AtoD)
F	Amortization - Tangible	2,687,000			1,880,000	
G	Amoritization - Other	522,000			509,000	
H	TOTAL	942,226,416		$	720,452,624	H=E-(F+G)
I	Non Regulated Depr GSF	-4,728,000	0.778270	$	(3,679,661)	***Note 2***
J	Non Regulated Central Office Eq	-5,034,000	0.769424	$	(3,873,280)	
K	Non Regulated Direct+Info Orig/Term	-6,159,000	0.750000	$	(4,619,250)	
L	Non Regulated Cable & Wire	-684,000	0.753163	$	(515,163)	
M	Non Reg Sub Total	-16,605,000		$	(12,687,354)	M=I+J+K+L
N	Sub Total	925,621,416			707,765,270	N=H+M
	Over Depreciated Accounts					***Note 3***
O	'General Purpose Comp.	12,411,069		$	8,560,091	
P	'Analog Switching	104,920,344		$	85,646,512	
Q	'DDS	10,905,824		$	7,450,318	
R	Total from overdepreciated accts	128,237,237		$	101,656,921	R=O+P+Q
S	Depreciation Expense per Staff			$	606,108,349	S=N-R
X	Depreciation Expense per Company			$	666,554,000	(AI Ex.7.1 Sch.1)
T	Staff Adjustment			$	(60,445,651)	T=S-X

Note 1:State Basis Unseparated Depreciation Expense from City of Chicago DR 167
Note 2: Nonregulated Depreciation Amounts from City of Chicago DR 66
Note 3: Over Depreciation Accounts from Cook County State's Attorney Office DR 236
Note 4: Intrastate Separation Factors from City of Chicago DR 136