

al's comments. We suggested a two-tier system for determining the range for depreciation. The first should cover the more stable assets as used by staff. The second should apply to the technological sensitive assets, of computer based equipment such as digital switching.

- 4. Also, because of the rapid obsolescence of analog and electromechanical switching brought on by the digital technology, the depreciation rates for these accounts should be elevated.
- 5. We respectfully ask the Commission to reconsider its order and raise the upper level of depreciation rates for technology driven accounts as follows:

Account	Present Upper Rate	Proposed Rate
2124 Gon. Purpose Computer	14.30	20.00
2211 Analog Switch	9.92	15.00
2212 Digital Switch	7.72	10.00
2215 Electro Switch	9.34	10.00

6. The above requested rates will more accurately reflect a recovery rate necessary in today's environment.

WHEREFORE, we respectfully request the Commission to reconsider its order in this docket and raise the upper limit on the depreciation rates of those accounts affected by the rapid advances in technology.

Respectfully submitted,

James M. Caplinger Supreme Court #04738

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## CERTIFICATE OF MAILING

I hereby certify that copies of the foregoing Petition for Reconsideration were placed in the United States mail, first class postage prepaid, this 7th day of January, 1994 to:

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