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POT-T-01-1/TRO-T-01-1

IDAHO PUBLIC  
UTILITIES COMMISSION

November 27, 2001

Mr. Randy Lobb  
Administrator of Utilities  
Idaho Public Utilities Commission  
472 W. Washington St.  
PO Box 83720  
Boise, ID 83720-0074

**RE: Potlatch Telephone Company  
Advice Letter No. 01-05P  
Depreciation Rates**

Dear Mr. Lobb:

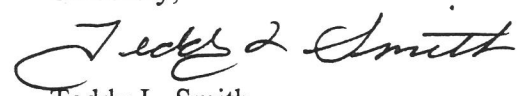
Potlatch Telephone Company, Inc. and Troy Telephone Company, Inc., (the companies) are requesting permission to blend the current approved depreciation rates of the two companies into a single set of rates. The current approved rates for each of the companies and the proposed blended rates are included on Exhibit A as attached to this filing.

The estimated annual change in overall depreciation expense as a result of this request is an increase of \$6,300. The companies are not seeking to increase customer rates as a result of this filing.

**The proposed effective date is January 1, 2002.**

The companies respectively request approval of this proposal. If you have questions or concerns regarding this information, please contact me at (608) 664-4177.

Sincerely,



Teddy L. Smith  
Associate Manager - Revenue & Earnings

Enclosure

**Potlatch Telephone Company, Inc.**  
**Troy Telephone Company, Inc.**  
Proposed Blended Depreciation Rates  
Requested Effective Date January 1, 2002

**Exhibit A**

	Current Potlatch Rates	Current Troy Rates	Proposed Blended Rates
<u>General Support</u>			
2112000 Vehicles	12.40%		12.40%
2116000 Other Work Equipment	7.50%		7.50%
2121000 Buildings	3.00%	3.00%	3.00%
2122000 Furniture	3.80%		3.80%
2123100 Office Support Equipment	3.80%	3.80%	3.80%
2123200 Communication Equipment	13.10%	13.10%	13.10%
2124000 General Purpose Computers	14.30%	14.30%	14.30%
<u>Central Office</u>			
2212000 Digital COE - Host	5.80%		5.80%
2212100 Digital COE - Remote	5.80%	5.80%	5.80%
2219000 Traffic Measuring	5.80%	5.80%	5.80%
2232100 Circuit Equipment - Subscriber	6.80%	6.70%	6.75%
2232200 Circuit Equipment - Toll Carrier	6.80%	6.70%	6.75%
2232300 Circuit Equipment - Other	10.00%	6.70%	9.52%
2232400 Circuit Equipment - Concentrator	6.80%	6.70%	6.75%
2232500 Circuit Equipment - Fiber Optics	6.80%	6.70%	6.75%
<u>Cable and Wire Facilities</u>			
2411000 Poles	5.00%	5.40%	5.18%
2421100 Aerial Cable - Metallic	5.00%	5.00%	5.00%
2421200 Aerial Cable - Non-Metallic		5.00%	5.00%
2421300 Aerial Drops	5.00%	5.00%	5.00%
2422100 Underground Cable - Metallic	5.50%	5.50%	5.50%
2422200 Underground - Non-Metallic	5.50%		5.50%
2423100 Buried Cable - Metallic	5.50%	5.50%	5.50%
2423200 Buried Cable - Non-Metallic	5.50%	5.50%	5.50%
2423300 Buried Drops	5.00%	5.50%	5.25%
2431000 Aerial Wire		5.00%	5.00%
2441000 Conduit Systems	3.00%	5.00%	4.00%