**Section 710.2000 Instructions for telecommunications plant accounts**

a) Section 32.2000(d)(2)

1) In Section 32.2000(d)(2)(i), in the first sentence, delete "a representative list of which shall be prescribed by this Commission."

2) In Section 32.2000(d)(2)(i), delete the second sentence and replace with:

"Each company shall maintain a written property units listing for use in accounting for additions and retirements of telecommunications plant and apply the listing consistently."

b) Delete subsection 32.2000(e)(5) in its entirety.

c) In Section 32.2000(f)(2)(i), delete the last two sentences.

d) Delete Section 32.2000(f)(2)(ii) in its entirety.

e) In Section 32.2000(f)(3)(ii)(B), add the following language at the end of the subsection:

"The "unusual or special type of construction" refers to, but is not limited to, construction in an ecologically sensitive area, such as microwave station construction in a national park, and the installation of submarine cable."

f) In Section 32.2000(f)(7), insert "Accounting Manager of the" before "Commission".

g) To Section 32.2000(g)(2)(ii) add the following:

"After a carrier files a petition pursuant to 83 Ill Adm. Code 200 for approval of a depreciation rate, the Commission shall consider such factors as asset useful life, obsolescence (both ordinary and extraordinary), inadequacy of the asset, tax effects, interstate settlement effects, and the economic effects on ratepayers."

h) In Section 32.2000(h)(1), delete "Unless otherwise provided by this Commission, either through approval or upon prescription by this Commission."

(Source: Amended at 27 Ill. Reg. 13360, effective August 1, 2003)