

1 Q. Re: Account S03: Please provide a detailed description of the various assets and  
2 corresponding cost of each set forth in Account S03 – Servers, including all  
3 information and documentation the Company believes is significant or meaningful  
4 to the determination of life characteristics. Further, provide all reasons and  
5 justification, including all documents that support any position that an average  
6 service life greater than 5 years (e.g., 6 or 7 years) is not appropriate.

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9 A. Please see CA-NLH-124 Attachment 1. This account was analyzed in total, rather  
10 than on an asset by asset basis, and the asset specific data was therefore not a  
11 consideration.

## Depreciation Methodology

Below is a list of all assets in account S03 - Servers that were included in the data list used for Gannett's depreciation study.

| Asset Number | Description                         | Asset Cost Object | Start Depr | Cost Net of CIAC | Final UOP | Final UOP Desc |
|--------------|-------------------------------------|-------------------|------------|------------------|-----------|----------------|
| 255756       | IBM RS 6000 F50 Server              | 1028              | 4/17/2001  | 90,124           | S03       | Servers        |
| 256801       | Powerware 3115 UPS                  | 1028              | 12/13/2001 | 2,351            | S03       | Servers        |
| 256813       | Powerware Prestige EXT UPS          | 1028              | 12/13/2001 | 2,351            | S03       | Servers        |
| 257681       | Prestige Powerware UPS              | 1028              | 12/13/2001 | 2,351            | S03       | Servers        |
| 260879       | IBM FastT200HA Disk Array           | 1028              | 12/31/2001 | 72,830           | S03       | Servers        |
| 260880       | IBM FastT200HA Disk Array           | 1028              | 12/31/2001 | 72,830           | S03       | Servers        |
| 260881       | IBM FastT200HA Disk Array           | 1028              | 12/1/2001  | 69,004           | S03       | Servers        |
| 260883       | Powerware 9125 UPS                  | 1028              | 12/1/2001  | 2,645            | S03       | Servers        |
| 260884       | Powerware 9125 UPS                  | 1028              | 12/1/2001  | 2,645            | S03       | Servers        |
| 261127       | Powerware 9125                      | 1028              | 12/1/2001  | 2,645            | S03       | Servers        |
| 271801       | Powerware 9330 UPS Parallel         | 1028              | 12/7/2002  | 72,815           | S03       | Servers        |
| 276525       | IBM Blade Center                    | 1028              | 12/31/2003 | 41,705           | S03       | Servers        |
| 278521       | IBM TSM Server Rack                 | 1028              | 12/31/2003 | 7,461            | S03       | Servers        |
| 278522       | IBM P630 TSM Server                 | 1028              | 12/31/2003 | 316,733          | S03       | Servers        |
| 287504       | IBM eServer xSeries 345             | 1028              | 8/12/2004  | 18,332           | S03       | Servers        |
| 287505       | IBM eServer xSeries 345             | 1028              | 8/12/2004  | 18,332           | S03       | Servers        |
| 287507       | IBM eServer xSeries 345             | 1028              | 8/12/2004  | 18,332           | S03       | Servers        |
| 287508       | IBM eServer xSeries 345             | 1028              | 8/12/2004  | 18,332           | S03       | Servers        |
| 287509       | IBM eServer xSeries 345             | 1028              | 8/12/2004  | 18,332           | S03       | Servers        |
| 287609       | IBM eServer xSeries 225             | 1028              | 9/24/2004  | 19,332           | S03       | Servers        |
| 287610       | IBM eServer xSeries 225             | 1028              | 9/24/2004  | 19,332           | S03       | Servers        |
| 287612       | Cisco PIX 506e Firewall             | 1028              | 9/24/2004  | 37,058           | S03       | Servers        |
| 287613       | Cisco PIX 506e Firewall             | 1028              | 9/24/2004  | 1,500            | S03       | Servers        |
| 287667       | IBM eServer xSeries 225             | 1028              | 10/4/2004  | 19,332           | S03       | Servers        |
| 287687       | IBM eServer xSeries 225             | 1028              | 10/6/2004  | 19,332           | S03       | Servers        |
| 287727       | IBM eServer xSeries 345             | 1028              | 10/8/2004  | 18,332           | S03       | Servers        |
| 288258       | FIAL 2015 Protocol Convectior DLK1  | 1028              | 12/31/2002 | 7,030            | S03       | Servers        |
| 288259       | FIAL 2015 Protocol Convectior       | 1028              | 12/31/2002 | 7,030            | S03       | Servers        |
| 288295       | IBM eServer xSeries 345             | 1028              | 10/26/2004 | 18,332           | S03       | Servers        |
| 289170       | Cisco Call Manager                  | 1028              | 12/14/2001 | 37,780           | S03       | Servers        |
| 289184       | Cisco Call Manager                  | 1028              | 12/14/2001 | 37,780           | S03       | Servers        |
| 289185       | DC-DC Converter w/Module            | 1028              | 12/3/2004  | 2,264            | S03       | Servers        |
| 289207       | IBM PSeries Server 630 6C4          | 1028              | 6/30/2006  | 169,214          | S03       | Servers        |
| 289208       | IBM eServer xSeries 365             | 1028              | 6/30/2006  | 83,842           | S03       | Servers        |
| 289245       | FIAL 2015LS Protocol Convertor DLK2 | 1028              | 12/31/2002 | 7,030            | S03       | Servers        |
| 289272       | FIAL 2015 HS to LS                  | 1028              | 12/31/2002 | 7,030            | S03       | Servers        |
| 289273       | FIAL 2015 HS to LS                  | 1028              | 12/31/2002 | 7,030            | S03       | Servers        |
| 290374       | IBM Blade Center                    | 1028              | 11/30/2004 | 46,664           | S03       | Servers        |
| 290533       | IBM Blade Server SJT85              | 1028              | 11/30/2004 | 0                | S03       | Servers        |
| 290534       | IBM Blade Server SJT83              | 1028              | 11/30/2004 | 0                | S03       | Servers        |
| 290535       | IBM Blade Server SJT86              | 1028              | 11/30/2004 | 0                | S03       | Servers        |
| 290536       | IBM Blade Server SJT87              | 1028              | 11/30/2004 | 0                | S03       | Servers        |
| 290621       | IBM eServer xSeries 335             | 1028              | 10/28/2004 | 18,315           | S03       | Servers        |
| 290622       | IBM eServer xSeries 345             | 1028              | 11/30/2004 | 56,864           | S03       | Servers        |
| 290624       | IBM eServer xSeries 345             | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 290625       | IBM eServer xSeries 345             | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 290626       | IBM eServer xSeries 345             | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |

## Depreciation Methodology

| Asset Number | Description                       | Asset Cost Object | Start Depr | Cost Net of CIAC | Final UOP | Final UOP Desc |
|--------------|-----------------------------------|-------------------|------------|------------------|-----------|----------------|
| 290627       | IBM eServer xSeries 345           | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 290628       | IBM eServer xSeries 336           | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 290629       | IBM eServer xSeries 336           | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 290630       | IBM eServer xSeries 336           | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 290631       | IBM eServer xSeries 336           | 1028              | 12/23/2004 | 22,665           | S03       | Servers        |
| 290632       | IBM eServer xSeries 336           | 1028              | 12/22/2004 | 22,665           | S03       | Servers        |
| 292069       | FIAL 2015 Protocol Converter      | 1028              | 12/31/2002 | 7,030            | S03       | Servers        |
| 293099       | IBM eServer xSeries 346           | 1028              | 12/31/2005 | 14,345           | S03       | Servers        |
| 293100       | IBM eServer xSeries 346           | 1028              | 12/31/2005 | 14,345           | S03       | Servers        |
| 293101       | IBM eServer xSeries 346           | 1028              | 12/31/2005 | 14,345           | S03       | Servers        |
| 293102       | IBM eServer xSeries 346           | 1028              | 12/31/2005 | 14,345           | S03       | Servers        |
| 293103       | IBM eServer xSeries 346           | 1028              | 12/31/2005 | 14,345           | S03       | Servers        |
| 293104       | IBM eServer xSeries 346           | 1028              | 12/31/2005 | 14,345           | S03       | Servers        |
| 293105       | IBM eServer xSeries 336           | 1028              | 12/31/2005 | 13,361           | S03       | Servers        |
| 293106       | IBM eServer xSeries 336           | 1028              | 12/31/2005 | 13,361           | S03       | Servers        |
| 293107       | IBM eServer xSeries 336           | 1028              | 12/31/2005 | 13,361           | S03       | Servers        |
| 293108       | IBM eServer xSeries 336           | 1028              | 12/31/2005 | 13,361           | S03       | Servers        |
| 293205       | IBM ThinkPad T42                  | 1028              | 5/27/2005  | 0                | S03       | Servers        |
| 293214       | IBM ThinkPad T42                  | 1028              | 5/27/2005  | 2,660            | S03       | Servers        |
| 293215       | Neoware Thin Client               | 1028              | 5/27/2005  | 1,684            | S03       | Servers        |
| 293226       | IBM (i5) eServer xSeries 336      | 1028              | 12/31/2005 | 10,784           | S03       | Servers        |
| 297662       | Solinus 2100 Mail Foundry 1       | 1028              | 10/11/2005 | 2,944            | S03       | Servers        |
| 297663       | Solinus 2100 Mail Foundry 2       | 1028              | 10/11/2005 | 2,944            | S03       | Servers        |
| 297944       | IBM eServer xSeries 336           | 1028              | 12/31/2005 | 10,424           | S03       | Servers        |
| 298770       | IBM eServer P5 OTS Server         | 1028              | 6/30/2006  | 95,859           | S03       | Servers        |
| 298771       | IBM eServer P5 Scada/ICCP Srvr    | 1028              | 6/30/2006  | 120,779          | S03       | Servers        |
| 298772       | IBM eServer P5 Scada/ICCP Srvr    | 1028              | 6/30/2006  | 120,779          | S03       | Servers        |
| 298773       | IBM eServer P5 Application Srvr   | 1028              | 6/30/2006  | 120,779          | S03       | Servers        |
| 298774       | IBM eServer P5 Application Srvr   | 1028              | 6/30/2006  | 120,779          | S03       | Servers        |
| 298775       | IBM eServer Disk Array/HIS/Web    | 1028              | 6/30/2006  | 28,383           | S03       | Servers        |
| 298776       | IBM eServer Disk Array/HIS/Web    | 1028              | 6/30/2006  | 28,383           | S03       | Servers        |
| 298777       | IBM xSeries 366 HIS/Web Server    | 1028              | 6/30/2006  | 49,174           | S03       | Servers        |
| 298778       | IBM xSeries 366 HIS/Web Server    | 1028              | 6/30/2006  | 49,174           | S03       | Servers        |
| 298779       | IBM Flat Panel Console Kit        | 1028              | 6/30/2006  | 11,659           | S03       | Servers        |
| 298780       | IBM Flat Panel Console Kit        | 1028              | 6/30/2006  | 11,659           | S03       | Servers        |
| 298781       | IBM eServer Disk Array/PI Server  | 1028              | 6/30/2006  | 47,305           | S03       | Servers        |
| 298782       | IBM xSeries 366 PI Server         | 1028              | 6/30/2006  | 48,459           | S03       | Servers        |
| 298783       | IBM xSeries 366 PI Server         | 1028              | 6/30/2006  | 48,459           | S03       | Servers        |
| 298797       | IBM eServer P5 Scada/ICCP Server  | 1028              | 6/30/2006  | 104,638          | S03       | Servers        |
| 298799       | IBM Flat Panel Console Kit        | 1028              | 6/30/2006  | 11,659           | S03       | Servers        |
| 298801       | IBM xSeries 366 Web Server        | 1028              | 6/30/2006  | 54,851           | S03       | Servers        |
| 298808       | IBM xSeries 366 PI Server         | 1028              | 6/30/2006  | 49,405           | S03       | Servers        |
| 298809       | IBM eServer Disk Array/PI Srvr    | 1028              | 6/30/2006  | 22,706           | S03       | Servers        |
| 298810       | IBM eServer Disk Array/HIS/PI     | 1028              | 6/30/2006  | 22,706           | S03       | Servers        |
| 298834       | IBM AIX 5.2 CDs                   | 1028              | 6/30/2006  | 57,617           | S03       | Servers        |
| 298875       | IBM eServer P5 Application Server | 1028              | 6/30/2006  | 104,638          | S03       | Servers        |
| 299516       | DC-DC CONVERTER                   | 1028              | 11/24/2005 | 6,735            | S03       | Servers        |
| 299961       | IBM eServer xSeries 345           | 1028              | 12/31/2005 | 16,253           | S03       | Servers        |
| 299962       | IBM eServer xSeries 336           | 1028              | 12/31/2005 | 9,837            | S03       | Servers        |
| 299963       | IBM eServer xSeries 335           | 1028              | 10/28/2004 | 5,813            | S03       | Servers        |

## Depreciation Methodology

| Asset Number | Description                  | Asset Cost Object | Start Depr | Cost Net of CIAC | Final UOP | Final UOP Desc |
|--------------|------------------------------|-------------------|------------|------------------|-----------|----------------|
| 300497       | IBM xSeries 236              | 1028              | 4/10/2006  | 7,303            | S03       | Servers        |
| 300498       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300499       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300500       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300501       | IBM xSeries 236              | 1028              | 4/17/2006  | 10,517           | S03       | Servers        |
| 300502       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300503       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300504       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300505       | IBM xSeries 236              | 1028              | 4/10/2006  | 10,517           | S03       | Servers        |
| 300537       | IBM eServer xSeries 336      | 1028              | 4/27/2006  | 6,452            | S03       | Servers        |
| 300586       | IBM xSeries 366 Server       | 1028              | 6/30/2006  | 11,113           | S03       | Servers        |
| 300587       | IBM xSeries 336 Server       | 1028              | 6/30/2006  | 11,113           | S03       | Servers        |
| 300997       | IBM Blade Server SJT97 (DRP) | 1028              | 8/25/2006  | 1,204            | S03       | Servers        |
| 302627       | IBM Think Centre M51         | 1028              | 7/26/2006  | 6,738            | S03       | Servers        |
| 303119       | Blue Coat 510 Server         | 1028              | 12/31/2006 | 18,665           | S03       | Servers        |
| 303120       | Blue Coat 510 Server         | 1028              | 12/31/2006 | 9,202            | S03       | Servers        |
| 303357       | IBM eServer xSeries 336      | 1028              | 12/21/2006 | 4,545            | S03       | Servers        |
| 303972       | IBM eServer xSeries 336      | 1028              | 6/30/2006  | 11,113           | S03       | Servers        |
| 304184       | Map board Upgrade            | 1028              | 6/30/2006  | 220,309          | S03       | Servers        |
| 304463       | IBM eServer 336              | 1028              | 6/30/2006  | 3,799            | S03       | Servers        |
| 304464       | IBM xSeries 336              | 1028              | 6/30/2006  | 3,799            | S03       | Servers        |
| 304466       | IBM eServer 336              | 1028              | 6/30/2006  | 3,799            | S03       | Servers        |
| 306339       | Cisco ACS Appliance          | 1028              | 12/31/2007 | 9,494            | S03       | Servers        |
| 306341       | IBM System x3550 Server      | 1028              | 12/31/2007 | 8,703            | S03       | Servers        |
| 306342       | IBM System x3650 Server      | 1028              | 12/31/2007 | 8,703            | S03       | Servers        |
| 306343       | IBM System x3650 Server      | 1028              | 12/21/2007 | 2,854            | S03       | Servers        |
| 306344       | IBM System x3650 Server      | 1028              | 12/31/2007 | 8,703            | S03       | Servers        |
| 306403       | Dell PowerEdge 1950 Server   | 1028              | 12/21/2007 | 23,278           | S03       | Servers        |
| 306404       | Dell PowerEdge 1950 Server   | 1028              | 12/21/2007 | 33,675           | S03       | Servers        |
| 307226       | IBM System Storage DS4700    | 1028              | 12/31/2007 | 139,791          | S03       | Servers        |
| 308188       | IBM System x3550 Server      | 1028              | 12/31/2007 | 13,316           | S03       | Servers        |
| 308372       | IBM System x3550 Server      | 1028              | 12/31/2007 | 5,571            | S03       | Servers        |
| 308373       | IBM System x3650 Server      | 1028              | 12/31/2007 | 8,703            | S03       | Servers        |
| 308658       | AIX Tape Drives              | 1028              | 12/31/2007 | 9,494            | S03       | Servers        |
| 309199       | CSG Model 7000 Appliance     | 1028              | 12/31/2007 | 6,329            | S03       | Servers        |
| 310915       | IBM BladeCenter HS21 XM      | 1028              | 3/20/2008  | 7,940            | S03       | Servers        |
| 310916       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310917       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310918       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310919       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310920       | IBM Blade Centre HS21 XM     | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310921       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310922       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310923       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310924       | IBM BladeCenter HS21 Xm      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310925       | IBM BladeCenter HS21 Xm      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310926       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310927       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310928       | IBM BladeCenter HS21 XM      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310929       | IBM BladeCenter HS21 Xm      | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |

## Depreciation Methodology

| Asset Number | Description                   | Asset Cost Object | Start Depr | Cost Net of CIAC | Final UOP | Final UOP Desc |
|--------------|-------------------------------|-------------------|------------|------------------|-----------|----------------|
| 310930       | IBM BladeCenter HS21 XM       | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310931       | IBM BladeCenter HS21 XM       | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310932       | IBM BladeCenter HS21 XM       | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310933       | IBM BladeCenter HS21 XM       | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310934       | IBM BladeCenter HS21 XM       | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 310935       | IBM BladeCenter HS21 Xm       | 1028              | 3/24/2008  | 7,940            | S03       | Servers        |
| 311273       | IBM System x3550 Server       | 1028              | 4/14/2008  | 5,101            | S03       | Servers        |
| 311274       | IBM System x3550 Server       | 1028              | 4/14/2008  | 5,101            | S03       | Servers        |
| 315524       | IBM x3650 Server              | 1028              | 10/2/2009  | 11,707           | S03       | Servers        |
| 315525       | IBM x3650 Server              | 1028              | 10/2/2009  | 11,707           | S03       | Servers        |
| 315526       | IBM x3650 Server              | 1028              | 10/2/2009  | 11,707           | S03       | Servers        |
| 316089       | IBM BladeCenter HS21 XM       | 1028              | 6/27/2008  | 5,101            | S03       | Servers        |
| 316090       | IBM BladeCenter HS21 XM       | 1028              | 6/27/2008  | 5,101            | S03       | Servers        |
| 317959       | IBM System x3650 Server       | 1028              | 7/17/2008  | 7,179            | S03       | Servers        |
| 317960       | IBM System x3650 Server       | 1028              | 7/17/2008  | 7,179            | S03       | Servers        |
| 317961       | IBM System x3650 Server       | 1028              | 7/17/2008  | 7,179            | S03       | Servers        |
| 318012       | IBM eServer xSeries 3550      | 1028              | 7/23/2008  | 11,792           | S03       | Servers        |
| 318066       | IBM xSystem 3550 Server       | 1028              | 7/30/2008  | 2,241            | S03       | Servers        |
| 318087       | IBM System x3650 Server       | 1028              | 8/5/2008   | 6,529            | S03       | Servers        |
| 318088       | IBM BladeCenter HS21 XM       | 1028              | 8/5/2008   | 7,940            | S03       | Servers        |
| 318089       | IBM BladeCenter HS21 XM       | 1028              | 8/5/2008   | 7,940            | S03       | Servers        |
| 318090       | IBM BladeCenter HS21 XM       | 1028              | 8/5/2008   | 7,940            | S03       | Servers        |
| 318091       | IBM BladeCenter HS21 XM       | 1028              | 8/5/2008   | 7,940            | S03       | Servers        |
| 318378       | IBM System Storage DS4800     | 1028              | 8/4/2008   | 260,873          | S03       | Servers        |
| 318740       | IBM System x3550 Server       | 1028              | 9/5/2008   | 3,720            | S03       | Servers        |
| 321395       | IBM System x3550 Server       | 1028              | 10/13/2008 | 3,616            | S03       | Servers        |
| 323051       | Blade Center Memory           | 1028              | 12/31/2008 | 9,572            | S03       | Servers        |
| 325129       | UPS Battery Monitoring System | 1028              | 12/5/2008  | 85,081           | S03       | Servers        |
| 327496       | IBM System x3650 Server       | 1028              | 12/18/2009 | 24,676           | S03       | Servers        |
| 327497       | IBM System x3650 Server       | 1028              | 12/18/2009 | 24,676           | S03       | Servers        |
| 327498       | IBM System x3550 Server       | 1028              | 12/18/2009 | 7,593            | S03       | Servers        |
| 327579       | IBM System x3650 Server       | 1028              | 12/18/2009 | 18,982           | S03       | Servers        |
| 328024       | IBM San Fiber Switch          | 1028              | 12/18/2009 | 20,880           | S03       | Servers        |
| 331094       | CISCO Firewall 5505           | 1028              | 12/31/2009 | 7,019            | S03       | Servers        |
| 333291       | IBM System x3650 M2 Server    | 1028              | 12/9/2009  | 24,676           | S03       | Servers        |
| 99038789     | Next Generation NGM           | 1028              | 12/6/2001  | 0                | S03       | Servers        |
| 99039122     | Cobox FL01 Device Server      | 1028              | 12/19/2001 | 1,113            | S03       | Servers        |
| 99039123     | Cobox FL01 Device Server      | 1028              | 12/19/2001 | 1,113            | S03       | Servers        |
| 99039124     | Port Remote Access Server     | 1028              | 12/19/2001 | 1,020            | S03       | Servers        |
| 99039757     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039758     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039759     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039760     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039761     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039762     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039763     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039764     | Synchronous Data Module       | 1028              | 12/31/2002 | 0                | S03       | Servers        |
| 99039765     | Digital Bridge                | 1028              | 12/31/2002 | 7,329            | S03       | Servers        |
| 99039766     | Digital Bridge                | 1028              | 12/31/2002 | 7,329            | S03       | Servers        |
| 99039767     | Digital Bridge                | 1028              | 12/31/2002 | 7,329            | S03       | Servers        |

## Depreciation Methodology

| Asset<br>Number | Description                    | Asset Cost<br>Object | Start Depr | Cost Net of<br>CIAC | Final<br>UOP | Final UOP<br>Desc |
|-----------------|--------------------------------|----------------------|------------|---------------------|--------------|-------------------|
| 99039774        | NGM Server Hardware & Software | 1028                 | 12/31/2002 | <b>207,633</b>      | S03          | Servers           |
| 99040083        | HP Netserver Hub Fibre Channel | 1028                 | 6/29/2001  | <b>22,802</b>       | S03          | Servers           |
| 99040084        | HP Netserver Rack Storage      | 1028                 | 6/29/2001  | <b>46,367</b>       | S03          | Servers           |
| 99040085        | HP Netserver Rack System       | 1028                 | 6/29/2001  | <b>11,752</b>       | S03          | Servers           |
| 99040326        | Server For Ivrr System         | 1028                 | 12/31/2002 | <b>6,182</b>        | S03          | Servers           |
| 99040327        | Server For Ivrr System         | 1028                 | 12/31/2002 | <b>6,182</b>        | S03          | Servers           |
| 99040328        | Server For Ivrr System         | 1028                 | 12/31/2002 | <b>6,182</b>        | S03          | Servers           |
| 254025          | IBM PC Server 520              | 1029                 | 12/31/1996 | <b>20,682</b>       | S03          | Servers           |
| 254333          | HP Netserver LH 3000           | 1029                 | 7/26/2000  | <b>11,892</b>       | S03          | Servers           |
| 304352          | Nortel OTM 2.2 Software        | 1097                 | 12/31/2006 | <b>5,791</b>        | S03          | Servers           |
| <b>Total</b>    |                                |                      |            | <b>5,081,125</b>    |              |                   |