

1 Q. Re: Account T04: Please provide a detailed description of the various assets and
2 corresponding cost of each set forth in Account T04 – Towers, 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 65 years (e.g., 70 or 75 years) is not appropriate.

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9 A. Please see CA-NLH-134 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.

Below is a list of all assets in account T04 - Towers 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
291499	Steel Towers (Rigid) Type DD	1017	8/16/2004	1,509,566	T04	Towers
291504	Steel Towers Type A	1017	8/16/2004	543,571	T04	Towers
308846	TI219, WPLM 2007 Inspection	1017	12/11/2007	143,645	T04	Towers
308847	TI232, WPLM 2007 Inspection	1017	12/11/2007	72,187	T04	Towers
308848	TI250, WPLM 2007 Inspection	1017	12/11/2007	87,922	T04	Towers
308849	TI251, WPLM 2007 Inspection	1017	12/11/2007	175,688	T04	Towers
308850	TI252, WPLM 2007 Inspection	1017	12/11/2007	131,490	T04	Towers
308851	TI253, WPLM 2007 Inspection	1017	12/11/2007	84,241	T04	Towers
308853	TI212, WPLM 2007 Refurbishment	1017	12/11/2007	237,917	T04	Towers
308855	TI219, WPLM 2007 Refurbishment	1017	12/11/2007	5,999	T04	Towers
308856	TI223, WPLM 2007 Refurbishment	1017	12/11/2007	26,057	T04	Towers
308857	TI250, WPLM 2007 Refurbishment	1017	12/11/2007	146,997	T04	Towers
308858	TI251, WPLM 2007 Refurbishment	1017	12/11/2007	148,968	T04	Towers
308859	TI252, WPLM 2007 Refurbishment	1017	12/11/2007	144,985	T04	Towers
308862	TI232, WPLM 2007 Refurbishment	1017	12/11/2007	92,035	T04	Towers
99011178	Metal Towers (Guyed Towers) TI202, 230kv	1017	7/2/1967	23,363	T04	Towers
99011205	Metal Guyed Towers	1017	1/1/1967	1,284,312	T04	Towers
99011207	Metal Towers (Ridged)	1017	1/1/1967	128,943	T04	Towers
99011208	Anchors for Guyed Towers	1017	1/1/1967	482,385	T04	Towers
99011343	Metal Towers (Ridged)	1017	1/1/1967	74,364	T04	Towers
99011344	Anchors for Guyed Towers	1017	1/1/1967	615,801	T04	Towers
99011347	Metal Towers (Guyed)	1017	1/1/1967	904,749	T04	Towers
99011357	Metal Towers (Guyed)	1017	1/1/1967	599,605	T04	Towers
99011361	Metal Towers (Ridged)	1017	1/1/1967	34,058	T04	Towers
99011362	Anchors for Guyed Towers	1017	1/1/1967	374,757	T04	Towers
99011371	Metal Towers (Guyed)	1017	11/1/1968	23,363	T04	Towers
99011372	Supply/Install "DD" Type Galvanized Metal Tower	1017	6/7/1991	105,190	T04	Towers
99011393	Ridged Metal Towers	1017	11/1/1968	292,732	T04	Towers
99011397	Metal Tower (Guyed)	1017	11/1/1968	1,062,986	T04	Towers
99011398	Anchors for Guyed Towers	1017	11/1/1968	549,484	T04	Towers
99011411	Metal Towers (Ridged)	1017	11/1/1968	23,363	T04	Towers
99011439	Metal Towers (Guyed)	1017	1/1/1968	102,603	T04	Towers
99011440	Metal Towers (Ridged)	1017	1/1/1968	81,522	T04	Towers
99011441	Anchors for Guyed Towers	1017	1/1/1968	25,734	T04	Towers
99011450	Metal Towers (Ridged)	1017	1/1/1974	83,611	T04	Towers
99011465	Metal Towers (Guyed)	1017	1/1/1970	19,268	T04	Towers
99011466	Metal Towers (Ridged)	1017	1/1/1970	61,473	T04	Towers
99011475	Anchors for Guyed Towers	1017	1/1/1970	3,141	T04	Towers
99011490	Metal Towers (Guyed)	1017	1/1/1967	410,491	T04	Towers
99011491	Metal Towers (Ridged)	1017	1/1/1967	60,325	T04	Towers
99011493	Anchors for Guyed Towers	1017	1/1/1967	121,998	T04	Towers
99011511	Purchase/Install Mid Level Guy	1017	12/31/1991	435,251	T04	Towers
99011517	Metal Towers (Guyed)	1017	10/16/1967	24,131	T04	Towers
99011518	Metal Towers (Guyed)	1017	1/1/1967	768,008	T04	Towers
99011519	Metal Towers (Ridged)	1017	1/1/1967	112,598	T04	Towers
99011520	Anchors for Guyed Towers	1017	1/1/1967	448,223	T04	Towers
99011534	Metal Towers (Ridged)	1017	4/13/1983	116,438	T04	Towers
99011538	Metal Towers (Guyed)	1017	1/1/1968	735,544	T04	Towers
99011539	Metal Towers (Ridged)	1017	1/1/1968	35,930	T04	Towers
99011540	Anchors for Guyed Towers	1017	1/1/1968	267,803	T04	Towers
99011588	Replace/Restore Metal Towers (1-Type DD, 2-Type A)	1017	1/1/2002	261,017	T04	Towers
99011591	Metal Towers (Guyed)	1017	1/1/2002	81,250	T04	Towers
99011592	Metal Towers (Ridged)	1017	1/1/2002	44,554	T04	Towers
99011599	Metal Towers (Guyed); 5 Type A	1017	1/1/2002	34,442	T04	Towers
99011600	Metal Towers (Guyed); 6 Type A	1017	1/1/2002	272,015	T04	Towers

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of CIAC	Final UOP	Final UOP Desc
99011603	Anchors for Guyed Towers; Type	1017	1/1/2002	173,544	T04	Towers
99011606	Metal Towers (Guyed); 16 Type	1017	1/1/2002	347,049	T04	Towers
99011616	Metal Towers (Guyed)	1017	1/1/2002	512,988	T04	Towers
99011617	Metal Towers (Ridged)	1017	1/1/2002	50,499	T04	Towers
99012597	Replace & Restore Type "A" Metal Towers (Ridged)	1017	3/31/1988	244,199	T04	Towers
99012623	Supply/Install Type A Guyed Metal Towers	1017	10/31/1990	1,510,495	T04	Towers
99012627	Supply/Install Type B Guyed Metal Towers	1017	10/31/1990	342,780	T04	Towers
99012631	Supply/Install Type DD Metal Ridged Towers	1017	10/31/1990	873,747	T04	Towers
99012632	Supply/Install Ridged Type C Ridged Metal Towers	1017	10/31/1990	478,176	T04	Towers
99012637	Modifications & Upgrading of Existing Anchors	1017	10/31/1990	64,838	T04	Towers
99012640	Supply/Install Type A Structure Anchors	1017	10/31/1990	414,330	T04	Towers
99012642	Supply/Install Type B Structure Anchors	1017	10/31/1990	94,448	T04	Towers
99012652	Metal Towers (Guyed)	1017	1/1/1967	593,831	T04	Towers
99012654	Metal Towers (Ridged)	1017	1/1/1967	468,088	T04	Towers
99012656	Anchors for Guyed Towers	1017	1/1/1967	229,120	T04	Towers
99012704	Metal Towers (Guyed)	1017	1/1/1977	1,915,240	T04	Towers
99012705	Metal Towers (Ridged)	1017	1/1/1977	907,130	T04	Towers
99012706	Anchors for Guyed Towers	1017	1/1/1977	1,323,088	T04	Towers
99012717	Towers; Type DD With 0' Leg Extensions	1017	8/20/1981	133,178	T04	Towers
99012755	Metal Towers (Ridged)	1017	1/1/1974	155,413	T04	Towers
99012756	Supply/Install Steel Structure	1017	6/27/1990	133,690	T04	Towers
99012778	Metal Towers "DD" C/W Leg Extensions	1017	1/21/1983	193,937	T04	Towers
99012852	Metal Towers (Type DD)	1017	5/6/1967	15,464	T04	Towers
99012875	Metal Towers (Guyed); Type A	1017	2/4/1989	226,487	T04	Towers
99012876	Metal Towers (Guyed); Type B	1017	2/4/1989	94,082	T04	Towers
99012877	Metal Towers (Guyed); Type DD	1017	2/4/1989	278,630	T04	Towers
99012878	Metal Towers (Guyed)	1017	2/4/1989	995	T04	Towers
99012879	Anchors for Guyed Towers	1017	2/4/1989	65,560	T04	Towers
99012885	Metal Towers (Guyed)	1017	11/27/1989	24,262	T04	Towers
99012886	Anchors for Guyed Towers	1017	11/27/1989	2,655	T04	Towers
99012893	Metal Towers (Ridged)	1017	11/1/1968	190,749	T04	Towers
99012905	Metal Towers (Ridged)	1017	1/1/1976	67,923	T04	Towers
99013356	Metal Towers (Guyed)	1017	11/1/1968	296,231	T04	Towers
99013409	Metal Tower; Type DD	1017	7/3/1982	27,741	T04	Towers
99013503	Metal Towers	1017	8/2/1985	14,909,455	T04	Towers
99013523	Metal Towers; Type A Structure	1017	12/23/1983	2,197,029	T04	Towers
99013524	Metal Towers; Type AA Structure	1017	12/23/1983	311,434	T04	Towers
99013525	Metal Towers; Type B Structure	1017	12/23/1983	500,879	T04	Towers
99013526	Metal Towers; Type C Structure	1017	12/23/1983	605,111	T04	Towers
99013527	Metal Towers; Type DD Structure	1017	12/23/1983	1,303,318	T04	Towers
99015942	Install Steel Towers	1017	12/19/1990	55,240	T04	Towers
99021479	Type DD Metal Tower C/W Grillage Foundation	1017	10/28/1993	68,706	T04	Towers
99021486	Type DD Metal Tower C/W Grillage Foundation	1017	10/28/1993	63,106	T04	Towers
99029887	Steel Poles	1017	9/7/1996	7,470	T04	Towers
99029888	Steel Poles	1017	9/7/1996	5,258	T04	Towers
99029889	Steel Poles	1017	9/7/1996	7,590	T04	Towers
99029908	1 75' Steel Pole	1017	9/7/1996	3,625	T04	Towers
99031972	Metal Towers (Guyed) Re Asset 1	1017	1/1/1974	89,000	T04	Towers
99034748	Steel Towers	1017	9/3/1999	406,188	T04	Towers
99036647	Temp Guys For "B" Towers	1017	12/30/2000	8,185	T04	Towers
99036773	Steel Towers	1017	12/30/2000	5,688,292	T04	Towers
99036775	Hardware	1017	12/30/2000	699,580	T04	Towers
99036785	Guy Grillage Anchor Type A	1017	11/3/2000	17,830	T04	Towers
99036786	Guy Grillage Anchor Type A	1017	11/3/2000	18,676	T04	Towers
99036787	Guy Load Anchor Pre-Load Test	1017	11/3/2000	4,248	T04	Towers
99036789	Erect Tower A-15 Ft	1017	11/3/2000	19,807	T04	Towers
99036790	Erect Tower A-20 Ft	1017	11/3/2000	21,223	T04	Towers
99036791	Erect Tower Set Of 35 Fa-20 Ft	1017	11/3/2000	22,639	T04	Towers

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Depreciation Methodology

Asset Number	Description	Asset Cost Object	Start Depr	Cost Net of CIAC	Final UOP	Final UOP Desc
99036792	Erect Tower Set Of 40 Ft	1017	11/3/2000	25,462	T04	Towers
99037204	10 Ft Anchor Log	1017	11/3/2000	1,416	T04	Towers
99037206	Steel Towers	1017	11/3/2000	932,950	T04	Towers
99037208	Hardware	1017	11/3/2000	179,138	T04	Towers
99037317	Structure Type A Grillage	1017	9/3/1999	114,227	T04	Towers
99037318	Structure Type B Grillage	1017	9/3/1999	36,373	T04	Towers
99037319	Structure Type B Guy Grillage	1017	9/3/1999	72,135	T04	Towers
99037320	Basic Tower Type A	1017	9/3/1999	170,486	T04	Towers
99037321	New Tower Type Bb	1017	9/3/1999	11,838	T04	Towers
99037325	Metal Towers (Ridged);3 Type DD	1017	10/31/1991	78,452	T04	Towers
99039015	Steel Towers	1017	12/31/2001	3,524,312	T04	Towers
99039017	Hardware	1017	12/31/2001	490,750	T04	Towers
99039385	Type Aar 236 Structures	1017	9/27/2002	2,562,682	T04	Towers
99039386	Type DD (Sea) Structures	1017	9/27/2002	214,098	T04	Towers
99039388	Type DD (236) Structures	1017	9/27/2002	400,259	T04	Towers
99039402	Steel Towers	1017	7/17/2002	14,125	T04	Towers
99039511	Pole Structures; Type A	1017	7/17/2002	1,984,304	T04	Towers
99039512	Pole Structures; Type B	1017	7/17/2002	124,734	T04	Towers
99039513	Pole Structures; Type Bb	1017	7/17/2002	100,839	T04	Towers
99039514	Pole Structures; Type AAM	1017	7/17/2002	466,561	T04	Towers
99039515	Pole Structures; Type aa236	1017	7/17/2002	393,258	T04	Towers
99039516	Pole Structures; Type DD	1017	7/17/2002	129,344	T04	Towers
99039517	Pole Structures; Type DD	1017	7/17/2002	444,643	T04	Towers
99039518	Pole Structures; Type dd236	1017	7/17/2002	189,340	T04	Towers
99039519	Pole Structures; Type DDM	1017	7/17/2002	166,834	T04	Towers
99039520	Pole Structures; Type DD	1017	7/17/2002	183,576	T04	Towers
99039521	Type NDD Structures	1017	9/27/2002	106,496	T04	Towers
99041777	Steel Structure - Type DD	1017	7/1/2003	2,104,353	T04	Towers
99041780	Wooden Structure - Type As	1017	7/1/2003	2,090,650	T04	Towers
99036118	Galvanized Steel 32.5' Street	1025	12/30/2000	23,408	T04	Towers
Towers				71,559,610		