

THE FAIR TRADING COMMISSION

IN THE MATTER of the Utilities Regulation Act
2000-30 of the Laws of Barbados

AND IN THE MATTER of the Application by
Cable & Wireless BARTEL Limited for a
re prescription of the useful lives of the Assets
and Plant in Service

CABLE & WIRELESS BARTEL LIMITED
APPLICANT

OLSON ROBERTSON
INTERVENOR

BEFORE

Mr. Justice Frank King	Chairman
Mrs. Vivian-Anne Gittens	Deputy Chairman
Mr. Glyne Barker	Commissioner

Upon reading the Affidavits filed herein, and

Upon hearing the evidence adduced, and

Upon hearing Counsel for the Applicant, and

Upon hearing the Intervenor.

IT IS HEREBY ORDERED that the useful lives of the Applicants Assets
and Plant in Service to be applied to such assets for the income year
1999/2000 and thereafter is as follows:

Buildings - Account #212-1 - 70 years.

Central Office - Account #221-1

CPU - 7 years.

Switching Network - 10 years.

Trunk peripheral modules - 15 years.

Line peripheral modules - 15 years.

Software - 10 years.

Fibre Optics Electronics - 15 years.

Central Office Power Systems - 20 years.

Station Apparatus - Account # 231-1 - 11 years.

Drop & Block Wiring - Account # 232-7 - 20 years.

Large PABX - Account # 234-1 - 11 years.

Aerial Cable - Account # 242-1 - 20 years.

Computer Equipment - Account # 261-2 - 6 years.

Motor Vehicles - Account # 264-1 - 5 years with a salvage value of 15% of cost.

Pole Lines - Account # 241-1 - 20 years.

Underground Cables - Account # 242-2 - 30 years.

Underground Conduit - Account # 234-1 - 35 years.

Furniture & Office Equipment - Account # 261-1 - 8 years.

Station Installation - Account # 232-1 - 5% rate.

Work Equipment - Account # 264-4 - 5 years.

And it is further ordered:

(a) With respect to Account #221-1 Central Office that the Applicant create and maintain seven (7) separate accounts that represent the following functional components of the Central Office:

CPU

Switching Network

Trunk Peripheral Modules

Line Peripheral Modules

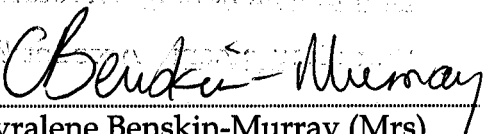
Software

Fibre Optics Electronics

Power Systems

(b) That the Applicant provide a Depreciation Expense and Reserve Imbalance Position as presented in Table 5-1 on page 118 of the 1998/99 Study, using the lives prescribed by this Decision. This Table, together with the necessary explanatory notes, must be submitted to the Commission within 45 days of the date of this Decision. On receipt of this information the Panel may of its own motion, review this asset category.

Dated this 25th day of October 2002.



Cyralene Benskin-Murray (Mrs)
Commission Secretary