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RECORDS AND
REPORTING

August 2, 1999

Mrs. Blanca S. Bayó
Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 990691-TP (ICG Arbitration)

Dear Ms. Bayó:

Enclosed please find the original and fifteen copies of BellSouth Telecommunications, Inc.'s Direct Testimony of D. Daonne Caldwell, Ronald M. Pate, David L. Thierry and Alphonso J. Varner, which we ask that you file in the above-referenced matter.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,

Michael P. Goggin
Michael P. Goggin

cc: All Parties of Record
Marshall M. Criser III
William J. Ellenberg II

- AEA _____
- APP _____
- CAS _____
- CMR favor
- CTR _____
- EAG _____
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- MEG 3/27
- OPC _____
- RPR _____
- SEC 1
- VWAN _____
- OTH _____

Caldwell
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Thierry
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Varner
DOCUMENT NUMBER-DATE
09096 AUG-2 99
FPSC-RECORDS/REPORTING

**CERTIFICATE OF SERVICE
Docket No. 990691-TP**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via

U.S. Mail this 2nd day of August, 1999 to the following:

C. Lee Fordham
Staff Counsel
Florida Public Service
Commission
Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ICG Telecom Group, Inc.
Mr. Carl Jackson
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Atlanta, GA 30328
Tel. No. (678) 222-7342
Fax. No. (678)222-7413
Represented by McWhirter Law Firm

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Tel. No. (850) 222-2525
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Represents ICG


Michael P. Goggin (for)

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BELLSOUTH TELECOMMUNICATIONS, INC.
DIRECT TESTIMONY OF D. DAONNE CALDWELL
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990691-TP
AUGUST 2, 1999

Q. PLEASE STATE YOUR NAME, ADDRESS AND OCCUPATION.

A. My name is D. Daonne Caldwell. My business address is 675 W. Peachtree St., N.E., Atlanta, Georgia. I am a Director in the Finance Department of BellSouth Telecommunications, Inc. (hereinafter referred to as "BellSouth" or "the Company"). My area of responsibility relates to economic costs.

Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF YOUR EDUCATIONAL BACKGROUND AND WORK EXPERIENCE.

A. I attended the University of Mississippi, graduating with a Master of Science Degree in mathematics. I have attended numerous Bell Communications Research, Inc. ("Bellcore") courses and outside seminars relating to service cost studies and economic principles.

My initial employment was with South Central Bell in 1976 in the Tupelo, Mississippi, Engineering Department where I was responsible for Outside Plant Planning. In 1983, I transferred to BellSouth Services, Inc. in Birmingham, Alabama, and was responsible for the Centralized Results System Database. I

1 moved to the Pricing and Economics Department in 1984 where I developed
2 methodology for service cost studies until 1986 when I accepted a rotational
3 assignment with Bellcore. While at Bellcore, I was responsible for development
4 and instruction of the Service Cost Studies Curriculum including courses such as
5 "Concepts of Service Cost Studies", "Network Service Costs", "Nonrecurring
6 Costs", and "Cost Studies for New Technologies". In 1990, I returned to
7 BellSouth and was appointed to a position in the cost organization, which is now a
8 part of the Finance Department, with the responsibility of managing the
9 development of cost studies for transport facilities, both loop and interoffice. My
10 current responsibilities encompass testifying in cost-related dockets, cost
11 methodology development, and the coordination of cost study filings.

12

13 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

14

15 A. The purpose of my testimony is to present the cost study results for the network
16 capabilities requested in the ICG Telecom Group, Inc. ("ICG") Petition for
17 Arbitration for which rates have not already been established by the Florida Public
18 Service Commission ("Commission"). Additionally, I describe the underlying cost
19 methodology used in this study. Attached to this testimony, as Exhibit DDC-1 is
20 BellSouth's cost study. Since the study contains proprietary information, release
21 of the entire study to any party requires enforcement of nondisclosure agreements.
22 Included in the study are an executive overview, a summary of results, element
23 descriptions, factor development, TELRIC Calculator¹ input and outputs, and

24

25

¹© Copyright 1997

1 investment development work papers with the proprietary information redacted.

2 BellSouth witness, Mr. Al Varner, addresses the rates BellSouth is proposing.

3

4 **Q. WHAT ARBITRATION ISSUE DOES THE COST STUDY ADDRESS?**

5

6 A. Issue #3 asks if BellSouth should be required to make packet-switching

7 capabilities available as unbundled network elements ("UNEs"). The cost study

8 conducted for this arbitration determines the Total Service Long Run Incremental

9 Cost ("TSLRIC")² plus shared and common costs for packet-switching capabilities

10 based on a frame relay architecture.

11

12 **Q. WHAT TYPES OF COSTS ARE REFLECTED IN THE COST STUDY?**

13

14 A. The cost study reflects both recurring and nonrecurring costs. Recurring costs

15 include both capital and non-capital costs. Capital costs are associated with the

16 purchase of an item of plant, i.e., an investment. They consist of depreciation, cost

17 of money, and income tax. Non-capital recurring costs are expenses associated

18 with the use of an investment. These operating expenses consist of plant-specific

19

20

21 ² The Florida Public Service Commission initially set the foundation for cost methodology in its
22 December 31, 1996 Order PSC-96-1579-FOF-TP. This Order established Total Service Long Run
23 Incremental Cost ("TSLRIC") as the appropriate methodology for determining the costs associated with
24 network capabilities. However, this Order also states that the Commission does not "believe there is a
25 substantial difference between the TSLRIC cost of a network element and the TELRIC cost of a
network element." (Page 24) In fact, this Order further allows the consideration of joint and common
costs in setting rates. (Page 33) By the definitions outlined in Order PSC-96-1579-FOF-TP, the
combination of TSLRIC plus shared (joint) and common costs equates to the Federal Communication
Commission's (FCC) definition of economic costs (TELRIC plus a reasonable allocation of forward-
looking joint and common costs). BellSouth's cost study filed in this docket develops TSLRIC plus
shared and common costs.

1 expenses, such as maintenance, ad valorem taxes and gross receipts taxes.

2

3 Nonrecurring costs are one-time expenses associated with provisioning, installing
4 and disconnecting the network capability. These costs include three major
5 categories of activity: engineering, connect and test, and technician travel time³.

6

7

8 **Q. IS BELL SOUTH'S COST STUDY CONSISTENT WITH THE FEDERAL**
9 **COMMUNICATIONS COMMISSION'S ("FCC'S") COSTING**
10 **METHODOLOGY?**

11

12

13 A. Yes. BellSouth's cost study is consistent with the FCC's costing methodology as
14 set forth in FCC Rule 51.505 (Forward-looking economic cost) which defines the
15 FCC's cost methodology for Unbundled Network Elements ("UNEs"). Pursuant to
16 the FCC's rules, such costs must be developed using an efficient network
17 configuration that uses the existing location of the Incumbent Local Exchange
18 Carrier's ("ILEC's") wire centers. Further, the costs should be developed using a
19 forward-looking cost of capital and economic depreciation rates, and a reasonable
20 allocation of forward-looking common costs is appropriate. The forward-looking
21 economic costs may not include embedded costs, retail costs, opportunity costs or
22 revenues to subsidize other services.

23

24

25 **Q. WHAT COST METHODOLOGY IS USED IN THE COST STUDY?**

26

27

28 _____
29 ³ Service order and service inquiry are also typically considered as nonrecurring work activities.
30 However, the Commission has decided to include the costs related to these activities in a separate
31 docket.

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A. The cost study is based on the methodology accepted by this Commission in Order No. PSC-98-0604-FOF-TP in Docket Nos. 960757-TP, 960833-TP and 960846-TP dated April 29, 1998. This Order established rates for numerous network capabilities, ranging from 2-Wire Analog Loop Distribution to Physical Collocation. On page 12 of the Order, the Commission ordered rates that “cover BellSouth’s Total System (Service) Long-run Incremental Costs (TSLRIC) and provide some contribution toward joint and common costs.”

Q. PLEASE PROVIDE SOME BACKGROUND TO ORDER NUMBER PSC-98-0604-FOF-TP.

A. On November 13, 1997, BellSouth filed cost studies to support prices that this Commission had previously established as interim rates. The studies were filed electronically with complete documentation. With these studies, BellSouth introduced a new cost model, the TELRIC Calculator©. The TELRIC Calculator© converts material prices and labor work times to cost. The Commission accepted the TELRIC Calculator© as a viable model to determine the TSLRIC plus shared and common costs associated with network capabilities. However, the Commission did make adjustments to the inputs filed by BellSouth.

Q. ARE THE ADJUSTMENTS TO BELLSOUTH’S INPUTS ORDERED BY THE COMMISSION IN ORDER NO. PSC-98-0604-FOF-TP INCORPORATED IN THE COST STUDY RESULTS FILED IN EXHIBIT DDC-1?

1

2 A. Yes. The input adjustments, relevant to the cost elements in this proceeding, are
3 included. The cost studies in Exhibit DDC-1 include the Commission-ordered cost
4 of money, depreciation lives, tax factors, and shared and common factors.

5

6 **Q. PLEASE ELABORATE ON THE ADJUSTMENTS BELLSOUTH MADE**
7 **IN EXHIBIT DDC-1 TO FULFILL THE RECOMMENDATIONS MADE IN**
8 **ORDER PSC-98-0604-FOF-TP.**

9

10 A. I will address each of the adjustments made in this filing and reference the
11 appropriate discussion from the Order. However, BellSouth's adherence to these
12 modifications should not be construed as acceptance of these adjustments. In
13 particular the Commission's reduction in the cost of capital from BellSouth's
14 proposed 11.25% to 9.9% does not adequately compensate BellSouth.
15 Notwithstanding, BellSouth's objections to certain provisions of the Order, Exhibit
16 DDC-1 follows the intent of each Commission adjustment. However, where
17 appropriate, the input has been updated to reflect the 1998-2000 study period.

18

19 **Cost of Capital** – On page 29, the Commission ruled that “BellSouth's overall
20 cost of capital is 9.9%. This number falls out from the capital structure of 60%
21 equity and 40% debt, a forward-looking cost of debt of 6.7% and a cost of equity
22 of 12%”. The 9.9% overall cost of capital was utilized in this filing.

23

24 **Depreciation** – BellSouth incorporated the Commission Approved Projection
25 Lives outlined in Table III and the net salvage values contained in Table IV of the

1 Order.

2

3 **Taxes** – The Order ruled that Florida-specific tax factors are to be applied when
4 they are available.⁴ This filing included the following Florida-specific tax factors: a
5 combined state and federal income tax factor of 38.57%, a gross receipts factor of
6 1.37%, and an ad valorem factor of .85%. These values reflect an update to the
7 1998-2000 time frame.

8

9 **Shared and Common Costs** – The Commission established the wholesale
10 common cost factor as 5.12%⁵ and recalculated the shared cost factors, Table VII.
11 These values were based on a reduction in the network operating expenses as
12 discussed on pages 59-60 of the Order. Additionally, the Commission felt it
13 appropriate to exclude the shared component from the labor rate. The values
14 determined by the Commission are reflected in this filing, both in the factors and in
15 the labor rates. In the study, BellSouth used the version of BellSouth's Shared and
16 Common model that the Florida Staff adjusted in Order No. PSC-98-0604-FOF-
17 TP.

18

19 **Local Carrier Service Center ("LCSC") Costs** – This Commission ruled that
20 "BellSouth's LCSC costs are a component of its OSSs and therefore they must be
21 excluded from recovery in these proceedings."⁶ Thus, all LCSC costs have been
22 excluded from these studies. Additionally, all costs related to service order

23

24

⁴ Order at page 44.

25 ⁵ Order at page 45.

⁶ Order at page 165.

1 processing and service inquiry, regardless of the work group performing the
2 activity, have been excluded. However, these are legitimate costs that BellSouth
3 will incur in providing unbundled packet switching to ICG.

4

5 **Disconnect Costs** – the Order states that disconnect costs will be assessed at the
6 time of disconnect.⁷ Disconnect costs were studied as separate rate elements and
7 are included in this filing.

8

9 Additionally, the Order instructed BellSouth to recalculate the work time estimates
10 used to determine the nonrecurring costs associated with provisioning the network
11 capabilities. Since the elements presented in this filing are new items, the time
12 estimates considered in BellSouth's study reflect BellSouth expert estimates.

13

14 It is important to remember that even though the Commission made a number of
15 input modifications; they accepted the TELRIC Calculator© as an appropriate
16 means of determining BellSouth's costs associated with making an investment and
17 with provisioning a network capability.

18

19 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

20

21 A. The cost study filed in this proceeding determines Florida-specific TSLRIC plus
22 shared and common costs for the network capabilities requested by ICG. The costs
23 were developed using the basic study methodology and approved input values

24

25

⁷ Order at page 69.

1 previously authorized by this Commission in Order No PSC-98-0604-FOF-TP.

2

3 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

4

5 A. Yes.

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FLORIDA ICG PUBLIC

FILE DATE 8/2/99

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*Electronic copies of filing, models, spreadsheets and
instructions (Proprietary and Nonproprietary)*

**FLORIDA DOCKET NO 990691-TP
SECTION 1
STUDY METHODOLOGY**

STATEMENT OF PURPOSE

On May 27, 1999 ICG Telecom Group, Inc. filed a Petition for Arbitration with the Florida Public Service Commission (FPSC). BellSouth Telecommunications, Inc. (hereinafter referred to as BellSouth or the Company) is filing cost studies for the requested UNEs for which the FPSC has not previously established permanent rates. Included in this document is a Total Service Long Run Incremental Cost (TSLRIC) study, including shared and common costs, which complies with orders and regulations set forth by the FPSC.

BellSouth TELRIC Calculator
Unbundled Network Cost Elements Summary Report
Florida
Base Case

7/26/99

	<u>Cost Element</u>	<u>Non</u>			<u>Non-Recurring</u>		
		<u>Recurring</u>	<u>Recurring</u>	<u>First</u>	<u>Additional</u>	<u>Initial</u>	<u>Subsequent</u>
N.0	UNBUNDLED PACKET SWITCHING						
N.1	UNBUNDLED PACKET SWITCHING FRAME RELAY						
N.1.1	UPS - UNI/NNI FRS 56 KBPS	\$23.33	\$120.10				
N.1.2	UPS - UNI/NNI FRS 64 KBPS	\$23.33	\$120.10				
N.1.3	UPS - UNI/NNI FRS 1.536 MBPS	\$70.49	\$140.52				
N.1.4	UPS - UNI/NNI FRS 44.210 MBPS	\$547.37	\$160.93				
N.1.5	UPS - UNI/NNI FRS - DLCI Additional		\$32.32				
N.1.6	UPS - UNI/NNI FRS CIR - 0 BPS	\$0.0878					
N.1.7	UPS - UNI/NNI FRS CIR - 1 - 32 KBPS	\$0.4392					
N.1.8	UPS - UNI/NNI FRS CIR - 32 - 56 KBPS	\$0.7686					
N.1.9	UPS - UNI/NNI FRS CIR - 56 - 64 KBPS	\$0.8784					
N.1.10	UPS - UNI/NNI FRS CIR - 64 - 128 KBPS	\$1.76					
N.1.11	UPS - UNI/NNI FRS CIR - 128 - 256 KBPS	\$3.51					
N.1.12	UPS - UNI/NNI FRS CIR - 256 - 384 KBPS	\$5.27					
N.1.13	UPS - UNI/NNI FRS CIR - 384 - 512 KBPS	\$7.03					
N.1.14	UPS - UNI/NNI FRS CIR - 512 - 768 KBPS	\$10.54					
N.1.15	UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS	\$21.08					
N.1.16	UPS - UNI/NNI FRS CIR - 1.536 - 4 MBPS	\$52.70					
N.1.17	UPS - UNI/NNI FRS CIR - 4 - 10 MBPS	\$133.51					
N.1.18	UPS - UNI/NNI FRS CIR - 10 - 16 MBPS	\$213.44					
N.1.19	UPS - UNI/NNI FRS CIR - 16 - 34 MBPS	\$453.94					
N.1.20	UPS - UNI/NNI FRS CIR - 34 - 44.210 MBPS	\$590.26					
N.1.21	UPS - UNI/NNI FRS CIR - Feature Change		\$13.61				
N.1.199	UPS - UNI/NNI FRS 56 KBPS - Disconnect		\$48.46				
N.1.299	UPS - UNI/NNI FRS 64 KBPS - Disconnect		\$48.46				
N.1.399	UPS - UNI/NNI FRS 1.536 MBPS - Disconnect		\$40.24				
N.1.499	UPS - UNI/NNI FRS 44.210 MBPS - Disconnect		\$51.66				
N.1.599	UPS - UNI/NNI FRS - DLCI Additional - Disconnect		\$26.64				

NI

**FLORIDA DOCKET NO 990691-TP
SECTION 2
STUDY METHODOLOGY**

TOTAL SERVICE LONG RUN INCREMENTAL COST (TSLRIC)

The basis for TSLRIC studies is a forward-looking incremental cost methodology. This Long Run Incremental Cost (LRIC) methodology incorporates forward-looking technology placement and deployment guidelines in order to represent the costs incurred by an efficient firm to produce a level of output. Only costs which are directly caused by the particular item being studied are included in a LRIC analysis. Volume sensitive and volume insensitive costs, the combination of which are typically called Total Service Long Run Incremental Costs (TSLRIC), are identified to develop the direct costs caused by providing the particular service being studied.

There are two generic types of costs which have been studied: recurring and nonrecurring.

RECURRING COSTS

The monthly costs resulting from capital investments deployed to provision network elements are called recurring costs. Recurring costs include capital and operating costs. Capital costs include depreciation, cost of money and income tax. Operating costs include the expenses for maintenance, ad valorem and other taxes and represent ongoing costs associated with upkeep of the initial capital investment. Gross receipts tax (which includes municipal license taxes and PSC fees) is added.

The first step in developing recurring TSLRIC studies is to determine the forward-looking network architectures that, when deployed, represent the most efficient way to provision the network element. Material prices for the cables and associated equipment are gathered. Next, account specific Telephone Plant Indices are applied, when necessary, to trend material prices to the base study period. Because telecommunications equipment and plant placements are typically "lumpy", utilization factors are applied to the material prices in order to represent BellSouth's forward looking actual utilization of the plant. When multiple vendors are used, it is necessary to determine the average material price for a typical element by Uniform System of Accounts - Field Reporting Code (USOA-FRC), i.e., the plant account. Inflation Factors, by plant account code, are then applied to the material prices to trend the base year material price to levelized amounts that are valid for a three year planning period. In order to convert the material prices to installed investments, account specific inplant loadings are applied to material prices. The inplant loadings include engineering and installation labor (both BellSouth and vendor), exempt material and sales taxes.

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SECTION 2
STUDY METHODOLOGY

Supporting equipment and power loadings are added, as appropriate to specific investment accounts. Next, supporting structure investments for land, building, poles and conduit are developed. These supporting structure investments are identified by their relationship to the respective item of plant being supported. For example, the pole investment is developed by applying a pole loading against the aerial cable investment.

1998 - 2000 level TSLRIC Annual Cost Factors are used to calculate the direct cost of capital, plant specific expenses and taxes. Account specific factors for each USOA-FRC are applied to investments by account code, yielding an annual cost per account code. Account specific shared cost factors and the common cost allocation factor are applied to produce forward-looking TSLRIC plus shared and common costs. The gross receipts tax factor is also applied.

The generic steps for developing recurring cost can be summarized as shown below. The unique technical characteristics and physical makeup of each service cost element must be taken into consideration.

Step 1: Determine the forward looking network designs (architectures) which will be used in deployment of the network element.

Step 2: Determine current material prices for the items of plant used in each design. Material prices are obtained from BellSouth contracts with various vendors.

Step 3: Apply material Telephone Plant Indices (TPIs) as appropriate to determine the base year material prices. Material TPIs estimate the changes in material prices over time.

Step 4: Adjust the material prices for utilization to account for spare capacity using a reasonable projection of actual total usage.

Step 5: Weight the material prices, as appropriate, to determine the average material price for a typical element by USOA-FRC, i.e., plant account.

Step 6: Apply material inflation factors, referred to as levelization factors, to the material prices to convert the utilized base year material prices to material prices representative of a three year planning period.

Step 7: Apply inplant loadings to the levelized material prices to convert the material prices to an installed investment, which includes the cost of material, engineering labor and installation labor.

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SECTION 2
STUDY METHODOLOGY

Step 8: Apply support loadings to the investments to determine investments for support equipment and power, land, buildings, poles and conduit as appropriate.

Step 9: Convert the investments by FRC to annual costs by applying account specific TSLRIC annual cost factors to the various investments. The annual cost factors calculate the capital costs (depreciation, cost of money, and income tax) and operating expenses (plant specific expense, ad valorem taxes, and other taxes). Add the annual costs for the various FRCs. Next divide by 12 to determine the direct monthly cost.

Step 10: Apply the shared cost (account specific) factors. Then apply the gross receipts tax factor.

Step 11: Apply the common cost allocation factor to determine the TSLRIC plus shared and common costs.

NONRECURRING COSTS

Nonrecurring costs are one-time expenses associated with provisioning, installing and disconnecting an unbundled network element. The specific elements studied for this filing are the provisioning and disconnecting of an unbundled network element.

Examples of the work activities in each of these categories are as follows:

- Engineering - Assign cable and pair; design circuit; order plug-in;
perform translations in the switch
- Connect and Test - Install circuit; test circuit; disconnect
- Technician Travel Time - Travel to the customer's premises

The first step in developing nonrecurring costs is to determine the cost elements associated with the unbundled network element. These cost elements are then described by the individual activities required to provision the cost element. Individuals identify which activities are applicable. Subject matter experts identify the amount of time required to perform the task and also determine the probability that the activity will occur. Provisioning costs are developed by multiplying the work time for each work function by the labor rate for the work group performing the function.

Utilizing work functions, work times, and labor rates, disconnect costs are calculated in the same manner as the installation costs.

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SECTION 2
STUDY METHODOLOGY

The generic steps for developing nonrecurring costs are summarized in the following steps:

- Step 1: Determine the cost elements to be developed.
- Step 2: Define the work functions.
- Step 3: Establish work flows.
- Step 4: Determine work times for each work function.
- Step 5: Develop labor costs for each work function (labor rate x work time).
- Step 6: Accumulate work function costs to determine the total nonrecurring costs for each cost element. Add gross receipts tax. The result is TSLRIC.
- Step 7. Apply the Common Cost Allocation factor to determine the TSLRIC plus common costs.

In compliance with the regulations adopted by the FPSC in Order No. PSC-98-0604-FOF-TP, service order activity expenses are not included in the nonrecurring costs included in this filing.

The TELRIC Calculator® is a model developed by BellSouth to produce long run incremental cost studies. The model was designed to accept variable inputs that are applied according to a user controlled matrix and can produce TSLRIC studies as well as TELRIC studies. The TELRIC Calculator® was used to produce the studies included in this filing.

FLORIDA DOCKET NO 990691-TP
SECTION 3
DESCRIPTION OF MODELS AND PRICE CALCULATORS

1. TELRIC Calculator©

The TELRIC Calculator© consists of three Microsoft Excel templates. The templates consist of twenty-one sheets each, eight for receiving input data and thirteen for calculations. All templates perform calculations in exactly the same manner and differ only in the number of decimal places displayed. It should be noted that no rounding is done in any of the sheets. The TELRIC Calculator©, developed to produce TELRIC studies, can also be used to produce TSLRIC studies.

The TELRIC Calculator© User Interface takes information from the default data sources or from the user modified sources and inputs them into the appropriate template depending on the cost element selected. Investments are entered by Field Reporting Code (FRC), Sub Field Reporting Code (Sub-FRC), and cost element number into the sheet called "Investments". The sub-FRC is used by the TELRIC Calculator© to determine the appropriate application of factors and loadings, which are applied based on a matrix contained in the sheet called "Factor Matrix". Factors and loadings are placed by FRC on the sheet labeled "Factors". Recurring and nonrecurring work times are placed by function and Job Function Code (JFC) or Payband into the sheets labeled "Recurring Labor" and "Nonrecurring Labor", respectively. Other recurring and nonrecurring expenses are entered by description into the sheet called "Additives". Lastly, direct labor rates are placed by JFC or Payband into the sheet called "Labor Rates".

The inputs then flow automatically through the "calculator" portions of the template. These sheets are labeled TELRIC Recurring Summary, INVEST-VS, INVEST-VI, LBPC-VS, LBPC-VI, FRCTELRIC-VS, FRCTELRIC-VI, RECEXP, TELRIC NRC Summary A, NR-NR, TELRIC NRC Summary B, NR-1A, and NR-IS. The function and detail of these sheets are outlined in the following narrative.

TELRIC Calculator© Recurring Worksheets

Investment Development (Excluding Land, Building, Pole, & Conduit)
Investment development begins in the worksheets INVEST-VS and INVEST-VI, where volume sensitive and volume insensitive investments by FRC and sub-FRC flow from the input sheets. The inflation factors, inplant loadings and supporting equipment and/or power loadings are applied, if applicable. As stated previously, the application of these factors/loadings is driven by a matrix contained within the template. If the factor/loading is not applicable to the FRC and sub-FRC, the investment is multiplied by the default value of one. All

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calculations are detailed above each cell. These investments flow to the Land, Building, Pole, & Conduit Development sheet and to the Recurring Cost Development sheet.

Land, Building, Pole, & Conduit Investment Development

Investments from the Investment Development sheets flow into the sheets LBPC-VS and LBPC-VI. These worksheets apply land, building, pole, and conduit loadings to the investments. Land, building, pole, and conduit investments carried from the Investment Development sheets are multiplied by a factor of one. If one or all of these factors do not apply to an FRC, excluding land, building, pole, and conduit FRCs, the factor defaults to zero. The results are then summed and totaled at the top of the sheet and flow to the next sheet. All calculations are detailed above each cell.

Recurring Cost Development

The investments from the Investment Development and the Land, Building, Pole, and Conduit Investment Development sheets are summed to the FRC level and flow into the sheets called FRCTELRIC-VS and FRCTELRIC-VI. These sheets apply depreciation, cost of money (COM), income tax, plant specific, and ad valorem tax factors to the investments. If a factor does not apply, the default is zero. These results are then summed to produce direct cost. All calculations are detailed above each cell. The shared cost factor is applied to the investments to produce shared cost and then added to direct cost to produce TSLRIC plus shared cost. If the input investments are annual investments, these resulting costs are divided by twelve to produce monthly costs and the results then flow to the summary sheet.

Recurring Labor Expense Development

Recurring labor work times flow to the worksheet called RECEXP. The times are associated with a work function and a JFC or Payband. The associated direct labor rates, determined by the JFC or Payband, are applied to the work times to produce direct expenses. These expenses flow to the summary sheet. All calculations are detailed above each cell.

Recurring Cost Development

Recurring direct costs from sheets FRCTELRIC-VS and FRCTELRIC-VI, recurring direct expenses from sheet RECEXP, and other expenses from the input sheet "Additives" flow to the sheet called TSLRIC Recurring Summary. All costs and expenses are summed to a total cost. This cost is then multiplied by Gross Receipts Tax and Common Cost factors to obtain the volume sensitive and volume insensitive recurring costs. These two costs are summed to produce TSLRIC plus shared and common costs.

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All, some, or none of the previously described recurring cost development sheets will be included with a cost element, depending on their applicability.

TELRIC Calculator© Nonrecurring Worksheets

Nonrecurring Cost Development

Installation and disconnect work times by work function and JFC or Payband flow from the input sheet "Nonrecurring Labor" to the three nonrecurring cost development sheets called NR-NR, NR-1A, and NR-IS. The three sheets exist to accommodate different types of nonrecurring charge structures. The sheet NR-NR develops cost for a single nonrecurring charge, the sheet NR-1A develops cost for charges which are first and additional, and the sheet NR-IS develops cost for charges which are initial and subsequent. Only one of these three sheets is populated with actual work times for a cost element; the other sheets receive work time values of zero. The cost development methodology is the same for all three sheets.

The TELRIC Calculator© User Interface calculates the disconnect factor and places this factor into the "Factors" input sheet which causes it to flow to the three nonrecurring cost development sheets. Disconnect factors are used to develop the present value of a labor cost that will take place in the future. The interface develops this factor by first locating the factor associated with the study midpoint date in the working database. The end-point date is then determined by adding the cost element life, in months, to the midpoint date. The factor associated with this date is then divided by the midpoint factor. If there is no cost element life indicated (i.e., value equals zero), the disconnect factor is one.

To develop the direct cost, the appropriate direct labor rate for the JFC or Payband is applied to the installation and disconnect work times for each function to produce the install cost and the disconnect cost. The costs then flow to the appropriate summary sheet. All calculations are detailed above each cell.

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Nonrecurring Cost Development

Nonrecurring direct costs from sheets NR-NR, NR-1A, NR-IS, and other expenses from the input sheet "Additives" flow to the sheets called "TELRIC NRC Summary A" and "TELRIC NRC Summary B". The first sheet summarizes a single nonrecurring cost; the second sheet summarizes first and additional costs or initial and subsequent costs. Costs and expenses are summed to a total cost. This cost is then multiplied by Gross Receipts Tax and Common Cost factors to produce the Nonrecurring TSLRIC plus shared and common costs.

Depending on the structure of the nonrecurring cost, only two of the cost development sheets will be included with a cost element. The sheets NR-NR and TELRIC NRC Summary A will be included with the single cost structure. The sheets NR-1A and TELRIC NRC Summary B will be included with the first and additional cost structure. The sheets NR-IS and TELRIC NRC Summary B will be included with the initial and subsequent cost structure. The previously described nonrecurring cost development sheets will not be included with a cost element for which nonrecurring costs are not applicable.

2. Capital Cost Calculator

The Capital Cost Calculator is a Visual Basic model designed by BellSouth. It was developed in order to provide BellSouth with an open, understandable and easily verifiable process which could be used to calculate annual capital cost factors. The calculator produces depreciation, cost of money and income tax factors which are applied to investments to calculate the capital costs. See Section 4, Annual Cost Factors, for discussion of depreciation, cost of money and income tax factors.

The Capital Cost Calculator provides the user with the ability to use and modify a set of input variables. The input variables are: debt ratio, cost of money, debt interest rate, corporate income tax rate, net salvage ratio and economic life of assets. The calculator is designed with on-screen instructions and options which allow the user to view or modify the input section and view or print the calculations. Calculations are automatic when input variables are modified. Explanatory notes are included in each column heading and footnotes are included at the bottom of the calculations.

The input variables used in this filing are those established by the Florida Public Service Commission in Order No. PSC-98-0604-FOF-TP.

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They are:

Percent equity	60%
Percent debt	40%
Cost of equity	12%
Cost of debt	6.7%
Overall Cost of Money	9.9%

ILLUSTRATIVE CAPITAL COST CALCULATIONS:

The following is an illustrative calculation of capital costs, the inputs, and resulting capital cost factors:

**CAPITAL COST ILLUSTRATIVE CALCULATION - UNDERGROUND CABLE
METALLIC 5C**

Inputs:

$r = \text{Debt Ratio} = .40$	$i = \text{Composite Cost of Money} = .1125$
$i_d = \text{Debt Interest Rate} = .0650$	$n = \text{Periods} = 12$
$t = \text{Composite Income Taxes} = .3857$	$\text{Net Salvage} = -.08$
$\text{Economic Life} = 12 \text{ Years}$	

1) Calculate Annuity of a Present Amount (A/P):

$$A/P = \frac{i(1+i)^n}{(1+i)^n - 1}$$

$$A/P = \frac{.1125(1+.1125)^{12}}{(1+.1125)^{12} - 1}$$

$A/P = .1558662$) Calculate Present Worth of Net Salvage (S_{pw}):

$$S_{pw} = \frac{\text{Net Salvage}}{(1+i)^n}$$

$$S_{pw} = \frac{-.08}{(1+.1125)^{12}}$$

$$S_{pw} = -.022258$$

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3) Calculate PHI factor:

$$\Phi = \frac{t}{1-t} \times \left(1 - \frac{r(i_d)}{i}\right)$$

$$\Phi = \frac{.3857}{1 - .3857} \times \left(1 - \frac{.40(.0650)}{.1125}\right)$$

$$\Phi = .482762$$

4) Calculate Depreciation Expense Factor:

$$\text{Depreciation Expense Factor} = (1 - \text{Net Salvage})/\text{Economic Life}$$

$$\text{Depreciation Expense Factor} = (1 - (-.08))/12$$

$$\text{Depreciation Expense Factor} = .090000$$

5) Calculate Cost of Money Factor:

$$\text{Cost of Money Factor} = \text{Annuity of a Present Amount} \times (1 - S_{pw}) - \text{Depreciation Exp Factor}$$

$$\text{Cost of Money Factor} = .155866 \times (1 - (-.022258)) - .090000$$

$$\text{Cost of Money Factor} = .069335$$

6) Calculate Income Tax Factor:

$$\text{Income Tax Factor} = \text{Cost of Money Factor} \times \text{PHI Factor}$$

$$\text{Income Tax Factor} = .069335 \times .482762$$

$$\text{Income Tax Factor} = .033472$$

7) Summary of Capital Cost Factors:

Depreciation Expense Factor	.090000
Cost of Money Factor	.069335
Income Tax Factor	<u>.033472</u>
Total Capital Cost Factors	.192807

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3. Shared and Common Cost Model

The Shared and Common Cost Model used in this filing, is the version developed by the Florida Public Service Commission Staff and used by the Commission as the basis for the Shared and Common Allocation factors established in Order No. PSC-98-0604-FOF-TP. It includes all adjustments considered necessary by the Commission.

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BELLSOUTH REGION TELEPHONE PLANT INDEXES

The BellSouth Region Telephone Plant Indexes (TPIs) are used in cost studies to estimate the change in the material price and/or installed investment from one year to a future year. The TPIs are price indexes which measure the relative changes in the prices BellSouth pays for the construction of telephone plant between specific periods of time. A TPI is an average of prices, or of price relatives at specific points or periods of time, constructed for a specific purpose. It should also be noted that TPI forecasts are forecasts of price changes of equipment that is being installed. They are not intended to be forecasts of technology changes or productivity improvements.

Joel Popkin and Company, as BellSouth consultants, assists BellSouth's Network Department with the development of the TPIs. In general, the methodology uses econometric techniques to establish a mathematical relationship between the historical movement in each of the labor and materials components that make up the TPIs and the historical movement in the explanatory variables. The explanatory variables are usually aggregate measures of the U.S. economy, such as price deflators from the national income and product accounts, the U.S. union wage rate, copper prices and other macroeconomic variables. What these economic techniques provide is a systematic, quantifiable statement of what has happened in the past. Use of those relationships implicitly makes the assumption that history will more or less repeat itself. It is important to re-estimate the relationships as new index values are added each year.

A summary of Labor TPIs and TPIs by account is included in Appendix A.

INVESTMENT INFLATION FACTORS

Over the life of an investment, inflation causes fluctuations in the forward-looking investment amount. The investment amount should be levelized over the time period in which the study results will be used (i.e., over the planning period). Investment inflation factors by account are used to trend plant investment in base year dollars to a levelized amount that is valid for a specific planning period of either two or three years as appropriate. The investment inflation factors are the cumulative average of the years projected inflation rates from the BellSouth Region TPIs. When the base year investment amount is multiplied by the investment inflation loading, the result is a forward-looking investment that is representative for the appropriate planning period.

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A worksheet showing the development of the levelized Investment Inflation Factors used in these studies is included in Appendix A.

INPLANT LOADINGS

The InPlant Loading adds engineering and installation labor and miscellaneous equipment to the material price and/or vendor installed price; that is, the InPlant Loading converts the material price to an installed investment. The installed investment is the dollar amount that is recorded in the capital accounts. InPlant loadings are *account specific and are developed for each of the nine states*. There are two types of inplant loadings used in these studies: 1) Material Loading, 2) Telco Loading. The Material Loading is applied to a material price and the Telco Loading to the vendor installed investment. The data sources are the 1997 State and Local Sales Taxes and the Resource Tracking Analysis and Planning (RTAP) System.

A summary of the InPlant Loadings used in these studies and worksheets showing their development is included in Appendix A.

SUPPORTING EQUIPMENT AND POWER LOADINGS

Supporting Equipment and Power Loadings are used to calculate the incremental investment associated with such items as power equipment, distributing frames, ladders, tools, and test sets required to support an additional dollar of central office (CO) investment. When central office investment is multiplied by the Supporting Equipment and Power Loadings, the investment is then loaded for the amount of dollars for support and power equipment.

The Supporting Equipment and Power Loadings are developed from investment data obtained from a 1997 Central Office Monthly Allocation Process (COMAP) extract for power, which identifies two types of supporting investment: 1) equipment that supports an entire central office (9C0); and 2) equipment that supports only a particular field reporting code (FRC) but supports all items of that FRC within that central office (9D0). 9C0 equipment includes the following: all types of power equipment used to provide current for central office equipment; distributing frames that are used to distribute circuits to more than one type of COE (typically the first frames that a cable is connected to when it leaves the cable vault and enters the CO); miscellaneous capitalized equipment that cannot be directly associated with COE in a single FRC (i.e., ladders and some types of aisle lighting); and capitalized tools and test sets that can be used for several

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types of COE (e.g., an oscilloscope can be used to test any COE equipment that uses alternating current). Nine DO (9DO) equipment includes the following: dedicated distributing frames used to supply circuit connections to only one type of COE (e.g., specialized distributing frames used to connect to circuit testing, alarm, and conditioning equipment); specialized tools and test sets (i.e., tools and test sets that have been specially designed by the manufacturer to perform tests on a very narrow range of COE).

A summary worksheet showing the development of Supporting Equipment and Power Loadings is included in Appendix A.

LAND AND BUILDING LOADINGS

Land and Building Loadings are translators used to determine the amount of investment in land and building that is to be associated with the central office and computer investment in each TSLRIC study. When central office investment is multiplied by the land and building loadings, the investment is then loaded for the amount of land and buildings associated with central office investment.

The land loading for central office equipment is developed by comparing the investments in land that are associated with central office equipment and the investments in that central office equipment. A ratio is then developed that allows each dollar of central office investment to include a fraction of the land investment. The building loading is developed by comparing the investments in buildings that house central office equipment for the provision of service and the investments in that central office equipment. A ratio is then developed that allows each dollar of central office investment to include a fraction of the building investment. The Land and Building Loadings for Computer use the same methodology.

The regulated investment dollars used in developing these factors are taken from the Investment Over Accumulated Depreciation for June and December, 1997. The projected view of 1998 through 2000 received from Network is based on plant additions less retirements and is added to the 1997 cumulative historical year. The investments are averaged to get to midyear (MDY) amounts. Current Cost Factors are applied to 1997 MDY only. Averaged projected net additions for 1998 through 2000 are added to represent the current forward looking period. The investments for the three years are then summed and divided by three to obtain the average investment.

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The 1998 through 2000 land and building average projected investments are multiplied by the percent of land and building associated with central office equipment, and each is respectively divided by the average total central office equipment to derive the loadings. The Land and Building Loadings for computers are similarly calculated.

Worksheets showing the development of Land and Building Loadings used in these TSLRIC studies are included in Appendix A.

POLE AND CONDUIT LOADINGS

Pole and conduit loadings are translators used to determine the amount of investment in poles and conduit that is to be associated with aerial and underground cable investment in the TSLRIC studies. When the aerial cable investment is multiplied by the pole loading, the investment is loaded for the amount of pole investment associated with aerial cable. When the underground cable investment is multiplied by the conduit loading, the investment is loaded for the amount of conduit investment associated with underground cable.

The pole loading is developed by comparing the investment in poles to the investment in aerial cable. A ratio is then developed that allows each dollar of aerial cable investment to include a fraction of the pole investment. The conduit loading is developed by comparing the investment in conduit to the investment in underground cable. A ratio is then developed that allows each dollar of underground cable investment to include a fraction of the conduit investment.

The regulated investment dollars used in developing these factors are taken from the Investment Over Accumulated Depreciation for June and December, 1997. The projected view of 1998 through 2000 received from Network is based on plant additions less retirements and is added to the 1997 cumulative historical year. The investments are averaged to get to midyear (MDY). Current Cost factors are applied to 1997 MDY only. Averaged projected net additions for 1998 through 2000 are added to represent the current forward looking period. The investments for the three years are then summed and divided by three to obtain the average investment. The pole loading is developed by dividing the average pole investment by the average aerial cable investment. The conduit loading is developed by dividing the average conduit investment by the average underground cable investment.

A worksheet showing the Pole and Conduit Loadings development is included in Appendix A.

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ANNUAL COST FACTORS

GENERAL

Annual cost factors are translators used to determine the amount of recurring cost for one year associated with acquiring and using a particular piece of investment. Annual cost factors were developed for each category of plant investment for each state. When the dollar amount for a particular piece of investment is multiplied by the annual cost factor for that particular category of plant investment, the product reflects the annual recurring cost incurred by the company for that particular piece of investment. There are basically two types of cost associated with investment: capital related costs and operating related costs.

The initial purchase price of plant equipment and any installation costs are paid with a combination of investor supplied funds and retained earnings. The investors who provide the "loan" may be either bondholders or stockholders. The plant placed must be able to generate enough revenues to cover capital costs associated with its placement and usage. Capital related costs consist of three major categories: depreciation, cost of money, and income tax. The capital related cost factors are developed using the Capital Cost Calculator, which uses various financial data and plant investment characteristics to compute the annual capital costs by category of plant.

Plant investments must also be maintained to provide for continuing operations. Ordinary repairs and maintenance, as well as rearrangements and changes, are necessary costs for all categories of plant (except land) in order to provide proper service. These maintenance costs, as well as ad valorem taxes and other taxes must be covered by the revenues received from the use of the asset. The operating related cost factors are developed using various spreadsheets, which basically compute the annual operating related costs by category of plant, and divide that amount by the investment in that category of plant.

CAPITAL RELATED COSTS

DEPRECIATION - the allocation of the initial plant investment over the years service provided by the plant. Depreciation is determined by the total investment, less net salvage, divided by the estimated life of the investment. Depreciation lives and salvage values used in this filing were established by the Florida Public Service Commission in Order No. PSC-98-0604-FOF-TP.

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COST OF MONEY - the annual cost to the firm of the debt and equity on capital invested in the business. This annual cost is determined in the financial market as it represents the investors' expected return on their investment. The cost of money used in this filing was established by the Florida Public Service Commission in Order No. PSC-98-0604-FOF-TP.

INCOME TAX - the composite of income taxes paid to the Federal and Florida State governments based on the taxable net income of the company. The tax factors used in this filing were established by the Florida Public Service Commission in Order No. PSC-98-0604-FOF-TP.

OPERATING RELATED COSTS

PLANT SPECIFIC EXPENSE - the expense required to keep existing telephone plant, circuits, and service up to standards, as well as rents paid for facilities. This includes trouble clearing, rearrangements, and replacing defective elements.

AD VALOREM AND OTHER TAX - tax levied by city and county governments based on the assessed value of property. This includes property taxes, capital stock taxes, and other taxes.

FACTOR DEVELOPMENT - CAPITAL COST

Depreciation is the allocation of the initial plant investment over the years of service provided by the plant. The straight-line method requires that the difference between gross investment and net salvage be spread ratably over the life of the plant. The straight-line depreciation expense rate is calculated as follows:

$$\frac{\text{Initial Investment} - (\text{Gross Salvage} - \text{Cost of Removal})}{\text{Life of Investment}}$$

Cost of money is the amount of money which must be paid to investors for the use of investor supplied funds. This amount to be paid investors is the annual cost to the company of the debt and equity capital invested in the company. Cost of money is determined in part by the financial market and, as it represents

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the investors' expected return on their investment, and may differ considerably from the actual earnings a company generates. The overall cost of money rate provided by BellSouth Treasury depends on the cost of equity financing, the cost of debt financing, and the debt to equity ratio of the capital structure of the company. The overall cost of money used in this study is 9.9%.

Income tax expense is the federal and Florida state taxes levied on "taxable income." For income tax purposes, what is considered gross income and what expenses are deductible are defined by laws and codes. The income tax factor is developed using the PHI factor. The PHI factor assumes that tax depreciation equals book depreciation (i.e., no depreciation-related tax timing differences), but dividends paid to stockholders are not tax deductions (nor are they accounting expenses). Interest paid to bondholders is a booked expense and deductible for income tax purposes. A company must pay income taxes on the equity portion of return, but the debt portion is tax-exempt. The PHI factor is calculated as follows:

$$\Phi = \frac{\text{Composite Income Tax Rate}}{1 - \text{Composite Income Tax Rate}} \times \left(1 - \frac{\text{Debt Ratio} \times \text{Debt Rate}}{\text{Cost of Money Rate}} \right)$$

Capital Cost Calculator Model calculations are included in Appendix A.

FACTOR DEVELOPMENT - OPERATING RELATED

PLANT SPECIFIC EXPENSE

The plant specific expense factor, which includes the cost of material used and direct labor, is a ratio developed to reflect the expenses for plant category by the respective investment. The factor also includes maintenance-type expenses for existing plant that cannot be directly assigned to a given plant category, such as transmission power, when applicable. Certain amounts have been excluded from the appropriate categories of plant, specifically: subsequent Right To Use fees and service order activity-related expense. These costs are excluded because: 1) they should be separately identified for each service, or 2) they should be included in nonrecurring cost studies. The maintenance expenses used in calculating the Plant Specific Expense Factors include those associated with the following types of operations:

- (a) inspecting and reporting on the condition of plant investment to determine the need for repairs, replacements, rearrangements and changes

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- (b) performing routine work to prevent trouble
- (c) replacing items of plant other than retirement units
- (d) rearranging and changing the location of plant not retired
- (e) repairing material for reuse
- (f) restoring the condition of plant damaged by storms, floods, fire and other casualties (other than the cost of replacing retirement units)
- (g) inspecting after repairs have been made
- (h) only salaries, wages and expense associated with plant craft and work reporting engineers, as well as their immediate supervision and office support.

The plant specific expense factors are developed in personal computer spreadsheets. The factors are based on three years of projected expense and investment data. The 1997 expenses used in the study were pulled from the Cost Separations System (CSS). Rent expense is excluded from building expense; net rent (rent revenue less rent expense) is included in pole and conduit expenses. Projected view data was obtained from the Finance Budget Group for the expenses for 1998 through 2000 and spread based on actual expenses. Right To Use and service order-related expenses were excluded from the study because such expenses are recovered in a direct manner rather than through the use of a factor. The 1998 through 2000 projected expense amounts are averaged to represent the projected annual expense.

The investment dollars are 1997 actuals and projected 1998 through 2000 from Network. The 1997 dollars were taken from the Investment Over Accumulated Depreciation Report for mid and end of year and adjusted by applying a current cost to book cost ratio. The projected investments are based on plant additions less retirements. The projected net additions for each year are added to 1997 adjusted investment to arrive at the total projected investment. The projected investments for 1998 - 2000 are then summed and divided by three to obtain the average annual investment. Expenses are then divided by the investments, resulting in the unloaded plant specific expense factors. Power expense loadings are then added to the factors for central office equipment investment. These plant specific expense factor calculations result in a factor for each

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category of plant representative of the average expense per investment expected in the future for each plant category.

Worksheets showing the development of the Plant Specific Expense Factors used in these studies are included in Appendix A.

AD VALOREM AND OTHER TAXES

The ad valorem and other tax factor is an effective tax factor furnished by the BellSouth Tax Department. The BellSouth Tax Department develops the factor by calculating the ratio of certain tax expense to the telephone plant in service, as follows:

$$\frac{\text{Accounts 7240.1000} + \text{7240.3000} + \text{7240.9000}}{\text{Telephone Plant in Service}}$$

Account 7240.1000 includes taxes levied upon the assessed value of property.

Account 7240.3000 includes taxes levied upon the value or number of shares of outstanding capital stock, upon invested capital, upon rate of dividends paid, etc.

Account 7240.9000 includes other non-income, non-revenue taxes such as municipal license taxes, state privilege taxes, state self-insurer's tax, etc.

A summary of ad valorem and other tax and gross receipts tax factors used in these studies is included in Appendix A.

GROSS RECEIPTS TAX FACTOR

Some states and municipalities tax the revenues that a company receives from services provided within the state/municipality. The taxes may be designed to fund such things as PSC fees, franchise taxes, license taxes, or other similar items, but because the taxes are levied on the basis of revenues, they are commonly referred to as a gross receipts tax. Unlike some taxes that are billed to the customer and flowed through to the taxing authority, a gross receipts tax is a cost of doing business to BellSouth.

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The BellSouth Tax Department provides the effective tax rate at which BellSouth is charged by the taxing authority and that rate is "grossed up" to reflect the following formula:

$$\frac{\text{GROSS RECEIPTS TAX RATE}}{(1 - \text{GROSS RECEIPTS TAX RATE})}$$

A summary of ad valorem and other tax and gross receipts tax factors used in these studies is included in Appendix A.

LABOR RATES

Labor rates for specific work groups are developed annually based on extracts of previous year's data from the Financial Processor. This extract collects labor expense and hours and a PC application processes the information to produce labor rates. During processing, the actual costs for a given work group are accumulated by expenditure type (e.g., direct labor productive, premium, other employee, etc.). These actual costs are divided by the actual hours (classified productive hours for plant and engineering work groups and total productive hours for cost groups) reported by work group to determine the basic rates. A factor from the BellSouth Region TPIs is applied to inflate these rates to the study period 1998 - 2000.

LABOR RATE COMPONENTS:

The following are various cost components that make up labor rates:

DIRECT SALARIES AND WAGES

1. **Direct Labor - Productive (EXPENDITURE TYPE CODE (EXTC) KP1**
Identifies the cost of the actual straight time wages paid to occupational work reporting employees during the month for regularly scheduled time and overtime spent performing productive work. Also includes the costs of salaries paid to management employees when performing productive work. Classified and unclassified productive hours are used as the basis for Direct Labor Costs.

2. **Direct Labor - Premium (EXTC KP2)**
Identifies the cost of the actual wages paid to occupational work reporting employees during the month for premium hours.

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3. Direct Labor - Other Employee (EXTC KP3)
Identifies the cost of the actual wages and salaries paid to occupational work reporting employees during the month for allowances and special differentials, merit awards, wage adjustments, team incentive awards, pay in lieu of vacation, etc.
4. Direct Labor - Annualized Holidays, Vacations and Excused Days (EXTC KP5)
Identifies the cost of a monthly prorata share of payments to be made over the year to occupational work reporting employees for accrued costs of holidays, vacations, and excused days.
5. Direct Administration (EXTC KP6)
Identifies the costs of salaries paid during the month to the first level of supervision responsible for supervising occupational work reporting employees, and salaries and wages paid to employees and immediate supervisors who perform basic office services for occupational work reporting employees. Also included are the wages paid to occupational work reporting employees loaned to perform supervisory or clerical functions.
6. Plant Other Work Equipment - Salaries and Wages (EXTC CQR)
Identifies the salary and wage portion of the costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).
7. Plant Motor Vehicle - Salary and Wage Distribution (EXTC CQM)
Identifies the salary and wage portion of the plant motor vehicle expenses for construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

OTHER DIRECT

1. Direct Labor - Other Costs (EXTC KP4)
Identifies the costs incurred during the month for office, traveling and other costs of Facilities and Network Services employees whose wage and salary costs are direct labor or direct administration.
2. Direct Other Costs – Telcordia Technologies Billing (EXTC KP8)
Identifies the costs incurred during the month for Telcordia Technologies billing costs of Facilities and Network Services employees whose wage and salary costs are direct labor or direct administration.

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3. Plant Other Work Equipment - Benefits (EXTC CQS)
Identifies the benefit costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).
4. Plant Other Work Equipment - Rents (EXTC CQK)
Identifies the rent costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).
5. Plant Other Work Equipment - Other Expenses (EXTC CQL)
Identifies the other expense costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).
6. Plant Motor Vehicle - Benefit Distribution (EXTC CQN)
Identifies the benefit portion of the plant motor vehicle expenses for construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.
7. Plant Motor Vehicle - Rent Distribution (EXTC CQP)
Identifies the rent portion of the plant motor vehicle expenses for construction, removal or plant specific operation expense accounts based on the classified productive hours of the labor groups using the motor vehicle.
8. Plant Motor Vehicle - Other Costs Distribution (EXTC CQQ)
Identifies the other cost portion of the plant motor vehicle expenses for construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicle.
9. Benefits (EXTC KPL)
Identifies the costs of the payroll related benefits and taxes for active Facilities and Network Services employees. These costs include pension accruals; company matching portion of savings plan; dental, medical, and group insurance plan reimbursements; and company portion of social security and unemployment payroll taxes.

TOTAL PRODUCTIVE HOURS

1. Classified Productive Hours
Hours of work reporting employees which are reported to final accounting classifications.

**FLORIDA DOCKET NO 990691-TP
SECTION 4
INPUTS - LOADINGS AND FACTORS**

2. Unclassified Productive Hours

The working hours of plant work reporters devoted to activities of such a general nature as to not be assignable to specific accounting classifications. Unclassified activities include: attending conferences or meetings (including travel time) which are general in nature; attending first aid classes or safety meetings; paid time spent on union activities; paid time spent on quality of work life activities; time spent in a classroom (including travel time) for general or job specific training; and other unclassified activities such as attending assessment centers. This time will be work reported to special purpose function codes (SPFCs).

Labor Rate worksheets are included in Appendix A.

SHARED AND COMMON COST ALLOCATION FACTORS

The Shared and Common Cost Model used in this filing, is the version developed by the Florida Public Service Commission Staff and used by the Commission as the basis for the Shared and Common Allocation factors established in Order No. PSC-98-0604-FOF-TP. It includes all adjustments considered necessary by the Commission.

FLORIDA DOCKET NO 990691-TP
SECTION 5
UNBUNDLED NETWORK ELEMENT (UNE) STUDIES

INTRODUCTION

This section contains a description of cost elements and an overview of the study process. Additionally, inputs and workpapers are provided.

The study included in this filing is based on a three (3) year study period (1998 - 2000). All long run costs associated with providing the cost elements are identified and included in the TSLRIC study.

The following spreadsheet contains a listing of the unbundled network cost elements provided in this filing package. Each cost element is represented by a designated cost element number that is referenced throughout the study.

Following this spreadsheet is the narrative describing the elements, study technique, and specific study assumptions. After the narrative are the TELRIC Calculator© outputs. Following the outputs, Microsoft Excel spreadsheets containing the inputs and workpapers are included.

Florida TELRIC Summary - 07-16-99

		Template Type	Filename	Files Used	Proprietary
A.0	UNBUNDLED LOCAL LOOP				
N.0	UNBUNDLED PACKET SWITCHING				
N.1	UNBUNDLED PACKET SWITCHING FRAME RELAY				
N.1.1	UPS - UNI/NNI FRS 56 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.2	UPS - UNI/NNI FRS 64 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.3	UPS - UNI/NNI FRS 1.536 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.4	UPS - UNI/NNI FRS 44.210 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.5	UPS - UNI/NNI FRS - DLCI Additional	5	fifrsune.xls	fifrsune.xls	PROP
N.1.6	UPS - UNI/NNI FRS CIR - 0 BPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.7	UPS - UNI/NNI FRS CIR - 1 - 32 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.8	UPS - UNI/NNI FRS CIR - 32 - 56 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.9	UPS - UNI/NNI FRS CIR - 56 - 64 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.10	UPS - UNI/NNI FRS CIR - 64 - 128 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.11	UPS - UNI/NNI FRS CIR - 128 - 256 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.12	UPS - UNI/NNI FRS CIR - 256 - 384 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.13	UPS - UNI/NNI FRS CIR - 384 - 512 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.14	UPS - UNI/NNI FRS CIR - 512 - 768 KBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.15	UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.16	UPS - UNI/NNI FRS CIR - 1.536 - 4 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.17	UPS - UNI/NNI FRS CIR - 4 - 10 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.18	UPS - UNI/NNI FRS CIR - 10 - 16 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.19	UPS - UNI/NNI FRS CIR - 16 - 34 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.20	UPS - UNI/NNI FRS CIR - 34 - 44.210 MBPS	5	fifrsune.xls	fifrsune.xls	PROP
N.1.21	UPS - UNI/NNI FRS CIR - Feature Change	5	fifrsune.xls	fifrsune.xls	PROP
N.1.199	UPS - UNI/NNI FRS 56 KBPS - Disconnect	5	fifrsune.xls	fifrsune.xls	PROP
N.1.299	UPS - UNI/NNI FRS 64 KBPS - Disconnect	5	fifrsune.xls	fifrsune.xls	PROP
N.1.399	UPS - UNI/NNI FRS 1.536 MBPS - Disconnect	5	fifrsune.xls	fifrsune.xls	PROP
N.1.499	UPS - UNI/NNI FRS 44.210 MBPS - Disconnect	5	fifrsune.xls	fifrsune.xls	PROP
N.1.599	UPS - UNI/NNI FRS - DLCI Additional - Disconnect	5	fifrsune.xls	fifrsune.xls	PROP

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SECTION 5
UNBUNDLED NETWORK ELEMENT (UNE) STUDIES**

- N.0 UNBUNDLED PACKET SWITCHING**
- N.1 UNBUNDLED PACKET SWITCHING FRAME RELAY**
- N.1.1 UPS – UNI/NNI FRS 56 KBPS**
- N.1.2 UPS – UNI/NNI FRS 64 KBPS**
- N.1.3 UPS – UNI/NNI FRS 1.536 MBPS**
- N.1.4 UPS – UNI/NNI FRS 44.210 MBPS**
- N.1.5 UPS – UNI/NNI FRS – DLCI ADDITIONAL**
- N.1.6 UPS – UNI/NNI FRS CIR – 0 BPS**
- N.1.7 UPS – UNI/NNI FRS CIR – 1-32 KBPS**
- N.1.8 UPS – UNI/NNI FRS CIR – 32-56 KBPS**
- N.1.9 UPS – UNI/NNI FRS CIR – 56-64 KBPS**
- N.1.10 UPS – UNI/NNI FRS CIR – 64-128 KBPS**
- N.1.11 UPS – UNI/NNI FRS CIR – 128-256 KBPS**
- N.1.12 UPS – UNI/NNI FRS CIR – 256-384 KBPS**
- N.1.13 UPS – UNI/NNI FRS CIR – 384-512 KBPS**
- N.1.14 UPS – UNI/NNI FRS CIR – 512-768 KBPS**
- N.1.15 UPS – UNI/NNI FRS CIR – 768-1.536 MBPS**
- N.1.16 UPS – UNI/NNI FRS CIR – 1.536-4 MBPS**
- N.1.17 UPS – UNI/NNI FRS CIR – 4-10 MBPS**
- N.1.18 UPS – UNI/NNI FRS CIR – 10-16 MBPS**
- N.1.19 UPS – UNI/NNI FRS CIR – 16-34 MBPS**
- N.1.20 UPS – UNI/NNI FRS CIR –34-44.210 MBPS**
- N.1.21 UPS – UNI/NNI FRS – FEATURE CHANGE**
- N.1.199 UPS – UNI/NNI FRS 56 KBPS - DISCONNECT**
- N.1.299 UPS – UNI/NNI FRS 64 KBPS - DISCONNECT**
- N.1.399 UPS – UNI/NNI FRS 1.536 MBPS - DISCONNECT**
- N.1.499 UPS – UNI/NNI FRS 44.210 MBPS - DISCONNECT**
- N.1.599 UPS – UNI/NNI FRS – DLCI - DISCONNECT**

Element Description

In general, *Frame Relay* is a connection-oriented packet mode technology based on X.25 standards. With *Frame Relay*, data is taken from the end-device terminal, packaged into variable length frames, and transported through the network on predefined logical channels. *Frame Relay* currently offers one version, Permanent Virtual Circuits (PVC) that allows the user to set-up a series of point-to-point virtual circuits through the network.

One of the basic components of Unbundled Packet Switching for *Frame Relay* is the user network interface, or port, that provides the end user (the ALEC) connection to the Fast Packet switched network. These ports are available at line

FLORIDA DOCKET NO 990691-TP
SECTION 5
UNBUNDLED NETWORK ELEMENT (UNE) STUDIES

rates of 56Kbps, 64Kbps, 1.536Mbps, and 44.210Mbps. Elements N.1.1 through N.1.4 correspond to these various port speeds.

Data Link Connection Identifier (DLCI) (element number N.1.5) provides an address by which a Frame Relay data links can be identified and mapped together to provide an end-to-end permanent virtual circuit.

Committed Information Rate (CIR) is a feature that allows the ALEC to select a sustained throughput under normal conditions. CIR is offered at various rates as reflected in elements N.1.6 through N.1.20.

A Feature Change Charge (element N.1.21) applies whenever a change is made (at the ALEC's request) to a single optional feature within a single network configuration on a single switch.

Service may be transferred to a new customer at the same location upon prior written concurrence by the new customer. This does not constitute a disconnect of service or a discontinuance of an existing arrangement. (Element N.1.22)

Elements N.1.199 through N.1.599 contain the disconnect costs.

Study Technique

Microsoft Excel spreadsheets were used to develop the UNE material prices and/or investments for these UNEs. To develop recurring costs, each element was analyzed to determine the required components, the utilization levels, and the appropriate quantities. These items were used to develop the utilized unit material prices. To develop nonrecurring costs, network personnel familiar with the provisioning of the elements, provided time estimates by job function code.

Specific Study Assumptions

- Costs of the card are allocated between the port and the CIR (80%/20%).
- The right-to-use fees (RTU) are developed on a per port basis and are amortized over five years using an annual interest rate of 9.9%. (The 9.9% corresponds to the cost of capital established in the UNE Order.)

Recurring Cost Summary

Florida
N.1.1 - UPS - UNI/NNI FRS 56 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	\$18.0284	\$2.7860	\$20.8144			\$0.0000
<u>Other Expenses</u>						
Software Cost per Port per Month	\$1.0812	\$0.0000	\$1.0812	\$0.0000	\$0.0000	\$0.0000
Total Monthly Cost	<u>\$19.1096</u>	<u>\$2.7860</u>	<u>\$21.8956</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$22.1955</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$23.3319</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$23.3319

000029

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

**Florida
N.1.1 - UPS - UN/NNI FRS 56 KBPS**

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)							
					Plug-In Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardware Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material							
Digital Elec Switch - C.O. Hardwired - SE&P	377C	07	\$4,6026	0.9833	\$4,5256	1.0000	1.0000	1.0000	1.0000	\$10,1817	1.0992	\$11,1917
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C	08	\$96,7526	0.9833	\$95,1337	1.0000	1.0000	1.0000	1.0600	\$100,8417	1.0992	\$110,8452
Digital Elec Switch - C.O. Combined - SE&P	377C	09	\$21,9892	0.9833	\$21,6213	1.0000	1.3134	1.0000	1.0000	\$28,3974	1.0992	\$31,2144
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$192,3748	0.9833	\$189,1558	1.0629	1.0000	1.0000	1.0600	\$213,1169	1.0992	\$234,2581
Digitl Circ - Other - C.O. - Hardwired - MCEP	357C	03	\$85,2993	0.9635	\$82,1887	1.0000	1.0000	1.0000	1.0000	\$213,1570	1.0571	\$225,3283
Digitl Circ - Other - C.O. - Com. Plug-in - MCEP	357C	06	\$34,3864	0.9635	\$33,1324	1.0000	1.0000	1.0000	1.0600	\$35,1203	1.0571	\$37,1257
Digitl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C	09	\$88,5768	0.9635	\$85,3467	1.0629	1.0000	1.0000	1.0600	\$96,1579	1.0571	\$101,6485
Digitl Circ - Other - C.O. - Combined - MCEP	357C	15	\$111,5210	0.9635	\$107,4541	1.0000	1.2210	1.0000	1.0000	\$131,2015	1.0571	\$138,6931
Aerial Ca - Fiber	822C	00	\$0,1662	0.9849	\$0,1637	1.0000	2.3519	1.0000	1.0000	\$0,3851	1.0000	\$0,3851
Buried Ca - Fiber	845C	00	\$0,5119	1.0100	\$0,5170	1.0000	3.9263	1.0000	1.0000	\$2,0300	1.0000	\$2,0300
Underground Ca - Fiber	85C	00	\$1,2155	0.9700	\$1,1791	1.0000	1.9168	1.0000	1.0000	\$2,2600	1.0000	\$2,2600

000030

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.1 - UPS - UNI/NNI FRS 56 KBPS

	<u>FRC</u>	<u>Investment</u>	
Land - COE	20C	\$8.7250	= Sum of Col C
Buildings - COE	10C	\$129.9845	= Sum of Col E
Poles	1C	\$0.1260	= Sum of Col G
Conduit Systems	4C	\$2.1570	= Sum of Col I

		A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u> <u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Hardwired - SE&P	377C	07 \$11.1917	0.0098	\$0.1097	0.1460	\$1.6340	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C	08 \$110.8452	0.0098	\$1.0863	0.1460	\$16.1834	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Combined - SE&P	377C	09 \$31.2144	0.0098	\$0.3059	0.1460	\$4.5573	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10 \$234.2581	0.0098	\$2.2957	0.1460	\$34.2017	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Hardwired - MCEP	357C	03 \$225.3283	0.0098	\$2.2082	0.1460	\$32.8979	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Com. Plug-in - MCEP	357C	06 \$37.1257	0.0098	\$0.3638	0.1460	\$5.4204	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C	09 \$101.6485	0.0098	\$0.9962	0.1460	\$14.8407	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Combined - MCEP	357C	15 \$138.6931	0.0098	\$1.3592	0.1460	\$20.2492	0.0000	\$0.0000	0.0000	\$0.0000
Aerial Ca - Fiber	822C	00 \$0.3851	0.0000	\$0.0000	0.0000	\$0.0000	0.3273	\$0.1260	0.0000	\$0.0000
Buried Ca - Fiber	845C	00 \$2.0300	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000
Underground Ca - Fiber	85C	00 \$2.2600	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.9544	\$2.1570
				<u>\$8.7250</u>		<u>\$129.9845</u>		<u>\$0.1260</u>		<u>\$2.1570</u>

000031

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.1 - UPS - UNINNI FRS 56 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRS 20C	Investment \$8.7250	Depreciation Factor 0.0000	Depreciation \$0.0000	Cost of Money Factor 0.0990	Cost of Money \$0.8638	Income Tax Factor 0.0453	Income Tax \$0.3955	Plant Specific Factor 0.0000	Plant Specific Expense \$0.0000	Ad Valorem Factor 0.0085	Ad Valorem Expense \$0.0742	Direct Cost \$1.3335	Shared Cost Factor 0.0000	Shared Cost \$0.0000	TELRIC \$1.3335
Land - COE	10C	\$129.9845	0.0213	\$2.7730	0.0790	\$10.2746	0.0362	\$4.7047	0.0525	\$6.8246	0.0085	\$1.1049	\$25.6818	0.0000	\$0.0000	\$25.6818
Buildings - COE	377C	\$387.5094	0.0625	\$24.2193	0.0646	\$25.0163	0.0296	\$11.4550	0.0463	\$17.9262	0.0085	\$3.2938	\$81.9106	0.0376	\$14.5704	\$96.4809
Digital Elec Switch	357C	\$502.7956	0.0952	\$47.8853	0.0622	\$31.2672	0.0285	\$14.3173	0.0171	\$8.5933	0.0085	\$4.2738	\$106.3368	0.0372	\$18.7040	\$125.0408
Digitl Circ - Other	1C	\$0.1260	0.0500	\$0.0630	0.0556	\$0.0070	0.0255	\$0.0032	0.0158	\$0.0020	0.0085	\$0.0011	\$0.0196	0.0243	\$0.0031	\$0.0226
Poles	822C	\$0.3851	0.0555	\$0.0214	0.0631	\$0.0243	0.0289	\$0.0111	0.0025	\$0.0010	0.0085	\$0.0033	\$0.0610	0.0233	\$0.0090	\$0.0700
Aerial Ca - Fiber	845C	\$2.0300	0.0500	\$0.1015	0.0667	\$0.1353	0.0305	\$0.0620	0.0018	\$0.0036	0.0085	\$0.0173	\$0.3197	0.0234	\$0.0475	\$0.3672
Buried Ca - Fiber	85C	\$2.2600	0.0530	\$0.1198	0.0647	\$0.1463	0.0296	\$0.0670	0.0031	\$0.0069	0.0085	\$0.0192	\$0.3591	0.0232	\$0.0524	\$0.4116
Underground Ca - Fiber	4C	\$2.1570	0.0195	\$0.0420	0.0801	\$0.1729	0.0367	\$0.0792	0.0028	\$0.0061	0.0085	\$0.0183	\$0.3184	0.0212	\$0.0457	\$0.3641
Conduit Systems		<u>\$1,035.9727</u>											<u>\$216.3404</u>		<u>\$33.4320</u>	<u>\$249.7725</u>
Annual Total																
Monthly Total (Annual Total / 12)													\$18.0284		\$2.7860	\$20.8144

000032

Nonrecurring Cost Summary

Florida
 N.1.1 - UPS - UNI/NNI FRS 56 KBPS

7/26/99

Nonrecurring Cost

	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Nonrecurring Cost Development Sheet Col H	\$112.7104	\$0.0000	\$112.7104
Total Cost	\$112.7104	\$0.0000	\$112.7104
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$114.2542
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$120.1041

000033

Nonrecurring Cost Development

Florida
N.1.1 - UPS - UNI/NNI FRS 56 KBPS

7/26/99

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.0000	0.0000	\$38.31	\$38.3100	\$0.0000	1.1187	\$0.0000	\$38.3100
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.4595	0.0000	\$38.31	\$55.9134	\$0.0000	1.1187	\$0.0000	\$55.9134
Total										112.710443

			TELRIC							
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.0000	0.0000	\$38.31	\$38.3100	\$0.0000	1.1187	\$0.0000	\$38.3100
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.4595	0.0000	\$38.31	\$55.9134	\$0.0000	1.1187	\$0.0000	\$55.9134
Total										112.710443

000034

Recurring Cost Summary

Florida
N.1.2 - UPS - UNI/NNI FRS 64 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	\$18.0284	\$2.7860	\$20.8144			\$0.0000
<u>Other Expenses</u>						
Software Cost per Port per Month	\$1.0812	\$0.0000	\$1.0812	\$0.0000	\$0.0000	\$0.0000
Total Monthly Cost	<u>\$19.1096</u>	<u>\$2.7860</u>	<u>\$21.8956</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$22.1955</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$23.3319</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$23.3319

000035

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

**Florida
N.1.2 - UPS - UNVNNI FRS 64 KBPS**

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
		In-Plant Factors (Default = 1)										Supporting Equipment &/or Power Loading	Total Investment
	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardware Factor	In-Plant Investment			
Digital Elec Switch - C.O. Hardwired - SE&P	377C 07	\$4.6026	0.9833	\$4.5256	1.0000	1.0000	1.0000	1.0000	2.2498	\$10.1817	1.0992	\$11.1917	
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C 08	\$96.7526	0.9833	\$95.1337	1.0000	1.0000	1.0000	1.0600	1.0000	\$100.8417	1.0992	\$110.8452	
Digital Elec Switch - C.O. Combined - SE&P	377C 09	\$21.9892	0.9833	\$21.6213	1.0000	1.3134	1.0000	1.0000	1.0000	\$28.3974	1.0992	\$31.2144	
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C 10	\$192.3748	0.9833	\$189.1558	1.0629	1.0000	1.0000	1.0600	1.0000	\$213.1169	1.0992	\$234.2581	
Digitl Circ - Other - C.O. - Hardwired - MCEP	357C 03	\$85.2993	0.9635	\$82.1887	1.0000	1.0000	1.0000	1.0000	2.5935	\$213.1570	1.0571	\$225.3283	
Digitl Circ - Other - C.O. - Com. Plug-in - MCEP	357C 06	\$34.3864	0.9635	\$33.1324	1.0000	1.0000	1.0000	1.0600	1.0000	\$35.1203	1.0571	\$37.1257	
Digitl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C 09	\$88.5768	0.9635	\$85.3467	1.0629	1.0000	1.0000	1.0600	1.0000	\$96.1579	1.0571	\$101.6485	
Digitl Circ - Other - C.O. - Combined - MCEP	357C 15	\$111.5210	0.9635	\$107.4541	1.0000	1.2210	1.0000	1.0000	1.0000	\$131.2015	1.0571	\$138.6931	
Aerial Ca - Fiber	822C 00	\$0.1662	0.9849	\$0.1637	1.0000	2.3519	1.0000	1.0000	1.0000	\$0.3851	1.0000	\$0.3851	
Buried Ca - Fiber	845C 00	\$0.5119	1.0100	\$0.5170	1.0000	3.9263	1.0000	1.0000	1.0000	\$2.0300	1.0000	\$2.0300	
Underground Ca - Fiber	85C 00	\$1.2155	0.9700	\$1.1791	1.0000	1.9168	1.0000	1.0000	1.0000	\$2.2600	1.0000	\$2.2600	

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**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.2 - UPS - UNI/NNI FRS 64 KBPS

	<u>FRC</u>	<u>Investment</u>	
Land - COE	20C	\$8.7250	= Sum of Col C
Buildings - COE	10C	\$129.9845	= Sum of Col E
Poles	1C	\$0.1260	= Sum of Col G
Conduit Systems	4C	\$2.1570	= Sum of Col I

7/26/99	A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)		
	<u>FRC</u>	<u>Sub</u> <u>FRC</u>	<u>Investment</u>	<u>Land</u> <u>Factor</u>	<u>Land</u> <u>Investment</u>	<u>Building</u> <u>Factor</u>	<u>Building</u> <u>Investment</u>	<u>Pole</u> <u>Factor</u>	<u>Pole</u> <u>Investment</u>	<u>Conduit</u> <u>Factor</u>	<u>Conduit</u> <u>Investment</u>
Digital Elec Switch - C.O. Hardwired - SE&P	377C	07	\$11.1917	0.0098	\$0.1097	0.1460	\$1.6340	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C	08	\$110.8452	0.0098	\$1.0863	0.1460	\$16.1834	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Combined - SE&P	377C	09	\$31.2144	0.0098	\$0.3059	0.1460	\$4.5573	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$234.2581	0.0098	\$2.2957	0.1460	\$34.2017	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Hardwired - MCEP	357C	03	\$225.3283	0.0098	\$2.2082	0.1460	\$32.8979	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Com. Plug-in - MCEP	357C	06	\$37.1257	0.0098	\$0.3638	0.1460	\$5.4204	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C	09	\$101.6485	0.0098	\$0.9962	0.1460	\$14.8407	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Combined - MCEP	357C	15	\$138.6931	0.0098	\$1.3592	0.1460	\$20.2492	0.0000	\$0.0000	0.0000	\$0.0000
Aerial Ca - Fiber	822C	00	\$0.3851	0.0000	\$0.0000	0.0000	\$0.0000	0.3273	\$0.1260	0.0000	\$0.0000
Buried Ca - Fiber	845C	00	\$2.0300	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000
Underground Ca - Fiber	85C	00	\$2.2600	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.9544	\$2.1570
					<u>\$8.7250</u>		<u>\$129.9845</u>		<u>\$0.1260</u>		<u>\$2.1570</u>

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**Recurring Cost Development
Volume Sensitive**

Florida
N.1.2 - UPS - UN/NNI FRS 64 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$8.7250	0.0000	\$0.0000	0.0990	\$0.8638	0.0453	\$0.3955	0.0000	\$0.0000	0.0085	\$0.0742	\$1.3335	0.0000	\$0.0000	\$1.3335
Buildings - COE	10C	\$129.9845	0.0213	\$2.7730	0.0790	\$10.2746	0.0362	\$4.7047	0.0525	\$6.8246	0.0085	\$1.1049	\$25.6818	0.0000	\$0.0000	\$25.6818
Digital Elec Switch	377C	\$387.5094	0.0625	\$24.2193	0.0646	\$25.0163	0.0296	\$11.4550	0.0463	\$17.9262	0.0085	\$3.2938	\$81.9106	0.0376	\$14.5704	\$96.4809
Digi Circ - Other	357C	\$502.7956	0.0952	\$47.8853	0.0622	\$31.2672	0.0285	\$14.3173	0.0171	\$8.5933	0.0085	\$4.2738	\$106.3368	0.0372	\$18.7040	\$125.0408
Poles	1C	\$0.1260	0.0500	\$0.0063	0.0556	\$0.0070	0.0255	\$0.0032	0.0158	\$0.0020	0.0085	\$0.0011	\$0.0196	0.0243	\$0.0031	\$0.0226
Aerial Ca - Fiber	822C	\$0.3851	0.0555	\$0.0214	0.0631	\$0.0243	0.0289	\$0.0111	0.0025	\$0.0010	0.0085	\$0.0033	\$0.0610	0.0233	\$0.0090	\$0.0700
Buried Ca - Fiber	845C	\$2.0300	0.0500	\$0.1015	0.0667	\$0.1353	0.0305	\$0.0620	0.0018	\$0.0036	0.0085	\$0.0173	\$0.3197	0.0234	\$0.0475	\$0.3672
Underground Ca - Fiber	85C	\$2.2600	0.0530	\$0.1198	0.0647	\$0.1463	0.0296	\$0.0670	0.0031	\$0.0069	0.0085	\$0.0192	\$0.3591	0.0232	\$0.0524	\$0.4116
Conduit Systems	4C	\$2.1570	0.0195	\$0.0420	0.0801	\$0.1729	0.0367	\$0.0792	0.0028	\$0.0061	0.0085	\$0.0183	\$0.3184	0.0212	\$0.0457	\$0.3641
Annual Total		<u>\$1,035.9727</u>											<u>\$216.3404</u>		<u>\$33.4320</u>	<u>\$249.7725</u>
Monthly Total (Annual Total / 12)													\$18.0284		\$2.7860	\$20.8144

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Nonrecurring Cost Summary

Florida
N.1.2 - UPS - UNI/NNI FRS 64 KBPS

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$112.7104	\$0.0000	\$112.7104
Total Cost	\$112.7104	\$0.0000	\$112.7104
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$114.2542
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$120.1041

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Nonrecurring Cost Development

Florida
N.1.2 - UPS - UN/NNI FRS 64 KBPS

7/26/99

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.0000	0.0000	\$38.31	\$38.3100	\$0.0000	1.1187	\$0.0000	\$38.3100
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.4595	0.0000	\$38.31	\$55.9134	\$0.0000	1.1187	\$0.0000	\$55.9134
									Total	112.710443

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.0000	0.0000	\$38.31	\$38.3100	\$0.0000	1.1187	\$0.0000	\$38.3100
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.4595	0.0000	\$38.31	\$55.9134	\$0.0000	1.1187	\$0.0000	\$55.9134
									Total	112.710443

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Recurring Cost Summary

Florida
N.1.3 - UPS - UNI/NNI FRS 1.536 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	\$56.3162	\$8.7577	\$65.0738			\$0.0000
<u>Other Expenses</u>						
Software Cost per Port per Month	\$1.0812	\$0.0000	\$1.0812	\$0.0000	\$0.0000	\$0.0000
Total Monthly Cost	<u>\$57.3974</u>	<u>\$8.7577</u>	<u>\$66.1550</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$67.0612</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$70.4947</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$70.4947

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**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.3 - UPS - UN/NNI FRS 1.536 MBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
		In-Plant Factors (Default = 1)									Supporting Equipment &/or Power Loading	Total Investment		
	Sub	<u>FRC</u>	<u>FRC</u>	<u>Material</u>	<u>Inflation</u> <u>Factor</u>	<u>Adjusted</u> <u>Material</u>	<u>Plug-in</u> <u>Inventory</u> <u>Factor</u>	<u>Mkt</u> <u>Factor</u>	<u>Telco</u> <u>Factor</u>	<u>Plug-in</u> <u>Factor</u>	<u>Hardwire</u> <u>Factor</u>	<u>In-Plant</u> <u>Investment</u>	<u>Supporting</u> <u>Equipment</u> <u>&/or Power</u> <u>Loading</u>	<u>Total</u> <u>Investment</u>
Digital Elec Switch - C.O. Hardwired - SE&P	377C 07		\$57.5977	0.9833	\$56.6339	1.0000	1.0000	1.0000	1.0000	1.0000	2.2498	\$127,4150	1.0992	\$140.0546
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C 08		\$581.2517	0.9833	\$571.5257	1.0000	1.0000	1.0000	1.0600	1.0000	1.0000	\$605.8172	1.0992	\$665.9143
Digital Elec Switch - C.O. Combined - SE&P	377C 09		\$132.1027	0.9833	\$129.8922	1.0000	1.3134	1.0000	1.0000	1.0000	1.0000	\$170.6004	1.0992	\$187.5240
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C 10		\$1,439.1338	0.9833	\$1,415.0527	1.0629	1.0000	1.0000	1.0600	1.0000	1.0000	\$1,594.3031	1.0992	\$1,752.4580
Digitl Circ - Other - C.O. - Hardwired - MCEP	357C 03		\$15.8696	0.9635	\$15.2909	1.0000	1.0000	1.0000	1.0000	1.0000	2.5935	\$39.6571	1.0571	\$41.9215
Digitl Circ - Other - C.O. - Com. Plug-in - MCEP	357C 06		\$2.6216	0.9635	\$2.5260	1.0000	1.0000	1.0000	1.0600	1.0000	1.0000	\$2.6776	1.0571	\$2.8305
Digitl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C 09		\$0.4968	0.9635	\$0.4787	1.0629	1.0000	1.0000	1.0600	1.0000	1.0000	\$0.5393	1.0571	\$0.5701
Digitl Circ - Other - C.O. - Combined - MCEP	357C 15		\$0.0085	0.9635	\$0.0082	1.0000	1.2210	1.0000	1.0000	1.0000	1.0000	\$0.0100	1.0571	\$0.0105
Aerial Ca - Fiber	822C 00		\$0.1662	0.9849	\$0.1637	1.0000	2.3519	1.0000	1.0000	1.0000	1.0000	\$0.3851	1.0000	\$0.3851
Buried Ca - Fiber	845C 00		\$0.5119	1.0100	\$0.5170	1.0000	3.9263	1.0000	1.0000	1.0000	1.0000	\$2.0300	1.0000	\$2.0300
Underground Ca - Fiber	85C 00		\$1.2155	0.9700	\$1.1791	1.0000	1.9168	1.0000	1.0000	1.0000	1.0000	\$2.2600	1.0000	\$2.2600

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**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

**Florida
N.1.3 - UPS - UNI/NNI FRS 1.536 MBPS**

	<u>FRC</u>	<u>Investment</u>	
Land - COE	20C	\$27.3546	= Sum of Col C
Buildings - COE	10C	\$407.5274	= Sum of Col E
Poles	1C	\$0.1260	= Sum of Col G
Conduit Systems	4C	\$2.1570	= Sum of Col I

7/26/99		A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Hardwired - SE&P	377C	07	\$140.0546	0.0098	\$1.3725	0.1460	\$20.4480	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C	08	\$665.9143	0.0098	\$6.5260	0.1460	\$97.2235	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Combined - SE&P	377C	09	\$187.5240	0.0098	\$1.8377	0.1460	\$27.3785	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$1,752.4580	0.0098	\$17.1741	0.1460	\$255.8589	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Hardwired - MCEP	357C	03	\$41.9215	0.0098	\$0.4108	0.1460	\$6.1205	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Com. Plug-in - MCEP	357C	06	\$2.8305	0.0098	\$0.0277	0.1460	\$0.4133	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C	09	\$0.5701	0.0098	\$0.0056	0.1460	\$0.0832	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Combined - MCEP	357C	15	\$0.0105	0.0098	\$0.0001	0.1460	\$0.0015	0.0000	\$0.0000	0.0000	\$0.0000
Aerial Ca - Fiber	822C	00	\$0.3851	0.0000	\$0.0000	0.0000	\$0.0000	0.3273	\$0.1260	0.0000	\$0.0000
Buried Ca - Fiber	845C	00	\$2.0300	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000
Underground Ca - Fiber	85C	00	\$2.2600	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.9544	\$2.1570
					<u>\$27.3546</u>		<u>\$407.5274</u>		<u>\$0.1260</u>		<u>\$2.1570</u>

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**Recurring Cost Development
Volume Sensitive**

Florida
N.1.3 - UPS - UN/NNI FRS 1.536 MBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$27,3546	0.0000	\$0.0000	0.0990	\$2,7081	0.0453	\$1,2400	0.0000	\$0.0000	0.0085	\$0.2325	\$4,1807	0.0000	\$0.0000	\$4,1807
Buildings - COE	10C	\$407,5274	0.0213	\$8,6939	0.0790	\$32,2129	0.0362	\$14,7503	0.0525	\$21,3964	0.0085	\$3,4640	\$80,5175	0.0000	\$0.0000	\$80,5175
Digital Elec Switch	377C	\$2,745,9508	0.0625	\$171,6219	0.0646	\$177,2690	0.0296	\$81,1716	0.0463	\$127,0277	0.0085	\$23,3406	\$580,4308	0.0376	\$103,2477	\$683,6786
Digitl Circ - Other	357C	\$45,3326	0.0852	\$4,3174	0.0622	\$2,8191	0.0265	\$1,2909	0.0171	\$0,7748	0.0085	\$0,3853	\$9,5875	0.0372	\$1,6864	\$11,2738
Poles	1C	\$0,1260	0.0500	\$0,0063	0.0556	\$0,0070	0.0255	\$0,0032	0.0158	\$0,0020	0.0085	\$0,0011	\$0,0196	0.0243	\$0,0031	\$0,0226
Aerial Ca - Fiber	822C	\$0,3851	0.0555	\$0,0214	0.0631	\$0,0243	0.0289	\$0,0111	0.0025	\$0,0010	0.0085	\$0,0033	\$0,0610	0.0233	\$0,0090	\$0,0700
Buried Ca - Fiber	845C	\$2,0300	0.0500	\$0,1015	0.0667	\$0,1353	0.0305	\$0,0620	0.0018	\$0,0036	0.0085	\$0,0173	\$0,3197	0.0234	\$0,0475	\$0,3672
Underground Ca - Fiber	85C	\$2,2600	0.0530	\$0,1198	0.0647	\$0,1463	0.0296	\$0,0670	0.0031	\$0,0069	0.0085	\$0,0182	\$0,3591	0.0232	\$0,0524	\$0,4116
Conduit Systems	4C	\$2,1570	0.0195	\$0,0420	0.0801	\$0,1729	0.0367	\$0,0792	0.0028	\$0,0061	0.0085	\$0,0183	\$0,3184	0.0212	\$0,0457	\$0,3641
Annual Total		<u>\$3,233,1235</u>										<u>\$675,7942</u>			<u>\$105,0918</u>	<u>\$780,8860</u>
Monthly Total (Annual Total / 12)												\$56,3162			\$8,7577	\$65,0738

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Nonrecurring Cost Summary

Florida
N.1.3 - UPS - UNI/NNI FRS 1.536 MBPS

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$131.8654	\$0.0000	\$131.8654
Total Cost	\$131.8654	\$0.0000	\$131.8654
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$133.6716
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$140.5156

000045

Nonrecurring Cost Development

Florida
N.1.3 - UPS - UN/NNI FRS 1.536 MBPS

7/26/99

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.0000	0.0000	\$38.31	\$38.3100	\$0.0000	1.1187	\$0.0000	\$38.3100
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.9595	0.0000	\$38.31	\$75.0684	\$0.0000	1.1187	\$0.0000	\$75.0684
									Total	131.865443

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.0000	0.0000	\$38.31	\$38.3100	\$0.0000	1.1187	\$0.0000	\$38.3100
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.9595	0.0000	\$38.31	\$75.0684	\$0.0000	1.1187	\$0.0000	\$75.0684
									Total	131.865443

000046

Recurring Cost Summary

Florida
N.1.4 - UPS - UN/NNI FRS 44.210 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	\$443.6078	\$68.9832	\$512.5910			\$0.0000
<u>Other Expenses</u>						
Software Cost per Port per Month	\$1.0812	\$0.0000	\$1.0812	\$0.0000	\$0.0000	\$0.0000
Total Monthly Cost	<u>\$444.6890</u>	<u>\$68.9832</u>	<u>\$513.6722</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$520.7080</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$547.3682</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$547.3682

000047

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.4 - UPS - UNVNNI FRS 44.210 MBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
		In-Plant Factors (Default = 1)										Supporting Equipment &/or Power	Total
	Sub	<u>Material</u>	<u>Inflation</u>	<u>Adjusted</u>	<u>Plug-in</u>	<u>Mat³</u>	<u>Telco</u>	<u>Plug-in</u>	<u>Hardware</u>	<u>In-Plant</u>	<u>Loading</u>	<u>Investment</u>	
	FRC	FRC	Factor	Material	Inventory	Factor	Factor	Factor	Factor	Investment	Investment	Investment	
Digital Elec Switch - C.O. Hardwired - SE&P	377C	07	\$11.1616	0.9833	\$10.9749	1.0000	1.0000	1.0000	1.0000	2.2498	\$24.6813	1.0992	\$27.1406
Digital Elec Switch - C.O. Com. Plug-In - SE&P	377C	08	\$8,431.9970	0.9833	\$8,290.9044	1.0000	1.0000	1.0000	1.0600	1.0000	\$8,788.3587	1.0992	\$9,660.1638
Digital Elec Switch - C.O. Combined - SE&P	377C	09	\$1,145.9084	0.9833	\$1,126.7339	1.0000	1.3134	1.0000	1.0000	1.0000	\$1,479.8523	1.0992	\$1,626.6537
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$8,323.6610	0.9833	\$8,184.3812	1.0629	1.0000	1.0000	1.0600	1.0000	\$9,221.1295	1.0992	\$10,135.8655
Digitl Circ - Other - C.O. - Hardwired - MCEP	357C	03	\$213.7049	0.9635	\$205.9117	1.0000	1.0000	1.0000	1.0000	2.5935	\$534.0339	1.0571	\$564.5272
Digitl Circ - Other - C.O. - Com. Plug-in - MCEP	357C	06	\$2.6216	0.9635	\$2.5260	1.0000	1.0000	1.0000	1.0600	1.0000	\$2.6776	1.0571	\$2.8305
Digitl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C	09	\$0.4968	0.9635	\$0.4787	1.0629	1.0000	1.0000	1.0600	1.0000	\$0.5393	1.0571	\$0.5701
Digitl Circ - Other - C.O. - Combined - MCEP	357C	15	\$0.0085	0.9635	\$0.0082	1.0000	1.2210	1.0000	1.0000	1.0000	\$0.0100	1.0571	\$0.0105
Aerial Ca - Fiber	822C	00	\$0.1662	0.9849	\$0.1637	1.0000	2.3519	1.0000	1.0000	1.0000	\$0.3851	1.0000	\$0.3851
Buried Ca - Fiber	845C	00	\$0.5119	1.0100	\$0.5170	1.0000	3.9263	1.0000	1.0000	1.0000	\$2.0300	1.0000	\$2.0300
Underground Ca - Fiber	85C	00	\$1.2155	0.9700	\$1.1791	1.0000	1.9168	1.0000	1.0000	1.0000	\$2.2600	1.0000	\$2.2600

000048

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.4 - UPS - UN/NNI FRS 44.210 MBPS

	<u>FRC</u>	<u>Investment</u>	
Land - COE	20C	\$215.7741	= Sum of Col C
Buildings - COE	10C	\$3,214.5933	= Sum of Col E
Poles	1C	\$0.1260	= Sum of Col G
Conduit Systems	4C	\$2.1570	= Sum of Col I

7/26/99	A=Prev Page Col G		B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Hardwired - SE&P	377C	07	\$27.1406	0.0098	\$0.2660	0.1460	\$3.9625	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Com. Plug-in - SE&P	377C	08	\$9,660.1638	0.0098	\$94.6696	0.1460	\$1,410.3839	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Combined - SE&P	377C	09	\$1,626.6537	0.0098	\$15.9412	0.1460	\$237.4914	0.0000	\$0.0000	0.0000	\$0.0000
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$10,135.8655	0.0098	\$99.3315	0.1460	\$1,479.8364	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Hardwired - MCEP	357C	03	\$564.5272	0.0098	\$5.5324	0.1460	\$82.4210	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Com. Plug-in - MCEP	357C	06	\$2.8305	0.0098	\$0.0277	0.1460	\$0.4133	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Def. Plug-in - MCEP With Sp. Stock	357C	09	\$0.5701	0.0098	\$0.0056	0.1460	\$0.0832	0.0000	\$0.0000	0.0000	\$0.0000
Digtl Circ - Other - C.O. - Combined - MCEP	357C	15	\$0.0105	0.0098	\$0.0001	0.1460	\$0.0015	0.0000	\$0.0000	0.0000	\$0.0000
Aerial Ca - Fiber	822C	00	\$0.3851	0.0000	\$0.0000	0.0000	\$0.0000	0.3273	\$0.1260	0.0000	\$0.0000
Buried Ca - Fiber	845C	00	\$2.0300	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000
Underground Ca - Fiber	85C	00	\$2.2600	0.0000	\$0.0000	0.0000	\$0.0000	0.0000	\$0.0000	0.9544	\$2.1570
					<u>\$215.7741</u>		<u>\$3,214.5933</u>		<u>\$0.1260</u>		<u>\$2.1570</u>

000049

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.4 - UPS - UN/NNI FRS 44.210 MBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$215,7741	0.0000	\$0.0000	0.0990	\$21,3616	0.0453	\$9,7815	0.0000	\$0.0000	0.0085	\$1,8341	\$32,9772	0.0000	\$0.0000	\$32,9772
Buildings - COE	10C	\$3,214,5933	0.0213	\$68,5780	0.0790	\$254,0966	0.0362	\$116,3510	0.0525	\$168,7758	0.0085	\$27,3240	\$635,1254	0.0000	\$0.0000	\$635,1254
Digital Elec Switch	377C	\$21,449,8237	0.0625	\$1,340,6140	0.0646	\$1,384,7261	0.0296	\$634,0668	0.0463	\$992,2688	0.0085	\$182,3235	\$4,533,9992	0.0376	\$806,5134	\$5,340,5126
Digitl Circ - Other	357C	\$567,9384	0.0952	\$54,0894	0.0622	\$35,3182	0.0285	\$16,1722	0.0171	\$9,7086	0.0085	\$4,8275	\$120,1140	0.0372	\$21,1273	\$141,2413
Poles	1C	\$0,1260	0.0500	\$0,0063	0.0556	\$0,0070	0.0255	\$0,0032	0.0158	\$0,0020	0.0085	\$0,0011	\$0,0196	0.0243	\$0,0031	\$0,0226
Aerial Ca - Fiber	822C	\$0,3851	0.0555	\$0,0214	0.0631	\$0,0243	0.0289	\$0,0111	0.0025	\$0,0010	0.0085	\$0,0033	\$0,0610	0.0233	\$0,0090	\$0,0700
Buried Ca - Fiber	845C	\$2,0300	0.0500	\$0,1015	0.0667	\$0,1353	0.0305	\$0,0620	0.0018	\$0,0036	0.0085	\$0,0173	\$0,3197	0.0234	\$0,0475	\$0,3672
Underground Ca - Fiber	85C	\$2,2600	0.0530	\$0,1198	0.0647	\$0,1463	0.0296	\$0,0670	0.0031	\$0,0069	0.0085	\$0,0192	\$0,3591	0.0232	\$0,0524	\$0,4116
Conduit Systems	4C	\$2,1570	0.0195	\$0,0420	0.0801	\$0,1729	0.0367	\$0,0792	0.0028	\$0,0061	0.0085	\$0,0183	\$0,3184	0.0212	\$0,0457	\$0,3641
Annual Total		<u>\$25,455,0876</u>										<u>\$5,323,2935</u>			<u>\$827,7984</u>	<u>\$6,151,0919</u>
Monthly Total (Annual Total / 12)												\$443,6078			\$68,9832	\$512,5910

000050

Nonrecurring Cost Summary

Florida
N.1.4 - UPS - UNI/NNI FRS 44.210 MBPS

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$151.0204	\$0.0000	\$151.0204
Total Cost	\$151.0204	\$0.0000	\$151.0204
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$153.0890
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$160.9271

000051

Nonrecurring Cost Development

Florida
N.1.4 - UPS - UNI/NNI FRS 44.210 MBPS

7/26/99

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.5000	0.0000	\$38.31	\$57.4650	\$0.0000	1.1187	\$0.0000	\$57.4650
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.9595	0.0000	\$38.31	\$75.0684	\$0.0000	1.1187	\$0.0000	\$75.0684
Total									151.020443	

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.5000	0.0000	\$38.31	\$57.4650	\$0.0000	1.1187	\$0.0000	\$57.4650
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.4167	0.0000	\$42.88	\$17.8681	\$0.0000	1.1187	\$0.0000	\$17.8681
Engineering	470X	Circuit Provisioning Group (CPG)	0.0167	0.0000	\$37.06	\$0.6189	\$0.0000	1.1187	\$0.0000	\$0.6189
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	1.9595	0.0000	\$38.31	\$75.0684	\$0.0000	1.1187	\$0.0000	\$75.0684
Total									151.020443	

000052

Nonrecurring Cost Summary

Florida
N.1.5 - UPS - UNI/NNI FRS - DLCI Additional

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$30.3300	\$0.0000	\$30.3300
Total Cost	\$30.3300	\$0.0000	\$30.3300
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$30.7455
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$32.3196

000053

Nonrecurring Cost Development

Florida
N.1.5 - UPS - UNI/NNI FRS - DLCI Additional

7/26/99

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.7917	0.0000	\$38.31	\$30.3300	\$0.0000	1.1187	\$0.0000	\$30.3300
									Total	30.330027

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.7917	0.0000	\$38.31	\$30.3300	\$0.0000	1.1187	\$0.0000	\$30.3300
									Total	30.330027

000054

Recurring Cost Summary

Florida
N.1.6 - UPS - UNI/NNI FRS CIR - 0 BPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$0.0713</u>	<u>\$0.0111</u>	<u>\$0.0824</u>			<u>\$0.0000</u>
Total Monthly Cost	<u>\$0.0713</u>	<u>\$0.0111</u>	<u>\$0.0824</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X <u>1.0137</u>			X <u>1.0137</u>
Cost (including Gross Receipts Tax)			<u>\$0.0836</u>			<u>\$0.0000</u>
Common Cost Factor			X <u>1.0512</u>			X <u>1.0512</u>
Monthly Economic Cost			<u>\$0.0878</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$0.0878

000055

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.6 - UPS - UN/NNI FRS CIR - 0 BPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>			
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$2.9081	0.9833	\$2.8594	1.0629	1.0000	1.0000	1.0600	1.0000	\$3.2217	1.0992	\$3.5413

000056

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.6 - UPS - UN/NNI FRS CIR - 0 BPS

Land - COE	<u>FRC</u>	<u>Investment</u>									
	20C	\$0.0347	= Sum of Col C								
Buildings - COE	10C	\$0.5170	= Sum of Col E								
7/26/99			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$3.5413	0.0098	\$0.0347	0.1460	\$0.5170	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$0.0347</u>		<u>\$0.5170</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000057

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.6 - UPS - UNINNI FRS CIR - 0 BPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRC
Land - COE	20C	\$0.0347	0.0000	\$0.0000	0.0990	\$0.0034	0.0453	\$0.0016	0.0000	\$0.0000	0.0085	\$0.0003	\$0.0053	0.0000	\$0.0000	\$0.0053
Buildings - COE	10C	\$0.5170	0.0213	\$0.0110	0.0790	\$0.0409	0.0362	\$0.0187	0.0525	\$0.0271	0.0085	\$0.0044	\$0.1022	0.0000	\$0.0000	\$0.1022
Digital Elec Switch	377C	\$3.5413	0.0625	\$0.2213	0.0646	\$0.2286	0.0296	\$0.1047	0.0463	\$0.1638	0.0085	\$0.0301	\$0.7485	0.0376	\$0.1332	\$0.8817
Annual Total		<u>\$4.0930</u>										<u>\$0.8560</u>			<u>\$0.1332</u>	<u>\$0.9891</u>
Monthly Total (Annual Total / 12)												\$0.0713			\$0.0111	\$0.0824

850058

Recurring Cost Summary

Florida
N.1.7 - UPS - UNI/NNI FRS CIR - 1 - 32 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$0.3567</u>	<u>\$0.0555</u>	<u>\$0.4121</u>			<u>\$0.0000</u>
Total Monthly Cost	<u>\$0.3567</u>	<u>\$0.0555</u>	<u>\$0.4121</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$0.4178</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$0.4392</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$0.4392

000059

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.7 - UPS - UNI/NNI FRS CIR - 1 - 32 KBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$14.5406	0.9833	\$14.2972	1.0629	1.0000	1.0000	1.0600	1.0000	\$16.1083	1.0992	\$17.7063

090000

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.7 - UPS - UN/NNI FRS CIR - 1 - 32 KBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$0.1735	= Sum of Col C								
Buildings - COE	10C	\$2.5851	= Sum of Col E								
7/26/99			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$17.7063	0.0098	\$0.1735	0.1460	\$2.5851	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$0.1735</u>		<u>\$2.5851</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000061

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.7 - UPS - UN/NNI FRS CIR - 1 - 32 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)	
	<u>FRC</u>	<u>Investment</u>	<u>Depreciation Factor</u>	<u>Depreciation</u>	<u>Cost of Money Factor</u>	<u>Cost of Money</u>	<u>Income Tax Factor</u>	<u>Income Tax</u>	<u>Plant Specific Factor</u>	<u>Plant Specific Expense</u>	<u>Ad Valorem Factor</u>	<u>Ad Valorem Expense</u>	<u>Direct Cost</u>	<u>Shared Cost Factor</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Land - COE	20C	\$0.1735	0.0000	\$0.0000	0.0990	\$0.0172	0.0453	\$0.0079	0.0000	\$0.0000	0.0085	\$0.0015	\$0.0265	0.0000	\$0.0000	\$0.0265
Buildings - COE	10C	\$2.5851	0.0213	\$0.0551	0.0790	\$0.2043	0.0362	\$0.0936	0.0525	\$0.1357	0.0085	\$0.0220	\$0.5108	0.0000	\$0.0000	\$0.5108
Digital Elec Switch	377C	\$17.7063	0.0625	\$1.1066	0.0646	\$1.1431	0.0296	\$0.5234	0.0483	\$0.8191	0.0085	\$0.1505	\$3.7427	0.0376	\$0.6658	\$4.4085
Annual Total		<u>\$20.4649</u>										<u>\$4.2800</u>			<u>\$0.6658</u>	<u>\$4.9457</u>
Monthly Total (Annual Total / 12)												\$0.3567			\$0.0555	\$0.4121

000062

Recurring Cost Summary

Florida
N.1.8 - UPS - UNI/NNI FRS CIR - 32 - 56 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$0.6242</u>	<u>\$0.0971</u>	<u>\$0.7213</u>			<u>\$0.0000</u>
Total Monthly Cost	<u>\$0.6242</u>	<u>\$0.0971</u>	<u>\$0.7213</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$0.7311</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$0.7686</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$0.7686

000063

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.8 - UPS - UN/MNI FRS CIR - 32 - 56 KBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment
	<u>FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-In Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-In Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	\$25.4460	0.9833	\$25.0202	1.0629	1.0000	1.0000	1.0600	1.0000	\$28.1896	1.0992	\$30.9860

000064

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.8 - UPS - UN/NNI FRS CIR - 32 - 56 KBPS

	<u>FRC</u>	<u>Investment</u>										
Land - COE	20C	\$0.3037	= Sum of Col C									
Buildings - COE	10C	\$4.5240	= Sum of Col E									
7/26/99				A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>	
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$30.9860	0.0098	\$0.3037	0.1460	\$4.5240	0.0000	\$0.0000	0.0000	\$0.0000	
					<u>\$0.3037</u>		<u>\$4.5240</u>		<u>\$0.0000</u>		<u>\$0.0000</u>	

000065

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.8 - UPS - UN/NNI FRS CIR - 32 - 56 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)	
	<u>FRS</u> 20C	<u>Investment</u> \$0.3037	<u>Depreciation Factor</u> 0.0000	<u>Depreciation</u> \$0.0000	<u>Cost of Money Factor</u> 0.0990	<u>Cost of Money</u> \$0.0301	<u>Income Tax Factor</u> 0.0453	<u>Income Tax</u> \$0.0138	<u>Plant Specific Factor</u> 0.0000	<u>Plant Specific Expense</u> \$0.0000	<u>Ad Valorem Factor</u> 0.0085	<u>Ad Valorem Expense</u> \$0.0028	<u>Direct Cost</u> \$0.0464	<u>Shared Cost Factor</u> 0.0000	<u>Shared Cost</u> \$0.0000	<u>TELRIC</u> \$0.0464
Land - COE																
Buildings - COE	10C	\$4.5240	0.0213	\$0.0965	0.0790	\$0.3576	0.0382	\$0.1637	0.0525	\$0.2375	0.0085	\$0.0385	\$0.8938	0.0000	\$0.0000	\$0.8938
Digital Elec Switch	377C	\$30.9860	0.0625	\$1.9368	0.0646	\$2.0003	0.0296	\$0.9160	0.0463	\$1.4334	0.0085	\$0.2634	\$6.5497	0.0376	\$1.1651	\$7.7148
Annual Total		<u>\$35.8136</u>										<u>\$7.4900</u>			<u>\$1.1651</u>	<u>\$8.6550</u>
Monthly Total (Annual Total / 12)												\$0.6242			\$0.0971	\$0.7213

9900000

Recurring Cost Summary

Florida
N.1.9 - UPS - UNI/NNI FRS CIR - 56 - 64 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	\$0.7133	\$0.1110	\$0.8243			\$0.0000
Total Monthly Cost	<u>\$0.7133</u>	<u>\$0.1110</u>	<u>\$0.8243</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$0.8356</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$0.8784</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$0.8784

000067

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.9 - UPS - UNI/NNI FRS CIR - 56 - 64 KBPS

7/26/99		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-In Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-In Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$29.0811	0.9833	\$28.5945	1.0629	1.0000	1.0000	1.0600	1.0000	\$32.2167	1.0992	\$35.4126

890000

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.9 - UPS - UNI/NNI FRS CIR - 56 - 64 KBPS

	<u>FRC</u>	<u>Investment</u>										
Land - COE	20C	\$0.3470	= Sum of Col C									
Buildings - COE	10C	\$5.1702	= Sum of Col E									
7/26/99				A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>	
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$35.4126	0.0098	\$0.3470	0.1460	\$5.1702	0.0000	\$0.0000	0.0000	\$0.0000	
					<u>\$0.3470</u>		<u>\$5.1702</u>		<u>\$0.0000</u>		<u>\$0.0000</u>	

690000

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.9 - UPS - UNI/MNI FRS CIR - 56 - 64 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	<u>FRC</u> 20C	<u>Investment</u> \$0.3470	<u>Depreciation Factor</u> 0.0000	<u>Depreciation</u> \$0.0000	<u>Cost of Money Factor</u> 0.0990	<u>Cost of Money</u> \$0.0344	<u>Income Tax Factor</u> 0.0453	<u>Income Tax</u> \$0.0157	<u>Plant Specific Factor</u> 0.0000	<u>Plant Specific Expense</u> \$0.0000	<u>Ad Valorem Factor</u> 0.0085	<u>Ad Valorem Expense</u> \$0.0029	<u>Direct Cost</u> \$0.0530	<u>Shared Cost Factor</u> 0.0000	<u>Shared Cost</u> \$0.0000	<u>TELRIC</u> \$0.0530
Land - COE																
Buildings - COE	10C	\$5.1702	0.0213	\$0.1103	0.0790	\$0.4087	0.0362	\$0.1871	0.0525	\$0.2715	0.0085	\$0.0439	\$1.0215	0.0000	\$0.0000	\$1.0215
Digital Elec Switch	377C	\$35.4126	0.0625	\$2.2133	0.0646	\$2.2861	0.0296	\$1.0468	0.0463	\$1.6382	0.0085	\$0.3010	\$7.4854	0.0376	\$1.3315	\$8.8169
Annual Total		<u>\$40.9298</u>										<u>\$8.5600</u>			<u>\$1.3315</u>	<u>\$9.8915</u>
Monthly Total (Annual Total / 12)												\$0.7133			\$0.1110	\$0.8243

000070

Recurring Cost Summary

Florida
N.1.10 - UPS - UNI/NNI FRS CIR - 64 - 128 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	\$1.4267	\$0.2219	\$1.6486			\$0.0000
Total Monthly Cost	<u>\$1.4267</u>	<u>\$0.2219</u>	<u>\$1.6486</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$1.6712</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$1.7567</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$1.7567

000071

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.10 - UPS - UN/NNI FR\$ CIR - 64 - 128 KBPS

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
				In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment		
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-In Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-In Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$58.1622	0.9833	\$57.1890	1.0629	1.0000	1.0000	1.0600	1.0000	\$64.4334	1.0992	\$70.8251

000072

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.10 - UPS - UNI/NNI FRS CIR - 64 - 128 KBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$0.6941	= Sum of Col C								
Buildings - COE	10C	\$10.3405	= Sum of Col E								
7/26/99		A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$70.8251	0.0098	\$0.6941	0.1460	\$10.3405	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$0.6941</u>		<u>\$10.3405</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000073

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.10 - UPS - UNI/NNI FRS CIR - 64 - 128 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	<u>ERC</u>	<u>Investment</u>	<u>Depreciation Factor</u>	<u>Depreciation</u>	<u>Cost of Money Factor</u>	<u>Cost of Money</u>	<u>Income Tax Factor</u>	<u>Income Tax</u>	<u>Plant Specific Factor</u>	<u>Plant Specific Expense</u>	<u>Ad Valorem Factor</u>	<u>Ad Valorem Expense</u>	<u>Direct Cost</u>	<u>Shared Cost Factor</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Land - COE	20C	\$0.6941	0.0000	\$0.0000	0.0990	\$0.0687	0.0453	\$0.0315	0.0000	\$0.0000	0.0085	\$0.0059	\$0.1061	0.0000	\$0.0000	\$0.1061
Buildings - COE	10C	\$10.3405	0.0213	\$0.2206	0.0790	\$0.8174	0.0362	\$0.3743	0.0525	\$0.5429	0.0085	\$0.0679	\$2.0430	0.0000	\$0.0000	\$2.0430
Digital Elec Switch	377C	\$70.8251	0.0625	\$4.4266	0.0646	\$4.5722	0.0296	\$2.0936	0.0463	\$3.2764	0.0085	\$0.6020	\$14.9708	0.0376	\$2.6630	\$17.6338
Annual Total		<u>\$81.8597</u>											<u>\$17.1199</u>		<u>\$2.6630</u>	<u>\$19.7829</u>
Monthly Total (Annual Total / 12)													\$1.4267		\$0.2219	\$1.6486

000074

Recurring Cost Summary

Florida
N.1.11 - UPS - UNI/NNI FRS CIR - 128 - 256 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	\$2.8533	\$0.4438	\$3.2972			\$0.0000
Total Monthly Cost	<u>\$2.8533</u>	<u>\$0.4438</u>	<u>\$3.2972</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$3.3423</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$3.5134</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$3.5134

000075

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.11 - UPS - UNI/NNI FR\$ CIR - 128 - 256 KBPS

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
				In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment		
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$116.3244	0.9833	\$114.3780	1.0629	1.0000	1.0000	1.0600	1.0000	\$128.8667	1.0992	\$141.6503

000076

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.11 - UPS - UNI/NNI FRS CIR - 128 - 256 KBPS

	<u>FRC</u>	<u>Investment</u>										
Land - COE	20C	\$1.3882	= Sum of Col C									
Buildings - COE	10C	\$20.6809	= Sum of Col E									
7/26/99				A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>		<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$141.6503		0.0098	\$1.3882	0.1460	\$20.6809	0.0000	\$0.0000	0.0000	\$0.0000
						<u>\$1.3882</u>		<u>\$20.6809</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000077

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.11 - UPS - UNIMNI FRS CIR - 128 - 256 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRG	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$1.3882	0.0000	\$0.0000	0.0990	\$0.1374	0.0453	\$0.0629	0.0000	\$0.0000	0.0085	\$0.0118	\$0.2122	0.0000	\$0.0000	\$0.2122
Buildings - COE	10C	\$20.6809	0.0213	\$0.4412	0.0790	\$1.6347	0.0362	\$0.7485	0.0525	\$1.0858	0.0085	\$0.1758	\$4.0861	0.0000	\$0.0000	\$4.0861
Digital Elec Switch	377C	\$141.6503	0.0625	\$8.8531	0.0646	\$9.1445	0.0296	\$4.1872	0.0463	\$6.5527	0.0085	\$1.2040	\$29.9416	0.0376	\$5.3261	\$35.2677
Annual Total		<u>\$163.7194</u>										<u>\$34.2398</u>			<u>\$5.3261</u>	<u>\$39.5659</u>
Monthly Total (Annual Total / 12)												\$2.8533			\$0.4438	\$3.2972

000078

Recurring Cost Summary

Florida
N.1.12 - UPS - UNI/NNI FRS CIR - 256 - 384 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$4.2800</u>	<u>\$0.6658</u>	<u>\$4.9457</u>			<u>\$0.0000</u>
Total Monthly Cost	<u>\$4.2800</u>	<u>\$0.6658</u>	<u>\$4.9457</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X <u>1.0137</u>			X <u>1.0137</u>
Cost (including Gross Receipts Tax)			<u>\$5.0135</u>			<u>\$0.0000</u>
Common Cost Factor			X <u>1.0512</u>			X <u>1.0512</u>
Monthly Economic Cost			<u>\$5.2702</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$5.2702

62000079

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.12 - UPS - UNINNI FRS CIR - 256 - 384 KBPS

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
				In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment		
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-In Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-In Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		<u>Total Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$174.4867	0.9833	\$171.5670	1.0629	1.0000	1.0000	1.0600	1.0000	\$193.3001	1.0992	\$212.4754

080000

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.12 - UPS - UNI/NNI FRS CIR - 256 - 384 KBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$2.0823	= Sum of Col C								
Buildings - COE	10C	\$31.0214	= Sum of Col E								
7/26/99		A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$212.4754	0.0098	\$2.0823	0.1460	\$31.0214	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$2.0823</u>		<u>\$31.0214</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000081

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.12 - UPS - UM/NNI FRS CIR - 256 - 384 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRS 20C	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expenses	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE		\$2.0823	0.0000	\$0.0000	0.0990	\$0.2061	0.0453	\$0.0944	0.0000	\$0.0000	0.0085	\$0.0177	\$0.3182	0.0000	\$0.0000	\$0.3182
Buildings - COE	10C	\$31.0214	0.0213	\$0.6618	0.0790	\$2.4521	0.0362	\$1.1228	0.0525	\$1.6287	0.0085	\$0.2637	\$6.1291	0.0000	\$0.0000	\$6.1291
Digital Elec Switch	377C	\$212.4754	0.0625	\$13.2797	0.0646	\$13.7167	0.0296	\$6.2809	0.0463	\$9.8291	0.0085	\$1.8060	\$44.9124	0.0376	\$7.9891	\$52.9015
Annual Total		<u>\$245.5791</u>											<u>\$51.3597</u>		<u>\$7.9891</u>	<u>\$59.3488</u>
Monthly Total (Annual Total / 12)													\$4.2800		\$0.6658	\$4.9457

000082

Recurring Cost Summary

Florida
N.1.13 - UPS - UNI/NNI FRS CIR - 384 - 512 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	\$5.7066	\$0.8877	\$6.5943			\$0.0000
Total Monthly Cost	<u>\$5.7066</u>	<u>\$0.8877</u>	<u>\$6.5943</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$6.6846</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$7.0269</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$7.0269

000083

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.13 - UPS - UN/NNI FRS CIR - 384 - 512 KBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>			
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$232.6489	0.9833	\$228.7560	1.0629	1.0000	1.0000	1.0600	1.0000	\$257,7334	1.0992	\$283.3006

000084

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.13 - UPS - UNI/NNI FRS CIR - 384 - 512 KBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$2.7763	= Sum of Col C								
Buildings - COE	10C	\$41.3619	= Sum of Col E								
7/26/99		A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$283.3006	0.0098	\$2.7763	0.1460	\$41.3619	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$2.7763</u>		<u>\$41.3619</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000085

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.13 - UPS - UM/NNI FRS CIR - 384 - 512 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)	
	<u>FRS</u>	<u>Investment</u>	<u>Depreciation Factor</u>	<u>Depreciation</u>	<u>Cost of Money Factor</u>	<u>Cost of Money</u>	<u>Income Tax Factor</u>	<u>Income Tax</u>	<u>Plant Specific Factor</u>	<u>Plant Specific Expense</u>	<u>Ad Valorem Factor</u>	<u>Ad Valorem Expense</u>	<u>Direct Cost</u>	<u>Shared Cost Factor</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Land - COE	20C	\$2.7763	0.0000	\$0.0000	0.0990	\$0.2749	0.0453	\$0.1259	0.0000	\$0.0000	0.0085	\$0.0236	\$0.4243	0.0000	\$0.0000	\$0.4243
Buildings - COE	10C	\$41.3619	0.0213	\$0.8824	0.0790	\$3.2694	0.0362	\$1.4971	0.0525	\$2.1716	0.0085	\$0.3516	\$8.1721	0.0000	\$0.0000	\$8.1721
Digital Elec Switch	377C	\$283.3006	0.0625	\$17.7063	0.0646	\$18.2889	0.0296	\$8.3745	0.0463	\$13.1055	0.0085	\$2.4081	\$59.8832	0.0376	\$10.6521	\$70.5353
Annual Total		<u>\$327.4388</u>										<u>\$68.4796</u>			<u>\$10.6521</u>	<u>\$79.1317</u>
Monthly Total (Annual Total / 12)												\$5.7066			\$0.8877	\$6.5943

000086

Recurring Cost Summary

Florida
N.1.14 - UPS - UNI/NNI FRS CIR - 512 - 768 KBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$8.5600</u>	<u>\$1.3315</u>	<u>\$9.8915</u>			<u>\$0.0000</u>
Total Monthly Cost	\$8.5600	\$1.3315	\$9.8915	\$0.0000	\$0.0000	\$0.0000
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$10.0270</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$10.5403</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$10.5403

000087

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida

N.1.14 - UPS - UNI/NNI FRS CIR - 512 - 768 KBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$348.9733	0.9833	\$343.1340	1.0629	1.0000	1.0000	1.0600	1.0000	\$386,6001	1.0992	\$424.9509

880000

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.14 - UPS - UNI/NNI FRS CIR - 512 - 768 KBPS

	<u>FRC</u>		<u>Investment</u>								
Land - COE	20C		\$4.1645	=	Sum of Col C						
Buildings - COE	10C		\$62.0428	=	Sum of Col E						
7/26/99		A=Prev Page		B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
		Col G									
	<u>FRC</u>	<u>Sub</u>	<u>Investment</u>	<u>Land</u>	<u>Land</u>	<u>Building</u>	<u>Building</u>	<u>Pole</u>	<u>Pole</u>	<u>Conduit</u>	<u>Conduit</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$424.9509	Factor	Investment	Factor	Investment	Factor	Investment	Factor	Investment
				0.0098	\$4.1645	0.1460	\$62.0428	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$4.1645</u>		<u>\$62.0428</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

680000

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.14 - UPS - UMNNI FRS CIR - 512 - 768 KBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	ERC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$4.1645	0.0000	\$0.0000	0.0990	\$0.4123	0.0453	\$0.1888	0.0000	\$0.0000	0.0085	\$0.0354	\$0.6365	0.0000	\$0.0000	\$0.6365
Buildings - COE	10C	\$62.0428	0.0213	\$1.3236	0.0790	\$4.9042	0.0362	\$2.2456	0.0525	\$3.2574	0.0085	\$0.5274	\$12.2582	0.0000	\$0.0000	\$12.2582
Digital Elec Switch	377C	\$424.9509	0.0625	\$26.5594	0.0646	\$27.4334	0.0296	\$12.5617	0.0463	\$19.6582	0.0085	\$3.6121	\$89.8248	0.0376	\$15.9782	\$105.8030
Annual Total		<u>\$491.1582</u>										<u>\$102.7195</u>			<u>\$15.9782</u>	<u>\$118.6976</u>
Monthly Total (Annual Total / 12)												\$8.5600			\$1.3315	\$9.8915

060000

Recurring Cost Summary

Florida
N.1.15 - UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	\$17.1199	\$2.6630	\$19.7829	\$0.0000	\$0.0000	\$0.0000
Total Monthly Cost	\$17.1199	\$2.6630	\$19.7829	\$0.0000	\$0.0000	\$0.0000
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			\$20.0539			\$0.0000
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			\$21.0807			\$0.0000

Total Monthly Economic Cost : \$21.0807

000091

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.15 - UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
					In-Plant Factors (Default = 1)						Supporting Equipment & for Power	Total
	<u>FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>	<u>Loading</u>	<u>Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	\$697.9467	0.9833	\$686.2679	1.0629	1.0000	1.0000	1.0600	1.0000	\$773.2002	1.0992	\$849.9017

260000

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.15 - UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS

	<u>FRC</u>	<u>Investment</u>										
Land - COE	20C	\$8.3290	= Sum of Col C									
Buildings - COE	10C	\$124.0856	= Sum of Col E									
7/26/99				A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>	
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$849.9017	0.0098	\$8.3290	0.1460	\$124.0856	0.0000	\$0.0000	0.0000	\$0.0000	
					<u>\$8.3290</u>		<u>\$124.0856</u>		<u>\$0.0000</u>		<u>\$0.0000</u>	

000093

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.15 - UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS

7/26/99	A=Prov Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ H+K)	M	N=(AxM)	O=(L+N)	
	ERC 20C	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE		\$8,3290	0.0000	\$0.0000	0.0990	\$0.8246	0.0453	\$0.3776	0.0000	\$0.0000	0.0085	\$0.0708	\$1.2729	0.0000	\$0.0000	\$1.2729
Buildings - COE	10C	\$124.0856	0.0213	\$2.6472	0.0790	\$9.8083	0.0362	\$4.4912	0.0525	\$6.5149	0.0085	\$1.0547	\$24.5163	0.0000	\$0.0000	\$24.5163
Digital Elec Switch	377C	\$849.9017	0.0625	\$53.1189	0.0646	\$54.6667	0.0296	\$25.1235	0.0463	\$39.3165	0.0085	\$7.2242	\$179.6497	0.0376	\$31.9563	\$211.6060
Annual Total		<u>\$982.3164</u>										<u>\$205.4389</u>			<u>\$31.9563</u>	<u>\$237.3952</u>
Monthly Total (Annual Total / 12)												\$17.1199			\$2.6630	\$19.7829

000094

Recurring Cost Summary

Florida
N.1.16 - UPS - UNI/NNI FRS CIR - 1.536 - 4 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Coils L, N, & O	<u>\$42.7998</u>	<u>\$6.6576</u>	<u>\$49.4573</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Total Monthly Cost	<u>\$42.7998</u>	<u>\$6.6576</u>	<u>\$49.4573</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X <u>1.0137</u>			X <u>1.0137</u>
Cost (including Gross Receipts Tax)			<u>\$50.1348</u>			<u>\$0.0000</u>
Common Cost Factor			X <u>1.0512</u>			X <u>1.0512</u>
Monthly Economic Cost			<u>\$52.7017</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$52.7017

\$60000

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.16 - UPS - UNI/NNI FRS CIR - 1.536 - 4 MBPS

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
	In-Plant Factors (Default = 1)									Supporting Equipment &/or Power Loading	Total Investment		
	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment			
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$1,744.8667	0.9833	\$1,715.6698	1.0629	1.0000	1.0000	1.0600	1.0000	\$1,933,0006	1.0992	\$2,124.7543

960000

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.16 - UPS - UNI/NNI FRS CIR - 1.536 - 4 MBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$20.8226	= Sum of Col C								
Buildings - COE	10C	\$310.2141	= Sum of Col E								
7/26/99			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$2,124.7543	0.0098	\$20.8226	0.1460	\$310.2141	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$20.8226</u>		<u>\$310.2141</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000097

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.16 - UPS - UN/NM FRS CIR - 1.536 - 4 MBPS

7/26/99	A=Prev Page Col A	B	C=(Ax8)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)	
	<u>FRC</u>	<u>Investment</u>	<u>Depreciation Factor</u>	<u>Depreciation</u>	<u>Cost of Money Factor</u>	<u>Cost of Money</u>	<u>Income Tax Factor</u>	<u>Income Tax</u>	<u>Plant Specific Factor</u>	<u>Plant Specific Expense</u>	<u>Ad Valorem Factor</u>	<u>Ad Valorem Expense</u>	<u>Direct Cost</u>	<u>Shared Cost Factor</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Land - COE	20C	\$20.8228	0.0000	\$0.0000	0.0990	\$2.0614	0.0453	\$0.9439	0.0000	\$0.0000	0.0085	\$0.1770	\$3.1824	0.0000	\$0.0000	\$3.1824
Buildings - COE	10C	\$310.2141	0.0213	\$6.6179	0.0790	\$24.5208	0.0362	\$11.2281	0.0525	\$16.2872	0.0085	\$2.6368	\$61.2908	0.0000	\$0.0000	\$61.2908
Digital Elec Switch	377C	\$2,124.7543	0.0625	\$132.7971	0.0646	\$137.1668	0.0296	\$62.8087	0.0463	\$98.2911	0.0085	\$18.0604	\$449.1242	0.0376	\$79.8908	\$529.0149
Annual Total		<u>\$2,455.7910</u>											<u>\$513.5973</u>		<u>\$79.8908</u>	<u>\$593.4880</u>
Monthly Total (Annual Total / 12)													\$42.7998		\$6.6576	\$49.4573

860000

Recurring Cost Summary

Florida
N.1.17 - UPS - UNI/NNI FRS CIR - 4 - 10 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$108.4261</u>	<u>\$16.8658</u>	<u>\$125.2919</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Total Monthly Cost	<u>\$108.4261</u>	<u>\$16.8658</u>	<u>\$125.2919</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X <u>1.0137</u>			X <u>1.0137</u>
Cost (including Gross Receipts Tax)			<u>\$127.0080</u>			<u>\$0.0000</u>
Common Cost Factor			X <u>1.0512</u>			X <u>1.0512</u>
Monthly Economic Cost			<u>\$133.5109</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$133.5109

660000

**Investment Development (Excluding Land, Building, Poles, and Conduit)
Volume Sensitive**

Florida
N.1.17 - UPS - UN/INI FRS CIR - 4 - 10 MBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-In Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-In Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$4,420.3290	0.9833	\$4,346.3636	1.0629	1.0000	1.0000	1.0600	1.0000	\$4,896.9349	1.0992	\$5,382.7108

000100

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.17 - UPS - UN/NNI FRS CIR - 4 - 10 MBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$52.7506	=	Sum of Col C							
Buildings - COE	10C	\$785.8758	=	Sum of Col E							
7/26/99			A=Prev Page	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
			Col G								
	<u>FRC</u>	<u>Sub</u>	<u>Investment</u>	<u>Land</u>	<u>Land</u>	<u>Building</u>	<u>Building</u>	<u>Pole</u>	<u>Pole</u>	<u>Conduit</u>	<u>Conduit</u>
		<u>FRC</u>		<u>Factor</u>	<u>Investment</u>	<u>Factor</u>	<u>Investment</u>	<u>Factor</u>	<u>Investment</u>	<u>Factor</u>	<u>Investment</u>
Digital Elec Switch - C.O. Def. Plug-in - SE&P w/Sp. Stock	377C	10	\$5,382.7108	0.0098	\$52.7506	0.1460	\$785.8758	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$52.7506</u>		<u>\$785.8758</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000101

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.17 - UPS - UN/NNI FRS CIR - 4 - 10 MBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRC ZOC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$52,7506	0.0000	\$0.0000	0.0990	\$5,2223	0.0453	\$2,3913	0.0000	\$0.0000	0.0085	\$0,4484	\$8,0620	0.0000	\$0.0000	\$8,0620
Buildings - COE	10C	\$785,8758	0.0213	\$16,7653	0.0790	\$62,1193	0.0362	\$28,4445	0.0525	\$41,2608	0.0085	\$6,6799	\$155,2699	0.0000	\$0.0000	\$155,2699
Digital Elec Switch	377C	\$5,382,7108	0.0625	\$336,4194	0.0646	\$347,4891	0.0296	\$159,1154	0.0463	\$249,0042	0.0085	\$45,7530	\$1,137,7812	0.0376	\$202,3899	\$1,340,1711
Annual Total		<u>\$6,221,3372</u>											<u>\$1,301,1131</u>		<u>\$202,3899</u>	<u>\$1,503,5031</u>
Monthly Total (Annual Total / 12)													\$108,4261		\$16,8658	\$125,2919

000102

Recurring Cost Summary

Florida
N.1.18 - UPS - UNI/NNI FRS CIR - 10 - 16 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$173.3391</u>	<u>\$26.9631</u>	<u>\$200.3022</u>			<u>\$0.0000</u>
Total Monthly Cost	<u>\$173.3391</u>	<u>\$26.9631</u>	<u>\$200.3022</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X 1.0137			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$203.0458</u>			<u>\$0.0000</u>
Common Cost Factor			X 1.0512			X 1.0512
Monthly Economic Cost			<u>\$213.4417</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$213.4417

000103

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.18 - UPS - UNI/NNI FRS CIR - 10 - 16 MBPS

7/26/99

		A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF	
					In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$7,066.7101	0.9833	\$6,948.4629	1.0629	1.0000	1.0000	1.0600	1.0000	\$7,828.6525	1.0992	\$8,605.2548

000104

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.18 - UPS - UNI/NNI FRS CIR - 10 - 16 MBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$84.3315	= Sum of Col C								
Buildings - COE	10C	\$1,256.3672	= Sum of Col E								
7/26/99		A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$8,605.2548	0.0098	\$84.3315	0.1460	\$1,256.3672	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$84.3315</u>		<u>\$1,256.3672</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000105

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.18 - UPS - UN/NNI PRS CIR - 10 - 16 MBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRC 20C	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$84,3315	0.0000	\$0.0000	0.0990	\$8,3488	0.0453	\$3,8229	0.0000	\$0.0000	0.0085	\$0.7168	\$12,8886	0.0000	\$0.0000	\$12,8886
Buildings - COE	10C	\$1,256,3672	0.0213	\$26,8025	0.0780	\$99,3092	0.0362	\$45,4737	0.0525	\$65,9630	0.0085	\$10,6791	\$248,2276	0.0000	\$0.0000	\$248,2276
Digital Elec Switch	377C	\$8,605,2548	0.0625	\$537,8284	0.0646	\$555,5254	0.0296	\$254,3753	0.0463	\$398,0791	0.0085	\$73,1447	\$1,818,9529	0.0376	\$323,5576	\$2,142,5105
Annual Total		<u>\$9,945,9535</u>										<u>\$2,060,0690</u>			<u>\$323,5576</u>	<u>\$2,403,6266</u>
Monthly Total (Annual Total / 12)												\$173,3391			\$26,9631	\$200,3022

000106

Recurring Cost Summary

Florida
N.1.19 - UPS - UNI/NNI FRS CIR - 16 - 34 MBPS

7/26/99

	<u>Volume Sensitive</u>			<u>Volume Insensitive</u>		
	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Recurring Cost Devel. Sheets Cols L, N, & O	<u>\$368.6487</u>	<u>\$57.3438</u>	<u>\$425.9925</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Total Monthly Cost	<u>\$368.6487</u>	<u>\$57.3438</u>	<u>\$425.9925</u>	<u>\$0.0000</u>	<u>\$0.0000</u>	<u>\$0.0000</u>
Gross Receipts Tax Factor			X <u>1.0137</u>			X <u>1.0137</u>
Cost (including Gross Receipts Tax)			<u>\$431.8274</u>			<u>\$0.0000</u>
Common Cost Factor			X <u>1.0512</u>			X <u>1.0512</u>
Monthly Economic Cost			<u>\$453.9369</u>			<u>\$0.0000</u>

Total Monthly Economic Cost : \$453.9369

000107

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.19 - UPS - UN/NNI FRS CIR - 16 - 34 MBPS

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
				In-Plant Factors (Default = 1)						Supporting Equipment &or Power Loading	Total Investment		
	<u>FRC</u>	<u>Sub FRC</u>	<u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardware Factor</u>	<u>In-Plant Investment</u>		
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$15,029.1185	0.9833	\$14,777.6363	1.0629	1.0000	1.0000	1.0600	1.0000	\$16,649.6786	1.0992	\$18,301.2168

000108

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.19 - UPS - UNI/NNI FRS CIR - 16 - 34 MBPS

	<u>FRC</u>	<u>Investment</u>									
Land - COE	20C	\$179,3519	= Sum of Col C								
Buildings - COE	10C	\$2,671,9776	= Sum of Col E								
7/26/99			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	<u>FRC</u>	<u>Sub FRC</u>	<u>Investment</u>	<u>Land Factor</u>	<u>Land Investment</u>	<u>Building Factor</u>	<u>Building Investment</u>	<u>Pole Factor</u>	<u>Pole Investment</u>	<u>Conduit Factor</u>	<u>Conduit Investment</u>
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$18,301,2168	0.0098	\$179,3519	0.1460	\$2,671,9776	0.0000	\$0.0000	0.0000	\$0.0000
					<u>\$179,3519</u>		<u>\$2,671,9776</u>		<u>\$0.0000</u>		<u>\$0.0000</u>

000109

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.19 - UPS - UNI/NNI FRS CIR - 16 - 34 MBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	FRS 20C	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	\$179,3519	0.0000	\$0.0000	0.0990	\$17,7558	0.0453	\$8,1304	0.0000	\$0.0000	0.0085	\$1,5245	\$27,4107	0.0000	\$0.0000	\$27,4107
Buildings - COE	10C	\$2,671,9776	0.0213	\$57,0022	0.0790	\$211,2057	0.0362	\$96,7112	0.0525	\$140,2868	0.0085	\$22,7118	\$527,9177	0.0000	\$0.0000	\$527,9177
Digital Elec Switch	377C	\$18,301,2168	0.0625	\$1,143,8260	0.0646	\$1,181,4630	0.0296	\$540,9925	0.0463	\$846,6143	0.0085	\$155,5603	\$3,868,4562	0.0376	\$688,1258	\$4,556,5819
Annual Total		<u>\$21,152,5463</u>										<u>\$4,423,7846</u>			<u>\$688,1258</u>	<u>\$5,111,9104</u>
Monthly Total (Annual Total / 12)												\$368,6487			\$57,3438	\$425,9925

000110

Recurring Cost Summary

Florida
N.1.20 - UPS - UNI/NNI FRS CIR - 34 - 44.210 MBPS

7/26/99

	<u>Volume Sensitive</u>				<u>Volume Insensitive</u>		
	Direct Cost	Shared Cost	TELRIC		Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	\$479.3575	\$74.5647	\$553.9222		\$0.0000	\$0.0000	\$0.0000
Total Monthly Cost	\$479.3575	\$74.5647	\$553.9222		\$0.0000	\$0.0000	\$0.0000
Gross Receipts Tax Factor			X 1.0137				X 1.0137
Cost (including Gross Receipts Tax)			\$561.5092				\$0.0000
Common Cost Factor			X 1.0512				X 1.0512
Monthly Economic Cost			\$590.2585				\$0.0000

Total Monthly Economic Cost : \$590.2585

000111

**Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive**

Florida
N.1.20 - UPS - UN/NNI FRS CIR - 34 - 44.210 MBPS

7/26/99

	A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF		
				In-Plant Factors (Default = 1)						Supporting Equipment &/or Power Loading	Total Investment		
	<u>FRC</u>	<u>Sub FRC</u> <u>Material</u>	<u>Inflation Factor</u>	<u>Adjusted Material</u>	<u>Plug-in Inventory Factor</u>	<u>Mat'l Factor</u>	<u>Telco Factor</u>	<u>Plug-in Factor</u>	<u>Hardwire Factor</u>	<u>In-Plant Investment</u>			
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	\$19,542.5070	0.9833	\$19,215.5023	1.0629	1.0000	1.0000	1.0600	1.0000	\$21,649.6068	1.0992	\$23,797.2478

000112

**Land, Building, Pole, and Conduit Investment Development
Volume Sensitive**

Florida
N.1.20 - UPS - UNI/NNI FRS CIR - 34 - 44.210 MBPS

Land - COE	<u>FRC</u>	<u>Investment</u>									
Buildings - COE	20C	\$233.2130	= Sum of Col C								
	10C	\$3,474.3982	= Sum of Col E								
7/26/99		A=Prev Page	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	
		Col G									
	<u>FRC</u>	<u>Sub</u>	<u>Land</u>	<u>Land</u>	<u>Building</u>	<u>Building</u>	<u>Pole</u>	<u>Pole</u>	<u>Conduit</u>	<u>Conduit</u>	
Digital Elec Switch - C.O. Def. Plug-In - SE&P w/Sp. Stock	377C	10	<u>Investment</u>	<u>Factor</u>	<u>Investment</u>	<u>Factor</u>	<u>Investment</u>	<u>Investment</u>	<u>Factor</u>	<u>Investment</u>	
			\$23,797.2478	0.0098	\$233.2130	0.1460	\$3,474.3982	\$0.0000	0.0000	\$0.0000	
					<u>\$233.2130</u>		<u>\$3,474.3982</u>	<u>\$0.0000</u>		<u>\$0.0000</u>	

000113

**Recurring Cost Development
Volume Sensitive**

Florida
N.1.20 - UPS - UNI/NNI FRS CIR - 34 - 44.210 MBPS

7/26/99	A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+ I+K)	M	N=(AxM)	O=(L+N)	
	<u>FRC</u>	<u>Investment</u>	<u>Depreciation Factor</u>	<u>Depreciation</u>	<u>Cost of Money Factor</u>	<u>Cost of Money</u>	<u>Income Tax Factor</u>	<u>Income Tax</u>	<u>Plant Specific Factor</u>	<u>Plant Specific Expense</u>	<u>Ad Valorem Factor</u>	<u>Ad Valorem Expense</u>	<u>Direct Cost</u>	<u>Shared Cost Factor</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Land - COE	20C	\$233,2130	0.0000	\$0.0000	0.0990	\$23,0881	0.0453	\$10,5720	0.0000	\$0.0000	0.0085	\$1,9823	\$35,6424	0.0000	\$0.0000	\$35,6424
Buildings - COE	10C	\$3,474,3982	0.0213	\$74,1205	0.0790	\$274,6328	0.0362	\$125,7545	0.0525	\$182,4163	0.0085	\$29,5324	\$686,4565	0.0000	\$0.0000	\$686,4565
Digital Elec Switch	377C	\$23,797,2478	0.0625	\$1,487,3280	0.0646	\$1,536,2677	0.0296	\$703,4577	0.0463	\$1,100,8607	0.0085	\$202,2766	\$5,030,1907	0.0376	\$894,7765	\$5,924,9672
Annual Total		<u>\$27,504,8590</u>										<u>\$5,752,2898</u>			<u>\$894,7765</u>	<u>\$6,647,0661</u>
Monthly Total (Annual Total / 12)												\$479,3575			\$74,5647	\$553,9222

000114

Nonrecurring Cost Summary

Florida
N.1.21 - UPS - UNI/NNI FRS CIR - Feature Change

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$12.7687	\$0.0000	\$12.7687
Total Cost	\$12.7687	\$0.0000	\$12.7687
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$12.9436
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$13.6063

000115

Nonrecurring Cost Development

Florida
N.1.21 - UPS - UNI/NNI FRS CIR - Feature Change

7/26/99

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.3333	0.0000	\$38.31	\$12.7687	\$0.0000	1.1187	\$0.0000	\$12.7687
									Total	12.768723
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.3333	0.0000	\$38.31	\$12.7687	\$0.0000	1.1187	\$0.0000	\$12.7687
									Total	12.768723

000116

Nonrecurring Cost Summary

Florida
 N.1.199 - UPS - UNI/NNI FRS 56 KBPS - Disconnect

7/26/99

Nonrecurring Cost

	<u>Direct Cost</u>	<u>Shared Cost</u>	<u>TELRIC</u>
Nonrecurring Cost Development Sheet Col H	<u>\$45.4761</u>	<u>\$0.0000</u>	<u>\$45.4761</u>
Total Cost	<u>\$45.4761</u>	<u>\$0.0000</u>	<u>\$45.4761</u>
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			<u>\$46.0990</u>
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			<u>\$48.4592</u>

000117

Nonrecurring Cost Development

Florida
N.1.199 - UPS - UNI/NNI FRS 56 KBPS - Disconnect

7/26/99

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5000	\$38.31	\$0.0000	\$19.1550	1.1187	\$21.4290	\$21.4290
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.1800	\$38.31	\$0.0000	\$6.8958	1.1187	\$7.7144	\$7.7144
Total									45.4760721	

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5000	\$38.31	\$0.0000	\$19.1550	1.1187	\$21.4290	\$21.4290
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.1800	\$38.31	\$0.0000	\$6.8958	1.1187	\$7.7144	\$7.7144
Total									45.4760721	

000118

Nonrecurring Cost Summary

Florida
N.1.299 - UPS - UNI/NNI FRS 64 KBPS - Disconnect

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$45.4761	\$0.0000	\$45.4761
Total Cost	\$45.4761	\$0.0000	\$45.4761
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$46.0990
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$48.4592

000119

Nonrecurring Cost Development

Florida
N.1.299 - UPS - UN/NNI FRS 64 KBPS - Disconnect

7/26/99

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5000	\$38.31	\$0.0000	\$19.1550	1.1187	\$21.4290	\$21.4290
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.1800	\$38.31	\$0.0000	\$6.8958	1.1187	\$7.7144	\$7.7144
									Total	45.4760721

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5000	\$38.31	\$0.0000	\$19.1550	1.1187	\$21.4290	\$21.4290
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.1800	\$38.31	\$0.0000	\$6.8958	1.1187	\$7.7144	\$7.7144
									Total	45.4760721

000120

Nonrecurring Cost Summary

Florida
N.1.399 - UPS - UNI/NNI FRS 1.536 MBPS - Disconnect

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$37.7616	\$0.0000	\$37.7616
Total Cost	\$37.7616	\$0.0000	\$37.7616
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$38.2789
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$40.2387

000121

Nonrecurring Cost Development

Florida
N.1.399 - UPS - UNI/NNI FRS 1.536 MBPS - Disconnect

7/26/99

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5000	\$38.31	\$0.0000	\$19.1550	1.1187	\$21.4290	\$21.4290
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Total										37.76164237

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5000	\$38.31	\$0.0000	\$19.1550	1.1187	\$21.4290	\$21.4290
Connect & Test	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Total										37.76164237

000122

Nonrecurring Cost Summary

Florida
N.1.499 - UPS - UNI/NNI FRS 44.210 MBPS - Disconnect

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$48.4761	\$0.0000	\$48.4761
Total Cost	\$48.4761	\$0.0000	\$48.4761
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$49.1401
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$51.6561

000123

Nonrecurring Cost Development

Florida

N.1.499 - UPS - UNI/NNI FRS 44.210 MBPS - Disconnect

7/26/99

	A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G		
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.7500	\$38.31	\$0.0000	\$28.7325	1.1187	\$32.1435	\$32.1435
Connect & Test	431X	CO Install & Mice Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Total									48.4761281	

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.7500	\$38.31	\$0.0000	\$28.7325	1.1187	\$32.1435	\$32.1435
Connect & Test	431X	CO Install & Mice Field - Ckt & Fac	0.0000	0.3333	\$42.88	\$0.0000	\$14.2919	1.1187	\$15.9886	\$15.9886
Engineering	470X	Circuit Provisioning Group (CPG)	0.0000	0.0083	\$37.06	\$0.0000	\$0.3076	1.1187	\$0.3441	\$0.3441
Total									48.4761281	

000124

Nonrecurring Cost Summary

Florida

N.1.599 - UPS - UNI/NNI FRS - DLCI Additional - Disconnect

7/26/99

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	\$24.9990	\$0.0000	\$24.9990
Total Cost	\$24.9990	\$0.0000	\$24.9990
Gross Receipts Tax Factor			X 1.0137
Cost (including Gross Receipts Tax)			\$25.3414
Common Cost Factor			X 1.0512
Nonrecurring Economic Cost			\$26.6389

000125

Nonrecurring Cost Development

Florida

N.1.599 - UPS - UNI/NNI FRS - DLCI Additional - Disconnect

7/26/99

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5833	\$38.31	\$0.0000	\$22.3462	1.1187	\$24.9990	\$24.9990
									Total	24.99903809
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
Connect & Test	471X	Acc Cust Advocate Cntr (ACAC)	0.0000	0.5833	\$38.31	\$0.0000	\$22.3462	1.1187	\$24.9990	\$24.9990
									Total	24.99903809

000126

The following Microsoft Excel spreadsheet , flfrsune.xls contains the development of and TELRIC calculator sheets for the following unbundled network cost element(s):

N.1.1	UPS - UNI/NNI FRS 56 KBPS
N.1.2	UPS - UNI/NNI FRS 64 KBPS
N.1.3	UPS - UNI/NNI FRS 1.536 MBPS
N.1.4	UPS - UNI/NNI FRS 44.210 MBPS
N.1.5	UPS - UNI/NNI FRS - DLCI
N.1.6	UPS - UNI/NNI FRS CIR - 0 BPS
N.1.7	UPS - UNI/NNI FRS CIR - 1 - 32 KBPS
N.1.8	UPS - UNI/NNI FRS CIR - 32 - 56 KBPS
N.1.9	UPS - UNI/NNI FRS CIR - 56 - 64 KBPS
N.1.10	UPS - UNI/NNI FRS CIR - 64 - 128 KBPS
N.1.11	UPS - UNI/NNI FRS CIR - 128 - 256 KBPS
N.1.12	UPS - UNI/NNI FRS CIR - 256 - 384 KBPS
N.1.13	UPS - UNI/NNI FRS CIR - 384 - 512 KBPS
N.1.14	UPS - UNI/NNI FRS CIR - 512 - 768 KBPS
N.1.15	UPS - UNI/NNI FRS CIR - 768 - 1.536 MBPS
N.1.16	UPS - UNI/NNI FRS CIR - 1.536 - 4 MBPS
N.1.17	UPS - UNI/NNI FRS CIR - 4 - 10 MBPS
N.1.18	UPS - UNI/NNI FRS CIR - 10 - 16 MBPS
N.1.19	UPS - UNI/NNI FRS CIR - 16 - 34 MBPS
N.1.20	UPS - UNI/NNI FRS CIR - 34 - 44.210 MBPS
N.1.21	UPS - UNI/NNI FRS CIR - Feature Change
N.1.199	UPS - UNI/NNI FRS 56 KBPS - Disconnect
N.1.299	UPS - UNI/NNI FRS 64 KBPS - Disconnect
N.1.399	UPS - UNI/NNI FRS 1.536 MBPS - Disconnect
N.1.499	UPS - UNI/NNI FRS 44.210 MBPS - Disconnect
N.1.599	UPS - UNI/NNI FRS - DLCI - Disconnect

000127

	A	B	C	D	E	F	G	H
1		Cost	Cost Unit	Source	Inputs	FRC	Sub FRC	In-Plant Type
2	State	Element #						
3	FL	N.1	UNBUNDLED PACKET SWITCHING FRAME RELAY					
4								
5	FL	N.1.1	UPS - UNI/NNI FRS 56 KBPS					
6			Base System (e/w Pwr,Fan)					
7			Material Price	Network Planning & Support		377C	09	C
8			Projected Actual Utilization - Slot	Network Planning & Support				
9			Number of Usable Slots	Network Planning & Support	12			
10			DS0 Utilization on 4-Port Card	Network Planning & Support				
11			Number of DS0s per 4-port card	Network Planning & Support	96			
12			Redundant Fan					
13			Material Price	Network Planning & Support		377C	08	P
14			Projected Actual Utilization - Slot	Network Planning & Support				
15			Number of Usable Slots	Network Planning & Support	12			
16			DS0 Utilization on 4-Port Card	Network Planning & Support				
17			Number of DS0s per 4-port card	Network Planning & Support	96			
18			CPU (2)					
19			Material Price	Network Planning & Support		377C	08	P
20			Projected Actual Utilization - Slot	Network Planning & Support				
21			Number of Usable Slots	Network Planning & Support	12			
22			DS0 Utilization on 4-Port Card	Network Planning & Support				
23			Number of DS0s per 4-port card	Network Planning & Support	96			
24			Redundant Power Supply					
25			Material Price	Network Planning & Support		377C	08	P
26			Projected Actual Utilization - Slot	Network Planning & Support				
27			Number of Usable Slots	Network Planning & Support	12			
28			DS0 Utilization on 4-Port Card	Network Planning & Support				
29			Number of DS0s per 4-port card	Network Planning & Support	96			
30			23" Rack Mount Kit					
31			Material Price	Network Planning & Support		377C	07	H
32			Projected Actual Utilization - Slot	Network Planning & Support				
33			Number of Usable Slots	Network Planning & Support	12			
34			DS0 Utilization on 4-Port Card	Network Planning & Support				
35			Number of DS0s per 4-port card	Network Planning & Support	96			
36			HSSI Card (Trunking)					
37			Material Price	Network Planning & Support		377C	08	P
38			Projected Actual Utilization	Network Planning & Support				
39			Number of Usable Slots	Network Planning & Support	12			
40			DS0 Utilization on 4-Port Card	Network Planning & Support				
41			Number of DS0s per 4-port card	Network Planning & Support	96			
42			Number Required	Network Planning & Support	2			
43			4-Port Bundled I/O Card					
44			Material Price	Network Planning & Support		377C	10	P
45			DS0 Utilization on 4-Port Card	Network Planning & Support				
46			% Allocated to CIR	Network Planning & Support	20.00%			

000128

000129

	A	B	C	D	E	F	G	H
	State	Cost Element #	Cost Unit	Source	Inputs	FRC	Sub FRC	In-Plant Type
1								
2								
47			Number of DS0s per 4-port card	Network Planning & Support	96			
48			Panel					
49			Material Price	Network Planning & Support		377C	07	H
50			DS1's per Panel	Network Planning & Support	120			
51			Projected Actual Util - Panel DS1	Network Planning & Support				
52			DS0 Utilization per DS1	Network Planning & Support				
53			Number of DS0s per DS1	Network Planning & Support	24			
54			DSX-1 Termination					
55			Material Price	Fundamental Group		357C	03	H
56			Projected Actual Utilization-DS0 C.O. Side	Fundamental Group				
57			Projected Actual Utilization-DS0 Field Side	Fundamental Group				
58			Number Required	Fundamental Group	2			
59			Number of DSO's per DS1Port	Fundamental Group	24			
60			DCS Port - DS1					
61			Material Price	Fundamental Group		357C	15	C
62			Projected Actual Utilization-DS0 C.O. Side	Fundamental Group				
63			Projected Actual Utilization-DS0 Field Side	Fundamental Group				
64			Number Required	Fundamental Group	1			
65			Number of DSO's per DS1Port	Fundamental Group	24			
66			D4 Channel Bank Term. per DS0 Port-Hardwired					
67			Material Price	Fundamental Group		357C	03	H
68			Projected Actual Utilization	Fundamental Group				
69			Number Required	Fundamental Group	1			
70			D4 Channel Bank Term. per DS0 Port-Com Eqpt.-Plug					
71			Material Price	Fundamental Group		357C	06	P
72			Projected Actual Utilization	Fundamental Group				
73			Number Required	Fundamental Group	1			
74			D4 Channel Bank Term. per DS0 Port-OCU-DP Plug					
75			Material Price	Fundamental Group		357C	09	P
76			Projected Actual Utilization	Fundamental Group				
77			Number Required	Fundamental Group	1			
78	FL	N.1.1	DS0 Utilization on DSX-1,DCS Port	Network Planning & Support				
79	FL	N.1.2	UPS - UN/NNI FRS 64 KBPS					
80			Base System(e/w Pwr,Fan)					
81			Material Price	Network Planning & Support		377C	09	C
82			Projected Actual Utilization - Slot	Network Planning & Support				
83			Number of Usable Slots	Network Planning & Support	12			
84			DS0 Utilization on 4-Port Card	Network Planning & Support				
85			Number of DS0s per 4-port card	Network Planning & Support	96			
86			Redundant Fan					
87			Material Price	Network Planning & Support		377C	08	P
88			Projected Actual Utilization - Slot	Network Planning & Support				
89			Number of Usable Slots	Network Planning & Support	12			
90			DS0 Utilization on 4-Port Card	Network Planning & Support				

Private/Proprietary:

No disclosure outside BellSouth except by written agreement

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000130

	A	B	C	D	E	F	G	H
1		Cost					Sub	
2	State	Element #	Cost Unit	Source	Inputs	FRC	FRC	In-Plant Type
91			Number of DSOs per 4-port card	Network Planning & Support	96			
92			CPU (2)					
93			Material Price	Network Planning & Support		377C	08	P
94			Projected Actual Utilization - Slot	Network Planning & Support				
95			Number of Usable Slots	Network Planning & Support	12			
96			DS0 Utilization on 4-Port Card	Network Planning & Support				
97			Number of DSOs per 4-port card	Network Planning & Support	96			
98			Redundant Power Supply					
99			Material Price	Network Planning & Support		377C	08	P
100			Projected Actual Utilization - Slot	Network Planning & Support				
101			Number of Usable Slots	Network Planning & Support	12			
102			DS0 Utilization on 4-Port Card	Network Planning & Support				
103			Number of DSOs per 4-port card	Network Planning & Support	96			
104			23" Rack Mount Kit					
105			Material Price	Network Planning & Support		377C	07	H
106			Projected Actual Utilization - Slot	Network Planning & Support				
107			Number of Usable Slots	Network Planning & Support	12			
108			DS0 Utilization on 4-Port Card	Network Planning & Support				
109			Number of DSOs per 4-port card	Network Planning & Support	96			
110			HSSI Card(Trunking)					
111			Material Price	Network Planning & Support		377C	08	P
112			Projected Actual Utilization - Slot	Network Planning & Support				
113			Number of Usable Slots	Network Planning & Support	12			
114			DS0 Utilization on 4-Port Card	Network Planning & Support				
115			Number of DSOs per 4-port card	Network Planning & Support	96			
116			Number Required	Network Planning & Support	2			
117			4-Port Bundled I/O Card					
118			Material Price	Network Planning & Support		377C	10	P
119			DS0 Utilization on 4-Port Card	Network Planning & Support				
120			% Allocated to CIR	Network Planning & Support	20.00%			
121			Number of DSOs per 4-port card	Network Planning & Support	96			
122			Panel					
123			Material Price	Network Planning & Support		377C	07	H
124			DS1's per Panel	Network Planning & Support	120			
125			Projected Actual Util - Panel DS1	Network Planning & Support				
126			DS0 Utilization per DS1	Network Planning & Support				
127			Number of DSOs per DS1	Network Planning & Support	24			
128			DSX-1 Termination					
129			Material Price	Fundamental Group		357C	03	H
130			Projected Actual Utilization-DS0 C.O. Side	Fundamental Group				
131			Projected Actual Utilization-DS0 Field Side	Fundamental Group				
132			Number Required	Fundamental Group	2			
133			Number of DSO's per DS1Port	Fundamental Group	24			
134			DCS Port - DS1					

Private/Proprietary:

No disclosure outside BellSouth except by written agreement

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	A	B	C	D	E	F	G	H
1		Cost					Sub	In-Plant
2	State	Element #	Cost Unit	Source	Inputs	FRC	FRC	Type
135			Material Price	Fundamental Group		357C	15	C
136			Projected Actual Utilization-DS0 C.O. Side	Fundamental Group				
137			Projected Actual Utilization-DS0 Field Side	Fundamental Group				
138			Number Required	Fundamental Group	1			
139			Number of DSO's per DS1Port	Fundamental Group	24			
140			D4 Channel Bank Term. per DS0 Port-Hardwired					
141			Material Price	Fundamental Group		357C	03	H
142			Projected Actual Utilization	Fundamental Group				
143			Number Required	Fundamental Group	1			
144			D4 Channel Bank Term. per DS0 Port-Com Eqpt.-Plug					
145			Material Price	Fundamental Group		357C	06	P
146			Projected Actual Utilization	Fundamental Group				
147			Number Required	Fundamental Group	1			
148			D4 Channel Bank Term. per DS0 Port-OCU-DP Plug					
149			Material Price	Fundamental Group		357C	09	P
150			Projected Actual Utilization	Fundamental Group				
151			Number Required	Fundamental Group	1			
152	FL	N.1.2	DS0 Utilization on DSX-1,DCS Port	Network Planning & Support				
153	FL	N.1.3	UPS - UNI/NNI FRS 1.536 MBPS					
154			Base System(a/w Pwr,Fan)					
155			Material Price	Network Planning & Support		377C	09	C
156			Projected Actual Utilization - Slot	Network Planning & Support				
157			Number of Usable Slots	Network Planning & Support	12			
158			DS1 Utilization on 10-Port Card	Network Planning & Support				
159			Number DS1Ports per 10-port Card	Network Planning & Support	10			
160			Redundant Fan					
161			Material Price	Network Planning & Support		377C	08	P
162			Projected Actual Utilization - Slot	Network Planning & Support				
163			Number of Usable Slots	Network Planning & Support	12			
164			DS1 Utilization on 10-Port Card	Network Planning & Support				
165			Number DS1Ports per 10-port Card	Network Planning & Support	10			
166			CPU (2)					
167			Material Price	Network Planning & Support		377C	08	P
168			Projected Actual Utilization - Slot	Network Planning & Support				
169			Number of Usable Slots	Network Planning & Support	12			
170			DS1 Utilization on 10-Port Card	Network Planning & Support				
171			Number DS1Ports per 10-port Card	Network Planning & Support	10			
172			Redundant Power Supply					
173			Material Price	Network Planning & Support		377C	08	P
174			Projected Actual Utilization - Slot	Network Planning & Support				
175			Number of Usable Slots	Network Planning & Support	12			
176			DS1 Utilization on 10-Port Card	Network Planning & Support				
177			Number DS1Ports per 10-port Card	Network Planning & Support	10			
178			23" Rack Mount Kit					

Private/Proprietary:

No disclosure outside BellSouth except by written agreement

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	A	B	C	D	E	F	G	H
1		Cost					Sub	In-Plant
2	State	Element #	Cost Unit	Source	Inputs	FRC	FRC	Type
179			Material Price	Network Planning & Support		377C	07	H
180			Projected Actual Utilization - Slot	Network Planning & Support				
181			Number of Usable Slots	Network Planning & Support	12			
182			DS1 Utilization on 10-Port Card	Network Planning & Support				
183			Number Ports per Slot	Network Planning & Support	10			
184			HSSI Card(Trunking)					
185			Material Price	Network Planning & Support		377C	08	P
186			Projected Actual Utilization - Slot	Network Planning & Support				
187			Number of Usable Slots	Network Planning & Support	12			
188			DS1 Utilization on 10-Port Card	Network Planning & Support				
189			Number DS1Ports per 10-port Card	Network Planning & Support	10			
190			Number Required	Network Planning & Support	2			
191			10-Port DS1 I/O Card					
192			Material Price	Network Planning & Support		377C	10	P
193			DS1 Utilization on 10-Port Card	Network Planning & Support				
194			% Allocated to CIR	Network Planning & Support	20.00%			
195			Number DS1Ports per 10-port Card	Network Planning & Support	10			
196			Panel					
197			Material Price	Network Planning & Support		377C	07	H
198			DS1 Capacity per panel	Network Planning & Support	120			
199			Projected Actual Util - Panel DS1	Network Planning & Support				
200			Number DS1s	Network Planning & Support	1			
201			DSX-1 Termination					
202			Material Price	Fundamental Group		357C	03	H
203			Projected Actual Utilization	Fundamental Group				
204			Number Required	Fundamental Group	1			
205								
206	FL	N.1.4	UPS - UNI/NNI FRS 44.210 MBPS					
207			Base System(e/w Pwr,Fan)					
208			Material Price	Network Planning & Support		377C	09	C
209			Projected Actual Utilization	Network Planning & Support				
210			Number of Usable Slots	Network Planning & Support	12			
211			Number Ports per Slot	Network Planning & Support	1			
212			Redundant Fan					
213			Material Price	Network Planning & Support		377C	08	P
214			Projected Actual Utilization	Network Planning & Support				
215			Number of Usable Slots	Network Planning & Support	12			
216			Number Ports per Slot	Network Planning & Support	1			
217			CPU (2)					
218			Material Price	Network Planning & Support		377C	08	P
219			Projected Actual Utilization	Network Planning & Support				
220			Number of Usable Slots	Network Planning & Support	12			
221			Number Ports per Slot	Network Planning & Support	1			
222			Redundant Power Supply					

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Private/Proprietary:

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000133

	A	B	C	D	E	F	G	H
1		Cost	Cost Unit	Source	Inputs	FRC	Sub FRC	In-Plant Type
2	State	Element #				377C	08	P
223			Material Price	Network Planning & Support				
224			Projected Actual Utilization	Network Planning & Support				
225			Number of Usable Slots	Network Planning & Support	12			
226			Number Ports per Slot	Network Planning & Support	1			
227			23" Rack Mount Kit			377C	07	H
228			Material Price	Network Planning & Support				
229			Projected Actual Utilization	Network Planning & Support				
230			Number of Usable Slots	Network Planning & Support	12			
231			Number Ports per Slot	Network Planning & Support	1			
232			HSSI Card(Trunking)			377C	08	P
233			Material Price	Network Planning & Support				
234			Projected Actual Utilization	Network Planning & Support				
235			Number of Usable Slots	Network Planning & Support	12			
236			Number Ports per Slot	Network Planning & Support	1			
237			Number Required	Network Planning & Support	2			
238			HSSI Card			377C	10	P
239			Material Price	Network Planning & Support				
240			Projected Actual Utilization	Network Planning & Support				
241			% Allocated to CIR	Network Planning & Support	20.00%			
242			Number of Ports per Card	Network Planning & Support	1			
243			Number Required	Network Planning & Support	1			
244			DSX3 Termination			357C	03	H
245			Material Price	Fundamental Group				
246			Projected Actual Utilization	Fundamental Group				
247			Number Required	Fundamental Group	1			
248			Kentrox DataSmart Unit			377C	08	P
249			Material Price	Network Planning & Support				
250			Projected Actual Utilization	Network Planning & Support				
251			Number Required	Network Planning & Support	1			
252			HSSI Cable			377C	08	P
253			Material Price	Network Planning & Support				
254			Projected Actual Utilization	Network Planning & Support				
255			Number Required	Network Planning & Support	1			
256								
257	FL	N.1.6-N.1.20	UPS - UNI/NNI FRS - CIR					
258			4-Port Unbundled I/O Card			377C	10	P
259			Material Price	Network Planning & Support				
260			DS0 Utilization on 4-Port Card	Network Planning & Support				
261			% Allocated to CIR	Network Planning & Support	20.00%			
262			Number of DS0s per 4-port card	Network Planning & Support	96			
263			% of Ports	Network Planning & Support				
264								
265			10-Port DS1 I/O Card			377C	10	P
266			Material Price	Network Planning & Support				

Private/Proprietary:

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	A	B	C	D	E	F	G	H
1		Cost			Inputs	FRC	Sub FRC	In-Plant Type
2	State	Element #	Cost Unit	Source				
267			DS1 Utilization on 10-Port Card	Network Planning & Support				
268			% Allocated to CIR	Network Planning & Support	20.00%			
269			Number Equiv. DS0s per Port	Network Planning & Support	24			
270			Number DS1Ports per 10-port Card	Network Planning & Support	10			
271			% of Ports	Network Planning & Support				
272								
273			HSSI Card					
274			Material Price	Network Planning & Support		377C	10	P
275			Projected Actual Utilization	Network Planning & Support				
276			% Allocated to CIR	Network Planning & Support	20.00%			
277			Number of Ports per Card	Network Planning & Support	1			
278			Number Equiv. DS0s per Port	Network Planning & Support	672			
279			% of Ports	Network Planning & Support	1.47%			
280								
281	FL	N.1.1	UPS - Application Software Per Port		Year 1	Year 2	Year 3	
282		N.1.2	Cost per New Switch	Network Planning & Support				
283		N.1.3	Quantity	Network Planning & Support				
284			Growth Factor	Network Planning & Support				
285		N.1.4	Cost per Existing Switch Addl Year	Network Planning & Support				
286			Quantity	Network Planning & Support				
287			Actual Projected Demand	Network Planning & Support				
288			Growth Factor	Network Planning & Support				
289			ATM Port Demand	Network Planning & Support				
290								
291	FL	N.1.1	UPS - DS1 Interoffice Facilities - Network Management System					
292		N.1.2	Facilities Termination - 357C 03	Fundamental Group	\$304.770	357C	03	
293		N.1.3	Facilities Termination - 357C 06	Fundamental Group	\$1,909.032	357C	06	
294		N.1.4	Facilities Termination - 357C 09	Fundamental Group	\$361.765	357C	09	
295			Facilities Termination - 357C 15	Fundamental Group	\$6.171	357C	15	
296			Facilities Per Airmile - 822C 00	Fundamental Group	\$0.757	822C	00	
297			Facilities Per Airmile - 845C 00	Fundamental Group	\$2.331	845C	00	
298			Facilities Per Airmile - 85C 00	Fundamental Group	\$5.535	85C	00	
299			Total Circuit Airmiles - Region	Network Planning & Support	16,791			
300			# of Interoffice Circuits (DS1) - Region	Network Planning & Support	105			
301			# of DS1 Ports	Network Planning & Support	195			
302								
303					Year 1	Year 2	Year 3	
304			# of Ports - Region	Network Planning & Support				
305			Growth Factor	Network Planning & Support				
306			ATM Port Demand - Region	Network Planning & Support				
307								
308	FL	N.1.1 - N.1.4	Cost of Money	Study Assumption	9.90%			
309			Number of Years to Recovery Cost	Study Assumption	5			

000134

000135

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Cost			Source	JFC	Cost Element Life (months)	(For use w/ one NR) Install Time (Hours)	Disconnect Time (Hours)	Install Time (Hours)	First Disconnect Time (Hours)	Additional Install Time (Hours)	Additional Disconnect Time (Hours)	Nonrecurring Adding
1														
2														
3														
4	State	Element #												
5	FL	N.1	UNBUNDLED PACKET SWITCHING FRAME RELAY											
6														
7	FL	N.1.1	UPS - UN/NNI FRS 56 KBPS	Connect & Test	DCSC - MT		471X	42	1	0				
8				Connect & Test	COWKGRP		431X	42	0.4167	0				
9				Engineering	CPG		470X	42	0.0167	0				
10				Connect & Test	ACAC		471X	42	1.4595	0				
11														
12														
13														
14	FL	N.1.2	UPS - UN/NNI FRS 64 KBPS	Connect & Test	DCSC - MT		471X	42	1	0				
15				Connect & Test	COWKGRP		431X	42	0.4167	0				
16				Engineering	CPG		470X	42	0.0167	0				
17				Connect & Test	ACAC		471X	42	1.4595	0				
18														
19														
20														
21	FL	N.1.3	UPS - UN/NNI FRS 1.536 MBPS	Connect & Test	DCSC - MT		471X	42	1	0				
22				Connect & Test	COWKGRP		431X	42	0.4167	0				
23				Engineering	CPG		470X	42	0.0167	0				
24				Connect & Test	ACAC		471X	42	1.9595	0				
25														
26														
27														
28	FL	N.1.4	UPS - UN/NNI FRS 44.210 MBPS	Connect & Test	DCSC - MT		471X	42	1.5	0				
29				Connect & Test	COWKGRP		431X	42	0.4167	0				
30				Engineering	CPG		470X	42	0.0167	0				
31				Connect & Test	ACAC		471X	42	1.9595	0				
32														
33														
34														
35	FL	N.1.5	UPS - UN/NNI FRS - DLCI Additional	Connect & Test	DCSC - MT		471X	42	0.7917	0				
36														
37														
38	FL	N.1.21	UPS - UN/NNI FRS CIR - FEATURE CHANGE	Connect & Test	DCSC - MT		471X	42	0.3333	0				
39														
40														
41	FL	N.1.22	UPS - UN/NNI FRS CIR - TRANSFER OF SERVICE	Connect & Test	DCSC - MT		471X	42	0	0				
42														
43														
44														
45	FL	N.1.199	UPS - UN/NNI FRS 56 KBPS - DISCONNECT	Connect & Test	DCSC - MT		471X	42	0	0.5				
46				Connect & Test	COWKGRP		431X	42	0	0.3333				
47				Engineering	CPG		470X	42	0	0.0083				
48				Connect & Test	ACAC		471X	42	0	0.18				
49														
50														
51	FL	N.1.299	UPS - UN/NNI FRS 64 KBPS - DISCONNECT											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
52				Connect & Test	DCSC - MT	471X	42	0	0.5					
53				Connect & Test	COWKGRP	431X	42	0	0.3333					
54				Engineering	CPG	470X	42	0	0.0083					
55				Connect & Test	ACAC	471X	42	0	0.18					
56														
57	FL	N.1.399	UPS - UNI/NNI FRS 1.536 MBPS - DISCONNECT											
58				Connect & Test	DCSC - MT	471X	42	0	0.5					
59				Connect & Test	COWKGRP	431X	42	0	0.3333					
60				Engineering	CPG	470X	42	0	0.0083					
61				Connect & Test	ACAC	471X	42	0	0					
62														
63	FL	N.1.499	UPS - UNI/NNI FRS 44.210 MBPS - DISCONNECT											
64				Connect & Test	DCSC - MT	471X	42	0	0.75					
65				Connect & Test	COWKGRP	431X	42	0	0.3333					
66				Engineering	CPG	470X	42	0	0.0083					
67				Connect & Test	ACAC	471X	42	0	0					
68														
69	FL	N.1.599	UPS - UNI/NNI FRS - DLCI Additional - DISCONNECT	Connect & Test	DCSC - MT	471X	42	0	0.5833					
70														
71														

000136

TELRIC INPUT FORM - RECURRING EXPENSES DATA

Instructions:

1. Use this worksheet to record recurring non-labor expenses to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type **END** in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.

State	Cost Element #	Recurring Expense Description (Limited to 25 characters)	Recurring	Recurring
			Volume Sensitive	Volume Insensitive
			\$ Amount	\$ Amount
FL	N.1.1	Software Cost per Port per Month	\$1.081	
FL	N.1.2	Software Cost per Port per Month	\$1.081	
FL	N.1.3	Software Cost per Port per Month	\$1.081	
FL	N.1.4	Software Cost per Port per Month	\$1.081	
	END			

Maximum 10 entries per Cost Element #

000137

TELRIC INPUT FORM - NONRECURRING EXPENSES DATA

Instructions:

1. Use this worksheet to record nonrecurring non-labor expenses to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type END in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.
6. Use column D when cost element has a single nonrecurring cost; use columns E & F for elements with a first and additional nonrecurring cost; use columns G & H for elements with an initial and subsequent nonrecurring cost.

State	Cost Element #	Nonrecurring Expense Description (Limited to 25 characters)	Nonrecurring \$ Amount	Nonrecurring First \$ Amount	Nonrecurring Additional \$ Amount	Nonrecurring Initial \$ Amount	Nonrecurring Subsequent \$ Amount
FL	END						
		Maximum 10 entries per Cost Element #					

000138

TELRIC INPUT FORM - NONRECURRING LABOR TIMES

Instructions:

1. Use this worksheet to record nonrecurring labor times to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type END in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.
6. Use columns F & G when cost element has a single nonrecurring cost; use columns H, I, J, & K for elements with a first and additional nonrecurring cost; use columns L, M, N & O for elements with an initial and subsequent nonrecurring cost.
7. Study midpoint date is set at 6/98.
8. Input Cost Element Life (in months) on first row of data for each cost element. It is not necessary to repeat on each line.

Study Mid-Point Date (Mos.)

Jun-99

State	Cost Element #	Cost Element Life (Mo)	Labor Expense Description (Limited to 25 characters)	JFC Payband	(For use w/ one NR)		First Installation Time (Hours)	First Disconnect Time (Hours)	Additional Installation Time (Hours)	Additional Disconnect Time (Hours)	Initial Installation Time (Hours)	Initial Disconnect Time (Hours)	Subsequent Installation Time (Hours)	Subsequent Disconnect Time (Hours)
					Installation Time (Hours)	Disconnect Time (Hours)								
FL	N.1.1	42	Connect & Test	471X	1	0								
FL	N.1.1	42	Connect & Test	431X	0.4167	0								
FL	N.1.1	42	Engineering	470X	0.0167	0								
FL	N.1.1	42	Connect & Test	471X	1.4595	0								
FL	N.1.2	42	Connect & Test	471X	1	0								
FL	N.1.2	42	Connect & Test	431X	0.4167	0								
FL	N.1.2	42	Connect & Test	470X	0.0167	0								
FL	N.1.2	42	Engineering	471X	1.4595	0								
FL	N.1.2	42	Connect & Test	471X	1	0								
FL	N.1.3	42	Connect & Test	431X	0.4167	0								
FL	N.1.3	42	Connect & Test	470X	0.0167	0								
FL	N.1.3	42	Engineering	471X	1.9595	0								
FL	N.1.3	42	Connect & Test	471X	1.5	0								
FL	N.1.4	42	Connect & Test	431X	0.4167	0								
FL	N.1.4	42	Connect & Test	470X	0.0167	0								
FL	N.1.4	42	Engineering	471X	1.9595	0								
FL	N.1.4	42	Connect & Test	471X	0.7917	0								
FL	N.1.5	42	Connect & Test	471X	0.3333	0								
FL	N.1.21	42	Connect & Test	471X	0	0								
FL	N.1.22	42	Connect & Test	471X	0	0.5								
FL	N.1.199	42	Connect & Test	431X	0	0.3333								
FL	N.1.199	42	Connect & Test	470X	0	0.0083								
FL	N.1.199	42	Engineering	471X	0	0.18								
FL	N.1.199	42	Connect & Test	471X	0	0.5								
FL	N.1.299	42	Connect & Test	431X	0	0.3333								
FL	N.1.299	42	Connect & Test	470X	0	0.0083								
FL	N.1.299	42	Engineering	471X	0	0.18								
FL	N.1.299	42	Connect & Test	471X	0	0.5								
FL	N.1.399	42	Connect & Test	431X	0	0.3333								
FL	N.1.399	42	Connect & Test	470X	0	0.0083								
FL	N.1.399	42	Engineering	471X	0	0								
FL	N.1.399	42	Connect & Test	471X	0	0.75								
FL	N.1.499	42	Connect & Test	431X	0	0.3333								
FL	N.1.499	42	Connect & Test	470X	0	0.0083								
FL	N.1.499	42	Engineering	471X	0	0								
FL	N.1.499	42	Connect & Test	471X	0	0.5833								
FL	N.1.599	42	Connect & Test	471X	0									
		END												

Maximum of 25 entries per Cost Element #

000140

TELRIC INPUT FORM - MATERIAL/INVESTMENT DATA

Instructions:

1. Use this worksheet to record material and/or investments to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type END in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.

State	Cost		Sub	Volume	
	Element #	FRC		Sensitive \$ Amount	Insensitive \$ Amount
FL	N.1.1	377C	10	\$192,375	
FL	N.1.1	377C	09	\$21,989	
FL	N.1.1	377C	08	\$96,753	
FL	N.1.1	377C	07	\$4,603	
FL	N.1.1	357C	03	\$85,299	
FL	N.1.1	357C	15	\$111,521	
FL	N.1.1	357C	06	\$34,386	
FL	N.1.1	357C	09	\$88,577	
FL	N.1.1	822C	00	\$0.166	
FL	N.1.1	845C	00	\$0.512	
FL	N.1.1	85C	00	\$1.216	
FL	N.1.2	377C	10	\$192,375	
FL	N.1.2	377C	09	\$21,989	
FL	N.1.2	377C	08	\$96,753	
FL	N.1.2	377C	07	\$4,603	
FL	N.1.2	357C	03	\$85,299	
FL	N.1.2	357C	15	\$111,521	
FL	N.1.2	357C	06	\$34,386	
FL	N.1.2	357C	09	\$88,577	
FL	N.1.2	822C	00	\$0.166	
FL	N.1.2	845C	00	\$0.512	
FL	N.1.2	85C	00	\$1.216	
FL	N.1.3	377C	10	\$1,439,134	
FL	N.1.3	377C	09	\$132,103	
FL	N.1.3	377C	08	\$581,252	
FL	N.1.3	377C	07	\$57,598	
FL	N.1.3	357C	03	\$15,870	
FL	N.1.3	357C	15	\$0.008	
FL	N.1.3	357C	06	\$2,622	
FL	N.1.3	357C	09	\$0.497	
FL	N.1.3	822C	00	\$0.166	
FL	N.1.3	845C	00	\$0.512	
FL	N.1.3	85C	00	\$1.216	
FL	N.1.4	377C	10	\$8,323,661	
FL	N.1.4	377C	09	\$1,145,908	
FL	N.1.4	377C	08	\$8,431,997	
FL	N.1.4	377C	07	\$11,162	
FL	N.1.4	357C	03	\$213,705	
FL	N.1.4	357C	15	\$0.008	
FL	N.1.4	357C	06	\$2,622	
FL	N.1.4	357C	09	\$0.497	
FL	N.1.4	822C	00	\$0.166	
FL	N.1.4	845C	00	\$0.512	
FL	N.1.4	85C	00	\$1.216	
FL	N.1.6	377C	10	\$2,908	
FL	N.1.7	377C	10	\$14,541	
FL	N.1.8	377C	10	\$25,446	
FL	N.1.9	377C	10	\$29,081	
FL	N.1.10	377C	10	\$58,162	
FL	N.1.11	377C	10	\$116,324	
FL	N.1.12	377C	10	\$174,487	
FL	N.1.13	377C	10	\$232,649	
FL	N.1.14	377C	10	\$348,973	
FL	N.1.15	377C	10	\$697,947	
FL	N.1.16	377C	10	\$1,744,867	
FL	N.1.17	377C	10	\$4,420,329	
FL	N.1.18	377C	10	\$7,066,710	
FL	N.1.19	377C	10	\$15,029,119	
FL	N.1.20	377C	10	\$19,542,507	
	END				

000141

	A	B	C	D	E
1		UNBUNDLED PACKET SWITCHING FRAME RELAY		State	FL
2				Workpaper	210
3		Summary of Cost Elements by FRC and Sub FRC		Page	1 of 2
4					
5					Cost
6		<u>Description</u>	<u>Source</u>	<u>Value</u>	<u>Element#</u>
7	1	UPS - UN/NNI FRS 56 KBPS			
8	2	FRC 377C			
9	3	- Sub FRC 10	WP220 Ln86+ WP310 Ln47	\$192.375	N.1.1
10	4	- Sub FRC 09	WP220 Ln12+WP310 Ln41	\$21.989	N.1.1
11	5	- Sub FRC 08	WP220 Ln25+38+50+77+WP310 Ln42+43+44+46	\$96.753	N.1.1
12	6	- Sub FRC 07	WP220 Ln62+Ln99+WP310 Ln45+48	\$4.603	N.1.1
13	7	FRC 357C			
14	8	- Sub FRC 03	WP220 Ln110+127+WP310 Ln32+Ln49	\$85.299	N.1.1
15	9	- Sub FRC 15	WP220 Ln118+WP310 Ln35	\$111.521	N.1.1
16	10	- Sub FRC 06	WP220 Ln137+WP310 Ln33	\$34.386	N.1.1
17	11	- Sub FRC 09	WP220 Ln147+WP310 Ln34	\$88.577	N.1.1
18	12	FRC 822C Sub FRC 00	WP310 Ln 37	\$0.166	N.1.1
19	13	FRC 845C Sub FRC 00	WP310 Ln 38	\$0.512	N.1.1
20	14	FRC 85C Sub FRC 00	WP310 Ln 39	\$1.216	N.1.1
21	15				
22	16	UPS - UNI/NNI FRS 64 KBPS			
23	17	FRC 377C			
24	18	- Sub FRC 10	WP230 Ln86+ WP310 Ln47	\$192.375	N.1.2
25	19	- Sub FRC 09	WP230 Ln12+WP310 Ln41	\$21.989	N.1.2
26	20	- Sub FRC 08	WP230 Ln25+38+50+77+WP310 Ln42+43+44+46	\$96.753	N.1.2
27	21	- Sub FRC 07	WP230 Ln62+Ln99+WP310 Ln45+48	\$4.603	N.1.2
28	22	FRC 357C			
29	23	- Sub FRC 03	WP230 Ln110+127+WP310 Ln32+Ln49	\$85.299	N.1.2
30	24	- Sub FRC 15	WP230 Ln118+WP310 Ln35	\$111.521	N.1.2
31	25	- Sub FRC 06	WP230 Ln137+WP310 Ln33	\$34.386	N.1.2
32	26	- Sub FRC 09	WP230 Ln147+WP310 Ln34	\$88.577	N.1.2
33	27	FRC 822C Sub FRC 00	WP310 Ln 37	\$0.166	N.1.2
34	28	FRC 845C Sub FRC 00	WP310 Ln 38	\$0.512	N.1.2
35	29	FRC 85C Sub FRC 00	WP310 Ln 39	\$1.216	N.1.2
36	30				
37	31	UPS - UNI/NNI FRS 1.536 MBPS			
38	32	FRC 377C			
39	33	- Sub FRC 10	WP240 Ln85+WP310 Ln47	\$1,439.134	N.1.3
40	34	- Sub FRC 09	WP240 Ln11+WP310 Ln41	\$132.103	N.1.3
41	35	- Sub FRC 08	WP240 Ln23+35+47+75+WP310 Ln42+43+44+46	\$581.252	N.1.3
42	36	- Sub FRC 07	WP240 Ln61+Ln97+WP310 Ln45+48	\$57.598	N.1.3
43	37	FRC 357C			
44	38	- Sub FRC 03	WP240 Ln109+WP310 Ln32+49	\$15.870	N.1.3
45	39	- Sub FRC 15	WP310 Ln35	\$0.008	N.1.3
46	40	- Sub FRC 06	WP310 Ln33	\$2.622	N.1.3
47	41	- Sub FRC 09	WP310 Ln34	\$0.497	N.1.3
48	42	FRC 822C Sub FRC 00	WP310 Ln 37	\$0.166	N.1.3
49	43	FRC 845C Sub FRC 00	WP310 Ln 38	\$0.512	N.1.3
50	44	FRC 85C Sub FRC 00	WP310 Ln 39	\$1.216	N.1.3
51	45				
52	46				
53	47				
54	48				
55	49				
56	50				
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	A	B	C	D	E
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62					
63		UNBUNDLED PACKET SWITCHING FRAME RELAY		State	FL
64				Workpaper	210
65		Summary of Cost Elements by FRC and Sub FRC		Page	2 of 2
66					Cost
67					
68		<u>Description</u>	<u>Source</u>	<u>Value</u>	<u>Element#</u>
69		51 UPS - UNI/NNI FRS 44.210 MBPS			
70		52 FRC 377C			
71	53	- Sub FRC 10	WP250 Ln99+WP310 Ln47	\$8,323.661	N.1.4
72	54	- Sub FRC 09	WP250 Ln11+WP310 Ln41	\$1,145.908	N.1.4
73	55	- Sub FRC 08	WP250 Ln23+35+47+75+119+129+WP310 Ln42+43+44+46	\$8,431.997	N.1.4
74	56	- Sub FRC 07	WP250 Ln61+WP310 Ln45+48	\$11.162	N.1.4
75		57 FRC 357C			
76	58	- Sub FRC 03	WP250 Ln109+WP310 Ln32+49	\$213.705	N.1.4
77	59	- Sub FRC 15	WP310 Ln35	\$0.008	N.1.4
78	60	- Sub FRC 06	WP310 Ln33	\$2.622	N.1.4
79	61	- Sub FRC 09	WP310 Ln34	\$0.497	N.1.4
80	62	FRC 822C Sub FRC 00	WP310 Ln 37	\$0.166	N.1.4
81	63	FRC 845C Sub FRC 00	WP310 Ln 38	\$0.512	N.1.4
82	64	FRC 85C Sub FRC 00	WP310 Ln 39	\$1.216	N.1.4
83	65				
84	66				
85	67				
86	68				
87	69				
88	70				
89	71				
90	72				
91	73				
92	74				
93	75				
94	76				
95	77				
96	78				
97	79				
98	80				
99	81				
100	82				
101	83				
102	84				
103	85				
104	86				
105	87				
106	88				
107	89				
108	90				
109	91				
110	92				
111	93				
112	94				
113	95				
114	96				
115	97				
116	98				
117	99				
118	100				

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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Development of
 UPS - UNI/NNI FRS 56 KBPS

	Description	Source	Value
1	Base System (e/w Pwr,Fan)		
2	Material Price	Inputs_Recur Line 7	██████████
3			
4	Projected Actual Utilization - Slot	Inputs_Recur Line 8	██████████
5			
6	Number of Usable Slots	Inputs_Recur Line 9	12
7			
8	DS0 Utilization on 4-Port Card	Inputs_Recur Line 10	██████████
9			
10	Number of DS0s per 4-port card	Inputs_Recur Line 11	96
11			
12	Utilized Material Price per DS0 Port	Ln2/Ln4/Ln6/Ln8/Ln10	\$21.653
13			
14	Redundant Fan		
15	Material Price	Inputs_Recur Line 13	██████████
16			
17	Projected Actual Utilization - Slot	Inputs_Recur Line 14	██████████
18			
19	Number of Usable Slots	Inputs_Recur Line 15	12
20			
21	DS0 Utilization on 4-Port Card	Inputs_Recur Line 16	██████████
22			
23	Number of DS0s per 4-port card	Inputs_Recur Line 17	96
24			
25	Utilized Material Price per DS0 Port	Ln15/Ln17/Ln19/Ln21/Ln23	\$2.165
26			
27	CPU (2)		
28	Material Price	Inputs_Recur Line 19	██████████
29			
30	Projected Actual Utilization - Slot	Inputs_Recur Line 20	██████████
31			
32	Number of Usable Slots	Inputs_Recur Line 21	12
33			
34	DS0 Utilization on 4-Port Card	Inputs_Recur Line 22	██████████
35			
36	Number of DS0s per 4-port card	Inputs_Recur Line 23	96
37			
38	Utilized Material Price per DS0 Port	Ln28/Ln30/Ln32/Ln34/Ln36	\$43.306
39			
40	Redundant Power Supply		
41	Material Price	Inputs_Recur Line 25	██████████
42			
43	Projected Actual Utilization - Slot	Inputs_Recur Line 26	██████████
44	Number of Usable Slots	Inputs_Recur Line 27	12
45			
46	DS0 Utilization on 4-Port Card	Inputs_Recur Line 28	██████████
47			
48	Number of DS0s per 4-port card	inputs_Recur Line 29	96
49			
50	Utilized Material Price per DS0 Port	Ln41/Ln43/Ln44/Ln46/Ln48	\$6.496

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UNBUNDLED PACKET SWITCHING FRAME RELAY

Development of
UPS - UNI/NNI FRS 56 KBPS

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	Description	Source	Value
51	23" Rack Mount Kit		
52	Material Price	Inputs_Recur Line 31	
53			
54	Projected Actual Utilization - Slot	Inputs_Recur Line 32	
55			
56	Number of Usable Slots	Inputs_Recur Line 33	12
57			
58	DS0 Utilization on 4-Port Card	Inputs_Recur Line 34	
59			
60	Number of DS0s per 4-port card	Inputs_Recur Line 35	96
61			
62	Utilized Material Price per DS0 Port	Ln52/Ln54/Ln56/Ln58/Ln60	\$0.208
63			
64	HSSI Card (Trunking)		
65	Material Price	Inputs_Recur Line 37	
66			
67	Projected Actual Utilization	Inputs_Recur Line 38	
68			
69	Number of Usable Slots	Inputs_Recur Line 39	12
70			
71	DS0 Utilization on 4-Port Card	Inputs_Recur Line 40	
72			
73	Number of DS0s per 4-port card	Inputs_Recur Line 41	96
74			
75	Number Required	Inputs_Recur Line 42	2
76			
77	Utilized Material Price per DS0 Port	Ln65*Ln75/Ln67/Ln69/Ln71/Ln73	\$43.306
78			
79	4-Port Bundled I/O Card		
80	Material Price	Inputs_Recur Line 44	
81			
82	DS0 Utilization on 4-Port Card	Inputs_Recur Line 45	
83	% Allocated to CIR	Inputs_Recur Line 46	20.00%
84	4-Port Utilized Investment	Ln80/Ln82*(1-Ln83)	\$18,116.52
85	Number of DS0s per 4-port card	Inputs_Recur Line 47	96
86	Utilized Material Price per DS0 Port	Ln84/Ln85	\$188.714
87			
88	Panel		
89	Material Price	Inputs_Recur Line 49	
90			
91	DS1's per Panel	Inputs_Recur Line 50	120
92			
93	Projected Actual Util - Panel DS1	Inputs_Recur Line 51	
94			
95	DS0 Utilization per DS1	Inputs_Recur Line 52	
96			
97	Number of DS0s per DS1	Inputs_Recur Line 53	24
98			
99	Utilized Material Price per DS0 Port	Ln89/Ln91/Ln93/Ln95/Ln97	\$4.248
100			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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 Cost Element N.1.1
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Development of
 UPS - UNI/NNI FRS 56 KBPS

	Description	Source	Value
101	DSX-1 Termination		
102	Material Price	Inputs_Recur Line 55	
103			
104	Projected Actual Utilization-DS0 C.O. Side	Inputs_Recur Line 56	
105	Projected Actual Utilization-DS0 Field Side	Inputs_Recur Line 57	
106	Number Required	Inputs_Recur Line 58	2
107			
108	Number of DSO's per DS1Port	Inputs_Recur Line 59	24
109			
110	Utilized Material Price per DS0 Port	(L102*L106/L104)+(L102*L106/L105)*L108	\$3.841
111			
112	DCS Port - DS1		
113	Material Price	Inputs_Recur Line 61	
114	Projected Actual Utilization-DS0 C.O. Side	Inputs_Recur Line 62	
115	Projected Actual Utilization-DS0 Field Side	Inputs_Recur Line 63	
116	Number Required	Inputs_Recur Line 64	1
117	Number of DSO's per DS1Port	Inputs_Recur Line 65	24
118	Utilized Material Price per DS0 Port	(L113*L116/L114)+(L113*L116/L115)*L117	\$111.512
119			
120	D4 Channel Bank Term. per DS0 Port-Hardwired		
121	Material Price	Inputs_Recur Line 67	
122			
123	Projected Actual Utilization	Inputs_Recur Line 68	
124			
125	Number Required	Inputs_Recur Line 69	1
126			
127	Utilized Material Price per DS0 Port	Ln121/Ln123 * Ln125	\$81.000
128			
129			
130	D4 Channel Bank Term. per DS0 Port-Com Eqpt.-Plug		
131	Material Price	Inputs_Recur Line 71	
132			
133	Projected Actual Utilization	Inputs_Recur Line 72	
134			
135	Number Required	Inputs_Recur Line 73	1
136			
137	Utilized Material Price per DS0 Port	Ln131/Ln133 * Ln135	\$31.765
138			
139			
140	D4 Channel Bank Term. per DS0 Port-OCU-DP Plug		
141	Material Price	Inputs_Recur Line 75	
142			
143	Projected Actual Utilization	Inputs_Recur Line 76	
144			
145	Number Required	Inputs_Recur Line 77	1
146			
147	Utilized Material Price per DS0 Port	Ln141/Ln143 * Ln145	\$88.080
148			
149			
150			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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 Cost Element N.1.2
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Development of
 UPS - UNI/NNI FRS 64 KBPS

	Description	Source	Value
1	Base System(e/w Pwr,Fan)		
2	Material Price	Inputs_Recur Line 81	██████████
3			
4	Projected Actual Utilization - Slot	Inputs_Recur Line 82	██████████
5			
6	Number of Usable Slots	Inputs_Recur Line 83	12
7			
8	DS0 Utilization on 4-Port Card	Inputs_Recur Line 84	██████████
9			
10	Number of DS0s per 4-port card	Inputs_Recur Line 85	96
11			
12	Utilized Material Price per DS0 Port	Ln2/Ln4/Ln6/Ln8/Ln10	\$21.653
13			
14	Redundant Fan		
15	Material Price	Inputs_Recur Line 87	██████████
16			
17	Projected Actual Utilization - Slot	Inputs_Recur Line 88	██████████
18			
19	Number of Usable Slots	Inputs_Recur Line 89	12
20			
21	DS0 Utilization on 4-Port Card	Inputs_Recur Line 90	██████████
22			
23	Number of DS0s per 4-port card	Inputs_Recur Line 91	96
24			
25	Utilized Material Price per DS0 Port	Ln15/Ln17/Ln19/Ln21/Ln23	\$2.165
26			
27	CPU (2)		
28	Material Price	Inputs_Recur Line 93	██████████
29			
30	Projected Actual Utilization - Slot	Inputs_Recur Line 94	██████████
31			
32	Number of Usable Slots	Inputs_Recur Line 95	12
33			
34	DS0 Utilization on 4-Port Card	Inputs_Recur Line 96	██████████
35			
36	Number of DS0s per 4-port card	Inputs_Recur Line 97	96
37			
38	Utilized Material Price per DS0 Port	Ln28/Ln30/Ln32/Ln34/Ln36	\$43.306
39			
40	Redundant Power Supply		
41	Material Price	Inputs_Recur Line 99	██████████
42			
43	Projected Actual Utilization - Slot	Inputs_Recur Line 100	██████████
44	Number of Usable Slots	Inputs_Recur Line 101	12
45			
46	DS0 Utilization on 4-Port Card	Inputs_Recur Line 102	██████████
47			
48	Number of DS0s per 4-port card	Inputs_Recur Line 103	96
49			
50	Utilized Material Price per DS0 Port	Ln41/Ln43/Ln44/Ln46/Ln48	\$6.496

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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Development of
 UPS - UNI/NNI FRS 64 KBPS

	Description	Source	Value
51	23" Rack Mount Kit		
52	Material Price	Inputs_Recur Line 105	
53			
54	Projected Actual Utilization - Slot	Inputs_Recur Line 106	
55			
56	Number of Usable Slots	Inputs_Recur Line 107	12
57			
58	DS0 Utilization on 4-Port Card	Inputs_Recur Line 108	
59			
60	Number of DS0s per 4-port card	Inputs_Recur Line 109	96
61			
62	Utilized Material Price per DS0 Port	Ln52/Ln54/Ln56/Ln58/Ln60	\$0.208
63			
64	HSSI Card(Trunking)		
65	Material Price	Inputs_Recur Line 111	
66			
67	Projected Actual Utilization - Slot	Inputs_Recur Line 112	
68			
69	Number of Usable Slots	Inputs_Recur Line 113	12
70			
71	DS0 Utilization on 4-Port Card	Inputs_Recur Line 114	
72			
73	Number of DS0s per 4-port card	Inputs_Recur Line 115	96
74			
75	Number Required	Inputs_Recur Line 116	2
76			
77	Utilized Material Price per DS0 Port	Ln65*Ln75/Ln67/Ln69/Ln71/Ln73	\$43.306
78			
79	4-Port Bundled I/O Card		
80	Material Price	Inputs_Recur Line 118	
81			
82	DS0 Utilization on 4-Port Card	Inputs_Recur Line 119	
83	% Allocated to CIR	Inputs_Recur Line 120	20.00%
84	4-Port Utilized Investment	Ln80/Ln82*(1-Ln83)	\$18,116.524
85	Number of DS0s per 4-port card	Inputs_Recur Line 121	96
86	Utilized Material Price per DS0 Port	Ln84/Ln85	\$188.714
87			
88	Panel		
89	Material Price	Inputs_Recur Line 123	
90			
91	DS1's per Panel	Inputs_Recur Line 124	120
92			
93	Projected Actual Util - Panel DS1	Inputs_Recur Line 125	
94			
95	DS0 Utilization per DS1	Inputs_Recur Line 126	
96			
97	Number of DS0s per DS1	Inputs_Recur Line 127	24
98			
99	Utilized Material Price per DS0 Port	Ln89/Ln91/Ln93/Ln95/Ln97	\$4.248
100			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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 Cost Element N.1.2
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Development of
 UPS - UNI/NNI FRS 64 KBPS

	Description	Source	Value
101	DSX-1 Termination		
102	Material Price	Inputs_Recur Line 129	
103			
104	Projected Actual Utilization-DS0 C.O. Side	Inputs_Recur Line 130	
105	Projected Actual Utilization-DS0 Field Side	Inputs_Recur Line 131	
106	Number Required	Inputs_Recur Line 132	2
107			
108	Number of DSO's per DS1Port	Inputs_Recur Line 133	24
109			
110	Utilized Material Price per DS0 Port	$(L102*L106/L104)+(L102*L106/L105)/L108$	\$3.841
111			
112	DCS Port - DS1		
113	Material Price	Inputs_Recur Line 135	
114	Projected Actual Utilization-DS0 C.O. Side	Inputs_Recur Line 136	
115	Projected Actual Utilization-DS0 Field Side	Inputs_Recur Line 137	
116	Number Required	Inputs_Recur Line 138	1
117	Number of DSO's per DS1Port	Inputs_Recur Line 139	24
118	Utilized Material Price per DS0 Port	$(L113*L116/L114)+(L113*L116/L115)/L117$	\$111.512
119			
120	D4 Channel Bank Term. per DS0 Port-Hardwired		
121	Material Price	Inputs_Recur Line 141	
122			
123	Projected Actual Utilization	Inputs_Recur Line 142	
124			
125	Number Required	Inputs_Recur Line 143	1
126			
127	Utilized Material Price per DS0 Port	$Ln121/Ln123 * Ln125$	\$81.000
128			
129			
130	D4 Channel Bank Term. per DS0 Port-Com Eqpt.-Plug		
131	Material Price	Inputs_Recur Line 145	
132			
133	Projected Actual Utilization	Inputs_Recur Line 146	
134			
135	Number Required	Inputs_Recur Line 147	1
136			
137	Utilized Material Price per DS0 Port	$Ln131/Ln133 * Ln135$	\$31.765
138			
139			
140	D4 Channel Bank Term. per DS0 Port-OCU-DP Plug		
141	Material Price	Inputs_Recur Line 149	
142			
143	Projected Actual Utilization	Inputs_Recur Line 150	
144			
145	Number Required	Inputs_Recur Line 151	1
146			
147	Utilized Material Price per DS0 Port	$Ln141/Ln143 * Ln145/Ln146$	\$88.080
148			
149			
150			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

Development of
UPS - UNI/NNI FRS 1.536 MBPS

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	<u>Description</u>	<u>Source</u>	<u>Value</u>
1	Base System(e/w Pwr,Fan)		
2			
3	Material Price	Inputs_Recur Line 155	██████████
4			
5	Projected Actual Utilization - Slot	Inputs_Recur Line 156	██████████
6			
7	Number of Usable Slots	Inputs_Recur Line 157	12
8	DS1 Utilization on 10-Port Card	Inputs_Recur Line 158	██████████
9	Number DS1Ports per 10-port Card	Inputs_Recur Line 159	10
10			
11	Utilized Material Price per Port	Ln3/Ln5/Ln7/Ln8/Ln 9	\$131.767
12			
13	Redundant Fan		
14			
15	Material Price	Inputs_Recur Line 161	██████████
16			
17	Projected Actual Utilization - Slot	Inputs_Recur Line 162	██████████
18			
19	Number of Usable Slots	Inputs_Recur Line 163	12
20	DS1 Utilization on 10-Port Card	Inputs_Recur Line 164	██████████
21	Number DS1Ports per 10-port Card	Inputs_Recur Line 165	10
22			
23	Utilized Material Price per Port	Ln15/Ln17/Ln19/Ln20/Ln21	\$13.177
24			
25	CPU (2)		
26			
27	Material Price	Inputs_Recur Line 167	██████████
28			
29	Projected Actual Utilization - Slot	Inputs_Recur Line 168	██████████
30			
31	Number of Usable Slots	Inputs_Recur Line 169	12
32	DS1 Utilization on 10-Port Card	Inputs_Recur Line 170	██████████
33	Number DS1Ports per 10-port Card	Inputs_Recur Line 171	10
34			
35	Utilized Material Price per Port	Ln27/Ln29/Ln31/Ln32/Ln33	\$263.533
36			
37	Redundant Power Supply		
38			
39	Material Price	Inputs_Recur Line 173	██████████
40			
41	Projected Actual Utilization - Slot	Inputs_Recur Line 174	██████████
42			
43	Number of Usable Slots	Inputs_Recur Line 175	12
44	DS1 Utilization on 10-Port Card	Inputs_Recur Line 176	██████████
45	Number DS1Ports per 10-port Card	Inputs_Recur Line 177	10
46			
47	Utilized Material Price per Port	Ln39/Ln41/Ln43/Ln44/Ln45	\$39.530
48			
49			
50			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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 Cost Element N.1.3
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Development of
 UPS - UNI/NNI FRS 1.536 MBPS

	Description	Source	Value
51	23" Rack Mount Kit		
52			
53	Material Price	Inputs_Recur Line 179	██████████
54			
55	Projected Actual Utilization - Slot	Inputs_Recur Line 180	██████████
56			
57	Number of Usable Slots	Inputs_Recur Line 181	12
58	DS1 Utilization on 10-Port Card	Inputs_Recur Line 182	██████████
59	Number Ports per Slot	Inputs_Recur Line 183	10
60			
61	Utilized Material Price per Port	Ln53/Ln55/Ln57/Ln58/Ln59	\$1.267
62			
63	HSSI Card(Trunking)		
64			
65	Material Price	Inputs_Recur Line 185	██████████
66			
67	Projected Actual Utilization - Slot	Inputs_Recur Line 186	██████████
68			
69	Number of Usable Slots	Inputs_Recur Line 187	12
70	Number of Usable Slots	Inputs_Recur Line 188	██████████
71	Number DS1Ports per 10-port Card	Inputs_Recur Line 189	10
72			
73	Number Required	Inputs_Recur Line 190	2
74			
75	Utilized Material Price per Port	Ln65*Ln73/Ln67/Ln69/Ln70/Ln71	\$263.533
76			
77	10-Port DS1 I/O Card		
78			
79	Material Price	Inputs_Recur Line 192	██████████
80			
81	DS1 Utilization on 10-Port Card	Inputs_Recur Line 193	██████████
82	% Allocated to CIR	Inputs_Recur Line 194	20.00%
83	10-Port Utilized Investment	Ln79/Ln81*(1-Ln82)	\$14,354.727
84	Number DS1Ports per 10-port Card	Inputs_Recur Line 195	10
85	Utilized Material Price per Port	Ln83/Ln84	\$1,435.473
86			
87	Panel		
88			
89	Material Price	Inputs_Recur Line 197	██████████
90			
91	DS1 Capacity per panel	Inputs_Recur Line 198	120
92			
93	Projected Actual Util - Panel DS1	Inputs_Recur Line 199	██████████
94			
95	Number DS1s	Inputs_Recur Line 200	1
96			
97	Utilized Material Price per Port	Ln 89 / Ln 91 / Ln 93 / Ln 95	\$56.184
98			
99			
100			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

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 Cost Element N.1.3
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Development of
 UPS - UNI/NNI FRS 1.536 MBPS

	<u>Description</u>	<u>Source</u>	<u>Value</u>
101	DSX-1 Termination		
102			
103	Material Price	Inputs_Recur Line 202	
104			
105	Projected Actual Utilization	Inputs_Recur Line 203	
106			
107	Number Required	Inputs_Recur Line 204	1
108			
109	Utilized Material Price per Port	Ln 103 / Ln 105 * Ln 107	\$15.412
110			
111			
112			
113			
114			
115			
116			
117			
118			
119			
120			
121			
122			
123			
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UNBUNDLED PACKET SWITCHING FRAME RELAY

State FL
 Workpaper 250
 Cost Element N.1.4
 Page 1 of 3

Development of
 UPS - UNI/NNI FRS 44.210 MBPS

	Description	Source	Value
1	Base System(e/w Pwr,Fan)		
2			
3	Material Price	Inputs_Recur Line 208	██████████
4			
5	Projected Actual Utilization	Inputs_Recur Line 209	██████████
6			
7	Number of Usable Slots	Inputs_Recur Line 210	12
8			
9	Number Ports per Slot	Inputs_Recur Line 211	1
10			
11	Utilized Material Price per Port	Line 3 / Line 5 / Line 7 / Line 9	\$1,145.572
12			
13	Redundant Fan		
14			
15	Material Price	Inputs_Recur Line 213	██████████
16			
17	Projected Actual Utilization	Inputs_Recur Line 214	██████████
18			
19	Number of Usable Slots	Inputs_Recur Line 215	12
20			
21	Number Ports per Slot	Inputs_Recur Line 216	1
22			
23	Utilized Material Price per Port	Line 15 / Line 17 / Line 19 / Line 21	\$114.557
24			
25	CPU (2)		
26			
27	Material Price	Inputs_Recur Line 218	██████████
28			
29	Projected Actual Utilization	Inputs_Recur Line 219	██████████
30			
31	Number of Usable Slots	Inputs_Recur Line 220	12
32			
33	Number Ports per Slot	Inputs_Recur Line 221	1
34			
35	Utilized Material Price per Port	Line 27 / Line 29 / Line 31 / Line 33	\$2,291.145
36			
37	Redundant Power Supply		
38			
39	Material Price	Inputs_Recur Line 223	██████████
40			
41	Projected Actual Utilization	Inputs_Recur Line 224	██████████
42			
43	Number of Usable Slots	Inputs_Recur Line 225	12
44			
45	Number Ports per Slot	Inputs_Recur Line 226	1
46			
47	Utilized Material Price per Port	Line 39 / Line 41 / Line 43 / Line 45	\$343.672
48			
49			
50			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

State FL
 Workpaper 250
 Cost Element N.1.4
 Page 2 of 3

Development of
 UPS - UNI/NNI FRS 44.210 MBPS

	Description	Source	Value
51	23" Rack Mount Kit		
52			
53	Material Price	Inputs_Recur Line 228	██████████
54			
55	Projected Actual Utilization	Inputs_Recur Line 229	██████████
56			
57	Number of Usable Slots	Inputs_Recur Line 230	12
58			
59	Number Ports per Slot	Inputs_Recur Line 231	1
60			
61	Utilized Material Price per Port	Line 53 / Line 55 / Line 57 / Line 59	\$11.015
62			
63	HSSI Card(Trunking)		
64			
65	Material Price	Inputs_Recur Line 233	██████████
66			
67	Projected Actual Utilization	Inputs_Recur Line 234	██████████
68			
69	Number of Usable Slots	Inputs_Recur Line 235	12
70			
71	Number Ports per Slot	Inputs_Recur Line 236	1
72			
73	Number Required	Inputs_Recur Line 237	2
74			
75	Utilized Material Price per Port	Ln 65/Ln67 /Ln69/Ln71*Ln73	\$2,291.145
76			
77			
78			
79			
80			
81			
82			
83			
84			
85			
86			
87			
88			
89	HSSI Card		
90			
91	Material Price	Inputs_Recur Line 239	██████████
92			
93	Projected Actual Utilization	Inputs_Recur Line 240	██████████
94	% Allocated to CIR	Inputs_Recur Line 241	20.0%
95	HSSI Card Utilized Investment	Ln91/Ln93*(1-Ln94)	\$8,320.000
96	Number of Ports per Card	Inputs_Recur Line 242	1
97	Number Required	Inputs_Recur Line 243	1
98			
99	Utilized Material Price per Port	Ln 95 / Ln 96 * Ln 97	\$8,320.000
100			

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UNBUNDLED PACKET SWITCHING FRAME RELAY

State FL
 Workpaper 250
 Cost Element N.1.4
 Page 3 of 3

Development of
 UPS - UNI/NNI FRS 44.210 MBPS

	<u>Description</u>	<u>Source</u>	<u>Value</u>
101	DSX3 Termination		
102			
103	Material Price	Inputs_Recur Line 245	
104			
105	Projected Actual Utilization	Inputs_Recur Line 246	
106			
107	Number Required	Inputs_Recur Line 247	1
108			
109	Utilized Material Price per Port	Ln 103 / Ln 105 * Ln 107	\$213.247
110			
111	Kentrox DataSmart Unit		
112			
113	Material Price	Inputs_Recur Line 249	
114			
115	Projected Actual Utilization	Inputs_Recur Line 250	
116			
117	Number Required	Inputs_Recur Line 251	1
118			
119	Utilized Material Price per Port	Ln 113 / Ln 115 * Ln 117	\$3,273.000
120			
121	HSSI Cable		
122			
123	Material Price	Inputs_Recur Line 253	\$117.000
124			
125	Projected Actual Utilization	Inputs_Recur Line 254	
126			
127	Number Required	Inputs_Recur Line 255	1
128			
129	Utilized Material Price per Port	Ln 123 / Ln 125 * Ln 127	\$117.000
130			
131			
132			
133			
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UNBUNDLED PACKET SWITCHING FRAME RELAY

Development of
UPS - UNI/NNI FRS - CIR

State FL
Workpaper 270
Cost Element N.1.6-N.1.20
Page 1 of 1

	Description	Source	Value	
1				
2	4-Port Unbundled I/O Card			
3	Material Price	Inputs_Recur Line 259		
4	DS0 Utilization on 4-Port Card	Inputs_Recur Line 260		
5	% Allocated to CIR	Inputs_Recur Line 261	20.00%	
6	Number of DS0s per 4-port card	Inputs_Recur Line 262	96.00	
7	CIR Utilized Material per DS0 Equiv.	Line 3/Line4*Line 5/Line 6	\$47.178	
8	% of Ports	Inputs_Recur Line 263		
9	Weighted Material per DS0 Equiv.	Line 7*Line 8	\$20.938	
10				
11	10-Port DS1 I/O Card			
12	Material Price	Inputs_Recur Line 266		
13	DS1 Utilization on 10-Port Card	Inputs_Recur Line 267		
14	% Allocated to CIR	Inputs_Recur Line 268	20.00%	
15	Number Equiv. DS0s per Port	Inputs_Recur Line 269	24.00	
16	Number DS1Ports per 10-port Card	Inputs_Recur Line 270	10.00	
17	CIR Utilized Material per DS0 Equiv.	Ln12/Ln13*Ln14/Ln15/Ln16	\$14.95	
18	% of Ports	Inputs_Recur Line 271		
19	Weighted Material per DS0 Equiv.	Line 17*Line 18	\$8.097	
20				
21	HSSI Card			
22	Material Price	Inputs_Recur Line 274		
23	Projected Actual Utilization	Inputs_Recur Line 275		
24	% Allocated to CIR	Inputs_Recur Line 276	20.00%	
25	Number of Ports per Card	Inputs_Recur Line 277	1.00	
26	Number Equiv. DS0s per Port	Inputs_Recur Line 278	672.00	
27	CIR Utilized Material per DS0 Equiv.	Ln22/Ln23*Ln24/L25/L26	\$3.095	
28	% of Ports	Inputs_Recur Line 279		
29	Utilized Material Price per DS0 Equiv.	Ln27 / Ln28	\$0.045	
30				
31	Weighted Average Cost per DS0 Equivalent			
32				
33	Using a DS0 Value of 64 Kbps, Development of DS0 Equivalent Factors:		\$29.081	(Ln9+Ln19+Ln29)
34		<u>DSO</u>	<u>Ln33*DS0</u>	<u>Element</u>
35	0 Bps	0.1	\$2.908	N.1.6
36	1 - 32 Kbps	0.5	\$14.541	N.1.7
37	32 - 56 Kbps	0.875	\$25.446	N.1.8
38	56 - 64 Kbps	1	\$29.081	N.1.9
39	64 - 128 Kbps	2	\$58.162	N.1.10
40	128 - 256 Kbps	4	\$116.324	N.1.11
41	256 - 384 Kbps	6	\$174.487	N.1.12
42	384 - 512 Kbps	8	\$232.649	N.1.13
43	512 - 768 Kbps	12	\$348.973	N.1.14
44	768 - 1.536 Mbps	24	\$697.947	N.1.15
45	1.536 - 4 Mbps	60	\$1,744.867	N.1.16
46	4 - 10 Mbps	152	\$4,420.329	N.1.17
47	10 - 16 Mbps	243	\$7,066.710	N.1.18
48	16 - 34 Mbps	516.8	\$15,029.119	N.1.19
49	34 - 44.210 Mbps	672	\$19,542.507	N.1.20
50				

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UNBUNDLED PACKET SWITCHING FRAME RELAY

State FL
 Workpaper 300
 Cost Element N.1.1thruN.1.4
 Page 1 of 1

Development of
 UPS - Application Software Per Port

	Description	Source	Value		
			Year 1	Year 2	Year 3
1					
2					
3	Cost per New Switch	Inputs_Recur Line 282			
4	Quantity	Inputs_Recur Line 283			
5	Growth Factor	Inputs_Recur Line 284			
6	Grown Quantity				
7	Annual Cost Year 1	$Ln3 * Ln6 * Ln28$	\$ 46,014.85		
8	Annual Cost Year 2	$Ln7 + Yr2(Ln3 * Ln6 * Ln28)$		\$ 53,232.86	
9	Annual Cost Year 3	$Ln8 + Yr3(Ln3 * Ln6 * Ln28)$			\$ 61,353.13
10					
11	Cost per Existing Switch Addl Year	Inputs_Recur Line 285			
12	Quantity	Inputs_Recur Line 286			
13	Switch Cost	$Ln11 * Ln12$			
14	Annual Switch Cost	$Sum(Lns7,8,9) + Ln13$	\$46,014.846	\$287,169.861	\$331,986.128
15	Actual Projected Demand	Inputs_Recur Line 287			
16	Growth Factor	Inputs_Recur Line 288			
17	Grown Demand				
18	ATM Port Demand	Inputs_Recur Line 289			
19	Total Port Demand	$Ln17 + Ln18$			
20					
21	Total Switch Cost	$Ln14 (Yr1 + Yr2 + Yr3)$			\$665,170.834
22	Total Port Demand	$Ln19 (Yr1 + Yr2 + Yr3)$			51268
23					
24	Software Cost per Port per Month	$Ln21 / Ln22 / 12$			\$1.081
25					
26					
27					
28	Annuity Factor	$I * (1 + I)^N / (1 + I)^N - 1$	0.26312		
29	I = Cost of Money	Inputs_Recur Line 308	9.90%		
30	N = Number of Years	Inputs_Recur Line 309	5		
31					
32					
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UNBUNDLED PACKET SWITCHING FRAME RELAY

State FL
 Workpaper 310
 Cost Element N.1.1 thru N.1.4
 Page 1 of 1

Development of
 UPS - DS1 Interoffice Facilities - Network Management System

Description	Source	Value	Year 1	Year 2	Year 3
1					
2 Facilities Termination - 357C 03	Inputs_Recur Line 292	\$304.770			
3 Facilities Termination - 357C 06	Inputs_Recur Line 293	\$1,909.032			
4 Facilities Termination - 357C 09	Inputs_Recur Line 294	\$361.765			
5 Facilities Termination - 357C 15	Inputs_Recur Line 295	\$6.171			
6 Facilities Per Airmile - 822C 00	Inputs_Recur Line 296	\$0.757			
7 Facilities Per Airmile - 845C 00	Inputs_Recur Line 297	\$2.331			
8 Facilities Per Airmile - 85C 00	Inputs_Recur Line 298	\$5.535			
9					
10 Base System(e/w Pwr,Fan)	WP240 Line 11	\$131.767			
11 Redundant Fan	WP240 Line 23	\$13.177			
12 CPU (2)	WP240 Line 35	\$263.533			
13 Redundant Power Supply	WP240 Line 47	\$39.530			
14 23" Rack Mount Kit	WP240 Line 61	\$1.267			
15 HSSI Card(Trunking)	WP240 Line 75	\$263.533			
16 10-Port DS1 I/O Card	WP240 Line 85	\$1,435.473			
17 Panel	WP240 Line 97	\$56.184			
18 DSX-1 Termination	WP240 Line 109	\$15.412			
19					
20 Total Circuit Airmiles - Region	Inputs_Recur Line 299	16,791			
21 # of Interoffice Circuits (DS1) - Region	Inputs_Recur Line 300	105			
22 # of DS1 Ports	Inputs_Recur Line 301	195			
23					
24					
25 # of Ports - Region	Inputs_Recur Line 304				
26 Growth Factor	Inputs_Recur Line 305				
27	Ln25 * Ln26				
28 ATM Port Demand - Region	Inputs_Recur Line 306				
29 Total Port Demand	Ln27 + Ln28				
30 Average Port Demand	Ln29 (Yr1+Yr2+Yr3)/3				
31					
32 Facilities Term. Invest/port 357C 03	Ln2*Ln21/Ln30	\$0.419			
33 Facilities Term. Invest/port 357C 06	Ln3*Ln21/Ln30	\$2.622			
34 Facilities Term. Invest/port 357C 09	Ln4*Ln21/Ln30	\$0.497			
35 Facilities Term. Invest/port 357C 15	Ln5*Ln21/Ln30	\$0.008			
36					
37 Facilities Airmile Invest/port 822C 00	Ln6*Ln20/Ln30	\$0.166			
38 Facilities Airmile Invest/port 845C 00	Ln7*Ln20/Ln30	\$0.512			
39 Facilities Airmile Invest/port 85C 00	Ln8*Ln20/Ln30	\$1.216			
40					
41 Base System - 377C 09	Ln10*Ln22/Ln30	\$0.336			
42 Redundant Fan - 377C 08	Ln11*Ln22/Ln30	\$0.034			
43 CPU (2) - 377C 08	Ln12*Ln22/Ln30	\$0.672			
44 Redundant P.S. - 377C 08	Ln13*Ln22/Ln30	\$0.101			
45 23" Rack Mount Kit - 377C 07	Ln14*Ln22/Ln30	\$0.003			
46 HSSI Card(Trunking) - 377C 08	Ln15*Ln22/Ln30	\$0.672			
47 10-Port DS1 I/O Card - 377C 10	Ln16*Ln22/Ln30	\$3.661			
48 Panel - 377C 07	Ln17*Ln22/Ln30	\$0.143			
49 DSX-1 Term. - 357C 03	Ln18*Ln22/Ln30	\$0.039			
50					

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<u>FRAME RELAY SERVICE:GSST/ search 8/31/98</u>		Detail Page for Frame Relay					
SPEED							
CONNECTION	USOC		FL				
56 KBPS	FRH56						
64 KBPS	FRH64						
112 KBPS	FRH11						
128 KBPS	FRH12						
192 KBPS	FRH19						
256 KBPS	FRH25						
320 KBPS	FRH32						
384 KBPS	FRH38						
448 KBPS	FRH44						
512 KBPS	FRH51						
576 KBPS	FRH57						
640 KBPS	FRH40						
704 KBPS	FRH70						
768 KBPS	FRH76						
1024 KBPS	FRH24						
1152 KBPS	FRH52						
1.536 MBPS	FRH15						
44.210 MBPS	FRH10						
KIH @ DS0	WV12						
KIH @ DS1	WV1Q						
FRAME RELAY SERVICE:							
INTRA*InterSTATE							
ACCESS/ bcats 8/31/98			FL				
SPEED							
CONNECTION	USOC						
56 KBPS	XAFU5/N5						
64 KBPS	XAFU6/N6						
1.536 MBPS	XAFU1/N1						
44.210 MBPS	XAFU4/N4						
IX included Above			FL				
SPEED							
CONNECTION	USOC						
56 KBPS	XAFU5/N5						
64 KBPS	XAFU6/N6						
1.536 MBPS	XAFU1/N1						
44.210 MBPS	XAFU4/N4						
CDS SERVICE: GSST/search 8/31/98			FL				

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192 KBPS										
256 KBPS										
320 KBPS										
384 KBPS										
448 KBPS										
512 KBPS										
576 KBPS										
640 KBPS										
704 KBPS										
768 KBPS										
1024 KBPS										
1152 KBPS										
1.536 MBPS										
44,210 MBPS										
TOTAL PORTS										
DS0 Equivalents by state										
	DS0 EQ	FL								
56 KBPS	1									
64 KBPS	1									
112 KBPS	2									
128 KBPS	2									
192 KBPS	3									
256 KBPS	4									
320 KBPS	5									
384 KBPS	6									
448 KBPS	7									
512 KBPS	8									
576 KBPS	9									
640 KBPS	10									
704 KBPS	11									
768 KBPS	12									
1024 KBPS	16									
1152 KBPS	18									
1.536 MBPS	24									
44,210 MBPS	672									
TOTAL										
Total DS0 Ports										
Number DS0 cards										
Number DS0s										
DS0 Util. on 4-Port Card										
Total DS1 Ports										
Number DS1cards										
Number DS1 Ports										
DS1 Util. On 10-Port Card										

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ATM Demand (Ports) Forecasted for 99, 00, 01

1999	
GSST	F
DS1	
DS3	
OC3	
OC12	
ACCESS	
DS1	
DS3	
OC3	
OC12	
TOTAL 99	
DS1	
DS3	
OC3	
OC12	
2000	
GSST	
DS1	
DS3	
OC3	
OC12	
ACCESS	
DS1	
DS3	
OC3	
OC12	
TOTAL 00	
DS1	
DS3	
OC3	
OC12	
2001	
GSST	
DS1	
DS3	
OC3	
OC12	
ACCESS	
DS1	
DS3	
OC3	
OC12	
TOTAL 01	
DS1	
DS3	
OC3	
OC12	

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Not for Disclosure Outside BellSouth Except by Written Agreement

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**FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS**

The following worksheets showing the calculations associated with loadings and factors development discussed in Section 4 are included in this appendix.

1. TPIs
2. Levelized Inflation Factors
3. Inplant Factors – Outside Plant
4. Inplant Factors – COE
5. Plug-in Factors
6. Hard-wired Factors
7. Supporting Equipment & Power Loadings
8. Plant Specific Expense Factors
9. Land and Building Loading Factors
10. Pole and Conduit Loadings
11. Capital Cost Model Calculations
12. Ad Valorem & Other Taxes
13. State n& Federal Income Taxes
14. Labor Rates

FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

TPIs

Levelized Inflation Factors

File: infltnlv.xls

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**BELLSOUTH TELECOMMUNICATIONS
FORECAST TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
SEPTEMBER 1997 FORECAST OF % COST CHANGE**

ACCOUNT NAME	ACCT #	FRC	ACTUAL												
			1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007+	
BUILDINGS	2121	10C	3.6	2	2	3	3	3	3	3	3	3	3	3	
MOTOR VEHICLES	2112	40C	0.9	-1	1	1	2	2	2	2	2	2	2	2	
AIRCRAFT	2113	140C	4.1	2	2	4	4	4	4	4	4	4	4	4	
GARAGE WORK EQ	2115	340C	2.4	1	2	2	3	3	3	3	3	3	3	3	
OTHER WORK EQ	2116	540C	2.2	2	2	2	2	2	2	3	3	3	3	3	
FURNITURE	2122	30C	2.3	2	2	3	3	3	3	3	3	3	3	3	
OFFICE EQUIPMENT	2123	430,718C	1.3	1	1	1	1	1	1	1	1	1	1	1	
OFF SUPPORT EQ			0.5	1	0	1	1	1	1	1	1	1	1	1	
OTH COMM EQ			1.6	1	1	1	1	1	1	1	1	1	1	1	
G.P. COMPUTERS	2124	530C	-16.0	-23	-18	-14	-10	-8	-6	-5	-5	-5	-5	0	
GEN EQ COMPOSITE			-10.8	-15	-10	-7	-4	-3	-2	-1	-1	0	0	1	
ANALOG ELECTRONIC	2211	77C	5.6	3	3	3	3	3	3	3	3	3	3	--	
DIGITAL ELECTRONIC	2212	377C	10.5	0	-2	0	1	2	1	0	-1	-1	-1	1	
OPERATOR SYSTEMS	2220	117C	9.2	0	-2	0	0	2	1	0	-1	-1	-2	1	
RADIO	2231	67C	-1.4	-1	0	0	1	1	1	1	1	1	1	1	
CIRCUIT COMPOSITE	2232		-1.9	-1	-3	0	-2	0	0	0	-1	0	-2	0	
ANALOG		57,457C	0.9	0	1	2	3	3	3	3	3	3	3	--	
DIGITAL SPG		257C	-2.0	0	-3	0	-2	0	0	0	-2	0	-2	0	
OTHER DIGITAL		157,357C	-2.2	-2	-3	0	-2	0	0	-1	-2	0	-2	0	
COE COMPOSITE			2.4	-1	-2	0	-1	1	1	0	-1	0	-1	1	
STATION APPARATUS	2311	318C	1.6	2	2	2	2	2	2	2	2	2	2	2	
LARGE PBX	2341	258C	-1.2	-3	-2	-1	-1	0	0	-1	-1	-1	-1	1	
PUBLIC TELEPHONES	2351	198C	0.8	1	1	1	1	1	1	1	1	1	1	1	
OTH TERM EQ	2362	558,858C	-1.7	-2	-1	0	0	0	1	0	0	1	1	1	
STATION COMPOSITE			-1.0	-1	-1	0	0	0	1	0	0	1	1	1	
ISP COMPOSITE			2.3	-1	-2	0	-1	1	1	0	-1	0	-1	1	

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**BELLSOUTH TELECOMMUNICATIONS
FORECAST TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
SEPTEMBER 1997 FORECAST OF % COST CHANGE**

ACCOUNT NAME	ACCT #	FRC	ACTUAL	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007+
			1996											
POLES	2411	1C	1.7	3	3	3	4	4	4	4	4	4	4	4
AERIAL CABLE	2421		2.0	1	0	1	4	3	4	4	4	4	4	2
COPPER		22C	2.2	1	0	2	5	3	4	4	4	4	4	4
OPTICAL		822C	1.2	1	1	-2	1	-1	1	1	1	2	2	2
U.G. CABLE	2422		1.2	0	0	-1	2	0	2	2	2	2	2	1
COPPER		5C	1.7	0	-1	1	5	3	4	3	3	3	3	3
OPTICAL		85C	0.9	0	1	-3	0	-2	0	1	1	1	1	1
BURIED CABLE	2423		2.1	1	1	2	3	3	3	3	3	3	3	3
COPPER		45C	2.0	1	1	2	4	3	3	3	3	3	3	3
OPTICAL		845C	2.1	2	2	0	2	1	2	2	2	2	2	2
SUBMARINE CABLE	2424		2.4	2	2	1	2	2	3	3	3	3	3	3
COPPER		6C	1.1	1	0	1	5	3	3	3	3	3	3	3
OPTICAL		86C	2.7	2	2	1	2	2	2	3	3	3	3	3
INBLDG NETWK CABL	2426		3.0	0	-2	1	6	3	4	4	4	4	4	2
COPPER		52C	3.1	0	-2	1	6	3	4	4	4	4	4	3
OPTICAL		852C	1.6	1	2	0	1	0	2	2	2	2	2	2
CABLE COMPOSITE			2.0	1	1	1	4	2	3	3	3	3	3	2
COPPER			2.1	1	0	2	4	3	4	4	4	4	4	3
OPTICAL			1.4	1	1	-1	1	0	1	1	2	2	2	2
CONDUIT SYSTEMS	2441	4C	1.3	3	3	3	3	3	3	3	3	3	3	3
OSP STRUCTURES			1.4	3	3	3	3	3	4	4	4	4	4	4
OSP COMPOSITE			1.9	1	1	1	4	2	3	3	3	3	3	3
TOTAL COMPOSITE			0.4	-2	-2	0	0	1	2	1	1	1	1	1

NOTE: BACKUP FOR INVESTMENT INFLATION FACTORS

000167

1998
BELLSOUTH
 ACCOUNT AVERAGE LEVELIZED INFLATION LOADINGS
 FOR FORWARD LOOKING STUDIES - THREE YEARS (1997EOY thru 2000)

BELLSOUTH ACCOUNT NAME	FRC	TELEPHONE PLANT INDICES (TPI)			CUMULATIVE INFLATION FACTORS				INVESTMENT INFLATION LOADINGS
		1998 A	1999 B	2000 C	1998 D =1+(A/100)	1999 E =1+(B/100)XD	2000 F 1+(C/100)XE	TOTAL G =D+E+F	H =G/3
BUILDINGS	10C	2	3	3	1.022623	1.048500	1.076500	3.147623	1.049208
					1.000000	1.000000	1.000000	3.000000	1.000000
MOTOR VEHICLES	40C	1	1	2	1.010000	1.020100	1.040500	3.070600	1.023533
AIRCRAFT	140C	2	4	4	1.020000	1.060800	1.103200	3.184000	1.061333
GARAGE WORK EQ	340C	2	2	3	1.020000	1.040400	1.071600	3.132000	1.044000
OTHER WORK EQ	540C	2	2	2	1.020000	1.040400	1.061200	3.121600	1.040533
FURNITURE	30C	2	3	3	1.020000	1.050600	1.082100	3.152700	1.050900
OFFICE EQUIPMENT	430,718C	1	1	1	1.010000	1.020100	1.030300	3.060400	1.020133
OFF SUPPORT EQ		0	1	1	1.000000	1.010000	1.020100	3.030100	1.010033
OTH COMM EQ		1	1	1	1.010000	1.020100	1.030300	3.060400	1.020133
G.P. COMPUTERS	530C	-18	-14	-10	0.820000	0.705200	0.634700	2.159900	0.719967
GEN EQ COMPOSITE		-10	-7	-4	0.900000	0.837000	0.803500	2.540500	0.846833
					1.000000	1.000000	1.000000	3.000000	1.000000
ANALOG ELECTRONIC	77C	3	3	3	1.030000	1.060900	1.092700	3.183600	1.061200
DIGITAL ELECTRONIC	377C	-2	0	1	0.980000	0.980000	0.989800	2.949800	0.983267
OPERATOR SYSTEMS	117C	-2	0	0	0.980000	0.980000	0.980000	2.940000	0.980000
RADIO	67C	0	0	1	1.000000	1.000000	1.010000	3.010000	1.003333
CIRCUIT COMPOSITE		-3	0	-2	0.970000	0.970000	0.950600	2.890600	0.963533
ANALOG	57,457C	1	2	3	1.010000	1.030200	1.061100	3.101300	1.033767
DIGITAL SPG	257C	-3	0	-2	0.970000	0.970000	0.950600	2.890600	0.963533
OTHER DIGITAL	157,357C	-3	0	-2	0.970000	0.970000	0.950600	2.890600	0.963533
COE COMPOSITE		-2	0	-1	0.980000	0.980000	0.970200	2.930200	0.976733
STATION APPARATUS	318C	2	2	2	1.020000	1.040400	1.061200	3.121600	1.040533
LARGE PBX	258C	-2	-1	-1	0.980000	0.970200	0.960500	2.910700	0.970233
PUBLIC TELEPHONES	198C	1	1	1	1.010000	1.020100	1.030300	3.060400	1.020133
OTH TERM EQ	558,858C	-1	0	0	0.990000	0.990000	0.990000	2.970000	0.990000
STATION COMPOSITE		-1	0	0	0.990000	0.990000	0.990000	2.970000	0.990000
ISP COMPOSITE		-2	0	-1	0.980000	0.980000	0.970200	2.930200	0.976733

SOURCE: TPI from Network - Forecast Telephone Plant Indexes, Sep 1997 Forecast of % Cost Change, Att. C, Pages 1 & 2

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POLES	1C	3	3	4	1.032135	1.067800	1.105800	3.205735	1.068578
AERIAL CABLE		0	1	4	1.000000	1.010000	1.050400	3.060400	1.020133
OPTICAL	822C	1	-2	1	1.010000	0.989800	0.999700	2.999500	0.999833
U.G. CABLE		0	-1	2	1.000000	0.990000	1.009800	2.999800	0.999933
COPPER	5C	-1	1	5	0.990000	0.999900	1.049900	3.039800	1.013267
OPTICAL	85C	1	-3	0	1.010000	0.979700	0.979700	2.969400	0.989800
BURIED CABLE		1	2	3	1.010000	1.030200	1.061100	3.101300	1.033767
COPPER	45C	1	2	4	1.010000	1.030200	1.071400	3.111600	1.037200
OPTICAL	845C	2	0	2	1.020000	1.020000	1.040400	3.080400	1.026800
SUBMARINE CABLE		2	1	2	1.020000	1.030200	1.050800	3.101000	1.033667
COPPER	6C	0	1	5	1.000000	1.010000	1.060500	3.070500	1.023500
OPTICAL	86C	2	1	2	1.020000	1.030200	1.050800	3.101000	1.033667
INBLDG NETWK CABLE		-2	1	6	0.980000	0.989800	1.049200	3.019000	1.006333
COPPER	52C	-2	1	6	0.980000	0.989800	1.049200	3.019000	1.006333
OPTICAL	852C	2	0	1	1.020000	1.020000	1.030200	3.070200	1.023400
CABLE COMPOSITE		1	1	4	1.010000	1.020100	1.060900	3.091000	1.030333
COPPER		0	2	4	1.000000	1.020000	1.060800	3.080800	1.026933
OPTICAL		1	-1	1	1.010000	0.999900	1.009900	3.019800	1.006600
CONDUIT SYSTEMS	4C	3	3	3	1.029849	1.057800	1.090800	3.178449	1.059483
OSP STRUCTURES		3	3	3	1.030732	1.061700	1.096600	3.189032	1.063011
OSP COMPOSITE		1	1	4	1.008573	1.021900	1.058200	3.088673	1.029558
					1.000000	1.000000	1.000000	3.000000	1.000000
TOTAL COMPOSITE		-2	0	0	0.980000	0.980000	0.980000	2.940000	0.980000

SOURCE: TPI from Network - Forecast Telephone Plant Indexes, Sep 1997 Forecast of % Cost Change, Att. C, Pages 1 & 2

1998-2000 (Long)

1998
 BELLSOUTH
 ACCOUNT AVERAGE LEVELIZED INFLATION LOADINGS
 FOR FORWARD LOOKING STUDIES - TWO YEARS (1998 thru 2000)

BELLSOUTH	TELEPHONE PLANT INDICES (TP	CUMULATIVE INFLATION FACTORS					LEVELIZED
		1999	2000	1999	2000	TOTAL	INVESTMENT
		A	B	C	D	E	INFLATION
				=1+(A/100)	=(1+B/100)*A	=C+D	LOADINGS
							F
							=E/2
Building	10C	2.5	2.7	1.025349	1.052737	2.078086	1.039043
Gen Purpose Computer	530C	-14.0	-10.0	0.860000	0.774000	1.634000	0.817000
Digital Switch	377C	0.0	1.0	1.000000	1.010000	2.010000	1.005000
Circuit-DDS	157C	0.0	-2.0	1.000000	0.980000	1.980000	0.990000
Circuit-Digital Pair Gain	257C	0.0	-2.0	1.000000	0.980000	1.980000	0.990000
Circuit-Other Digital	357C	0.0	-2.0	1.000000	0.980000	1.980000	0.990000
Poles	1C	3.5	3.6	1.034562	1.071423	2.105985	1.052992
Aerial Cable-Copper	22C	2.0	5.0	1.020000	1.071000	2.091000	1.045500
Aerial Cable-Fiber	822C	-2.0	1.0	0.980000	0.989800	1.969800	0.984900
Underground Cable-Copper	5C	1.0	5.0	1.010000	1.060500	2.070500	1.035250
Underground Cable-Fiber	85C, D, F, T5	-3.0	0.0	0.970000	0.970000	1.940000	0.970000
Buried Cable-Copper	45C	2.0	4.0	1.020000	1.060800	2.080800	1.040400
Buried Cable-Fiber	845C	0.0	2.0	1.000000	1.020000	2.020000	1.010000
Submarine Cable-Copper	6C	1.0	5.0	1.010000	1.060500	2.070500	1.035250
Submarine Cable-Fiber	86C	1.0	2.0	1.010000	1.030200	2.040200	1.020100
Intrbldg Ntwk Cable-Copper	52C	1.0	6.0	1.010000	1.070600	2.080600	1.040300
Intrbldg Ntwk Cable-Fiber	852C	0.0	1.0	1.000000	1.010000	2.010000	1.005000
Conduit	4C	2.7	3.1	1.027181	1.059201	2.086383	1.043191

SOURCE: TPI from Network - Forecast Telephone Plant Indexes, Sep 1997 Forecast of % Cost Change, Att. C, Pages 1 & 2

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1998
BELLSOUTH
 ACCOUNT AVERAGE LEVELIZED INFLATION LOADINGS
 FOR FORWARD LOOKING STUDIES - THREE YEARS (1997EOY thru 2000)

BELLSOUTH		TELEPHONE PLANT INDICES (TPI)			CUMULATIVE INFLATION FACTORS				LEVELIZED INVESTMENT INFLATION LOADINGS
		1998 A	1999 B	2000 C	1998 D =1+(A/100)	1999 E =1+(B/100)XD	2000 F 1+(C/100)XE	TOTAL G =D+E+F	H =G/3
Building	10C	2.3	2.5	2.7	1.022623	1.048500	1.076500	3.147623	1.049208
Gen Purpose Computer	530C	-18.0	-14.0	-10.0	0.820000	0.705200	0.634700	2.159900	0.719967
Digital Switch	377C	-2.0	0.0	1.0	0.980000	0.980000	0.989800	2.949800	0.983267
Circuit-DDS	157C	-3.0	0.0	-2.0	0.970000	0.970000	0.950600	2.890600	0.963533
Circuit-Digital Pair Gain	257C	-3.0	0.0	-2.0	0.970000	0.970000	0.950600	2.890600	0.963533
Circuit-Other Digital	357C	-3.0	0.0	-2.0	0.970000	0.970000	0.950600	2.890600	0.963533
Poles	1C	3.2	3.5	3.6	1.032135	1.067800	1.105800	3.205735	1.068578
Aerial Cable-Copper	22C	0.0	2.0	5.0	1.000000	1.020000	1.071000	3.091000	1.030333
Aerial Cable-Fiber	822C	1.0	-2.0	1.0	1.010000	0.989800	0.999700	2.999500	0.999833
Underground Cable-Copper	5C	-1.0	1.0	5.0	0.990000	0.999900	1.049900	3.039800	1.013267
Underground Cable-Fiber	85C, D, F, T5C	1.0	-3.0	0.0	1.010000	0.979700	0.979700	2.969400	0.989800
Buried Cable-Copper	45C	1.0	2.0	4.0	1.010000	1.030200	1.071400	3.111600	1.037200
Buried Cable-Fiber	845C	2.0	0.0	2.0	1.020000	1.020000	1.040400	3.080400	1.026800
Submarine Cable-Copper	6C	0.0	1.0	5.0	1.000000	1.010000	1.060500	3.070500	1.023500
Submarine Cable-Fiber	86C	2.0	1.0	2.0	1.020000	1.030200	1.050800	3.101000	1.033667
Intrbldg Ntwk Cable-Copper	52C	-2.0	1.0	6.0	0.980000	0.989800	1.049200	3.019000	1.006333
Intrbldg Ntwk Cable-Fiber	852C	2.0	0.0	1.0	1.020000	1.020000	1.030200	3.070200	1.023400
Conduit	4C	3.0	2.7	3.1	1.029849	1.057800	1.090800	3.178449	1.059483

SOURCE: TPI from Network - Forecast Telephone Plant Indexes, Sep 1997 Forecast of % Cost Change, Att. C, Pages 1 & 2

1998
BELLSOUTH
 ACCOUNT AVERAGE LEVELIZED INFLATION LOADINGS
 FOR FORWARD LOOKING STUDIES - TWO YEARS (1998 thru 2000)

BELLSOUTH	TELEPHONE PLANT INDICES (TPI)		CUMULATIVE INFLATION FACTORS			LEVELIZED INVESTMENT INFLATION LOADINGS	
	1999 A	2000 B	1999 C =1+(A/100)	2000 D =(1+B/100)*A	TOTAL E =C+D	F =E/2	
Building	10C	2.5	2.7	1.025349	1.052737	2.078086	1.039043
Gen Purpose Computer	530C	-14.0	-10.0	0.860000	0.774000	1.634000	0.817000
Digital Switch	377C	0.0	1.0	1.000000	1.010000	2.010000	1.005000
Circuit-DDS	157C	0.0	-2.0	1.000000	0.980000	1.980000	0.990000
Circuit-Digital Pair Gain	257C	0.0	-2.0	1.000000	0.980000	1.980000	0.990000
Circuit-Other Digital	357C	0.0	-2.0	1.000000	0.980000	1.980000	0.990000
Poles	1C	3.5	3.6	1.034562	1.071423	2.105985	1.052992
Aerial Cable-Copper	22C	2.0	5.0	1.020000	1.071000	2.091000	1.045500
Aerial Cable-Fiber	822C	-2.0	1.0	0.980000	0.989800	1.969800	0.984900
Underground Cable-Copper	5C	1.0	5.0	1.010000	1.060500	2.070500	1.035250
Underground Cable-Fiber	85C, D, F, T5C	-3.0	0.0	0.970000	0.970000	1.940000	0.970000
Buried Cable-Copper	45C	2.0	4.0	1.020000	1.060800	2.080800	1.040400
Buried Cable-Fiber	845C	0.0	2.0	1.000000	1.020000	2.020000	1.010000
Submarine Cable-Copper	6C	1.0	5.0	1.010000	1.060500	2.070500	1.035250
Submarine Cable-Fiber	86C	1.0	2.0	1.010000	1.030200	2.040200	1.020100
Intrbldg Ntwk Cable-Copper	52C	1.0	6.0	1.010000	1.070600	2.080600	1.040300
Intrbldg Ntwk Cable-Fiber	852C	0.0	1.0	1.000000	1.010000	2.010000	1.005000
Conduit	4C	2.7	3.1	1.027181	1.059201	2.086383	1.043191

SOURCE: TPI from Network - Forecast Telephone Plant Indexes, Sep 1997 Forecast of % Cost Change, Att. C, Pages 1 & 2

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1997 Tax Information

Florida

Federal Income Tax (FIT) Rate 35.00%

State Income Tax (SIT) Rate 5.50%

Allows FIT deduct on SIT No

Are Rates Same for
Retail vs Wholesale? Yes

000173

FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Inplant Factors – Outside Plant

File: ospip97.xls

000174

State: FL		Metallic All Gauges	Inplant Factors Study-Metallic							
Category	Expenditure Type Code	Data Year>	1997	1997	1997	1997	1997	1997	1997	
		FRC>	5C	6C	12C	22C	45C	52C	METAL COMP	
1. Telco Plant Labor	CP*, CQ* (EXCLD CQ1)		\$3,940,415	\$258	\$2,543,021	\$5,479,110	\$12,620,301	\$286,367	\$ 24,869,472	
2. Telco Engineering	CE*		\$518,815	\$0	\$1,095,629	\$1,039,394	\$4,650,258	\$62,845	\$ 7,366,941	
3. Telco Engineering Projects	NOT APPLICABLE									
4. Other Costs	ALL OTHER CODES		\$190,268	\$90	(\$307,261)	\$1,334,720	\$3,518,987	(\$108,671)	\$ - 4,628,133	
5. Vendor Engineering	463		\$495,921	\$282	\$742,730	\$941,345	\$6,474,658	\$17,291	\$ 8,672,227	
6. Vendor Installation	471,48D,48J,48L,48P,48Q,48I		\$264,641	(\$1,815)	\$212,689	\$232,372	\$29,018,924	\$3,382	\$ 29,730,193	
7. Material w/sales tax										
A. - Exempt	CQ1		\$1,886,928	\$137	\$1,275,812	\$2,724,140	\$6,307,354	\$136,364	\$ 12,330,735	
B. - Non-exempt	523,524,584,61E,61F,61G,63I, ABO,AB9,CJ1,CJ4,CJ6,CJF		\$1,967,838	\$0	\$1,210,688	\$2,773,337	\$10,868,801	\$109,710	\$ 16,930,375	
8. State Sales Tax	Current Miscellaneous Loadings		0.0600	0.0600	0.0600	0.0600	0.0600	0.0600		
9. Non-exempt Mat'l less sales	Ln 7B / (1 + Ln 8)		\$1,856,451	\$0	\$1,142,158	\$2,616,356	\$10,253,586	\$103,500	\$ 15,972,051	
10. Total	Sum Lns 1-7B		\$9,264,826	(\$1,048)	\$6,773,308	\$14,524,418	\$73,459,283	\$507,288	\$104,528,076	
11. Material Factor	Ln 10 / Ln 9		4.9906	1.0000 6.5444	5.9303	5.5514	7.1643	4.9013	6.5444	
12. Telco Factor	Ln 10 / (Ln 5 + Ln 6 + Ln 9)		3.5402	0.0000 1.9224 surrogate	3.2291	3.8322	1.6058	4.0853	1.9224	

SOURCE: Capital dollars from Resource Tracking and Analysis System (RTAP)
State Sales Tax from Tax Office

000175

State: FL		Metallic-26 Gauge		Inplant Factors Study-26 Gauge						
Category	Expenditure Type Code	Data Year FRC>	1997 5C	1997 6C	1997 12C	1997 22C	1997 45C	1997 52C	1997 METAL COMP	
1. Telco Plant Labor	CP*, CQ* (EXCLD CQ1)		\$2,792,966	\$0	\$1,909,300	\$3,276,508	\$7,839,068	\$151,603	\$ 15,769,445	
2. Telco Engineering	CE*		\$326,023	\$0	\$747,767	\$519,177	\$2,281,417	\$28,494	\$ 3,902,878	
3. Telco Engineering Projects	NOT APPLICABLE		\$0	\$0	\$0	\$0	\$0	\$0		
4. Other Costs	ALL OTHER CODES		\$119,564	\$0	(\$209,706)	\$666,693	\$1,726,415	(\$49,271)	\$ 2,253,695	
5. Vendor Engineering	463		\$311,637	\$0	\$506,913	\$470,202	\$3,176,467	\$7,840	\$ 4,473,059	
6. Vendor Installation	471,48D,48J,48L,48P,48Q,481		\$163,495	(\$0)	\$146,862	\$116,023	\$15,629,592	\$1,773	\$ 16,057,745	
7. Material w/sales tax										
A. - Exempt	CQ1		\$1,337,455	\$0	\$957,880	\$1,629,036	\$3,817,841	\$72,191	\$ 7,814,402	
B. - Non-exempt	523,524,584,61E,61F,61G,631, ABO,AB9,CJ1,CJ4,CJ6,CJF		\$1,236,590	\$0	\$826,295	\$1,385,282	\$5,332,234	\$49,743	\$ 8,830,143	
8. State Sales Tax	Current Miscellaneous Loadings		0.0600	0.0600	0.0600	0.0600	0.0600	0.0600		
9. Non-exempt Mat'l less sales	Ln 7B / (1 + Ln 8)		\$1,166,594	\$0	\$779,523	\$1,306,870	\$5,030,409	\$46,927	\$ 8,330,323	
10. Total	Sum Lns 1-7B		\$6,287,730	(\$0)	\$4,885,311	\$8,062,920	\$39,603,035	\$262,371	\$ 59,101,367	
11. Material Factor	Ln 10 / Ln 9		5.3898	7.0947	6.2670	6.1696	7.8727	5.5911	7.0947	
12. Telco Factor	Ln 10 / (Ln 5 + Ln 6 + Ln 9)		3.8300	2.0478	3.4084	4.2591	1.6614	4.6405	2.0478	
				surrogate						
Source: WGT.XLS (used for 26 gauge adjustments for copper Plant Labor/Exempt Material (% conductor feet placed by gauge)			FRC 5C	FRC 6C	FRC 12C	FRC 22C	FRC 45C	FRC 52C		
Engineering/Non-exempt Material (% investment by gauge)			70.88%	0.00%	75.08%	59.80%	60.53%	52.94%		
Vendor Installation (% sheath feet placed by gauge)			62.84%	0.00%	68.25%	49.95%	49.06%	45.34%		
			61.78%	0.00%	69.05%	49.93%	53.86%	52.41%		
SOURCE: Capital dollars from Resource Tracking and Analysis System (RTAP) State Sales Tax from Tax Office										

000176

State: FL		Metallic-24 Gauge		Inplant Factors Study-24 Gauge						
Category	Expenditure Type Code	Data Year> FRC>	1997 5C	1997 6C	1997 12C	1997 22C	1997 45C	1997 52C	1997 METAL COMP	
1. Telco Plant Labor	CP*, CQ* (EXCLD CQ1)		\$1,011,110	\$0	\$542,681	\$1,490,318	\$3,416,315	\$131,299	\$ 6,591,724	
2. Telco Engineering	CE*		\$156,734	\$0	\$277,085	\$299,449	\$1,351,830	\$32,327	\$ 2,117,425	
3. Telco Engineering Projects	NOT APPLICABLE		\$0	\$0	\$0	\$0	\$0	\$0		
4. Other Costs	ALL OTHER CODES		\$57,480	\$0	(\$77,706)	\$384,533	\$1,022,970	(\$55,900)	\$ 1,331,376	
5. Vendor Engineering	463		\$149,818	\$0	\$187,836	\$271,201	\$1,882,183	\$8,894	\$ 2,499,933	
6. Vendor Installation	471,48D,48J,48L,48P,48Q,48I		\$78,307	(\$0)	\$52,811	\$71,478	\$7,452,060	\$1,471	\$ 7,656,126	
7. Material w/sales tax										
A. - Exempt	CQ1		\$484,186	\$0	\$272,258	\$740,966	\$1,707,401	\$62,523	\$ 3,267,334	
B. - Non-exempt	523,524,584,61E,61F,61G,631, ABO,AB9,CJ1,CJ4,CJ6,CJF		\$594,484	\$0	\$306,183	\$798,998	\$3,159,561	\$56,435	\$ 4,915,661	
8. State Sales Tax	Current Miscellaneous Loadings		0.0600	0.0600	0.0600	0.0600	0.0600	0.0600		
9. Non-exempt Mat'l less sales tax	Ln 7B / (1 + Ln 8)		\$560,834	\$0	\$288,852	\$753,772	\$2,980,718	\$53,240	\$ 4,637,416	
10. Total	Sum Lns 1-7B		\$2,532,119	(\$0)	\$1,561,147	\$4,056,944	\$19,992,319	\$237,049	\$ 28,379,579	
11. Material Factor	Ln 10 / Ln 9		4.5149	6.1197	5.4047	5.3822	6.7072	4.4524	6.1197	
12. Telco Factor	Ln 10 / (Ln 5 + Ln 6 + Ln 9)		3.2094	1.9184 surrogate	2.9483	3.7001	1.6234	3.7269	1.9184	
Source: WGT.XLS (used for 24 gauge adjustments for copper cable Plant Labor/Exempt Material (% conductor feet placed by gauge)			FRC 5C	FRC 6C	FRC 12C	FRC 22C	FRC 45C	FRC 52C		
Engineering/Non-exempt Material (% investment by gauge)			25.66%	0.00%	21.34%	27.20%	27.07%	45.85%		
Vendor Installation (% sheath feet placed by gauge)			30.21%	0.00%	25.29%	28.81%	29.07%	51.44%		
			29.59%	0.00%	24.83%	30.76%	25.68%	43.49%		
SOURCE: Capital dollars from Resource Tracking and Analysis System (RTAP) State Sales Tax from Tax Office										

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State: FL		Fiber	Inplant Factors Study-Fiber						
Category	Expenditure Type Code	Data Year FRC>	1997 85C	1997 86C	1997 812C	1997 822C	1997 845C	1997 852C	1997 FIBER COMP
1. Telco Plant Labor	CP*, CQ* (EXCLD CQ1)		\$4,301,841	\$828	\$749,497	\$1,083,157	\$3,986,500	\$19,052	\$ 19,052
2. Telco Engineering	CE*		\$792,323	\$53	\$150,770	\$135,145	\$892,318	\$31,084	\$ 31,080
3. Telco Engineering Projects	NOT APPLICABLE								
4. Other Costs	ALL OTHER CODES		(\$348,908)	\$11,940	(\$7,604)	\$52,758	\$172,950	(\$3,874)	\$ (122,738)
5. Vendor Engineering	463		\$604,436	\$2,219	\$130,691	\$138,618	\$1,457,295	\$1,302	\$ 2,334,561
6. Vendor Installation	471,48D,48J,48L,48P,48Q,481		\$163,129	\$12,305	\$34,314	\$63,210	\$8,781,870	\$0	\$ 9,054,828
7. Material w/sales tax									
A. - Exempt	CQ1		\$1,920,668	\$356	\$355,941	\$535,478	\$1,890,222	\$8,580	\$ 4,711,245
B. - Non-exempt	523,524,584,61E,61F,61G,631, ABO,AB9,CJ1,CJ4,CJ6,CJF		\$9,195,933	\$3,165	\$207,436	\$1,647,914	\$6,353,761	\$6,112	\$ 17,414,321
8. State Sales Tax	Current Miscellaneous Loadings		0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	
9. Non-exempt Mat'l less sales tax	Ln 7B / (1 + Ln 8)		\$8,675,408	\$2,986	\$195,694	\$1,554,636	\$5,994,114	\$5,766	\$ 16,428,605
10. Total	Sum Lns 1-7B		\$16,629,422	\$30,866	\$1,621,045	\$3,656,280	\$23,534,916	\$62,256	\$ 45,534,785
11. Material Factor	Ln 10 / Ln 9		1.9168	2.7717	8.2836	2.3519	3.9263	2.7717	2.7717
12. Telco Factor	Ln 10 / (Ln 5 + Ln 6 + Ln 9)		1.7610	1.6369	4.4942	2.0816	1.4498	1.6369	1.6369
				surrogate				surrogate	

SOURCE: Capital dollars from Resource Tracking and Analysis System (RTAP)
State Sales Tax from Tax Office

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FL-FACTOR SUMMARY

State: FL		Inplant Factors Study						
11	Material Factor For:	1997 5C	1997 6C	1997 12C	1997 22C	1997 45C	1997 52C	1997 METAL COMP
	Metallic-26 Gauge	5.3898	7.0947	6.2670	6.1696	7.8727	5.5911	7.0947
	Metallic-24 Gauge	4.5149	6.1197	5.4047	5.3822	6.7072	4.4524	6.1197
	Metallic-Fundamental	4.9906	6.5444	5.9303	5.5514	7.1643	4.9013	6.5444
		surrogate						
11	Material Factor For:	1997 85C	1997 86C	1997 812C	1997 822C	1997 845C	1997 852C	1997 FIBER COMP
	Fiber	1.9168	2.7717	8.2836	2.3519	3.9263	2.7717	2.7717
			surrogate				surrogate	
12	Telco Factor For:	1997 5C	1997 6C	1997 12C	1997 22C	1997 45C	1997 52C	1997 METAL COMP
	Metallic-26 Gauge	3.8300	2.0478	3.4084	4.2591	1.6614	4.6405	2.0478
	Metallic-24 Gauge	3.2094	1.9184	2.9483	3.7001	1.6234	3.7269	1.9184
	Metallic-Fundamental	3.5402	1.9224	3.2291	3.8322	1.6058	4.0853	1.9224
		surrogate						
12	Telco Factor For:	1997 85C	1997 86C	1997 812C	1997 822C	1997 845C	1997 852C	1997 FIBER COMP
	Fiber	1.7610	1.6369	4.4942	2.0816	1.4498	1.6369	1.6369
		surrogate				surrogate		

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FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Inplant Factors – COE

File: coeip97.xls

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State: FL		Digital COE	Inplant Factors Study-Digital COE					
Category	Expenditure Type Code	Data Year> FRC>	1997 157C	1997 257C	1997 357C	1997 257C+357C	1997 377C	1997 Digit Comp
1. Telco Plant Labor	CP*, CQ* (EXCLD CQ1)		\$2,812	\$7,472,074	\$1,497,028	\$8,969,102	\$1,832,766	\$10,804,680
2. Telco Engineering	CE*		\$87	\$903,046	\$1,206,982	\$2,110,028	\$1,578,765	\$3,688,880
3. Telco Engineering Projects	NOT APPLICABLE							
4. Other Costs	ALL OTHER CODES		\$42,810	\$4,342,132	\$2,929,954	\$7,272,086	\$3,262,838	\$10,577,734
5. Vendor Engineering	463		\$0	\$5,066,869	\$3,563,234	\$8,630,103	\$13,410,560	\$22,040,663
6. Vendor Installation	471,48D,48J,48L,48P,48Q,48I		\$0	\$10,992,062	\$7,444,632	\$18,436,694	\$17,415,439	\$35,852,133
7. Material w/sales tax								
A. - Exempt	CQ1							\$0
B. - Non-exempt	523,524,584,61E,61F,61G,631, ABO,AB9,CJ1,CJ4,CJ6,CJF		\$1,028,257	\$121,716,007	\$109,571,108	\$231,287,115	\$156,887,822	\$389,203,194
8. State Sales Tax	Current Miscellaneous Loadings		0.0600	0.0600	0.0600	0.0600	0.0600	
9. Non-exempt Mat'l less sales	Ln 7B / (1 + Ln 8)		\$970,054	\$114,826,422	\$103,368,970	\$218,195,392	\$148,007,379	\$367,172,825
10. Total	Sum Lns 1-7B		\$1,073,966	\$150,492,190	\$126,212,938	\$276,705,128	\$194,388,190	\$472,167,284
11. Material Factor	Ln 10 / Ln 9		1.1071	1.3106	1.2210	1.2682	1.3134	1.2860
12. Telco Factor	Ln 10 / (Ln 5 + Ln 6 + Ln 9)		1.1071	1.1498	1.1035	1.1282	1.0870	1.1108
Source: WGT.XLS (used for 24 gauge adjustments for copper cable only) Plant Labor/Exempt Material (% conductor feet placed by gauge) Engineering/Non-exempt Material (% investment by gauge) Vendor Installation (% sheath feet placed by gauge) Sheath Feet Placed								
## SOURCE: Capital dollars from Resource Tracking and Analysis System (RTAP) ## State Sales Tax from Tax Office								

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COMPONENT IN-PLANT FACTORS					PER CENT OF TOTAL COSTS				
1997 157C	1997 257C	1997 357C	1997 257C+357C	1997 377C	1997 157C	1997 257C	1997 357C	1997 57C+357C	1997 377C
0.0029	0.0651	0.0145	0.0411	0.0124	0%	5%	1%	3%	1%
0.0001	0.0079	0.0117	0.0097	0.0107	0%	1%	1%	1%	1%
-	-	-	-	-	0%	0%	0%	0%	0%
0.0441	0.0378	0.0283	0.0333	0.0220	4%	3%	2%	3%	2%
-	0.0441	0.0345	0.0396	0.0906	0%	3%	3%	3%	7%
-	0.0957	0.0720	0.0845	0.1177	0%	7%	6%	7%	9%
-	-	-	-	-	0%	0%	0%	0%	0%
1.0600	1.0600	1.0600	1.0600	1.0600	96%	81%	87%	84%	81%
1.1071	1.3106	1.2210	1.2682	1.3134	100%	100%	100%	100%	100%

000182

State: FL		COE Other	Inplant Factors Study-COE Other					
Category	Expenditure Type Code	Data Year FRC>	1997 57C	1997 67C	1997 77C	1997 117C	1997 167C	1997 Other Comp
1. Telco Plant Labor	CP*, CQ* (EXCLD CQ1)		\$71,899	\$0	\$827,774	\$5,069	\$0	\$904,742
2. Telco Engineering	CE*		\$14,961	\$108	\$215,048	\$24,114	\$0	\$254,231
3. Telco Engineering Projects	NOT APPLICABLE							
4. Other Costs	ALL OTHER CODES		\$66,748	\$49	\$463,295	\$4,553	\$3,721	\$538,366
5. Vendor Engineering	463		\$45,181	\$3,082	\$867,926	\$239,423	\$0	\$1,155,612
6. Vendor Installation	471,48D,48J,48L,48P,48Q,48I		\$191,826	\$21,725	\$1,951,042	\$912,441	\$954	\$3,077,988
7. Material w/sales tax								
A. - Exempt	CQ1							
B. - Non-exempt	523,524,584,61E,61F,61G,631, ABO,AB9,CJ1,CJ4,CJ6,CJF		\$2,744,739	\$29,243	\$12,484,001	\$4,785,719	\$101,932	\$20,145,634
8. State Sales Tax	Current Miscellaneous Loadings		0.0600	0.0600	0.0600	0.0600	0.0600	
9. Non-exempt Mat'l less sales tax	Ln 7B / (1 + Ln 8)		\$2,589,376	\$27,588	\$11,777,359	\$4,514,829	\$96,162	\$19,005,315
10. Total	Sum Lns 1-7B		\$3,135,354	\$54,207	\$16,809,086	\$5,971,319	\$106,607	\$26,076,573
11. Material Factor	Ln 10 / Ln 9		1.2109	1.0840	1.4272	1.3226	1.1086	1.3721
12. Telco Factor	Ln 10 / (Ln 5 + Ln 6 + Ln 9)		1.1093	1.1221	1.1516	1.0538	1.0977	1.1221
				surrogate				
Source: WGT.XLS (used for 24 gauge adjustments for copper cable only) Plant Labor/Exempt Material (% conductor feet placed by gauge) Engineering/Non-exempt Material (% investment by gauge) Vendor Installation (% sheath feet placed by gauge) Sheath Feet Placed								
SOURCE: Capital dollars from Resource Tracking and Analysis System (RTAP) State Sales Tax from Tax Office								

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COMPONENT IN-PLANT FACTORS					PER CENT OF TOTAL COSTS				
1997 57C	1997 67C	1997 77C	1997 117C	1997 167C	1997 57C	1997 67C	1997 77C	1997 117C	1997 167C
0.0278	-	0.0703	0.0011	-	2%	0%	5%	0%	0%
0.0058	0.0039	0.0183	0.0053	-	0%	0%	1%	0%	0%
-	-	-	-	-	0%	0%	0%	0%	0%
0.0258	0.0018	0.0393	0.0010	0.0387	2%	0%	3%	0%	3%
0.0174	0.1117	0.0737	0.0530	-	1%	6%	5%	4%	0%
0.0741	0.7875	0.1657	0.2021	0.0099	6%	40%	12%	15%	1%
-	-	-	-	-	0%	0%	0%	0%	0%
1.0600	1.0600	1.0600	1.0600	1.0600	88%	54%	74%	80%	96%
1.2109	1.9649	1.4272	1.3226	1.1086	100%	100%	100%	100%	100%

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State: FL COE Inplant Factors Study

	1997 157C	1997 257C	1997 357C	1997 257C+357C	1997 377C	1997 Digit Comp
11 Material Factor	1.1071	1.3106	1.2210	1.2682	1.3134	1.2860
12 Telco Factor	1.1071	1.1498	1.1035	1.1282	1.0870	1.1108
	1997 57C	1997 67C	1997 77C	1997 117C	1997 167C	1997 Other Comp
11 Material Factor	1.2109	1.3721 surrogate	1.4272	1.3226	1.1086	1.3721
12 Telco Factor	1.1093	1.1221 surrogate	1.1516	1.0538	1.0977	1.1221

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FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Plug-in Factors
Hard-wired Factors

File: pihw97.xls

000186

STATE: FLORIDA
SOURCE DATA: 1997

1997 PLUG-IN AND HARDWIRE STUDY

FRC A	FILE 542 PLUG-IN INVESTMENT		PRELIM PLUG-IN FACTOR D (C / B)	PLUG-IN FACTOR E (min=1.060)	FILE 542 HARDWIRE INVESTMENT		PRELIM HARDWIRE FACTOR H (G / F)	HARDWIRE FACTOR I (min=1.060)
	MATERIAL B	INPLACE C			MATERIAL F	INPLACE G		
57C	\$ 1,314,729	\$ 1,392,505	1.0592	1.0600	\$ 872,150	\$ 1,364,405	1.5644	1.5644
67C	\$ 100	\$ 100	1.0625	1.0625	\$ 6,614	\$ 25,554	1.8344	1.8344
77C	\$ 3,542,660	\$ 3,774,791	1.0655	1.0655	\$ 6,504,180	\$ 10,697,629	1.6447	1.6447
117C	\$ 2,542,241	\$ 2,696,782	1.0608	1.0608	\$ 384,339	\$ 2,165,342	5.6339	5.6339
167C	\$ 90,525	\$ 94,417	1.0625	1.0625	\$ 7,000	\$ 7,975	1.8344	1.8344
SUBTOTAL	\$ 7,490,254	\$ 7,958,595	1.0625	1.0625	\$ 7,774,283	\$ 14,260,906	1.8344	1.8344
157C	\$ 1,176,276	\$ 1,223,767	1.0404	1.0600	\$ 2,614	\$ 2,773	2.2581	2.2581
257C	\$ 70,044,892	\$ 73,755,321	1.0530	1.0600	\$ 30,414,541	\$ 63,956,812	2.1028	2.1028
357C	\$ 64,657,482	\$ 68,233,367	1.0553	1.0600	\$ 14,965,152	\$ 38,812,256	2.5935	2.5935
COMPOSITE 257C/357C	\$ 134,702,373	\$ 141,988,689	1.0541	1.0600	\$ 45,379,693	\$ 102,769,069	2.2646	2.2646
377C	\$ 93,696,734	\$ 99,181,107	1.0585	1.0600	\$ 35,927,912	\$ 80,831,652	2.2498	2.2498
SUBTOTAL	\$ 229,575,383	\$ 242,393,562	1.0558	1.0600	\$ 81,310,220	\$ 183,603,494	2.2581	2.2581
TOTAL	\$ 237,065,637	\$ 250,352,157	1.0560	1.0600	\$ 89,084,502	\$ 197,864,400	2.2211	2.2211

Note: Use column D if it is higher than 1 + Tax Rate. Otherwise, use 1 + Tax Rate because Plug-in Inplace costs includes material costs, transportation, taxes and prorated portion of installed labor charges, engineering and certain other costs accumulated during the year for the involved accounting location and subaccount.

SOURCE: File 542, Investments from Finance, Tax rates from Tax Office, and Material Factor from In-Plant - COE Study

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FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Supporting Equipment & Power

File: se&p97.xls

000188

1997 SUPPORTING EQUIPMENT & POWER LOADINGS			07/10/98						
Source: COMAP Extract as of 12/31/97			1997 SE&P LOADINGS						
			TOTAL (Investment) (a)	9CO (COMAP: P&C) (b)	9DO (COMAP: P&C) (c)	POWER ONLY (COMAP) (d)	TOTAL SE&P (e)=(b+c)/(a-b-c)+1 (e)	POWER ONLY (f)=d/(a-b-c)+1 (f)	SE ONLY (g)=(b+c-d)/(a-b-c)+1 (g)
FL 117C	OPERATOR SYSTEMS		40,018,527	2,237,234	0	1,513,776	1.0592	1.0401	1.0191
FL 157C	DDS		17,200,521	20,907	27,764	12,731	1.0028	1.0007	1.0021
FL 257C, D257C, F257C	DIGITAL PAIR GAIN		1,492,954,935	30,631,261	11,518,739	29,002,185	1.0291	1.0200	1.0091
FL 357C, T357C	DIGITAL OTHER		897,147,317	36,733,126	11,731,675	30,244,643	1.0571	1.0356	1.0215
FL 377C	DIGITAL SW		1,509,235,355	134,365,577	1,887,715	100,518,538	1.0992	1.0732	1.0260
FL 57C	ANALOG CKT		87,289,737	2,024,469	2,520,418	1,456,771	1.0549	1.0176	1.0373
FL 67/167C	RADIO		2,116,568	32,216	128,144	732	1.0820	1.0004	1.0816
FL 77C	ANALOG SW		374,254,636	33,217,461	2,083,426	20,897,351	1.1041	1.0617	1.0425

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**FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS**

Plant Specific Expense Factors
Land and Building Loadings
Pole & Conduit Loadings

File: plntsp98.xls

000190

Calculation of Plant Specific Expense to Investment Ratios
Forward Looking Studies - 1998-2000

		Florida											
		BUILDINGS - GEN PRPSE			ANALOG	DIGITAL ELEC		OPERATOR	RADIO	DIGITAL	DIGTL CIRC-	DIGTL CIRC-	ANALOG CIRC
SCALE=000		LAND	COE	COMPUTERS	ELEC	SWITCH	SWITCH	SYSTEMS	2231	SYSTEMS	PAIR GAIN	OTHER	2232
Account		2111	2121	2124	2211	2212	2220	2231	2232	2232	2232	2232	2232
Line	DESCRIPTION	FRC	ALL	LESS 633	77C	377C, 587C	117C	67C, 167C	157C	257C, D257C, F257C	357	57C, 457C	
1	MR Book Investment 1996 EOY	Reg Investments	50,799	725,493	313,840	387,852	1,359,421	35,420	1,984	17,051	1,353,787	811,784	89,825
2	MR Book Investment 1997 EOY	Reg Investments	48,071	718,670	328,558	374,253	1,458,938	39,955	2,117	17,201	1,486,601	893,663	86,865
3	1998 Additions	Construction Budget	950	22,480	577	-42,546	103,765	1,381	625	-3,897	128,700	34,872	0
4	Investment 1998 EOY	Ln2 + Ln3	49,020	741,150	329,135	331,707	1,562,703	41,337	2,742	13,304	1,615,301	928,534	86,865
5	1999 Additions	Construction Budget	450	16,350	-13,080	-61,100	101,655	275	824	-1,460	122,700	32,106	0
6	Investment 1999 EOY	Ln4 + Ln5	49,470	757,500	316,055	270,607	1,664,358	41,612	3,566	11,844	1,738,001	960,640	86,865
7	2000 Additions	Construction Budget	450	16,500	5,474	-51,500	100,000	270	833	-114	126,000	28,797	0
8	Investment 2000 EOY	Ln6 + Ln7	49,920	774,000	321,529	219,107	1,764,358	41,882	4,398	11,730	1,864,001	989,437	86,865
9	Average Investment 1997	(Ln1 + Ln2)/2	49,435	722,081	321,199	381,053	1,409,179	37,688	2,050	17,128	1,420,194	852,723	88,345
10	Average Investment 1998	(Ln2 + Ln4)/2	48,545	729,910	328,847	352,980	1,510,820	40,646	2,429	15,252	1,550,951	911,099	86,865
11	Average Investment 1999	(Ln4 + Ln6)/2	49,245	749,325	322,595	301,157	1,613,530	41,474	3,154	12,574	1,676,651	944,587	86,865
12	Average Investment 2000	(Ln6 + Ln8)/2	49,695	765,750	318,792	244,857	1,714,358	41,747	3,982	11,787	1,801,001	975,039	86,865
13	Curr Cost / Book Cost	Capital Recovery	1,747	1,747	0.613	1.497	1.094	1.065	1.109	0.930	0.994	0.994	0.994
14	1997 Curr Average Investment	Ln13 * Ln9	86,363	1,261,476	196,895	570,436	1,541,642	40,138	2,274	15,927	1,411,673	847,607	87,815
15	1998 Curr Average Investment	Ln14 + (Ln10 - Ln9)	85,473	1,269,305	204,543	542,364	1,643,283	43,096	2,653	14,053	1,542,430	905,982	86,335
16	1999 Curr Average Investment	Ln15 + (Ln11 - Ln10)	86,173	1,288,720	198,291	490,541	1,745,993	43,924	3,377	11,375	1,668,130	939,471	86,335
17	2000 Curr Average Investment	Ln16 + (Ln12 - Ln11)	86,623	1,305,145	194,488	434,241	1,846,821	44,196	4,206	10,588	1,792,480	969,922	86,335
18	1998-2000 Curr Avg Investment	(Ln15+Ln16+Ln17)/3	86,090	1,287,724	199,107	489,048	1,745,366	43,739	3,412	12,006	1,667,680	938,458	86,335
19	Expense Account - Lev A		6121	6124	6211	6212	6220	6231	6232	6232	6232	6232	6232
20	Expense - 1997 Actual	Reg Expenses	0	66,954	57,462	22,070	94,787	5,843	21	508	29,267	15,409	1,714
21	Service Order Adjustment	Service Order Study				2,922	6,209	0	0	276	814	2,817	496
22	RTU Adjustment	RTU Fees / Study					15,616						
23	Rental Revenue	Reg Acct 5240		89									
24	Adjusted Exps, Lev A - 1997	Ln20-Ln21-Ln22-Ln23	0	66,865	57,462	19,148	72,962	5,843	21	232	28,454	12,592	1,218
25	Expense Account - Lev B		6110	6120	6120	6210	6210	6220	6230	6230	6230	6230	6230
26	Expense - 1997 Actual	Reg Expenses	1,752	136,748	136,748	116,857	116,857	5,843	46,919	46,919	46,919	46,919	46,919
27	Ratio: Lev A / Lev B	Ln24 / Ln26	0.0000	0.4890	0.4202	0.1639	0.6244	1.0000	0.0004	0.0049	0.6064	0.2684	0.0260
			Network Support	General Support	General Support	CO Switching	CO Switching	CO Operator Systems	Radio	Transmissio ns	Transmissio ns	Transmissio ns	CO Transmissions
28	Level B Account												
29	Average Exp - Lev B (1998-2000)	Regulatory Forecast	1,881	138,269	138,269	121,642	121,642	6,237	50,169	50,169	50,169	50,169	50,169
30	Average Exp - Lev A (1998-2000)	Ln23 * Ln25	0	67,609	58,101	19,932	75,950	6,237	22	248	30,424	13,464	1,302
31	Adj Ratio: Oper Expense / Invest.	Ln30 / Ln18	0.0000	0.0525	0.2918	0.0408	0.0435	0.1426	0.0064	0.0207	0.0182	0.0143	0.0151
32	Commercial Power - COE	Acct 6531 / Ln18	----	----	----	0.0027	0.0027	0.0027	0.0027	0.0027	0.0027	0.0027	0.0027
33	Plant Specific Factor	Ln31 + Ln32	0.0000	0.0525	0.2918	0.0435	0.0463	0.1453	0.0092	0.0234	0.0210	0.0171	0.0178

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Calculation of Plant Specific Expense to Investment Ratios

Forward Looking Studies - 1998-2000

Florida

Line	DESCRIPTION	Account	POLES 2411	AERIAL CA - METAL		AERIAL CA - FIBER		UNGROUND CA - METAL		UNGROUND CA - FIBER		BURIED CA - METAL		BURIED CA - FIBER		SUBMARIN E CA - METAL		SUBMARINE CA - FIBER		INTRBLD NTKW- METAL		INTRBLD NTKW- FIBER		CONDUIT SYS	
				2421	2421	2421	2422	2422	2423	2423	2424	2424	2424	2424	2426	2426	2441	2441	2441	2441	2441	2441	2441	2441	2441
SCALE=000				822C, 812C,D22C,		822C, 812C,D22C,		5C		85C,D5C,F5C, T5C		845C, D45C, F45C, T45C		6C		86C,D6C,F6C		52C		852C,D52C, F52C,T52C		4C			
1	MR Book Investment 1996 EOY	Reg Investments	141,330	724,198	34,010	723,913	225,400	2,357,379	140,528	7,158	1,845	43,102	196	712,585											
2	MR Book Investment 1997 EOY	Reg Investments	143,544	748,530	37,868	729,439	235,707	2,435,977	160,305	6,788	1,849	43,917	254	723,841											
3	1998 Additions	Construction Budget	4,173	27,688	7,722	7,272	16,902	94,620	21,932	-367	-57	-213	0	20,927											
4	Investment 1998 EOY	Ln2 + Ln3	147,718	776,219	45,591	736,711	252,609	2,530,597	182,237	6,421	1,793	43,704	254	744,768											
5	1999 Additions	Construction Budget	3,654	27,398	7,619	7,149	16,279	94,100	21,662	-378	-11	-269	0	20,346											
6	Investment 1999 EOY	Ln4 + Ln5	151,371	803,617	53,210	743,860	268,888	2,624,697	203,899	6,042	1,782	43,435	254	765,114											
7	2000 Additions	Construction Budget	3,844	27,543	7,666	7,211	16,024	94,360	21,812	-373	-6	-241	0	20,406											
8	Investment 2000 EOY	Ln6 + Ln7	155,216	831,160	60,876	751,070	284,912	2,719,056	225,712	5,670	1,776	43,195	254	785,520											
9	Average Investment 1997	(Ln1 + Ln2)/2	142,437	736,364	35,939	726,676	230,553	2,396,678	150,416	6,973	1,847	43,510	225	718,213											
10	Average Investment 1998	(Ln2 + Ln3)/2	145,631	762,374	41,730	733,075	244,158	2,483,287	171,271	6,604	1,821	43,810	254	734,305											
11	Average Investment 1999	(Ln4 + Ln5)/2	149,544	789,918	49,400	740,285	260,749	2,577,647	193,068	6,232	1,787	43,570	254	754,941											
12	Average Investment 2000	(Ln6 + Ln7)/2	153,293	817,388	57,043	747,465	276,900	2,671,877	214,805	5,856	1,779	43,315	254	775,317											
13	Curr Cost / Book Cost	Capital Recovery	2.484	1.362	0.907	1.424	0.806	1.292	0.958	1.651	1.851	1.503	0.883	1.629											
14	1997 Curr Average Investment	Ln13 * Ln9	353,815	1,002,928	32,597	1,034,787	185,826	3,096,508	144,099	12,907	3,419	65,395	198	1,169,969											
15	1998 Curr Average Investment	Ln14 + (Ln10 - Ln9)	357,008	1,028,938	38,387	1,041,185	199,431	3,183,117	164,954	12,538	3,393	65,696	227	1,186,061											
16	1999 Curr Average Investment	Ln15 + (Ln11 - Ln10)	360,922	1,056,481	46,058	1,048,396	216,021	3,277,477	186,751	12,166	3,359	65,455	227	1,206,697											
17	2000 Curr Average Investment	Ln16 + (Ln12 - Ln11)	364,671	1,083,952	53,700	1,055,576	232,173	3,371,707	208,488	11,790	3,351	65,200	227	1,227,073											
18	1998-2000 Curr Avg Investment	(Ln15+Ln16+Ln17)/3	360,867	1,056,457	46,048	1,048,386	215,875	3,277,433	186,731	12,165	3,368	65,450	227	1,206,610											
19	Expense Account - Lev A		6411	6421	6421	6422	6422	6423	6423	6424	6424	6426	6426	6441											
20	Expense - 1997 Actual	Reg Expenses	5,932	58,532	117	20,173	587	165,381	390	39	3	1,057	0	3,034											
21	Service Order Adjustment	Service Order Study		7,873	16	0	0	38,832	92			23	0												
22	RTU Adjustment	RTU Fees / Study																							
23	Rental Revenue	Reg Acct 5240	856											12											
24	Adjusted Exps, Lev A - 1997	Ln20-Ln21-Ln22-Ln23	5,076	50,659	101	20,173	587	126,550	298	39	3	1,033	0	3,022											
25	Expense Account - Lev B		6410	6410	6410	6410	6410	6410	6410	6410	6410	6410	6410	6410											
26	Expense - 1997 Actual	Reg Expenses	260,162	260,162	260,162	260,162	260,162	260,162	260,162	260,162	260,162	260,162	260,162												
27	Ratio: Lev A / Lev B	Ln24 / Ln26	0.0195	0.1947	0.0004	0.0775	0.0023	0.4864	0.0011	0.0002	0.0000	0.0040	0.0000	0.0116											
28	Level B Account																								
29	Average Exp - Lev B (1998-2000)	Regulatory Forecast	292,139	292,139	292,139	292,139	292,139	292,139	292,139	292,139	292,139	292,139	292,139												
30	Average Exp - Lev A (1998-2000)	Ln23 * Ln 25	5,700	56,886	114	22,652	659	142,104	335	44	3	1,160	0	3,393											
31	Adj Ratio: Oper Expense / Invest.	Ln30 / Ln13	0.0158	0.0538	0.0025	0.0216	0.0031	0.0434	0.0018	0.0036	0.0009	0.0177	0.0000	0.0028											
32	Commercial Power - COE	Acct 6531 / Ln13	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----												
33	Plant Specific Factor	Ln31 + Ln32	0.0158	0.0538	0.0025	0.0216	0.0031	0.0434	0.0018	0.0036	0.0009	0.0177	0.0000	0.0028											

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Calculation of Plant Specific Expense to Investment Ratios
 Forward Looking Studies - 1998-2000
 BellSouth Telecommunications

Line	DESCRIPTION	Account	SCALE=000	LAND 2111	BUILDINGS - GEN PRPSE			ANALOG		DIGITAL ELEC SWITCH 2212	OPERATOR SYSTEMS 2220	RADIO 2231	DIGITAL DATA SYSTEMS 2232	DIGTL CIRC- PAIR GAIN 2232	DIGTL CIRC- OTHER 2232	ANALOG CIRC 2232
					COE 2121	COMPUTERS 2124	ELEC SWITCH 2211	77C	377C, 587C							
FRC	ALL	ALL	LESS 633	77C	377C, 587C	117C	67C, 167C	157C	F257C	357	57C, 457C					
1	MR Book Investment 1996 EOY	Reg Investments		156,829	2,732,540	1,825,437	1,334,143	6,513,892	142,992	98,676	88,816	4,810,790	3,756,686	501,819		
2	MR Book Investment 1997 EOY	Reg Investments		153,870	2,732,308	1,816,124	1,238,991	6,968,546	152,690	92,373	95,210	5,333,743	4,113,244	489,644		
3	1998 Additions	Construction Budget		1,989	83,919	103,746	-74,910	557,604	6,984	-2,900	-6,953	424,100	187,260	0		
4	Investment 1998 EOY	Ln2 + Ln3		155,859	2,816,227	1,919,869	1,164,081	7,526,150	159,674	89,474	88,257	5,757,843	4,300,504	489,644		
5	1999 Additions	Construction Budget		1,490	66,520	42,759	-100,650	491,176	3,069	-618	-1,991	406,400	149,892	0		
6	Investment 1999 EOY	Ln4 + Ln5		157,349	2,882,747	1,962,628	1,063,431	8,017,326	162,743	88,856	86,265	6,164,243	4,450,396	489,644		
7	2000 Additions	Construction Budget		1,490	67,200	107,152	-70,550	488,110	2,956	880	-1,109	413,650	141,144	0		
8	Investment 2000 EOY	Ln6 + Ln7		158,839	2,949,947	2,069,780	992,881	8,505,436	165,699	89,736	85,156	6,577,893	4,591,539	489,644		
9	Average Investment 1997	(Ln1 + Ln2)/2		155,350	2,732,424	1,820,780	1,286,567	6,741,219	147,841	95,525	92,013	5,072,267	3,934,965	495,731		
10	Average Investment 1998	(Ln2 + Ln3)/2		154,865	2,774,267	1,867,996	1,201,536	7,247,348	156,182	90,923	91,733	5,545,793	4,206,874	489,644		
11	Average Investment 1999	(Ln4 + Ln5)/2		156,604	2,849,487	1,941,249	1,113,756	7,771,738	161,208	89,165	87,261	5,961,043	4,375,450	489,644		
12	Average Investment 2000	(Ln6 + Ln7)/2		158,094	2,916,347	2,016,204	1,028,156	8,261,381	164,221	89,296	85,711	6,371,068	4,520,967	489,644		
13	Curr Cost / Book Cost	Composite: Ln14/Ln9		1.9717	1.9850	0.6053	1.4867	1.0960	1.0647	1.2589	0.9346	1.0002	1.0027	1.0049		
14	1997 Curr Average Investment	Ln13 * Ln9		306,298	5,423,827	1,102,186	1,912,776	7,388,294	157,400	120,260	85,999	5,073,282	3,945,406	498,174		
15	1998 Curr Average Investment	Ln14 + (Ln10 - Ln9)		305,813	5,465,670	1,149,402	1,827,745	7,894,423	165,741	115,659	85,719	5,546,809	4,217,315	492,087		
16	1999 Curr Average Investment	Ln15 + (Ln11 - Ln10)		307,552	5,540,889	1,222,654	1,739,965	8,418,813	170,768	113,900	81,247	5,962,059	4,385,891	492,087		
17	2000 Curr Average Investment	Ln16 + (Ln12 - Ln11)		309,042	5,607,749	1,297,610	1,654,365	8,908,456	173,780	114,031	79,697	6,372,084	4,531,409	492,087		
18	1998-2000 Curr Avg Investment	(Ln15+Ln16+Ln17)/3		307,469	5,538,103	1,223,222	1,740,692	8,407,231	170,096	114,530	82,221	5,960,317	4,378,205	492,087		
19	Expense Account - Lev A			6110	6120	6124	6211	6212	6220	6231	6232	6232	6232	6232		
20	Expense - 1997 Actual	Reg Expenses		0	264,109	213,421	68,938	427,706	21,333	589	2,155	100,899	72,959	6,358		
21	Service Order Adjustment	Service Order Study		0	0	0	9,867	28,688	0	0	803	3,878	11,912	1,395		
22	RTU Adjustment	RTU Fees / Study		0	0	0	0	128,322	0	0	0	0	0	0		
23	Rental Revenue	Reg Acct 5240		0	3,061	0	0	0	0	0	0	0	0	0		
24	Adjusted Exps, Lev A - 1997	Ln20-Ln21-Ln22-Ln23		0	261,047	213,421	59,071	270,697	21,333	589	1,352	97,021	61,047	4,963		
25	Expense Account - Lev B			6110	6120	6120	6210	6210	6220	6230	6230	6230	6230	6230		
26	Expense - 1997 Actual	Reg Expenses		10,144	550,063	550,063	496,644	496,644	21,333	182,962	182,962	182,962	182,962	182,962		
27	Ratio: Lev A / Lev B	Ln24 / Ln26		0.0000	0.4746	0.3880	0.1189	0.5451	1.0000	0.0032	0.0074	0.5303	0.3337	0.0271		
				Network Support	General Support	General Support	CO Switching	CO Switching	CO Operator Systems	Radio	Transmissions	Transmissions	Transmissions	CO Transmissions		
28	Level B Account			10,753	568,700	568,700	517,719	517,719	22,772	195,676	195,676	195,676	195,676	195,676		
29	Average Exp - Lev B (1998-2000)	Regulatory Forecast		0	269,892	220,652	61,578	282,184	22,772	630	1,446	103,763	65,290	5,308		
30	Average Exp - Lev A (1998-2000)	Ln23 * Ln25		0.0000	0.0487	0.1804	0.0354	0.0336	0.1339	0.0055	0.0176	0.0174	0.0149	0.0108		
31	Adj Ratio: Oper Expense / Invest.	Ln30 / Ln18		0.0000	0.0487	0.1804	0.0354	0.0336	0.1339	0.0055	0.0176	0.0174	0.0149	0.0108		
32	Commercial Power - COE	Acct 6531 / Ln18		0.0000	0.0487	0.1804	0.0379	0.0361	0.1364	0.0080	0.0201	0.0199	0.0174	0.0133		
33	Plant Specific Factor	Ln31 + Ln32		0.0000	0.0487	0.1804	0.0379	0.0361	0.1364	0.0080	0.0201	0.0199	0.0174	0.0133		

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Calculation of Plant Specific Expense to Investment Ratios

Forward Looking Studies - 1998-2000

BellSouth Telecommunications

SCALE=000			POLES	AERIAL CA - METAL	AERIAL CA - FIBER	UNGROUND CA - METAL	UNGROUND CA - FIBER	BURIED CA - METAL	BURIED CA - FIBER	SUBMARINE CA - METAL	SUBMARINE CA - FIBER	INTRBLD NTWK- METAL	INTRBLD NTWK- FIBER	CONDUIT SYS
Line	DESCRIPTION	Account	2411	2421	2421	2422	2422	2423	2423	2424	2424	2426	2426	2441
	FRC		1C	22C, 12C	822C, 812C, D22C,	5C	85C, D5C, F5C, T5C	45C	845C, D45C, F45C, T45C	6C	86C, D6C, F6C	52C	882C, D82C, F82C, T82C	4C
1	MR Book Investment 1996 EOY	Reg Investments	894,165	4,436,014	332,488	2,367,257	667,984	9,072,194	665,171	18,216	4,233	177,772	1,422	2,180,583
2	MR Book Investment 1997 EOY	Reg Investments	915,852	4,593,639	360,096	2,384,972	699,700	9,461,108	740,027	17,770	4,217	177,065	1,776	2,219,424
3	1998 Additions	Construction Budget	23,356	208,306	59,255	25,997	66,453	428,233	79,574	-420	-123	947	-33	58,906
4	Investment 1998 EOY	Ln2 + Ln3	939,208	4,801,945	419,351	2,410,969	766,153	9,889,341	819,600	17,350	4,094	178,072	1,743	2,278,329
5	1999 Additions	Construction Budget	20,030	210,032	58,773	26,305	65,509	428,052	79,418	-491	-71	1,090	-31	55,252
6	Investment 1999 EOY	Ln4 + Ln5	959,238	5,011,977	478,124	2,437,274	831,662	10,317,393	899,018	16,859	4,023	179,101	1,712	2,333,581
7	2000 Additions	Construction Budget	20,144	208,056	58,811	25,754	65,031	425,864	79,257	-491	-71	994	-33	55,264
8	Investment 2000 EOY	Ln6 + Ln7	979,382	5,220,033	536,935	2,463,028	896,692	10,743,256	978,275	16,368	3,952	180,095	1,679	2,388,845
9	Average Investment 1997	(Ln1 + Ln2)/2	905,008	4,514,826	346,292	2,376,114	683,842	9,266,651	702,599	17,993	4,225	177,418	1,599	2,200,004
10	Average Investment 1998	(Ln2 + Ln3)/2	927,530	4,697,792	389,723	2,397,970	732,927	9,675,225	779,813	17,560	4,156	177,539	1,759	2,248,877
11	Average Investment 1999	(Ln4 + Ln5)/2	949,223	4,906,961	448,738	2,424,121	798,907	10,103,367	859,309	17,105	4,058	178,557	1,727	2,305,955
12	Average Investment 2000	(Ln6 + Ln7)/2	969,310	5,116,005	507,530	2,450,151	864,177	10,530,325	938,647	16,614	3,987	179,598	1,696	2,361,213
13	Curr Cost / Book Cost	Capital Recovery	2.5076	1.4913	0.8871	1.4844	0.8062	1.3416	0.9598	1.7340	1.6559	1.4730	0.8924	1.6476
14	1997 Curr Average Investment	Ln13 + Ln9	2,269,421	6,732,971	307,208	3,527,106	551,344	12,432,089	674,333	31,200	6,996	261,330	1,427	3,624,644
15	1998 Curr Average Investment	Ln14 + (Ln10 - Ln9)	2,291,943	6,915,937	350,640	3,548,962	600,428	12,840,663	751,547	30,767	6,927	261,450	1,587	3,673,517
16	1999 Curr Average Investment	Ln15 + (Ln11 - Ln10)	2,313,636	7,125,106	409,654	3,575,113	666,409	13,268,805	831,043	30,312	6,829	262,468	1,555	3,730,596
17	2000 Curr Average Investment	Ln16 + (Ln12 - Ln11)	2,333,723	7,334,150	468,446	3,601,143	731,679	13,695,763	910,381	29,821	6,758	263,509	1,524	3,785,854
18	1998-2000 Curr Avg Investment	(Ln15+Ln16+Ln17)/3	2,313,101	7,125,064	409,580	3,575,073	666,172	13,268,410	830,990	30,300	6,838	262,475	1,555	3,729,989
19	Expense Account - Lev A		6411	6421	6421	6422	6422	6423	6423	6424	6424	6426	6426	6441
20	Expense - 1997 Actual	Reg Expenses	70,616	302,429	1,244	63,794	2,054	532,859	2,265	70	3	2,654	22	9,183
21	Service Order Adjustment	Service Order Study	0	53,497	244	0	0	151,802	650	0	0	893	12	0
22	RTU Adjustment	RTU Fees / Study	0	0	0	0	0	0	0	0	0	0	0	0
23	Rental Revenue	Reg Acct 5240	6,227	0	0	0	0	0	0	0	0	0	0	0
24	Adjusted Exps, Lev A - 1997	Ln20-Ln21-Ln22-Ln23	64,389	248,932	999	63,794	2,054	381,056	1,615	70	3	1,760	10	8,277
25	Expense Account - Lev B		6410	6410	6410	6410	6410	6410	6410	6410	6410	6410	6410	6410
26	Expense - 1997 Actual	Reg Expenses	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019	1,006,019
27	Ratio: Lev A / Lev B	Ln24 / Ln28	0.0640	0.2474	0.0010	0.0634	0.0020	0.3788	0.0016	0.0001	0.0000	0.0017	0.0000	0.0082
28	Level B Account		Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire	Cable & Wire
29	Average Exp - Lev B (1998-2000)	Regulatory Forecast	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604	1,120,604
30	Average Exp - Lev A (1998-2000)	Ln23 + Ln25	71,723	277,285	1,113	71,060	2,288	424,458	1,799	78	3	1,961	11	9,220
31	Adj Ratio: Oper Expense / Invest.	Ln30 / Ln13	0.0310	0.0389	0.0027	0.0199	0.0034	0.0320	0.0022	0.0026	0.0004	0.0075	0.0071	0.0025
32	Commercial Power - COE	Acct 6531 / Ln13	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
33	Plant Specific Factor	Ln31 + Ln32	0.0310	0.0389	0.0027	0.0199	0.0034	0.0320	0.0022	0.0026	0.0004	0.0075	0.0071	0.0025

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STRUCTURES LOADING FACTORS:

	SOURCE	FACTORS
34 Poles - Embedded (1997)	Ln2: Ac2411/Ac2421	0.1849
35 Conduit - Embedded (1997)	Ln2: Ac2441/Ac2422	0.7195
36 Poles - Fwrd Looking ('98-'00)	Ln18: Ac2411/Ac2421	0.3070
37 Conduit - Fwrd Looking ('98-'00)	Ln18: Ac2441/Ac2422	0.8795

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ACFC PR		
State	Field Code	Specific Exp
FL	20C	0.0000
FL	10C	0.0525
FL	377C	0.0463
FL	377CP	0.0463
FL	117C	0.1453
FL	157C	0.0234
FL	257C	0.0210
FL	357C	0.0171
FL	1C	0.0158
FL	1CP	0.0158
FL	12C	0.0538
FL	22C	0.0538
FL	812C	0.0025
FL	822C	0.0025
FL	5C	0.0216
FL	85C	0.0031
FL	45C	0.0434
FL	845C	0.0018
FL	6C	0.0036
FL	86C	0.0009
FL	52C	0.0177
FL	852C	0.0000
FL	4C	0.0028
FL	4CP	0.0028
FL	530C	0.2918
FL	630C	0.2918

000196

		ACFC PR
State	Field Code	Specific Exp
BST	20C	0.0000
BST	10C	0.0487
BST	377C	0.0361
BST	377CP	0.0361
BST	117C	0.1364
BST	157C	0.0201
BST	257C	0.0199
BST	357C	0.0174
BST	1C	0.0310
BST	1CP	0.0310
BST	12C	0.0389
BST	22C	0.0389
BST	812C	0.0027
BST	822C	0.0027
BST	5C	0.0199
BST	85C	0.0034
BST	45C	0.0320
BST	845C	0.0022
BST	6C	0.0026
BST	86C	0.0004
BST	52C	0.0075
BST	852C	0.0071
BST	4C	0.0025
BST	4CP	0.0025
BST	530C	0.1804
BST	630C	0.1804

000197

			1997 BELLSOUTH CALCULATION OF EMBEDDED LAND AND BUILDING LOADING FACTORS					
	DATA SOURCE EOY 1997	FLORIDA					BELLSOUTH	
1. ACCOUNT 2111 - LAND	CSS	48,070,560					153,869,990	
2. ACCOUNT 2121 - BUILDING	CSS	718,670,409					2,732,307,788	
3. TOTAL LAND & BLDG.	LN 1 + LN 2	766,740,969					2,886,177,778	
4. ACCT 2124 - GEN PUR COMP	CSS	328,715,303					1,817,337,997	
5. ACCOUNT 2200 - COE	CSS	4,359,593,167					18,484,440,153	
6. A/C2121, CP 2- BUILDINGS ASSOC W/CO	CSS	406,316,806					1,487,330,937	
6A. - PERCENT OF TOTAL BUILDINGS	LN 6/LN2	56.54%					54.43%	
7. A/C2121, CP 8- BUILDINGS ASSOC W/G	CSS	73,266,232					249,477,505	
7A. - PERCENT OF TOTAL BUILDINGS	LN 7/LN2	10.19%					9.13%	
8. PERCENT LAND	LN 1/LN 3	6.27%					5.33%	
9. PERCENT BUILDING	LN 2/LN 3	93.73%					94.67%	
10. TOTAL %	LN 8 + 9	100.00%					100.00%	
CALCULATION OF EMBEDDED L&B FACTORS								
11. CENTRAL OFFICE - LAND	(LN 6A*LN1)/LN5	0.00623					0.00453	
12. CENTRAL OFFICE - BUILDING	LN 6/LN5	0.09320					0.08046	
13. GEN PUR COMPUTER - LAND	(LN 7A*LN1)/LN4	0.01490					0.00773	
14. GEN PUR COMPUTER - BUILDING	LN 7/LN4	0.22289					0.13728	

000198

		SCALE=000	1998 - 2000 PROJECTED CALCULATION OF FORWARD LOOKING LAND AND BUILDING LOADING FACTORS						
DATA SOURCE:			FLORIDA					BELLSOUTH	
15. ACCOUNT 2111 - LAND	1998-2000 AVG		86,090					307,469	
16. ACCOUNT 2121 - BUILDING	1998-2000 AVG		1,287,724					5,538,103	
17. TOTAL LAND & BLDG.	LN 15 + LN 16		1,373,813					5,845,572	
18. ACCT 2124 - GEN PUR COMP	1998-2000 AVG		199,107					1,223,222	
19. ACCOUNT 2200 - COE	1998-2000 AVG		4,986,044					21,345,379	
20. A/C2121, BUILDINGS ASSOC W/COE	LN 6A * LN 16		728,079					3,033,105	
21. A/C2121, BUILDINGS ASSOC W/GPC	LN 7A * LN 16		131,219					498,177	
CALCULATION OF FORWARD LOOKING L&B FACTORS:									
11. CENTRAL OFFICE - LAND	LN6A)/(LN15)/LN19		0.00976					0.00784	
12. CENTRAL OFFICE - BUILDING	LN 20 / LN 19		0.14602					0.14210	
13. GEN PUR COMPUTER - LAND	LN7A)/(LN15)/LN18		0.04406					0.02295	
14. GEN PUR COMPUTER - BUILDING	LN 21 / LN 18		0.65904					0.40727	

000199

ALABAMA			FLORIDA			GEORGIA			KENTUCKY			LOUISIANA		
STATE AL	ACCT 2111	POOL	STATE FL	ACCT 2111	POOL	STATE GA	ACCT 2111	POOL	STATE KY	ACCT 2111	POOL	STATE LA	ACCT 2111	POOL
STATE AL	ACCT 2121	POOL	STATE FL	ACCT 2121	POOL	STATE GA	ACCT 2121	POOL	STATE KY	ACCT 2121	POOL	STATE LA	ACCT 2121	POOL
STATE AL	ACCT 2124	FRC 530	STATE FL	ACCT 2124	FRC 530	STATE GA	ACCT 2124	FRC 530	STATE KY	ACCT 2124	FRC 530	STATE LA	ACCT 2124	FRC 530
STATE AL	ACCT 2124	FRC 630	STATE FL	ACCT 2124	FRC 630	STATE GA	ACCT 2124	FRC 630	STATE KY	ACCT 2124	FRC 630	STATE LA	ACCT 2124	FRC 630
STATE AL	ACCT 2121	POOL 2	STATE FL	ACCT 2121	POOL 2	STATE GA	ACCT 2121	POOL 2	STATE KY	ACCT 2121	POOL 2	STATE LA	ACCT 2121	POOL 2
STATE AL	ACCT 2121	POOL 8	STATE FL	ACCT 2121	POOL 8	STATE GA	ACCT 2121	POOL 8	STATE KY	ACCT 2121	POOL 8	STATE LA	ACCT 2121	POOL 8
STATE AL	ACCT 2211	FRC	STATE FL	ACCT 2211	FRC	STATE GA	ACCT 2211	FRC	STATE KY	ACCT 2211	FRC	STATE LA	ACCT 2211	FRC
STATE AL	ACCT 2212		STATE FL	ACCT 2212		STATE GA	ACCT 2212		STATE KY	ACCT 2212		STATE LA	ACCT 2212	
STATE AL	ACCT 2220		STATE FL	ACCT 2220		STATE GA	ACCT 2220		STATE KY	ACCT 2220		STATE LA	ACCT 2220	
STATE AL	ACCT 2231		STATE FL	ACCT 2231		STATE GA	ACCT 2231		STATE KY	ACCT 2231		STATE LA	ACCT 2231	
STATE AL	ACCT 2232		STATE FL	ACCT 2232		STATE GA	ACCT 2232		STATE KY	ACCT 2232		STATE LA	ACCT 2232	

000200

MISSISSIPPI			N CAROLINA			S CAROLINA			TENNESSEE		
STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL
MS	2111		NC	2111		SC	2111		TN	2111	
STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL
MS	2121		NC	2121		SC	2121		TN	2121	
STATE	ACCT	FRC	STATE	ACCT	FRC	STATE	ACCT	FRC	STATE	ACCT	FRC
MS	2124	530	NC	2124	530	SC	2124	530	TN	2124	530
MS	2124	630	NC	2124	630	SC	2124	630	TN	2124	630
STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL
MS	2121	2	NC	2121	2	SC	2121	2	TN	2121	2
STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL	STATE	ACCT	POOL
MS	2121	8	NC	2121	8	SC	2121	8	TN	2121	8
STATE	ACCT	FRC	STATE	ACCT	FRC	STATE	ACCT	FRC	STATE	ACCT	FRC
MS	2211		NC	2211		SC	2211		TN	2211	
MS	2212		NC	2212		SC	2212		TN	2212	
MS	2220		NC	2220		SC	2220		TN	2220	
MS	2231		NC	2231		SC	2231		TN	2231	
MS	2232		NC	2232		SC	2232		TN	2232	

000201

REGULATED PLANT-IN-SERVICE MR INVESTMENT AS OF 12/31/96						
CSS EXTRACT FURNISHED 7/15/98 BY PAT MCCLELLAN (404/927-8116)						
						REGULATED
						INVESTMENT
STATE	ACCT	FRC	CAP/ MTCE	COST POOL	BY FRC	
FL	2111		20 C		1	50798997
FL	2112		40 C		1	64056143
FL	2112		40 C		3	386163
FL	2112		40 C		4	673903
FL	2112		40 C		5	433493
FL	2112		40 C		6	2198179
FL	2114		240 C		1	2693
FL	2114		240 C		2	868
FL	2115		340 C		5	1610644
FL	2115		341 C		6	19284
FL	2116		540 C		1	81252942
FL	2116		540 C		2	12856950
FL	2116		541 C		3	441003
FL	2121		10 C		1	12498258
FL	2121		10 C		2	383475748
FL	2121		10 C		3	42997331
FL	2121		10 C		4	70568446
FL	2121		10 C		5	71534777
FL	2121		10 C		6	50432718
FL	2121		10 C		7	8373893
FL	2121		10 C		8	72635007
FL	2121		110 C		1	227618
FL	2121		110 C		2	6983853
FL	2121		110 C		3	783067
FL	2121		110 C		4	1285191
FL	2121		110 C		5	1302790
FL	2121		110 C		6	918480
FL	2121		110 C		7	152505
FL	2121		110 C		8	1322827
FL	2122		30 C		1	294710
FL	2122		30 C		2	5320418
FL	2122		130 C		2	192777
FL	2122		331 C		3	2143270
FL	2123		430 C		1	393405
FL	2123		430 C		2	6526353
FL	2123		658 C		3	9315991
FL	2123		718 C		3	7443870
FL	2123		731 C		4	3112395
FL	2123		768 C		3	1474
FL	2123		778 C		3	#VALUE!
FL	2124		530 C		2	194378025
FL	2124		531 C		4	34089
FL	2124		630 C		3	119427486
FL	2124		633 C		3	50140166
FL	2211		77 C		1	5855841

000202

FL	2211	77 C	2	5578551
FL	2211	77 C	3	35022816
FL	2211	77 C	4	341355743
FL	2211	577 C	3	39475
FL	2212	377 C	1	525990
FL	2212	377 C	2	18489374
FL	2212	377 C	3	1874555
FL	2212	377 C	4	1201629070
FL	2212	377 C	5	137089524
FL	2212	377 C	6	-206834
FL	2212	587 C	5	19578
FL	2215	547 C	1	709
FL	2220	117 C	1	12093455
FL	2220	117 C	2	23326910
FL	2231	67 C	1	568844
FL	2231	167 C	1	1410949
FL	2231	527 C	1	1265
FL	2231	567 C	1	2577
FL	2232	57 C	1	89805281
FL	2232	157 C	1	17050829
FL	2232	257 C	1	240662936
FL	2232	257 C	3	723246753
FL	2232	357 C	1	9933198
FL	2232	357 C	4	549130152
FL	2232	557 C	1	124141
FL	2232	597 C	1	19830
FL	2232	257 D257	1	420479
FL	2232	257 D257	3	1263672
FL	2232	257 F257	1	96920493
FL	2232	257 F257	3	291272322
FL	2232	357 T357	1	4488029
FL	2232	357 T357	4	248108613
FL	2311	318 C	1	288766
FL	2341	158 C	1	4803107
FL	2341	458 C	1	4675594
FL	2341	468 C	1	446219
FL	2351	198 C	1	40363431
FL	2351	298 C	1	2103426
FL	2351	998 C	1	12602115
FL	2362	378 C	1	5912780
FL	2362	558 C	1	29582579
FL	2362	828 C	1	394714
FL	2362	858 C	1	58942305
FL	2362	868 C	1	9752
FL	2362	928 C	1	4966
FL	2362	958 C	1	10704209
FL	2362	958 D958	1	108748
FL	2411	1 C	1	141330481
FL	2421	12 C	1	144701533
FL	2421	22 C	1	573259151
FL	2421	812 D12	3	32441

000203

FL	2421	812	D12	4	75661
FL	2421	822	D22	3	26366
FL	2421	822	D22	4	61493
FL	2421	812	F12	3	1926927
FL	2421	812	F12	4	4494367
FL	2421	822	F22	3	6968007
FL	2421	822	F22	4	16252304
FL	2421	812	T12	3	214914
FL	2421	812	T12	4	501280
FL	2421	822	T22	3	1037216
FL	2421	822	T22	4	2419151
FL	2421	248	C	1	6236886
FL	2421	348	C	1	277
FL	2422	5	C	1	723913384
FL	2422	85	D5	3	112680
FL	2422	85	D5	4	258618
FL	2422	85	F5	3	59008153
FL	2422	85	F5	4	135436274
FL	2422	85	T5	3	9281347
FL	2422	85	T5	4	21302779
FL	2423	45	C	1	2346256132
FL	2423	845	D45	3	1504553
FL	2423	845	D45	4	3649572
FL	2423	845	F45	3	33445221
FL	2423	845	F45	4	81133436
FL	2423	845	T45	3	6069985
FL	2423	845	T45	4	14724972
FL	2423	445	C	1	14690
FL	2423	448	C	1	2755
FL	2423	548	C	1	11105859
FL	2424	6	C	1	7157938
FL	2424	86	C	3	199615
FL	2424	86	C	4	572868
FL	2424	86	C	3	277176
FL	2424	86	C	4	795473
FL	2426	52	C	1	43102145
FL	2426	852	D52	3	1650
FL	2426	852	F52	3	173553
FL	2426	852	T52	3	20362
FL	2441	4	C	1	712585461
FL	2681	50	C	1	1836023
FL	2681	250	C	3	73828
FL	2682	350	C	1	15786680
FL	2682	353	C	4	99655
FL	2690	60	C	1	439

EOY97 REG INV

REGULATED PLANT-IN-SERVICE MR INVESTMENT AS OF 12/31/97					
CSS EXTRACT FURNISHED 7/14/98 BY PAT MCCLELLAN (404/927-8116)					
					REGULATED
				CAP/ COST	INVESTMENT
STATE	ACCT	FRC	MTCE	POOL	BY FRC
FL	2111	20	C		1 48070560
FL	2112	40	C		1 70988565
FL	2112	40	C		3 364384
FL	2112	40	C		4 606749
FL	2112	40	C		5 11038
FL	2112	40	C		6 2347598
FL	2114	240	C		1 2603
FL	2114	240	C		2 866
FL	2115	340	C		5 1578433
FL	2116	540	C		1 80094614
FL	2116	540	C		2 6206565
FL	2121	10	C		1 18114987
FL	2121	10	C		2 398254245
FL	2121	10	C		3 51153890
FL	2121	10	C		4 67226850
FL	2121	10	C		5 55133307
FL	2121	10	C		6 37046146
FL	2121	10	C		7 5667971
FL	2121	10	C		8 71812407
FL	2121	110	C		1 366734
FL	2121	110	C		2 8062561
FL	2121	110	C		3 1035598
FL	2121	110	C		4 1360991
FL	2121	110	C		5 1116160
FL	2121	110	C		6 749990
FL	2121	110	C		7 114747
FL	2121	110	C		8 1453825
FL	2122	30	C		1 288992
FL	2122	30	C		2 5275944
FL	2122	130	C		2 192429
FL	2123	430	C		1 318816
FL	2123	430	C		2 5111439
FL	2123	658	C		3 18050079
FL	2123	668	C		3 267271
FL	2123	718	C		3 6274043
FL	2123	728	C		3 336934
FL	2123	768	C		3 1474
FL	2123	778	C		3 #VALUE!
FL	2124	530	C		2 205441998
FL	2124	530	C		3 2836
FL	2124	630	C		3 123270469
FL	2124	633	C		3 56632105

000205

EOY97 REG INV

FL	2124	730 C	3	-157403
FL	2211	77 C	1	5110106
FL	2211	77 C	2	5630733
FL	2211	77 C	3	32326050
FL	2211	77 C	4	331186364
FL	2212	377 C	1	468528
FL	2212	377 C	2	16016989
FL	2212	377 C	3	1085676
FL	2212	377 C	4	1300733968
FL	2212	377 C	5	140839684
FL	2212	377 C	6	-207132
FL	2220	117 C	1	17476565
FL	2220	117 C	2	22478910
FL	2231	67 C	1	599440
FL	2231	167 C	1	1517128
FL	2232	57 C	1	86865271
FL	2232	157 C	1	17200521
FL	2232	257 C	1	264532867
FL	2232	257 C	3	790995139
FL	2232	357 C	1	10961804
FL	2232	357 C	4	603875889
FL	2232	457 C	1	126
FL	2232	257 D257	1	1081534
FL	2232	257 D257	3	3232927
FL	2232	257 F257	1	106915217
FL	2232	257 F257	3	319843796
FL	2232	357 T357	1	4963360
FL	2232	357 T357	4	273861707
FL	2311	318 C	1	299434
FL	2311	418 C	1	3212
FL	2341	158 C	1	4939321
FL	2341	458 C	1	6058896
FL	2341	468 C	1	578247
FL	2362	378 C	1	5915637
FL	2362	558 C	1	32019192
FL	2362	828 C	1	375420
FL	2362	858 C	1	58429098
FL	2362	868 C	1	124312
FL	2362	928 C	1	32353
FL	2362	958 C	1	10877741
FL	2362	958 D958	1	108748
FL	2411	1 C	1	143544499
FL	2421	12 C	1	150726178
FL	2421	12 C	3	-4125
FL	2421	12 C	4	-1362
FL	2421	22 C	1	597481142
FL	2421	22 C	3	-719
FL	2421	22 C	4	-237
FL	2421	812 D12	3	111572

000206

EOY97 REG INV

FL	2421	812	D12	4	337117
FL	2421	822	D22	3	48517
FL	2421	822	D22	4	146595
FL	2421	812	F12	3	1879871
FL	2421	812	F12	4	5680051
FL	2421	822	F22	3	6275145
FL	2421	822	F22	4	18960422
FL	2421	812	T12	3	179195
FL	2421	812	T12	4	541439
FL	2421	822	T22	3	837129
FL	2421	822	T22	4	2871336
FL	2421	248	C	1	328920
FL	2421	322	C	1	300
FL	2421	348	C	1	277
FL	2422	5	C	1	729438586
FL	2422	85	D5	3	149845
FL	2422	85	D5	4	508684
FL	2422	85	F5	3	45586876
FL	2422	85	F5	4	154955189
FL	2422	85	T5	3	7851763
FL	2422	85	T5	4	26654599
FL	2423	45	C	1	2435411765
FL	2423	45	C	3	-103
FL	2423	45	C	4	-32
FL	2423	845	D45	3	3777415
FL	2423	845	D45	4	12193869
FL	2423	845	F45	3	28957748
FL	2423	845	F45	4	93598051
FL	2423	845	T45	3	5137277
FL	2423	845	T45	4	16640848
FL	2423	445	C	1	8402
FL	2423	548	C	1	557030
FL	2424	6	C	1	6787987
FL	2424	86	F6	3	177942
FL	2424	86	F6	4	604066
FL	2424	86	T6	3	242869
FL	2424	86	T6	4	824474
FL	2426	52	C	1	43916904
FL	2426	852	D52	3	6186
FL	2426	852	F52	3	227219
FL	2426	852	T52	3	20254
FL	2441	4	C	1	723841116
FL	2681	50	C	1	1817904
FL	2681	250	C	3	73694
FL	2682	350	C	1	16020872
FL	2682	353	C	4	98595

000207

Year-to-Date
DECEMBER 1997
Regulated MR

ACCT	SRC	FRC	FL	BST
			15,254,191.21	71,764,169.57
6112	1100			
6112	1900			(66,935,753.47)
6112	2100			288,878.55
6112	2900		(14,125,241.02)	4,430,809.01
6113	0	140M	41,666.95	
6113	0	141M	1,389,304.30	243,187.70
6113	0			
6114	1100	240M	17,037.74	
6114	1100			9,123.27
6114	1900			460,871.80
6114	9000	240NM	546.68	
6114	9000	840M	122,148.52	39,429,145.97
6115	0	340M		
6115	0			(42,200,078.00)
6116	1100	540M	10,558,689.74	2,653,330.88
6116	1100			
6116	1900		(11,846,376.31)	9,518,692.95
6116	9000	940M	339,884.19	
6116	9000			2,045,715.56
6121	1000	10M	3,435,968.40	252,544,372.78
6121	1000	10R		
6121	1000	110M	947,716.71	
6121	1000		62,570,554.46	7,180.86
6121	8000	810M		
6121	8000			
6122	1000	130M	1,159.21	14,669,330.05
6122	1000			121.46
6122	2000	230M		
6122	2000	30M	2,552,768.96	11,617,977.76
6122	2000	31M		
6123	1000	430M	3,017,129.91	12,912,293.29
6123	1000			15.70
6123	2000	658M	2,689,976.14	2,254,574.54
6123	2000			4,515.22
6124	0			4,596,254.88
6124	1010	530M	584,400.69	
6124	1010		1,154.84	
6124	1020	630M	4,159,138.52	33,326,170.17
6124	1020			
6124	1030	633M	4,070,557.46	
6124	1030			
6124	2000	930M	26,814,373.04	104,617,323.76

000208

6124	2000		25,903,219.14																	101,948,022.46
6211	0		22,069,870.08																	68,937,785.66
6211	1000	77M																		
6211	1000	77R																		
6211	8000	877M																		
6211	8000																			
6211	9000	977M																		427,706,160.98
6212	0		94,787,047.49																	
6212	1000	377M																		
6212	1000	377R																		
6212	8000	887M																		
6212	8000																			
6215	1000	37M																		
6215	1000	37R																		
6215	1900	937M																		
6215	2000	47M																		
6215	2000	47R																		
6215	3000	17M																		
6215	3000	17R																		21,333,144.49
6220	1000	117M	5,843,074.11																	
6220	1000	117R																		
6220	3000	417M																		
6220	3000	417R																		280,540.85
6231	2200	167M	12,164.49																	
6231	2200	167R																		308,878.12
6231	2300	67M	8,787.30																	
6231	2300	67R																		2,155,471.89
6232	1100	157M	507,858.51																	
6232	1100	157R																		91,544,956.49
6232	1200	257M	19,926,306.27																	
6232	1200	257R																		115,728.08
6232	1200	D257M	110,666.48																	
6232	1200	D257R																		9,238,501.88
6232	1200	F257M	9,230,234.16																	
6232	1200	F257R																		70,552,416.93
6232	1200																			
6232	1300	357M	12,992,470.52																	
6232	1300	357R																		
6232	1300	F357M																		
6232	1300	F357R																		2,406,860.09
6232	1300	T357M	2,416,364.96																	
6232	1300	T357R																		
6232	1300																			
6232	1800	857M																		67,653.49
6232	1800																			
6232	2100	457M	345.85																	
6232	2100	457R																		
6232	2900	57M	1,713,855.18																	
6232	2900	57R																		6,290,528.69
6311	1000	418M	541,447.83																	1,814,409.61

000209

6421	2000	T22M	4,581.63							6,430.56
6421	2000	T22R	-							-
6421	2000		(132.53)							1,000,128.44
6421	2900	982M	-							-
6422	1000	35M	194.32							743.56
6422	1000	5M	20,172,679.09							59,642,220.71
6422	1000	5R	-							-
6422	1000		-							-
6422	1100	B5M	-							-
6422	1800		-							-
6422	2000	85M	32,914.10							220,684.18
6422	2000	85R	-							-
6422	2000	D5M	-							4,356.23
6422	2000	D5R	-							-
6422	2000	F5M	518,191.89							532,648.93
6422	2000	F5R	-							-
6422	2000	T5M	13,015.65							14,041.48
6422	2000	T5R	-							-
6422	2000		22,863.80							1,282,273.29
6422	2100	BF5R	-							-
6422	2900	985M	-							-
6423	1000	445M	90,269.64							94,977.25
6423	1000	445NM	-							-
6423	1000	448M	-							22.48
6423	1000	448NM	-							-
6423	1000	45M	143,779,606.04							447,338,235.40
6423	1000	45R	-							-
6423	1000	548M	21,511,529.53							85,425,531.75
6423	1000	598M	7,545,237.71							24,534,104.29
6423	1000		-							-
6423	1100	B45M	-							-
6423	1100	B45R	-							-
6423	1800		-							-
6423	2000	498M	341,187.34							1,517,140.39
6423	2000	845M	11,252.65							261,950.18
6423	2000	845R	-							-
6423	2000	D45M	48,801.60							53,236.16
6423	2000	D45R	-							-
6423	2000	F45M	236,602.05							191,292.60
6423	2000	F45R	-							-
6423	2000	T45M	57,671.27							54,924.31
6423	2000	T45R	-							-
6423	2000		35,449.37							1,703,700.85
6423	2100	B845R	-							-
6423	2100	BD45M	-							-
6423	2100	BD45R	-							-
6423	2100	BF45M	-							-
6423	2100	BF45R	-							-
6423	2800	856M	-							-
6424	1000	6M	39,314.82							70,271.40
6424	1000	6R	-							-

000213

Exp Projections

Average 1998-2000 Expense Projections (YEARLY)									
SCALE=000									
Account	Description	Florida							BST
6110	Network Support	1,881							5,720
6120	General Support	138,269							195,440
6210	CO Switching	121,642							177,082
6220	CO Opeator Systems	6,237							7,800
6230	CO Transmission	50,169							66,899
6310	Inf/Org/Term	38,208							43,986
6410	Cable & Wire	292,139							396,513
	Total	648,545							2,680,323

000215

CURR-BOOK COST

SUMMARY OF CURRENT COST / BOOK COST RATIO

	Description	ACCT	FRC	FL
Gen Support	Motor Vehicles	2112		1.062
Gen Support	Aircraft	2113		0.000
Gen Support	Garage Work Equip	2115		1.354
Gen Support	Other Work Equip	2116		1.167
Gen Support	Buildings	2121	10	1.747
Gen Support	Furniture	2122		1.445
Gen Support	Office Support Equip	2123		1.248
Gen Office	Computers	2124	530	0.613
Gen Office	Analog-ESS	2211	77	1.497
Gen Office	Digital ESS	2212	377	1.094
Gen Office	Step-by-Step	2215		0.000
Gen Office	Operator Systems	2220	117	1.065
Gen Office	Radio System	2231	67	1.109
Gen Office	Circuit-DDS	2232	157	0.930
IOT	Circuit-Other than DSS	2232	357	0.994
IOT	Station Apparatus	2311		1.062
IOT	PBX	2341		0.981
Ca and Wire	Public Telephone	2351		1.056
Ca and Wire	Other Terminal Equipment	2362		1.039
Ca and Wire	Poles	2411	1	2.484
Ca and Wire	Aerial Cable-Metallic	2421	22	1.362
Ca and Wire	Aerial Cable-Fiber	2421	812	0.907
Ca and Wire	Underground Cable-Metallic	2422	5	1.424
Ca and Wire	Underground cable-Fiber	2422	85	0.806
Ca and Wire	Buried cable-Metallic	2423	45	1.292
Ca and Wire	Buried Cable-Fiber	2423	845	0.958
Ca and Wire	Submarine Cable	2424	6	1.851
Ca and Wire	Intrabuilding cable-Metal	2426	52	1.503
Ca and Wire	Intrabuilding Cable-Fiber	2426	852	0.883
IOT	Aerial Wire			0.000
Gen Support	Conduit Systems	2441	4	1.629
? Gen Support	Official Comm Equip	?		1.052

000216

BELLSOUTH TELECOMMUNICATIONS
 NET ADDITIONS (Gross Cap - Retirements)
 1998

INVESTMENT DATA - NET ADDITIONS

SCALE = 000	FL	BST
TOTAL GENERAL SUPPORT ASSETS	45,631	387,141
LAND	950	1,989
BUILDINGS	22,480	83,919
MOTOR VEHICLES	16,900	56,375
GARAGE WORK EQPT	44	-136
OTHER WORK EQPT	3,755	15,580
FURNITURE	-728	-1,735
OFFICE SUPPORT EQUIPMENT	-245	1,239
VOICE COMMUNICATIONS	-1,700	-4,255
GENERAL PURPOSE COMPUTERS	677	122,553
DATA COMMUNICATIONS	3,499	111,612
TOTAL CENTRAL OFC ASSETS MINUS DLE	94,200	667,085
ANALOG ELECTRONIC SWITCHING	-42,546	-74,910
DIGITAL ELECTRONIC SWITCHING	103,765	557,604
OPERATOR SERVICES	1,381	6,984
RADIO	625	-2,900
DIGITAL DATA SYSTEMS	-3,897	-6,953
CIRCUIT OTHER	34,872	187,260
TOTAL INFO. ORIG./TERMINATION	5,050	28,950
PUBLIC TELEPHONE	0	0
STATION APPARATUS	0	61
LARGE PBX	808	4,125
OTHER TERMINAL EQUIPMENT	4,242	24,763
TOTAL OUTSIDE NETWORK	329,300	1,374,550
DIGITAL LOOP ELECTRONICS (DLE)	128,700	424,100
CABLE & WIRE	200,600	950,450
METALLIC - AERIAL CABLE	27,688	208,306
NON-METALLIC - AERIAL CABLE	7,722	59,255
METALLIC - UNDERGROUND CABLE	7,272	25,997
NON-METALLIC - UNDERGROUND CABLE	16,902	66,453
METALLIC - BURIED CABLE	94,620	428,233
NON-METALLIC - BURIED CABLE	21,932	79,574
METALLIC - SUBMARINE CABLE	-367	-420
NON-METALLIC - SUBMARINE CABLE	-57	-123
METALLIC - INTRABUILDING NETWORK CABLE	-213	947
NON-METALLIC - INTRABUILDING NETWORK CABLE	0	-33
POLES	4,173	23,356
CONDUIT	20,927	58,906
TOTAL NET ADDITIONS	474,182	2,457,727

000217

BELLSOUTH TELECOMMUNICATIONS
 NET ADDITIONS (Gross Cap - Retirements)
 1999

INVESTMENT DATA - NET ADDITIONS

SCALE = 000	FL	BST
TOTAL GENERAL SUPPORT-ASSETS	20,590	268,174
LAND	450	1,490
BUILDINGS	16,350	66,520
MOTOR VEHICLES	16,850	54,950
GARAGE WORK EQPT	40	-195
OTHER WORK EQPT	3,035	12,160
FURNITURE	-730	-4,070
OFFICE SUPPORT EQUIPMENT	-255	990
VOICE COMMUNICATIONS	-1,850	-5,045
GENERAL PURPOSE COMPUTERS	-15,335	51,371
DATA COMMUNICATIONS	2,035	90,003
TOTAL CENTRAL OFC ASSETS MINUS DLE	74,584	542,251
ANALOG ELECTRONIC SWITCHING	-61,100	-100,650
DIGITAL ELECTRONIC SWITCHING	101,655	491,176
OPERATOR SERVICES	275	3,069
RADIO	824	-618
DIGITAL DATA SYSTEMS	-1,460	-1,991
CIRCUIT OTHER	34,390	151,265
TOTAL INFO.ORIG./TERMINATION	4,300	13,895
PUBLIC TELEPHONE	0	0
STATION APPARATUS	0	44
LARGE PBX	688	2,225
OTHER TERMINAL EQUIPMENT	3,612	11,626
TOTAL OUTSIDE NETWORK	320,260	1,350,338
DIGITAL LOOP ELECTRONICS (DLE)	122,700	406,400
CABLE & WIRE	197,560	943,938
METALLIC - AERIAL CABLE	27,398	210,032
NON-METALLIC - AERIAL CABLE	7,619	58,773
METALLIC - UNDERGROUND CABLE	7,149	26,305
NON-METALLIC - UNDERGROUND CABLE	16,279	65,509
METALLIC - BURIED CABLE	94,100	428,052
NON-METALLIC - BURIED CABLE	21,682	79,418
METALLIC - SUBMARINE CABLE	-378	-491
NON-METALLIC - SUBMARINE CABLE	0	0
METALLIC - INTRABUILDING NETWORK CABLE	-289	1,090
NON-METALLIC - INTRABUILDING NETWORK CABLE	0	-31
POLES	3,654	20,030
CONDUIT	20,346	55,252
TOTAL NET ADDITIONS	419,734	2,174,658

000218

BELLSOUTH TELECOMMUNICATIONS
NET ADDITIONS (Gross Cap - Retirements)
 2000

INVESTMENT DATA - NET ADDITIONS

SCALE = 000	FL	BST
TOTAL GENERAL SUPPORT ASSETS	41,973	340,880
LAND	450	1,490
BUILDINGS	16,500	67,200
MOTOR VEHICLES	16,875	54,290
GARAGE WORK EQPT	35	-265
OTHER WORK EQPT	3,025	11,870
FURNITURE	-735	-4,095
OFFICE SUPPORT EQUIPMENT	-265	925
VOICE COMMUNICATIONS	-1,900	-5,270
GENERAL PURPOSE COMPUTERS	6,418	126,000
DATA COMMUNICATIONS	1,570	88,535
TOTAL CENTRAL OFC ASSETS MINUS DLE	88,599	588,493
ANALOG ELECTRONIC SWITCHING	-51,500	-70,550
DIGITAL ELECTRONIC SWITCHING	100,000	488,110
OPERATOR SERVICES	270	2,956
RADIO	833	880
DIGITAL DATA SYSTEMS	-114	-1,109
CIRCUIT OTHER	39,110	168,206
TOTAL INFO. ORIG./TERMINATION	4,200	13,605
PUBLIC TELEPHONE	0	0
STATION APPARATUS	0	41
LARGE PBX	672	2,166
OTHER TERMINAL EQUIPMENT	3,528	11,398
TOTAL OUTSIDE NETWORK	324,314	1,352,545
DIGITAL LOOP ELECTRONICS (DLE)	126,000	413,650
CABLE & WIRE	198,314	938,895
METALLIC - AERIAL CABLE	27,543	208,056
NON-METALLIC - AERIAL CABLE	7,666	58,811
METALLIC - UNDERGROUND CABLE	7,211	25,754
NON-METALLIC - UNDERGROUND CABLE	16,086	65,274
METALLIC - BURIED CABLE	94,360	425,864
NON-METALLIC - BURIED CABLE	21,812	79,257
METALLIC - SUBMARINE CABLE	-373	-491
NON-METALLIC - SUBMARINE CABLE	0	0
METALLIC - INTRABUILDING NETWORK CABLE	-241	994
NON-METALLIC - INTRABUILDING NETWORK CABLE	0	-33
POLES	3,844	20,144
CONDUIT	20,406	55,264
TOTAL NET ADDITIONS	459,086	2,295,322

000219

FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Capital Cost Model Calculations

Source BellSouth's Capital Cost Calculator

000220

BASIC ECONOMIC INPUTS FOR CAPITAL COST CALCULATOR

7/26/99

<u>Number</u>	<u>Description</u>	<u>Value</u>
1	Debt Ratio	0.4000
2	Debt Interest Rate	0.067
3	Income Tax Rate	0.3857
4	Investment	\$1.00
5	Cost of Money (Rate of Return)	0.099
6	Cost of Equity	0.120333
7		
8	Timestamp: 11/20/98 11:01:51 AM	

Cost of Money = User Input or
 $COE \cdot (1 - \text{Debt Ratio}) + (\text{Debt Ratio} \cdot \text{Debt Interest Rate})$

Cost of Equity = User Input or
 $(COM - \text{Debt Ratio} \cdot \text{Debt Interest Rate}) / (1 - \text{Debt Ratio})$

USOA Part 32 ACCOUNTS INPUT FACTORS FOR CAPITAL COST CALCULATOR

7/26/99

Number	Description	FRC	Life (Years)	Net Salvage
1	Buildings	10C	45.0	0.0400
2	Land	20C	98.0	1.0000
3				
4	Motor Vehicles	40C	7.5	0.1000
5	Spc Purpose Vehicles	240C	7.0	0.0000
6	Garage Work Equip	340C	12.0	0.0000
7	Other Work Equip	540C	15.0	0.0100
8				
9	Furniture	130C	11.0	0.1400
10	Ofc Support Equip	430C	10.5	0.1000
11				
12	Corp Comm Equip	718C	7.0	0.1000
13	Gen Purpose Comp, Other	530C	4.4	0.0000
14	G P Comp, Data Cont & Wrksta	630C	4.4	0.0000
15				
16	Analog Elec Switch	77C	4.2	0.0000
17	Digital Elec Switch	377C	16.0	0.0000
18				
19	Operator Systems	117C	10.0	0.0000
20				
21	Radio	67C	7.0	-0.0500
22				
23	Digital Circ - DDS	157C	6.0	0.0000
24	Digital Circ - Pair Gain	257C	10.5	0.0000
25	Digital Circ - Other	357C	10.5	0.0000
26	Analog Circ - Pair Gain	457C	6.8	-0.1000
27	Analog Circ - Other	57C	6.8	-0.1000
28				
29	Large PBX	158C	5.0	-0.0000
30	Other Terminal Equip	378C	6.0	-0.0400
31				
32	Poles	1C	35.0	-0.7500
33	Aerial Ca - Metal - Bldg Enter	12C	18.0	-0.1100
34	Aerial Ca - Metal	22C	18.0	-0.1100
35	Aerial Ca - Fiber - Bldg Enter	812C	20.0	-0.1100
36	Aerial Ca - Fiber	822C	20.0	-0.1100
37	Buried Ca - Metal	45C	18.0	-0.0800
38	Buried Ca - Fiber	845C	20.0	-0.0000
39	Underground Ca - Metal	5C	23.0	-0.0700
40	Underground Ca - Fiber	85C	20.0	-0.0600
41	Submarine Ca - Metal	6C	18.0	-0.0500
42	Submarine Ca - Fiber	86C	20.0	-0.0500
43	INTA Bldg Ntwk Ca - Metal	52C	20.0	-0.1200
44	INTA Bldg Ntwk Ca - Fiber	852C	20.0	-0.1200
45				
46	Conduit Systems	4C	55.0	-0.0700
47				
48	Timestamp: 11/20/98 11:01:51 AM			

CAPITAL COST MODEL CALCULATIONS - Page 1

7/26/99

Nbr	Description	FRC	Life (Years)	COM	AP	Phi	Net Salvage	Adj Invest
1	Buildings	10C	45.0	0.099	0.1004	0.4579	0.0400	0.9600
2	Land	20C	98.0	0.099	0.0990	0.4579	1.0000	0.0000
3								
4	Motor Vehicles	40C	7.5	0.099	0.1951	0.4579	0.1000	0.9000
5	Spc Purpose Vehicles	240C	7.0	0.099	0.2047	0.4579	0.0000	1.0000
6	Garage Work Equip	340C	12.0	0.099	0.1460	0.4579	0.0000	1.0000
7	Other Work Equip	540C	15.0	0.099	0.1307	0.4579	0.0100	0.9900
8								
9	Furniture	130C	11.0	0.099	0.1533	0.4579	0.1400	0.8600
10	Ofc Support Equip	430C	10.5	0.099	0.1574	0.4579	0.1000	0.9000
11								
12	Corp Comm Equip	718C	7.0	0.099	0.2047	0.4579	0.1000	0.9000
13	Gen Purpose Comp, Other	530C	4.4	0.099	0.2913	0.4579	0.0000	1.0000
14	G P Comp, Data Cont & Wrksta	630C	4.4	0.099	0.2913	0.4579	0.0000	1.0000
15								
16	Analog Elec Switch	77C	4.2	0.099	0.3025	0.4579	0.0000	1.0000
17	Digital Elec Switch	377C	16.0	0.099	0.1271	0.4579	0.0000	1.0000
18								
19	Operator Systems	117C	10.0	0.099	0.1620	0.4579	0.0000	1.0000
20								
21	Radio	67C	7.0	0.099	0.2047	0.4579	-0.0500	1.0500
22								
23	Digital Circ - DDS	157C	6.0	0.099	0.2289	0.4579	0.0000	1.0000
24	Digital Circ - Pair Gain	257C	10.5	0.099	0.1574	0.4579	0.0000	1.0000
25	Digital Circ - Other	357C	10.5	0.099	0.1574	0.4579	0.0000	1.0000
26	Analog Circ - Pair Gain	457C	6.8	0.099	0.2090	0.4579	-0.1000	1.1000
27	Analog Circ - Other	57C	6.8	0.099	0.2090	0.4579	-0.1000	1.1000
28								
29	Large PBX	158C	5.0	0.099	0.2631	0.4579	-0.0000	1.0000
30	Other Terminal Equip	378C	6.0	0.099	0.2289	0.4579	-0.0400	1.0400
31								
32	Poles	1C	35.0	0.099	0.1028	0.4579	-0.7500	1.7500
33	Aerial Ca - Metal - Bldg Enter	12C	18.0	0.099	0.1211	0.4579	-0.1100	1.1100
34	Aerial Ca - Metal	22C	18.0	0.099	0.1211	0.4579	-0.1100	1.1100
35	Aerial Ca - Fiber - Bldg Enter	812C	20.0	0.099	0.1167	0.4579	-0.1100	1.1100
36	Aerial Ca - Fiber	822C	20.0	0.099	0.1167	0.4579	-0.1100	1.1100
37	Buried Ca - Metal	45C	18.0	0.099	0.1211	0.4579	-0.0800	1.0800
38	Buried Ca - Fiber	845C	20.0	0.099	0.1167	0.4579	-0.0000	1.0000
39	Underground Ca - Metal	5C	23.0	0.099	0.1117	0.4579	-0.0700	1.0700
40	Underground Ca - Fiber	85C	20.0	0.099	0.1167	0.4579	-0.0600	1.0600
41	Submarine Ca - Metal	6C	18.0	0.099	0.1211	0.4579	-0.0500	1.0500
42	Submarine Ca - Fiber	86C	20.0	0.099	0.1167	0.4579	-0.0500	1.0500
43	INTA Bldg Ntwk Ca - Metal	52C	20.0	0.099	0.1167	0.4579	-0.1200	1.1200
44	INTA Bldg Ntwk Ca - Fiber	852C	20.0	0.099	0.1167	0.4579	-0.1200	1.1200
45								
46	Conduit Systems	4C	55.0	0.099	0.0996	0.4579	-0.0700	1.0700
47								
48	Timestamp: 11/20/98 11:02:03 AM							

Life Years = Input

Rate of Return (COM, Cost of Money) = Input

A/P = (COM * (1 + COM)^Life) / (((1 + COM)^Life) - 1)

Phi = (Income Tax Rate / (1 - Income Tax Rate)) * (1 - ((Debt Ratio * Debt Interest Rate) / COM))

Net Salvage = Input

Adjusted Investment = (1 - Net Salvage) * Investment

Calculations rounded to four (4) decimal places.

000223

Source: BellSouth's Capital Cost Calculator

7/26/99

Number	Description	FRC	Depreciation	ACFC COM	ACFC Tax	Cap Exp
1	Buildings	10C	0.0213	0.0790	0.0362	0.1366
2	Land	20C	0.0000	0.0990	0.0453	0.1443
3						
4	Motor Vehicles	40C	0.1200	0.0655	0.0300	0.2155
5	Spc Purpose Vehicles	240C	0.1429	0.0619	0.0283	0.2331
6	Garage Work Equip	340C	0.0833	0.0627	0.0287	0.1748
7	Other Work Equip	540C	0.0660	0.0644	0.0295	0.1599
8						
9	Furniture	130C	0.0782	0.0675	0.0309	0.1766
10	Ofc Support Equip	430C	0.0857	0.0659	0.0302	0.1817
11						
12	Corp Comm Equip	718C	0.1286	0.0656	0.0300	0.2242
13	Gen Purpose Comp, Other	530C	0.2273	0.0640	0.0293	0.3206
14	G P Comp, Data Cont & Wrksta	630C	0.2273	0.0640	0.0293	0.3206
15						
16	Analog Elec Switch	77C	0.2381	0.0644	0.0295	0.3319
17	Digital Elec Switch	377C	0.0625	0.0646	0.0296	0.1566
18						
19	Operator Systems	117C	0.1000	0.0620	0.0284	0.1905
20						
21	Radio	67C	0.1500	0.0600	0.0275	0.2375
22						
23	Digital Circ - DDS	157C	0.1667	0.0623	0.0285	0.2574
24	Digital Circ - Pair Gain	257C	0.0952	0.0622	0.0285	0.1859
25	Digital Circ - Other	357C	0.0952	0.0622	0.0285	0.1859
26	Analog Circ - Pair Gain	457C	0.1618	0.0582	0.0267	0.2466
27	Analog Circ - Other	57C	0.1618	0.0582	0.0267	0.2466
28						
29	Large PBX	158C	0.2000	0.0631	0.0289	0.2920
30	Other Terminal Equip	378C	0.1733	0.0608	0.0278	0.2620
31						
32	Poles	1C	0.0500	0.0556	0.0255	0.1311
33	Aerial Ca - Metal - Bldg Enter	12C	0.0617	0.0619	0.0284	0.1519
34	Aerial Ca - Metal	22C	0.0617	0.0619	0.0284	0.1519
35	Aerial Ca - Fiber - Bldg Enter	812C	0.0555	0.0631	0.0289	0.1475
36	Aerial Ca - Fiber	822C	0.0555	0.0631	0.0289	0.1475
37	Buried Ca - Metal	45C	0.0600	0.0629	0.0288	0.1517
38	Buried Ca - Fiber	845C	0.0500	0.0667	0.0305	0.1472
39	Underground Ca - Metal	5C	0.0465	0.0661	0.0303	0.1429
40	Underground Ca - Fiber	85C	0.0530	0.0647	0.0296	0.1474
41	Submarine Ca - Metal	6C	0.0583	0.0639	0.0293	0.1515
42	Submarine Ca - Fiber	86C	0.0525	0.0650	0.0298	0.1473
43	INTA Bldg Ntwk Ca - Metal	52C	0.0560	0.0628	0.0287	0.1475
44	INTA Bldg Ntwk Ca - Fiber	852C	0.0560	0.0628	0.0287	0.1475
45						
46	Conduit Systems	4C	0.0195	0.0801	0.0367	0.1363
47						
48	Timestamp: 11/20/98 11:02:03 AM					

Depreciation = Adjusted Investment / Life Years

ACFC COM = (Investment * A/P) - Deprecciation

ACFC Income Tax = ACFC COM * Phi

Capital Expense = Depreciation + ACFC COM + ACFC Income Tax

Calculations rounded to four (4) decimal places.

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Source: BellSouth's Capital Cost Calculator

FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Ad Valorem & Other Taxes

File: adval97.xls

000225

adval97.xls

BELLSOUTH TELECOMMUNICATIONS, INC.
 RATIO OF AD VALOREM AND OTHER TAXES
 TO TELEPHONE PLANT IN SERVICE IN 1997

	(1)	(2)	(3)	(4)	(5)
STATE	PROPERTY (A/C 7240.1000)	OTHER (A/C 7240.3000, 7240.9100, .9200)	TOTAL	TEL. PLANT IN SERVICE (A/C 2001)	TAXES TO PLANT (3 / 4)
ALABAMA	\$26,645,255	\$6,546,960	\$33,192,215	\$4,384,786,546	0.7570%
FLORIDA	90,581,207	1,594,100	92,175,307	10,850,365,968	0.8495%
GEORGIA	53,909,906	737,100	54,647,006	8,175,335,395	0.6684%
KENTUCKY	13,689,919	225,300	13,915,219	2,385,189,449	0.5834%
LOUISIANA	57,093,013	6,888,000	63,981,013	4,424,858,756	1.4459%
MISSISSIPPI	52,379,335	2,619,250	54,998,585	2,924,594,264	1.8806%
NORTH CAROLINA	22,028,961	412,760	22,441,721	4,580,093,353	0.4900%
SOUTH CAROLINA	35,641,523	1,544,800	37,186,323	2,816,590,799	1.3203%
TENNESSEE	48,612,964	6,073,200	54,686,164	4,696,901,283	1.1643%
TOTAL	\$400,582,083	\$26,641,470	\$427,223,553	\$45,238,715,813	0.9444%

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FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

State and Federal Income Tax

File: fitsit97.xls

000227

1997 Tax Information

Florida

Federal Income Tax (FIT) Rate 35.00%

State Income Tax (SIT) Rate 5.50%

Allows FIT deduct on SIT No

Are Rates Same for Retail vs Wholesale? Yes

000228

FLORIDA DOCKET NO. 990691-TP
APPENDIX A
LOADINGS AND FACTOR WORKSHEETS

Labor Rates

File: laborate.xls

000229

SUMMARY

State	JFC/Payband	Description	Direct	Direct	Telric	Telric
			Labor	Labor	Labor	Labor
			Date	Rate	Rate	Date
RW	400X	Address & Facility Inventory (AFIG)	7-15-98	\$ 33.90	\$ 33.90	7-15-98
RW	4M1X	Address & Facility Inventory (AFIG)	7-15-98	\$ 33.90	\$ 33.90	7-15-98
RW	401X	Work Management Center (WMC)	7-15-98	\$ 34.37	\$ 34.37	7-15-98
RW	410X	Install & Mtce - Pots	7-15-98	\$ 41.00	\$ 41.00	7-15-98
RW	411X	Install & Mtce - Spec Svcs (SSIM)	7-15-98	\$ 44.45	\$ 44.45	7-15-98
RW	420X	Outside Plant Constr (OSPC)	7-15-98	\$ 45.05	\$ 45.05	7-15-98
RW	421X	Outside Plant Constr (OSPC)	7-15-98	\$ 45.05	\$ 45.05	7-15-98
RW	424X	Outside Plant Admin Cntr (OPAC)	7-15-98	\$ 34.41	\$ 34.41	7-15-98
RW	422X	Cable Repair Technician (CRT)	7-15-98	\$ 46.96	\$ 46.96	7-15-98
RW	423X	Cable Repair Technician (CRT)	7-15-98	\$ 46.96	\$ 46.96	7-15-98
RW	425X	Cable Repair Technician (CRT)	7-15-98	\$ 46.96	\$ 46.96	7-15-98
RW	426X	Cable Repair Technician (CRT)	7-15-98	\$ 46.96	\$ 46.96	7-15-98
RW	430X	CO Install & Mtce Field - Switch Eq	7-15-98	\$ 44.88	\$ 44.88	7-15-98
RW	431X	CO Install & Mtce Field - Ckt & Fac	7-15-98	\$ 42.88	\$ 42.88	7-15-98
RW	431XB	CO I&M Field, Basic Time - Ckt & Fac	7-15-98	\$ 41.24	\$ 41.24	7-15-98
RW	431XO	CO I&M Field, OT - Ckt & Fac	7-15-98	\$ 52.06	\$ 52.06	7-15-98
RW	431XP	CO I&M Field, Prem Time - Ckt & Fac	7-15-98	\$ 62.88	\$ 62.88	7-15-98
RW	4321	Recent Chng Line Trans (RCMAG)	7-15-98	\$ 38.86	\$ 38.86	7-15-98
RW	4N1X	Recent Chng Line Trans (RCMAG)	7-15-98	\$ 38.86	\$ 38.86	7-15-98
RW	4320	Switch & Trunk Based Translations	7-15-98	\$ 45.34	\$ 45.34	7-15-98
RW	4N2X	Switch & Trunk Based Translations	7-15-98	\$ 45.34	\$ 45.34	7-15-98
RW	4322	CO Install, Mtce & Admin - Software	7-15-98	\$ 49.48	\$ 49.48	7-15-98
RW	4323	CO Install, Mtce & Admin - Software	7-15-98	\$ 49.48	\$ 49.48	7-15-98
RW	4324	CO Install, Mtce & Admin - Software	7-15-98	\$ 49.48	\$ 49.48	7-15-98
RW	4331	Trunk & Carrier Group (TCG)	7-15-98	\$ 43.55	\$ 43.55	7-15-98
RW	4342	Trunk & Carrier Group (TCG)	7-15-98	\$ 43.55	\$ 43.55	7-15-98
RW	473X	Trunk & Carrier Group (TCG)	7-15-98	\$ 43.55	\$ 43.55	7-15-98
RW	4N5X	Trunk & Carrier Group (TCG)	7-15-98	\$ 43.55	\$ 43.55	7-15-98
RW	4330	Network Reliability Center (NRC)	7-15-98	\$ 37.80	\$ 37.80	7-15-98
RW	4341	Network Reliability Center (NRC)	7-15-98	\$ 37.80	\$ 37.80	7-15-98
RW	4LXX	Network Reliability Center (NRC)	7-15-98	\$ 37.80	\$ 37.80	7-15-98
RW	4332	Proactive Analysis/Repair Ctr (PAR)	7-15-98	\$ 35.77	\$ 35.77	7-15-98
RW	4PXX	Proactive Analysis/Repair Ctr (PAR)	7-15-98	\$ 35.77	\$ 35.77	7-15-98
RW	470X	Circuit Provisioning Group (CPG)	7-15-98	\$ 37.06	\$ 37.06	7-15-98
RW	4N4X	Circuit Provisioning Grp (CPG)	7-15-98	\$ 37.06	\$ 37.06	7-15-98
RW	471X	Acc Cust Advocate Cntr (ACAC)	7-15-98	\$ 38.31	\$ 38.31	7-15-98
RW	471XB	Acc Cust Adv Cntr, Bas Time (ACAC)	7-15-98	\$ 37.09	\$ 37.09	7-15-98
RW	471XO	Acc Cust Adv Cntr, OT (ACAC)	7-15-98	\$ 46.99	\$ 46.99	7-15-98
RW	471XP	Acc Cust Adv Cntr, Prem Time (ACAC)	7-15-98	\$ 56.88	\$ 56.88	7-15-98
RW	4AXX	Acc Cust Advocate Cntr (ACAC)	7-15-98	\$ 38.31	\$ 38.31	7-15-98
RW	472X	Equip Bill Accuracy Cont (EBAC)	7-15-98	\$ 38.56	\$ 38.56	7-15-98
RW	4N3X	Equip Bill Accuracy Cont (EBAC)	7-15-98	\$ 38.56	\$ 38.56	7-15-98
RW	4BXX	Business Repair Center (BRC)	7-15-98	\$ 39.11	\$ 39.11	7-15-98
RW	4RXX	Residence Repair Center (RRC)	7-15-98	\$ 34.89	\$ 34.89	7-15-98
RW	4WXX	Work Management Center (WMC)	7-15-98	\$ 34.37	\$ 34.37	7-15-98
RW	30XX	Land And Buildings (FG10)	7-15-98	\$ 67.04	\$ 67.04	7-15-98
RW	350X	Land And Buildings (FG10)	7-15-98	\$ 67.04	\$ 67.04	7-15-98
RW	31XX	Ntwk & Eng Planning (FG20)	7-15-98	\$ 56.20	\$ 56.20	7-15-98
RW	34XX	Ntwk & Eng Planning (FG20)	7-15-98	\$ 56.20	\$ 56.20	7-15-98
RW	3AXX	Ntwk & Eng Planning (FG20)	7-15-98	\$ 56.20	\$ 56.20	7-15-98
RW	3BXX	Ntwk & Eng Planning (FG20)	7-15-98	\$ 56.20	\$ 56.20	7-15-98

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SUMMARY

RW	341X	Ntwk Plug-In Admin (PICS)	7-15-98	\$ 36.96	\$ 36.96	7-15-98
RW	3A2X	Ntwk Plug-In Admin (PICS)	7-15-98	\$ 36.96	\$ 36.96	7-15-98
RW	32XX	Outside Plant Eng (FG30)	7-15-98	\$ 47.97	\$ 47.97	7-15-98
RW	356X	Outside Plant Eng (FG30)	7-15-98	\$ 47.97	\$ 47.97	7-15-98
RW	1200	Cabs Accounting	7-15-98	\$ 43.32	\$ 43.32	7-15-98
RW	2300	Customer Point Of Contact - ICSC	7-15-98	\$ 44.86	\$ 44.86	7-15-98
RW	2300B	Cust Pnt Of Cont, Basic Time - ICSC	7-15-98	\$ 44.00	\$ 44.00	7-15-98
RW	2300G	Cust Pnt Of Cont, OT - ICSC	7-15-98	\$ 53.06	\$ 53.06	7-15-98
RW	2300P	Cust Pnt Of Cont, Prem Time - ICSC	7-15-98	\$ 62.11	\$ 62.11	7-15-98
RW	2120	Pots Operator	7-15-98	\$ 32.58	\$ 32.58	7-15-98
RW	2940	Directory Assistance Operator	7-15-98	\$ 29.69	\$ 29.69	7-15-98
RW	2600	Coin Collector	7-15-98	\$ 35.83	\$ 35.83	7-15-98
RW	2E40	Collections Rep - Residence	7-15-98	\$ 35.30	\$ 35.30	7-15-98
RW	2840	Collections Rep - Business	7-15-98	\$ 34.65	\$ 34.65	7-15-98
RW	2E50	Bus Ofc Svc Rep - Residence	7-15-98	\$ 37.73	\$ 37.73	7-15-98
RW	2E70	Bus Ofc Svc Rep - Residence	7-15-98	\$ 37.73	\$ 37.73	7-15-98
RW	2850	Bus Ofc Svc Rep - Business	7-15-98	\$ 37.39	\$ 37.39	7-15-98
RW	2870	Bus Ofc Svc Rep - Business	7-15-98	\$ 37.39	\$ 37.39	7-15-98
RW	1240	Comptrollers Clerical	7-15-98	\$ 40.86	\$ 40.86	7-15-98
RW	1250	Comptrollers Clerical	7-15-98	\$ 40.86	\$ 40.86	7-15-98
RW	1260	Comptrollers Clerical	7-15-98	\$ 40.86	\$ 40.86	7-15-98
RW	1270	Comptrollers Clerical	7-15-98	\$ 40.86	\$ 40.86	7-15-98
RW	2700	Network Services Clerical	7-15-98	\$ 37.19	\$ 37.19	7-15-98
RW	2730	Network Services Clerical	7-15-98	\$ 37.19	\$ 37.19	7-15-98
RW	AEWC	Acct Executive w/Sales Comp	7-15-98	\$ 73.78	\$ 73.78	7-15-98
RW	AEWOC	Acct Executive wo/Sales Comp	7-15-98	\$ 59.93	\$ 59.93	7-15-98
RW	SDWC	Systems Designer w/Sales Com	7-15-98	\$ 67.26	\$ 67.26	7-15-98
RW	SDWOC	Systems Designer wo/Sales Com	7-15-98	\$ 61.84	\$ 61.84	7-15-98
RW	SVCC	Service Consultant	7-15-98	\$ 45.01	\$ 45.01	7-15-98
RW	NWPB56	Network Pay Band 56	7-15-98	\$ 43.90	\$ 43.90	7-15-98
RW	NWPB57	Network Pay Band 57	7-15-98	\$ 45.69	\$ 45.69	7-15-98
RW	NWPB58	Network Pay Band 58	7-15-98	\$ 50.31	\$ 50.31	7-15-98
RW	NWPB59	Network Pay Band 59	7-15-98	\$ 55.78	\$ 55.78	7-15-98
RW	NWPB61	Network Pay Band 61	7-15-98	\$ 68.43	\$ 68.43	7-15-98
RW	NWWS10	Network Wage Scale 10	7-15-98	\$ 32.96	\$ 32.96	7-15-98
RW	MKPB56	Marketing Pay Band 56	7-15-98	\$ 43.28	\$ 43.28	7-15-98
RW	MKPB57	Marketing Pay Band 57	7-15-98	\$ 45.08	\$ 45.08	7-15-98
RW	MKPB58	Marketing Pay Band 58	7-15-98	\$ 49.39	\$ 49.39	7-15-98
RW	MKPB59	Marketing Pay Band 59	7-15-98	\$ 55.17	\$ 55.17	7-15-98
RW	MKPB61	Marketing Pay Band 61	7-15-98	\$ 67.85	\$ 67.85	7-15-98
RW	MKWS10	Marketing Wage Scale 10	7-15-98	\$ 32.31	\$ 32.31	7-15-98
RW	ITPB54	IT Pay Band 54	7-15-98	\$ 38.59	\$ 38.59	7-15-98
RW	ITPB55	IT Pay Band 55	7-15-98	\$ 40.53	\$ 40.53	7-15-98
RW	ITPB56	IT Pay Band 56	7-15-98	\$ 46.03	\$ 46.03	7-15-98
RW	ITPB57	IT Pay Band 57	7-15-98	\$ 47.82	\$ 47.82	7-15-98
RW	ITPB58	IT Pay Band 58	7-15-98	\$ 52.44	\$ 52.44	7-15-98
RW	ITPB59	IT Pay Band 59	7-15-98	\$ 57.92	\$ 57.92	7-15-98
RW	ITPB60	IT Pay Band 60	7-15-98	\$ 64.53	\$ 64.53	7-15-98
RW	ITPB61	IT Pay Band 61	7-15-98	\$ 70.60	\$ 70.60	7-15-98
RW	ITWS10	IT Wage Scale 10	7-15-98	\$ 35.06	\$ 35.06	7-15-98
RW	ITWS14	IT Wage Scale 14	7-15-98	\$ 36.02	\$ 36.02	7-15-98
RW	ITWS16	IT Wage Scale 16	7-15-98	\$ 36.68	\$ 36.68	7-15-98
RW	ITWS18	IT Wage Scale 18	7-15-98	\$ 37.18	\$ 37.18	7-15-98
RW	ITWS32	IT Wage Scale 32	7-15-98	\$ 43.73	\$ 43.73	7-15-98

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SUMMARY

RW	FRPB56	Finance/Regualtory Pay Band 56	7-15-98	\$ 41.72	\$ 41.72	7-15-98
RW	FRPB57	Finance/Regualtory Pay Band 57	7-15-98	\$ 43.50	\$ 43.50	7-15-98
RW	FRPB58	Finance/Regualtory Pay Band 58	7-15-98	\$ 48.12	\$ 48.12	7-15-98
RW	FRPB59	Finance/Regualtory Pay Band 59	7-15-98	\$ 53.59	\$ 53.59	7-15-98
RW	FRPB61	Finance/Regualtory Pay Band 61	7-15-98	\$ 66.24	\$ 66.24	7-15-98
RW	FRWS10	Finance/Regualtory Wage Scale 10	7-15-98	\$ 30.78	\$ 30.78	7-15-98
RW	FRWS16	Finance/Regulatory Wage Scale 16	7-15-98	\$ 32.39	\$ 32.39	7-15-98

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TELRIC SUMMARY

1998 - 2000 TELRIC LABOR RATES				7-15-98
PLANT WORK CENTERS	JFC	REGIONAL	REFERENCE	
ADDRESS & FACILITY INVENTORY (AFIG)	400X 4M1X	\$	33.90	TELRIC DETAIL H11
INSTALL & MTCE - POTS	410X	\$	41.00	TELRIC DETAIL H13
INSTALL & MTCE - SPEC SVCS (SSJM)	411X	\$	44.45	TELRIC DETAIL H14
OUTSIDE PLANT CONSTRUCTION (OSPC)	420X 421X	\$	45.05	TELRIC DETAIL H15
OUTSIDE PLANT ADMIN CENTER (OPAC)	424X	\$	34.41	TELRIC DETAIL H16
CABLE REPAIR TECHNICIAN (CRT)	422X 423X 425X 426X	\$	46.96	TELRIC DETAIL H17
CO INSTALL & MTCE FIELD - SWITCH EQUIP	430X	\$	44.88	TELRIC DETAIL H18
CO INSTALL & MTCE FIELD - CIRCUIT & FAC	431X	\$	42.88	TELRIC DETAIL H19
RECENT CHANGE LINE TRANSLATIONS (RCMAG)	4321 4N1X	\$	38.86	TELRIC DETAIL H20
SWITCH & TRUNK BASED TRANSLATIONS	4320 4N2X	\$	45.34	TELRIC DETAIL H21
CO INSTALL, MTCE & ADMIN - SOFTWARE	4322 4323 4324	\$	49.48	TELRIC DETAIL H22
TRUNK & CARRIER GROUP (TCG)	4331 4342 473X 4N5X	\$	43.55	TELRIC DETAIL H23
NETWORK RELIABILITY CENTER (NRC)	4330 4341 4LXX	\$	37.80	TELRIC DETAIL H24
PROACTIVE ANALYSIS & REPAIR CTR (PAR)	4332 4PXX	\$	35.77	TELRIC DETAIL H25
CIRCUIT PROVISIONING GROUP (CPG)	470X 4N4X	\$	37.06	TELRIC DETAIL H26
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)	471X 4AXX	\$	38.31	TELRIC DETAIL H27
EQUIPMENT BILLING ACCURACY CONT (EBAC)	472X 4N3X	\$	38.56	TELRIC DETAIL H28
BUSINESS REPAIR CENTER (BRC)	4BXX	\$	39.11	TELRIC DETAIL H29
RESIDENCE REPAIR CENTER (RRC)	4RXX	\$	34.89	TELRIC DETAIL H30
WORK MANAGEMENT CENTER (WMC)	4WXX 401X	\$	34.37	TELRIC DETAIL H31
ENGINEERING FORCE GROUPS	JFC	REGIONAL	REFERENCE	
LAND AND BUILDINGS (FG10)	30XX 350X	\$	67.04	TELRIC DETAIL H43
NETWORK & ENGINEERING PLANNING (FG20)	31XX 34XX 3AXX 3BXX	\$	56.20	TELRIC DETAIL H44
NETWORK PLUG-IN ADMINISTRATION (PICS)	341X 3A2X	\$	36.96	TELRIC DETAIL H45
OUTSIDE PLANT ENGINEERING (FG30)	32XX 356X	\$	47.97	TELRIC DETAIL H46
COST GROUPS	JFC	REGIONAL	REFERENCE	
CABS ACCOUNTING	1200	\$	43.32	TELRIC DETAIL H56
CUSTOMER POINT OF CONTACT - ICSC/LSCS	2300	\$	44.86	TELRIC DETAIL H57
POTS OPERATOR	2120	\$	32.58	TELRIC DETAIL H58
DIRECTORY ASSISTANCE OPERATOR	2940	\$	29.69	TELRIC DETAIL H59
COIN COLLECTOR	2600	\$	35.83	TELRIC DETAIL H60
COLLECTIONS REP - RESIDENCE	2E40	\$	35.30	TELRIC DETAIL H61
COLLECTIONS REP - BUSINESS	2840	\$	34.65	TELRIC DETAIL H62
BUS OFC SVC REP - RESIDENCE	2E50 2E70	\$	37.73	TELRIC DETAIL H63
BUS OFC SVC REP - BUSINESS	2850 2870	\$	37.39	TELRIC DETAIL H64
COMPTROLLERS CLERICAL	1240 1250 1260 1270	\$	40.86	TELRIC DETAIL H65
NETWORK SERVICES CLERICAL	2700 2730	\$	37.19	TELRIC DETAIL H66
ACCOUNT EXECUTIVE	NOT APPLICABLE			
WITH SALES COMPENSATION		\$	73.78	TELRIC DETAIL H80
WITHOUT SALES COMPENSATION		\$	59.93	TELRIC DETAIL H81
SYSTEMS DESIGNER	NOT APPLICABLE			
WITH SALES COMPENSATION		\$	67.26	TELRIC DETAIL H83
WITHOUT SALES COMPENSATION		\$	61.84	TELRIC DETAIL H84
SERVICE CONSULTANT	NOT APPLICABLE	\$	45.01	TELRIC DETAIL H85

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TELRIC IT PB SUM

7-15-98		
1998 - 2000 TELRIC LABOR RATES		
<u>BST IT</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
PAY BAND 54	\$ 38.59	TELRIC IT PB DETAIL H11
PAY BAND 55	\$ 40.53	TELRIC IT PB DETAIL H12
PAY BAND 56	\$ 46.03	TELRIC IT PB DETAIL H13
PAY BAND 57	\$ 47.82	TELRIC IT PB DETAIL H14
PAY BAND 58	\$ 52.44	TELRIC IT PB DETAIL H15
PAY BAND 59	\$ 57.92	TELRIC IT PB DETAIL H16
PAY BAND 60	\$ 64.53	TELRIC IT PB DETAIL H17
PAY BAND 61	\$ 70.60	TELRIC IT PB DETAIL H18
WAGE SCALE 10	\$ 35.06	TELRIC IT PB DETAIL H19
WAGE SCALE 14	\$ 36.02	TELRIC IT PB DETAIL H20
WAGE SCALE 16	\$ 36.68	TELRIC IT PB DETAIL H21
WAGE SCALE 18	\$ 37.18	TELRIC IT PB DETAIL H22
WAGE SCALE 32	\$ 43.73	TELRIC IT PB DETAIL H23

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TELRIC MKTG PB SUM

7-15-98		
1998 - 2000 TELRIC LABOR RATES		
<u>BST MARKETING</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
PAY BAND 56	\$ 43.28	TELRIC MKTG PB DETAIL H11
PAY BAND 57	\$ 45.08	TELRIC MKTG PB DETAIL H12
PAY BAND 58	\$ 49.39	TELRIC MKTG PB DETAIL H13
PAY BAND 59	\$ 55.17	TELRIC MKTG PB DETAIL H14
PAY BAND 61	\$ 67.85	TELRIC MKTG PB DETAIL H15
WAGE SCALE 10	\$ 32.31	TELRIC MKTG PB DETAIL H16

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TELRIC NTWK PB SUM

7-15-98			
1998 - 2000 TELRIC LABOR RATES			
BST NETWORK		HOURLY RATE	REFERENCE
PAY BAND 56	\$	43.90	TELRIC NTWK PB DETAIL H11
PAY BAND 57	\$	45.69	TELRIC NTWK PB DETAIL H12
PAY BAND 58	\$	50.31	TELRIC NTWK PB DETAIL H13
PAY BAND 59	\$	55.78	TELRIC NTWK PB DETAIL H14
PAY BAND 61	\$	68.43	TELRIC NTWK PB DETAIL H15
WAGE SCALE 10	\$	32.96	TELRIC NTWK PB DETAIL H16

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TELRIC FINANCE PB SUM

7-15-98		
1998 - 2000 TELRIC LABOR RATES		
<u>BST FINANCE/REGULATORY</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
PAY BAND 56	\$ 41.72	TELRIC FINANCE PB DETAIL H11
PAY BAND 57	\$ 43.50	TELRIC FINANCE PB DETAIL H12
PAY BAND 58	\$ 48.12	TELRIC FINANCE PB DETAIL H13
PAY BAND 59	\$ 53.59	TELRIC FINANCE PB DETAIL H14
PAY BAND 61	\$ 66.24	TELRIC FINANCE PB DETAIL H15
WAGE SCALE 10	\$ 30.78	TELRIC FINANCE PB DETAIL H16
WAGE SCALE 16	\$ 32.39	TELRIC FINANCE PB DETAIL H17

000237

TELRIC SECURITY SUM

SECURITY ESCORT		7-15-98
	1998 - 2000 TELRIC	REFERENCE
ACAC		
BASIC	\$ 37.09	SECURITY ACAC B15
OVERTIME	\$ 46.99	SECURITY ACAC B26
PREMIUM	\$ 56.88	SECURITY ACAC B37
COIM - CIR & FAC		
BASIC	\$ 41.24	SECURITY COIM-CIR&FAC B15
OVERTIME	\$ 52.06	SECURITY COIM-CIR&FAC B26
PREMIUM	\$ 62.88	SECURITY COIM-CIR&FAC B37
ICSC/LCSC		
BASIC	\$ 44.00	SECURITY ICSC LCSC B15
OVERTIME	\$ 53.06	SECURITY ICSC LCSC B26
PREMIUM	\$ 62.11	SECURITY ICSC LCSC B37

000238

DIR ASSG SUM

1998 - 2000 DIRECTLY ASSIGNED LABOR RATES				7-15-98
PLANT WORK CENTERS	JFC	REGIONAL	REFERENCE	
ADDRESS & FACILITY INVENTORY (AFIG)	400X 4M1X	\$ 33.90	DIR ASSG DETAIL F10	
INSTALL & MTCE - POTS	410X	\$ 41.00	DIR ASSG DETAIL F12	
INSTALL & MTCE - SPEC SVCS (SSIM)	411X	\$ 44.45	DIR ASSG DETAIL F13	
OUTSIDE PLANT CONSTRUCTION (OSPC)	420X 421X	\$ 45.05	DIR ASSG DETAIL F14	
OUTSIDE PLANT ADMIN CENTER (OPAC)	424X	\$ 34.41	DIR ASSG DETAIL F15	
CABLE REPAIR TECHNICIAN (CRT)	422X 423X 425X 426X	\$ 46.96	DIR ASSG DETAIL F16	
CO INSTALL & MTCE FIELD - SWITCH EQUIP	430X	\$ 44.88	DIR ASSG DETAIL F17	
CO INSTALL & MTCE FIELD - CIRCUIT & FAC	431X	\$ 42.88	DIR ASSG DETAIL F18	
RECENT CHANGE LINE TRANSLATIONS (RCMAG)	4321 4N1X	\$ 38.86	DIR ASSG DETAIL F19	
SWITCH & TRUNK BASED TRANSLATIONS	4320 4N2X	\$ 45.34	DIR ASSG DETAIL F20	
CO INSTALL, MTCE & ADMIN - SOFTWARE	4322 4323,4324	\$ 49.48	DIR ASSG DETAIL F21	
TRUNK & CARRIER GROUP (TCG)	4331 4342 473X 4N5X	\$ 43.55	DIR ASSG DETAIL F22	
NETWORK RELIABILITY CENTER (NRC)	4330 4341 4LXX	\$ 37.80	DIR ASSG DETAIL F23	
PROACTIVE ANALYSIS & REPAIR CTR (PAR)	4332 4PXX	\$ 35.77	DIR ASSG DETAIL F24	
CIRCUIT PROVISIONING GROUP (CPG)	470X 4N4X	\$ 37.06	DIR ASSG DETAIL F25	
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)	471X 4AXX	\$ 38.31	DIR ASSG DETAIL F26	
EQUIPMENT BILLING ACCURACY CONT (EBAC)	472X 4N3X	\$ 38.56	DIR ASSG DETAIL F27	
BUSINESS REPAIR CENTER (BRC)	4BXX	\$ 39.11	DIR ASSG DETAIL F28	
RESIDENCE REPAIR CENTER (RRC)	4RXX	\$ 34.89	DIR ASSG DETAIL F29	
WORK MANAGEMENT CENTER (WMC)	4WXX 401X	\$ 34.37	DIR ASSG DETAIL F30	
ENGINEERING FORCE GROUPS	JFC	REGIONAL	REFERENCE	
LAND AND BUILDINGS (FG10)	30XX 350X	\$ 67.04	DIR ASSG DETAIL F37	
NETWORK & ENGINEERING PLANNING (FG20)	31XX 34XX 3AXX 3BXX	\$ 56.20	DIR ASSG DETAIL F38	
NETWORK PLUG-IN ADMINISTRATION (PICS)	341X 3A2X	\$ 36.96	DIR ASSG DETAIL F39	
OUTSIDE PLANT ENGINEERING (FG30)	32XX 356X	\$ 47.97	DIR ASSG DETAIL F40	
COST GROUPS	JFC	REGIONAL	REFERENCE	
CABS ACCOUNTING	1200	\$ 43.32	DIR ASSG DETAIL F49	
CUSTOMER POINT OF CONTACT - ICSC/LSCS	2300	\$ 44.86	DIR ASSG DETAIL F50	
POTS OPERATOR	2120	\$ 32.58	DIR ASSG DETAIL F51	
DIRECTORY ASSISTANCE OPERATOR	2940	\$ 29.69	DIR ASSG DETAIL F52	
COIN COLLECTOR	2600	\$ 35.83	DIR ASSG DETAIL F53	
COLLECTIONS REP - RESIDENCE	2E40	\$ 35.30	DIR ASSG DETAIL F54	
COLLECTIONS REP - BUSINESS	2840	\$ 34.65	DIR ASSG DETAIL F55	
BUS OFC SVC REP - RESIDENCE	2E50 2E70	\$ 37.73	DIR ASSG DETAIL F56	
BUS OFC SVC REP - BUSINESS	2850 2870	\$ 37.39	DIR ASSG DETAIL F57	
COMPTROLLERS CLERICAL	1240 1250 1260 1270	\$ 40.86	DIR ASSG DETAIL F58	
NETWORK SERVICES CLERICAL	2700 2730	\$ 37.19	DIR ASSG DETAIL F59	
ACCOUNT EXECUTIVE	NOT APPLICABLE			
WITH SALES COMPENSATION		\$ 73.78	DIR ASSG DETAIL F61	
WITHOUT SALES COMPENSATION		\$ 59.93	DIR ASSG DETAIL F62	
SYSTEMS DESIGNER	NOT APPLICABLE			
WITH SALES COMPENSATION		\$ 67.26	DIR ASSG DETAIL F64	
WITHOUT SALES COMPENSATION		\$ 61.84	DIR ASSG DETAIL F65	
SERVICE CONSULTANT	NOT APPLICABLE	\$ 45.01	DIR ASSG DETAIL F66	

000239

DIR ASSG IT PB SUM

7-15-98			
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES			
1998 - 2000			
DIRECTLY			
<u>BST IT</u>	<u>ASSIGNED</u>		<u>REFERENCE</u>
PAY BAND 54	\$	38.59	DIR ASSG IT PB DETAIL E10
PAY BAND 55	\$	40.53	DIR ASSG IT PB DETAIL E11
PAY BAND 56	\$	46.03	DIR ASSG IT PB DETAIL E12
PAY BAND 57	\$	47.82	DIR ASSG IT PB DETAIL E13
PAY BAND 58	\$	52.44	DIR ASSG IT PB DETAIL E14
PAY BAND 59	\$	57.92	DIR ASSG IT PB DETAIL E15
PAY BAND 60	\$	64.53	DIR ASSG IT PB DETAIL E16
PAY BAND 61	\$	70.60	DIR ASSG IT PB DETAIL E17
WAGE SCALE 10	\$	35.06	DIR ASSG IT PB DETAIL E18
WAGE SCALE 14	\$	36.02	DIR ASSG IT PB DETAIL E19
WAGE SCALE 16	\$	36.68	DIR ASSG IT PB DETAIL E20
WAGE SCALE 18	\$	37.18	DIR ASSG IT PB DETAIL E21
WAGE SCALE 32	\$	43.73	DIR ASSG IT PB DETAIL E22

000240

DIR ASSG MKTG PB SUM

7-15-98			
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES			
1998 - 2000			
DIRECTLY			
BST MARKETING	ASSIGNED		REFERENCE
PAY BAND 56	\$	43.28	DIR ASSG MKTG PB DETAIL E10
PAY BAND 57	\$	45.08	DIR ASSG MKTG PB DETAIL E11
PAY BAND 58	\$	49.39	DIR ASSG MKTG PB DETAIL E12
PAY BAND 59	\$	55.17	DIR ASSG MKTG PB DETAIL E13
PAY BAND 61	\$	67.85	DIR ASSG MKTG PB DETAIL E14
WAGE SCALE 10	\$	32.31	DIR ASSG MKTG PB DETAIL E15

000241

DIR ASSG NTKW PB SUM

7-15-98			
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES			
1998 - 2000			
DIRECTLY			
<u>BST NETWORK</u>		<u>ASSIGNED</u>	<u>REFERENCE</u>
PAY BAND 56	\$	43.90	DIR ASSG NTKW PB DETAIL E10
PAY BAND 57	\$	45.69	DIR ASSG NTKW PB DETAIL E11
PAY BAND 58	\$	50.31	DIR ASSG NTKW PB DETAIL E12
PAY BAND 59	\$	55.78	DIR ASSG NTKW PB DETAIL E13
PAY BAND 61	\$	68.43	DIR ASSG NTKW PB DETAIL E14
WAGE SCALE 10	\$	32.96	DIR ASSG NTKW PB DETAIL E15

000242

DIR ASSG FIN PB SUM

7-15-98			
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES			
1998 - 2000			
DIRECTLY			
<u>BST FINANCE/REGULATORY</u>	<u>ASSIGNED</u>	<u>REFERENCE</u>	
PAY BAND 56	\$ 41.72	DIR ASSG FIN PB DETAIL E10	
PAY BAND 57	\$ 43.50	DIR ASSG FIN PB DETAIL E11	
PAY BAND 58	\$ 48.12	DIR ASSG FIN PB DETAIL E12	
PAY BAND 59	\$ 53.59	DIR ASSG FIN PB DETAIL E13	
PAY BAND 61	\$ 66.24	DIR ASSG FIN PB DETAIL E14	
WAGE SCALE 10	\$ 30.78	DIR ASSG FIN PB DETAIL E15	
WAGE SCALE 16	\$ 32.39	DIR ASSG FIN PB DETAIL E16	

000243

SECURITY DIR ASSG SUM

SECURITY ESCORT			7-15-98
1998 - 2000			
	DIRECTLY ASSIGNED	REFERENCE	
ACAC			
BASIC	\$ 37.09	SECURITY DIR ASSG ACAC B12	
OVERTIME	\$ 46.99	SECURITY DIR ASSG ACAC B21	
PREMIUM	\$ 56.88	SECURITY DIR ASSG ACAC B30	
COIM - CIR & FAC			
BASIC	\$ 41.24	SECURITY DIR ASSG COIM-CIR&FAC B12	
OVERTIME	\$ 52.06	SECURITY DIR ASSG COIM-CIR&FAC B21	
PREMIUM	\$ 62.88	SECURITY DIR ASSG COIM-CIR&FAC B30	
ICSC/LCSC			
BASIC	\$ 44.00	SECURITY DIR ASSG ICSC LCSC B12	
OVERTIME	\$ 53.06	SECURITY DIR ASSG ICSC LCSC B21	
PREMIUM	\$ 62.11	SECURITY DIR ASSG ICSC LCSC B30	

000244

SHARED LABOR FACTOR

SHARED LABOR FACTOR	
1997 - 1999	
SHARED	
PLANT WORK CENTERS	LABOR FACTOR
ADDRESS & FACILITY INVENTORY (AFIG)	0.0000
WORK MANAGEMENT CENTER (WMC) - JFC 401X	0.0000
INSTALLATION & MTCE - POTS	0.0000
INSTALLATION & MTCE - SPEC SVCS (SSIM)	0.0000
OUTSIDE PLANT CONSTRUCTION (OSPC)	0.0000
OUTSIDE PLANT ADMIN CENTER (OPAC)	0.0000
CABLE REPAIR TECHNICIAN (CRT)	0.0000
CO INSTALL & MTCE FIELD - SWITCH EQUIP	0.0000
CO INSTALL & MTCE - CIRCUIT & FACILITY	0.0000
RECENT CHANGE LINE TRANS (RCMAG)	0.0000
SWITCH & TRUNK BASED TRANSLATIONS	0.0000
CO INSTALL, MTCE & ADMIN - SOFTWARE	0.0000
TRUNK & CARRIER GROUP (TCG)	0.0000
NETWORK RELIABILITY CENTER (NRC)	0.0000
PROACTIVE ANALYSIS & REPAIR CTR (PAR)	0.0000
CIRCUIT PROVISIONING GROUP (CPG)	0.0000
ACCESS CUSTOMER ADVOCATE CTR (ACAC)	0.0000
EQUIP BILLING ACCURACY CONTROL (EBAC)	0.0000
BUSINESS REPAIR CENTER (BRC)	0.0000
RESIDENCE REPAIR CENTER (RRC)	0.0000
WORK MANAGEMENT CENTER (WMC) - JFC 4WX	0.0000
ENGINEERING FORCE GROUPS	
LAND & BUILDINGS (FG10)	0.0000
NETWORK & ENGINEERING PLANNING (FG20)	0.0000
NETWORK PLUG-IN ADMINISTRATION (PICS)	0.0000
OUTSIDE PLANT ENGINEERING (FG30)	0.0000
COST GROUPS	
CARRIER ACCESS BILLING SYSTEM (CABS)	0.0000
CUSTOMER POINT OF CONTACT - ICSC/LCSC	0.0000
POTS OPERATOR	0.0000
DIRECTORY ASSISTANCE OPERATOR	0.0000
COIN COLLECTOR	0.0000
COLLECTIONS REPRESENTATIVE - RES	0.0000
COLLECTIONS REPRESENTATIVE - BUS	0.0000
BUSINESS OFFICE SERVICE REP - RES	0.0000
BUSINESS OFFICE SERVICE REP - BUS	0.0000
COMPROLLERS CLERICAL	0.0000
NETWORK SERVICES CLERICAL	0.0000
ACCOUNT EXECUTIVE	
WITH SALES COMPENSATION	0.0000
WITHOUT SALES COMPENSATION	0.0000
SYSTEMS DESIGNER	
WITH SALES COMPENSATION	0.0000
WITHOUT SALES COMPENSATION	0.0000
SERVICE CONSULTANT	0.0000
OTHER THAN IOT, COE & OSP	0.0000

000245

INFL FACTOR

1998 - 2000 TELRIC INFLATION RATE		
PLANT AND COST GROUPS		
1998 - 2.8%	1.028000	
1999 - 3.0%	1.058840	(1.028000*1.030)
2000 - 3.2%	1.092723	(1.058840*1.032)
	<hr/>	
	3.179563 / 3 =	1.059854
ENGINEERING COST GROUPS		
1998 - 2.8%	1.028000	
1999 - 3.0%	1.058840	(1.028000*1.030)
2000 - 3.2%	1.092723	(1.058840*1.032)
	<hr/>	
	3.179563 / 3 =	1.059854
AS OF 9-97		
SOURCE: BELLSOUTH REGION TELEPHONE PLANT INDEXES		

000246

TELRIC DETAIL

A	B	C	1998 - 2000 TELRIC LABOR RATES			G	H
			D	E	F		
	DIRECT S&W*	OTHER DIRECT**	SHARED LABOR FACTOR***	SHARED COSTS (B*D)	LABOR RATES (B+C+E)	1998 - 2000 INFLATION FACTOR****	7-15-98 1998 - 2000 TELRIC LABOR RATES (F*G)
PLANT WORK CENTERS							
ADDRESS & FACILITY INVENTORY (AFIG)	\$ 24.23	\$ 7.76	0.0000	\$ -	\$ 31.98	1.059854	\$ 33.90
INSTALLATION & MTCE - POTS	\$ 27.78	\$ 10.90	0.0000	\$ -	\$ 38.68	1.059854	\$ 41.00
INSTALLATION & MTCE - SPEC SVCS (SSIM)	\$ 30.66	\$ 11.29	0.0000	\$ -	\$ 41.94	1.059854	\$ 44.45
OUTSIDE PLANT CONSTRUCTION (OSPC)	\$ 29.58	\$ 12.93	0.0000	\$ -	\$ 42.51	1.059854	\$ 45.05
OUTSIDE PLANT ADMIN CENTER (OPAC)	\$ 23.49	\$ 8.98	0.0000	\$ -	\$ 32.46	1.059854	\$ 34.41
CABLE REPAIR TECHNICIAN (CRT)	\$ 31.58	\$ 12.73	0.0000	\$ -	\$ 44.31	1.059854	\$ 46.96
CO INSTALL & MTCE FIELD - SWITCH EQUIP	\$ 30.30	\$ 12.05	0.0000	\$ -	\$ 42.35	1.059854	\$ 44.88
CO INSTALL & MTCE - CIRCUIT & FACILITY	\$ 28.75	\$ 11.70	0.0000	\$ -	\$ 40.46	1.059854	\$ 42.88
RECENT CHANGE LINE TRANS (RCMAG)	\$ 25.11	\$ 11.56	0.0000	\$ -	\$ 36.66	1.059854	\$ 38.86
SWITCH & TRUNK BASED TRANSLATIONS	\$ 30.72	\$ 12.06	0.0000	\$ -	\$ 42.78	1.059854	\$ 45.34
CO INSTALL, MTCE & ADMIN - SOFTWARE	\$ 35.37	\$ 11.31	0.0000	\$ -	\$ 46.68	1.059854	\$ 49.48
TRUNK & CARRIER GROUP (TCG)	\$ 29.18	\$ 11.91	0.0000	\$ -	\$ 41.09	1.059854	\$ 43.55
NETWORK RELIABILITY CENTER (NRC)	\$ 25.28	\$ 10.38	0.0000	\$ -	\$ 35.66	1.059854	\$ 37.80
PROACTIVE ANALYSIS & REPAIR CTR (PAR)	\$ 25.87	\$ 7.88	0.0000	\$ -	\$ 33.75	1.059854	\$ 35.77
CIRCUIT PROVISIONING GROUP (CPG)	\$ 24.97	\$ 10.00	0.0000	\$ -	\$ 34.97	1.059854	\$ 37.06
ACCESS CUSTOMER ADVOCATE CTR (ACAC)	\$ 27.88	\$ 8.27	0.0000	\$ -	\$ 36.14	1.059854	\$ 38.31
EQUIP BILLING ACCURACY CONTROL (EBAC)	\$ 24.85	\$ 11.54	0.0000	\$ -	\$ 36.39	1.059854	\$ 38.56
BUSINESS REPAIR CENTER (BRC)	\$ 28.62	\$ 8.29	0.0000	\$ -	\$ 36.90	1.059854	\$ 39.11
RESIDENCE REPAIR CENTER (RRC)	\$ 24.26	\$ 8.66	0.0000	\$ -	\$ 32.92	1.059854	\$ 34.89
WORK MANAGEMENT CENTER (WMC)	\$ 24.65	\$ 7.77	0.0000	\$ -	\$ 32.43	1.059854	\$ 34.37
* TOTAL DIR ASSG WORK SHEETS D19+22+26							
** TOTAL DIR ASSG WORK SHEETS D31-D26-D22-D19							
*** SHARED LABOR FACTOR							
**** INFL FACTOR E14							

000247

TELRIC DETAIL

A	B	C	D	E	F	G	H
<u>ENGINEERING FORCE GROUPS</u>	<u>DIRECT S&W*</u>	<u>OTHER DIRECT**</u>	<u>SHARED LABOR FACTOR***</u>	<u>SHARED COSTS (B*D)</u>	<u>LABOR RATES (B+C+E)</u>	<u>1998 - 2000 INFLATION FACTOR****</u>	<u>1998 - 2000 TELRIC LABOR RATES (F*G)</u>
LAND & BUILDINGS (FG10)	\$ 47.56	\$ 15.70	0	\$ -	\$ 63.26	1.059854	\$ 67.04
NETWORK & ENGINEERING PLANNING (FG20)	\$ 40.53	\$ 12.50	0	\$ -	\$ 53.03	1.059854	\$ 56.20
NETWORK PLUG-IN ADMINISTRATION (PICS)	\$ 25.74	\$ 9.13	0	\$ -	\$ 34.87	1.059854	\$ 36.96
OUTSIDE PLANT ENGINEERING (FG30)	\$ 34.60	\$ 10.66	0	\$ -	\$ 45.26	1.059854	\$ 47.97
* TOTAL DIR ASSG WORK SHEETS D18							
** TOTAL DIR ASSG WORK SHEETS D22-D18							
*** SHARED LABOR FACTOR							
**** INFL FACTOR E26							
<u>COST GROUPS</u>	<u>DIRECT S&W*</u>	<u>OTHER DIRECT**</u>	<u>SHARED LABOR FACTOR***</u>	<u>SHARED COSTS (B*D)</u>	<u>LABOR RATES (B+C+E)</u>	<u>1998 - 2000 INFLATION FACTOR****</u>	<u>1998 - 2000 TELRIC LABOR RATES (F*G)</u>
CARRIER ACCESS BILLING SYSTEM (CABS)	\$ 26.97	\$ 13.91	0	\$ -	\$ 40.88	1.059854	\$ 43.32
CUSTOMER POINT OF CONTACT - ICSC/LCSC	\$ 25.33	\$ 16.99	0	\$ -	\$ 42.32	1.059854	\$ 44.86
POTS OPERATOR	\$ 23.79	\$ 6.94	0	\$ -	\$ 30.74	1.059854	\$ 32.58
DIRECTORY ASSISTANCE OPERATOR	\$ 21.19	\$ 6.83	0	\$ -	\$ 28.01	1.059854	\$ 29.69
COIN COLLECTOR	\$ 26.96	\$ 6.85	0	\$ -	\$ 33.80	1.059854	\$ 35.83
COLLECTIONS REPRESENTATIVE - RES	\$ 25.77	\$ 7.54	0	\$ -	\$ 33.31	1.059854	\$ 35.30
COLLECTIONS REPRESENTATIVE - BUS	\$ 25.07	\$ 7.62	0	\$ -	\$ 32.69	1.059854	\$ 34.65
BUSINESS OFFICE SERVICE REP - RES	\$ 27.97	\$ 7.63	0	\$ -	\$ 35.60	1.059854	\$ 37.73
BUSINESS OFFICE SERVICE REP - BUS	\$ 27.46	\$ 7.82	0	\$ -	\$ 35.28	1.059854	\$ 37.39
COMPROLLERS CLERICAL	\$ 25.43	\$ 13.12	0	\$ -	\$ 38.56	1.059854	\$ 40.86
NETWORK SERVICES CLERICAL	\$ 27.27	\$ 7.82	0	\$ -	\$ 35.09	1.059854	\$ 37.19
* TOTAL DIR ASSG WORK SHEETS D19							
** TOTAL DIR ASSG WORK SHEETS D22-D19							
*** SHARED LABOR FACTOR							

000248

TELRIC DETAIL

**** INFL FACTOR E14 A COST GROUPS (CONTINUED)	B DIRECT S&W*	C OTHER DIRECT**	D SHARED LABOR FACTOR***	E SHARED COSTS (B*D)	F LABOR RATES (B+C+E)	G 1998 - 2000 INFLATION FACTOR****	H 1998 - 2000 TELRIC LABOR RATES (F*G)
ACCOUNT EXECUTIVE	\$ 56.38	\$ 13.23	0	\$ -	\$ 69.61	1.059854	\$ 73.78
WITH SALES COMPENSATION	\$ 45.80	\$ 10.74	0	\$ -	\$ 56.55	1.059854	\$ 59.93
WITHOUT SALES COMPENSATION							
SYSTEMS DESIGNER	\$ 51.40	\$ 12.06	0	\$ -	\$ 63.46	1.059854	\$ 67.26
WITH SALES COMPENSATION	\$ 47.26	\$ 11.08	0	\$ -	\$ 58.34	1.059854	\$ 61.84
WITHOUT SALES COMPENSATION							
SERVICE CONSULTANT	\$ 34.39	\$ 8.07	0	\$ -	\$ 42.47	1.059854	\$ 45.01
* TOTAL DIR ASSG WORK SHEET AE SD SC							
** TOTAL DIR ASSG WORK SHEET AE SD SC							
*** SHARED LABOR FACTOR							
**** INFL FACTOR E14							

000249

AFIG

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: ADDRESS AND FACILITY INVENTORY			
WCT: AFIG			
JFC: 400X OR 4M1X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$20,767,037.17	\$15.97	\$16.40
DIRECT LABOR-PREMIUM	\$696,625.21	\$0.54	\$0.55
DIRECT LABOR-OTHER.EMP	\$934,334.70	\$0.72	\$0.74
DIRECT LABOR-ANN PD ABS	\$2,983,591.45	\$2.29	\$2.36
DIRECT ADMINISTRATION	\$5,292,146.29	\$4.07	\$4.18
TOTAL DIRECT LABOR	\$30,673,734.82	\$23.59	\$24.23
DIRECT LABOR-OTHER COST	\$533,163.49	\$0.41	\$0.42
DIRECT LABOR-OTH COST-BC	\$0.00	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$0.00	\$0.00	\$0.00
OTHER TOOLS-BENEFITS	\$0.00	\$0.00	\$0.00
OTHER TOOLS-RENTS	\$0.00	\$0.00	\$0.00
OTHER TOOLS-OTHER	\$0.00	\$0.00	\$0.00
MOTOR VEHICLES-SALARIES	\$166.13	\$0.00	\$0.00
MOTOR VEHICLES-BENEFITS	\$39.65	\$0.00	\$0.00
MOTOR VEHICLES-RENTS	\$15.64	\$0.00	\$0.00
MOTOR VEHICLES-OTHER	\$1,202.92	\$0.00	\$0.00
BENEFITS	\$9,286,366.89	\$7.14	\$7.33
TOTAL DIRECTLY ASSIGNED	\$40,494,689.54	\$31.14	\$31.98
TOTAL CLASSIFIED HOURS	1,300,291.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000250

7/20/99 9:58 AM

I&M POTS

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: INSTALLATION AND MTCE - POTS			
WCT: I&MPOTS			
JFC: 410X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
<u>COMPONENT</u>	<u>DOLLARS**</u>	<u>(B/B32)</u>	<u>(C*B3)</u>
DIRECT LABOR - PRODUCTIVE	\$ 293,113,391.21	\$ 18.90	\$ 19.41
DIRECT LABOR - PREMIUM	\$ 36,749,886.67	\$ 2.37	\$ 2.43
DIRECT LABOR - OTHER EMPLOYEE	\$ 8,805,705.73	\$ 0.57	\$ 0.58
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 35,490,861.81	\$ 2.29	\$ 2.35
DIRECT ADMINISTRATION	\$ 41,092,889.82	\$ 2.65	\$ 2.72
TOTAL DIRECT LABOR	\$ 415,252,735.24	\$ 26.78	\$ 27.50
DIRECT LABOR - OTHER COSTS	\$ 9,915,902.30	\$ 0.64	\$ 0.66
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$ -	\$ -
OTHER TOOLS - SALARIES	\$ 651,295.94	\$ 0.04	\$ 0.04
OTHER TOOLS - BENEFITS	\$ 200,032.46	\$ 0.01	\$ 0.01
OTHER TOOLS - RENTS	\$ 480,665.55	\$ 0.03	\$ 0.03
OTHER TOOLS - OTHER	\$ 17,063,990.60	\$ 1.10	\$ 1.13
MOTOR VEHICLES - SALARIES	\$ 3,571,284.18	\$ 0.23	\$ 0.24
MOTOR VEHICLES - BENEFITS	\$ 1,048,184.19	\$ 0.07	\$ 0.07
MOTOR VEHICLES - RENTS	\$ 1,702,720.98	\$ 0.11	\$ 0.11
MOTOR VEHICLES - OTHER	\$ 18,096,258.31	\$ 1.17	\$ 1.20
BENEFITS	\$ 116,059,106.18	\$ 7.49	\$ 7.69
TOTAL DIRECTLY ASSIGNED	\$ 584,042,175.93	\$ 37.67	\$ 38.68
TOTAL CLASSIFIED PROD HOURS	15,505,130.29		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000251

SSIM

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: INSTALLATION & MTCE - SPECIAL SERVICES			
WCT: SSIM			
JFC: 4110			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 56,009,546.61	\$ 21.69	\$ 22.27
DIRECT LABOR - PREMIUM	\$ 5,803,083.87	\$ 2.25	\$ 2.31
DIRECT LABOR - OTHER EMPLOYEE	\$ 1,421,513.87	\$ 0.55	\$ 0.57
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 6,049,415.27	\$ 2.34	\$ 2.41
DIRECT ADMINISTRATION	\$ 7,125,736.54	\$ 2.76	\$ 2.83
TOTAL DIRECT LABOR	\$ 76,409,296.16	\$ 29.59	\$ 30.38
DIRECT LABOR - OTHER COSTS	\$ 2,625,976.81	\$ 1.02	\$ 1.04
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$ -	\$ -
OTHER TOOLS - SALARIES	\$ 95,054.97	\$ 0.04	\$ 0.04
OTHER TOOLS - BENEFITS	\$ 29,239.56	\$ 0.01	\$ 0.01
OTHER TOOLS - RENTS	\$ 70,863.99	\$ 0.03	\$ 0.03
OTHER TOOLS - OTHER	\$ 2,500,621.59	\$ 0.97	\$ 0.99
MOTOR VEHICLES - SALARIES	\$ 586,514.07	\$ 0.23	\$ 0.23
MOTOR VEHICLES - BENEFITS	\$ 171,063.04	\$ 0.07	\$ 0.07
MOTOR VEHICLES - RENTS	\$ 264,735.94	\$ 0.10	\$ 0.11
MOTOR VEHICLES - OTHER	\$ 2,963,712.92	\$ 1.15	\$ 1.18
BENEFITS	\$ 19,756,722.69	\$ 7.65	\$ 7.86
TOTAL DIRECTLY ASSIGNED	\$ 105,473,801.74	\$ 40.84	\$ 41.94
TOTAL CLASSIFIED PROD HOURS	2,582,681.02		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000252

OSPC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: OUTSIDE PLANT CONSTRUCTION:			
WCT: OSPC			
JFC: 420X OR 421X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 155,896,205.91	\$ 20.09	\$ 20.63
DIRECT LABOR - PREMIUM	\$ 8,753,828.19	\$ 1.13	\$ 1.16
DIRECT LABOR - OTHER EMPLOYEE	\$ 6,487,978.93	\$ 0.84	\$ 0.86
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 19,817,979.99	\$ 2.55	\$ 2.62
DIRECT ADMINISTRATION	\$ 29,392,458.82	\$ 3.79	\$ 3.89
TOTAL DIRECT LABOR	\$ 220,348,451.84	\$ 28.39	\$ 29.16
DIRECT LABOR - OTHER COSTS	\$ 7,297,604.01	\$ 0.94	\$ 0.97
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$ -	\$ -
OTHER TOOLS - SALARIES	\$ 324,187.80	\$ 0.04	\$ 0.04
OTHER TOOLS - BENEFITS	\$ 99,284.23	\$ 0.01	\$ 0.01
OTHER TOOLS - RENTS	\$ 206,043.72	\$ 0.03	\$ 0.03
OTHER TOOLS - OTHER	\$ 8,381,558.92	\$ 1.08	\$ 1.11
MOTOR VEHICLES - SALARIES	\$ 2,852,690.71	\$ 0.37	\$ 0.38
MOTOR VEHICLES - BENEFITS	\$ 849,310.45	\$ 0.11	\$ 0.11
MOTOR VEHICLES - RENTS	\$ 1,471,970.90	\$ 0.19	\$ 0.19
MOTOR VEHICLES - OTHER	\$ 14,882,348.57	\$ 1.92	\$ 1.97
BENEFITS	\$ 64,520,731.87	\$ 8.31	\$ 8.54
TOTAL DIRECTLY ASSIGNED	\$ 321,234,183.02	\$ 41.39	\$ 42.51
TOTAL CLASSIFIED PROD HOURS	7,760,965.04		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000253

OPAC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: OUTSIDE PLANT ADMINISTRATION CENTER			
WCT: OPAC			
JFC: 424X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 10,700,954.29	\$ 15.68	\$ 16.10
DIRECT LABOR - PREMIUM	\$ 206,523.19	\$ 0.30	\$ 0.31
DIRECT LABOR - OTHER EMPLOYEE	\$ 529,764.71	\$ 0.78	\$ 0.80
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 1,711,135.10	\$ 2.51	\$ 2.57
DIRECT ADMINISTRATION	\$ 2,463,655.70	\$ 3.61	\$ 3.71
TOTAL DIRECT LABOR	\$ 15,612,032.99	\$ 22.87	\$ 23.49
DIRECT LABOR - OTHER COSTS	\$ 657,132.05	\$ 0.96	\$ 0.99
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$ -	\$ -
OTHER TOOLS - SALARIES	\$ -	\$ -	\$ -
OTHER TOOLS - BENEFITS	\$ -	\$ -	\$ -
OTHER TOOLS - RENTS	\$ -	\$ -	\$ -
OTHER TOOLS - OTHER	\$ -	\$ -	\$ -
MOTOR VEHICLES - SALARIES	\$ -	\$ -	\$ -
MOTOR VEHICLES - BENEFITS	\$ -	\$ -	\$ -
MOTOR VEHICLES - RENTS	\$ -	\$ -	\$ -
MOTOR VEHICLES - OTHER	\$ -	\$ -	\$ -
BENEFITS	\$ 5,310,175.39	\$ 7.78	\$ 7.99
TOTAL DIRECTLY ASSIGNED	\$ 21,579,340.43	\$ 31.61	\$ 32.46
TOTAL CLASSIFIED PROD HOURS	682,645.56		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000254

CRT

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: CABLE REPAIR TECHNICIAN			
WCT: CRT			
JFC: 422X OR 423X OR 425X OR 426X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 143,901,243.54	\$ 20.46	\$ 21.01
DIRECT LABOR - PREMIUM	\$ 19,481,078.66	\$ 2.77	\$ 2.84
DIRECT LABOR - OTHER EMPLOYEE	\$ 5,725,641.82	\$ 0.81	\$ 0.84
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 18,355,953.10	\$ 2.61	\$ 2.68
DIRECT ADMINISTRATION	\$ 25,884,288.98	\$ 3.68	\$ 3.78
TOTAL DIRECT LABOR	\$ 213,348,206.10	\$ 30.33	\$ 31.15
DIRECT LABOR - OTHER COSTS	\$ 5,744,956.20	\$ 0.82	\$ 0.84
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$ -	\$ -
OTHER TOOLS - SALARIES	\$ 301,738.03	\$ 0.04	\$ 0.04
OTHER TOOLS - BENEFITS	\$ 92,319.34	\$ 0.01	\$ 0.01
OTHER TOOLS - RENTS	\$ 183,140.85	\$ 0.03	\$ 0.03
OTHER TOOLS - OTHER	\$ 7,601,887.85	\$ 1.08	\$ 1.11
MOTOR VEHICLES - SALARIES	\$ 2,654,988.32	\$ 0.38	\$ 0.39
MOTOR VEHICLES - BENEFITS	\$ 772,679.10	\$ 0.11	\$ 0.11
MOTOR VEHICLES - RENTS	\$ 1,127,060.67	\$ 0.16	\$ 0.16
MOTOR VEHICLES - OTHER	\$ 13,429,958.55	\$ 1.91	\$ 1.96
BENEFITS	\$ 58,225,008.52	\$ 8.28	\$ 8.50
TOTAL DIRECTLY ASSIGNED	\$ 303,481,943.53	\$ 43.14	\$ 44.31
TOTAL CLASSIFIED PROD HOURS	7,034,659.01		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000255

COIM-CIR&FAC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: CO INSTALLATION & MTCE - CIRCUIT & FACILITY			
WCT: COIM-CIR & FAC			
JFC: 431X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 41,494,225.63	\$ 19.88	\$ 20.42
DIRECT LABOR - PREMIUM	\$ 3,134,795.31	\$ 1.50	\$ 1.54
DIRECT LABOR - OTHER EMPLOYEE	\$ 1,529,570.99	\$ 0.73	\$ 0.75
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 5,637,555.36	\$ 2.70	\$ 2.77
DIRECT ADMINISTRATION	\$ 6,429,727.89	\$ 3.08	\$ 3.16
TOTAL DIRECT LABOR	\$ 58,225,875.18	\$ 27.90	\$ 28.65
DIRECT LABOR - OTHER COSTS	\$ 3,366,047.94	\$ 1.61	\$ 1.66
DIRECT LABOR - OTHER COSTS - BC	\$ 94.40	\$ 0.00	\$ 0.00
OTHER TOOLS - SALARIES	\$ 72,170.93	\$ 0.03	\$ 0.04
OTHER TOOLS - BENEFITS	\$ 22,286.48	\$ 0.01	\$ 0.01
OTHER TOOLS - RENTS	\$ 33,011.29	\$ 0.02	\$ 0.02
OTHER TOOLS - OTHER	\$ 1,895,485.70	\$ 0.91	\$ 0.93
MOTOR VEHICLES - SALARIES	\$ 137,268.19	\$ 0.07	\$ 0.07
MOTOR VEHICLES - BENEFITS	\$ 39,692.14	\$ 0.02	\$ 0.02
MOTOR VEHICLES - RENTS	\$ 53,645.46	\$ 0.03	\$ 0.03
MOTOR VEHICLES - OTHER	\$ 658,370.24	\$ 0.32	\$ 0.32
BENEFITS	\$ 17,711,009.58	\$ 8.49	\$ 8.72
TOTAL DIRECTLY ASSIGNED	\$ 82,214,957.53	\$ 39.39	\$ 40.46
TOTAL CLASSIFIED PROD HOURS	2,087,108.85		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000256

COIM-SW EQ

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: CO INSTALLATION AND MTCE FIELD - SWITCH EQUIP			
WCT: COIM-SW EQ			
JFC: 430X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 77,413,727.48	\$ 21.42	\$ 22.00
DIRECT LABOR - PREMIUM	\$ 4,974,801.00	\$ 1.38	\$ 1.41
DIRECT LABOR - OTHER EMPLOYEE	\$ 2,626,166.98	\$ 0.73	\$ 0.75
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 9,871,074.66	\$ 2.73	\$ 2.81
DIRECT ADMINISTRATION	\$ 11,330,657.69	\$ 3.14	\$ 3.22
TOTAL DIRECT LABOR	\$ 106,216,427.81	\$ 29.40	\$ 30.19
DIRECT LABOR - OTHER COSTS	\$ 6,313,990.24	\$ 1.75	\$ 1.79
DIRECT LABOR - OTHER COSTS - BC	\$ 140.51	\$ 0.00	\$ 0.00
OTHER TOOLS - SALARIES	\$ 141,888.03	\$ 0.04	\$ 0.04
OTHER TOOLS - BENEFITS	\$ 43,266.63	\$ 0.01	\$ 0.01
OTHER TOOLS - RENTS	\$ 129,493.17	\$ 0.04	\$ 0.04
OTHER TOOLS - OTHER	\$ 3,307,011.46	\$ 0.92	\$ 0.94
MOTOR VEHICLES - SALARIES	\$ 248,584.76	\$ 0.07	\$ 0.07
MOTOR VEHICLES - BENEFITS	\$ 71,058.80	\$ 0.02	\$ 0.02
MOTOR VEHICLES - RENTS	\$ 92,408.11	\$ 0.03	\$ 0.03
MOTOR VEHICLES - OTHER	\$ 1,248,962.60	\$ 0.35	\$ 0.35
BENEFITS	\$ 31,183,978.52	\$ 8.63	\$ 8.86
TOTAL DIRECTLY ASSIGNED	\$ 148,997,210.64	\$ 41.24	\$ 42.35
TOTAL CLASSIFIED PROD HOURS	3,613,360.58		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000257

RCMAG

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: RECENT CHANGE MEMORY LINE TRANSLATION			
WCT: RCMAG			
JFC: 4321 OR 4N1X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$9,627,740.30	\$16.09	\$16.52
DIRECT LABOR-PREMIUM	\$703,316.51	\$1.18	\$1.21
DIRECT LABOR-OTHER EMP	\$417,025.35	\$0.70	\$0.72
DIRECT LABOR-ANN PD ABS	\$1,587,096.44	\$2.65	\$2.72
DIRECT ADMINISTRATION	\$2,237,899.06	\$3.74	\$3.84
TOTAL DIRECT LABOR	\$14,573,077.66	\$24.35	\$25.01
DIRECT LABOR-OTHER COST	\$996,889.16	\$1.67	\$1.71
DIRECT LABOR-OTH COST-BC	\$35.08	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$20,115.95	\$0.03	\$0.03
OTHER TOOLS-BENEFITS	\$6,154.23	\$0.01	\$0.01
OTHER TOOLS-RENTS	\$12,128.21	\$0.02	\$0.02
OTHER TOOLS-OTHER	\$510,688.45	\$0.85	\$0.88
MOTOR VEHICLES-SALARIES	\$38,160.91	\$0.06	\$0.07
MOTOR VEHICLES-BENEFITS	\$10,925.19	\$0.02	\$0.02
MOTOR VEHICLES-RENTS	\$15,890.38	\$0.03	\$0.03
MOTOR VEHICLES-OTHER	\$194,706.46	\$0.33	\$0.33
BENEFITS	\$4,987,138.03	\$8.33	\$8.56
TOTAL DIRECTLY ASSIGNED	\$21,365,909.71	\$35.70	\$36.66
TOTAL CLASSIFIED HOURS	598,511.50		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000258

TRANSLATIONS

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: SWITCH AND TRUNK BASED TRANSLATIONS			
WCT: TRANSLATIONS			
JFC: 432X OR 4N2X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 14,216,474.48	\$20.69	\$21.25
DIRECT LABOR - PREMIUM	\$ 1,291,663.99	\$1.88	\$1.93
DIRECT LABOR - OTHER EMPLOYEE	\$ 502,307.41	\$0.73	\$0.75
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 1,870,076.80	\$2.72	\$2.80
DIRECT ADMINISTRATION	\$ 2,597,286.30	\$3.78	\$3.88
TOTAL DIRECT LABOR	\$ 20,477,808.98	\$29.81	\$30.61
DIRECT LABOR - OTHER COSTS	\$ 1,153,275.91	\$1.68	\$1.72
DIRECT LABOR - OTHER COSTS - BC	\$ 36.88	\$0.00	\$0.00
OTHER TOOLS - SALARIES	\$ 23,773.15	\$0.03	\$0.04
OTHER TOOLS - BENEFITS	\$ 7,224.62	\$0.01	\$0.01
OTHER TOOLS - RENTS	\$ 12,095.45	\$0.02	\$0.02
OTHER TOOLS - OTHER	\$ 596,665.21	\$0.87	\$0.89
MOTOR VEHICLES - SALARIES	\$ 46,979.99	\$0.07	\$0.07
MOTOR VEHICLES - BENEFITS	\$ 13,306.41	\$0.02	\$0.02
MOTOR VEHICLES - RENTS	\$ 16,744.06	\$0.02	\$0.03
MOTOR VEHICLES - OTHER	\$ 238,415.06	\$0.35	\$0.36
BENEFITS	\$ 6,027,415.87	\$8.77	\$9.01
TOTAL DIRECTLY ASSIGNED	\$ 28,613,741.59	\$41.65	\$42.78
TOTAL CLASSIFIED PROD HOURS	686,970.22		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000259

SOFTWARE

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: CO INSTALLATION, MAINTENANCE AND ADMINISTRATION-SOFTWARE			
WCT: SOFTWARE			
JFC: 4322 OR 4323 OR 4324			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$187,293.48	\$27.45	\$28.19
DIRECT LABOR-PREMIUM	\$8,947.20	\$1.31	\$1.35
DIRECT LABOR-OTHER EMP	\$8,659.32	\$1.27	\$1.30
DIRECT LABOR-ANN PD ABS	\$17,357.96	\$2.54	\$2.61
DIRECT ADMINISTRATION	\$12,689.40	\$1.86	\$1.91
TOTAL DIRECT LABOR	\$234,947.36	\$34.44	\$35.37
DIRECT LABOR-OTHER COST	\$6,891.94	\$1.01	\$1.04
DIRECT LABOR-OTH COST-BC	\$0.00	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$5.83	\$0.00	\$0.00
OTHER TOOLS-BENEFITS	\$1.64	\$0.00	\$0.00
OTHER TOOLS-RENTS	\$0.08	\$0.00	\$0.00
OTHER TOOLS-OTHER	\$3,610.20	\$0.53	\$0.54
MOTOR VEHICLES-SALARIES	\$24.86	\$0.00	\$0.00
MOTOR VEHICLES-BENEFITS	\$8.62	\$0.00	\$0.00
MOTOR VEHICLES-RENTS	\$59.52	\$0.01	\$0.01
MOTOR VEHICLES-OTHER	\$170.18	\$0.02	\$0.03
BENEFITS	\$64,423.23	\$9.44	\$9.70
TOTAL DIRECTLY ASSIGNED	\$310,143.46	\$45.46	\$46.68
TOTAL CLASSIFIED HOURS	6822.76		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000260

Laborate.xls

7/20/99 9:58 AM

A	B	C	D
INFLATION REGION:*	1.027		
STATE: REGION			
FG/FSG: TRUNK AND CARRIER GROUP			
WCT: TCG			
JFC: 4331 OR 4342 OR 473X OR 4N5X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOULY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 7,385,510.60	\$20.17	\$20.71
DIRECT LABOR - PREMIUM	\$ 361,466.28	\$0.99	\$1.01
DIRECT LABOR - OTHER EMPLOYEE	\$ 264,876.68	\$0.72	\$0.74
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 990,453.24	\$2.70	\$2.78
DIRECT ADMINISTRATION	\$ 1,370,358.11	\$3.74	\$3.84
TOTAL DIRECT LABOR	\$ 10,372,664.91	\$28.33	\$29.09
DIRECT LABOR - OTHER COSTS	\$ 634,109.03	\$1.73	\$1.78
DIRECT LABOR - OTHER COSTS - BC	\$ 25.21	\$0.00	\$0.00
OTHER TOOLS - SALARIES	\$ 10,570.65	\$0.03	\$0.03
OTHER TOOLS - BENEFITS	\$ 3,285.57	\$0.01	\$0.01
OTHER TOOLS - RENTS	\$ 3,821.75	\$0.01	\$0.01
OTHER TOOLS - OTHER	\$ 277,042.12	\$0.76	\$0.78
MOTOR VEHICLES - SALARIES	\$ 21,850.11	\$0.06	\$0.06
MOTOR VEHICLES - BENEFITS	\$ 6,222.74	\$0.02	\$0.02
MOTOR VEHICLES - RENTS	\$ 8,615.66	\$0.02	\$0.02
MOTOR VEHICLES - OTHER	\$ 110,357.33	\$0.30	\$0.31
BENEFITS	\$ 3,202,466.06	\$8.75	\$8.98
TOTAL DIRECTLY ASSIGNED	\$ 14,651,031.14	\$40.01	\$41.09
TOTAL CLASSIFIED PROD HOURS	366,195.54		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000261

NRC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: NETWORK RELIABILITY CENTER			
WCT: NRC			
JFC: 4LXX OR 4330 OR 4341			
		1996	1997
		PRODUCTIVE	PRODUCTIVE
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 5,622,421.97	\$17.18	\$17.64
DIRECT LABOR - PREMIUM	\$ 547,748.91	\$1.67	\$1.72
DIRECT LABOR - OTHER EMPLOYEE	\$ 226,115.87	\$0.69	\$0.71
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 830,317.30	\$2.54	\$2.61
DIRECT ADMINISTRATION	\$ 809,148.85	\$2.47	\$2.54
TOTAL DIRECT LABOR	\$ 8,035,752.91	\$24.55	\$25.21
DIRECT LABOR - OTHER COSTS	\$ 806,879.24	\$2.47	\$2.53
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$0.00	\$0.00
OTHER TOOLS - SALARIES	\$ 344.20	\$0.00	\$0.00
OTHER TOOLS - BENEFITS	\$ 116.64	\$0.00	\$0.00
OTHER TOOLS - RENTS	\$ 24.27	\$0.00	\$0.00
OTHER TOOLS - OTHER	\$ 17,266.29	\$0.05	\$0.05
MOTOR VEHICLES - SALARIES	\$ 21,734.94	\$0.07	\$0.07
MOTOR VEHICLES - BENEFITS	\$ 6,457.55	\$0.02	\$0.02
MOTOR VEHICLES - RENTS	\$ 12,303.75	\$0.04	\$0.04
MOTOR VEHICLES - OTHER	\$ 57,591.63	\$0.18	\$0.18
BENEFITS	\$ 2,407,015.27	\$7.35	\$7.55
TOTAL DIRECTLY ASSIGNED	\$ 11,365,486.69	\$34.72	\$35.66
TOTAL PRODUCTIVE HOURS	327,299.89		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000262

PAR

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: PROACTIVE ANALYSIS AND REPAIR CENTER			
WCT: PAR			
JFC: 4PXX OR 4332			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$744,785.41	\$17.23	\$17.69
DIRECT LABOR-PREMIUM	\$5,416.72	\$0.13	\$0.13
DIRECT LABOR-OTHER EMP	\$30,145.58	\$0.70	\$0.72
DIRECT LABOR-ANN PD ABS	\$100,632.79	\$2.33	\$2.39
DIRECT ADMINISTRATION	\$207,864.42	\$4.81	\$4.94
TOTAL DIRECT LABOR	\$1,088,844.92	\$25.19	\$25.87
DIRECT LABOR-OTHER COST	\$21,668.28	\$0.50	\$0.51
DIRECT LABOR-OTH COST-BC	\$0.00	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$29.18	\$0.00	\$0.00
OTHER TOOLS-BENEFITS	\$8.71	\$0.00	\$0.00
OTHER TOOLS-RENTS	\$1.82	\$0.00	\$0.00
OTHER TOOLS-OTHER	\$715.28	\$0.02	\$0.02
MOTOR VEHICLES-SALARIES	\$60.74	\$0.00	\$0.00
MOTOR VEHICLES-BENEFITS	\$16.57	\$0.00	\$0.00
MOTOR VEHICLES-RENTS	\$0.42	\$0.00	\$0.00
MOTOR VEHICLES-OTHER	\$173.46	\$0.00	\$0.00
BENEFITS	\$309,237.42	\$7.15	\$7.35
TOTAL DIRECTLY ASSIGNED	\$1,420,756.80	\$32.86	\$33.75
TOTAL CLASSIFIED HOURS	43,231.25		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000263

CPG

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: CIRCUIT PROVISIONING GROUP			
WCT: CPG			
JFC: 470X OR 4N4X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 9,042,764.47	\$16.62	\$17.07
DIRECT LABOR - PREMIUM	\$ 240,423.35	\$0.44	\$0.45
DIRECT LABOR - OTHER EMPLOYEE	\$ 380,143.67	\$0.70	\$0.72
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 1,456,469.39	\$2.68	\$2.75
DIRECT ADMINISTRATION	\$ 2,104,619.55	\$3.87	\$3.97
TOTAL DIRECT LABOR	\$ 13,224,420.43	\$24.31	\$24.97
DIRECT LABOR - OTHER COSTS	\$ 817,903.09	\$1.50	\$1.54
DIRECT LABOR - OTHER COSTS - BC	\$ 23.77	\$0.00	\$0.00
OTHER TOOLS - SALARIES	\$ 82.12	\$0.00	\$0.00
OTHER TOOLS - BENEFITS	\$ 26.52	\$0.00	\$0.00
OTHER TOOLS - RENTS	\$ 16.95	\$0.00	\$0.00
OTHER TOOLS - OTHER	\$ 2,265.60	\$0.00	\$0.00
MOTOR VEHICLES - SALARIES	\$ 115.75	\$0.00	\$0.00
MOTOR VEHICLES - BENEFITS	\$ 44.12	\$0.00	\$0.00
MOTOR VEHICLES - RENTS	\$ 137.83	\$0.00	\$0.00
MOTOR VEHICLES - OTHER	\$ 477.99	\$0.00	\$0.00
BENEFITS	\$ 4,476,221.70	\$0.00	\$0.00
TOTAL DIRECTLY ASSIGNED	\$ 18,521,735.87	\$34.05	\$34.97
TOTAL CLASSIFIED PROD HOURS	543,952.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000264

ACAC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: ACCESS CUSTOMER ADVOCATE CENTER			
WCT: ACAC			
JFC: 4AXX OR 471X			
		1996	1997
		PRODUCTIVE	INFLATED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 1,202,074.42	\$18.19	\$18.68
DIRECT LABOR - PREMIUM	\$ 73,913.25	\$1.12	\$1.15
DIRECT LABOR - OTHER EMPLOYEE	\$ 42,109.64	\$0.64	\$0.65
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 166,637.80	\$2.52	\$2.59
DIRECT ADMINISTRATION	\$ 309,049.41	\$4.68	\$4.80
TOTAL DIRECT LABOR	\$ 1,793,784.52	\$27.14	\$27.87
DIRECT LABOR - OTHER COSTS	\$ 57,651.93	\$0.87	\$0.90
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$0.00	\$0.00
OTHER TOOLS - SALARIES	\$ 29.24	\$0.00	\$0.00
OTHER TOOLS - BENEFITS	\$ 9.71	\$0.00	\$0.00
OTHER TOOLS - RENTS	\$ 2.24	\$0.00	\$0.00
OTHER TOOLS - OTHER	\$ 898.75	\$0.01	\$0.01
MOTOR VEHICLES - SALARIES	\$ 306.70	\$0.00	\$0.00
MOTOR VEHICLES - BENEFITS	\$ 70.46	\$0.00	\$0.00
MOTOR VEHICLES - RENTS	\$ 279.81	\$0.00	\$0.00
MOTOR VEHICLES - OTHER	\$ 1,471.46	\$0.02	\$0.02
BENEFITS	\$ 471,595.10	\$7.13	\$7.33
TOTAL DIRECTLY ASSIGNED	\$ 2,326,099.92	\$35.19	\$36.14
TOTAL PRODUCTIVE HOURS	66,096.58		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000265

EBAC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: EQUIPMENT BILLING ACCURACY CONTROL			
WCT: EBAC			
JFC: 472X OR 4N3X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$1,996,679.45	\$16.32	\$16.76
DIRECT LABOR-PREMIUM	\$91,003.96	\$0.74	\$0.76
DIRECT LABOR-OTHER-EMP	\$86,583.73	\$0.71	\$0.73
DIRECT LABOR-ANN PD ABS	\$322,454.47	\$2.63	\$2.71
DIRECT ADMINISTRATION	\$450,965.09	\$3.69	\$3.78
TOTAL DIRECT LABOR	\$2,947,686.70	\$24.09	\$24.74
DIRECT LABOR-OTHER COST	\$198,466.05	\$1.62	\$1.67
DIRECT LABOR-OTH COST-BC	\$4.67	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$4,436.33	\$0.04	\$0.04
OTHER TOOLS-BENEFITS	\$1,322.66	\$0.01	\$0.01
OTHER TOOLS-RENTS	\$3,956.21	\$0.03	\$0.03
OTHER TOOLS-OTHER	\$110,091.25	\$0.90	\$0.92
MOTOR VEHICLES-SALARIES	\$8,965.16	\$0.07	\$0.08
MOTOR VEHICLES-BENEFITS	\$2,572.17	\$0.02	\$0.02
MOTOR VEHICLES-RENTS	\$3,175.88	\$0.03	\$0.03
MOTOR VEHICLES-OTHER	\$44,076.68	\$0.36	\$0.37
BENEFITS	\$1,010,985.17	\$8.26	\$8.48
TOTAL DIRECTLY ASSIGNED	\$4,335,738.93	\$35.43	\$36.39
TOTAL CLASSIFIED HOURS	122,374.50		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000266

BRC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: BUSINESS REPAIR CENTER			
WCT: BRC			
JFC: 4BXX			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$20,742,404.71	\$18.94	\$19.46
DIRECT LABOR-PREMIUM	\$1,686,270.39	\$1.54	\$1.58
DIRECT LABOR-OTHER EMP	\$1,484,224.07	\$1.36	\$1.39
DIRECT LABOR-ANN PD ABS	\$3,146,818.17	\$2.87	\$2.95
DIRECT ADMINISTRATION	\$3,441,459.11	\$3.14	\$3.23
TOTAL DIRECT LABOR	\$30,501,176.45	\$27.86	\$28.61
DIRECT LABOR-OTHER COST	\$514,441.86	\$0.47	\$0.48
DIRECT LABOR-OTH COST-BC	\$7.26	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$242.05	\$0.00	\$0.00
OTHER TOOLS-BENEFITS	\$82.84	\$0.00	\$0.00
OTHER TOOLS-RENTS	\$74.89	\$0.00	\$0.00
OTHER TOOLS-OTHER	\$13,736.12	\$0.01	\$0.01
MOTOR VEHICLES-SALARIES	\$5,180.16	\$0.00	\$0.00
MOTOR VEHICLES-BENEFITS	\$1,618.39	\$0.00	\$0.00
MOTOR VEHICLES-RENTS	\$2,972.94	\$0.00	\$0.00
MOTOR VEHICLES-OTHER	\$20,511.80	\$0.02	\$0.02
BENEFITS	\$8,281,421.72	\$7.56	\$7.77
TOTAL DIRECTLY ASSIGNED	\$39,341,466.48	\$35.93	\$36.90
TOTAL CLASSIFIED HOURS	1,094,881.25		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000267

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: RESIDENCE REPAIR CENTER			
WCT: RRC			
JFC: 4RXX			
		1996	1997
		CLASSIFIED	CLASSIFIED
		HOURLY COST	HOURLY COST
COMPONENT	1996	1996	1997
	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$7,402,890.40	\$15.44	\$15.85
DIRECT LABOR-PREMIUM	\$658,872.75	\$1.37	\$1.41
DIRECT LABOR-OTHER EMP	\$393,338.58	\$0.82	\$0.84
DIRECT LABOR-ANN PD ABS	\$1,129,071.66	\$2.35	\$2.42
DIRECT ADMINISTRATION	\$1,741,062.48	\$3.63	\$3.73
TOTAL DIRECT LABOR	\$11,325,235.87	\$23.62	\$24.26
DIRECT LABOR-OTHER COST	\$98,561.13	\$0.21	\$0.21
DIRECT LABOR-OTH COST-BC	\$0.00	\$0.00	\$0.00
OTHER TOOLS-SALARIES	\$0.00	\$0.00	\$0.00
OTHER TOOLS-BENEFITS	\$0.00	\$0.00	\$0.00
OTHER TOOLS-RENTS	\$0.00	\$0.00	\$0.00
OTHER TOOLS-OTHER	\$0.00	\$0.00	\$0.00
MOTOR VEHICLES-SALARIES	\$1,012.18	\$0.00	\$0.00
MOTOR VEHICLES-BENEFITS	\$272.58	\$0.00	\$0.00
MOTOR VEHICLES-RENTS	\$319.61	\$0.00	\$0.00
MOTOR VEHICLES-OTHER	\$4,693.99	\$0.01	\$0.01
BENEFITS	\$3,939,398.87	\$8.22	\$8.44
TOTAL DIRECTLY ASSIGNED	\$15,369,494.23	\$32.05	\$32.92
TOTAL CLASSIFIED HOURS	479,529.25		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000268

WMC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: WORK MANAGEMENT CENTER			
WCT: WMC			
JFC: 4WXX OR 401X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B32)	(C*B3)
DIRECT LABOR - PRODUCTIVE	\$ 29,221,595.01	\$ 15.52	\$ 15.94
DIRECT LABOR - PREMIUM	\$ 1,454,467.12	\$ 0.77	\$ 0.79
DIRECT LABOR - OTHER EMPLOYEE	\$ 1,356,262.39	\$ 0.72	\$ 0.74
DIRECT LABOR - ANNUAL PAID ABSENCE	\$ 4,340,668.73	\$ 2.31	\$ 2.37
DIRECT ADMINISTRATION	\$ 8,820,855.65	\$ 4.69	\$ 4.81
TOTAL DIRECT LABOR	\$ 45,193,848.90	\$ 24.01	\$ 24.65
DIRECT LABOR - OTHER COSTS	\$ 830,562.12	\$ 0.44	\$ 0.45
DIRECT LABOR - OTHER COSTS - BC	\$ -	\$ -	\$ -
OTHER TOOLS - SALARIES	\$ -	\$ -	\$ -
OTHER TOOLS - BENEFITS	\$ -	\$ -	\$ -
OTHER TOOLS - RENTS	\$ -	\$ -	\$ -
OTHER TOOLS - OTHER	\$ -	\$ -	\$ -
MOTOR VEHICLES - SALARIES	\$ 4,394.43	\$ 0.00	\$ 0.00
MOTOR VEHICLES - BENEFITS	\$ 1,441.18	\$ 0.00	\$ 0.00
MOTOR VEHICLES - RENTS	\$ 3,138.21	\$ 0.00	\$ 0.00
MOTOR VEHICLES - OTHER	\$ 20,770.03	\$ 0.01	\$ 0.01
BENEFITS	\$ 13,384,005.02	\$ 7.11	\$ 7.30
TOTAL DIRECTLY ASSIGNED	\$ 59,438,159.89	\$ 31.57	\$ 32.43
TOTAL CLASSIFIED PROD HOURS	1,882,565.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000269

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: LAND AND BUILDINGS (FG10)			
JFC: 30XX OR 0030 OR 350X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT ENG-PRODUCTIVE	\$5,416,377.00	\$30.82	\$31.65
DIRECT ENG-PREMIUM	\$5,636.00	\$0.03	\$0.03
DIRECT ENG-OTHER EMP	\$838,645.00	\$4.77	\$4.90
DIRECT ENG-ANN PD ABS	\$637,632.00	\$3.63	\$3.73
DIRECT ADMINISTRATION	\$1,240,520.00	\$7.06	\$7.25
TOTAL DIRECT LABOR	\$8,138,810.00	\$46.31	\$47.56
DIRECT ENG-OTHER COSTS	\$971,879.00	\$5.53	\$5.68
DIRECT ENG-OTHER-BC	\$0.00	\$0.00	\$0.00
BENEFITS	\$1,714,429.00	\$9.76	\$10.02
TOTAL DIRECTLY ASSIGNED	\$10,825,118.00	\$61.59	\$63.26
TOTAL CLASSIFIED HOURS	175,747.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000270

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: NETWORK AND ENGINEERING PLANNING (FG20)			
JFC: 0031 OR 0036 OR 31XX OR 34XX OR 3A0X OR 3A1 OR 3A2 OR 3B1X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT ENG-PRODUCTIVE	\$50,185,617.00	\$25.70	\$26.39
DIRECT ENG-PREMIUM	\$414,942.00	\$0.21	\$0.22
DIRECT ENG-OTHER EMP	\$7,480,794.00	\$3.83	\$3.93
DIRECT ENG-ANN PD ABS	\$6,813,944.00	\$3.49	\$3.58
DIRECT ADMINISTRATION	\$12,177,768.00	\$6.24	\$6.40
TOTAL DIRECT LABOR	\$77,073,065.00	\$39.46	\$40.53
DIRECT ENG-OTHER COSTS	\$6,912,226.00	\$3.54	\$3.63
DIRECT ENG-OTHER-BC	\$0.00	\$0.00	\$0.00
BENEFITS	\$16,849,312.00	\$8.63	\$8.86
TOTAL DIRECTLY ASSIGNED	\$100,834,603.00	\$51.63	\$53.03
TOTAL CLASSIFIED HOURS	1,952,963.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000271

PICS

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: NETWORK PLUG-IN ADMINISTRATION (PICS)			
JFC: 3A2X OR 341X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT ENG-PRODUCTIVE	\$1,215,509.34	\$16.04	\$16.47
DIRECT ENG-PREMIUM	\$75,492.60	\$1.00	\$1.02
DIRECT ENG-OTHER EMP	\$130,531.31	\$1.72	\$1.77
DIRECT ENG-ANN PD ABS	\$197,718.23	\$2.61	\$2.68
DIRECT ADMINISTRATION	\$280,041.06	\$3.70	\$3.80
TOTAL DIRECT LABOR	\$1,899,292.55	\$25.07	\$25.74
DIRECT ENG-OTHER COSTS	\$114,813.13	\$1.52	\$1.56
DIRECT ENG-OTHER-BC	\$0.00	\$0.00	\$0.00
BENEFITS	\$558,821.89	\$7.37	\$7.57
TOTAL DIRECTLY ASSIGNED	\$2,572,927.57	\$33.96	\$34.87
TOTAL CLASSIFIED HOURS	75,773.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000272

FG30

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
FG/FSG: OUTSIDE PLANT ENGINEERING (FG30)			
JFC: 0032 OR 32XX OR 356X			
		1996	1997
		CLASSIFIED	CLASSIFIED
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT ENG-PRODUCTIVE	\$93,878,832.00	\$22.26	\$22.86
DIRECT ENG-PREMIUM	\$1,043,839.00	\$0.25	\$0.25
DIRECT ENG-OTHER EMP	\$11,466,632.00	\$2.72	\$2.79
DIRECT ENG-ANN PD ABS	15579213.00	\$4.77	\$4.90
DIRECT ADMINISTRATION	\$20,108,042.00	\$4.77	\$4.90
TOTAL DIRECT LABOR	\$142,076,558.00	\$33.69	\$34.60
DIRECT ENG-OTHER COSTS	\$7,089,252.00	\$1.68	\$1.73
DIRECT ENG-OTHER-BC	\$0.00	\$0.00	\$0.00
BENEFITS	\$36,693,327.00	\$8.70	\$8.94
TOTAL DIRECTLY ASSIGNED	\$185,859,137.00	\$44.07	\$45.26
TOTAL CLASSIFIED HOURS	4,216,929.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000273

CABS

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: CARRIER ACCESS BILLING SYSTEM (CABS)			
JFC: 1200			
		1996	1997
	1996	HOURLY COST	HOURLY COST
<u>COMPONENT</u>	<u>DOLLARS**</u>	<u>(B/B23)</u>	<u>(C*B3)</u>
DIRECT LABOR-PRODUCTIVE	\$2,578,216.32	\$18.53	\$19.03
ADMINISTRATIVE CLERICAL	\$54,256.78	\$0.39	\$0.40
DIRECT ADMINISTRATION	\$354,419.33	\$2.55	\$2.62
DIRECT LABOR-PREMIUM	\$11,228.64	\$0.08	\$0.08
DIRECT LABOR-ANN PD CABS	\$260,831.07	\$1.87	\$1.93
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$394,241.92	\$2.83	\$2.91
TOTAL DIRECT LABOR	\$3,598,937.28	\$26.26	\$26.97
DIRECT LABOR-OTHER COST	\$42.00	\$0.00	\$0.00
BENEFITS	\$1,884,023.84	\$13.54	\$13.91
TOTAL DIRECTLY ASSIGNED	\$5,483,003.12	\$39.80	\$40.88
TOTAL HOURS	139,119.94		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000274

ICSC LCSC

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: CUSTOMER POINT OF CONTACT-ICSC/LCSC			
JFC: 2300			
		1996	1997
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$5,333,747.99	\$16.64	\$17.09
ADMINISTRATIVE CLERICAL	\$278,193.18	\$0.87	\$0.89
DIRECT ADMINISTRATION	\$1,093,135.54	\$3.41	\$3.50
DIRECT LABOR-PREMIUM	\$253,304.88	\$0.79	\$0.81
DIRECT LABOR-ANN PD ABS	\$738,210.57	\$2.30	\$2.37
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$208,883.61	\$0.65	\$0.67
TOTAL DIRECT LABOR	\$7,905,475.77	\$24.67	\$25.33
DIRECT LABOR-OTHER COST	\$5,656.50	\$0.02	\$0.02
BENEFITS	\$5,296,990.76	\$16.53	\$16.97
TOTAL DIRECTLY ASSIGNED	\$13,208,123.03	\$41.21	\$42.32
TOTAL HOURS	320,490.84		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000275

POTS OPER

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: OPERATOR SERVICES (POTS)			
JFC: 2120 OR 2129 OR 212G			
		1996	1997
	1996	HOURLY COST	HOURLY COST
<u>COMPONENT</u>	<u>DOLLARS**</u>	<u>(B/B23)</u>	<u>(C*B3)</u>
DIRECT LABOR-PRODUCTIVE	\$22,421,436.96	\$15.10	\$15.51
ADMINISTRATIVE CLERICAL	\$89,084.16	\$0.06	\$0.06
DIRECT ADMINISTRATION	\$2,311,589.80	\$1.56	\$1.60
DIRECT LABOR-PREMIUM	\$1,480,095.96	\$1.00	\$1.02
DIRECT LABOR-ANN PD ABS	\$3,853,768.12	\$2.60	\$2.67
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$4,240,278.89	\$2.86	\$2.93
TOTAL DIRECT LABOR	\$34,396,253.89	\$23.17	\$23.79
DIRECT LABOR-OTHER COST	\$65,749.81	\$0.04	\$0.05
BENEFITS	\$9,974,393.07	\$6.72	\$6.90
TOTAL DIRECTLY ASSIGNED	\$44,436,396.77	\$29.93	\$30.74
TOTAL HOURS	1,484,736.06		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000276

DIR ASST OPER

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: DIRECTORY ASSISTANCE			
JFC: 2940 OR 2949 OR 294G			
		1996	1997
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$84,034,521.44	\$14.75	\$15.15
ADMINISTRATIVE CLERICAL	\$0.00	\$0.00	\$0.00
DIRECT ADMINISTRATION	\$5,250,054.66	\$0.92	\$0.95
DIRECT LABOR-PREMIUM	\$5,070,960.29	\$0.89	\$0.91
DIRECT LABOR-ANN PD ABS	\$13,024,914.19	\$2.29	\$2.35
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$10,163,335.16	\$1.78	\$1.83
TOTAL DIRECT LABOR	\$117,543,785.74	\$20.63	\$21.19
DIRECT LABOR-OTHER COST	\$144,712.98	\$0.03	\$0.03
BENEFITS	\$37,739,210.16	\$6.62	\$6.80
TOTAL DIRECTLY ASSIGNED	\$155,427,708.88	\$27.28	\$28.01
TOTAL HOURS	5,698,241.82		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000277

COIN COLL

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: COIN COLLECTOR			
JFC: 2600 OR 260G			
		1996	1997
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$5,156,591.68	\$17.25	\$17.71
ADMINISTRATIVE CLERICAL	\$421,571.80	\$1.41	\$1.45
DIRECT ADMINISTRATION	\$846,133.46	\$2.83	\$2.91
DIRECT LABOR-PREMIUM	\$531,024.11	\$1.78	\$1.82
DIRECT LABOR-ANN PD ABS	\$691,612.21	\$2.31	\$2.38
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$200,455.45	\$0.67	\$0.69
TOTAL DIRECT LABOR	\$7,847,388.71	\$26.25	\$26.96
DIRECT LABOR-OTHER COST	\$1,165.50	\$0.00	\$0.00
BENEFITS	\$1,992,137.48	\$6.66	\$6.84
TOTAL DIRECTLY ASSIGNED	\$9,840,691.69	\$32.91	\$33.80
TOTAL HOURS	298,987.09		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000278

COLL REP-RES

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: COLLECTIONS REP-RESIDENCE			
JFC: 2E40 OR 2E4G			
		1996	1997
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$40,225,062.20	\$16.67	\$17.12
ADMINISTRATIVE CLERICAL	\$3,235,351.80	\$1.34	\$1.38
DIRECT ADMINISTRATION	\$4,496,677.20	\$1.86	\$1.91
DIRECT LABOR-PREMIUM	\$1,756,578.39	\$0.73	\$0.75
DIRECT LABOR-ANN PD ABS	\$5,992,543.58	\$2.48	\$2.55
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$4,860,214.20	\$2.01	\$2.07
TOTAL DIRECT LABOR	\$60,566,427.37	\$25.09	\$25.77
DIRECT LABOR-OTHER COST	\$43,874.00	\$0.02	\$0.02
BENEFITS	\$17,668,267.79	\$7.32	\$7.52
TOTAL DIRECTLY ASSIGNED	\$78,278,569.16	\$32.43	\$33.31
TOTAL HOURS	2,413,700.12		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000279

COLL REP-BUS

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: COLLECTIONS REP-BUSINESS			
JFC: 2840 OR 284G			
		1996	1997
	1996	HOURLY COST	HOURLY COST
<u>COMPONENT</u>	<u>DOLLARS**</u>	<u>(B/B23)</u>	<u>(C*B3)</u>
DIRECT LABOR-PRODUCTIVE	\$7,015,243.41	\$16.39	\$16.83
ADMINISTRATIVE CLERICAL	\$543,720.97	\$1.27	\$1.30
DIRECT ADMINISTRATION	\$986,201.16	\$2.30	\$2.37
DIRECT LABOR-PREMIUM	\$176,064.52	\$0.41	\$0.42
DIRECT LABOR-ANN PD ABS	\$1,029,902.37	\$2.41	\$2.47
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$699,420.43	\$1.63	\$1.68
TOTAL DIRECT LABOR	\$10,450,552.86	\$24.41	\$25.07
DIRECT LABOR-OTHER COST	\$5,811.00	\$0.01	\$0.01
BENEFITS	\$3,171,093.82	\$7.41	\$7.61
TOTAL DIRECTLY ASSIGNED	\$13,627,457.68	\$31.83	\$32.69
TOTAL HOURS	428,126.75		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000280

SVC REP-RES

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: SERVICE REP-RESIDENCE			
JFC: 2E50 OR 2570 OR 2E5G OR 2E7G			
		1996	1997
	1996	HOURLY COST	HOURLY COST
<u>COMPONENT</u>	<u>DOLLARS**</u>	<u>(B/B23)</u>	<u>(C*B3)</u>
DIRECT LABOR-PRODUCTIVE	\$134,733,682.37	\$17.70	\$18.18
ADMINISTRATIVE CLERICAL	\$11,114,002.82	\$1.46	\$1.50
DIRECT ADMINISTRATION	\$18,703,117.40	\$2.46	\$2.52
DIRECT LABOR-PREMIUM	\$8,515,830.49	\$1.12	\$1.15
DIRECT LABOR-ANN PD *BS	\$18,195,022.23	\$2.39	\$2.45
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$16,058,420.98	\$2.11	\$2.17
TOTAL DIRECT LABOR	\$207,320,076.29	\$27.23	\$27.97
DIRECT LABOR-OTHER COST	\$248,764.42	\$0.03	\$0.03
BENEFITS	\$56,282,318.30	\$7.39	\$7.59
TOTAL DIRECTLY ASSIGNED	\$263,851,159.01	\$34.66	\$35.60
TOTAL HOURS	7,612,330.70		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000281

SVC REP-BUS

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: SERVICE REP-BUSINESS			
JFC: 2850 OR 2870 OR 2880 OR 285G OR 287G OR 288G			
	1996	1996	1997
		HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$31,963,354.14	\$17.61	\$18.08
ADMINISTRATIVE CLERICAL	\$2,359,798.91	\$1.30	\$1.34
DIRECT ADMINISTRATION	\$5,420,291.69	\$2.99	\$3.07
DIRECT LABOR-PREMIUM	\$1,261,150.51	\$0.69	\$0.71
DIRECT LABOR-ANN PD ABS	\$4,905,651.67	\$2.70	\$2.78
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$2,623,952.83	\$1.45	\$1.48
TOTAL DIRECT LABOR	\$48,534,199.75	\$26.74	\$27.46
DIRECT LABOR-OTHER COST	\$26,123.50	\$0.01	\$0.01
BENEFITS	\$13,797,535.71	\$7.60	\$7.81
TOTAL DIRECTLY ASSIGNED	\$62,357,858.96	\$34.35	\$35.28
TOTAL HOURS	1,815,229.93		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000282

COMP CLER

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: COMPTROLLERS CLERICAL			
JFC: 1240 OR 1250 OR 1260 OR 1270			
	1996	1996	1997
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$17,011,712.79	\$17.05	\$17.51
ADMINISTRATIVE CLERICAL	\$712,129.08	\$0.71	\$0.73
DIRECT ADMINISTRATION	\$1,545,230.42	\$1.55	\$1.59
DIRECT LABOR-PREMIUM	\$1,106,955.98	\$1.11	\$1.14
DIRECT LABOR-ANN PD ABS	\$1,715,562.33	\$1.72	\$1.77
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$2,611,722.54	\$2.62	\$2.69
TOTAL DIRECT LABOR	\$24,703,313.14	\$24.77	\$25.43
DIRECT LABOR-OTHER COST	\$1,921.50	\$0.00	\$0.00
BENEFITS	\$12,742,931.69	\$12.77	\$13.12
TOTAL DIRECTLY ASSIGNED	\$37,448,166.33	\$37.54	\$38.56
TOTAL HOURS	997,509.00		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000283

7/20/99 9:58 AM

NTWK SVC CLER

A	B	C	D
INFLATION FACTOR:*	1.027		
STATE: REGION			
GROUP: NETWORK SERVICES CLERICAL			
JFC: 2700 OR 2730			
		1996	1997
	1996	HOURLY COST	HOURLY COST
COMPONENT	DOLLARS**	(B/B23)	(C*B3)
DIRECT LABOR-PRODUCTIVE	\$6,077,541.30	\$17.65	\$18.13
ADMINISTRATIVE CLERICAL	\$86,419.90	\$0.25	\$0.26
DIRECT ADMINISTRATION	\$1,188,266.84	\$3.45	\$3.54
DIRECT LABOR-PREMIUM	\$151,970.69	\$0.44	\$0.45
DIRECT LABOR-ANN PD ABS	\$664,828.85	\$1.93	\$1.98
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR-OTHER EMP	\$973,896.24	\$2.83	\$2.91
TOTAL DIRECT LABOR	\$9,142,923.82	\$26.56	\$27.27
DIRECT LABOR-OTHER COST	\$2,648.07	\$0.01	\$0.01
BENEFITS	\$2,618,596.28	\$7.61	\$7.81
TOTAL DIRECTLY ASSIGNED	\$11,764,168.17	\$34.17	\$35.09
TOTAL HOURS	344,293.44		
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
**DATA EXTRACT FROM FINANCIAL PROCESSOR			

000284

DIRECTLY ASSIGNED LABOR RATES FOR ACCOUNT EXECUTIVE, SYSTEMS DESIGNER AND SERVICE CONSULTANT			
INFLATION FACTOR:*		1.027	
	1996	1997	
ACCOUNT EXECUTIVE	HOURLY RATE	HOURLY RATE	
		(B*B4)	
DIRECT SALARIES AND WAGES	\$ 54.90	\$	56.38
OTHER DIRECT	\$ 12.88	\$	13.23
DIRECTLY ASSIGNED WITH SALES COMP	\$ 67.78	\$	69.61
DIRECT SALARIES AND WAGES	\$ 44.60	\$	45.80
OTHER DIRECT	\$ 10.46	\$	10.74
DIRECTLY ASSIGNED WITHOUT SALES COMP	\$ 55.06	\$	56.55
SYSTEMS DESIGNER			
DIRECT SALARIES AND WAGES	\$ 50.05	\$	51.40
OTHER DIRECT	\$ 11.74	\$	12.06
DIRECTLY ASSIGNED WITH SALES COMP	\$ 61.79	\$	63.46
DIRECT SALARIES AND WAGES	\$ 46.02	\$	47.26
OTHER DIRECT	\$ 10.79	\$	11.08
DIRECTLY ASSIGNED WITHOUT SALES COMP	\$ 56.81	\$	58.34
SERVICE CONSULTANT			
DIRECT SALARIES AND WAGES	\$ 33.49	\$	34.39
OTHER DIRECT	\$ 7.86	\$	8.07
DIRECTLY ASSIGNED	\$ 41.35	\$	42.47
*BELLSOUTH REGION TELEPHONE PLANT INDEXES			
SOURCE: FINANCE DEPARTMENT/BELLSOUTH BUSINESS SYSTEMS			

000285

TELRIC IT PB DETAIL

A	B	C	D	E	F	G	H
	1998 - 2000 TELRIC LABOR RATES						7-15-98
							1998 - 2000
			SHARED	SHARED	LABOR	1998 - 2000	TELRIC
	DIRECT	OTHER	LABOR	COSTS	RATES	INFLATION	LABOR
<u>BST IT</u>	<u>S&W*</u>	<u>DIRECT**</u>	<u>FACTOR***</u>	<u>(B*D)</u>	<u>(B+C+E)</u>	<u>FACTOR****</u>	<u>(F*G)</u>
PAY BAND 54	\$ 25.95	\$ 10.46	0	\$ -	\$ 36.41	1.059854	\$ 38.59
PAY BAND 55	\$ 27.38	\$ 10.86	0	\$ -	\$ 38.24	1.059854	\$ 40.53
PAY BAND 56	\$ 31.46	\$ 11.97	0	\$ -	\$ 43.43	1.059854	\$ 46.03
PAY BAND 57	\$ 32.79	\$ 12.33	0	\$ -	\$ 45.12	1.059854	\$ 47.82
PAY BAND 58	\$ 36.22	\$ 13.26	0	\$ -	\$ 49.48	1.059854	\$ 52.44
PAY BAND 59	\$ 40.28	\$ 14.37	0	\$ -	\$ 54.65	1.059854	\$ 57.92
PAY BAND 60	\$ 45.18	\$ 15.71	0	\$ -	\$ 60.89	1.059854	\$ 64.53
PAY BAND 61	\$ 49.68	\$ 16.93	0	\$ -	\$ 66.61	1.059854	\$ 70.60
WAGE SCALE 10	\$ 23.33	\$ 9.75	0	\$ -	\$ 33.08	1.059854	\$ 35.06
WAGE SCALE 14	\$ 24.05	\$ 9.94	0	\$ -	\$ 33.99	1.059854	\$ 36.02
WAGE SCALE 16	\$ 24.53	\$ 10.08	0	\$ -	\$ 34.61	1.059854	\$ 36.68
WAGE SCALE 18	\$ 24.90	\$ 10.18	0	\$ -	\$ 35.08	1.059854	\$ 37.18
WAGE SCALE 32	\$ 29.76	\$ 11.50	0	\$ -	\$ 41.26	1.059854	\$ 43.73
*IT PAY BAND B6:B23							
**IT PAY BAND B24:B29							
***SHARED LABOR FACTOR B56							
**** INFL FACTOR E14							

000286

IT PAY BAND

BST IT								
AREA: REGION								
SOURCE: FINANCIAL MANAGEMENT/EXPENSE ACTUALS - BY EXTC DETAIL								
COMPONENT	PAY BAND 54	PAY BAND 55	PAY BAND 56	PAY BAND 57	PAY BAND 58	PAY BAND 59	PAY BAND 60	PAY BAND 61
BASIC SALARIES	\$ 17.63	\$ 19.06	\$ 23.14	\$ 24.47	\$ 27.90	\$ 31.96	\$ 36.86	\$ 41.36
CLERICAL WAGES	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87
PREMIUM OT-MGMT	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23
PREMIUM OT-NON-MGMT	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18
PAID ABSENCE-MGMT	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47
PAID ABSENCE-NON-MGMT	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53
IND INCENT AWARD-MGMT	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90
IND INCENT AWARD-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEAM INCENT AWARD-MGMT	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65
TEAM INCENT AWARD-NON-MGMT	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
OTHER PLANS-MGMT	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
OTHER PLANS-NON-MGMT	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02
ALL OTHER-MGMT	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16
ALL OTHER-NON-MGMT	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07
PENSIONS/BENEFITS	\$ 5.09	\$ 5.38	\$ 6.18	\$ 6.44	\$ 7.11	\$ 7.91	\$ 8.87	\$ 9.75
TAXES	\$ 1.98	\$ 2.09	\$ 2.40	\$ 2.50	\$ 2.76	\$ 3.07	\$ 3.45	\$ 3.79
CONFERENCE & TRAVEL	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11
RELOCATION	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36
SUPPLIES	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27
OTHER DIRECT	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65
DIRECTLY ASSIGNED	\$ 36.41	\$ 38.24	\$ 43.43	\$ 45.12	\$ 49.48	\$ 54.65	\$ 60.89	\$ 66.61

000287

IT PAY BAND

BST IT					
AREA: REGION					
SOURCE: FINANCIAL MANAGEMENT/EXPENSE ACTUALS - BY EXTC DETAIL					
COMPONENT	WAGE SCALE 10	WAGE SCALE 14	WAGE SCALE 16	WAGE SCALE 18	WAGE SCALE 32
BASIC SALARIES	\$ 15.01	\$ 15.73	\$ 16.21	\$ 16.58	\$ 21.44
CLERICAL WAGES	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87
PREMIUM OT-MGMT	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23	\$ 0.23
PREMIUM OT-NON-MGMT	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18
PAID ABSENCE-MGMT	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47
PAID ABSENCE-NON-MGMT	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53
IND INCENT AWARD-MGMT	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90
IND INCENT AWARD-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -
TEAM INCENT AWARD-MGMT	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65	\$ 1.65
TEAM INCENT AWARD-NON-MGMT	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
OTHER PLANS-MGMT	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
OTHER PLANS-NON-MGMT	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02
ALL OTHER-MGMT	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16
ALL OTHER-NON-MGMT	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07
PENSIONS/BENEFITS	\$ 4.58	\$ 4.72	\$ 4.82	\$ 4.89	\$ 5.84
TAXES	\$ 1.78	\$ 1.83	\$ 1.87	\$ 1.90	\$ 2.27
CONFERENCE & TRAVEL	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11
RELOCATION	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36	\$ 0.36
SUPPLIES	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27	\$ 1.27
OTHER DIRECT	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65	\$ 0.65
DIRECTLY ASSIGNED	\$ 33.08	\$ 33.99	\$ 34.61	\$ 35.08	\$ 41.26

000288

TELRIC MKTG PB DETAIL

A	B	C	D	E	F	G	H
	1998 - 2000 TELRIC LABOR RATES						7-15-98
							1998 - 2000
			SHARED	SHARED	LABOR	1998 - 2000	TELRIC
	DIRECT	OTHER	LABOR	COST\$	RATES	INFLATION	LABOR
	S&W*	DIRECT**	FACTOR***	(B*D)	(B+C+E)	FACTOR****	RATES
							(F*G)
BST MARKETING							
PAY BAND 56	\$ 28.50	\$ 12.34	0	\$ -	\$ 40.84	1.059854	\$ 43.28
PAY BAND 57	\$ 29.83	\$ 12.70	0	\$ -	\$ 42.53	1.059854	\$ 45.08
PAY BAND 58	\$ 33.26	\$ 13.34	0	\$ -	\$ 46.60	1.059854	\$ 49.39
PAY BAND 59	\$ 37.32	\$ 14.73	0	\$ -	\$ 52.05	1.059854	\$ 55.17
PAY BAND 61	\$ 46.72	\$ 17.30	0	\$ -	\$ 64.02	1.059854	\$ 67.85
WAGE SCALE 10	\$ 20.37	\$ 10.12	0	\$ -	\$ 30.49	1.059854	\$ 32.31
*MARKETING PAY BAND B6:B23							
**MARKETING PAY BAND B24:B29							
***SHARED LABOR FACTOR B56							
**** INFL FACTOR E14							

000289

MARKETING PAY BAND

BST MARKETING						
AREA: REGION						
SOURCE: FINANCIAL MANAGEMENT/EXPENSE ACTUALS - BY EXTC DETAIL						
COMPONENT	PAY BAND 56	PAY BAND 57	PAY BAND 58	PAY BAND 59	PAY BAND 61	WAGE SCALE 10
BASIC SALARIES	\$ 23.14	\$ 24.47	\$ 27.90	\$ 31.96	\$ 41.36	\$ 15.01
CLERICAL WAGES	\$ 1.72	\$ 1.72	\$ 1.72	\$ 1.72	\$ 1.72	\$ 1.72
PREMIUM OT-MGMT	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02
PREMIUM OT-NON-MGMT	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03
PAID ABSENCE-MGMT	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45
PAID ABSENCE-NON-MGMT	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20
IND INCENT AWARD-MGMT	\$ 0.88	\$ 0.88	\$ 0.88	\$ 0.88	\$ 0.88	\$ 0.88
IND INCENT AWARD-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEAM INCENT AWARD-MGMT	\$ 1.72	\$ 1.72	\$ 1.72	\$ 1.72	\$ 1.72	\$ 1.72
TEAM INCENT AWARD-NON-MGMT	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05
OTHER PLANS-MGMT	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
OTHER PLANS-NON-MGMT	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
ALL OTHER-MGMT	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16	\$ 0.16
ALL OTHER-NON-MGMT	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02
PENSIONS/BENEFITS	\$ 5.59	\$ 5.85	\$ 6.23	\$ 7.31	\$ 9.16	\$ 3.99
TAXES	\$ 2.17	\$ 2.27	\$ 2.53	\$ 2.84	\$ 3.56	\$ 1.55
CONFERENCE & TRAVEL	\$ 2.43	\$ 2.43	\$ 2.43	\$ 2.43	\$ 2.43	\$ 2.43
RELOCATION	\$ 0.37	\$ 0.37	\$ 0.37	\$ 0.37	\$ 0.37	\$ 0.37
SUPPLIES	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89
OTHER DIRECT	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89	\$ 0.89
DIRECTLY ASSIGNED	\$ 40.84	\$ 42.53	\$ 46.60	\$ 52.05	\$ 64.02	\$ 30.49

000250

TELRIC NTWK PB DETAIL

A	B	C	D	E	F	G	H
	1998 - 2000 TELRIC LABOR RATES						7-15-98
							1998 - 2000
			SHARED	SHARED	LABOR	1998 - 2000	TELRIC
	DIRECT	OTHER	LABOR	COSTS	RATES	INFLATION	LABOR
<u>BST NETWORK</u>	<u>S&W*</u>	<u>DIRECT**</u>	<u>FACTOR***</u>	<u>(B*D)</u>	<u>(B+C+E)</u>	<u>FACTOR****</u>	<u>RATES</u>
							<u>(F*G)</u>
PAY BAND 56	\$ 28.73	\$ 12.69	0	\$ -	\$ 41.42	1.059854	\$ 43.90
PAY BAND 57	\$ 30.06	\$ 13.05	0	\$ -	\$ 43.11	1.059854	\$ 45.69
PAY BAND 58	\$ 33.49	\$ 13.98	0	\$ -	\$ 47.47	1.059854	\$ 50.31
PAY BAND 59	\$ 37.55	\$ 15.08	0	\$ -	\$ 52.63	1.059854	\$ 55.78
PAY BAND 61	\$ 46.95	\$ 17.62	0	\$ -	\$ 64.57	1.059854	\$ 68.43
WAGE SCALE 10	\$ 20.60	\$ 10.50	0	\$ -	\$ 31.10	1.059854	\$ 32.96
*NETWORK PAY BAND B6:B23							
**NETWORK PAY BAND B24:B29							
***SHARED LABOR FACTOR B47							
**** INFL FACTOR E14							

000291

NETWORK PAY BAND

BST NETWORK
 AREA: REGION
 SOURCE: FINANCIAL MANAGEMENT/EXPENSE ACTUALS - BY EXTC DETAIL

COMPONENT	PAY BAND 56	PAY BAND 57	PAY BAND 58	PAY BAND 59	PAY BAND 61	WAGE SCALE 10
BASIC SALARIES	\$ 23.14	\$ 24.47	\$ 27.90	\$ 31.96	\$ 41.36	\$ 15.01
CLERICAL WAGES	\$ 1.59	\$ 1.59	\$ 1.59	\$ 1.59	\$ 1.59	\$ 1.59
PREMIUM OT-MGMT	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
PREMIUM OT-NON-MGMT	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
PAID ABSENCE-MGMT	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53	\$ 0.53
PAID ABSENCE-NON-MGMT	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17	\$ 0.17
IND INCENT AWARD-MGMT	\$ 1.16	\$ 1.16	\$ 1.16	\$ 1.16	\$ 1.16	\$ 1.16
IND INCENT AWARD-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCENT PROT PLAN-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MKT INC PAY-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEAM INCENT AWARD-MGMT	\$ 1.86	\$ 1.86	\$ 1.86	\$ 1.86	\$ 1.86	\$ 1.86
TEAM INCENT AWARD-NON-MGMT	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05
OTHER PLANS-MGMT	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
OTHER PLANS-NON-MGMT	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
ALL OTHER-MGMT	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02
ALL OTHER-NON-MGMT	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.05
PENSIONS/BENEFITS	\$ 5.60	\$ 5.86	\$ 6.53	\$ 7.32	\$ 9.15	\$ 4.02
TAXES	\$ 2.17	\$ 2.27	\$ 2.53	\$ 2.84	\$ 3.55	\$ 1.56
CONFERENCE & TRAVEL	\$ 2.91	\$ 2.91	\$ 2.91	\$ 2.91	\$ 2.91	\$ 2.91
RELOCATION	\$ 0.74	\$ 0.74	\$ 0.74	\$ 0.74	\$ 0.74	\$ 0.74
SUPPLIES	\$ 0.61	\$ 0.61	\$ 0.61	\$ 0.61	\$ 0.61	\$ 0.61
OTHER DIRECT	\$ 0.66	\$ 0.66	\$ 0.66	\$ 0.66	\$ 0.66	\$ 0.66
DIRECTLY ASSIGNED	\$ 41.42	\$ 43.11	\$ 47.47	\$ 52.63	\$ 64.57	\$ 31.10

000292

TELRIC FINANCE PB DETAIL

A	B	C	D	E	F	G	H
	1998 - 2000 TELRIC LABOR RATES						7-15-98
							1998 - 2000
			SHARED	SHARED	LABOR	1998 - 2000	TELRIC
	DIRECT	OTHER	LABOR	COSTS	RATES	INFLATION	LABOR
<u>BST FINANCE/REGULATORY</u>	<u>S&W*</u>	<u>DIRECT**</u>	<u>FACTOR***</u>	<u>(B*D)</u>	<u>(B+C+E)</u>	<u>FACTOR****</u>	<u>RATES</u>
							<u>(F*G)</u>
PAY BAND 56	\$ 29.13	\$ 10.23	0	\$ -	\$ 39.36	1.059854	\$ 41.72
PAY BAND 57	\$ 30.46	\$ 10.58	0	\$ -	\$ 41.04	1.059854	\$ 43.50
PAY BAND 58	\$ 33.89	\$ 11.51	0	\$ -	\$ 45.40	1.059854	\$ 48.12
PAY BAND 59	\$ 37.95	\$ 12.61	0	\$ -	\$ 50.56	1.059854	\$ 53.59
PAY BAND 61	\$ 47.35	\$ 15.15	0	\$ -	\$ 62.50	1.059854	\$ 66.24
WAGE SCALE 10	\$ 21.00	\$ 8.04	0	\$ -	\$ 29.04	1.059854	\$ 30.78
WAGE SCALE 16	\$ 22.20	\$ 8.36	0	\$ -	\$ 30.56	1.059854	\$ 32.39
*FINANCE PAY BAND B6:B23							
**FINANCE PAY BAND B24:B29							
***SHARED LABOR FACTOR B56							
**** INFL FACTOR E14							

000293

FINANCE PAY BAND

BST FINANCE/REGULATORY								
AREA: REGION								
SOURCE: FINANCIAL MANAGEMENT/EXPENSE ACTUALS - BY EXTC DETAIL								
COMPONENT	PAY BAND 56	PAY BAND 57	PAY BAND 58	PAY BAND 59	PAY BAND 61	WAGE SCALE 10	WAGE SCALE 16	
BASIC SALARIES	\$ 23.14	\$ 24.47	\$ 27.90	\$ 31.96	\$ 41.36	\$ 15.01	\$ 16.21	
CLERICAL WAGES	\$ 2.18	\$ 2.18	\$ 2.18	\$ 2.18	\$ 2.18	\$ 2.18	\$ 2.18	
PREMIUM OT-MGMT	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	
PREMIUM OT-NON-MGMT	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	
PAID ABSENCE-MGMT	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	\$ 0.47	
PAID ABSENCE-NON-MGMT	\$ 0.28	\$ 0.28	\$ 0.28	\$ 0.28	\$ 0.28	\$ 0.28	\$ 0.28	
IND INCENT AWARD-MGMT	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	\$ 0.84	
IND INCENT AWARD-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INCENT PROT PLAN-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INCENT PROT PLAN-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MKT INC PAY-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MKT INC PAY-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TEAM INCENT AWARD-MGMT	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	
TEAM INCENT AWARD-NON-MGMT	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	
OTHER PLANS-MGMT	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11	
OTHER PLANS-NON-MGMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ALL OTHER-MGMT	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	
ALL OTHER-NON-MGMT	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.03	
PENSIONS/BENEFITS	\$ 5.67	\$ 5.92	\$ 6.59	\$ 7.38	\$ 9.21	\$ 4.09	\$ 4.32	
TAXES	\$ 2.20	\$ 2.30	\$ 2.56	\$ 2.87	\$ 3.58	\$ 1.59	\$ 1.68	
CONFERENCE & TRAVEL	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	\$ 1.11	
RELOCATION	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	
SUPPLIES	\$ 0.46	\$ 0.46	\$ 0.46	\$ 0.46	\$ 0.46	\$ 0.46	\$ 0.46	
OTHER DIRECT	\$ 0.69	\$ 0.69	\$ 0.69	\$ 0.69	\$ 0.69	\$ 0.69	\$ 0.69	
DIRECTLY ASSIGNED	\$ 39.36	\$ 41.04	\$ 45.40	\$ 50.56	\$ 62.50	\$ 29.04	\$ 30.56	

000294

SECURITY ACAC

A	B	C
SECURITY ESCORT		7-15-98
1998 - 2000 DIRECTLY ASSIGNED - BASIC, OVERTIME, PREMIUM		
<u>ACAC</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
BASIC		
DIRECT S&W	\$ 27.87	ACAC D19
LESS PREMIUM	\$ 1.15	ACAC D15
DIRECT S&W LESS PREM	\$ 26.72	
SHARED COST	\$ -	B11*SHARED LABOR FACTOR B22
OTHER DIRECT	\$ 8.27	ACAC D31-ACAC D19
BASIC LESS PREMIUM	\$ 34.99	
TOTAL 1998 - 2000 TELRIC	\$ 37.09	B14*INFL FACTOR E14
OVERTIME (1 1/2)		
DIRECT S&W	\$ 27.87	ACAC D19
LESS PREMIUM	\$ 1.15	ACAC D15
DIRECT S&W LESS PREM	\$ 26.72	
1/2 PROD LABOR	\$ 9.34	ACAC D14/2
SHARED COST	\$ -	B21+B22*SHARED LABOR FACTOR B22
OTHER DIRECT	\$ 8.27	ACAC D31-ACAC D19
OT LESS PREM + 1/2 PROD	\$ 44.33	
TOTAL 1998 - 2000 TELRIC	\$ 46.99	B25*INFL FACTOR E14
PREMIUM (2X)		
DIRECT S&W	\$ 27.87	ACAC D19
LESS PREMIUM	\$ 1.15	ACAC D15
DIRECT S&W LESS PREM	\$ 26.72	
1X PROD LABOR	\$ 18.68	ACAC D14
SHARED COST	\$ -	B32+B33*SHARED LABOR FACTOR B22
OTHER DIRECT	\$ 8.27	ACAC D31-ACAC D19
PREM LESS PREM + 1X PROD	\$ 53.67	
TOTAL 1998 - 2000 TELRIC	\$ 56.88	B25*INFL FACTOR E14

000295

SECURITY COIM-CIR FAC

A	B	C
SECURITY ESCORT		
1998 - 2000 DIRECTLY ASSIGNED - BASIC, OVERTIME, PREMIUM		
7-15-98		
<u>COIM - CIR & FAC</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
BASIC		
DIRECT S&W	\$ 28.75	COIM-CIR&FAC D19+D22+D26
LESS PREMIUM	\$ 1.54	COIM-CIR&FAC D15
DIRECT S&W LESS PREM	\$ 27.21	
SHARED COST	\$ -	B11*SHARED LABOR FACTOR B14
OTHER DIRECT	\$ 11.70	COIM-CIR&FAC D31-D19-D22-D26
BASIC LESS PREMIUM	\$ 38.91	
TOTAL 1998 - 2000 TELRIC	\$ 41.24	B14*INFL FACTOR E14
OVERTIME (1 1/2)		
DIRECT S&W	\$ 28.75	COIM-CIR&FAC D19+D22+D26
LESS PREMIUM	\$ 1.54	COIM-CIR&FAC D15
DIRECT S&W LESS PREM	\$ 27.21	
1/2 PROD LABOR	\$ 10.21	COIM-CIR&FAC D14/2
SHARED COST	\$ -	B21+B22*SHARED LABOR FACTOR B14
OTHER DIRECT	\$ 11.70	COIM-CIR&FAC D31-D19-D22-D26
OT LESS PREM + 1/2 PROD	\$ 49.12	
TOTAL 1998 - 2000 TELRIC	\$ 52.06	B25*INFL FACTOR E14
PREMIUM (2X)		
DIRECT S&W	\$ 28.75	COIM-CIR&FAC D19+D22+D26
LESS PREMIUM	\$ 1.54	COIM-CIR&FAC D15
DIRECT S&W LESS PREM	\$ 27.21	
1X PROD LABOR	\$ 20.42	COIM-CIR&FAC D14
SHARED COST	\$ -	B32+B33*SHARED LABOR FACTOR B14
OTHER DIRECT	\$ 11.70	COIM-CIR&FAC D31-D19-D22-D26
PREM LESS PREM + 1X PROD	\$ 59.33	
TOTAL 1998 - 2000 TELRIC	\$ 62.88	B36*INFL FACTOR E14

000296

SECURITY ICSC LCSC

A	B	C
SECURITY ESCORT		7-15-98
1998 - 2000 DIRECTLY ASSIGNED - BASIC, OVERTIME, PREMIUM		
<u>ICSC/LCSC</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
BASIC		
DIRECT S&W	\$ 25.33	ICSC LCSC D19
LESS PREMIUM	\$ 0.81	ICSC LCSC D15
DIRECT S&W LESS PREM	\$ 24.52	
SHARED COST	\$ -	B11*SHARED LABOR FACTOR B38
OTHER DIRECT	\$ 16.99	ICSC LCSC D22-D19
BASIC LESS PREMIUM	\$ 41.51	
TOTAL 1998 - 2000 TELRIC	\$ 44.00	B14*INFL FACTOR E14
OVERTIME (1 1/2)		
DIRECT S&W	\$ 25.33	ICSC LCSC D19
LESS PREMIUM	\$ 0.81	ICSC LCSC D15
DIRECT S&W LESS PREM	\$ 24.52	
1/2 PROD LABOR	\$ 8.55	ICSC LCSC D12/2
SHARED COST	\$ -	B21+B22*SHARED LABOR FACTOR B38
OTHER DIRECT	\$ 16.99	ICSC LCSC D22-D19
OT LESS PREM + 1/2 PROD	\$ 50.06	
TOTAL 1998 - 2000 TELRIC	\$ 53.06	B25*INFL FACTOR E14
PREMIUM (2X)		
DIRECT S&W	\$ 25.33	ICSC LCSC D19
LESS PREMIUM	\$ 0.81	ICSC LCSC D15
DIRECT S&W LESS PREM	\$ 24.52	
1X PROD LABOR	\$ 17.09	ICSC LCSC D12
SHARED COST	\$ -	B32+B33*SHARED LABOR FACTOR B38
OTHER DIRECT	\$ 16.99	ICSC LCSC D22-D19
PREM LESS PREM + 1X PROD	\$ 58.60	
TOTAL 1998 - 2000 TELRIC	\$ 62.11	B36*INFL FACTOR E14

000297

DIR ASSG DETAIL

A	B	C	D	E	F
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES					7-15-98
<u>PLANT WORK CENTERS</u>	<u>JFC</u>	<u>DIRECTLY ASSIGNED</u>	<u>COLUMN C REFERENCE</u>	<u>1998 - 2000 INFLATION FACTOR*</u>	<u>1998 - 2000 DIRECTLY ASSIGNED LABOR RATE (C'E)</u>
ADDRESS & FACILITY INVENTORY (AFIG)	400X 4M1X	\$ 31.98	AFIG D31	1.059854	\$ 33.90
INSTALL & MTCE - POTS	410X	\$ 38.68	I&M POTS D31	1.059854	\$ 41.00
INSTALL & MTCE - SPEC SVCS (SSIM)	411X	\$ 41.94	SSIM D31	1.059854	\$ 44.45
OUTSIDE PLANT CONSTRUCTION (OSPC)	420X 421X	\$ 42.51	OSPC D31	1.059854	\$ 45.05
OUTSIDE PLANT ADMIN CENTER (OPAC)	424X	\$ 32.46	OPAC D31	1.059854	\$ 34.41
CABLE REPAIR TECHNICIAN (CRT)	422X 423X 425X 426X	\$ 44.31	CRT D31	1.059854	\$ 46.96
CO INSTALL & MTCE FIELD - SWITCH EQUIP	430X	\$ 42.35	COIM-SW EQ D31	1.059854	\$ 44.88
CO INSTALL & MTCE FIELD - CIRCUIT & FAC	431X	\$ 40.46	COIM-CIR&FAC D31	1.059854	\$ 42.88
RECENT CHANGE LINE TRANSLATIONS (RCMAG)	4321 4N1X	\$ 36.66	RCMAG D31	1.059854	\$ 38.86
SWITCH & TRUNK BASED TRANSLATIONS	4320 4N2X	\$ 42.78	TRANSLATIONS D31	1.059854	\$ 45.34
CO INSTALL, MTCE & ADMIN - SOFTWARE	4322 4323,4324	\$ 46.68	SOFTWARE D31	1.059854	\$ 49.48
TRUNK & CARRIER GROUP (TCG)	4331 4342 473X 4N5X	\$ 41.09	TCG D31	1.059854	\$ 43.55
NETWORK RELIABILITY CENTER (NRC)	4330 4341 4LXX	\$ 35.66	NRC D31	1.059854	\$ 37.80
PROACTIVE ANALYSIS & REPAIR CTR (PAR)	4332 4PXX	\$ 33.75	PAR D31	1.059854	\$ 35.77
CIRCUIT PROVISIONING GROUP (CPG)	470X 4N4X	\$ 34.97	CPG D31	1.059854	\$ 37.06
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)	471X 4AXX	\$ 36.14	ACAC D31	1.059854	\$ 38.31
EQUIPMENT BILLING ACCURACY CONT (EBAC)	472X 4N3X	\$ 36.39	EBAC D31	1.059854	\$ 38.56
BUSINESS REPAIR CENTER (BRC)	4BXX	\$ 36.90	BRC D31	1.059854	\$ 39.11
RESIDENCE REPAIR CENTER (RRC)	4RXX	\$ 32.92	RRC D31	1.059854	\$ 34.89
WORK MANAGEMENT CENTER (WMC)	4WXX 401X	\$ 32.43	WMC D31	1.059854	\$ 34.37
* INFL FACTOR E14					
<u>ENGINEERING FORCE GROUPS</u>	<u>JFC</u>	<u>DIRECTLY ASSIGNED</u>	<u>COLUMN C REFERENCE</u>	<u>1998 - 2000 INFLATION FACTOR*</u>	<u>1998 - 2000 DIRECTLY ASSIGNED LABOR RATE (C'E)</u>
LAND AND BUILDINGS (FG10)	30XX 350X	\$ 63.26	FG10 D22	1.059854	\$ 67.04
NETWORK & ENGINEERING PLANNING (FG20)	31XX 34XX 3AXX 3BXX	\$ 53.03	FG20 D22	1.059854	\$ 56.20
NETWORK PLUG-IN ADMINISTRATION (PICS)	341X 3A2X	\$ 34.87	PICS D22	1.059854	\$ 36.96
OUTSIDE PLANT ENGINEERING (FG30)	32XX 356X	\$ 45.26	FG30 D22	1.059854	\$ 47.97
* INFL FACTOR E26					

000298

DIR ASSG DETAIL

A <u>COST GROUPS</u>	B <u>JFC</u>	C <u>DIRECTLY ASSIGNED</u>	D <u>COLUMN C REFERENCE</u>	E <u>1998 - 2000 INFLATION FACTOR*</u>	F <u>1998 - 2000 DIRECTLY ASSIGNED LABOR RATE (C'E)</u>
CABS ACCOUNTING	1200	\$ 40.88	CABS D22	1.059854	\$ 43.32
CUSTOMER POINT OF CONTACT - ICSC/LSCS	2300	\$ 42.32	ICSC LCSC D22	1.059854	\$ 44.86
POTS OPERATOR	2120	\$ 30.74	POTS OPER D22	1.059854	\$ 32.58
DIRECTORY ASSISTANCE OPERATOR	2940	\$ 28.01	DIR ASST OPER D22	1.059854	\$ 29.69
COIN COLLECTOR	2600	\$ 33.80	COIN COLL D22	1.059854	\$ 35.83
COLLECTIONS REP - RESIDENCE	2E40	\$ 33.31	COLL REP-RES D22	1.059854	\$ 35.30
COLLECTIONS REP - BUSINESS	2840	\$ 32.69	COLL REP-BUS D22	1.059854	\$ 34.65
BUS OFC SVC REP - RESIDENCE	2E50 2E70	\$ 35.60	SVC REP-RES D22	1.059854	\$ 37.73
BUS OFC SVC REP - BUSINESS	2850 2870	\$ 35.28	SVC REP-BUS D22	1.059854	\$ 37.39
COMPTROLLERS CLERICAL	1240 1250 1260 1270	\$ 38.56	COMP CLER D22	1.059854	\$ 40.86
NETWORK SERVICES CLERICAL	2700 2730	\$ 35.09	NTWK SVC CLER D22	1.059854	\$ 37.19
ACCOUNT EXECUTIVE	NOT APPLICABLE				
WITH SALES COMPENSATION		\$ 69.61	AE SD SC B8	1.059854	\$ 73.78
WITHOUT SALES COMPENSATION		\$ 56.55	AE SD SC B12	1.059854	\$ 59.93
SYSTEMS DESIGNER	NOT APPLICABLE				
WITH SALES COMPENSATION		\$ 63.46	AE SD SC B18	1.059854	\$ 67.26
WITHOUT SALES COMPENSATION		\$ 58.34	AE SD SC B22	1.059854	\$ 61.84
SERVICE CONSULTANT	NOT APPLICABLE	\$ 42.47	AE SD SC B28	1.059854	\$ 45.01
* INFL FACTOR E14					

000299

DIR ASSG IT PB DETAIL

A	B	C	D	E
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES				7-15-98
<u>BST IT</u>	<u>HOURLY RATE</u>	<u>COLUMN B REFERENCE</u>	1998 - 2000 <u>INFLATION</u> <u>FACTOR*</u>	1998 - 2000 <u>DIRECTLY</u> <u>ASSIGNED</u> <u>(B*D)</u>
PAY BAND 54	\$ 36.41	TELRIC IT PB DETAIL B11+C11	1.059854	\$ 38.59
PAY BAND 55	\$ 38.24	TELRIC IT PB DETAIL B12+C12	1.059854	\$ 40.53
PAY BAND 56	\$ 43.43	TELRIC IT PB DETAIL B13+C13	1.059854	\$ 46.03
PAY BAND 57	\$ 45.12	TELRIC IT PB DETAIL B14+C14	1.059854	\$ 47.82
PAY BAND 58	\$ 49.48	TELRIC IT PB DETAIL B15+C15	1.059854	\$ 52.44
PAY BAND 59	\$ 54.65	TELRIC IT PB DETAIL B16+C16	1.059854	\$ 57.92
PAY BAND 60	\$ 60.89	TELRIC IT PB DETAIL B17+C17	1.059854	\$ 64.53
PAY BAND 61	\$ 66.61	TELRIC IT PB DETAIL B18+C18	1.059854	\$ 70.60
WAGE SCALE 10	\$ 33.08	TELRIC IT PB DETAIL B19+C19	1.059854	\$ 35.06
WAGE SCALE 14	\$ 33.99	TELRIC IT PB DETAIL B20+C20	1.059854	\$ 36.02
WAGE SCALE 16	\$ 34.61	TELRIC IT PB DETAIL B21+C21	1.059854	\$ 36.68
WAGE SCALE 18	\$ 35.08	TELRIC IT PB DETAIL B22+C22	1.059854	\$ 37.18
WAGE SCALE 32	\$ 41.26	TELRIC IT PB DETAIL B23+C23	1.059854	\$ 43.73
* INFL FACTOR E14				

000300

DIR ASSG MKTG PB DETAIL

A	B	C	D	E
	1998 - 2000 DIRECTLY ASSIGNED LABOR RATES			7-15-98
<u>BST MARKETING</u>	<u>HOURLY RATE</u>	<u>COLUMN B REFERENCE</u>	1998 - 2000 <u>INFLATION</u> <u>FACTOR*</u>	1998 - 2000 <u>DIRECTLY</u> <u>ASSIGNED</u> <u>(B*D)</u>
PAY BAND 56	\$ 40.84	TELRIC MKTG PB DETAIL B11+C11	1.059854	\$ 43.28
PAY BAND 57	\$ 42.53	TELRIC MKTG PB DETAIL B12+C12	1.059854	\$ 45.08
PAY BAND 58	\$ 46.60	TELRIC MKTG PB DETAIL B13+C13	1.059854	\$ 49.39
PAY BAND 59	\$ 52.05	TELRIC MKTG PB DETAIL B14+C14	1.059854	\$ 55.17
PAY BAND 61	\$ 64.02	TELRIC MKTG PB DETAIL B15+C15	1.059854	\$ 67.85
WAGE SCALE 10	\$ 30.49	TELRIC MKTG PB DETAIL B16+C16	1.059854	\$ 32.31
* INFL FACTOR E14				

000301

DIR ASSG NTKW PB DETAIL

A	B	C	D	E
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES				7-15-98
<u>BST NETWORK</u>	<u>HOURLY RATE</u>	<u>COLUMN B REFERENCE</u>	1998 - 2000 <u>INFLATION</u> <u>FACTOR*</u>	1998 - 2000 <u>DIRECTLY</u> <u>ASSIGNED</u> <u>(B*D)</u>
PAY BAND 56	\$ 41.42	TELRIC NTKW PB DETAIL B11+C11	1.059854	\$ 43.90
PAY BAND 57	\$ 43.11	TELRIC NTKW PB DETAIL B12+C12	1.059854	\$ 45.69
PAY BAND 58	\$ 47.47	TELRIC NTKW PB DETAIL B13+C13	1.059854	\$ 50.31
PAY BAND 59	\$ 52.63	TELRIC NTKW PB DETAIL B14+C14	1.059854	\$ 55.78
PAY BAND 61	\$ 64.57	TELRIC NTKW PB DETAIL B15+C15	1.059854	\$ 68.43
WAGE SCALE 10	\$ 31.10	TELRIC NTKW PB DETAIL B16+C16	1.059854	\$ 32.96
* INFL FACTOR E14				

000302

DIR ASSG FIN PB DETAIL

A	B	C	D	E
1998 - 2000 DIRECTLY ASSIGNED LABOR RATES				7-15-98
<u>BST FINANCE/REGULATORY</u>	<u>HOURLY RATE</u>	<u>COLUMN B REFERENCE</u>	<u>1998 - 2000 INFLATION FACTOR*</u>	<u>1998 - 2000 DIRECTLY ASSIGNED (B*D)</u>
PAY BAND 56	\$ 39.36	TELRIC FINANCE PB DETAIL B11+C11	1.059854	\$ 41.72
PAY BAND 57	\$ 41.04	TELRIC FINANCE PB DETAIL B12+C12	1.059854	\$ 43.50
PAY BAND 58	\$ 45.40	TELRIC FINANCE PB DETAIL B13+C13	1.059854	\$ 48.12
PAY BAND 59	\$ 50.56	TELRIC FINANCE PB DETAIL B14+C14	1.059854	\$ 53.59
PAY BAND 61	\$ 62.50	TELRIC FINANCE PB DETAIL B15+C15	1.059854	\$ 66.24
WAGE SCALE 10	\$ 29.04	TELRIC FINANCE PB DETAIL B16+C16	1.059854	\$ 30.78
WAGE SCALE 16	\$ 30.56	TELRIC FINANCE PB DETAIL B17+C17	1.059854	\$ 32.39
* INFL FACTOR E14				

000303

SECURITY DIR ASSG ACAC

A	B	C
SECURITY ESCORT		7-15-98
1998 - 2000 DIRECTLY ASSIGNED - BASIC, OVERTIME, PREMIUM		
ACAC	HOURLY RATE	REFERENCE
BASIC		
DIRECTLY ASSIGNED	\$ 36.14	ACAC D31
LESS PREMIUM	\$ 1.15	ACAC D15
DA LESS PREM	\$ 34.99	
TOTAL 1998 - 2000 DA	\$ 37.09	B11*INFL FACTOR E14
OVERTIME (1 1/2)		
DIRECTLY ASSIGNED	\$ 36.14	ACAC D31
LESS PREMIUM	\$ 1.15	ACAC D15
DA LESS PREM	\$ 34.99	
1/2 PROD LABOR	\$ 9.34	ACAC D14/2
DA LESS PREM +1/2 PROD	\$ 44.33	
TOTAL 1998 - 2000 DA	\$ 46.99	B20*INFL FACTOR E14
PREMIUM (2X)		
DIRECTLY ASSIGNED	\$ 36.14	ACAC D31
LESS PREMIUM	\$ 1.15	ACAC D15
DA LESS PREM	\$ 34.99	
1X PROD LABOR	\$ 18.68	ACAC D14
DA LESS PREM + 1X PROD	\$ 53.67	
TOTAL 1998 - 2000 DA	\$ 56.88	B29*INFL FACTOR E14

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SECURITY DIR ASSG COIM-CIR FAC

A	B	C
SECURITY ESCORT		7-15-98
1998 - 2000 DIRECTLY ASSIGNED - BASIC, OVERTIME, PREMIUM		
<u>COIM - CIR&FAC</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
BASIC		
DIRECTLY ASSIGNED	\$ 40.46	COIM-CIR&FAC D31
LESS PREMIUM	\$ 1.54	COIM-CIR&FAC D15
DA LESS PREM	\$ 38.91	
TOTAL 1998 - 2000 DA	\$ 41.24	B11*INFL FACTOR E14
OVERTIME (1 1/2)		
DIRECTLY ASSIGNED	\$ 40.46	COIM-CIR&FAC D31
LESS PREMIUM	\$ 1.54	COIM-CIR&FAC D15
DA LESS PREM	\$ 38.91	
1/2 PROD LABOR	\$ 10.21	COIM-CIR&FAC D14/2
DA LESS PREM +1/2 PROD	\$ 49.12	
TOTAL 1998 - 2000 DA	\$ 52.06	B20*INFL FACTOR E14
PREMIUM (2X)		
DIRECTLY ASSIGNED	\$ 40.46	COIM-CIR&FAC D31
LESS PREMIUM	\$ 1.54	COIM-CIR&FAC D15
DA LESS PREM	\$ 38.91	
1X PROD LABOR	\$ 20.42	COIM-CIR&FAC D14
DA LESS PREM + 1X PROD	\$ 59.33	
TOTAL 1998 - 2000 DA	\$ 62.88	B29*INFL FACTOR E14

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SECURITY DIR ASSG ICSC LCSC

A	B	C
SECURITY ESCORT		7-15-98
1998 - 2000 DIRECTLY ASSIGNED - BASIC, OVERTIME, PREMIUM		
<u>ICSC/LCSC</u>	<u>HOURLY RATE</u>	<u>REFERENCE</u>
BASIC		
DIRECTLY ASSIGNED	\$ 42.32	ICSC LCSC D22
LESS PREMIUM	\$ 0.81	ICSC LCSC D15
DA LESS PREM	\$ 41.51	
TOTAL 1998 - 2000 DA	\$ 44.00	B11*INFL FACTOR E14
OVERTIME (1 1/2)		
DIRECTLY ASSIGNED	\$ 42.32	ICSC LCSC D22
LESS PREMIUM	\$ 0.81	ICSC LCSC D15
DA LESS PREM	\$ 41.51	
1/2 PROD LABOR	\$ 8.55	ICSC LCSC D12/2
DA LESS PREM +1/2 PROD	\$ 50.06	
TOTAL 1998 - 2000 DA	\$ 53.06	B20*INFL FACTOR E14
PREMIUM (2X)		
DIRECTLY ASSIGNED	\$ 42.32	ICSC LCSC D22
LESS PREMIUM	\$ 0.81	ICSC LCSC D15
DA LESS PREM	\$ 41.51	
1X PROD LABOR	\$ 17.09	ICSC LCSC D12
DA LESS PREM + 1X PROD	\$ 58.60	
TOTAL 1998 - 2000 DA	\$ 62.11	B29*INFL FACTOR E14

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