ORIGINAL FILE COPY

ATTACHMENT B

DOCKETS 960833/846/916-TP

LATE FILED DEPOSITION EXHIBITS OF DAONNE CALDWELL 9/27/96 AND 10/7/96

(2 REDACTED COPIES)

DOCUMENT NUMBER-DATE 1 3 9 3 OCT 25 # FPSC-RECORDS/REPORTING

FLORIDA

UNBUNDLED LOOPS

2-WIRE ANALOG VOICE GRADE LOOP 4-WIRE ANALOG VOICE GRADE LOOP 2-WIRE ISDN DIGITAL GRADE LOOP

TSLRIC (8/12/96)

CROSS REFERENCE COST STUDIES WITH LATE FILED EXHIBIT ITEM NO. 2 Florida - TSLRIC

2-Wire Analog Voice Grade Loop 4-Wire Analog Voice Grade Loop 2-Wire ISDN Digital Grade Loop

Page 1 of 4

STUDY / COST FACTOR CROSS REFERENCE

Cost Study Page #	Description	Exhibit	Dessistion
1			Description
,		N/A	
2	Contents	N/A	
3	Section A	N/A	
4	Proprietary Rationale	N/A	
5	Section 1	N/A	
6	Introduction & Overview	N/A	
7	Section 2	N/A	
8	Description of Study Procedures	N/A	
9	Description of Study Procedures	N/A	
10	Section 3	N/A	
11	Summary of Results - Description	N/A	
12	Summary of Results	N/A	
13	Cost Development-Recurring	N/A	
14	Section 4	N/A	
15	Loop Cost Development Procedures	N/A	
16	Тар А	N/A	
17	Loop #2	N/A	
18	Loop #2	N/A	
19	Loop #2	N/A	
20	Tab B	N/A	
21	Loop #2 - Summary of Cable Invest.	N/A	
22	Loop #2 - Summary of Cable Invest.	N/A	
23	Tab C	N/A	

Florida - TSLRIC 2-Wire Analog Voice Grade Loop 4-Wire Analog Voice Grade Loop 2-Wire ISDN Digital Grade Loop

STUDY / COST FACTOR CROSS REFERENCE (continued)

<u>Cost Study</u> Page #	Description	<u>Exhibit</u> Tab , Page #	Description
24	Investment Conversion Description	N/A	
25	Investment Conversion Description	N/A	
26	Tab D	N/A	
27	Development of Installation, etc. In-Plant Factor - Telco In-Plant Factor - Engineering In-Plant Factor - Contractor In-Plant Factor - Exempt Material Right-of-Way	Tab J, Pg 175 Tab J, Pg 175 Tab J, Pg 175 Tab J, Pg 175 Tab J, Pg. 175	(Line 318, Column M) (Line 317, Column M) (Line 319, Column M) (Line 315, Column M) (Line 321, Column M)
28	Continuation of Pg. 28 & Electronic Investment Description	Reference Pg. 27	
29	Electronic Investment Description	N/A	
30	Diagram	N/A	
31	Tab E	N/A	
32	Loop Investment Results Loop #2	N/A	
33	Loop Investment Results Loop #2	N/A	
34	Loop Investment Results Loop #2	N/A	
35	Loop investment Results Loop #2	N/A	
36	Loop Investment Results Loop #2	N/A	
37	Loop Investment Results Loop #2	N/A	
38	Tab F	N/A	
39	Computation of Average Invest.	N/A	
40	Tab G	N/A	
41	Overview - Recurring Cost	N/A	

Florida - TSLRIC 2-Wire

2-Wire Analog Voice Grade Loop 4-Wire Analog Voice Grade Loop 2-Wire ISDN Digital Grade Loop

STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study		<u>Exhibit</u>	
<u>Page #</u>	Description	Tab , Page #	Description
42	Cost of Money	Tab K, Pg. 218	
	Gross Receipts Tax	Tab E, Pg. 141	
	All Levelization Factors	Tab K, Pg. 207a	
	Ali Annuai Cost Factors	Tab A. Pg. 2a	Also see Pg. 65 - TSLRIC package
	Computer System Cost	Tab G, Pg. 147	
	Distributing Frame Cost	Tab H, Pg. 158	Line 15
	TIRKS Factor	Tab I, Pg. 163	Line 10
43	4-Wire Cost Spreadsheet		
	All references same as Pg. 42 except		
	Distributing Frame Cost	Tab H, Pg. 158	Line 19
44	2-Wire ISDN Cost Spreadsheet	All references sam	e as Pg. 42
45	Тар Н	N/A	
46	Digital Loop Carrier Investment Model	N/A	Illustrative Only
	• • • • • • • • • • • • • • • • • • • •		Addite Only
47	Multiplexer investment Model	N/A	Illustrative Only
48	SONET Investment Model	N/A	Illustrative Only
49	Section 5	N/A	
50	Nonrecurring Cost Development	N/A	
51	Nonrecurring Cost Development	N/A	
52	Nonrecurring Cost Development	N/A	
53	Cost Summary-Nonrecurring Cost-2 wire	N/A	
54	Nonrecurring Cost Development-2 wire	N/A	Refers to Page 54a
54a	Labor Rate Calculations - Florida	Tab P, pg. 273a	
55	Cost Summary-Nonrecurring Cost-4-wire	N/A	
56	Nonrecurring Cost Development-4 wire	N/A	Refers to Page 54a
57	Cost Summary - Nonrecurring Cost-ISDN	N/A	
58	Nonrecurring Cost Development-ISDN	N/A	Refers to Page 54a
59	Section 6	N/A	
60	Assumptions-Cost of Money	Tab K, Pg. 218	
61	Section 7	N/A	
62	Factors & Loadings Description	N/A	

Page 4 of 4

Florida - TSLRIC 2-Wire Analog Voice Grade Loop 4-Wire Analog Voice Grade Loop 2-Wire ISDN Digital Grade Loop

STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study		EXNIDIC	
Page #	Description	<u>Tab , Page #</u>	Description
63	Factors & Loadings		
03	Computer Systems Cost	Tab G. Po. 147	
	Distributing Frame Cost	Tab H Po 158	Lines 15 and 19
	TIRKS Factor	Tab I Pg 163	Line 10
	Solar Tax	Tab 6 Pg 145	
	Gross Receipts Tax Eactor	Tab F. Pg. 145	
	Discounted Disconnect Eactor	Tab C. Pgs 288-292	
	Labor Potes (Constal)	Tab Q, Fys. 200-232	
	Customer Boist of Contact	Tab P. Pg. 2752	
	CO Install & Maintenance	Tab P. Pa. 275	
	Circuit Brovisioning Group	Tab P. Pa 276	
	Network Admin	Tab P. Po. 277	
		Tab P. Po. 278	
,	Facilities Assignment	Tab P. Pg. 270	-
	Outside Plast Engineering	Tab D Da 280	
	Seea Seadean	Tab P. Pg. 200	
	Opec. Services	Tab P. Pg. 201	
	Network Disesting & Eng	Tab P. Pg. 202	
	Network Planning & Eng	Tab P. Pg. 203	
	Network Services Ciencal	Tab D. Og. 204	
	Special SVC, Coord, & Tesung	Tab P. Pg. 205	
	Talse Foriance lafetice	Tab O Ba 269	
	Teleo Engineering Initation	Tab O, Fg. 200	
	Telco COE Inflation	1ab (), Pg. 200	
64	Investment Inplant Factors		
	Exempt, Labor, Support	Tab J, Pgs 175-177	
	Support (22C, F22C and 5C, F5C, etc.)	Tab N, Pg. 237	
65	1995 Annual Cost Factor Worksheet	Tab A Po 2a	
00	Capital Cost Factors	Tab B Pos. 19-52	
	Maintenance Factors	Tab C. Pg. 96	
	Ad Valorem & Other Tax Factor	Tab D Pg 139	
	Gross Receipts Tax Rate	Tab F Pg 141	
	Alfag Headhig Levingia		

-• ÷-. . .

.

TSLRIC-1



COST STUDY DOCUMENTATION

SECTIONS A THRU 7

FLORIDA

UNBUNDLED LOOPS

COST STUDY DOCUMENTATION

CONTENTS

SECTION A PROPRIETARY RATIONALE

SECTION 1 INTRODUCTION AND OVERVIEW

SECTION 2 DESCRIPTION OF STUDY PROCEDURES

SECTION 3 SUMMARY OF RESULTS

SECTION 4 COST DEVELOPMENT - RECURRING

SECTION 5 COST DEVELOPMENT - NONRECURRING

• .

SECTION 6 SPECIFIC STUDY ASSUMPTIONS

SECTION 7 FACTORS AND LOADINGS

-

SECTION A

. •

•

÷

.

5

SECTION A

FLORIDA UNBUNDLED LOOP

PROPRIETARY RATIONALE

The Florida Unbundled Loop Cost Study for 2-Wire and 4-Wire Analog Voice Grade Loops and 2-Wire ISDN Digital Grade Loop contains actual unit cost information for discrete cost elements. These costs reflect BellSouth's long run incremental cost of providing this element on a going forward basis. Public disclosure of this information would provide BellSouth's competitors with an advantage in that they would know the price or rate below which BellSouth could not provide the service. The data is valuable to competitors and potential competitors in formulating strategic plans for entry, pricing, marketing and overall business strategies concerning access services. This information relates to the competitive interests of BellSouth and disclosure would impair the competitive business of BellSouth.

Additionally, the study contains information which reflects vendorspecific prices negotiated by BellSouth. Public disclosure of this information would impair BellSouth's ability to contract for goods and/or services on favorable terms. For these reasons, the Florida Unbundled Loop Cost Study is considered proprietary.

~

. •

FLORIDA UNBUNDLED LOOPS

INTRODUCTION AND OVERVIEW

This Long Run Incremental Cost study for Voice Grade Loops (2-Wire and 4-Wire) and 2-Wire ISDN Digital Loops is being provided in response to orders set forth by the Florida Public Service Commission in Docket No. 950984-TP Order No. PSC-96-0444-FOF-TP (Unbundling), issued March 29, 1996.

The Unbundled cost elements referred to as loops (2-wire analog voice grade, 4-wire analog voice grade, and 2-wire ISDN digital) represent the cost of the physical transmission facilities (or channel or group of channels on such facility) which extend from the end office to a demarcation point at the customer's premises, (i.e. the network interface). The cost of each facility is determined by loop characteristics as follows:

- type of cable(fiber or copper)
- plant type (aerial, buried, underground)
- ~ size/gauge
- length
- electronic equipment

Loop costs represent both feeder and distribution outside plant in a single line residence/single line business serving environment. The transmission facility terminates on the main distribution frame and does not enter the BellSouth switch. If the loop is served via digital loop carrier, a central office digital loop carrier terminal is required to convert the digital signal to voice grade analog for delivery to the Alternate Local Exchange Carrier.

The Loop Cost Model is a database tool that houses all the facility characteristics described above and produces an average cost. Spreadsheets are used to convert the loop investments into recurring cost.

Recurring costs presented in this study are directly assigned, incremental and levelized so as to be appropriate for the 1996 -1998 study period. Nonrecurring costs follow the same convention and represent 1996 - 1998 levelized costs also. These long-run incremental costs are developed by using 1995 level incremental loadings and annual cost factors based on 13.2% Cost of Money and directly assigned labor rates. ____

- -

•

.

.

7

•

•

FLORIDA UNBUNDLED LOOPS

DESCRIPTION OF STUDY PROCEDURES

This section describes the general principles for the development of costs supporting the Florida 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop, and the 2-Wire ISDN Digital Loop.

All costs are developed utilizing Long Run Incremental Cost methodology. In determining these costs, direct incremental costing techniques are used that are in accordance with accepted economic theory. Direct incremental costs are based on cost causation and include all of the costs directly caused by expanding production, or, alternately, costs that would be saved if the production levels were reduced. Costs are forward looking in nature because only future costs can be saved. Incremental costs are long run to insure that the time period studied is sufficient to capture all forward looking costs affected by the business decision. Shared and common costs are not incremental and therefore are not included. Incremental costs include both recurring (capital and operating expenses) and nonrecurring (service provisioning) costs. Incremental costs account for the expected change in cost to the firm resulting from a new service offering or a change in demand for an existing service.

DEVELOPMENT OF RECURRING COSTS

The monthly costs to BellSouth Telecommunications, Inc., resulting from the capital investments necessary to provide a service are called recurring costs. Recurring costs include capital and operating costs. While capital costs include depreciation, cost of money and income tax, operating costs are the expenses of maintenance and ad valorem and other taxes. These expenses contribute to the ongoing cost to the company associated with the initial capital investment. Recurring costs are developed using incremental economic study applications, representing a forwardlooking view of technology and deployment.

The first step in developing an incremental study of recurring costs for the Unbundled Loop costs is to determine the forwardlooking network architecture. Material prices for the cables and associated equipment are defined. Next, account specific Telephone Plant Indices are applied, when necessary, to trend investments to the base study period. In-plant factors are applied to material prices to develop installed investments which include engineering and installation (both telephone company and contractor) labor. The deployment probabilities and utilization factors are also considered. Plant account specific Investment Inflation Factors are applied to the installed investments to trend the base year, or study year, investments to levelized amounts that are valid for a three to five year planning period. Appropriate loadings for land, builidng and miscellaneous equipment, and right-of-way fees are then applied.

Next, 1995 level Florida Intrastate Incremental Annual Cost Factors are used to calculate the direct cost of capital(in this case, 13.2%), ongoing maintenance and other operating expenses and taxes. These factors (specific factors for each USOA FRC) are applied to levelized investments by account code, yielding an annual cost per _____ account code. These costs are then divided by twelve to arrive at a monthly cost per cost element.

DEVELOPMENT OF NONRECURRING COSTS

Nonrecurring costs are "one-time" costs incurred as a result of provisioning, installing, and disconnecting the 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop, and the 2-Wire ISDN Digital Loop. The first step in developing nonrecurring costs is to determine the cost elements related to the study. These cost elements are then described by all of the individual work functions required to provision the cost element. The work functions can be grouped into four categories. These are service order, engineering, connect and test, and technician travel time. The work function times, identified by subject matter experts, are used to describe the flow of work within the various work centers involved. Installation and provisioning costs are developed by multiplying the work time for each work function by the directly assigned 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. Since the labor costs will occur in the future, the current labor rates are inflated to that future period in time and then discounted to the present. The discounted disconnect cost is added to the installation cost and gross receipts tax is applied to develop the total nonrecurring cost.

. •

. .

•

÷

FLORIDA UNBUNDLED LOOPS

SUNCARY OF RESULTS

This section contains a cost summary for both recurring and nonrecurring cost elements studied for the 1996 - 1998 Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade _ Loop, and the 2-Wire ISDN Digital Loop.

. .

FLORIDA UNBUNDLED LOOP

SUMMARY OF RESULTS

					Monthly	Nonrecur	ring Cost	
					Cost	<u>First</u>	Additional	
2	Wire	Analog Voice	Grade	Loop	\$15.65 (pg 42)	\$139.91 (p <u>9</u> 53)	\$41.27 (pg.53)	Ξ
4	Wire	Analog Voice	Grade	Loop	\$28.79 (<i>r</i> 9 43)	\$140.85 (کې وم)	\$42.59 (م ج ج ح ج)	
2	Wire	ISDN Digital	Grade	Loop	\$37.92 (pg 44)	\$305.15 (pg. 57)	\$282.76 (pg.57)	

:

FLORIDA UNBUNDLED LOOPS

COST DEVELOPMENT - RECURRING

Generally, economic cost development is outlined in Section 2. Network architecture is determined, the necessary equipment is identified, material prices are obtained, factors, utilization and loadings are applied and the result is levelized for the study period. Annual cost factors are applied to convert the investment to cost.

The following workpapers show how a typical loop cost investment is developed. From all loop investments an average loop investment is created and then, as described above, annual and monthly costs are developed.

÷ .

.

.

•

14

-

.

LOOP COST DEVELOPMENT PROCEDURES



TAB A

۰.

District: Broward - Fort Lauderdale

. _____

1

NPLE	•: 0002 3053407147			W.C.I DRDHFLMA USOCI 1FR					
C Cal	RESIDENCE	ion	IF2	Infora	ation		1 <u>63</u>]n	forestion	
ble ir dr	P028 3930 5751 WINBTON (ARKOLVD	105 105	1 HPB	IW 331N BL	VD			
FRC	Facility	8	*8120]	6.	Lendth	Plat			
		F						<u>a ny r</u>	
 	CADLE	P	-40		971		+- <i>-</i>		·i
	(HOLE	F	Ø) 	345				
_====== =====(1 (1015	F	62		<u>169</u>		(·[
File	1 CABLE	F	<u>_</u> []	i 	3234	 			·
1 === F 1/	- CHOUE	E.	60	i 	3306	 			i
F34.	LAOLE	F	36	i 	3148	i			i
- **** F-1/	- (HOUE	! F	36) 	12339	 		 	j
- 1.484 F 52	1	F.	36]	4433.			• • ·	i
F:34	CADUE	F.	36]	2137-				i
FSC	CAQUE	<u>I.F.</u>	36	Ì	1-67-	ļ			İ
-54	(AQUE	<u>i</u> <u>F</u>	i <u>30</u>]	2900			• •	
-114	LINGUE	<u>i E</u>	30	}	1.1600-	. .			Ì
121	I CAOLE	<u>i F</u>	30		740	. .			
-54	LABLE	<u></u> E	1_12-		1010			i	1
ESC	(ABUS	<u> F</u>	10.			·[!
-4-54	CABUE	<u>j F</u>	<u> }</u>		100	·[{
· uu	CARLE	.]E	1-1%	.	11256			[
11	CHANT	Ì.È	1-16-		209	· [1
-10	LICADUE	<u> </u>	. [K.		482	·i			4 4

- F.

.

294-19 · · ·

.

· · 1.

11

.

7

"9543609149",2,1,"45C","Buried Copper Cable",1,600,24,20,"","" "9543609149",2,2,"45C","Buried Copper Cable",1,900,26,950,"," "9543609149",2,3,"45C","Buried Copper Cable",1,400,26,325,"," "9543609149",2,4,"45C","Buried Copper Cable",1,200,28,1700,"," "9543609149",2,5,"12C","Building Entrance Copper Cable",1,50,26,190,""," "9543609149",2,6,"12C","Building Entrance X-Box",1,50,00,"MR 5460 NW 55TH BLVD"," "9543609149",3,1,"5C","Underground End Section or Bridged Tap",4,600,26,1990,","TV" "9543609149",3,2,"45C","Buried End Section or Bridged Tap",4,600,26,645,","=D" "9543609149",3,3,"45C","Buried End Section or Bridged Tap",4,600,24,20,"," "9543609149",3,4,"5C","Underground End Section or Bridged Tap",4,600,26,645,","=D"

1

-

FRC Facility Sec. Size : Length : Ga. Plat FASC CABLE 18 = 572 = FSC CABLE لصنع 12 = FASC CABLE ZLOUG F 13 FILL CABLE 2334 7 - 45C CABUE 12 909 F 17 FASC CHOLE 790 F FAL CHALE 8 5276 ZSTC REGENERATOR ー CLLI MUK AT RI -1. CABUE F 600 26 40 CHBLE (aNO: 24 : 25 F 456 X BOX I 3600

TAB B

•• •

.

,

20

_

•

•

RIAL INVESTMENTS FOR LOOP SAMPLE #2

FLORIDA LOOP COST STUDY -- CABL'

Tuesday, May

SVC DESC : Florida Loop Survey Circuit 51A11 : HL 1001#:200 CIRCULT FVEL: D50 DESIGN: 13 CIRCUIT TALES A ROULE MILE: ROUTE LENGTH: 52,908

CIRCUIT ID : 3053609149 CELL DRBHEMA CLASS OF SVC: RESIDENCE DEC& MUX LOADINGS IB 10.02 AIR MILES : 616

	500	16.00	الا برياد ا	Example in	11.51	Boogen	Fuddrillh-r	5.15	Gauge/Mode	Plania/DB	Louis	Lorin
_		1	Fiber	F5C	FOCALLAUDB60	CABLE FB-OPT ALL 40D8 60	F	60	Sgl	4ikib	971.00	\$1
-	;		Faber	F5C	FOCALLADDB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40xlb	845 (10	\$1
			Fiber	F5C	FOCALLADDEGO	CABLE FB-OPT ALL 40DB 60	F	60	SKI	40.16	951,00	\$1.
			Fiber	FSC	FOCALLADDOG0	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	HKID	3,256 00	\$1
		1	Fabet	F5C	FOCALLADD060	CABLE FB-OPT ALL 4008 60	F	60	581	40.16	3,886,00	51
-	<u> </u>		Fiber	F5C	FOCALLADDE36	CABLE FB-OPT ALL 40DB 36	F	.16	581	416.16	3,148.06	\$0
-			Fiber	FSC	FOCALLADES6	CABLE FB-OPT ALL 40DB 36	F	36	Sgi	-tiktb	2,354 (10)	Şet .
	<u> </u>		Faber	F5C	FOCALL40D836	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	41.KIb	4,653.00	. \$0 -
			Faber	FSC	FOCALLADD836	CABLE FB-OPT ALL 40DB 36	F	36	5 ₈ 1	41.16	3,757 เม	Su) -
_		<u> </u>	Fiber	FSC	FOCALLAODE36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	-likib	62 00	S u
_			Faber	F5C	FOCALLAUDENU	CABLE FB-OPT ALL 40DB 30	F	30	5 _K i	41.11.	2,860.00	\$41
	12		Fiber	F22C	FOCALLADOBS0	CABLE FB-OPT ALL 4008 30	F	30	Sgl	40.10	1,600.00	\$0
┝		1	Fiber	F5C	FOCALL40D830	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	41kib	240 (0)	5 11 ·
-	1	1	Fiber	F5C	FOCALL40DBIS	CABLE FB-OPT ALL 40DB 18	F	18	Sigl	40.10	1,818.00	3 48 (
┢─	15		Fiber	FSC	FOCALL40DBIS	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	40.16	1,652.00	\$0.1
┝	10		Filter	F45C	FOCALLAUDB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	40.16	700.00	50 4
┝	17		Fiber	F22C	FOCALLAUDBIS	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	HLID	2,232 (0)	5 0 (
┝	18	1	Fiber	F22C	FOCALLAUDBIS	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	HNID	509.00	\$ 0.1
┢	1		Fiber	F22C	FOCALLAUDBIS	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	41kJb	482 (11)	50.0
╞	20		Fiber	F45C	FOCALLAODBIS	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	4121P	572 (0)	\$ 11
F	21		Faber	F5C	FOCALLAODB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	40.10	692 (10)	5 43
ŀ	22		Fiber	F45C	FOCALLAODB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	40klb	2,614 (1)	\$41.1
ŀ	21		Fiber	F22C	FOCALL40DB12	CABLE FB-OPT ALL 400/B 12	F	12	Sgl	466	2,834 00	 \$07.1
F	24	1	Fiber	F45C	FOCALLANDB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	KKID	909-00	10 1
-	25		Fiber	F45C	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	ICKH5	790.00	141
ł	26	1	t tiber	FSC.	FCCALL40DB1B	CABLE FB OPT ALL 40DB 18	F	18	Sgl	46klb	5,276 (#)	
	28		Copper	S .	MINULKIC	LRR' mux of 22,24,26 gauge	F	0(11)	MIX	U	40.00	\$14
l	1 1	1-7	I Copper	451.	canona.Ric*	f.Kft' mux of 22,24,26 gauge	F	(4))	міλ	33	25 (6)	\$1.1
	1 11	۰ ۱	i copper	151	CURRENT RIC	1 KRC max of 22,24,26 gauge	10	64.81	\$1 X	IJ	20.00	\$4.2
	• • •	1	- L	- F		· · · · · · · · · · · · · · · · · · ·						

NOTICE: Not fur use or disclosure outside BellSouth except under written agreement.

Page

11

.

10 02

LRIC mux of 22,24,26 gauge 900BLRIC LRIC mix of 22,24,26 gauge

LRIC mix of 22,24,26 gauge

Copper Riser Cable ARTM

SVC D1.56 Elorida Loop Survey Circuit STALL: H 1001.1.200 DESIGN: 13 CIRCUIT LEVEL : DS0 CIRCULL LYPE: V ROUTE MILE. ROUTE LENGTH: 52,408

RIAL INVESTMENTS FOR LOOP SAMPLE #2 FLORIDA LOOP COST STUDY -- CABLE

D

D

D

Ð

CIRCULT 1D : 305 5019149 CLEE: DRBHH MA

616

900

400

200

50

DEC& MUNICADINGS B CLASS OF SVC: RESIDENCE

MIX

MIX

MIX

26

Gauge/Mode Plenuit/DB

В

8

B

ĸ

AIR MILLS:

Lnit Inv

\$6.11

\$2.4

51 +

\$0.52

Units

950 (0)

325 (0)

1,700.00

190 00

.

.

32

33

Э

35

neg frein Littig volle die

1 Copper

1 Cupper

1 Copper

I Copper

. . . .

...

45C

45C

45C

12C

400BLRIC

2006L RIC

333892750

•

.

TAB C

٠.

•

. '

•

٠

23

TAB C

Conversion of Cable Sheath Investments to DS0-equivalent Investments

The Loop Investment Model stores cable investments at the actual price which BellSouth Telecommunications currently pays for each cable type. The investments are maintained at a "sheath foot" level and must be converted to a circuit-level investment before loop costs can be developed.

The first step in developing a circuit-level cable investment is to determine the number of copper pairs or fiber strands which are typically utilized for a given cable. This is accomplished by applying the following utilization percentages to the cable size (# of pairs or strands):

Cable Type	Placement	Utilization Percentages
Copper	Feeder	70%
Copper	Distribution	40%
Fiber	Feeder	75%
Fiber	Distribution	75%

For example:

420 pairs will typically be utilized in a 600 pair copper cable when it is placed as feeder.
240 pairs will typically be utilized in a 600 pair copper cable when it is placed as distribution.
45 strands will typically be utilized in a 60 strand fiber cable when it is placed as feeder.

The second step in developing a circuit-level cable investment is to determine the number of DSO-level circuits supported by the utilized copper pairs or fiber strands as determined above. This is accomplished by applying the following typical DSO circuit counts to the number of utilized copper pairs or fiber strands:

Cable Type	Placement	DS0-equivalent Circuits				
Copper	Feeder	1.0				
Copper	Distribution	1.0				
DLC* on Copper	Feeder	9.6				
DLC on Fiber	Feeder	165.0				
DLC on Fiber	Distribution	6.2				
* DLC = Digital Loop Carrier						

For example:

420 pairs will support 420 DS0-equivalent circuits in a copper feeder cable without DLC. 420 pairs will support 4,032 DS0-equivalent circuits in a copper feeder cable with DLC. 45 strands will support 7,425 DS0-equivalent circuits in a fiber feeder cable with DLC.

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

ď

TAB C Page 2

The third step in developing a circuit-level cable investment is to divide the sheath foot investment by the DS0-equivalent count for the cable and multiply the circuit-foot investment by the number of cable feet.

For example:

900 pair buried copper distribution cable:	\$ 6.33 per sheath foot
# of DS0-equivalent circuits:	900 • 40% = 360 DS0-equivalent circuits
Conversion from sheath to circuit investment:	\$ 6.33/360 = \$.01758 per circuit foot
≠ of cable feet:	950
Total circuit-level cable investment:	950 = .01758 = \$ 16.70

(Loop segment #32, Item #1 in the sample circuit data and results)

60 strand underground fiber feeder cable:	\$ 1.69 per sheath foot
≠ of DS0-equivalent circuits:	60 * 75% * 165 = 7,425 DS0-equivalent circuits
Conversion from sheath to circuit investment:	\$ 1.69/7,425 = .00023 per circuit foot
# of cable feet:	971
Total circuit-level cable investment:	971 * .00023 = \$.22

{Loop segment #1, item #1 in the sample circuit data and results.}

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

25

TAB D

21

=

Development of Installation, Engineering, Electronic Equipment and Exempt Material Investments Associated with Cable Placement

After developing circuit-level cable investments, the model computes installation, engineering, and exempt material investments associated with cable placements. This is accomplished through the use of inplant factors which are state and field reporting code specific.

For example:

Field Code	Investment Description	Inplant Factor
45C	Telco Installation Labor -	
	buried copper cable	
45C	Telco Engineering Labor-	
	buried copper cable	
45C	Contractor Installation Labor-	
	buried copper cable	
45C	Exempt Material-	
	buried copper cable	
20 C	Right-of-Way	

Circuit-level cable investment: \$ 16.70 {950ft of 900 pair copper distribution cable; Loop segment #32, item #1 in the sample circuit data and results.}

Calculations:

Compute the Total Material Investment: \$ 16.70 / (1-exempt material factor) = \$ 16.70

Exempt Material Investment: Total material investment - Cable investment =

Telco Installation Labor Investment: Total material investment • Telco installation factor =

Telco Engineering Labor Investment: Total material investment *_Telco engineering factor =

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

Contractor Installation Labor Investment:

Total material investment • Contractor installation factor =

Right-of-Way Investment: Total material investment • ROW factor =

TOTAL INVESTMENTS FOR THIS CABLE SEGMENT:

20C\$2.0245C\$127.01

ELECTRONIC EQUIPMENT:

Following the development of total cable segment investments, the model pulls-in electronic investments which have been developed in the Fundamental Digital Loop Carrier Investment Model and the Fundamental Multiplexer Investment Model. These investments are stored in the model at a DS0-equivalent level and are design specific.

A loop design number is assigned to each survey circuit as it is initially loaded into the Loop Investment Model. Each survey circuit's design is determined by the characteristics of the cable segments (copper/fiber, feeder/distribution, presence of a building terminal, presence of intermediate muxing, etc.) The fourteen possible designs are listed below:

- 1 All copper loop (no electronic equipment)
- 2 All copper loop which terminates in a building terminal (no electronic equipment)
- 3 All fiber in the feeder route non-integrated digital loop carrier
- 4 All fiber in the feeder route integrated digital loop carrier
- 5 #3 with intermediate muxing
- 6 #4 with intermediate muxing
- 7 #3 terminates in a building terminal
- 8 #4 terminates in a building terminal
- 9 #7 with intermediate muxing
- 10 #8 with intermediate muxing

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

Ľ

TAB D Page 3

Design descriptions continued:

<u>.</u>

- 11 Fiber feeder to a remote terminal with copper feeder to the interface non-integrated digital loop carrier
- 12 Fiber feeder to a remote terminal with copper feeder to the interface integrated digital loop carrier
- 13 #11 terminates in a building terminal
- 14 #12 terminates in a building terminal

The sample circuit shown in this documentation is a design # 13. The electronic investments shown for this circuit in TAB E are on page #5, Segment #35 and #36. See page #4 for a diagram of these designs.




۰.

1001	•		S D 2	VIE FL S	VC DE	SC - Florida Loop Survey Circuit		CIRC	นเป็	3053609	149	CLLE DR8	HFUMA
	CIR	CUIT	TYPE	V CIRCU	IT LEV	TEL DS0 DESIGN 13 CLASSIO	FSV	C: RESI	DENCE	וס	i C ∝ Mt	X LUADING	S 8
				ROUTE LE	NGTH	: 52,908 ROUTE MILE: 100	2	AIR M	ILES		515		
		MЛ	FRC	rid	Lype	Description	F/D	Size	Gg/Md	гуль	Units	Unit Inv	lotaliny
		м I	F3C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	404	971	\$ 0002	50 22
	.,	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/ 4	1		
		в	+ <u>C</u>	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
<u></u>		L	F3C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/4	n/ A	- 1		7
			F5C	INPLANT IN	DV	Telco unstallation labor	F	n/a	n/a	n/4			
- <u>-</u>			F3C	INPLANT_C	DV	Contractor engineering & installation labor	۶	n/a	n/a	n/a	1		
	- 1	M	FSC	FOCALL+0D	DV	CABLE FB-OPT ALL 40D8 60	F	60	Sgl	.40d	845	\$ 0002	50 19
-1	2	м	F3C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	- 1	; .	
		B	+C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
	-	L	F3C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
	5	L	F3C	INPLANT_IN	DV	Teico installation labor	F	n/a	n/a	n/a	1		
		L	F3C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		+ !
	1	<u>-</u>	F5C	FOCALLIOD	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgi	. 10d	951	5.0002	\$0.22
		M	E3C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/4	n/a	1		
	- 1	A	10	SL'PPORT L	DV	Conduit Idg for undg	F	n/a	n/a	n/a			
<u> </u>		<u> </u>	ESC.	INPLANT E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
- 1		ц. Г	ESC		DV	Telco installation labor	F	n/a	n/a	n/a			
-	د م		1.20	INPLANT C		Contractor engineering & installation labor	F	n/a	n/a	n/a	1	ı	
-		<u> </u>	152	EOCALLAD		CABLE FB-OFT ALL 4008 60	F	60	Sgl	404	3,256	5.0002	50.74
		M		EVENUT MA		Evennt materials loadings	F	n/4	n/a	n/a	1		
•		M		SUBDORT I		Conduct Ide for unde	F	D/4	π/a	n/a	1	•	
+	<u> </u>			INDE ANT E			F	n/a	n/a	n/a	1	-	
+			150			Take inemilation labor	F	n/a	n/a	n/a	1	-	
4		<u> </u>	1790			Contractor on Strategy & installation labor	┼┲╴	17/4	10/4	n/a	1	•	
			150	INPLANT_C			┼╤─	60	Sel	+0d	3,886	5.0002	50.88
3		м	F5C	FOCALLIUD			1			D/4	1		
3		. M	F3C	EXEMPT		Exempt Extends locaries	╞			0/4		-	-
ات		18-	40	SUPPORT		Tates an anomal labor	╞		0/8	0/4	1	-	-
3			FSC	INPLANT		Teles angewering door				5/4	1	-	•
3			F3C	INPLANT_I						0/4	1		
3			F3C	INPLANT_C		Contactor engineering a institution above	┼╴	1	Sel	.40d	3.148	5.0001	50.32
•	_	I M	263	FOCALLAD					0/4	n/a	1	┟╴╴╴╺╸╺┺	<u></u>
6		2 M	F5C	EXEMPT_M		Exempt nuterials toachigs				0/4		ł	•
•			+C	SCPPORT_C			╶┼╤		0/4	10/4	1	t	•
6			1690	INPLANT		Teles enguierritig labor	╞		10/4	n/a	1	t	•
6		5 6	55C	INPLANT I			15	10/2		n/a	1	t	
6		0	1550	INPLANT_C		CARES ER OPT ALL 4008 14	-+	36	Sel	404	2.359	5.0001	\$0.24
	I	I M	150	FUCALLIO			-	n/a	n/a	n/a	1	<u>}</u> +	<u>_</u>
t		ZM	150	EXEMPT_M		Conduct Ide for unde	+=	0/2	5/4		1 1	<u></u> † .	
<u> </u>		3 8	+C					n/4	n/a	n/a	1	+	
		16	1 SC	INPLANT_		Teles engineering idoor			n/a	n/+	1	+	
17		5 L	D53	INPLANT_	INIDV	i elco unstalla don labor	ľ						

3-

Page

LOOP INVESTMENT RESULTS FOR

LAFL2WNI

Tursea, 135 à una

es	s د د د	Max		1	100	P INVESTMENT RESULTS FOR		LAF	L2WN	I			Page 1
100)ሮቀ	2 00	50	ALE FL	SVC D	ESC : Florida Loop Survey Circuit		CIR	curin): 10516	09149		
	cı	RCUI	TTYPE	.v circi		VEL: DS0 DESIGN 13 CLASS C	.)F 5¥	C. RES	IDENCE		DLC 🗠 N		
				ROUTE LI	ENGTI	H: 52,908 ROUTE MILE 10	02	AIR !	MILCS .		6 16		
Seg	ltem	M	FRC	Fid	fype	Description	I/D	Size	Gg/M	і рудь	Units	Unit Inv	Estation
[-j	5	L	F3C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
3	1	M	FSC	FOCALL40D	DV	CABLE FB-OPT ALL 40D8 36	F	36	Sgi	40d	4.653	5 0001	
3	2	M	FSC	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	 l		
3	3	8	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1	•	
8	4	L	F3C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
8	5	L	F3C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
3	5	L	F3C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
3	1	M	F3C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	3,757	5 0001	50
3	- 2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
3	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1	•	
7	4	Ľ.	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/4	1		
9	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
	. 6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
:0	1	м	F3C	FOCALL40D	DV	CABLE FB-OPT ALL HODB 36	F	36	Sgl	+04	62	5.0001	
10	2	M	F3C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/▲	n/a	1		
10	3	8	+C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
	4	٤	F3C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
ا	5	٤	F3C	INPLANT_IN	DV	Telco unstallation labor	F	n/a	n/a	n/a	1	•	
	6	L	FSC	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
 11	1	м	F3C	FOCALLADD	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sel	40d	2.860	5.0001	50
11	2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
11	3	8	+C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
11	4	L L	F5C	INPLANT_E	DV	Telco engineering labor	F	17/4	n/a	n/a		•	
11	3	L	F3C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	0/4	1	-	
1	5	L	F3C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1	•	
: 21	1	M	F22C	FOCALLIOD	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sel	101	1.600	5.0001	S0.:
12	- 2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	_	
12	3	в	ic	SUPPORT_L	DV	Pole kig for secial	F	n/a	n/a	0/4	1	•	
	+	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
12	3	L	F22C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
12	6	L	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
13	1	м	F3C	FOCALLAOD	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sel	.40d	240	5.0001	50.
13	2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
13	3	8	4C	SUPPORT_L	DV	Conduit idg for undg	F	n/a	n/a	n/a	1	•	
13		L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1	•	
13	3	L	F5C	INPLANT_IN	DV	Teico installation labor	F	n/4	n/a	π/a	1	•	
3	6	L	F3C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/4	1		
		M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	1.518	5.0002	50.
1		м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/4	n/a	n/a	1		
14	3	8	40	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
14		īτ	F3C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	ĩ	-	
		<u> </u>		<u> </u>	L			<u> </u>	L	<u> </u>	L		

- بارەت	، ،د	stav 1	معد	t	001	PINVESTMENT RESULTS FOR		LAF	L2WNI			5	i șe
					ve ni	SC - Standa Loon Survey Comut		CIR	ເບເຕ	105360	91.19	SUL DRE	HELVEN
)(ייי: כוס	200 200	ין פּ די דיצועיד ד	V CIRCU	IT LE	VEL: DS0 DESIGN: 13 CLASS	OFSV	C RES	IDENCE		NC ظد MI	LYLONDING	S B
	CIN			ROUTELE	NGTI	E: 52,908 ROUTE MILE:	10.02	AIR	MILES		6 16		
	-	- 4 4	584	17. 4	Twee		F/D	Size	Ge/Md	гиль	Units	Unit Inv	Fetaliny
Seg. I	eni	- NYI	PRO 1		DV		F	D/a	0/4		1		
14	3	L.	F5C	INPLANT_IN		Contractor engineering & installation jabo	r F		10/4			-	
				FOCALL MD		CABLE FB-OPT ALL 4008 18	F	18	Sgl	104	1.632	\$ 0002	50 36
		NI NI	530	EXEMPT MA		Exempt materials loadings	F	n/a	17/4	R/ &	1		<u> </u>
13		.vi B	10	SUPPORT L	DV	Conduit ide for unde	F	n/a	n/a	n/a			
· · · · ·				INPLANT É	DV	Telco engineering labor	F	n/a	n/a	n/a	1	I	
			F3C	INPLANT IN	DV	Teico installation labor	F	17/2	n/a	n/a	1		
			F3C	INPLANT C	DV	Contractor engineering & installation labo	r F	n/a	n/a	n/a	1		
	1	- 	F45C	FOCALL+0D		CABLE FB-OPT ALL 40DB 18	F	18	Sgi	404	700	\$ 0002	50 13
16	- 2	м	F+5C	EXEMPT MA	DV	Exempt materials loadings	F	n/a	n/#	0/4	1		····
16	1	B	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1		
			E45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1	•	
			F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	п/а	1	-	
16	6	L	F43C	INPLANT_C	DV	Contractor engineering & installation labo	or F	n/a	n/a	n/a	1	•	
	1	M	F22C	FOCALLIOD	DV	CABLE FB-OPT ALL 40DB 15	F	18	Sgi	.401	2.232	5.0002	50.48
17	2	м	F22C	EXEMPT_MA	DV	Exempt materials loadings	15	n/a	n/a	n/#	1		
<u>۱</u>	3	8	10	SUPPORT_L	DV	Pole idg for aerial	F	n/a	n/4	n/a	1		
'		L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/4	1	Ī	
1	- 5	L	F22C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
17	6	L	F22C	INPLANT_C	DV	Contractor engineering & installation lab	or F	n/a	n/a	n/a	1		
18	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgi	.404	509	5.0002	50.11
18	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
:5		в	TC	SUPPORT_L	DV	Pole ldg for articl	F	n/a	n/a	n/a	1		
18	4	۱ <u>۲</u>	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
13	3	5 L	F22C	INPLANT_IN		Telco installation labor	F	n/a	n/a	n/a	1		
13	ė	5 L	F22C	INPLANT_C	DV	Contractor engineering & installation lab	or F	n/a	n/a	n/a	<u>ا</u>		
1 19	١	ιм	F22C	FOCALLHOD	DV	CASLE FB-OPT ALL 40DB 18	F	18	Sgi	.104	+82	5.0002	50.10
19		2 M	F22C	EXEMPT_M	VO	Exempt materials loadings	F	n/a	n/a	n/a	1	1	
19		3 8	10	SUPPORT_L	DV	Pole ldg for serial	۶	n/a	n/a	n/a		+	-
19		4 L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	<u> </u>	ļ	-
19		5 L	F22C	INPLANT	V DV	Telco installation labor	F	n/a	n/a	n/ •	<u> </u>		•
19	1	6 L	F22C	INPLANT_C	DV	Contractor engineering & installation la	por F	n/4	n/a	1 404		5 0002	\$0.12
20		i M	F45C	FOCALL400		CABLE FB-OPT ALL 400B 18			361				•
20		2 M	F45C	EXEMPT_M	A DV	Exempt materials loadings		1/4	174			┦	•
20		3 8	20C	SUPPORT_L	DV	ROW ldg for buried				n/a	$+-\frac{1}{1}$	+	
20		4 6	F45C	INPLANT_E		I elco engineering labor			n/#	n/a		ł	
.0		316	F45C	INPLANT_					0/4	n/4		+	
1			F43C	ECCALLIO	- 00	CARLE FR.OT ALL ADDR 12		12	Sei	.404	692	\$.0003	50 2
				EVELOT M					1 1/4	n/a	+		<u></u>
1:	<u> </u>		264 1	EXEMPL_M		Conduit Ide for unde	+	n/	n/a	n/a		+	1
21	[18	40	SCHOKI_I	- 10	Concertes tot mude						<u></u>	

CORP # 120 NETE PL SVC DESC Florida Loop Survey Curvet CIRCUTT ID 103360119 CEL 20041401 CIRCUTT DYPE *V CIRCUTT LYPE *V CIR	ن وي ا	as s	lav i	رمەد		100	PINVESTMENT RESULTS FOR		LAFL	2WNI				ige i
CIRCUIT LYPE -V CIRCUIT LYPE -V CIRCUIT EVEL Dig ALR MILES DIG ALR MILES DIG ALR MILES Sist 101 ALR MILES Teleo apportenzig labor F Ar.4 Ar.4 1 11 31 C FSC INFLANT.E DV Teleo apportenzig labor F Ar.4 Ar.4 1 12 SC INFLANT.E DV Teleo apportenzig labor F Ar.4 Ar.4 1 13 SC FSC INFLANT.E DV Teleo apportenzig labor F Ar.4 Ar.4 1 12 14 F4SC FXMT.M.A.V VE Eempt material labor F Ar.4 Ar.4 1 12 14 F4SC INPEANT.IN DV Teleo appartenzig labor F Ar.4 Ar.4 Ar.4 1 12 14 F4SC INPEANT.IN DV Exempt material labor F Ar.4 Ar.4 Ar.4 1 12 14 <td>1001</td> <td>P#-2</td> <td>.00</td> <td>51.</td> <td>AFE FL S</td> <td>VC DI</td> <td>SC : Florida Loop Survey Circuit</td> <td></td> <td>CIRC</td> <td>urrin</td> <td>305360</td> <td>9149</td> <td>CLLI DRE</td> <td>HFLMA</td>	1001	P#-2	.00	51.	AFE FL S	VC DI	SC : Florida Loop Survey Circuit		CIRC	urrin	305360	9149	CLLI DRE	HFLMA
Deg Term NLC Fig. Exception DD2 All Milles Dis View Construction NLC Fig.		CIR	cuit	TYPE	v circu	IT LE	VEL: DS0 DESIGN: 13 CLASS	OF SV	C: RESI	DENCE	٢	کف⊃ال	UXIOADING	58
Intern Sylt. RK C Type Description I/D Nuc. Cold Unit for Fordation 11 1 L FGC INFLANT.E DV Teleo engineering labor F $n/4$ $n/4$ $n/4$ 1 11 SL C INSTLANT.E DV Contraction engineering labor F $n/4$ $n/4$ $n/4$ 1 12 SL L FGC INSTLANT.M DV Contraction engineering labor F $n/4$ <td></td> <td></td> <td></td> <td></td> <td>ROUTE LE</td> <td>NGT</td> <td>I: 52.908 ROUTE MILE 10</td> <td>102</td> <td>AIR M</td> <td>(ILE5 :</td> <td></td> <td>516</td> <td></td> <td></td>					ROUTE LE	NGT	I: 52.908 ROUTE MILE 10	102	AIR M	(ILE5 :		516		
11 1 1 1 1 1 1 11 1 1 1 1 1 1 1 11 1 1 1 1 1 1 1 11 1 1 1 1 1 1 1 1 11 1 1 1 1 1 1 1 1 1 12 1 M FSC INPLANT_E OV CABLE FR-OF ALL 40D B12 F 1 1 1 12 1 M FASC EXEMPT_MA DV Exempt material loading F n/4 n/4 1 12 4 L FASC INPLANT_E DV Telce engosering labor F n/4 n/4 1 12 4 L FASC INPLANT_M DV Telce engosering labor F n/4 n/4 1 12 5 L F2C INPLANT_M DV Telce engosering labor F n/4 n/4 1	Seg. I	tem	M/L	FRC	Fid	Гуре	Description	F/D	Size	Gg/Md	гудь	Units	Unit Inv	Fat aliny
11 5 L 6 H2 INFLANT, M DV Takes unstails non labor F n/4 n/4 n/4 n/4 21 0. C F5C INFLANT, C DV Conrector engineering & usualianon labor F n/4	21	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	۱		
11 6 L EFC 1.19LANT_C OV Consistor engineering & usualianon labor F 1/4 n/4 1/4 n/4 1 22 11 M FASC FOCALLADD DV CABLE FB-OPT ALL 40DB 12 F 12 5g1 404 2.004 5.0003 50.14 21 24 M FASC FERMITY MA DV Exemptimaticatio labor F n/4 n/4 n/4 n/4 1 22 24 K-SC EXEMPTONIC DV Teto engineering labor F n/4 n/4 n/4 n/4 1 21 24 L FSC INPLANT_C DV Teto engineering 4 usualiabon labor F n/4 n/4 n/4 1 22 34 FCC EXEMPTONAL DV Contractor engineering 4 usualiabon labor F n/4 n/4 n/4 1 23 36 L FS2C EXEMPT_MA DV Exemptimaterial labolings F n/4 n/4 n/4 1 23 1 FS2C EXE	21			F5C	INPLANT_IN	DV	Teico installation labor	F	n/4	n/a	n/a	l	_	
1 N FAGC EVOCALLADD DV CASE F8-OFT ALL 40D B12 F 12 Sg1 4A1 2-6A1 5.0003 50.84 121 21 SL SG2 SLEPROFT_MA DV Exempt materials loadings F n/4 n/4 1 121 31 B SCC SUPFORT_L DV Telco engineering labor F n/4 n/4 n/4 1 121 SL FASC INFLANT_LIN DV Telco engineering 4 statulation labor F n/4 n/4 n/4 1 122 SL L FASC INFLANT_CE DV Telco engineering 4 statulation labor F n/4 n/4 n/4 1 123 SL F23C INFLANT_E DV Telco engineering 4 statulation labor F n/4 n/4 1 1 124 L F23C INFLANT_E DV Telco engineering 4 statulation labor F n/4 n/4 1 1 124 M F23C INFLANT_C DV Constractor engineering 4 stretallabon	21	5		F3⊂	INPLANT_C	DV	Contractor engineering & installation labor	٤	n/a	n/a	n/a	۱		
21 2 M FASC EVEXMPT_MALOV Eventprematerial loadings F n/a n/a 1 22 3 B 2CC SUPPORT_L DV Recomparently allow F n/a n/a n/a 1 22 5 L F45C INPLANT_E DV Teleo statulation labor F n/a n/a n/a n/a n/a 1 23 5 L F45C INPLANT_E DV Teleo statulation labor F n/a n/a n/a n <a< td=""> 1 23 1 M F22C EXEMPT.MA DV Exempt material loadings F n/a n/a n/a 1 23 1 M F22C EXEMPT.MA DV Exempt material loadings F n/a n/a n/a 1 23 1 L F22C EXEMPT.MA DV Exempt material loadings F n/a n/a n/a 1 23 1 L F22C EXEMPT.MA DV Exempt material loadings F<!--</td--><td></td><td>1</td><td>м</td><td>F45C</td><td>FOCALL40D</td><td>DV</td><td>CABLE FB-OPT ALL 40DB 12</td><td>F</td><td>12</td><td>Sgl</td><td>404</td><td>2.604</td><td>5.0003</td><td>50 84</td></a<>		1	м	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	404	2.604	5.0003	50 84
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	22	2	м	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	22	3	8	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		+	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/4	1		
121 9 L F43C INPLANT_C DV Contractor engineering 4 usualitation labor F n/4 n/4 1 131 I M F22C FOCALLADD DV CABLE FB-OPT ALL 40DB 12 F 12 Sgi 4.00 2.834 5.0003 50.97 131 14 L F22C EXEMPTIMAD DV Exempt materials loadings F n/4 n/4 1 131 38 1C SUPPORT_L DV Pole ldg for semal F n/4 n/4 n/4 1 131 3 L F22C INPLANT_C DV Telco engineering 4 unstallation labor F n/4 n/4 n/4 1 131 L F45C EXEMPT_MA DV Exempt materials loadings F n/4 n/4 n/4 1 14 L F45C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a n/a 1 14 L F45C INPLANT_E DV Telco engineering 4 installation labor		- 3	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1	-	
13 1 M F22C FOCALLADD DV CABLE FPOCT ALL 40DD 12 F 12 50 40 28.4 5.0001 50 13 2 M F22C EXEMPT_MA DV Esempt material loadings F n/a n/a n/a 1 12 3 8 IC SUPPORT_L DV Point and the statute of the	22	5	Ĺ	F45⊂	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
23 2 M F2C EXEMPT_VAL DV Exempt material loadings F n/a n/a n/a 1 23 1 6 IC SUPPORT_L DV Poie idg for aenal F n/a n/a n/a 1 23 4 C F22C INPLANT_IN DV Telco enguneering labor F n/a n/a n/a 1 23 6 C F22C INPLANT_C DV Telco installation labor F n/a n/a n/a n/a 1 23 6 C F22C INPLANT_C DV Contractor engineering 4 installation labor F n/a n/a n/a n/a n/a 1 24 1 M F45C EXEMPT_MA DV Esempt material loading F n/a	23	ī	м	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	2.834	5 0003	50.92
21 3 8 CC SUPPORT_L DV Poie ldg for senal F n/a n/a n/a 1 23 4 L F22C INPLANT_E DV Telco engueering labor F n/a n/a n/a n/a 1 23 3 L F22C INPLANT_C DV Telco unsaillaton labor F n/a n/a n/a 1 24 1 M F43C FOCALL40D DV Contractor engineering & unsaillaton labor F n/a n/a n/a 1 24 1 M F43C FOCALL40D DV Contractor engineering & unsaillaton labor F n/a n/a n/a 1 24 1 F43C INPLANT_E DV ROW ldg for bursed F n/a n/a n/a n/a 1 24 1 F43C INPLANT_E DV Contractor engineering & unsaillaton labor F n/a n/a n/a n/a 1 24 L F43C INPLANT_C DV Co	23	2	м	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	ļ	
23 4 L F22C INPLANT_E DV Telco engineering labor F n/a n/a 1 13 5 L F22C INPLANT_IN DV Telco engineering a torr F n/a n/a n/a 1 13 6 L F22C INPLANT_E DV Contractor engineering a tratallation labor F n/a n/a n/a 1 13 6 L F22C INPLANT_E DV Contractor engineering labor F n/a n/a n/a 1 14 L F45C EXEMPT_MA DV Escenpt maternaliation labor F n/a n/a n/a 1 14 L F45C INPLANT_E DV Telco engineering a labor F n/a n/a n/a 1 14 L F45C INPLANT_E DV Telco engineering a labor F n/a n/a n/a 1 124 L F45C INPLANT_E DV Contractor engineering a tratallation labor F n/a n/a <td>23</td> <td>-1</td> <td>8</td> <td>۱C</td> <td>SUPPORT_L</td> <td>DV</td> <td>Pole ldg for aenal</td> <td>F</td> <td>n/a</td> <td>n/a</td> <td>n/a</td> <td>1</td> <td>Į</td> <td></td>	23	-1	8	۱C	SUPPORT_L	DV	Pole ldg for aenal	F	n/a	n/a	n/a	1	Į	
23 3 L F22C INPLANT_IN DV Felce usuallation labor F n/a n/a n/a 1 23 6 L F22C INPLANT_C DV Contractor engineering & usuallation labor F n/a n/a n/a 1 24 1 M F4SC EXEMPT_MANDV Contractor engineering & usuallation labor F n/a n/a 1 3 8 20C SUPPORT_L DV Reconstruction and the provided of	23	÷	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
23 6 L F22C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 24 1 M F45C EXEMPT_MA DV CABLE FB-OPT ALL 40DB 12 F 12 Sgl 40d 909 5.0003 50.2 3 8 20C SUPPORT_L DV ROW ldg for busined F n/a n/a n/a 1 4 L F45C INPLANT_E DV Row ldg for busined F n/a n/a n/a 1 24 S L F45C INPLANT_E DV Telco installation labor F n/a n/a n/a 1 24 L F45C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 23 1 M F45C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 23 1 M F45C INPLANT_C DV Contracto	23	- 3	Ļ	F22C	INPLANT_IN	DV.	Teico installation labor	F	n/a	n/a	n/a	1		
24 M F4SC FOCALL40D DV CABLE FB-OPT ALL 40DB 12 F 12 5gl 40d 909 5.0003 50.27 1 2 M F4SC EXEMPT_MA DV Exempt maternals loadings F n/a n/a 1 3 8 20C SUPPORT_L DV ROW ldg for burled F n/a n/a 1 24 1 F4SC INPLANT_E DV Telco migneering labor F n/a n/a n/a 1 24 1 F4SC INPLANT_E DV Telco installation labor F n/a n/a n/a 1 23 1 M F4SC INPLANT_E DV CABLE FB-OPT ALL 40DB 12 F 12 Sgl 40d 790 5.0003 50.2 23 1 M F4SC EXEMPT_MA DV Exempt maternals loadings F n/a n/a n/a 1 23 1 M F4SC EXEMPT_MA DV Exempt maternals loadings F n/a n/a 1	23	- 6	L	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	24		м	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	909	5.0003	50.29
3B20CSUPPORT_LDVROW ldg for buriedF n/a n/a n/a n/a 1 4LF45CINPLANT_EDVTelco engineering laborF n/a n/a n/a 1 245LF45CINPLANT_INDVTelco unstallation laborF n/a n/a n/a 1 246LF45CINPLANT_CDVContractor engineering & installation laborF n/a n/a n/a 1 251MF45CFOCALL40DDVCastle FB-OPT ALL 40DB 12F 12 Sill404 n/a 1 253820CSUPPORT_LDVRow ldg for bursedF n/a n/a n/a 1 253820CSUPPORT_LDVRow ldg for bursedF n/a n/a n/a 1 254LF45CINPLANT_EDVTelco engineering laborF n/a n/a n/a 1 254LF45CINPLANT_CDVContractor engineering & installation laborF n/a n/a n/a 1 254LF45CINPLANT_CDVContractor engineering & installation laborF n/a n/a 1 261MF5CFOCALL40DDVCASELE FB-OPT ALL 40DB 16F n/a n/a 1 264LF5CINPLANT	ं 🕇	2	м	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
4LF4SCINPLANT_EDVTelco engineering laborFn/an/an/a1245LF4SCINPLANT_INDVTelco unstallation laborFn/an/a1246LF4SCINPLANT_CDVContractor engineering & installation laborFn/an/a1251MF4SCFOCALL4DDDVCABLE FB-OPT ALL 40DB 12F12Sgl4047905.000350.2252MF4SCEXEMPT_MADVExempt materials loadingsFn/an/a1253820CSUPPORT_LDVROW ldg for bursedFn/an/a1254LF4SCINPLANT_EDVTelco engineering laborFn/an/a1254LF4SCINPLANT_CDVTelco unstallation laborFn/an/a1254LF4SCINPLANT_CDVCoABLE FB-OPT ALL 40DB 15Fn/an/a1264LF4SCINPLANT_CDVRelco unstallation laborFn/an/a1253LF4SCINPLANT_CDVCoABLE FB-OPT ALL 40DB 16F18Sgl40d5.2765.000251.1264LF4SCINPLANT_CDVCoABLE FB-OPT ALL 40DB 16Fn/an/an/a126 <t< td=""><td></td><td>3</td><td>B</td><td>20C</td><td>SUPPORT_L</td><td>DV</td><td>ROW ldg for buried</td><td>F</td><td>n/a</td><td>n/a</td><td>n/a</td><td>1</td><td>I</td><td></td></t<>		3	B	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1	I	
24 5 L F4SC INPLANT_IN DV Telco ustallation labor F n/a n/a n/a 1 24 6 L F4SC INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 23 1 M F4SC FOCALL40D DV CABLE FB-OPT ALL 40DB 12 F 12 5gl 40d 790 5.0003 50.2 25 2 M F4SC EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 25 3 8 20C SUPPORT_L DV Recent engineering ison F n/a n/a n/a 1 25 3 L F4SC INPLANT_E DV Teleo installation labor F n/a n/a n/a 1 25 3 L F4SC INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 26 4 L F5C INPLANT_		4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1	Ī	
24 6 L F45C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 25 1 M F45C FOCALL40D DV CABLE FB-OPT ALL 40DB 12 F 12 Sgi 404 790 \$5,0003 \$60.2 25 2 M F45C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 25 2 M F45C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 25 4 L F45C INPLANT_E DV Row installation labor F n/a n/a n/a 1 25 6 L F45C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 25 6 L F45C INPLANT_C DV Constructor engineering & installation labor F n/a n/a n/a 1 26 1 M F5C </td <td>24</td> <td>5</td> <td>L</td> <td>F45C</td> <td>INPLANT_IN</td> <td></td> <td>Telco installation labor</td> <td>F</td> <td>n/a</td> <td>n/a</td> <td>n/a</td> <td>1</td> <td>I</td> <td></td>	24	5	L	F45C	INPLANT_IN		Telco installation labor	F	n/a	n/a	n/a	1	I	
25 1 M F45C FOCALL40D DV CABLE FB-OFT ALL 40DB 12 F 12 Sg1 404 790 5.0003 50.2 25 2 M F45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1 23 3 8 20C SUPPORT_L DV ROW ldg for buried F n/a n/a n/a 1 23 4 L F43C INPLANT_E DV Telco installation labor F n/a n/a n/a 1 25 5 L F45C INPLANT_C DV Telco installation labor F n/a n/a n/a 1 25 6 L F45C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 26 1 M F5C EXEMPT_MA DV Esempt materials loadings F n/a n/a n/a 1 26 1 M F5C INPLANT_E DV Conduit I	24	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	r F	n/a	n/a	n/a	1	T	
25 2 M F4SC EXEMPT_MA DV Exempt materials loadings F n/a n/a 1 25 3 8 20C SUPPORT_L DV ROW ldg for buried F n/a n/a n/a 1 25 3 8 20C SUPPORT_L DV Row ldg for buried F n/a n/a n/a 1 25 4 L F4SC INPLANT_E DV Telco engineering labor F n/a n/a n/a 1 25 6 L F4SC INPLANT_C DV Telco installation labor F n/a n/a n/a 1 25 6 L F4SC INPLANT_C DV Constractor engineering & installation labor F n/a n/a n/a 1 26 1 M FSC EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 26 1 M FSC INPLANT_E DV Constractor engineering & installation labor <td< td=""><td>23</td><td>l</td><td>м</td><td>F45C</td><td>FOCALLADD</td><td>DV</td><td>CABLE FB-OPT ALL 40DB 12</td><td>F</td><td>12</td><td>Sgi</td><td>LOI.</td><td>790</td><td>5.0003</td><td>\$0.2</td></td<>	23	l	м	F45C	FOCALLADD	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgi	LOI.	790	5.0003	\$0.2
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	25	2	М	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/4	n/a	1	T	
254LF43CINPLANT_EDVTelco engineering laborFn/an/an/a1253LF43CINPLANT_INDVTelco installation laborFn/an/an/a1256LF43CINPLANT_CDVContractor engineering & installation laborFn/an/an/a1261MF5CFOCALL40DDVCABLE FB-OPT ALL 40DB 18F185gi40d5.2765.000251.1262MF5CEXEMPT_MADVExempt materials loadingsFn/an/an/a126384CSUPPORT_LDVConduit ldg for undgFn/an/a1264LF5CINPLANT_EDVTelco engineering laborFn/an/a1264LF5CINPLANT_EDVTelco installation laborFn/an/a1266LF5CINPLANT_CDVContractor engineering & installation laborFn/an/a1266LF5CINPLANT_CDVContractor engineering & installation laborFn/an/a1266LF5CINPLANT_CDVContractor engineering & installation laborFn/an/a1281M5C600ULRICDVLRIC mix of 22.42.42 gaugeF600 <td< td=""><td>3</td><td>3</td><td>8</td><td>200</td><td>SUPPORT_L</td><td>DV</td><td>ROW ldg for buried</td><td>F</td><td>n/a</td><td>n/a</td><td>17/4</td><td>1</td><td>Ι</td><td></td></td<>	3	3	8	200	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	17/4	1	Ι	
25 3 L F4SC INPLANT_IN DV Telco unstallation labor F n/a n/a 1 25 6 L F4SC INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 26 1 M F5C FOCALL40D DV Contractor engineering & installation labor F n/a n/a 1 26 1 M F5C EXEMPT_MA DV Exempt material loadings F n/a n/a 1 26 3 B 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 26 4 L F5C INPLANT_E DV Telco engineering labor F n/a n/a 1 26 4 L F5C INPLANT_IN DV Telco installation labor F n/a n/a 1 26 6 L F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1	23	4	L	F43C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/4	1	Ī	
25 6 L F45C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 26 1 M F3C FOCALL40D DV CABLE F8-OPT ALL 40DB 18 F 18 5gl 40d 5.276 5.0002 51.1 26 2 M F3C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 26 3 B 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 26 4 L F5C INPLANT_E DV Contractor engineering labor F n/a n/a n/a 1 26 4 L F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 26 6 L F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 1 26 1 M 5C	25	3	L	F45C	INPLANT_IN	VOV	Telco installation labor	F	n/a	n/a	n/4	1	Ī	
26 1 M FSC FOCALL40D DV CABLE FB-OPT ALL 40DE 18 F 18 Sgl 40d 5.276 5.0002 51.1 25 2 M FSC EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 26 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 26 4 L FSC INPLANT_E DV Telco engineering labor F n/a n/a n/a 1 26 4 L FSC INPLANT_IN DV Telco installation labor F n/a n/a 1 26 6 L FSC INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 26 6 L FSC INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 28 1 M SC EXEMPT_MA DV Exempt materials loadings	23	6	L	F45C	INPLANT_C	VO	Contractor engineering & installation labo	e F	n/a	n/a	n/a	1		
25 2 M F3C EXEMPT_MA DV Exempt maternals loadings F n/a n/a 1 26 3 B 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 26 4 L F5C INPLANT_E DV Telco engineering labor F n/a n/a 1 26 4 L F5C INPLANT_IN DV Telco installation labor F n/a n/a n/a 1 26 6 L F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 26 6 L F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 28 1 M 5C EXEMPT_MA DV Exempt maternals loadings F n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 <td>26</td> <td>1</td> <td>м</td> <td>F3C</td> <td>FOCALLAND</td> <td>DV</td> <td>CABLE FB-OPT ALL 40D8 18</td> <td>F</td> <td>18</td> <td>Sgi</td> <td>.40d</td> <td>5,276</td> <td>5.0002</td> <td>\$1.1</td>	26	1	м	F3C	FOCALLAND	DV	CABLE FB-OPT ALL 40D8 18	F	18	Sgi	.40d	5,276	5.0002	\$1.1
26 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 26 4 L F5C INPLANT_E DV Telco engineering labor F n/a n/a n/a 1 26 4 L F5C INPLANT_IN DV Telco engineering labor F n/a n/a 1 26 5 L F5C INPLANT_IN DV Telco installation labor F n/a n/a 1 26 6 L F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 25 1 M 5C 600ULRIC DV LRIC mix of 22.24.26 gauge F 600 MIX U 40 5.0012 50. 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1	25	2	м	FSC	EXEMPT_M	A DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
26 4 L F5C INPLANT_E DV Teico engineering labor F n/a n/a 1 26 3 L F5C INPLANT_IN DV Teico installation labor F n/a n/a n/a 1 26 3 L F5C INPLANT_C DV Teico installation labor F n/a n/a n/a 1 26 6 L F3C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 28 1 M 5C 600ULRIC DV LRIC mix of 22.24.26 gauge F n/a n/a n/a 1 28 2 M 5C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 78 4 L SC INPLANT_IN DV Teico engineering labor F n/	26	3	8	+	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1	Ι	
26 3 L FSC INPLANT_IN DV Telco installation labor F n/a n/a n/a 1 26 6 L FSC INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 28 1 M SC 600ULRIC DV LRIC mix of 22.24.26 gauge F 600 MIX U 40 5.0012 50.012 28 2 M SC EXEMPT_MA DV Exempt materials loadings F n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 78 4 L SC INPLANT_E DV Telco installation labor F n/a n/a 1 78 4 L SC INPLANT_IN DV Telco installation labor F n/a n/a 1 6 L SC INPLANT_C DV Contractor engineering & installation labor F	26	- 4	L	F5C	INPLANT	DV	Teico engineering labor	F	n/a	n/a	n/a	1		
26 6 L F3C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 28 1 M 5C 600ULRIC DV LRIC mix of 22.24.26 gauge F 600 MIX U 40 5.0012 50. 28 2 M 3C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a n/a 1 28 4 L 5C INPLANT_E DV Conduit ldg for undg F n/a n/a n/a 1 78 4 L 5C INPLANT_IN DV Teico unstallation labor F n/a n/a 1 6 L 5C INPLANT_C DV Contractor engineering & installation labor F	26	3	L	FSC	INPLANT_I	NDV	Telco installation labor	F	n/a	n/a	n/a	1		
28 1 M 5C 600ULRIC DV LRIC mix of 22.24.26 gauge F 600 MIX U 40 5.0012 50.1 28 2 M 5C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 78 4 L SC INPLANT_E DV Telco engineering labor F n/a n/a 1 78 4 L SC INPLANT_E DV Telco unstallation labor F n/a n/a 1 6 L SC INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 29 1 M 43C 6008LRIC DV LRIC mix of 22.24.26 gauge F 600 MIX B 25 50011 50 29 1 M 43C Exempt materials loadings F n/a n/a 1 <t< td=""><td>26</td><td>. 6</td><td>L.</td><td>F3C</td><td>INPLANT_C</td><td></td><td>Contractor engineering & installation labo</td><td>x F</td><td>n/a</td><td>n/a</td><td>n/a</td><td></td><td></td><td></td></t<>	26	. 6	L.	F3C	INPLANT_C		Contractor engineering & installation labo	x F	n/a	n/a	n/a			
28 2 M 5C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1 28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 78 4 L 5C INPLANT_E DV Teico engineering labor F n/a n/a 1 78 4 L 5C INPLANT_E DV Teico engineering labor F n/a n/a 1 5 L 5C INPLANT_IN DV Teico unstallation labor F n/a n/a 1 6 L 5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 29 1 M 43C 600BLRIC DV LRIC mux of 22.24.26 gauge F 600 MIX B 25 50011 50 29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1	25	. 1	м	50	600ULRIC	DV	LRIC mix of 22.24.26 gauge	F	600	MIX	U	*	5.0012	
28 3 8 4C SUPPORT_L DV Conduit ldg for undg F n/a n/a 1 78 4 L SC INPLANT_E DV Telco engineering labor F n/a n/a 1 5 L SC INPLANT_IN DV Telco unstallation labor F n/a n/a 1 6 L SC INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 29 1 M 45C 600BLRIC DV LRIC mux of 22.24.26 gauge F 600 MIX B 25 50011 50 29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1	28		2 M	50	EXEMPT_M	A DV	Exempt materials loadings	F	n/a	n/a	n/a			
18 4 L SC INPLANT_E DV Teico engineering labor F n/a n/a 1 5 L SC INPLANT_IN DV Teico unstallation labor F n/a n/a 1 6 L SC INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 29 1 M 43C 600BLRIC DV LRIC mux of 22.24.26 gauge F 600 MIX B 25 50011 50 29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1	28		8	40	SUPPORT_L	. DV	Conduit ldg for undg	F	n/a	n/a	n/a		·	
5 L 3C INPLANT_IN DV Teico installation labor F n/a n/a 1 6 L 5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a 1 29 1 M 45C 600BLRIC DV LRIC mux of 22.24.26 gauge F 600 MIX B 25 5 0011 50 29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1	78		4 L	sc	INPLANT_I		Teico engineering labor	F	n/a	n/a	n/a		+	
6 L 5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a I 29 1 M 45C 6008LRIC DV LRIC mix of 22.24.26 gauge F 600 MIX B 25 5 0011 50 29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1			5 L	5C	INPLANT	NDV	Teico installation labor	F	n/a	n/a	n/a			
29 1 M 45C 600BLRIC DV LRIC mux of 22.24.26 gauge F 600 MIX B 23 S011 X 29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a 1	Γ		6 L	30	INPLANT	C DV	Contractor engineering & installation lab	or F	n/a	n/a	n/a		6.0011	<u></u>
29 2 M 45C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a i	29	2	1 M	45C	600BLRIC	DV	LRIC mux of 22.24.26 gauge	3	600		6	2		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	29	2	2 M	450	EXEMPT_M	A DV	Exempt materials loadings	F	n/4	n/4	n/a		·	

1.20S-	L	а. I		Į	-00	INVESTMENT RESULT	SFOR		LALL	, <u>,,,,,,,</u> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,				'ige I
1 () () (20	s ta	VIE EL S	VC DE	SC Florida Loop Survey Circu	ut		circ	un ib	303360	9149	CLI DR	BHFLMA
1000	cinc		TYPE	V CIRCU	יד נבי	VEL: DS0 DESIGN: 13	CLASS O	FSV	C: RESI	DENCE	C) EC se M	UXIOADIN	65.3
				ROUTE LE	NGTH	I: 52,908 ROUTE MILE	10.0)2	AIR V	III.C5		÷ 16		
Sec. 1	lean 1	MA.	FRC	rid	Type	Description		1/D	Size	Gg/Md	гуль	Units	Uait Iav	Totaliny
101	31.6		20 C	SUPPORT_L	DV	ROW ldg for buried		۶	n/a	n/4	n/a	t	i i	
291			+3C	INPLANT_E	DV	Telco engineering labor		F	n/4	n/ a	n/a	1		
291	510	- 1	43C	INPLANT_IN	DV	Telco installation labor		F	n/4	n/4	n/a	1		
29	- 6 1	•	45C	INPLANT_C	DV	Contractor engineering & instal	lation labor	۶	n/a	n/ a	n/a	1		
35	218	3	257C	DLC Equipm	٥v	Channel unit plug-m	- <u></u>	F	n/a	n/a	RT	1		
33	3 8	3	237C	DLC Equipm	DV	DLC CO. DSX-1 Panel		F	n/a	n/a	co	1	l	
35	4 j E	3	257C	DLC Eyupm	DV	DLC RT, DSX-1 Panel		F	n/a	n/a	RT	1	•	
	- 1 8	3	257C	MUX Equipm	DV	LRIC mux of 22.24.26 gauge		F	n/a	n/a	co	ī		
36	2 8	3	100	MUX Equipm	DV	Hut		F	n/a	n/a	RT-	١		
36	3 6	3	237C	MUX Equipm	DV	LRIC mux of 22.24.26 gauge		F	n/a	n/a	RT∙	1	-	
.36	+ 8	3	t V	MUX Equipm	DV	CEV		F	n/a	n/a	RT-	1	—	
ن		<u>.</u>					INVESTMEN		IBTOT			PE DY		\$422
							INVESTM	ENT	SUBTO	TAL FO	R FEE	DER	-ل	\$422.3
Seg. 1	tem	м/1	FRC	Fid	[ype	Description		ŧД	5 Size	Gg/Ma	і гудь	Units	Unit Inv	Tutaliny
•	1	м	45C	600BLRIC	DV	LRIC mux of 22.24.26 gauge	•	D	600	MIX	8	20	5.0178	50.36
•	2	м	45C	EXEMPT_MA	DV	Exempt materials loadings		D	n/a	n/a	n/a	1	+	
ı -	3	в	20C	SUPPORT_L	DV	ROW ldg for buried		Þ	n/a	n/4	n/#	1	1	
31		Ļ	45C	INPLANT_E	DV	Telco engineering labor	· · · · · · · · · · · · · · · · · · ·	D	n/a	n/a	n/a	1	Ì	
31	3	L	45C	INPLANT_IN	DV	Telco installation labor		D	ri/a	n/a	n/a	1	t	
31	6	Ĺ	↓5Ċ	INPLANT_C	DV	Contractor engineering & inst	llation labor	Þ	n/a	n/a	n/a	1	t	
12		M	45C	900BLRIC	DV	LRIC mux of 22.24.26 gauge	· · · ·	D	900	MIX	B	950	5.0176	\$16.70
1 321		М	+5⊂	EXEMPT_MA	DV	Exempt materials loadings		D	n/a	n/a	n/a	1	<u> </u>	
32	3	8	200	SUPPORT_L	DV	ROW ldg for buried	· · ·	D	n/a	n/a	n/4	ī	1	
32		L .	43C	INPLANT_E	DV	Telco engineering labor		Þ	n/a	n/a	n/4	1	1	
32	- 5	ί.	+3C	INPLANT_IN	DV	Telco installation labor		D	n/a	n/a	n/a	1	Ť	
32	6	C	43C	INPLANT_C	DV	Contractor engineering & inst	allation labor	D	n/a	n/a	n/a	1		
33	- i	M	450	400BLRIC	DV	LRIC mix of 22.24.26 gauge		D	400	MIX	8	325	5.0184	53.94
33		М	45C	EXEMPT_MA	DV	Exempt materials loadings		D	n/a	n/a	n/a	1	Ţ	
13	3	8	20C	SUPPORT_L	DV	ROW ldg for buried		D	n/a	n/a	n/4	1	I.	
33	- +	L	43C	INPLANT_E	DV	Telco engineering labor		D	n/a	n/a	n/a	1	1	
13	- 3	Ļ	43C	INPLANT_IN	VOV	Telco installation labor		D	n/a	n/a	n/a	1		
13	. 6	L	+5⊂	INPLANT_C	DV	Contractor engineering & uns	ailation labor	D	n/a	n/a	n/a	1		
н	• 1	м	450	200BLRIC	DV	LRIC mux of 22.24.26 gauge		D	200	MIX	B	1,700	5.0186	551.0
ж	2	м	450	EXEMPT_M.	A DV	Exempt materials loadings		D	n/4	n/a	n/a	<u> </u>	4	
11	3	В	20C	SUPPORT_L	DV	ROW ldg for buried		D	n/a	n/a	n/a		+	
	+	TL.	45C	INPLANT_E	DV	Telco engineering labor		D	n/a	n/4	n/a	1	+	
	5	L	45C	INPLANT	NDV	Telco installation labor		D	n/4	n/a	n/a	·	+	
34	5	Ĺ	43C	INPLANT_C		Contractor engineering & ins	tallation labor	0	n/a	n/a	n/a			
33	1	м	12C	333892750	DV	Copper Riser Cable ARTM		D	50	26	R	190	·	
-														

LAFL2WNI LOOP INVESTMENT RESULTS FOR Page -Taesday Max tail yees CIRCUIT ID 3053609149 STATE: FL SVC DESC: Florida Loop Survey Circuit CELE DR8HFLMA 100P + 2.00 DESIGN 13 CLASS OF SVC: RESIDENCE DIC & MUXIOADINGS B CIRCUIT LEVEL : DS0 CIRCUIT TYPE: V 10.02 AIR MILES : 616 ROUTE LENGTH : 52,908 ROUTE MILE : F/D Size C.g/Md Pl/db Units Unit fav Description latalinv Fid Seg Item M/I FRC Lype D n/a EXEMPT_MA DV Exempt materials loadings n/a n/a 1 12⊂ 35 5] M. INPLANT_E DV Telco engineering labor 0 n/a n/ a n/a 1 2 10 | 12C 35 INPLANT_IN DV Telco installation labor D n/a n/a n/a 1 12⊂ - L 35 Contractor engineering & installation labor 6/4 1 DV D n/a n/a 12C INPLANT_C SL 35 5459.L INVESTMENT SUBTOTAL FOR INV TYPE: DV INVESTMENT SUBTOTAL FOR DISTRIBUTION \$459.C

LOOP MAKEUP INVESTMENT TOTAL:

37

\$881.2

TAB F

•

· .

50

-

,

، ک

Computation of Average Loop Investments by Class of Service

After developing investments for each circuit in the loop survey, investment dollars are totaled by field reporting code for Residence and Business circuits separately. The totals are then divided by the number of survey circuits for residence and business. The results represent the average or typical investment for each field reporting code for a Residence and Business circuit.

The weighted loop investment is developed by multiplying the average investment for Residence and Business by the number of lines in service at the time the survey circuits were randomly selected for the loop survey. For example, the resulting average investment for aerial metallic cable (22C and 12C - feeder and distribution) is for the 2 wire 100% non-integrated study.

TAB G

.

_

Overview of Recurring Cost Spreadsheet Methodology

The following cost summary spreadsheets are developed as follows:

- 1) LRIC / 100% Nonintegrated 2 Wire
- 2) LRIC / 100% Nonintegrated 4 Wire
- 3) LRIC / 100% Nonintegrated 2 Wire ISDN

Cost Methodology:

1) The average investment (Column C) by Field Reporting Code (FRC) is provided by the loop investment model. The average investment represents the combined feeder and distribution average investment per circuit. The average investment per circuit includes the appropriate state sales tax.

2) The annual cost associated with each investment is determined by multiplying the average investment by the capital and operating expense annual cost factors. The total annual cost is divided by 12 to determine the monthly cost. The monthly cost is multiplied by the 3-5 year levelized investment factor to determine the levelized monthly cost.

3) Spreadsheets 1 and 3 provide for a Weighted Residential and Business Loop Cost ** and Spreadsheet 2 provides for a Business Loop Cost only.

4) The total levelized monthly cost for each spreadsheet includes loop associated cost additives (i.e., levelized monthly computer system cost, distributing frame cost, and TIRKS cost).

** The weighted residential and business loop investment (Column C) is developed by weighting the combined feeder and distribution average investment for Residence and the combined feeder and distribution average investment for Business by the respective residence or business number of access lines in service at the time the circuits were randomly selected for the loop survey.

NOTE: The terms "monthly" and "recurring" are interchangeable.

All cost factors refer ced from pg. 65 (this pack e)

Filename: F2WN2X

A 105	A Combined Feeder & Distribution	B	с	D	EFG	н н	іјк	C E M	N O	Р	Q R S	т	u v w	,
106 107	LRIC / 100% Nonintegrated - 2 Wire Weighted Residential & Business Lo	op Cost			766	K Pa	218				- Tab	E, pg.	141	
106 109	State:	FLORIDA					N. Tatal I			•	Local	Total	Levelized	
111 112			Average nvestment	Deprec	152%	Tax	(104an Cap (D+F+Hi)	Mice	Tex	Uper Exp (L+N)		Cost	Monthly Cost	70
113 114	60 2 2 6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7 7 7			(D116"\$C1	17)						>	(J+P+R)/12	(T°V factor)	
115 116 117	Land	200		0.0000	0.1118	0.0514	0.1632	0.0000	0.0113	0.0113	0.0027			
118 119	Buildings	10C, 110C, 810C		0.0302	0.0986	0.0452	0.1740 \$0.24	0.0069	0.0077	0.0146 50.02	0.0029 50.00			
120 121	Digit Circ-Pair Gain	257C,D257C,F257C		0.1134	0.0535	0.0288	0.2058	0.0009	0.0113	0.0202	0.0034			
122 123	Poles	1C, 811C		0.0671 \$0.48	0.0725 \$0.52	0.0325 \$0.23	0.1721 \$1.24	0.0279 \$0.20	0.0113 \$0.08	0.0392	0.0032 \$0.02			
124 125	Aeriel Ce-Metallic	22C, 12C, 802C		0.0917 \$8.87	0.0797 \$7.71	0.0336 \$3.27	0.2052 \$19.86	0.0571 \$5.53	0.0113 \$1.09	0.0684 \$6.62	0.0042 \$0.41			
126 127	Aerial Ca-Fiber	822C, 812C, 882C, 982C, D22C, F22C, T22C, D12C, F12C, T12C		0.0067 \$0.02	0.0784 \$0.02	0.0347 \$0.01	0.1798 \$0.05	0.01 39 \$0.00	0.0113 \$0.00	0.0252 \$0.01	0.0031 \$0.00			
120 129 130	Unground Ce-Metallic	5C, 805C		0.1035	0.0613	0.0342	0.2191	0.0291	0.0113	0.0404	0.0039			
131 132	Unground Ce-Fiber	85C,885C,985C,D5C,F5C,T5C		0.0626	0.0800	0.0358	0.1784 50.80	0.0135 50.06	90.42 0.0113 50.05	\$1.31 0.0246 \$0.11	90.15 0.0031 50.01			
(33 34	Burled Ca-Metallic	45C, 848C		0.0676 \$15.10	0.0000 \$16.72	0.0354 \$7.32	0.2039 \$42.14	0.0543	0.0113	0.0656	0.0041			
135 136	Buried Ce-Fiber	845C,858C,958C,D45C, F45C,T45C		0.0585 \$0.19	0.0616 \$0.27	0.0367 \$0.12	0.1766 \$0.59	0.0144 \$0.05	0.0113 \$0.04	0.0257 \$0.09	0.0031 \$0.01			
137	Submarine Ca-Metallic	8C, 808C		0.0660	0.0614	0.0366	0.2040	0.0150	0.0113	0.0263	0.0035			
40	Submarine Ca-Fiber	86C,888C,D8C,F8C,T8C		0.0000	0.0614	0.0365 50.00	0.2029 50.00	0.0150 50.00	0.0113	90.01 0.0263 50.00	\$0.00 0.0035 \$0.00			
.42 143	Introid Newk-Metallic	520		0.0861	0.0785	0.0340	0.1785	0.0320	0.0113	0.0433	0.0034			
.44 145	Initibili Nitwis-Filber	852C,052C,F52C,T52C		0.0861 \$0.00	0.0785 \$0.00	0.0340 \$0.00	0.1786 \$0.00	0.0320 \$0.00	0.0113 \$0.00	0.0433 \$0.00	0.0034 \$0.00			
146 147	Conduit Systems	4C, 84C, 94C		0.0242 \$0.35	0.0677 \$1.27	0.0401 \$0.56	0.1520 \$2.20	0.0028 \$0.04	0.0113 \$0.16	0.0141 \$0.20	0.0025 \$0.04			
146 149 150	Annei Drop	220		0.0917 \$1.58	0.0797	0.0336 \$0.58	0.2052 \$3.49	0.0571 \$0.97	0.0113	0.0664	0.0042 \$0.07			
:51 52	Preside Excly			\$0.88	\$0.82	\$0.36	0.2030 \$2.06	\$0.55	0.0113 \$0.11	0.0656 \$0.66	0.0041 \$0.04			
.53 54	Total Investment Subtotal Levelized Monthly Cost	SUM(C117C151) Sum Cost (Column V)								L (\$15.13	
-53 -56 -57	Leveland Monthly Computer Sys Cost Leveland Monthly Disbributing Frame C Leveland Monthly TIRKS Cost	ALD 00527148881111/18C124/42/								Tabl	t, pg 158.1	-n.15	\$0.18 \$0.21	
58	Total Levelized Monthly Cost	SUM(V154V157)	12UJ										\$0.13 [\$15.66]	
	(.	Tab I Pg. 163. Line	10				,							
		• • •								11.				

r L

06/07/96

08/07/96

A 1 2 3	A Combined Feeder & Distribution LRIC / 100% Nonintegrated - 4 Wire BUSINESS LOOP	B	С	D	E	F	G H	r t	к	L ,	м	N	ο	Ρ	Q	R	S	T	U	v '	w
4 5 6	Stata:	FLORIDA	1 I		۱.	:0 M	l J knor	I Total	1		ł,	Artical	I,	0	I	Local	i	Total	Leve	betue	

				1.0.0	(minute	1 IONE	1	I AOVEL	I Oper		GRI	Monthly	Monthly
7.			Average Deprec	13.2%	Tax	Cap	Mice	Так	Εκρ	1	0 0 1 5 2	Cost	Cost
8			investment	1 1		(D+F+H)		ł	(L+Ň)	- E	(J+P)*R7 j		
9	***************************************								********	-			
10	-	•	(D12*5C13)							>I	(J+P+RV12	(Try tector)
11			-	•							•		(
12	Land	20C	0.0000	0.1118	0.0514	0.1632	0.0000	0.0113	0.011	3	0.0027		
13			\$0.00	\$0.47	\$0.21	\$0.68	\$0.00	\$0.05	\$0.0	6	\$0.01		
14	Buildings	10C 110C 810C	0 0302	0 0985	0.0452	0 1740	0.0069	0.0077	0.014	10	0.0029		
15	- -		50.06	\$0.27	\$0.12	50.47	\$0.02	\$0.02	100	M I	\$0.01		
16	Digt Cyrc-Pair Gain	2570 D257C F257C	0 1134	0.0636	0.0288	0.2058	0.0000	0.0113	0.000	5	0.0034		
17			\$8475	\$47.53	\$21.52	\$153.81	48.65	58.45	\$15.4	ν4 ΙΔ	67.64		
16	Poine	10 8110	0.0471	0.0725	0.0325	0 1721	0.0270	0.0112	0.020	5			
19		14 0110	50.63	60 45	60.30	81.81	0.0278	0.0113	0.038		0.0032		
20	Antini Co. Metallic	200 100 0000	0.0017	0.0707	0.0330	al.et 6.0060	¥U.20	30.11	30.3	W.	30 03		
24		220, 120, 4020	613.77	0.0797	0.0336	0.2002	00571	0.0113	0.068	4	0.0042		
22	Andrek Co. Eiber			811.W/	00.04 0	3JU.81	30.07	\$1.70	\$10.2	<u></u>	\$0.63		
22	All IN CEPTION		0.0667	0.0/84	0.0347	0.1/98	0.0139	0.0113	0 025	2	0 0031		
23		F2AC, 12AC, U1AC, F12C, 112C	\$0.02	\$0.03	\$0.01	\$0.05	\$0.00	\$0.00	\$0.0	11	\$0.00		
44													
20	Unground Ca-Metallic	5C, 805C	0.1036	0.0813	0.0342	0.2191	0.0291	0.0113	0 040	М.	0 0039		
26			\$11.37	\$8.92	\$3.75	\$24.05	\$3.19	\$1 24	\$4.4	3	\$0.43		
27	Unground Ce-Fiber	85C,885C,985C,D6C,F5C,T5C	0.0626	0.0600	0.0356	0.1764	0.0135	0.0113	0.024	8	0.0031		
28			\$0.36	\$0.46	\$0.20	\$1.02	\$0.06	\$0.05	\$0.1	4	\$0.02		
29	Burned Ca-Metallic	45C, 846C	0.0676	0.0009	0.0354	0 2039	0.0543	0.0113	0.065	6	0.0041		
30			\$22.51	\$20.79	\$9.10	\$52.40	\$13.96	\$2.90	\$16.8	6	\$1.05		
31	Buned Ca-Fiber	845C,856C,956C,D45C,	0.0585	0.0816	0.0367	0.1768	0.0144	0.0113	0.025	7	0.0031		
32		F45C,T45C	\$0.19	\$0.26	\$0.12	\$0.56	\$0.05	\$0.04	\$0.0	8	\$0.01		
33													
34	Submarine Ca-Metallic	6C, 806C	0.0660	0.0614	0.0366	0.2040	0.0150	0.0113	0 026	3	0 0035		
35			\$0.42	\$0.40	\$0.18	\$1.00	\$0.07	\$0.06	\$0.1	3	\$0.02		
36	Submanne Ca-Fiber	86C,886C,D6C,F6C,T6C	0.0800	0.0814	0.0355	0.2029	0.0150	0 0113	0 026	3	0.0035		
37			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	Ō	\$0.00		
38	Intrbid Niwic-Matallic	52C	0.0661	0.0785	0.0340	0 1766	0.0320	0.0113	0.043	3	0.0034		
39			\$0.20	\$0.24	\$0.10	\$0.55	\$0.10	\$0.03	50 1	3	\$0.01		
40	Introid Niwic-Fiber	852C.052C.F52C.T52C	0.0661	0.0785	0.0340	0 1786	0.0320	0.0113	0.043	a l	0.0034		
41			\$0.00	\$0.00	\$0.00	50.00	\$0.00	50.00	\$0.0	ň	\$0.00		
42	Conduit Systems		0.0242	0.0677	0.0401	0 1520	0.0026	0.0113	0.014	4	0.0025		
43			\$0.61	\$2.19	\$1.00	\$3.60	\$0.07	60.26	50.34		40.06		
44	Aeriel Oroo	220	0.0917	0.0797	0.0338	0 2052	0.0571	0.0113	0.068	4	0.0042		
45			61 KG	64.36	0.0000	63.40	0.0071	0.0113	0.000	-	00042		
44	Burgert Dava	#C	0.0076	41.30 0.0000	30.36	a.a.	30.97	30.19	311	•	30.07		
47	Contra Crop		0.0076	0.0000	0.0304	0.2038	0.0043	0.0113	0.000	0	0.0041		
40			\$U.86	30.82	30.35	\$2.00	30.35	30.11	20.0	0	\$0.04		
40	Total to estimat	51 BUC13 C13											
60	Commission and Manager Commission	Sum Cost (Column 10											
30	Success Levelzed Mortiny Cold	som com (column v)											\$27.87
31	Leveland Moreny Complian Sys Cost												\$0.18
32	Leverzed Morshly Unbrituding Frame C	ONE											50.42

Levelized Monthly TiRKS Cost Total Levelized Monthly Cost 53 54 ((0.0052*(1+\$R\$7)*\$C17)/12)*\$V16) SUM(V50...V53)

\$0 42 \$0 32 \$28.79 Tab H, pg 158, Ln. 19

(except dist. frame)

54

.

Jename: F2WNISDNX

٨	•	8	C	D	E	F	G	н	1	j 🖌	ĸ	L	M	N	0	₽	Q	R	\$ т	U	v	W
X5	Combined Feeder & Distribution																					
)6	LRIC / 100% Nonintegrated - 2 Wire ISDN																					
17	Weighted Residential & Business Loop Cost																					

37	Weighted Residential & Business Loop Cost	
36		

39	Slate:	FLORIDA					-					Local	Total	Levelized
10	•				C.O.M.	Income	j Total j		Advel	Oper	1	GRT	Monthly	Monthly
11			Average	Deprec	13.2%	Tan	Сар	Mice	Tax	Euφ	1	0.0152	Cost	Cont
12			investment				(D+F+H)	1	1	(L+N)	1	(J+P)*R111		
13							بجهوت القافج عجر	,esseebere		******			**********	
- 14				(D11 6'\$ C11	ን							>	(J+P+R)/12	(1"V lector)
15	l enti	200		0.0000	0.1118	0.0514	0.1632	0.0000	0.0113	0.0113	3	0.0027		
17				\$0.00	\$0.38	\$0.17	\$0.55	\$0.00	\$0.04	\$0.04		\$0.01		
18	Buildings	10C. 110C. 810C		0.0302	0.0966	0.0452	0.1740	0.0089	0.0077	0.014	5	0.0029		
19				\$0.24	\$0.77	\$0.35	\$1.36	\$0.05	\$0.06	\$0.11	j	\$0.02		
x	Digit Clar. Pak Gain	257C 0257C F257C		0.1134	0.0636	0.0288	0.2058	0.0069	0.0113	0.0202	2	0.0034		
24				\$167.56	101 99	\$42.58	\$304.13	\$13.15	\$16.70	\$29.85	ŝ	\$5.02		
22	Balaa	10.8110		0.0671	0.0725	0.0325	0 1721	0 0279	0.0113	0.0392	į.	0.0032		
23	runs.	10,0110		50 48	\$0.57	\$0.23	\$1.24	\$0.20	50.06	50.26		\$0.02		
23	Aurial Ca Matellia	220, 120, 6020		0.0917	0.0797	0.0336	0 2052	0.0571	0.0113	0.0664	i i	0.0042		
- 14		210, 110, 0020		58.87	\$7.71	\$127	\$19 M	\$5.53	\$1.09	56.67	;	50.41		
19	tudet Ca Filma	472C 412C 442C 462C 022C		0.0047	0.0784	0.0347	0 1796	0.0139	0.0113	0.0252	,	0.0031		
	Aanai Ca-riber	6720, 0120, 0020, 0020, 0220, 6330 T330 D430 5130 T430		50.00	50.07	50.01	40.06	\$0.00	50.00	\$0.0401	ì	\$0.00		
		F220, 1240, D120, F140, 1120		40.0L		40.01	40.00	40.00	40.00	40.01	,	40.00		
(ð	the second Condition	50 8050		0.1036	0.0013	0 0342	0.2101	0.0201	0.0113	0.0404		0.0039		
29 10	Unground Ce-Mitabilic	30,0000		43.84	53.05	St 78	58.71	\$1.00	10.42	\$1.51		\$0.15		
30				0.0636	0.000	0.0058	0 1784	0.0135	0.113	0.024	a de la composición de la comp	0.0031		
21	Unground Carriber	930,9630, 963 0,000,F30,130		50 28	60.56	10.18	\$0.00	50.08	\$0.05	60.11		\$0.01		
		450 8480		0.0070	0.0000	0.006.4	0.00	0.0543	0.0113	0.0464		0.0041		
33	Drugg CE-maint;			\$18.10	418 77	\$7 32	\$42.14	\$11.22	\$2.34	613.54	í	50.85		
- 34	Rendered Co. Elbert	845C 858C 858C D45C		0.0585	0.0818	0.0387	0 1788	0.0144	0.0113	0.0257	;	0.0031		
				50.10	\$0.27	\$0.12	10 50	\$0.05	50.04	60.00		50.01		
70		F430,1480			4 0.47	4 0.12	44.00	40.00		40.00	·	40.01		
37	Cubmedes Co Mutalla	ac a080		0.0000	0.0814	0.0366	0 2040	0.0150	0.0113	0.0261		0.0035		
10				\$0.05	50.04	\$0.02	50 11	\$0.01	50.01	50.01	í I	\$0.00		
	Submerine Co.Fiber	ASC ASSC DOC FOC TOC		0.0000	0.0814	0.0355	0 2020	0.0150	0.0113	0 0263		0.0036		
41				\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	50.00	, ,	\$0.00		
42	Indebuld Dibude Adaptable	52C		0.0061	0.0785	0 0340	0.1786	0.0320	00113	0.0433	i i	0.0034		
43				50.04	10.05	\$0.02	50.12	\$0.02	\$0.01	\$0.03	i i	\$0.00		
4	Interfact Mitade Filtran	852C 052C F52C T52C		0.0061	0.0785	0 0340	0.1766	0.0320	0.0113	0.0433	i.	0.0034		
45				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	j.	\$0.00		
46	Conduit Systems	4C. 84C. 84C		0.0242	0.0877	0.0401	0.1520	0.0028	0.0113	0.0141	i i	0.0025		
47				\$0.53	\$1.83	50.88	\$3.34	\$0.05	\$0.25	\$0.31	i i	\$0.06		
ÅÅ.	Aeriel Drop	22C		0.0917	0.0797	0.0338	0.2052	0.0571	0.0113	0.0684	i i	0.0042		
49	- and a coop			\$1.56	\$1.36	50 58	\$3.49	\$0.97	\$0.19	\$1.16	İ.	\$0.07		
50	Burled Oron	45C		0.0676	0.0000	0.0354	0.2030	0.0543	0.0113	0.0856		0.0041		
ŝ	Daniel Crop			\$0.88	50.82	\$0.36	\$2.06	\$0.55	\$0.11	50 66		\$0.04		
52										•••••		•••••		
53	Total investment	SUM/C117.C151)												
54	Subintel Levelized Monthly Cost	Sum Cost (Column Vi												\$36.90
55	Levelized Monthly Computer Sys Cost	· · · · · · · · · · · · · · · · ·				•								\$0.18
56	Levelized Monthly Disbributing Frame (Cost												\$0.21
57	Levelized Monthly TIRKS Cont	(((0.0052*(1+\$R\$111)*\$C121V12)	*\$V120)											\$0 63
58	Total Levelized Monthly Cost	SUM(V154.,V157)												\$37.92
+ -	······································													·

06/07/96

í

Private/Proprietary: No use or disclosure outside BELLSOUTH except by written agreement.

•

.

.

TAB H

•

•

Illustrative numbers only - do not match to any in Exhibit, No 2.

> TAB H Page 1 of 3

FUNDAMENTAL DIGITAL LOOP CARRIER INVESTMENT MODEL

The Fundamental Digital Loop Carrier Investment Model develops the investment for digital loop carrier systems. Investments are calculated for the system (which includes the system hardwired equipment, common plug-ins, and DSX-1 panel), deferrable plug-ins and housing (cabinets, huts and Controlled Environment Vaults). Network data is used to determine the vendor and system types which will be deployed, as well as the probability of occurrence for each system. Calculated investments are combined appropriately for the various designs specified in the Loop Investment Model.

Illustrative Example Investment Calculations: Central Office Terminal and Remote Terminal \$20,000.00 Material Price (Hardwire, commons, DSX-1 Panel)

	1.0750	In-Plant Factor
\$21	L,500.00 200	Installed Investment # Circuits per System
\$	107.50 .40	Per Circuit Investment Probability of System
\$	43.00 .70	Weighted Investment Utilization
\$	61.43	Utilized Investment

Plug-in

×	\$ 150.00	Plug-in Material Price In-Plant Factor
=	\$ 163.50	Installed Investment
+	2	# Channels per Plug-in
=	\$ 81.75	Per Circuit Investment
×	.40	Probability of System
=	\$ · 32.70	Weighted Investment
×	1.075	Spare Stock Factor
=	\$ 35.15	Plug-in Investment

_

TAB H Page 2 of 3

FUNDAMENTAL MULTIPLEXER INVESTMENT MODEL

The Fundamental Multiplexer Investment Model develops the investment for SONET Multiplexers deployed in the Outside Plant loop. Investment data used to develop calculations for this model are taken from the SONET Fundamental Investment Model described on Page 3 of 3. Investments are developed for the hardwired equipment, common plug-ins and the DS1 working card at the DS1 level. Network data is used to determine the vendor and system types which will be deployed, as well as the probability of occurrence for each system. These investments are then combined appropriately for the various designs specified in the Loop Investment Model.

Illustrative Example Investment Calculations: Central Office and Remote Terminal

	\$250.00	Hardwire and Common Investment (per DS1)
+	\$200.00	DS1 Card (per DS1)
+	\$ 2.50	Fiber Terminal (per DS1)
+	\$.50	Pigtails (per DS1)
+	\$ 1.00	Fiber Jumpers (per DS1)
=	\$454.00	Total Investment per system (per DS1)
×	.50	System probability of occurrence
=	\$227.00	Weighted Investment
÷	.70	Utilization
=	\$324.29	Utilized Investment
+	24	# Circuits per DS1
-	\$ 13.51	Circuit Investment

TAB H Page 3 of 3

SONET FUNDAMENTAL INVESTMENT MODEL

The SONET Fundamental Investment Model develops investments for SONET lightwave multiplexing equipment, associated circuit equipment, such as DSX panels, and the fiber facilities connecting the SONET equipment.

ractificies connecting the South equipment.

\$50,000.00 Material Price 1.01 TPI × ---\$50,500.00 Current Material Price 22 1.075 In-Plant Factor × ~~~~~~~~~~~~~~~~~~~~~~ \$54,287.50 Installed Investment = 1.00 Quantity of Items × \$54,287.50 Total Installed Investment 22 2,000 Unit Capacity ÷ ********************** \$ 27.14 Unit Investment -1.250 Investment Inflation Factor × Ś 33.93 Levelized Investment = .70 Utilization ÷ \$ 48.47 Study Period Investment -.50 Probability of Occurrence X -------S 24.24 Total Investment Ħ \$ 24.24 Total Investment .11 MCE&P Factor X ~~~~~~~ 2.67 MCE&P Investment -S \$ 24.24 Total Investment S 24.24 Total Investment \$ 2.67 MCE&P Investment + \$ 2.67 MCE&P Investment + \$ 26.91 \$ 26.91 = .0003 Land Factor × .0013 Building Factor x \$.01 Land Investment = \$.03 Building Investment =

,

-

.

•

FLORIDA UNBUNDLED LOOP

COST DEVELOPMENT - NONRECURRING

Nonrecurring costs are one-time costs incurred as a result of provisioning, installing, disconnecting and completion of orders initiated by a customer request for the Unbundled Analog Loops. The ______ Nonrecurring Cost Study is performed to determine the service order, provisioning and disconnect costs associated with the cost element listed above. Calculations for the nonrecurring costs are included in this section.

Figure 5-1 shows a generalized flow of the steps necessary for developing nonrecurring costs. Each part of this flow will be explained in more detail in this section.

Figure 5-1

Generalized Flow Diagram for Developing Nonrecurring Costs



The first step in developing nonrecurring costs is to determine the cost elements to be studied. Each cost element is then described by all of the individual work functions required to provision the element. An example of a work function is the designing of a circuit in the Circuit Provisioning Group.

5C

The work functions required to provide the Unbundled Analog Loops can be grouped into four categories. These are:

- 1) Service Order
- 2) Engineering
- 3) Connect and Test
- 4) Technician Travel Time

Work functions included in these categories range from clerical _ activities to installation activities. -

The next step in developing nonrecurring costs requires that Company subject matter experts identify the work functions involved in the provisioning of the Unbundled Analog Loops (an example of a work function is making a cross-connect in the central office). These work functions are then used to describe the flow of work within the various work centers involved in provisioning the element.

The next step in the development of nonrecurring costs is to determine work times for each work function associated with the nonrecurring costs of the Unbundled Analog Loops. The work times of the various work groups are determined from Subject Matter Expert inputs. Each work time estimate is made by a subject matter expert who thoroughly understands how each activity is done.

A spreadsheet model is used to incorporate the specific work functions and labor rates. In order to arrive at the nonrecurring cost for the element studied, the work times for each work function required is multiplied by the appropriate labor rate. The labor inflation factors (LIF) are used to bring the labor rate to the study period. The levelized labor rate is expressed on a per minute basis, as are the worktimes. The labor rates and the labor inflation factors are shown in Section 7. Next, the individual work function costs are accumulated into the total cost for the cost element studied.

To recognize cost reductions on orders with loops, costs are calculated separately for the first and additional system and/or interface. "First" refers to the first item on a service order. "Additional" costs are the incremental costs of providing one or more duplicates of the item on the same service order at the same time as the first.

The basic process by which nonrecurring costs are calculated consists of combining unit work times with hourly costs of each specific service category. These work times, and service order related work times, are multiplied by the directly assigned labor rates for the work groups performing the activities.

Utilizing work functions, work times, and labor rates, disconnect costs are calculated in the same manner as the installation costs. Since the labor costs will occur in the future, the current labor

rates are inflated to that future period in time and then discounted to the present. The discounted disconnect cost is added to the installation cost and gross receipts tax is applied to develop the total nonrecurring cost.

٠.

The following workpapers reflect the cost development.

-

		STATE: WORKPAPER: PAGE: DATE:	FLORIDA 700 1 OF 1 Aug-96
2 WIRE ANALOG VOICE	GRADE LOOP		
(1996–1998 Level Incre	mental Costs)	•	
1 DESCRIPTION	SOURCE	FIRST	ADDTL
3 Service Order	WP750 Col G LN8		

WP750 Col G LN10 and LN12

WP750 Col G LN14 thrU LN18

\$139.91

WP750 Col G LN20

12 Total Nonrecurring Cost Sum of L3, L5, L7, L9

4

6

8

10 11

5 Engineering

7 Connect & Test

9 Technician Travel Time

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

5

\$41.27

DEVELOPMEN, OF NONRECURRING COST 2 WIRE ANALOG VOICE GRADE LOOP		· .			STATE: WORKPAPEF PAGE:	FLORIDA 7: 750 1 OF 1
LEVEL 1996 - 1998	DIRECTLY ASSIG	NED	I		DATE:	Aug-96
1 2 3 4 5 <u>DESCRIPTION</u> 6 7 8 CUSTOMER POINT OF CONTACT-ICSC 9 10 FACLITIES ASSIGNMENT-FACS 11 12 CIRCUIT PROVISIONING CENTER-CPC 13 14 NETWORK ADMINISTRATION 15 16 CO INSTALL & MTCE-OKT & FAC-NTEL 17 18 INSTALL & MTCE-SPEC SVCS-SSIM (CONN & TEST) 19 20 INSTALL & MTCE-SPEC SVCS-SSIM (TRAVEL) 21	(A) INSTALL WORKTIMES (HRS <u>EIRST ADDT</u>	(5) L DISCONNECT) WORKTIMES (+RS) L <u>FIRST ADDI</u>	(C) (D) LEVEL RED INSTALL LABOR COST (A*C) RATE FIRST ADDIL \$40.80 (P30 \$33.32 (P31 \$35.05 (P51 \$35.03 (P51 \$41.84 (A51 \$44.15 \$ (A51 \$44.15 \$ (A51 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	F) DISCONNECT COST (B*C) FRST ADDIL	(F) DISCOUNTED DISCONNECT COST (E+DDF) <u>FIRST ADDTL</u>	(G) (D+F)*(1+GFT) TOTAL TOTAL <u>FIRST ADDIL</u>
22 23 TOTAL NONRECLIRRING COST 24 25			Ú.		1	\$139.91 \$41.27

. .

1.

.

*

1 FLORIDA		96 LIF (I	ENGR):	1.034		96 LIF (0	DTHER)	1.032												
2 BASE: 1995 DIRECTLY ASSIGNED LABOR RATE	ES	97 LIF (I	ENGR):	1.038		97 LIF (0	DTHER)	1.035			Oct-96						сом			13.2%
3		98 LIF (I	ENGR):	1.036		98 LIF (C	DTHER)	1.034	1								DEMAN	1	1	10.270
2																		•	•	
5		1995	1995	1996	1996	1996	1997	1997	1997	1998	1998	1998	1996	1997	1998	LVLZD	1996	1997	1998	LVLZD
6 FORCE GROUP/WORK CENTER TYPE/	JFC	<u>HR</u>	PM	LIE	HR	<u>PM</u>	LIF	HR	<u>PM</u>	LIF	HR	PM	HR	HR	HR	HR	PM	PM	PM	PM
7 FACILTIES ASSIGNMENT (FACS)	400X	31.28	0.5213	1.032	32.28	0.5380	1.035	33.41	0.5568	1.034	34.55	0.5758	32.28	33.41	34.55	33.32	0.5380	0.5568	0.5758	0.5553
8 SPEC SVCS DISP & ADMIN CTR (SSDAC)	401X	33.72	0.5620	1.032	34.80	0.5800	1.035	36.02	0.6003	1.034	37.24	0.6207	34.80	36.02	37.24	35.92	0.5800	0.6003	0.6207	0.5986
9 INSTALL & MAINT CTR (I&MC)	401X	33.72	0.5620	1.032	34.80	0.5800	1.035	36.02	0.6003	1.034	37.24	0.6207	34.80	36.02	37.24	35.92	0.5800	0.6003	0.6207	0.5986
10 INSTALL & MTCE - SPEC SVCS (SSIM)	411X	41.45,	0.6908	1.032	42.78	0.7129	1.035	44.27	0 7379	1.034	45.78	0.7630	42.78	44.27	45.78	44.15	0.7129	0.7379	0,7630	0.7359
11 OUTSIDE PLANT ENGINEERING (FG3O)	32XX	45.26	0.7543	1.034	46.80	0.7800	1.038	48.58	0.8096	1.036	50.33	0.8388	46.80	48.58	50,33	48.42	0.7800	0.8096	0.8388	0.8070
12 CO ADMIN-CURCUIT, CARRIER & FAC (NTEC)	434X	36.05	0.6008	1.032	37.20	0.6201	1.035	38.51	0.6418	1.034	39.81	0.6636	37.20	38.51	39.81	38.40	0.6201	0.6418	0,6636	0.6400
13 CO INSTALL & MTCE - CIRCUIT & FAC (NTEL)	431X	39.09	0.6515	1.032	40.34	0.6723	1.035	41.75	0.6959	1.034	43.17	0.7195	40.34	41.75	43.17	<u>41.64</u>	0.6723	0.6959	0.7195	0.6940
14 CIRCUIT PROVISIONING CENTER (CPC)	470X	<u>34.41</u>	0.5735	1.032	35.51	0.5919	1.035	36.75	0.6126	1.034	38.00	0.6334	35.51	36.75	38.00	36.65	0.5919	0.6126	0.6334	0.6109
15 SPECIAL SERVICES CENTER (SSC)	471X	36.41	0.6068	1.032	37.58	0.6263	1.035	38.89	0.6482	1.034	40.21	0.6702	37.58	38.89	40.21	38.78	0.6263	0.6482	0.6702	0.6464
16 NETWORK PLANNING & ENG (FG20) - (PICS)	34XX	41.65	0.6942	1.034	43.07	0.7178	1.038	44.70	0.7450	1.036	46.31	0.7719	43.07	44.70	46.31	44.56	0.7178	0.7450	0.7719	0.7427
17 NETWORK PLANNING & ENG (FG20) - (ENG)	34XX	54.61	0.9102	1.034	56.47	0.9411	1.038	58.61	0.9769	1.036	60.72	1.0120	56.47	58.61	60.72	58.43	0.9411	0.9769	1.0120	0.9738
18 CO ADMIN-CURCUIT, CARRIER & FAC (FMAC)	434X	36.05	0.6008	1.032	37.20	0.6201	1.035	38.51	0.6418	1.034	39.81	0.6636	37.20	38.51	39.81	38.40	0.6201	0.6418	0.6636	0.6400
19 CUSTOMER POINT OF CONTACT - ICSC	: 2300	38.30	0.6383	1.032	39.53	0.6588	1.035	40.91	0.6818	1.034	42.30	0.7050	39.53	40.91	42.30	40.80	0.6588	0.6818	0.7050	0.6800
20 CUSTOMER POINT OF CONTACT - ICSC	2300	<u>38.30</u>	0.6383	1.032	39.53	0.6588	1.035	40.91	0.6818	1.034	42.30	0.7050	39.53	40.91	42.30	40.80	0.6588	0.6818	0.7050	0.6800
21 SOP79/COMPTROLLERS CLERICAL	1240	33.76	0.5627	1.032	34.84	0.5807	1.035	36.06	0.6010	1.034	37.29	0.6214	34.84	36.06	37.29	35.96	0.5807	0.6010	0.6214	0.5994
22 BUSINESS MARKETING W/O SALES COMP		53.51	0.8918	1.032	55.22	0.9204	1.035	57.16	0.9526	1.034	59.10	0.9850	55.22	57.16	59.10	57.00	0.9204	0.9526	0.9850	0.9500
23 ISC TEAM MEMBER (NETWORK PAY BAND 56)	region	39.49	0.6582	1.032	40.75	0.6792	1.035	42.18	0.7030	1.034	43.61	0.7269	40.75	42.18	43.61	42.06	0.6792	0.7030	0.7269	0.7011
24 ISC CLERICAL SUPPORT (NETWORK WG 10)	region	29.54	0.4923	1.032	30.49	0.5081	1.035	31.55	0.5259	1.034	32.63	0.5438	30.49	31.55	32.63	31.47	0.5081	0.5259	0.5438	0.5244
25 AVERAGE NTEC/SSC (COFs)	formula	36.23	0.6038	1.032	37.39	0.6232	1.035	38.70	0.6450	1.034	40.01	0.6669	37.39	38.70	40.01	38.59	0.6232	0.6450	0.6669	0.6432
26 AVERAGE NTEC/SSC (CO Clerical)	formula	36.23	0.6038	1 032	37.39	0.6232	1.035	38.70	0.6450	1.034	40.01	0.6669	37.39	38.70	40.01	38.59	0.6232	0.6450	0.6669	0.6432
27 AVERAGE ISC	formula	34.52	0.5753	1.032	35.62	0.5937	1.035	36.87	0.6144	1.034	38.12	0.6353	35.62	36.87	38.12	36.77	0.5 9 37	0.6144	0.6353	0.6128
28 AVERAGE SSDAC/IMC (NICS)	401X	33.72	0.5620	1.032	34.80	0.5800	1.035	36.02	0.6003	1.034	37.24	0.6207	34.80	36.02	37.24	35.92	0.5800	0.6003	0.6207	0.5986
29 BUSINESS SERVICE CENTER (BSC)	2850	31.96	0.5327	1.032	32.98	0.5497	1.035	34.14	0.5690	1.034	35.30	0.5883	32.98	34.14	35.30	34.04	0.5497	0.5690	0.5883	0.5674
30 CO INSTALL. MTCE & ADMIN-SOFTWARE	432X	37.38	0.6230	1.032	38.58	0.6429	1.035	39.93	0.6654	1.034	41.28	0.6881	38.58	39.93	41.28	39.82	0.6429	0.6654	0.6881	0.6636
31 FRAME CONTROL CENTER (FCC)	434X	36.05	0.6008	1 0 3 2	37.20	0.6201	1.035	38.51	0.6418	1.034	39.81	0.6636	37.20	38.51	39.81	38.40	0.6201	0.6418	0.6636	0.6400
32 POTS INST.& MAINT FIELD (I & MF)	410X	38.94	0.6490	1 0 3 2	40.19	0.6698	1.035	41.59	0.6932	1.034	43.01	0.7168	40,19	41.59	43.01	41.48	0.6698	0.6932	0.7168	0.6913
33 OUTSIDE PLANT PLANNING (OSPP)	32XX	45.26	0.7543	1.034	46.80	0.7800	1.038	48.58	0.8096	1.036	50.33	0.8388	46.80	48.58	50.33	48.42	0.7800	0.8096	0.8388	0.8070
34 NETWORK & CENTRAL OFFICE (FG20)	34XX	54.61	0.9102	1.034	56.47	0.9411	1.038	58.61	0.9769	1.036	60.72	1.0120	56.47	58.61	60.72	58.43	0.9411	0.9769	1.0120	0.9738
35 MKTG. SERVICE CONSULTANT	WS36	40.18	0.6697	1.032	41.47	0.6911	1.035	42.92	0.7153	1.034	44.38	0.7396	41.47	42.92	44.38	42.80	0.6911	0.7153	0.7396	0.7133
36 WORK MANAGEMENT CENTER (WMC)	4WXX	32.89	0.5482	1.032	33.94	0.5657	1.035	35.13	0.5855	1.034	36.32	0.6054	33.94	35.13	36.32	35.03	0.5657	0.5855	0.6054	0.5839

Tab P, pg 273A

Tused on pg. 54.56

Not filed with study (back-up to labor rate levelization)

ł

ł

Not for use or disclosure outside BellSouth or any of its subsidiaries except under written agreement.

WORKPAPER: PAGE: DATE:	FLORIDA 800 1 OF 1 Aug-96
	WORKPAPER: PAGE: DATE:

4 WIRE ANALOG VOICE GRADE LOOP

(1996-1998 Level Incremental Costs)

1 DESCRIPTION	SOURCE	FIRST	ADDTL
3 Service Order	WP850 Col G LN8		
4 5 Engineering	WP850 Col G LN10 and LN12		
o 7 Connect & Test	WP850 Col G LN14 thrU LN18		
8 9 Technician Travel Time 10	WP850 Col G LN20		
11 12 Total Nonrecurring Cost	Sum of L3, L5, L7, L9	\$140.85	\$42.59
13		-	•
15			
17		•	
19		·	



.

SUMMARY OF NONRECURRING COSTS

SUMMARY OF NONRECURRING COSTS	STATE:	FLORIDA
	WORKPAPER:	410
	PAGE:	1 OF 1
	OATE:	Jul-96

2 WIRE ISDN UNBUNDLED LOOP

(1996-1998 Level Incremental Costs)

1	DESCRIPTION	SOURCE	FIRST	ADOTL _
2				
3	Service Order	WP850 COL G L8 THRU L10		
4				
5	Engineering	WP850 COL G L12 THRU L18		
6				
7	Connect & Test	WP850 COL G L18 THRU L26		
8		_		
9	Technician Travel Time	WP850 COL G L28		
10				
11				
12	Total Nonrecurring Cost	L3+L5+L7+L9	\$305.15	\$282.78
13				
14				
15				
16				
17				
18				
19				
20	•			

•

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

DEVELOPMENT OF NONRECURRING COST 2 WIRE ISON UNBUNDLED LOOP	DIRECTLY ASSIGNED			i		STATE; WORKPAPER: PAGE; DATE;	FLORIDA 440 1 OF 1 Jul-96
LEVEL 1996 - 1996							
	(A) INSTALL WORKTIMES (HAS) EKSI ADDIL	(8) Disconnect Worktimes (HRS) Eirst addil	(C) LEVELIZED LABOR BATE \$40.60 (P) \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97 \$35.97	40) INSTALL COST (A°C) FIRSI ADDIL	(E) DISCONNECT COST (B°C) EIRST ADDIL	(F) DISCONNED DISCONNECT COST (E*DOF) EIB\$I ADQ1L	(G) (D+F)*(1+GRT) TOTAL TOTAL EIRSI ADDIL
20 NETWORK PLUG-IN ALMINISTRATION (FIGS) 21 22 NETWORK SERVICES CLERICAL 23 24 SPECIAL SERVICES COORD & TESTING (SSC) 25 26 INSTALL & MTCE - SPECIAL SERVICES (SSM) 29 30 31 TOTAL NONRECURRING COST 32 33 34 35 36 36 36 36 36 36 36 36 36 36		÷	\$33.50 \$38.19 \$41.85 \$41.85	dvertently ap	pLied GA r	ates	\$305 15 \$282 76

.

•

.

•

1

 ${}^{+}$

۰.

.

..

59

_

.

FLORIDA UNBUNDLED LOOP

SPECIFIC STUDY ASSUMPTIONS

The cost study for the Unbundled Loops for the state of Florida is based on incremental economic theory and assumptions, plus specific Network deployment strategies, first choice provisioning quidelines, and equipment purchasing information.

Cost study assumptions are as follows.

- 1. Forward-looking technology is represented in the following manner:
 - . for all loops up to 12,000 feet, the feeder sections will be copper placements
 - . for all loops greater than 12,000 feet, the feeder sections will be fiber placements
 - . all distribution sections of the loop will include a mix of 22, 24, 26 gauge copper cable

Tab K pg.218

2. Utilization of cable segments is applied as follows:

Cable Pair/Strand Utilization

copper (SLC)	70% utilization
copper (feeder)	70% utilization
copper (dist'n)	40% utilization
fiber (feeder)	75% utilization
fiber (dist'n)	75% utilization

3. Study period of 1996 to 1998 based on 1995 investments and factors

4. The cost of money applied is (13.2%)

6

۰.

.

...

60

FLORIDA UNBUNDLED LOOPS

TACTORS AND LOADINGS

Following are the incremental annual cost factors, miscellaneous loadings and labor rates used in the 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop, and the 2-Wire ISDN Digital Loop.

..

.

Florida Unbundled Loop

Factors and Loadings

(see attached database worksheet) Miscellaneous Loadings Computer Regional Monthly Systems Cost Tab G. pg. 147 S.18 Distributing Frame Weighted Monthly Cost \$.21 (2-wire) Tab H, pg 158 \$.42 (4-wire) .0052 · Tab I, pg 163, Ln. 10 TIRKS Regional Annual Expense Factor Sales Tax TabF pg. 145 .06 Annual Cost Factors: (see attached spreadsheet) Gross Receipts Tax Factor 0.0152 - Tab E pg 141 Discounted Disconnect Factor 2-Wire Analog Voice Grade Loop (s/b. 8981) 0.9080 - Tab Q, Pg. 288 4-Wire Analog Voice Grade Loop (s/b. 8981) 0.8961 - Tab Q, Pg. 288 2-Wire ISDN Digital Grade Loop 0.8014 - Tub QIPS 288 1995 Directly Assigned Hourly Labor Rates ----> Tab P, pg 273A (Summary) \$38.30 - TabP, pg 274 Customer Point of Contact (ICSC) \$39.09 - Tab P pg 275 \$34.41 - Tab P, Py 276 \$32.89 - Tab P, Py 276 \$31.28 - Tab P, Py 277 \$31.28 - Tab P. Py 277 CO Install & Maintenance (NTEL) Circuit Provisioning Group (CPG) Network Admin Facilties Assignment (FACS) Install & Mtce - Spec Svcs (SSIM) \$41.45 _ Tab P. Py 279 Outside Plant Engineering \$45.26 _ Tab P. PS 280 \$33.72 _ Tab P. PS 281 Spec Svcs (NICS) CO Admin Ckt, Carrier & Fact (NTEC) \$36.05 _ Tab P. 19 282 Network Planning & Eng (PICS) \$41.65 - Tab P. My 283 Network Services Clerical \$30.21 - TABP, PS 284 Special Svc Coord & Testing (SSC) Outside Work Group Ded Spec (DSS) \$36.41 - Tab P. 19285 \$41.45 - Tab P. 19279 Labor Inflation Telco Eng } Tab 0. pg 268 3.4% Year 1 Year 2 Year 3 3.22 Tab 0, pg. 268 Telco COE Year 1 Year 2 Year 3

Input Table: INPLNT95

Investment Inplant Factors

£,	<u>ک</u> ړ	State	- Döniptient	%Nonecast pt	%Exempt	*Telco Eng	%Teles Last	YoLaber-Contra	"Sappore
1	:20	FL	Aenal Cable - Metallic (Entrance Cable)			i		, , , , , , , , , , , , , , , , , , , ,	
1	<u></u>	FL	Aertal Cable - Metailat	1					
	248	FL	Aerial Cable - Metallic (Service Drop)	Ī					
	+3⊂	FL	Buried Cable - Metallic	1					
	52C	FL	Intrabidg Ntwk Cable - Metallic	1					
	548	FL	Buried Cable - Metallic (Service Drop)	I					
	5C	FL	Underground - Metallic	I					
<	ic	FL	Submanne Cable - Metallic	I					
	012	FL	Aenal Cable - Non-Metallic (Entrance Cable)	I					
	F12	ศ	Aenal Cable - Non-Metallic (Entrance Cable)	I					
	112	FL	Aenal Cable - Non-Metallic (Entrance Cable)	1					
1	022	FL	Aenal Cable - Non-Metailic (Distr)	E					
1	F22	FL .	Aerial Cable - Non-Metallic (Feeder)						
Ē	T22	FL	Aenal Cable - Non-Metallic (Interofe)	T					
	D45	FL	Buried Cable - Non-Metallic (Distr)						
Π	F43	FL	Buried Cable - Non-Metallic (Feeder)	Ι					
Ē	145	FL	Buned Cable - Non-Metallic (Interofc)	Ι					
	052	FL	Intrabidg Ntwk Cable - Non-Metallic (Distr)	T					
ī	52	FL	Intrabidg Ntwk Cable - Non-Metallic (Feeder)	T					
	132	R.	Intrabldg Ntwk Cable - Non-Metallic (Interofc)	Ţ					
1	DSC	FL.	Underground Cable - Non-Metailic (Distr)	Τ					
	SC	FL	Underground Cable - Non-Metallic (Feeder)	Τ					
	ਰ	FL I	Underground Cable - Non-Metallic (Interofc)	Τ					
1	र्द	FL	Submarine Cable - Non-Metallic (Distr)	Т					
• •	1	FL I	Submanne Cable - Non-Metallic (Feeder)	T					
1.	T6C	FL.	Submanne Cable - Non-Metallic (Interofc)	T					
Į					1	1	1		<u> </u>

..

Page 1
Filename: REVINCRE

A





۵.

BELLSOUTH TELECOMMUNICATIONS, INC. DOCKET NO. 960833-TP DEPOSITION OF DAONNE CALDWELL LATE FILE DEPOSITION EXHIBIT ITEM NO. 2 -

Item No. 2: Need detailed information (inputs snd outputs including vintage, sources of data, actual numbers used to calculate along with how each is applied to investment for each study) for ALL factors, loadings, TPIs, labor rates, disconnect factors, computer costs, TIRKS factor, MDF expense.

Response: See the attached pages.

information provided by: Lynn Moore

Lynn Moore Manager South S3C1, 3535 Colonnade Parkway Birmingham, AL 35243

<u>FL</u> 1995 ACF - TSLRIC 1995 L.R. - DA

Index

	Pages
A Annual Cost Factors - Overview	1-2A
B Development of Capital Costs	
a Overview	3
h Sample Calculation	4-18
c. Inputs/Outputs	19-52
d. Data Sources	53-70
C. Maintenance Expense Factors	
a. Overview	71-75
b. Sample Calculation	76
c. Worksheets	77-96
d. Data Sources	97-138
D. Ad Valorem & Other Tax Factor	
a. Overview & Calculation	139
b. Data Source	140
E. Gross Receipts Tax Factor	
a. Overview & Calculation	141
b. Data Sources	142-143
F. Sales Tax Rate	
a. Overview	144
b. Data Source	145
G. Computer Mainframe Loop Systems Cost	
a. Overview	146
b. Calculation	147-149
c. Data Sources	150-156
H. Distributing Frame Cost	
a. Overview	157
b. Calculation	158
c. Data Sources	159-161
I. TIRKS Expense Factor	
a. Overview	162
b. Calculation	163
c. Data Sources	164-173
J. In-Plant Factors - Used in Unbundled Loop Studies	
a. Overview	174
b. Calculations	175-177
c. Data Sources	178-206

K. Investment Inflation Factors	
a. Overview	207-207A
b. Calculations	208-2-16
c. Data Sources	217-221
L. Miscellaneous Common Equipment & Power Loadings	
a. Overview	222
b. Calculations	223
c. Data Sources	224-231
M. Land & Building Loadings	
a. Overview	232
b. Calculations	233
c. Data Sources	234-235
N. Pole & Conduit Loadings	
a. Overview	236
b. Calculations	237
c. Data Sources	238-240
O. Telephone Plant Indexes	
a. Overview	241-246
b. TPI Data	247-269
P. Directly Assigned Labor Rates	
a. Overview	270-273A
b. Calculations & Data Sources	274-285
Q. Disconnect Factors	
a. Overview	286
b. Calculations & Data Sources	287-292
R. Application of Factors & Loadings in Cost Studies	293-299

-2-

.

٠

. .

ANNUAL COST FACTORS

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 are developed for each category of plant investment for each state and basically are a ratio of expense to investment for individual types of plant investment; 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 yielded reflects the annual recurring cost incurred by the company for that particular piece of investment when it is used in company operations.

There are basically two types of cost associated with investment: capital-related costs (depreciation, income tax, and cost of money) and operating/revenue-related costs (maintenance, ad valorem/other taxes, and gross receipts tax). Capital-related costs are the costs incurred merely because an investment item was acquired, unrelated to whether the plant is used. For instance, depreciation, the cost of funds invested (whether debt or equity), and income taxes are incurred whenever plant is acquired regardless of whether or not it is used. On the other hand, maintenance costs are incurred only when the plant is used for company operations. Capital-related and operating/revenuerelated factor components are calculated for each category of plant. The total annual cost factor is the sum of all applicable capitalrelated and operating/revenue-related factor components (see attached list and definition of the individual components of the annual cost factors).

COMPONENTS OF INCREMENTAL ANNUAL COST FACTORS

2

<u>DEPRECIATION</u> - is the equal allocation of the initial plant over the years of service provided by the plant. Depreciation is determined by the total investment, less net salvage, divided by the estimated life of the plant.

<u>COST OF MONEY</u> - is 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 and may differ considerably from the actual earnings a firm generates.

<u>INCOME TAX</u> - is the composite of income taxes paid to the Federal and State governments based on the taxable net income of the company.

<u>MAINTENANCE EXPENSE</u> - is all of the work required to keep existing telephone plant, circuits, and service up to standards. This includes testing, trouble clearing, rearrangements, and replacing defective elements.

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

<u>GROSS RECEIPTS TAX</u> - is tax levied by state and city governments on revenue received by the company.

Filename: REVINCRE



128 NOTE: Certain states in the BellSouth region (GA & NC) assess gross receipts tax only on "local" revenues. For those states, it is necessary to publish "local", "private line and toll", and "combined" factors. 129

Beware that the definitions of "local" and "private line and toll" are defined by the taxing authority for gross receipts tax purposes and may vary from state to state according to tax law.

130 131

For those states which assess gross receipts tax on local, private line, and toll revenues, the gross receipts tax factor is based on the overall effective tax rate

.

.

DEVELOPMENT OF CAPITAL COSTS

The capital cost components, including depreciation expense, cost of money, and income tax expense, are developed by using a computer model, which considers various plant survivor characteristics, the cost of debt vs. the cost of equity, the debt ratio, income tax rates, and accelerated tax depreciation procedures. Attached is a sample calculation of capital costs, the inputs and resulting capital cost factors, and the data sources.

SAMPLE CALCULATION OF INCREMENTAL CAPITAL COSTS

The following example has been developed to demonstrate the calculations that are required to produce the incremental capital cost components of our annual cost factors.

This example was developed to be representative of a plant account with investments forecasted to be placed during a ten year interval beginning with 1988.

Example input data: RYEAR = 1988 (Reference Year) PLNPER = 10 (10 Year Planning Period) SYEAR = 1988 (Study Year same as Reference Year) KCONV = MDY (Mid Year Convention) RHO = .13 (Cost of Money) INT = .097 (Cost of Debt) DELTA = .38 (Debt Ratio) TO = .3763 (Composite State and Federal Income Tax Rate) FVINT = 1988 (First Vintage) NVINT = 10 (Number of Vintages) BRATE = 1.04820 (Tax to Book Depreciation Base Ratio) AVEL = 20.3 (Average Life) C = 1.0374803- (Survivor Curve Parameters) G = -.73009918S = .023925805 /DEMAND = 7057,7211,7331,7403,7449,7445,7513,7582,7651,7722 GSP = .12 (Salvage) CRP = 0 (Cost of Removal) TAXLFE = 15 (Tax Life)

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information.

DEMAND

The first column shown in the CAPCOST example output report is the year. Capital costs are developed for this specific account based on the forecasted growth characteristics from 1988 through 1997, or for the next 10 years.

The second column is the demand. This forward looking demand was taken from an October 1987 commitment view of forecasted investment for each plant account starting with 1988 and ending with 1997. The initial demand beginning with 1988 was \$705,730,000 and ending in 1997 with \$772,152,000.

The demand has been rounded down from 705730000 to 7057 in order to be accepted by our computer model. The absolute value is not important as long as all inputs are rounded the same so that the percent change each year does not change.

The following is the demand input for this account:

Year	Demand
1988	7057
1989	7211
1990	7331
1991	7403
1992	7449
1993	7445
1994	7513
1995	7582
1996	7651
1997	7722

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

AVERAGE PLANT IN-SERVICE

The last column in our CAPCOST printout example is average plant in-service. Average plant in-service is calculated by taking the end of year demand times the unit cost to determine the end of year investment. The average plant in service is the average investment that was in service throughout the year.

The unit cost used in this example is \$100.00, and is chosen as a matter of convenience so that all outputs can be divided by 100 to obtain a cost per \$1.00 of investment.

Investment equals demand times unit cost.

Unit End of year plant in service Year Demand Cost 1988 7057 x 100 = 705700

The average plant in service for the first year of our calculations is developed by dividing the end of year plant in service by 2. 705700 / 2 = 352850

1989 7211 x 100 = 721100

The average plant in service for the second year is developed by averaging the plant in service at the end of the previous year (beginning of this year) and the plant in service at the end of the year. (705700 + 721100) / 2 = 713400

The calculations follow:

Year	Deman	d	Unit Cost		End of year In Service				1	Ave II	era 1 S	ige Plant Service	
1988	7057	x	100 -		705700	705700 /	/ :	2=				352850	
1989	7211	x	100 =		721100	(721100	+	705700)	1	2	=	713400	
1990	7331	x	100 =		733100	(733100	+	721100j	1	2	=	727100	
1991	7403	x	100 =		740300	(740300	+	733100)	1	2	-	736700	
1992	7449	X	100 =		744900	(744900	+	740300)	1	2	=	742600	
1993	7445	x	100 -		744500	1744500	+	744900)	1	2	=	744700	
1994	7513	X	100 =		751300	(751300	+	7445001	1	2	=	747900	
1995	7582	x	100 -		758200	(758200	+	7513001	1	2	=	754750	
1996	7651	X	100 •		765100	2765100	+	758200)	1	2	-	761650	
1997	7722	X	100 -		772200	(772200	+	765100)	1	2	-	768650	

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. Liey not be used or Disclosed Outside The Bellouth Companies Except Purculant to a Written Advancement

PRESENT WORTH

The sum of the present worths of the average plant in service is determined by moving the average plant in service from the mid-point of each year to the beginning of 1988 and then summing. Year 1988 is moved 1/2 a year, year 1989 is moved 1.5 years etc.

Year	Years Moved Back	P	vresent Worth ormula	: 1		Present Worth Factor		Average Plant i Service	n	Present Worth
1988	.5	1.13	-0.5	power	=	.940720	x	352850	=	331933
1989	1.5	1.13	-1.5	power	=	.832496	x	713400	=	593903
1990	2.5	1.13	-2.5	power	-	.736722	x	727100	-	535671
1991	3.5	1.13	-3.5	power	=	.651966	x	736700	-	480304
1992	4.5	1.13	-4.5	power	-	.576961	x	742600	-	428452
1993	5.5	1.13	-5.5	power	=	.510585	x	744700	=	380233
1994	6.5	1.13	-6.5	Dower	=	.451845	x	747900	=	337935
1995	7.5	1.13	-7.5	DOWET	=	.399863	x	754750	-	301797
1996	8.5	1.13	-8.5	Dower	=	.353861	x	761650	=	269519
1997	9.5	1.13	-9.5	power	**	.313151	X	768650	=	240704

Present Worth Total 3900451



Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

BOOK DEPRECIATION

The third column in our CAPCOST example is book depreciation expense. Book depreciation expense is developed by multiplying the average plant in service for each year by the depreciation rate. The depreciation rate is developed from the following formula.

		investment		(sālvag	e -	cost	of 1	(removal)	
Depreciation	=	average life							
Depreciation rate	=	1-(.12-0)	=	112	-	.88			
		20.3		20.3		20.3			

Depreciation rate = .88 / 20.3 = .043349

The book depreciation expense is calculated as follows:

Year	Average plant In Service		Depreciation Rate	Depreciation Amount			
1988	352850	x	.043349		15296		
1989	713400	x	.043349		30926		
1990	727100	x	.043349	=	31520		
1991	736700	x	.043349	#	31936		
1992	742600	x	.043349	=	32192		
1993	744700	x	.043349	=	32283		
1994	747900	x	.043349	#	32421		
1995	754750	x	.043349	#	32718		
1996	761650	x	.043349	#	33017		
1997	768650	x	.043349	=	33321		

The sum of the present worths is found in the same manner as for the average plant in service.

Year	Depreciation Amount	i	Present Worth factors	5	Present Worth
1988	15296	x	.940720	=	14389
1989	30926	x	.832496	=	25746
1990	31520	x	.736722		23221
1991	31936	x	.651966	=	20821
1992	32192	x	.576961		18573
1993	32283	x	.510585	=	16483
1994	32421	x	.451845	#	14649
1995	32718	x	.399863	=	13083
1996	33017	x	.353861	=	11684
1997	33321	х	.313151	=	10434
	Pre	sen	t worth total		169084

PRIVATE/PROPRIETARY

Cantains Private and/or Proprietary Information. May not be used or Disclosed Outside The SellSouth Companies Except Pursuant to a Written Agreement. COST OF MONEY

The fourth column in our example is Post Tax Income (Cost of Money).

Cost of money calculations are done every 6 months or twice for each year. The plant in service during the first 6 months is the plant that is in service at the end of the previous year. The plant in service during the second 6 months is the plant that is in service at the end of the year.

The plant in-service for each half year follows:

Year	First . 6 months	Second 6 months
1988	0	705700
1989	705700	721100
1990	721100	733100
1991	733100	740300
1992	740300	744900
1993	744900	744500
1994	744500	751300
1995	751300	758200
1996	758200	765100
1997	765100	772200

Cost of money calculations are done on net plant in service less any deferred tax reserve. Net plant, is Plant in service less book depreciation reserve. Book depreciation reserve is the accumulated book depreciation less retirements plus the net salvage. Deferred tax reserve has the effect of being money in the bank. If you owe money and pay interest and, at the same time, have some money in the bank, the net interest that you pay is the interest paid on the loan less the interest earned from money in a savings account. The subtraction of the deferred tax reserve from net plant has the same effect on our company's cost of capital funds.

Retirements are developed from the survivor curves that are specific to each account. Only the calculations for the first year are included in this example.

The end of year survivor fraction is developed by the survivor curves and is an input from the company's depreciation engineer organization.

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information, May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement. The end of year survivor fraction for the first year is .9963763952.

1 - .9963763952 = .0036236048

The end of year demand of 705700 divided by .9963763952 \approx 708266.

708266 must be placed the first year in order to end the year with 705700.

708266 - 705700 = 2566

2566 will be retired the first year due to the survivor characteristics of the account.

The salvage is 12% of the retirements, in our example.

Book depreciation reserve is calculated as follows:

Year	Book Deprec- iation		Retire- ments		Salvage		Book Depreciation Reserve
1988	15296	-	2566	+	308	#	13037
1989	30926		6384	+	766		38345
1990	31520	-	8147	+	978		62695
1991	31936	-	9945	+	1193		85879
1992	32192	-	11762	+	1411		107720
1993	32283	-	13582	+	1630	=	128050
1994	32421	-	15423	+	1851		146900
1995	32718	-	17301	+	2076	-	164393
1996	33017		19184	+	2302		180529
1997	33321	-	21062	+	2527	=	195315

Book depreciation reserve is cumulative (1988+1989+1990, etc.)

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement. To continue with the Cost of Money calculations the Tax Reserve must be determined.

Tax reserve is calculated as follows:

First year investment before retirements = 708266

Tax to book tax ratio = 1.04820

708266 X 1.04820 = 742405 First year investment before retirements (tax basis)

Retirements 2566 X 1.04820 = 2690 retirements (tax basis)

Tax basis investment in service of 742405 - tax basis retirements of 2690 = tax basis end of year investment in service of 739715.

739715 x .05 (first year tax depreciation rate) = 36986 tax depreciation amount.

Net salvage of 308 - Tax basis retirements of 2690 = gain of -2382. (In this example, we actually have a loss or negative gain.)

Deferred tax reserve = Tax rate X (tax depreciation - book tax depreciation - gain)

Deferred tax reserve = $.3763 \times (36986 - 16134 - (-2382))$

 $= .3763 \times (36986 - 16134 + 2382)$

 $= .3763 \times 23234$

= 8743



Containe Private and/or Proprietary Information. May not be used or Disclosed Outside The BeitSouth Companies Except Pursuant to a Written Agreement.

Half		In	Depreciation	Net	Tax	Net
Year	Year	Service	Reserve	Investment	Reserve	Capital
		•	~	•	~	- -
lst	1988	0	. U	U CODACO	0	0
2nd	1988	/05/00 -	13037 =	092003 -	· 8/43 =	683920
lst	1989	705700 -	1303/ =	072003 -	· 6/43 =	683920
2nd	1989	/21100 -	38345 =	082/33 -	· 20209 =	65/546
lst	1990	/21100 -	38340 =	082/55 -	• 25209 =	657546
2nd	1990	733100 -	62695 =	6/0405 -	· 39613 =	630792
lst	1991	733100 -	62695 =	6/0405 -	· 39613 =	630792
Znd	1991	740300 -	858/9 =	654421 -	• 52021 =	602400
lst	1992	740300 -	85879 =	654421 -	52021 =	602400
2nd	1992	744900 -	107720 =	637180 -	62569 =	574611
lst	1993	744900 -	107720 =	637180 -	· 62569 =	574611
2nd	1993	744500 -	128050 =	616450 -	• 71312 =	545138
1st	1994	744500 -	128050 =	616450 -	• 71312 =	545138
2nd -	1994	751300 -	146900 =	604400 -	• 79235 =	525165
1st	1995	751300 -	146900 =	604400 -	- 79235 =	525165
2nd	1995	758200 -	164393 =	593807 -	87243 =	506564
lst	1996	758200 -	164393 =	593807 -	87243 =	506564
2nd	1996	765100 -	180529 =	584571 -	95280 =	489291
lst	1997	765100 -	180529 =	584571 -	- 95280 -	489291
2nd	1997	772200 -	195315 =	576885 -	103280 -	374605
						••••••
Half		Net	CON	Cost of	P/W	Mid-Yr.
Year	Year	Capital	Rate	Koney	Factor	Amount
lst	1988	0	0	0	ĥ	0
2nd	1988	683920 3	.063014 =	43097 1	r 94072 -	40542
lst	1989	683920 1	.063014 -	43097 1	1 1 -	42097
2nd	1989	657546 1		41425 1	· · · -	20070
let	1000	657546 V		×1400 X	· · · · · · · · ·	307/7
2nd	1000	620702	1 - 063014 = 0630140000000000000000000000000000000000	20760 3	N ⊥ = 7 0/079	41433
1.00	1001	620792 X		37747 4	1 .740/2 = 7 1	3/373
136 2nd	1001	600400		37/47 /	N 1 =	39/49
	1000	002400 J		3/900 2		35/10
19L 19L	1335			3/960 2		3/960
1.00	1992	574011 A	.003014 =	30209 2	(.940/2 =	34062
150	1993	5/4611 J	.003014 =	30209 2		36209
200	1993	245138 1	.003014 =	34352 1	C.04072 =	32315
120	1994	242138	.003014 =	34352 2		34352
200	1994	525165	.063014 =	33093	.04072 =	31131
ISC	1995	525165	.063014 =	33093		33093
2nd	1995	506564	.063014 =	31921	C.04072 =	30029
IST	1996	506564	.063014 =	31921	K 1 =	31921
2nd	1996	489291	.063014 =	30832 1	.04072 =	29005
150	1997	489291 2	.063014 =	30832 2	K 1 =	30832
2nd	1997	473605 2	.063014 =	29844 1	K.04072 =	28075

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

Year	First Half Year		Second Half Year		Cost of Money	E	Present Worth Factors	Present Worth Amount
1988	0	+	40542	=	40542	х	.940720 =	38139
1989	43097	+	38979	=	82076	X	.832496 =	68328~
1990	41435	+	37393	=	78828	X	.736722 =	58074
1991	39749	+	35710	-	75459	X	.651966 =	49197
1992	37960	+	34062	=	72022	X	.576961 =	41554
1993	36209	+	32315	-	68524	X	.510585 =	34987
1994	34352	+	31131	=	65483	X	.451845 =	29588
1995	33093	+	30029	-	63122	X	.399863 =	25240
1996	31921	+	29005	-	60926	X	.353861 =	21559
1997	30832	+	28075	=	58907	X	.313151 =	18447

Present worth total 385113

INCOME TAX EXPENSE

In order to calculate income tax the Debt Interest, return to equity, and the Book Depreciation to Book Tax Depreciation ratio must be developed.

Debt interest is a portion of the Cost of Money and can be developed for our example as follows:

Debt Equity ratio 38% Debt and 62% Equity

Composite cost of money 13%

Cost of debt 9.7%

Cost of money .13000 .38 X .097 = .03686 (debt cost) .03686 / .13000 = .2835 or 28.35% (percent debt interest)

100% - 28.35% = 71.65% (return to equity)

In this example 71.65% of the cost of money is considered to be return to equity. In the actual calculations the return to equity is 71.43% of the cost of money. This is a difference of 3/10 of 1% or .003. The extensive calculations required to develop the precise value would add very little to this document.

PRIVATE/PROPRIETARY

Cantains Private and/or Proprietary Information. May not be used or Disclosed Outside The SelfSouth Companies Except Pursuant to a Written Agreement. The book depreciation to book tax depreciation ratio is an input to our calculations developed by the tax experts in the company. Our calculations are based on a resulting book depreciation to tax depreciation ratio of 1.0548.

Year	Cost o Money	f	Equity Ratio		Return to Equity	Book Deprec.	Ratio	-	Book Tax Deprec.
	-					-			• - • •
1988	40542	X	.7143	=	28959	15296	(1.0548	-	16134
1989	82076	X	.7143	=	58627	30926	(1.0548	-	32620
1990	78828	X	.7143	-	56307	31520 3	(1.0548	=	33246
1991	75459	X	.7143	=	53900	31936 2	(1.0548	=	33685 -
1992	72022	X	.7143	=	51445	32192	(1.0548	=	33955
1993	68524	X	.7143	-	48947	32283	(1.0548	=	34051
1994	65483	X	.7143	=	46775	32421	(1.0548	-	34197
1995	63122	X	.7143	=	45088	32718	(1.0548	-	34510
1996	60926	X	.7143	-	43519	33017	(1.0548		34826
1997	58907	x	.7143	=	42977	33321	(1.0548	=	35146

The formula for determining the income tax expense from the taxable income is as follows:

Taxable	income	X	Tax ı	rate
			1 - Tax	rate

Taxable income X <u>.3763</u> 1 - .3763 X <u>.3763</u> .6237

X .60334

Year	Book Deprec	•	Return Equity	to /	Book T Deprec	ax •	Taxabl Income	.e	Ratio	Income Tax
	-				-					
1988	15296	+	28959	-	16134	=	28121	х	.60334	= 16967
1989	30926	+	58627	-	32620	=	56933	X	.60334	= 34350
1990	31520	+	56307	-	33246	=	54581	X	.60334	= 32931
1991	31936	+	53900	-	33685	*	52151	X	.60334	= 31465
1992	32192	+	51445	-	33955	=	49682	X	.60334	= 29975
1993	32283	+	48947	-	34051	=	47179	x	.60334	= 28465
1994	32421	+	46775	-	34197	-	44999	x	.60334	= 27149
1995	32718	+	45088	-	34510	-	43296	X	.60334	= 26122
1996	33017	+	43519	-	34826	=	41710	x	.60334	= 25166
1997	33321	+	42077	-	35146	-	40252	X	.60334	= 24286

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information.

Liey not be used or Disclosed Outside The SollSouth Companies Except Pursuant to a Written Agreement.

ear	Income Tax		Present Worth Factors		Present Worth Amount	
88	16967	х	.940720	=	15961	
989	34350	Х	.832496	=	28596 -	
990	32931	Х	.736722	22	24261 -	
991	31465	X	.651966	=	20514	
992	29975	X	.576961	=	17295	
93	28465	X	.510585	-	14534	
994	27149	X	451845	*	12267	
95	26122	Х	.399863	=	10445	
96	25166	X	.353861	-	8905	
97	24286	X	.313151	=	7605	
95 96 97	26122 25166 24286	X X X	.399863 .353861 .313151		10445 8905 7605	

Present worth total 160383

Note: 160383 vs 160381 slight difference due to rounding.

The unit (\$1.00) book depreciation equals the sum of the present worth of the book depreciation expense divided by the sum of the present worth of the average plant in-service.

169084 / 3900415 = .043349

The unit (\$1.00) cost of money equals the sum of the present worth of the cost of money divided by the sum of the present worth of the average plant in-service.

385113 / 3900415 = .098736

The unit (\$1.00) income tax expense equals the sum of the present worth of the income tax expense divided by the sum of the present worth of the average plant in-service.

160381 / 3900415 = .041119

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BetiSouth Companies Except Pursuant to a Written Agreemant.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 2.0 *** (Results are Based on Mid Year Convention)

CAPCOST EXAMPLE OUTPUT REPORT

Demand, Capital Costs, Reserves and Average Plant

Year	Demand	Book Depr Expense	Post Tax Income	Inc Tax Expense	Total Capcost	Average Reserve	Avg Plan In Serv
1988	7057	15296	40542	16967	72805	10890	352850
1989	7211	30926	82076	34349	147351	42667	713400
1990	7331	31520	78828	32930	143277	82931	727100
1991	7403	31936	75459	31464	138859	120104	736700
1992	7449	32192	72022	29975	134189	154095	742600
1993	7445	32283	68524	28464	129271	184826	744700
1994	7513	32421	65483	27149	125053	212749	747900
1995	7582	32718	63122	26122	121962	238886	754750
1996	7651	33017	60926	25165	119108	263723	761650
1997	7722	33321	58907	24286	116514	287202	768650
Pres	Worth	169084	385113	160381	714578	743355	3900451
PW/PW	/ Unit	4.33	9.87	4.11	18.32	19.06	100.00

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

DEFINITIONS OF CAPCOST INPUTS

- RYEAR Reference Year serves as reference point for calculations.
- PLNPER Planning Period the study period for the purposes of computing the present worth and levelized amounts.
- KCONV Convention MDY is mid-year plant placement.
- OUTFIL Output File filename created by cost analyst for holding processed results until printing.
- RHO Cost-of-Money the overall composite cost-of-money rate used. This is the long-range prospective cost-of-money.
- INT Cost of Debt interest rate on debt financing. This is the long-range prospective interest rate.
- DELTA Debt Ratio the long-range prospective debt to equity ratio.
- TO Composite Income Tax Rate composite of federal and state income tax rates.
- CATNAM Category Name name assigned by cost analyst used by model to label all outputs related to that category of plant.
- FVINT First Vintage Year defaults to RYEAR.
- NVINT Number of Vintages in this Category for annual cost factor development the number of vintages is the same as the number of years in the study period.
- BRATE Tax to Book Ratio reflects the ratio of the depreciable tax base of investments to the depreciable book base of investments. The BRATE is developed by BellSouth Corporation Tax Department.
- NCURV Life Curve Number When C, G, and S inputs are used, NCURV should be equal to zero. For land, NCURV=9 is used in conjunction with N=98 to reflect the fact that land does not depreciate.
- N Year to Total Retirement Used only for land as AVEL variable overrides N. N=98 and NCURV=9 are used for land runs to indicate that land does not depreciate.

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Age

AVEL Average Life - the average life of a new piece of equipment placed. Figures used here are those developed in depreciation studies.

C G S

- C, G, and S are Gompertz-Makeham Formula Parameters used in the actuarial formula to construct survivor curves. C, G, and S and AVEL work together. Figures used here are those developed in depreciation studies.
- DEMAND Units of Demand This is the demand for units in service at the end of a vintage year. Account average increases in investment amounts are used as a surrogate for units of demand for annual cost factor development.
- UCOST Cost Per Unit In annual cost factor development, we use 100 so that the result is a percentage of investment.
- GSP Gross Salvage the percent of investment expected to be salvaged at the end of the plant's life.
- CRP Cost of Removal the percent of investment that would be expended to remove any plant which is salvaged.
- ELGYR Equal Life Group Year designates the first year in which Equal Life Group depreciation is to be used.
- TAXLFE Tax Life Tax life for MACRS depreciation as defined in IRS codes.

Several of the inputs do little more that control the format and level of detail provided. The following inputs do not impact actual calculations in factor development:

SYEAR **KRHO** TXCR **KPDATA** KPDEM KPDTL **KEXPO** KSRPT KDEP ACRSYRF ACRSYRL KOPTAX ITCYRF ITCYRF RDYEAR **KRECAP**

PRIVATE/PROPRIETARY

Cantains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

RYEAR=1995 PLNPER=98 NV=MDY . =.1320 ln'f=.089 DELTA=.40 TO=.3872 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 95 LAND FVINT=1995 NVINT=10 BRATE=1.0 NCURVE=9 AVEL=98 N=98 DEMAND=100 UCOST=100 GSP=.9999 CRP=0.00 ELGYR=9999 KSRPT=1 KDEP=A ACRSYRF=1986 `SYRL=9999 LFE=31.5 .TAX=1 ITCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

.

FL. CAPCOST INPUTS / OUTPUTS

-

.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 ***
 (Results Are Based On Mid Year Convention)
 BellSouth Telecommunications
 BS 95 LAND

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1005	100		597	275	872	31	5000
1006	100	0	1226	563	1789	123	10000
1007	100	0	1210	556	1767	246	10000
1000	100	0	1195	549	1745	368	10000
1000	100	0	1180	542	1722	491	10000
7222	100	0	1165	535	1700	614	10000
2000	100	0	1149	528	1678	737	10000
2001	100	0	1134	521	1656	859	10000
2002	100	Ŏ	1119	514	1634	982	10000
2003	100	Ŏ	1104	507	1611	1105	10000
2004	100	Ŏ	1089	500	1589	1228	10000
2005	100	ŏ	1073	493	1567	1350	10000
2000	100	0	1058	495	1545	1473	10000
2007	100	0	1043	400	1500	1596	10000
2000	100	0	1029	472	1500	1719	10000
2009	100	0	1020	465	1478	1841	10000
2010	100	ů č	007	405	1456	1964	10000
.⊥ ⊃	100	0	977	450	1433	2087	10000
2	100	Ŏ	967	451	1411	2210	10000
2014	100	0	907	437	1389	2210	10000
2014	100	0	936	430	1367	2455	10000
2015	100	0	930	400	1345	2578	10000
2010	100	0	905	425	1300	2701	10000
2017	100	0	900	410	1300	2201	10000
2018	100	0	071	409	1070	2025	10000
2019	100	0	875	402	1256	2940	10000
2020	100	0	000	393	1220	2102	10000
2021	100	0	040	200	1211	3192	10000
2022	100	0	830	301	1100	2427	10000
2023	100	0	014	3/4	1167	3550	10000
2024	100	0	799	367	1107	2697	10000
2025	100	0	764	300	1100	2005	10000
2026	100	0	769	303	1111	2002	10000
2027	100	0	701	350		2007	10000
2028	100	U	761	350		2007	10000
2029	100	U	761	350	1111	2007	10000
2030	100	0	701	350	****	2007	10000
2031	100	0	701	350	1111	3007	10000
2032	100	0	/61	350	1111	2007	10000
2033	T00	0	761	350	TTTT	7985	10000

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 ***
 (Results Are Based On Mid Year Convention)
 BellSouth Telecommunications
 BS 95 LAND

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
2034	100			350	1111	3867	10000
2034	100	ŏ	761	350	1111	3867	10000
2035	100	0	761	350	1111	3867	10000
2030	100	0	761	350	1111	3867	10000
2037	100	0	761	350	1111	3867	10000
2030	100	0	761	350	1111	3867	10000
2039	100	0	761	350	1111	3867	10000
2040	100	0	761	350	1111	3867	10000
2041	100	0	761	350	1111	3867	10000
2042	100	0	761	350	1111	2007	10000
2043	100	0	761	350		2007	10000
2044	100	0	761	350	1111	2007	10000
2045	100	0	761	350	1111	2067	10000
2046	100	0	701	350	1111	300/	10000
2047	100	0	761	350		3867	10000
2048	100	0	761	350		3867	10000
2049	100	0	761	350		3867	10000
7 10	100	0	761	350	1111	3867	10000
· 1	100	0	761	350	1111	3867	10000
2نے	100	0	761	350	1111	3867	10000
2053	100	0	761	350	1111	3867	10000
2054	100	. 0	761	350	1111	3867	10000
2055	100	0	761	350	1111	3867	10000
2056	100	0	761	350	1111	3867	10000
2057	100	0	761	350	1111	3867	10000
2058	100	0	761	350	1111	3867	10000
2059	100	0	761	350	1111	3867	10000
2060	100	0	761	350	1111	3867	10000
2061	100	0	761	350	1111	3867	10000
2062	100	0	761	350	1111	3867	10000
2063	100	0	761	350	1111	3867	10000
2064	100	0	761	350	1111	3867	10000
2065	100	0	761	350	1111	3867	10000
2066	100	0	761	350	1111	3867	10000
2067	100	0	[.] 761	350	1111	3867	10000
2068	100	0	761	350	1111	3867	10000
2069	100	0	761	350	1111	3867	10000
2070	100	0	761	350	1111	3867	10000
2071	100	0	761	350	1111	3867	10000
2072	100	0	761	350	1111	3867	10000

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 95 LAND

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
		~~~~~~~		22222222	4 4 4 4		10000
2073	100	0	761	350		3867	10000
2074	100	0	761	350	1111	3867	10000
2075	100	0	761	350	1111	3867	10000
2076	100	0	761	350	1111	3867	10000
2077	100	0	761	350	1111	3867	10000
2078	100	0	761	350	1111	3867	10000
2079	100	0	761	350	1111	3867	10000
2080	100	0	761	350	1111	3867	10000
2081	100	0	761	350	1111	3867	10000
2082	100	0	761	350	1111	3867	10000
2083	100	0	761	350	1111	3867	10000
2084	100	0	761	350	1111	3867	10000
2085	100	0	761	350	1111	3867	10000
2086	100	0	761	350	1111	3867	10000
2087	100	0	761	350	1111	3867	10000
2088	100	0	761	350	1111	3867	10000
39	100	0	761	350	1111	3867	10000
0י	100	0	761	350	1111	3867	10000
<b>1</b> ر _	100	0	761	350	1111	3867	10000
2092	100	0	761	350	1111	3867	10000
PRES I	WORTH	0	8486	3901	12387	7374	75903
PW/PW	UNIT	0.00	11.18	5.14	16.32	9.72	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

RYEAR=1995 PLNPER=45 JNV=MDY -=.1320 INT=.089 DELTA=.40 TO=.3872 KRHO=1 KPDATA = 1KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 95 BUILDINGS FVINT=1995 NVINT=10 BRATE=1.0081820 NCURVE≠2 AVEL=45 C=0 G=0 S=0 DEMAND=100 UCOST=100 GSP=.04 CRP=0.00 ELGYR=1984 KSRPT=1 `P=A 'SYRF=1986 TAXLFE=31.5 KOPTAX=1 ITCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

•

-

### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 95 BUILDINGS

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
			 E00				
1995	100	207	590	270	1008	92	5000
1996	100	378	1198	549	2125	347	10000
1997	100	345	1159	531	2035	661	10000
1998	100	326	1123	514	1963	957	10000
1999	100	312	1087	498	1898	1239	10000
2000	100	301	1054	483	1838	1511	10000
2001	100	292	1021	468	1781	1773	10000
2002	100	284	990	453	1727	2027	10000
2003	100	277	959	439	1676	2273	10000
2004	100	271	930	426	1626	2511	10000
2005	. 99	264	896	411	1570	2741	9959
2006	98	255	858	393	1507	2961	9874
2007	97	248	821	376	1445	3172	9786
2008	96	240	785	359	1384	3373	9694
2009	95	233	749	343	1325	3565 ·	9598
2010	94	226	714	327	1267	3748	9499
1	93	220	680	311	1211	3921	9395
2	92	214	646	296	1156	4085	9289
<b>.</b> _3	91	207	613	281	1102	4239	9178
2014	90	201	581	266	1049	4384	9065
2015	89	195	550	252	997	4520	8947
2016	88	190	519	238	946	4646	8827
2017	86	184	489	224	897	4764	8703
2018	85	179	460	211	849	4872	8576
2019	84	173	432	197	802	4971	8446
2020	82	168	404	185	757	5060	8312
2021	81	163	377	172	712	5141	8176
2022	80	158	351	160	669	5212	8037
2023	78	153	326	149	627	5274	7895
2024	77	148	301	138	586	5327	7751
2025	75	143	277	127	547	5372	7604
2026	74	138	254	116	. 509	5407	7455
2027	72	133	234	108	479	5307	7303
2028	71	129	226	103	475	5322	7150
2029	69	124	216	98	438	5259	6994
2030	68	120	205	94	419	5184	6837
2031	66	116	195	89	400	5105	6678
2032	64	111	186	85	182	5021	6518
2033	63	107	177	Q 1	365	4033	6357
		T01	±//	0 T	202	7736	

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 95 BUILDINGS

### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
2034	61	103	168	77	348	4840	6194
2035	59	99	160	73	332	4743	6031
2036	58	95	152	69	317	4643	5867
2037	56	91	144	66	302	4539	5702
2038	55	88	137	63	287	4433	5537
2039	53	84	130	59	273	4324	5372
PRES W	IORTH	2225	7275	3333	12833	14996	73750
PW/PW	UNIT	3.02	9.86	4.52	17.40	20.33	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

_____

```
RYEAR=1995
PLNPER=10
~''EAR=1995
  JNV=MDY
   =.1320
linf=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS DIG CKT PR GN
FVINT=1995
NVINT=10
BRATE=1.0067850
NCURVE=4
AVEL=9.4
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.01
CRP=.00
ELGYR=1983
KSRPT=1
  ∑P=A
  ?SYRF=1986
. :SYRL=9999
TAXLFE=5
KOPTAX=1
             -
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
      .
```

26

-

.

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
							~~~~~~
1995	100	646	531	241	1419	583	5000
1996	100	1239	978	444	2662	2146	10000
1997	100	1192	770	349	2310	3817	10000
1998	100	1149	622	281	2052	5006	10000
1999	100	1110	505	228	1843	5941	10000
2000	100	1074	418	188	1680	6639	10000
2001	100	1044	375	168	1586	6982	10000
2002	100	1020	364	163	1547	7064	10000
2003	100	1007	374	168	1549	6980	10000
2004	100	1006	404	181	1591	6737	10000
PRES V	VORTH	5963	3345	1512	10821	25543	52575
PW/PW	UNIT	11.34	6.36	2.88	20.58	48.58	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

```
RYEAR=1995
PLNPER=34
5 TAR=1995
 . NV=MDY
   =.1320
1mf=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS POLES
FVINT=1995
NVINT=10
BRATE=1.0337110
NCURVE=2
AVEL=33.6
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.65
ELGYR=1982
KSRPT=1
   `P=A
   :SYRF=1986
.
  .SYRL=9999
é
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
      .
```

-

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS POLES

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1005	100						5000
1006	100	477	1133	510	2486	233	10000
1007	100	745	1036	467	2400	1657	10000
1000	100	700	950	407	2009	2351	10000
1000	100	721 699	930	300	1953	2070	10000
7333	100	662	972 901	360	1823	2575	10000
2000	100	640	736	330	1706	4077	10000
2001	100	672	674	302	1598	4077	10000
2002	100	605	615	275	1495	5051	10000
2003	100	591	558	249	1398	5507	10000
2004	44	571	497	221	1289	5939	9935
2005	97	548	430	191	1169	6343	9802
2000	96	527	366	162	1055	6717	9662
2008	94	506	305	134	945	7062	9516
2000	93	487	247	107	841	7378	9363
2005	91	468	197	85	750	7618	9203
11	90	450	162	69	680	7734	9038
	88	432	135	57	624	7778	8866
3	86	414	110	45	570	7801	8689
2014	84	398	87	35	520	7804	8506
2015	82	381	66	25	473	7788	8317
2016	80	365	46	17	428	7753	8124
2017	78	350	28	9	387	7699	7925
2018	76	335	12	1	348	7627	7722
2019	74	320	-3	-5	312	7538	7515
2020	72	305	-16	-11	278	7433	7305
2021	70	291	-28	-16	247	7313	7090
2022	68	277	-38	-21	218	7181	6873
2023	65	264	-48	-25	191	7037	6653
2024	63	251	-56	-29	166	6882	6431
2025	61	238	-63	-32	143	6717	6207
2026	59	226	-69	-35	121	6542	5982
2027	56	214	-75	-37	102	6359	5755
2028	54	202	-79	-39	84	6168	5529
PRES W	IORTH	4851	5238	2346	12436	29978	72281
PW/PW	UNIT	6.71	7.25	3.25	17.20	41.47	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.
```
RYEAR=1995
PLNPER=14
SYEAR=1995
  NV=MDY
  -=.1320
lwf=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS AER CAB MET
FVINT=1995
NVINT=10
BRATE=1.0539020
NCURVE=3
AVEL=14
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.12
ELGYR=1982
KSRPT=1
KDED=Y
   SYRF=1986
  :SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

.

.

-

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS AER CAB MET

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	562	569	245	1376	263	5000
1996	100	1053	1117	482	2652	1011	10000
1997	100	999	1003	431	2432	1929	10000
1998	100	956	901	385	2242	2747	10000
1999	100	919	812	345	2075	3469	10000
2000	100	886	734	310	1930	4096	10000
2001	100	857	667	280	1804	4635	10000
2002	100	833	609	255	1697	5096	10000
2003	100	812	561	233	1606	5484	10000
2004	100	795	522	216	1533	5797	10000
2005	94	751	461	189	1400	6020	9721
2006	88	680	375	152	1206	6125	9134
2007	82	610	298	118	1026	6101	8493
2008	74	542	230	89	861	5955	7804
PRES W	ORTH	5566	4834	2053	12454	21638	60681
PW/PW	UNIT	9.17	7.97	3.38	20.52	35.66	100.00

RYEAR=1995 PLNPER=20 CAR=1995 . JNV=MDY =.1320 INT=.0890 DELTA=.40 TO=.3872 KRHO=1KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=95 BS AER CAB FIB FVINT=1995 NVINT=10 BRATE=1.0366070 NCURVE=3 AVEL=20 C=0 G=0S=0 DEMAND=100 UCOST=100 GSP=.00 CRP=.14 ELGYR=1984 ¥SRPT=1 EP=A A. ...SYRL=9999 TAXLFE=15 KOPTAX=1 ITCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

٠

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS AER CAB FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	405	575	256	1236	218	5000
1996	100	765	1138	507	2410	843	10000
1997	100	733	1041	464	2237	1622	10000
1998	100	708	953	424	2085	2331	10000
1999	100	687	873	387	1947	2975	10000
2000	100	667	800	354	1822	3557	10000
2001	100	650	735	325	1709	4086	10000
2002	100	633	674	297	1605	4574	10000
2003	100	619	618	272	1508	5025	10000
2004	100	605	567	248	1420	5439	10000
2005	97	583	505	220	1308	5808	9871
2006	95	551	433	188	1172	6120	9600
2007	91	520	365	157	1041	6368	9298
2008	88	488	301	128	917	6551	8967
2009	84	456	242	102	799	6667	8607
2010	80	424	192	80	696	6676	8219
111	76	392	157	64	614	6544	7806
2	71	361	130	53	544	6320	7368
- 3	67	330	107	42	479	6054	6911
2014	62	300	86	33	419	5748	6436
PRES V	IORTH	4467	5251	2323	12041	24566	66972
PW/PW	UNIT	6.67	7.84	3.47	17.98	36.68	100.00

```
RYEAR=1995
PLNPER=12
  TAR=1995
. JNV=MDY
  >=.1320
inT=.0890
DELTA=.40
TO=.3872
KRHO = 1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS UG CAB MET
FVINT=1995
NVINT=10
BRATE=1.0522800
NCURVE=3
AVEL=12
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.09
ELGYR=1982
KSRPT=1
  'P=A
.SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

٠

34

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS UG CAB MET

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX . INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	635	567	241	1443	284	5000
1996	100	1185	1108	473	2766	1085	10000
1997	100	1117	987	420	2524	2060	10000
1998	100	1064	881	373	2317	2915	10000
1999	100	1018	789	332	2139	3653	10000
2000	100	979	711	297	1988	4274	10000
2001	100	945	648	269	1863	4784	10000
2002	100	918	597	247	1762	5194	10000
2003	100	897	558	229	1685	5507	10000
2004	100	883	531	217	1631	5725	10000
2005	92	825	472	192	1488	5828	9616
2006	84	727	378	152	1256	5781	8815
PRES W	ORTH	5935	4660	1963	12558	19663	57309
PW/PW	UNIT	10.36	8.13	3.42	21.91	34.31	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

```
RYEAR=1995
PLNPER=20
  'EAR=1995
   NV=MDY
  )=.1320
1NT=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS UG CAB FIB
FVINT=1995
NVINT=10
BRATE=1.0273170
NCURVE=3
AVEL=20
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.07
ELGYR=1982
KSRPT=1
  ∑P=A?
  .SYRF=1986
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

.

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS UG CAB FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
			*====== 27/				
1995	100	380	5/6	259	1214	210	5000
1996	100	718	1141	513	2372	814	10000
1997	100	688	1048	471	2206	1565	10000
1998	100	665	963	432	2059	2249	10000
1999	100	644	886	397	1927	2869	10000
2000	100	626	816	365	1807	3431	10000
2001	100	610	753	336	1699	3940	10000
2002	100	594	694	310	1599	4410	10000
2003	100	581	640	285	1506	4845	10000
2004	100	568	591	262	1421	5245	10000
2005	97	547	531	235	1313	5601	9871
2006	95	517	460	203	1180	5903	9600
2007	91	488	392	173	1053	6143	9298
2008	88	458	329	144	931	6320	8967
2009	84	428	270	117	816	6434	8607
2010	80	398	221	95	714	6443	8219
2011	76	368	186	79	633	6313	7806
2	71	339	158	67	564	6096	7368
3	67	310	134	56	500	5837	6911
2014	62	281	111	47	439	5541	6436
PRES W	ORTH	4192	5359	2396	11947	23695	66972
PW/PW	UNIT	6.26	8.00	3.58	17.84	35.38	100.00

```
RYEAR=1995
PLNPER=14
SYEAR=1995
  )NV=MDY
  =.1320
1 \times f = .0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS BURIED CAB MET
FVINT=1995
NVINT=10
BRATE=1.0356630
NCURVE=3
AVEL=14
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.07
ELGYR=1982
KSRPT=1
 EP=A
  ?SYRF=1986
 :SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

.

-

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS BURIED CAB MET

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	537	570	251	1358	256	5000
1996	100	1006	1121	494	2621	983	10000
1997	100	954	1010	444	2408	1875	10000
1998	100	913	911	400	2224	2669	10000
1999	100	878	824	360	2062	3371	10000
2000	100	846	748	326	1921	3980	10000
2001	100	819	683	297	1799	4503	10000
2002	100	795	627	272	1694	4952	10000
2003	100	776	580	250	1606	5329	10000
2004	100	759	542	233	1535	5634	10000
2005	94	717	482	206	1405	5850	9721
2006	88	649	396	168	1214	5953	9134
2007	82	583	319	134	1036	5930	8493
2008	74	518	251	104	873	5789	7804
PRES W	ORTH	5318	4910	2145	12373	21026	60681
PW/PW	UNIT	8.76	8.09	3.54	20.39	34.65	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

RYEAR=1995 PLNPER=20 -"'EAR=1995 ONV=MDY >=.1320 1NT=.0890 DELTA=.40 TO=.3872 KRHO = 1KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=95 BS BUR CAB FIB FVINT=1995 NVINT=10 BRATE=1.0223550 NCURVE=3 AVEL=20 C=0 G=0 S=0 DEMAND=100 UCOST=100 GSP=.00 CRP=.00 ELGYR=1983 KSRPT=1 EP=A **RSYRF=1986 :SYRL=9999** TAXLFE=15 KOPTAX=1 ITCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

٠

40

.

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS BUR CAB FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	355	577	260	1192	203	5000
1996	100	671	1145	517	2333	785	10000
1997	100	643	1055	476	2173	1509	10000
1998	100	621	973	439	2032	2168	10000
1999	100	602	899	405	1905	2766	10000
2000	100	585	831	374	1791	3306	10000
2001	100	570	771	346	1687	3796	10000
2002	100	556	714	321	1591	4248	10000
2003	100	543	662	297	1502	4668	10000
2004	100	531	614	275	1420	5053	10000
2005	97	511	556	248	1316	5397	9871
2006	95	483	486	217	1186	5689	9600
2007	91	456	420	187	1062	5922	9298
2008	88	428	357	158	943	6094	8967
2009	84	400	299	132	831	6205	8607
2010	80	372	249	109	731	6214	8219
1	76	344	214	93	651	6087	7806
2	71	317	186	81	583	5875	7368
∠ <u>3</u>	67	290	160	70	519	5623	6911
2014	62	263	137	59	459	5336	6436
PRES W	ORTH	3918	5465	2457	11840	22838	66972
PW/PW	UNIT	5.85	8.16	3.67	17.68	34.10	100.00

```
RYEAR=1995
PLNPER=14
 'EAR=1995
  JNV=MDY
  ·=.1320
lnf=.0890
DELTA=.40
TO=.3872
KRHO = 1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS SUB CAB MET
FVINT=1995
NVINT=10
BRATE=1.0162940
NCURVE=3
AVEL=14
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.05
ELGYR=1982
KSRPT=1
  SP=A
, ?.SYRF=1986
. ..SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

.

-

-

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	527	571	257	1355	253	5000
1996	100	988	1122	506	2616	971	10000
1997	100	936	1012	456	2405	1852	10000
1998	100	896	915	412	2223	2638	10000
1999	100	861	829	373	2062	3330	10000
2000	100	831	754	338	1923	3932	10000
2001	100	804	690	309	1802	4450	10000
2002	100	781	634	284	1699	4893	10000
2003	100	761	588	263	1612	5266	10000
2004	100	745	551	246	1542	5566	10000
2005	94	704	490	219	1413	5780	9721
2006	88	637	405	180	1222	5881	9134
2007	82	572	328	145	1045	5858	8493
2008	74	508	260	114	882	5719	7804
PRES W	ORTH	5218	4941	2220	12379	20776	60681
PW/PW	UNIT	8,60	8.14	3.66	20.40	34.24	100.00

```
RYEAR=1995
PLNPER=14
  TAR=1995
  JNV=MDY
   -=.1320
INT=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
KPDTL=3
KEXPO=0,1,0,0,0
CATNAM=95 BS SUB CAB FIB
FVINT=1995
NVINT=10
BRATE=1.0366080
NCURVE=3
AVEL=14
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.05
ELGYR=1982
KSRPT=1
  'P=A
/ ?SYRF=1986
....:SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

.

.

_

.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS SUB CAB FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	527	571	251	1348	253	5000
1996	100	988	1122	494	2604	971	10000
1997	100	936	1012	445	2393	1853	10000
1998	100	896	915	401	2212	2639	10000
1999	100	861	829	362	2052	3332	10000
2000	100	831	754	328	1913	3934	10000
2001	100	804	689	299	1792	4451	10000
2002	100	781	634	274	1689	4895	10000
2003	100	761	588	253	1602	5268	10000
2004	100	745	550	237	1532	5569	10000
2005	94	704	490	210	1403	5784	9721
2006	88	637	404	172	1213	5886	9134
2007	82	572	327	138	1037	5864	8493
2008	74	508	259	108	875	5725	7804
PRES W	ORTH	5218	4939	2156	12314	20786	60681
PW/PW	UNIT	8.60	8.14	3.55	20.29	34.26	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

```
RYEAR=1995
 -PLNPER=20
   TAR=1995
    JNV=MDY
 .
     =.1320
 1NT=.0890
 DELTA=.40
 TO=.3872
 KRHO=1
 KPDATA= 1
 KPDEM=0
 KPDTL=3
 KEXPO=0,1,0,0,0
 CATNAM=95 BS INTBLDG NW MET
 FVINT=1995
 -NVINT=10
 BRATE=1.0564220
 NCURVE=3
-AVEL=20
 C=0
 G=0
 S=0
 DEMAND=100
 UCOST=100
 GSP=.00
  CRP=.13
  ELGYR=1982
  KSRPT=1
    P=A
    2SYRF=1986
  . .SYRL=9999
  TAXLFE=15
  KOPTAX=1
  ITCYRF=1981
  ITCYRL=1991
  RDYEAR=1983
  KRECAP=0
         .
```


DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	401	575	252	1228	218	5000
1996	100	758	1138	499	2395	842	10000
1997	100	726	1041	456	2223	1619	10000
1998	100	702	953	416	2071	2326	10000
1999	100	681	874	380	1934	2968	10000
2000	100	661	801	348	1810	3548	10000
2001	100	644	736	318	1698	4075	10000
2002	100	628	676	291	1594	4561	10000
2003	100	613	620	266	1498	5012	10000
2004	100	600	568	242	1411	5425	10000
2005	97	578	507	215	1300	5794	9871
2006	95	546	435	183	1163	6105	9600
2007	91	515	366	152	1033	6354	9298
2008	88	483	302	124	910	6537	8967
2009	84	452	243	98	793	6654	8607
2010	80	420	194	76	690	6663	8219
1	76	389	159	61	608	6530	7806
'.2	71	358	132	50	540	6305	7368
2-13	67	327	109	40	475	6038	6911
2014	62	297	88	31	416	5732	6436
PRES W	ORTH	4427	5258	2278	11963	24508	66972
PW/PW	UNIT	6.61	7.85	3.40	17.86	36.59	100.00
-							

RYEAR=1995 PLNPER=20 S"EAR=1995 NV=MDY)=.1320 INT=.0890 DELTA=.40 TO=.3872 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 . KEXPO=0,1,0,0,0 CATNAM=95 BS INTBLDG NW FIB FVINT=1995 NVINT=10 BRATE=1.0564220 NCURVE=3 AVEL=20 C=0 G=0 S=0 DEMAND=100 UCOST=100 GSP=.00 CRP=.13 ELGYR=1982 KSRPT=1 T P=A .SYRF=1986 TAXLFE=15 KOPTAX=1 ITCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

χ.

.

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS INTBLDG NW FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	Book Depr Expense	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	401	575	252	1228	218	5000
1996	100	758	1138	499	2395	842	10000
1997	100	726	1041	456	2223	1619	10000
1998	100	702	953	416	2071	2326	10000
1999	100	681	874	380	1934	2968	10000
2000	100	661	801	348	1810	3548	10000
2001	100	644	736	318	1698	4075	10000
2002	100	628	676	291	1594	4561	10000
2003	100	613	620	266	1498	5012	10000
2004	100	600	568	242	1411	5425	10000
2005	97	578	507	215	1300	5794	9871
2006	95	546	435	183	1163	6105	9600
2007	91	515	366	152	1033	6354	9298
2008	88	483	302	124	910	6537	8967
2009	84	452	243	98	793	6654	8607
2010	80	420	194	76	690	6663	8219
11	76	389	159	61	608	6530	7806
2	71	358	132	50	540	6305	7368
23	67	327	109	40	475	6038	6911
2014	62	297	88	31	416	5732	6436
PRES W	ORTH	4427	5258	2278	11963	24508	66972
PW/PW	UNIT	6.61	7.85	3.40	17.86	36.59	100.00

RYEAR=1995 PLNPER=58 SYEAR=1995 'NV=MDY)=.1320 1NT=.0890 DELTA=.40 TO=.3872 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=95 BS CONDUIT FVINT=1995 NVINT=10 BRATE=1.0166820 NCURVE=2 AVEL=58 C=0 G=0 S=0 DEMAND=100 UCOST=100 GSP=.00 CRP=.08 ELGYR=1982 KSRPT=1 VDEP=A .SYRF=1986 . .:SYRL=9999 TAXLFE=15 KOPTAX=1 ITCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

٠

-

-

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1995	100	130	585	267	982	138	5000
1996	100	260	1175	537	1972	541	10000
1997	100	260	1111	508	1879	1054	10000
1998	100	260	1052	481	1792	1532	10000
1999	100	260	996	455	1711	1977	10000
2000	100	260	944	432	1636	2394	10000
2001	100	256	898	410	1564	2769	10000
2002	100	249	855	391	1495	3114	10000
2003	100	243	813	371	1427	3452	10000
2004	100	237	772	353	1362	3784	10000
2005	99	232	728	332	1292	4109	9972
2006	99	226	682	311	1218	4426	9914
2007	98	220	636	290	1146	4734	9854
2008	98	215	591	270	1076	5033	9793
2009	97	210	547	250	1006	5324	9728
2010	96	205	510	233	948	5552	9662
<u></u>	96	200	488	222	910	5663	9593
.2	95	195	473	215	883	5713	9522
2-13	94	191	458	209	857	5757	9448
2014	93	186	444	202	832	5797	9372
2015	93	182	430	196	807	5831	9294
2016	92	177	416	190	783	5860	9213
2017	91	173	403	184	760	5883	9131
2018	90	169	390	178	737	5900	9046
2019	89	165	378	172	716	5912	8959
2020	88	161	366	167	694	5918	8870
2021	87	157	355	162	674	5919	8780
2022	86	153	344	157	654	5916	8687
2023	85	150	333	152	634	5909	8592
2024	84	146	323	147	615	5897	8495
2025	83	142	312	142	597	5881	8397
2026	82	139	302	138	579	5861	8296
2027	81	135	293	133	561	5837	8194
2028	80	132	283	129	544	5809	8090
2029	79	128	274	125	527	5777	7984
2030	78	125	265	121	511	5741	7877
2031	77	122	256	117	495	5702	7768
2032	76	118	248	113	479	5659	7658
2033	75	115	240	109	464	5612	7546

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications 95 BS CONDUIT

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

2034 74 112 232 106 450 5562 7432 2035 73 109 225 102 435 5509 7318 2036 71 106 217 99 422 5452 7202 2037 70 103 210 96 408 5393 7085 2038 69 100 203 92 395 5330 6966 2039 68 97 196 89 382 5264 6847 2040 67 94 190 86 370 5195 6726 2041 65 91 184 84 358 5124 6605 2042 64 88 178 81 347 5050 6482 2043 63 85 172 78 335 4973 6359 2044 62 82 166 76 325 4894	YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
20347411223210645055627432203573109225102435550973182036711062179942254527202203770103210964085393708520386910020392395533069662039689719689382526468472040679419086370519567262041659118484358512466052042648817881347505064822043638517278335497363592044628216676325489462362045608016173314481361112046597715671304472959862047587415169294464458612048577214667285455657352049556914265275446756092^-50546713763267437654831536413361258428353574-5252621295925041895231PRES <worth< td="">1803<t< th=""><th></th><th></th><th>*******</th><th>********</th><th></th><th></th><th></th><th></th></t<></worth<>			*******	********				
2035731092251024355509731820367110621799422545272022037701032109640853937085203869100203923955330696620396897196893825264684720406794190863705195672620416591184843585124660520426488178813475050648220436385172783354973635920446282166763254894623620456080161733144813611120465977156713044729598620475874151692944644586120485772146672854556573520495569142652754467560920505467137632674376548315364133612584283535720495562129592504189523120525262129592504189523120525262 <t< td=""><td>2034</td><td>74</td><td>112</td><td>232</td><td>106</td><td>450</td><td>5562</td><td>7432</td></t<>	2034	74	112	232	106	450	5562	7432
203671106217994225452720220377010321096408539370852038691002039239553306966203968971968938252646847204067941908637051956726204165911848435851246605204264881788134750506482204363851727833549736359204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205052621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2035	73	109	225	102	435	5509	7318
20377010321096408\$393708520386910020392395\$33069662039689719689382\$26468472040679419086370\$19567262041659118484358\$12466052042648817881347\$05064822043638517278335497363592044628216676325489462362045608016173314481361112046597715671304472959862047587415169294464458612048577214667285455657352049556914265275446756092050546713763267437654831536413361258428353572052621295925041895231PRESWORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2036	71	106	217	99	422	5452	7202
2038691002039239553306966203968971968938252646847204067941908637051956726204165911848435851246605204264881788134750506482204363851727833549736359204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205052621295925041895231PRESWORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2037	70	103	210	96	408	5393	7085
203968971968938252646847204067941908637051956726204165911848435851246605204264881788134750506482204363851727833549736359204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205052621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2038	69	100	203	92	395	5330	6966
2040679419086370519567262041659118484358512466052042648817881347505064822043638517278335497363592044628216676325489462362045608016173314481361112046597715671304472959862047587415169294464458612048577214667285455657352049556914265275446756092050546713763267437654831536413361258428353572252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2039	68	97	196	89	382	5264	6847
204165911848435851246605204264881788134750506482204363851727833549736359204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357204952621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2040	67	94	190	86	370	5195	6726
204264881788134750506482204363851727833549736359204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2041	65	91	184	84	358	5124	6605
204363851727833549736359204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2042	64	88	178	81	347	5050	6482
204462821667632548946236204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2043	63	85	172	78	335	4973	6359
204560801617331448136111204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2044	62	82	166	76	325	4894	6236
204659771567130447295986204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2045	60	80	161	73	314	4813	6111
204758741516929446445861204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2046	59	77	156	71	304	4729	5986
204857721466728545565735204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2047	58	74	151	69	294	4644	5861
204955691426527544675609205054671376326743765483153641336125842835357205252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2048	57	72	146	67	285	4556	5735
205054671376326743765483153641336125842835357203252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2049	55	69	142	65	275	4467	5609
1536413361258428353572.3252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2050	54	67	137	63	267	4376	5483
2252621295925041895231PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	1	53	64	133	61	258	4283	5357
PRES WORTH180365372988113282171374507PW/PW UNIT2.428.774.0115.2029.14100.00	2رر ے	52	62	129	59	250	4189	5231
PW/PW UNIT 2.42 8.77 4.01 15.20 29.14 100.00	PRES W	ORTH	1803	6537	2988	11328	21713	74507
	PW/PW	UNIT	2.42	8.77	4.01	15.20	29.14	100.00

November 11, 1994

To: Tom Allen Pete Barre Steve Barreca Stephanie Landry Doug Schaller Steve Schmoll George Trueworthy

From: Keith Cornelius

Subject: BST Cost of Capital

The current pre-tax cost of debt, debt ratio, and pre-tax cost of capital for BST are as follows.

Pre-Tax Cost of Long-Term Debt	8.9%
Debt Ratio	40.0%
Pre-Tax Cost of Capital	13.2%

The overall pre-tax cost of capital is based on the above information and a cost of equity of 16%.

If you have any questions or need additional information, please contact me at (404) 249-3525.

MKC

SOURCE: BELLSOUTH TREASURY

STATUTO	RY FEDERAL	INCOME TAX RATE	35%	Same
STATUTO	RY STATE IN	COME TAX RATE		
Ala	abama		5.0%	
Flo	orida		5.5%	
Ge	eorgia		6.0%	
Ke	ntucky	First 6200,000 = \$15,750 + Excess	s @ 8.25%	
Lo	uisiana	First \$200,000 = \$12,250 + Exces	is @ 8.0%	
Mi	ssissippi	First \$10,000 = \$350 + Exce	ss @5.0%	V
No	rth Carolina		7.75%	decrease
So	uth Carolina		5.0%	same
Te	nnessee		6.0%	same

The 1995 State rates are the same as the 1994 rates except for North Carolina. In 1994 the SIT rate in North Carolina was 7.8275%.

Alabama and Louisiana are the only states in the BST region which allow FIT as a deduction for SIT.

.

SOURCE ; BELLSOUTH TAX OFFICE

-54

1995 INCREMENTAL EFFECTIVE INCOME TAX RATES FOR COST STUDIES

_YMBOLS: Reff = Combined effective income tax rate

(state and federal)

- Rf = Federal statutory or nominal income tax rate
- Rs = State statutory or nominal income tax rate

States where federal income tax is deductible from state and state from federal.

FORMULA: Reff = (Rf + Rs) - 2RfRs/1 - RfRs

	A	В	C	D	E	F (A L D D)	G
State	Rf	Rs	RíRs	2RfRs	(1 - C) 1-RfRs	(Rf+Rs)- 2RfRs	(F/E) Reff
AL	0.3500	0.0500	0.0175	0.0350	0.9825	0.3650	0.3715
LA	0.3500	0.0800	0.0280	0.0560	0.9720	0.3740	0.3848

States where federal income tax is not deductible from state, but state is deductible from federal.

FORMULA: Reff = (Rf + Rs) - RfRs

	Α	₿	C	D
State	Rf	Rs	(A ⁻ B) RfRs	(A + B - C) Reff
FL	0.3500	0.0550	0.0193	0.3857
GA	0.3500 ·	0.0600	0.0210	0.3890
KY	0.3500	0.0825	0.0289	0.4036
MS	0.3500	0.0500	0.0175	0.3825
NC	0.3500	0.0775	0.0271	0.4004
SC	0.3500	0.0500	0.0175	0.3825
TN	0.3500	0.0600	0.0210	0.3890
REGIONAL				
(WTD AVG-W	TD BY MR1	OPR INC -	WSA)	0.3872

Prepared by: Gail H. Brown 4/18/95

cc: Ona Cantrell Jeannie Cataldo Bernadette Dickinson Jeff Salyer Bill Tyler

SOURCE : A & B - BELLSOUTH TAX OFFICE

04/18/95

	COMPOSITE	COMPQSITE
	PROPOSED	PROPOSED
	PROJECTION	FUTURE
	(ECONOMIC)	NET
CATEGORY TITLE	LIFE	SALVAGE
Motor Vehicles	8.4	11
Aircraft	10.0	60
Special Purpose Vehicles	7.0	0
Garage Work Equipment	12.0	0
Other Work Equipment	15.0	1
Buildings	45.0	4
Fumiture	11.9	14
Office Support Equipment	10.6	10
Company Communications Equipment	7.0	10
General Purpose Computers	4.4	0
Analog Electronic Switching	4.5	0
Digital Electronic Switching	10.0	0 .
Operator Systems	10.0	0
Radio Systems	7.8	-4
Circuit - Digital Data Systems	6.0	-1
Circuit - Digital	9.4	1
Circuit - Analog	6.8	-7
Station Apparatus	8.0	0
Large Private Branch Exchanges	5.0	0
Public Telephone Terminal Equipment	7.0	10
Other Terminal Equipment	6.0	-4
Poles	33.6	-65
Aerial Cable Metallic	14.0	-12
Aerial Cable Non-Metallic	20.0	-14
Underground Cable Metallic	12.0	-9
Underground Cable Non-Metailic	20.0	-7
Buried Cable Metallic	14.0	-7
Buried Cable Non-Metallic	20.0	0
Submarine Cable	14.0	-5
Intrabuilding Network Cable	20.0	-13
Conduit Systems	58.0	-8

SOURCE : CAPITAL RECOVERY

56

COMPANY: N. BJT TAX YEAR: 1994

SHEET 1 OF 2, PAGE: 1

.

TIME Jaco REPORI NO. TB-01 PREPARED DATE: 00/19/95

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX BASIS OF COMPANY OWNED PROPERY REPORT TO-01 NEW ADDITIONS SOUTH CENTRAL (KENTUCKY)

REPORTING TYPE: FCC F EST DATA FOR: STATE RETURN AREA: 1 VINTAGE: 1994-00

BOOK ACCT Subaccount (Input) (A)	TAX ACCT. (Input) (B)	GROSS PLANT ADDITIONS (INPUT) (C)	ADJUSTMENTS TO GROSS ADDITIONS (INPJT) (D)	ADJUSTED GROSS PLANT ADDITIONS (A.1) (E)=(C+D)	FLOW-THRU ELIMINATIONS (A.2 THRU A.15) (F)	FLOW-THRU Book Depr. Base (A.18) (G)	FLOW-THRU BASIS RATIO (H)=(G/E)
CAPHVLS	64000	782,059	Ŭ	782,059	0	782,059	1.000000
SUBTOTAL FOR CAP	MVLS	782,059	0	782,059	0	782,069	
2112.0000	616D0	55,221,000	0	55,221,000	0	55,221,000	1.000000
SUBTOTAL FOR 211	2.0000	55,221,000	0	55,221,000	D	55,221,000	
2113.0000	63100	100,000	0	100,000	С	190,000	1.000000
SUBTOTAL FOR 211	3.0000	100,000	D	100,000	۵	100,000	
2:15.0000	56000	900,000		500,000	0	900,000	1.000000
UBTCTAL FOR 211	5.0000	900,000	ð	900,000	0	900,000	
2116.000	8330D	30,600,000	0	30,600,000	0	30,600,000	1.000000
SUBTOTAL FOR 211	6.0000	30,800,000	0	30,600,000	0	30,600,000	
2121.1000	16000 16100 16600	4,402,418 2,976,528 202,989	0 D Q	4,402,418 2,975,628 202,989	0 0	4,402,418 2,976,628 202,989	1.000000 1.000000 1.000000
SUBTOTAL FOR 212	1.1000	7,501,985	0	7,681,936	499	7,581,935	
2121.9006	12000 1220D 12300 1240D 12500 14000 14400 14800	39.074.368 4,729.718 2,850.625 3,803.433 12,448.192 14,513.482 20.366.067 8,622,383		39,074,308 4,729,718 2,850,625 3,603,433 12,488,192 14,513,482 20,386,087 8,622,383	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	39,074.308 4,729,718 2,850,625 3,603,433 12,469,192 14,513,482 20,366,087 8,622,383	1.000000 1.00000 1.00000 1.000000 1.000000 1.000000 1.000000 1.000000

SOURCE : BELL SOUTH TAX OFFICE

COMPANY, 5-

TAX YEAR: 1984 SHEET 1 OF 2, PAGE1 2

176,735,809 1.000000

t t

176,735,969

ŧ.

TINE: J:20 REPORT NO: TB-D1 PREPARED DATE: D6/19/95

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX BASIS OF COMPANY OWNED PROPERY REPORT TB-D1 NEW ADDITIONS -GOUTH CENTRAL (RENTWORY)

			00411	BUT	• •		
	r	EST DATA FOR:	STATE RETURN	REPORTING TYPE:	FCC AREA: 1	VINTAGE: 16	94-00
BOOK ACCT/ SUBACCOUNT (INPLT) (A)	TAX AGCT. (INPUT) (B)	GROSS PLANT Additions (Imput) (C)	ADJUSTMENTS TO GROSS ADDITIONS (INPUT) (D)	ADJUSTED GROSS PLANT ADDITIONS (A.1) (E.)=(C+D)	FLOW-THRU ELIMINATIONS (A.2 THRU A.15) (F)	FLOW-THRU BOOK DEPR. BASE (A.16) (G)	FLOW-THRU BASIS RATIO (H)=(G/E)
2121.9000	15600	8,459,855	0	8,469,055	0	8,469,355	1,000000
SUBTOTAL FOR 2121	.9000	114,718,063	0	114.718.063	0	114,718,963	
2122.3000	51150	2.623,877	٥	2,623,877	0	2,623,877	1,000000
SUBTOTAL FOR 2122	. 3000	2.623.877	0	2,623,877	0	2,623,877	
2122.900D	51100	376, 123	0	376, 123	0	376,123	1.000000
SUBTOTAL FOR 2122	.9000	376, 123	0	376, 123	0	378,123	
2123.1000	51400	14,333,933	0	14,338,933	0	14,333,933	1.000000
SUBTOTAL FOR 2123	. 1000	14,333,933	0	14,333,938	D	14,333,933	
2123.2000	52 10D	11,362,979	0	11,382,979	0	11,382,979	1.000000
SUBTOTAL FOR 2123	. 2000	11,382,979	0	11,382,979	0	11,382,379	
2123.3000	51450	733.007	0	73\$,087	0	733.087	1.CCD000
SUBTOTAL FOR 2123	.3000	733,087	0	733,087	Q	733,087	
2124 <u>.1000</u>	51300	111,031,852	0	111,031,852	0	111,031,852	1.00000
SUBTOTAL FOR 2124	. 1000	311.031.852	0	111,091.652	2+7,767,82,0	111,031,052	

2124.2000	51310	176,735,069	٥	178,735,968	0	
			****	~~~~~~~~~		
SUBTOTAL FOR 2124	. 2000	178,735,969	0	176,735,989	D	

·····

٠

÷

OJT

COMPANY: TAX YEAR: 1294

SHEET 1 OF 2, PAGE: 3

.

.

TINE: 15:20 Report NO: TD-D1 Prepared Date: 06/19/95

BELLSOUTH CORPORATION CONPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX BASIS OF COMPANY OWNED PROPERY REPORT TD-D1 NEW ADDITIONS SOLTH-CENTRAL (KENTUCKY)

	r	EST DATA FOR: 3	STATE RETURN	KENDKITHE (ANE)	FLL AREAL	VINTAGE: 19	94-00
BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (Input) (B)	GRGSS PLANT ADDITIONS (INPUT) (C)	ADJUSTMENTS TO GROSS ADDITIONS (INPUT) (D)	ADJUSTED GROSS PLANT ADDITIONS (A.1) (E)=(C+D)	FLDW-THRU ELIMINATIONS (A.2 THRU A. (5) (F)	FLOW-ThRU BOOK DEPR. BASE (A.16) (G)	FLOW-THRU BASIS RATIO (H)=(G/E)
2211.1000	27001	50,862,000	0	50,882,000	0	50,882,000	1.000000
SUBTOTAL FOR 221	1.1000	50.882,000	0	50,852,000	0	50,882,000	
2212.1000	27101	592,980,000	٥	592,980,000	o	592,980,000	1.000000
SUBTRTAL FOR 221	2.1000	592,980,000	0	592,980.000	0	592,950,000	
2220,0000	29001 29002	13,396,941 13,003,059	0 0	13,396,941 13,003,059	0	13,390,94; 13,003,069	1.000000 1.000000
SUBTOTAL FOR 222	0.0000	26,400,000	0	26,400,000	0	26,400,000	
2231.2200	28102	i,313,841	٥	1,313,641	>	1,313,841	1.000000
SUBTOTAL FOR 223	1,2200	1,313,841	0	1,313,841	2293000	1,313.841	
2231,2310	26001 26002	237,280 1,741,879	0	237,280 1,741,879		237,280 1,741,879	1.000000 1.000000
SUBTOTAL FOR 223	1.2310	1,979,159	0	1,979,159	0	1,979,159	
2232.1100	25101 25102	11,655,992 698,927	0 6	11,655,992 699,927	0	11,655,992 090.927	1.000000 1.000000
SUBTOTAL FOR 223	2.110D	12,354,919	0	12,354,919	0	12,354,919	
2232.1200	25201 25202 25213 25601	355,088,106 1,530,787 1,278,457 92,045,291	0 0 0	356,088,106 1,530,787 1,278,457 92,045,281	ů 0 0	356,088,106 1,530,787 1,278,457 92,845,291	1.000000 1.000000 1.000000 1.000000
	25602 26801	1,659 95,653	0 0	1,669 95,853	0 0	1,669 85,853	1.000000 1.00000C

COMPANY: 30.

TAX YEAR: 1994 SHEET 1 OF 2, PAGE: 4

1

.

TIME, .5;20 Report NO: 10-01 Prepared Date: 06/19/95

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX JASIS OF COMPANY OWNED PROPERY REPORT TB-D1 NEW ADDITIONS SOUTH CENTRAL (RENTUCKY) & J J

	F	EST DATA FOR:	TATE RETURN	REPORTING TYPE:	FCC AREA: 1	VINTAGE: 1	94-00
BOOK ACCT/ SUBACCOUNT (INPUT) ((A)	TAX ACCT. (INPUT) (B)	GROSS PLANT ADDITIONS (INPUT) [C]	ADJUSTMENTS FO GROSS ADDITIONS (INPUT) (D)	AD_USTED GROSS PLANT ADDITIONS (A_1) (E)=(C+D)	FLOW-THRU ELIMINATIONS (A.2 THRU A.15) (F)	FLOW-THRU BOOK DEPR. BASE (A.16) (G)	FLOW-THRU BASIS RATIO (H)=(G/E)
SUBTOTAL FOR 2232.1	200	451.040,163	0	451,040,163	0	451,040,163	
2232.1300 2 2 2 2 2 2	5301 5302 9701 9702	237,137,848 24,174,974 77,130,564 173,263	0 0 0 0	237, *37, 648 24, *74, 974 77, *30, 564 *73, 263	0 0 0	237, 137,648 24, 174,974 77, 130,554 173,263	1.00000 1.00000 1.00000 1.00000
SUBTOTAL FOR 2232.1	300	338,616,449	٥	338,818,449	9	338,618,448	
2232.2100 2	5402	16,523	0	15,528	· . 0	15.523	1.000000
SUBTO14 FOR 2232.2	100	15,623	0	15,523	0	16,523	
22J2900 2 2 2	5001 5002 5013	5、505、650 14、635、865 2,436	0 0 0	5,605,660 14, 835,6 66 2,435	D D Ø	5,505,650 14,635,865 2,435	1.000000 1.000000 1.000000
SUBTOTAL FOR 2232.2	930	20,143,950	0	20,143,950	0	20, 143, 950	
2341.0000 3	5000	14,850,479	0	14,850,479	0	14,850,479	1.000000
SUBTOTAL FOR 2341.0	000	14,850,479	0	14,850,479	с С	14,850,479	
2361.0000 3	5100	12,093,000	0	12,093,000	Q	12,093,000	1.000000
SUBTOTAL FOR 2351.0	000	12,093,000	0	12,093,000	0	12,093,000	
2362.2000 + 3	<i>4000</i> 4800	22,250,668	0	22,258,568	23,693, 511	22,258,560	1.000000
SUBTOTAL FOR 2362.2	000	22,258,568	0	22,258,568	0	22,258,568	
2362,5000 3	4300	15,144.000	0	15,144,000	C	15,144,000	1.000000

251

COMPANY: TAX YEAR: 1984 Sheet 1 of 2, page: 5

\$

TIME: (5:20 REPORT NO: TB-01 PREPARED DATE: 06/19/95

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX BASIS OF COMPANY DWNED PROPERY REPORT TB-01 NEW ADDITIONS SOUTH CENTRAL (NENTUCKY) d'S r ----

	1	F EST DATA FOR:	STATE RETURN	REPORTING TYPE:	FCC AREA: 1	VINTAGE: I	994-0C
BOCK ACC Subaccou (Input) (A)	T/ TAX NT ACCT. (INPUT) (8)	GROSS PLANT ADDITIONS) (INPUT) {C)	ADJUSTMENTS TO GROSS ADDITIQNS (INPUT) (D)	ADJUSTED GROSS PLANT ADDITIONS (A.:) (E)=(C+D)	FLOW-THRU ELIMINATIONS (A.2 THRU A.15) (F)	FLOY-THRU BOOK DEPR, BASE (A.16) (G)	FLOW-THRU BASIS RATIO {H}=(G/E)
SUBTOTAL FOR 2	362.3000	15,144,000	0	15,144,000	 D	15, 144,000	
2362.900	0 34400 3470D	1,230,481 204,472	a o	1,230,481 204,472	0 0	1,230,481 204,472).000000 1.000000
SUBTOTA, FOR 2	362.9000	1,434,953	0	1.434.953	0	1,434,953	
24 1.100	0 40000 40013	40,550,185 283,815	· 0 0	40,550,185 283,815	0 0	40,550,185 283,815	1.000000 1.000000
SUBTOTAL FOR 2	411.1000	40,834,000	0	40,434,000	0	40,634,000	
2421.110	D 41100	199,657,000	0	199,657,000	0	199,057,000	1.000000
SUBTOTAL FOR 2	421,1100	199,657,000	0	199,657,000	0	188,657.000	
2421,210	G 41300 41500	2,633,717 19,414	0 0	2,633,717	0 0	2,633.717 19,414	000000 1.000000
SUBTOTAL FOR 24	421.2100	2,853,131	0	2,653,131	D	2,653,131	
2422.1100	42100	39,642,000	0	39, 842, 000	0	39,642,000	1.000000
SUBTOTAL FOR 24	422.1190	38,642,000	0	39,642.000	0	39,642,000	
2422.2100) 42300 42400 42500	50,594,082 8,811,235 404,683	0 0 0	50.594,082 8,811,235 404,643	0 0 0	50,594,082 8,811,235 404,683	1.000000 1.000000 1.000000
SULTOTAL FOR 24	422.2100	59.810,000	0	59,810,000	. 0	69,410,000	,
2423.110	0 43100	408,227,017	0	408,227,017	0	408,227,017	1.000000

COKPANY: 3.

TAX YEAR; 195-SHEET I OF 2, PAGE; 6

,

TIME. .:20 Report NO: TB-01 PREPARED DATE: 06/19/95

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM CONNON TAX DASIS OF COMPANY OWNED PROPERY REPORT TO-OI NEW ADDITIONS . -SOUTH CENTRAL (KENTUCKY)

		F EST DATA FOR: 5	STATE RETURN	REPORTING TYPE:	FCC AREA: 1	VINTAGE: 19	84~00
BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT (B)	GROSS PLANT ADJIIIONS) (INPUT) (C)	ADJUSTMENTS TO GROSS ADDITIONS (INPUT) (D)	ADJUSTED GRDSS PLANT Additions (A.1) (E)=(C+D)	FLOW-THRU ELIMINATIONS (A.2 THRU A.15) (F)	FLOW-THRU BOOK DEPR, BASE (A.16) (G)	FLON-THRU BASIS RATIO (M)={G/E}
2423,1100	43113	4,732,983	0	4,732,983	0	4,732,983	1.000000
SUBTOTAL FOR 2423	. 1 100	412,960.000	0	412,960,000	. 0	412, B\$0,00D	
2423,2100	43300 43313 43700 43713 43800	56,343,744 333,649 20,087,350 34,290 497,927	0 0 0 0 0	56,343,744 338,649 20,067,390 34,290 497,927	0 0 0 0 0	56, 343, 744 333, 649 20, 087, 390 34, 290 497, 927	1.00000 1.00000 1.00000 1.00000 1.00000 1.00000
SUBTOTAL FOR 2423	. 2100	77,277,000	0	77.277.000	- 0	77,277,000	
2424.1100	44100	658,100	0	658,100	0	658,100	1.000000
SUBTOTAL FOR 2424	. 1 100	656,100	0	\$59,100	D	658,100	
2424,2100	41400	34,650,869	o	34,550,869	0	34,550,869	1.000000
SUBTOTAL FOR 2424	. 2130	34.550.669	0	34,550,869	0	34,550,869	
2426.1000	41700	6,066,800	0	· 6,088,802	٥	6,008,000	1. 0000 00
SUBTOTAL FOR 2426	. 1 000	6,068,800	0	5,968,800	60909000	8,068,600	
2426.2000	47000	2, 190	0	2,100) 0	2,100	1.000000
SUBTOTAL FOR 2426	. 200D	2,100	0	2,100	0	2,106	
2441.1000	46000 46013	63,817,706 140,284	D 0	63,817,706 140,294	0	63.817.706 140,294	1.000000 1.000000
SUBTOTAL FOR 2441	. 1000	03,958,000	0	63,958,000	0	63,958,000	1

ar

COMPANY: O Tax year: 1994

Т

.

SHEET) OF 2. PAGE: 7

TIHL 5: REPON. NO: TB-D: PREPARED DATE: 06/19/95

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX BASIS OF COMPANY OWNED PROPERY REPORT TB-DI NEW ADDITIONS SOUTH CENTRAL (KENTUCKY) (7)7

	F	EST DATA FURE	STATE RETURN	KEPORTING TYPE:	FCL AREAT	VINIAGE: "	834-00			
BOOK ACCT/ Subaccount {[hput] (A]	TAX ACCT. (INPUT) (B)	GROSS PLANT ADDITIONS (INPUT) (C)	ADJUSTMENTS TO GROSS ADDITIONS (INPUT) (D)	ADJUSTED GROSS PLANT ADDITIONS (A.1) (E)=(C+D)	FLOW-THRU ELIMINATIONS (A.2 THRU A.15) (F)	FLOW~THRU BOOK DEPR. BASE (A.16) (G)	FLOW-THRU BASIS RATIO (H)=(G/E)			
2681.3000	78000	5,542,111	0	5,542,111	0	5,542,111	1.000000			
SUBTOTAL FOR 2681	. 3000	5,542,111	0	5,542,111	0	5,542,111				
2681.9000	79000	232,120	o	232, 120	0	232,120	1.00000			
JUBTOTAL FOR 2601	.9000	232,120	0	232,120	0	232,120				
2682.10D0	80000 81000 81600	1.644.018 1.892.651 1.036.342	0 0 0	1,644,018 1,892;661 1,036,342	0 0 0	1,644,018 1,892,851 1,036,342	1.000000 1.000000 1.000000			
	1000	4.673.011	0	4,573,011	0	4,573,011				

			**************************************	C	≤ EB É¥RRESRESS
GRAND TOTAL	0,001,000,000	,			•
CRAND TOTAL	3 037 066.123	0	3.037.066.123	D	3,037,066,123

TIME .:. REPORT NG. TB-01 PREPARED DATE: 06/19/95 COMPANY: ; TAX YEAR: 185. SHEET 2 CF 2, PAGE: }

.

		C	BELLSOUT COMPREHENSIVE CA OMNON TAX BASIS C REPORT TB- SOUTH TC	TH CORPORATIO PITAL ASSET DF COMPANY ON -01 NEW ADDIT 	N TAX SYSTEM NED PROPERY Ions VCNY)				.
	F ES	T DATA FOR: STA	TE RETURN F	EPORTING THE	EI FCC	AREA :	1 VIN	TAGE: 1984-00	
BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (3)	NORMALIZED AND ITC Eliminations (G.2 Thru G.15) (1)	ITC BASIS DF NEW PLANT ADDITIONS (G.16) [J]	TAL SUP Ratiu ITC BASIS Ratio (K)=(J/E)	c		2111 2774	Cond I CA	14
CAPHVLS	64000	0	782,059	1.000000					
SUBTOTAL FOR CAPMV	LS	0	782,059						
2112.0000	61800	0	55,221,000	1.000000	M V				
SUBTOTAL FOR 2112.	0000	D	55,221,000						
2113.0000	63100	0	100,000	1.000000	AIR	ERNF	<i>F</i>		
SUBTOTAL POR 2113.	0000	D	100,000						
2115.0000	66000	O	900,000	1.000000	GAA	WK	Equip		
SUBTOTAL FOR 2115.	0000	0	900.0DD						
2116.0000	63300	33,652	30,633,652	1.001100	orh	WE	FAHIP		
SCULIOTAL FOR 2116.	0000	33,652	30,633,852	_					
2121.1900	16000 1610D 16600	68,983 46,642 3,182	4,471,401 3,023,170 2C6,171	1.015069 1.015670 1.015676	\backslash				
SUBTOTAL FOR 2121.	1000	118,807	7,700,742	123,300,6	04	A . 1	.00818	1	
2121.9000	12000 12200 12300 12500 12500 14600 14600 14600	300,403 36,351 21,910 27,606 93,984 111,550 158,534 66,271 65,100	39,374,71 4,706,009 2,572,535 3,631,129 12,584,176 14,425,032 20,522,601 8,688,654 8,534,955	1.007688 1.007686 1.007686 1.007686 1.007686 1.007686 1.007686 1.007686 1.007686		J ,			
SUBTOTAL FOR 2121.	9000	881,799	115,599,862	1					
2122.3000	51 150	0	2,623,577	1.000000	FUNN			I	

TIME & REPOR do: TB-D1 Prepared Date; 06/19/85

~ 1 COMPANY: TAX YEAR: 195-SHEET 2 OF 2. PAGE: 2

.

		c	BELLSOL COMPRETENSIVE (DUMON TAX BASIS REPORT TE SOUTH	TH CORPORATION APITAL ASSET TA OF COMPANY OWNE 1-01 NEW ADDITIO CENTRAL-(KENTUC 017	X SYSTEV D PROPERY INS XY)			NUL1 2
	F ES	T DATA FOR: STA	TE RETURN	REPORTING TYPE	FCC /	REA: 1	VINTAGE: 1994-00	
BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRL G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.18) (J)	ITC BASIS Ratio (K)=(J/E)				
SUBTOTAL FOR 2122.30	00	0	2,623,877	, ,				
2122.9000	61130	166	376,289	1.000441				
SUSTOTAL FOR 2122.90	00	166	376,289	1				
2123,1000	51430	I,129	14,335,062	1,000079	Ofe. Sa	p Equip	7	
SUBTOTA_ FOR 2123,10	00	1,129)4,336,062					
2123,2000	52100	-797,481	10,585,498	.929841	Cv (")	nn, Equ	^و ر ر +	
SUBTOTAL FOR 2123,20	00	-797,481	10,585,498					
2123.3000	61460	0	733,087	1.000000				
SUBTOTAL FOR 2123.30	00	0	733,067					
2124.1000	51300	-708,666	110,323,186	.993617				
SUBTOTAL FOR 2124.10	20	-708,666	110,323,188	237,182/14	Com#4.	r E R a l C		
2124. <u>2000</u>	51310	123,041	176,659,010	1.000696	, , , , , , , ,	163		
SUBTOTAL FOR 2124,20	20	123,041	176,859,010					
2211.1000	2700 1	187,137	61,069,137	1.003678	0-0109			
SUBTOTAL FOR 2211.10	00	187,137	51,069,137		<i>.</i> .			
2212.1000	27101	-2,307,723	590,672,277	.996108	Digimi			
SUBTOTAL FOR 2212.10	00	-2,307,723	690,672,277					
2220.0000	2900) 29002	-1,153,725	12,243,216 11,863,248	.913861 .913881	OP SUCI			
SUBTOTAL FOR 2220.000	00	-2,273,536	24,126,464					I.
TIME ::20 REPORT NO: TB~01 PREPARED DATE: 06/19/95

.

٠

	••••	C	BELLSOUT COMPREHENSIVE CA ONMON TAX BASIS (REPORT TB- SOUTH-	TH CORPORATION APITAL ASSET DF Company on -01 New Addit Central-(Kent 1/7)N Tax System Ined Propery Flows Fuchy)			-, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	F ES	T DATA FOR: STA	TE RETURN F	REPORTING TYP	E FCC	AREA: 1	VINTAGE, 1994-0	0
						311	Speat M.L.	· 1.12
BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX AGCT. (INPUT) (b)	NORMALIZED AND 3TC Eliminations (g.2 Thru g.15) (1)	ITC BASIS DF NEW PLANT ADDITIONS (G.10) (J)	ITC BASIS RATIO (K)=(J/E)		23"		
2231,2200	26102	7.237	1,321.078	1.005508	RAK	4.0		
SUBTOTAL FOR 2231.2	280	7,237	1.321.078	3,279,577	, 995	5924		
2231.2310	2600 I 26002	-2,477 ~18,183	234,003 1,723,696	.989561 .989561	/			
SUBTOTAL FOR 2231.2	310	-20,660	1,968,499	. /				
2232.1100	25131 25132	52,862 3,171	i1,708,874 702,099	1.004537	CET DD	J.		
SUBTOTAL FOR 2232.1	100	56,053	12,410,972					
2232.1200	25201 25202 25213 25601	2,422,960 10,416 626,278	358,511,068 1,541,203 1,278,457 92,671,567	1.006804 1.006804 1.000000 1.006804	317 28	+ DRGN 06785		
	25602 25601	11 653	1,66D 86,508	1.000591				
SUBTOTAL FOR 2232,12	200_	3,060,316	454.100.479	-				
2232.1300	25301 25302 29701 29702	-1,065,747 -108,641 -346,625 -779	236,071,901 24,066,333 76,783,939 172,484	. 995506 . 995506 . 995506 . 995504	Dig Lk ,99	ss06		
SUBTOTAL FOR 2232.13	300	-1,521,792	337.094.657			<i>n 0</i>	an	
2232.2100	25402	640	16,21'	1.044321	A NAI	CK+ PA	-	
SUBTOTAL FOR 2232.2	100	800	16,211					
2232.2900	26001 25002 25013	64.839 172,631 D	5,570,589 14,608,498 2,435	1.011795 1.011795 1.000000	c + + .	Aun) Uth 011794		·
SUBTOTAL FOR 2232.21	900	237,570	20,381,520					,

TIME: JIZU REPORT NO: TB-CI PREPARED DATE: 06/19/95

P EST DATA FOR:

COMPANY: TAX YEAR: 195-SHEET 2 OF 2, PAGE: 4

٠

.

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM CONMOR TAX BASIS OF COMPANY OWNED PROPERY REPORT TA-OI NEW ADDITIONS SOUTH CENTRAL (KENTUCKY) STATE RETURN

REPORTING TYPE: FCC AREA: 1 VINTAGE: 1994-00 NORMALIZED ITC BASIS BOOK ACET/ AND ITC TAX OF NEW PLANT JTC. SUBACCOUNT ACCT. ELIMINATIONS **ADDITIONS** BASIS (INPUT) (INPUT) (0.2 THRU G. 15) (6.15) RATIO **(A)** (8) (1) (J) (K) = (J/E)--------PAX 2341,0000 35000 14,942,214 91.735 1.000177 ____ SUGTOTAL FOR 2341.0000 91,735 14.942.214 pub Tel 2361.0000 35130 28,533 12,121,533 1.002369 SUBTOTAL FOR 2351.0000 28,533 12,121,533 2362.2000 +. 34800 1.013415 OND TEAM EANIN. 292,389 22,550,957 A.013136 24,013,261 SUSTOTAL FOR 2362.2000 292.389 22,660,957 SHG. PR GN 2362,3000 34300 288.549 1.019060 15.432.649 SUBTOTAL FOR 2362.3000 288,649 15,432,649 2362.9300 34400 23,454 1.019061 1,253.935 \$470C 3,897 208.369 1.018058 SUBTOTAL FOR 2362.9000 27,351 1.462.304 POLES 1.033711 2411,1000 40000 1.376.558 41,928,743 1.033847 40013 3 283,815 1.000000 SUBTOTAL FOR 2411.1000 1.376,556 42,210,558 Aca CAB Metal 2421.1100 41100 10.781,915 210,418,915 1,053902 SUBTOTAL FOR 2421.1100 10,761,915 210,418,915 ARR CAL FIL 1.036407 2421,2100 41300 08,412 2,730,129 1.036607 41600 710 20,124 1.036572 SUBTOTAL FOR 2421.2100 97,122 2,750.253 46 GAB PAUT 2422.110C 42100 2, 372, 465 41,714,465 1.052280 SUBTOTAL FOR 2422.1100 2.072.465 41,714,465 2422.2100 42300 1,382,051 51,976,133 1.027316 .

TIME: .J:20 Report No: TB-D1 Prepared Date: 06/19/95

COMPANY: * TAX YEAR: 1994 SHEET 2 OF 2, PAGE: 5

£

.

ļ

1

BELLSOUTH CORPORATION COMPREHENSIVE CAPITAL ASSET TAX SYSTEM COMMON TAX BASIS OF COMPANY OWNED PROPERY REPORT TO-01 NEW ADDITIONS SOUTH CENTRAL (KENTUCKY)

. .

.

		F ES	T DATA FOR: STA	TE RETURN	REPORTING TYPE	: FCC	AREA: 1	VINTAGE	1994-00
	BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS {G.2 THRL G.15) (1}	ITC BASIS DF NEW PLANT ADDITIONS (G. 16) (J)	ITC BASIS Ratio (K)=(J/E)		r . A		
	2422,2100	42400 42500	240,698 11,058	9,051,933 415,739	1.027317	UGC	71 E CE		
SUBTOTAL	FOR 2422.2	100	1,633,805	61,443,805	5				
	2423.1100	43100 43113	14 ,727,694 Q	422,954,611 4,732,963	1.036077 1.1.000000	BUT.	5 nb met 035 lg 63		
SUBIGTA	L FGR 2423,1	100	14,727,594	427,687,594	L				
	2423.2100	43300 43313 43720 43713 43800	1,265.584 0 46D,764 0 11,185	57,009,328 333,640 20,518,144 34,290 €09,112	1 1.022462 1.000000 1.022462 1.022462 1.000000 1.000000	15 HR 1.	CAB FIB 022355		
SUBTOTAL	FOR 2423.2	100	1,727,523	78.004.523	1				
	2424.1100	44100	10,723	668,823	1.015294	SUL CI	46 MAT		
SUBTOTAL	FOR 2424.1	100	10,723	668,9 23)		1 ITA		
	2424,2100	41400	1,264,855	35,815,724	1.035608	546 20	n0 1-19		
SUBTOTAL	FOR 2424.2	100	1,264,855	35,815,724					
	2426.100C	41700	342, 100	8,430,006	1.056188				
SUBTOTAL	FOR 2426.1	000	342, 106	5.430,906	64341rr*		12/10/1		
	2426.2000	47000	1,562	3,652	1.739048	<i>Ι~Γ</i> ,	056422		
SUBTOTAL	FOR 2426,2	000	1,552	_3,652	-		_		
	2441.1000	46000 46013),066,968 0	54.884,674 140,294	1.016719	CAD 1.	016682		
SUBTOTAL	. COR 2441.1	000	1,068,068	65,024.968					
	2681.3000	78000	٥	5,642,111	1.000000				

COMPANY SIT

TAX YEAR: JAN

SHEET 2 OF 2, PAGE

F

ŧ.

REPORTING TYPE: FCC

AREA: 1 VINTAGE: 1094-00

.

BODK ACCT/ TAX SUBACCOUNT ACCT. (IRPUT) (INPUT) (A) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (1)	ITC BASIS OF NEW PLANT ADDITIONS (G.1C) (J)	ITC BASIS RATIO (K)=(J/E)
244-442-99 04004-9	~		
SUBTOTAL FOR 2681.3000	2	5,642,111	
2581.9000 79000	a	232,120	1.000000
SUBTOTAL FOR 2681.9000	. 0	232,120	
2652.1000 B0000	38,979	1,682,097	1.023710
81000	44,875	1,937,526	1.023/10
61500	24, 572	1,080,914	1.023710
SUBTOTAL FOR 2682.1000	108,426	4,601,437	

F EST DATA FOR: STATE RETURN

GRAND TOTAL

1 .: .5.20 REPORT NO. TB-01

PREPARED DATE: DO/19/85

32,998,006 3,070,084,129

FEDERAL INCOME TAX LIFES BY CATEGORY OF PLANT FOR CURRENT-YEAR VINTAGE ASSETS

CATEGORY	TAX
OF PLANT	LIFE
AIRCRAFT	5.00 -
BUILDINGS -COE SECT 1245 -NON-COE SECT 1245 LAND IMPROVEMENTS -NON-COE NONSTRUCTURAL COMPONENT -NON-COE SECT 1250 LAND IMPROVEMENTS -NON-COE SECT 1245 BUILDING SERVICES -COE SECT 1250 -NON-COE SECT 1250 BUILDING SERVICES	20.00 15.00 7.00 15.00 39.00 39.00 39.00
BUILDING COMPUTERS -SECT 1245	5.00
BUILDING COMPUTERS -SECT 1250	39.00
COE-ANALOG ELECT. SWITCHING COE-DIGITAL ELECT. SWITCHING COE-STEP BY STEP SWITCHING COE-CROSSBAR SWITCHING COE-OTHER MANUAL SWITCHING ALL OTHER COE-COMPUTER BASED ALL OTHER COE-NONCOMPUTER BASED	5.00 5.00 10.00 10.00 5.00 BDS SKR. Dig oth Skr. Arni 1/4t 5.00 BDS SKR. Dig oth 1/4t 10.00 10.00 Radio
STATION APPARATUS	7.00
LGE-PBX INSTALLATIONS	7.00
PUBLIC TELEPHONE EQUIPMENT	7.00
OTHER TERMINAL EQUIP / S u b PR 30	7.00
POLES	15.00
AERIAL CABLE	15.00
UNDERGROUND CABLE	15.00
BURIED CABLE	15.00
SUBMARINE CABLE	15.00
INTRA BLDG. NET. CABLE	15.00
AERIAL WIRE	15.00
CONDUIT	15.00
CAPITAL LEASES-BUILDING SECT 1245	7.00
CAPITAL LEASES-BUILDING SECT 1250	39.00
CAPITAL LEASES-COMPUTERS	5.00
CAPITAL LEASES-OTHER	7.00
FURN-PARTITIONS	7.00
FURN-STOREROOM	7.00
GARAGE WORK EQUIPMENT	5.00
Other work equipment	5.00
Motor vehicles	5.00
Special purpose vehicles	5.00
GEN. PURPOSE COMPUTERS	5.00
Office communication equip	7.00
Office equipment	5.00
LEASEHOLD IMPROVEMENTS-OTHER	7.00
LEASEHOLD IMPROVEMENTS-BUILDINGS-SECT 1245	7.00
LEASEHOLD IMPROVEMENTS-BUILDINGS-SECT 1250	39.00

.

SOURCE : BELLSOUTH TAX OFFICE

.

₿47°°°

MAINTENANCE EXPENSE FACTORS

Investments must be maintained in order to be used for telecommunications 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. The maintenance expenses used in calculating the maintenance cost factor component include those associated with the following types of operations:

- (a) inspecting, testing and reporting on the condition of telecommunications plant to determine the need for repairs, replacements, rearrangements and changes,
- (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 expenses associated with plant craft and work reporting engineers, as well as their immediate supervision and office support.

The maintenance 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, subscriber line testing, trunk testing, and public testing, when applicable. Certain amounts have beenexcluded from the central office categories of plant, specifically: subsequent right-to-use fees and service order activity-related expenses. These excluded costs should be directly assigned by cost analysts or included in non-recurring cost studies. (Remember, the annual cost factor represents recurring costs.)

Although based on average account information, the incremental maintenance factors are truly forward-looking. The incremental maintenance factors are levelized figures based on the average cumulative present worth of current year plus that of three years of forecasted budget data. The incremental maintenance factors are prospective and a true representation of the company's expectations.

The maintenance factor calculations result in a factor for each category of plant representative of the average maintenance per investment for each plant category expected in the future. Normally, these factors are disclosed to Service Cost personnel as a part of the total annual cost factor.

DEVELOPMENT OF MAINTENANCE FACTORS

Incremental maintenance factors are developed in personal computer spreadsheets. Development of incremental maintenance factors is best described one step at a time.

<u>Step 1</u>

Actual maintenance expense and budgeted maintenance expense are entered into the files for each state by field reporting code. The percent of the expense that is not related to subsequent right-to-use fees or service order activities for central office field reporting codes is entered, as well. For all other categories of plant, 100% is entered. The percentage used here is based on the current year percentage developed for embedded factors and represents the portion of maintenance expense included in the factor.

Step 2

The "raw" expenses entered in step 1 above are adjusted to include _ only that portion of central office expenses reflected in the percentages input in step 1.

Step 3

The adjusted expenses from step 2 above are summarized to the appropriate account and sub-account levels needed for maintenance factor production.

<u>Step 4</u>

Current year-end investment and forecasted year-end investment for the next three years are entered. When forecasted investment is needed at the FRC level, accounts are disaggregated based on the portion of the current year account.

Step 5

A simple average of investment in step 4 is used to determine the average investment in each of the forecasted years.

Step 6

Since forecasted investment figures are forecasted book investment, it is necessary to multiply the average investment figures in step 5 above by current-cost-to-book-cost translators to calculate the average investment in current dollars for each of the years.

Step 7

Next the cumulative present worth (as of January 1 of the first forecasted year) discounted at the cost-of-money rate (same cost-of-money rate used in CAPCOST) of each of the years of investment is calculated.

<u>Step 8</u>

The adjusted expenses from step 3 above are then repeated to assist in calculation.

Step 9

The cumulative present worth (as of January 1 of the first forecasted year) of each of the years of maintenance expense is calculated.

Step 10

Levelized ratios of maintenance expense to investment are calculated by dividing cumulative present worth of adjusted expense in step 9 by the cumulative present worth of average investment in step 7.

Step 11

Actual and forecasted power transmission and in-service testing are entered into the file.

Step 12

Cumulative present worths of the power and testing expenses in step 11 above are calculated.

Step 13

Levelized loading factors are developed by dividing the cumulative present worths of power and testing in step 12 above by the appropriate cumulative investments in step 7 above.

- (a) The Power Transmission loading is applied to all central office equipment.
- (b) The Trunk Testing loading is applied to all central office equipment and outside plant equipment (except poles and conduit).
- (c) The Subscriber Line Testing loading is applied to all

Large PBX equipment and outside plant equipment (except poles and conduit).

(d) The Public Line Testing loading is applied to all Public equipment.

<u>Step 14</u>

Loaded levelized maintenance factors are calculated by adding the appropriate levelized loadings from step 13 above to the levelized maintenance to investment ratios from step 10 above. Although levelized factors for each of the years involved in calculations is shown for comparative purposes, only the factor in the last forecasted column is used. This factor represents the loaded, forward-looking maintenance costs, levelized over a three-year period.

MAINTENANCE EXPENSE FACTOR

DIGITAL ELECTRONIC SWITCH - 377C	1995 FLORIDA	
Cumulative PW Maintenance Expense Cumulative PW Investment Unloaded Maintenance Factor	0.0248	(1) (2) (3)
Cumulative PW Power Expense Cumulative PW COE Investment Power Expense Loading	0.0025	(4) (5) (6)
Cumulative PW Trunk Testing Expense Cumulative PW COE & Cable Investment Trunk Testing Loading	0.0009	(7) (8) (9)
Cumulative PW Subsciber Line Testing Expense Cumulative PW PBX & Cable Investment Subscriber Line Testing Loading	N/A	(10) (11) (12)
Maintenance Expense Factor (Line 3 + 6 + 9 + 12) (Sum of Unloaded Maintenance Factor and Loadings)	0.0282	(13)

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Compressor, Except Pursuant to a Written Agreement.

FLORIDA	FSUB	FRC	Expense In 1994	% of Total FSUB
Building A/C 6121	09A0 09A0 09A0 09A0	M010 M110 R010 TOTAL		0.0871 0.0023 0.0205
Computers A/C 6124	0900 0900 0900	M530 M630 TOTAL		0.0372 0 1472
	0901 0901	M930 TOTAL		0.4070
Analog Switch A/C 6211	10A0 10A0 10A0	M077 R077 TOTAL		0.6944 0.3056
Digital Switch A/C 6212	1080 1080 1080	M377 R377 TOTAL		0.7614 0.2386
Step X Step A/C 8215 Crossbar A/C 6215	1000 1000 1000 1000 1000	M037 R037 M047 R047 TOTAL		0.0000 0.0000 0.0000 0.0000
Oper Systems A/C 6220	11A0 11A0 11A0 11A0 11A0	M117 M417 R117 R417 TOTAL		0.9867 0.0000 0.0133 0.0000
Radio A/C 6231	12A0 12A0 12A0 12A0 12A0	M167 M057 R187 R067 TOTAL		0.1133 0.1755 0.6659 0.0453
Circ-DOS A/C 6232 Circ-Digl PrGn A/C 6232	1280 1280 1280 1280 1280 1280 1280 1280	M157 R157 M0257 M07257 R07257 R05257 R05257		0.0037 0.0012 0.3253 0.0001 0.0428 0.0975 0.0000 0.0197
Circ-Digi Oth A/C 6232 Circ-Anal PrGn A/C 6232 Circ-Anal Oth A/C 6232	1280 1280 1280 1280 1280 1280 1280 1280	M357 M0T357 R357 R0T357 M457 R457 M057 R057 TOTAL		0.2110 0.0351 0.0602 0.0000 0.0001 0.0000 0.1528 0.0505
Station App. A/C 6311	1300 1300 1300 1300 1300	M418 NM0428 OTHER TOTAL		0.9990 0.0010 0.0000
Large PBX A/C6341	13D0 13D0 13D0 13D0 13D0	M158 M258 NM0258 OTHER 553G OT TOTAL		0.8808 0.1192 0.0000 0.0000

PRIVATE/PROPRIETARY

Contains Privale and/or Proprietary Information. May not be used or Dississed Cutation The BoltSouth Companies Except Pursuant to a Written Agreement.

FLORIDA			Expense	% of Total
	FSUB	FRC	in 1994	FSUB
Public	1340	E078		0.0072
A/C 6351	1340	EOAA		0.0072
	1340	E089		0.0007
	13A0	E188		0 0920
	13A0	E189		0.0151
	13A0	E288		0.0057
	13A0	E289		0.0007
	13A0	E988		0.0303
	13A0	E989		0 0007
	13A0	Y078		0.0000
	13A0	Y088		0.0003
	13A0	Y089		0.0000
	1340	Y188		-0.0167
	13A0	Y189		0.0036
	13A0	¥288		0.0006
	13A0	Y289		0.0000
	13A0	Y988		0.0100
005	13A0	Y989		0.0000
	13AU	MU/G		0.0051
	1340	MUGG		0.0046
Coin	1340	M188		0.6126
Coinless	1340	M288		0.0173
0011128	10/10	W700		0.0175
Other	13A0	M988		0.1751
10 8281	1340	TOTAL		
AC 6351	13AU	IUIAL		
Oth Terminal	1380	M358		0.0002
A/C 6362	1380	NM0358		0 0000
	1380	M378		0.0058
	13B0	M558		0.0345
Subscr PrGn	1380	M758		0.0008
A/C 6362	1380	M928		0.0022
	1380	M958		0.0432
	1380	M0D958		0.0000
	1380	MOF958		0.0000
	1380	NM948+968+988		0.0013
Ntwic Term Wire	1380	E068		0.1043
Ntwk Term Wire	1380	M068		0.1367
Ntwk Term Wire	1380	Y068		0.0057
Ntwic Term Wire	1380	OTHER 553H		0.0523
A/C 6362	1380	TOTAL		
Poles	1440	M001		0.9143
A/C 6411	1440	M021		0.0857
	14A0	TOTAL		•••••
Ae Ca Metal	14B0	M012		0.1299
A/C 6421	1480	M022		0.5837
As Ca Fiber	1480	M812		0.0000
A/C 6421	1480	M822		0.0000
	400	LIDAS		0.0000
	1480	MD12		0.0000
	1400	MUZZ		0.0000
	1480	MF 12		0.0006
	1490	MT44		0.0000
	1480	MT22		0.0000
	1480	TOTAL		0.0000
Ungr Ca Metal	1400	M005		0.9702
Ungr Cill Fiber	1400	M085		0.0000
A/G 6422	1400	MD05		0.0000
	1400	MPUS		0.0277
	1400	TOTAL		0.0021
		IUIAL		
Buri Ca Metal	14D0	M045		0.8445
A/C 6423				
Buri Ca Fiber	14D0	M845		0.0000
A/C 6423	1400			0.0000
	1400	MU40		0.0000
	1400	MT45		0.0001

PRIVATE/PROPRIETARY

Contains Petrais and/or Proprietory Internation. May not be used or Disatenal Guissia The Bottlowth Companies Except Pursuant to a Written Agreement.

FLORIDA	FSUB	FRC	Expense In 1994	% of Totai FSUB
Subm Ca Metal Subm Ca Fiber A/C 6424	14E0 14E0 14E0 14E0 14E0 14E0	M005 M086 MD06 MF06 MF06 TOTAL		0.7561 0.0000 0.0000 0.0000 0.2439
intrabldg Met Intrabldg Fib A/C 6426	14F0 14F0 14F0 14F0 14F0 14F0	M052 M852 MD52 MF52 MT52 TOTAL		1,0000 0,0000 0,0000 0,0000 0,0000
Aerial Wire DELETED	14G0 14G0 14G0	M003 R003 TOTAL		0.0000 0.0000
Conduit A/C 6441	14H0 14H0	M004 TOTAL		1.0000
Power A/C 6531	1500	TOTAL		
TESTING: A/C 6533 Subscr Line	15E0 15E0	T041 T061		0.0771 0.6351
Trunks	15E0 15E0	W014 W024		0.0129 0.0956
Public	15E0	TO81		0.0069

15E0

TOTAL

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement

FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Embedded Maintenance ACF

RIGHT TO USE FEE ACTUALS:		Oprtg System Initial	Oprtg System Subsequent	Application Software
		012	017	0.0
	M077			
	M877			
	M977			
	TOTAL			
Analog Switch	101142			
	M377			
	M887			
	R377			
Digital Switch	IOTAL			
	M037			
	M937			
	R037			
	M047			
	R047			
ElecMech Switch	IQIAL			
	M117			
	M417			
	R117			
	R417			
Operator Sys	TOTAL			
	1467			
	M10/			
	M007			
	M967			
	R167			
	R067			
Radio	TOTAL			
	11487			
	D157			
	M257			
	M0D257			
	M0F257			
	R257			
	R0D257			
	R0F257			
	M357			
	MU133/ 0357			
	R0T357			
	M457			
	M857			
	M957			
	R457			
	M057			
	R057			
Circus	IUIAL			

PRIVATE/PROPRIETARY

Circuit

Contains Private and/or Proprietary Information. May not be used or Disalesed Outside The SettSouth Companies Except Pursuant to a Written Agreement.

.

FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Embedded Maintenance ACF

FSUB EXPENSE FOR	RECASTS	1994	1995	1006	1007
Building	09A0 - A/C6121				1337
Computers	09D0 - A/C6124				
Computers	09D1 - A/C6124				
TOTAL A/C6120					
Analog Switch	10A0 - A/C6211				
Digital Switch	10B0 - A/C8212				
Elec Mech Swch	10C0 - A/C6215				
Oper Systems	11A0 - A/C6220				
Radio	12A0 - A/C6231				
Circuit	12B0 - A/C6232				
TOTAL A/C62XX					
Station App.	13C0 - 6311				
Large PBX	13D0 - 6341				
Public	13A0 - 6351				
Oth Terminal	1380 - 6362				
TOTAL A/C6310					
Poles	14A0 - 6411				
Aerial Cable	1480 - 6421				
Underground Ca	14C0 - 6422				
Buried Cable	1400 - 6423				
Submarine Cable	14ED - 6424				
Intrabidg Ntwic	14F0 - 6426				
Aarial Wire	14G0 · DELETED				
Conduit	14H0 - 6441				
TOTAL A/C6410					
Power A/C 6531	15C0 - 6531				
Testing A/C 6533	15E0 - 6533				
TOTAL A/C6530					
RIGHT TO USE FEE A	CTUALS:				
Analog Switch	10A0				
Digital Switch	1080				



Centains Private and/or Proprietary Information. May not be used or Disclosed Cutside The BellSouth Companies Except Pursuant to a Written Agreement.

FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995

FLORIDA		FRC	Act. Exp.	Budacted	Expense
	SPREAD OF BUDGET FSUBS TO FCs:	د بن ن	1994	1995	1996
	Building 0040	M010			
- (Ê6121	Boilding - 0340	M110			
njeuri.		R010			
	Computers - 0900	M530			
A/C 6124	Computere - or co	M630			
	09D1	M930			
	Analog Switch - 10A0	M077			
A/C 6211		RUTT			
	Digital Switch + 1080	<u>M377</u>		—	
A/C 6212		<u></u>			
		_			
	Step X Step - 10C0	M037			
A/C 6215	Crossbar - 10C0	N047			
		R047			
	Oner Sustame - 1140	M117			
A/C 6220	oper oyacine - 1170	M417			
		R117			
		R417			
	Radio - 12A0	M167			
A/C 6231		MU6/ R167			
		R067			
	Circ-005 - 1280	M157			
∽ 6232		R157			
	Circ-Digl PrGn - 1280	M257			
		M0C257			
		R257			
		R0D257			
		R0F257			
	Circ-Digi Oth + 1280	MJ57 M0T357			
		R357			
		R0T357			
	Circ-Anal PrGn - 1280	M457 9457			
	Circ-Anal Oth - 1280	M057			
		R057			
	Station App 13C0	M418			
A/C 6311		NM0428			
			ŧ		
	Large PBX - 1300	M156			
AVQ8341		NM0258			

(c)

٠,•

A company Report, ANAJysis of Ledger by Journal ENTITY AND RESONALE TRActing ANAJysis + Planning (RTAP) B FINANCE commitment View of 1995, Planning View of 1996, 1997. © Field Reporting code (sub-Function of Account)

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Company's: Except Pursuant to : Written Agreement.

1997 % REL SVC ORD

0.999600

0.997500

0.000000

0.000000 0.000000

0.992600

1.000000 0.000000

1.000000 0.974300 0.825600 0.978000

0.990200 0.931400

0.000000 0.996200

FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995

Maintenance ACF

	SPREAD OF BUDGET FSUBS TO FCS:		1994	1995	1996	1997	% REL SVC ORD
VC 6351	Public - 1340	E078 E088 E089 E188 E189 E288 E289 E989 Y078 Y088 Y088 Y089 Y188 Y189 Y288 Y289 Y288 Y289					
	CPE - 13A0	M078					
	Colin - 13AU	M 308					
	Cointess - 13A0	M285					
	Other - 13A0	M988					
A/C 6362	Oth Terminal - 1380	M358 NM0358 M378 M558					
	Subect PrGn - 1380	M758 M928 M958 M00958 M06958 M06958					
	Ntwk Term Wire - 1380 Ntwk Term Wire - 1380 Ntwk Term Wire - 1380 Ntwk Term Wire - 1380	E068 M058 Y068 553H					
A/C 6411	Poles - 14A0	M001 M021					
A/C 6421	Ae Ca Metai - 1480	M012 M022					
	Ae Ca Fiber - 1480	M812 M822					
		MD12 MD22 MF12 MF12 MT12 MT22					
A/C 6422	Ungr Ca. Metal - 14C0 Ungr Ca. Fiber - 14C0	M005 M085 MC05 MF05 MT05					
A/C 5423	Buri Ca Metal - 1400	M045	:				
	Buri Ca Fiber - 1400	M845					
		MD45 MF45 MT45					

1

PRIVATE/PROPRIETARY

Critising Private and/or Proprietary Information. May not be used or Disclosed Outside The BetSouth Compro-Except Pursuant to a Written Agreement. Maintenance ACF

	SPREAD OF BUDGET FSUBS TO FCA:		1994	1995	1996	1997	% REL SVC ORD
J 8424	Subm Ca Metal - 14E0 Subm Ca Fiber - 14E0	M006 M085 MD06 MF06 MT06					
A/C 6426	Intrabidg Met - 14F0 Intrabidg Fib - 14F0	M052 M852 MD52 MF52 MT52					
DELETED	Aerial Wire - 14G0	M003 R003					
A/C 6441	Conduit - 14H0	M004					•

"M" code - Includes Labor and other costs Associated with REARRANGEMENTS And changes of the location of equipment. "R" code - Includes labor and other costs Associated with monitoring,

ANAlyzing, performing preventative maintenance, and repairing equipment.



.

Maintenance ACF

7	Hel	441	2	X	pence
ntg	System Initial	Oprtg Sy Subse	/stem		Application Software
	61E		61F		61G

	M073
	M877
	M977
	R077
Analog Switch	TOTAL
	M377
	M66/
Digital Switch	TOTAL
	M037
	M937
	R037
	MO47
	R047
ElecMech Switch	TOTAL
	M117
	M417
	R117
Operator Sys	R417 TOTAL
	M167
	M067
	M867
	M967
	R167
	R067
Radio	TOTAL
	M157
	R157
	M23/
	MUU23/
	MUT 23/ D257
	900257
	R0E257
	M357
	M0T357
	R357
	R0T357
	M457
	M857
	M957
	R457
	M057
Circuit	R057
	IUIAL



 \mathbb{R}^{2}

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The SellSouth Compress: Except Pursuant to r Written Agreement.

FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995

Maintenance ACF

LOADINGS:			1994	1995	1996	1997
Power	1500	TOTAL				
TESTING;						
Subscr Line	15E0 15E0	T041 T061				
Trunks	15E0 15E0	W014 W024				
Public	15E0	T081				
RIGHT TO USE FEE ACTUALS:	ļ					1
Analog Switch (GENERIC &FEATURE)	M077 M877 M977 R077					
Analog Switch % of Total Expense	TOTAL					
Analog Switch Feature Upgrades						
Digital Switch (GENERIC &FEATURE)	M377 M887 R377					

Digital Switch % of Total Expense

Digital Switch Feature Upgrades

Source : Network Budgets

- -

.

· · · —

TOTAL

PRIVATE/PROPRIETARY

Containe Private and/or Proprietary Information. May not be used or Disclosed Outside The BeilSouth Compre-Except Pursuant to r Written Agreement. Maintenance ACF

SUMMARY OF ADJUSTED MAINTENANCE		1004	1005	1008	
PLIL DINC		1000	1340	1990	1997
	M				
BUILDING	R				
COMPUTERS	м				
COMPUTERS					
	n n				
ANALOG SWITCH	M				
ANALOG SWITCH	. R				
DIGITAL SWITCH					
DIGITAL SWITCH		-			
DIGITAL STATICA	R	_			
STEP X STEP	M	-			
STEP X STEP	2				
CROSSRAP					
CROSSBAR	R				
OPERATOR SYSTEMS	м				
OPERATOR SYSTEMS	B				
RADIO	M				
RADIO	R				
CIRCUIT-DOS	L L				
CIRCUIT-DUS	R				
CIRCUIT-DIGL PRGN	м				
CIPCUIT, DIGL DOCH	ä				
	M				
CIRCUIT-DIGL OTHER	R				
CIRCUIT-ANAL OPON					
CIRCUIT-ANAL PRGN	8				
CIRCUIT-ANAL OTHER	м				
CIRCUIT, ANAL OTHER	Č.				
CIRCUIT ANAL OTHER	R				
STATION APPARATUS	M				
STATION APPARATUS	8				
LARCE DRY REC	i i i i i i i i i i i i i i i i i i i				
	M				
LARGE PBX REG	R				
CÓIN	м				
COIN	9				
	n.				
COINLESS	M				
COINLESS	R				
	M				
OTHER PUBLIC	R				
OTHER TERM REG	м				
OTHER TERM REC					
OTHER TERM RED	ĸ				
SUBSCRIBER PRON	M				
SUBSCRIBER PRGN	R				
Dry Ce	Ĥ				
POLES	R				
AE CA METAL	M				
AE CA METAL	P				
	M				
AE CA FIBER	R				
UNGR CA METAL	M				
UNGR CA METAL	Ď				
	<u>^</u>				
UNGK CA FIBER	M				
UNGR CA FIBER	R				
BUR CA METAL					
	-				
DUR GA NE LAL	ĸ				
BUR CA FIBER	M				
BUR CA FIBER	þ				
CLIQUADINE CADLE					
SUDMARINE CADLE	M				
SUBMARINE CABLE	R				
INTRABLOG MET	м				
INTRACIOC MET					
	ĸ				
INTRABLIDG FIB	M				
INTRABLOG FIR	R				
	**				
IOTAL INTRABLOG	R				
AERIAL WIRE	м				
	8				
	ĸ				
CONDUIT	M				
CONDUIT	R				
101000					
LUADINGS:					
POWER					
TERTINA					
IESTING:					
SUBSCR LINE					
TRUNKS					
PUBLIC					

PRIVATE/PROPRIETARY

7

Contains Private and/or Proprietary Information, May not be used or Disclosed Outside The BellSouth Company & Except Pursuant to C Written Agreement Maintenance ACF

PRESENT WORTH FACTORS	13.20%	1.06395	0.93989	0.83029	0.73347
MAINTENANCE EXPENSE					
CUMULATIVE PRESENT WORTH (000)		1994	1995	1996	1007
				1330	1331
BUILDING	M		· • •		
BUILDING	. R				
COMPUTERS	M				
ANALOG SWITCH					
ANALOG SWITCH	Ŕ				
DIGITAL SWITCH					
DIGITAL SWITCH	R	•			
STEP X STEP	M	'			
STEP X STEP	8				
CROSSBAR	M				
	R				
OPERATOR STSTEMS					
RADIO	<u>n</u>				
RADIO	R				
CIRCUIT-DDS	M				
CIRCUIT-DOS	R				
CIRCUIT-DIGL PRGN	M				
	R				
	M				
	R L				
	M 0				
CIRCUIT-ANAL OTHER	ĥ				
CIRCUIT-ANAL OTHER	Ř				
STATION APPARATUS	M				
STATION APPARATUS	R				
LARGE PBX REG	M				
LARGE PBX REG	R				
COIN	M				
COIN	R				
	M				
	E E E E E E E E E E E E E E E E E E E				
OTHER PUBLIC	R				
OTHER TERM REG	Ŵ				
OTHER TERM REG	R				
SUBSCRIBER PRON	M				
SUBSCRIBER PRGN	R				
POLES	M				
	R H				
AE CA METAL	R				
AE CA FIBER	M				
AE CA FIBER	R				
UNGR CA METAL	M				
UNGR CA METAL	R				
UNGR CA FIBER	M				
UNGR CA FIBER	R				
BUR CA METAL	M				
BUR CA FIRE					
BUR CA FIBER	R				
SUBMARINE CABLE	M N				
SUBMARINE CABLE	R				
INTRABLOG MET	M				
INTRABLOG MET	R				
INTRABLOG FIB	M				
INTRABLOG FIB	R				
	M				
AERIAL WIRE	K L				
AERIAL WIRE	R				
CONDUIT	M				
CONDUIT	R				
LOADINGS:					
POWER					
TE STILLO					
SUBSCR LINE					
TRUNKS					
PUBLIC					

7

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Degraphy, Except Pursuant to a Written Arman

FLORIDA ACTUAL/FORECASTED EXPENSE for use in	1995			_	Ø
TOTAL IN SERVICE	Actual	I Nest ment	Buladel	INVest	ment
	MIDAYR	E-O-Y	E-O-Y	E.O.Y	5.0 4
ALE = 000	1994	1994	1995	1996	1997
VTAL GENERAL SUPPORT ASSETS	1,301,133.00	1,312,069.00	· · · · · · · ·		1997
LAND	49,915.00	50,164.00			
BUILDINGS	690,521.00	704,414.00			
MOTOR VEHICLES	50,157.00	55,893.00			
	0.00	0.00			
	1,730.00	1,007.00			
FURNITURE	14 285 00	13 271 00			
OFFICE SUPPORT EQUIPMENT	27.240.00	27.477.00			
VOICE COMMUNICATIONS (718C, 728C, 618C)	6,781.00	6,837.00			
Total Office Equipment (2123)	34,021.00	34,314.00			
GENERAL PURPOSE COMPUTERS	240,752.00	223,598.00			
DATA COMMUNICATIONS (630C+730C)	129,579.00	134,882.00			
Total General Purpose Computer (2124)	370,331.00	358,480.00			
	- 487 704 00				
ANALOG SI ECTRONIC SWITCHING	2,407,724.00	2,514,828.00			
DIGITAL ELECTRONIC SWITCHING	1 176 889 00	1 233 966 00			
OPERATOR SERVICES	45 591 00	43.029.00		F .	
RADIO	4.644.00	4.592.00			
CIRCUIT	811,848,00	829,463.00			
DIGITAL DATA SYSTEMS (157C)	18,189.00	17,000.00			
CIRCUIT OTHER (EXCLUDE 257C, 157C)	793,659.00	812,463.00			
TOTAL INFO.ORIG./TERMINATION	169,119.00	169,611.00			
STATION APPAKATUS	326.00	349.00			
	7,490.00	7,716.00			
OTHER TERMINAL FOURMENT	101 889 00	100 528 00			
	101,003.00	100,328.00			
TOTAL OUTSIDE NETWORK	5.823.500.00	5.947.858.00			
DIGITAL LOOP ELE (2232 - 257C, D&F257C)	1,104,354.00	1,150,948.00			
CABLE & WIRE	4,719,146.00	4,796,908.00			
POLES	133,058.00	135,318.00			
AERIAL CABLE	691,800.00	703,107.00			
METALLIC	669,764.00	679,231.00			
	22,036.00	23,876.00			
	599,047.00	909,451.00			
NON-METALLIC	181 872 00	18,924.00		•	
BURIED CABLE	2 260 091 00	2 323 221 00			
METALLIC	2,175,748.00	2 212 875 00			
NON-METALLIC	104.343.00	110.546.00			
SUBMARINE CABLE	9,764.00	9.378.00			
INTRABUILDING NETWORK CABLE	42,289.00	42,587.00			
METALLIC	42,127.00	42,411.00			
NON-METALLIC	162.00	176.00			
	0.00	0.00			
	663,097.00	673,846.00			
TOTAL NET CONSTRUCTION	0 794 478 00	0.011.001.00			
(Excl Sol Pur Vehicles, Customer Premises Wiring, & Elec	9,781,470.00 Mach Suiteba	9,944,364.00			
(and all a remain a second the real second real second		-,			
DETAILED INVESTMENT BREAKDOWN:					
Other Digital (357C, T357C, F357C, 857C, 957C, 557C	633,588.00	656,734.00			
Other Analog (57C, 597C)	160,064.00	155,729.00			
Analog Pair Gain (457C)	7.00	0.00			
LARGE PBX - REGULATED ONLY (2341)	7,489.00	7,715.00			
Subscriber Dair Cain (1989 - 7550 - 05550		A			
Tot Oth Term Earl/PEG ONLY (EVO 3550 VVV)	2,738.00	0.00			
COLORIS CONTECTION CONT (CAC 3380, AMANC)	¥0,760.00	94,167.00			
Coin (2351 - 198C, 188C)	36 054 00	37 878 00			
Coiniess (2351 - 298C, 288C)	1,671.00	1,839.00			
Other (2351 - 998C, 988C)	21,859.00	21,504.00	1		

Source: A Company Report, 2A Special B Finance Budget computer System

• •



Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Camara and Except Pursuant to : Written Anneemin

Maintenance ACF

FLORIDA SUMMARY OF INVESTMENTS (000)	06/1994	12/1994	1995 EDY	1996 EDY	1997 EDY
BUILDING	690 521	704 414			
COMPLITERS	370 331	158 480			
ANALOG SWITCH	448 752	403 778			
DIGITAL SWITCH	1 176 889	1 233 965			
STEP X STEP	N/A	N/A	-	-	-
CROSSBAR	NVA	N/A			
OPER SYSTEMS	45,591	43,029			
RADIO	4,644	4 592			
CIRCUIT-DOS	18,189	17,000			
CIRCUIT-DIGL PRGN	1,104,354	1,150,948			
CIRCUIT-DIGL OTHER	633,588	656,734			
CIRCUIT-ANAL PRGN	7	0			
CIRCUIT-ANAL OTHER	160,064	155,729			
STATION APPARATUS	326	349			
LARGE PBX REG	7,489	7,715			
COIN	36,084	37,676			
COINLESS	1,671	1,839			
OTHER PUBLIC	21,659	21,504			
OTHER TERM REG	95,760	94,167			
SUBSCR PRGN	2,738	0			
POLES	133,058	135,318			
AE CA METAL	669,764	679,231			
AE CA FIBER	22,036	23,876			
UNGR CA METAL	7 17, 175	719,924			
UNGR CA FIBER	181,872	189,527			
BUR CA METAL	2,175,748	2,212,675			
BUR CA FIBER	104,343	110,546			
SUBMARINE CABLE	9,764	9,378			
INTRABLOG METAL	42,127	42,411			
INTRABLOG FIBER	162	176			
TOTAL INTRABLOG	42,289	42,587			
AERIAL WIRE	0	0			
CONDUIT	663,097	673,546			

PRIVATE/PROPRIETARY

1

~

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Comprol : Except Pursuant to t Written Agreement Maintenance ACF

AVERAGE INVESTMENTS (000)	AVG 1994	AVG 1995	AVG 1996	AVG 1997
BUILDING	690,521			
COMPUTERS	370,331			
ANALOG SWITCH	448,752			
DIGITAL SWITCH	1,175,889			
STEP X STEP	N/A			
CROSSBAR	N/A			
OPER SYSTEMS	45,591			
RADIO	4,644			
CIRCUIT-DDS	18,189			
CIRCUIT-DIGL PRGN	1,104,354			
CIRCUIT-DIGL OTHER	633,588			
CIRCUIT-ANAL PRGN	7			
CIRCUIT-ANAL OTHER	160,064			
STATION APPARATUS	326			
LARGE PBX REG	7,489			
COIN	36,084			
COINLESS	1,671			
OTHER PUBLIC	21,659			
OTHER TERM REG	95,760			
SUBSCR PRGN	2,738			
POLES	133,058			
AE CA METAL	659,764			
AE CA FIBER	22,035			
UNGR CA METAL	717,175			
UNGR CA FIBER	181,872			
BUR CA METAL	2,175,748			
BUR CA FIBER	104,343			
SUBMARINE CABLE	9,764			
INTRABLOG METAL	42,127			
INTRABLOG FIBER	162			
TOTAL INTRABLOG	42,289			
AERIAL WIRE	0			
CONDUIT	663,097			



•7

Containe Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Comparis: Except Pursuant to c Written Agreement. -

teport Name: ADGAIL Process Date: 03/29/95 Tim	ne: 10:41	RTAP - Resource	E Tracking / Actual	nalysis and Dollars	d Planning 1994	ACCOUNT INFO	FOR GAIL	Page: 4
100000	Total/Incr : Main Acct :	: T 612*	Rounding	ı : D		Yeer : 1994		
Function Code Main Account	Code	Year To Date	January July	February August	Narch September	April October	Nay Novamber	June December
GAIN ACCOUNT	6124							
	21.D0							
	ICFO							
REPORT TOTAL								

.

Report Nam Process Da	e: ADGAIL te: 03/29	/95 Time:	11:49	RTAP	- Resource	Actual D	oliars	i Planning 1994 /	ACCOUNT INFO	FOR GAIL	Paget: 1
RCC : 0000 Rj	0000		Total/Incr : Main Acct :	: T 63**		Rounding	: D		Year : 1994		
Function Main Accou	Code Int		Code	Year	To Date	January July	February August	Narch September	April October	Nay November	June December
STATION	APPARATUS	EXPENSE	N418								
STAT APP	EXP-INMA	SERV-MAIN	NM0428								
MAIN ACCOU	NT		6311								
LARGE	PBX	EXPENSE	H158								
LARGE PBX	-CENT ATT	REG-REMOV	N258								
MAIN ACCOU	NT		6341								
PU TEL TL	PUB CPE	INST	5678								
PU TL	UNIVERSAL	INST	ENDS								
SENI-PUB	TEL TR EQ	UN EX IN	E0 8 9								
PU TEL TL	COIN OP	INST	E1 86								
SEMI-PUB	TEL TR EQ	COIN INS	E189								
PU TEL TL	COINLESS	INST	E500								
SEMI-PUB	TEL TR EQ	CHLS EX	AND				·				
PU TEL TL	OTH	INST									
SEM1-PU8	TEL TR EQ	OT-EXP IN									
PU TEL TL	PUB CPE	MAINTEN	110 70								
PU TEL TL	UNIVERSAL	MAINTEN	-								

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT •

Report Name: ADGAIL Process Date: 03/29/95 Time:	RT : 11:49	'AP - Resource	Tracking / Actual	Analysis and Dollars	d Planning 1994 J	CCOUNT INFO	FOR GAIL	Page: 2
RCC : 00000000 RJ - ^E L	Total/Incr : T Main Acct : 63*	•	Rounding	g : D		Year : 1994		
Function Code Nain Account	Code Ye	ar To Date	January July	February August	March September	April October	Hay Nov enbe r	June December
SEMI-PUB TEL TR EQ UN EX	N089				ŀ			
PU TEL TL COIN OP MAINTEN	M188			i	:			
SEMI-PUB TEL TR EQ COIN EXP	» н189							
PU TEL TL COINLESS MAINTEN	N288							
SENI-PUB TEL TR EQ CNLS EXF) K289							
PU TEL TL OTH MAINTEN	H988							
SEMI-PUB TEL TR EQ OT-OT EX	(H989							
PU TEL TL PUB CPE DISCON	¥078							
PI TL UNIVERSAL DISCON	9086							
SENI-PUB TEL TR EQ UN EX RE	: Y 089							
PU TEL TL COIN OP DISCON	¥188							
SENI-PUB TEL TR EQ COIN REM	1 . ¥18 9							
PU TEL TL COINLESS DISCON	1288							
SENT-PUB TEL TR EQ CHLS EX	1							
PU TEL TL OTN DISCON								
SEMI-PUB TEL TR EQ OT-EXP R	Y 989							
WIN ACCOUNT	16351							

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT ÷

Report Name: ADGAIL Process Date: 03/29/95 Time:	11:49	RTAP - Resourc	e Tracking Actual	Analysis an Dollars	d Planning 1994 Au	COUNT INFO	FOR GAIL	Page: 3	
RCC : 00000000 RJ : FL	Total/Incr : Nain Acct :	63**	Roundin	g : D	1	(ear : 1994			
F on Code Hain Account	Code	Year To Date	January July	February August	Narch September	April October	Hay Novanber	June December	
OTH TEE - OT UNC PC -NA/NT FO	553H				1				
OTH EXPS- OT-INSIDE WI-BASIC	5CF104								
NTARI IN WIRE-INST ,REARR-BA	8197								
NTARI IN WIRE-SERV PL-BASIC	BP97	,							
IN WI-NBA REP-C MTC NREG-BILL	BP98								
NTARI IN WIRE-MAIN -BASIC	BR97								
NTARI IN WIRE-WARR EXP-BASIC	8 4 97								
DTH N-CPE -NTW-INST	E068								
II "BA INS, EX WI CRIS, LHOS	E198								
IN WI-NBA REP,EX WI CRIS,LNOS	ER98								
IN WI-NBA WAR,EX WI CRIS,LMOS	EW98								
OTH N-CPE -NTW-MCTE	1068								
OT TER EQ PR GN SYS DIST-NTCE	NOD 758								
IT TER EQ -OT-REG- DIST-NTCE									
T TER EQ PR GN SYS FEED-NTCE									
T TER EQ -OT-REG- FEED-NTCE	" NOF958	:							
TH T EQT PBX & CPE MAINTEN	N358								
SPE TERM DIG NOTE- REG-MAITE	H378								

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in NR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Report Name: ADGAIL Process Date: 03/29/95 fime:	R1 11:49	TAP - Resource	Tracking An Actual D	elysis and ollars	Planning 1994 A	CCOUNT INFO FO	X GAIL	Page: 4
RCC : 00000000 RJ : fl	Total/Incr : T Main Acct : 63	••	Rounding	: D		Year : 1994		
ion Code Maxii Account	Code Ye	ear To Date	January July	February August	March September	April October	Nay Nov anber	June December
NTWK CHNL TRMG EQPT MAINTEN	1658							
OTH T EOT SUBS PRON MAINTEN	' M758							
OTH N CPE STA EQPT MAINTEN	N928							
OTH N CPE OTH MAINTEN	× N958							
PBX-DETAR NCTE-N-CP EQPT-REAR	MM035;							
OTH N-CPE EQ-OT-INM SERV-MAIN	NH0968							
OTH NON- CPE NR- PUB CPE	100988							-
OTH N-CPE -NTW- DISCON	Y 068							
MA" "COUNT	J 6362							

REPORT TOTAL

★6,103,001 - 7,114,573 6,663,503 7,700,058 6,802,789 6,256,707 6,325,920 5,762,619 7,084,555 6,746,392 7,413,087 8,976,444 9,256,444

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT .

Report Name: ADGAIL Process Date: 03/29/95 Time:	12:10	RTAP -	Resource	Tracking A Actual	nalysis and Dollars	i Planning 1994	ACCOUNT INFO	FOR GAIL	Page: 1
RCC : 00000000 RJ	Total/Incr : Main Acct : 6	T 4**		Rounding	: D		Year : 1994		
Function Code Main Account	Code	Year 1	lo Date	January July	February August	March September	April October	Hay November	June December
POLES- REARR	N001								
POLES- MAINTENAN	N021								
MAIN ACCOUNT	6411								
AER CABLE MET-BLDG ENT-REARR	N012								
AER CABLE METAL OTH MAINTEN	N022								
AER CABLE METAL-OTH -SVC DR N	H248								
AER CABLE NET-LOCAL ASGN-MAIN	N298								
AER CABLE N-NET LOC ASGN-NAIN	K 396								
AL. JABLE BLDG-FIB+ FEED-NTCE	NF12								
AER CABLE OTH-FIBER FEED-NTCE	W22								
AER CABLE BLDG-FIB- INTER-NTC	NT12								
AER CABLE OTH-FIBER INTER-NTC	NT22								
MAIN ACCOUNT									
UND CABLE METAL OTH MAINTEN									
UNDER CAB FIBER OPT FEED-NTCE	TH-OS			· 					
UNDER CAB FIBER OPT INTER-NTC	NT 66								,
MAIN ACCOUNT	6422								

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT •

Report Name: ADGAIL Process Date: 03/29/95 Time:	12:10	RTAP	- Resource	Tracking Actual	Analysis an Dollars	d Planning 1994	ACCOUNT INFO	FOR GAIL	Page: Z
RCC : 00000000 RJ - FL	Total/Incr Main Acct :	: T 64**		Roundir	vgi:D		Year : 1994		
ion Code Nam Account	Code	Year 1	lo Date	J anuary July	February August	Narch September	April October	Nay November	June December
BUR CABLE METAL OTH MAINTEN	COL45 NO45								
BUR CABLE N-MET-LOC ASGN-MAIN	N498								
BUR CABLE METAL-OTH -SVC DR M	N548	·· ·							
BUR CABLE MET-LOCAL ASGN-MAIN	1698								
BUR CABLE FIBER OPT DIST-MTCE	ND45							-	· ···-
SUR CABLE FIBER OPT FEED-NTCE	NF45								
BUR CABLE FIBER OPT INTER-NTC	NT45								
MAIN ACCOUNT	6423								
SU, .E METAL OTH MAINTEN	N006								
SUBHA CAB FIBER OPT INTER-NTC	N706								
AIN ACCOUNT	64.25		-						
INTRABLDG N CA METL MAINTEN	11052								
IN ACCOUNT	64 38 7								
ONDUIT SYS OTH MAINTEN									
IN ACCOUNT	6447"								
PORT TOTAL		262,344	1,501:- 20,1 20,	201,787 1 ,771,871	9,010,943 23,447,691	20,354,494 22,408,479	19,324,535 2 23,155,419	0,2 38,198 29,509,618	22, 367,216 21,554,310

Uata obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Report Name: ADGAIL Process Date: 03/29/95 Time:	14:32	RTAP	- Resource	Tracking Actual	Anelysis an Dollars	d Planning 1994 A	CCOUNT INFO	FOR GAIL	Page: 1
RCC : 00000000 RJ : FL	Total/Incr : Main Acct : 6	T 553*		Roundin	g : D		Year : 1994		
3 .on Code Main Account	Code	Year	To Date	January July	February August	Narch September	April October	Nay November	June December
NETWK PWR AT CENTRL OFC BLDGS	5541								
NETWK PWR OTH THAN C.O. BLDG	5542								
MAIN ACCOUNT	6531								
DATA ADMIN	2700								
BAS OF SV -DATA ADMIN	2708								
GEN SUPP/ SUPV DATA ADMIN	270g								
SWITCHING ADMIN	2710								
BAS OF SV -NETWORK SWG ADMIN	2718								
GL P/ SUPV-NTWK SWG ADNIN	2716								
TRUNK SRV - TRUNK ADMIN	2720								
GEN SUPP/ SUP-TRUNK ADMIN	2726								
LINE&NUM ADMIN C O	2730								
BAS OF SV -LINE & NUMBER	2738								
GEN SUPT/ SVN-LINEL NUMBER	2736								
TRANSLAT ADMINISTR	2751								
GEN SUPP/ SUPV-TRAN ADMIN	2756								
FACILITY- OPR SVCS/ CRSAB SYS	2760								

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Report Nam Process Da	e: ADGAIL te: 03/2	9/95 Time:	14:32	RTAP	- Resourd	ce Tracking Actual	Analysis an Dollars	d Planning 1994 A	COUNT INFO	FOR GAIL	Page: 2
RCC : 0000 RJ : FL	0000		Total/Incr Main Acct :	: T : 653*		Roundir	ng : D		fear : 1994		
ion Natii Accou	Code int		Code	Year	To Date	January July	February August	Narch September	April October	Hay Novanber	June December
GEN SUPP/	SUPV-OPR	S /CRSAB	276G								
NTWK ADN-	BLD TO OT	r CR	56F1								
SERVICE	ORD-PROC-	SIMPLE	E698								
SERVICE	ORD-RPOC-	COMPLEX	E798								
SERVICE	ORDER	DISPATCH	E898								
INTEROFC	FAC ASONT		TH07								
NAIN ACCOU	NT		6532								
AC NO PK	SWITG PRE	SVC-POCC									
AC: ¥K	SWITG IN	SVC-PDCO									
TESTING	SVC ORDER										
TEST-P/SP	TEL-SO-	PUBLIC	5001								
TEST-P/SP	TEL SO-	SEMI-PUB	· 2001								
TESTING	INTER OFC	MSG TR PS									
ESTING	INTER OFC	SP SVC PS									
ESTING	SUBSC LIN	-MAIN	Territ								
ESTING -	TROUBLE	REPORTING	TQ61								
ESTING	INTER OFC	FAC CONB	7076								

Jata obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT
Report Name: ADGAIL Process Date: 03/29/95 Time:	14:32	RTAP - Resour	ce Tracking Actual	Analysis an Dollars	d Planning 1994 A	CCOUNT INFO	FOR GAIL	Page: 3
RCC : 00000000 RJ : FL	Total/Incr : Main Acct :	653*	Roundin	kg : D		Year : 1994		
F on Code Nair Account	Code	Year To Date	January July	February August	Narch Sept anber	April October	May Nov ember	June December
TEST-P/SP TEL-SU LI -PUBLIC	T081							
TEST-P/SP TEL-SU LI SEMI-PUB	T091							
TESTING INTER OFC MSG TR IS	W014							
TESTING INTER OFC SP SVC IS	W024							
MAIN ACCOUNT	6533							
DIST FAC TRNG INST	1770							
DIST FAC TRNG DEV	1771							
REG/HREG SVCS SUPP	4305							
RE. SVCS SUPP BSVM	430807							
PLT OP AD ASSOC PLT EQPT CNST	5537							
PLT OP AD ASSOC PLT EQPT EXP	5538	:						
OTH MTCE EXP	5539							
PLT OPRS PROD TEAM S-CSL	556668							
³ LT OPRS PROD TEAN S-COMMON	55E6 88							
LT OPR- BLD TO OT CR	56F7							
LT OP-TR RG JUR IN MLTIST CO	56f8							
LT OPR A EXP-B BBS -DR-REG	S6FC							

Jata obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/ISPS NOTICE : NOT FOR USE/DISCLOSURE DUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Report Name: ADGAIL Process Date: 03/29/95 Time:	: 14:32	RTAP - Resourc	e Tracking Actual	Anelysis an Dollars	d Planning 1994 A	CCOUNT INFO	FOR GAIL	Page: 4
RCC : 00000000 RJ = *1	Total/Incr : Main Acct :	: T 653*	Roundir	Ng:D		Year : 1994		
Function Code Nain Account	Code	Year To Date	Januery July	Februery August	Nerch September	April October	Hey Nav anbe r	June Decamber
PLT OPR A EXP-8 885 -DR-COM	56FC88							
PLT OPR A EXP-8 BBS -DR-NREG	56FC 99							
MAIN ACCOUNT	6534							
SWTCH & TRNS FAC ENG INST	1760							
SWICH & TRNS FAC ENG DEV	1761	!						
REG/NREG SVCS SUPP	3118							
REG/NREG SVCS SUPP BSVM	311807							
ENG EXP ASSOC PLT EQPT CNST	550J							
EN ASSOC PLT EQPT EXP	550K							
ENG EXP+ PROD TEAM +CONNON	55E988							
LAND AND BUILDINGS -ENG-OVHD	561A							
CO PLAN & ENG NETWK -ENG-OVHD	561C							
OUT PLANT -NETWORK -ENG-OVHO	5610							
TRANSMISS - NETWORK - ENG-OVHD	561E							
TRUNKING -NETWORK -ENG-OVID	561F							
OPER FACL PL DN-NET -ENG-OVND	5616							
COMPUTER RESOURCE ENGRG	561H							

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Report Name: ADGA1L Process Data: 03/29/95 Time:	14:32	RTAP - Resource	Tracking / Actual	Malysis and Dollars	d Planning 1994	ACCOUNT INFO	FOR GATI	Page:	5
RCC : 00000000 RJ - FL	Total/Incr : Main Acct : (T 653*	Rounding	3:0		Year : 1994			
f on Code Nain Account	Code	Year To Date	January July	February August	Harch September	April October	Ney November	June December	
ENGINEER- BLD TO OT CR	56FA								
ENG-TR RG JUR IN MLTIST CO	56F8								
ENGR EXP- B BBS-DR- REG	56FD								
ENGR EXP- 8 BBS-DR- CON	56F088								
ENGR EXP- B SBS-DR- NREG	56F0 9 9								
MAIN ACCOUNT	6535								

REPORT TOTAL

280,305,529 21,967,732 22,583,075 23,787,732 22,105,376 22,921,872 23,203,747 21,970,877 23,071,660 24,435,526 23,060,109 24,269,797 27,428,079

Jata obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/IBPS NOTICE : NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PAGE: 1.1 BOOK: N/A SCALE: \$000 Dh, 1995			CONDIL THEN T	SEPAR VIEW OF 199	ATI/ VETAI 15 (VING FLG	L VIEW OF 1996,	, 1997				ATE: LNE: .PT#:	12/16/94 2:21 PH CB500502
(5000.0) Local Service (5000.A) Network Access - Inter (5000.B) Network Access - Intra (5100.B) Long Distance - Inter (5100.A) Long Distance - Inter (5100.A) Long Distance - Inter (52xx.x) Niscellaneous - Regulatory (5300.A) Uncollectibles - Inter (5300.B) Uncollectibles - Intra	<u>FR TOTAL</u>	<u>FR ADJS</u>	<u>MR_TQTAL</u>	<u> </u>	HR AQ15	<u>Şeğarağle</u>	PART 36	<u>HR INTER</u>	<u>. REGANTER</u>	<u>REGINTER</u>	FRINTRA,	
TOTAL REVENUE ACCOUNTS	ŗ											
(6110.0) Network Support (6120.0) General Support (62xx.x) CD Equipment (4310.0) Inf/Org/Trm (6410.0) Cable & Wire												
PLANT SPECIFIC EXPENSES (6510.0) Other PPE												
(4530.0) Network Operations PLANT NON-SPECIFIC EXPENSES												
(6540.A) Access Expense - Inter (6540.B) Access Expense - Intra (6560.0) Depreciation and Amort (6610.0) Cust Oper - Marketing (6620.0) Cust Oper - Services (6727.X) Research and Development (670X.X) Other Corp Operations												
TOTAL EXPENSE ACCOUNTS												
ACVENIES LESS EXPENSES												
(7110.X) Income from Custom Work (7130.X) Return from Non Bag (7140.X) Foreign Exchg Gain/Loss (7150.X) Land Artwork Gain/Loss (7160.1) Other Operating Gains (7160.2) Other Operating Losses												
(71XX.X) OTHER OPER. INC/EXP (NET;												
(7240.2) Gross Receipts Taxes (724x.x) Other Taxes												
OTHER OPERATING TAXES												
		iot for use (OYRCE	COMP	LLSOUTH EXCENTROLLE	T UNDER WRITT	ien agreemen IDGETS	T				116

PAGE: 1.2 BOOK: N/A SCALE: SOOO DR,			CONNI THENT	SEPAR VIEW OF 199	AT DETAI S DINING FL 4	L VIEW OF 1996	, 1997				NTE: 12/16/9 IME: 2:21 P :PT#: CBS0050
1996 (5000.0) Local Service	FR. TOTAL	FR ADJS	NR TOTAL	PART 64	NR ADJS	SEFARABLE	PART 36	<u>MR_INTER</u>	REGANTER	REGINTER	FRINTRA
(5080.A) Network Access - Inter (5080.B) Network Access - Intra											
(5100.0) Long Distance - Inter (5100.A) Long Distance - Intra											
(52xx.x) Hiscellaneous - Regulator;											
(5300.8) Uncollectibles - Inter (5300.8) Uncollectibles - Intra											
TOTAL REVENUE ACCOUNTS											
(6110.0) Network Support											
(6120.0) General Support (62xx.x) CO Equipment											
(6310.0) Inf/Org/Trm										-	
(6410.0) Cable & Vire											
PLANT SPECIFIC EXPENSES											
(6530.0) Network Operations											
PLANT NON-SPECIFIC EXPENSES											
(6540.A) Access Expanse - Inter (6540.B) Access Expanse - Intra (6540.0) Depreciation and Amort (6610.0) Cust Oper - Narketing (6620.0) Cust Oper - Services (6727.X) Research and Development (67XX.X) Other Corp Operations											
TOTAL EXPENSE ACCOUNTS											
REVENUES LESS EXPENSES											
(7110.X) Income from Custom Work (7130.X) Return from Non Reg (7140.X) Foreign Exchg Gain/Loss (7150.X) Land Artwork Gain/Loss (7160.1) Other Operating Gains (7160.2) Other Operating Losses											
(71XX.X) OTHER OPER. INC/EXP (NET.											
(7240.2) Gross Receipts Taxes (724ж.ж) Other Taxes											
OTHER OPERATING TAXES											
		NOT FOR U	ISE OR DISCLO	SURE OUTSIDE	BELLSOUTH E	XCEPT UNDER N	RITTEN AGREE	EMENT			
			Sa	URCEY	COMPT	RALIFA	s/Bi	Nomi-			-
			- 0	· · · · · · ·	-0.17		-1 -4	~~~/S			-

1 -

PAGE: 1.3 BOOK: N/A

SCALE: \$000 DK. .R

SEPARAT. DETAIL CONNITMENT VIEW OF 1995, PC.ANNING VIEW OF 1996, 1997 FLOALDA

ATE: 12/16/94 .INE: 2:21 PN RPT#: C0500502

1007	

	FR TOTAL	FR ADJS	MR TOTAL	PART 64	MR ADJS	SEPARABLE	PART 36	MR INTER	REGANTER	REGINTER	FRINTRA
(5000.0) Local Service											
(5080.A) Network Access - Inter											
(5060.8) Hetwork Access - Intra											
(5100.8) Long Distance - Inter											
(5100.A) Long Distance - Lotre											
(S2KK X) Historianova - Resultatory											
(SINAL A) HERCELLERING - REPULATORY											
(5300.A) Uncollectibles - Inter											
(3300.8) Uncollectibles * Intra											
TOTAL REVENUE ACCOUNTS											
(6110.0) Network Summert											
(A120 0) General Support											
(47mm m) CD Equipment											
(ATID A) Tof (Dec/Tem											
(Afto a) cable f blas								-			
(Delt.0) Cable & Mife											
PLANT SPECIFIC EXPENSES											
(6510.0) Other PPE											· · · ·
(6530.D) Network Operations											
PLANT NON-SPECIFIC EXPENSES											
(6540.A) Access Expense - Inter											
(6540.8) Access Expense - Intra											
(6560.0) Depreciation and Amort											
(6610.0) Cust Oper + Marketing											
(A620 0) Cust Oper - Services											
(6727.X) Research and Development											
(670(.X) Other Corp Operations											
TOTAL EXPENSE ACCOUNTS											
REVENUES LESS EXPENSES											
(7110.X) Income from Custom Work											
(7130.X) Return from Non Reg		•									
(7140.X) Foreign Exchg Gain/Loss											
(7150.X) Land Artwork Gain/Loss											
(7160.1) Other Operating Gaine											
(7160.2) Other Operating Losses											
(71XX,X) OTHER OPER. INC/EXP (NET											
(7240.2) Gross Receipts Taxes											
(724x.x) Other Taxes											

PAGE

.

BELLSOUTH TELECOMMUNICATIONS C. METWORK COST AND CHARACTERIZATION INFORMAL. (CENTER - NCCIC CSS/PPS REPORT OF DOLLARS AND NOURS (AUTH. VS. NON-AUTH.) FOR COE EXPENSE ACCOUNTS

ſ					FOR CO RUN	E EXPENSE ACCOUNTS DATE - 04/27/95			96 REL.
									SVC. ORDI
							PCT		PCT
(STATE	ACCOUNT	FUNC_CODE	AUTH	DATE	ANOUNT	ANOUNT	HOURS	HOURS
	FL	6211 778	H077	NG	95/83	791,097.27	86.38	1,638,821.97	.a. 99.96
C .	• -			YES	95/03	124,711.46	13.61	585.87	.03
	NTOTAL	FUNC_CODE	M077			915,808.73	99.99	1,638,607.84	99.99
(m		6212 377N	H377	NG	95/03	-617,305.24	-10.78	230,615.33	·· 99.75
٩.				YES	95/03	6,338,667.34	110.76	560.04	.24
	#TOTAL	FUNC_CODE	N377			5,721,362.10	100.00	231,175.37	99 .99
C		6220 117H	H117	NO	95/03	162,481.62	99.30	337.53	99.26
				YES	95/03	1,141.20	. 69	2.50	.73
C	#TOTAL	FUNC_CODE	M117			163,622.82	99.99	348.03	99.99
•, •		4231 167N	H167	NO	95/03	10,557.60	100.00	60,400.04	100.00
ĉ	#TOTAL	FUNC_CODE	M167			10,557.60	190.00	60,400.04	100.00
L		6232 57H	H0 57	NO	95/03	488,844.01	93.17	17,844.27	-99.62
				YES	95/03	35,785.40	6.82	66.28	.37
0	#TOTAL	FUNC_CODE	H057			524,629.41	99.99	17,910.55	99.99
		6232 157N	H157	NO	95/03	7,213.54	90.91	194.74	.100.00
~				YES	95/83	721.15	9.08		.00
U	HTOTAL	FUNC_CODE	N157			7,934.69	** .**	194.74	100.00
		6232 257H	M257	NO	95/03	1,842,329.39	93.29	25,573.45	
Ċ				YES	95/03	132,346.53	6.70	673.44	2.56
	*TOTAL	FUNC_CODE	H257			1,974,675.92	99.99	26,246.89	77 .97
	FL	6232 357M	N357	NO	95/03	748,717.55	82.03	30,925.21	99.02
~				YES	95/43	163,926.61	17.96	344.42	.97
(#TOTAL	FUNC_CODE	M357			912,644.16	99.99	31,229.63	99.99
		6232D257N	NeD257	NO	95/03	2,798.66	83.28	75.78	82.56
()				YES	95/83	561.56	16.71	16.00	17.43
	HTOTAL	FUNC_CODE	NOD257			3,360.22	97.97	91.78	99.99
5		6232F257N	M0F257	NO	95/03	108,407.81	51.26	2,940.43	97.80
·.				YES	95/03	103,059.80	48.73	44.13	2.19
_	XTOTAL	FUNC_CODE	H0F257			211,469.61	99.99	3,006.56	99.99
C		6232T357N	Het357	NO	95/03	11,328.81	15.19	285.14	93.14
				YES	95/03	63,237.72	84.88	21.00	6.85
~	NTOTAL	FUNC_CODE	NOT357			74,566.53	99.99	306.14	99.99

SOURCE ; NETWORK

.

.

Т

•

1995 RIGHT TO USE FEES WORKSHEET A

	(A)	(B)	(C)
	1995	1995	1995
	ANALOG	TOTAL	DIGITAL
	TOTAL RTU	SW RTU	A-B=C
SOURCE	(GAILADSP)	(GAILBR)	
ALABAMA	761,635	16,366,000	15,604,365
FLORIDA	1,553,424	38,240,000	36,686,576
GEORGIA	1,451,761	24,216,000	22,764,239
KENTUCKY	785,880	10,962,000	10,176,120
LOUISIANA	910,198	18,241,000	17.330.802
MISSISSIPPI	501,840	11,673,000	11,171,160
NO. CAROLINA	268,080	25,935,000	25,666,920
SO. CAROLINA	84,001	16,319,000	16.234,999
TENNESSEE	562,567	27,937,000	27,374,433
BELLSOUTH	6,879,386	189,889,000	183,009,614
	1996	1996	1996
ALABAMA	633,230	27,661,000	27,027,770
FLORIDA	1,467,953	58,190,000	56,722,047
GEORGIA	1,292,719	39,738,000	38,445,281
TUCKY	785,880	17,093,000	16,307,120
JISIANA	793,694	26,709,000	25,915,306
MISSISSIPPI	403,872	12,806,000	12,402,128
NO. CAROLINA	128,040	36,324,000	36,195,960
SO, CAROLINA	52,001	17,339,000	17,286,999
TENNESSEE	302,921	33,101,000	32,798,079
BELLSOUTH	5,860,310	268,961,000	263,100,690
	1997 -	1997	1997
ALABAMA	431,222	22,559,000	22,127,778
FLORIDA	1,076,597	48,817,000	47,740,403
GEORGIA	946,444	32,456,000	31,509,556
KENTUCKY	718,800	11,083,000	10,364,200
LOUISIANA	793,694	18,822,000	18,028,306
MISSISSIPPI	238,920	10,481,000	10,242,080
NO. CAROLINA	64,020	26,409,000	26,344,980
SO. CAROLINA	32,000	13,680,000	13,648,000
TENNESSEE	129,823	26,925,000	26,795,177
BELLSOUTH	4,431,520	211,232,000	206,800,480

Note: Data (includes generic and feature) furnished by Network. Post Col A & C to ACF Mtce., page 5.

		1995 RIGHT TO USE FEATURE UPO WORKSHEE	E FEES BRADES IT B
	(A) 1995 ANALOG	(B) 1995 TOTAL	(C) 1995 DIGITAL
SOURCE	FEATURE (GAILADSP)	FEATURE (GAILBR)	A-B=C
ALABAMA	344,696	9,915,000	9,570,304
FLORIDA	824,520	27,450,000	26,625,480
GEORGIA	709,801	16,842,000	16,132,199
KENTUCKY	504,900	5,601,000	5,096,100
LOUISIANA	358,498	12,480,000	12,121,502
MISSISSIPPI	258,200	5,354,000	5,095,800
NO. CAROLINA	133,400	14,937,000	14,803,600
SO. CAROLINA	20,001	9,783,000	9,762,999
TENNESSEE	338,806	12,875,000	12,536,194
BELLSOUTH	3,492,822	115,237,000	111,744,178
	1996	1996	1996
ALABAMA	297,692	16,354,000	16,056,308
TLORIDA	783,294	40,870,000	40,086,706
ORGIA	627,266	25,873,000	25,245,734
I.LINTUCKY	504,900	8,736,000	8,231,100
LOUISIANA	321,412	12,931,000	12,609,588
MISSISSIPPI	206,560	6,536,000	6.329.440
NO. CAROLINA	66,700	23,780,000	23,713,300
SO. CAROLINA	13,334	7,930,600	7.917.266
TENNESSEE	182,434	21,099,000	20,916,566
BELLSOUTH	3,003,592	164,109,600	161,106,008
	1997	1997	1997
ALABAMA	219,352	13,706,000	13,486,648
FLORIDA	577,164	33,864,000	33,286,836
GEORGIA	478,703	19,035,000	18,556,297
KENTUCKY	459,000	5,131,000	4,672,000
LOUISIANA	321,412	9,902,000	9,580,588
MISSISSIPPI	129,100	4,777,000	4,647,900
NO. CAROLINA	33,350	20,590,000	20,556,650
SU. CAROLINA	6,667	9,590,600	9,583,933
IENNESSEE	78,186	18,058,000	17,979,814
BELLSOUTH	2,302,934	134,653,600	132,350,666
			•

'ofe: Data furnished by Network. Post Col A & C to ACF Mice.

November 11, 1994

To: Tom Allen Pete Barre Steve Barreca Stephanie Landry Doug Schaller Steve Schmoll George Trueworthy

From: Keith Cornelius

Subject: BST Cost of Capital

The current pre-tax cost of debt, debt ratio, and pre-tax cost of capital for BST are as follows.

Pre-Tax Cost of Long-Term Debt	8.9%
Debt Ratio	40.0%
Pre-Tax Cost of Capital	13.2%

The overall pre-tax cost of capital is based on the above information and a cost of equity of 16%.

If you have any questions or need additional information, please contact me at (404) 249-3525.

mKC

SOURCE: BELLSOUTH TREASURY

JUNE 1994

I.

.

	1.		-THIS YEAR TO DATE		TOTAL AT END	
	1	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD	
]	(A)	(B)	(C) [(D)	
(2111) LAND	200)	55,843.63	-4,073.05	59,916.68	49,914,71	
(2112) MOTOR VEHICLES	40C	5,093,207.90	1,689,972.22	3,403,235.681	50,157,56	
(2113) AIRCRAFT	140C	.00	1 .00 1	.001	• - • • -	
(2114) SPECIAL PURPOSE VEHICLES	240C	.00	1 .00 1	.00]		
- CONV. CENTER - NON REG	240NC (.00	l .ao 1	.00]		
(2115) GARAGE WORK EQUIPHENT	340C	7,398.60	138,793.76	-131,395.16(1,661,39	
- EMB. INV./SMALL VALUE ITEM	IS 341C	.00	10,970.26	-10,970.26)	76,79	
(2116) OTHER WORK EQUIPMENT	540C	5,167,116.97	1,666,885.99	3,500,230.98	88,396,11	
- ENB. INV./SMALL VALUE ITEM	IS 541C	.00	205,743.92 1	-205,743.92	1,769,39	
(2121) BUILDINGS - BUILDING COMPUTERS	110C)	434,498.24	1 .00 1	434,498.24	8,365,45	
- EQUAL ACCESS	810C	.00	1 oo. 1	100.	1,03	
- OTHER	1001	10,062,065.77	1,666,430.25	8,395,635.521	682,154,82	
(2122) FURNITURE - ARTWORKS	1300	.00	1 00.	.001	210.48	
- LOW HEIGHT PANELS	230C	. 90	1 .00	.001		
- EHB. INV./SHALL VALUE ITEH	IS 330C]	.00	.00	.001		
- EMB. INV./SHALL VALUE ITEM	IS 331C	.00	1,171,804.17	-1,171,804.17)	8,202,72	
- OTHER	3001	12,404.00	13,953.92	-1,549.92	5,871,59	
- HOTEL FURNISHINGS	3101	.00	.00 1	. 90	• • •	
(2123) OFC EQPT - OFC SUPPORT EQUIPMENT	430C1	86,780.14	324,287.28	-237,507.14	10.385.60	
- CO COMM EQPT - STAND ALONE	718C	81,295.50	-7,716.39	89,011.89	4,900.03	
- CO CONN EQ - SY AL-OTHER	72801	42,570.75	-4,119.55	46,690.301	1.880.56	
- HOBILE TWO WAY CONH EQUIP	768C	725.46	1 .00	725.46	72	
~ HOBILE TWO WAY COMM EQ-OTH	7780	. 00	1 .00	.001		
CO USED STAT APP TRAN	738C	.00	t .00	.001		
- PBX & KEY SYS - INSTALL	658C (525,145.76	l .oo)	525,145.76	5,660,96	
COMP COMM INTRASYS EQPT	618C	.00	i .oo j	.001	• • • • •	
- OTHER COSTS	628C	.00	l .ee	.001		
- EHB. INV./SMALL VALUE ITEN	S 638C	.00	.00	.001		
- ENB. INV./SHALL VALUE ITEN	S 731CI	.00	1,598,797.92	-1,598,797.92	11,191,58	
(2124) GENERAL PURPOSE COMPUTERS - OTHER	530C)	5,302,601.60	5,285,820.32	16,781.281	240.663.33	
- EHB. INV./SHALL VALUE ITEN	S 531C	-128,831.22	65,359.98	-194,191,201	89.12	
- DATA CNTRL & WKSTN EQUIP	630C)	9,876,621.42	6,167,789.50	3,708,831.92	89.757.97	
- DATA CNTRL & WKSTN EQUIP-O	TH 730C	4,028,796.38	1,539,171.97	2,489,624.41	39.820.69	
- EQUAL ACCESS	830C	.00	.00	.001	38	
TOTAL GENERAL SUPPORT ASSETS (2200)	+- l	40,648,240.90	21,529,872.47	19,118,368.43[1,301,133,06	
(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRO	+- NIC 77C	4,779,289.93	38.256.315.22.1			
- EHD. INV./SHALL VALUE TTEN	S 577C	. AA	19.717 44	_10 787 (A	440,/2/,/8	
- EQUAL ACCESS	8770	-386.237 69	47,737.00 L	-17,/3/.60	130,16	
- NETWORK RECONFICURATION	97701	3007237.07 J AA I	PC1272.33	-445,527.621	1,085,56	
(2212) DIGITAL ELECT SWITCH - DIGITAL FLECTPONTC	3770	63.693.370 Ja	15 100 600 55 1		1 177 474 54	
- FNR. TNV /SNALL VALUE TTEM	C CATCI	73,073,3/7.10	13,107,000.55	20,505,770.63	1,1/3,078,78	
THE ART COURCE TALVE THE	3 30/01	.00	10,081.07	~10,081.07	70,56	

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE ; COMPTROLLERS

۰.

1 - -

1

1994

.

OF PERIOD

(D)

JUNE

PLANT ADDED | PLANT RETIRED | NET INCREASE | (A) 1 (B) ((C) (

----- THIS YEAR TO DATE------ TOTAL AT END

	00707		0,000,00	4/0/310.001	3,137,304.711
SWITCH - STEP-BY-STEP	3701	.00	.00	.001	.00
- EHB. INV./SHALL VALUE ITEHS	537C	.00	, eo (.00[.001
- NETWORK RECONFIGURATION	937C	.00	.00	.001	.00
CROSSBAR SWITCHING	4701	.00	.00	.001	.001
- EMB, INV./SMALL VALUE ITEMS	547Cl	.00	354.46	-354.46]	2,481.26
- OTHER ELECTRO-MECH SWITCHING	; 17C	.00	.00 (.001	.001
- EHB, INV./SMALL VALUE ITEHS	517C	. 00 (.00	.001	.001
IENS - OTHER	11701	4,450,924.49	870,240.68	3,580,683.81	44,284,282.12
- OPERATOR SYSTEMS CROSSBAR	41701	-88,795.11	20,556.19	-109,351.30	1,307,159.98
- EHB. INV./SHALL VALUE ITEMS	507C i	.00 (.00 [.00	.00
- NON CELLULAR	167C)	6,360.21	597,537.18 (-591,176.97	3,379,888.79
- END. INV./SHALL VALUE ITEMS	527CI	.00	632.66	-632.66	4,428.47
- TERRESTRIAL MICROWAVE - OTHE	R 67CI	2,472.87 1	26,669.52	-24,196.65	1,250,876.64
- EHB. INV./SHALL VALUE ITEHS	567CI	.00	1,288.62	-1.268.621	9.020.31
- EQUAL ACCESS	867C	.00	.00	.001	.001
- NETWORK RECONFIGURATION	967C	.00 1	.00 1	.001	
- DIGITAL - DIGITAL DATA SYS	15701	766,240.10	2.142.148.23	-1.375.908.131	18.188.632.271
/ PAIR GAIN SYSTEMS	257C1	21,957.319.75	17.866.975.28	4.090.344.471	841.754.880.021
- PAIR GAIN SYSTEMS - FIBER	D257C1	21,420,49	.00 1	21.428.491	281.077.071
PAIR GAIN SYSTEMS - FIBER	F257C1	15.359.718.39	989.394.30	14.370.324.091	262.318.673.381
- EHB. INV./SMALL VALUE ITEHS	557C1	.00	62.070.58	-47.878 581	434.496.001
- OTHER	35701	22.091.869.64	13.940.838.42	A.151.039.221	478.846 104 491
- OTHER - FIBER	T357CI	15.064.749.04	3,159,754,30 1	13.900.994 741	192.402 452 211
- OTHER - FIBER	F357CL	00.			172342,052.21
- EQUAL ACCESS	85701	-1.998.315.64	6.419 07	-2.004.734 711	1.905 044 031
- NETWORK RECONFIGURATION	957CI	.00	.00	2,004,104,14	
- ANALOG - PAIR GAIN SYSTEMS	45701	87.60 1	628.54	-540.941	6.606 451
- OTHER	57C1	1,488,771.37	4.830.269.29	-3.341.497.92	159.995.006 151
- EMB. INV./SMALL VALUE ITEMS	597CI	.00	9,915 04 1	-9.915 441	69 695 261
				·	
CE ASSETS (2200)	I	126,713,272.39	89,990,127.46	36,723,144.93	3,592,080,767.63
ATUS - RETIREMENT UNITS	318C	10,342.20	.00	10,342.20	181,345.71
- CONVENTION CENTER - NON REG	318NC	.00 [.00	.00]	. 001
- INMATE SERVICES - NON REG	328NC	.00 }	.00)	.001	. 00
- OTHER COSTS - REGULATED	418C	620.56	.00	620.56	145.473.491
- CONVENTION CENTER - NON REG	418NC	.00	.00 1	.401	.00
- INMATE SERVICES - NON REG	428NC1	.00	.00 1	. 001	
ISES WIRING - TELETYPE INSIDE	190	.00	.00 1	100.	100.
- MISC INSIDE - NETWK DIST	6901	.00 L	.00 1	. 001	100
- COMPLEX	7901	1 00.	.00		
	SWITCH - STEP-BY-STEP - EMB. INV./SMALL VALUE ITEMS - NETWORK RECONFIGURATION - CROSSBAR SWITCHING - EMB. INV./SMALL VALUE ITEMS - OTHER ELECTRO-MECH SWITCHING - EMB. INV./SMALL VALUE ITEMS IEMS - OTHER - OPERATOR SYSTEMS CROSSBAR - EMB. INV./SMALL VALUE ITEMS - TEMRESTRIAL MICROWAVE - OTHE - EMB. INV./SMALL VALUE ITEMS - TERRESTRIAL MICROWAVE - OTHE - EMB. INV./SMALL VALUE ITEMS - TERRESTRIAL MICROWAVE - OTHE - EMB. INV./SMALL VALUE ITEMS - TERRESTRIAL MICROWAVE - OTHE - EMB. INV./SMALL VALUE ITEMS - FAIR GAIN SYSTEMS - METWORK RECONFIGURATION - DIGITAL - DIGITAL DATA SYS - PAIR GAIN SYSTEMS - FAIR GAIN SYSTEMS - FIBER - OTHER - OTHER - OTHER - OTHER - EMB. INV./SMALL VALUE ITEMS - OTHER - OTHER - EMB. INV./SMALL VALUE ITEMS - CONVENTION CENTER - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - INMATE SERVICES - NON REG - NISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - NETWK DIST - COMMENTING - TELETYPE INSIDE - MISC INSIDE - N	SWITCH - STEP-BY-STEP 37C1 - EHB. INV./SHALL VALUE ITEHS 537C1 - RETWORK RECONFIGURATION 937C1 - CROSSBAR SWITCHING 47C1 - CROSSBAR SWITCHING 17C1 - CROSSBAR SWITCHING 17C1 - CHB. INV./SHALL VALUE ITEHS 547C1 - OTHER ELECTRO-MECH SWITCHING 17C1 - OTHER ELECTRO-MECH SWITCHING 17C1 - OTHER ELECTRO-MECH SWITCHING 17C1 - OTHER ELECTRO-MECH SWITCHING 17C1 - OFERATOR SYSTEMS CROSSBAR 417C1 - OPERATOR SYSTEMS CROSSBAR 417C1 - OPERATOR SYSTEMS CROSSBAR 417C1 - OHER INV./SHALL VALUE ITEMS 507C1 - HB. INV./SHALL VALUE ITEMS 507C1 - HB. INV./SHALL VALUE ITEMS 527C1 - TERRESTRIAL MICROWAVE - OTHER 67C1 - EHB. INV./SHALL VALUE ITEMS 567C1 - EUGLA ACCESS 867 - NETWORK RECONFIGURATION 967C1 - DIGITAL - DIGITAL DATA SYS 157C1 - PAIR GAIN SYSTEMS - FIBER D257C1 - PAIR GAIN SYSTEMS - FIBER D257C1 - PAIR GAIN SYSTEMS - FIBER D257C1 - AIR GAIN SYSTEMS - FIBER D257C1 - OTHER - FIBER 1357C1 - OTHER - FIBER FISTC1 - OTHER - FIBER FISTC1 - OTHER - FIBER FISTC1 - CONTER - FIBER FISTC1 - CONVENTION CENTER - NON REG 318NC1 - CONVENTION CENTER - NON REG 328NC1 - OTHER COSTS - REGULATED 418C1 - CONVENTION CENTER - NON REG 428NC1 - INMATE SERVICES - NON REG 428NC1 -	SWITCH - STEP-BY-STEP 37C1 .00 - EHB. INV./SHALL VALUE ITEMS 537C1 .00 - NETWORK RECONFIGURATION 937C1 .00 - CROSSBAR SWITCHING 47C1 .00 - CROSSBAR SWITCHING 47C1 .00 - CROSSBAR SWITCHING 17C1 .00 - OTHER ELECTRO-HECH SWITCHING 17C1 .00 - OTHER ELECTRO-HECH SWITCHING 17C1 .00 - OTHER ELECTRO-HECH SWITCHING 17C1 .00 - OTHER INV./SHALL VALUE ITEMS 517C1 .00 - EMB. INV./SHALL VALUE ITEMS 527C1 .00 .00 - FERESTRIAL MICROWAVE - OTHER 527C1 .00 .00 .00 - TERRESTRIAL MICROWAVE - OTHER 527C1 .00 .00 .00 - EMB. INV./SHALL VALUE ITEMS 527C1 .00 .00 - EMB. INV./SHALL VALUE ITEMS 527C1 .00 .00 - TERRESTRIAL MICROWAVE - OTHER 67C1 .00 .00 .00 - DIGITAL - DIGITAL DATA SYS 157C1 .66,240.10 .00 - PAIR GAIN SYSTEMS - FIBER .0257C1 .1,420.49 .00 .00	SMITCH - STEP-BY-STEP 37C1 .00 .00 - EHB. INV./SHALL VALUE ITEHS 537C1 .00 .00 .00 - RETWORK RECONFIGURATION 937C1 .00 .00 .00 - CROSSBAR SWITCHING 47C1 .00 .00 .00 - CHB. INV./SHALL VALUE ITENS 547C1 .00 .00 .00 - EHB. INV./SHALL VALUE ITENS 547C1 .00 .00 .00 - EHB. INV./SHALL VALUE ITENS 517C1 .00 .00 .00 - EHB. INV./SHALL VALUE ITENS 517C1 .00 .00 .00 - EHB. INV./SHALL VALUE ITENS 507C1 .00 .00 .00 - MON CELLULAR 167C1 6,350.21 597,537.18 .00 .00 - TERRESTRIAL MICROWAVE - OTHER 67C1 2,472.87 26,669.52 .00 .00 .00 - END. INV./SHALL VALUE ITENS 567C1 .00 .00 .00 .00 .00 .00 - END. INV./SHALL VALUE ITENS 557C1 .20 .00 .2,142,148.23 .21,420.49 .00 .00 - END. INV./SHALL VALUE ITENS 557C1 .00 .00 .00 .00 .00 .00	SMTICH - STEP-BY-STEP 37C1 .00 .00 .00 - FHB, INV./SHALL VALUE ITENS 537C1 .00 .00 .00 - CROSSBAR SWITCHING 937C1 .00 .00 .00 - CROSSBAR SWITCHING 47C1 .00 .00 .00 .00 - CROSSBAR SWITCHING 47C1 .00 .00 .00 .00 - CHB, INV./SHALL VALUE ITEMS 517C1 .00 .00 .00 .00 - CHB, INV./SHALL VALUE ITEMS 517C1 .00 .00 .00 .00 - OPFERTOR SYSTEMS CROSSBAR 417C1 -08,795.11 20,556.19 -109,351.30 .00 .00 .00 - EMB, INV./SHALL VALUE ITEMS 527C1 .00 .00 .62.66 -532.66 - TERRESTRIAL MICROMAVE - OTHER 67C1 2,472.87 26,669.52 -24,196.52 .24,191.55 - EMB, INV./SHALL VALUE ITEMS 527C1 .00 1.20,662 -1.208.62 .21,42.146.23 -1.375,906.13 - EMB, INV./SHALL VALUE ITEMS 527C1 2,147.166.25 4,000,344.471 .00 .00 .00 .00 .00 .00

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PLANT ADDED PLANT RETIRED NET INCREASE OF PERIOD (A) (B) (C) (D) (C)
(A) (B) (C) (D) - HODILE RADIO EQPT WIRING 39Cl .00 .00 .00 .00 - SCNDRY DISTRIBUTION WIRES 49Cl .00 .00 .00 .00 .00 (2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158Cl 769,248.66 1,098,942.54 -329,693.88 4,211,277.1 - 911 PERTPHERAL EQUIPHENT 456Cl 511,629.67 105,924.80 405,704.87 2,799,711.3 - 911 OTHER COSTS 466Cl 34,777.21 8,850.31 25,926.90 233,613.6 - CONVENTION CNTR - NON REG 2580Cl .231.89 .00 .231.89 .243,941.4 - NON REG 2580Cl .00 .00 .00 .00 .00 - CONVENTION CNTR - NON REG 580Cl .00 .00 .00 .00 .00 - CONVENTION CNTR - NON REG 580Cl 3,205,970.50 2,861,748.69 322,221.81 34,114,937.1 - OTHER COSTS 188Cl 139,040.86 169,463.33 -30,422.47 1,968,934.4 - OTHER COSTS 188Cl 139,040.86 169,463.33 -30,422.47 1,968,934.4 - OTHER COSTS
- HOBILE RADIO EQPT WIRING 39Cl .00
- SCHDRY DISTRIBUTION WIRES 49C .00 .00 .00 .00 [12341] LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C 769,248.66 1,098,942.54 -329,693.88 4,211,277.11 [12341] LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C 769,248.66 1,098,942.54 -329,693.88 4,211,277.11 [12341] LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C 769,248.66 1,098,942.54 -329,693.88 4,211,277.11 [12341] - 911 PERIPHERAL EQUIPMENT 458C 511,629.67 105,924.80 405,704.87 2,799,711.33 [12351] PUB TELE TERM EQUT PRES EQPT - REG 258C 231.89 .00 231.89 243,941.4 [12351] PUB TELE TERM EQPT - COIN - RETIREMENT 198C 3,203,970.50 2,881,748.69 322,221.81 34,114,937.1 [12351] PUB TELE TERM EQPT - COIN - RETIREMENT 198C 3,203,970.50 2,881,748.69 322,221.81 34,114,937.4 [12351] PUB TELE TERM EQPT - COIN - RETIREMENT UNITS 198C 53,910.27 287,444.45 298,465.82 1,536,910.6 [12352] OTHER TERM EQUT - COSTS 288C 56,513.50 23,621.46 32,892.04 133,666.6 [12362] OTHER TERM EQPT - DDS - MON-REGULATED 3580C
1(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C 769,248.66 1,098,942.54 -329,693.88 4,211,277.13 1 - 911 PERIPHERAL EQUIPHENT 458C 511,629.67 105,924.80 405,704.87 2,799,711.33 1 - 911 OTHER COSTS 468C 34,777.21 8,850.31 25,926.90 233,613.6 1 - 911 OTHER COSTS 468C 34,777.21 8,850.31 25,926.90 233,613.6 1 - 010 KRX ATTNDNT POS EQPT - REG 258C 231.89 .00 231.89 243,941.4 - NON REG 258NC .00 .00 .00 1,070.0 - CONVENTION CNTR - NON REG 58NC .00 .00 .00 .00 .00 1(2351) PUB TELE TERH EQPT - COIN - RETIREMENT 198C 3,203,970.50 2,881,748.69 322,221.81 34,114,937.1 1 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.47 1,968,934.4 1 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.47 1,968,934.4 1 - OTHER COSTS 280C 565,910.27 287,444.45 298,465.82
- 911 PERIPHERAL EQUIPHENT 458C 511,629.67 105,924.80 405,704.87 2,799,711.30 - 911 OTHER COSTS 468C 34,777.21 8,850.31 25,926.90 233,613.6 - - NON REG 258C 231.89 .00 231.89 243,941.4 - NON REG 258NC .00 .00 231.89 243,941.4 - NON REG 258NC .00 .00 .00 1,070.0 - CONVENTION CNTR - NON REG 58NC .00 <t< td=""></t<>
- 911 OTHER COSTS 468C1 34,777.21 8,850.31 25,926.901 233,613.60 - - CNTRX ATTNDNT POS EQPT - REG 258C1 231.89 .00 231.89 243,941.4 - - NON REG 258NC1 .00 .00 231.89 243,941.4 - - NON REG 258NC1 .00 .00 231.89 243,941.4 - - NON REG 258NC1 .00 .00 .00 1,070.0 - CONVENTION CNTR - NON REG 58NC1 .00
Image: contrained and the second an
- NON REG 258NC .00 .00 .00 1,070.0 - CONVENTION CNTR - NON REG 58NC .00 .00 .00 .00 .00 (12351) PUB TELE TERH EQPT - COIN - RETIREMENT 198C 3,203,970.50 2,881,748.69 322,221.81 34,114,937.1 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.47 1,968,934.4 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.47 1,968,934.4 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.47 1,968,934.4 - OTHER COSTS 288C 565,910.27 287,444.45 298,465.82 1,636,918.6 - OTHER COSTS 288C 565,513.50 23,621.46 32,892.04 133,666.6 - OTHER - REYIREMENT UNITS 996C 131,699.82 601,250.90 -469,351.08 13,628,305.4 - OTHER COSTS 908C 32,32.47 627,260.79 -594,928.32 7,830,880.8 12362) 0THER TERM EQPT - DDS - MON-REGULATED 358C .00 .00 2,066,627.4 .00 2,066,627.4 .00 2,064,667.4 .00 2,246,661.6 2,044,861.6
- CONVENTION CNTR - NON REG 58NC .00 .00 .00 .00 1(2351) PUB TELE TERH EQPT - COIN - RETIREMENT 198C 3,203,970.50 2,881,748.69 322,221.81 34,114,937.1 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.471 1,968,934.4 - COINLESS - RETIREMENT UNITS 298C 585,910.27 287,444.45 298,465.82 1,636,918.6 - OTHER COSTS - OTHER COSTS 288C 565,910.27 287,444.45 298,465.82 1,636,918.6 - OTHER COSTS - OTHER COSTS 288C 565,910.27 287,444.45 32,892.04 133,666.6 - OTHER COSTS 288C 565,913.50 23,621.46 32,892.04 133,626.305.4 - OTHER - RETIREMENT UNITS 996C 131,699.82 601,250.90 -469,351.08 13,626,305.4 - OTHER COSTS 986C 32,32.47 627,260.79 -594,928.32 7,830,880.8 2,866,627.4 - OTHER COSTS 986C 358C .00 .00 .00 2,866,627.4 .00 2,866,627.4 - DIGITAL NCTE 358NC 4,230.10 .00 4,230.10 </td
1/2351) PUB TELE TERH EQPT - COIN - RETIREMENT 198C 3,203,970.50 2,881,748.69 322,221.81 34,114,937.1 1 - OTHER COSTS 188C 139,040.86 169,463.33 -30,422.47 1,968,934.4 1 - COINLESS - RETIREMENT UNITS 298C 585,910.27 287,444.45 298,465.82 1,636,918.6 - OTHER COSTS 288C 565,910.27 287,444.45 298,465.82 1,636,918.6 - OTHER COSTS 288C 565,910.27 287,444.45 298,465.82 1,636,918.6 - OTHER COSTS 288C 565,910.27 287,644.45 32,892.04 133,666.6 - OTHER COSTS 288C 565,513.50 23,621.46 32,892.04 133,626.305.4 - OTHER COSTS 288C 131,899.82 601,250.90 -469,351.08 13,628,305.4 - OTHER COSTS 986C 32,32.47 627,260.79 -594,928.32 7,830,880.8 (12362) OTHER TERM EQPT - DDS - MON-REGULATED 356C .00 .00 .00 2,064,667.4 - OTGITAL MOTE 356NC 4,230.10 .00
- OTHER COSTS 188C1 139,040.861 169,463.331 -30,422.471 1,968,934.4 - COINLESS - RETIREMENT UNITS 298C1 585,910.271 287,444.451 298,465.821 1,536,918.6 - OTHER COSTS 288C1 585,910.271 287,444.451 298,465.821 1,536,918.6 - OTHER COSTS 288C1 56,513.501 23,621.461 32,892.041 133,666.6 - OTHER - RETIREMENT UNITS 998C1 131,899.821 601,250.901 -469,351.081 13,628,305.4 - OTHER - RETIREMENT UNITS 998C1 32,32.471 627,260.791 -594,928.321 7,630,880.8 - OTHER COSTS 988C1 35,85C1 .001 .001 2,866,627.4 - DIGITAL HCTE 358NC1 4,230.101 .001 4,230.101 2,064,667.4
- COINLESS - RETIREMENT UNITS 298C[585,910.27 287,444.45 298,465.82 1,536,918.6 - OTHER COSTS 288C 56,513.50 23,621.46 32,892.04 133,666.6 - OTHER - RETIREMENT UNITS 998C 131,899.82 601,250.90 -469,351.88 13,626,305.4 - OTHER - RETIREMENT UNITS 998C 131,899.82 601,250.90 -469,351.88 13,626,305.4 - OTHER COSTS 988C 32,32.47 627,260.79 -594,928.32 7,630,880.8 - OTHER COSTS 988C 35,85C .00 .00 2,064,627.4 - DIGITAL HCTE 3580C 4,230.10 .00 4,230.10 2,064,661.6
- OTHER COSTS 288C 56,515.50 23,621.46 32,892.04 133,666.6 - OTHER - RETIREHENT UNITS 998C 131,899.82 601,250.90 -469,351.08 13,620,305.4 - OTHER COSTS 988C 32,332.47 627,260.79 -594,928.32 7,830,880.8 (2362) OTHER TERM EQPT - DDS - MON-REGULATED 358C .00 .00 .00 2,866,627.4 - DIGITAL HCTE 358NC 4,230.10 .00 4,230.10 2,944,661.6
- OTHER - RETIREMENT UNITS 998C ISI,899.82 601,250.90 -469,351.88 IS,828,305.4 - OTHER COSTS 988C 32,332.47 627,260.79 -594,928.32 7,830,880.8 (2362) QTHER TERM EQPT - DDS - NON-REGULATED 358C .00 .00 .00 .00 2,866,627.4 - DIGITAL HCTE 358NC 4,230.10 .00 4,230.10 2,944,861.8
- DIHER COSIS 908C 32,332.47 627,260.79 -594,928.32 7,830,880.8 (2362) OTHER TERM EQPT - DDS - NON-REGULATED 358C .00 .00 .00 .00 2,866,627.4 - DIGITAL NCTE 358NC 4,230.10 .00 4,230.10 2,044,861.8
(12362) GIRCK TERR ENT - DUS - NON-REGULATED 35801 .001 .001 2,866,627.4 - DIGITAL NCTE 358NC 4,230.10 .00 4,230.10 2,044,861.8
I - TOTINT WEIC - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI - DOULI
- UDS REGULATED - 300C[.00] .00} .00} .00] .00] .00] .00]
- NULE REQUIRIED - JOCI - 203,230,741VVI - 203,230,741 - 1,700,073,0 - Avaia (Network) - Det invite - Acei - Acei - Acei - Acei - 1,62,640 - 1,62,640 - 1,62,640 - 1,62,640 - 1,62,64
- SUBSCRIDER PATE COLI FORT F756C1 77.457.9A .00 77.457.9A .33.45A 6
- OTHER NON CPE - STAT RET UN. 428CI .00 .00 .00 .00 .00 .00 .00 .00 .00 .0
- QTHER COSTS 926C1 .00 1 .00 1 .00 336.144.5
- OTHER NON CPE - OTHER - REG 958C1 503,264.38 62.827.92 440.436.461 6.118.671.8
- OTHER NON CPE FEEDER - REG F958CI .00 .00 .00 .00 .00 .00 .00 .00 .00 .0
- OTHER NON CPE DISTRIB. REG D958C .00 .00 .00 .00 .00 .00 .00 .00 .00 .0
- CONV CENT NO REG 958NC1 .00 .00 .00 .00 .00 .00 .00 .00 .00 .0
- INHATE SERV. NR 968NC1 17,300.44
- DIST LRN CTR NR 978NC 292,065.71 .00 292,065.71 328,275.7
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300) 8,818,748.36 7,030,799.30 1,787,949.06 169,118,783.2
(2411) POLES - OTHER 1C1 3,133,422.82 797,283.77 2,336,139.85} 133,858,075.6
- EQUAL ACCESS 811C .00 .00 .00 .00 .00 .00 .00 .00 .00 .0
(2421) AERIAL CABLE - HETALLIC - OTHER 22C[11,264,796.71] 3,652,109.84 7,612,686.87[547.754,189.9
- BUILDING ENTRANCE 12C 3,209,331.86 552,692.05 2,656,639.81 122,001,791.2
- EQUAL ACCESS 802C1 .00 .00 .00 8,418.6
- NON-NETALLIC - OTHER D22C1 .60 .00 .00 11,152.4
- NON-HETALLIC - OTHER F22CI 724,930.52 -16,910.58 741,849.10 16,228,713.5
- NON-HETALLIC - OTHER T22C 494,307.25 142,692.72 351,614.53 2,184,905.8
- BUILDING ENTRANCE D12C 1,803.15 .00 1,803.15 26,407.3

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

REPORT 2A SPECIAL SHEET 4

BELLSOUTH TELECOM ATIONS CHANGES IN TELEPHONE .IT ACCOUNTS

CN10 07/ 1 083434 FLO.

1

.

÷.

I · · · · · · · · · · · · · · · · · · ·			TOTAL AT END		
		PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
	1	(A)	(B)	(C)	(0)
- BUILDING ENTRANCE	F12C	358,919.05	60,857,61	298.061.441	2.968.398.19
- BUILDING ENTRANCE	T12C	59,072.70	1 .00	59,072.70	585,502.191
- NON-METALLIC - OTHER	822C	.00	1 .00 1	.001	.00
- BUILDING ENTRANCE	812C	.00	i .00 j	.00)	. 60
- EQUAL ACCESS	882C	.00	1 00, 1	.00	30,595.25
- NETWORK RECONFIG	982C	.00	i 00, i	.00	.00
(2422) UNDERGROUND CABLE - METALLIC - OTHER	5C	6,699,663.04	10,991,073.20	-4,291,410.16	717,173,177.24
- EQUAL ACCESS	805C	.00	.00 [.001	2,361.17
- HON-METALLIC - OTHER	DSC	235,866.71	1 00.	235,866.71	285,129.05
- NON-METALLIC - OTHER	F SC	5,706,517.49	415,078.83	5,291,438.66	157,658,084.31
- NON-HETALLIC - DTHER	T5C	1,222,186.39	242,525.38	979,661.01[23,491,427.09
- HON-METALLIC - OTHER	85C	.00	.00	.00.	.00
- EQUAL ACCESS	885C	.00	1 16,483.13 [-16,483.13(435,980.01
• NETWORK RECONFIG	985C	.00	,00 I	.00.	1,118.79
(2423) BURIED CABLE • METALLIC - OTHER	450	48,233,059.28	12,984,590,92	35,248,468.36	2,175,747,342.00
- EQUAL ACCESS	846C	.00	1 .00 J	.901	1,121.98
- NUN-RETALLIC - OTHER	D45C	421,322.69	,00,	421,322.691	799,576.67
- NON-METALLIC - OTHER	145C	3,218,945./1	311,592.87 1	2,907,692.84	90,248,257.68
- NON-METALLIC - DINER	1456	831,049.09	1 40,864.57	/04,184.50	13,265,271.10
- NUN-METALLIG - DIHER	045U		.001	.001	.00
- EQUAL ALLESS	0560			.001	29,501.22
THE WORK RECORTED - HETALLYC - OTHER	72001		UU. VU		.00
(2424) SUDRAKING CABLE - NEIALLIG - DINER	0U 004C	4,430.73	41,151.57	-36,672.44]	0,010,033.85
- MON-METALLITC - OTHER	OVOL				.00
- NON-METALLIC - OTHER	E4C				
- NON DETAILIE - DINER	TACI	26 959 69		51,374,431	666,918.7/
- NON-METALLIC OTHER	8601	20,730.90		10,007.721	T'A04'010'IA
- FOILAL ACCESS	88401				.00
(2426) INTRABILIT DING NETWORK CARLE - METALLIC	6201	423 631 61		166 491 671	49. 49.196.607.60
* NON NETALLIC	BESCH	4233331.31 00		199,421.931	72,120,077.03
- NON METALLIC	ES2CI	22 890 41			1,050.00
+ NON METALLIC	15201			22,074.741 18 687 911	137,477.61
- NON METALLIC	85201	10,407.21		10,407.21	24,303.64
(2431) AERIAL WIRE	301				
(2441) CONDUIT SYSTEMS - OTHER	401	9.255.099.72	1 155.504 47 1	9.699.595 251	663.080.131 54
- EQUAL ACCESS	64C	.00	1 .00 1	. 443	16.984.35
- NETWORK RECONFIGURATION	9401	.00	.00	.001	.00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)		95,609,915.15	, 30,669,675.91 j	64,940,239.24[4,719,145,739.55
(2681) CAPITAL LEASES - BUILDINGS	5001	206,328.00	++ -50,000.00 l	256.328.001	2.506.714 001
- WAREHOUSES	53C	.00	.00	.00	.00

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

.

CN10 07/ FLG ,	4	083434	CHA	BELLSOU NGES II	JTH TELECOM :ATI TELEPHONE IT A	ONS CCOUNTS	REPOR Sheet June	T 2A SPECIAL 5 1994
				l	PLANT ADDED	-THIS YEAR TO DATE-	NET INCREASE	TOTAL AT END 1 OF PERIOD 1
1					(↓		נע) נע
i			- HOTOR VEHICLES	150C	.00	1 .00	.00	194,957.00
ļ			 GENERAL PURPOSE COMPUTERS 	250C	106,221.00	1 .00	106,221.001	4,251,243.001
1			 GENERAL PURPOSE EQUIPMENT 	450C	.00	145,000.00	-145,000.60	.001
1			- OTHER - CONV. CENT. NON REG	750NC	.00	1 .00	[.00]	.00
ļ			- OTHER	850C	.00	1	l .ool	.00
(2682)) L	EASEHOLD	IMPROVEMENTS - BUILDINGS	350C	500,244.48	193,832.86	306,411.62	14,235,399.71
1			- WAREHOUSES	353C	156,389.15	9,000.00	147,389.15	258,222.33
ļ			- OTHER	950C	.00	.00	1 .00]	.00]
I			- CONV. CENT. NON REG.	950NC	.00	.00	1 .001	.00[
(2690)	I	NTANGIBLES	5 - ORGANIZATION	60C	.00	.00	1 .001	.001
1			- FRANCHISES	1600	.00	.00	100.	. 601
l			- PATENT RIGHTS	260C	.00	.00	.00)	. 00
1			- OTHER	960C	.00	.00	• 0 •	.001
Ι ΤΟΤΑ	L	AMORTIZABL	E ASSETS (2600)		969,182.63	297,832.86	671,349.77	21,446,536.04

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

۰.

.

...

.

÷

CN1' 07/. / 083434 CH/ FLORIDA CH/	BELLSOUTH NGES IN 1	H TELECOM ATI	LONS ACCOUNTS	REPOI SHEE JUNE	RT 2A SPECIAL F 6 1994
		PLANT ADDED (A)	-THIS YEAR TO DATE- PLANT RETIRED (B)	NET INCREASE (C)	TOTAL AT END 1 OF PERIOD 1 (D)
TOTAL TELEPHONE PLANT IN SERVICE (2001) TEL. PLANT UNDER CONSTRUCTION - SHORT TERM (2003) TEL. PLANT UNDER CONSTRUCTION - LONG TERM (2004) TOTAL TELEPHONE PLANT UNDER CONSTRUCTION (2003,20 (PROPERTY HELD FOR FUTURE TELEPHONE USE (2002) TELEPHONE PLANT ACQUISITION ADJUSTMENT (2005) TOTAL TELEPHONE PLANT (2001,2003,2004,2002,2005) MISCELLANEOUS PHYSICAL PROPERTY (2006)	104) 	272,759,359.43 11,136,388.35 8,194,949.65 19,331,338.00 .00 292,090,697.43 .00	149,518,308.00 .00 .00 .00 .00 .00 .00 149,518,308.00 128,196.16	123,241,051.43 11,136,308.35 8,194,949.651 19,331,338.00 .00 .00 142,572,389.43] -128,196.16	9,802,924,888.30 46,660,821.39 29,772,550.73 76,433,372.12 235,581.39 .00 9,879,593,841.81 12,503,792.61

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

.

t

.1 01 35 093422

Ł

- PI 6

FLGJA				PECE
1	·		THIS YEAR TO DATE	
ļ	Í	PLANT ADDED (PLANT RETIRED	NET INCREASE
	1	(A)	(8)	(C)
	20C	382,393.63	72,736.94	309,656.69
(2112) MUTOR VEHICLES	40CI	13,938,860.78	4,800,222.05	9,138,638.73
(113) ALRUNANI Kanada Angerera	140C	.00	.00	.04
12114) SPECIAL PURPUSE VEHICLES	240C1	4,628.88	.00]	4,028.00
- CONV. CERTER - NON REG	24 ONC	.00	.00]	. ** (
TALEST GARAGE WURK EQUIPTENT	340C (164,186.25	155,495.05	-51,308.80[
+ END. LINV./SHALL VALUE ITEKS	341C	.00.	21,940.54	-21,940.54(
ILLIGI UINER WORK EQUIPHENT	544C	9,741,160.47	2,391,767.59	7,349,392.88
- END. INV./SHALL VALUE ITEMS	541C/	.00 [493,785.38	-493,785.38
1121211 BUILDINGS - BUILDING CONFUTERS	110C	1,890,782.00]	.00	1,890,782.00
- EQUAL ACCESS	810C	.00]	.00	.441
	10C1	25,820,454.48	4,988,388.84	20,831,665.64
I (2122) FURNITURE - ARTNORES	130C	1,004.01	1,004.81 (.40
- LOW HEIGHT PANELS	230C	.00	.00	. 001
- END. INV./SHALL VALUE ITENS	330C	. ++	.00	
- END. INV./SMALL VALUE ITEMS	331C)	.00 [2,343,622.26	-2,343,622.261
- OTHER	3eC	171,178.18	15,677.74	155.500.441
- HOTEL FURNISHINGS	31C	j 09.	.00	. 601
(2123) OFC EQPT - OFC SUPPORT EQUIPMENT	430C	283,925.75	622,414.52 1	-338.488.771
- CO COMM EQPT - STAND ALONE	718C	227,257.08	52,595.84	174.461.241
- CO COMM EQ - ST AL-OTHER	728C	36,828.11	19,947.96 1	17.761.45
- HOBILE TWO WAY COMM EQUIP	768C	725.46	.00	725.461
- NOBILE THO WAY COMM EQ-OTH	778C	.00 j	.00)	180.
- CO USED STAT APP TRAN	738C		.00 1	
- PBX & KEY SYS - INSTALL	658C	2,462,423.08	.00	2.462.423.48
- COMP COMM INTRASYS EQPT	618C	.00	.00 1	. 001
- OTHER COSTS	628C L			
- ENB. INV./SHALL VALUE ITENS	638C1			
- END. INV./SHALL VALUE ITENS	731C	. ee j	3,197,595.84	-3.197.595.041
(2129) GENERAL PURPOSE CONFUTERS - OTHER	530C1	20,517,369.84	37,677,804.75	-17,160.514.911

63eC1

839C

877C1

977CI

- EHB. INV./SHALL VALUE ITENS 531C1

- DATA CNTRL & WKSTN EQUIP-OTH 730C1

- ENB. INV./SHALL VALUE ITENS 577CI

- END. INV./SHALL VALUE ITENS 587Cf

- DATA CNTRL & MKSTN EQUIP

- NETWORK RECONFIGURATION

- EQUAL ACCESS

(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77C1

- EQUAL ACCESS

1(2212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC 377C

TOTAL GENERAL SUPPORT ASSETS (2100)

BELLSOUTH TELECT

CHANGES IN TELEPHON ____ANT ACCOUNTS

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE: COMPTROLLERS

-128,831.22]

21,043,944.65 |

10,429,492.39 |

106,926,863.74 |

123,742,898.27 \

9,167,033.28 |

. #0 |

. . . .

.00 (

.00 1

.00 1

42,821.04

. 44 L

.00 1

. . .

12.205.396.51 |

7,766,750.35 1

76,869,227.11 |

84,045,541.98 |

38,569,963.51 |

39.475.34 |

20,162.12 (

#CATTONS

.....

. ...

. ...

30,057,636.631 1,312,072,330.05

-171,652.26

8,838,548.14

2,662,742.04

-70,878,588.70)

-39,475.34

85,172,934.76

-20,162.12

TOTAL AT END

OF PERTOD

(0)

50,164,458.42

55,892,969.231

1,741,479.74

92,245,275.66

1,481.356.25

9,821,735.11

210,484.04

7,030,908.54

6,028,592.491

10,284,625.10

4.985.679.921

1,851,675.05

7,598,244.54

9,592,787.36

111,659.04

94,887,694.86

39.993.011.534

1,233,905,842.34

403,660,283.87

118,426.04

60,486.301

223,486,429.12

694,591,888.97

. 00]

. 001

. 001

100.

.001

100.

725.46 .001

....

.00

.001

. 001

. 801

. 401

.001

4,028.001

65,821.62

exe

1

.....

1

5

2

~

14

..

CN. 1

01. /5 093422

FLORIDA

っ

**

BELLSOUTH TELECC .CATIONS CHANGES IN TELEPHONL .ANT ACCOUNTS

1

REPORT 2A SPECIAL SHEET 2

DECEMBER 1994

	1		1		TOTAL AT END		
	 			PLANT ADDED (A)	PLANT RETIRED ((B)	NET INCREASE (C)	OF PERIOD (D)
	- EQUAL	ACCESS	887C	.00	.00	.00	.0
	P(2215) ELECTRO-MECH SWITCH -	SIEP-BY-SIEP	370	.00	.00	.00[.0
. /		NV./SHALL VALUE IIERS	53/CL		.00]	.00	. 9
\sim /		A SUTTOUTION	4701		.00	.00[. 0
	l - FMR, T	NN JULICIANS	54701	.40	. 10	.00.	
\sim	- OTHER	ELECTRO-HECH SWITCHIN	5 17CI		740.74	-/#8.791	Z,126./
	- EHB. T	NV./SHALL VALUE ITEMS	5170	.00			
((2220) OPERATOR SYSTEMS - OT	HER	1170	6.508.028.63	4.297.379.37	2.214.444 241	43.914 367 1
1	- OPERAT	OR SYSTEMS CROSSBAR	4170)	-89,529.21	1.212.456.36	-1.301.985.571	114.525.2
	- EHB. I	NV./SHALL VALUE ITEMS	507C	.00	.00	.eet	.1
	(2231) RADIO SYST - NON CE	LLULAR	1670	19,166.63	638,526.37	-619.359.74	3.351.766.8
	- EHB. I	W./SHALL VALUE ITEMS	527C	.00	1,265.30	-1,265.301	3,795.6
	- TERRES	TRIAL MICROWAVE - OTH	ER 67C1	2,496.87 1	49,928.47	-47,431.601	1,227,641.6
1	- EHB. I	NV./SHALL VALUE ITENS	567C		2,577.24	-2,577.24	7,731.6
	- EQUAL	ACCESS	867C (- • • •	.00	.00)	
		K RECONFIGURATION	967C	.00	.00	.001	. 6
	(2252) LINCULT EQFT - DIGITA	L - DIGITAL DATA SYS	1570	1,409,111.49	3,973,745.47)	-2,564,633.58	16,999,906.8
	SAP PAIR G	AIN SYSTEMS	257C1	55,202,108.13	30,348,494.35 [24,853,693.78	862,518,229.3
	Net C PAIR W	AIN STSTERS - FIBER	D257C1	93,407.59 [.00	93,407.59	353,064.]
1		ALH STSTERS - FIBER	F257C	42,683,700.33	2,555,054.49	40,128,645.84	288,076,795.1
1	- Crib, 11 - Cturk	NV./SHALL VALUE ITENS	55/CI		124,141.18	~124,141.18)	372,423.4
i			35761	35,274,461.47	36,285,030.31	2,089,431.18	436,694,275.5
í		- FIDER - FTRS#	133/61	40,022,8/7./1	7,457,884.03	39,165,075.681	219,666,733.1
i	- EQUAL	ACCESS	85701		.00 1	. 80]	. (
i	- NETWOR	E RECONFICURATION	95701		.04 (.961	. 0
ì	- ANALOG	- PAIR GAIN SYSTEMS	46701	-6.429.45	.90 714 4	100.	.0
- Í	- OTHER		5701	4.163.969.76	740,47 J 11.838.141 22 [-7 666 171 481	U.
1	- EHB. II	NV./SHALL VALUE ITENS	597C	.00	19,830.10	-19,830,10[59,490.2
i	TOTAL CENTRAL OFFICE ASSET	5 (2200)		327,813,383.50	217,392,941.89	110,420,441.61	3,665,778,864.3
į	(2311) STATION APPARATUS - R	ETIREMENT UNITS	31801	19,515.71	-7,109.89	26,625,681	147.429 1
ļ	- CONVEN	TION CENTER - NON REG	318HC	.00 [.001	
1	- INMATE	SERVICES - NON REG	328NC	.00	.00 [.001	
	- OTHER (CUSIS - REGULATED	4180	1,175.07	-5,446.18	6,621.251	151.474.1
	- CONVER	TION CENTER - NON REG	418NC	.00	.00	.00]	.0
- 1	232)) CUSTONER REENTERS	SERVICES - NON REG	428NC	.00		.001	. 0
. Y	- MICO TIL	AND TELEITE INSIDE	1901	.00	.00 (.001	.0
~ ¢	- 1136 1	NATE - NEIME DISI	6901	.00	.00 [.00[.0
i		•	/901	.00	.00	.00	.0
•	- OBETE		67U	.00 .	.00 [.001	

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

pastal 414/05

5

麗 BELLSOUTH TELECI ACATIONS CHANGES IN TELEPHON, ANT ACCOUNTS

í

1

01. 95 093422

CH

ŋ

n

٦,

٦,

• •

.

REPORT 2A SPECIAL SHEET 3 DECEMBER 1994

- 1

.

URUERDER 1774								
		-THIS YEAR TO DATE	}	TOTAL AT END				
1	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD				
	(A)	(8)	(C) 1	(D)				
- MOBILE RADIO EQPT WIRING 39C	.00	J 00.	.401	.0				
- SCHORY DISTRIBUTION WIRES 49C)		00,	. 00]	.0				
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C	1,128,319.21	1,415,619.54	-267,300.33	4,253,670.6				
- 911 PERIPHERAL EQUIPHENY 458C	967,737.54	387,920.38	579,817.16	2,973,823.5				
- 911 OTHER COSTS 448C	67,608.82	31,969.73	35,639.09	243,325.0				
- CHTRX ATTNENT POS EQFT - REG 258CL	278.23	.00	290.23	243,999.7				
- NUN KEG 258NCI		.00	.001	1,070.4				
- CONVENTION CNIR - NON REG SONCI	.00.	.00	.001					
(2351) YUB JELE JERN EQPT + COIN - RETIREMENT 1980	6,115,653.62	4,319,467.82	1,796,183.80	35,588,899.1				
- UINER COSIS . 1880	391,199.32	253,560.79	87,433.531	2,886,990.4				
- CUINLESS - RETIKETENT UNLIS 2760	798,102.61	475,794.98	452,107.63	1,690,560.4				
	85,829.92	1,853.32	46,970.70	147,745.3				
- OTHER - RETIREMENT UNITS 778C)	483,525.59	1,455,894.94	-372,369.311	13,925,287.1				
	104,763.68	952,296.63	-847,282.95	7,578,526.1				
(2362) DIHER TERM EQPT - DDS - NON-REGULATED 358C	215,917.86	-1,770.36	217,187.42	3,083,814.9				
- DIGITAL NOTE 358NC)	-11,494.65	.00	-11,494.63	2,029,137.				
- DOS REGULATED 368C1	.89	.00]	.00]	•				
- NCTE REGULATED 378C	1,166,328.53	[00.]	1,166,328.53	2,629,165.				
- ANALOG NETWY - RET UNITS 858C	1,687,775.72	1,387,437.30	300,338.421	57,730,805.2				
- OTHER COSTS 558C	2,001,648.77	969,604.56	1,032,044.21	26,786,218.4				
- SUBSCRIBER PAIR GAIN EQPT 758C	-2,605,369.11	~399,330.27 (-2,246,438.84					
- SUBSCRIBER PAIR GAIN EQPT D756C)	-9,504.74	170.94	~9,675.68	ا ر				
- SUBSCRIBER PAIR GAIN EQPT F758C	~250,698.61	5,302.02	-256,000.63					
- OTHER HON CPE - STAT RET UN. 828C)	2,994.50	531,924.97	-528,938.47	300,767.2				
- OTHER COSTS 928CI	. #0	215,429.61	-215,429.61	120,714.9				
- OTHER NON CPE - OTHER - REG 958C	989,268.88	62,827.92	926,432.96	6,604,668.3				
- OTHER NON CPE FEEDER - REG F950Cl	.00	00.	.001	3,093.0				
- OTHER NON CPE DISTRIB. REG D958C(.00	00	.00]	70,946.0				
- CONV CENT NO REG 958NC	.##	00.	.00]					
- INMATE SERV. NR 968NCI	47,978.71	1 .00 1	47,970.71	919,960.2				
- DIST LAN CTA NA 978NC	292,065.71	.00	292,065.71	328,275.7				
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300)	13,993,305.21	11,713,570.71	2,279,734.50	169,610,568.6				
(2411) POLES - OTHER 1C	6,130,132.75	1,534,421.43	4,595,711.32	135.317.649.0				
- EQUAL ACCESS 811C	.00	.00	.001					
(2421) AERIAL CABLE - NETALLIC - OTHER 22C	21,742,516.90	8,291,114.42 1	13,411,402.48	553,561,324.2				
- BUILDING ENTRANCE 12C	7,376,304.91	1,051,978.66	6,324,326.25	125.669.477.4				
- EQUAL ACCESS 602C		.00 1	100					
- NON-METALLIC - OTHER D22C1	.00			11.152.4				
- NON-METALLIC - OTHER F22CI	1,705,760.49	67.206.96	1.636.553.731	17.154.013 7				
- NON-METALLIC - OTHER T22CI	648,458.05	143.101.51	525.356.541	2.358.647 #				
- BUILDING ENTRANCE DI2CI	5.777.42		6,777 201	28.222 4				

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELEC	LCATIONS
CHANGES IN TELEPHON.	ANT ACCOUNTS

Ç

CN /1 01. 35 093422

9

5

Ξ,

2

7

..

REPORT 2A SPECIAL Sheet 4 December 1994

I.

	DECEMBER 1994								
· ·	1-		THIS YEAR TO DATE		TOTAL AT END				
	1	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD				
	1	(A)	(B)	(C) [(D)				
- BUILDING ENTRANCE	F12C	1,058,802.70	62,835.75	995,966.95	3,666,303.7				
- BUILDING ENTRANCE	T12C	129,736.28	.00 [129,736.28	656,165.7				
- NON-NETALLIC - OTHER	822C	.00	.00]	.00]	.(
- BUILDING ENTRANCE	812C	.00	.80						
- EQUAL ACCESS	882C1	.00 [.00 [. 901	•				
+ NETWORK RECONFIG	982C1	00.	.00.		, ,				
(2922) UNDERGROUND CABLE - METALLIC - OTHER	501	13,302,517.63	19,845,424.34 [-1,542,906.71	719,924,041.				
- EQUAL ACCESS	645C1		.00						
- NON-THETALLIC - OTHER	DPC1	237,712.05	.00	237,912.05	287,174.				
- NUM-METALLIG * OTHER	TSCI	11,871,625.40 [1,492,498.28	10,379,727.521	163,199,955.				
- NON-METALLIC - UTHER	AFCI	3,640,000./1	2/8,451.99	3,528,216.72	26,037,762.0				
- HUN-MEIALLU - UINER	escet				•				
- STANDY BECOMETC	easci				•				
(2423) NIRTER CARLE - METALLIC - ATHER	4601		.00 5 97 585 719 84 1	199. 144 (CC 375 CT	3 319 476 917				
- EQUAL PORTED CADLE - HEIMELLE - DIMER	86401	7010001733.00 1	23,943,112.40	72,173,221.041	<i><</i> , 21 <i>2</i> , 9 /3,21/ .				
- NON-NETALLTC - OTHER	DASCI								
- NON-NETALLIC - OTHER	EAECI		.44 766 406 17	740,177.771	. 129,490				
- MON-METALLIC - OTHER	TASCI	4.410.5%9 Co (42 256 20 1		72,001,004. 16 ACT 766				
- MON-METALLITC - ATHER	RAECI	4,410,932.90 j aa i	72,237.27	4,3/0,270.27[10,057,504.				
	ACACE				•				
- NETHORY RECOVETS	95401				•				
2424) SURMARINE CARLE - METALLIC - DIMER	10001	1 10 200.42		.+V] -499 594 481	7 476 800				
- FOUAL ACCESS	88601	30,003.71	437,410.37	-722,324,401	7,824,777.				
- NON-NETALLIC - OTHER	naci				•				
- NON-METALLIC - OTHER	FACI	51.394.43		 51 304 431					
- NON-METALLIC - OTHER	TACI	26.958.68	8.263 74 1	18 646 731	1 844 478 '				
- HON-METALLIC - OTHER	A6C1		0,270.10 (10,007.721					
- EQUAL ACCESS	BA6CI	.00 1			•				
2426) INTRABUILDING NETWORK CABLE - NETALLIC	52C1	845.195.46	405.520.29	439.475 171	42.418.961				
- NON METALLIC	D52CI	.00		4373072.27	1.450				
~ NON METALLIC	F52CI	37.414.44		37.010.041	153.697				
- NON HETALLIC	T52C1	18.487.21		18.487.211	28.345.4				
- NON HETALLIC	85201	1 00.	.00 /		20,000,1				
2431) AERIAL WIRE	301	.00 1							
2441) CONDUIT SYSTEMS - OTHER	401	20,610,516.07	761.627.42	19.848.888.451	673.846.411.3				
- EQUAL ACCESS	84C [.001					
- NETWORK RECONFIGURATION	94C]	.00	.00 [.00]					
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)	ļ	196,489,687.89	53,707,126.72	142,702,561.17	4,796,908,061.4				
(2681) CAPITAL LEASES - BUILDINGS	50CL	206,328.04 i	-58,888.48 1	256.328-001	2.586.714				
- WAREHOUSES	FICI		20,000.00		4/240//14.V				

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

CN) 91 97 95 093422 FL: A	BELL CHANGES	REPOI SHEET DECEN	REPORT 2A SPECIAL Sheet 5			
	***************************************	WELEF	HDER 1777			
		- !-		THIS YEAR TO DATE-		TOTAL AT END
			PLANT ADDED	PLANT RETIRED	I NET INCREASE	OF PERIOD
· · · · · · · · · · · · · · · · · · ·		1	(A)	(B)	(C)	(D)
hoton -	VEHICLES 15	I De	. ČO	65.902.00	-65.902.001	129.055.
- GENER	AL PURPOSE COMPUTERS 25	OC I	106,221.00	2.339.565.00	-2.233.344.001	1.911.678.
- CENER	AL PURPOSE EQUIPHENT 45	OC I	.00	145.000.00	-145.000.001	
- DTHER	- CONV. CENT. NON REG 750	NC	.00	.00	.001	
- OTHER	89	iecj -	.00			•
(2682) LEASEHOLD INPROVENEN	TS - BUTLDINGS 35	i Dei	1,475,372.53	1.249.317.39	226.455.14	14.155.443.
- VAREH	DUSES 35	sci -	210,366.66	9.000.00	201,366,661	312.199.
- OTHER	95	i Dei	.00			
- CONV.	CENT. NON REG. 950	NCÍ	.00	.00		
(2690) INTANGIBLES - ORGANI	ZATION 6	OC I	.00			
- FRANC	NISES 16	eci -	. 60		i .aai	•
- PATEN	TRIGHTS 26	OC I				•
- OTHER	94	OC I	.04	.00	i .00j	
TOTAL AMORTIZABLE ASSETS	[2600]	+-	1,998,288.19	3.758.784.39	+- -1.760.496.20	19.016.698

り

0

3

**

~

•

-t

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

1		4		
CN 1 BELLSO	WTH TELECC .CATI	ONS	REPO	RT 2A SPECIAL
01, 35 093422 CHANGES I	N TELEPHONANT A	CCOUNTS	SHEE	т 6
FLORIDA	DECE	MBER 1994		
***************************************	·····		***************************************	
		-INIS YEAR TO DATE-		TOTAL AT END
	I PLANI ADDED	I PLANT RETIRED	I NET INCREASE	OF PERIOD L
	1 (A)	(B)	(C)	(D)
	***************	*	**	
TOTAL TELEPHONE PLANT IN SERVICE (2001)	647,141,528.53	363,441,650.82	283,699,877.71	9,963,383,714.58
ITEL. PLANT UNDER CONSTRUCTION - SHORT TERM (2003)	-2,388,474.36	.40	-2,388,474.36	33,135,958.681
TEL. PLANT UNDER CONSTRUCTION - LONG TERM (2004)	1 -3,788,199.59	.00	-3,788,199.59	17,789,401.49
TOTAL TELEPHONE PLANT UNDER CONSTRUCTION (2003,2004)	6,176,673.95	.00	-6,176,673,95	50.925.360.17
PROPERTY HELD FOR FUTURE TELEPHONE USE (2002)	.00		.001	235.581.39
TELEPHONE PLANT ACQUISITION ADJUSTMENT (2005)	1 .00			.041
TOTAL TELEPHONE PLANT (2001.2003.2004.2002.2005)	640.964.854.58	363.441.650.82	277.523.203.76	18.814.544.656.14
INISCELLANEOUS PHYSICAL PROPERTY (2006)	1 108.000.00	1 110.429.00	-2.429.48	12.629.559.771

~

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

.

AREA: FLORIDA

INVESTMENT DATA

.

SMART SNAPSHOT

SCALE = 000	(INCL 1995	RETIREMENTS UDES SMALL VALUE 1996	ITEMS) 1997	1995	GROSS CONSTRUCT 1996	íion 1997	TOTAI CONSTRUCTION 1995	LESS RETIREMEN	лтs 1997
TOTAL GENERAL SHPPORT ASSETS LAND BUILDINGS MOTOR VEHICLES GARAGE WORK EOPT OTHER WORK EOPT FURNITURE OFFICE SUPPORT EQUIPMENT VOICE COMMUNICATIONS GENERAL PURPOSE COMPUTERS DATA COMMUNICATIONS									
TOTAL CENTRAL OFC ASSETS MINUS DLE ANALOG ELECTRONIC SWITCHING DIGITAL ELECTRONIC SWITCHING OPERATOR SERVICES RADIO									
DIGITAL DATA SYSTEMS CIRCUIT OTHER TOTAL INFO.ORIG/TERMINATION									
STATION APPARATUS LARGE PBX OTHER TERMINAL EQUIPMENT									
TOTAL DUTSIDE NETWORK DIGITAL LOOP ELECTRONICS (INCL. ANALOG) CABLE & WIRE									
METALLIC - AERIAL CABLE NON-METALLIC - AERIAL CABLE METALLIC - UNDERGROUND CABLE NON-METALLIC - UNDERGROUND CABLE									
METALLIC - BURIED CABLE NON-METALLIC - BURIED CABLE									
METALLIC - SUBMARINE CABLE NON-METALLIC - SUBMARINE CABLE METALLIC - INTRABUILDING NETWORK CABLE NON-METALLIC - INTRABUILDING NETWORK CABLE ARIAL WIRE POLES CONDUIT									

TOTAL RETIREMENTS

.

AREA: FLORIDA	05/10/95	05/10/95 CAPITAL REQUIREMENTS - GROSS CONSTRUCTION						SMART EXTRACT (09/26/94)							
SCALE = 000	- JAN	FEE	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1995	1996	1997
TOTAL GENERAL SUPPORT ASSETS			I			I I		F	1 1		I	i .	1 1	I	,
LAND															
BUILDINGS															
MOTOR VEHICLES															
GARAGE WORK EQPT															
OTHER WORK EOPT															
FURNITURE															
OFFICE SUPPORT EQUIPMENT															
VOICE COMMUNICATIONS															
GENERAL PURPOSE COMPUTERS															
DATA COMMUNICATIONS															
TOTAL CENTRAL OFC ASSETS MINUS DLE															
ANALOG ELECTRONIC SWITCHING , DIAL SWITCH															
DIGITAL ELECTRONIC SWITCHING DIAL SWITCH															
ODEDATOD SEDVICES DIAL SWITCH															
DADIO															
DICITAL DATA SYSTEMS CIDCLINT															
CIRCUITOTHER - CIRCUIT															
STATION ADDADATUS ATLICA TEDMINIAL FORT	-														
OTHER TERMINAL EQUIPMENT - OTHER TEMINAL E	-														
METALLIC AFRIAL CABLE															
NON-METALLIC AFRIAL CARLE															
METALLIC - UNDERGROUND CABLE															
NON-METALLIC - UNDERGROUND CABLE															
METALLIC - BURIED CABLE															
NON-METALLIC - BURIED CABLE															
		-													
METALLIC - SUBMARINE CABLE															
NON-METALLIC - SUBMARINE CABLE															
METALLIC - INTRABUILDING NETWORK CABLE															
NON-METALLIC - INTRABUILDING NETWORK CABLE	•														
AERIAL WIRE															
POLES															
CONDUIT	•														
TOTAL GROSS CONSTRUCTION															

SOURCE: NETWORK BUDGETS

AREA: FLORIDA	09/26/94	14I ()	VESTMENT	DATA - RET SMALL VALU	REMENTS JE ITEMS)					S	MART SNAF	SHOT			
SCALE = 000	NAL	FEÐ	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	1995	1996	1997
TOTAL GENERAL SUPPORT ASSETS LAND BUILDINGS MOTOR VEHICLES GARAGE WORK EQPT OTHER WORK EQPT FURNITURE OFFICE SUPPORT EQUIPMENT VOICE COMMUNICATIONS GENERAL PURPOSE COMPUTERS DATA COMMUNICATIONS															
TOTAL CENTRAL OFC ASSETS MINUS DLE															
ANALOG ELECTRONIC SWITCHING DIGITAL ELECTRONIC SWITCHING OPERATOR SERVICES RADIO															
DIGITAL DATA SYSTEMS CIRCUIT OTHER															
TOTAL INFO ORIG/TERMINATION PUBLIC TELEPHONE															
STATION APPARATUS LARGE PBX OTHER TERMINAL EQUIPMENT															
TOTAL OUTSIDE NETWORK DIGITAL LOOP ELECTRONICS (INCL. ANALOG) CABLE & WIRE															
METALLIC - AERIAL CABLE NON-METALLIC - AERIAL CABLE															
METALLIC - UNDERGROUND CABLE NON-METALLIC - UNDERGROUND CABLE															
METALLIC - BURIED CABLE NON-METALLIC - BURIED CABLE															
METALLIC - SUBMARINE CABLE NON-METALLIC - SUBMARINE CABLE															
METALLIC - INTRABUILDING NETWORK CABLE NON-METALLIC - INTRABUILDING NETWORK CABLE AERIAL WIRE POLES CONDUIT	:														
TOTAL RETIREMENTS															

SOURCE : NETWORK BUDGETS

.

CURRENT COST TO BOOK COST (CC/BC) RATIOS

.

1995												
CATEGORY		••••							- 1			
OF PLANT	AL	кү	LA	MS	TN	FL	ĜA	NC	SC	BSR		
- Motor Vehicles	1.122	1.121	1.120	1.127	1.131	1,141	1.139	1.147	1.113	1.129		
Aircraft	1.367	0.000	0.000	0.000	0.000	0.000	1.180	0.000	0.000	0.283		
Garage Work Equip	1.284	1.143	1.311	1.367	1.331	1.354	1.364	1.274	1.284	1.301		
Other Work Equip	1.172	1.183	1.152	1.179	1.169	1.178	1.157	1,170	1.161	1.169		
Buildings	1.978	1.988	2.161	2.097	2.167	1.686	1.817	2.113	2.318	2.036		
Office Support Equip	1.200	1.231	1.210	1.253	1.158	1.304	1.229	1.200	1.194	1.220		
Computers	0.741	0.754	0.758	0.751	0.764	0.751	0.739	0.735	0.764	0.751		
Analog-ESS	1.465	1.522	1.513	1.465	1.546	1.508	1.513	1,565	1.492	1.510		
Digital-ESS	0.981	0.991	0.997	0.987	0.987	0.982	0.977	0.980	0.975	0.984		
Step-by-Step	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
Operator Systems	0.979	1.062	1.061	1.132	1.080	1.032	0.976	0.978	0.985	1.032		
Radio System	1.239	1.314	1.351	1.319	1.361	1.152	1.320	1.278	1.239	1.286		
Circuit-DDS	1.014	1.014	1.007	1.010	1.092	1.068	1.034	1.007	1.001	1.027		
[Circuit-Other than DDS]	1.113	1.143	1.132	1.081	1.090	1.076	1.078	1.082	1.061	1.095		
PSX	1.020	1.017	1.020	1.018	1.020	1.031	1.008	1.015	1.020	1.019		
Public Telephone	1.145	1.226	1.078	1.067	1.111	1.062	1.050	1.143	1.152	1.115		
Other Terminal Equip	1.075	1.079	1.087	1.072	1.084	1.089	1.117	1.080	1.113	1.088		
es	2.399	2.215	2.230	2.173	2.644	2.410	2.415	2.834	3.613	2.548		
	1.589	1.644	1.282	1.461	1.611	1.356	1.468	1.644	1.787	1.538		
Aerial Cable-Fiber	1.008	1.025	1.026	1.010	0.983	0.987	1.001	1.010	1.028	1.009		
Underground Cable-Metallic	1.466	1.436	1.372	1.440	1.488	1.342	1.421	1.422	1.387	1.419		
Underground Cable-Fiber	0.974	0.972	0.969	0.967	0.973	0.965	0.966	0.960	0.961	0.967		
Buried Cable-Metallic	1.461	1.420	1.420	1.365	1.431	1.281	1.307	1.303	1.282	1.363		
Buried Cable-Fiber	1.006	1.019	1.031	1.032	1.019	1.021	1.023	1.014	1.018	1.020		
Submarine Cable	2.052	1.807	1.999	1.623	1.609	2.085	1.850	1.778	1.476	1.809		
Intrabidg Cable-Metal	1.386	1.398	1.381	1.395	1.323	1.443	1.443	1.509	1.377	1.406		
Intrabldg Cable-Fiber	1.037	0.968	0.997	0,992	1.032	0.963	0.000	0.000	0.000	0.665		
Aerial Wire	1.544	1.675	1.157	1.580	1.581	1.476	1.923	1.850	2.126	1.657		
Conduit Systems	1.816	1.717	1.610	1.916	1.887	1.627	1.777	1,705	1.776	1.759		
Sttion Apparatus	1.021	1.045	1.012	0.990	1.009	1.103	1.027	1.014	1.043	1.029		
Furniture	1.465	1.280	1.488	1.424	1.357	1.325	1.306	1.298	1.327	1.363		
Offical Comm Equip	1.027	1.029	1.023	1.050	1.041	1.018	1.021	1.019	1.022	1.028		
Total Plant-in-Service	1.350	1.422	1.351	1.320	1.372	1.263	1.297	1.293	1.296	1.329		

BOOK YEAR 1993

•

CURRENT YEAR 1993

SOURCE : CAPITAL RECOVERY

CALCULATION OF AD VALOREM & OTHER TAX FACTOR

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

> <u>Accounts 7240.1000 + 7240.3000 + 7240.9000</u> 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.

The following is the actual calculation for the 1995 ad valorem and other tax factor for Florida:

Account 7240.1000	\$109,587,098
Account 7240.3000	0
Account 7240.9000	165,346
Sum of Tax Expense	\$109,752,444
Telephone Plant in Service	\$9,679,683,837
Ad Valorem & Other Tax Factor	0.0113

BELLSOUTH TELECOMMUNICATIONS, INC. RATIO OF AD VALOREM AND OTHER TAXES TO TELEPHONE PLANT IN SERVICE IN 1994

	(1)	(2)	(3)	(4)	(5)
STATE	AD VALOREM (A/C 7240.1000)	OTHER (A/C 7240.3000 & 7240.9000)	TOTAL	TEL. PLANT IN SERVICE	% TAXES TO PLANT (3 / 4)
ALABAMA	28,197,812	5,233,821	33,431,633	3,904,264,364	0.8563%
FLORIDA	109,587,098	165,346	109,752,444	9,679,683,837	1.1338%
GEORGIA	52,664,455	128,755	52,793,210	6,832,601,617	0.7727%
KENTUCKY	13,991,376	33,396	14,024,772	2,117,083,594	0.6625%
LOUISIANA	59,596,733	5,904,568	65,501,301	4,026,334,519	1.6268%
MISSISSIPPI	51,114,087	2,449,660	53,563,747	2,579,998,721	2.0761%
NORTH CAROLINA	21,979,377	45,487	22,024,864	3,778,292,503	0.5829%
SOUTH CAROLINA	35,434,279	544,586	35,978,865	2,481,102,433	1.4501%
TENNESSEE	52,789,971	6,803,212	59,593,183	4,019,067,765	1.4828%
TOTAL	425,355,188	21,308,831	446,664,019	39,418,429,353	1.1331%

SOURCE : BELLSOUTH TAX OFFICE

. .

.

CALCULATION OF GROSS RECEIPTS TAX FACTOR

The gross receipts tax factor components are developed from effective tax factors furnished by the BellSouth Tax Department. The Tax Department develops the factors by calculating the ratio of certain gross receipts tax expense to revenues. Since the gross receipts tax factor components are used in Public Service Commission filings, the revenues to which gross receipts tax applies are intrastate/intralata revenues. These revenues include all services we offer whether local, toll, private line, WATS, etc.

In the case of a tax levied on gross revenues, the effect is increased costs, which then causes increased revenues. To account for this cyclical impact on costs, a "grossed-up" gross receipts tax factor is used (instead of effective tax rates) to develop the gross receipts tax factor component, as follows:

1995 FLORIDA

GROSSED-UP	2	GROSS RECEIPTS TAX RATE									
TAX FACTOR		1 - GROSS RECEIPTS TAX RATE									
"COMBINED" FACTOR	*	$\frac{.015016}{1015016} = .0152$									

INCREMENTAL TAX RATES EXPRESSED ON VARIOUS BASES - YEAR 1995

	GROSS RECEIPTS	GROSS RECEIPTS	AD VALOREM
	TAX FACTOR	TAX FACTOR	& OTHER
AREA	FROM TAX OFC	ISSUED BY US*	FACTOR
Alabama	0.001791	0.001794	0.008563
Kentucky	0.002496	0.002502	0.006625
Louisiana	0.005732	0.005765	0.016268
Mississippi	0.003322	0.003333	0.020761
Tennessee	0.001619	0.001522	0.014828
	LOCAL		
Georgia	0.012501	0.012659	
North Carolina	0.029053	0.029922	
	TOLL		
Georgia	0.00000	0.00000	
North Carolina	0.000836	0.000837	
	TOTAL		
Florida	0.015016	0.015245	0.011338
Georgia	0.010452	0.010562	0.007727
orth Carolina	0.020199	0.020615	0.005829
Jouth Carolina	0.005550	0.005581	0.014501
BellSouth Composite	0.009155	0.009240	0.011331

*Grossed-up Gross Receipts Tax Factor issued by us: Tax Rate/1 - Tax Rate

**NC toll Gross Receipts Tax Factor relates to PSC fee which began 7/1/89.

Prepared by: Gail H. Brown 4/18/95

cc: Ona Cantrei Jeannie Cataldo Bernadette Dickinson Jeff Salyer

Separations Bludy for the Year Ended 12/31/64			int	rastate			Ini	ioniste						
Description	Expensed Tex	Local Service Including Private Line	Message Toll - Includes WATS	Private Line Toll	Access - Includes Special	Message Toil - Includes WATS	Private Line	CALC and End User	Access/Other - includes Special		Directory	Miscellaneour Revenues		Tetal
Florida														
State Utility Tex	51,987,048	36,259,031	7,704,020	1,341,981	761,043	11,610	5,252	6,731,047	153,773	(961,290)	0	0	0	51,967,048
PSC Fee	4,271,407	2,376,723	470,526	81,955	469,105	0	0	0	0	(0,944)	780,569	9,233	100,319	4,271,467
Local Franchise & License Tax	9,185,021	9,410,437	0	0	0	0	0	0	0	(225,416)	0	0	0	9,185,021
Total Taxes	65,443,556	48,046,192	8,175,146	1,423,916	1,220,148	11,610	5,252	6,731,047	153,773	(1,213,650)	760,569	9,233	100,319	65,443,558
Less Passed-on Taxes	32,042,987	21,969,460	2,948,744	513,601	276,708	11,610	5,252	6,731,047	153,773	(567,247)	0	0	0	32,042,967
NetTex 72/56871	33,400,580	26,076,712	5,226,402	910,315	943,442	0	0	Ó	0	(646,403)	780,569	9,233	100,319	33,400,589
Revenues ລຸລວກຸບກາງຢູ່ງປ	ł	1,640,639,400	306,627,956	53,407,297	299,184,981	436,970	198,549	254,487,698	581,386,896	(37, 100, 647)	206,475,963	6,016,946	173,589,841	3,453,553,848
Ratio of Not Tax/Revenues		1.0030%	1.7046%	1.7040%	0.3153%	8.8888%	8.8609%	0.0000%	0.0000%	1.7423%	8.2929%	0.1636%	0.0578%	0.0671%
Ratio of Total Tax/Revenues 1, 5	014	a.1021%	2.0001%	2.0001%	8,4070%	2.8449%	2.6440%	2.8449%	0.0204%	8.2712%	0.2929%	0.1535%	0.0678%	1.8666%
				~~~~		/								

1.5016

SOURCE: TAX OFFICE

-

1

.

## SALES TAX RATE

The Sales Tax Rate is the statutory sales tax rate on tangible personal property and certain repair services, which is levied by the State of Florida. The state general sales tax rate is 6% for 1995.

Source: BellSouth Tax Office

Filename: STU.WK4

#### BellSouth Telecommunications, Inc.

Schedule of Sales Tax Rates by Category and Year

	Tax Rel	bs for Tang	ible Perso	nel Prope	rty and Ce	ertain Service	2	Tex R	the for Certain	Telephone	Services		
		State	State	State	State	Avg Local	Local Range		State	State	State	State	Tax Base
State	Notes	1992	1993	1994	1995	1995	1995	Notes	1992	1993	1994	1995	1995
Alabama		4.00%	4.00%	4.00%	4.00%	4,00%	1% to 6%	А, В	6.70%	6.70%	6.70 <b>%</b>	6.70 <b>%</b>	Intrastate Revenues - Recurring Charges Only
Florida		6.00%	6.00%	6.00%	6.00%	1.00%	0.5% to 1%	с	8%, 7%	7.00%	7.00%	7.00%	Intrastate Revenues Interstate Revenues
Georgia	1	4.00%	4.00%	4.00%	4.00%	1.00%	1% to 2%	D	4.00%	4.00%	4.00%	4.00%	Local Service Revenues
Kentucky		6.00%	6.00%	6.00%	6.00%	NONE	NONE		6.00%	6.00%	6.00%	6.00%	Intrastate Revenues - Recurring Charges Only
Louisiana	2	4.00%	4.00%	4.00%	4.00%	4.00%	1% to 5%	E	3.00%	3.00%	3.00%	3.00%	Intrastate Revenues
Mississippi		6%, 7%	7.00%	7.00%	7.00%	NONE	NONE	F	<b>6%, 7%</b>	7.00%	7.00%	7.00%	Intrastate Revenues Interstate Revenues - CALC
North Carolina	3	4.00%	4.00%	4.00%	4.00%	2.00%	2.00%	B	3.00% 6.50%	3.00% 6.50%	3.00% 6.50%	3.00% 6.50%	Local Service Revenues Toli Service Revenues
South Carolina		5.00%	5.00%	5.00%	5.00%	1.00%	0% or 1%	D	5.00%	5.00%	5.00%	5.00%	Local Service Revenues
Tennessee		5.5%, <del>6%</del>	6.00%	6.00%	6.00%	2.25%	0% to 2.75%	G	5.5%, 6.75%	6.75% 6.00%	6.00% 6.00%	6.00% 6.00%	) Intrastate Revenues Internatate Revenues - Services Tax

1 The local sales tox rate in Atlanta/Fulton County is 2%.

2 Local tax rates very from 1% to 5%. The New Orleans rate is 5%.

3 The local tex rate in every county is 2%.

A Alabama levies a utility gross receipts tax on telephone service purchases. Sales of services are not taxable under Alabama state sales tax statutes.

B Local governments are prohibited from levying a sales tax on services.

C. Sales tax applies to business customers only.

D Local municipal utility tax (MUT) rates vary from 4% to 10%, but rates above 7% apply only to local service revenues

E Local jurisdictions are prohibited from levying a sales/use tax on telecommunications not in effect on July 1, 1990.

F A municipal telephone users tax, ranging from 2% to 3%, is levied by five municipalities: Bossier City, 2%; Eunice, 3%; Franklin, 3%; Oil City, 3%; and Shreveport, 2%;

G The local rate on sales of interstate service is capped at 1.5% whereas local rates on intrastate telephone service vary from 1.5% to a maximum of 2.75%.

Note: CALC is the acronym for Customer Access Line Charge.

SOURCE: BELLSOUTH TAX OFFICE
## COMPUTER MAINFRAME LOOP SYSTEMS COST PER LOOP

### **GENERAL EXPLANATION OF THE COST**

These are mainframe computer systems expenses for Loop Maintenance Operations System (LMOS) plus associated systems. These expenses include general purpose computer expenses, information management expenses and investment related expenses-depreciation, cost of money, income tax and ad valorem tax. The sum of these expenses are then divided by the working access lines.

### BELLSOUTH

### COMPUTER MAINFRAME LOOP SYSTEMS COST PER LOOP REGIONAL

### **SUMMARY**

Annual Levelized Regional Cost Per Loop w/o GRT

Monthly Levelized Regional Cost Per Loop w/o GRT

Annual Levelized Regional Cost Per Loop w GRT

Monthly Levelized Regional Cost Per Loop w GRT

PRIVATE/PROPRIETARY. No disclosure outside BellSouth excent by written agreement

10-May-96 2:22 PM Sheet 1 . . .

### COMPUTER MAINFRAME LOOP SYSTEMS COST PER LOOP REGIONAL

6.	1995 Loop Computer Operations Expense	CCAM	
7.			
ð. 0			-
9. 10			
10.	· · · · ·		
12	Inflation Factors		
13	1996	זסד	1 000
14	1997	TPI	1.029
15	1998	TPI	1.034
16	1770		1.035
17			
18.	PW Factors		
19.	1995	$(1, 132)^{-}(0)$	1 000000
20.	1996	(1,132) - (5)	0.030890
21.	1997	$(1,132)^{-}(1,5)$	0.737007
22.	1998	$(1.132)^{-}(2.5)$	0.330291
23.		(	0.755475
24.			
25.	Inflated Loop Operations Exp		
26.	1995	L6	
27.	1996	L26*L13	
28.	1997	L27*L14	
29.	1998	L28*L15	
30.			
31.			
32.	PW Loop Operations Exp		
33.	1995	L19*L26	
34.	1996	L20*L27	
35.	1997	L21*L28	
36.	1998	L22*L29	
37.			
38.	Sum	L33+L34+L35+L36	
39.			
40.	EOY Working Access Lines		
41.	1995	Network	21,048,353
42.	1996	BS Ntwk Ping Data Stat Rept	
43.	1997	BS Ntwk Ping Data Stat Rept	
44.	1998	BS Ntwk Ping Data Stat Rept	
45.			-
46.			
47.	PW Demand		
48.	1995	L19*L40	21,048,353
49.	1996	L20*L41	
50.	1997	L21*L42	
51.	8461	L22*L43	
52.	Sum		
33.	Sum	L48+L49+L50+L51	

10-May-96 2:22 PM

Sheet 2

#### BELLSOUTH

6. 7.	Loop Computer Investment Related Expense (Levelized thru 1997)	CCAM	
8.			-
9. 10			
10.			
12.	Inflation Factors		
13.	1996	TPI	1.029
14.	1997	TPI	1.034
15.	1998	TPI	1.035
16.			
17.		·	
18.	PW Factors		
19.	1995	(1.132)^-(0)	1.000000
20.	1996	(1.132)^-(0)	1.000000
21.	1997	(1.132)^-(0)	1.000000
22.	1998	(1.132)^-(.5)	0.939889
23.			
24.			
25.	Inflated Loop Inv Related Exp		
26.	1995	L6	
27.	1996	L6	
28.	1997	LG	
29.	1998	L28•L15	
30.			
31.			
32.	PW Loop Inv Related Exp		
33.	1995	L19*L26	
34.	1996	L20*L27	
35.	1997	L21*L28	
36.	1998	L22*L29	
37.			
38.	Sum	L33+L34+L35+L36	
39.			
40.	Sum PW Loop Operations Exp	Sheet 1, L38	
41.	••••		
42.	Sum PW of Expenses	L38+L40	
43.	•		
44.	Sum PW Of Demand	Sheet 1, L53	
45.		· · · · · · · · · · · · · · · · · · ·	
46.	Annual Levelized Regional Cost Per Loop w/o GRT	L42/L44	
47.			
48.	Monthly Levelized Regional Cost Per Loop w/o GR1	L46/12	
49.			
50.	Gross Receipts Tax Factor	Finance Cost Matters	1.0092
51.	•		
52.	Annual Levelized Regional Cost Per Loop w GRT	L46 x L50	
53.			

L52/12

### COMPUTER MAINFRAME LOOP SYSTEMS COST PER LOOP REGIONAL

Monthly Levelized Regional Cost Per Loop w GRT

54.

# CDP Codes Directly Related to the Loop

CDP_Code	DES	CRIP	<u> </u>	1	Y
		_			

DV23	Access Networking System (ANS)
PC03	Assignment Force Management
3027	Circuit Maintenance System-3A
3049	Construction Program and Analysis
CD02	Estimate & Engineering Project Procedures
DK08	Installation & Maintenance Appraisal Plan
DK14	Installation & Management Quality Control Plan
DM03	Job Management Operations System (JMOS)
3131	Loop Engineering Information System (LEIS)
DI05	Loop Facilities & Assignment Control System (LFACS)
PC04	LMOS Data Base Measurements Tracking System
DK15	LMOS FE
DV20	LMOS Host
DB61	Loop Activity Tracking Information System (LATIS)
DP07	Loop Electronics Coordination (LEC)
3084	Meachanized Engineering Work Order Administration System (MEAS)
DK06	Mechanized Trouble Analysis System (MTAS)
DD01	Outside Plant Construction Management (OSPCM)
A2175	Outside Plant Job Approval Tracking (OSPTRAC)
CQ02	Outside Plant Ad Valorem Tax
CQ01	Outside Plant Continuing Property Record / M ORTAL
DM40	Outside Plant Engineering Record Administration
DB21	Outside Plant Workbench
3108	PLRMS
CK06	PLRMS/ OPERA Interface System
3086	MLT
DE88	Predictor
3025	Chatlos
3013	Dynamic Network Analyzer (DNA)
3045	Digital Facility Management (DFMS)
DX01	Complex Services Profile System (CSPS)
3191	Digital Provisioning (DPRO)

5/10/96 13:51:51

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

00
00
50
20
20
00

#### TOTAL OVERHEAD 0.00

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

### INVESTMENT EXPENSE

### GRAND TOTAL

### GROSS RECEIPTS

### GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement 1-11

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

### OVERHEAD

6711	EXECUTIVE	0.00
6712	PLANNING	0.00
6721	ACCOUNTING AND FINANCE	0.00
6722	EXTERNAL RELATIONS	0.00
6723	HUMAN RESOURCES	0.00
6725	LEGAL	0.00

TOTAL	OVERHEAD	c	0.00
- · · · · -	••••••••••	•	

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

### GRAND TOTAL

### GROSS RECEIPTS

### GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

OVERHEAD	
6711 EXECUTIVE	0.00
6712 PLANNING	0.00
6721 ACCOUNTING AND FINANCE	0.00
6722 EXTERNAL RELATIONS	0.00
6723 HUMAN RESOURCES	0.00
6725 LEGAL	0.00

0.00

#### EXPENSE SUBTOTAL

TOTAL OVERHEAD

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

GROSS RECEIPTS

### INVESTMENT EXPENSE

GRAND TOTAL

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

5/10/96 12:43:29

5/10/96 12:41:42

101

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

### OVERHEAD

6711	EXECUTIVE	0.00
6712	PLANNING	0.00
6721	ACCOUNTING AND FINANCE	0.00
6722	EXTERNAL RELATIONS	0.00
6723	HUMAN RESOURCES	0.00
6725	LEGAL	0.00

0.00

### EXPENSE SUBTOTAL

TOTAL OVERHEAD

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

### INVESTMENT EXPENSE

### GRAND TOTAL

### GROSS RECEIPTS

### GRAND TOTAL

### PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

ł

1995 Year End Working Access Lines 21,048,353

# Source: Mtas/Integris E2700-Combined Report

-

Amount given via telephone from Laura Dinan

٠

# LOCAL SWITCHING HODERNIZATION BY EQUIPMENT TYPE

١

RUNDATE: 01/22/96 PROGRAM: ENTRPT

00.5

1

4. 4٠

٤.

14

..

• •

.

. . .

. 4

H

8 9

### BELLSOUTH REGION TOTAL

	10					•	IN SERV	ICE BEGI	INNING YE	AR				
	12	EQUIP TYPE	1996 ENTIT	N.A.L DEHAND	1997 ENTITY	N.A.L DEMAND	1998 ENTITY	N.A.L DEMAND	1999 Entity	N.A.L DEMAND	2000 ENTITY	N.A.L	2001 Entity	N.A.L
	「時代は服務の設計にはない。」の時間でははちに没たをきした。	DCO DGTL DI/2 D100 EWSD LRCU RCU RCU RCU RCU RCU RCU RCU RCU RCU	47 47 49 234 234 234 234 19 17 27 64 236 35 298 0 0 48 288 1647	286731 0 616565 169098 4577120 534151 16923 1464 21953 4 7370 5914 2778 119090 36262 215743 555695 75412 4152767 306792 8223241 0 169166 968681 21063720	47 1 32 44 236 25 4 19 1 15 1 6 83 8 64 239 305 12 48 289 1642	NOTICE: 1	47 18 32 42 237 25 4 1 19 1 14 1 6 82 9 63 239 36 68 11 312 14 47 290 1638 HOT FOR US	E OR DIS	ENTITY 47 30 32 42 238 25 4 1 19 1 14 14 6 82 9 63 239 36 70 11 317 14 46 290 1637 SCLOSURE 6		ENTITY 47 46 32 41 238 25 41 19 19 1 14 14 16 321 321 14 46 290 1635 50 50 50 50 50 50 50 50 50 5	DÉMÁÑD	ENTITY 47 53 32 41 238 26 4 1 19 1 1 3 1 1 6 8 2 38 36 40 11 323 14 46 290 1634	DEMAND
4.	-							SOURC	E: LSD&F					

÷.

.

ŧ

4

1

•

•

t.

· ·

u.

### DISTRIBUTING FRAME COST

Distributing frame costs include all applicable framework, connector and protector costs to be added to loops not _ terminating to a BellSouth switch. The costs are developed using the annual cost factors and investment inflation factors. The attached worksheet shows the calculation of distributing frame costs for 2 Wire and 4 Wire services. •

08/08/96

	۸ A	в	С	D	ε	F	G	н	I	J	к	L	М	N	C
--	-----	---	---	---	---	---	---	---	---	---	---	---	---	---	---

# Development of Levelized Monthly Distributing Frame Cost

4 5 6 7 8 9	State	Circuit Served <u>On</u>	Levelized	Annual Cost Factor (377C)	••• Weighting	Weighted Annual <u>Cost</u>	Weighted Monthly <u>Cost</u>
11	Florida						
12 13 14 15	- 2 wire - 2 wire Total	copper DLC		0.2520 0.2520	0.34 0.66	\$1.03 \$1.49	\$0.09 \$0.12 \$0.21
16 17 18 19 20 21	- 4 wire - 4 wire Total	copper DLC		0.2520 0.2520	0.34 0.66	\$2.06 \$2.99	\$0.17 \$0.25 \$0.42
22 23 24 25 26 27 28 29	• provide	d by Wayne Co	ouey, 4/25/96		.3	4 Hí	rtí C

with "0" Admin
based upon # sampled FL circuits served on straight copper (.66) and DLC (.34) as reflected in the FL "As Is" scenario.

J۷

### 1995 Connector and Protector Investments

(Investments per circuit)

Connector Investment (All Copper Loops)

Florida	<u>2 Wire</u> \$	<u>4 Wirs</u> \$				
	Protector Uni	t investment*				
	(Copper Loops not connecting					
	to BellSouth S	witch)				
	2 Wire	4 Wire				
Florida	\$	\$				

*Services not connecting to a BellSouth Switch must include both connector and protector unit investments. In services which have an associated SCIS Study, the cost of the protector unit is recovered in the Switch Cost.

Material Investment for Dist. Frame

\$

			•	Total Dist. Frame Invst.
		(Co	oper Loop	s not connecting to BellSouth Switch)
	2 Wire	Level,	Loyol.	<u>4 Wire Level.</u>
State	<u>Invst</u>	Factor	<u>Invet.</u>	<u>invet invet</u>
Florida	\$	1.012	\$	35

Private/proprietary: No disclosure outside BellSouth except by written agreement

1995 Connecta	or and Protector (Investments p Stubless Con	r investments per circuit) mector investment	
	(All Noninteg. DLC Loops)		
	2 Wire	4 Wire	
Florida	\$	\$	
	<b>Pseudo Prote</b> (Noninteg. DL to BellSouth S	ctor Unit Investment* C Loops not connecting witch)	
	2 Wire	4 Wire	
Florida	\$	\$	

Material investment for Dist. Frame

\$

Total Dist. Frame Invst. (All Noninteg. DLC Loops)

	<u>2 Wire</u>	Level,	Level.	<u>4 Wire</u>	<u>Level.</u>
etate	_invst_	Factor	invat.	invet.	_invet
orida		1.012			

Private/proprietary: No disclosure outside BellSouth except by written agreement

#### 1 1995 FLORIDA ACCOUNT AVERAGE ANNUAL COST FACTORS INCREMENTAL

* FOR USE IN SERVICE COST STUDIES ONLY *

	field_code	depreciation R	ectc_com b	ecfc_inc tax C	cap_exp d	ecfc_mice 0	acfc_adval tax f	admin_dir Ø	acfc_oper_exp h	actc_grt_comb I	benidmos_tot į	acfc_grt_local k	tot_tocal 1	actc_grt_tol m	tot_toli N
			13.2%		(a+b+c)				(e+f+g)	0.0152 x (d+h)	(d+h+l)	0.0152 z (d+h)	(d+h+k)	0.0152 x (d+h)	(d+h+m
LAND	20C	0.0000	0.1118	0.0514	0.1632	0.0000	0.0113	0.0000	0.0113	0.0027	0.1772		*********		
BUILDINGS	10C, 110C, 810C	0.0302	0.0968	0.0452	0.1740	0.0009	0.0113	0.0000	0.0182	0.0029	0.1951				
ANALOG ELEC SWITCH	77C, 877C, 977C	0.2629	0.0680	0.0306	0.3615	0.0217	0.0113	0.0000	0.0330	0.0000	0.4005				
DIGITAL ELEC SWITCH	377C, 887C	0.1134	0.0651	0.0302	0.2087	0.0282	0.0113	0.0000	0.0395	0.0036	0.2520				
OPERATOR SYSTEMS	117C,417C	0.1063	0.0751	0.0404	0.2236	0.0040	0.0113	0.0000	0.0153	0.0036	0.2427				
RADIO	187C, 67C, 867C, 967C	0,1434	0.0750	0.0348	0.2532	0.0763	0.0113	0.0000	0.0676	0.0052	0.3460				
DIGTL CIRC-DOS	157C	0.1810	0.0675	0.0305	0.2790	0.0073	0.0113	0.0000	0.0166	0.0045	0.3021				
DIGTL CIRC-PAIR GAIN	257C,0257C,F257C	0.1134	0.0630	0.0288	0.2058	0.0089	0.0113	0.0000	0.0202	0.0034	0.2294				
DIGTL CIRC-OTHER	357C,T357C,F357C,857C,957C	0,1134	0.0656	0.0297	0.2089	0.0066	0.0113	0.0000	0.0199	0.0034	0.2302				
ANALOG CIRC-PAIR GAIN	457G	0,1689	0.0536	0.0248	0.2573	0.0000	0.0113	0.0000	0.0113	0.0041	0.2727	* See Note B	elow		
ANALOG CIRC-OTHER	57C	0.1689	0.0639	0.0282	0.2610	0.0208	0.0113	0.0000	0.0319	0.0045	0.2974				
PEX	158C, 258C	0.2296	0.0771	0.0346	0.3413	0.0145	0.0113	0.0000	0.0258	0.0058	0.3727				
PUBLIC-COIN	196C, 166C	0.1463	0.0763	0.0348	0.2594	0.2064	0.0113	0.0000	0.2197	0.0073	0.4864				
PUBLIC-COINLESS	298C, 268C	0,1483	0.0763	0.0348	0.2594	0.1248	0.0113	0.0000	0.1361	0.0080	0.4015				
PUBLIC-OTHER	996C, 968C	0.1483	0.0763	0.0348	0.2594	0.1062	0.0113	0.0000	0.1175	0.0057	0.3826				
OTHER TERMINAL EOPT	358C, D958C, 858C, 558C,	0.1733	0.0612	0.0359	0.2904	0.0548	0.0113	0.0000	0.0001	0.0054	0.3619				
	828C,928C,F958C														
SUBSCRIBER PAIR GAIN	758C,D758C,F758C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000				
POLES	1C, 811C	0.0671	0.0725	0.0325	0.1721	0.0279	0.0113	0.0000	0.0392	0.0032	0.2145				
AERIAL CA - METAL	22C, 12C, 802C	0.0917	0.0797	0.0336	0.2052	0.0571	0.0113	0.0000	0.0684	0.0042	0.2778				
AERIAL CA - FIBER	822C, 812C, 882C, 982C, D22C, F22C T22C D12C F12C T12C	0.0667	0.0764	0.0347	0,1798	0.0139	0.0113	0.0000	0.0252	0.0031	0.2061				
UNGROUND CA - METAL	5C. 805C	0,1036	0.0613	0.0342	0.2191	0.0291	0.0113	0 0000	0.0404	0 0030	0 2634				
UNGROUND CA - FIBER	ASC BASC BASC DSC ESC TSC	0.0626	0.0600	0.0356	0.1784	0.0136	0.0113	0.0000	0.0248	0.0031	0 2063				
BURIED CA . METAL	45C. 848C	0.0676	0.0609	0.0354	0.2039	0.0543	0.0113	0,0000	0.0656	0.0041	0 2736				
BURIED CA - FIBER	845C,850C,850C D45C	0.0585	0.0616	0.0367	0.1768	0.0144	0.0113	0.0000	0.0257	0.0031	0.2054				
	F45C T45C														
SUBMARINE CA-METAL	6C, 806C	0.0660	0.0614	0.0366	0.2040	0.0150	0.0113	0.0000	0.0263	0.0035	0.2338				
SUBMARINE CA-FIBER	80C,888C,D8C,F8C,T6C	0.0660	0.0614	0.0355	0.2029	0.0150	0.0113	0.0000	0.0263	0.0035	0.2327				
INTROLD NTWK-METAL	52C	0.0661	0.0785	0.0340	0.1766	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
INTROLD NTWK-FIBER	652C,052C,F52C,T52C	0.0061	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
CONDUIT SYSTEMS	4C, 84C, 84C	0.0242	0.0677	0.0401	0.1520	0.0028	0.0113	0.0000	0.0141	0.0025	0.1666				

NOTE: Certain states in the BellSouth region (QA & NC) assess gross receipts tax only on "local" revenues. For those states, it is necessary to publish "local", "private line and toll", and "combined" factors. Beware that the definitions of "local" and "private line and toll" are defined by the texing authority for gross receipts tax purposes and may vary from state to state according to tax law.

For those states which assess gross receipts tax on local, private line, and toil revenues, the gross receipts tax factor is based on the overall effective tax rete.

10-May-96

.

.

Υ.

٠

## TIRKS EXPENSE FACTOR

### **GENERAL EXPLANATION OF THE COST**

These are mainframe computer systems expenses for Trunks Integrated Records Keeping System (TIRKS) plus associated systems. These expenses includes general purpose computer expenses, information management expenses and investment related expenses-depreciation, cost of money, income tax and ad valorem tax. The sum of these expenses are then divided by the sum of investment in plant categories 57C, 157C, 257C, 357C, 857C and 957C.

14-May-96

----

### DEVELOPMENT OF 1995 TIRKS FACTOR *** REVISED TO REMOVE 257C INVESTMENT ***

LINE NO.	DESCRIPTION	SOURCE	AMOUNT
1.	1994 ACTUAL DIRECTLY ASSIGNED TIRKS COMPUTER EXPENSE - BELLSOUTH REGION (WITHOUT GROSS RECEIPTS)	C-CAM	-
2.	1994 57C INVESTMENT BELLSOUTH REGION	YTD REPORT 2A SPECIAL	<b>\$759,472,363</b>
3.	RESERVED		
4.	1994 357C INVESTMENT BELLSOUTH REGION	YTD REPORT 2A SPECIAL	\$2,892,295,556
5.	1994 157C INVESTMENT BELLSOUTH REGION	YTD REPORT 2A SPECIAL	\$78,963,306
6.	1994 758C INVESTMENT BELLSOUTH REGION	YTD REPORT 2A SPECIAL	\$0
7.	1994 857C INVESTMENT BELLSOUTH REGION	YTD REPORT 2A SPECIAL	\$0
8.	1994 957C INVESTMENT BELLSOUTH REGION	YTD REPORT 2A SPECIAL	\$0
9.	TOTAL INVESTMENT	LN 2 + LN 3 + LN 4 + LN 5 + LN 6 + LN 7 + LN 8	\$3,730,731,225
10.	ANNUAL TIRKS FACTOR	LN 1 / LN 9	

### **TIRKS and Associated Systems**

TIRKS

TIRKS SOLAR Interface TIRKS IN SARTS OUT TIRKS IN SARTS OUT TIRKS DIVISION OR REVENUE Process Interface System TRIPS-TIRKS Reg Interface Process System Trunk Coordination System Planning Work Station PEGASUS CAROT 2 Total Network Data System-Trunking Total Network Data System Work & Force Administration-Control

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

OVERHEAD		
6711 EXECUTIVE		0.00
6712 PLANNING		0.00
6721 ACCOUNTIN	G AND FINANCE	0.00
6722 EXTERNAL	RELATIONS	0.00
6723 HUMAN RES	OURCES	0.00
6725 LEGAL		0.00
TOTAL OVE	RHEAD	0.00

#### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

#### GRAND TOTAL

### GROSS RECEIPTS

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

4/28/95 14:25:49 . . .

4/28/95

11:21:25

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

#### SUBTOTAL

OVERI	HEAD	
6711	EXECUTIVE	0.00
6712	PLANNING	0.00
6721	ACCOUNTING AND FINANCE	0.00
6722	EXTERNAL RELATIONS	0.00
6723	HUMAN RESOURCES	0.00
6725	LEGAL	0.00

# TOTAL OVERHEAD 0.00

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

### GRAND TOTAL

### GROSS RECEIPTS

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

4/28/95

11:19:43

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

OVERJ 6711 6712 6721 6722 6723 6725	HEAD EXECUTIVE PLANNING ACCOUNTING AND FINANCE EXTERNAL RELATIONS HUMAN RESOURCES LEGAL	0.00 0.00 0.00 0.00 0.00 0.00
		0.00

TOTAL OVERHEAD 0.00

#### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

### GRAND TOTAL

### GROSS RECEIPTS

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

#### SUBTOTAL

OVERH 6711 6712 6721 6722 6723	EAD EXECUTIVE PLANNING ACCOUNTING AND FINANCE EXTERNAL RELATIONS HUMAN RESOURCES	0.00 0.00 0.00 0.00 0.00
6725	LEGAL	0.00
	TOTAL OVERHEAD	0.00

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

GRAND TOTAL

#### GROSS RECEIPTS

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

4/28/95

11:18:26

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

#### SUBTOTAL

OVERHEAD	
6711 EXECUTIVE	0.00
6712 PLANNING	0.00
6721 ACCOUNTING AND FINANCE	0.00
6722 EXTERNAL RELATIONS	0.00
6723 HUMAN RESOURCES	0.00
6725 LEGAL	0.00

TOTAL OVERHEAD 0.00

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

GRAND TOTAL

GROSS RECEIPTS

-

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

4/28/95

11:17:20

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

OVERH	IEAD	
6711	EXECUTIVE	0.00
6712	PLANNING	0.00
6721	ACCOUNTING AND FINANCE	0.00
6722	EXTERNAL RELATIONS	0.00
6723	HUMAN RESOURCES	0.00
6725	LEGAL	0.00
	TOTAL OVERHEAD	0.00

TOTAL OVERHEAD

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

#### GRAND TOTAL

### **GROSS RECEIPTS**

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

.....

4/28/95

11:16:04

6124 WAGE EXPENSE 6724 WAGE EXPENSE 6124 OTHER EXPENSE 6724 OTHER EXPENSE

### SUBTOTAL

OVERI	HEAD	
6711	EXECUTIVE	0.00
6712	PLANNING	0.00
6721	ACCOUNTING AND FINANCE	0.00
6722	EXTERNAL RELATIONS	0.00
6723	HUMAN RESOURCES	0.00
6725	LEGAL	0.00

TOTAL OVERHEAD 0.00

.

.

### EXPENSE SUBTOTAL

INVESTMENT DEPRECIATION COST OF MONEY INCOME TAX MAINTENANCE AD VALORUM

INVESTMENT EXPENSE

#### GRAND TOTAL

### GROSS RECEIPTS

GRAND TOTAL

PRIVATE/PROPRIETARY Not for use or disclosure outside BELLSOUTH except by written agreement

4/28/95

11:15:15

**V** 

•

r;

 $r_{i}$ 

;*

...

CH1- 1 01/. 5 111953

REPORT 2A SPECIAL SHEET 2 DECEMBER 1994

- E

.

***************************************			~~~~~~~~~~~~	DECE	NULM 1774
· · · · · · · · · · · · · · · · · · ·	1		THIS YEAR TO DATE	{	TOTAL AT END
	Ī	PLANT ADDED	PLANT RETIRED	NET INCRÉASE	OF PERIOD
		(A) [	(B) į	(C)	(D) [
- EQUAL ACCESS	887C	.00	.00 t	.00	.00
2215) ELECTRO-MECH SWITCH - STEP-BY-STEP	370		.00 /	.001	.00
- ENB. INV./SHALL VALUE ITEMS	537C	.00	20,136.30	-20,136.30	59,779.53
- NETWORK RECONFIGURATION	937CI	.00 1	.00	.00	. 00
- CRUSSBAR SWITCHING	4701	.00	.00.	.001	.001
- ERB, INV./SRALL VALUE ITERS	2470	.00 [	17,155.28	-17,155.28	51,136.14
- CHER ELECTRU-RECH SWITCHING	1/61	.00 ]	.00 [	.001	100.
TEND. INV./SMALL VALVE LIENS	31/UI		1 00.   75 () 75 (	[00. 	
- ADERITOR EVENTER CRATCHE	43701	24,377,449.04	7,440,061.35	15,378,783.671	132,962,942.50[
- END THE PERSON OF THE PERSON	41/U	-07,327.21	1,212,456.56	-1,301,985.571	114,525.71
- CHD, SHV./SHALL VALUE ITERS	1470	.90 . 1 276 726 47 1	174.85	174.62	//9.50
- END THE JOURNE TIME TIME	10/UI	1,2/0,327.0/	•,304,427.27   7 7(2 20 1	-7 7(0 001	12,259,/31.43
- COD. ANY// JOALL VALUE ITERS . Teddeetatai aterdalahe - Athen	967U	90.   ex (ex exe	3,/02.27	-3,762,291	
- CKREDIKIAL MILKUWAVE - DINEM	56701	782,821.32	10,200,007.92	-1/,278,048,10	122,369,794.521
- FOUL ACCESS	99761 #4701		3/,17/.17	-37,197,191	111,384.21
- NCTUORY BECONSTONESTING	00/L[		.00		.001
2212) CIPCHIT EARY - DICITIA - DICITIA BATA SVC	70/U		90.	100,	
- ALTO CATH EVETENC	25701	0,700,001.41	0,73/,040.18   D7 060 060 11	2,931,821.23	10,703,305,741
2571 - PATE GATH STATENS - ETBER P	23/61	39/,331,927.//	6/,059,242.11	2/7,461,387.66	3,646,192,167.15
- PATE CATH STRICTS - FADER L	128761 125761	73,487.57	.90 I 	73,407.571	353,064.171
END THE PAIR STOLENS - FIDER F	20701	42,003,744.33	2,000,004.47 [	40,129,645.841	200,0/6,/95,13
- ATHER	7277-1		002,200.13 1 121 12 1	101,002,200" 101,002,200"	1,772,140.27
3570 - OTHER - FIRER	39761	46 642 878 71 1	7 657 406 47 4	20/,034,41/.0V  70 1/5 475 (0)	2,0/2,028,022.81
- OTHER - FIBER S	535701	40,041,0/7./1   Ab	50.790,707,071	37,103,073,061	217,000,/33.15
857C- EDUAL ACCESS	85701				
9506 - NETWORK RECONFIGURATION	95701				
- ANALOG - PATE GAIN SYSTEMS	4570	87.745.74	490.110.05	-402.412 361	
SOC . OTHER	570	16.258.154.59	45.431.630.78	-79.173.376.16	1,376,674.671 769 679 363 691
- ENB. INV./SHALL VALUE ITENS	597C1		126.571 AA 1	-126.671 AAL	· 379.233 021
	+		++ ++	+++ ++	
IUIAL CENTRAL OFFICE ASSETS (2200)	 	1,608,405,137.33	843,699,484.61	764,705,652.72	15,362,493,472.54
2311) STATION APPARATUS - RETIREMENT UNITS	318C	-119,279.37	887,971.53 L	-1,607,258.90	745,011.541
- CONVENTION CENTER - NON REG 3	518NC	.04	.00 (	.001	.001
- INHATE SERVICES - NON REG 3	526NC	.00	.00	.00]	32,834.83
- OTHER COSTS - REGULATED	418C	22,445.43	178,705.56	-156,260.13	327,838.931
- CONVENTION CENTER - NON REG 4	19HC	.04	.00 [	.001	.001
- INMATE SERVICES - NON REG 4	128HC	.00 [	.00	.00]	2,681.131
2321) CUSTOMER PRENISES WIRING - TELETYPE INSIDE	1901	.00 [	.00	.00]	. 001
- MISC INSIDE - NETWK DIST	69C	. 00	.00 [	100.	.001
- COMPLEX	79C	.00	.00	. 401	.001
- PUBLIC	8901	. 00	.00 1	. 001	.001

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

38

,

REPORT 2A SPECIAL SHEET 3 DECEMBER 1994

.

Ġ

.

•

		-THIS YEAR TO DATE		TOTAL AT END
Į	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
	(A)	(B) j	(C)	(D)
- HOBILE RADIO EQPT WIRING 39CL	. 60		•	
- SCNDRY DISTRIBUTION WIRES 49C	.00	1 .00 1	.001	. 00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C	4,106,715.97	3,028,366.96	1.078.349.01	30.208.867.00
- 911 PERIPHERAL EQUIPHENT 450CI	4,326,984.44	1,534,143.78	2,792.840.661	14,161,894,66
- 911 OTHER COSTS 468C1	435,189.08	313,002.26	122,186.821	2.645.406.29
- CNTRX ATTNDNT POS EQPT - REG 258C	-13,165.05	00.	-13,165.051	989,425.77
- NON REG 256NC!	.00	l .00	.00[	390,539.98
- CONVENTION CNTR - NON REG 58NC	.09	.00	.00]	. 00
12351) PUB TELE TERM EQPT - COIN - RETIREMENT 198C	24,560,672.91	14,121,558.64	10,439,114.07	153,144,134.62
• UTHER COSTS 188C	2,001,842.10	1,599,143.75	402,698.35	16,526,904.37
- CUINLESS - RETIREMENT UNITS 298CI	1,737,850.02	826,815.25	911,034.77	4,344,136.42
UTHER COSTS 288C	104,098.18	82,501.13	101,597.05	494,389.79
- UINCK * KETLKENENT UNITS 998C)	2,698,406.84	5,536,515.38 (	~2,838,108.52	62,185,786.04
(2362) OTHER TERM FORT - DRE - NON-RECHTARE - TERM	223,204.54	3,049,746.13	~2,826,561.591	29,609,291.96
DICTAL NOTE	221,676.50	-1,770.36	223,446.86	5,889,108.55
- DIGITAL NUTE 355NCJ	2,001,950.27	.00	2,001,950.27)	6,159,424.40
	.00	.00 .	.00‡	422,981.96
- MULE REGULATED - 378CI	4,059,672.52	.00	4,059,672.52]	9,289,289.45
- ANALOG NEIWK - KEI UNITS 858CI	5,542,758.64	4,894,886.55	647,872.09	152,628,819.34
UINER COSIS 558CI	7,552,549.25		3,482,939.34	88,982,429.36
SUBSCRIBER PAIR GAIN EQFT 758C	-48,878,472.09	1,026,852.23	-49,897,324.32	.00
/ SUBSCRIBER PAIR GAIN EQPT D758C	-9,504.74	170.94	-9,675.68	.00
	-250,698.61	5,302.02	-256,000.431	99
- OTHER HUM CRE - STAT RET UN. 828CL	15,699.77	1,449,248.76	-1,433,548.99	1,256,818.63
- OTHER WON CRE - OTHER - DEC - OTHER	184.91	602,163.21	-601,978.30[	514,072.96
- OTHER NON CRE SEEDER - REG 756CI	2,252,658.29	170,613.96	2,112,044.33	16,641,609.63
- OTHER NOW CPE FREDEN - NEU F958C	.00	.00	.00[	3,093.09
- VINER PUR OFE DISTRIS. REE 0958C	.00	.00	.001	70,946.05
- LONV LENT NO REG 958NCI	.00	.00 (	.001	.00
- ANTALE DERV. NR 968NC)	230,459.54	.00 ł	230,459.54	1,950,872.70
- UISI LKN CTR NR 976NC	292,065.71	.00	292,065.71	689,242.40
TOTAL INFO ORIGINATION/TERNINATION ASSETS (2300)	13,233,965.07	43,375,567.79 1	-30,141,602.721	600.307.842 AC
(2411) POLES - OTHER 101				
- EQUAL ACCESS ATTC		14,044,374.46	31,752,536.72	838,621,745.47
(2421) AERIAL CABLE - METALLIC - OTHER 2201	.V0 367.776.020 45	.00	.001	.00
- BUILDING ENTRANCE 1201	26.278.836 74	3/3V20330/.4/	110,745,361.18	3,721,617,014.66
- EQUAL ACCESS AD2CI		4,430,237.84 [	21,840,586.90[	381,282,430.38
- NON-METALLIC - OTHER 02201		.40 1	.001	. 001
- NON-NETALLIC - OTHER F22CT	1.705.764 44 4		100.	11,152.49
- NON-NETALLIC - OTHER T22CI	648.458 AC	07,200.96 J	1,030,553.73	17,154,013.39
- BUILDING ENTRANCE DI 201	5.777 AD	143,101.51	525,354.54	2,358,647.891
	3////.02	.40 (	5,777.82	30,382.01

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

1

...

## IN-PLANT FACTORS - USED IN UNBUNDLED LOOP STUDIES

The Investment In-Plant Factors used in the 2-wire Analog Voice Grade Loop, 4-wire Analog Voice Grade Loop, and 2-wire ISDN Digital Grade Loop consist of an exempt material factor, a TELCO engineering labor factor, a TELCO installation labor factor, a contractor labor factor. and appropriate support loadings.

The factors are applied based upon the appropriate field reporting code (FRC). The exempt material factor is used to calculate total material. Then, each labor factor (engineering, installation and contractor) is multiplied times total material to determine the labor cost. Also, the support loadings are multiplied times total material to determine the appropriate support cost.

لم ا	ł
------	---

ŧ

.

		=			WEXTC - LABOR AND M	ATE	RIALS	╶┓┩	KI	
150			<u> </u>							
1000	108. 11.1183 C	realed from	RTAP download - Filenames	= RTA	PA WAA PTADIX what at		┝┤─────			+
Stat					WK4, OIC.		<del>   </del>			+
0.00		Int Code	Account Description		Herry Decent dia					
FI					Kein Description	_	EXTC	++	1994 171 8	╂───
<u>۲</u>	-1-12400		Aerial Cable - Metallic		Plant Sunn Manager			11		+
<u>}</u>	- 1240U		Aerial Service Drop	_	Everyof Metadela County		CJ1+CJ4	77	t=	<b></b>
┝	╺╆╍╆╍╍╍╸				Total Materials	·	CQ1	11		<b></b>
<u>├</u> ──	╶╂╼╂╼╾╼╾	/	·		Direct Ecologication On the st		CJ1+CQ1	T1	-	<b> </b>
<u>├</u> ──	╺┼╼┟╼╌───				Direct Lehor - Perstudition	ve	462, 463, KE1, etc.	T		╂
F	╺╂╾┠╾╍╌╸				Contracted Plant Labor		KP1. KP6, COk,etc.	$\mathbf{T}$	<del> </del>	<b> </b>
	┿┾╼┈╸				Contracting Plant Labor		484,48G	11		<b>-</b>
FI	1-1000							TT.	₽┩	
·	1 Perce	/_Ľ	verial Cable - Non-Metallic		Plant Sumo - Monance				┟╾┨	-
	╉━╂═╍══				Exempt Materials Chief		CJ1+CJ4	TT.	<u></u>	_
	+			+	Total Materiala		<u>cq1</u>		<u>⊦</u> -†	
	+				Direct Englanging Or the		CJ1+CQ1		<b>↓</b> }	_
	<u>+</u>		·····		Oraci Labor - Duration	•	462, 463, KE1, etc.		₽-4	-
	┝┥───			-+	Contracted Direct 4		KP1_KP8, COk,etc.		<b>↓</b> _}	
	++			-+-	THERE LIDOR		484,48G	+		-
								-	╂╾┧	-
<u> </u>	<u>   &gt;C</u>	0	nderground - Metallic		Plant Cump Alaman			+	4-4	-
	- <u> </u> .				Frank Supp Nonexempt		CJ1+CJ4	+	-∔=-}	-
				╾╼┟╸	Exempt Millenels Overheed		CQ1	+	╂╍╂	-
				— <u>+</u> -			CJ1+CQ1	-	44	-
					Direct Engineering-Productive		462, 463, KE1 etc	-	4-4	
					Chief Cabor - Productive		KP1_KP8.COk etc	+	-+-	
					Contracted Plant Labor		484,48G	+		
								+	┠╍┠╴	
╘╌╌┤		Un	derground - Non-Metallic		Dianet Current Adv			+		
-+	- <u> </u>				Nonexempt		CJ1+CJ4	+	4-4	
+				╼╁╾╂	Tetel Materials Overhead		CQ1	+	44	
-+					Direct Contents		CJ1+CO1	÷	44	
	+				Officer Language Productive		462, 463, KE1.etc.	+	4-4	
-+-					Contraded Disate		KP1. KP8, COketc	+	4-4	
-+-				╾┼╌Ғ	Contracting Pairs Labor		484,48Q,48Q	+		
	100			-++				t	++	
	100	Bur	ed Cable - Metallic	╌┼╍╆	Pland Stones Man			t	1-1-	
	5480	(Burl	ied Service Drop		Yemai Matadata Cari		CJ1+CJ4	t:	++	
	<u> </u>			╶┼╶╬	Total Material		201	F	+-+	
	<u> </u>				Nect Federates On And	K	21+001	F	+-+	
				16	Wrect I abor a Development	_ <b> _</b> Ľ	62, 463, KE1, etc.	-	₽-₽	
				Ť	Chiracied Plant ( above		P1_KP6, COK.elc.	1	-+	•
-+-					LIDOL	-1-14	64 A8G A9Q	-	-+-+	-
					lahi ai Way			-	┟╍╄╼╌	-
	RISC	-+-		77		-1-14	51,464,48J,644,etc.	•	┝╌┠╾╸	
		Burk	Cable - Non-Metallic	TP	Int Suno - Monana			•	-+	-
				TF	Xenci Materiale Charles	- <b>†</b> -ľc	J1+CJ4	-	ft	•
-+-				11	Total Materials	1-10	Q1		┟╌┠╌╴	
-1-1				TIO	Tect Foolpeertry Destant	<u>-1-ic</u>	J1+CQ1		┝╇╼╍	-
-1-1					neci Labor - Developed	-1-146	2, 463, KE1,etc.	-	┟╸┠╼╌	-
-+-+	<u> </u>			ΤĒ	Intracted Plant Labor	1.10	P1.JOP8, COk,etc.	-	┹	
┥┥				++~		1 48	4,48G	-	┝╋┯╼	-

	ς.
••	

			ß	H	ј к .		
·	12C	Aerial Cable - Metallic	Plant Supplies - Man Free			-MNQ	
		(Building Entrance)	Plant Supplies - Non-Exempt		<b>F</b> F=-	┟╂┉┉┉┉	
			Total Materials		]  +	┟┠╼╍╼┉	
			Dred Fromantes Dent	483.483.17		<u>}-</u>	
	·		Orart Labor - Drad stiller	462+463+KE1_KE0+KEL	] [-]		
··			Contracted Plant Labor	KP1.KP8+%KPL+CQK.CC	51 FI-		
			Total abor	1484+480			
· • •••	· · · · · · · · · · · · · · · · · · ·		Right-of-Way		I ht-	╼┈━╌┟╌╂	
				431+464+481+644+799+794		┍╼╌╾┼┤	
f	C	Aenal Cable - Non-Metallic	Plant Supplies , Man Supplier		<u>I</u> .  +	++	- <del> </del> -
		(Building Entrance)	Pierd Supplies - Exempt			<u></u> +•	4
			Total Materiate			F4	+-
	+		Oracl Footpageton Denduction		I 14-	<u>++</u>	+
┈╼┠			Direct abor - Brock states	402+403+KE1KE6+KEL		<u>+</u> +	+-
			Contracted Plant Labor	A T. KPO WICH COK.COS		<u></u> ++	
			Total abor	4047400		<b>F</b>	
	+		Right-of-Way			<u>++</u>	-H-
				431+404+46J+644+799+79A		<b>₽</b> -₽	
	#12C	Aerial Cable - Non-Metallic	Plant Sunnies - Non Even		T H-	++	+
		(Building Entrance)	Plant Sunches - Example			<u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>	+
_			Total Materials			++	
			Cirect Foolgenden Content			<u></u> <u></u> <u></u> ++	<u>+-</u>
			Ciract Jahry - Dendurth -	402+403+KE1.KE6+KEL		F-F	
-			Contracted Plant Labor	- KP1, KP8+%KPL+COK,COS		<u>++</u>	<b>-</b>
			Total Labor	404+40Q		<u>+</u> -}-	
					T H-	++	+
	Γ		- India-de-AABA	451+464+48,4644+799+794	╊ <b>╌╂</b> ──	<u></u>	
	T12C	Aerial Cable - Non-Matalic			t 14	44	E
		(Building Entrance)	Plant Supplies - Non-Exempl		┠ ┠┅┠╼╸	┢╾┟╸	Е
	]		Plant Supples - Exempt	C01	⊦ ⊢∔⊸	14	Τ-
	· · · ·	· / · / · · · · · · · · · · · · · · · ·	Total Materiata		⊦ ⊦∔–		T-
	· · · · ·		Orect Engineering Productive	462+463+KE1_KE6+KFI	ŀ ∳-∔		1-
-		······	Direct Labor - Productive	KP1KP8+%KPL+COM CONS	F		1
	<u> </u>	· / /	Contracted Plant Labor	484+480	│ ┟╍╄──		1
		· / · / · · · · · · · · · · · · · · · ·	Totel Labor		╵		1-
		╉ <u>╎────────────────────────────────────</u>	Flight-of-Way	451+464+48 +644+706+704	╞╇╸		T-
	52C	Notabuilding Mast Cable Materia				Π	- T
		A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL PROPERTY AND A REAL	Plant Supplies - Non-Exempt		·		F
		/ · /	Plant Supplies - Exempt				1-
-Ľ1		······································	Total Materials		· -∔		T
			Direct Engineering Productive	462+463+KE1KE6+KEL	·		T
			Ureci Labor - Produciive	KP1.KP8+%KPL+COK_COS	·		F
Ľ		······································	Contracted Plant Labor	484+480	੶ ₽₩	44	1-
			l otal Labor		·	ЦL	Г
			Right-of-Way	451+464+48, +644+700+704	੶ ┣-╋-	<u>   </u>	T
	D52C	Intrabuilding Next Cable - Mon Maturia (Such			· • • • • • • • • • • • • • • • • • • •	Ш	T I
		Cust	Plant Supplies - Non-Exempt		·		Г
			FIGN Supples - Exempt		·	H-F	
$\square$			1 Olel Materials		·	LL.	<u> </u>
Ш			Direct Engineering Productive	462+463+KE1.KE6+KEL	·	++	<u> </u>
			Credit Labor - Productive	KP1. KP8+KKPL+COK COK	·	H-	
1.1			Table Labor	484+480	· • • • •	++	<u> </u>
П			Dial Labor	<del></del>	·	44	
			TUNER-OT-WAY	451+464+483+644+799+764		h-h-	
F	52C	Introbuilding Ntwit Cable - Non-Metallic /Conduct	1 Direct Contraction			<u>+-</u>	
T		and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec	Diant Supples - Non-Exempt	CUICIA	F#-	<u> </u>	
T			Tate Market - Exempt		┟╍┢╼╺	<u>+</u> +	
T			Oleman Forder Inte		┝╌┟──	LL.	
$\perp T$		]	Direct Engineering-Productive	462+463+KE1.KE6+KEL	┣━╉	<b>h-h-</b>	
$\Box$			Productive	KP1.KP0+*KPL+COK COR	<b>þ.</b>		
			Contracting Plant Labor	1464	ļ	<u> </u>	
Ш			Disks of Mar		·/	H-	
1T		1		451+464+461+644+790+704	<u>+-</u> -	h-h-	
LT	52C	Intrabuilding Niwit Cable - Non-Matalia /Internet					
LT		The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	Print Supplies - Non-Exempt	CUTICH	++-		<u> </u>
			Fiant Supplies - Exempt	[CQ1	- ++-		
			Total Materials	<u> </u>	I-I		<b>—</b>
╆╋		<u> </u>	Direct Engineering-Productive	462+463+KF1 #E4+PE1	<u>L</u>		<b>—</b>
┢┠		-	Direct abox Desident	L			<b>—</b>
┝╟			Landra Labor - Productive	KP1. KP8+9 KPI - CAL ARE -	- LL		
			Contracted Plant Labor	KP1KP8+%KPL+CQK.CQS		+	
			Contracted Plent Labor	KP1KP8+%KPL+CQK.CQS 484+48G+48Q	E	+	 

IATE/PROPRIETARY No use or disclosure outside BELLSOUTH except by written agreement.

...

Ŧ

.

File: L: C.xls 2/19/96-AF

# EXTCs IDENTIFIED THROUGH MATERIAL, LABOR, AND ROW LOADINGS

Fleid Reporting Code	Description	Loading \$	EXIC(s)	Notes
22C	Aerial - Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	ROW \$ Captured in
822C	Aerial - Non-Metallic	Plant Supplies-Exempt	CQ1	Pole Loading
		Direct Labor - Productive	KP1, KP2, KP3, KP4, KP5, KP6, % of KPL CQK, CQL, CQM, CQN, CQQ, CQP, CQR, CQS	
		Direct Engng - Productive	462, 463, KE1, KE2, KE3, KE4, KE5, KE6, KEL	
		Contracted Plant Labor	484, 48G	
5C 85C	Underground - Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	ROW \$ Captured in
850	oude Bronud - Mol-Merming	Plant Supplies-Exempt	CQ1	Conduit Loading
		Direct Labor - Productive	KP1, KP2, KP3, KP4, KP5, KP6, % of KPL CQK, CQL, CQM, CQN, CQQ, CQP, CQR, CQS	
		Direct Engng - Productive	462, 463, KE1, KE2, KE3, KE4, KE5, KE6, KEL	
		Contracted Plant Labor	<b>484, 4</b> 8Q	
45C	Buriod - Metallic	Plant Supplies-Non-Exempt	CU1, CJ4	
845C	Buried - Non-Metallic	Plant Supplies-Exempt	ĊQ1	
		Direct Labor - Productive	KP1, KP2, KP3, KP4, KP5, KP6, % of KPL CQK, CQL, CQM, CQN, CQQ, CQP, CQR, CQS	
	•	Direct Engng - Productive	482, 483, KE1, KE2, KE3, KE4, KE5, KE6, KEL	
		Contracted Plant Labor	484, 48G, 48Q	
		Right-of Way	<b>451, 464, 48</b> J, 644, 799, 79A	

ŧ

# EXTCs IDENTIFIED THROUGH MATERIAL, LABOR, AND ROW LOADINGS

Field Reporting Code	Description	Loading \$	EXTC(s)	Notes
120	Building Entrance - Metallic	Plant Supplies-Non-Exompt	CJ1, CJ4	
6120	Briging France - Not-Metalic	Plant Supplies-Exempt	cai	
		Direct Labor - Productive	KP1, KP2, KP3, KP4, KP5, KP8, % of KPL CQK, CQL, CQM, CQN, CQQ, CQP, CQR, CQS	
		Direct Engng - Productive	462, 463, KE1, KE2, KE3, KE4, KE5, KE6, KEL	
		Contracted Plant Labor	484, 48Q	
		Right-of Way	<b>451, 464, 48J, 644,</b> 799, 78A	
52C	Intrabuilding - Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	
8520	Intrabuilding - Non-Metallic	Plant Supplies-Exempt	CQt	
		Direct Labor - Productive	KP1, KP2, KP3, KP4, KP5, KP8, % of KPL CQK, CQL, CQM, CQN, CQQ, CQP, CQR, CQS	
		Direct Engng - Productive	482, 463, KE1, KE2, KE3, KE4, KE5, KE6, KEL	
		Contracted Plant Labor	<b>484, 4</b> 8Q	
		Right-of Way	<b>451, 484, 48J, 644, 799, 79A</b>	
6C	Submarine - Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	
860	SUDALIZITING - MOL-WIGHTING	Plant Supplies-Exempt	CQ1	
		Direct Labor - Productive	KP1, KP2, KP3, KP4, KP5, KP6, % of KPL CQK, CQL, CQM, CQN, CQQ, CQP, CQR, CQS	
		Direct Engng - Productive	462, 463, KE1, KE2, KE3, KE4, KE5, KE6, KEL	
		Contracted Plant Labor	<b>484, 48</b> Q	
		Right-of Way	451, 464, 48J, 644, 799, 79A	1

bul
## File: RTAPFL.wk4 02/16/96-AF

	822C	Aarial Cable Non-Malalle	Essements	451	<u> </u>	0.03%			
	822C	Aartel Cable Non-Metallic	Take For Not Bid By BOC	452	╞╼╌╼   ┝╌	4 84 6		+	
	822C	Andel Cable-Non-Metaller	Taice Eng RAV Acquistion	464	┟━╌━    ├━	0.000	╬╾╾╼╌╼╴	+	I
FI	822C	Andel Cable Non-Materia	Dant Evel Degutorm/Benefits		<u>├</u> ────	0.00%	╵┼──────────────────────	+	
IFL	822C	Aarial Cable NCD-Metallic	Contract/ Diant Labor	484	┝───   ┝-	0.001	╎┥─────	+	
FL	822C	Andel Cable-Non-Metallic	Concerning Companies	487	┝╾╼──  ┝╼	0.507	<u>'{</u>		<u> </u>
FL	8220	Andel Cable Non-Melallo	COL District AVI I Tran Tom	40/	┢╼╼╾╸  ┝━	0.037	·	<u> </u>	<u> </u>
FL	822C	Aerial Cable-Non-Metallic	Material Sumples Purchase	622	┝━━╼ ┝╼	0.0076	<u></u>	<u> </u>	<u> </u>
FL	822C	Aerial Cable Non-Elelalic	Telecomm Font-Incidental	1505	├ ┝ <b>-</b> -	0.0170			·
FL	822C	Andel Cable-Non-Metallic	Surveys & Anoriseal	244		0.027	·	<u> </u>	
FL	1822C	Andel Cable Non-Metallic	I longes Permits & Inent Fee		├─────	0.037		<u></u>	<u> </u>
FL	822C	Aarial Cable Non-Metallic	Permits-Public RAW	704	┝━━━╸   ┝╾╸	0 224	· <b></b>		<u> </u>
FL	822C	Aeriel Ceble Non-Metallic	Ends Used During Construct	A13	—— i—	0.2016		<u>{</u>	<u><u></u>+</u>
FL	822C	Aarial Cable Non-Metallic	Engr Prol - Oth Cost	CHA	——	0 074		<u> </u>	┝╾────
FL	822C	Aadal Cable Non-Metallo	Engr Prol - Tel Engr Ltr-Sel	CHO	<u> </u>	0.07 2		<u> </u>	<u>+</u>
FL	822C	Aartal Cable-Mon-Metalle:	Engr Prot - Tel Forr I be Bane		┍╾╾──	0.007	+	<del> </del>	<b>↓</b>
FL	822C	Aariel Cable-Non-Metallo	Foor Prol - Tel Foor I be Other			0.107		·	{
FL	822C	Aerial Cable-Non-Metallic	Engr Proj - Chors Oth Th Co Eng		──── <u>┣─</u>	0.037	+	<u>}</u>	┨━━━━
FL	822C	Aarial Cable-Non-Melalic	Plant Suppl - Nonevariet		<u>+</u> _	20 249	+	<u> </u>	f
FI	8220	Aaral Cable Mon-Matalic	Everyor Lipiadala Chierboad			00.017	<u> </u>		<u>}</u>
FI	1822C	Aarial Cable Non-Matalia	Eld Stock & CC Dank - Salt Man		——— <u> </u>	221%		ļ	<b></b>
FI	18220	Aadal Cable Non-Mainlin	IEM Stock & CC Prov. Bas Tes			2.09%	┼────	<u> </u>	<u> </u>
E)	8220	Actal Cable Non-Matalia	Fid Stock & CC Providen Tim		┝━━━╍ ┣━╸	1.00%		<u> </u>	<u> </u>
FI	10220 10220	Agrici Cable Non-Matello	Plant Oth Work East - Dante		<u></u>	1.18%	<u> </u>	<u> </u>	{
E)	18720	Andrei Cable-Non-Metaloc	Plant Oth Work Cost - Name		┝━━━╸	0.01%	<u> </u>	<u> </u>	
F:	18220	Addi Cable Mos Matelle	Plant Vol Work Edge - Out Exp		<u>}</u>	0.54%	<u></u>		ļ
<u> </u>	1022C				<u>}_</u>	0.28%	┢────	ļ	
F	10220	Addition Cable Non-Mediate	Part NV - Service Distance			0.10%	<u></u>		
Fi	18220	And Cable Not Malale	Park My - Rom District		<u>}_</u>	0.05%	<u></u>	<u> </u>	<u> </u>
FT	19220	Andri Cable Man Materia	Plant Oth Work Fred Califilian			0.75%			
EI	18220	Andel Cable Not Male To	Plant Oth Work East Desette		\	0.04%	<b></b>		<u> </u>
FI	18220	And Cable Neg Metalle	Contents Entry, Other		<u> </u>	0.01%	<u> </u>		
FL	18220	Andal Cable Non-Modello	Orl Contra Bld Oth Manhaalma			-0.39%	<u> </u>	<u> </u>	·
<u></u>	1822C	Andri Cabia Man Materia	Print College - Did Cui + Metabling			-0.02%	<u> </u>		
FI	1822C	And Cable Mon Materia			\	3.43%			
<u>F1</u>	19770	Andri Cable Non Materia	Direct Engine + riteman			0.03%	L		
<u></u>	10220	Andre Cable Non Materia	Check Enging - Other Emp			0.25%	ļ		
	10220		Direct Engrag - Cet Coles		i	0.13%			
·	10220		Urac Engranna ho, vu, PER EX	KED		0.49%	Į		
. <del></del>	19220		Urea Agm	KE6	——	0.87%	<b></b>		
<u></u>	10220	Andel Cable New Materia	Indred Adm-Ares - 5616766	KEA	<u>_</u>	0.24%			
<u>a</u>	1422C		Indred Adm-Area - Other	KEB	<u> </u>	0.11%	<b></b>		
FI	1000	Andre Cable Non Materia	Inderect Adm-Cuner - Selevice	INEC		0.22%			
Ei	10000		Indrect Adm-Other - Other	(IGED	\	0.04%	L		
Fi	19770			KEL		1.74%	<b></b>		
FI	19220		Luter Labor + Productive	10-1	<u></u>	9.64%			
Fi	9220	And Cable Nee Metal	Uneci Libor - Premium	NºZ		0.96%	L		
FI	8220		Direct Labor + Oth Emp	10-3		0.61%			
F1	8220		Direct Libor - On Cold	1694		0.29%			
FI	8220		Dir BD - ANNU HO, VP, EX Day	10.2		1.22%	Benefits Ca	iculations	
Fi	8220			1020	<u>L_</u>	1.88%	L	0.934	
Fi	8220		Indict Adm-Area Sel	KPA	<u>I</u>	0.46%			
FI	044V	MATHE CADIO-NON-MOLA IC	ingina Admin Aree-Oth	KP8	<u>1_</u>	0.33%			
Fi	1220	Andel Oable Non-Metallo	Ingro, Adm-Oth-Salaries	KPC		0.17%			
FI	00000	A STATE CEDIE-NOR-MELLIC	indica Adm-Oth-Other	10PO	I	0.07%		0.066	1
		Anna Cable-Non-Metallo	Benerks	KPL	I_	4.71%			
<u> </u>	10000	Marini Capie-Non-Metallic	Kemprant for Loss of Damage	IPAS T	_ [	-0.05%			
· · · · · · · · · · · · · · · · · · ·	occi	Mentil Capie-Non-Metallic	Total	2421	1	00.00%			

## Fie: RTAPFL.wk4 02/16/96-AF

	5C	Underground-Metallic	Essements	451		0.019	41	·	<del></del>
	5C	Underground-Metallic	Telco Eng Not Bid By BOC	462	f***	1.179	<u>.                                    </u>	+	<u> </u>
'FL	ISC	Underground-Metallic	Telco Eng R/W Acquisition	464	<del> -</del> -	0.004	<del>2 </del>	+	<u> </u>
FL	5C	Underground-Metallic	Print-Excl Docu/Form/Benefits	471	———— f—	0.00		+	
FL	5C	Underground-Metallic	Contr Svc Labor and Insobi Ct	481	<u>†</u>	0.00			·
FL	SC	Underground-Metallic	Contractd Plant Labor	484		1 689	:		
FL	15C	Underground-Metallic	CPL-Other Wre-Used Companies	487		0.019		<u> </u>	
FL	5C	Underground Metallic	Contractd Pt Labor Drop Wire	AAG		0.004	;		
FL	5C	Underground Metallic	Material Supplies Purchase	523	<u>+</u> _	1 4 1 4			<u> </u>
FL.	5C	Underground-Metallic	Telecomm Egot-Long Term	59E	+	0.004			<u></u>
FL	5C	Underground-Metallic	Telecomm Egot-Incidital	159F	/	1 584			
FL	5C	Underground-Metallic	Suvere & Aporalaal	644	<u> </u>	0.029		<u>+</u> _	
FL	SC	Underground-Metallic	Fuel-Tool&Work Egg Propage	693	<u>}_</u>	0.04			
FL	5C	Underground-Metallic	I Iconses Permits & Insot Fee	799		0.010		{	·
FL	SC	Underground-Metallic	Permits - Public RAV	704	[	0.024			<u> </u>
FL	5C	Underground-Metallic	Fode Used During Construct	A13		0.021		<u>+</u>	+
FL	50	Linderground-Metallic	East Brol - Oth Cost			0.107		<u> </u>	
FL	SC	I loderground Metallo	East Ord - Tel Ceast be Sel		<u> </u>	0.137	<u> </u>		
FI.	50	Lindermound Materia	Cont Prof. Tol Cont I be Bana		<u> </u>	0.107	4		
FI		Lindermund Metallic	East Proj - Tel East La Other		<u></u>	0.057	<u> </u>		
F1	150	Linderground Metallin	Cleat Supel Management		ł_	0.01%			•
FI		Lodersround Metalle	Story Materials			20.007	· · · · · · · · · · · · · · · · · · ·	<u> </u>	
FL	ISC	Lindemmund-Matalic	Everal Materials Overhead		∔	0.017	└┼─────	<u> </u>	
FL	50	Underground-Matalia	New Matt Prev.Sal & Was Tra	607		0.004			· · · · · ·
FL	15C	Underground-Metallic	New Matt Prov. Ren Transform	COL	— ⊢				ļ
FL	50	Undernround-Metallic	New Matt Prov. Oth Transfere		— ⊢	0.007	<u> </u>		<u> </u>
FL	5C	Underground Metallic	Fill Stock & CC Prov - Sal&Woe		— ⊢	4.00%	· · · · · · · · · · · · · · · · · · ·	<u> </u>	
FL	SC	Underground Metallic	EM Slock & CC Prov. Ben Tm		— ⊢	0.679	<u>'</u>		<u> </u>
FL	50	Underground-Metallic	Fid Stock & CC Prov-Oth Tm		— —	0.017			
FL	5C	Underground-Metallic	Plani Oth Work Eant - Rents	COK		0.007	<u>'</u>		
FL	50	Underground-Metallic	Plant Oth Work Foot - Oth Evo			0.017	·		
FL	50	Undermound-Metallic	Plant MV - Sol & Wee Distribut		— ⊢	0.10%	4	<u> </u>	
FL	50	Underground-Metallic	Plant MV - Bagalit Distribut		── ├─	0.44%	·	<u> </u>	
FL	50	Underground-Metallic	Diant LAV - Bant Christian		j	0.10%		<u> </u>	
FL	SC	Underground-Metallic	Diant SAV - Other Distribut		}	1.2/7	<u> </u>	<b> </b>	
IFL.	5C	Underground Metallic	Plant Oth Work Foot - Salt Was		⊨_	1.2070		<b>{</b>	
FI	ISC -	Underground-Metallic	Plant Oth Work Earl-Reports		j	0.00%	<u> </u>		
	SC	Underground-Metallic	Comorate Fritry - Other			0.0276		<u> </u>	
	ISC	Underground-Metallic	Pri Costa - Bid Oth - Mechaolize	- Cove		-0.10%	<del> </del>		
+L	SC	Underground-Metallic	Pri Costa - Bid Oth - Manualy	CYA	<u>}</u>	-145%			
ΨL	50	Underground-Metallic	Direct Engine - Productive			1 0 7 1			
. t	5C	Underground-Metallic	Direct Engag - Premium	1672	}	0.05%		<u> </u>	
1FL	ISC	Underground-Metallic	Direct Engag - Other Emg	IKE3	— ⊢	0.58%	<u> </u>		·
FL	5C	Underground Metallic	Direct Enging - Oth Costs	KE4		0.32%			
FL	5C	Underground-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		0.08%	<del> </del>		
FL	ISC	Underground-Metallic	Direct Adm	KEB		1.74%			
FL	ISC	Underground-Metalic	Indirect Adm-Area - Salaries	KEA		0.49%	1		
FL	5C	Underground-Metallic	Indirect Adm-Area - Other	KEB		0.23%			
FL	5C	Underground-Metallic	Indirect Adm-Other - Salaries	KEC		0.43%	1		
FL	5C	Underground-Metallic	Indirect Adm-Other - Other	KED		0.04%			
FL	50	Underground Metallic	Unclessi Support-Oth-Sal	KEG	— t-	0.00%			
FL	5C	Underground-Metallic	Benefits - Enging	KEL		3.35%	i		
FL	5C	Underground-Metallic	Direct Labor - Productive	KP1		16.71%			
FL	5C	Underground-Metallic	Orect Labor - Premium	KP2	— t-	1.644			
FL	5C	Underground-Metallic	Direct Labor - Oth Emp	KP3	+	1.05%	<b> </b>		
FL	5C	Underground Metallic	Direct Labor - Oth Costs	KP4		0.80%			
FL	5C	Underground Metallic	Or lab - Annu Ho, VP. Ex Dev	IIP5		2.14%	Benefits Ca	culations	
FL	SC	Underground-Metallic	Direct Admin	KP6	- +	337%		0.9342	
FL	50	Underground-Metallic	Indirct Adm-Area Sal	KPA	- +-	0.72%	t .		
FL.	ISC	Underground-Metallic	Indirct Admin Area-Oth	KPB	- +	0.64%	1		
rL	5C	Underground-Metallic	Indirct Adm-Oth-Selectes	KPC		0.31%			
	_5C	Underground-Metallic	Indirct Adm-Oth-Other	KPD		0.13%		0.0658	
JrL	<u>5C</u>	Underground-Metallic	Benefits	INPL		8.13%	Γ ,		- 1
FL	5C	Underground-Metallic	Indirect Adm-BCR Billing	KPN		0.00%	F 1		1
151	100	Underground-Metalic	Remorant for Loss or Damage	PAS		-0.78%			
<u> </u>		Underground-Metallic	100	2422	<u>[ 1</u>	00.00%			

## File: RTAPFL.wk4 02/16/96-AF

	85C	Underground-Non-Metallic	Essements	451		0.08%	1	T	<u> </u>
	85C	Underground-Non-Metallic	Telco Eng Not Bid By BOC	462		1,19%			
^h FL ——	85C	Underground-Non-Metallic	Other Eng And inset Costs	463		0.01%	1		
FL	850	Linderungund-Non-Metallic	Telco Foo RAV Acquistion	484		0.02%	<u> </u>	+	
FL	850	Lindermound-Non-Metallic	Prot-Excl Docu/Form/Benefits	471	·······	0.00%	<u> </u>	<u>+</u>	
FL	ASC.	Lodernound-Non-Metalic	Contractd Plant   abor	484		1 41%		<del> </del>	
FL	ASC:	I loderamund-Non-Metallic	CPL-Other Wire-Lising Companies	487	·	0.01%		<u>+</u>	
FL	ASC:	Linderground-Non-Metallic	Contracted Dat And Shod Cats	440		0.00%		<u> </u>	<u> </u>
FL	ASC.	Underground-Non-Metallic	CPI -Cable Locate Charges	440	·	0.00%	<u> </u>	1	
FL	ASC.	Lodemound-Non-Metallic	Metadal Supplies Purchase	523	·	0.54%	<del> </del>	<u> </u>	
FL	850	Indemmund Non-Metallic	Telecomm Ecold onc-Term	SOF		0.00%	<del> </del>	<u>                                      </u>	
FI	850	Indemround Non-Metallic	Telecomm East-locidatel	KOF	,	0.42%	<del> </del>		
EI	85C	Indemmund-Mon-Metallic	Survey & Aporaizal	1 444	· · · ·	0.467	<u> </u>	f	
FI	lasc		Other Eas Devenante	760	·	0.01%			<u> </u>
E1	asc	Indemmund Non-Metallo	Linenees Bermits & Inset See	700	<u> </u>	0.00%		<u>├───</u>	
<u>ci</u>		Independent Alon Motolic	Detende Duble DAM	TOA		0.00%		<u> </u>	
E1	850		Fade Lload Durley Constant	1 412	· · · · ·	0.00%	<u> </u>	<u> </u>	
	850	Underground-rion-Medalic	Finds Used During Consula.	013		0.05%	<u> </u>	<u> </u>	
<u>rt</u>	860		Engr Proj - Oly Colle		·	0.9976		<b>!</b>	
<u>ru</u>		Underground-Non-Metallic	Engr Proj - Tek Engr Lot-Sel			0.40%			
21	850	Underground-Non-Metallic	Engr Proj - 1 el Engr Lor-Bene			0.12%		<b></b>	
	850	Underground-won-Medalic	Engr Proj - 1 al Engr Lor-Other		·	0.02%	<u> </u>	ļ	<u> </u>
		Underground-mon-metallic	Engr Pro-Cings Oth Th Co Eng			0.05%		<u> </u>	<u> </u>
ГL	960	Underground-Non-Metallic	Paint Suppl • Nonexempt		·		<u> </u>		
r <b>L</b>	950		Fremet Materials			0.01%			
	850		Exercit Materials UVerhead			10.24%			
		Underground-Non-Metalic	New Man PTOY-Sal & Wige Im		·	0.00%			I
	0.50	Underground-Non-Metalic	New Mat Prov-Ben 1 ransfers		·	0.00%		<u> </u>	
<u>-L</u>	850	Underground-Non-Metallic	New Matt Prov-Oth Transfers	COS		0.00%		I	
	850	Underground-Non-Metallic	Fid Stock & CC Prov - Selewge	CQF		2.96%		<u> </u>	
FL	850	Underground-Non-Metallic	FId Stock & CC Prov-Ben Tm	CQG		1.01%	<u> </u>		
FL.	85C	Underground-Non-Metallic	Fid Stock & CC Prov-Oth Tm	ICOH		1.20%		l	
FL	85C	Underground-Non-Metallic	Plant Oth Work Egpt - Rents	ICOK	·	0.00%			
FL	85C	Underground-Non-Metallic	Plant Oth Work Egot - Oth Exp	COL		0.44%			
FL	85C	Underground-Non-Metallic	Plant MV - Sal & Wge Distribu	COM		0.22%			
FL	85C	Underground-Non-Metallic	Plant MV - Benefit Distribu	CON		0.06%			
FL	850	Underground-Non-Metallic	Plant MV - Rent Distribu	COP		0.27%		i	
FL	85C	Underground-Non-Metallic	Plant MV - Other Distribu	icaa		0.58%	-		
·	85C	Underground-Non-Metallic	Plant Oth Work Eqpt - Sal&Wgs	COR		0.03%			
	85C	Underground-Non-Metallic	Plant Oth Work Eqpt-Benefits	cos		0.01%			
	850	Underground-Non-Metalic	Corporate Entry - Other	CY1		-0.13%			
~ <u>L</u>	85C	Underground-Non-Metallic	Pri Costs - Bid Oth - Mechanize	ICY5		-0.06%			
<u> </u>	85C	Underground-Non-Metallic	Direct Enging - Productive	KE1		3.32%			
FL	85C )	Underground-Non-Metallic	Direct Enging - Premium	KE2		0.03%			
	85C	Underground-Non-Metallic	Direct Enging - Other Emp	KE3		0.27%			
FL	85C	Underground-Non-Metallc	Direct Enging - Oth Costs	KE4		0.14%			
FL.	85C	Underground-Non-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		0.48%			
FL	85C	Underground-Non-Metallic	Direct Adm	KE6		0.85%			
	85C	Underground-Non-Metallic	Indirect Adm-Area - Salaries	KEA		0.23%			
	85C	Underground-Non-Metallic	Indirect Adm-Area - Other	KEB		0.11%			
	85C	Underground-Non-Metallic	Indirect Adm-Other - Salaries	KEC		0.21%			
	85C	Underground-Non-Metalic	Indirect Adm-Other - Other	KED		0.04%			
	85C	Underground-Non-Metallic	Uncless Support-Oth-Sel	KEG		0.00%			
<u>rt</u>	85C	Underground-Non-Metallo	Benefits - Engng	KEL		1.62%			
<u>r</u> .	65C	Underground-Non-Metallic	Direct Labor - Productive	KP1		8.15%	·		
FL	85C	Underground-Non-Metallic	Direct Labor - Premium	<b>KP2</b>		0.78%	i i		
	850	Underground-Non-Metallic	Direct Labor - Oth Emp	KP3		0.51%			
	65C	Underground-Non-Metallic	Direct Labor - Oth Costs	KP4		0.27%			
	850	Underground-Non-Metallic	<b>Dir leb - Annu Ho, VP, Ex Dey</b>	KP5		1.03%	Benefits Ca	iculations	
	63C	Underground-Non-Metallo	Direct Admin	KP6		1.63%	L	0.9331	
	65C	Underground-Non-Metalic	Indirct Adm-Area Sal	KPA		0.35%			
	65C	Underground-Non-Metallic	Indirct Admin Area-Oth	KP8		0.32%			
rL	85C	Underground-Non-Metalic	Indirct Adm-Oth-Salaries	KPC ]		0.15%			•
	85C	Underground-Non-Metallic	Indirct Adm-Oth-Other	KPD		0.07%	[ ]	0.0669	
	85C	Underground-Non-Metallic	Benefits	KPL		3.97%	E i		
	85C	Underground-Non-Metallic	Indirect Adm-BCR Billing	KPN I		0.00%			1
	SSC	Underground-Non-Metallic	Reimbrant for Loss or Damage	PAS		-0.32%			
	85C	Underground-Non-Metallic	Total	2422		100.00%			

	45C	Burled	Cable-Metallic	Essements	451	T	0.3	<b>%</b>		<b>-</b>
	45C	Burled	Cable-Metallic	Telco Eng Not Bid By BOC	482		2.6	M6	+	
'FI	450	Runad	Cable-Metallic	Other Foo And Josep Costs	483		0.00	HK	<del> </del>	
FI	450	Burled	Cable Malalle	Take Eng PAV Acquistion	100		0.0			
	1000	Quided	Cable Materia	Dest Evel Dogu/Comp/Receipt	_				·	
<u> </u>	100	Öuried	Cable Materia	Contracted Direct Labor					<u> </u>	1
		During	Cable Metallic		404	<b></b>		<u></u>		
	430	Burned	Cable-Metallic	Cpi-Other Wre-Osig Companies	48/		0.01	<u>×                                    </u>		
	45C	Buried	Cable-Metallic	Directory Related Producto	485	·	0.00	<u>%</u>		
<u> FL</u>	450	Burled	Cable-Metallic	Contractd Pit Labor Drop Wile	48G		6.20	%		1
FL	45C	Burled	Cable-Metallic	CPL-Right of Way CL & Tree Trm	48.		0.05	×1		1
FL	45C	Burled	Cable-Metallic	CPL-Cable Locate Charges	480		0.14	%		
FL	45C	Burled	Cable Metallic	Material Supplies Purchase	523		4.14	<u>%</u>		1
FL	45C	Burled	Cable Metallic	Printed Recorded Metter	584		0.00	<del>~</del>		
FL	45C	Burled	Cable-Matallic	Telecomm Foot-Long Term	500		0.00			
E.	440	<u>Andres</u>	Cable Matello	Telecome East Incidental	1005	<b></b>		<u>.</u>	<u> </u>	<u> -                                    </u>
		Durlad	Cable Melelle				1 0.01	21		<u> </u>
<b>FL</b>		ourieo	CEDID-MINULEC		044	<b></b>	0.31	70		
	430	Gunea	Cable-Metallic	Inder 1 ool & work Edp Propene	643	·	0.00	<u>% </u>		
	45C	Burled	Cable-Melallic	Other Fee Payments	769	<u> </u>	0.02	<u>% _</u>		
IFL	ASC	Suried	Cable-Metallic	Licenses, Permits & Inspt Fee	799		0.23	81		1
FL	45C	Burled	Cable-Metallic	Permits - Public R/W	79A	I	0.41	8		1 1
FL	45C	Burled	Cable Metallic	Fnds Used During Construct	813	<u> </u>	0.09	<u><u> </u></u>	· · · · · · · · · · · · · · · · · · ·	1
FL	45C	Burled	Cable-Metallic	Engr Prol - Oth Cost	CHB		0.16	<u>e</u>		
FL	45C	Burled	Cable-Metallic	Foor Prol - Tel Foor   br-Sel	- CHO					
EI	450	Rundard	Cable Melalla	East Droi - Tel East I be Dese			0.00		+	·
C	Liec .	Durled	Cable Metalle	Crost Proj • 101 Ellipt Lot-Serie			0.03	7	<u> </u>	L
	450	Durned	Cable Metallic			<b></b>	0.01	<u>×                                     </u>		<u> </u>
<u></u>	450	Brined	CEDIE-MELLEC	Engr Prof-Chgs Out In Co Eng			0.03	%	]	
IFL.	45C	Burled	Cabie-Metallic	Piant Suppi - Nonexempt	_ <u>[CJ1</u>		12.95	%		
FL	145C	Burled	Cable-Metallic	Reused Materials			0.00	%	1	
FL	H5C	Buried	Cable-Metallic	New Materials			0.00	%	1	T
FL	45C	<b>Burled</b>	Cable Metallic	Exernot Materials Overhead	CQ1		8.16	%		
FL	45C	Burled	Cable-Metallic	Used Matt Prov-Sel & Woe Tm	004		1 0.00	<u>e</u>		
FL	450	Rundard	Cable Metallic	i lead Meti Drow Ben Transfers		<u>}</u>				· · · · · · · · · · · · · · · · · · ·
	450	Disela.4	Cable Materia	Alore Matt Cone Day Townsteen		<b>}</b>		<u>.</u>		+
	460	Durled	Cable Medallic	New Mail Provident Hanslers			0.00		!	<u> </u>
		Durind					1 0.00	7	<u> </u>	I
		Burnea	CEDIE-MINISEC	New Mat Prov-Oth Transfers			0.00	%	1	1
1 <u>FL</u>	45C	Buried	Cable-Metallic	Fid Stock & CC Prov - Sel&Wge			0.92	% [		
[FL	45C	Buried	Cable-Metallic	Fid Stock & CC Prov-Ben Tm			0.31	%		1
·	45C	Barled	Cable-Metallic	Fid Stock & CC Prov-Oth Tm	COH		0.37	%		1
	ASC	Burled	Cable-Metallic	Used Matt Prov-Oth Transfers	COL	· ·	0.00	<u>×  </u>		†
+ - <u> </u>	45C	Burled	Cable-Metallic	Plant Oth Work East - Rents	COK		0.00			
(et	ASC	Burled	Cable-Mela Sc	Plant Oth Work Foot - Oth Exp		·· <del>······</del> ·····	0.37		<del> </del>	<del> </del>
`i	450	Burled	Cable Metallic	Plant MV - Sal & Was Distribut		·	0.07		<u> </u>	
121	450	Queled.	Cable Metallo	Direct IA/ Descrit Direction		· ·	0.18	<u> </u>		- ·
			Cable Metallic	Park MY · Denet Usubu		· · ·	0.07	<b>%</b>		<u> </u>
			CIDIE-MECLEC	Paux MV - Rent Dautou	COP	L	0.25	%		t
	ASC .	Buned	Cable-Metallic	Plant MV - Other Distribu			0.54	<b>%</b>		
	45C	Burled	Cable-Metallic	Plant Oth Work Egpt - Sal&Wgs			0.03	<b>%</b>		
	45C	Buried	Cable-Metallic	Plant Oth Work Egpt-Benefits	cas		0.01	8	1	
FL	45C	Buried	Cable-Metallic	Corporate Entry - Other	CY1		-0.11	<u>k</u>		
FL	45C	Burled I	Cable Motalic	Pri Costa - Bid Oth - Mechanize	CYS	·	-0.83		· · · · · · · · · · · · · · · · · · ·	
FL	45C	Burled	Cable-Metallic	Pri Costs - Bid Oth - Meously	- C-V-	······································	-0.00			
FL	45C	Burbed	Cable-Metallo	Direct Engage - Draductive		· ·	-0.03	<u> </u>		
EI	450	Gundad	Cable Metallo	Olivert Cooper Development			00.0			
iei	450	Des large	Cable Metallic	Cherch Coope - Promum		· .	0.06	70		
E	Lise C		CEDIE MOLENIC	United Enging - Other Emp	KE3		0.60	×		
F		Dervo	CEDIE-MELARC	Ured Enging - Oth Costs	KE4		0.36	X [		
IL.	HOC .	benut	Cable-Metallo	Direct Eng-Annu Ho, VO, PER Ex	KE5		1.07	<b>X</b>		
IFL	45C	Burled	Cable Metallic	Direct Adm	KE8	· · ·	1.88	% i	1	
FL	45C	Burled	Cable-Metallic	Indirect Adm-Area - Salaries	KEA		0.51	x i		
FL	45C	Burled	Cable-Metallic	Indirect Adm-Area - Other	KER		0.23			
FL	45C	Buried	Cable-Metallic	Indirect Adm-Other - Salaries	- KEC	······	0.40			
FL	45C	Burled	Cable-Metalic	Indiract Adm-Other - Other	KEO-	—— ·	0,46			
FL	45C	Burned	Cable Melallo	it lookest Support Oth Sal			0.06	<b>70</b>		I
FI	450	Gundard.	Cable Medalle				0.00	70		
<u> </u>		Durled		Benenis - Enging			3.61	<b>%</b>		
<u> </u>	460	During		Urect Labor - Productive	KP1		8.65	8	1	
C.		benud	LEDIE-Metallic	Urect Labor - Premium	KP2		0.54	%		
r.	HOC	benut	Cable-Metallic	Direct Labor - Oth Emp	KP3		0.45	X	1	
IL.	45C	Buried	Cable Metallic	Direct Labor - Oth Costs	KP4		0.29	8		1
FL	45C	Buried	Cable-Metallic	Dir isb - Annu Ho, VP, Ex Dev	KPS		0.86	& Benefits Cr	iculations	-
FL	4SC	Burled	Cable-Metallic	Direct Admin	KP6	·······	1 56	K	0.034	
FL	4SC	Burled	Cable Metallic	Indirct Adm-Area Sal	- KOA		0.94	N I	0.000	
FL	4SC	Burlad	Cable-Metallio	linding Admin Area Oth			0.34			
FL	45C	Burley	Cable Matalla	lindini Adm Oth Saladaa			02/	<u> </u>		
IFI.	450	Burlad	Cable Metallie	Indicat Adm Oth Others	-NºC	<u> </u>	0.19	70		
E.	450	Burlad	Cable Metallic	Page dia	KPD		0.06	<u> 1</u>	0.065	
E1.	450	Quela	Cable Metallic		KPL		3.83	<u>%  </u>		
۴-۲		CUINED	Cable Metallic	Indirect Adm-BCR Billing	KPN		0.00	<u>% (</u>	1	
		Derived	CEDIE-MELEIC	Remorsm for Loss or Damage	PA6		-0.09	<u>X</u>		
				Total	2423		100.00	<u>% (</u>	1	
<u> </u>						-	1	1	1	

## File: RTAPFL.wk4 02/16/96-AF

. . .....

· —	2450	Buded Cable Mon Metallo	Essements	451		0.26%	T	
	0450	Ourled Cable Non Materia	Tales For Met Rid Ry ROC		┝━━━━	4 74 14		
<u> </u>	0430	BUINE CEDIE-NON-MECESC	Telco Eng Not bid by buc	402	<u> </u>	1.7176		
' <u>FL</u>	8450	Buried Cable-Non-Metallic	Telco and R/W Acquision	464	L L	0.37%		
IFL	1845C	Buried Cable-Non-Metallic	Contractd Plant Labor	484		<u>_41.16%</u>		
FL	845C	Buried Cable-Non-Metallic	Contractd Pt Labor Drop Wire		·	0.00%		
FL	845C	Buried Cable-Non-Metallic	CPL-Right of Way CL & Tree Trm	5		0.23%		
FL	1845C	Buried Cable-Non-Metallic	Material Supplies Purchase	523		4.05%		
FL	845C	Buried Cable-Non-Metalic	Printed Recorded Matter	584		0.00%	<u>†──`</u>	
FL	845C	Burled Cable-Non-Metallic	Telecomm East - Long-Term	59E		0.11%		
FL	845C	Burled Cable-Non-Metallic	Telecomm Egot-Incidatel	59F		0.04%	<u>†                                    </u>	
F	B45C	Burled Cable Non-Metallic	Surveys & Anorigani	844		1 01%	<del>╎───┼─</del> ────	
	ALSO	Burled Cable Non Matello	Other See Deumente		————	0.066	{	+
5	9460	Ruded Cable Man Melalle				0.00 %	łł	
<u> </u>		Burley Cable-Non-Metallic	Combe, permus a map rev		⊢ ⊢	0.00%	<b>↓</b>	
	0450	OUTING CADIE-MOTHMETING	Permits + Public PVVV		——————————————————————————————————————	0.28%		
	8450	Buned Cable-Non-Metallic	IFREE Used During Construct	613	┝━┉┈───	1.26%		
FL	845C	Burled Cable-Non-Metallic	Engr Proj - Oth Cost	CHB	L	0.92%		
IFL	845C	Burled Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.56%		
FL	845C	Burled Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.18%		
FL	845C	Burled Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.03%		
FL	1845C	Burled Cable-Non-Metallic	Engr Prol - Chas Oth th Co Eng	CHG		0.77%		
FL	845C	Burled Cable-Non-Metallic	Plant Suppl - Nonexempt	CJ1	f	22.124		
ान	ALSC	Burled Cable Non-Metallo	New Meterials	CIA	+	0.02%	<u> </u>	
FI	8450	Burled Cable Non Metallo	Evernet Meteriale Overhead			- 0.02 M	{	
	14450	Burled Cable Man Matella	May Mail Oney Sal & Mas Ten			0.4.0 %	·	
	0450	Burled Cable Man Medallo	New Mad Prov-Sei & Troge IIII		<b>_</b> _	0.00%		
	18450	BUNKI CEDIE-MON-Mecalic	INew Map Prov-Ben Transfers	008	<u>+</u>	0.00%	l	
	845C	Buried Cable-Non-Metallic	New Mail Prov-Oth Transfers	CQ9		0.00%		
FL	845C	Buried Cable-Non-Metallic	Fid Stock & CC Prov - Sal&Wge	CQF	L	1.61%		
FL		Buried Cable-Non-Metallic	Fid Stock & CC Prov-Ben Tm	CQG	<u>1</u>	0.55%		
FL	845C	Buried Cable-Non-Metallic	Fid Slock & CC Prov-Oth Trn	COH		0.65%		
(FL	845C	Burled Cable-Non-Metallic	Plant Oth Work Egot - Rents	COK		0.00%		
FL	845C	Burled Cable-Non-Metallic	Plant Oth Work Egot - Oth Exp	ICOL		0.16%		
FL	845C	Buried Cable Non-Metallic	Plant MV - Sat & Woe Distribu	COM		0.08%		
FL	845C	Burled Cable Non-Metallic	Plant MV - Benefit Distribu	CON	·  -	0.03%		
FI	8450	Burled Cable Non-Metallic	Plant MV - Rent Distribut			0.10%	<u> </u>	
FI	8450	Buried Cable Non-Metallo	Diant VA/ - Other Distribut		ŀ-	0.10%	<b>├───</b>	
	8450	Burled Cable Mon Motalia	Plant Oth Work East - Call Was		F	0.4476	<u>}</u>	
	0400	Outled Cable Non-Metallic	PHILK OUT WORK EQDL - OHIGYNGS			0.01%		
F	0430		FILIX OUL WORK EXpedements	<u>s</u>	Ļ	0.00%	<u> </u>	
¥ —	0430	IDUNED CADIE-NON-MEDIAC	Corporate Entry - Other	CY1	L	<u>_0.30%</u>		
<u>k.                                    </u>	18450	Buried Cable-Non-Metallic	Pri Costs - Bid Oth - Mechanize	CY5	Ļ	<u>-0.21%</u>		
	1643C	Included Capite-Mon-Metallic	Direct Enging - Productive	KE1	<u>t</u> .	3.12%		
<u> </u>	1845C	Buried Cable-Non-Metallic	Direct Enging - Premium	KE2		0.03%		
<u> </u>	845C	Burled Cable-Non-Metallic	Direct Engng - Other Emp	KE3		0.25%		
FL	845C	Buried Cable-Non-Metallic	Direct Enging + Oth Costs	KE4		0,15%		
FL	845C	Burled Cable-Non-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5	†	0.46%		
FL	845C	Burled Cable-Non-Metalle	Direct Adm	KEA	f	0.82%		
FL	845C	Buried Cable-Non-Metallic	Indirect Adm-Area - Salarias	KEA		0.22%	<u> </u>	
FL	845C	Burled Cable Non-Metallin	indirect Adm-Area - Other	KER I		0 10%	·····	+
FL	845C	Burled Cable-Non-Metallic	Indirect Adm Other - Salades		+	0.21%		
FL	8450	Burlet Cable Non-Metallic	Indirect Adm-Other - Other		<del> </del>	0.04%	<u> </u>	
FI	8450	Burled Cable Mon Matalia	Indexed Sugged Oth Cal		÷	0.04 %	<b></b>	
F	4460	Buded Cable Man Metallo	Cicassi Support-Out-Su		÷	0.00%		
<u></u>	2460	Build Cable Non-Metals	Contents - Enging		ł-	4.58%		
61	0430	BUTHER CADIE-NON-MELANC	Direct Labor - Productive	KP1	L	<u> </u>	1 1	
<u>rc</u>	0430	Burned Cable-Non-Metallic	Direct Labor - Premium	KP2 ]	<u> </u>	0.24%		
	6450	Buried Cable-Non-Metallic	Direct Lebor - Oth Emp	KP3	L	0.17%		
	8450	Burled Cable-Non-Metallic	Direct Labor - Oth Costs			0.00%		
PL	1845C	Buried Cable-Non-Metallic	Dir tab - Annu Ho, VP, Ex Dey	KP5		0.30%	Benefits Calculations	1
FL	845C	Burled Cable Non-Metallic	Direct Admin	KP6	f	0.57%	0.939	5
FL	845C	Burled Cable-Non-Metallic	Indirct Adm-Area Sal	KPA	t-	0.13%	- , <u></u>	
FL	845C	Burled Cable-Non-Metallic	Indirct Admin Area-Oth	KPA I		0.10%	<u> </u>	
FL	1845C	Burled Cable Non-Metallic	Indirct Adm-Oth-Selecter	licec		0.05%		
FL	845C	Burled Cable Non-Matello	indirct Adm-Oth-Other	- iren	• +	0.000	0.060	st
FL	845C	Burled Cable Non-Metallo	Basafte	120	• +-	V.U.C.70		4
FL	845C	Buried Cable-Non-Metallo	Painbant for Loss or Demose	10AR	· 4-	1.947		+
FL	8450	Burled Cable Mon Met-Te	Total	740	- +	400.00	<u>                                      </u>	
	10.400	The second contraction of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second se	Li Aven	2423		100.00%		

#### Filename: N:\RTAP.wk4

.

B. Arrar Crock-Magine         Tete Erg RV/ Acquisition         44- (2017)         0.01%         784           C. Old Arrar Crock-Magine         Correct Crisk (1) and (2017)         Correct Crisk	112 Aerial C	Cable- Metallic	Telco Eng Not Bld By BOC	462_1	4.56%		267
b. dfi         Arms         Construction         Construction         Particle	12 Aenal C	Cable- Metallic	Telco Eng R/W Acquisition	464	0.01%		268
Tot Auru Cabie Matalia:         Material Supplet Partname         S21         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.24%         0.25%         0.24%         0.25%         0.24%         0.25%         0.24%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25%         0.25% <th0.25%< th="">         0.25%         <th0.25%< th=""></th0.25%<></th0.25%<>	6012 Aerial C	Cable- Melallic	Contractd Plant Labor	484	1.77%		269
COTO         Autual Cabe Mealling         Teacarm Eggl-indicate         Strong A. Sopratal         Strong A. Soprat	CO12 Aerial C	Cable- Metallic	Material Supplies Purchase	523	0.24%		290
CT         Construction         Servers & Apprication         P44         0.02%         P37         P37         0.02%         P37         P3	. C012 Aerial C	Cable- Metallic	Telecomm Egot-Incidntal	<u>59</u> F	0.00%	·	291
CT         Construction         Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Partial Arm Construction         Paris Arm Construction         Partia Arm Co	IFL CO12 Aerial (	Cable- Metallic	Surveys & Appriasal	<u>644</u>	0.03%		292
CT         Cort         Aural Cabbe Metalics         Hornes, Permis A rugs Fee         Feat         Oots         Aural Cabbe Metalics         Permis A rugs Fee         Feat         Oots         Aural Cabbe Metalics         Permis A rugs Fee         Permis A rugs Fee <td>FL C012 Aerial C</td> <td>Cable- Metallic</td> <td>Other Fee Payments</td> <td>769</td> <td>0.00%</td> <td></td> <td>293</td>	FL C012 Aerial C	Cable- Metallic	Other Fee Payments	769	0.00%		293
CT         Cort         Ansis         Partinis         Parinis         Partinis<	FL CO12 Aerial C	Cable- Metallic	Licenses, Permits & Inspt Fee	799	0.01%		294
ET         COT2         Auria Cable-Metalic         First Lised During Construct         B13         0.00%         P         P           FL         COT2         Anna Cable-Metalic         Every Frog OR Call         Cot3         COT3         Anna Cable-Metalic         Every Frog OR Call         Cot3         Cot3 <td< td=""><td>FL C012 Aerial C</td><td>Cable- Metallic</td><td>Permits - Public R/W</td><td>179A 1</td><td>0.04%</td><td></td><td>295</td></td<>	FL C012 Aerial C	Cable- Metallic	Permits - Public R/W	179A 1	0.04%		295
CT         COT2         Antil Cable         Metals         Erg Proj. On Coat.         CH         COT3         Antil Cable         Metals         CT         COT3         Antil Cable         Metals         CT         COT3         Antil Cable         Metals         Metals         Metals         CT         Antil Cable         Metals         Metals         COT3         Antil Cable         Metals         Metals         Metals         Metals         Metals         Metals         Metals         Metals<	FL C012 Aerial (	Cable- Metallic	Finds Used During Construct		0.00%		296
FT         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Prot - Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Vive Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Vive Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Vive Tel Evror Vive Tel Evror Live-See         CO12         Annal Cables Metaline         Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Vive Tel Evror Viver Tel Vive Te	FL C012 Aerial C	Cable- Metallic	Engr Pro - Oth Cost		0.01%		297
FL         CO12         Aarial Cabe. Metalic         Ergr Pro; Tel Gry L/Y den         CO13         CO12         CO13         CO12         CO12         CO12 <td>FL C012 Aerial C</td> <td>Cable- Metallic</td> <td>Engr Proj - Tel Engr Lbr-Sal</td> <td></td> <td>0.03%</td> <td></td> <td>298</td>	FL C012 Aerial C	Cable- Metallic	Engr Proj - Tel Engr Lbr-Sal		0.03%		298
FL         CO12         Arrial Cabe. Metallis         End Fr         CO12         Arrial Cabe. Metallis         Pair Sopir Monsentry         CO1         SOD           FL         CO12         Arrial Cabe. Metallis         Plant Sopir Monsentry         CO1         SOD	FL C012 Aerial C	Cable- Metallic	Engr Proj • Tel Engr Lbr-Bene		0.01%)		299
FL         CO12         Anal Cable. Mealin         Plant Supp - Nonsamp f         C11         12.025         Anal Cable.         Both Meaning         B	FL C012 Aerial C	Cable-Metallic	Engr Proj - Tel Engr Lbr-Other		0.00%	·	
FL         COI2         Aardal Cable: Metallic         Here Materials         CP         0.01%         302           FL         COI2         Aardal Cable: Metallic         Exercity Materials Overhaad         COI         22.52%	FL C012 Aerial C	Cable- Metallic	Plant Suppl - Nonexempt		13.02%		301
FL         COI2         Aerail Cable Metallic         Evenny Materials Civefhead         COI1         22/25         COI2         Aerail Cable Metallic         Non Materials Civefhead         COI1         COI2	FL C012 Aerial C	Cable- Metallic	New Materials		0.01%		
FL         COI2         Ansite Cable- Metallic         New Med Prov-Sat A Yop Transfers         COP         0.005         300           FL         COI2         Ansite Cable- Metallic         New Med Prov-Sat Transfers         COP         0.075         300           FL         COI2         Ansite Cable- Metallic         FI & Socia C C Prov-Sat Transfers         COP         1.0575         300           FL         COI2         Ansite Cable- Metallic         FI & Socia C C Prov-Sat Transfers         COP         1.0575         300           FL         COI2         Ansite Cable- Metallic         FI & Socia C C Prov-San Transfers         COP         1.0575         300           FL         COI2         Ansite Cable- Metallic         FI & Socia C Prov-San Transfers         COP         1.0575         301           FL         COI2         Ansite Cable- Metallic         FI & Socia C Prov-San Transfers         COP         0.0544         301           FL         COI2         Ansite Cable- Metallic         FI & Socia C Prov-San Transfers         COP         0.0144         301           FL         COI2         Ansite Cable- Metallic         FI & Socia C Prov-San Transfers         COP         0.0244         301           FL         COI2         Ansite Cable- Metallic         <	FL C012 Aerial C	Cable- Metallic	Exempt Materials Overhead				
CI         Corig         Actic Cable - Metallic         New Mail Prov-Gan Transfers         COR         0.00%         300           FL         Corig         Actic Cable - Metallic         Firl Stock & CC Prov-SalkVya         COR         1.91%         300           FL         Corig         Actic Cable - Metallic         Firl Stock & CC Prov-SalkVya         COR         0.00%         300           FL         Corig         Actic Cable - Metallic         Firl Stock & CC Prov-SalkVya         COR         0.00%         300           FL         Corig         Actic Cable - Metallic         Firl Stock & CC Prov-Cin Trin         COR         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01%         0.01% <td>FL C012 Aerial C</td> <td>Cable- Metallic</td> <td>New Mati Prov-Sal &amp; Wge Tm</td> <td></td> <td>0.00%</td> <td></td> <td></td>	FL C012 Aerial C	Cable- Metallic	New Mati Prov-Sal & Wge Tm		0.00%		
FL         CO12         Avera Cabbe- Metallic         New Matt Prov-On Transfer         CO29         0.02%         300           FL         CO12         Avera Cabbe- Metallic         FId Stock & CC Prov-Sel Wyoe         CO17         CO13         Avera Cabbe- Metallic         301           FL         CO12         Avera Cabbe- Metallic         FId Stock & CC Prov-Sen Trans         CO20         CO35%         300           FL         CO12         Avera Cabbe- Metallic         FId Stock & CC Prov-Sen Trans         CO20         CO35%         301           FL         CO12         Avera Cabbe- Metallic         FId Stock & CC Prov-Sen Trans         CO20         CO14         0.345%         301           FL         CO12         Avera Cabbe- Metallic         FIM RV Trans         CO20         CO34%         311           FL         CO12         Avera Cabbe- Metallic         FIM RV Trans         Every Metallic         0.14%         311           FL         CO12         Avera Cabbe- Metallic         FIM RV Trans         Every Metallic         0.14%         311           FL         CO12         Avera Cabbe- Metallic         FIM RV Trans         Every Metallic         CO20         0.35%         316           FL         CO12         Avera Cabbe- Metallic <td>FL C012 Aerial C</td> <td>Cable- Metallic</td> <td>New Mati Prov-Ben Transfers</td> <td>CQ8</td> <td>0.00%</td> <td></td> <td>305</td>	FL C012 Aerial C	Cable- Metallic	New Mati Prov-Ben Transfers	CQ8	0.00%		305
FL         CO12         Avera Cabas- Metallic         Fld Stock & CC Prov-Set Im         CO24         1.01%         300           FL         CO12         Avera Cabas- Metallic         Fld Stock & CC Prov-Set Im         CO24         CO35         300           FL         CO12         Avera Cabas- Metallic         Fld Stock & CC Prov-Set Im         CO24         CO35         300           FL         CO12         Avera Cabas- Metallic         Fld Stock & CC Prov-Set Im         CO24         CO35         300           FL         CO12         Avera Cabas- Metallic         Fld Stock & CC Prov-Set Im         CO24         CO35         301           FL         CO12         Avera Cabas- Metallic         Fld NOV Stock & CC Prov-Set Im         CO24         CO35         CO37         Avera Cabas- Metallic         Fld NOV Stock & CC Prov-Set Im         CO26         CO35         CO37         Avera Cabas- Metallic         Fld NOV Stock & CC Prov-Set Im         CO26         CO35         CO37         Avera Cabas- Metallic         Fld ON NOV Egg-Set Avera Stock & CO3         CO37         CO37         Avera Cabas- Metallic         Stock & CC Prov-Set Im         CO37         CO37         Avera Cabas- Metallic         Converter Egg-Set Avera Stock & CO3         CO37         CO37         Avera Cabas- Metallic         Co37         CO37         <	FL CO12 Aerial C	Cable- Metallic	New Meti Prov-Oth Transfers		0.00%		306
FL         CO12         Astrail Cable- Metaillic         FIel Slock & CC Prov-Ben Trm         COU         U.2007	FL CO12 Aenal C	Cable- Metallic	Fid Stock & CC Prov - Sel&Wge		1.61%		307
Cit2         Arrist Cabe- Metallic         FM Stock & CC Prov-Oh Trn         COR1         0.093         309           FL         Cor12         Anrist Cabe- Metallic         Plant Oh Work Egr - Oh Esp         CG1         Anrist Cabe- Metallic         311           FL         Cor12         Anrist Cabe- Metallic         Plant ON' Sect Egr - Oh Esp         CG1         Anrist Cabe- Metallic         311           FL         Cor12         Anrist Cabe- Metallic         Plant MV - Berneft Distribu         CG0H         0.21%         311           FL         Cor12         Anrist Cabe- Metallic         Plant MV - Berneft Distribu         CG0P         0.42%         311           FL         Cor12         Anrist Cabe- Metallic         Plant MV - Other Distribu         CG0P         0.42%         316           FL         Cor12         Anrist Cabe- Metallic         Plant Oh Work Egrt-SalkYag         CG0R         0.04%         316           FL         Cor12         Anrist Cabe- Metallic         Plant Oh Work Egrt-SalkYag         CG12         0.02%         317           FL         Cor12         Anrist Cabe- Metallic         Drovet Egrt SalkYag         COr3         0.02%         310           FL         Cor12         Anrist Cabe- Metallic         Drevet Egrt SalkYag         Co	FL CO12 Aerial (	Cable- Metallic	Fid Slock & CC Prov-Ben Tm		0.3376		308
FL         CO12         Annal Cable- Metallic         Plant Oft Work Egyt - Oft Egys         CO14         U17%         J         J         J           FL         CO12         Annal Cable- Metallic         Plant Oft Work Egyt - Oft Egys         CO14         0.31%         311           FL         CO12         Annal Cable- Metallic         Plant MV - Seal & Vige Distribu         CO14         0.34%         311           FL         CO12         Annal Cable- Metallic         Plant MV - Sent Distribu         CO14         0.34%         311           FL         CO12         Annal Cable- Metallic         Plant MV - Rent Distribu         CO17         0.42%         311           FL         CO12         Annal Cable- Metallic         Plant MV - Rent Distribu         CO20         0.42%         311           FL         CO13         Annal Cable- Metallic         Plant Oft Work Egyt - StatWogs         CO21         0.24%         311           FL         CO13         Annal Cable- Metallic         Plant Oft Work Egyt - StatWogs         CO32         0.24%         310           FL         CO12         Annal Cable- Metallic         Plant Oft Work Egyt - Notaria         CO33         0.25%         310           FL         CO12         Annal Cable- Metallic <td< td=""><td>FL CO12 Aerial C</td><td>Cable- Metallic</td><td>Fid Stock &amp; CC Prov-Oth Tm</td><td></td><td>0.0074</td><td></td><td>309</td></td<>	FL CO12 Aerial C	Cable- Metallic	Fid Stock & CC Prov-Oth Tm		0.0074		309
FL         CO12         Aertal Cable- Matallic         Plant MV- Bank V/C (Construction)         Coli (Construction)         Construction         Construction <thconstruction< th="">         Construction</thconstruction<>	FL C012 Aerial C	Cable- Metallic	Plent Oth Work Egot - Rents		0.01%		
FL         Col2         Aerail Cable- Metallic         Plant MV - Sail & Wige Distribu         ColM         0.44%         0.31%         0.31%           FL         Col2         Aerail Cable- Metallic         Plant MV - Rant Distribu         COl4         0.42%         0.31%         0.31%           FL         Col2         Aerail Cable- Metallic         Plant MV - Rant Distribu         COl2         0.42%         0.31%         0.31%           FL         Col2         Aerail Cable- Metallic         Plant MV - Rant Distribu         COl2         0.43%         0.31%         0.31%           FL         Col2         Aerail Cable- Metallic         Plant On Work Egot-Banefito         COl2         0.44%         0.31%         0.31%           FL         Col2         Aerail Cable- Metallic         Corporate Entry - Other Distribu         COl3         0.04%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31%         0.31% <td< td=""><td>FL CO12 Aerial C</td><td>Cable- Metallic</td><td>Plant Oth Work Eqpt - Oth Exp</td><td></td><td>0.7171</td><td></td><td></td></td<>	FL CO12 Aerial C	Cable- Metallic	Plant Oth Work Eqpt - Oth Exp		0.7171		
FL         Col12         Aerial Cable- Metallic         Plant MV - Benefit Duttrbu         Col17         Aerial Cable- Metallic         91/20           FL         Col12         Aerial Cable- Metallic         Plant MV - Other Distribu         COl2         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%         0.02%         0.12%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%         0.02%	FL C012 Aerial C	Cable- Metallic	Plant MV - Sal & Wge Distribu		0.34%		- 312
FL         Co12         Avrail Cable- Metallic         Plant MV - Kern Distrodu         CO2         O 42.51         O 315           FL         Co12         Avrail Cable- Metallic         Plant MV - Kern Distrodu         CO2         0.25%         0.315           FL         Co12         Avrail Cable- Metallic         Plant Oft Work Eggt - Sel4Woga         COR         0.24%         0.315           FL         Co12         Avrail Cable- Metallic         Plant Oft Work Eggt - Sel4Woga         CO2         0.25%         0.375           FL         Co12         Avrail Cable- Metallic         Corporate Entry - Other         CY1         -0.05%         -0.376           FL         Co12         Avrail Cable- Metallic         Pri Cons - Bid Oth - Mechaniza         CY1         -0.05%         -0.376           FL         Co12         Avrail Cable- Metallic         Overst Engrg - Promoun         RE1         0.140%         -0.327           FL         Co12         Avrail Cable- Metallic         Overst Engrg - Oth Costs         RE2         0.05%         -0.327           FL         Co12         Avrail Cable- Metallic         Overst Engrg - Oth Costs         RE3         0.827%         -0.337           FL         Co12         Avrail Cable- Metallic         Overst Engrg - Oth Costs<	FL C012 Aerial C	Cable- Metallic	Plant MV - Senerit Distribu		0.127		313
FL         Col2         Aerial Cable- Metallic         Plant MV - Order Display         Col2         Col2 <thcol2< th=""> <thcol2< th=""> <thcol2< th=""></thcol2<></thcol2<></thcol2<>	FL C012 Aenal C	Cable- Metallic	Plant MV - Rent Dulthbu		0.92%		1 314
FL       Col12       Aerial Cable- Metallic       Plant On work Eggl - Stavryge       COI1       Col24       Col24       317         FL       Col12       Aerial Cable- Metallic       Coporate Entry - Other       COI2       COI24       CoI24       317         FL       Col12       Aerial Cable- Metallic       Coporate Entry - Other       CV1       -0.09%       316         FL       Col12       Aerial Cable- Metallic       Pri Costa - Bid Oth - Mexnatry       CY1       -0.09%       317         FL       Col12       Aerial Cable- Metallic       Pri Costa - Bid Oth - Mexnatry       CY8       -0.05%       320         FL       Col12       Aerial Cable- Metallic       Ofreed Engra - Promom       RE1       11.40%       321         FL       Col12       Aerial Cable- Metallic       Ofreed Engra - Other Eng       RE2       0.69%       322         FL       Col12       Aerial Cable- Metallic       Orrect Engra - Other Eng       RE3       0.61%       324         FL       Col12       Aerial Cable- Metallic       Orrect Engra - Other Eng       RE4       0.63%       326         FL       Col12       Aerial Cable- Metallic       Orrect Engra - Other Eng       RE5       1.63%       326         FL	FL C012 Aerial C	Cable- Metallic	Plant MV - Other Distribu				
FL       C012       Aerial Cable-Metallic       Plant Oth Work Egg-Columns       C013       C012 A         FL       C012       Aarial Cable-Metallic       Pri Costa - Bid Oth - Mechaniza       CY1       C023%       318         FL       C012       Aarial Cable-Metallic       Pri Costa - Bid Oth - Mechaniza       CY5       2.76%       319         FL       C012       Aarial Cable-Metallic       Pri Costa - Bid Oth - Mechaniza       CY5       2.76%       320         FL       C012       Aerial Cable-Metallic       Oriest Enging - Prinkein       KE1       11.40%       321         FL       C012       Aerial Cable-Metallic       Oriest Enging - Prinkein       KE2       0.62%       322         FL       C012       Aerial Cable-Metallic       Oriest Enging - Oth Cesta       KE4       0.61%       322         FL       C012       Aerial Cable-Metallic       Oriest Enging - Oth Cesta       KE4       0.61%       322         FL       C012       Aerial Cable-Metallic       Oriest Enging - Oth Cesta       KE4       0.61%       323         FL       C012       Aerial Cable-Metallic       Oriest Adm       V02       PER       KE5       1.63%       323         FL       C012       Aerial Cable-	FL C012 Aerial C	Cable- Metallic	Plant Oth Work Egot - Salewags				117
FL       C012       Aerial Cable- Metallic       Corporate Entry - Unational Aerial Cable- Metallic       C11       -0.02 at       -0.02	FL C012 Aerial C	Cable- Metallic	Plant Uth Work Edpt-denemts		0.02%		- 10
FL       C012       Aarial Cable- Metallic       Pril Dollis - Bid Off - Metallity       C13       2.198       2.198         FL       C012       Aarial Cable- Metallic       Prick Casl - Bid Off - Metallity       C78       3.038       3.208         FL       C012       Aarial Cable- Metallic       Offeed Engog - Productive       KE1       11.40%       3.217         FL       C012       Aarial Cable- Metallic       Offeed Engog - Productive       KE2       0.03%       3.323         FL       C012       Aarial Cable- Metallic       Offeed Engog - Offner Emp       KE3       0.42%       3.333         FL       C012       Aarial Cable- Metallic       Offeed Engog - Offner Emp       KE3       0.42%       3.333         FL       C012       Aarial Cable- Metallic       Offeed Engog - Offner Emp       KE3       0.42%       3.333         FL       C012       Aarial Cable- Metallic       Offeed Adm - Ares - Salaries       KE4       0.63%       3.327         FL       C012       Aarial Cable- Metallic       Indirect Adm - Ares - Salaries       KE5       0.43%       3.327         FL       C012       Aarial Cable- Metallic       Indirect Adm - Ares - Salaries       KE5       0.43%       3.327         FL <t< td=""><td>FL C012 Aenal C</td><td>Cable- Metallic</td><td>Corporate Entry - Other</td><td></td><td></td><td></td><td></td></t<>	FL C012 Aenal C	Cable- Metallic	Corporate Entry - Other				
FL       C012       Aerial Cable- Metallic       Frin Colts - site Ori - Marking - C18	FL C012 Aerial C	Cable- Metallic	Pri Losta - aki Ott - Mechaniza				1 120
FL       C012       Aarial Cable- Metailic       Direct Engring - Promium       CE2       C022       C023       C023       C022       C023	FL IC012 Aerial C	Cable- Metallic	Pri Costs - Bid Oth - Manually		11 40%		321
FL       C012       Adrial Cable- Metallic       Direct Engrig - Primitini       PCL       C022       C012       Adrial Cable- Metallic       C022%       C012       C012       Adrial Cable- Metallic       C012       Adrial Cable- Metallic       C012       Adrial Cable- Metallic       C012       Adrial Cable- Metallic       C012       C012       Adrial Cable- Metallic       C013       C012       Adrial Cable- Metallic       C013       C012       Adrial Cable- Metallic       C0133%       C012       C012<	FL C012 Aerial C	Cable- Metallic	Direct Enging + Productive		0.09%		322
FL         CO12         Aerial Cable- Metallic         Direct Engrag- Oth Costa         RE2         0.81%         324           FL         CO12         Aerial Cable- Metallic         Orrect Engr-Annu Ho, VO, PER Ex         RE5         1.63%         325           FL         CO12         Aerial Cable- Metallic         Direct Adm         RE6         2.95%         326           FL         CO12         Aerial Cable- Metallic         Direct Adm-Area - Salariee         RE6         2.95%         327           FL         CO12         Aerial Cable- Metallic         Indirect Adm-Area - Salariee         RE6         2.95%         327           FL         CO12         Aerial Cable- Metallic         Indirect Adm-Area - Salariee         RE7         0.80%         328           FL         CO12         Aerial Cable- Metallic         Indirect Adm-Other - Other         RE8         0.40%         329           FL         CO12         Aerial Cable- Metallic         Indirect Adm-Other - Other         RE9         0.13%         330           T2         Aerial Cable- Metallic         Orrect Labor - Productive         RE9         0.60%         331           T2         Aerial Cable- Metallic         Orrect Labor - Oth Erre         RP3         0.80%         3.81%         <	FL CO12 Aenal C	Cable- Metallic	Orrect Engine - Promium		0.0241		323
FL         CO12         Aerial Cable- Metallic         Orrect Entry - Orrect Adm         No.           FL         C012         Aerial Cable- Metallic         Orrect Adm         NO.         State         St	FL C012 Menal C	Cable- Metallic	Orect Engine - Other Engl		0.61%		324
L. C012       Aarial Cable- Metallic       Direct Adm.       ICCS       1000         FL. C012       Aarial Cable- Metallic       Direct Adm.       ICCS       1000         FL. C012       Aarial Cable- Metallic       Indirect Adm. Area - Salaries       ICCS       0.83%       327         FL. C012       Aarial Cable- Metallic       Indirect Adm. Area - Other       ICCS       0.40%       328         FL. C012       Aarial Cable- Metallic       Indirect Adm. Other - Salaries       ICCS       0.40%       328         FL. C012       Aarial Cable- Metallic       Indirect Adm. Other - Salaries       ICCS       0.40%       328         FL. C012       Aarial Cable- Metallic       Indirect Adm. Other - Other       ICCS       0.40%       328         FL. C012       Aarial Cable- Metallic       Undirect Adm. Other - Other       ICCS       0.13%       331         12       Aarial Cable- Metallic       Undirect Adm. Other - Other       ICCS       0.00%       333         12       Aarial Cable- Metallic       Oirect Labor - Productive       ICP1       12.82%       61.36%       333         14       Zarial Cable- Metallic       Oirect Labor - Oth Emp       ICP3       0.60%       3.81%       333         15       C012	FL CO12 Annal C	Cable- Metallic	Orect Engle Voli Costs		1 634		325
L         C012         Aarial Cable- Metallic         Dreck Adm-Area - Salaries         C02         C035%	FL C012 Aenal C	Cable- Metallic	CITES ENDINEMINI, VO, FER EA		2004		326
FL       C012       Aerial Cable- Metallic       Indirect Adm-Aria - Other       KEB       0.40%       0.28         FL       C012       Aerial Cable- Metallic       Indirect Adm-Aria - Other       KEB       0.40%       0.29         FL       C012       Aerial Cable- Metallic       Indirect Adm-Other - Salarises       KEC       0.13%       0.33%         FL       C012       Aerial Cable- Metallic       Indirect Adm-Other - Other       KED       0.13%       0.33%         T2       Aerial Cable- Metallic       Undirect Adm-Other - Other       KEG       0.13%       0.33%         T2       Aerial Cable- Metallic       Undirect Adm-Other - Other       KEG       0.13%       0.33%         T2       Aerial Cable- Metallic       Direct Labor - Productive       KP1       1.13%       5.46%         C012       Aerial Cable- Metallic       Direct Labor - Oth Emp       KP2       1.13%       5.46%       0.31%	FL CO12 Menaro	Cable- Metallic	Indimet Adm. Aces - Salarias		0.03		327
PL         C012         Aarial Cable- Metallic         Indirect Adm-Other - Salaries         KEC         0.74%         329           FL         C012         Aarial Cable- Metallic         Indirect Adm-Other - Salaries         KEC         0.13%         330           T2         Aarial Cable- Metallic         Unclease Support-Oth-Sal         KEG         0.13%         331           T2         Aarial Cable- Metallic         Unclease Support-Oth-Sal         KEG         0.00%         331           T2         Aarial Cable- Metallic         Direct Labor - Productive         KP1         12.82%         61.38%         333           FL         C012         Aarial Cable- Metallic         Direct Labor - Productive         KP2         1.18%         5.60%         331           C012         Aarial Cable- Metallic         Direct Labor - Oth Casts         KP4         0.46%         2.19%         336           C012         Aarial Cable- Metallic         Direct Adm-In         KP3         0.60%         2.19%         336           FL         C012         Aarial Cable- Metallic         Direct Adm-In         KP4         0.46%         2.19%         336           FL         C012         Aarial Cable- Metallic         Direct Adm-In         KP4         0.46%	FL CO12 Minard	Cable- Medulic	Indianat Adm. Area - Other		0.40%		326
Inc. Coll 2. partiel Cable- Metallic         Inclust Ann-Other - Other         Coll 2		Cable Meutinc	Indiana Adm. Other - Selectes	bec	0.74%		329
Vite         Partial Cable- Metallic         Notes relation of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Control of the static         Con	FL COLZ MARINE C		Indicant Adm.Other - Other	ICED	0.13%		1 330
Ls.         Derivative         Derivative <td></td> <td>Cable, Metallic</td> <td>Lindesei Sunnat-Oth-Sat</td> <td>KOEG  </td> <td>0.00%</td> <td></td> <td>331</td>		Cable, Metallic	Lindesei Sunnat-Oth-Sat	KOEG	0.00%		331
Arts         Direct Labor         Productive         KP1         12.82%         61.35%         333           FL         CO12         Aerial Cable- Metallic         Direct Labor - Premium.         KP2         1.18%         5.60%         334           CO12         Aerial Cable- Metallic         Direct Labor - Oth Emp         KP3         0.80%         3.81%         333           CO12         Aerial Cable- Metallic         Direct Labor - Oth Emp         KP3         0.80%         3.81%         334           CO12         Aerial Cable- Metallic         Direct Labor - Oth Coats         KP4         0.46%         2.19%         335           FL         CO12         Aerial Cable- Metallic         Direct Admin         KP4         0.46%         2.19%         336           FL         CO12         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         12.56%         0.9323         336           FL         CO12         Aerial Cable- Metallic         Indirect Adm-Ares Sei         KP6         0.55%         2.65%         0.9323         339           FL         CO12         Aerial Cable- Metallic         Indirect Adm-Ares Sei         KP6         0.55%         2.45%         340           FL         CO12		Cabie Matallic	Renalts - Front	KEL	5.46%		332
Little         Direct Labor         Prentum         KP2         1.18%         5.60%         334           C012         Aerial Cable- Metallic         Orect Labor - Oth Emp         KP3         0.60%         3.81%         335           - C012         Aerial Cable- Metallic         Direct Labor - Oth Emp         KP3         0.60%         2.19%         335           - C012         Aerial Cable- Metallic         Direct Labor - Oth Costs         KP4         0.46%         2.19%         335           FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         1.52%         7.70%         337           FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         12.56%         0.9323         338           FL         C012         Aerial Cable- Metallic         Indirct Adm-Area Sai         KP6         0.55%         2.66%         339           FL         C012         Aerial Cable- Metallic         Indirct Adm-Area Sai         KP6         0.52%         2.46%         340           FL         C012         Aerial Cable- Metallic         Indirct Adm-Oth-Salaries         KPC         0.10%         0.49%         0.65%         340           FL		Cable, Matalic	Oract Labor - Productive	KP1	12.92%	61.36%	333
Coll         Arrial Cable- Metallic         Orect Labor - Oth Emp         KP3         0.80%         3.81%         335           C012         Aerial Cable- Metallic         Direct Labor - Oth Emp         KP3         0.80%         3.81%         335           C012         Aerial Cable- Metallic         Direct Labor - Oth Costs         KP4         0.46%         2.19%         336           FL         C012         Aerial Cable- Metallic         Dir lab - Annu Ho, VP, Ex Dey         KP5         1.52%         7.70%         337           FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         1.52%         7.70%         337           FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         2.66%         339           FL         C012         Aerial Cable- Metallic         Indirct Adm-Area Sat         KP4         0.55%         2.66%         339           FL         C012         Aerial Cable- Metallic         Indirct Adm-Area Sat         KP4         0.55%         2.66%         340           FL         C012         Aerial Cable- Metallic         Indirct Adm-Oth-Other         KPD         0.10%         0.46%         0.46%         341	CO12 Annual (	Cable Metallic	Direct Labor - Premium	KP2	1.18%	5.60%	334
Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core         Core <th< td=""><td>C012 Actin C</td><td>Cable_ Metallic</td><td>Orrect Labor - Oth Emp</td><td>KP3  </td><td>0.80%</td><td>3.81%</td><td>335</td></th<>	C012 Actin C	Cable_ Metallic	Orrect Labor - Oth Emp	KP3	0.80%	3.81%	335
FL         C012         Aerial Cable- Metallic         Dir lab - Annu Ho, VP, Ex Dey         KP5         1.52%         7.70%         337           FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         1.52%         7.70%         337           FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         1.52%         7.70%         337           FL         C012         Aerial Cable- Metallic         Indiret Adm-Area Sai         KP6         2.65%         2.65%         339           FL         C012         Aerial Cable- Metallic         Indiret Adm-Oth-Salaries         KP8         0.52%         2.45%         340           FL         C012         Aerial Cable- Metallic         Indiret Adm-Oth-Salaries         KPC         0.24%         1.14%         341           FL         C012         Aerial Cable- Metallic         Indiret Adm-Oth-Oth-Other         KPD         0.19%         0.49%         0.06769         342           FL         C012         Aerial Cable- Metallic         Indiret Adm-Oth-Other         KPD         0.00%         343         343           FL         C012         Aerial Cable- Metallic         Indiret Adm-Oth-Other         KPL	C012 Aeriel C	Cable, Metallic	Direct Labor - Oth Costs	1024	0.46%	2,19%	336
FL         C012         Aerial Cable- Metallic         Direct Admin         KP6         2.65%         12.58%         0.9323         338           FL         C012         Aerial Cable- Metallic         Indirct Adm-Area Sai         KP6         0.55%         2.65%         339           FL         C012         Aerial Cable- Metallic         Indirct Adm-Area Sai         KPA         0.55%         2.65%         339           FL         C012         Aerial Cable- Metallic         Indirct Adm-On-Salaries         KPC         0.52%         2.45%         340           FL         C012         Aerial Cable- Metallic         Indirct Adm-On-Salaries         KPC         0.10%         0.49%         0.05769         342           FL         C012         Aerial Cable- Metallic         Indirct Adm-Oth-Other         KPD         0.10%         0.49%         0.05769         342           FL         C012         Aerial Cable- Metallic         Benefita         KPL         6.30%         340         341           FL         C012         Aerial Cable- Metallic         Indirect Adm-BCR Billing         KPL         6.30%         342           FL         C012         Aerial Cable- Metallic         Indirect Adm-BCR Billing         KPN         0.00% <t< td=""><td>IFL CO12 Anna C</td><td>Cable- Metallic</td><td>Dir lab - Annu Ho, VP, Ex Dev</td><td>1625</td><td>1.62%</td><td>7.70%</td><td>337</td></t<>	IFL CO12 Anna C	Cable- Metallic	Dir lab - Annu Ho, VP, Ex Dev	1625	1.62%	7.70%	337
FL       C012       Aerial Cable- Metallic       Indirct Adm-Area Sat       KPA       0.55%       2.68%       339         FL       C012       Aerial Cable- Metallic       Indirct Adm-Area Sat       KPB       0.52%       2.45%       340         FL       C012       Aerial Cable- Metallic       Indirct Adm-Area Sat       KPB       0.52%       2.45%       340         FL       C012       Aerial Cable- Metallic       Indirct Adm-Oth-Othese       KPD       0.10%       0.46%       0.56%       341         FL       C012       Aerial Cable- Metallic       Indirct Adm-Oth-Othere       KPD       0.10%       0.10%       0.46%       0.56%       342         FL       C012       Aerial Cable- Metallic       Indirct Adm-Oth-Othere       KPD       0.10%       0.00%       343         FL       C012       Aerial Cable- Metallic       Indirct Adm-BCR Billing       KPL       6.30%       344         FL       C012       Aerial Cable- Metallic       Reinbrant for Loas or Demage       PAS       -0.03%       345         FL       C012       Aerial Cable- Metallic       Total - Bidg Entrance (2421,1200)       100.00%       346	FL CO12 Andel	Cable- Metallic	Direct Admin	KP6	2.65%	12.58% 0.9323	338
FL       C012       Adrial Cable- Metallic       Indirct Adm/th Area-Oth       KPB       0.52%       2.45%       340         FL       C012       Aerial Cable- Metallic       Indirct Adm/Oth-Salaries       KPC       0.24%       1.14%       341         FL       C012       Aerial Cable- Metallic       Indirct Adm/Oth-Salaries       KPC       0.24%       1.14%       341         FL       C012       Aerial Cable- Metallic       Indirct Adm/Oth-Other       KPD       0.19%       0.6769       342         FL       C012       Aerial Cable- Metallic       Benefita       KPL       6.30%       343         FL       C012       Aerial Cable- Metallic       Indirect Adm/Dth-Other       KPN       0.00%       343         FL       C012       Aerial Cable- Metallic       Indirect Adm/Dt Cas or Demage       PA6       -0.03%       345         FL       C012       Aerial Cable- Metallic       Total - Bidg Entrance (2421,1200)       100.00%       346	FL CO12 Antial (	Cable- Metallic	Indirct Adm-Area Sal	KPA I	0.56%	2.68%	339
FL       C012       Aerial Cable- Metallic       Indirct Adm-Oth-Salaries       KPC       0.24%       1.14%       341         FL       C012       Aerial Cable- Metallic       Indirct Adm-Oth-Other       KPD       0.10%       0.49%       0.6769       342         FL       C012       Aerial Cable- Metallic       Benefits       KPL       6.30%       343         FL       C012       Aerial Cable- Metallic       Indirct Adm-BCR Billing       KPN       0.00%       344         FL       C012       Aerial Cable- Metallic       Indirct Adm-BCR Billing       KPN       0.00%       344         FL       C012       Aerial Cable- Metallic       Reimbrant for Loss or Damage       PA6       -0.03%       345         FL       C012       Aerial Cable- Metallic       Total - Bidg Entrance (2421,1200)       100.00%       346	FL C012 Annual C	Cable- Metallic	Indirct Admin Anse-Oth	KP8	0.52%	2.45%	340
FL       C012       Aerial Cable- Metallic       Indirect Adm-Oth-Other       KPD       0.10%       0.49%       0.06769       342         FL       C012       Aerial Cable- Metallic       Benefita       KPL       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6.30%       6	FL C012 Aerial C	Cable- Metallic	Indirct Adm-Oth-Salaries	KPC	0.24%	1.14%	341
FL     C012     Aenal Cable- Metallic     Senefita     KPL     6.30%     343       FL     C012     Aenal Cable- Metallic     Indirect Adm-BCR Billing     KPN     0.00%     344       FL     C012     Aenal Cable- Metallic     Reinbrant for Loas or Demage     PA6     -0.03%     345       FL     C012     Aenal Cable- Metallic     Total - Bidg Entrance (2421,1200)     100.00%     346	FL CO12 Aerial C	Cable- Metallic	indirat Adm-Oth-Other	KPD	0.10%	0.49% 0.06769	342
FL     C012     Aerial Cable- Metallic     Indirect Adm-BCR Billing     KPN     0.00%     344       FL     C012     Aerial Cable- Metallic     Reinbramt for Loss or Demage     PA6     -0.03%     345       FL     KC012     Aerial Cable- Metallic     Total - Bldg Entrance (2421,1200)     100.00%     346	FL CO12 Aerial C	Cable- Metallic	Senelits	KPL	6.30%		343
FL         C012         Aerial Cable- Metallic         Reinbram for Loss or Damage         PA6         -0.03%         345           FL         C012         Aerial Cable- Metallic         Total - Bidg Entrance (2421,1200)         100.00%         346         346	FL CO12 Aerial (	Cable- Metallic	Indirect Adm-BCR Billing	KPN	0.00%		344
FL JC012 Aerial Cable- Metallic Total - Bidg Entrance (2421,1200) 100.00% 346	FL C012 Aerial (	Cable- Metallic	Reimbrant for Loss or Demage	PAS	-0.03%		345
	FL C012 Aerial	Cable- Metallic	Total - Bidg Entrance (2421.1200)		100.00%		346

.

•

.

FL			24	8 C		
Filename: N:\RT	AP.WK4 94		02/26/96	9.3	95	Page
F	12.43%		625		T	<u> </u>
L _	0.50%		626		Ŧ	
COC	0.18%		627			
COH	0,18%		628		T	
COK	0.03%		629		T	
COLI	2.20%		630		1	
COM	0.91%		631		T [	
CON	0.32%		632			
COP	1.13%		633			
cool	2.49%		634		†	
COR	0.14%		635		†	
COS	0.05%	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	636			
CY5	-0.00%		637			
KE1	0.03%		638			
KE2	0.00%		639			
KE3	0.00%		640		+ +	
XE4	0.00%		641			
KES	0.00%	<u> </u>	842		+ <u>+</u> 1	
KES	0.01%	+	643		• + •	
	0.00%				+ + 4	
KER -	0.00%		645		• + 1	
KEC	0.00%	+			╋ ╊╴ ┪	
KED	0.00%	<u>}</u> }_			╉ ╂╼ ┤	
	0.00 %		648		• + •	
	20.57%	63.84%	640		+ + +	
	5 81 94	0.37%			+ + +	
	3.0176	3676			┽╴┼╸╶┥	
	0.91%	-1 47%	652		•	
	4.27%	6.999/			┽ ┿╾ ┥	
	5 929	0.007	655		4 1- 4	04.02%
	1 90%	2.004			┥ ╇╸ ┥	37.92.78
	0.76	4.2494	655		4 + 4	
	0.13%	1417	030	<del>_    </del>	┥ ┼╸ ┥	<u> </u>
	0.22%	0.37% 0.05292	03/		-∔ -∔	5 0294
	17 104	0.3176 0.03302	030		4 1- 2	J.3070
	17.40%		008	·	┥ ╇╸ Ӵ	
1	100.00761		000			

•

•

-

· ••

FI			5480			
Filename: N:\RTAP.\M	^{K4} 94		02/26/96	93	9	Page
<b></b>	0.01%	·	661			J
E3:	0.01%	┟───┼──┼───	662		┝╵  ┟────	
001	12 75%	╞╾──┼╌──┼────	663		- 1	
	0.51%		664		F F	
	0.19%	┼━━─┼╼──┽━──	665			····
COH	0.19%	<u>  ··· ··· <del> </del> ··</u> <u>  ··</u>	666			
COK	0.03%	<u> </u>	667			
	2 19%	<u> </u>	668			┉┉╺╡╴┵╍╌┼╍┈╌╌╴┤
COM	0.93%	<u>                                     </u>	669		r <u>†                                    </u>	
CON	0.33%		670			
COP	1.18%		671			
	2.52%		672			
COR	0.14%		673			
COS	0.06%		674			
CY5	-0.00%	<u>  </u>	675			
KET 1	0.10%		676		·	
KE2	0.00%		677		·	
KE3	0.01%	1	678			
KE4	0.00%		679		· ····	
KE5	0.02%		680			
KE6	0.04%	<b>  </b>	681			
KEA	0.01%	<u>}</u>	682		+	
KE8	0.00%	<u>+                                 </u>	683		i <u>†</u>	
KEC	0.01%	f	684		· · · · · · · · · · · · · · · · · · ·	
KED .	0.00%	┢━━━┼────┼─────	685		· · · · · · · · · · · · · · · · · · ·	
KE	0.07%	<b>┼──┼───</b> ┤──────────────────────────────	686		· • • • • • • • • • • • • • • • • • • •	
	39 25%	64.01%	687		· +	- ,
KP2 -	5.34%	8.71%	688			
KP3	2 25%	3 67%	689		( <del></del>	
KP4	0.91%	1.49%	690			
KP5	4.38%	7.14%	691		+	
KPS	581%	947% 09449	692		t	93.71%
KPA	1.82%	2.96%	693		Ť	
ICPB .	0.77%	1.25%	694			
KPC	0.57%	0.93%	695		<b>↓</b>	
KPD	0.23%	0.37% 0.05507	696			6.29%
	17.40%		697		F f	
F ·	100.00%		808		┝╸, ┩┉──┉	
L		بمصدي مساحب مساحي عصاد				المستعم والمحاصر والمحاصر والمحاصر والمحاصر والمحاصر والمحاصر والمحاصر والمحاصر والمحاصر والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحاص والمحا

.

.

.

**U** 4

## Filename N.VRTAP wk4

02/16/96

CD	12 Aerial Cable - Non-Metallic (Oistr)	Telco Eng Not Bid By BOC	462	1 35 1351		
CO	12 Aenal Cable - Non-Metallic (Distr)	Plant Suppl - Nonexempt	CJ1	3 4 3 %	╼╼┽╼╍╍┼╼╍╍┼╼╍	
. CO	12 Aerial Cable - Non-Metallic (Distr)	Exempt Materials Overhead	COI	29.41%		348
· CD1	12 Aerial Cable - Non-Metallic (Distr)	Fid Stock & CC Prov - Sal&Woe	COF	1 154	╼┼┈╍╌┟╌╍╌┟╌╸	
. CD1	12 Aerial Cable - Non-Metallic (Distr)	Fid Stock & CC ProwBen Tri	COG	0.43%		350
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Fid Stock & CC Prov-Oth Tm	COH	0.61%	╾┽╾╼┼╍╍╌┼╌	351
FL CDI	2 Aenal Cable - Non-Metallic (Distr)	Plant Oth Work East - Rents	COK	0.000	~ +	
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Plant Oth Work East - Oth Exp	COL	0.000		353
FL CD1	2 Aerial Cable - Non-Metallic (Olstr)	Plant MV - Sal & Woe Distribu	COM	0.26%	╾┽╾╼┾╼╼╞╸	354
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Plant MV - Benefit Distribu	ICON	0.10%	── <del>┥───┥───└<b>┤</b>───</del>	355
FL CO1	2 Aertal Cable - Non-Metallic (Distr)	Plant MV - Rent Distribu	COP	0.33%	′ <del></del>	
FL CD1	2 Aenal Cable - Non-Metallic (Distr)	Plant MV - Other Distribu	000	076%		357
FL C01	2 Aariat Cable - Non-Metallic (Distr)	Plant Oth Work Egot - Sal&Wos	COR	0.04%		358
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Plant Oth Work Ecot-Benefits	COS	002%		
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Enong - Productive	KE1	2015		360
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Enong - Premium	KE2	0.04%		361
FL CD1	2 (Aerial Cable - Non-Metallic (Distr)	Oirect Enong - Other Emp	KE3	0.17%		
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Enging - Oth Costs	KE4	0 348		
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0 34%		
FL CD1	2 Aerist Cable - Non-Metallic (Distr)	Direct Adm	KE6	073%		365
FL CO1	2 Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Area - Salaries	KEA	0 14%		366
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Area - Other	KEB	0.09%		
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Other - Selaries	KEC	0.16%		300
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Other - Other	KED	0.04%		309
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Benefits - Enong	KEL	1 45%		3/10
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Oirect Labor - Productive	KP1	11.13%	63.60%	
FL (CO1.	2 Aerial Cable - Non-Metallic (Distr)	Direct Labor - Premium	KP2	0.87%	4 95%	
FLCD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Labor - Oth Emp	KP3	0.66%	3.76%	- 374
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Labor + Oth Costs	KP4	0.35%	198%	375
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Dir lab - Annu Ho, VP, Ex Day	KP5	1.32%	7 52%	276
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Direct Admin	KP6	2.18%	12 46% 0 9426	177
FL CO1	2 Aerial Cable - Non-Metallic (Distr)	Indirct Adm-Aree Sal	KPA	0.40%	2.28%	378
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Indirct Admin Area-Oth	KP6	0.36%	2.08%	370
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Indirct Adm-Oth-Selaries	KPC	0.17%	0.99%	340
FL CD1.	2 Aerial Cable - Non-Metallic (Distr)	Indirct Adm-Oth-Other	KPO	0.07%	0.40% 0.05737	301
FL CD1	2 Aerial Cable - Non-Metallic (Distr)	Benefits	KPL I	4.85%		382
FL CD12	2 Aerial Cable - Non-Metalilc (Distr)	Total - Blog Entrance (2421.2200)		100.00%		343

.

.

.

....

ρ	206	t	1
•	eye.		

	CF12 Aerial Cable - Non-Meta	lic (Feeder)	Telco Eng Not Bid By BOC	462
	CF12 Aerial Cable - Non-Meta	llic (Feeder)	Contractd Plant Labor	484
	CF12 Aerial Cable - Non-Meta	lic (Feeder)	CPL-Other Wire-Using Companies	487
· •	CF12 Aerial Cable - Non-Meta	lic (Feeder)	Material Supplies Purchase	523
-	CF12 Aerial Cable - Non-Meta	lic (Feeder)	Finds Used During Construct	613
fL	CF12 Aarial Cable - Non-Meta	lic (Feeder)	Engr Proi - Tel Engr Lbr-Sal	CHD
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Enor Proi - Tel Enor Lbr-Bene	ICHE
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Engr Proj - Tel Engr Lbr-Other	- ICHE
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Plant Suppl - Nonexempt	CJ1
FL	CF12 Aenal Cable - Non-Metal	lic (Feeder)	Exempt Materials Overhead	C01
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Fid Stock & CC Prov - Sal&Wge	ICOF
FL	CF12 Aenat Cable - Non-Metal	lic (Feeder)	Fid Stock & CC Prov-Ben Tm	COG
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Fid Stock & CC Prov-Oth Tm	СОН
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Plant Oth Work Egpt - Rents	COK
FL	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Plant Oth Work Egpt - Oth Exp	ICOL
۴L	CF12 Aerial Cable - Non-Metal	lic (Feeder)	Plant MV - Sal & Woe Distribu	ICOM
FL	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Plant MV - Benefit Districu	CON
۴L	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Plant MV - Rent Distribu	COP
FL	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Plant MV - Other Distribu	icõo
FL	CF12 Aenal Cable - Non-Metal	ic (Feeder)	Plant Oth Work Egot + Sal&Wos	
FL	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Plant Oth Work East-Benefits	COS
FL	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Comporate Entry - Other	
FL	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Pri Costa - Bid Oth - Mechanize	CY5
FL	CF12 Aenat Cable - Non-Metal	ic (Feeder)	Direct Econo + Productive	KE1
FL	CF12 Aerial Cable - Non-Metal	ic (Feeder)	Direct Enging - Premium	KF2
FL	CF12 Aerial Cable - Non-Metal	c (Feeder)	Direct Enong - Other Emp	KE3
FL	CF12 Aerial Cable - Non-Metall	ic (Feeder)	Direct Enong + Oth Costs	KF4
FL	CF12 Aerial Cable - Non-Metall	ic (Feeder)	Direct Eng-Annu Ho, VO, PER Ex	IKE5
FL	CF12 Aerial Cable - Non-Metal	c (Feeder)	Direct Adm	IKE6
FL	CF12 Aerial Cable - Non-Metali	c (Feeder)	Indirect Adm-Area - Salaries	KFA
FL	CF12 Aerial Cable - Non-Metall	ic (Feeder)	Indirect Adm-Area - Other	KEB
FL	CF12 Aerial Cable - Non-Metall	ic (Feeder)	Indirect Adm-Other - Salaries	KEC
FL	CF12 Aenal Cable - Non-Metall	c (Feeder)	Indirect Adm-Other - Other	KEO.
FL	CF12 Aerial Cable - Non-Metall	c (Feeder)	Benefita - Enong	IKEL
FL	CF12 Aerial Cable - Non-Metall	c (Feeder)	Direct Labor - Productive	KP1
FL	CF12 Aerial Cable - Non-Metalli	c (Feeder)	Direct Labor - Premium	KP2
FL	CF12 Aerial Cable - Non-Metall	c (Feeder)	Direct Labor - Oth Emp	- KP3
FL	CF12 Aerial Cable - Non-Metall	c (Feeder)	Direct Labor - Oth Costs	- KPA
FL	CF12 Annal Cable - Non-Metalli	c (Feeder)	Dir lab - Annu Ho, VP, Ex Day	KPS
FL	CF12 Aerial Cable - Non-Metalli	c (Feeder)	Direct Admin	KØG
FL	CF12 Aerial Cable - Non-Metalli	c (Feeder)	Indirct Adm Area Sel	KPA
FL	CF12 Aerial Cable - Non-Metalli	c (Feeder)	Indirct Admin Area-Oth	
FL	CF12 Aerial Cable - Non-Metalli	c (Feeder)	Indig Adm. Oth. Salarias	
FL	CF12 Aerial Cable - Non-Metalli	c (Feeder)	Indict Adm Oth Other	
	ICF12 Aerial Cable - Non-Metalli	c (Feeder)	Receive	
	CF12  Aerial Cable - Non-Matat	Ic /Feeder	Total Dide Fatance (\$454 6555)	

2 91%	4				384
1.16%	· · · · ·				385
0.09%	·				386
0.05%					367
0.00%				1	388
0.06%	L				389
0.02%					390
0.01%					391
14.16%					392
37.29%					393
2.33%				1	394
0.79%					395
0.94%		1			396
0.01%		1		<u> </u>	397
0.79%			1		398
0.35%					300
0.13%		1 · · · ·	1	1	400
0.45%		1			401
1.04%			·		402
0.05%		<u> </u>			403
0.02%	1			·	404
-0.42%	T I				202
-0.80%	1		· † · · ·		406
5.35%					407
0.06%			1		408
0.37%			1		409
0.21%					110
0.74%	[		1		411
1.31%	l			1	412
0.36%				<u> </u>	413
0.19%			-		24
0.34%					415
0.06%			1	1	416
2.44%				· · · · · · · · · · · · · · · · · · ·	417
12.68%		60.619	6	· · · · ·	418
1.35%		6.479	61	1	419
0.82%		3.919	6		420
0.39%		1.879	1	1	421
1.61%		7,719	1	1	422
2.58%	1	12.359	0.9292		423
0.58%	-	2.76%		t	424
0.58%	-	2.759			425
0.24%		1.149		1	426
0.09%	-	0.44%	0.07066	1	427
6.23%	1		1	<b>†</b> .	428
100.00%	1	-	1-		420

## Filename: N.VRTAP.wk4

02/16/96
----------

TOTAL In and Cable Man Man Manufic Statements					
CT12 Aenal Cable - Hon-Metasic (Interorc)	Finds Used During Construct	813	0.01%		430
J112 Aerial Cable - Non-Metallic (Interoto)	Engr Proj - Tel Engr Lor-Sat	CHD	0.00%		431
GT12 Aerial Cable - Non-Metallic (Interofc)	Engr Proj - Tel Engr Lbr-Bene	CHE	0.00%		432
CT12 Aerial Cable - Non-Metallic (Interofc)	Engr Proj - Tel Engr Lbr-Other	CHF (	0.00%		433
CT12 Aerial Cable - Non-Metallic (Interofc)	Plant Suppl - Nonexempt	CJ1	37.70%		434
FL CT12 (Aerial Cable - Non-Metallic (Interofc)	Exempt Materials Overhead	CQ1_	29.60%		435
FL CT12 Aerial Cable - Non-Metailic (Interofc)	Fid Stock & CC Prov - Sal&Wge	CQF	2.44%		436
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Fid Stock & CC Prov-Ben Tm		0.95%		437
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Fid Stock & CC Prov-Oth Tm	CQH	1.08%		438
FL ICT12 Aerial Cable - Non-Metallic (Interofc)	Plant Oth Work Egot - Rents	COK	0.00%		439
FL CT12 Aenal Cable - Non-Metallic (Interofc)	Plant Oth Work Eqpl - Oth Exp	COL 1	0.59%		440
FL ICT12 Aerial Cable - Non-Metallic (interofc)	Plant MV - Sal & Wge Distribu	ICOM ]	0.29%		441
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Plant MV - Benefit Distribu		0.10%		442
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Plant MV - Rent Distribu	COP	0.37%		443
FL CT12 Aenal Cable - Non-Metallic (Interofc)	Plant MV - Other Distribu	CQQ	0.75%		444
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Plant Oth Work Eqpt - Sal&Wgs	COR	0.04%		445
FL CT12 (Aerial Cable - Non-Metallic (Interofc)	Plant Oth Work Egot-Benefits	CQS	0.01%		446
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Engng - Productive	KE1	1.00%		447
FL_CT12  Aenal Cable - Non-Metallic (Interofc)	Direct Engrig - Premium	KE2	0.00%		448
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Engng - Other Emp	KE3	0.04%		449
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Enging - Oth Costs	KE4	0.07%		
FL CT12 (Aerial Cable - Non-Metallic (Interofc)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0,14%	· · · · · · · · · · · · · · · · · · ·	
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Adm	KE6	0.27%	· · · · · · · · · · · · · · · · · · ·	- 452
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Area - Salaries	IKEA	0.07%		451
FL_CT12 Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Area - Other	KEB	0.03%		454
FL CT12 Aenal Cable - Non-Metallic (Interofc)	Indirect Adm-Other - Salaries	KEC	0.06%		
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Other - Other	KEO	0.01%		456
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Benefits - Enging	KEL T	0.52%		457
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Productive	KP1	10.62%	57.30%	
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Premium	KP2	1,75%	947%	450
FL CT12 (Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Oth Emp	KP3	0.73%	-1914	460
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Oth Costs	KP4	0.48%	261%	
FL CT12 Aerial Cable - Non-Metailic (Interofc)	Dir lab - Annu Ho, VP, Ex Dav	KP5	134%	7.24%	463
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Direct Admin	KP6	- 24381	13 114 0 0365	462
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Indirct Adm-Area Sal	KPA	0 43%	2 30%	403
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Indigst Admin Area-Oth	IKP8	0.42%	2 284	404
FL CT12 Aerial Cable - Non-Metallic (Interole)	Indirct Adm-Oth-Sataries	IKPC 1	0.20%	1 08%	
FL ICT12 Aerial Cable - Non-Metallic (Interofc)	Indirct Adm-Oth-Other	KPO	- 013%	0.64% 0.06340	400
FL ICT12 Aerial Cable - Non-Metallic (Interofc)	Benefits	KPL	- 5315		460
FL CT12 Aerial Cable - Non-Metallic (Interofc)	Total - Bidg Entrance (2421,2200)		100.00%		460
				1 1 1	

•

## Filename N\RTAP wk4

0	2/1	6/	96

	10052	Intracing Ntwk Cable-Metallic	Telco Eng Not Bid By BOC	462
	C052	Intrabiog Ntwk Cable-Metallic	Contractd Plant Labor	484
	COSZ	Intrabidg Ntwk Cable-Metallic	Material Supplies Purchase	523
<u> </u>	C052	Intrabidg Ntwk Cable-Metallic	Telecomm Egot-Incidntal	59F
<u>_</u>	C052	Intrabidg Ntwix Cable-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD
FL	C052	Intrabido Ntwk Cable-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE
FL	C052	Intrabidg Ntwk Cable Metallic	Engr Proj - Tel Engr Lbr-Other	CHF
Ft.	C052	Intrabldg Ntwk Cable-Metallic	Plant Suppl - Nonexempl	ĽЛ
FL	C052	Intrabidg Ntwk Cable-Metallic	Exempt Materials Overhead	ICO1
FL	C052	Intrabildg Ntwk Cable-Metallic	Fid Stock & CC Prov - Sal&Wge	COF
FL	IC052	Intrabidg Ntwk Cable-Metallic	Fid Stock & CC Prov-Ben Tm	COG
FL	C052	Intrabidg Ntwk Cable-Metallic	Fid Slock & CC Prov-Oth Tm	COH
FL	C052	Intrabidg Ntwk Cable-Metallic	Plant Oth Work Egot - Rents	COK
۴Ļ	C052	Intrabidg Ntwk Cable-Metallic	Plant Oth Work Egot - Oth Exp	COL
FL	C052	Intrabidg Ntwk Cable-Metallic	Plant MV - Sai & Woe Distribu	COM
FL	C052	Intrabildg Ntwk Cable-Metallic	Plant MV - Benefit Distribu	ICON
FL	C052	Intrabidg Ntwk Cable-Metallic	Plant MV - Rent Distribu	000
FL	C052	Intrabido Ntwk Cable-Metallic	Plant MV - Other Distribut	600
FL	C052	Intrabled Ntwk Cable-Metallic	Plant Oth Work Font - Sel&Wos	
FL	C052	Intrableg Ntwk Cable-Metallic	Plant Oth Work Font-Receive	- COR
FL	C052	Intrabido Ntwk Cable-Metallic	Comorate Enloy - Other	CV4
FL	C052	Intrabido Ntwk Cable-Metallic	Rri Costa - Rid Oth - Machaoiza	
FĽ	C052	Intrabido New Cable Metallic	Pri Costa - Bid Oth - Maguaity	- 1013 10Ve
٦L	C052	Intrabido Ntek Cable-Metallic	Direct Econol - Brock stars	DE1
i.	C052	Intrabide Next Cable-Metallic	Direct Energy - Productive	
FL.	C052	Intrabido Nivit Cable Metallic	Direct Econo - Other Eme	
Ē	C052	Intrabido Nor Cable Metallic	Direct Engrap - Oth Carte	NE3
Ē	C052	Intrahido Nink Cable-Metallic	Direct English Volt Costs	
ī.	C052	Intrabildo Nhek Cable-Metallic	Direct Engrandu Ho, VO, PER ET	KES
1	C052	Intrabido Nivé Cable Metallia	United Adm. Assoc. Colorise	_K20
<u> </u>	C052	Infrahida Nink Cable Metallic	WINNELL ADITI-Area - Salaries	KEA
_	0052	Intrabide Ned Cable Metallic	Indirect Adm-Ares - Uther	KES
	C042	Intrability News Cable Metalling	Indirect Adm-Other - Salanes	KEC
	10002		Indirect Adm-Other - Other	KED_
	0032		Senefits - Enging	KEL
	C052	Invability New Cable Metallic	Urect Labor - Productive	KP1
		Inurabiog NIWK Cable-Metallic	Direct Labor - Premium	KP2
<u> </u>	0052	murablog Ntwk Cable-Metallic	Direct Labor - Oth Emp	IKP3
L	0052	Intraciog Nitwk Cable-Metallic	Direct Labor - Oth Costs	KP4
L	C052	Intrablog Nwk Cable-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5
L.	C052	Intrabidg Niwk Cable-Metallic	Direct Admin	IKP6
L	C052	Intrabildg Ntwk Cable-Metallic	Indirct Adm-Area Sel	KPA
٠ <b>L</b>	C052	Intrabidg Ntwic Cable-Metallic	Indirct Admin Area-Oth	KPB
L	C052	Intrabidg Ntwk Cable-Metallic	Indirct Adm-Oth-Salaries	KPC
ι	C052	Intrabildg Ntwk Cable-Metallic	Indirct Adm-Oth-Other	KPD
3	C052	ntrabidg Ntwk Cable-Metallic	Benefits	KPI.
	C052	ntrabido Novic Cable Metallic	Total - Interchiefe Minute Cable (2425 4000)	

2 62%		
3 03%		470
041%		471
0.01%		472
0.03 #1		473
0.327		474
0.09%		475
0.02%		476
15.33%		477
39.52%		478
2.22%		479
0.77%		480
0.92%		
0.01%		
1,16%		
0.54%		483
0.19%		484
0.70%		485
1 4294	!	486
0.03%		487
0.0/1		488
0.02%		489
0.25%		490
-14.33%		491
-1.74%		492
3.24%		493
0.02%		494
0.26%		495
0.15%		
0.45%		
0.66%		
0.23%	h	490
0.12%		499
0.12 %		500
0.20%		501
0.04%		502
1.52%		503
18.57%	60.27%	504
2.06%	6.70%	505
1.26%	4.08%	306
0.68%	2.21%	507
2.42%	7.65%	508
3.79%	12.31% 0.934	1 600
0.77%	249%	510
0.79%	2 57 %	
0.35%	1 1 1 1 1 1 1	- 31
0.138	0 494 10 20 52	512
0.1370	0.4276 (0.0558	<u>ej 513</u>
1 7.0/761		
400 0001		514

## Filename IN VRTAP wk4

.

•

:

.

	10552	Intrabide Music Cable Man Matellie (Feeder)	Fods Used During Construct	813
	2562	Introduce Flow, Cable Nee Metallic (Feeder)	Plant Suppl - Nonexempt	
	CE52	Intrabide Made Cable Men Metallic (Feeder)	Exempt Materials Overhead	ICO1
	CE52	Botrabido Made Cable Non-Metallic (Feeder)	Fid Stock & CC Prov - Sal&Woe	COF
<u> </u>	0652	Intrabide New Cable Non-Metallic (Feeder)	Fid Stock & CC Prov-Ben Tm	COG
<u> </u>	CE52	Ilotrabide New Cable Non-Metallic (Feeder)	Fid Stock & CC Prov-Oth Trn	COH 1
<u> </u>	101 52	Intrabido New Cable-Non-Metallic (Feeder)	Plant Oth Work Egot - Rents	COK 1
le	ICE52	Intrabido New Cable Non-Metallic (Feeder)	Plant Oth Work Egpt - Oth Exp	COL
E.	ICES2	liotrabido New Cable Non-Metallic (Feeder)	Plant MV - Sal & Wge Distribu	COM
FL	CF52	Intrabido New Cable-Non-Metallic (Feeder)	Plant MV - Benefit Distribu	CON
FI	CF52	Intrabido Neek Cable-Non-Metallic (Feeder)	Plant MV - Rent Distribu	COP
FI	CE52	linicabido Neek Cable-Non-Metallic (Feeder)	Plant MV - Other Distribu	COOL
FL	CF52	Intrabido Niwk Cable-Non-Metallic (Feeder)	Plant Oth Work Eqpt - Sal&Wgs	COR
FL	ČF52	Intrabido Ntwk Cable-Non-Metallic (Feeder)	Plant Oth Work Egpt-Benefits	
FL	CF52	Inizabido Niwk Cable-Non-Metallic (Feeder)	Oirect Engng - Productive	KE1
FL -	CF52	Intrabidg Niwk Cable-Non-Metallic (Feeder)	Oirect Enging - Premium	KE2
FL	CF52	Intrabido Ntwk Cable-Non-Metallic (Feeder)	Direct Enging - Other Emp	_KE3
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Direct Engng - Oth Costa	KE4_
FL	CF52	Intrabidg Ntwit Cable-Non-Metallic (Feeder)	Direct Eng-Annu Ho, VO, PER Ex	KE5
FL	CF52	Intrabido Ntwk Cable-Non-Metallic (Feeder)	Direct Adm	KE6
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Area - Salaries	KEA
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Area - Other	KEB
FL	CF52	Intrabido Ntwk Cable Non-Metallic (Feeder)	Indirect Adm-Other - Salaries	KEC
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Other - Other	KED
FL	CF52	Intrabildo Nwk Cable-Non-Metallic (Feeder)	Benefits - Engrig	KEL
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Productive	IKP1
FL	ICF 52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Premium	KP2
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Oth Emp	KP3
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder).	Direct Labor - Oth Costs	IKP4
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Dir lab - Annu Ho, VP, Ex Day	KP5
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Direct Admin	KP6
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirct Adm-Area Sal	KPA
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirct Admin Area-Oth	KPS
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirct Adm-Oth-Salaries	KPC
FL	CF52	Intrabidg Ntwk Cable-Non-Metallic (Feeder)	Indirct Adm-Oth-Other	KPO
FL	ICF52	Intrablog Ntwk Cable-Non-Metallic (Feeder)	Benefits	KPL ]
FL	CF52	Intrabido Ntwk Cable-Non-Metailic (Feeder)	Total - Intrabidg Ntwk Cable (2425.2000)	

0.20%				516
15.99%				517
41.93%				518
2.31%				519
0.76%				520
0.93%				521
0.01%				522
0.96%				523
0.43%				524
0.15%				525
0.54%				526
1.15%				527
0.06%				528
0.02%				529
1.66%				530
0.00%				531
0.14%				532
-0.06%				533
0.24%				534
0.39%				535
0.11%	_			536
0.06%	-			537
0.13%				538
0.03%				539
0.95%				540
14.57%	61.59%			541
1.39%	5.89%			542
0.92%	3.89%			543
0.40%	1.69%			544
1.91%	6 08%			545
2.76%	11.67%	0.9261		546
0.65%	2.75%		· · · · · · · · · · · · · · · · · · ·	547
0.64%	2.70%			548
0.30%	1.26%		-	549
0.12%	0.49%	0.07189		550
7 24 %				551
100.00%				552
				244

.

Page 15	
---------	--

ICT	52 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Plant Suppl - Nonexempt		8.23%		553
ĊŤ	52 Intrabido Niwk Cable-Non-Metallic (Interoic)	Exempt Materials Overhead		48.27%		554
ČT.	52 Intrabido Neek Cable-Non-Metallic (Interofc)	Fid Stock & CC Prov - Sal&Wge	I FDS	2.36%		555
	52 Intrabido Ntwic Cable-Non-Metallic (Interofc)	Fid Stock & CC Prov-Ben Tm	KOC	0.61%		556
LICT	2 Intrabido Nivik Cable-Non-Metallic (Interofc)	Fid Stock & CC Prov-Oth Tm	COH	0.88%		557
IFL ICT	2 Intrabido New Cable-Non-Metallic (Interofc)	Plant Oth Work Egpt - Rents	COK	0.00%		558
FL CT	52 Intrabidg Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Egpt - Oth Exp	COL	1.30%		559
FL CT	52 Intrabido Niwk Cable-Non-Metallic (Interofc)	Plant MV - Sal & Wge Distribu	COM	0.52%		560
IFL ICT	2 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Plant MV - Benefit Distribu	CON	0.13%		561
FL CT	2 Intrabido Ntws Cable-Non-Metallic (Interofc)	Plant MV - Rent Distribu	COP	0.66%		562
FL CT	52 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Plant MV - Other Distribu	icaa I	1.41%		563
FL CT	2 Intrabida Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Egot - Sal&Wgs	TCOR T	0.06%		564
FL CT	2 (Intrabidg Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Egpt-Benefits	[CQS ]	0.02%		565
FL ICT	52 Intrabidg Ntwix Cable-Non-Metallic (Interofc)	Direct Enging - Productive	KP1	15.89%	57.63%	566
FL CT	2 Intrabido Ntwk Cable-Non-Metallic (Interolc)	Direct Enging - Premium	TKP2 T	1.47%	5.33%	567
FL CT	52 Intrabidg Ntwk Cable-Non-Metallic (Interofc)	Direct Engng - Other Emp	KP3	0.62%	2.96%	568
FL CT	2 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Direct Enging - Oth Costs	KP4 I	1.76%	6.38%	569
FL CT	2 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Direct Eng-Annu Ho, VO, PER Ex	KP5	2.24%	8.12%	570
EL CT	2 Intrabido Niwk Cable-Non-Metallic (Interolc)	Direct Adm	KP6 I	3.61%	13.10% 0.9352	571
FL ICT	2 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Salaries	KPA	0.75%	2.72%	572
FL ICT	2 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Other	KP8	0.53%	1.92%	573
FL CT	2 Intrabido Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Salaries	KPC	0.30%	1.00%	574
FL CT	2 Intrabidg Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Other	Kb0	0.21%	0.77% 0.06481	575
FL CT	52 Intrabidg NWk Cable-Non-Metallic (Interofc)	Benefits - Engng	KPL T	7.99%		_576]
FL CT	52 Intrabidg Ntwk Cable-Non-Metallic (Interofc)	Total - Intrabidg Ntwk Cable (2426.2000)		100.00%		577

•

•

_ ____

.

Page	10
------	----

_			the state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second st				
IFC	C005	Submanne Cable-Metallic	Contracto Plant Labor	484	73.84%		578
	C006	Submarine Cable-Metallic	Material Supplies Purchase	523	0.95%		579
	C006	Submarine Cable-Metallic	Plant Suppl - Nonexempl		5.62%		580
	C006	Submarine Cable-Metallic	Exempt Materials Overhead	COI	2 29%		581
- C	C006	Submanne Cable-Metallic	Fid Stock & CC Prov - Sal&Wge	COF	0.38%		582
IFL	C006	Suomarine Cable-Metallic	Fid Stock & CC Prov-Ben Tm	COG	0.13%		563
FL.	C006	Submarine Cable-Metallic	Fid Stock & CC Prov-Oth Tm	COH	0.13%		584
FL	C006	Submarine Cable-Metallic	Plant Oth Work Egpt - Rants	COK	0.04%		585
FL	C006	Submarine Cable-Metallic	Plant Oth Work Egot - Oth Exp	COL	0.41%		586
FL	IC006	Submarine Cable-Metallic	Plant MV - Sal & Woe Distribu	COM	0.19%		587
FL	C006	Submarine Cable-Metallic	Plant MV - Benefit Distribu	CON	0.07%		588
FL	C006	Submarine Cable-Metallic	Plant MV - Rent Distribu	COP	0.22%		589
FL	C006	Submarine Cable-Metallic	Plant MV - Other Distribu	COO	0.62%		590
۴L	C006	Submarine Cable-Metallic	Plant Oth Work Eqpt - SaleWgs	COR	0.03%		591
FL	C006	Submarine Cable-Metallic	Plant Oth Work Egot-Benefits	CQS	0.01%		592
FL	C006	Submarine Cable-Metallic	Direct Labor - Productive	KP1	6.87%	58.16%	593
FL	C006	Submarine Cable-Metallic	Direct Labor - Premium	KP2	0.87%	7.39%	594
FL	C006	Submarine Cable-Metallic	Direct Labor - Oth Emp	KP3	0.28%)	2.33%	595
FL	1C006	Submarine Cable-Metallic	Direct Labor - Oth Costs	KP4	0.25%	2.15%	596
FL	C006	Submarine Cable-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5	0.74%	6.25%	597
FL	C006	Submarine Cable-Metallic	Direct Admin	KP6	1.77%	14.98% 0.9125	598
FL	IC006	Supmanne Cable-Metallic	Indirct Adm-Area Sal	KPA	0.50%	4.25%	1 599
FL	10006	Submarine Cable-Metallic	Indirct Admin Aree-Oth	KP9	0.36%	3.19%	600
FL	C006	Submarine Cable-Metallic	Indirct Adm-Oth-Salaries	KPC -	0.12%	1.04%	601
FL	IC006	Submarine Cable-Metallic	Indirct Adm-Oth-Other	KPD	0.03%	0.28% 0.08747	602
FL	C006	Submarine Cable-Metallic	Benefits	KPL	3.27%		603
FL	C006	Submarine Cable-Metallic	Total - Submarine Cable (2424.1000)		100.00%		604

_

[CF06	Submanne Cable-Non-Metallic (Feeder)	Contractd Plant Labor	484
IC F05	Submanne Cable-Non-Metallic (Feeder)	Finds Used During Construct	813
CFOG	Submarine Cable-Non-Metallic (Feeder)	Total - Supmarine Cable (2424.2000)	

•

· · · · ---

_.

1

Page 17

--

## Filename N.\RTAP wk4

;

02/16/96

•

176

1C T05	Submarine Cable-Non-Metallic (Interofc)	Contractd Plant Labor	484
CT06	Submarine Cable-Non-Metallic (Interofc)	Finds Used During Construct	813
CT06	Submarine Cable-Non-Metallic (Interofc)	Plant Suppl - Nonexempt	ICJ1
CT06	Submarine Cable-Non-Metallic (Interofc)	Fid Stock & CC Prov - Sal&Wge	CQF
CT05	Submarine Cable-Non-Metallic (Interofc)	Fid Slock & CC Prov-Ben Tm	COG
ICT06	Submarine Cable-Non-Metallic (Interofc)	Fid Stock & CC Prov-Oth Tm	COH
ICT05	Submarine Cable-Non-Metallic (Interofc)	Direct Enging - Productive	KEI
CT05	Submarine Cable-Non-Metallic (Interofc)	Direct Engng - Other Emp	KÉ3
ICT06	Submarine Cable-Non-Metallic (Interofc)	Direct Enging - Oth Costs	KE4
CT06	Submanne Cable-Non-Metallic (Interofc)	Direct Eng-Annu Ho, VO, PER Ex	KE5
ICT06	Submanne Cable-Non-Metallic (Interofc)	Oirect Adm	KE6
ICT06	Submanne Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Salaries	KEA
ICT06	Submanne Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Other	KE8
ICT06	Submarine Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Salaries	KEC
ICT06	Submanne Cable-Non-Metallic (Interoic)	Indirect Adm-Other - Other	KED
CTOS	Submanne Cable-Non-Metallic (Interolc)	Benefits - Enging	KEL
CTOS	Submarine Cable-Non-Metallic (interofc)	(Total - Submarine Cable (2424.2000)	
	CT08 CT08 CT08 CT08 CT08 CT08 CT08 CT08	CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic (Interofc)           CT06         Submarine         Cable-Non-Metallic	CTOS         Submarine Cable-Non-Metallic (Interofc)         Contractd Plant Labor           CTOS         Submarine Cable-Non-Metallic (Interofc)         Print Suppl - Non-sempt           CTOS         Submarine Cable-Non-Metallic (Interofc)         Plant Suppl - Non-sempt           CTOS         Submarine Cable-Non-Metallic (Interofc)         Plant Suppl - Non-sempt           CTOS         Submarine Cable-Non-Metallic (Interofc)         Plat Suppl - Non-sempt           CTOS         Submarine Cable-Non-Metallic (Interofc)         Fid Stock & CC Prov-Ben Tm           CTOS         Submarine Cable-Non-Metallic (Interofc)         Fid Stock & CC Prov-Ben Tm           CTOS         Submarine Cable-Non-Metallic (Interofc)         Direct Enging - Prov-Oth Tm           CTOS         Submarine Cable-Non-Metallic (Interofc)         Direct Enging - Other Emp           CTOS         Submarine Cable-Non-Metallic (Interofc)         Direct Enging - Oth Costs           CTOS         Submarine Cable-Non-Metallic (Interofc)         Direct Enging - Oth Costs           CTOS         Submarine Cable-Non-Metallic (Interofc)         Direct Agn_Aras - Salaries           CTOS         Submarine Cable-Non-Metallic (Interofc)         Indirect Adm-Aras - Salaries           CTOS         Submarine Cable-Non-Metallic (Interofc)         Indirect Adm-Aras - Salaries           CTOS         Submarine Cable-Non-Metallic

30.44 /		608
0.06%		609
51.82%		610
2.20%		611
0.52% (		- 612
0.86%		1
2.96%		614
0.29%		615
0.21%		616
0.39%		617
0.54%		1 618
0.12%		619
0.04%	·····	620
0.15%		621
0.03%	- i	622
1,40%		623
100.00%		624

....

## Filename N RTAP.wk4

.

.

Page	19

171

_	C248	Aenal Cable - Metallic	Exempt Materials Overhead	
	C248	Aerial Cable - Metallic	Fid Stock & CC Prov - Sal&Wge	CQF
	C248	Aerial Cable - Metallic	Fid Stock & CC Prov-Ben Tm	COG
<u>ا</u> ر	C248	Aenal Cable - Metallic	Fid Stock & CC Prov-Oth Trn	COH
Ĩ.	C248	Aerial Cable - Metallic	Plant Oth Work Egpt - Rents	
IFL	C248	Aerial Cable - Metallic	Plant Oth Work Egpt - Oth Exp	CQL
FL	C248	Aerial Cable - Metallic	Plant MV - Sal & Woe Distribu	COM
Fί	C248	Aenal Cable - Metallic	Plant MV - Benefit Distribu	CON
FL	C248	Aerial Cable - Metallic	Plant MV - Rent Distribu	COP
FĽ	C248	Aerial Cable - Metallic	Plant MV - Other Distribu	
FL	C248	Aerial Cable - Metallic	Plant Oth Work Egot - Sal&Wgs	
FL	C248	Aerial Cable - Metallic	Plant Oth Work Egot-Benefits	
FL	C248	Aenal Cable - Metallic	Pri Costs - Bid Oth - Mechanize	CY5
۴L	C248	Aerial Cable - Metallic	Oirect Enging - Productive	KE1
FL	C248	Aerial Cable - Metallic	Direct Engng - Premium	KE2
Fι	C248	Aerial Cable - Metallic	Direct Engng - Other Emp	IKE3
Fί	C248	Aerial Cable - Metallic	Direct Engng - Oth Casts	KE4
FL	C248	Aerial Cable - Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5
FL	C248	Aerial Cable - Metallic	Dired Adm	KEG
FĹ	C248	Aerial Cable - Metallic	Indirect Adm-Area - Salaries	KEA
FL	C248	Aerial Cable - Metallic	Indirect Adm-Area - Other	KEB
FL	C248	Aerial Cable - Metallic	Indirect Adm-Other - Salaries	KEC
FL	C248	Aerial Cable - Metallic	Indirect Adm-Other - Other	KEO
FĹ	C248	Aerial Cable - Metallic	Benefits - Engng	KEL
FL	IC248	Aerial Cable - Metallic	Direct Labor - Productive	KP1
FL	C246	Aerial Cable - Metallic	Oirect Labor - Premium	KP2
FL	C248	Aerial Cable - Metallic	Oirect Labor - Oth Emp	
FL	C248	Aerial Cable - Metallic	Oirect Labor - Oth Costs	KP4
FL	C248	Aenal Cable - Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5
FL	C248	Aerial Cable - Metallic	Direct Admin	KP6
FL	C248	Aerial Cable - Metallic	Indint Adm-Area Sal	KPA
FL	C248	Aenal Cable - Metallic	Indina Admin Area-Oth	KP8
FL	C248	Aerial Cable - Metallic	Indirct Adm-Oth-Salaries	KPC
FL	C248	Aerial Cable - Metallic	Indirct Adm-Oth-Other	KPD
FL	C248	Aenal Cable - Metallic	Benefits	KPL
FL	C248	Aerial Cable - Metallic	Total - Service Drop (2421.1100)	

T	<u> </u>		
			625
			626
			627
			628
			629
			630
			631
			632
			633
			634
			635
			636
			637
			638
			639
			640
			641
		·	642
			41
			- 24
			645
			646
			247
			649
61 844			640
0 37%			660
1674			661
1 474			- 661
4 4 4 4			032
0.00%	A 0./22		021
9.30%	0.9462		654
2.90%			655
1.21%			656
0.90%			_657
0.37%	0.05382		55
			659
			660

12.43% 0.50% 0.18% 0.18% 0.03% 2.20% 0.91% 0.32% 1.13% 2.49% 0.05% 0.05% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0

#### Filename: N VRTAP.wk4

C54	8 Buried Cable - Metallic	Contracto Plant Labor	484	0.011		
C54	8 Buried Cable - Metallic	Material Supplies Purchase	523	0.00%		661
C54	8 Buried Cable - Metallic	Exempt Materials Overhead	C01	12.764	— <u>                                     </u>	662
C54	8 Buried Cable - Metallic	Fid Stock & CC Prov - Sal&Wge	COF	0.614		663
L_C54	8 Buned Cable - Metallic	Fld Stock & CC Prov-Ben Tm	200	0.104		664
FL_C54	8 Buned Cable - Metallic	Fid Stock & CC Prov-Oth Trn		0.197	~- <u>-</u>	665
FL_C54	8 Buned Cable - Metallic	Plant Oth Work Egpt - Rents	COR	0.02%	╾┼╾╼╌┼╼╼╼╞╼	666
FL CS4	8 Buried Cable - Metallic	Plant Oth Work Egpt - Oth Exp		2 104		667
FL C54	5 Buried Cable - Metallic	Plant MV - Sal & Wge Distribu	- COM	0.03%		668
FL CS4	8 Buried Cable - Metallic	Plant MV - Benefit Distribu	CON	0.33 %	<u>_</u>	669
FL CS4	8 Buried Cable - Metallic	Plant MV - Rent Distribu	COP	1 18%	<u></u>	670
FL C54	6 Buried Cable - Metallic	Plant MV - Other Distribu	<u>coo</u>	- 2 6 5 6 6	· '	671
FL IC54	8 Buned Cable - Metallic	Plant Oth Work Eqpt - Sal&Wos	COR	0 14%	·	672
FL ICS4	Buned Cable - Metallic	Plant Oth Work Egot-Benefits	cos	0.085		673
FL C54	Buried Cable - Metallic	Pri Costs - Bid Oth - Mechanize	CY5	-0.000	<u></u>	674
FL C54	Buried Cable - Metallic	Direct Enging - Productive	KE1	0.10%		675
FL C54	Buried Cable - Metallic	Direct Enging - Premium	KE2			676
FL CS4	5 Buried Cable - Metallic	Direct Enging - Other Emp	XE3	0.01%	·	677
FL CS48	Buried Cable - Metallic	Direct Enging - Oth Costs	KE4	0.00%		678
FL_C548	Buried Cable - Metallic	Direct Eng-Annu Ho, VO, PER Ex	KES	0.007		679
FL IC548	Buried Cable - Metallic	Direct Adm	KEG	0.04%		680
FL C545	Buried Cable - Metallic	Indirect Adm-Area - Salaries	KEA	0.01%		681
FL ICS48	Buried Cable - Metallic	Indirect Adm-Area - Other	KFB	0.00		682
FL  C548	Buried Cable - Metallic	Indirect Adm-Other - Salaries	- KEC	0.01%	· · · · · · · · · · · · · · · · · · ·	683
FL C548	Buried Cable - Metallic	Indirect Adm-Other - Other	KED	0.00%		684
FL C548	Buried Cable - Metallic	Benefits - Engng	KEL	0.02%		685
FL ICS48	Buried Cable - Metallic	Direct Labor - Productive	KP1	39.25%		686
FL (C548	Buried Cable - Metallic	Direct Labor - Premium	KP2	5 34%	27.01%	687
FL C546	Buried Cable - Metallic	Direct Labor - Oth Emp	KP3	2754	3.674	688
FL (C548	Buried Cable - Metallic	Direct Labor - Oth Costs	KP4	0.91%	30/76	689
FL_ C548	Buried Cable - Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5	4 384	14341	690
FL C548	Buried Cable - Metallic	Direct Admin	KP6	5.81%		691
E  C548	Buried Cable - Metallic	Indirct Adm-Area Sal	KPA	1.824	3 4/% 0.9449	692
L C548	Buried Cable - Metallic	Indirct Admin Area-Oth	KP8	0.77%	4.30%	693
L C548	Buried Cable - Metallic	Indirct Adm-Oth-Salaries	KPC	0.57%		694
L (C548	Buried Cable - Metallic	Indirct Adm-Oth-Other	KPD	0.21%	0.337	695
L C548	Buried Cable - Metallic	Benefita	1001	17.40%	1/0620.01 1/10.02	696
L CS48	Burled Cable - Metallic	Total - Service Drop (2423,1000)		100.00%		697
				100.00 %]		698

170

FL					L	012						
Filename: N:\RTAP.wk	4	<i>G</i> 4			02/25/96		9	3		9	5	Page
<u>,                                     </u>	35.13%		1		347							<u> </u>
	3.43%				_348							†
<u>1</u>	29.41%				_349							[]
CQF	1.35%				350						_	
	0.42%				351							
СОН	0.61%				352							
COK	0.00%				353							
	0.47%				354						-	
	0.26%				355							
	0.10%				356							
COP	0.33%											
	0.76%				358						·	
COR	0.04%				359							
COS	0.02%				360						ļ	
KE1	2.01%				361	_						
KE2	0.04%				362					<u> </u>		
KE3	0.17%				363							
KE4	0.14%				364	A				<u> </u>		
KE5	0.38%				365	<u> </u>				1		
KE6	0.73%				366		Δ			<u> </u>		
KEA	0.14%				367 )	L/						
KEB	0.09%				368	Ľ						
KEC	0.16%				369							
KED	0.04%				370				Τ_			
	1.45%				371							
KP1	11.13%	63.60%			372							
KP2	0.87%	4.95%			373							
KP3	0.66%	3.76%			374					Ţ		
KP4	0.35%	1.98%			375							
KP5	1.32%	7.52%			376						1	
	2.18%	12.46%	0.9426		377		7	93.44%			94.38%	
KPA	0.40%	2.28%			378				Γ.			
KPB	0.36%	2.08%			379					E	]	
KPC	0.17%	0.99%		— I	380					<u> </u>	1	
	0.07%	0.40%	0.05737	Γ Ι	381			6.56%		T-	5.63%	
KPL	4.86%		_	-1	382	— r	ĩ					
	100.00%				3831							ti

•

FIZ FL Filename: N:\RTAP.wk4 02/25/96 94 Page 2 9.7 52 4 .d7 523 2.91% 1.16% 384 385 386 0.09% 0.05% 387 0.00% 813 388 389 0.00% 0.02% 0.01% 14.16% 37.29% 390 391 392 393 2.33% 394 395 0.94% 396 397 398 399 400 401 402 403 0.01% 0.79% -1 0.35% 0.13% 0.45% 1.04% 0.05% ļ 0.02% 404 405 -0.42% 406 0.80% 5.35% 0.06% 0.37% 0.21% 0.74% 1.31% 0.38% 408 409 410 411 412 413 0.19% 0.34% 0.06% 2.44% 12.68% 414 415 416 417 60.61% 6.47% 3.91% 1.87% 7.71% 12.35% 0.9292 2.76% 2.75% 1.14% 0.44% 0.07086 418 1.35% 0.82% 419 419 420 421 422 423 424 425 425 426 0.39% 1.61% 2.58% 93.68% 93.32% 0.58% 0.58% 0.24% 0.09% 427 6.32% 6.68% 6.23% 100.00% 429

644 #460 79A

630

FL

T12

Filename: N:\RTAP.wk4

Filename: N:VRTAP	.wk4	0 /	02/25/96		Page 3
		94		93	95
· · · · ·	0.01%		430	······································	
5	0.00%		431		
CHE	0.00%		432		
CHF	0.00%		433		
CJ1	37.70%		434		
CQ1	29.60%		435		
COF	2.44%		436		
CQG	0.96%		437		
COH	1.08%		438		
COK	0.00%		439		
COL	0.59%		440		
COM	0.29%				••••••••••••••••••••••••••••••••••••••
CON	0.10%		442		
COP	0.37%		443		
COO	0.75%		444	<u> </u>	
COR	0.04%		445		<u>├────</u>
CQS	0.01%	h	446		<u> </u>
KEI	1.00%	t	447		
KE2	0.00%		448		<u>├───</u>
KE3	0.04%	+	449	<u>}−−</u> <u>†</u> − <u>†</u> − <u>†</u> − <u>†</u> −	
KE4	0.07%		450		
KE5	0.14%		451	<u>}}</u>	
KE6	0.27%		452		
KEA	0.07%		453		
KEB	0.03%	↑ · · · · · · · · · · · · · · · · · · ·	454		
KEC	0.06%	h	455		
KED	0.01%		456		
KEL	0.52%		457	<u>├───</u> <u>├</u> ─ <del>}</del>	
KP1	10.62%	57.30%	458	<u>├</u>	
KP2	1.75%	9.47%	459		
KP3	0.73%	3,93%	460	<u>├───</u>	
KP4	0.48%	2.61%	461		·
KP5	1.34%	7.24%	462	<u>├</u>	
KP6	2.43%	13.11% 0.9365	463	04 50%	03.40%
KPA	0.43%	2 30%	464		33.40 %
KPB	0.42%	2.28%	465	<u>├</u> ───── <u></u>	········
	0.20%	1.08%	466		·····
· · · · · · · · · · · · · · · · · · ·	0.13%	0.68% 0.06349	167	5 50 5	6 504
	5.31%		L AGA	3.50 /6	0.007
	100.00%	t	100	·	
	1	1			

02/25/96

\$ 450

FL Filename: N:\RTAP.wk4

F52C 02/26/96

Filename: N/RT	AP.wk4		02/26
	94		
·3	0.20%		516
11	15.99%		517
i u_1	41.93%		518
	2.31%		519
COG	0.76%		520
СОН	0.93%		521
COK	0.01%		522
COL	0.98%		523
COM	0.43%		524
CQN	0.15%		525
COP	0.54%		526
	1.15%		527
COR	0.06%		528
CQS	0.02%		529
KE1	1.68%		530
KE2	0.00%		531
KE3	0.14%		532
KE4	-0.08%		533
KE5	0.24%		534
KE6	0.39%		535
KEA	0.11%		536
KEB	0.08%		537
KEC	0.13%		538
KED	0.03%		539
KEL	0.95%		540
KP1	14.57%	61.59%	541
KP2	1.39%	5.89%	542
KP3	0.92%	3.89%	543
KP4	0.40%	1.69%	544
KP5	1.91%	8.08%	545
KP6	2.76%	11.67% 0.9281	546
KPA	0.65%	2.75%	547
KPB	0.64%	2.70%	548
KPC	0.30%	1.26%	549
KPO	0,12%	0.49% 0.07189	550
KPL	7.24%		1 551
	100.00%		552

.

93			95		Page 1
	1	- <del> </del> T	<u>_</u>		<b>,</b>
		1		<u> </u>	
		Т	_		
		Т			
		T			
		I			
		I			
		I		i	
		I			
		I			
		Ι			
		Ι			
		I			
		Ι			
		I			
<u> </u>		I			
		I			•
L.		I			
		I			
		I			
[		I			
		Ι			
		Ι			
		Ι			
Ľ		I			
		Ι			
Ē		I			
		I			
		1			
		I			
	93.74%	I		92.61%	
Ē		I			
E					
		I			
Ē	6.26%	L		7.39%	
L	1	I			
E State	Т				





02/26/96

8.23%				553
48.27%				554
2.36%				555
0.61%		T		556
0.88%				557
0.00%				558
1.30%				559
0.52%				560
0.13%				561
0.66%	1			562
1.41%	1			563
0.06%				564
0.02%				565
15.89%	57.63%			566
1.47%	5.33%			567
0.82%	2.96%			568
1.76%	6.38%			569
2.24%	8.12%			570
3.61%	13.10%	0.9352		571
0.75%	2.72%			572
0.53%	1.92%			573
0.30%	1.08%			574
0.21%	0.77% 0	.06481	זי ר	575
7.99%				576
100.00%				377

.



62

Τ

	FL
Filename:	N:\RTAP.wk4



.

		94		95
<u> </u>	73.84%		578	
, <del>, , , ,</del> , , , , , , , , , , , , , ,	0.96%		579	
ICJI I	5.62%		580	
CQ1	2.29%		581	
COF	0.38%		582	
COG	0.13%		583	
COH	0.13%		584	
COK	0.04%		585	
COL	0.41%		586	[
COM	0.19%		587	
CON	0.07%		588	
COPI	0.22%		589	
000	0.62%		590	
COR	0.03%		591	
icos	0.01%		592	
KP1	6.87%	58.16%	593	
KP2	0.87%	7.39%	594	
KP3	0.28%	2.33%	595	
KP4	0.25%	2.15%	596	
KP5	0.74%	6.25%	597	
KP6	1.77%	14.98% 0.9125	598	90.54%
KPA	0.50%	4.25%	599	
КРВ	0.38%	3.19%	600	
KPC	0.12%	1.04%	601	
KPD	0.03%	0.28% 0.08747	602	9,46%
KPL	3.27%		1 603	
	100.00%		604	



. .

FL Filename: N:\RTAP.wk4

FS 02/20/96 11-

Page 2

94

- <u>-</u>	100.00%	605	
	0.00%	606	
	100.00%	607	

11

•

Filename: N:\RT.	AP.wk4	1	02/20/96		<u>م</u>	Page 3
		10		1 :		
\$ .	38.44%		608			Ţ]
3	0.06%		609			
	51.82%		610			
COF	2.20%		611		$T_{1}$ , $T_{-}$	
COG	0.52%		612			
COH	0.86%		613			
KE1	2.96%		614			
KE3	0.29%		615			
KE4	0.21%		616			
KE5	0.39%		617			
KE6	0.54%	\$1,183	618			
KEA	0.12%		619			
KEB	0.04%		620			
KEC	0.15%		621			
KED	0.03%		622			
KEL	1.40%		623			
	100.00%		624			

.

.

e

.

## INVESTMENT INFLATION FACTORS

Over the life of an investment, changing demand and inflation cause fluctuations in the forward-looking investment amount. The cost analyst levelizes the plant investment 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 three to five year planning period. The development of the investment inflation factors is consistent with the development of the annual cost factors, i.e. based on the relationship of the latest end-of-year actual data plus three to five years of projected data. Since most of our cost studies are for three to five year periods, the investment inflation factors are appropriate for trending investment projected out to three, four, or five years.

The investment inflation factors are developed by calculating the present worth of the inflated demand for each year in the planning period (based on average inward movement for each category of plant investment), calculating the present worth of the original demand for each year in the planning period (based on average inward movement for each category of plant investment) summing those present worths to obtain the cumulative present worths of inflated demand and original demand, and then dividing the cumulative present worth of inflated demand by the cumulative present worth of original demand. The result is a forwardlooking investment for the next three to five years.

# 30-JUN-95

# 1995 30 FLORIDA ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR FORWARD-LOOKING STUDIES

Lond	20C	1.059
Lanu Ruilding	10C.110C.810C	⁻ 1.059
Con Purpose Computer	530C.630C.730C.830C	0.857
Applog Switch	77C. 877C. 977C	1.019
Allalog Switch	377C 887C	1.012
Digital Switch	1170 4170	1.010
Derator Systems	67C 167C 867C 967C	1.059
	1570	0.978
Circuit-DDS Circuit Digital Bair Gain	257C D257C F257C	0.962
	E357C 857C 957C	0.970
Circuit-Other Digital	3570 T3570	
Circuit Apolog Pair Gain	457C	1.000
Circuit Other Analog	570	1.050
	1580, 2580	0.977
Large PDA Dublia	2980 9880 9980	1.032
Public	1980 1880 2880	
Other Terminel	3580 3680 3780 5580	0.994
Other Terminal	878C 858C 978C 958C	
	D058C E058C	
	10, 9110	1 072
Poles	10,0110 220 420 8020	1.012
Aerial Cable-Copper	220, 120, 0020	1.003
Aenal Cable-Fiber	D120, F220, 1220,	
	$D_{120}, F_{120}, T_{20}, 0_{120}$	
		1 069
Underground Cable-Copper		1.000
Underground Cable-Fiber		1.000
		1.058
Buried Cable-Copper		1.030
Buried Cable-Fiber	D450, F450, 1450,	1.041
	8450, 8560, 9560	1 054
Submarine Cable-Copper	60,8060	1.004
Submarine Cable-Fiber	86C, 886C, D6C, F6C	1.000
	160	1 060
introldg Ntwk Cable-Copper	52C	1.009
Introldg Ntwk Cable-Fiber	852C,D52C,F52C,152C	1.000
Aerial Wire	30	1.000
Conduit	4C, 84C, 94C	1.044

# NOTICE:

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

# EVELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Land		1994	1995	1996	1997
Present Worth Rate = C-O-M	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.03 1.03	1.03 1.0609	<b>1.03</b> 1.092727
Demand (Based on Acct. Avg. Inward Mov Inflated Demand (Based on Acct. Avg. Inw	ement) ard Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Dem Cumulative Present Worth of Inflated Dem	and and				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.058837	·	
ilding		1994	1995	1996	1997
cesent Worth Rate = C-O-M =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct. Avg. inward Mov Inflated Demand (Based on Acct. Avg. inw	ement) ard Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Derr Cumulative Present Worth of Inflated Dem	and and				
Cum PW of inflated Demand/ Cum PW of Original Demand = FEN =			1.059051		
No of i	NOT t for use or disclosure ou ts subsidiaries except un	TCE: Itside of Bells der written a	South or any greement.		

# 'ELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS _R LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Circuit-Digital Pair Gain	1994	1995	1996	1997
Present Worth Rate = C-O-M = 13.20	 D%		-	
Present Worth Factors (@ mid-yr)		0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors		0.98 0.98	0.98 0.9604	0.98 0.941192
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.961667		
^{~-} cuit-Other Digital	1994	1995	1996	1997
resent Worth Rate = C-O-M = 13.20	0%			
Present Worth Factors (@ mid-yr)		0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors		0.99 0.99	0.99 0.9801	0.98 0.960498
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.970428		
Not for use or discl of its subsidiaries e	NOTICE: osure outside of Bel xcept under written a	South or any agreement.		

# ÉVELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Poles		1994	1995	1996	1997
Present Worth Rate = C-O-M =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.03 1.03	1.04 1.0712	1.04 1.114048
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Moven	nent)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.071652		
erial Cable-Copper		1994	1995	1996	1997
Present Worth Rate = C-O-M =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Mover	nent)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.061319		
Not for use o of its subsidia	NC r disclosure o aries except u	TICE: outside of Bell nder written a	South or any greement.		

# VELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS JR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Aerial Cable-Fiber		1994	1995	1996	1997
Present Worth Rate = C-O-M =	13.20%	<u>;,,,,,,,,</u> ,,,,,,,,,,,,,,,,,,,,,,,,		-	
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.00 1.00	1.00 1.0000	1.01 1.010000
Demand (Based on Acct. Avg. Inward Movement Inflated Demand (Based on Acct. Avg. Inward Mo	) ovement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.003221		
Underground Cable-Copper		1994	1995	1996	1997
sent Worth Rate = C-O-M =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.04 1.04	1.03 1.0712	1.03 1.103336
Demand (Based on Acct. Avg. Inward Movement Inflated Demand (Based on Acct. Avg. Inward Mo	) ovement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.068891		
Not for us of its subs	No e or disclosure sidiaries except i	OTICE: outside of Bell under written a	South or any greement.		

# VELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS JR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Underground Cable-Fiber	1994	1995	1996	1997
Present Worth Rate = C-O-M = 13	.20%		-	
Present Worth Factors (@ mid-yr)		0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors		1.00 1.00	1.00 1.0000	1.00 1.000000
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movemen	t)			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.000000		
Buried Cable-Copper	1994	1995	1996	1997
sent Worth Rate = C-O-M = 13	.20%			
Present Worth Factors (@ mid-yr)		0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors		1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movemer	11)			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.058235		
Not for use or di of its subsidiarie:	NOTICE: sclosure outside of Be s except under written	ellSouth or any agreement.		

# VELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS ,R LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Buried Cable-Fiber		1994	1995	1996	1997
Present Worth Rate = C-O-M = 13	3.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.02 1.02	1.02 1.0404	1.02 1.061208
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movemer	nt)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.041044		
Submarine Cable-Copper		1994	1995	1996	1997
sent Worth Rate = C-O-M = 13	3.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.04 1.04	1.03 1.0712	1.03 1.103336
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movemer	nt)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.053865		
Not for use or di of its subsidiarie	NOT sclosure ou s except un	TICE: Itside of Bell der written a	South or any greement.		
### VELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS ,R LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Introldg Ntwk Cable-Fiber	1994	1995	1996	1997
Present Worth Rate = C-O-M = 13	20%		-	
Present Worth Factors (@ mid-yr)		0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors		1.00 1.00	1.00 1.0000	1.00 1.000000
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movemen	0			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.000000		
Aerial Wire	1994	1995	1996	1997
Sent Worth Rate = C-O-M = 13	.20%			
Present Worth Factors (@ mid-yr)		0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors		1.03 1.03	1.03 1.0609	1.04 1.103336
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movemen	t)			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.000000		
Not for use or dir	NOTICE:	South or any		

of its subsidiaries except under written agreement.

# TRUELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS

Conduit		1994	1995	1996	1997
Present Worth Rate = C-O-M =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI) Cumulative Inflation Factors			1.02 1.02	1.02 1.0404	1.03 1.071612
Demand (Based on Acct. Avg. Inward Moven inflated Demand (Based on Acct. Avg. Inward	nent) 1 Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demar Cumulative Present Worth of Inflated Deman	nd d				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.044024		

----

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

		1994	1995	1996	1997
COST-OF-MONEY RATE	13.20%	)	FLORIDA 1995-1997		·
<b>ELEPHONE PLANT INDICES (TP</b>	ŋ:				
Building	10C		3	3	3
Gen Purpose Computer	530C		-10	-8	-6
Analog Switch	77C		1	1	1
Digital Switch	377C		0	_1	1
Operator Systems	117C		0	1	1
Radio	167C, 67C		3	3	3
Circuit-Analog	57C, 457C		2	2	2
Circuit-Digital Pair Gain	257C		-2	-2	-2
Circuit-Other Digital	157C, 357C		-1	-1	-2
Large PBX	158C, 258C		-1	-2	-2
Public 188C,198C.23	88C.298C,988C,998C		2	1	2
Other Terminal 358C, 558C, D	75 858C,828C,(F)928C		0	-1	-1
Poles	10		3	4	4
Aerial Cable-Copper	22C		3	3	3
Aerial Cable-Fiber	822C		0	0	1
Underground Cable-Copper	5C		4	3	3
Underground Cable-Fiber	85C		0	0	ŏ
Buried Cable-Copper	45C		3	3	3
Buried Cable-Fiber	845C		2	2	2
Submarine Cable-Copper	6C		4	3	3
Submarine Cable-Fiber	86C		1	2	2
Intrbidg Ntwk Cable-Copper	52C		Å	2	3
Introldo Ntwk Cable-Fiber	852C		ŏ	õ	ő
Aerial Wire	30		ž	2	4
Conduit	4C		2	2	3
ND-OF-PERIOD PLANT-IN-SERV	ICE (Mtce ACF, Pg 10):				•
Land		50,164			
Building	10C	704.414			
Gen Purpose Computer	530C	223.598			
Analog Switch	77C	403,778			
Digital Switch	377C	1.233.966			
Operator Systems	117C	43.029			
Radio	167C. 67C	4,592			
Circuit-DDS	157C	17 000			
Circuit-Digital Pair Gain	257C	1 150 948			
Circuit-Other Digital	3570	656 734			
Circuit-Analog Pair Gain	4570	000,734			
Circuit-Other Analog	57C	155 720			
	1580 2580	7716			
Public 188C 198C 28	1000, 2000	61 019			
Other Terminal 358C 558C D	75 8580 8280 (5)0280	100 529			
Poles	10	100,020			
Aerial Cable-Conner	220	670 224			
Aerial Cable-Fiber	8220	013,231			
Underground Cable-Copper	50	23,070			
Underground Cable-Eiber	850	19,924			
Buried Cable-Copper	450	109,527			
Buried Cable-Fiber	8450	2,212,073			
Submarine Cable-Conner	80	110,540			
Submarine Cable-Fiber	860	(,020			
thida Ntwk Cable-Conner	520	1,/53			
trbida Ntwk Cable-Siber	8520	42,411			
Jerial Wire	30	176			
Conduit		0			
Condair	40	673,846			

## November 11, 1994

To: Tom Allen Pete Barre Steve Barreca Stephanie Landry Doug Schaller Steve Schmoll George Trueworthy

From: Keith Cornelius

Subject: BST Cost of Capital

The current pre-tax cost of debt, debt ratio, and pre-tax cost of capital for BST are as follows.

Pre-Tax Cost of Long-Term Debt	8.9%
Debt Ratio	40.0%
Pre-Tax Cost of Capital	13.2%

The overall pre-tax cost of capital is based on the above information and a cost of equity of 16%.

If you have any questions or need additional information, please contact me at (404) 249-3525.

MKC

SOURCE: BELLSOUTH TREASURY

### BellSouth Regional Telephone Plant Index (BSRTPI) Accounts On Part 32 USOA Basis September 1994 Forecast Of % Cost Change

		/	ACTUAL										
ACCOUNT NAME	ACCT	FRC	1993	1994	1995	1996	1997	1996	1999	2000	2001	2002	2003+
BUILDINGS	2121	10C	2.6										
MOTOR VEHICLES	2112	40C	2.5					,					
AIRCRAFT	2113	140C	2.4										
GARAGE WORK EQ	2115	340C	1.9										
OTHER WORK EQ	2116	540C	2.6										
FURNITURE	2122	30C	1.7										
OFFICE EQUIPMENT	2123	430,718C	-0.1										
G.P. COMPUTERS	2124	530C	-12.0		•								
GEN EQ COMPOSITE			-8.0										
ANALOG ELECTRONIC	2211	77C	-1.0										
DIGITAL ELECTRONIC	2212	377C	3.0										
ELECTROMECHANICAL	2215		0.0										
STEP BY STEP		37C	0.0										
CROSSBAR		47C	0.0										
OPERATOR SYSTEMS	2220	117C	3.0										
RADIO	2231	67C	4.0										
CIRCUIT COMPOSITE	2232		2.0										
ANALOG		57,457C	1.0										
DIGITAL SPG		257C	3.0										
OTHER DIGITAL		157,357C	2.0										
COE COMPOSITE			2.0										
STATION APPARATUS	2311	318C	-2.0										
LARGE PBX	2341	258C	2.0										
PUBLIC TELEPHONES	2351	198C	3.0										
OTH TERM EQ	2362	558,858C	2.0										
STATION COMPOSITE			2.0										
ISP COMPOSITE			2.0										

RL: 94-09-034BT Attachment D

•

- ·

### BellSouth Regional Telephone Plant Index (BSRTPI) Accounts On Part 32 USOA Basis September 1994 Forecast Of % Cost Change

1996

1997

1998

1994	1995

	POLES
CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.	AERIAL CABLE COPPER OPTICAL U.G. CABLE COPPER OPTICAL BURIED CABLI COPPER OPTICAL SUBMARINE C COPPER OPTICAL INBLDG NETW COPPER OPTICAL CABLE COMPO COPPER OPTICAL AERIAL WIRE CABLE & WIRE

ACCOUNT NAME

Page 2

COPPER		22C	0.4
OPTICAL		822C	-4.5
U.G. CABLE	2422		-2.7
COPPER		5C	1.1
OPTICAL		85C	-6.1
BURIED CABLE	2423		-1.6
COPPER		45C	-1.0
OPTICAL		845C	-5.3
SUBMARINE CABLE	2424		-6.0
COPPER		6C	-0.4
OPTICAL		86C	-6.2
INBLOG NETWK CABLE	2426		1.8
COPPER		52C	2.4
OPTICAL		852C	-5.1
CABLE COMPOSITE			-1.3
COPPER			-0.5
OPTICAL			-5.4
AFRIAI WIRE	2431	30	2.0
CABLE & WIRE COMP			-1.3
CONDUIT SYSTEMS	2441	4C	-10.6
OSP STRUCTURES			-5.8
OSP COMPOSITE			-1.9
TOTAL COMPOSITE			-0.3

FRC

1C

ACCT

2411

2421

ACTUAL

1993

2.1

-0.3

TOTAL COMPOSITE

2001

2000

1999

2002

2003+

FLORIDA FORECASTED EXPENSE for use in 1995 Embedded Maintenance ACF

FLORIDA FORECASTED EXPENSE for use in 1993 Emil	(A)		
	Arren Tu	ITSTMFAT	
AREA: FLORIDA	ACTUAL IN	ECY	-
SOURCE: 2A SPECIAL/RTAP	1994	1994	
	1,301,133.00	1,312,069.00	
CENERAL SUFFORT AUTO	49,915.00	50,164.00	
BUILDINGS	690,521.00	704,414.00	
MOTOR VEHICLES	50,157.00	6.00	
ARCRAFT	1,738.00	1,807.00	
OTHER WORK EQPT	90,165.00	93,726.00	
FURNITURE	14,285.00	13,271.00	
OFFICE SUPPORT EQUIPMENT	27,240.00	27,477.00 6 837.00	
VOICE COMMUNICATIONS (718C, 728C, 618C)	34.021.00	34,314.00	
CENERAL PURPOSE COMPUTERS	240,752.00	223,598.00	
DATA COMMUNICATIONS (530C+730C)	129,579.00	134,882.00	
Total General Purpose Computer (2124)	370,331.00	358,480.00	
	2 487 724 00	2 514 828 00	
TOTAL CENTRAL OFC ASSETS MINUS ULE	448 752.00	403.778.00	
DIGITAL ELECTRONIC SWITCHING	1,176,889.00	1,233,968.00	
OPERATOR SERVICES	45,591.00	43,029.00	
RADIO	4,644.00	4,592.00	
CIRCUIT	811,848.00	529,453.00	
DIGITAL DATA SYSTEMS (157C)	15,109.00 701 859.00	812.483.00	
CIRCUIT OTHER (EXCLUDE 23/C,13/C)	143,000.00		
TOTAL INFO.ORIG/TERMINATION	169,119.00	169,611.00	
STATION APPARATUS	326.00	349.00	
LARGE PBX	7,490.00	7,716.00	
PUBLIC TELEPHONE	59,414.00	100 528 00	
OTHER TERMINAL EQUIPMENT	101,000.00	100,320.00	
TOTAL OUTSIDE NETWORK	5,823,500.00	5,947,858.00	
DIGITAL LOOP ELE (2232 - 257C.D&F257C)	1,104,354.00	1,150,948.00	
CABLE & WIRE	4,719,148.00	4,796,906.00	
POLES	133,058.00	135,318.00	
AERIAL CABLE	691,500.00	703,107.00 879 231 03	
	22.038.00	23.878.00	
ANDERGROUND CABLE	899,047.00	909,451.00	
METALLIC	717,175.00	719,924.00	
NON-METALLIC	181,872.00	189,527.00	
BURIED CABLE	2,280,091,00	2,323,221.00	
	2,1/3,/46.00	110 548 00	
	9,754.00	9,378.00	
INTRABUILDING NETWORK CABLE	42,289.00	42,587.00	
METALLIC	42,127.00	42,411.00	
NON-METALLIC	162.00	176.00	
AERIAL WIRE	0.00	0.00	
CONDUN	003,007.00	913,040,00	
TOTAL NET CONSTRUCTION	9,781,478.00	9,944,364.00	
(Excl Spl Pur Vehicles, Customer Premises Wiring, & El	iectroMech. Switches)	•	
DETALED INVESTMENT BREAKDOWN:	#11 Kas 00	458 734 00	
Other English (570, 5970)	180.064.00	155,729.00	
Analog Pair Gain (4570)	7.00	0.00	
LARGE PBX - REGULATED ONLY (2341)	7,489.00	7,715.00	
Subscriber Deir Gain (7367 - 7680 - 77680 - 57680	2 738 00	0.00	
Tot Oth Term Egot-REG ONLY (EXC 358C 2000NC)	95,760.00	94.167.00	
Coin (2351 - 198C, 188C)	36,064.00	37,578.00	
Coinless (2351 - 298C, 288C)	1,671.00	1,539.00	
Other (2351 - 995C, 985C)	21,659.00	21,504.00	
	-	•	

え

(B)<u>BUDGETED</u> E-O-Y 1995 LNUESTMENT E-O-Y 1997

SOURCE: A COMPTROLLERS - REPORT 2A SPECIAL B COMPTROLLERS - BUDGET SYSTEM

. •

· ·

,

·

ţı,

### MISCELLANEOUS COMMON EQUIPMENT & POWER LOADINGS

2 de po

Miscellaneous Common Equipment and Power (MCE&P) Loadings are used to calculate miscellaneous common equipment and power. When the MCE&P loadings are multiplied times the investment, the investment is then loaded for the amount of dollars for lights, power, and other common equipment.

The MCB&P loadings are developed from investment data obtained from a Separations report, COMAP Investment for Power Equipment, which identifies two types of "common" investment: (1) equipment that is common to an entire central office (9CO); and (2) equipment that is common only to a particular field reporting code (FRC) but common to all items of that FRC within that central office (9DO).

#### 1995 MISCELLANEOUS COMMON EQUIPMENT & POWER LOADINGS FILE NAME: MCE&P95.WK4

April 28, 1995

* DID NOT PUBLISH 117C BUT DEVELOPED FOR USE IN SPECIAL REQUESTS.

1

ンシン

Sources: Report 2A Special, Col. D COMAP Extract for Power							1 EMBEDDED MCB	995 ELP FACTOR		INCREMENTA	1995 L MCE&P FACTOR
Bo	n for period ending 1; rrent Cost to Book Co	2/31/94 st Ratios (CC/BC)	TOTAL (2A Special) (a)	9CO (COMAP- P&C) (b)	900 (COMAP- P&C) (c)	POWER ONLY (COMAP) (d)	TOTAL. MCE&P (o)=a/(a-b-c) (o)	POWER ONLY (1)=(s)/(s-d) (1)	CC/BC RATIOS (g)	TOTAL MCE&P (h)=((+-1)/g+1 (h)	POWER ONLY ()={(f-1)/g]+1 ()
	·		**************************************				** *****				·
	117C, 417C	OPERATOR SYS	43,028,773.28				1,1361 *	1.0931	1.032	1,1339	1.0902
F	157C	DDS	16,999,906.82				1.0025	1.0007	1.068	1.0026	1.0007
L	257C	DIGITAL PAIR GAIN	862,518,229.33				1.0171	1.0054	1.076	1.0159	1.0050
0	357C,857C,957C	DIGITAL OTHER	436,694,275.50				1.1293	1.0721	1.076	1.1202	1.0670
R	457C	ANALOG PAIR GAIN	0.00				0.0000	0.0000	1.076	0.0000	0.0000
1	57C	CIRCUIT OTHER	155,670,332.59				1.0264	1.0077	1.076	1.0245	1.0072
0	77C. 877C	ELECANALOG	403.660.283.87				1,1136	1.0641	1.508	1.0753	1.0425
	377C, 887C	ELECDIGITAL	1,233,905,842.34				1.0945	1.0628	0.962	1.0962	1.0640
	67C, 167C	RADIO	4,579,347.71				1.0634	1.0197	1.152	1.0724	1.0171

NOTICE: NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT.

CN1 01/12/. 093422 REPORT 2A SPECIAL SHEET 1 94

スジナ

DECEMBER	19
----------	----

	THIS YEAR TO DATE					
	i	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD	
	<b>ا</b> •••	(A)	(B)   }	(C)   •+	(B)	
(2111) LAND	2001	382,393.63	72,736.94	309,656.69	50,164,458	
(2112) MOTOR VENICLES	40C	13,938,860.78	4,800,222.05	9,138,638.73	55,892,969	
(2113) AIRCRAFT	140C	.00	.04 L	.40]		
(2114) SPECIAL PURPOSE VEHICLES	246C [	4,828.00	.00 ]	4,028.00]	4,020	
- CONV. CENTER - NON REG	24 ONC	.00	.00 1	.00]		
(2115) GARAGE WORK EQUIPHENT	340C j	104,186.25 (	155,495.05 [	-51,308.80[	1,741,47	
- END. INV./SHALL VALUE ITEHS	341C		21,940.54	-21,940.54{	65,82	
(2116) OTHER WORK EQUIPHENT	544C (	9,741,160.47 (	2,391,767.59	7,349,392.88	92,245,27	
- EHB. INV./SHALL VALUE ITEHS	541C	.00	493,785.38	-493,785.38[	1,481,35	
(2121) BUILDINGS - BUILDING COMPUTERS	11 <b>0</b> C	1,890,782.00	00.	1,890,782.00)	9,821,73	
- EQUAL ACCESS	810C	.00 (	00.	.00		
- OTHER	<b>10C</b>	25,820,054.48	4,988,388.84	28,831,665.64	694,591,880	
(2122) FURNITURE - ARTWORKS	130Cl	1,484.81	1,484.81	.86)	210,484	
- LOW HEIGHT PANELS	230C	.00	] 00.	.001		
- EHD. INV./SHALL VALUE ITEHS	330C		00.	.00]		
- ENB. INV./SHALL VALUE ITEKS	331C		2,343,622.26	-2,343,622.26	7,030,900	
- OTHER	30C1	171,178.18	15.677.74	155.500.441	6.028.59	
- HOTEL FUENTSKINGS	3101	.00	.00	.001		
(2)23) OFC EAPT - OFC SUPPORT EQUIPMENT	430C1	283.925.75	622.414.52	-338.488.771	18.286.62	
- CO CONN EOFT - STAND ALONE	71601	227.257.48	52.595.84	174.661.261	4.985.67	
- CO COMM ER - ST AL-OTHER	72801	36.828.11	19.647.66 1	17.781.451	1.851.67	
- HOBILE THE WAY COMM EQUIP	768C1	725.44	.00 1	725.461	72	
- HORTLE THO WAY COMM EQ-OTH	778CL				r	
- CO USED STAT APP TRAN	738C1					
- PRY & KEY SYS - INSTALL	458CL	2.462.623.68	.00	2.462.423.481	7.598.24	
- COMP COMM INTRASYS EAPT	418C			.001	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
- OTHER COSYS	426C					
- EMB. INV./SHALL VALUE TTENS	638C1					
- END, THY, /SHALL VALUE TTENS	73101		3,197,595,64	-3.197.595 841	9.592.78	
(2124) GENERAL PURPOSE COMPUTERS - OTHER	63aCI	28.517.369.84	37.477.484 75 1	-17.146 614 411	221 686 42	
- FMB. THV. /SMALL VALUE TTEMS	633C	-128.831.22	42.821 84 1	-171.452.241	111.46	
- DATA CUTPL & WESTM FOUTP	434Cł	21.043.044.45	12.246.394.51 1	A. A34. KAR 141	64 887 494	
- DATA CHIER & WESTM EQUIP-OTH	73001	18.429.492.39	7.744.758 36 1	2.642.742 441	30 001.41	
- EQUAL ACCESS	830C	.00	.00	.00	37,773,01	
TOTAL CENERAL SUPPORT ASSETS (2100)	 	106,926,863.74	76,869,227.11	30,057,636.63	1,312,072,33	
(POIL) ANALOG ELECTRONIC SUTTON - ANALOG ELECTRONI	+·					
- CNB THE /CMALL BALLES - ANALUS ELECTIONS	57701	7,10/,033.28	QT,973,371.70	~/0,8/8,508.70	485,668,28	
- COULT ACCESS	A7701		37,9/5.39	-37,9/5.34	118,42	
- EVUAL ALLEDD	07701		.00	.00		
" MEINUR RELUMPIGURALIUN	7//01	.00.	.00.	.00.		
CALLS DIVING ELECT OWIGHT " DIVING RUNIC	3//01	123,/92,898.27	58,569,963.51	85,172,934.76	1,233,905,842	
· EUD. THA'' SUMEL ANTO ILENS	20/C1	.00	20,162.12 ]	-20,162.12	68,48(	

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE: COMPTROLLERS

CN1

7

Λ

.

1

Ľ

REPORT 2A SPECIAL SHEET 2 DECEMBER 1994

1-		TOTAL AT EN		
	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
<u> </u>	(A) [	(B)	(C)	(D)
- EQUAL ACCESS 887C1	.00	.00 ]	. 00.	
(2215) ELECTRO-HECH SWITCH - STEP-BY-STEP 37C	.0+	00,	.001	
- EHD. INV./SHALL VALUE ITEHS 537C	.00	.00	. 40 į	
- NETWORK RECONFIGURATION 937C		.00 1	. 00 [	
- CROSSBAR SWITCHING 47C	.00	.00 [	.00	
- END. INV,/SHALL VALUE ITENS 547C]	.00	708.94	-708.94	2,12
- OTHER ELECTRO-NECH SWITCHING 17C	.00	.00	.001	
- END. INV./SHALL VALUE ITENS 517C	.00	.00	.001	
(2220) OPERATOR SYSTEMS - OTHER 117C	6,508,028.63	4,297,379.37	2,210,649.26	42,914,2
- OPERATOR SYSTEMS CROSSBAR 417C	-87,529.21	1,212,456.36	-1,301,905.57	114,5
- END. INV./SMALL VALUE ITENS 507C1	.00.	.00	.001	
(2231) RADIO SYST - NON CELLULAR 167C	19,166.63	638,526.37	-619,359.74	3,351,7
- END. INV./SMALL VALUE ITENS 527C1	.00	1,265.30	-1,265.30	3,7
- TERRESTRIAL MICROWAVE - OTHER 67C	2,496.87	49,928.47	-47,431.60	1,227,6
- END. INV./SHALL VALUE ITENS 567C1	.00	2,577.24	-2,577.24	7,7
- EQUAL ACCESS 867C	.00	.90	.00	
- NETWORK RECONFIGURATION 947C	.00	.00	.00!	
2232) CIRCUIT EQPT - DIGITAL - DIGITAL DATA SYS 157C)	1,409,111.49	3,973,745.07	-2,564,633.58	16,999,9
PAIR GAIN SYSTEMS 257C	55,202,188.13	30,348,494.35	24,853,693.78	862,518,2
AND C- PAIR GAIN SYSTEMS - FIBER D257C	93,407.59	••.	93,407.59	353,0
PAIR GAIN SYSTEMS - FIBER F267CI	42,683,788.33	2,555,854.49	48,128,645.841	288,076,7
- EMB. INV./SHALL VALUE ITENS 557C]		124,141.18	-124,141.18	372,4
- OTHER 357C)	38,294,461.49	36,205,030.31	2,889,431.18	436,694,2
- OTHER - FIDER T357C)	46,622,879.71	7,457,804.03	39,165,075.68	219,666,7
- QTHER - FIBER F357C)		.00	. ••)	
- EQUAL ACCESS 857C	. 00 .	.00 ]	.00]	
- NETWORK RECONFIGURATION 957C]	.00	.00	.001	
- ANALOG - PAIR GAIN SYSTEMS 457CI	-6,429.45	716.14	-7,145.59)	
- OTHER 57C	4,143,969.74	11,830,141.22	-7,666,171.48	155,670,3
- EHD. INV./SHALL VALUE ITENS \$97C]		19,830.10	-19,830.10	59,4
TOTAL CENTRAL OFFICE ASSETS (2200)	327,813,383.50	217,392,941.89	110,420,441.61	3,665,778,0
2311) STATION APPARATUS - RETIREMENT UNITS 318C	19,516.71	-7,109.89	26,625.60	197,6
- CONVENTION CENTER - NON REG 318NC	.00 1	.00	.00)	
- INNATE SERVICES - NON REG 326HC)		08,	. 001	
- OTHER COSTS - REGULATED 418C	1,175.07	-5,446.18	6,621.25	151,4
- CONVENTION CENTER - NON REG 418HC	.00 [	.00 [	.001	
- INNATE SERVICES - NON REG 420NC)	.00 [	.00		
2321) CUSTOMER PREMISES WIRING - TELETYPE INSIDE 19C	.00	.00	.001	
- MISC INSIDE - NETHK DIST 69C!	.00	.00	.001	
- CONPLEX 79C	.00 1	.00 1	. 46)	
- PUBLIC 89CI	.00	.00	100.	

BELLSOUTH TELECOM

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

114/05-

1

BELLS	:0U1	TH TELECOM	K	TIONS
CHANGES	IN	TELEPHONE	PLANT	ACCOUNTS

CN1L 01/12/3_ 093422 FLORIDA

1

-		-THIS YEAR TO DATE		TOTAL AT END
	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
	(A)	(8) [	(C) [	(D)
- HOBILE RADIO EQPT WIRING 39C	.ep	.00	.00]	.0
- SCHORY DISTRIBUTION WIRES 49C		.00 [	.001	
2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C	1,128,319.21	1,415,619.54	-287,300.331	4,253,670.6
- 911 PERIPHERAL EQUIPHENT 458C	967,737.54	387,920.38	579,817.16	2,973,823.
- 911 OTHER COSTS 468C	67,608.82	31,969.73	35,639.09	243,325.1
- CHTRX ATTNENT POS EQPT - REG 258C	290.23	.co	290.23	243,999.7
- NON REG 256NC	.00	l	.001	1,070.0
- CONVENTION CNTR - NON REG 58NC	.00	1 00,	.001	
(351) PUB TELE TERM EQPT - COIN - RETIREMENT 198C	6,115,653.62	4,319,469.82	1,796,183.80	35,588,899.1
- OTHER COSTS 186C	341,194.32	253,560,79	87,633.53	2,086,990.4
- COINLESS - RETIREMENT UNITS 298C	948,102.61	495,994.98	452,107.63	1,698,560.4
- OTHER COSTS 266C	68,824.92	41,853.32	46,970.70)	147,745.3
- OTHER - RETIREMENT UNITS 998C	<u> </u>	1,055,894.90	-372,369.31	13,925,287.
- OTHER COSTS 988C	104,963.68	952,246.63	~847,282.95	7,578,526.1
2362) OTHER TERM EQPT - DDS - NON-REGULATED 358C	215,417.06	-1,770.36	217,187.42	3,083,814.9
- DIGITAL NCTE 356NC	-11,494.63	i .04 i	-11,494.63	2,029,137.3
- DDS REGULATED 368C]		00,	.0+]	
- NCTE REGULATED 378C	1,166,328.53	l .eo l	1,166,328.53	2,629,165.3
- ANALOG NETWK - RET UNITS 858C	1,487,775.72	1,387,437,30	300,338.42	57,730,805.
- OTHER COSTS 558C	2,001,648.77	969,604,56	1,032,044.21	26,706,218.4
- SUBSCRIBER PAIR GAIN EQPT 758C	-2,605,369.11	-399,338,27	-2,286,838.84}	
- SUBSCRIBER PAIR GAIN EQPT D750C	~9,504.74	170.94	-9,675.681	•
- SUBSCRIBER PAIR GAIN EQPT F750C	-256,698.61	5,302.02	-256,000.63	.(
- OTHER NON CPE - STAT RET UN. 828CI	2,994.50	531,924.97	-528,930.471	300,767.
- OTHER COSTS 928CI	.00 i	215,429,61	-215,429.61]	120,714.9
- OTHER NON CPE - OTHER - REG 958C	989,268.88	1 42,827.92 ]	926,432.96	6,604,668.
- OTHER NON CPE FEEDER - REG F956C)	.00	1 00.1	.00[	3,093.(
- OTHER NON CPE DISTRIB. REG D958C	.00	1 00,	.00)	70,946.
- CONV CENT NO REG 956NC	.00	1 .00 [	.001	• (
- INMATE SERV. NR 966NC	47,978.71	.00 [	47,974.711	919,960.2
- DIST LRN CTR NR 970HCI	292,065.71	.00 1	292,065.71	328,275.7
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300)	13,993,305.21	11,713,570.71	2,279,734.50	169,618,568.4
2411) POLES - OTHER 1C	6.130.132.76	l 1.554.421.43 i	4.595.711.321	135.317.649.0
- EQUAL ACCESS 811C	.04	.00	.001	
2421) AERIAL CABLE - HETALLIC - OTHER 22CI	21,702,516.90	8,291,114.42	13,411,402.481	553.561.324.2
- BUILDING ENTRANCE 12C	7,576,304.91	1,051,978.66	6,324,326.251	125,669,477.0
- EQUAL ACCESS 802C	.00	1 .00 1	.001	
- NON-NETALLIC - OTHER D22C	.00	1 .00 1	100.	11,152.4
- NON-NETALLIC - OTHER F22C	1,705,760.69	69,206.96	1,636,553.731	17.154.013.3
- NON-METALLIC - OTHER T22C	668,458.05	143,101.51	525,356.541	2.358.647.1
- BUILDING ENTRANCE DI2C	5.777 82		6 777 441	-,,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

REPORT 2A SPECIAL

SHEET 3 DECEMBER 1994

冤

#### BELLSOUTH TELECONA. TIONS CHANGES IN TELEPHONE PLANT ACCOUNTS

X

**REPORT 2A SPECIAL** SHEET 4 DECEMBER 1994

አ

#### CHI 01/12/5_ 093422 FLORIDA

-----

1

----

1	1		-THIS YEAR TO DATE		TOTAL AT END
Ì	i i	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
		(A)	(B)	(C)	(0)
- BITL DING ENTRANCE	F120	1.658.862.78	1 42.835 76 I	995 944 ACI	T 444 TOT TO
- BUILDING ENTRANCI	T12C	129.736.28		129.736.281	3,000,303.70
- NON-METALLIC - OTHER	822C	.00	1 .00	.001	- 20
- BUILDING ENTRANCI	812C		1 .00		. 68
- EQUAL ACCESS	882C	.00	1 .00		. • •
- NETWORK RECONFIG	982C	.00	1 .00		
(2422) UNDERGROUND CABLE - NETALLIC - OTHER	SC	13,302,517.63	14,845,424.34	-1,542,906.71	719,924,041.86
- EQUAL ACCESS	845C	.00	l .00	.001	.00
- HON-HETALLIC - OTHER	DSC.	237,912.05	i .ee (	237,912.05	287,174.39
- NON-NETALLIC - OTHER	F5C	11,871,825.80	1,492,098.28	10,379,727.52	163,199,955.10
- NON-METALLIC - OTHER	TSC	3,896,668.71	278,451.99	3,528,216.72	26,037,982.80
I - NUN-VETALLIC - DIVER	850		.00	.00	. 00
- EVAL ALLESS	- 003L;				.00
(2423) RURTED CARLE - NETALLIC - ATHER	460	AR 550.054.30		.00] 72 176 221 041	
E SOIAL ACCESS	8440	75,464,733.66	1 23,843,712.46 1 6a	72,175,221.00	2,212,6/5,217.42
- NON-NETALLIC - OTHER	DASC	428.197.97			.00
- NON-NETALLIC - OTHER	FASC	6.267.263.59	766.495.17	E_611_640_621	040,431.75 87 881 444 481
- NON-HETALLIC - OTHER	TASC	4.418.532.58	42.234.29	4.376.298.291	72,001,007.40 36.857 186 86
- NON-NETALLIC - OTHER	845C				1037,304.67
- EQUAL ACCESS	856C		i .00 i		. 0.01
- NETWORK RECONFIG	954C		i .00 i		.001
(2424) SUBMARINE CABLE - NETALLIC - OTHER	6C	36,683.91	459,410.39	-422.526.481	7.624.999.81
- EQUAL ACCESS	8840	.00	1	.00	.00
- NON-HETALLIC - OTHER	DAC	.08	i	.00	. 00
- NON-METALLIC - OTHER	F6C	51,394.43	i .ee	51,394.43	688,418.97
- NON-HETALLIC - OTHER	Téc	26,958.48	l 8,293.76 i	18,664.72	1,064,678.10
- NON-METALLIC - OTHER	860	.00	.00	.00	. 00
- EQUAL ACCESS	666C	.00	.00	.00	.00[
(2426) INTRADUILDING NETWORK CABLE - METALLIC	52C	845,195.46	405,520.29	439,675.17	42,410,951.29
- NUN METALLIC	DS2C	.00	.00	.00.	1,650.00
- NON METALLIC	TS2CI	37,418.44	.09	37,010.04	153,597.241
- NON NETALLIC	A52C	10,407.21		10,407.21	20,365.64
(2431) AERIAL WIRE	301				. 00 [
(2441) CONDUIT SYSTEMS - OTHER	40	28.418.514.67	761.627.62	134 848 848 151	. UU] 
- EQUAL ACCESS	8401			27,040,000.031	11.310,010,111.311
- NETWORK RECONFIGURATION	94C	.00	.00	.001	. 00 [
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)	1	176,487,687.87	53,707,126.72	142,702,561.17	4,796,908,061.48
(2681) CAPITAL LEASES - BUILDINGS	5001	206,328.00	-50,000.00 ł	256,328.eot	2.586.714.001
- WAREHOUSES	53C (	.00	.00	.001	.00

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

.

)

)

...

1				8					
N) )1/093422 *Lorida	CHJ	BELLSOUTH TELECON ATIONS CHANGES IN TELEPHONE F. LAT ACCOUNTS							
			PLANT ADOED (A)	-THIS YEAR TO DATE PLANT RETIRED     (B)	NET INCREASE   (C)	TOTAL AT END OF PERIOD (D)			
(2682) LEASEHOLD :	- NOTOR VEHICLES - GENERAL PURPOSE COMPUTERS - GENERAL PURPOSE EQUIPMENT - OTHER - CONV. CENT. NON REG - OTHER IMPROVEMENTS - BUILDINGS - WAREHOUSES - OTHER	159Cl 250Cl 450Cl 5759NCl 850Cl 350Cl 350Cl	.00 106,221.00 .00 .00 1,475,372.53 210,366.66	65,902.00 2,339,565.00 145,000.00 .00 .00 1,249,317.39 9,000.00	-65,902.00 -2,233,344.00 -145,000.00 .00 .00 .00 .00 .00 .00 .00 .00	129,055.00 1,911,678.00 .00 .00 .00 14,155,043.23 312,199.84			
(2690) INTANGIBLE:	- OTHER - CONV. CENT. NON REG. S - ORGANIZATION - FRANCHISES - PATENT RIGHTS - OTHER	750C  959HC  60C  160C  260C  960C	.90 .00 .00 .00 .00		100. 100. 100. 100. 100.	. 0 . 0 . 0 . 0 . 0 . 0 . 0 . 0 . 0			
TOTAL ANORTIZAB	LE ASSETS (2600)	1	1,998,268.19	3,758,784.39	-1,760,496.20	17,014,690.07			

**470** 

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

٠

~

t

0

2

2

	-4			
CNI BELLSO 01/1. 093422 CHANGES I FLORIDA	NTH TELECONT ATIO	NS COUNTS	REPO SHEE DECE	RT 2A SPECIAL F 6 Hder 1994
	PLANT ADDED	THIS YEAR TO DATE PLANT RETIRED   (B)	NET INCREASE (C)	TOTAL AT END 1 OF PERIOD 1 (D)
TOTAL TELEPHONE PLANT IN SERVICE (2001) TEL. PLANT UNDER CONSTRUCTION - SHORT TERM (2003) TEL. PLANT UNDER CONSTRUCTION - LONG TERM (2004) TOTAL TELEPHONE PLANT UNDER CONSTRUCTION (2005,2004) PROPERTY HELD FOR FUTURE TELEPHONE USE (2002) TELEPHONE PLANT ACQUISITION ADJUSTMENT (2005) TOTAL TELEPHONE PLANT (2001,2003,2004,2002,2005) [MISCELLANEOUS PHYSICAL PROPERTY (2006)	647,141,528.53 -2,368,474.36 -3,768,199.59 -6,176,673.95 .00 .00 640,964,854.58 108,000.00	363,441,650.82   .00   283,699,877.711 -2,588,474.361 -3,788,199.591 -6,176,673.951 .001 .001 277,523,203.761 -2,429.001	9,963,383,714.58 33,135,958.68 17,789,401.49 50,925,360.17 235,581.39 .00 10,014,544,656.14 12,629,559.77	

582

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

.

.

L

# FLORIDA 9C0 AND 9D0 INVESTMENT

### SOURCE: DECEMBER 1994 COMAP

	FINAL				
FRC	CAT.	POWE	R & COM	MON	POWER ONLY
57C	900				
57C	900				
TOTAL	57C				
67C	900				
67C	9D0				
TOTAL	. 67C				
770	900				
TOTAL	300				
	. 770				
117C	900				
117C	900				
TOTAL	1170				
157C	9C0				
157C	9D0				
TOTAL	157C				
167C	900				
167C	900				
TOTAL	. 167C				
0570					
2570	900				
2570	800				
IUIAL	. 23/0				
357C	900				
357C	900				
TOTAL	357C				
377C	900				
377C	9D0				
TOTAL	. 377C				
417C	900				
<u>417C</u>	900	<u>.</u>			
TOTAL	. 417C				
50670	000				
F23/G	900				
TOTAL	62570				
	23/0				
T357C	900				
T357C	9D0				
TOTAL	T357C				
GRAN	D TOTAL		\$223,03	2,961	\$137,085,342

CURRENT COST TO BOOK COST (CC/BC) RATIOS

1				1995						
CATEGORY OF PLANT	AL	ĸy	LA	жs	ТН	FL	GA	нс -	sc	   85R
Hotor Vehicles	1.122	1.121	1.120	1.127	1.131	1.141	1.139	1.147	1.113	1.129
Aircraft [	1.367	0.000	0.000	0.000	0.000	0.000	1.180	0.000	0.000	0.283
Garage Work Equip	1.284	1.143	1.311	1.367	1.331	1.354	1.364	1.274	1.284	1.301
Other Work Equip	1.172	1.183	1.152	1.179	1.169	1.178	1.157	1.170	1.161	1.169
Buildings	1.978	1.988	2.161	2.097	2.167	1.686	1.817	2.113	2.318	2.036
Office Support Equip	1,200	1.231	1.210	1,253	1.158	1.304	1.229	1.200	1.194	1.220
Computers	0.741	0.754	0.758	0.751	0.764	0.751	0.739	0.735	0.764	0.751
Analog-ESS	1.465	1.522	1.513	1.465	1.546	1.508	1.513	1.565	1.492	1.510
Digital-ESS	0.981	0.991	0.997	0.987	0.987	0.982	0.977	0.980	0.975	0.984
Step-by-Step	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Operator Systems	0.979	1.062	1.061	1.132	1.080	1.032	0.976	0.978	0.985	1.032
Radio System	1.239	1.314	1.351	1.319	1.361	1.152	1.320	1.278	1.239	1.286
[Circuit-DDS ]	1.014	1.014	1.007	1.010	1.092	1.068	1.034	1.007	1.001	1.027
Circuit-Other than DDS	1.113	1,143	1.132	1.081	1.090	1.076	1.078	1.082	1.061	1.095
ipex (	1.020	1.017	1.020	1.018	1.020	1.031	1.008	1.015	1.020	1.019
Public Telephone	1.145	1.226	1.078	1.067	1.111	1.062	1.050	1.143	1.152	1.115
Other Terminal Equip	1.075	1.079	1.087	1,072	1.084	1.089	1.117	1.080	1.113	1.088
'es	2.399	2.215	2.230	2.173	2.644	2.410	2.415	2.834	3.613	2.548
A wial Cable-Hetallic	1.589	1.644	1.282	1.461	1.611	1.356	1.468	1.644	1.787	1.538
Aerial Cable-Fiber	1.008	1.025	1.026	1.010	0.983	0.987	1.001	1.010	1.028	1.009
[Underground Cable-Hetallic]	1.466	1.436	1.372	1.440	1.488	1.342	1.421	1,422	1.387	1.419
Underground Cable-Fiber	0.974	0.972	0.969	0.967	0.973	0.965	0.966	0.960	0.961	0.967
Buried Cable-Metallic	1.461	1.420	1.420	1.365	1.431	1.281	1.307	1.303	1.282	1.363
Buried Cable-Fiber	1.006	1.019	1.031	1.032	1.019	1.021	1.023	1.014	1.018	1.020
Submarine Cable	2.052	1_807	1.999	1.623	1.609	2.085	1.850	1.778	1.476	1.809
Intrabldg Cable-Hetal	1.386	1.398	1.381	1.395	1.323	1.443	1,443	1.509	1.377	1.406
Intrabldg Cable-Fiber	1.037	0.968	0.997	0.992	1.032	0.963	0.000	0.000	0.000	0.665
Aerial Wire	1.544	1.675	1.157	1.580	1.581	1.476	1,923	1.850	2.126	1.657
Conduit Systems	1.816	1.717	1.610	1.916	1.887	1.627	1.777	1.705	1.776	1.759
Sttion Apparatus	1.021	1.045	1.012	0.990	1.009	1.103	1.027	1.014	1.043	1.029
Furniture	1.465	1.280	1.488	1.424	1.357	1.325	1,306	1.298	1.327	1.363
Offical Comm Equip	1.027	1.029	1.023	1.050	1.041	1.018	1.021	1.019	1.022	1.028
Total Plant-in-Service	1.350	1.422	1.351	1.320	1.372	1.263	1.297	1.293	1.296	1.329

BOOK YEAR 1993 CURRENT YEAR 1993

.

SOURCE: CAPITAL RECOVERY

Mark.

.

### LAND AND BUILDING LOADING FACTORS

Land and Building Loading Factors are translators used to determine the amount of investment in land and buildings associated with the plant that occupies the land and buildings. For example, to determine the appropriate amount of investment associated with a central office, one would calculate the central office investment and then multiply by the land loading factor to estimate land investment.

The Building Loading Factor is developed by comparing the investments in buildings that house equipment for the provision of service and the investments in that equipment. A ratio is developed that allows each dollar of equipment investment to include a fraction of the building investment.

The Land Loading Factor is developed in much the same way as the Building Loading Factor. The investment in land is compared with the equipment investment to produce ratios.

### CURRENT FLORIDA LAND & BUILDING LOADING FACTOR CALCULATION

Α.	Land & Bldg Inv. Assoc. with COE (from BS Construct Budget Summary)	<u>1992</u> \$17.7м ion	<u>1993</u> \$24.1m	<u>1994</u> \$12.2м	<u>1995</u> \$11.0м	<u>TOTAL</u> \$65.0M
в.	<pre>% Land (from 2A Sp Report - Analysis Changes in Telepho Plant)</pre>	ecial of ne				0.06815
c.	% Building (from 2 Report - Analysis in Telephone Plant	A Special of Change )	L es			0.93185
D.	Land Inv. (A x B)					\$4,429,750
E.	Building Inv. (A x	C)			ş	60,570,250
F.	Total COE Inv. (from BS Construct Budget Summary)	\$338.9M ion	\$392.2M	\$379 <b>.</b> 3M	\$389 <b>.</b> 9M	\$1,500.3M
G.	Land Loading $(D/F)$					0.0030
H.	Building Loading (	E/F)				0.0404

PAGE	MA	llins	FL AREA RELISONTH T		- ve		
REPOR	RT 10 - T4450M32		CONSTRUCTION	CLECOMMUNICALI		RE	PORT SET: TOTCI
REPOR	T RUN NAME: FLTBL1-8		SUMMARY BY	PLANT ACCOUNTS	5	RE VI	PORT TYPE: 13 EW: 9209
LINE	DESCRIPTION	1957	1992	1993	1994	1995	
44010	GENERAL SUPPORT ASSETS	54-1	90.7	101.9	121 0	111.0	15
44030	LAND	h	.1	.1	121.0	1	15.0
44040	BUILDINGS	<b>79</b> .5	21.8	29.9	10 7	1.	φ-
-4050	D EQUIPMENT LAND & BLOGS	N.4	17.7	24.1	12 2	10.1	G 78
44060	NON-EQPT LAND & BLOGS	5,23	4.1	5.9	7.1		-920
44120	MOTOR VEHICLES	<b>A</b> .0	8.7	11.8	11.1	14.1	
44125	AIRCRAFT	0.)	.0	.0	.0	8	
44130	GARAGE WORK EQPT	2	.6	.2	.3		
4A140	OTHER WORK EQPT	9.0	8.7	4.7	4.1	, ', 	
44150	FURMITURE	þ	1.3	.6	. 8	9. I Q	•
44160	OFFICE SUPPORT EQPT	/.4	.7	.6	3.7		
44170	VOICE COMMUNICATIONS	(4.0	.9	9	.9	1 0	
4A180	GENERAL PURPOSE COMPUTER	42.5	27.0	25 1	50.3	43.0	~ 5
44185	DATA COMMUNICATIONS	14.2	20.9	27.0	30.5	29.3	1500
(A190	CENTRAL OFFICE ASSETS	367.9	338,9	392.2	379 3	0 PRF	627
44200	DIAL SWITCHING	1,61.4	137.3	170.6	157.7	164 4	121
44210	ANALOG ESS	47.5	12.1	7.4	6.5	4.5	
44220	DIGITAL ESS	127, 7	112.6	155.2	145.1	158 A	
44270	OPERATOR SYSTEMS	<b>Ø</b> .3	12.6	8.0	5.1	1.1	
44290	RADIO	.8	.7	.1	.1		
44300	CIRCUIT EQUIPMENT	£15.8	200.9	221.5	221.5	225 4	
44310	PAIR GAIN	36.8	121.3	139.5	140.0	142.2	
44320	DIGITAL DATA SYSTEMS	7.7	1,3	.7	.7	0	
44330	OTHER CIRCUIT	48.5	50.2	46.3	35.3	32 7	
4A335	OTHER CIRCUIT-FIBER	26.9	28.1	35.1	45.5	50.5	
4A340	INFO ORIG/TERM ASSETS	46.3	18.5	23.8	17.9	35 A	
44350	PUBLIC TELEPHONE EQPT	5.2	7.8	12.9	5.9	4.8	
14360	OTHER TERMINAL EQPT	9 /	10.2	10.2	10.4	10 4	
44370	NCTE	7.2	7.0	7.0	7.0	7.0	
4A380	SUBR PR GAIN EQPT	(.5	1.3	.7	.8		
4A390	OTHER TERM EQPT	7.6	1.9	2.5	2.6	2.6	
44400	MISC INFO ASSETS	A	. 5	.7	.6	.6	

.

SOURCE: NETWORK/BUDGETS

FL A

J

١

J

1

REPORT 2A SPECIAL

235

SHEET 1

PLANT ADDED         PLANT RETIRED         NET NERGES         OTH A T DOD           (2111) LAND         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)         (211)	***				DECE	MBER 1993	
PLANT ADDED         PLANT RETIRE         NET NERRESE         TOTAL AT PHO           (211)         LAND         (B)         (C)		- L		THIS YEAR TO DATE			
(A1         (B)         (C1         (C1 <th(c1< th=""> <th(c1< th=""> <th(c1< th=""></th(c1<></th(c1<></th(c1<>	ł	l	PLANT ADDED	PLANT RETIRED	NET INCREASE	TOTAL AT END	
(2111) LAND       20C1       466,493.67       210,513.00       466,108.79       405,554,01       7,469,530.54         (2113) LAND       40C       14,575,655.41       7,469,530.54       7,166,544.61       46,754,555.60         (2113) ALRCAFT       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001       2001 <td>1</td> <td>1</td> <td>(A)</td> <td>(B)</td> <td></td> <td>OF PERIOD</td> <td></td>	1	1	(A)	(B)		OF PERIOD	
1(2111) LAND       20C1       646,643.07       21.03,13.00       446,184.71       23.05.00       10.05.00         1(2112) AND VENICLES       140C1       14.575,655.41       7,463,31.00       7,746,30.21       10.05       10.05         1(2114) STRCLAFT       140C1       14.675,455.41       7,463,31.00       7,463,30.21       10.05       10.05         1(2114) STRCLAFT       -CONV. CENTER - NON REG       240C1       .60       3,640.56       -3,640.56       .60       .60         1(2115) GARAGE WORK EQUITENT       STALL VALUE ITEMS       34AC1       186,647,782.56       11.722,780.65       1.792,780.66       87,762.56       1.792,780.66       87,762.56       1.792,780.66       87,762.56       1.792,780.66       87,762.56       1.792,780.66       87,762.56       1.792,780.66       87,762.56       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.792,780.66       1.7						(0)	
12112 DITION VENICLES       44C1       14,575,565,61       7,465,318,54       7,186,54,321       -144,521,343         12113 ATREART       144C1       44C1       44C1       44C1       44C1       44C1         12113 ATREART       144C1       44C1       44C1       44C1       44C1       44C1         12115 CARAGE WORK CONTENT       240C1       661       3,646,54       -2,746,651       -00         12115 OTHER WORK FOUNDENT       34C1       166,447,22       1,536,457,81       -1,216,918,551       1,742,786,561       67,762,161         12115 OTHER WORK FOUNDENT       -5441,945,541       16,447,782,541       22,546,461       57,765,661       87,762,161         121215 DIRE WORK FOUNDE COMPUTERS       116C1       -544,955,541       42,785,785,661       -7,785,785,785       17,725,785,785,785       17,725,785,785,785,785       17,725,785,785,785,785,785,785,785,785,785,78	(2111) LAND	20C	686,693.87	218,513.00	468.188.791	49 654 643 77	
1/21131 AIRCRAFT       1400       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .601       .60	1(2112) HOTOR VEHICLES	40C]	14,575,655.41	7,469,310.54	7,186,344.871	<u></u>	
(12114) SPECIAL PUPPOSE VENICLES       2404CL       .40       3,446.56       -3,446.56       -3,446.56       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40       .40	I(21)3) AIRCRAFT	140C	.00	.00		40,754,350.50	
- CONV. CENTRE - NON REG 2404CL 166,47,22 1,394,55,21 -1,210,818,55 1,772,788.50 - ENB. INV.STALL VALUE TERMS 346C 106,47,782.56 3,485,918,66 -21,948.44 87,782.56 47,275,285,21 -1,210,818,551 1,792,788.56 47,275,285,21 -2,191,818,118 -2,191,828,282,781 -2,191,828,283 -2,191,828,283,484,395,554 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -493,785,48 -494,954,54 -1,475,414,531 -2,185,48 -2,487,491,34 -4,48,44 -1,427,5144,531 -2,185,48 -2,487,491,34 -4,48,44 -1,427,5144,531 -2,185,48 -2,487,491,34 -4,48,44 -1,427,5144,531 -2,185,48 -2,487,491,34 -2,487,491,34 -2,487,491,34 -2,487,491,34 -2,487,491,34 -2,487,491,34 -2,487,491,34 -2,487,491,34 -2,487,491,34 -4,48,44 -2,251,443,57 -2,251,443,77 -2,251,443,77 -2,251,443,77 -2,251,443,77 -2,251,443,77 -2,251,443,57 -2,251,443,77 -2,251,443,51 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,451 -2,187,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,214,444,455 -2,	1(2114) SPECIAL PURPOSE VEHICLES	240C İ	.00 (	3,048.56	-3,948.561		
1/2115) GARAGE MORK EQUIPMENT       340C       106,467,22       1,376,467,32       -1,218,018,551       1,772,788,551         1/2116) OTHER WORK EQUIPMENT       540C       10,467,722.50       3,859,691.68       4,907,090.621       64,095,682,761         1/2121) DUILDING COMPUTERS       110C       -344,934,554       -24,946.461       -7,752,161.631       110C         1/2121) DUILDING COMPUTERS       110C       -344,934,554       -495,763,540       -24,794,641       -24,794,641       1,755,164.51         1/2121) DUILDING COMPUTERS       110C       -44,934,554       -497,762,780       1,255,104.14       1,055,641       -495,763,540       -24,794,643       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,755,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,757,166.15       1,765,757,166.15       1,762,780.16       1,774,780.16       1,774,780.16       1,774,780.16       1,774,780.16       1,774,780.16       1,774,780.16       1,774,780.16       1,77	- CONV. CENTER - NON REG	240NC İ	.00 (	.00 (	t		
- ENB. JUW. /STALL VALUE ITENS 301C 0.407 /22.50 3,155 /901.68 (-22.940.44) 77.72.14 (-7.72.14) - ENB. JUW. /STALL VALUE ITENS 501C 0.40 (47.72.50 3,155.901.68 (-0.907.690.26) 40.905.902.78 (-0.905.902.78) (21221) BUTLDINGS - BUTLENN CONFIRES 110C - 344.938.765.40 (-495.785.40 - 495.785.40 (-27.751.46.151) (2122) BUTLDING COMPUTERS 110C - 344.938.765.40 (-27.751.46.151) (2122) FURNITURE - ATTIMORES 130C - 344.938.765.40 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-0.900 (-	1(2115) GARAGE WORK EQUIPHENT	340C)	186,647.26 (	1,396,657.81	-1,210,010.55	1.792.768.54	
1[212] OTHER WORK EQUIPHENT       540C       10,467,702.50       5,659,491.00       6,907,499.62       64,905,6402.76       1,725.101,642.76       1,725.101,642.76       1,725.101,642.76       1,725.101,642.76       1,725.101,642.76       1,725.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,925.101,642.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,926.77       1,926.77       1,926.77       1,926.75       1,926.76       1,926.76       1,926.76       1,926.76       1,926.76       1,92	- EHD. INV./SKALL VALUE ITEMS	341C/	.00 (	21,948.44	-21,940.44	87.762.16	
- ENB. INV./SMALL VALUE ITENS 540C1 - 400 453,765.46 - 493,765.46 - 1475.161.451 (11) - 6(14) ACCESS 010C - 544,93.454 - 403,765.46 - 1493,765.46 - 1493,765.46 - 1493,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,765.46 - 1495,76	12116) OTHER WORK EQUIPHENT	540C}	10,047,782.50	3,059,891.68	6,987,890.62	84,095.002.78	14.
(2221) BUILDING: - BUILDING COMPUTERS       110C       -344,924.56       .00       -344,924.56       .00       7,938,955.11       .01         - OTHER       10C       44,479,586.57       4,272,095.23       42,497,491.34       .01       1,338,491       .01       4573,753,104.35       .01       .00       .01       .02       1,435.01       .00       .01       .02       .04,493,491       .01       .04,493       .01       .01       .02       .01       .02       .01       .02       .01       .02       .01       .02       .01       .02       .01       .01       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00 <td>- END, INV./SHALL VALUE ITEMS</td> <td>541C)</td> <td>.00 (</td> <td>493,785.48</td> <td>-493,785.48</td> <td>1.975.141.63</td> <td>i .ast</td>	- END, INV./SHALL VALUE ITEMS	541C)	.00 (	493,785.48	-493,785.48	1.975.141.63	i .ast
- EQUAL ACCESS 610C	(2121) DUILDINGS - BUILDING CONPUTERS	110C)	-344,934.56 (	.40	-344,934.56	7,930,953.11	
- OTHER 10C 46,679,566.57 4,272,095.23 42,047,091.30 <u>673,755,186,351</u> - LOW METCHT PAMELS 236C -1,525.61 .00 -1,525.61 210,60.64 - END. INV./SMALL VALUE ITENS 331C 02,952.12 2,334,415.66 -2,251,463.76 9,374,530.00 - END. INV./SMALL VALUE ITENS 331C 02,952.12 2,334,415.66 -2,251,463.76 9,374,530.00 - END. INV./SMALL VALUE ITENS 331C 02,952.12 2,334,415.66 .00 00 - END. INV./SMALL VALUE ITENS 331C 02,952.12 2,334,415.66 .00 00 - END. INV./SMALL VALUE ITENS 331C 02,952.12 2,334,415.66 .00 00 - OTHER - NOTEL FUENTSHIKES 31C 02,952.12 2,334,415.66 .00 00 - CO COMM EQPT - STAND ALONE 71.8C -464,253.95 2,779,579.62 -3,263,463.77 0,202.051 - CO COMM EQPT - STAND ALONE 71.8C -464,253.95 2,779,579.62 -3,264,433.77 0,211.01.01.661 - CO COMM EQPT - STAND ALONE 71.8C -464,253.95 2,779,579.62 -3,264,433.77 0,211.01.01.661 - CO COMM EQPT - STAND ALONE 71.8C -464,253.95 2,779,579.62 -3,264,433.77 0,211.01.01.661 - CO COMM EQPT - STAND 770C -25,516.35 425,245.10 -455,562,262 00 - CO USED STAT APP TRAN 770C -26,516.22 00 - CO USED STAT APP TRAN 770C -26,516.22 00 - CO USED STAT APP TRAN 770C -26,707,00 377,232.60 -774,094.41 00 - CO USED STAT APP TRAN 770C -307,794.03 377,232.60 -74,094.41 00 - CO W COMM UNARASYS EQPT 61.0C -11,339,00 100 - END. INV./SMALL VALUE ITENS 531C 217,477.49 226,464 00 - CO W COMP UNRASYS EQUIP-0TH 730C 106,000 -702,100,556.00 -704,094.41 00 - END. INV./SMALL VALUE ITENS 531C 217,477.49 22,424.04 135,025.65 204,646,550.991 - END. INV./SMALL VALUE ITENS 531C 217,477.49 22,424.04 1355,022.65 204,646,550.991 - END. INV./SMALL VALUE ITENS 531C 217,477.49 127,470.31 16,422,956.43 53 37,331,049.491 - END. INV./SMALL VALUE ITENS 531C 227,747.55 11,729,746.51 -112,371,673.77 472,224,693.23 - END. INV./SMALL VALUE ITENS 531C 227,747.55 11,729,746.55 77,144,735,771 472,224,643.23 77,331 495,491 - END. INV./SMALL VALUE ITENS 577C -44,657.76 52,336,977.16 76,452,9764,45 77,149,733 73,731 - END. INV./SMALL VALUE ITENS 577C -44,657.49 54,980,801 13,131 495,491 - END. INV./SMALL VALUE ITENS	- EQUAL ACCESS	810C)	.00 (	.00	t	1,036.98	
1(2122) FURNITURE - ARTHONKS       130C       -1,525.01       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00       .00 <td>- OTHER</td> <td>1001</td> <td>46,679,586.57</td> <td>4,272,095.23</td> <td>42,407,491.34)</td> <td>673,759,106.35</td> <td>-</td>	- OTHER	1001	46,679,586.57	4,272,095.23	42,407,491.34)	673,759,106.35	-
- LOW REIGHT PARELS 236C	(2122) FURNITURE - ARTNORKS	13001	-1,525.81		-1,525.81	210,484.04	
- ENG. INV./SMALL VALUE TIFENS 336C 02,952.12 2,334,415.66 -2,251,463,76(9,374,592,66) - GTHER 30C -1,459,972.03 39,469.455 -1,469,561.463 5,873,992.65 - GTHER 30C -1,459,972.03 39,469.455 -2,251,464,58,76(9,97,99,92) (12123) OFC EQFT - OFC SUPPORT EQUIPMENT 436C 2,313,426.41 2,109,750.14 283,468 27 10,623,113.07 - CO COMM EQ - ST AL-OTHER 728C 533,262.45 775,571.26 -222,448.611 1,833,994.00 - CO COMM EQ - ST AL-OTHER 728C 533,242.45 775,571.26 -222,448.611 1,833,994.00 - MOBILE TWO MAY COMM EQUIP 746C -22,314.35 425,245,91 -458,562,266 .00 - MOBILE TWO MAY COMM EQUIP 746C 2,467.07 77,322.28 -740,894.41 .00 - CO USED STAT APP TRAM 736C 2,467.07 77,322.28 -740,894.41 .00 - CO USED STAT APP TRAM 736C 1,010,440.22 283,080 .99 727,359.23 5,135,021.464 - COMP COMM INTRASTS EQPT 618C 1,010,440.22 283,080 .99 727,359.23 5,135,021.464 - COMP COMM INTRASTS EQPT 618C -39,794.63 377,232.61 -417,924.64 .00 - FIN. 1 KKY STS - INSTALL 65C 1,010,407.46 3,173,719.36 -30,464,925.25 240,446,554.98 - ENG. INV./SMALL VALUE ITENS 535C 2,220,901.43 9,423,024.96 -7,621,045,551 240,646,554.98 - ENG. INV./SMALL VALUE ITENS 535C 2,220,901.43 9,423,024.96 -7,621,045,551 240,646,554.98 - ENG. INV./SMALL VALUE ITENS 535C 2,221,901.43 9,423,024.96 -7,621,045,551 240,646,554.98 - ENG. INV./SMALL VALUE ITENS 535C 2,221,901.43 9,423,024.96 -7,621,045,551 240,646,554.98 - DATA CMTRL & MISTM EQUIP - 535C 20,477,917.53 11,291,146.45 17,108,755.68 260,647,162,72 - DATA CMTRL & MISTM EQUIP - 458C 20,477,917.53 11,291,146.45 17,108,755.68 240,647,162,74 - EQUIA ACCESS 636C 300,13 -702,740,31 16,425,946,33 37,333,069,49 - ENG. INV./SMALL VALUE ITENS 577C 16,739,929.74 119,110,703.51 -112,371,473.771 472,244,643.23 - ENG. INV./SMALL VALUE ITENS 577C -40,677.69 540,347.19 -39,475.44 - S0,404,031 2,334,099,33 - DTAL CETRMIC SMITCH - AMALOG ELECTROMIC 77C -40,677.69 540,340,14 -39,475.44 - ENG. INV./SMALL VALUE ITENS 577C -40,407.69 540,347.19 -39,475.44 - 20,426,497.80 -39,475.44 - ENG. INV./SMALL VALUE ITENS 577C -40,407.69 54	LOW HEIGHT PANELS	230C1	. • •		L .00)	.00	1
- END. INV./SMALL VALUE TIENS 331CL 82,952.12 2,334,415.86 -2,251,463,741 9,374,530.001 - OTHER - HOTEL FURNISHINGS 31CL	ERD. INV./SHALL VALUE ITEMS	336C [	.00	.00	[	. 90	1
- UIRE - UIRE 30C -1,689,72.03 39,69.65 -1,669,541.66 5,073,092,65 + NOTEL FURNISNINGS 31C -000 -00 -00 -00 -00 -00 -00 -00 -00 -	END. INV./SHALL VALUE ITEMS	331CI	82,952.12	2,334,415.86	-2,251,463.741	9,374,530.80	ł
1/2123) OFC EQPT - OFC SUPPORT GUITHENT       430C       2,313,422.451       2,109,750.161       201,666.271       10,623,113.871         - CO COMM EQPT - STAND ALONE 718C1       -404,253.95       2,779,379.82       -3,243,6433.771       4,813,816.661         - CO COMM EQPT - STAND ALONE 718C1       -404,253.951       2,753,971.26       -322,148.631       1,833,994.081         - CO COMM EQP - ST ALL OTHER 728C1       533,242.451       755,391.26       -222,148.631       1,833,994.081         - HOBILE TWO MAY COMM EQUIT 768C1       -25,516.35       425,245.91       -459,542.261       .001         - HOBILE TWO MAY COMM EQUOTH 778C1       2,467.07       77,342.28       -74,894.411       .001         - CO USED STAT APP TRAN       736C1       2,467.07       77,342.28       -74,894.411       .001         - CO USED STAT APP TRAN       736C1       180,640.22       283,088.99       727,359.231       5,135,821.461         - COME COMM INTRASYS EQPT       612C1       -13,339.061       124,545.651       -137,628.6461       .001         - OTHER COSTS       612C1       -13,339.061       124,545.651       -23,644,912.361       12,799,332.201         - END. INV./SMALL VALUE ITENS 531C1       106,409.77.49       22,424.441       195,652.651       246,5451.91       .001 <td< td=""><td></td><td>3001</td><td>-1,630,872.03</td><td>39,469.65</td><td>-1,669,541.68</td><td>5,873,092.45</td><td>1</td></td<>		3001	-1,630,872.03	39,469.65	-1,669,541.68	5,873,092.45	1
12223) DFC ENFTONT ENDITINENT 430CL 2,313,422.41 2,109,758.14 283,668.271 19,623,113.671 C O COMM EQPT - STAND ALONE 718CL -464,252.55 2,779,379.62 -3283,663.771 4,811,018.66 - CO COMM EQPT - STAND ALONE 728CL -353,242.45 755,391.26 -222,148.61 1,033,094.08 - MOBILE TWO MAY COMM EQUTP 760CL -25,316.35 425,245.91 -450,562.268 .000 - MOBILE TWO MAY COMM EQUTP 760CL 2,467.07 77,362.26 -746,094.41 .000 - CO USED STAT APP TRAM 758CL .000 -000 - COMP COMM INTRASYS EQPT 618CL -13,339,000 126,546.45 .000 .000 - COMP COMM INTRASYS EQPT 618CL -13,339,000 126,546.45 .000 .000 - COMP COMM INTRASYS EQPT 618CL -13,339,000 126,546.45 .000 .000 - COMP COMM INTRASYS EQPT 618CL -13,339,000 126,546.45 .000 .000 - END. INV./SMALL VALUE ITEMS 538CL 2,201,901.43 19,402,626.967,421,045.555 246,466.555 246,466.555 .000 - END. INV./SMALL VALUE ITEMS 538CL 2,201,901.43 19,402,626.96 .7,421,045.555 246,466.656 .000 .000 - END. INV./SMALL VALUE ITEMS 538CL 2,217,477.49 22,424.44 195,655 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.555 .246,466.457 .000 .000 .000 .000 .000 .000 .000 .0		3101	.00	.00	.001	. 00	1
- CG COMM EQ - ST AL-OTINE 728C1 - 5464,253.55 2,779,379.82 - 5,243,453.771 4,011,018.661 - CG COMM EQ - ST AL-OTINE 728C1 533,242.45 755,391.26 - 222,148.61 1,033,094.061 - HOBILE TWO MAY COMM EQUIP 746C1 - 25,316.35 425,245.91 - 458,562.261 - HOBILE TWO MAY COMM EQ-OTH 778C1 2,467.07 77,362.28 - 74,094.41 .00 - COUSED STAT APP TRAN 738C1 .00 - PAX & KEY SYS - INSTALL 658C1 1,010,460.22 203,000.99 727,359.231 5,135,821.461 - OTHER COSTS 628C1 - 133,39.06 126,555.66 - 139,085.461 .00 - OTHER COSTS 628C1 - 39,794.05 377,232.61 - 417,026.641 .00 - OTHER COSTS 628C1 - 39,794.05 377,232.61 - 417,026.64 .00 - OTHER COSTS 628C1 - 39,794.05 377,232.61 - 417,026.64 .00 - OTHER COSTS 638C2 - 39,794.05 377,232.61 - 417,026.64 .00 - ETHE. INV./SMALL VALUE ITENS 538C1 2,201,901.45 9,423,024.98 - 7,621,045.55 248,646,554.98 .00 - ETHE. INV./SMALL VALUE ITENS 538C1 22,741,901.45 9,423,024.98 - 7,621,045.55 248,646,554.98 .00 - ETHE & MKSTM EQUIP 638C1 28,077,49 1 22,424.64 195,052.65 283,311.38 /0 - DATA CHTEL & MKSTM EQUIP 638C1 28,077,49 1 22,424.64 195,052.65 283,311.38 /0 - DATA CHTEL & MKSTM EQUIP 638C1 28,077,197.53 11,291,160.65 17,180,756.88 66,649,166.72 - DATA CHTEL & MKSTM EQUIP 638C1 28,077,197.53 11,291,160.65 17,180,756.88 66,649,166.72 - DATA CHTEL & MKSTM EQUIP - 0TH 730C1 38,289,764.66 1,702,740.31 16,426,964.351 37,331,069.491 - DATA CHTEL & MKSTM EQUIP - 0TH 730C1 38,289,764.66 1,702,740.31 16,426,964.351 37,331,069.491 - CHE. SUPPORT ASSETS (2100) 122,709,935.45 52,336,997.14 78,452,938.311 1,202,014,693.42 - EQUAL ACCESS 637C1 - 46,657.69 39,475.44 - 39,475.44 137,901.33 - EQUAL ACCESS 677C1 - 46,657.69 39,475.44 - 39,475.44 157,901.33 - EQUAL ACCESS 677C1 - 46,657.69 540,397.14 - 564,646.851 2,334,099.34 - EQUAL ACCESS 677C1 - 46,657.69 540,397.14 - 564,646.851 2,334,099.34 - ETHE LECTRONIC SWITCH - MALOG ELECTRONIC 777C1 60 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 00 - 0	(12123) UFC EQFT - OFC SUPPORT EQUIPTERI	430C]	2,313,426.41	2,109,758.14	203,668.27[	10,623,113.87	1
- CO CONN EQ - ST AL-DIRER 728C1 533,272.45 755,391.26 -222,148.81 1,833,094.001 - MOBILE TWO WAY CONNE EQ-OTH 778C1 2,447.07 77,342.28 -74,694.41 .001 - CO USED STAT APP TRAM 738C1 2,447.07 77,342.28 -74,694.41 .001 - CO USED STAT APP TRAM 738C1 1,010,440.22 283,080.99 727,359.23 5,135,621.441 - CO USED STAT APP TRAM 738C1 1,010,440.22 283,080.99 727,359.23 5,135,621.441 - CO USED STAT APP TRAM 738C1 -39,794.05 377,732.61 -417,626.464 .001 - CONN CONNE INV.RSMLL VALUE ITEMS 438C1 -39,794.05 377,732.61 -417,926.464 .001 - EHB. INV./SMALL VALUE ITEMS 731C1 168,607.64 3,173,719.36 -3,844,912.38 12,790,383.201 (2124) GENERAL PURPOSE COMPUTERS - OTHER 538C1 2,201,981.43 9,823,024.96 -7,821,045.55 240,6466,554.901 - EHB. INV./SMALL VALUE ITEMS 731C1 168,607.04 3,173,719.36 -3,844,912.38 12,790,383.201 (2124) GENERAL PURPOSE COMPUTERS - OTHER 538C1 2,201,981.43 9,823,024.96 -7,821,045.55 240,6466,554.901 - EHB. INV./SMALL VALUE ITEMS 731C1 188,807.04 3,173,719.36 -3,844,912.38 12,790,383.201 (2124) GENERAL PURPOSE COMPUTERS - OTHER 538C1 227,477.49 22,424.64 195,652.65 246,646,554.901 - EHB. INV./SMALL VALUE ITEMS 531C2 217,477.49 22,424.64 195,652.65 246,646,554.901 - DATA CHTRL & MISTIM EQUIP 638C1 20,671,977.55 11,291,166.65 17,180,756.48 66,697,164.721 - DATA CHTRL & MISTIM EQUIP 638C1 28,671,977.55 11,291,166.65 17,180,756.48 66,697,164.721 - DATA CHTRL & MISTIM EQUIP 638C1 28,671,977.55 11,292,166.65 17,180,756.48 66,697,164.721 - DATA CHTRL & MISTIM EQUIP 638C1 28,671,975.55 12,336,997.14 78,452,938.31 1,282,014,693,421 - EQUAL ACCESS 638C1 630 13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,13 .00 39,475.44 .037,475.44 .037,409,323 .00 39,475.44 .037,409,323 .00 39,475.44 .037,409,341 .00,404,493,421 .00 1122,784,493,737 .00 39,475.44 .037,475.44 .037,409,341 .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	- CO COMP EQPT - STAND ALONE	71801	-484,253.95	2,779,379.82	-3,263,633.771	4,811,018.68	1
- MUSILE TWO WAY COME EQUIP 768C -22,318.35 425,285.91 -458,562.26		726C	533,242.45	755,391.26	-222,148.81	1,833,894.00	1
- rouble with a weight of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation of the formation	I TUBLE THE MAT COMPLETE	760C	-25,316.35	425,245.91	-459,562.261		1
- COUSED SINT AFF 18AM 736C 1,010,400 22 283,080.99 727,359,23 5,135,021.46 - COWF COMM INTRASYS EQPT 418C -13,339,00 126,545.66 -139,085.46 - OTHER COSTS 402 C -13,339,00 126,545.66 -139,085.46 - OTHER COSTS 402 C -39,794.05 377,232.41 -417,026.464 .00 - EMB. INV./SMALL VALUE ITEMS 428C -39,794.05 377,232.41 -417,026.464 .00 - EMB. INV./SMALL VALUE ITEMS 731C 100,007.06 3,173,719.36 -3,044,912.30 12,790,383.20 (2124) CEMERAL PURPOSE COMPUTERS - OTHER 530C 2,201,901.43 9,023,024.98 -7,621,045.55 240,646,554,13.09 - EMB. INV./SMALL VALUE ITEMS 531C 27,477,49 22,424.44 195,052.055 240,646,554,13.09 - DATA CHTRL & MESTN EQUIF 634C 20,471,917.55 11,291,140.45 17,180,754.08 66,049,144.72 - DATA CHTRL & MESTN EQUIF-0TH 730C 18,209,704.46 1,772,740,31 16,426,944.35 37,331,669,49 - EQUAL ACCESS 630C 309,13 .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 - EQUAL ACCESS 6377C .00 -	- CONSILE SWO WAT LUTH EQ-UIN	77801	2,467.87	77,342.28	-74,894.41	.00	1
- COM CONTINEASYS EQPT 610C -13,339.00 126,545.66 -139,005.65 -66 -139,005.66 -001 -001 -001 -001 -001 -001 -001 -0	- CU USEU STAT APP TRAM	/2001		.00			1
- CUM COMM LATARITS 247 01001 13,337,00 126,545.66 137,085.46 000 - 0100 LANK,513 247 0100 137,377,00 126,55.66 137,085.46 000 - 0100 LANK,513 247 000 137,377,00 137,377,00 137,025.46 000 - 0100 LANK,513 247 000 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,026.46 000 - 0100 LANK,513 240 147,000 - 0100 LANK,514,140 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 147,040 140,040 147,040 147,040 147,040 147,040		650U (	1,010,940.22	283,988,99	727,359.23	5,135,821.46	1
- ENB. INV./SMALL VALUE ITENS 638C - ENB. INV./SMALL VALUE ITENS 731C - ENB. INV./SMALL VALUE ITENS 531C - 28,471,917.53 - 22,424.64 - 7,621,645.55 - 246,646,554.961 - 7,621,645.55 - 26,731,067.56.86 - 6,646,91,164,721 - 0,733,069.491 - 26,740.31 - 16,426,964.35 - 37,331,669.491 - 389.13 - 00 - 00	- CON CONTINUES SUF	430C)	-13,337.00	126,545.66	-139,885.46	. 00	1
- ENG. INV./SMALL VALUE ITENS 731C 100,007.06 3,173,719.36 -3,044,912.30 12,790,383.20 (11.5) (2124) GENERAL PURPOSE COMPUTERS - OTHER 530C 2,201,981.43 9,023,026.98 -7,621,045.55 240,646,556.99 (11.5) - ENG. INV./SMALL VALUE ITENS 531C 217,477.49 22,424.64 195,052.85 283,311.30 (11.5) - DATA CHTRL & WKSTN EQUIP 6 50C 20,471,917.53 11,291,160.65 17,100,756.88 66,049,166.72 (11.5) - DATA CHTRL & WKSTN EQUIP-OTH 730C 18,209,704.66 1,702,740.31 16,426,964.35 37,331,069.49 (11.5) - EQUAL ACCESS 830C 309.13 .00 309.13 .00 309.13 .00 309.13 .00 309.13 .00 309.13 .00 309.13 .00 309.13 .00 309.13 .00 309.13 .00 1.00 .00 .00 .00 .00 .00 .00 .00 .0	- FNR, TMV /SMALL WALLIE TTEMS	10020	-27,174,82	3//,232.61	-917,026.64	. 50	1
(2124) GENERAL PURPOSE COMPUTERS - OTNER       5300       2201,981.43       9,023,026.96       -7,621,045,55       240,646,554,96         - EMB. INV./SHALL VALUE ITENS       5310       217,477.49       22,424.44       195,052.65       240,646,554,96         - DATA CHTRL & MKSTM EQUIP       6300       28,471,917.53       11,291,160.65       17,180,756.88       86,049,146.72         - DATA CHTRL & MKSTM EQUIP - OTH 7300       18,299,704.66       1,782,740.31       16,426,964.35       37,331,069.49         - DATA CHTRL & MKSTM EQUIP-OTH 7300       18,299,704.66       1,782,740.31       16,426,964.35       37,331,069.49         - EQUAL ACCESS       6300       309.13       .00       369.13       369.13         TOTAL GENERAL SUPPORT ASSETS (2100)       122,789,935.45       52,336,997.14       78,452,938.31       1,202,014,693.42         (2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77C       6,739,029.74       119,110,703.51       -112,571,673.77       472,204,693.23         - ENB. INV./SHALL VALUE ITEMS 577C       .00       39,475.44       -39,475.444       157,901.38         - NETWORK RECONFIGURATION       977C       .46,667.69       540,347.14       -564,444.83       2,334,099.34         - NETWORK RECONFIGURATION       977C       .46       .00       .00       .00       .00	- FND. TWW./SMALL VALUE TTENS	73101	148.867 64			.69	
- ENB. INV./SHALL VALUE ITENS 531C 227,477.49 22,424.64 195,052.65 283,311.30 4 - DATA CHTRL & MKSTN EQUIP 636C 28,471,917.53 11,291,160.65 17,180,756.88 86,649,146.72 - DATA CHTRL & MKSTN EQUIP-OTH 730C 18,209,704.66 1,782,740.31 16,426,964.35 37,331,069.49 - EQUAL ACCESS 830C 389.13 .00 389.13 389.13 TOTAL GENERAL SUPPORT ASSETS (2100) 122,789,935.45 52,336,997.14 70,452,938.31 1,262,014,693.42 (2211) ANALOG ELECTRONIC SWIYCH - ANALOG ELECTRONIC 77C 6,739,029.74 119,110,703.51 -112,371,673.77 472,204,693.23 - EMB. INV./SHALL VALUE ITENS 577C .00 39,475.44 -39,475.44 157,901.38 - METWORK RECONFIGURATION 977C .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	(2124) GENERAL PURPOSE COMPUTERS - OTHER	EXect	2 241 641 41		-3,000,712.30	12,790,383.20	2101
- DATA CHTRL & HKSTN EQUIP 658C 28,471,917.53   11,291,160.65   17,180,756.88   86,049,146.72  - DATA CHTRL & HKSTN EQUIP-OTH 730C 18,299,704.66   1,702,740.31   16,626,964.35   37,331,069.49] - EQUAL ACCESS 830C 309.13   .00   309.13   .00   309.13   .00   309.13   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .	- END. INV./SHALL VALUE TTENS	53101	217.477.44	7,023,028.70	~/;021;095.55!	248,646,554.94	2121
- DATA CNTRL & MKSTN EQUIP-OTH 730C1 18,209,704.66 1,702,740.31 14,426,964.35 37,331,069.491 - EQUAL ACCESS 630C1 389.13 309.13 TOTAL GENERAL SUPPORT ASSETS (2100) [ 122,789,935.45 ] 52,336,997.14 ] 78,452,938.31 1,262,014,693.42] (2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77C1 6,739,029.74 ] 119,110,703.51 ] -112,371,673.77 [ 472,204,693.23] - EMB. INV./SMALL VALUE ITEMS 577C1	- DATA CHTRL & WESTH EQUIP	634C1	28.471.417.53	11.201 140 45 1		283,311.30	190°°
- EQUAL ACCESS 630C1 309.13 .00 389.13 389.13 309.13 TOTAL GENERAL SUPPORT ASSETS (2100) 122,769,935.45 52,336,997.14 70,452,938.31 1,282,014,693.42 (2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77C1 6,739,029.74 119,110,703.51 -112,371,673.77 472,204,693.23 - ENB. INV./SHALL VALUE ITEMS 577C1 .00 39,475.44 157,901.38 - EQUAL ACCESS 877C1 -46,057.69 540,347.14 -39,475.44 157,901.38 - NETWORK RECONFIGURATION 977C1 .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	- DATA CHTEL & WESTN EQUIP-OT	1 73001	18.289.746 44	) .782 744 %)	1/,100,/28.08	86,899,146.72	
TOTAL GENERAL SUPPORT ASSETS (2100)       122,789,935.45       52,336,997.14       70,452,938.31       1,282,014,693.42         (2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77Cl       6,739,029.74       119,110,703.51       -112,371,673.77       472,204,693.23         - EMB. INV./SHALL VALUE ITEMS 577Cl       .00       39,475.44       -39,475,44       157,901.38         - EQUAL ACCESS       .01       .01       .00       .00       .00         - NETWORK RECONFIGURATION       977Cl       .00       .00       .00       .00         12212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC 377Cl       164,103,171.94       20,468,987.80       143,614,184.14       1,144,495,013.73         - EMB. INV./SMALL VALUE ITEMS 507Cl       .00       .00       .00       .00       .00	- EQUAL ACCESS	ASOCI	349.13		10,720,707.331	37,331,069.49	
TOTAL GENERAL SUPPORT ASSETS (2100)       122,789,935.45         52,336,997.14         79,452,938.31         1,282,014,693.42           (2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77C         6,739,029.74         119,110,703.51         -112,371,673.77         472,204,693.23           - ENB. INV./SHALL VALUE ITEMS 577C         .00         39,475.44         -39,475,44         157,901.38           - EQUAL ACCESS       .07C         -46,057.69         540,347.14         -506,404.63         2,334,999.34           - NETWORK RECONFIGURATION       .07C         .00         .00         .00         .00         .00           12212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC 377C         164,103,171.94         20,468,987.80         1453,614,184.14         1,144,495,013.73           - EMB. INV./SMALL VALUE ITEMS 587C         .00         .00         .20,162.16         -20,162.16         80,648.62					397.131	389.13	
(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC 77C  6,739,029.74   119,110,703.51   -112,571,673.77  672,204,693.23 - EMB. INV./SHALL VALUE ITEMS 577C  .00   39,475.44   -39,475.44   157,901.38 - EQUAL ACCESS 877C  -46,057.69   540,547.14   -506,404.83   2,334,099.34 - NETWORK RECONFIGURATION 977C  .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00   .00	TOTAL GENERAL SUPPORT ASSETS (2100)	i	122,789,935.45	52,336,997.14	7#,452,938.31	1,282,014,693.42	
- EHB. INV./SHALL VALUE ITEMS \$77C        •,757,027.74       119,110,703.51       -112,571,673.77       472,204,693.23         - EHB. INV./SHALL VALUE ITEMS \$77C        .00       39,475.44       -39,475.44       157,901.38         - EQUAL ACCESS       877C        -46,657.69       540,347.14       -566,404.83       2,334,099.34         - NETWORK RECONFIGURATION       977C        .00       .00       .00       .00       .00         12212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC       377C        164,103,171.94       20,488,987.80       143,614,184.14       1,144,495,013.73         - EHB. INV./SHALL VALUE ITEMS 587C        .00       20,162.16       -20,162.16       80,648.62	(22))) ANALOG FLECTRONTC SUTTON - ANALOG SLECTRONT	+ (C 770)					
- EQUAL ACCESS       877C1       -46,057.691       540,3475.441       -39,475.441       157,901.381         - EQUAL ACCESS       877C1       -46,057.691       540,347.141       -506,404.831       2,334,099.341         - NETWORK RECONFIGURATION       977C1       .001       .001       .001       .001         12212)       DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC       377C1       164,103,171.941       20,488,987.801       143,614,184.141       1,144,495,013.731         - END. INV./SMALL VALUE ITENS       587C1       .001       20,162.161       -20,162.161       80,648.621	- FUR THE FUEL ANALOG ELECTION	\$7701	4,757,927.74	119,110,703.51	-112,371,673.77	472,204,693.23	
- NETWORK RECONFIGURATION       977C1       -46,00/.071       540,347.14       -506,404.831       2,334,099.341         - NETWORK RECONFIGURATION       977C1       .001       .001       .001       .001         112212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC       377C1       164,103,171.94       20,488,907.80       143,614,184.141       1,144,495,013.731         - EMB. INV./SMALL VALUE ITEMS       587C1       .001       20,162.161       -20,162.161       80,648.621	· COURT ACCES	9//L{	.90	37,475.44	-39,475.441	157,901.38	
12212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC 377C  164,103,171.94   20,488,987.80   143,614,184.14  1,144,495,013.73  - EMB. INV./SMALL VALUE ITEMS 587C  .00   20,162.16   -20,162.16   80,648.42	- LETURAL ALLEDD	0//U	-46,857.69	540,347.14	-586,494.83[	2,334,899.34	
EHB. INV./SMALL VALUE ITEMS 587C  .00   20,162,16   -20,162,16   80,648.42	12212) DIGITAL FLECT SWITCH - DIGITAL CLEATION	7776	.98.	.00	.001	.00	
	- FIR YAW /CMAIL MALLE TYPE	5770	104,143,171.94	20,408,987.80	143,614,184.14(	1,144,495,013.73	
	LING AND IN THELE VALUE AIERS	90/L  	· •••	20,162,16	-20,162.16	80,648.42	

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

**`***

SOURCE : COMPTROLLERS

and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec

### POLE & CONDUIT LOADING FACTORS

Pole and Conduit loading factors are translators used to determine the amount of investment in poles and conduit associated with aerial and underground cable investment. These factors are simply the ratio of the investment in poles to the investment in aerial cable and the ratio of the investment in conduit systems to the investment in underground cable. Therefore, to determine the appropriate amount of pole investment associated with aerial cable, one would calculate the aerial cable investment and then multiply by the pole loading factor to estimate the pole investment. To determine the appropriate amount of conduit investment associated with underground cable, one would calculate the underground cable investment and then multiply by the conduit loading factor to estimate the conduit investment.

Incremental pole and conduit loading factors are based on forecasted data and are used in forward-looking cost studies to estimate the pole and conduit investments. For each state, the present value of the investment in aerial and underground cable, as well as the investment in poles and conduit systems, for three years projected, is calculated using the company's cost of money as the discount rate. Then the present value of the investment in poles is divided by the present value of the investment in aerial cable to derive the incremental pole 'actor; and, likewise, the present value of the investment in conduit .ystems is divided by the present value of the investment in underground cable to derive the incremental conduit factor.

# POLE & CONDUIT LOADING FACTORS

Electric

-19 +' 1			(9)	lucusmental		From Report 2A	Special-Plant Ad	Ked (Column A)	
•		, CŅ	(E)	ም	(G)	(H)	Ø		
e Minc			Underground	Buried	Submarine	intrabuilding	Total		
		(2421-220)	(Z4ZZ-5C)	(2423-45C)	(2424-6C)	(2426-62C)	GSUM(DH)		-
	1990	24,730,310	14,727,990	103,992,435	73,633	1,944,452	145,474,879		
	1991	20,2/3,001	10,652,919	94,513,701		989,091	132,460,412		
	1001	40,000,010	11,053,244	¥9,029,829	\$7,523 47,623	742,703	147,867,120		
	1224	21 707 817	13,832,837	123,701,339	10,405	800,242	100,013,324		
	19.94	21,194,011	13,342,919	80,000,834	30,004	<b>843,183</b>	131,005,048		
S-Year Budget						From SMART 5	accebat - Grass i	Construction	
•	1995	-							
	1996								
	1997								
				<b>.</b>	<b>.</b>				
on-metallic		Aartal	Underground	Buried	Submarine	Intrabuilding	Total		
		(2(21-022C)	(2422-85C)	(2423-645C)	(2424-860)	(2425-8520)	G20H(D_H)		
	1990	4,878,233	21,013,171	14,529,675	145,294	57,242	41,524,616		
	1007	3,141,302	12,003,340	19,900 100	240 824	¥,114 4,810	30,322,000		
	1992	2,200,401	10,010,710	13,300,044	299,961 219 161	J,049 16 (74	34,199,143		
	1004	2,474,004	46 018 4/17	13,012,431	4 (8, 12 ) 78 929	10,124 AT 447	30,023,000		
	1994	2,319,217	1314 141401	11,113,974	10,333	46,937	29,530,370		
-Year Budget						From SMART S	nepehot - Gross (	Construction	
	1995								-
	1995								
	1997								
etallic & Non-Metallic		Aerial	Underground	Buried	Submerine	Introbuilding	Total	Poles	Conduit
5-Year Historical		(2421-022C)	(2422-85C)	(2423-845C)	(2424-86C)	(2426-852C)	QSUM(DH)	(2411-1C)	(2441-4C)
	1990	29,312,549	36,541,161	118,822,164	221,927	2.001.694	186,999,495	4,046,017	17,556,193
	1991	30,018,853	30,645,945	109,121,097	0	996,805	170,782,500	9,013,769	21,858,120
	1992	43,253,505	27,943,962	106,395,573	317,450	746,352	180,666,843	9,013,780	19,432,355
	1993	45,041,687	28,028,765	135,713,785	434,656	621,416	210,840,212	11,966,800	18,952,146
	1994	24,976,735	20,216,924	100,796,908	115,237	632,513	101,096,417	6,130,133	24,614,615
-Year Budget									
-	1995								
	1996								
	1997								
Cost of Money =		(1 94							
PW Fectors (Years 1 - 1	5}	0.0399	0.8505	0.7335					
Mid-Year Present Worth			•					Poles	Conduit
	1995			N/A	N/A	N/A	N/A		
	1996			NA	N/A	N/A	N/A		
	1997			N/A	NA	N/A	N/A		
	Total	( ) )							10
0.00104			<u>    (e)   </u>						
PLUHUDA - INCREMEN	IAL FA	CTORS						0.2522	0.3895
				_				(J/D)	( K/E )

PRIVATE/PROPRIETARY

.

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Compro-Science Private to Afford Arrowment

REPORT 2A SPECIAL Sheet 3 December 1994

-----

γüα

1		TOTAL AT END			
	PLANT ADDED	I PLANT RETIRED	NET INCREASE	OF PERIOD	
	(A)	1 (8) 1	(C)	(D)	
- MOBILE RADIO EQPT WIRING 39C	.00	1 .00	_001		
- SCHORY DISTRIBUTION WIRES 49C	.44	1 00.	. 00]	. 00	
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C	1,128,319.21	1 1,415,619.54	-287,300.331	4.253.670.68	
- 911 PERIPHERAL EQUIPHENT 458C	\$ \$67,737.54	387,920.38	579,817.16	2,973,823.59	
- 911 QTHER COSTS 468C	67,608.82	31,969.73	35,639.09	243,325.07	
- CHTRX ATTHONT POS EQPT - REG 256C	296.23	l .00 j	290.23	243,999.77	
- NON REG 258NC	.40	Į .00 į	. 00	1,070.01	
- CONVENTION CNTR - NON REG SONC	.44	1 00.	.00)	.00	
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT 198C	6,115,453.62	4,319,469.82	1,796,183.80	35,588,899.16	
- OTHER COSTS 188C	341,194.32	253,560.79	87,633.531	2,086,990.49	
• COINEESS • RETIREMENT UNITS 278C	946,102.61	495,994.98	452,107.63	1,690,560.42	
- 01NEK CUSIS 2000	68,824.92	1 41,853.32	46,970.70	147,745.34	
- UTHER - REITRENEN UNITS 7700	063,925.97	1 1,055,874.70 1	-372,367.31	13,925,287.19	
	i 107,703.60	1 952,246.63	-847,282.95	7,578,526.18	
12362) UTREN TENN EURT - DUS - MUR-NEGULATED - 3360		-1,//0.36 [	217,187.42(	3,083,814.91	
- DDC DCCH LTED - SLOC	-11,474.03		-11,474.63	2,029,137.14	
			.80] 44 700 571	.00.	
- ANALOG NETHY - BET INITS - BEAC	1 1,100,320,33	UU.   3 707 77 7 1	1,100,320.53	2,629,165.171	
ANALUS HEIRA " HEI UNIIS BOOL	1,407,773.76		300,338.42	5/,/30,805.29	
- CHIER CUSIS 3000	-7 445 344 13	1 707,007.30   1 -766 236 37	1,034,044.21	26,706,218.47	
SUBSCRIPTED BATE CATH EAST 17560	-9.584.74	1 - 377,334,65 1 1 - 378 64 1	-2,240,030,04	. 001	
- SUBSCRIPTER PATE CATH SOPY 57560	-256 498 41		~7;0/3.00[ -764 000 471	.001	
- OTHER NON CRE - STAT RET IN AZACI	2.996 58		- 239,444,931	100. 100. 7(7. 201	
- OTHER COSTS 928C		1 215.429 41 1	-215.429.411	300,767.281	
- OTHER NON CPE - OTHER - BEG 9580	989.268.88	1 62.827.92	926.432 961	£ 404 418 311	
- OTHER NON CPE FEEDER - REG F956C		1 .00 1		1007,000,011	
- OTNER NON CPE DISTRIB. REG D956C		1 00 1		74 964 AEI	
- CONV CENT NO REG 958NC		1 .00 1		10,051	
- INMATE SERV. NR 966NC	47.978.71	1	47.978 711	910 940 201	
- DIST LAN CTA NA 978HC	292,065.71	.00	292,065.71	328,275.71	
TOTAL INFO DRIGINATION/TERMINATION ASSETS (2300)	13,993,305.21	11,713,570.71	2,279,734.50	169,610,568.67	
(2411) POLES - OTHER 10	6.130.132.75	1.534.421.43	4.595.711 321	176 317 460 01	
- EQUAL ACCESS 811C		.00 1		133,347,007,061	
(2421) AERIAL CABLE - HETALLIC - OTHER 22C	21,782.516.98	8,291.114.42	13,411.607.481	563.561.324	
- BUILDING ENTRANCE 12C	7,376,304.91	1 1,051,978.44 1	6,324,324.251	125,669.477 441	
- EQUAL ACCESS 602C		.00 1	.001	100,1177,001	
- NON-METALLIC - OTHER D22C		1 .00 1	100.	11.162.491	
- NON-METALLIC - OTHER F22C	1,745,744.49	69,206.96 1	1.636.553.73	17.154.013 301	
- NON-METALLIC - OTHER T22C	648,458.45	1 143,101.51 1	525,356.541	2.358.647 891	
- BUILDING ENTRANCE D12C	5,777.82	l .00 j	5,777.821	30,382.011	

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE : COMPTROLLERS

CN1 J 01/12/95 093422 FLORIDA

~

	. I.		TOTAL AT END		
		PLANY ADDED   (A)	PLANT RETIRED   (B)	NET INCREASE   (C)	OF PERIOD (D)
- BUILDING ENTRANCE	F12C	1,058,802.70	62,835.75	995,966.95	3,666,303.
~ BUILDING ENTRANCE	T12C	129,736.28	.00	129,736.28)	656,165.
- NON-METALLIC - OTHER	822C		.00	.001	•
- BUILDING ENTRANCE	812C	.00	.00	.001	•
- EQUAL ACCESS	882C)	.00	.00	.001	•
• NETWORK RECONFIG	982C1	.00.	.00.	.00.	
2422) UNDERGROUND CABLE - METALLIC - DINER	SC	15,592,617.65 ]	14,845,924.34	-1,542,906.71	719,924,041.
	0501		.00	.50]	
- NUN-METALLIC - UTHER	PSC [			237,912.05	287,174.
- MON-METALLIC - OTHER	TSC		1,472,078.20 (	10,3/7,/2/.92	103,199,955.
- NUN-METALLIG - UTHER	4501	1 · 2 / : <b>-</b> : - : - : - : - : - : - : - : - : - :	2/0,731.77	3,328,216.721	26,937,982.
- FOUNT - FOUNT ACCESS	RASCI				•
- NETWORK RECONFIC	GASCI				•
2423) BUSTED CABLE - METALLTC - ATUER	4501			.941 73 176 331 441	2 212 475 212
24237 BURIED GADLE - ALTALLIE - UTALA - FONAL AFFES	84401			12,173,221.0VI	2,212,0/3,21/
- NON-NETALLIC - OTHER	D45CI	458.197.97		428 197 871	
- NON-NETALLIC - OTHER	F45CI	6.867.848.69 I	755.695.17	5.611.648.621	444 GVD 444 GVD
- NON-NETALLTC - ATHER	T45C1	4.418.652.58	42.234 29 1	4 176 308 301	76,001,004
- NON-NETALLIC - OTHER	84501		42)234,27 1	4,3/0/2/0/2/5 AAi	10,057,304
- FOILL AFCESS	85401		,		
- NETWORK RECOVETS	95601	- 60			•
2424) SURMARTNE CARLE - NETALLIC - OTHER	401	36.888.91	459.410.39 1	-472 526 681	7 476 996
- EQUAL ACCESS	as6C1			4227520.401	* 10271777
- NON-HETALLIC - OTHER	D6C1			100.	
- NON-HETALLIC - OTHER	F6CI	51.596.63		51.394.431	688 618
- NON-METALLIC - OTHER	Téci	86.858.48	8.293 76 1	18.666 721	1 844 470
- NON-METALLIC - OTHER	8601	.96	00 1	10,001.121	x / 404 / 010
- FOULAL ACCESS	AA6C1				
426) INTRABILLIDING NETWORK CARLE - METALLIC	5201	845.285.44	405.520.29	439 475 171	47 410 001
- NON METALLIC	D52C1			437,073.171	76,714,751.
- NON METALLIC	£52C1	37.030.00		37.434.441	Lj934. 167 687
- NON METALLIC	T52C1	10.407.21	. 00 1	30.407 231	2333377.
- NON METALLIC	852C1	.00	. 00	. 641	20,303.
2431) AERIAL WIRE	3CI		. 60		•
2441) CONDUIT SYSTEMS - OTHER	4C1	20,610,516.07	761.627.42	19.040.000.651	673.846.411
- EQUAL ACCESS	84C1	.00	.00 1		•/ 3/040/411/
- NETWORK RECONFIGURATION	94CI	.00 [	. 00 1	. 00[	•
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)	l	196,409,687.89	53,707,126.72	142,702,561.17	4,796,908,061.
2601) CAPITAL LEASES - BUILDINGS	50C	206,328.00	-50,000.00 \$	256,328.00	2,506,714.
- WAREHOUSES	53C	.00 [	.00	.00]	

BELLSOUTH TELECO

CHANGES IN TELEPHONE . LAN, ACCOUNTS

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

CN 0 01/...95 J93422 FLORIDA

1

REPORT 2A SPECIAL

SHEET 4 DECEMBER 1994

1

23

**CONS** 

REA FLORIDA						INVESTMENT DATA		SMART SNAPSHOT		
CALE # 000	1995	RETIREMENTS (INCLUDES SMALL VALUE ITEMS) 1996 1997 199		1995	GROSS CONSTRUCTION 1996 1997		TOTAL CONSTRUCTION LESS RETIREMENTS 1995 1996 1997		VTS 1997	
DTAL GENERAL SUPPORT ASSETS AND IUL DINGS NOTOR VEHICLES WARGE WORK EQPT WINTURE WERTURE WERTURE WERTURE WERTURE WERTURE WERTURE WERTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTURE WINTU										
UDIO DIGITAL DATA SYSTEMS CIRCUIT OTHER DTAL INFO ORIG/TERMINATION										
UBLIC TELEPHONE STATION APPARATUS LARGE PBX OTHER TERMINAL EQUIPMENT										
NAL GOTSDE NETWORK NGITAL LOOP ELECTRONICS (INCL. ANALOG) 'ABLE & WIRE										
METALLIC - AERIAL CABLE NON-METALLIC - AERIAL CABLE METALLIC - UNDERGROUND CABLE NON-METALLIC - UNDERGROUND CABLE										
METALLIC - BURIED CABLE NON-METALLIC - BURIED CABLE										
METALLIC - SUBMARINE CABLE NON-METALLIC - SUBMARINE CABLE METALLIC - INTRABULDING NETWORK CABLE NON-METALLIC - INTRABULDING NETWORK CABLE										
POLES CONDUIT DTAL RETIREMENTS										
	•									

SOURCE: NETWORK BUDGETS

•

NOTICE Not for use or disclosure outside of BelSouth Corporation except under written egreement

.

. .

.

. .

·

BellSouth Region Telephone Plant Indexes and Forecasts

### 1.00 Introduction

### 1.01 General

The BellSouth Region Telephone Plant Indexes (BSRTPI) (Appendix A) and BSRTPI Forecasts (Appendix B) are price indexes which measure the relative changes in the prices BellSouth pays for the construction of telephone plant between specific periods of time. This document has been prepared to assist BellSouth organizations responsible for planning, budgeting, economic analysis, capital recovery and Comptrollers in estimating and comparing the costs associated with the construction of telephone plant relative to time.

### 1.02 Purpose

The purpose of this document is to discuss basic methodology and assumptions used in the development of the BellSouth Region Telephone Plant Indexes (BSRTPI) and BSRTPI Forecasts and to provide updated historical indexes and the current view of the forecasts for the BellSouth telephone plant accounts.

### 1.03 Definition and Meaning of Telephone Plant Index

A telephone plant index (TPI) is an average of prices, or of price relatives at specific points or periods of time, constructed for a specific purpose. A price relative is a price in a given year divided by a price in a base year. An average may be defined as one figure that represents a group of figures.

The purpose for which an index number is constructed determines the items to be included in the sample, and the weights, or relative importance, to be accorded each item in the construction of the index number. Thus, the index of the prices for digital switching machines would not be suitable for the measurement of prices for telephone poles.

A telephone plant index number is not an exact measurement but an estimate of changes in prices. Cost and time limitations prevent basing an index on the entire group of items for which an index number is desired. Almost all index numbers are based on samples of items, and so the resulting figures are merely estimates for the universe from which the samples are drawn. What is necessary is that the estimates be good ones that can be explained and defended for the purpose for which it is constructed.

An index number does not stand by itself but is thought of as a scries of index numbers constructed in reference to some base period, or point of comparison, that appears regularly over a long period of time. A telephone plant index number refers specifically to price movements over a period of time.

It should be noted that TPI forecasts are intended to be forecasts of price changes of equipment. They are not intended to be forecasts of technology changes or productivity improvements. For example, faster transmission rates may mean that fewer pieces of equipment will provide the same level of service at a cheaper per circuit cost than before. The TPI, though, is not designed to measure that type of change. The TPI only measures the changes in the prices of equipment that is being installed. While new equipment will be included in the index as such equipment is installed, the quantity of new equipment purchased will not affect the index; only the price trend of the equipment affects the index. For example, the price difference between one piece of equipment and a different piece of equipment that replaces it will not show up as a price change in the index. However, any price changes in one piece of equipment whether they result from competition, technological change or learning curve effects will be reflected in the index. Where the quantity effects of changes in the network will be observed is when total expenditures are deflated using the TPI.

### 1.04 History

AT&T began forecasting the Bell System Telephone Plant Index (the precursor to the current BellSouth Region Telephone Plant Index) in 1974. The methodology used at that time was to correlate components of AT&T's BSTPI with major price indexes published by the federal government that moved similarly to the components. Forecasts of the government series could then be used to proxy percent changes in the BSTPI composites.

In late 1978, Joel Popkin and Company (JPC) began revising the methodology that AT&T was using to forecast the BSTPI. The revised methodology involved splitting the BSTPI for each account and subaccount into two main groups: 1) labor and 2) materials. Secondly, econometric techniques were used in the forecasting process to estimate structural relationships between the labor and materials components of the BSTPI and aggregate macroeconomic explanatory variables.

In 1987, Joel Popkin and Company, as BellSouth consultants, began assisting in the development of the BellSouth Region Telephone Plant Indexes and Forecasts.

BellSouth Region Telephone Plant Indexes and Forecasts

### 2.00 BSRTPI Methodology

### 2.01 General

Joel Popkin and Company uses the general methodology it recommended to AT&T to forecast the BSRTPI. The method uses econometric techniques to establish a mathematical relationship between the historical movement in each of the labor and materials components that make up the BSRTPI 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 econometric 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. Much of the time it does. However, special circumstances can always arise which make the future outcome different from what history would predict.

It is never expected that the explanatory variables chosen will predict perfectly any component of the BSRTPI. It is very rare when mathematical relationships such as these statistically explain even close to 100 percent of any variable's historical movement, let alone its future movement. Even if the relationships did explain the historical movements well, there would be no guarantee that relationships that existed in the past would continue to explain future variation in the components. Nor is there a guarantee that errors would not be made in predicting the explanatory variables that are used to forecast the TPI components.

The relationships estimated for the BSRTPI are complicated by another factor. Much of the historical information on which the BSRTPI relationships are based consist of predivestiture AT&T data. Those data are not only for a different company but are also for the United States as a whole, not a specific region. Of possibly greater importance, is the fact that those data reflect a much different structure of the telecommunications industry than exists today.

Because the AT&T historical data are the only TPI data available for materials, other than BellSouth's own data, it is necessary to assume that the generalized relationships will continue to hold in a broad way. However, it is important to re-estimate the relationships as new index values are added each year. That allows the data specific to BellSouth to have more and more influence on the parameters of the relationships as time passes.

### 2.02 Capital Trend Rate or Long Term Rate

Forecasts of the BSRTPI are generally prepared 9-10 years past the last actual indexes. For uses requiring longer projections, a capital trend rate or long term rate is also calculated. The long term rate is developed by analyzing the forecasted values for the most distant five years of the forecasting horizon. In most cases, the modal value (that is the value observed most frequently) is selected as the long term rate. If a clear trend is present in the five-year period, judgment is used to determine if that trend should be projected into the future or if the modal rate should be used. In addition, if there is reason to believe that long-term technological change is occurring, then that is also considered when determining the long term rate. Of course, the further into the future the forecast applies, the larger the forecast error is likely to be. For the periods for which the long term rate is used, many unforeseen factors could influence the actual outcome of the cost increases.

### 2.03 Indexes and Weights

Some items in a sample or within an account are much more important than others, and for this reason it becomes essential to weight some items more heavily than others in the construction of an index number. A weight is a number that reflects the importance of the items, and the various weights used show the relative importance of the items in the make-up of the index number. The weight may be thought of as a multiplier of the price of the item; a heavy weight applied to a price relative has a greater influence on the index number than a light weight applied to a price relative. Weights are essential. Without their use an index could be dominated largely by relatively unimportant items, and such an index would not give a true picture of the price change as a whole.

### BellSouth Region Telephone Plant Indexes and Forecasts

3.00 BSRTPI Assumptions

### 3.01 Macroeconomic Assumptions

The macroeconomic assumptions underlying the forecast are a mixture of BellSouth (BellSouth Corporation Economic Forecast and Joel Popkin & Company (JPC) forecasts. The BellSouth forecast provided the real gross domestic product (GDP) assumptions and the forecast of the implicit price deflator. The BellSouth forecast of the nonresidential deflator was used to determine the forecast of the nonresidential structures deflator and the Producer Price Indexes (PPI) for capital equipment. JPC forecast the union wage and copper price variables based on BellSouth growth and inflation assumptions. BellSouth Region Telephone Plant Indexes and Forecasts

### 4.00 Conclusions

It is apparent that a multitude of forecasting methodologies are available that can establish relationships between the historical movement of the various components of the BSRTPI and the corresponding projected future movement of those same components. Nonetheless, this document has been prepared, for the purpose of providing a consistent and useful tool, to reflect BellSouth telephone plant price trends and to assist BellSouth organizations responsible for planning, budgeting, capital recovery and economic analysis of telephone plant within BellSouth or BellSouth subsidiaries.

As improvements in both data and methodology become available, changes will be made to incorporate those improvements into the BellSouth Region Telephone Plant Indexes and Forecasts.
# BellSouth Regional Telephone Plant Index Forecast -- September 1994

<u>Macroeconomic Assumptions</u> – The macroeconomic forecasts of GDP and its implicit price deflator are based on BellSouth's June economic view. The BellSouth forecast of the nonresidential deflator was used to estimate the forecasts of the nonresidential structures deflator and the PPI for capital equipment. Joel Popkin & Company, Washington, D.C., provided the forecasts of union wages and copper prices.

Since the last forecast, the assumptions about GDP growth in 1994 and 1995 have been revised up significantly reflecting the better than expected growth during the first half of this year. Growth beyond 1995 is now expected to be slightly below earlier estimates. BellSouth's forecast of the CPI (measuring the prices paid by consumers for goods and services) has been revised down almost 0.5 percentage point per year from the assumptions in the September 1993 view for the latter half of the forecast period. Consumer inflation is expected to average 3.4 percent per year over the entire 1994-2002 period. The deflator for nonresidential structures and the PPI for capital equipment are little changed from the previous forecast for the entire 1994 to 2002 period. However, the PPI for capital equipment has been revised up for 1994 as a stronger growth path has pushed up the prices of automobiles in particular. Wages are slightly lower than in the previous forecast, but still average about 3.5 percent per year. This assumes virtually no change in real wages over the forecast period as hourly wages and prices move up together.

<u>Copper Prices</u> – Following a decline in spot prices late last year, copper has rebounded sharply as U.S. and world economic activity has improved. During the first six months of 1994, apparent consumption of refined copper was up almost 10 percent from year earlier levels. New production was also up about 4 percent from year earlier levels, but production from scrap was down, leaving overall production almost unchanged from year earlier levels. This has meant a sharp drawdown in U.S. stocks of refined copper. End of June 1994 stocks of refined copper were down almost 43 percent from their levels at the end of June 1993. This dramatic increase in demand and sharply lower stocks have propelled prices sharply upward. Spot prices for refined copper cathode averaged \$1.14 per pound in July and August, up almost 45 percent from last October's low of 80 cents per pound. While this will not be the average price for the year, spot prices have continued to move up in September therefore copper prices will be substantially higher in 1994 than was previously forecast. For the year, copper prices are expected to average about 14 percent above 1993 levels or around \$1.04-1.05 per pound on the spot market.

The U.S. economy is still adjusting to higher interest rates that have resulted from a tightening of monetary policy. The slowdown should show up first in interest sensitive industries such as construction and auto manufacturing, industries that are significant users of copper. However, growth in the U.S. economy is only expected to slow to a 2.5-3 percent rate over the next two years and the German economy is also beginning to show improvement following a recession. The Japanese economy probably will not turn around before 1995; but as these economies improve, the industrial demand for copper will increase as well. An additional large user of copper is the People's Republic of China. Officials there have been trying to slow an overheated economy and the PRC's use of base metals has slowed considerably. While copper prices are expected to fall from their September highs, worldwide industrial demand is expected to remain a strong force in the copper market. Copper prices will average over a dollar a pound for the next few years.

Higher copper prices tend to feed into copper cable prices with a time lag. Escalator clauses usually have at least a quarter's lag time incorporated into them and sometimes longer. In addition, the phone companies have rapidly been increasing their use of fiber optic cable. This change in demand has put downward pressure on copper cable prices during the past few years and may result in a slower pass through of costs from vendors.

<u>Indexes and Weights</u> – The actual 1993 BellSouth indexes are in the forecast tables. The equations in the model incorporate the data through 1993 in the determination of the coefficients. The indexes are now being composited using weights that are based on BellSouth's 1993 construction expenditures and those weights are also being used throughout the forecast period. The TPI weights are periodically revised to better reflect changes in BellSouth's purchasing patterns as its network evolves.

ESS Materials – BellSouth spent almost \$600 million on digital switches in 1993. That constituted about 40 percent of the expenditures made for central office equipment and was the largest construction account on the books in 1993. Two vendors provided the majority of this equipment. AT&T equipment represented slightly more than half of digital switch equipment purchases and Northern Telecom equipment made up about 36 percent of purchases. Prices were essentially unchanged between 1992 and 1993 for both vendors. New contracts negotiated for the switch simplification infrastructure initiative had been expected to provide for slightly lower prices for digital switches in 1993. A modest decline is still expected for 1994 as BellSouth proceeds with the replacement of its analog switches and increase its purchases of new digital equipment. However, AT&T is running its production lines at virtually full capacity; therefore, there is upward pressure on their list prices. However, AT&T's price increases to BellSouth during the contract period are controlled by wage and materials input prices as measured by government wage and price statistics. Weighted together, those indexes show little change from mid-1993 to mid-1994. Consequently, it is unlikely that AT&T will increase its prices in 1995. To remain competitive, Northern Telecom will probably follow suit.

Based on current plans, three factors will affect the BellSouth digital switch account during the forecast period: (1) there will be additions and modifications to already installed digital switches, (2) roughly 200 1AESS, 2BES switches and remote analog switches will be replaced with digital switches by the beginning of 1998, and (3) BellSouth will be installing packet switches as part of a data overlay network. By the beginning of 1996, BellSouth expects to have replaced virtually all of the remote analog modules in its network, cut the number of 2BES switches in half and replaced about 90 1AESS switches. That will result in a reduction in the share of switches that are analog to less than 9 percent and the share of analog-based lines will be reduced to less than 20 percent. To accomplish this as well as cover new line growth will require a net increase of 97 class five digital switches from early 1993 levels.

Between 1996 and 1998, the total number of switches in the BellSouth network will remain unchanged, but access line growth will be about 7 percent. This will require the removal of 75 analog switches, a net increase of 5 remote switches and 70 digital switches. Of this latter group, roughly 80 percent have not had a vendor selected.

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OF DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT. The distribution of the unassigned digital switches to specific vendors will depend heavily on switch performance, the reliability of software upgrades, and prices. Both AT&T and Northern Telecom have entered in to long-term contracts with BellSouth for these switches. Both have strict upper limits on the prices of that equipment but presumably will give discounts as applicable. Consequently, prices are expected to decline further during the period of heavy analog switch replacement (up till 1998) and then show some modest increases.

In addition to the switches being developed for voice communication, BellSouth will install several packet or ATM type switches as platforms for their new frame relay and SMDS services. BellSouth is gaining experience with ATM products through its involvement in the North Carolina Information Highway Project. This experience has led to BellSouth's new "Community Crossroads" projects which will try to provide the appropriate network configuration for the needs of given geographic areas. While this will undoubtedly impact more than just ATM switch deployment plans, that is one major focus of this program. Within the next two to three years, BellSouth expects to install ATM switches in at least 14 major metro areas. The exact deployment will depend heavily on the marketing of the services for which these switches are designed. Over the next three years, the standard narrow-band circuit switch will make up the bulk of new switch expenditures, but ATM switches will be a growing share of digital expenditures beyond that time.

<u>Circuit</u> – The circuit forecast is divided into analog, digital subscriber pair gain and other digital equipment. Throughout the forecast period the overall circuit account is weighted based on the relative expenditures of those three types in 1993. However, analog circuit was only about 2 percent of circuit in 1993 and largely will have been phased out of the network before the end of the forecast period. Based on 1993 weights slightly less than 60 percent of digital circuit expenditures were for subscriber pair gain. That share may increase as broadband loop applications are deployed. These distributional changes mean that the forecast for the overall circuit account should be used with caution. It is better to use the more detailed subaccounts if possible.

Interoffice Circuit – Expenditures for new circuit equipment other than pair gain totalled over \$320 million in 1993, most of that was for interoffice digital and optical equipment. Expenditures on interoffice SONET equipment were estimated to be only about 11 percent of total interoffice circuit equipment in 1993. However, the use of SONET equipment for the interoffice routes is expected to grow rapidly. BellSouth is in the process of deploying six bidirectional line-switched rings by late 1993 and is expected to increase deployment in 1994 despite the complexities of managing such systems. Competitors have announced their intentions to begin providing non-switched access service to large Atlanta corporate customers by late 1994. This competition will increase the pressure on BellSouth to deploy equipment that will increase the reliability of its network and provide a wider array of services to its corporate clients. Full scale deployment of SONET equipment will begin in the 1994 and by 1995 almost half percent of interoffice expenditures should be for SONET equipment.

AT&T continued to be the dominant supplier of digital circuit equipment other than pair gain in 1993. While prices for AT&T items in the hardwire purchasing system showed little change between 1992 and 1993 and those in the plug-in purchasing system increased only about 2 percent, this was not uniform among all types of equipment. D4 and D5 channel bank plug prices, when purchased with hardwired systems, showed an average decline of 2-3 percent; however, prices of those items purchased through the PICS warehouse rose about 2.5 percent. A similar pattern was true for T1 and T3 plugs. prices of those purchased with hardwired systems increased 1-3 percent while those purchased PICS warehouse rose 4-8 percent. Prices for most of the optical transmission systems being purchased were little changed between 1992 and 1993. The few identifiable pieces of SONET equipment tended to show modest price increases. However, as SONET purchases increase, volume discounts and economies of scale should begin to put downward pressure of these prices.

The forecast assumes a steadily growing share of SONET equipment in the other digital circuit account. The price for that equipment will decline by 10-20 percent during the early part of the forecast period, decline by 5-10 percent per year during the time of its heaviest deployment and level off to somewhat smaller declines during the last few years of the forecast. However, older technologies including older fiber systems will show flat to increasing prices over most of the forecast period and partially offset the price declines on the newer equipment. Overall this account will show steady price declines from now till 2000. (This price forecast depends on SONET equipment coming into the index prior to mass deployment. If the first price point for this equipment is observed after higher volume discounts have already been applied, the total price decline will be smaller.)

Digital Loop Carriers – BellSouth spent over \$450 million on pair gain installations in 1993. While BellSouth purchases equipment from many different vendors for its digital pair gain systems, only two vendors received more than 10 percent of materials dollars in 1993. Fujitsu equipment accounted for about 10 percent of expenditures on materials and AT&T equipment accounted for about 70 percent. RTEC equipment, mostly plugs for SLC96 and Series 5-type systems accounted for about 3 percent of expenditures. Prices for Fujitsu products purchased through both the hardwire and plug-in systems were unchanged in 1993. RTEC plugs increased about 6 percent in price while its hardwire prices were up only about 1 percent. The bulk of AT&T purchases continued to be for the Series 5, plug-in prices were up about 1.5 percent. For the older SLC96 system, plug-in prices were up about 0.5 percent.

BellSouth is still evaluating the best method of deploying fiber in to the loop. While virtually all of its interoffice routes will be fiber by 1999, the segment of the network that will be moving most rapidly toward fiber will be the feeder portion of the loop. By 1997, the feeder portion of the network will be about 60 percent fiber up from 16 percent in 1993. This will stimulate the use of NGDLC equipment. BellSouth has also announced a five-year agreement with DSC Communications Corporation for \$100 million of DLC equipment. This is the first approved vendor of NGDLC equipment but other vendors will probably follow. DSC's Litespan will begin to be deployed at the end of 1994. However, since BellSouth does not currently deploy this equipment, it will be linked in to the TPI and may not cause a significant change in the index. Only if there are significant volume discounts after the equipment enters the index will there be a decline in the price.

<u>Fiber Optic Cable</u> – BellSouth deployed about 180 thousand fiber miles of new cable in 1993, about 7 percent above 1992. That increased total fiber in BellSouth's network to over 1.1 million fiber miles and over 40,000 sheath miles of fiber cable. Fiber accounted for almost 7 percent of sheath miles of deployed cable by the end of 1993.

#### PRIVATE/PROPRIETARY

#### CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPARIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

Page 4

BellSouth's plans call for a relatively rapid increase of fiber cable in the feeder portion of the network and for a quarter of its distribution network to be on fiber by the end of the forecast period. Based on these estimates JPC anticipates steady growth in fiber purchases throughout most of the forecast period. However, the final decision about the use of coaxial cable in the network has not been made. Therefore, when, or if, all cable purchases will be fiber is uncertain at this time.

BellSouth negotiated new fiber cable prices in the fourth quarter of 1993. Based on that information. fiber prices will decline 15-20 percent in 1994 following a 10 percent decline in 1993. Fiber contracts will be renegotiated in late 1994 and a more modest decline for 1995 is expected.

<u>Wages</u> – BellSouth negotiated a new contract with its union workers in August 1992. That agreement called for a 1.68 percent increase in basic wages in August 1994. Because the COLA clause calls for a cost-of-living adjustment only when the increase in the CPI is greater than 3 percent. no COLA adjustments are forecast for the 1993-1994 period. The contract does call for additional wage increases for workers in selected wage zones and a team incentive award payment. Beyond the end of the contract, wages are assumed to move with those of the general economy.

<u>Copper Cable</u> – Five year contracts for cable were put in place in October 1993 but had little impact on the 1993 annual average copper cable numbers. However, 1994 copper cable materials indexes are expected to be down modestly from 1993 levels. Until 1998, prices for copper cable will be adjusted by changes in copper prices as allowed in the escalation clauses of those contracts. When the next contract is negotiated, there will probably be some slight additional increases to account for the producer's other cost increases over five-year period. However, by that time the volume of copper cable being purchased will be sharply reduced from current levels. That will probably tend to dampen price increases for the remainder of the forecast period.

<u>Other OSP</u> – Increased housing construction, cutting restrictions on Northwestern timber due to environmental concerns and wet weather in some of the major timber producing regions in the South sent lumber prices skyrocketing early in 1993. Much of that increase in prices was speculative and short run in nature. However, lumber prices have continued to be volatile in 1994 and increasing environmental concerns both here and in Canada will keep upward pressure on lumber prices during the next few years. Pole prices are unlikely to be a volatile as lumber prices are but will be impacted by any perceived shortage of wood. BellSouth's pole prices averaged about 2 percent higher in 1993 than in 1992. Prices are expected to show a 4-6 percent increase in 1994.

Construction activity is also beginning to have an effect on PVC conduit prices. Following several years of declining prices that were brought about by weak construction demand and over capacity, PVC resin prices have begun to move up. Conduit prices will move up with market forces. While conduit prices increased less than one percent in 1993, that followed five years of declining prices. Conduit prices are expected to show a 3-5 percent increase in 1994. The longer term outlook for conduit prices is less clear. The price of the underlying feedstocks for PVC will depend on oil and natural gas prices and increased capacity. Oil prices fell sharply during the latter half of 1993 then increased rapidly during the early part of 1994 before falling about \$2 per barrel since the beginning of August. If Iraq continues to be excluded from selling oil in world oil markets, oil prices will move up moderately as output growth in Europe and Japan begins to improve over the next few years. However, rapid construction of primary petrochemical plants in Asia and the Middle East also will keep world supplies of PVC relatively abundant. Therefore, conduit prices are expected to show only a modest increase over the forecast period.

RL: 94-09-034BT Attachment B

#### BellSouth Regional Telephone Plant Index (BSRTPI) September, 1994

____

ALL ACCOUNTS, 1988=100	•						*	
	1989	1990	1991	1992	<u>1993</u>	1/34	13/12	1/94/93
BUILDINGS-(2121)							2.6	1.3
COMPUTER EQUIPMENT-(2124)							-12.3	-43
FURNITURE (2122)							1.7	1.9
OTHER COMMUNICATIONS EQUIPMENT-(2123.2							-0.2	-0.2
OFFICE SUPPORT EQUIPMENT (2123.1)							0.0	0.5
OFFICE EQUIPMENT (2123)							-0.1	0.1
MOTOR VEHICLES (2112)							2.5	2.1
							2.4	1.7
							1.9	1.4
OTHER WORK EQUIPMENT (2116)							2.6	1.0
GENERAL EQUIPMENT (2112-2124)							-8.4	-2.6
COE-OPERATOR SYSTEMS (2220)							2.9	2.3
COESTEP ST STEP-(2215.1)							-0.2	1.4
							-3.4	1.4
							-0.3	1.4
COE-ANLG CIRCUIT (2232.2)							1.6	2.5
COE-DGTL CIRCUIT (2232.11 & 2232.13)							2.1	1,1
COE-SUBPAR GAIN - DIGITAL (2232.12)							2.9	0.5
002-040011-4463, DG1C, SPG (2232) (C)							2.6	1,1
COE-RADIO-(2231)							4.0	1.3
COE-ELTN-ANLG (2211)							-0.5	1.3
COE-ELIN-OGTL (2212)							2.7	2.3
CUE-CUMP(USITE-(22)1-2232)							2.5	1.4
STATION APPARATUS - (2311)							-2.2	-0.9
LARGE PBX-(2341)							2.5	0.8
OTHER TERMINAL EQUIPMENT (2002)							1.9	0.8
PUBLIC TELEPHONES-(2351)							2.7	0.4
STATION COMPOSITE							2.4	0.8
INSIDE PLANT			`				2.5	1.4
POLE LINES-(2411)							2.0	0.8
AERIAL CABLE-(2421)							-0.2	43
INTRABLOG NW CABLE (2425)							1.8	0.2
UNDERGROUND CABLE-(2422)							-2.7	-0.7
BURIED CABLE-(2423)							<b>-1.6</b>	-0.2
CABLE CONDOSITE (2424)							-5.9	-0.3
							-1,3	-0.6
AERIAL WIRE-(2431)							1.9	0.6
							-1,3	-0.8
UNDERGROUND CONDUIT-(2441)							-10.6	1.0
UNISER MUNIT STRUCTURES-(241182441)							-5.8	0.9
OUTSIDE PLANT-(2411-2441)							-1.9	-0.4
ALL ACCOUNTS (COMPOSITE)							-0.4	0.3

#### PRIVATE/PROPRIETARY

CONTAINS PRIVATE ANO/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED DUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN ACCOUNTS

ALL ACCOUNTS , 1988#100							% сно	% снб
	1989	<u>1990</u>	<u>1991</u>	<u>1997</u>	<u>1993</u>	<u>1/94</u>	- <u>93/92</u>	<u>1/94/93</u>
COMPUTER EQUIPMENT-(2124) FURNITURE (2122)							-12.3 1.7	-4,3 1,9
OTHER COMMUNICATIONS EQUIPMENT-(2123.2							-0.2	-0.2
MATERIALS							-2.2	-0.9
							2.7	1.4
OFFICE SUPPORT EQUIPMENT (2123.1)							∡.¥ 0.0	0.9
OFFICE EQUIPMENT (2123)							-0.1	0.5
MOTOR VEHICLES (2112)							2.5	2.1
ARCRAFT (2113)							2.4	1.7
GARAGE WORK EQUIPMENT (2115) OTHER WORK EQUIPMENT (2115)							1.9 2.6	1,4 1.0
GENERAL EQUIPMENT (2112-2124)							-8.4	-2.6
OPERATOR SYSTEMS-(C) (2220)							2.9	2.3
OPERATOR SYSTEMS - MAT - (UNLOADED)							1.9	2.4
TELCOLABOR C.O.F							2.9	2.4
TELCO-ENGINEERING							0.4	2.0
COE-STEP BY STEP-(2215.1) (C)							-0.2	1,4
STEP-BY-STEP - MAT (UNLOADED)							-1.6	1.3
STEP-BY-STEP - LOADED MATERIAL							-Q.6 2 9	1.3
TELCO-ENGINEERING							0.4	2.0
COE-CROSSBAR-(2215.2) (C)							-0.4	1.4
CROSSBAR - MAT (UNLOADED)							-1.6	1.3
TELCOLABOR COE							-0.6	1.3
TELCO-ENGINEERING							0.4	2.0
ELECTROMECHANICAL COMPOSITE (2215)							-0.3	1.4
COE-ANALOG CIRCUIT-(2232.2) (C)							1.6	2.5
ANALOG CIRC - MAT - (UNLOADED)							0.3	2.9
ANALOG CIRC - LOADED MATERIAL							1.3	2.9
TELCO-ENGINEERING							0.4	2.0
COE-DIGITAL CIRCUIT-(2232.1182232.13) (C)							2.1	1.1
DIGITAL CIRC - MAT - (UNLOADED) (C)							1.2	1.1
							2.1	1.1
TELCO-ENGINEERING							0.4	2.0
COE-SUBPAIR GAIN-(2232.12) (C)							2.9	0.5
SUBPAIR GAIN - MAT - (UNLOADED)							1.8	0.4
SUBPAR GAN - LOADED MATERIAL TELCOLLABOR C.O.F.							3.0	0.4
TELCO-ENGINEERING							0.4	2.0
COE-CIRCUIT-ANLG, DGTL, SPG (2232) (C)							2.6	1.1
COE-RADIO-(2231) (C)							4.0	1.3
RADIO - MAT (UNECADED) RADIO - LOADED MATERIA!							3.4	1.3
TELCO-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0

#### PRIVATE/PROPRIETARY

EXCEPT PURSIANT TO A WRITTEN AGREEMENT

254

#### BellSouth Regional Telephone Plant Index (BSRTPI) September, 1994

ALL ACCOUNTS, 1988=100							% CHO	N CHO
	<u>1989</u>	1990	<u>1991</u>	1992	1993	1/94	\$3/92	18481
								110000
COE-ELTN-ANALOG-(2211) (C)							-0.5	1.3
ELTN ANEG - MAT (UNLOADED)							+1.6	1.3
							-0.6	1.3
TELCOLENGINEERING							2.9	0.9
							0.4	2.O
COE-ELTN-DIGITAL-(2212) (C)								
ELTN DGTL - MAT (UNLOADED)							19	2.2
ELTN DGTL - LOADED MATERIAL							2.8	2.4
TELCO-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0
STATION APPARATUS.(7311) B							~ ~	
							•4.4	-41.3
LARGE PBX-(2341) (C)							2.5	0.8
MATERIAL							1.5	0.7
LOADED MATERIAL							2.5	0.7
							2.9	0.9
ieluo engineering							0.4	2.0
OTHER TERMINAL EQUIPMENT (2382)							19	0.8
MATERIAL							1.5	0.7
TELCO LABOR INSTALLATION							2.9	0.9
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1.4
MATERIAL							2.7	0.4
TELCO LABOR							29	0.4
CONTRACT LABOR							2.7	1.4
MATERIAI							2.0	0.5
TELCOLABOR							1.8	0.3
TELCO ENGINEERING							04	2.0
CONTRACT LABOR							2.2	0.7
CABLE COMPOSITE - (2427)							-1.3	-0.6
AERIAL CABLE-COPPER (2421-JA (C)							04	.14
MATERIAL							33	-5.5
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1,4
AERIAL CABLE-FIBER (2421-MAD (C)							48	.0.2
MATERIAL							-10.3	-14
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1.4
AERIAL CABLE-COPPERAFIBER (2421)(C)							.0.7	.13
								=
NTRABLDG NW CABLE (2425-M) COPPER (C)							2.4	0.2
MATERIAL							1.5	-0.7
TELCOLASUR USP			•				4.3	1.0
CONTRACTOR SERVICES							9.4	2.0
							4.1	
INTRABLOG NW CABLE (2426-NM) FIBER (C)							-5.2	-0.4
MATERIAL							-10.3	-1.4
TELCOLENGINEERING							43	1.0
CONTRACT LABOR							0.4	Z.0
Amount Manual Transit							4.1	1.4

#### PRIVATE/PROPRIETARY

ALL ACCOUNTS, 1965-100	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1/94</u>	% CHG <u>93/92</u>	% CHG <u>1/94/93</u>
INTRABLOG NW CABLE-COPPER&FIBER (2425)(C							1.8	0.2
UNDERGROUND CABLE-COPPER (2422-44) (C)							1.1	-1 Q
MATERIAL							-0.7	-3.6
TELCOLABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-4.4	0.2
UNDERGROUND CABLE-FIBER (2422-NM) (C)							-6.1	-0.5
MATERIAL							-10.3	-1.4
							4.3	1.0
							0.4	2.0
							-4.4	0.2
UNDERGROUND CABLE-COPPER&FIBER(2422)(							-2.7	-0.7
BURIED CABLE-COPPER (2423-M) (C)							-1.0	-0.2
							-1.1	-2.5
							4.3	1.0
							0.4	2.0
Contriver Erectic							-4,4	0.2
BURIED CABLE-FIBER (2423-NM) (C)							-5.3	-0.1
NATERIAL							-10.3	-1.4
TELCO LABOR							4.3	1.0
							0.4	2.0
							-4.4	0.2
BURIED CABLE-COPPERLIFIBER (2423) (C)							-1.8	-0.2
SUBMARINE CABLE-COPPER-(2424-M) (C)							-0.5	-0.7
MATERIAL							-1.1	-2.5
							4.3	1.0
CONTRACT LABOR							0.4	2.0
							-4.4	0.2
SUBMARINE CABLE-FIBER-(2424-NM) (C)							-6.2	-0.3
MATERIAL							-10.3	-t.4
TELCOLABOR							43	1.0
TELCO ENGINEERING							0.4	2.0
							-4,4	0.2
SUBMARINE CABLE-FIBER&COPPER (2424)							-5.9	-0.3
AERIAL WIRE-(2431) (C)							1,9	0.5
MATERIAL							-3.3	-5.5
TELCO LABOR							4.3	1.0
							0.4	2.0
							2.7	1.4
CABLE & WIRE (242*-2431) (C)							-1.3	-0.6
UNDERGROUND CONDUIT-(2441) (C)							+1 <b>0.6</b>	1.0
MAILCAL							0.6	1.0
TELCO ENGRIE PINO							43	1.0
CONTRACT LABOR							0.4	2.0
							-15.7	0.9
OSP STRUCTURES - (2411&2441) (C)							-5.8	0.9

OSP STRUCTURES - (2411&2441) (C)

ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT

1989 1990-92 1993-

BUILDINGS & LAND

CENTRAL OFFICE OPERATOR SYSTEMS STEP BY STEP CROSSBAR ANALOG CIRCUIT DIGITAL CIRCUIT SUBPAIR GAIN DIGITAL CIRCUIT RADIO ELTN-ANALOG ELTN-DIGITAL

STATION LARGE PBX OTHER TERMINAL EQUIPMENT PUBLIC TELEPHONE

OUTSIDE PLANT POLE LINES AERIAL CABLE INTRABLOG NW CABLE UNDERGROUND CABLE BURIED CABLE AERIAL WIRE SUBMARINE CABLE UNDERGROUND CONDUIT

GENERAL EQUIPMENT FURNITURE & OFFICE EQUIP COMPUTERS & AMA FURNITURE OFFICE SUPPORT EQUIPMENT OTHER COMM EQUIP MOTOR VEHICLES AIRCRAFT GARAGE WORK EQUIPMENT OTHER WORK EQUIPMENT LINK FACTOR

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WORTHING COMPANIES

## ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT

OPERATOR SYSTEMS-(C)	1988-89	1990-92	1001
OPERATOR SYSTEMS-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LOAD FACTOR			
COE-STEP BY STEP	1969.00	1000	
STEP BY STEP - INST	1202.00	177.4	
TELCO-LABOR C O F			
TELCO-ENGINEERING			
INK FACTOR			
COE-CROSSBAR	1000.00	1000	
CROSSBAR - INST	1303.00	TAXE.	
TELCOL ABOR C O E			
TELCOLENGINEEDING			
INY FLOTOR			
FLECTROMECHANICAL COMPOSITE			
STED BY STED	1300-03	1990-	
LINK FACTOR			
COE-CIRCUIT-ANLG	1044 40		
CIRCUIT-ANLG-LOADED MATERIAL		1330-32	120-
TELCOLABOR COE			
TELCO-ENGINEERING			
INK FACTOR			
COE-CIRCUIT-DGTL	1048.85		4000
CIRCUIT-DGTL-LOADED MATERIAL		TABLAX	
TELCO ABOR COE			
TELCO-ENGINEERING			
COE-CIRCUIT-SPG DGTI	1000 00		
	1900-09	197.9592	1993-
COE-CIRCUIT-ALL ACCOUNTS (C)	1088.80		
CIRCUIT-ANLG	1300-04	1202-02	TARF
CIRCUIT-DGT			
CIRCUIT-SPG DGTI			
HINTING WIND			

_

#### BellSouth Regional Telephone Plant Index (BSRTPI) September, 1994

ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT

COE-RADIO RADIO - MAT RADIO - INST TELCO-LABOR C.O.E. TELCO-ENGINEERING LINK FACTOR	<u>1989</u>	<u>1990-92</u>	<u>1993-</u>
COE-ELTN-ANLG (C) ELTN-ANLG-LOADED MATERIAL TELCO-LABOR C.O.E. TELCO-ENGINEERING LINK FACTOR	<u>1968.89</u>	<u>1990-92</u>	<u>1993-</u>
COE-ELTN-DGTL (C) ELTN-DGTL-LOADED MATERIAL TELCO-LABOR C.O.E. TELCO-ENGINEERING LINK FACTOR	<u>1968-89</u>	1 <b>990-92</b>	1993-
GENERAL EQUIPMENT GENERAL PURPOSE COMPUTERS FURNITURE OFFICE SUPPORT EQUIPMENT OTHER COMM EQUIPMENT MOTOR VEHICLES AIRCRAFT GARAGE WORK EQUIPMENT OTHER WORK EQUIPMENT UNK FACTOR	<u>1959</u>	<u>1990-92</u>	1993-
COE-COMPOSITE COE-MANUAL COE-PANEL COE-OPERATOR SYSTEMS COE-STEP BY STEP COE-CROSSBAR COE-ANALOG CIRCUIT COE-DIGITAL CIRCUIT COE-SPG DIGITAL CIRCUIT COE-RADIO COE-ELTN-ANALOG COE-ELTN-DIGITAL LINK FACTOR	1969	<u>1990-92</u>	1993-
STATION COMPOSITE STATION APPARATUS STA CONNECTIONS LARGE PBX OTHER TERMINAL EQUIPMENT PUBLIC TELEPHONES LINK FACTOR	1969	1990-92	1993-

#### ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT

INSIDE PLANT COE-OPERATOR SYSTEMS COE-STEP BY STEP COE-CROSSBAR COE-ANLG CIRC COE-OGTL CIRC COE-SPG DGTL CIRC COE-RADIO COE-ELTN-ANLG COE-ELTN-DGTL STA APP STA CONNECTIONS LARGE PBX OTHER TERMINAL EQUIPMENT PUBLIC TELEPHONES LINK FACTOR	<u>1989</u>	<u>1990-92</u>	<u>1993-</u>
OUTSIDE PLANT POLE LINES AERIAL CABLE INTRABLDG NW CABLE UNDERGROUND CABLE BURIED CABLE SUBMARINE CABLE AERIAL WIRE UNDERGROUND CONDUIT LINK FACTOR	<u>1969</u>	<u>1990-92</u>	1992
LARGE PBX LARGE PBX-LOADED MATERIAL TELCO LABOR TELCO ENGINEERING LINK FACTOR	. <u>1969</u>	1990-92	1993 <del>.</del>
OTHER TERMINAL EQUIPMENT MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR LINK FACTOR	<u>1998-89</u>	<u>1990-92</u>	1995-
PUBLIC TELEPHONES MATERIAL TELCO LABOR CONTRACT LABOR UNK FACTOR	<u>1999</u>	<u>1990-92</u>	<u>1993-</u>

_

#### BeilSouth Regional Telephone Plant Index (BSRTPI) September, 1994

ACCOUNT WEIGHTS USED IN
INDEX DEVELOPMENT

POLELINES	<u>1989</u>	<u>1990-92</u>	<u>1993-</u>
MAIERAL TELOOLAROO	0.282	0.2/4	0.330
	0.090	0.101	0.100
	0.139	0.134	0.136
CONTRACT SERVICE	0.461	0.431	0.411
LINK FACTOR	1.0000	0.9992	1.0001
AERIAL CABLE-COPPER	<u>1969</u>	<u>1990-92</u>	<u> 1993-</u>
MATERIAL	0.422	0.386	0.457
TELCO LABOR	0.363	0.375	0.342
TELCO ENGINEERING	0.143	0.172	0.150
CONTRACT SERVICE	0.072	0.067	0.051
LINK FACTOR	1.0000	1.0059	1.0154
AERIAL CABLE-OPTICAL	1952	1990-92	1993-
MATERIAL	0.811	0.709	0.661
TELCO LABOR	0.243	0.167	0.231
TELCO ENGINEERING	0.065	0.063	0.080
CONTRACT SERVICE	0.050	0.061	0.048
LINK FACTOR	1.0000	1.0207	1.0027
AERIAL CABLE-COPPER&OPTIC	1969	1990-92	1993-
COPPER	0.909	0.826	0.853
OPTIC	0.091	0.174	0.147
LINK FACTOR	1.0000	1.0165	1.0122
INTRABLDG NW CABLE-COPPER (C)	1968-89	1990-92	1993-
MATERIAL	0.478	0.448	0.559
TELCO-LABOR OSP	0.416	0.442	0.311
TELCO-ENGINEERING	0.077	0.089	0.100
CONTRACT SERVICE	0.031	0.021	0.030
LINK FACTOR	1.0000	1.0054	1.0243
INTRABLOG NW CABLE-OPTIC (C)	1965-89	1990-92	1993-
MATERIAL	0.403	0.733	0.707
TELCO-LABOR OSP	0.492	0.218	0.240
TELCO-ENGINEERING	0.078	0.035	0.042
CONTRACT SERVICE	0.029	0.015	0.011
LINK FACTOR	1.0000	1.0721	1.0521
INTRABLOG NW CABLE-COPPERSOPTICAL	1968-69	1990-92	1993-
COPPER	0.972	0.976	0.918
OPTICAL	0.028	0.024	0.082
LINK FACTOR	1.0000	0.9994	1.0049

-- .-

· •

.

	ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT						
UNDERGROUND CABLE-COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	<u>1989</u>	<u>1990-92</u>	<u>1993-</u>				
UNDERGROUND CABLE-OPTIC MATERIAL TÉLCO LABOR TÉLCO ENGINEERING CONTRACT SERVICE LINK FACTOR	<u>1989</u>	<u>1990-92</u>	<u>1993-</u>				
UNDERGROUND CABLE-COPPER&OPTIC COPPER OPTIC LINK FACTOR	1989	<u>1990-92</u>	1993-				
BURIED CABLE - COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	<u>1989</u>	<u>1990-92</u>	1993-				
BURIED CABLE - OPTICAL MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	1959	<u>1990-92</u>	1993-				
BURIED CABLE-COPPER&OPTIC COPPER OPTIC LINK FACTOR	<u>1969</u>	<u>1990-92</u>	<u>1993-</u>				
SUBMARINE CABLE-COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	1969	1990-92	1993-				

PRIVATE/PROPRIETARY

-

261

•

.

# RL: 94-09-034BT Attachment C

-

.

.

#### BellSouth Regional Telephone Plant Index (BSRTPI) September, 1994

ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT

SUBMARINE CABLE-OPTIC MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	<u>1988-89</u>	<u>1990-92</u>	<u>1993-</u>
SUBMARINE CABLE-COPPER&OPTIC COPPER OPTIC LINK FACTOR	<u>1988-89</u>	<u>1990-92</u>	<u>1993-</u>
CABLE COMPOSITE-(242*) AERIAL CABLE UNDERGROUND CABLE BURIED CABLE SUBMARINE CABLE INTRABLOG-NW-GABLE - LINK FACTOR	<u>1969</u>	<u>1990-92</u>	1993-
AERIAL WIRE MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	<u>1969</u>	<u>1990-92</u>	<u>1993-</u>
CABLE & WIRE-(242°82431) CABLE COMPOSITE AERIAL WIRE LINK FACTOR	1 <b>989</b>	<u>1990-92</u>	1993-
UNDERGROUND CONDUIT MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT SERVICE LINK FACTOR	1989	<u>1990-92</u>	1953-
OSP STRUCTURES POLE LINES CONDUIT LINK FACTOR	<u>1989</u>	1990-92	1 <b>993-</b>
OTHER COMMUNICATIONS EQUIPMENT MATERIAL CONTRACT LABOR TELCO LABOR UNK FACTOR	<u>1989</u>	<u>1990-92</u>	1993-
OFFICE EQUIPMENT (C) OTHER COMM EQUIPMENT OFFICE SUPPORT EQUIPMENT LINK FACTOR	196 <b>8-89</b>	<u>1990-92</u>	<u>1993-</u>

# BellSouth Regional Telephone Plant Index (BSRTPI) Accounts On Part 32 USOA Basis September 1994 Forecast Of % Cost Change

				ACTUAL										
	ACCOUNT NAME	ACCT	FRC	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003+
	BUILDINGS	2121	10C	2.6										
PRIVATE	MOTOR VEHICLES AIRCRAFT GARAGE WORK EQ OTHER WORK EQ FURNITURE OFFICE EQUIPMENT G.P. COMPUTERS GEN EQ COMPOSITE	2112 2113 2115 2116 2122 2123 2124	40C 140C 340C 540C 30C 430,718C 530C	2.5 2.4 1.9 2.6 1.7 -0.1 -12.0 -8.0										
PROPRIETARY	ANALOG ELECTRONIC DIGITAL ELECTRONIC ELECTROMECHANICAL STEP BY STEP CROSSBAR OPERATOR SYSTEMS RADIO CIRCUIT COMPOSITE ANALOG DIGITAL SPG OTHER DIGITAL COE COMPOSITE	2211 2212 2215 2220 2231 2232	77C 377C 37C 47C 117C 67C 57,457C 257C 157,357C	-1.0 3.0 0.0 0.0 3.0 4.0 2.0 1.0 3.0 2.0 2.0										
	STATION APPARATUS LARGE PBX PUBLIC TELEPHONES OTH TERM EQ STATION COMPOSITE ISP COMPOSITE	2311 2341 2351 2362	318C 258C 198C 558,858C	-2.0 2.0 3.0 2.0 2.0 2.0										

263

RL: 94-09-034BT Attachment D

## BellSouth Regional Telephone Plant Index (BSRTPi) Accounts On Part 32 USOA Basis September 1994 Forecast Of % Cost Change

ACCOUNT NAME	ACCT	FRC	1993
POLES	2411	1C	2.1
AERIAL CABLE	2421		-0.3
COPPER		22C	0.4
OPTICAL		822C	-4.5
U.G. CABLE	2422		-2.7
COPPER .		5C	1.1
OPTICAL		85C	-6.1
BURIED CABLE	2423		-1.6
COPPER		45C	-1.0
OPTICAL		845C	-5.3
SUBMARINE CABLE	2424		-6.0
COPPER		6C	-0.4
OPTICAL		86C	-6.2
INBLOG NETWK CABLE	2426		1.8
COPPER		52C	2.4
OPTICAL		852C	-5.1
CABLE COMPOSITE			-1.3
COPPER			-0.5
OPTICAL '			-5.4
AERIAL WIRE	2431	3C	2.0
CABLE & WIRE COMP			-1.3
CONDUIT SYSTEMS	2441	40	-10.6
OSP STRUCTURES			-5.8
OSP COMPOSITE			-1.0
			-1.0
TOTAL COMPOSITE			-0.3

;	ACTUAL 1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003+
1C	2.1										
	-0.3										
2C	0.4										
2C	-4.5										
	-2.7										
5C	1.1										
5C	-6.1										
	-1.6										
5C	-1.0										
5C	-5.3										
	-6.0										
6C	-0.4										
6C	-6.2										-
	1.6										
2C	2.4										
2C	-5.1										
	-1.3										
	-0.5										
	-5.4										
~~											

Page 2

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEVANT

#### BellSouth Regional Telephone Plant Index (BSRTPI) Accounts On Part 32 USOA Basis September 1994 Forecast Of Index Levels 1988-100

	ACCOUNT NAME	ACCT#	FRC	ACTUAL 1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
	BUILDINGS	2121	10C										
PRIVATE/PR	MOTOR VEHICLES AIRCRAFT GARAGE WORK EQ OTHER WORK EQ FURNITURE OFFICE EQUIPMENT G.P. COMPUTERS GEN EQ COMPOSITE	2112 2113 2115 2116 2122 2123 2124	40C 140C 340C 540C 30C 430,718C 530C										
OPRIETARY	ANALOG ELECTRONIC DIGITAL ELECTRONIC ELECTROMECHANICAL STEP BY STEP CROSSBAR OPERATOR SYSTEMS RADIO CIRCUIT COMPOSITE ANALOG DIGITAL SPG OTHER DIGITAL COE COMPOSITE	2211 2212 2215 2220 2231 2232	77C 377C 377C 47C 117C 67C 57,457C 257C 157,357C										
	STATION APPARATUS LARGE PBX PUBLIC TELEPHONES OTH TERM EQ STATION COMPOSITE ISP COMPOSITE	2311 2341 2351 2362	318C 258C 198C 558,858C										

RL: 94-09-034BT Attachment D

BeliSouth Regional Telephone Plant Index (BSRTPI)
Accounts On Part 32 USOA Basis
September 1994 Forecast Of Index Levels
1988-100

					ACTUAL							
		ACCOUNT NAME	ACCT#	FRC	1993	1994	1995	1996	19 <del>9</del> 7	1 <del>9</del> 98	1999	2000
Ę		POLES	2411	1C								
CON AWA		AERIAL CABLE	2421									
		COPPER		22C								
222		OPTICAL		822C								
888		U.G. CABLE	2422									
귀음	2	COPPER		5C								
<b>B</b> ŠÄ	ž	OPTICAL		85C								
262	Ă	BURIED CABLE	2423									
768	5	COPPER		45C								
253	Ř	OPTICAL		845C								
<u>.</u>	ğ	SUBMARINE CABLE	2424									
	ñ	COPPER		6C								
	ž	OPTICAL		86C								
	R	INBLOG NETWK CABLE	2426									
		COPPER		52C								
X S S		OPTICAL		852C								
8 Z		CABLE COMPOSITE										
- Ę []		COPPER										
NIES		OPTICAL										
		AERIAL WIRE	2431	3C								
		CABLE & WIRE COMP										
		CONDUIT SYSTEMS	2441	4C								
		OSP STRUCTURES										
		OSP COMPOSITE										
		TOTAL COMPOSITE										

•

2001

2002

~ ~ •

RL: 94-09-034BT Attachment D

#### BellSouth Regional Telephone Plant Index (BSRTPI) Major BSRTPI Components September 1994 Forecast of % Changes

#### MATERIALS

	COPPER AERIAL CABLE	COPPER U.G. CABLE	COPPER BURIED CABLE	COPPER UBMARIN CABLE	COPPER INTR8LDG CABLE	COMBINED COPPER CABLE	OPTICAL CABLE	) AERIAL WIRE	POLES	CONDUIT
1991 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002										
	UNLOADED RADIO		UNLOADE ANALOG CIRCUIT	UNLOADE DIGITAL SPG	UNLOADED OTHER IG CIRCUIT		UNLOADE ANALOG ESS	UNLOADED DIGITAL ESS		UNLOADED OPERATOR SYSTEMS
1991 1992 1993 1994 1996 1996 1997 1888 1999 2000 2001 2002										
	VEHICLES	WORK	GARAGE	URNITUR	OFFICE		OTHER	PLIELIC	ATHER	STATION

1991     1992     1993     1994     1995     1996     1997     1998     1999     2000     2001     2002		TERIOLES	EQUIP	WK EQ	URNITUR	EQUIP	OMPUTER	COMM EQ	PUBLIC PHONES	OTHER TERM EQ	STATION PPARATU
1992 1993 1994 1996 1996 1997 1998 1998 2000	1991										
1993 1994 1996 1996 1997 1998 1998 2000	1992										
1334 1986 1996 1997 1998 1998 2000	1393										
1996 1997 1997 1998 2000	1394										
1997 1998 1998 2000	1998										
1998 1998 2000	1997										
1999 2000 2001 2002	1998										
2000 2001 2002	1999										
2001 2002	2000		-								
2002	2001										
	2002										

#### PRIVATE/PROPRIETARY

.

_____

Page 6		BellSouth Regional Telephone Plant Index (BSRTPI) Major BSRTPI Components September 1994 Forecast of % Changes								
				LA	BOR					
			751.00	75.00	751.00		CONTRACT	CONTRAC	r	
		ENGINEERING	COE	OSP	TELCO STATION	CONTRACT CONDUIT	BUR&UG CABLE	AERIAL CABLE	CONTRACT POLES	CONTRACT BOOTHS
PRIVATE/PROPRIETARY CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION	1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002									

EVERT PURSUANT TO A WRITTEN AGREEMENT.

268

RL: 94-09-034BT Attachment D

# RL: 94-09-034BT Attachment D

#### BellSouth Regional Telephone Plant Index (BSRTPI) BellSouth Exogenous Assumptions For September 1994 Forecast K-Change

	DEFLATOR IMPLICIT NONRESIDENTIAL DEFLATOR STRUCTURES GDP	GDP 1987 <b>\$</b>	CAPITAL QUIPMEN PPI	UNION WAGES	COPPER CATHODE PPI	-
1989						
1990						
1991						
1992						
1993						
1994						
1995					• =	
1995						
1997						
1939						
1998						
2001						
2002						
2444						•

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT. 269

.

·

# DIRECTLY ASSIGNED LABOR RATES

Labor rates for specific work groups are developed annually based on the previous year's data. Labor rates are developed using a data extract from the Financial Processor. This extract collects labor expense and hours and a PC application processes the information to produce the 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) reported by work group to determine the basic rates. A factor from the BellSouth Region Telephone Plant Indexes (TPI) is applied to inflate these rates to the current year (since they are developed using previous year-end actual data). Attached is a list of various cost components that make up the labor rates.

# PLANT LABOR RATE COMPONENTS

# 1. Direct Labor - Productive (EXTC KP1)

Identifies the distributed 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 distributed costs of salaries paid to management employees when performing productive work. Classified and unclassified productive hours are used as the basis for distributing Direct Labor Costs.

# 2. Direct Labor - Premium (EXTC KP2)

Identifies the distributed cost of the actual wages paid to occupational work reporting employees during the month for premium hours.

# 3. Direct Labor - Other Employee (EXTC KP3)

Identifies the distributed 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 distributed cost of a monthly prorate 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 distributed costs of salaries paid during the month to the first level of supervision who is 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. Direct Labor - Other Costs (EXTC KP4)

Identifies the distributed costs incurred during the month for office, traveling and other costs of Facilities and Network Services employees whose wage and salary costs are distributed as direct labor or direct administration.

# - 2 -

# 7. Direct Other Costs - Bellcore Billing (EXTC KP8)

Identifies the distributed costs incurred during the month for Bellcore billing costs of Facilities and Network Services employees whose wage and salary costs are distributed as direct labor or direct administration.

# 8. Plant Other Work Equipment - Salaries and Wages (EXTC COR)

Identifies the salary and wage portion of the distributed costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

# 9. Plant Other Work Equipment - Benefits (EXTC COS)

Identifies the distributed benefit costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

# 10. Plant Other Work Equipment - Rents (EXTC COK)

Identifies the distributed rent costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

# 11. Plant Other Work Equipment - Other Expenses (EXTC COL)

Identifies the distributed other expense costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

# 12. Plant Motor Vehicle - Salary and Wage Distribution (EXTC COM)

Identifies the salary and wage portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

# 13. Plant Motor Vehicle - Benefit Distribution (EXTC CON)

Identifies the benefit portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

# 14. Plant Motor Vehicle - Rent Distribution (EXTC COP)

Identifies the rent portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operation expense accounts based on the classified productive hours of the labor groups using the motor vehicle.

# 15. Plant Motor Vehicle - Other Costs Distribution (EXTC COO)

Identifies the other cost portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicle.

# 16. Benefits (EXTC KPL)

Identifies the distributed 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, vision and group insurance plan reimbursements; and company portion of social security and unemployment payroll taxes.

TOTAL DIRECTLY ASSIGNED (SUM 1-16)

# FLORIDA 1995 DIRECTLY ASSIGNED LABOR RATES

\$38.30
\$39.09
\$34.41
\$32.89
\$31.28
\$41.45
\$45.26
\$33.72
\$36.05
\$41.65
\$30.21
\$36.41
\$41.45

# CUSTOMER POINT OF CONTACT (ICSC)

JOST GROUP: 9 JFC: 2300 OR 230G INFLATION FACTOR: 1.026 STATE: REGION MONTH: ALL			-
DESCRIPTION	1994	1994	1995 INFLATED
	DOLLARS	HOURLY COST	HOURLY COST
DIRECT LABOR - PRODUCTIVE	\$3,509,203.71	\$17.97	\$18.44
ADMINISTRATIVE CLERICAL	\$167,941.19	\$0.86	\$0.88
DIRECT ADMINISTRATION	\$658,095.12	\$3.37	\$3.46
DIRECT LABOR - PREMIUM	\$256,989.63	\$1.32	\$1.35
DIRECT LABOR - ANN PD ABS	\$385,120.93	\$1.97	\$2.02
TRAINING	\$0.00	\$0.00	\$0.00
DIRECT LABOR - OTHER EMP	\$390,243.83	\$2.00	\$2.05
TOTAL DIRECT LABOR	\$5,367,594.41	\$25.23	\$25.89
DIRECT LABOR - OTHER COST	\$1,567.50	\$0.01	\$0.01
BENEFITS	\$1,919,571.30	\$9.83	\$10.09
TOTAL DIRECTLY ASSIGNED	\$7,288,733.21	\$37.33	\$38.30
TOTAL HOURS	195,280.45		

DATA EXTRACTED FROM FINANCIAL PROCESSOR

DELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN + CO. 274

CO INSTALL & MAINTENANCE (NTEL)

3/29/95

FC

TATE £.

DATE: ALL

541 40-P42 : COI &M : 431..

1995 1994 1995 (1)1994 INFLATED CLASSIFIED INFLATED 1994 PRODUCTIVE PRODUCTIVE PROD HOURLY CLASSIFIED ACTUAL AMOUNTS HOURLY COST **XEX** HOURLY COST COST HRLY COST **1** DIRECT LABOR - PRODUCTIVE 11,622,324.87 17.33 17.78 18.16 18.63 2 DIRECT LABOR - PREMIUM 775,722.74 1.16 1.19 1.24 .85 3 DIRECT LABOR - OTHER EMPLOYEE 556,655.92 .83 ,87 .89 1,623,009.98 2.42 2.54 2 DIRECT LABOR - ANNUAL PAID ABSENCE 2.48 2.60 3.30 5 DIRECT ADMINISTRATION 2,214,867.93 3.39 3.46 3.55 16,792,581.44 25.03 6 TOTAL DIRECT LABOR 25.68 26.24 26,92 7 DIRECT LABOR - OTHER COSTS 887.515.33 1.32 1.36 1.39 1.42 0.00 0.00 0.00 DIRECT LABOR - OTHER COSTS - BC 0.00 8 0.00 9 OTHER TOOLS - SALARIES 38,293.02 .06 .06 .06 .06 OTHER TOOLS - BENEFITS 13,790.60 .02 10 .02 .02 .02 11,182.42 .02 11 OTHER TOOLS - RENTS .02 .02 .02 .90 .93 .97 605,628.02 12 OTHER TOOLS - OTHER .95 13 MOTOR VEHICLES - SALARIES 62,080.33 .09 .09 .19 .10 .03 21,798.53 .03 MOTOR VEHICLES - BENEFITS .03 14 .03 77,953.53 15 MOTOR VEHICLES - RENTS .12 .12 .12 .12 VEHICLES - OTHER 16 169,998.02 .25 .26 .27 .27 ÷ **IncFITS** 5,700,312.08 8.50 8.72 8.91 9.14 FOTAL DIRECTLY ASSIGNED 24,381,133.32 36.35 37.29 38.10 39.09 Ъ Q INDIRÉCT ADMIN - AREA - SALARIES 1,152,408.92 1.72 1.76 1.85 1.80 .37 :0 INDIRECT ADMIN - AREA - OTHER 245,404.86 .38 .38 .39 :1 INDIRECT ADMIN - OTHER - SALARIES 1,901,843.84 2.84 Z.91 2.97 3.05 .71 .77 '2 INDIRECT ADMIN - OTHER - OTHER 477,985.71 .73 .75 3 INDIRECT ADMIN - OTHER - BC -2,203,10 -.00 -.00 -.00 -.00 .08 14 UNCLASS SUPPORT - AREA - SALARIES 56,496.64 .09 .09 .09 .01 15 UNCLASS SUPPORT - AREA - OTHER 7,897.21 .01 .01 .01 <u>'6</u> UNCLASS SUPPORT - OTHER - SALARIES 378,714.53 .56 .58 .59 .61 .07 .07 .07 .07 :7 UNCLASS SUPPORT - OTHER - OTHER 46,752.74 ·2 UNCLASS SUPPORT - OTHER - BC 7,810.87 .01 .01 .01 .01 :9 UNCLASS COSTS - SALARIES 1,174,124.54 1.75 1.80 1.83 1.88 10 UNCLASS COSTS - OTHER 80,512.75 .12 .12 .13 .13 .00 .00 1 UNCLASS COSTS - OTHER - BC 337.80 .00 .00 2 UNCLASS COSTS - OTHER - BENEFITS .53 348,450.17 .52 .54 .56 **3 BENEFITS** 1,583,074.63 2.36 2.42 2.47 2.54 4 TOTAL FULLY ASSIGNED 31,840,745.43 47.47 48.70 49.75 51.04 5 TOTAL CLASSIFIED PROD HOURS 640,005.23 TOTAL UNCLASSIFIED PROD HOURS 6 30,784.81 7 TOTAL PRODUCTIVE HOURS 670,790.04

() DATA EXTRACTED FROM FINANCIAL PROCESSOR (2) BELL SOUTH TELEPHONE PLANT INDEXES FROM

NETWORK / JOEL POPKIN Y CO.

PAGE: 22

INFLATION FACTOR +

# CIRCUIT PROVISIONING GROUP (CPG)

3/29/95

TATE 1. DATE: ALL INFLATION FACTOR : 1/5* 40-P48 . CPC 1C : 470..

	•	1994	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 _ CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED NRLY COST
	• • • • • • • • • • • • • • • • • • • •					
			45.53			
1	DIRECT LABOR - PRODUCTIVE	2,225,819.71	13.37	13.97	10.14	10.30
2	DIRECT LABOR - PREMIUM	(,202./0	.05	-03	ږ د <b>ن.</b> م	
3	DIRECT LABOR - OTHER EMPLOYEE	110,004.94 754 /43 /8	.//	./7	.00 5 E/	-02 2 41
- 4 - E	DIRECT LABOR + ANNUAL PAID ABSENCE	231,402.40 47/ 484 08	2.43	2.JE 2.83	2.34	5.01
2	DIRECT ADMINISTRATION	7 77 575 00	23 55	7.00		25.05
0		3,312,333.77	47	۲۰۱۲ ۲۹	24.4C &&	23.03
(	DIRECT LABOR - UTHER CUSTS	70,071.20	0.0	0.00	0.00	0.00
0	DIRECT LABOR - UTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
y	UTHER TOOLS - SALARIES	0.00	0.00	0.00	0.00	0.00
	UTHER TOOLS - BENEFILS	0.00	0.00	0.00	0.00	6.00
1	OTHER TOOLS - RENTS	0.00	0.00	0.00	0.00	0.00
4		778 07	0.00	0.00	0.00	0.00
् <u>र</u> ्र	NOTOR VENTCLES - SALAKIES	116 04	.00	.00	.00	-00
-14 - 2	MOTOR VEHICLES - BENEFILS	457 57	.00	-00	.00	.00
3	D VENICLES - KENIS	47 LS	.00	.00	.00	.00
- 0	. TERIGLES * OTRER	1 124 27 18	8.15	8.36	R.45	8.67
	ARTIN ACCIONED	4 431 584 42	32.35	33,19	33-54	34.41
د د	INDIDERT ADMIN - ADEA - CALADIES	4,001,004.42 LOA 138 23	2 84	2.91	2.94	3.02
7	INDIRECT ADMIN - AREA - SALAKIES	50 001 53				.45
.U 4	INDIRECT ADMIN - AREA - UTHER	17,701.13 107 517 86	2 81	2 88	2.91	2.00
,	INDIRECT ADMIN - OTHER - SALARIES	101 413 88	71	73	74	75
- 2	INDIRECT ADMIN - OTHER - OTHER	-387.64	- 00	00	00	00
د. ۷	INCLASS SUDDODT - ADEA - EALADTES	10 858 43	00 AR	-08	-08	. 08
	INCLASS SUFFORT - AREA - ANEMIES	2 504 08	.02	-02	-02	.02
-16	UNCLASS SUPPORT - OTHER - SALAPIES	79,735,77	.56	.57	.58	.59
7	UNCLASS SUPPORT + OTHER + OTHER	9,993,51	-07	.07	.07	.07
-8	UNCLASS SUPPORT - OTHER - BC	1.691.66	.01	-01	-01	.01
-9	UNCLASS COSTS + SALARIES	219.471.46	1.53	1.57	1.59	1.63
0	UNCLASS COSTS - OTHER	7.291.61	.05	.05	.05	.05
1	UNCLASS COSTS - OTHER - BC	44.50	_00	.00	.00	.00
,	UNCLASS COSTS - OTHER - RENEFITS	42 751.93	-30	.31	.31	.32
3	BENEFITS	386.998.05	2.70	2.77	2.80	2.88
4	TOTAL FULLY ASSIGNED	6.362.824.26	44.44	45.59	46.07	47.27
5	TOTAL CLASSIFIED PROD HOURS	138,106,75	~~			
6	TOTAL UNCLASSIFIED PROD HOURS	5.080.50				
7	TOTAL PRODUCTIVE HOURS	143.187.25				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR (2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKINY CO.

NETWORK ADMIN

2/20/96

TAT		Ъ.		DATE:	ALL	INFLATION	FACTO	R :
G/*'		P10-P	19					
C1	•	WHC						
Fr	:	491	OR	4₩2				
						 		•••

REJ		1995 ACTUAL AMOUNTS	1995 PRODUCTIVE KOURLY COST	1996 INFLATED PRODUCTIVE HOURLY COST	1995 - CLASSIFIED PROD HOURLY COST	1996 INFLATED CLASSIFIED HRLY COST
1	DIRECT LABOR - PRODUCTIVE	8,929,233.97	14.55	14.98	14.72	, 15 <b>.</b> 15
2	DIRECT LABOR - PRENIUN	729,416.66	1.19	1.22	1.20	1.24
3	DIRECT LABOR - OTHER EMPLOYEE	581,999.64	.95	.98	.96	.99
4	DIRECT LABOR - ANNUAL PAID ABSENCE	1,251,650.87	2.04	2.10	2.06	2.12
5	DIRECT ADMINISTRATION	4,176,708.64	6.81	7.01	6.89	7.09
6	TOTAL DIRECT LABOR	15,669,009.78	25.54	26.28	25.84	26.59
7	DIRECT LABOR - OTHER COSTS	170,339.98	.28	.29	.28	.29
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
9	OTHER TOOLS - SALARIES	0.00	0.00	0.00	0.00	0.00
10	OTHER TOOLS - BENEFITS	0.00	0.00	0.00	0.00	0.00
11	OTHER TOOLS - RENTS	0.00	0.00	0.00	0.00	0.00
12	OTHER TOOLS - OTHER	0.00	0.00	0.00	0.00	0.00
13	MOTOR VEHICLES - SALARIES	2,096.31	.00	.00	.00	.00
14	MOTOR VEHICLES - BENEFITS	648.81	.00	.00	.00	.00
15	PTTOR VEHICLES - RENTS	1,982.69	.00	.00	.00	.00
16	A VEHICLES - OTHER	5,731.11	.01	.01	.01	.01
17	INEFITS	4,151,583.38	6.77	6.96	6.85	7.04 A
18	OTAL DIRECTLY ASSIGNED	20,001,392.06	32.60	33.55	32.98	(33.94)
•	"NDIRECT ADMIN - AREĄ - SALARIES	1,619,616.67	2.64	2.72	2.67	2.75
	MNDIRECT ADMIN - AREA - OTHER	457,660.69	.75	.77	.75	.78 \
21	INDIRECT ADMIN - OTHER - SALARIES	808,062.37	1.32	1.36	1.33	1.37
22	INDIRECT ADMIN - OTHER - OTHER	139,444.45	.23	.23	.23	.24
23	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
24	UNCLASS SUPPORT - AREA - SALARIES	174,458.75	.28	.29	.29	.30
25	UNCLASS SUPPORT - AREA - OTHER	36,043.30	.06	.06	.06	.06
26	UNCLASS SUPPORT - OTHER - SALARIES	767,321.84	1.25	1.29	1.27	1.30
27	UNCLASS SUPPORT - OTHER - OTHER	138,276.24	.23	.23	.23	.23
28	UNCLASS SUPPORT - OTHER - 8C	0.00	0.00	0.00	0.00	0.00
29	UNCLASS COSTS - SALARIES	475,080.22	.77	.80	.78	.81
50	UNCLASS COSTS - OTHER	11,652.23	.02	.02	.02	.02
51	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00
iZ	UNCLASS COSTS - OTHER - BENEFITS	64,877.54	11	.11	.11	.11
33	BENEFITS	1,018,630.28	1.66	1.71	1.68	1.73
14	TOTAL FULLY ASSIGNED	25,712,516.64	41.91	43.13	42.40	43.63
-15	TOTAL CLASSIFIED PROD HOURS	606,422.46				
•6	TOTAL UNCLASSIFIED PROD HOURS	7,096.67	~			
:7	TOTAL PRODUCTIVE HOURS	613,519.13	GROUP	DO NOT	EXIST P	EIOR TO 1991

DATA EXTRACTED FROM FINANCIAL , POCESSOR

2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN+CO. PAGE:

DEFLATED BY 3.290 = (# 32.89)

2

# FACILITIES ASSIGNMENT (FACS)

3/20/95

DATE: ALL INFLATION FACTOR : TATE L 10-211 G/FS : FACS ٤. FC : 400... 1995 1994 1995 (l)1994 INFLATED CLASSIFIED INFLATED

		1994	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED
<b>R</b> E/	A	ACTUAL AMOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST
•••	•••••		*******************			
1	DIRECT LABOR - PRODUCTIVE	5,110,816.55	14.87	15.26	15.57	. 15.98
2	DIRECT LABOR - PREMIUN	323,178.96	.94	.96	.98 🛒	1.01
3	DIRECT LABOR - OTHER EMPLOYEE	257,962.94	.75	.77	^ر ۲۵	.81
4	DIRECT LABOR - ANNUAL PAID ABSENCE	614,352.72	1.79	1,83	1.87	1.92
5	DIRECT ADMINISTRATION	1,098,935.29	3.20	3.28	3.35	3.44
6	TOTAL DIRECT LABOR	7,405,246.46	21.55	22.11	22.56	23,15
7	DIRECT LABOR - OTHER COSTS	137,933.14	.40	_41	,42	.43
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0,00	0.00	0.00	0.00
9	OTHER TOOLS - SALARIES	0.00	0.00	0.00	0.00	0.00
:0	OTHER TOOLS - BENEFITS	0.00	0.00	0.00	0.00	0.00
.1	OTHER TOOLS - RENTS	0.00	0.00	0.00	0.00	0.00
2	OTHER TOOLS - OTHER	0.00	0.00	0.00	0.00	0.00
3	HOTOR VEHICLES - SALARIES	0.00	0.00	0.00	0.00	0.00
4	MOTOR VEHICLES - BENEFITS	0.00	0.00	0.00	0.00	0.00
5	MOTOR VEHICLES - RENTS	0.00	0.00	0.00	0.00	0.00
6	VEHICLES - OTHER	0.00	0.00	0.00	0.00	0.00
7	TREFITS	2,463,702.08	7.17	7.36	7.51	7.70
ċ	JTAL DIRECTLY ASSIGNED	10,006,881.68	29.12	29.88	30.49	31.28
9	INDIRECT ADMIN - AREA - SALARIES	531,947.21	1.55	1.59	1.62	1.66
0	INDIRECT ADMIN - AREA - OTHER	143,303.99	.42	.43	.44	.45
1	INDIRECT ADMIN - OTHER - SALARIES	527,807.57	1.54	1.58	1.61	1.65
2	INDIRECT ADMIN - OTHER - OTHER	136,714.87	.40	.41	.42	.43
3	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
4	UNCLASS SUPPORT - AREA - SALARIES	62,499.37	.18	.19	. 19	.20
5	UNCLASS SUPPORT - AREA - OTHER	3,612.29	.01	.01	.01	.01
6	UNCLASS SUPPORT - OTHER - SALARIES	385,287.99	1.12	1.15	1.17	1.20
7	UNCLASS SUPPORT - DTHER - OTHER	76,860.52	.22	.23	.23	.24
8	UNCLASS SUPPORT - OTHER - BC	-197.87	00	00	00	00
9	UHCLASS COSTS - SALARIES	490,050.22	1.43	1.46	1.49	1.53
٥	UNCLASS COSTS - OTHER	20,881.61	.06	.06	.06	.07
1	UNCLASS COSTS - OTHER - BC	-25.18	00	00	00	00
2	UNCLASS COSTS - OTHER - BENEFITS	135,676.05	.39	.41	.41	.42
3	BENEFITS	664,592.66	1.93	1.98	2.02	2.08
4	TOTAL FULLY ASSIGNED	13,185,892.98	38,37	39.37	40.18	41.22
5	TOTAL CLASSIFIED PROD HOURS	328,210.25				
5	TOTAL UNCLASSIFIED PROD HOURS	15,455.50				
7	TOTAL PRODUCTIVE HOURS	343,665,75				

 DATA EXTRACTED FROM FINANCIAL PROCESSOR
BELLGOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + Co.

PAGE: 32

- INSTALL & MAINTENANCE - SPEC SVCS (SSIM) - OUTSIDE WORK GROUP DED, SPEC (DSS)

/13/95

21.27 2.27 1.10 2,06 2.84 29.55 .43 0.00 .06 .02 .01 .97 .40 .14 .51 1.08 8.27

PAGE: 2

ATE DATE: ALL INFLAT /re 0-P53 . SSIM C : 411	TION FACTOR : 1.026				
·····			1005	100/	1005
	(1)	1994	THELATED		IYYS THELATER
	1994	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED
EA	ACTUAL AMOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST
	*********	*************		•••••••	• • • • • • • • • • • •
3 DIRECT LABOR - PRODUCTIVE	13,206,505.99	18.68	19.17	20.73	21.27
2 DIRECT LABOR - PREMIUN	1,412,199.45	2.00	2.05	2.22	2.27
5 DIRECT LABOR - OTHER EMPLOYEE	684,879.18	.97	.99	1.08	1.10
DIRECT LABOR - ANNUAL PAID ABSENCE	1,279,347.31	1.81	1.86	2.01	2.06
5 DIRECT ADMINISTRATION	1,762,490.70	2.49	2.56	2.77	2.84
5 TOTAL DIRECT LABOR	18,345,422.63	25.95	26.63	28.80	29.55
* DIRECT LABOR - OTHER COSTS	269,811.53	.38	.39	.42	.43
3 DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
? OTHER TOOLS - SALARIES	37,514.45	.05	.05	.06	.06
D OTHER TOOLS - BENEFITS	13,483.49	.02	.02	.02	.02
1 OTHER TOOLS - RENTS	9,070.30	.01	.01	.01	.01
2 OTHER TOOLS - OTHER	601,727.91	-85	.87	.94	.97
3 MOTOR VEHICLES - SALARIES	248,946.88	.35	.36	.39	.40
• NOTOR VEHICLES - BENEFITS	87,325.31	.12	.13	.14	.14
3 MOTOR VEHICLES - RENTS	315,209.39	.45	.46	.49	.51
5 1 VEHICLES - OTHER	671,633.16	.95	.97	1.05	1.08
	5,135,228.63	7.27	7.45	8.06	8.27
	25,735,373.68	36.41	37.36	40.40	51.45
INDIRECT ADMIN - AREA - SALARIES	545, 199.83	.77	.79	.86	.88
INDIRECT ADMIN - AREA - OTHER	236,755.63	.33	.34	.37	.38
INDIRECT ADMIN - OTHER - SALARIES	168,975.74	.24	.25	.27	.27
: INDIRECT ADMIN - OTHER - OTHER	57,292.34	.08	.08	.09	.09
- INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
- UNCLASS SUPPORT - AREA - SALARIES	84,298.08	.12	.12	. 13	.14
UNCLASS SUPPORT - AREA - OTHER	40,448.38	.06	.06	.06	.07
> UNCLASS SUPPORT - OTHER - SALARIES	140,738.92	.20	.20	.22	.23
* UNCLASS SUPPORT - OTHER - OTHER	22,400.93	.03	.03	.04	.04
3 UNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00
' UNCLASS COSTS - SALARIES	1,514,514.86	2.14	2.20	2.38	2.44
> UNCLASS COSTS - OTHER	45,435.49	.06	.07	.07	.07
UNCLASS COSTS - OTHER - BC	0.00	0,00	0.00	0.00	0.00
UNCLASS COSTS - OTHER - BENEFITS	425,887.35	.60	.62	.67	.69
- BENEFITS	686,844.43	.97	1.00	1.08	1.11
TOTAL FULLY ASSIGNED	29,704,163.66	42.02	43.12	46.63	47.85
TOTAL CLASSIFIED PROD HOURS	636,980.60				

TOTAL PRODUCTIVE HOURS 706,838.31 DATA EXTRACTED FROM FINANCIAL PROCESSOR
BELLSOUTH TELEPHONE PLANT INDEXES FROM
NETWORK/JOEL POPKINYCO.

69,857.71

TOTAL UNCLASSIFIED PROD HOURS

3/15/95

TATE - FL

DATE: ALL

3 INFLATION FACTOR

5/# 50 : : N/A =C : 0032 OR 32.. OR 356..

۲. ۲.	\	1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURS COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
			<i>.</i>			
1	DIRECT ENG + PRODUCTIVE	20,775,869.19	19.32	19-88	21.41	22.03
2	DIRECT ENG - PREMIUM	183,810.70	•16	.18	.19	.19
د ,	DIRECT ENG - OTHER EMPLOYEE	1,764,357.21	1.64	1.69	1.82	1.87
4	DIRECT ENG - ANN PAID ABS	3,214,092.44	2.99	3,08	3.31	3.41
2	DIRECT ADMINISTRATION	5,657,853.72	5.26	5.41	5.83	6.00
0	IUTAL DIRECT LABOR	31,596,383.26	29.38	30,23	32.56	33.51
(	DIRECT ENG - OTHER COSTS	1,148,194.50	1.07	1,10	1.18	1.22
ð	DIKECT ENG - OTHER-BC	0.00	0.00	0.00	0.00	0.00
9	BENEFITS	9,935,615.01	9.24	9.51	10.24	10.54
.0	TOTAL DIRECTLY ASSIGNED	42,680,192.77	39.69	40.84	43.99	45.26
11	INDIRECT ADMIN - AREA - SALARIES	1,588,773.10	1.48	1.52	1.64	1.68
12	INDIRECT ADMIN - AREA - OTHER	698,480.82	.65	.67	.72	.74
:3	INDIRECT ADMIN - OTHER - SALARIES	1,428,464.16	1.33	1.37	1.47.	1.51
4	INDIRECT ADMIN - OTHER - OTHER	253,471,33	.24	.24	.26	.27
'5	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
<i>6</i> ،	SS SUPPORT - AREA - SALARIES	496,194.89	.46	.47	.51	.53
3	ASS SUPPORT - AREA - OTHER	53,143.45	.05	.05	.05	.06
i.	JACLASS SUPPORT - OTHER - SALARIES	1,515,458.30	1.41	1.45	1.56	1.61
9	UNCLASS SUPPORT - OTHER - OTHER	178,180.68	.17	.17	.18	.19
٥	UNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00
1	UNCLASS COSTS - SALARIES	3,745,050.91	3.48	3.58	3.86	3.97
2	UNCLASS COSTS - OTHER	230,549.31	.21	.22	.24	.24
3	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00
4	UNCLASS COSTS - BENEFITS	1,241,977.64	1.15	1.19	1.28	1.32
5	BENEFITS	2,759,002.60	2,57	2.64	2.84	2.93
6	TOTAL FULLY ASSIGNED	56,868,939.96	52.88	54,42	58.61	60.31
7	TOTAL CLASSIFIED PROD HOURS	970,301.29				
8	TOTAL UNCLASSIFIED PROD HOURS	105,091.96				
9	TOTAL PRODUCTIVE HOURS	1,075,393.25				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR 2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN + CO.
SPECIAL SERVICES (NICS)

\$/20/95	(D)			F	AGE: 52
TATE T. DATE: ALL INFLATION	FACTOR : 1.026				
UFE 10-P19					
INC					
C : 401					
	~~				********
	$\langle i \rangle$		1995	1994 -	- 1995
	$\mathbf{O}$	1994	INFLATED	CLASSIFIED	INFLATED
	1994	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED
EA	ACTUAL AMOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST
***************************************	*************************	••••••	**********		****
	10 169 447 37	1/ 20			
2 DIRECT LADOR - PRODUCTIVE	1 11/ 401 40	1.4.30	14.90	14.81	J 15.19
1 DIRET LADOR - ATHER EVOLAVEE	EZ1 58/ A5	74	1.04	1.02	1.67
1 DIRECT LABOR - ANNIAL DAID ADDENCE	1 2/0 353 75	1 70	.10	.//	.79
S DIRECT ADMINISTRATION	(,297,333,13 ( 71/ 937 70	4 10	1.04 4.75	1.02	1.87
5 TOTAL DIPERT LADO	4,314,037.70	9.17	0.37	0.25	0.45
7 DISECT LARD - ATHER COSTS	150 070 1/	27.7L 37	22.37	23.31	25.97
S DIRECT LABOR - OTHER COSTS - RC	0.00	с. О О	دع. م م		.24
3 DINED TOOLS _ CALADIZE	0.00	0.00	0.00	0.00	0.00
) DTHER TOOLS - REVEFITE	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	00.0	0.00
	0.00	0.00	0.00	0.00	0.00
1 NOTOR VEHICLES - CHIARTES	1 100 88	0.00	0.00	0.00	0.00
NOTOR VEHICLES - SALARIES	1,190.00	.00	.00	.00	.00
NOTOR VEHICLES - BENEFILS	410.47	.00	.00	.00	.00
t VENTCLES CONTS	1,231.60	.00	.00	.00	.00
	5,100.07 5 030 707 87	.00. 7 70	.00	.00	.00
LITAL DIPECTLY ARCICUCD		7.20	7.39	7.31	7.50
· TWATPERT ADMIN - ADEA - CALABIER	26,304,337,11 3 A71 507 75	32.30	33.20	32.00	<u>(33.12</u> )
THOTRECT ADMIN - ADEA - ATVED	2,012,273,12	2.71	3.03	3.02	3,10
THOTRED ADMIN - AREA - UTHER	3/0,374,02	. 24			-20
THURSON ADMIN - VINCE - SALARIES	1,000,007,00	1.55	1.37	1.35	1,59
THOTHEST ADMIN - OTHER - DO	210,120.14		.40	.39	.40
INCLASS SUDDODT - ASEA - SALABIES	330 013 74	0.00	0.00	0.00	0.00
INCLASS SUPPORT - AREA - SALARIES	229,712.10		.54		.34
INCLASS SUPPORT - ANER - ULRER	27,033.33	.04	.04	.U4	.04
INCLASS SUPPORT - OTHER - OTHER	102,010.20	1.12	1.15	1.14	1.17
INCLASS SUPPORT - OTHER - DC	133,397.73	.22	.2	.22	.2
	1,201.7/	.00	.00	.00	.00
UNCLASS CUSIS - SALARIES	233,430.90 15 /07 //	.79	.51	.61	.83
UNCLASS COSTS - OTHER - PA	12,491.00	.02	.02	50.	.02
UNCLASS COSTS - OTHER - BE	17.61	.00	.00	.00	.00
BENEFITS	1 30 020 0	. 13	- 12	.15	. 15
TOTAL FULLY ASSIGNED	20 578 802 78	C4.1	4.UU /1 81	1.70	2.03
TOTAL CLASSIFIED PROD HOURS	L7; JTU; OVL: JO ARA AL7 77	46.42	43.33	43.08	44.20
TOTAL UNCLASSIFIED PROD HOURS	10 590.07				
TOTAL PRODUCTIVE HOURS	697 237 84				

DATA EXTRACTED FROM FINANCIAL PLOCESSOR

· BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + CO. 281

CO ADMIN CKT, CARRIER & FACT (NTEC)

INFLATION FACTOR :

PAGE: 52

ATE	E	DATE: ALL
/.00	¢G. →0-P45	
	: CO12H	
3	: 434	

170/05

	·····			• • • • • • • • • • • • • • • • •	•••••
	(i)		1995	1994 -	1995
	$\dot{C}$	1994	INFLATED	CLASSIFIED	INFLATED
-	1994	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED
EA	ACTUAL AMOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST
		***************	*********		• • • • • • • • • • • • • •
1 DIRECT LABOR - PRODUCTIVE	1,461,229.78	16.02	16.44	16.53	16.96
2 DIRECT LABOR - PREHIUM	36,966.68	.41	.42	.42	.43
S DIRECT LABOR - OTHER EMPLOYEE	79,777.66	.87	.90	.90	.93
DIRECT LABOR - ANNUAL PAID ABSENCE	225,201.36	2.47	2.53	2.55	2.61
F DIRECT ADMINISTRATION	345,767.98	3.79	3.89	3.91	4.01
> TOTAL DIRECT LABOR	2,148,943.46	23.56	24.18	24.31	24.94
DIRECT LABOR - OTHER COSTS	79,474.62	.87	.89	.90	.92
I DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
<pre>&gt; OTHER TOOLS - SALARIES</pre>	3,738.19	.04	.04	.04	.04
) OTHER TOOLS - BENEFITS	1,333.93	.01	.02	.02	.02
I OTHER TOOLS - RENTS	1,270.23	.01	.01	.01	.01
1 OTHER TOOLS - OTHER	57,805.88	.63	.65	.65	.67
I HOTOR VEHICLES - SALARIES	5,994.13	.07	.07	.07	.07
. NOTOR VEHICLES - BENEFITS	2,089.65	.02	.02	.02	.02
I NOTA VEHICLES - RENTS	7,624.21	.08	.09	.09	.09
I N VEHICLES - OTHER	16,078.18	.18	.18	.18	. 19
THEFITS	781,590.38	8.57	8.79	8.84	9.07
	3,105,942.86	34.06	34.94	35.14	36.05
' INDIRECT ADMIN - AREA - SALARIES	175,782.99	1.93	1.98	1.99	2.04
· INDIRECT ADMIN - AREA - OTHER	33,017.40	.36	.37	.37	.38
INDIRECT ADMIN - OTHER - SALARIES	251,227.05	2.75	2.83	2.84	2.92
INDIRECT ADMIN - OTHER - OTHER	64,882.00	.71	.73	.73	.75
INDIRECT ADMIN - OTHER - BC	-229.30	00	00	00	00
UNCLASS SUPPORT - AREA - SALARIES	7,025,77	.05	.08	.08	.08
UNCLASS SUPPORT - AREA - OTHER	887.32	.01	.01	.01	.01
· UNCLASS SUPPORT - OTHER - SALARIES	50,023.46	.55	.56	.57	.58
UNCLASS SUPPORT - OTHER - OTHER	6,403,59	.07	.07	.07	.07
UNCLASS SUPPORT - OTHER - BC	1.073.66	.01	.01	.01	.01
' UNCLASS COSTS - SALARIES	121,905.22	1.34	1.37	1.38	1.41
UNCLASS COSTS - OTHER	5,859.15	.06	.07	.07	.07
UNCLASS COSTS - OTHER - BC	35.55	.00	.00	.00	.00
UNCLASS COSTS - OTHER - BENEFITS	30.715.93	.34	.35	.35	.36
BENEFITS	220,394.82	2.42	2.48	2.49	2.56
TOTAL FULLY ASSIGNED	4,074,947.47	44.68	45.85	46.10	47.30
TOTAL CLASSIFIED PROD HOURS	88,393.88				
TOTAL UNCLASSIFIED PROD HOURS	2,801.62				
TOTAL PRODUCTIVE HOURS	91,195.50				

 DATA EXTRACTED FROM FINANCIAL PROCESSOR
BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN+CO. NETWORK PLANNING & ENG (PICS)

3/16/95

TATE L DATE: ALL INFLATION FACTOR : 1.029 G/F 20-E27 C PICS FC : 341..

		(i)		1995	1994 _	1995
		Ċ	1994	INFLATED	CLASSIFIED	INFLATED
		1994	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED
₹£,	A Contraction of the second second second second second second second second second second second second second	ACTUAL AMOUNTS	HOURS COST	HOURLY COST	COST	HRLY COST
••	***************************************	************************				•••••
١	DIRECT ENG - PRODUCTIVE	671,483,86	15.26	15.70	15.41	15.86
2	DIRECT ENG - PREMIUM	5,305.39	.12	.12	.12	ਸੈਂ.13
3	DIRECT ENG - OTHER EMPLOYEE	38,381.80	.87	.90	.88.	.91
4	DIRECT ENG - ANN PAID ABS	136, 132. 12	3.09	3.18	3.12	3.22
5	DIRECT ADMINISTRATION	371,640.45	8.45	8.69	8.53	8.78
6	TOTAL DIRECT LABOR	1,222,943.62	27.79	28.60	28.07	28.89
7	DIRECT ENG - OTHER COSTS	85,929.52	1.95	2.01	1.97	2.03
8	DIRECT ENG - OTHER-BC	0.00	0.00	0.00	0.00	0.00
9	BENEFITS	454,250.02	10.32	10.62	10.43	10.73
٥	TOTAL DIRECTLY ASSIGNED	1,763,123.16	40.07	41.23	40.47	41.65
1	INDIRECT ADMIN - AREA - SALARIES	106,956.94	2.43	2.50	2,46	2.53
Z	INDIRECT ADMIN - AREA - OTHER	41,534.09	.94	.97	.95	.98
3	INDIRECT ADMIN - OTHER - SALARIES	295,511.45	6.72	6.91	6.78	6.98
4	INDIRECT ADMIN - OTHER - OTHER	146,322.79	3.33	3.42	3.36	3.46
5	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
6	ASS SUPPORT - AREA - SALARIES	-5,125.38	12	•.12	12	12
7		8,397.94	.19	.20	.19	.20
è	ICLASS SUPPORT - OTHER - SALARIES	252,271.18	5.73	5.90	5.79	5.96
9	UNCLASS SUPPORT - OTHER - OTHER	38,462.47	.87	.90	.88	-91
0	UNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00
1	UNCLASS COSTS - SALARIES	28,502.00	.65	.67	.65	.67
Z	UNCLASS COSTS - OTHER	3,623.73	.08	.08	.08	.09
3	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00
4	UNCLASS COSTS - BENEFITS	9,611.10	.22	.22	.22	.23
5	BENEFITS	251,879.39	5.72	5.89	5.78	5.95
6	TOTAL FULLY ASSIGNED	2,941,070.86	66.83	68.77	67.51	69.47
7	TOTAL CLASSIFIED PROD HOURS	43,563.71				
8	TOTAL UNCLASSIFIED PROD HOURS	442.79				
9	TOTAL PRODUCTIVE HOURS	44,006.50				

 DATA EXTRACTED FROM FINANCIAL PLOCESSOR
BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN+CO.

283

PAGE: 2

# NETWORK SERVICES CLERICAL

COST GROUP: 89 JFC: 2700 OR 2710 OR 2730 OR INFLATION FACTOR: 1.02(2)	270G OR 273G OR	2751 OR 275G	
STATE: FL			-
MONTH: ADD	$\underline{U}$		
DESCRIPTION	1994 DOLLARS	1994 HOURLY COST	1995 INFLATED HOURLY COST
DIRECT LABOR - PRODUCTIVE ADMINISTRATIVE CLERICAL DIRECT ADMINISTRATION DIRECT LABOR - PREMIUM DIRECT LABOR - ANN PD ABS TRAINING DIRECT LABOR - OTHER EMP TOTAL DIRECT LABOR DIRECT LABOR - OTHER COST BENEFITS TOTAL DIRECTLY ASSIGNED	\$2,015,057.20 \$57,544.90 \$352,934.92 \$13,684.96 \$267,396.61 \$0.00 \$355,371.11 \$3,061,989.70 \$10,777.50 \$961,229.13 \$4,033,996.33	\$14.71 \$0.42 \$2.58 \$0.10 \$1.95 \$0.00 \$2.59 \$22.35 \$0.08 \$7.02 \$29.44	\$15.09 \$0.43 \$2.64 \$0.10 \$2.00 \$0.00 \$2.66 \$22.93 \$0.08 \$7.20 \$30.21
TOTAL HOURS	137,011.67		

DATA EXTRACTED FROM FINANCIAL PROCESSOR BELLSOUTH TELEPHONE PLANT INDEXES FROM

NETWORK / JOEL POPKIN + CO.

SPECIAL SUC COORD & TESTING (SSC)

PAGE: 102

	DATE: ALL	INFLATION FACTOR :
: SSC		
: 471		

29/95

	$\square$	100/	1995 [HELATED	1994	1995
	1994	DRACICTIVE	DECONICTIVE	DPOD NOIDI V	CLASSICIED
Α	ACTUAL AHOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST
				*************	
DIRECT LABOR - PRODUCTIVE	8,913,685.09	17.39	17.85	17.95	18.42
DIRECT LABOR - PREHIUM	586,592.61	1,14	1.17	1,18	1.21
DIRECT LABOR - OTHER EMPLOYEE	451,851.52	.58	.90	.91	.93
DIRECT LABOR - ANNUAL PAID ABSEN	CE 1,248,108.15	2.44	2.50	2.51	2.58
DIRECT ADMINISTRATION	1,706,573.61	3.33	3.42	3,44	3.53
TOTAL DIRECT LABOR	12,906,810.98	25.19	25.84	26.00	26.67
DIRECT LABOR - OTHER COSTS	346,248.61	.68	.69	.70	.72
DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0_00	0.00
OTHER TOOLS - SALARIES	421.54	.00	.00	.00	.00
OTHER TOOLS - BENEFITS	156.05	.00	.00	.00	.00
OTHER TOOLS - RENTS	237.20	.00	.00	.00	-00
OTHER TOOLS - OTHER	18,389.19	.04	.04	.04	.04
MOTOR VEHICLES - SALARIES	770.40	.00	.00	.00	.00
NOTOR VEHICLES - BENEFITS	272.30	.00	.00	.00	.00
NOTOR VEHICLES - RENTS	911.01	.00	.00	.00	.00
M VEHICLES - OTHER	2,306.96	.00	.00	.00	.00
ENERITS	4,344,406.28	8.48	8.70	8.75	8.98
OTAL DIRECTLY ASSIGNED	17,620,930.52	34.38	35.28	35.49	(36.41)
INDIRECT ADMIN - AREA - SALARIES	1,031,461.62	2.01	2.07	2.05	2.13
INDIRECT ADMIN - AREA - OTHER	211,043.97	.41	.42	.43	.44
INDIRECT ADMIN - OTHER - SALARIES	s 1,452,084.07	2.83	2.91	2.92	3.00
INDIRECT ADMIN - OTHER - OTHER	366,592.24	.72	.73	.74	.76
INDIRECT ADMIN - OTHER - BC	-1,609.05	00	00	00	00
- UNCLASS SUPPORT - AREA - SALARIES	s 67,301.83	.13	.13	.14	. 14
UNCLASS SUPPORT - AREA - OTHER	8,285.08	.02	.02	.02	.02
. UNCLASS SUPPORT - OTHER - SALARIA	Es 288,971.65	.56	.58	.58	.60
' UNCLASS SUPPORT - OTHER - OTHER	35,866.66	.07	.07	.07	.07
I UNCLASS SUPPORT - OTHER - BC	5,993.57	.01	.01	.01	.01
' UNCLASS COSTS - SALARIES	784,454.12	1.53	1.57	1.58	1.62
UNCLASS COSTS - OTHER	30,432.20	.06	.06	.06	.06
UNCLASS COSTS - OTHER - BC	173.18	.00	.00	.00	.00
1 UNCLASS COSTS - OTHER - BENEFITS	177,403.46	.35	.36	.36	.37
BENEFITS	1,219,923.01	2.38	2.44	2.46	2.52
TOTAL FULLY ASSIGNED	23,299,308.13	45.47	46.65	46.93	48.15
TOTAL CLASSIFIED PROD HOURS	496,504.45				
TOTAL UNCLASSIFIED PROD HOURS	15,962.07				
TOTAL PRODUCTIVE HOURS	512,466,52				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR (a) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + CO.

·

.

.

.

.

#### DISCONNECT FACTORS

Disconnect factors are translators used to determine the costs associated with disconnecting service. These factors are developed because there is a difference in time between when a service is disconnected and when we recover this disconnect cost. Disconnect costs are typically included in the one-time up front service establishment charges. The customer is billed now for work that will be done in the future. This disconnect period could be months or years from when the service is installed.

The calculation of the disconnect factors is based on the following data: the expected life of the service being studied and an interest rate that is comparable to the highest interest rate BellSouth is required to pay its customers for customer deposit payments held by BellSouth. The disconnect factor inflates the labor cost to the period of the future disconnect and discounts these costs to the present. Disconnect factors are calculated by month for twelve years for the company as a whole.

#### DEVELOPMENT OF DISCONNECT FACTORS

Disconnect factors are used to develop the present value of a labor cost that will take place in the future. They are based on \$1.00 of labor, inflated to a future period at the forecasted inflation rate for labor and then discounted to the present. The factors are developed in monthly increments.

Factors were developed beginning January 1st 1995. The forecasted inflation rate for labor was 3.2% for that year. A monthly compounding rate of .2628 % was developed that when compounded 12 times equals an effective annual rate of 3.2%. Similar monthly compounding rates were developed for each future year depending on the expected labor inflation rate for that year.

A monthly compounding discount rate was also developed for the purpose of bringing the inflated labor cost back to the present in monthly increments.

The purpose of workpaper C:\WORK\JULY\DISCFAC.WK3 is to adjust these factors so that they begin July 1, 1997 (30 months from January 1, 1995). This allows a disconnect factor to be easily determined directly related to a number of months. The July factor ( the 31st month) is .8915. The 30th month factor is .8948. If each of the succeeding factors, beginning with the 31st is divided by .8948, the beginning point is shifted and the 31st month becomes the 1st month. These shifted factors are shown in the column titled Adjusted Factor.

Attached is a page of the actual factor development. Column A represents the number of months. Column B is the year. Column C is the month in the year. Column D is the annual inflation rate expected for that year. Column E is the annual inflation rate shown as a monthly compounded rate. Column F is the accumulated labor inflation monthly compounded. Column G is the monthly compounded discount rate. Column H is the accumulated monthly compounded discount factors. Column I is the Accumulated labor inflation, multiplied by the accumulated discount factors which produces the disconnect factors.

2-Year Study (96-97)	Value	2-Year Study (96-97)	Value
Mid-Point	0.9147	Mid-Point	0.8753
Months to Disconnect 24	0.8367	Months to Disconnect 24	0.8006
Disconnect Factor	0.9147	Disconnect Factor	0.9147

# 3-Year Study (96-98)

Mid-Point

**(A)** 0.8948

to Disconnect     Value     Factor     Months     Value     Factor       1     0.8915     0.9963     49     0.7467     0.8345       2     0.8852     0.9928     50     0.7439     0.8345       3     0.8850     0.9928     50     0.7439     0.8233       4     0.8617     0.9954     52     0.7355     0.8223       5     0.8753     0.9782     54     0.7355     0.8223       6     0.8753     0.9708     56     0.7277     0.8133       9     0.8655     0.9673     57     0.7250     0.8102       10     0.8622     0.9636     58     0.7224     0.8073       11     0.8590     0.9600     59     0.7187     0.8043       12     0.8528     61     0.7145     0.7865       14     0.8493     62     0.7118     0.7826       15     0.8462     0.9248     64     0.7069     0.7826       16     0.8437     0.9331	Months from Mid-Pt	(B)	(B)/(A) Adjusted		(C)	(C)/(A) Adjusted
1     0.8915     0.9963     49     0.7467     0.8345       2     0.8852     0.9926     50     0.7439     0.8314       3     0.8850     0.9990     51     0.7412     0.8233       4     0.8817     0.9854     52     0.7355     0.8223       5     0.8753     0.9782     54     0.7331     0.8193       7     0.8720     0.9745     55     0.7304     0.8163       8     0.8655     0.9673     57     0.7250     0.8103       9     0.8655     0.9673     57     0.7250     0.8043       12     0.8526     0.9564     60     0.7171     0.8043       12     0.8526     0.9528     61     0.7145     0.7985       15     0.8462     0.9497     63     0.7040     0.7826       14     0.8430     0.9421     64     0.7066     0.7897       17     0.8399     0.9336     65     0.7040     0.7864       18	to Disconnect	Value	Factor	Months	Value	Factor
2     0.8852     0.9928     50     0.7439     0.8214       3     0.8850     0.8954     52     0.7355     0.8223       4     0.8817     0.9954     52     0.7355     0.8223       5     0.8753     0.9782     54     0.7356     0.8223       6     0.8753     0.9782     55     0.7304     0.8193       7     0.8720     0.9745     55     0.7304     0.8193       9     0.8655     0.9673     57     0.7250     0.8102       10     0.8622     0.9636     58     0.7274     0.8043       12     0.8558     0.9564     60     0.7147     0.8043       12     0.8526     0.9528     61     0.7145     0.7865       15     0.8462     0.9457     63     0.7092     0.7926       14     0.8493     62     0.7145     0.7866     0.7814       18     0.8367     0.9351     68     0.7040     0.7863       18		1 0.8915	0.9963	49	0.7467	0.8345
3     0.8850     0.9890     51     0.7412     0.8283       4     0.8817     0.9854     52     0.7355     0.8223       5     0.8753     0.9782     54     0.7331     0.8163       7     0.8720     0.9745     55     0.7304     0.8163       8     0.8655     0.9673     57     0.7250     0.8133       9     0.8655     0.9673     57     0.7250     0.8133       10     0.8522     0.9636     58     0.7224     0.8073       11     0.8526     0.9528     61     0.7145     0.7985       14     0.8452     0.9457     63     0.7092     0.7926       15     0.8462     0.9457     63     0.7092     0.7926       16     0.8430     0.9421     64     0.7066     0.7863       18     0.8337     0.9317     67     0.6938     0.7782       17     0.8337     0.9317     67     0.6938     0.7782       20	:	2 0.8882	0.9926	50	0.7439	0.8314
4   0.8817   0.9954   52   0.7385   0.8253     5   0.8785   0.9918   53   0.7385   0.8223     6   0.8753   0.9782   54   0.7331   0.8193     7   0.8720   0.9745   55   0.7304   0.8193     9   0.8655   0.9673   57   0.7250   0.8102     10   0.8622   0.9636   58   0.7274   0.8073     11   0.8558   0.9564   60   0.7111   0.8043     12   0.8558   0.9564   60   0.7145   0.7925     15   0.8462   0.9457   63   0.7022   0.7256     15   0.8462   0.9457   63   0.7040   0.7868     18   0.8377   0.9331   66   0.7015   0.7864     19   0.8337   0.9317   67   0.6999   0.7811     20   0.8245   0.9214   70   0.6912   0.7725     21   0.8236   0.9243   68   0.6963   0.77644     22 <td< td=""><td>;</td><td>3 0,8850</td><td>0.9890</td><td>51</td><td>0.7412</td><td>0.8283</td></td<>	;	3 0,8850	0.9890	51	0.7412	0.8283
5     0.8785     0.9918     53     0.7358     0.8223       6     0.8753     0.9782     54     0.7304     0.8163       7     0.8720     0.9745     55     0.7304     0.8163       9     0.8655     0.9673     57     0.7250     0.8103       10     0.852     0.9636     56     0.7277     0.8133       9     0.8655     0.9600     59     0.7197     0.8043       12     0.8526     0.9528     61     0.7145     0.7985       14     0.8494     0.9493     62     0.7118     0.7955       15     0.8462     0.9457     63     0.7092     0.7926       16     0.8430     0.9421     64     0.7068     0.7891       17     0.8399     0.9386     65     0.7040     0.7868       18     0.8367     0.9243     66     0.69638     0.7754       20     0.8336     0.9243     69     0.6938     0.7754       21		4 0.8817	0.9854	52	0.7385	0.8253
6     0.8753     0.9782     54     0.7311     0.8193       7     0.8720     0.9745     55     0.7304     0.8133       8     0.8657     0.9708     56     0.7277     0.8133       9     0.8655     0.9673     57     0.7250     0.8102       10     0.8522     0.9636     58     0.7217     0.8043       12     0.8558     0.9528     61     0.7117     0.8043       13     0.8226     0.9528     61     0.7145     0.7925       15     0.8462     0.9457     63     0.7092     0.7926       16     0.8430     0.9421     64     0.7068     0.7897       17     0.8397     0.9317     67     0.6939     0.7811       20     0.8245     0.9214     70     0.6938     0.7722       21     0.8276     0.9249     69     0.6938     0.7725       23     0.8215     0.9114     72     0.6827     0.7697       24	:	5 0.8785	0.9818	53	0.7358	0.8223
7     0.8720     0.9745     55     0.7304     0.8163       8     0.8667     0.9708     56     0.7277     0.8133       9     0.8655     0.9673     57     0.7250     0.8102       10     0.8622     0.9636     58     0.7224     0.8073       11     0.8558     0.9564     60     0.7117     0.8043       12     0.8526     0.9528     61     0.7145     0.7985       14     0.8494     0.9493     62     0.7118     0.7925       15     0.8462     0.9421     64     0.7066     0.7897       17     0.8399     0.9386     65     0.7040     0.7868       18     0.8367     0.9213     66     0.7040     0.7868       19     0.8337     0.9317     67     0.6983     0.7754       20     0.8265     0.9249     69     0.6938     0.7754       21     0.8276     0.9249     69     0.6937     0.7669       23	i	6 0.8753	0.9782	54	0.7331	0.8193
8     0.8667     0.9708     56     0.7277     0.8133       9     0.8655     0.9673     57     0.7270     0.8132       10     0.8622     0.9636     58     0.7224     0.8073       11     0.8558     0.9564     60     0.7117     0.8043       12     0.8558     0.9564     60     0.7117     0.8043       13     0.8526     0.9457     63     0.7092     0.7926       14     0.8494     0.9421     64     0.7066     0.7897       17     0.8399     0.9351     66     0.7015     0.7840       19     0.8337     0.9317     67     0.6989     0.7811       20     0.8306     0.9223     68     0.6933     0.7752       23     0.8215     0.9214     70     0.6912     0.7725       23     0.8215     0.9114     73     0.6837     0.7641       26     0.8155     0.9147     75     0.6782     0.7529      30 <td< td=""><td>•</td><td>7 0.8720</td><td>0.9745</td><td>55</td><td>0.7304</td><td>0.8163</td></td<>	•	7 0.8720	0.9745	55	0.7304	0.8163
9     0.8655     0.9673     57     0.7250     0.8102       10     0.8622     0.9636     58     0.7224     0.8073       11     0.8590     0.9600     59     0.7117     0.8043       12     0.8558     0.9528     61     0.7145     0.7985       14     0.8494     0.9493     62     0.7118     0.7926       16     0.8430     0.9457     63     0.7066     0.7897       17     0.8399     0.9386     65     0.7040     0.7840       19     0.8337     0.9351     66     0.7015     0.7840       19     0.8337     0.9243     68     0.6938     0.7782       21     0.8276     0.9243     68     0.6938     0.7782       23     0.8215     0.9147     72     0.6862     0.7669       25     0.8155     0.9147     72     0.6862     0.7669       25     0.8155     0.9147     75     0.6736     0.7584      28 <t< td=""><td>1</td><td>B 0.8687</td><td>0.9708</td><td>56</td><td>0.7277</td><td>.0.8133</td></t<>	1	B 0.8687	0.9708	56	0.7277	.0.8133
10     0.8622     0.9636     58     0.7224     0.8073       11     0.8590     0.9600     59     0.7197     0.8043       12     0.8558     0.9528     61     0.7145     0.7985       13     0.8526     0.9493     62     0.7118     0.7985       14     0.8494     0.9493     62     0.7118     0.7926       16     0.8430     0.9421     64     0.7092     0.7926       16     0.8430     0.9421     64     0.7040     0.7868       18     0.8367     0.9336     65     0.7040     0.7868       19     0.8337     0.9214     70     0.6938     0.7752       20     0.8245     0.9214     70     0.6938     0.7725       23     0.8215     0.9161     71     0.6837     0.7669       22     0.8245     0.9214     70     0.6811     0.7612       23     0.8215     0.9161     74     0.6837     0.7641       26	(	0.8655	0.9673	57	0.7250	0.8102
11   0.8590   0.9600   59   0.7197   0.8043     12   0.8526   0.9528   61   0.7171   0.8014     13   0.8526   0.9528   61   0.7145   0.7955     14   0.8494   0.9493   62   0.7118   0.7955     15   0.8462   0.9457   63   0.7092   0.7926     16   0.8430   0.9421   64   0.7066   0.7897     17   0.8399   0.9386   65   0.7040   0.7884     19   0.8337   0.9317   67   0.6999   0.7811     20   0.8306   0.9283   68   0.6963   0.7762     21   0.8276   0.9214   70   0.6912   0.7725     23   0.8215   0.9114   73   0.6837   0.7641     26   0.8125   0.9080   74   0.6811   0.7612     27   0.8095   0.9047   75   0.6762   0.7557     29   0.8065   0.9013   76   0.6752   0.7557     29	10	0.8622	0.9636	58	0.7224	0.8073
12   0.8556   0.9564   60   0.7171   0.8014     13   0.8526   0.9528   61   0.71145   0.7985     14   0.8494   0.9493   62   0.7118   0.7985     15   0.8462   0.9421   64   0.7066   0.7897     17   0.8399   0.9386   65   0.7040   0.7868     18   0.8367   0.9317   67   0.6389   0.7811     20   0.8306   0.9283   68   0.6963   0.7762     21   0.8276   0.9249   69   0.6938   0.7754     22   0.8245   0.9214   70   0.6887   0.7697     23   0.8215   0.9147   72   0.6862   0.7669     24   0.8185   0.9047   75   0.6786   0.7557     29   0.8065   0.9080   74   0.6811   0.7612     27   0.8095   0.9081   77   0.6737   0.7529     30   0.8066   0.8981   77   0.6637   0.7433     28	1	0.8590	0.9600	59	0.7197	0.8043
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1.	2 0.8558	D.9564	60	0.7171	0.8014
14   0.8494   0.9493   62   0.7118   0.7955     15   0.8462   0.9457   63   0.7092   0.7926     16   0.8430   0.9421   64   0.7066   0.7897     17   0.8399   0.9386   65   0.7040   0.7868     18   0.8367   0.9351   66   0.7015   0.7840     19   0.8337   0.9317   67   0.6989   0.7811     20   0.8306   0.9283   68   0.6963   0.7754     21   0.8276   0.9214   70   0.6912   0.7725     23   0.8215   0.9147   72   0.6862   0.7664     24   0.8155   0.9147   73   0.6867   0.7641     26   0.8125   0.9047   75   0.6786   0.7584     28   0.8065   0.9013   76   0.6712   0.7557     29   0.8036   0.8981   77   0.6637   0.7443     30   0.8006   0.8947   78   0.6712   0.7557     29	1.	3 0.8526	0.9528	61	0.7145	0.7985
15     0.8462     0.9457     63     0.7092     0.7926       16     0.8430     0.9421     64     0.7068     0.7837       17     0.8399     0.9386     65     0.7040     0.7868       18     0.8367     0.9351     66     0.7015     0.7840       19     0.8337     0.9317     67     0.6989     0.7811       20     0.8306     0.9283     68     0.6963     0.7782       21     0.8276     0.9249     69     0.6938     0.7754       22     0.8245     0.9214     70     0.6912     0.7725       23     0.8215     0.9147     72     0.6862     0.7669       24     0.8185     0.9147     75     0.66786     0.7782       26     0.8125     0.9147     75     0.6786     0.7584       28     0.8055     0.9047     75     0.6786     0.7584       28     0.8055     0.9047     78     0.6712     0.7501       31<	14	0.8494	0.9493	62	0.7118	0.7955
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1:	0.8462	0.9457	63	0.7092	0.7926
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	16	0.8430	0.9421	64	0.7066	0.7897
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	17	0.8399	0.9386	65	0.7040	0.7868
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	18	0.8367	0.9351	66	0.7015	0.7840
20     0.8306     0.9283     68     0.6963     0.7782       21     0.8276     0.9249     69     0.6338     0.7754       22     0.8245     0.9214     70     0.6912     0.7725       23     0.8215     0.9161     71     0.6887     0.7697       24     0.8185     0.9147     72     0.6887     0.7641       26     0.8125     0.9080     74     0.6811     0.7612       27     0.8095     0.9047     75     0.6762     0.7584       28     0.8065     0.9013     76     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8066     0.8981     78     0.6712     0.7473       32     0.7948     0.8882     80     0.6663     0.7446       33     0.7919     0.8818     82     0.6614     0.7392       35     0.7861     0.8753     84     0.6566     0.7338       37 </td <td>18</td> <td>0.8337</td> <td>0.9317</td> <td>67</td> <td>0.6989</td> <td>0.7811</td>	18	0.8337	0.9317	67	0.6989	0.7811
21   0.8276   0.9249   69   0.6938   0.7754     22   0.8245   0.9214   70   0.6912   0.7725     23   0.8215   0.9181   71   0.6887   0.7697     24   0.8185   0.9147   72   0.6862   0.7669     25   0.8155   0.9114   73   0.6837   0.7641     26   0.8125   0.9030   74   0.6811   0.7612     27   0.8095   0.9047   75   0.6762   0.7584     28   0.8065   0.9013   76   0.6762   0.7577     29   0.8036   0.8981   77   0.6737   0.7529     30   0.8066   0.8947   78   0.6712   0.7501     31   0.7977   0.6915   79   0.6687   0.7443     32   0.7948   0.8882   60   0.6663   0.7446     33   0.7919   0.8818   82   0.6614   0.7392     35   0.7861   0.8785   83   0.6590   0.7365     36	20	0.8306	0.9283	68	0.6963	0.7782
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	21	0.8276	0.9249	69	0.6938	0.7754
23     0.8215     0.9181     71     0.6887     0.7697       24     0.8185     0.9147     72     0.6882     0.7669       25     0.8155     0.9144     73     0.6837     0.7641       26     0.8125     0.9080     74     0.6811     0.7612       27     0.8095     0.9047     75     0.6786     0.7584       28     0.8065     0.9013     76     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6663     0.7446       33     0.7919     0.8850     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38 </td <td>22</td> <td>0.8245</td> <td>0.9214</td> <td>70</td> <td>0.6912</td> <td>0.7725</td>	22	0.8245	0.9214	70	0.6912	0.7725
24     0.8185     0.9147     72     0.6862     0.7669       25     0.8155     0.9114     73     0.6837     0.7641       26     0.8125     0.9080     74     0.6811     0.7612       27     0.8095     0.9047     75     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6687     0.7446       33     0.7919     0.8850     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40	23	0.8215	0.9181	71	0.6887	0.7697
25     0.8155     0.9114     73     0.6837     0.7641       26     0.8125     0.9080     74     0.6811     0.7612       27     0.8095     0.9047     75     0.6786     0.7584       28     0.8065     0.9013     76     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6687     0.7473       32     0.7948     0.8882     80     0.66639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8753     84     0.6566     0.7385       36     0.7832     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40	24	0.8185	0.9147	72	0.6862	D.7669
20     0.8125     0.9080     74     0.6811     0.7612       27     0.8095     0.9047     75     0.6786     0.7584       28     0.8065     0.9013     76     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6663     0.7446       33     0.7919     0.8882     60     0.6663     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.746     0.8657     87     0.6494     0.7257       40	20	0.8155	0.9114	73	0.6837	0.7641
27     0.8095     0.9047     75     0.6786     0.7584       28     0.8065     0.9013     76     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6663     0.7446       33     0.7919     0.8882     60     0.6663     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7633     0.8530     91     0.6399     0.7151       41	20	0.8125	0.9080	74	0.6811	0.7612
28     0.8065     0.9013     76     0.6762     0.7557       29     0.8036     0.8981     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6663     0.7446       33     0.7919     0.8882     60     0.6663     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7633     0.8530     91     0.6399     0.7151       41     0.7633     0.8530     91     0.6399     0.7151       42	24	0.6095	0.9047	75	0.6786	0.7584
29     0.8030     0.8941     77     0.6737     0.7529       30     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6663     0.7443       32     0.7948     0.8882     60     0.6663     0.7446       33     0.7919     0.8850     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7633     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43	20		0.9013	76	0.6762	0.7557
35     0.8006     0.8947     78     0.6712     0.7501       31     0.7977     0.8915     79     0.6667     0.7473       32     0.7948     0.8882     60     0.6663     0.7446       33     0.7919     0.8850     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44	25	0.0030	0.8981	77	0.6737	0.7529
31     0.7977     0.8915     79     0.8687     0.7473       32     0.7948     0.8882     60     0.6663     0.7446       33     0.7919     0.8850     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45	31		U.8947	78	0.6712	0.7501
32     0.7948     0.8882     80     0.6663     0.7446       33     0.7919     0.8850     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7689     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45	31	U.7977	0.8915	79	0.6687	0.7473
33     0.7919     0.8650     81     0.6639     0.7420       34     0.7890     0.8818     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7661     0.8562     90     0.6423     0.7178       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46	32	0.7940	0.0002	60	0.6663	0.7445
34     0.7890     0.8618     82     0.6614     0.7392       35     0.7861     0.8785     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7661     0.8592     90     0.6423     0.7178       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47	24	0.7919	0.0000	81	0.6639	0.7420
33     0.7661     0.6783     83     0.6590     0.7365       36     0.7832     0.8753     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7661     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48	34 25		0.0010	62	0.6614	0.7392
36     0.7632     0.8733     84     0.6566     0.7338       37     0.7803     0.8720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7689     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7047	30	0.7001	0.0700	83	0.6590	0.7365
37     0.7603     0.6720     85     0.6542     0.7311       38     0.7775     0.8689     86     0.6518     0.7284       39     0.7746     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7689     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7047	30	0.7802	0.8733	84	0.6566	D,7338
33     0.7775     0.8657     87     0.6494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7689     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7032	25 1		0.0720	65	0.6542	0.7311
33     0.7746     0.8625     87     0.5494     0.7257       40     0.7718     0.8625     88     0.6470     0.7231       41     0.7689     0.8593     89     0.6446     0.7204       42     0.7661     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7032	30		0.0009	80	0.6518	0.7284
41     0.7689     0.8593     89     0.6446     0.7204       42     0.7631     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7032	40	0.7740	0.8007	67	0.6494	0.7257
42     0.7633     0.8562     90     0.6423     0.7178       43     0.7633     0.8530     91     0.6399     0.7178       43     0.7633     0.8530     91     0.6399     0.7151       44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7073	41	0 7689	0.0023	80	0.6470	0.7231
43     0.7633     0.8530     91     0.6399     0.7178       44     0.7605     0.8499     92     0.6376     0.7151       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7032	42	0.7661	0.00333	03	0.0440	0.7204
44     0.7605     0.8499     92     0.6376     0.7126       45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6383     0.7032	43	0 7633	0.8530	9V 04	0.0423	0.7178
45     0.7577     0.8468     93     0.6352     0.7099       46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6383     0.7032	44	0 7605	0.5550	51	0.0333	0./151
46     0.7549     0.8437     94     0.6329     0.7073       47     0.7522     0.8406     95     0.6306     0.7047       48     0.7494     0.8375     96     0.6283     0.7022	45	0.7577	0.8468	32	0.03/0	0.7126
47 0.7522 0.8406 95 0.6306 0.7073 48 0.7494 0.8375 96 0.6283 0.7022	46	0.7549	0 8437	93 QA	0.0352	0.7039
48 0.7494 0.8375 96 0.6283 0.7022	47	0.7522	0.8406	94	0.0329	0.7073
	48	0.7494	0.8375	96	0.6283	0 7022

K:\LYNN\DISCFAC.WK3

DISCOMMECT FACTOR DEVELOPMENT

A	В	С	D	E	F	G	н	ł
			ANNUAL	MONTHLY				FXH
			LABOR	COMPONDED	ACCUM	MONTHLY	ACCUM	DIS-
			INFLAT	INFLAT	LABOR	DISCOUNT	DISCOUNT	CONNECT
MONTH	YEAR	MONTH	RATE	RATE	INFLAT	RATE	FACTORS	FACTOR
1	1995	JAN	3.20%	1.002628337	1.002628	0.993561	0.993561	0.9962
2	1995	FEB	3.20%	1.002628337	1.005264	0.993561	0.987164	0.9924
3	1995	MAR	3.20%	1.002628337	1.007906	0.993561	0.980807	0.9886
4	1995	APR	3.20%	1.002628337	1.010555	0.993561	0.974492	0.9848
5	1995	MAY	3.20%	1.002628337	1.013211	0.993561	0.968218	0.9810
6	1995	JÜN	3.20%	1.002628337	1.015874	0.993561	0.961983	0.9773
7	1995	JUL	3.20%	1.002628337	1.018544	0.993561	0.955789	0.9735
8	1995	AUG	3.20%	1.002628337	1.021221	0.993561	0.949635	0.9698
9	1995	SEP	3.20%	1.002628337	1.023905	0.993561	0.943520	0.9661
10	1995	OCT	3.20%	1.002628337	1.026596	0.993561	0.937445	0.9624
11	1995	NOV	3.20%	1.002628337	1.029295	0.993561	0.931409	0.9587
12	1995	DEC	3.20%	1.002628337	1.032000	0.993561	0.925412	0.9550
13	1996	JAN	3.50%	1.002870899	1.034963	0.993561	0.919453	0.9516
14	1996	FEB	3.50%	1.002870899	1.037934	0.993561	0.913533	0.9482
15	1996	MAR	3.50%	1.002870899	1.040914	0.993561	0.907651	0.9448
18	1996	APR	3.50%	1.002870899	1.043902	0.993561	0.901807	0.9414
17	1996	MAY	3.50%	1.002870899	1.046899	0.993561	0.896000	0.9380
18	1996	JUN	3.50%	1.002870899	1.049905	0.993561	0.890231	0.9347
19	1896	JUL	3.50%	1.002870899	1.052919	0.993561	0.884499	0.9313
20	1996	AUG	3.50%	1.002870899	1.055942	0.993561	0.878803	0.9280
21	1996	SEP	3.50%	1.002870899	1.058973	0.993561	0.873145	0.9246
22	1996	OCT	3.50%	1.002870899	1.062013	0.993561	0.867523	0.9213
23	1996	NOV	3.50%	1.002870899	1.065062	0.993561	0.861937	0.9180
24	1996	DEC	3.50%	1.002870899	1.068120	0.993561	0.856387	0.9147
25	1997	JAN	3.40%	1.002790116	1.071100	0.993561	0.850873	0.9114
26	1997	FEB	3.40%	1.002790116	1.074089	0.993561	0.845394	0.9080
27	1997	MAR	3.40%	1.002790116	1.077086	0.993561	0.839951	0.9047
28	1997	APR	3.40%	1.002790116	1.080091	0.993561	0.834542	0.9014
29	1997	MAY	3.40%	1.002790116	1.083104	0.993561	0.829169	0.8981
30	1997	JUN	3.40%	1.002790116	1.086126	0.893561	0.823830	0.8948
31	1997	JUL	3.40%	1.002790116	1.089157	0.993561	0.818525	0.8915

# 289

I.

.

# DISCOUNT RATE - COST OF MONEY

8.06%

YEAR	ANNUAL LABOR INFLATION RATE					
1996	3.20%	2002	3.40%			
1997	3.50%	2003	3.40%			
1998	3.40%	2004	3.40%			
1999	3.30%	2005	3.40%			
2000	3.40%	2006	3.40%			
2001	3.40%	2007	3.40%			

			ANNUAL	MONTHLY				
			INFLATION	INFLATION		MONTHLY		DISCONNECT
NO.	YEAR	MONTH	RATE	RATE	INFLATION	DISCOUNT	DISCOUNT	FACTOR
1	1996	JAN	3.20%	1.0026283	1.002628	0.9935611	0.993561	0.996173
2	1996	FEB	3.20%	1.0026283	1.005264	0.9935611	0.987164	0.992360
3	1996	MAR	3.20%	1.0026283	1.007906	0.9935611	0.980807	0.988561
4	1996	APR	3.20%	1.0026283	1.010555	0.9935611	0.974492	0.984778
5	1996	MAY	3.20%	1.0026283	1.013211	0.9935611	0.968218	0.981009
6	1996	JUN	3.20%	1.0026283	1.015874	0.9935611	0.961983	0.977254
7	1996	JUL	3.20%	1.0026283	1.018544	0.9935611	0.955789	0.973513
8	1996	AUG	3.20%	1.0026283	1.021221	0.9935611	0.949635	0.969787
9	1996	SEP	3.20%	1.0026283	1.023905	0.9935611	0.943520	0.966075
10	1996	OCT	3.20%	1.0026283	1.026596	0.9935611	0.937445	0.962378
11	1996	NOV	3.20%	1.0026283	1.029295	0.9935611	0.931409	0.958694
12	1996	DEC	3.20%	1.0026283	1.032000	0.9935611	0.925412	0.955025
13	1997	JAN	3.50%	1.0028709	1.034963	0.9935611	0.919453	0.951600
14	1997	FEB	3.50%	1.0028709	1.037934	0.9935611	0.913533	0.948187
15	1997	MAR	3.50%	1.0028709	1.040914	0.9935611	0.907651	0.944786
16	1997	APR	3.50%	1.0028709	1.043902	0.9935611	0.901807	0.941398
17	1997	MAY	3.50%	1.0028709	1.046899	0.9935611	0.896000	0.938022
18	1997	JUN	3.50%	1.0028709	1.049905	0.9935611	0.890231	0.934657
19	1997	JUL	3.50%	1.0028709	1.052919	0,9935611	0.884499	0.931305
20	1997	AUG	3.50%	1.0028709	1.055942	0.9935611	0.878803	0.927965
21	1997	SEP	3.50%	1.0028709	1.058973	0.9935611	0.873145	0.924637
22	1997	OCT	3.50%	1.0028709	1.062013	0.9935611	0.867523	0.921321
23	1997	NOV	3.50%	1.0028709	1.065062	0.9935611	0.861937	0.918017
24	1997	DEC	3.50%	1.0028709	1.068120	0.9935611	0.856387	0.914724
25	1998	JAN	3.40%	1.0027901	1.071100	0.9935611	0.850873	0.911370
26	1998	FEB	3.40%	1.0027901	1.074089	0.9935611	0.845394	0.908028
27	1998	MAR	3.40%	1.0027901	1.077086	0.9935611	0.839951	0.904699
28	1998	APR	3.40%	1.0027901	1.080091	0.9935611	0.834542	0.901382
29	1998	MAY	3,40%	1.0027901	1.083104	0.9935611	0.829169	0.898076
30	1998	JUN	3.40%	1.0027901	1.086126	0.9935611	0.823830	0.894783
31	1998	JUL	3.40%	1.0027901	1.089157	0.9935611	0.818525	0.891502
32	1998	AUG	3.40%	1.0027901	1.092196	0.9935611	0.813255	0.888234
33	1998	SEP	3.40%	1.0027901	1.095243	0.9935611	0.808019	0.884977
34	1998	OCT	3.40%	1.0027901	1.098299	0.9935611	0.802816	0.881732
35	1998	NOV	3.40%	1.0027901	1.101363	0.9935611	0.797647	0.878499
36	1998	DEC	3.40%	1.0027901	1.104436	0.9935611	0.792511	0.875277
37	1999	JAN	3.30%	1.0027093	1.107428	0.9935611	0.787408	0.871998
38	1999	FEB	3.30%	1.0027093	1.110429	0.9935611	0.782338	0.868730
39	1999	MAR	3.30%	1.0027093	1.113437	0.9935611	0.777300	0.865475

_____

40	1999 APR	3.30% 1.0027093	1.116454	0.9935611	0 772295	0 862232
41	1999 MAY	3.30% 1.0027093	1.119478	0.9935611	0 767323	0.859001
42	1999 JUN	3.30% 1.0027093	1.122511	0.9935611	0 762382	0.005001
43	1999 .111	3 30% 1 0027093	1 125553	0 9935611	0 757473	0.000102
44	1999 AUG	3 30% 1 0027093	1 128602	0 9935611	0 752596	0.002070
45	1000 SED	3 30% 1 0027093	1 131660	0 9935611	0.747750	0.049301
46	1000 007	3 30% 1 0027093	1 134726	0.3555611	0.747730	0.040170
47	1999 NOV	3 30% 1 0027083	1 137800	0.0000011	0.142933	0.043020
40	1999 1404	3,30% 1,0027033	4 4 4 0 0 0 0	0.0025644	0.730192	0.033003
40	1999 DEC	3 404 1 0027083	1.140002	0.9933011	0.700030	0.535722
43 60	2000 JAN	2.404 1.0027901	1.144000	0.99330011	0.728676	0.833654
ЭU К4	2000 FEB	3.40% 1.0027301	1.147200	0.0005844	0.723985	0.830597
01 50	2000 MAR	3.4076 1.0027901	1.130438	0.9935011	0.719323	0.82/551
32	2000 APR	3.40% 1.002/901	1.153009	0.9935611	0.714591	0.824517
53	2000 MAY	3.40% 1.002/901	1.156888	0.9935611	0.710089	0.821494
54	2000 JUN	3.40% 1.002/901	1,160115	0.9935611	0.705517	0.818481
55	2000 JUL	3.40% 1.0027901	1.163352	0.9935611	0.700975	0.815480
56	2000 AUG	3.40% 1.0027901	1.166598	0.9935611	0.696461	0.812490
57	2000 SEP	3.40% 1.0027901	1.169853	0.9935611	0.691977	0.809511
58	2000 OCT	3.40% 1.0027901	1.173117	0.9935511	0.687521	0.806543
59	2000 NOV	3.40% 1.0027901	1.176390	0.9935611	0.683094	0.803585
60	2000 DEC	3.40% 1.0027901	1.179672	0.9935611	0.678696	0.800639
61	2001 JAN	3.40% 1.0027901	1.182964	0.9935611	0.674326	0.797703
62	2001 FEB	3.40% 1.0027901	1.186265	0.9935611	0.669984	0.794778
63	2001 MAR	3.40% 1.0027901	1.189574	0.9935611	0.665670	0.791864
64	2001 APR	3.40% 1.0027901	1.192893	0.9935611	0.661384	0.788960
65	2001 MAY	3.40% 1.0027901	1.196222	0.9935611	0.657125	0.786067
66	2001 JUN	3.40% 1.0027901	1.199559	0.9935611	0.652894	0.783185
67	2001 JUL	3.40% 1.0027901	1,202906	0.9935611	0.648690	0.780313
68	2001 AUG	3.40% 1.0027901	1.206262	0.9935611	0.644513	0.777452
69	2001 SEP	3.40% 1.0027901	1.209628	0.9935611	0.640363	0 774601
70	2001 OCT	3.40% 1.0027901	1.213003	0.9935611	0 636240	0 771761
71	2001 NOV	3,40% 1,0027901	1.216387	0.9935611	0.632143	0 768931
72	2001 DEC	3.40% 1.0027901	1 219781	0.9935611	D 628073	0.766112
73	2002 JAN	3.40% 1.0027901	1 223185	0.9935611	0.624029	0.763303
74	2002 FEB	3 40% 1 0027901	1 226597	0.00000011	0.024025	0.760504
75	2002 MAR	3 40% 1 0027001	1 220020	0.3300011	0.020011	0.700004
76	2002 APR	3 40% 1 0027 501	1.230020	0.9935611	0.010019	0.737713
77	2002 MAY	3 40% 1 0027001	1.233432	0.9933011	0.012032	0.759480/
79	2002 1111		1.230093	0.3333011	0.000111	0.752159
70	2002 3014		1.240344	0.9935611	0.504195	U,749413
80	2002 300		1.243805	0.9935611	0.600306	0.746663
24	2002 AUG	3.40% 1.002/901	1.24/2/5	0.9935611	0.595440	0.743925
01 01	2002 357	3.40% 1.002/901	1.250755	0.9935611	0.592600	0.741197
04	2002 001	3.40% 1.002/901	1.254245	0.9935611	0.588784	0.738480
03	2002 NOV	3.40% 1.0027901	1.257745	0.9935611	0.584993	0.735772
04		3.40% 1.0027901	1.261254	0.9935611	0.581226	0.733074
60	2003 JAN	3.40% 1.0027901	1.264773	0.9935611	0.577484	0.730386
00	2003 1115	3.40% 1.0027901	1.268302	0.9935611	0.573765	0.727708
0/	2003 MAR	3.40% 1.0027901	1.271841	0.9935611	0.570071	0.725040
00	2003 APR	3.40% 1.0027901	1.275389	0.9935611	0.566400	0.722381
03	2003 MAY	3.40% 1.0027901	1.278948	0.9935611	0.562753	0.719732
90	2003 JUN	3.40% 1.0027901	1.282516	0.9935611	0.559130	0.717093
21	2003 JUL	3.40% 1.0027901	1.286094	0.9935611	0.555530	0.714464
92	2003 AUG	3.40% 1.0027901	1.289683	0.9935611	0.551953	0.711844
93	2003 SEP	3.40% 1.0027901	1.293281	0.9935611	0.548399	0.709234
94	2003 OCT	3.40% 1.0027901	1.296889	0.9935611	0.544868	0.706633
95	2003 NOV	3.40% 1.0027901	1.300508	0.9935611	0.541359	0.704042
96	2003 DEC	3.40% 1.0027901	1.304137	0.9935611	0.537874	0.701461

#71

-------

97	2004 JAN	3.40%	1.0027901	1,307775	0.9935611	0.534410	0.698889
98	2004 FEB	3.40%	1.0027901	1.311424	0.9935611	0.530969	0.696326
99	2004 MAR	3.40%	1.0027901	1.315083	0.9935611	0.527551	0.693773
100	2004 APR	3.40%	1.0027901	1.318752	0.9935611	0.524154	0.691229
101	2004 MAY	3.40%	1.0027901	1.322432	0.9935611	0.520779	0.688694
102	2004 JUN	3,40%	1.0027901	1.326122	0.9935611	0.517425	0.686169
103	2004 JUL	3.40%	1.0027901	1.329822	0.9935611	0.514094	0.683653
104	2004 AUG	3,40%	1.0027901	1.333532	0.9935611	0.510784	-0.681146
105	2004 SEP	3.40%	1.0027901	1.337253	0.9935611	0.507495	0.678649
106	2004 OCT	3.40%	1.0027901	1.340984	0.9935611	0.504227	0.676160
107	2004 NOV	3.40%	1.0027901	1.344725	0.9935611	0.500980	0.673681
108	2004 DEC	3.40%	1.0027901	1.348477	0.9935611	0.497755	0.671211
109	2005 JAN	3.40%	1.0027901	1.352240	0.9935611	0.494550	0.668750
110	2005 FEB	3.40%	1.0027901	1.356012	0.9935611	0.491365	0.666298
111	2005 MAR	3.40%	1.0027901	1.359796	0.9935611	0.488201	0.663854
112	2005 APR	3.40%	1.0027901	1.363590	0.9935611	0.485058	0.661420
113	2005 MAY	3.40%	1.0027901	1.367394	0.9935611	0.481935	0.658995
114	2005 JUN	3.40%	1.0027901	1.371210	0.9935611	0.478832	0.656579
115	2005 JUL	3.40%	1.0027901	1.375036	0.9935611	0.475749	0.654171
116	2005 AUG	3.40%	1.0027901	1.378872	0.9935611	0.472685	0.651772
117	2005 SEP	3.40%	1.0027901	1.382719	0.9935611	0.469642	0.649383
118	2005 OCT	3.40%	1.0027901	1.386577	0.9935611	0.466618	0.647001
119	2005 NOV	3.40%	1.0027901	1.390446	0.9935611	0.463613	0.644629
120	2005 DEC	3.40%	1.0027901	1.394325	0.9935611	0.460628	0.642265
121	2006 JAN	3.40%	1.0027901	1.398216	0.9935611	0.457662	0.639910
122	2006 FEB	3.40%	1.0027901	1.402117	0.9935611	0.454715	0.637564
123	2006 MAR	3.40%	1.0027901	1.406029	0.9935611	0.451787	0.635226
124	2006 APR	3.40%	1.0027901	1.409952	0.9935611	0.448878	0.632897
25	2006 MAY	3.40%	1.0027901	1.413886	0.9935611	0.445988	0.630576
126	2006 JUN	3.40%	1.0027901	1.417831	0.9935611	0.443116	0.628264
127	2006 JUL	3.40%	1.0027901	1.421787	0.9935611	0.440263	0.625960
128	2006 AUG	3.40%	1.0027901	1.425754	0.9935611	0.437428	0.623665
129	2006 SEP	3.40%	1.0027901	1.429732	0.9935611	0.434612	0.621378
130	2006 OCT	3.40%	1.0027901	1.433721	0.9935611	0.431814	0.619100
131	2006 NOV	3,40%	1.0027901	1.437721	0.9935611	0.429033	0.616830
132	2006 DEC	3.40%	1.0027901	1.441732	0.9935611	0.426271	0.614568
133	2007 JAN	3.40%	1.0027901	1.445755	0.9935611	0.423526	0.612315
134	2007 FEB	3.40%	1.0027901	1.449789	0.9935611	0.420799	0.610070
135	2007 MAR	3.40%	1.0027901	1.453834	0.9935611	0.418089	0.607833
136	2007 APR	3.40%	1.0027901	1.457890	0.9935611	0.415397	0.605604
137	2007 MAY	3.40%	1.0027901	1.461958	0.9935611	0.412723	0.603383
138	2007 JUN	3.40%	1.0027901	1.466037	0.9935611	0.410065	0.601171
139	2007 JUL	3.40%	1.0027901	1.470127	0.9935611	0.407425	0.598966
140	2007 AUG	3.40%	1.0027901	1.474229	0.9935611	0.404801	0.596770
141	2007 SEP	3.40%	1.0027901	1.478343	0.9935611	0.402195	0.594582
142	2007 OCT	3.40%	1.0027901	1.482467	0.9935611	0.399605	0.592402
143	2007 NOV	3.40%	1.0027901	1.486604	0.9935611	0.397032	0.590230
144	2007 DEC	3.40%	1.0027901	1.490751	0.9935611	0.394476	0.588065

-

·

·

--

•

# Typical examples of the application of factors and loadings in cost studies

Not all factors and loadings are applied in all studies because of the different data requirements of the individual studies. It is more acceptable to use the data applicable to the specific situation, if available, than to use a factor or loading. For example, if a cost analyst is able to acquire reasonably accurate estimates of maintenance expense for a particular study, that maintenance expense should be applied rather than using a factor or loading to include the maintenance expense. In the event a cost analyst is unable to secure detailed information in a timely manner, it is acceptable to apply factors or loadings developed on the appropriate jurisdictional level.

#### Telephone Plant Index:

The purpose of the Telephone Plant Index (TPI) is to estimate the change in the material price and/or installed investment from one year to a future year, for example, the base year of the cost study.

Example:	Field Reporting Code	257C
	1993 Material Price	\$100.00
	257C Material TPI 1993 to 1994	0.986

1994 Material Price is: \$100 * .986 = \$98.60

#### In-Plant Factors:

The In-Plant factor adds engineering and installation labor and miscellaneous equipment to the material price and/or a vendor installed price; that is, the In-Plant factor converts the material price to an installed investment. The installed investment is the dollar amount that is recorded in the capital accounts. In-Plant factors are developed for all nine states and the region. The In-Plant factors are account specific. There are four types of In-Plant factors: 1) Material Factor, 2) Telco Factor, 3) Plug-in Factor, and 4) Hardwired Factor. The Material Factor is applied to a material price, the Telco Factor to the vendor installed investment, the Plug-In Factor to the deferrable plug-in and common plug-in material prices, and the Hardwired Factor to the hardwired portion of an equipment material price. If the breakdown between plug-ins and hardwired is not known, use the Material Factor to apply to the total material price.

(Material or Vendor Installed Price) X (In-Plant Factor) = Installed Investment

#### Inflation Investment Factor:

The purpose of the Investment Inflation Factor is to trend a base year investment to a levelized investment that is representative for a three to five year planning period.

(See Step 3 in the "Steps in Investment Development" following.)

The purpose of the Utilization Factor is to account for plant used for administrative fill and growth until relief in the capacity cost calculations. The objective fill reflects the non-working capacity reserved for administration, average defective capacity, testing, and equipment upgrades. Therefore, the objective fill factor should be used in the capacity cost calculation to estimate long run incremental costs.

(See Step 4 in the "Steps in Investment Development" following.)

#### Spare Stock Factor:

The purpose of the Spare Stock Factor is to account for the plug-in inventory maintained by PICS (Plug-in Inventory Control System). The Spare Stock Factor is applied to the deferrable plug-in used for a feature activation. The utilization for the plug-in is 100%.

(See Step 5 in the "Steps in Investment Development" following.)

#### Miscellaneous Investment and Support Structure Loadings:

The purpose of the Miscellaneous Investment and Supporting Structure Loadings Factors is to calculate the additional investment associated with a vendor furnished and installed investment. Multiply the levelized utilized investment by the miscellaneous loadings factor. The MCE&P, Power Only, and Land and Building factors are applied only to central office and circuit equipment accounts. The Land and Building factors are applied to the total investment, i.e. the primary levelized utilized investment plus the MCE&P or Power Only loading. The Pole factor is applied to the aerial plant primary levelized utilized investment and the conduit factor to the underground plant primary levelized utilized investment.

(See Steps 6 & 7 in the "Steps in Investment Development" following.)

#### Steps in Investment Development:

Here, you will see how many of topics are brought together to produce a loaded levelized investment for use in a study. Factors are used only when the more specific details are not available.

- Step 1. Determine the material price or the installed investment. If the material price or installed investment is not for the base year, apply the appropriate TPI. (Material Price) * (Material TPI) = Base year Material Price [Go to Step 2] (Installed Investment)*(Installed Investment TPI) = Base year Installed Investment [Go to Step 3]
- Step 2. Using a base year material price, apply the appropriate In-Plant Factor to determine the installed investment. (Base year Material Price) * (In-Plant Factor) = Base year Installed Investment
- Step 3. In this step, use the base year installed investment to produce an investment that is levelized over the period of study. This can be referred to as a levelized investment. (Base year Installed Investment) • (Inflation Investment Factor) = Levelized Investment.
- Step 4. Apply the appropriate utilization factor to reflect investment based on utilized resources. (Levelized Investment) divided by (Utilization Factor) = Levelized Utilized Investment

Step 5. Apply the Spare Stock Factor, if applicable, to the Levelized Utilized Investment.

(Levelized Utilized Investment) • (Spare Stock Factor) = (Levelized Utilized Investment including Spare Stock)

Step 6. Apply the MCE&P or Power Only factor to the investment calculated in Step 5.

Step 7. As appropriate, apply loading factors for land, buildings, poles, and conduit.

Example to illustrate the steps in investment calculation:

Inputs:

Item under study	A Plug-in for Feature Activation
State	Georgia
Study Period	1993-1995
Field Reporting Code	257C
1991 Material Price	\$1000
1991 to 1992 Material TPI	1.011
1992 Material In-Plant Factor	1.18004
Investment Inflation Factor	1.007
Spare Stock Factor Plug-in	1.07
MCE&P Factor	1.0184
Land Loading Factor	0.0014
Buildings Loading Factor	0.0243

- Step 1: Nature of the investment is an older vintage (1991) material price of \$1000.00. This must be brought to a base year price. (\$1000.00) * (1.011) = \$1011.00 [1991 to 1992 factor is used because 1992 is the base year]
- Step 2: (1992 Base year Material Price) * (1992 In-Plant Factor) = 1992 Installed Investment. (\$1011.00) * (1.18004) = \$1193.02
- Step 3: (1992 Installed Investment) * (Inflation Investment Factor) = 1993-95 Levelized Investment. (\$1193.02) * (1.007) = \$1201.37
- Step 4: (1993-95 Levelized Investment) / (Utilization Factor) = 1993-95 Levelized Utilized Investment (\$1201.37) /(1) = \$1201.37 [Utilization factor is 1 since this is a Plug-in Feature Activation]
- Step 5: Apply the Spare Stock Factor to the Levelized Utilized Investment (\$1201.37) * (1.07) = \$1285.47
- Step 6: Apply the MCE&P factor to the investment calculated in Step 5. (\$1285.47) * (1.0184) = \$1309.12 [257C Investment]

Step 7: As appropriate, apply loading factors. (\$1309.12) * (0.0014) = \$1.83 [10C loading for land] (\$1309.12) * (0.0243) = \$31.81 [20C loading for buildings]

# Annual Cost Factor:

The purpose of the Annual Cost Factor is to calculate the annual costs associated with an investment.

Investment X Annual Cost Factor = Annual costs associated with an investment

The Annual Cost Factor (ACF) is actually composed of several component factors, each of which estimate the annual costs associated with that component. The individual components of the ACF are

- 1) Capital Costs (Depreciation, Income Tax, and Cost of Money)
- 2) Maintenance Expense Factor,
- 3) Ad Valorem & Other Tax Factor, and
- 4) Gross Receipts Tax Factor.

The capital costs, expense and tax factors are explained in the following paragraphs.

# Capital Costs:

Capital costs are depreciation, income tax and cost of money(COM). Each of these factors are applied to the investment as a part of the ACF to convert the total investment related dollars into an annual cost to be applied throughout the economic life of the investment.

(Investment) X (Depreciation Factor + Income Tax Factor + COM Factor) = Annual Capital Costs

## Maintenance Expense Factor:

The Maintenance Expense Factor is applied to investment to estimate the maintenance expense that will be incurred in support of the investment over the working life of the investment. It is generally applied as one component of the Annual Cost Factor and, therefore, may not always be readily apparent in the study itself:

Investment X Maintenance Expense Factor = Annual Maintenance expense

## Ad Valorem and Other Tax Factor:

The Ad Valorem & Other Tax Factor is applied to investment to estimate the Ad Valorem and other tax expenses that will be incurred in support of the investment over the working life of the investment. It is generally applied as one component of the Annual Cost Factor and, therefore, may not always be readily apparent in the study itself:

Investment X Ad Valorem & Other Tax Factor = Annual Ad Valorem & Other Tax expense

## Gross Receipts Tax Factor:

The Gross Receipts Tax Factor is applied to investment to estimate the Gross Receipts tax expenses that will be incurred in support of the investment over the working life of the investment. It is generally applied as one component of the Annual Cost Factor and, therefore, may not always be readily apparent in the study itself:

Investment X Gross Receipts Tax Factor = Annual Gross Receipts Tax expense

# TIRKS Expense Factor:

The purpose of the TIRKS Expense Factor is to estimate the incremental cost associated with the operation and maintenance of TIRKS and assign it to the appropriate services. The TIRKS Expense Factor applies to the annual costs and is therefore applied to the investment similar to an Annual Cost Factor.

investment X TIRKS expense Factor = Annual TIRKS expense

# Computer System Cost:

The purpose of the Computer System Cost is to estimate the incremental cost associated with the operation and maintenance of computer systems and assign it to the appropriate services. The Computer System Cost applies to the annual costs.

Annual Cost + Computer System Cost = Annual cost including computer systems

# Distributing Frame Cost:

The purpose of the Distributing Frame Cost is to estimate the incremental cost associated with the operation and maintenance of computer systems and assign it to the appropriate services. The Distributing Frame Cost applies to the annual costs.

Annual Cost + Distributing Frame Cost = Annual cost including computer systems

## Directly Assigned Labor Rates:

When information is available to indicate the amount of labor time required for a product or service, then the directly assigned labor rate may be applied to the relavant time in order to determine labor costs. When multiple labor rates and times are required the resulting labor costs are summed to determine total labor costs.

(Labor time) X (Applicable Directly Assigned Labor Rate) = Directly Assignable Labor costs

#### Disconnect Factor:

Disconnect factors are used to develop the present value of a labor cost that will take place in the future. They are applied to the estimated labor cost of disconnect work by work function.

(Disconnect Cost) X (Disconnect Factor) = Disconnect Labor cost

BELLSOUTH TELECOMMUNICATIONS, INC. DOCKET NO. 960833-TP DEPOSITION OF DAONNE CALDWELL LATE FILE DEPOSITION EXHIBIT ITEM NO. 3

- REQUEST: Are there additional RTU fees for features turned up with the port (over and above the RTU fees identified in the port study)? If so, what are they?
- RESPONSE: The existing port study identifies the cost of providing access to other vertical features, not the features themselves. Depending upon the feature the ALEC wishes to provide with the port, additional RTU fees may be applicable. For example, if the port is to be used for ACD (automatic Call Distribution) Feature Package NTX415AA in the DMS switch will need to be paid.

Note that the 5ESS RTU fee on the 2 Wire Analog Port provides a number of features due to the way the contract was negotiated. This fee provides the following features for each growth line:

BRCS I BRCS II CF over Private Facilities LASS I LASS II RCF

BRCS I & II provide most of the standard vertical features (3WC, CFV, CFBL, CFDA, SC, CH, etc.).

LASS I & II provide TouchStar features.

INFORMATION PROVIDED BY: Reg Starks Director 675 W. Peachtree St. Atlanta, GA 30375 BELLSOUTH TELECOMMUNICATIONS, INC. DOCKET NO. 960833-TP DEPOSITION OF DAONNE CALDWELL LATE FILE DEPOSITION EXHIBIT ITEM NO. 4

REQUEST: Exhibit DDC-21 (800 Access Service) and DDC-22 (LIDB) Explain the sources for 16 links and 170 miles and how those two numbers are used on that page.

RESPONSE: Access Links between mated pairs of Signal Transfer Points (STPs, packet switches) and mated pairs of Service Control points (SCPs, databases) are deployed in sets of four, or "Quads". Half the Links are directly cabled between colocated STPs and SCPs, half are intercity Links - between Atlanta and Birmingham in this instance. For 800 and LIDB Service, there are eight quads, or thirty-two Links per mated pair.

Exhibit DDC-21 (800 Access Service)

The original planning estimates for 800 Access Service included thirty-two Access Links (sixteen intercity) for the two mated SCPs. This is incorrect. The actual requirement for the two mated pair is for sixty-four (thirty-two intercity).

The 170 miles was measured from a road map. The airline mileage from the Birmingham-Ensley wire center to the Atlanta-Woodland Hills wire center, calculated using the wire center vertical and horizontal coordinates, is 140.

On Workpaper 8, Page 1, the number of intercity links is multiplied by the "termination" unit investments to calculate the total investment for the termination of the links. The link quantities are multiplied by the number of miles and the unit investments per mile to calculate the total investment for the mileage sensitive portion of the facilities. BELLSOUTH TELECOMMUNICATIONS, INC. DOCKET NO. 960833-TP DEPOSITION OF DAONNE CALDWELL LATE FILE DEPOSITION EXHIBIT ITEM NO. 4 (Continued)

The Unit Investments are attached.

Exhibit DDC-22 (LIDB)

The two intercity Links are also incorrect. There are thirty-two (sixteen intercity) Links for the one mated pair. The intercity mileage of 150 miles (or 300 for the two intercity Links as shown on Workpaper 2, Page 1) was measured from a road map. As with 800 Access Service, the actual airline mileage is 140.

Information provided by:

Charles Lee Director 3535 Colonnade Parkway Birmingham, AL 35243

# INTEROFFICE TRANSPORT INVESTMENT CALCULATOR

SERVICE	
STATE	
JURISDICTION	

. .

**DS0 - GENERAL OFFERING** BellSouth Region INTERSTATE

Range Name: NVST_BY_ACC DATE STUDY YEAR COST OF MONEY STUDY TYPE

21-Feb-95 1995-1997

PROSPECTIVE

	FIELD	INVEST	
DESCRIPTION	CODE	AIR MILE	ROUTE MILE
	FIXED - PER C		
TOTAL CO EQUIPMENT	357C	\$139.23	\$139.23
LAND	20C	\$0.34	\$0.34
BUILDING	10C	\$5.68	\$5.68
TOTAL		\$145.25	\$145.25

	PER MILE	· · · · · · · · · · · · · · · · · · ·	
AERIAL FIBER CABLE	822C	\$0.12	\$0.07
BURIED FIBER CABLE	845C	\$0.39	\$0.23
UG FIBER CABLE	85C	\$0.15 ·	\$0.09
POLES	811C	\$0.03	\$0.02
CONDUIT	84C	\$0.08	\$0.05
TOTAL CO EQUIPMENT	357C	<b>\$1.45</b>	\$0.86
LAND	20C	\$0.00	\$0.00
BUILDING	10C	\$0.06	\$0.04
TOTAL		\$2.28	\$1.36

N:\INTEROFF\DS0\GENERIC\95-97\INTOFFC\IOBS.WK4

# INTEROFFICE TRANSPORT INVESTMENT CALCULATOR

SERVICE	
STATE	
JURISDICTION	

DS0 - GENERAL OFFERING **BellSouth Region** INTERSTATE

Range Name: NVST_BY_ACC DATE STUDY YEAR COST OF MONEY STUDY TYPE

1995-1997

21-Feb-95

PROSPECTIVE

	FIELD REPORTING	INVES'	TMENT	
DESCRIPTION	CODE	AIR MILE	ROUTE MILE	
	FIXED - PER C	IRCUIT		
TOTAL CO EQUIPMENT	357C	\$139.23	\$139.23	
LAND	20C	\$0.34	\$0.34	
BUILDING	10C	\$5.68	\$5.68	
TOTAL	"	\$145.25	\$145.25	

	PER MILE -	······································	······································
AERIAL FIBER CABLE	822C	<b>\$0.12</b>	\$0.07
BURIED FIBER CABLE	845C	\$0.39 (	\$0.23
UG FIBER CABLE	85C	<b>\$0.15</b>	\$0.09
POLES	811C	\$0.03	\$0.02
CONDUIT	84C	\$0.08	\$0.05
TOTAL CO EQUIPMENT	357C	\$1.45 [©]	\$0,86
LAND	20C	\$0.00	\$0.00
BUILDING	10C	\$0.06	\$0.04
TOTAL		\$2.28	\$1.36

N:\INTEROFF\DS0\GENERIC\95-97\INTOFFC\IOBS.WK4

BELLSOUTH TELECOMMUNICATIONS, INC. DOCKET NO. 960833-TP DEPOSITION OF DAONNE CALDWELL LATE FILE DEPOSITION EXHIBIT ITEM NO. 5

REQUEST: Exhibit DDC-12 (Operator Services) What is the source of average work times and provide a copy of report.

RESPONSE: The source of the Average Work Time (AWTs) is the Financial Performance Call Distribution Report. A copy of the report is attached. The Facility Work Seconds (FWSs) for automated calls were estimated by Operator Services.

Information provide by:

Charles Lee Director 3535 Colonnade Parkway Birmingham, AL 35243

STATE FLORIDA	FJ	INANCIAL PERF TOTAL TOTAL BE	ORMANCE C/ LOCAL/TOLI LL/INDEPEN JUNE	ALL DISTRIBUTI . CALLS/MESSAG IDENT - INTRAL 1995	ON REPORT		FORM: MP-2 DATE: C	632 7/18/95	
CALL/HESSAGES		STATION	ALIT	CALLS	MSGS	AHT	CALLS	HSGS	AWT
OPERATOR HANDLED TOTALS	CALLS	1							
SENT PAID (0+ & 1+) Sent Paid (0-) Sent Paid Total									
COLLECT (0+) Collect (0-) Collect Total			1 1 1						
THIRD NUMBER (0+) Third Number (0-) Third Number Total									
CALLING CARD (0+) CALLING CARD (0-) CCITT (0+) CCITT (0-) COMMERCIAL CC (0+) COMMERCIAL CC (0-) DIAL RATE CALLING CARD CALLING CARD TOTAL			•				:		
VERIFY PAID VERIFY B23 VERIFY CALLING CARD VERIFY NON REVENUE VERIFY TOTAL							·		1
INTERRUPT PAID INTERRUPT B23 INTERRUPT CALLING CARD INTERRUPT NON REVENUE INTERRUPT TOTAL							i		
CONNECT TO DA PAID Connect to da B23 Connect to da Calling Carb Connect to da Non Revenue Connect to da Total				•			!	•	
0- NO ATTEMPT TOTAL							!		
CAMA (ONI/ANI FAILURE) TOTAL		14065696888	10000000	1				ł	
RONI CAHA ONI TOTAL		1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -		Shalamar Sha			HANAGAS		
384	NOTICE	NOT FOR USI	FIDISCLOS	URE OUTSIDE	BELLSOUT	ГН ЕХСЕРТ 4	JNDER WRIT	TEN AGREEM	ENT.

		·		,				۱		PAGE 4	
STATE FLORIDA	FI	NANCIAL PERF Total Total Be	ORMANCE CALL LOCAL/TOLL LL/INDEPEND JUNE	L DISTRIBUT CALLS/MESSA ENT - INTRA 1995	ION REPORT		FORH: DATE:	MP-2632 07/1	8/95		
•		STATION			PERSON			TOTAL			
CALL/MESSAGES	CALLS	MSGS	ANT	CALLS	MSGS	ANT	CALLS		MSGS	AWT	
OPERATOR HANDLED TOTALS					1		•	•		•	
SENT PAID (0+ & 1+) Sent Paid (0-) Sent Paid Total											
COLLECT (0+) Collect (0-) Collect Total											
THIRD NUMBER (0+) Third Number (0-) Third Number Total											
CALLING CARD (0+) CALLING CARD (0-) CCITT (0+) CCITT (0-) COMMERCIAL CC (0+) COMMERCIAL CC (0-) DIAL RATE CALLING CARD CALLING CARD TOTAL											磷
VERIFY PAID VERIFY 823 VERIFY CALLING CARD VERIFY NON REVENUE VERIFY TOTAL			• ••••								
INTERRUPT PAID INTERRUPT B23 INTERRUPT CALLING CARD INTERRUPT NON REVENUE INTERRUPT TOTAL											
CONNECT TO DA PAID Connect to da B23 Connect to da Calling Card Connect to da Non Revenue Connect to da Total											
0- NO ATTEMPT TOTAL	1. 1.										
CAMA (ONI/ANI FAILURE) TOTAL											

NOTICE: NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT.

BELLSOUTH TELECOMMUNICATIONS, INC. DOCKET NO. 960833-TP DEPOSITION OF DAONNE CALDWELL LATE FILE DEPOSITION EXHIBIT ITEM NO. 6

- REQUEST: Exhibit DDC-21 (800 Access Service) Section 2 Page 1 3rd para 6th line lists advertising as a possible expense. Please explain.
- RESPONSE: The reference to "advertising" was part of a generic description of recurring, noninvestment related costs. Advertising expenses should not, and are not, included in the cost for these wholesale services.

Information provided by:

Charles Lee Director 3535 Colonnade Parkway Birmingham, AL 35243

386



#### STUDY / COST FACTOR CROSS REFERENCE

Cost Study Page #	Description	<u>Exhibit</u> Tab , Page #	Description
1	Cover	•	
2	Contents	N/A	·
2		N/A	
3	Section A - Proprietary Rationale		
4	Section 1	N/A	
5	Introduction & Overview	N/A	
6	Section 2	N/A	
7	Description of Study Procedures	N/A	
8	Description of Study Procedures	N/A	
9	Section 3	N/A	
10	Summary of Results - Description	N/A	
11	Summary of Results Common Cost Allocation Factor	Tab E, Pg. 140 Box	٢F
12	Section 4	N/A	
13	Cost Development - Recurring	N/A	
14	Loop Cost Development Procedures	N/A	
15	Tab A	N/A	
16	Loop #2	N/A	
17	Loop #2	N/A	
18	Loop #2	N/A	
19	Тар В	N/A	
20	Loop #2 - Summary of Cable Invest.	N/A	
21	Tab C	N/A	
22	Investment Conversion Description	N/A	
23	Investment Conversion Description	N/A	

# STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study Page #	Description	<u>Exhibit</u> [•] <u>Tab</u> , Page #	Description
24	Tab D	N/A	
25	Development of Installation, Electron., etc.	N/A	
26	Development of Installation, Electron., etc.	N/A	
27	Development of Installation, Electron., etc.	N/A	
28	Diagram	N/A	
29	Tab E	N/A	
30	Loop Investment Results Loop #2	N/A	
31	Loop Investment Results Loop #2	N/A	
32	Loop Investment Results Loop #2	N/A	
33	Loop Investment Results Loop #2	N/A	
34	Loop investment Results Loop #2	N/A	
35	Loop Investment Results Loop #2	N/A	
36	Tab F	N/A	
37	Computation of Average Invest.	N/A	
38	Tab G	N/A	
39	Overview - Recurring Cost	N/A	
40	Investment-Cost Worksheet (2-wire) Cost of Money Levelized Investment Inflation Factors TELRIC Annual Cost Factors Subscriber Line Testing Cost Distributing Frame Cost Gross Receipts Tax Factor	Tab C, Pg. 117 N/A N/A Tab I, Pg. 154 Tab H, Pg. 149 Tab F, Pg. 143	Refers to Pg. 63 (of cost study) Refers to Pg. 64 (of cost study) Ln. 19
41	Investment-Cost Worksheet (4-wire) All references same as Pg. 40 except Distributing Frame Cost	Tab H, Pg. 149	Ln. 23

Page 2 of 4

# STUDY / COST FACTOR CROSS REFERENCE (continued)

Investment-Cost Worksheet (2-wire ISDN)		
	N/A	(All references same as Pg. 40)
Tab H	N/A	
Digital Loop Carrier Investment Model	N/A	Illustrative Only
Digital Loop Carrier Investment Model	N/A	Illustrative Only
Multiplexer Investment Model	N/A	Illustrative Only
SONET Investment Model	N/A	Illustrative Only
Section 5	N/A	
Nonrecurring Cost Development	N/A	
Nonrecurring Cost Development	N/A	
Cost Summary-Nonrecurring Cost-2 wire	N/A	Refers to Pg. 52
Nonrecurring Cost Development-2 wire	N/A	Refers to Pg. 62
Cost Summary-Nonrecurring Cost-4-wire	N/A	Refers to pg. 54
Nonrecurring Cost Development-4 wire	N/A	Refers to Pg. 62
Cost Summary - Nonrecurring Cost-ISDN	N/A	Refers to Pg. 56
Nonrecurring Cost Development-ISDN	N/A	Refers to Pg. 62
Section 6	N/A	
Assumptions	N/A	
Section 7	N/A	
Factors & Loadings Description	N/A	
Factors & Loadings: Subscriber Line Testing Distributing Frame Cost - 2-wire Distributing Frame Cost - 4-wire Sales Tax Land Loading Building Loading Pole Loading Conduit Loading Misc. Common Equip. & Power Misc. Power Gross Receipts Tax DDF - 2-wire DDF - 4-wire	Tab I, Pg. 154 Tab H, Pg. 149 Tab H, Pg. 149 Tab G, Pg. 147 Tab M, Pg. 238 Tab M, Pg. 238 Tab N, Pg. 243 Tab N, Pg. 243 Tab L, Pg. 219 Tab L, Pg. 219 Tab L, Pg. 153 Tab Q, Pg. 292 Tab Q, Pg. 292	Ln. 19 Ln. 23 Ln. 7 Ln. 8
	Tab HDigital Loop Carrier Investment ModelDigital Loop Carrier Investment ModelMultiplexer Investment ModelSONET Investment ModelSection 5Nonrecurring Cost DevelopmentNonrecurring Cost DevelopmentCost Summary-Nonrecurring Cost-2 wireNonrecurring Cost Development-2 wireCost Summary-Nonrecurring Cost-4-wireNonrecurring Cost Development-4 wireCost Summary - Nonrecurring Cost-ISDNNonrecurring Cost Development-1SDNSection 6AssumptionsSection 7Factors & Loadings DescriptionFactors & Loadings Cost - 4-wireDistributing Frame Cost - 2-wireDistributing Frame Cost - 4-wireSales TaxLand LoadingBuilding LoadingPole LoadingMisc. Common Equip. & PowerMisc. PowerGross Receipts TaxDDF - 2-wireDDF Tab HN/ADigital Loop Carrier Investment ModelN/ADigital Loop Carrier Investment ModelN/AMultiplexer Investment ModelN/ASONET Investment ModelN/ASonet Investment ModelN/ASonet Investment ModelN/ASection 5N/ANonrecurring Cost DevelopmentN/ANonrecurring Cost DevelopmentN/ACost Summary-Nonrecurring Cost-2 wireN/ANonrecurring Cost Development-2 wireN/ANonrecurring Cost Development-2 wireN/ACost Summary-Nonrecurring Cost-4-wireN/ANonrecurring Cost Development-4 wireN/ACost Summary - Nonrecurring Cost-ISDNN/ASection 6N/AAssumptionsN/ASection 7N/AFactors & Loadings DescriptionN/AFactors & LoadingsTab I, Pg. 154Distributing Frame Cost - 2-wireTab I, Pg. 238Pole LoadingTab N, Pg. 243<	

;

# STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study Page #	Description	<u>Exhibit</u> Tab , Page #		Description
62	Factors & Loadings:			
	Labor Rate - ICSC	Tab P, Pg. 277	Column L	
	Labor Rate - Co. Install. & Mtnce.	Tab P, Pg. 277	Column L	
	Labor Rate - CPG	Tab P, Pg. 277	Column L	
	Labor Rate - WMC	Tab P, Pg. 277	Column L	
	Labor Rate - SSIM	Tab P, Pg. 277	Column L	
	Labor Rate - IMC	Tab P, Pg. 277	Column L	
	Labor Rate - OSPE	Tab P, Pg. 277	Column L	
	Labor Rate - NRC	Tab P, Pg. 277	Column L	
	Labor Rate - PICS	Tab P, Pg. 277	Column L	
	Labor Rate - ACAC	Tab P, Pg. 277	Column L	
	Labor Inflation - TELCO COE	Tab O, Pg. 269		
	Labor Inflation - TELCO ENGR	Tab O, Pg. 269		
63	Levelized Inflation Factors			
	Cost of Money	Tab C, Pg. 117		
	Inflation Factors	Tab K, Pgs. 198-211		
64	TELRIC Annual Cost Factor Sheet	Same Page as Tab	A, Pg. 2A	
	Cost of Money	Tab C, Pg. 117		
	Directly Attributed Shared & Common	Tab E, Pgs. 137-142	2	
	Ad Valorem & Other Taxes	Tab D, Pgs. 135-136	5	
	Plant Specific Factors	Tab C, Pgs. 67-134		
	Capital Cost Factors	Tab B, Pgs. 3-66		
65	Investment Inplant Factors			
	Pole & Conduit Loadings	Tab N, Pg. 243		
	All Other Factors	Tab J, Pgs. 161-162		

TELRIC-1


### FLORIDA

### UNBUNDLED LOOP

### COST STUDY DOCUMENTATION

2

## CONTENTS

SECTION A PROPRIETARY RATIONALE

SECTION 1 INTRODUCTION AND OVERVIEW

SECTION 2 DESCRIPTION OF STUDY PROCEDURES

SECTION 3 SUMMARY OF RESULTS

SECTION 4 COST DEVELOPMENT - RECURRING

.

SECTION 5 COST DEVELOPMENT - NONRECURRING

SECTION 6 SPECIFIC STUDY ASSUMPTIONS

SECTION 7 FACTORS AND LOADINGS

#### SECTION A

#### FLORIDA UNBUNDLED LOOP

#### PROPRIETARY RATIONALE

The Unbundled Loop Cost Study for the 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop contains actual unit cost information for discrete cost elements. Public disclosure of this information would provide BellSouth's competitors with an advantage. The data is valuable to competitors and potential competitors in formulating strategic plans for entry, pricing, marketing and overall business strategies. This information relates to the competitive interests of BellSouth and disclosure would impair the competitive business of BellSouth. For these reasons, the Unbundled Loop Cost Study is considered proprietary.

`

#### FLORIDA UNBUNDLED LOOP

#### INTRODUCTION AND OVERVIEW

This Total Element Long Run Incremental Cost (TELRIC) study is being provided to support 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop. The costs presented in this study are based on the TELRIC methodology established by the FCC's First Report and Order in CC Docket 96-98(FCC Order) released August 8, 1996.

The Unbundled cost elements referred to as a 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop represent the cost of the physical transmission facilities (or channel or group of channels on such facility) which extend from the main distributing frame connection in the end office to a demarcation point at the customer's premises, (i.e., the network interface). The cost of each facility is determined by loop characteristics as follows:

- type of cable(fiber or copper)
- plant type (aerial, buried, underground)
- size/gauge
- length

 $(\cdot)$ 

 $\left( \begin{array}{c} \\ \end{array} \right)$ 

- electronic equipment

Loop costs represent both feeder and distribution outside plant in a single line residence/single line business serving environment. The transmission facility terminates on the main distributing frame and does not enter the BellSouth switch. If the loop is served via digital loop carrier, a central office digital loop carrier terminal is required to convert the digital signal to voice grade analog for delivery to the Alternative Local Exchange Carrier (ALEC).

The Loop Cost Model is a database tool that houses all the facility characteristics described above and produces an average investment. Spreadsheets are used to convert the loop investments into a recurring cost.

A long run analysis is performed to ensure that the time period is sufficient to capture all forward looking costs affected by the business decision. The recurring costs presented in this study are levelized so as to be appropriate for the 1997 - 1999 study period. Nonrecurring costs follow the same convention and represent 1997 - 1999 level costs also. These costs are developed by using 1996 level TELRIC loadings, annual cost factors and labor rates designed to produce TELRIC results.

#### FLORIDA UNBUNDLED LOOP

#### DESCRIPTION OF STUDY PROCEDURES

This section describes the general principles for the development of Total Element Long Run Incremental Costs (TELRIC) supporting the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop.

The purpose of the TELRIC methodology established by the FCC order is to set the rates for interconnection and unbundled network elements. The basis for a TELRIC study is forward-looking long run economic cost methodology. TELRIC methodology anticipates pricing of elements in a wholesale network company. Many costs regarded as common or shared would be included as directly attributable in a TELRIC study. The FCC pricing methodology also specifies that, over and above TELRIC, the additional portion of forward looking common costs that cannot be directly attributed to any particular network element will be allocated among the cost elements. This TELRIC study includes both recurring (capital and operating expenses) and nonrecurring (provisioning) costs.

#### DEVELOPMENT OF RECURRING COSTS .

The monthly costs to BellSouth Telecommunications, Inc., resulting from the capital investments necessary to provide a cost element are called recurring costs. Recurring costs represent a forwardlooking view of technology and deployment and include capital and operating costs. While capital costs include depreciation, cost of money and income tax, operating costs consist of plant specific expenses and ad valorem taxes. These expenses contribute to the ongoing cost to the Company associated with the initial capital investment. Also included in the recurring TELRIC are shared and common costs directly attributable to the network element. Gross receipts tax is calculated on the TELRIC.

The first step in developing a TELRIC recurring cost study for the Unbundled Loop is to determine the forward-looking network architecture. Material prices for the cables and associated equipment are defined. Next, account specific Telephone Plant Indices are applied, when necessary, to trend investments to the base study period. In-plant factors are applied to material prices to develop installed investments which include engineering and installation (both telephone company and contractor) labor. The deployment probabilities and a reasonable projection of the actual fill utilization are also considered.

#### DEVELOPMENT OF NONRECURRING COSTS

Nonrecurring costs are "one-time" costs incurred as a result of provisioning, installing, and disconnecting the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop. The first step in developing nonrecurring costs is to determine the cost elements related to the study. These cost elements are then described by all of the individual work functions required to provision the cost element. The work functions can be grouped into four categories. These are service order, engineering, connect and test, and technician travel time. The work function times, as identified by individuals knowledgeable about and/or responsible for performing these functions, are used to describe the flow of work within the various work centers involved. Installation and provisioning costs are developed by multiplying the work time for each work function by the TELRIC labor rate for the work group performing the function.

The TELRIC labor rates are calculated as follows. Salary and wages, as used in the determination of TELRIC annual cost factors, are accumulated on a basis consistent with specific force groups. Shared costs attributable to salaries and wages are then accumulated on a basis consistent with the development of the respective force group's labor rate. A factor is then developed for each force group by dividing the attributed shared costs (human resources, office equipment, motor vehicles, land and building space, etc.) by the related salaries and wages. This factor is then applied to the salary and wage portion of the incremental labor rate for each force group, and the result is added to the incremental labor rate to determine the TELRIC labor rate.

Utilizing work functions, work times, and TELRIC labor rates, disconnect costs are calculated in the same manner as the installation costs. Since the labor costs will occur in the future, the current TELRIC labor rates are inflated to that future period in time and then discounted to the present. The discounted disconnect cost is added to the installation cost and gross receipts tax is applied to develop the nonrecurring cost.

The common cost allocation factor is applied to the nonrecurring TELRIC to produce the forward-looking nonrecurring economic cost, as defined by the FCC Order, which includes an appropriate share of common costs.

Г

.

. .

#### FLORIDA UNBUNDLED LOOP

#### SUMMARY OF RESULTS

•

This section contains a cost summary for the 1997-1999 Total _ Element Long Run Incremental Costs (TELRIC) for both recurring and nonrecurring cost elements studied for the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop.

## FLORIDA UNBUNDLED LOOP

### SUMMARY OF RESULTS

	•		
	Monthly <u>Cost</u>	Nonrecur: <u>First</u>	ring Cost <u>Additional</u>
2-Wire Analog Voice Grade Loop			
TELRIC	\$22.35 (~ 40)	\$274.21 (pq 51)	\$137.34 (pg.51)
Common Cost Allocation Factor	1.0804	1.0804 *	1.0804
Total	\$24.15	\$296.26	\$148.38
4-Wire Analog Voice Grade Loop			-
TELRIC	\$40.76 . ( <i>p</i> 941)	\$539.96 (pq53)	\$190.99 ( <i>p</i> 953)
Common Cost Allocation Factor	1.0804 *	1.0804*	1.0804 *
Total	\$44.04	\$583.37	\$206.35
2-Wire ISDN Digital Grade Loop			
TELRIC	\$35.68	\$499.71	\$424.64

TELRIC	\$35.68 (p94x)	\$499.71 (pg 5.5)	\$424.64 (pg 55)
Common Cost Allocation Factor	1.0804*	1.0804*	1.0804 *
Total	\$38.55	\$539.89	\$458.78

l

#### FLORIDA UNBUNDLED LOOP

#### COST DEVELOPMENT - RECURRING

This section describes the development of the recurring Total Element Long Run Incremental Costs(TELRIC) for the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop.

Generally, cost development is outlined in Section 2. Network architecture is determined, the necessary equipment is identified, material prices are obtained, factors, utilization and loadings are applied and the result is levelized for the study period. TELRIC annual cost factors are then applied to convert the investment to cost.

The following workpapers show how a typical loop investment is developed. From all loop investments an average loop investment is created and then, as described above, annual and monthly costs are developed.

# LUOP COST DEVELOPMENT PROCEDURES





• .

,

15

۰.

	j j	Distric	t: Brou	ard -	Fort Laud	lerdale		
I TEUT	*: 0002 3053609149 FESIDENCE					u U	. <b>C.:</b> D SOC: 1	RBHFLMA Fr
VL 63	F1 Informat	ion	1F2	Inform	ation		IF3 In	formation
shle	FG28		1575	1WFB			<b>-</b>   1	
air ddr	3930 5751 WINSTON F	ARKBLVI	110: 1 (MR	5460 M	IW 55TH BL	ΨÞ.	 	7
				63.	Length	-Plat		
FRC	Facility 						 	CI MUX
<u>7.27</u>	PECCOLLA AIDE						 	
<u>j</u> jr	CHOLE	፲	-60-		945		 	
FSC	LABLE						<b> </b>	
Fic	(ABLE				- 731		 	[*
Fic	CABUE		64-		2,62,0		i	
<u>[; ] ( </u>	CHORE		60		2000		İ	/
Fac	CABLE	<u> </u>	<u></u>		3149	ļ		
Fisc	LADUE	E-	36-	 	2359	( 		
Fac	CAOLE	<u> </u>	36	 	4633	 		
ےد۲	CABLE	F	<u></u>	 	3737			
FSC	CABLE	E	36	! 	<u> </u>			  ~~~~~~
FSC	CABLE	<u>F</u>	30		_ 2960_			
F-222	CAIGUET	E			1600	1		
<u> F 5 L</u>	LABLE	_ <u>F</u>	1-30	 				 
Fic	LABLE	E	178-	 	1010			
FAL	LABLE		<u>  18 -</u>	1 	<u></u>			
FASL	LAIBUE	F	<u>_</u>	 	- 700			
FLL	LABLE	E	1-18		2232			
File	CHALL	E	1-1K	! 	905			 
FLL	LAGLE	1_ <u>F</u>	118-		482			

Ł

/ 1

6

٠

Т

		-						
FRC	Facility	Sec.	Size	: Ga.	: Length	: Flat		:
Fasc	CHOLE		18	; ; ;	<u>572</u>			
Fil	CABLE	F	12	: :	<u>692</u>	; ;	: :	
<u>F45c</u>	CABLE	F	12-		2604	: :	 	:
1 <u>7112</u>	CABLE	E	12	; ;	2334	: :	: :===================================	:
FASC	CABUE	<u> </u>	12-	: 	909	: :	1	:
Fasc	CHBLE	F	12		790	: : :		•
Fác	CABLE	=	8		<u>5676</u>	{		:
- <u>\c</u>	REGENERATOR					CLLI	MUX AT RT.	:
<u>5</u> C	CABUE	E	<u>600</u>	_ <u>ما 7</u>	40	: :	; ;	;
<u>ā</u> (	CABLE	F	<u>(600)</u>	24	25		; ;	:
456	<u>X Bax</u>	<u> </u>	<u> 2692</u>			 		:
•	aneli					بر 	; ;	:
								:
-							· { ·	:
	·		· ·	· · · · · · · · · · · · · · · · · · ·				:
							· · · · · · · · · · · · · · · · · · · ·	•
								:
								:
								:
							;	•
				:				•

"9543609149",2,1,"45C","Buried Copper Cable",1,600,24,20,"","" "9543609149",2,2,"45C","Buried Copper Cable",1,900,26,950,"","" "9543609149",2,3,"45C","Buried Copper Cable",1,400,26,325,"","" "9543609149",2,4,"45C","Buried Copper Cable",1,200,26,1700,"","" "9543609149",2,5,"12C","Building Entrance Copper Cable",1,50,26,190,"","" "9543609149",2,6,"12C","Building Entrance X-Box",1,50,0,0,"MR 5460 NW 55TH BLVD","" "9543609149",3,1,"5C","Underground End Section or Bridged Tap",4,600,26,1990,"","TW" "9543609149",3,2,"45C","Buried End Section or Bridged Tap",4,600,26,645,"","=D" "9543609149",3,3,"45C","Buried End Section or Bridged Tap",4,600,24,20,"",""



٠

Loup Investment Model - Version 1.0

## LOOP COST STUDY - CA' 3 MATE AL INVESTMENTS

FLORIDA LOUP SAMP #: 2

L	LOOP # :2.00 STATE: FL SVC DESC: Florida Loop Survey Circuit CIRCUIT ID : 3053609149 CLLI : DRBHFLMA CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 7 CLASS OF SVC : RESIDENCE DLC & MUX LOADINGS : B											
			ROU	TE LENGTH : 52,	,908 ROUTE MILE : + 10.02	Alf	( MILE	5: 6.16				
Seg	Item	Category	Field Code	Pid	Description	Feeder/Dist	Size	Gauge/Mode	Plcment/DB	Units	Unit Inv	
	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	971.00	\$1.69	
		Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	845.00	\$1.69	
	1	Fiber	F5C	FOCALLA0DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	951.00	\$1.69	
	- 1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	3,256.00	\$1.69	
	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	3,886.00	\$1.69	
		Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	3,148.00	\$0.45	
	1	Fiber	F5C	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	2,359.00	\$0.45	
	1	Fiber	F5C	FOCALLA0DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	4,653.00	\$0.45	
- 0		Fiber	ESC	FOCALLAODB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	3,757.00	\$0.45	
		Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	62.00	\$0.45	
11	1	Fiber	F5C	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40db	2,860.00	\$0.50	
	1	Fiber	F22C	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40db	1,600.00	\$0.50	
12		Fiber	FSC	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40db	240.00	\$0.50	
14	1	Fiber	F5C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	1,818.00	\$0.48	
15	1	Fiber	F5C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	1,652.00	\$0.48	
16	1	Fiber	F45C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18 .	Sgl	.40db	700.00	\$0.48	
17	1	Fiber	F22C	FOCALLA0DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	2,232.00	\$0.48	
18	1	Fiber	F22C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	509.00	\$0.48	
19	1	Fiber	F22C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	482.00	\$0.48	
20	1	Fiber	F45C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	572.00	\$0.48	
21	1	Fiber	FSC	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40db	692.00	\$0.48	
22	1	Fiber	F45C	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40db	2,604.00	\$0.48	
23	1	Fiber	F22C	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40db	2,834.00	\$0.48	
24	1	Fiber	F45C	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40db	909.00	\$0.48	
25	1	Fiber	F45C	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40db	790.00	\$0.48	
26	1	Fiber	F5C	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40db	5,276.00	\$0.48	
28	1	Fiber	F5C	85CAVG	Underground Fiber Cable - Aver	F	60	Sgl	.40db	40.00	\$1.69	
29	1	Fiber	F45C	845CAVG	Buried Fiber Cable - Average Siz	4	30	Sgl	.40db	25.00	\$0.50	
31	1	Copper	45C	600BTELRIC	26 Gauge Cable - TELRIC	D	600	26	B	20.00	\$2.92	
32	1	Copper	45C	900BTELRIC	26 Gauge Cable - TELRIC	D	900	26	В	950.00	\$4.29	
33	1	Copper	45C	400BTELRIC	26 Gauge Cable - TELRIC	D	400	26	B	325.00	\$2.07	
34	1	Copper	45C	200BTELRIC	26 Gauge Cable - TELRIC	D	200	26	В	1,700.00	\$1.04	
35	1	Copper	12C	50ATELRIC	26 Gauge Cable - TELRIC	D	50	26	R	190.00	\$0.38	

+ •

.

•

20

•



**.** 

.

•

## TAB C

### **Conversion of Cable Sheath Investments to DS0-equivalent Investments**

The Loop Investment Model stores cable investments at the actual price which BellSouth Telecommunications, Inc. currently pays for each cable type. The investments are maintained at a "sheath foot" level and must be converted to a circuit-level (DS0-equivalent) investment before loop costs can be developed.

The first step in developing a circuit-level cable investment is to determine the number of copper pairs or fiber strands which are typically utilized for a given cable. This is accomplished by applying the following state-specific projected actual utilization percentages to the cable size (# of pairs or strands):

<u>Cable Type</u>	<u>Placement</u>	Utilization Percentage	<u>s</u>
Copper	Feeder	65.7%	
Copper	Distribution	38.8%	
FIDEL	reeder	74.070	

For example:

394 pairs will typically be utilized in a 600 pair copper cable when it is placed as feeder.233 pairs will typically be utilized in a 600 pair copper cable when it is placed as distribution.44.4 strands will typically be utilized in a 60 strand fiber cable when it is placed as feeder.

The second step in developing a circuit-level cable investment is to determine the number of DS0-level circuits supported by the utilized copper pairs or fiber strands as determined above. This is accomplished by applying the following typical DS0 circuit counts to the number of utilized copper pairs or fiber strands:

<u>Cable Type</u>	Placement	2-wire DS0-equivalent Circuits
Copper	Feeder	1.0
Copper	Distribution	1.0
Fiber	Feeder	165.0

For example:

394 pairs will support 394 DS0-equivalent circuits in a copper feeder cable. 44.4 strands will support 7,326 DS0-equivalent circuits in a fiber feeder cable.

-

TAB C Page 2

The third step in developing a circuit-level cable investment is to divide the sheath foot investment by the DS0-equivalent count for the cable and multiply the circuit-foot investment by the number of cable feet.

•

For example:

600 pair buried copper distribution cable: # of DSO-equivalent circuits: Conversion from sheath to circuit investment: # of cable feet: Total circuit-level cable investment: \$ 2.92 per sheath foot 600 * 38.8% = 232.8 DS0-equivalent circuits \$ 2.92/232.8 = \$ .012543 per circuit foot 20 20 * \$.012543 = \$ .25

{Loop segment #31, Item #1 in the sample circuit data and results, Tab E}

60 strand underground fiber feeder cable:	\$ 1.69 per sheath foot
# of DS0-equivalent circuits:	60 • 74% • 165 = 7,326 DS0-equivalent circuits
Conversion from sheath to circuit investment:	\$ 1.69/7,326 = \$.000231 per circuit foot
# of cable feet:	971
Total circuit-level cable investment:	971 • \$.000231 = \$ .22

{Loop segment #1, item #1 in the sample circuit data and results, Tab E}

## TAB D

2

24

-

۰.

### TAB D

## Development of Installation, Engineering, Electronic Equipment and Exempt Material Investments Associated with Cable Placement

After developing circuit-level cable investments, the model computes installation, engineering, and exempt material investments associated with cable placements. This is accomplished through the use of in-plant factors which are state and field reporting code specific.

For example:

Field Code	Investment Description	In-plant Factor
45C	Telco Installation Labor -	
	buried copper cable	
45C	Telco Engineering Labor-	
	buried copper cable	$\rangle$
45C	Contractor Installation Labor-	1
	buried copper cable	
45C	Exempt Material-	
	buried copper cable	
45C	Support Loading	
	Right of Way (ROW)	]

Circuit-level cable investment: \$.25 {20ft of 600 pair buried copper distribution cable; Loop segment #31, item #1 in the sample circuit data and results, Tab E}

Calculations:

Compute the Total Material Investment: \$ .25 / (1-exempt material factor) = \$ .25/

Exempt Material Investment: Total material investment - Cable investment =

Telco Installation Labor Investment: Total material investment * Telco installation factor =

Telco Engineering Labor Investment: Total material investment * Telco engineering factor =

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

TAB D Page 2

Contractor Installation Labor Investment: Total material investment * Contractor installation factor =

Support Loading Investment: Total material investment * ROW factor =

### TOTAL INVESTMENTS FOR THIS CABLE SEGMENT:

45C \$ 2.00

### **ELECTRONIC EQUIPMENT:**

Following the development of total cable segment investments, the model pulls in electronic investments which have been developed in the Fundamental Digital Loop Carrier Investment Model and the Fundamental Multiplexer Investment Model (see Tab H for a description of these investment models). These investments are stored in the model at a DS0-equivalent level and are design specific.

A loop design number is assigned to each survey circuit as it is initially loaded into the Loop Investment Model. Each survey circuit's design is determined by the characteristics of the feeder cable segments (copper/fiber, presence of a building terminal, presence of intermediate muxing, etc.) The fourteen possible designs are listed below:

- 1 All copper loop (no electronic equipment)
- 2 All copper loop which terminates in a building terminal (no electronic equipment)
- 3 All fiber in the feeder route non-integrated digital loop carrier
- 4 All fiber in the feeder route integrated digital loop carrier
- 5 #3 with intermediate muxing
- 6 #4 with intermediate muxing
- 7 #3 terminates in a building terminal
- 8 #4 terminates in a building terminal
- 9 #7 with intermediate muxing
- 10 #8 with intermediate muxing

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

Design descriptions continued:

( · - )

- 11 Fiber feeder to a remote terminal with copper feeder to the interface non-integrated digital loop carrier
- 12 Fiber feeder to a remote terminal with copper feeder to the interface integrated digital loop carrier
- 13 #11 terminates in a building terminal
- 14 #12 terminates in a building terminal

The sample circuit shown in this documentation is a design # 3. The electronic investments shown for this circuit are in Tab E, page 5, Segments #35 and #36. See page 4 (Tab D) for a diagram of these designs.

TAB D Page 4



TAB E

CIRCUIT ID : 3053609149 CLLI : DRBHFLMA LOOP # : 2.00 STATE: FL SVC DESC: Florida Loop Survey Circuit DLC & MUX LOADINGS : B CLASS OF SVC: RESIDENCE CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 7 10.02 AIR MILES : 6.16 ROUTE LENGTH : 52,908 **ROUTE MILE:** F/D Pl/db Units Unit Inv Size Gg/Md М/І FRC Pid Гуре Description Totalinv ltem ieg F 971 CABLE FB-OPT ALL 40DB 60 60 Sgl .40d \$.0002 FOCALL40D DV \$0.22 м F5C 1 F n/a 1 n/a n/a 2 М F5C EXEMPT_MA D٧ Exempt materials loadings F 1 DV n/a n/a n/a 4C SUPPORT_L Conduit ldg for undg 3 B F 1 4 L F5C INPLANT_E DV Telco engineering labor n/a n/a n/a F n/a n/a n/a 1 5 T F5C INPLANT_IN DV Telco installation labor Contractor engineering & installation labor F n/a n/a 1 F5C INPLANT_C D٧ n/a 6 L F 60 .40d 845 \$.0002 \$0.19 F5C DV CABLE FB-OPT ALL 40DB 60 Sgl 1 M FOCALL40D Exempt materials loadings F 2 n/a n/a n/a 1 2 М F5C EXEMPT MA DV F n/a n/a 1 n/a 3 B 4C SUPPORT L DV Conduit ldg for undg 2 DV F n/a n/a n/a 1 4 L F5C INPLANT_E Telco engineering labor 5IL F5C INPLANT IN DV Telco installation labor F n/a n/a n/a 1 2 Contractor engineering & installation labor F n/a n/a 1 F5C DV  $\pi/a$ 6 L INPLANT_C D٧ CABLE FB-OPT ALL 40DB 60 F 60 Sgl .40d 951 \$.0002 \$0.22 3 Μ F5C FOCALL40D 1 Exempt materials loadings F 2 М F5C EXEMPT MA DV n/a n/a n/a 1 Conduit ldg for undg 3 B 4C SUPPORT_L DV F n/a n/a n/a 1 DV F 4 Ĺ F5C INPLANT_E Telco engineering labor n/a n/a n/a 1 F5C 5 L INPLANT_IN DV F n/a n/a n/a 1 Telco installation labor 6 L F5C INPLANT C DV Contractor engineering & installation labor F n/a n/a n/a 1 \$.0002 \$0.75 1 М F5C FOCALL40D DV CABLE FB-OPT ALL 40DB 60 F 60 Sgl .40d 3.256 2 м F5C EXEMPT_MA DV Exempt materials loadings F n/a n/a n/a 1 3 B 4C SUPPORT L DV Conduit ldg for undg F n/a n/a n/a 1 4 L F5C INPLANT_E D٧ Telco engineering labor F n/a n/a n/a 1 5 L F5C INPLANT IN D٧ F n/a n/a n/a 1 Telco installation labor 6 F5C INPLANT_C DV Contractor engineering & installation labor F n/a n/a n/a 1 L \$0.90 1 M F5C FOCALL40D DV CABLE FB-OPT ALL 40DB 60 F 60 Sgl .40d 3,886 \$.0002 F5C DV F n/a n/a2 M EXEMPT_MA Exempt materials loadings n/a 1 3 В 4C SUPPORT L D٧ Conduit ldg for undg F n/a n/a n/a 1 4 L F5C INPLANT_E DV Telco engineering labor F n/a n/a  $\pi/a$ 1 1 5 L F5C INPLANT IN DV Telco installation labor F n/a n/a n/a F5C INPLANT_C DV Contractor engineering & installation labor n/a 1 5 6 L F n/a n/a .40d 3,148 \$.0001 \$0.32 F5C FOCALLAOD DV CABLE FB-OPT ALL 40DB 36 F 36 Sgl 6 1 M 6 2 М F5C EXEMPT_MA F n/a 1 DV Exempt materials loadings n/a n/a F 6 3 B 4C DV n/a 1 SUPPORT L Conduit ldg for undg n/a n/a F5C INPLANT_E Telco engineering labor n/a 1 6 4 L D٧ F n/a n/a 6 5 L F5C INPLANT_IN DV F n/a n/a 1 Telco installation labor n/a Contractor engineering & installation labor 6 L F5C INPLANT_C DV F n/a n/a n/a 1 2,359 \$ 0001 \$0.24 CABLE FB-OPT ALL 40DB 36 .40d 7 1 м F5C FOCALL40D DV F 36 Sgl 7 2 M F5C DV F n/a n/a n/a ι EXEMPT_MA Exempt materials loadings B 4C SUPPORT_L DV F n/a l 3 Conduit ldg for undg n/a n/a DV

n/a

1.

n/a

F

n/a

ı

sday, September 26, 1996

F5C

t.

4

INPLANT_E

Telco engineering labor

#### Page 1

.36

Thursday, September 26, 1996

## LOOP INVESTMENT RESULTS FOR LAFL2

Page 2

SVC DESC : Florida Loop Survey Circuit CIRCUIT LEVEL : DS0 ROUTE LENGTH : 52,908

ROUTE MILE:

DESIGN: 7 CLASS OF SVC: RESIDENCE AIR MILES : 10.02

CIRCUIT ID : 3053609149 CLLI: DRBHFLMA DLC & MUX LOADINGS : B 6.16

Seg	ltem	M/L	FRC	Pid	Гуре	Description	ſ/D	Size	Gg/Md	Pl/db	Units	Unit Inv	Totalinv
7	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
8	1	М	F5C	FOCALLAOD	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	4,653	÷ 0001	\$0.48
8	2	м	F5C	EXEMPT_MA	DV .	Exempt materials loadings	F	n/a	n/a	n/a	1		
8	3	в	4C	SUPPORT_L	DV	Conduit ldg for undg 🔹 🔹	F	n/a	n/a	n/a	1	-	
8	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1	-	
8	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1	-	
8	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
9	1	м	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	3,757	\$.0001	\$0.38
9		М	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	•••	
9	3	В	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1	_	
9		L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1	-	
9	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1	-	
9	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
10	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	62	\$.0001	\$0.01
10	2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	•	
10	3	В	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1	-	
	- 4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
10	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
-		Ĺ	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1	_	
11	1	м	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgi	.40d	2,860	\$.0001	\$0.39
11	2	М	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	· 1		
11	3	в	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1	—	
11	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
11	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1	_	
11	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	п/а	n/a	n/a	1	<b>—</b>	
12	1	м	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	1,600	\$.0001	\$0.22
12	2	м	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a -	1		
12	3	В	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a'	n/a	1	F I	
12	4	L ·	F22C	INPLANT_E	DV	Telco engineering labor	F·	n/a	n/a	n/a	1	Γ	
12	5	L	F22C	INPLANT_IN	DV.	Telco installation labor	F	n/a	n/a	n/a	1	Ţ	
12	6	L	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1	[	
13	· 1	м	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	240	\$.0001	\$0.03
13	2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		-
13	3	В	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
13	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
13	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
-	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
14	1	м	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	1,818	\$.0002	\$0.40
-	i 2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	<u> </u>		ļ
14	3	8	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
14	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1	-	

Thursday, September 26, 1996

M/L

ltem

FRC

## LOOP INVESTMENT RESULTS FOR LAFL2

Description

#### Page 3

LOOP #: 2.00 STATE: FL SVC DESC: Florida Loop Survey Circuit CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 7 CLASS OF SVC: RESIDENCE 52,908 ROUTE MILE : 10.02 AIR MILES : **ROUTE LENGTH:** 

Pid

Гуре

F n/a n/a

F/D Size

CIRCUIT ID : 3053609149 CI.LI : DRBHFLMA DLC & MUX LOADINGS : B

6.16

Gg/Md Pl/db Units Unit Inv

1

n/a

14	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		· `
14	- 6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		••
15	1	М	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	1,652	\$.0002	\$0.36
15	2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	_	
15	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
15	- 4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
15	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
15	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
16	1	М	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	700	\$.0002	\$0.15
16	2	М	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
16	3	В	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
16	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
16	5	L	F45C	INPLANT_IN	D۷	Telco installation labor	F	n/a	n/a	n/a	1		
16	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
17	1	М	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	2,232	\$.0002	\$0.49
ł	2	М	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	•	
17	3	B	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
17	4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	п/а	n/a	n/a	1		
- `	5	Ĺ	F22C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
17	6	L	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1,		
18	1	м	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	509	\$.0002	\$0.11
18	- 2	м	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	••••••••••••••••••••••••••••••••••••••	
18	3	В	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	. 1		
18	4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
- 18	5	L	F22C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
18	6	L ·	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
19	1	М	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18 ·	Sgi	.40d	482	\$.0002	\$0.11
19	2	м	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a`	n/a	1		
19	3	B	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
19	- 4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
19	5	L	F22C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
19	6	L	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
20	1	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	572	\$.0002	\$0.12
20	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
20	3	8	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
• •	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	<u> </u>		
20	2	5 L	F45C	INPLANT_IN	I DV	Telco installation labor	F	n/a	n/a	n/a	1		
20	1	5 L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		<u> </u>
ľ	, 1	м	F5C	FOCALLAOD	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgi	.40d	692	\$.0003	\$0.23
21	:	2 M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
1-11	<u> </u> ;	il R	40	STIPPOPT I	Inv	Conduit 1de for unde	٦F	1.1.	n/a	n/a	1 1	1.	I •

----

Totaliny

Thursday, September 26, 1996

## LOOP INVESTMENT RESULTS FOR LAFL2

#### Page 4

P#: 2.00 STATE: FL SVC DESC: Florida Loop Survey Circuit CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 7 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS : B

ROUTE LENGTH: 52,908 ROUTE MILE:

10.02 AIR MILES :

CIRCUIT ID : 3053609149 CLLI : DRBHFLMA

6.16

Sec	ltem	<u>M/L</u>	FRC	Pid	Гуре	Description	F/D	Size	Gg/Md	PI/db	Units	Unit Inv	Totalinv
21	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
21	5	- L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
21	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
22		м	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	2,604	\$.0003	- \$0.85
22	2	м	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
22	3	В	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
22	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
22	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
22	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		<u> </u>
23	1	М	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	2,834	\$.0003	\$0.93
23	2	М	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
z	3	В	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
23	4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
23	5	L	F22C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
23	6	L	F22C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
	1	М	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	909	\$.0003	\$0.30
- 1	2	м	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1	L	
24	3	В	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1	<b></b>	
╞	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
24	S	L.	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1,	<u> </u>	-
24	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
25	1	м	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F_	12	Sgl	.40d	790	\$.0003	\$0.26
25	2	м	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	ri/a	n/a	n/a	1		
25	3	B	F45C	SUPPORT_L	DV	Pole ldg for aerial	F_	n/a	n/a	n/a		<u> </u>	
25	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
25	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a		<b> </b>	
25	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a			
26	1	м	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	5,276	\$.0002	\$1.15
26	2	м	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a		<u> </u>	
26	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a		<b>_</b>	
26	1 . 4	L L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	<b>└</b>	<b>↓</b>	
26		5 6	F5C	INPLANT_IN	I DV	Telco installation labor	F	n/a	n/a	n/a	<u> </u>	╃╼	
26		5 L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a		n/a		\$ 0002	50.01
21	3	ιм	F5C	85CAVG	DV	Underground Fiber Cable - Average Size		60	5g1	.400	40		
2	3	2 M	F5C	EXEMPT_MA		Exempt materials loadings		n/a		n/a	$+-\frac{i}{1}$	+	
2	3	3 B	4C	SUPPORT_L	DV	Conduit ldg for undg		n/a		11/4		+-	-
1		4 L	FSC .	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a		+-	-
2	8)	5 L	FSC	INPLANT_IN	1 DV	Telco installation labor		n/a		10/2			-
		6 L	F5C	INPLANT_C	DV	Contractor engineering & installation labor		1/4	Sal	40.1		5.000	\$0.00
2	9	۱М	F45C	845CAVG	DV	Buried Fiber Cable - Average Size	F		10/2				+
2	9	2 M	F45C	EXEMPT_M	ADV	Exempt materials loadings	ſ	n/a		a		<u>}</u>	<u>}</u>

## Thursday, September 26, 1996 LOOP INVESTMENT RESULTS FOR LAFL2

LOOP #: 200 STATE: FL SVC DESC: Florida Loop Survey Circuit CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 7 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS : B

CIRCUIT ID : 3053609149 CLLI : DRBHFLMA

ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES :

6.16

Seg	ltem	M/L	FRC	Pid	Гурс	Description	F/D	Size	Gg/Md	Pi/db	Units	Unit Inv	Totalinv
29	3	ß	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
29	4	Ĺ	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
29	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1	_	
29	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
35	2	В	257C	DLC Equipm	DV	MCE&P	F	n/2	n/a	co	1		•
35	3	В	20C	DLC Equipm	DV	Land	F	n/a	n/a	0	1		
35	4	В	10C	DLC Equipm	DV	Building	F	n/a	n/a	co	1		
35	5	B	257C	DLC Equipm	DV	26 Gauge Cable - TELRIC	F	n/a	n/a	RT	1		
35	6	B	257C	DLC Equipm	DV	Power	F	n/a	n/a	RT	1		
36	1	В	257C	MUX Equipm	DV	Multiplexer, DSX-1 Panel, fiber terminal	F	n/a	n/a	00	1	•	·
36	2	В	257C	MUX Equipm	DV	MCE&P	F	n/a	n/a	co	1		
36	3	В	20⊂	MUX Equipm	DV	Land	F	n/a.	n/a	CO	1		
36	4	В	10C	MUX Equipm	DV	Building	F	n/a	n/a	0	1		
36	5	B	257C	MUX Equipm	DV	Multiplexer, DSX-1 Panel, fiber terminal	F	n/a	n/a	RT	1		
36	6	в	257C	MUX Equipm	DV	Power	F	n/a	n/a	RT	1		1
INVESTMENT SUBTOTAL FOR INV TYPE: DV									\$282.0				

INVESTMENT SUBTOTAL FOR: FEEDER

\$282.01

Seg	ltem	M/L	FRC	Pid	Type	Description	F/D	Size	Gg/Md	РУдь	Units	Unit Inv	Totalinv
31	1	М	45C	600BTELRIC	DV	26 Gauge Cable - TELRIC	D	600	26	В	20	\$.0125	\$0.25
31	2	м	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	п/а	1		
31	3	В	45C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		
31	4	Ĺ	45C	INPLANT_E	DV	Telco engineering labor	D	n/a	n/a	n/a	1		
31	5	L	45C	INPLANT_IN	DV	Telco installation labor	D	n/a	n/a	n/a	1		_
31	6	L	45C	INPLANT_C	DV	Contractor engineering & installation labor	D	n/a	n/a	n/a	1		
32	1	М	45C	900BTELRIC	DV	26 Gauge Cable - TELRIC	D	900	26	B	950	\$.0123	\$11.67
32	2	М	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
32	3	В	45C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		_
32	4	L	45C	INPLANT_E	DV	Telco engineering labor	D	n/a	n/a	n/a	1		_
32	5	L	45C	INPLANT_IN	DV	Telco installation labor	D	n/a	n/a	n/a	1		_
32	6	L	45C	INPLANT_C	DV	Contractor engineering & installation labor	D	n/a	n/a	n/a	1	·	
33	1	м	45C	400BTELRIC	DV	26 Gauge Cable - TELRIC	D	400	26	В	325	\$.0133	\$4.33
33	2	м	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1	Ĺ	
- 33	3	В	45C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1	<u> </u>	
	4	L	45C	INPLANT_E	DV	Telco engineering labor	D	n/a	n/a	n/a	1		
33	5	L	45C	INPLANT_IN	DV	Telco installation labor	D	n/a	n/a	n/a	1	L	
.33	6	L	45C	INPLANT_C	DV	Contractor engineering & installation labor	D	n/a	n/a	п/а	1	5	↓
Г	1 1	м	45C	200BTELRIC	DV	26 Gauge Cable - TELRIC	D	200	26	В	1,700	5.0134	\$22.78
34	2	м	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	۱ ۱		
<u>⊢</u>	+	+	+	+	100	LOOULL Caburdan	To	1	10/0	In/a	1 1		

Page 5

Thu	rsday,	Septe	ember 2	6, 1996		LOOP INVESTMENT RES	ULTS FO	OR	LAF	L <b>2</b>				Page 6
10(	* OOP #: 2.00 STATE: FL SVC DESC: Florida Loop Survey Circuit CIRCUIT ID: 3053609149   CIRCUIT TYPE: V CIRCUIT LEVEL: DS0 DESIGN: 7 CLASS OF SVC: RESIDENCE DLC & MUX   ROUTE LENGTH: 52,908 ROUTE MILE: 10.02 AIR MILES: 6.16										CLLI : D	RBHFLMA VGS : B		
Seg	ltem	M/L	FRC	Pid	Гуре	Description		F/D	Size	Gg/Md	Pl/db	Units	Unit Inv	Totalinv
34	4	L	45C	INPLANT_E	DV	Telco engineering labor		D	n/a	n/a	n/a	1		
34	5	L	45C	INPLANT_IN	DV	Telco installation labor		D	n/a	n/a	n/a	1		······
34	6	L	45C	INPLANT_C	DV	Contractor engineering & installat	ion labor	D.	n/a	n/a	n/a	1		
35	1	М	12C	50ATELRIC	DV	26 Gauge Cable - TELRIC		D	50	26	R	190	\$.0196	\$3.72
35	7	М	12C	EXEMPT_MA	DV	Exempt materials loadings	•	D	п/а	n/a	n/a	1		1
35	8	L	12C	INPLANT_E	DV	Telco engineering labor	<u>_</u> *	D	n/a	n/a	n/a	1		]
35	9	L	12C	INPLANT_IN	DV	Telco installation labor		D	n/a	n/a	n/a	1		]
35	10	L	12C	INPLANT_C	DV	Contractor engineering & installat	ion labor	D	n/a	n/a	n/a	1		]
INVESTMENT SUBTOTAL FOR INV TYPE: DV \$349.												\$349.20		
INVESTMENT SUBTOTAL FOR: DISTRIB \$349. UTION											\$349.20			

*

LOOP MAKEUP INVESTMENT TOTAL: \$631.21

.

•

## TAB F

·

•

,

36

۰.

.

## Computation of Average Loop Investments by Class of Service

After developing investments for each circuit in the loop survey, investment dollars are totaled by field reporting code for Residence and Business circuits separately. The totals are then divided by the number of survey circuits for residence and business. The results represent the average or typical investment for each field reporting code for a Residence and Business circuit.

The weighted loop investment is developed by multiplying the average investment for Residence and Business by the percent of residence and business lines in service at the time the survey circuits were randomly selected for the loop survey. For example, the resulting average investment for aerial metallic cable (12C & 22C - feeder and distribution) is for the 2-Wire Analog Voice Grade Unbundled Loop.

Private/Proprietary: No use or disclosure outside BellSouth except by written agreement

37

TAB F

Seepg 40 Ln. 116, Colum D
## TAB G

,

6

_

#### **Overview of Recurring Cost Spreadsheet Methodology**

The following spreadsheets reflect the Unbundled 2-wire Analog Voice Grade Loop cost, the 4-Wire Analog Voice Grade Loop cost, and the 2-Wire ISDN Digital Grade Loop cost. The cost methodology is as follows:

#### Cost Methodology:

 The average investment (Column D) by Field Reporting Code (FRC) is provided by the loop investment model for Residence and Business. The average investment represents the combined feeder and distribution investment per circuit. The average investment per circuit includes the appropriate state sales tax. The investments are then summed.

The spreadsheet provides a Weighted Average Residential and Business Loop Cost. The average investment (Column D) is developed by weighting the combined feeder and distribution average investment for Residence and the combined feeder and distribution – average investment for Business by the respective residence or business percentage of access lines in service at the time the circuits were randomly selected for the loop survey.

- 2) Each average investment is multiplied by a levelized investment inflation factor to determine the forward-looking levelized investment over a three year period.
- 3) The annual TELRIC associated with each investment is determined by multiplying the levelized investment by the TELRIC annual cost factors. The annual cost for all FRCs is summed and then divided by 12 to determine the monthly cost.
- 4) The total levelized monthly cost includes loop associated cost additives (i.e., subscriber line testing and distributing frame cost) as well as Gross Receipts Tax.

FTE2W11X.XLS

#### 9/27/96

	A	В	D	E	F	G	н
97	Combined Feeder & Distribution						
98	TELRIC / 100% Nonintegrated - 2 Wire Analog Voice Grade						
99	Weighted Residential & Business Loo	p Cost	- 5	ee po. 12	ર		1
100			5		,	- 1 - 0	A
101	State:	Fiorida		~~		TabC,	19.11
102				Levelized		Sop Pr.	64
103				Investment	l	and y	
104			Average	Inflation	Levelized /	TELRIC	
105			Investment	Factor	Investment	ACF	TELRIC
106	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	(O*E)	(11.25%)	(F*G)
107					•	$\sim$	
108	land	20C		1.059		0.1493	
109							
110	Buildings	10C		1.059		0.1720	
111	Contingo						
112	Digital Circuit-Bair Gain	257C D257C F257C		0.953		0.2695	
112	Digital Olivert all Gall						
114	Palat	10		1.036		0.2163	
114	roles						1
146	Andral Cable Metallic	220 120		1.022		0.3400	
447	Aerial Cable-Metallic	220, 120					
440	Andal Cable Fiber	1000 D000 E000 T000 E00		0999 N		0 2137	
110	Aenai Caole-Fiber	8220, D220, F220, 1220, 122		0.000		0.2101	
119		8120, D120, F120, 1120					
120	Lindeman and Cable Metallie	50		1 019		0 2791	
121	Underground Cable-Metallic	50		1.013		0.2101	
122	Independent Cable Fiber			0.980		0 2001	
123	Underground Cable-Hiber	830, D30,F30,130		0.800		0.2001	
124		450		1.020		0.2050	
125	Buried Cable-Metallic	450		1.020		0.2930	
126				4 029		0 1072	
127	Buried Cable-Fiber	8450, 0450, F450, 1450		1.050		0.1975	
128				1 040		0 2204	
129	Submarine Cable-Metallic	60		1.013		0.2304	
130	<b>.</b>			4 000		0 3240	
131	Submarine Cable-Fiber	86C, D6C, F6C, 16C		1.030		0.2310	
132				4.042		0 2229	
133	Intradidg Ntwk-Metallic	520		1.012		0.2330	
134		ACAO DE00 2000 7000		0.000		0.0110	
135	Intradidg Ntwk-Fiber	852G,D52G,F52G,152G		0.969		0.2113	
136				4.050		0.1554	
137	Conduit Systems	4C		1.050		0.1554	
138				4 000		0.2400	
139	Aerial Drop	220		1.022		0.3400	
140						0.2050	
141	Buried Drop	450		1.020		0.2950	
142	A count Tatal	Sum/0108 01411					
143	Annual Lotal	Sum(U108.U141)					\$21.15
144					Tab-	I. Pg 154	\$0.63
145	Monthly Subscher Line Testing Cost				TOLH A	149 Lal	9 50.23
140	Tetal Levelined Marthur Cost	Sum/4144414451					\$22.01
147	Liotal Levelized Monthly Cost	Sum(H144,H146)			TOBE	= Pa. 14	3 1.0153
148	Gross Receipts Tax (GRT) Factor				1401	1.1.1	\$22.36
149	LIOTAL LEVERZED MONTHLY Cost (Incl GRT)	(114/1148)					466.00

FTE4W11X.XLS

### same references as PgHO 9127196 (except Dist. Frame cost below)

					F			
	A	В "					н	
1	Combined Feeder & Distribution							
2	TELRIC / 100% Nonintegrated - 4 Wire	Analog Voice Grade						
3	BUSINESS LOOP							
4								
5	State:	Florida		4		-		
6				Levelized				
7			_	Investment				
8			Average	Inflation	Levelized	TELRIC		
9			Investment	Factor	Investment	ACF	TELRIC	
10		•	•		(D*E)	11.25%	(F*G)	
11								
12	Land	20C		1.059		0.1493		
13								
14	Buildings	10C		1.059		0.1720		
15	-							
16	Digital Circuit-Pair Gain	257C,D257C,F257C		0.953		0.2695		
17						•		
18	Poles	1C		1.036		0.2163		
19								
20	Aerial Cable-Metallic	22C, 12C		1.022		0.3400		
21								
22	Aerial Cable-Fiber	822C D22C E22C T22C E22		0.999		0.2137		
22		812C D12C E12C T12C						
24		0120, 0120,1 120,1 120						
24	- Linderground Cable Motallia	60		1.019		0 2791		
25	Underground Cable-Metalic	50		1.010		0.2101		
20	Hadaman Cable Fiber	ALC DEC EEC TEC		0.080		0 2001		
21	Underground Cable-Floer	850, 050, P30, 150		0.300		. 0.2001		
20		(50		1 020		0 2050		
29	Buried Cable-Metallic	450		1.020		0.2950		i i
30		ALEO DIEO ELEO TIEO		1.020		0 1072		
31	Buned Cable-Fiber	8450, D450, F450, 1450		1.030		0.1975		
32				4 0 1 0		0.0004		
33	Submarine Cable-Metallic	6C		1.013		0.2304		l l
34								
35	Submarine Cable-Fiber	86C, D6C,F6C,T6C		1.030		0.2310		
36								
37	Intrabldg Ntwk-Metallic	52C		1.012		0.2338		
38								
39	Intrabldg Ntwk-Fiber	852C,D52C,F52C,T52C		0.989		0.2113		
40								
41	Conduit Systems	4C		1.050		0.1554		
42				•				
43	Aerial Drop	22C		1.022		0.3400		
44								
45	Buried Drop	45C		1.020		0.2950		
46								i
47	Annual Total	Sum(D12D45)						
48	Monthly Total						\$39.06	3
49	Monthly Subscriber Line Testing Cost						\$0.63	3
50	Monthly Distributing Frame Cost			70	ab H, 191	44, 20.0	よう \$0.46	3
51	Total Levelized Monthly Cost	Sum(H48.H50)					\$40.15	5
52	Gross Receipts Tax (GRT) Factor						1.015	3
53	Total Levelized Monthly Cost (incl GRT)	(H51*H52)					\$40.76	3

FTEIS11X.XLS

# same references as pg 40

	A	В	D	E	F	G	Н[]		
	Dentification								
97	Compined received a classification	Digital ISDN							
98	TELRIC / 100% commogrates - 2 the Digital (3Div								
99	Weignted Residential a province poor								
100									
101	State:	Florida		المحالمين ا					
102				Cevenzed		-			
103				Investment					
104			Average	Inflation	Levelized	TELRIC			
105			Investment	Factor	Investment	ACF	TELRIC		
100		<u> </u>	· ·		(D*E)	11.25%	(F*G)		
106									
107				1 059		0.1493			
108	Land	200		1.003		0.1400	•		
109						0 4300			
110	Buildings	10C		1.059		0.1720			
111	-								
117	Digital Circuit-Pair Gain	257C.D257C.F257C		0.953		0.2695			
440									
113		10		1.036		0.2163			
114	Poles	10		1.000		0.2100			
115									
116	Aerial Cable-Metallic	22C, 12C		1.022		0.3400			
117									
140	Andal Cable-Fiber	822C, D22C, F22C, T22C, F2		0.999		0.2137			
1	Actial Gable-Filler	8120 D120 E120 T120							
119		0140, D120,F120,1120							
120				4 646		0.0704			
121	Underground Cable-Metallic	5C		1.019		0.2791			
122									
122	I Inderground Cable-Fiber	85C, D5C, F5C, T5C		0.980		0.2001			
123	Louge Broad Constant								
124		450		1.020		0,2950			
125	Buried Cable-Metallic	-30							
126						0 4070			
127	Buried Cable-Fiber	845C, D45C, F45C, T45C		1.038		0.1973			
128	1								
129	Submarine Cable-Metallic	6C		1.013		0.2304			
420									
130		NEC DEC EEC TEC		1 030		0.2310			
131	Submarine Cable-Fiber	500, UOU, FOU, IOU		1.000					
132						A 0000			
133	Intrabldg Ntwk-Metallic	52C		1.012		0.2338			
134									
13	Juntrabido Ntwk-Fiber	852C,D52C,F52C,T52C		0.989		0.2113			
4.90									
130		10		1.050		0.1554			
137	Conduit Systems	40		1.000					
138	3								
139	Aerial Drop	22C		1.022		0.3400			
140									
14	Buried Drop	45C		1.020		0.2950			
14	>								
		Sum(D108 D141)							
14		Sam(0100.0141)					\$34.28		
14	Monthly Total						\$0.63		
14	5 Monthly Subscriber Line Testing Cost						\$V.03		
14	6 Monthly Distributing Frame Cost						\$0.23		
14	7 Total Levelized Monthly Cost	Sum(H144.H146)					\$35.14		
14	BIGross Receipts Tax (GRT) Factor	. ,					1.0153		
44	D Tatal Lavalized Manihin Cast Sad COT	) (H147*H148)					\$35.68		
14	a Lotal Cevenzed Monthly Cost (Incl GRT								

収

## TAB H

Illustrative numbers only - do not match any in reference package

Tab H Page 1 of 4

#### FUNDAMENTAL DIGITAL LOOP CARRIER INVESTMENT MODEL

The Fundamental Digital Loop Carrier Investment Model develops the investment for digital loop carrier systems. Investments are calculated for the system (which includes the system hardwired equipment, common plug-ins, and DSX-1 panel), deferrable plug-ins and housing (cabinets, huts and Controlled Environment Vaults). Network data is used to determine the vendor and system types which will be deployed, as well as the probability of occurrence for each system. Calculated investments are combined appropriately for the various designs specified in the Loop Investment Model.

#### Illustrative Example Investment Calculations:

	Central Office	Terminal and Remote Terminal Material Drigo (Marduiro, command, DCV-1 Danol)
	\$ 20,000.00	Material Price (Hardwire, commons, DSA-1 Paner)
×	$\frac{1.7842}{2}$	In-Plant Factor
=	\$ 35,684.00	Installed Investment
÷	200	# Circuits per System
=	<b>\$</b> 178.42	Per Circuit Investment
х	0.40	Probability of System
=	\$ 71.37	Weighted Investment
÷	0.70	Utilization
=	\$ 101.95	Utilized Investment
x	0.955	Levelized Inflation Factor
=	\$ 97.36	Levelized Investment
×	0.0117	MCE&P Factor
=	\$ 1.14	MCE&P Investment
	\$ 97.36	Levelized Investment
+	<u>\$ 1.14</u>	MCE&P Investment
=	ş 98.50	
×	0.0042	Land Factor
-	\$ 0.41	Land Investment
	\$ 97.36	Levelized Investment
+	\$ 1.14	MCE&P Investment
=	<u>\$ 98.50</u>	
¥	0.0706	Building Factor
Ê	\$ 6.95	Building Investment
	- U.J.J	Destating Theorement

Illustrative numbers only - do not match any in reference package.

Tab H Page 2 of 4 ---

-

#### FUNDAMENTAL DIGITAL LOOP CARRIER INVESTMENT MODEL

	Plug-in	L	
	\$	150.00	Plug-in Material Price
×		1.0604	In-Plant Factor
=	\$	159.06	Installed Investment
÷		2	# Channels per Plug-in
=	\$	79.53	Per Circuit Investment
×		0.40	Probability of System
=	\$	31.81	Weighted Investment
х		1.06	Spare Stock Factor
=	\$	33.72	Plug-in Investment
×		0.955	Levelized Inflation Factor
=	\$	32.20	Levelized Investment
x	<u></u>	0.0117	MCE&P Factor
=	\$	0.38	MCE&P Investment
			•
	Ś	32.20	Levelized Investment
+	Ś	0.38	MCE&P Investment
=*	\$	32.58	
×		0.0042	Land Factor
=	\$	0.14	Land Investment
	ć	22.20	Towalized Towastant
+	ч с	0 30	MCFLD Investment
==	Ś	32.58	110201 T114690mette
×		0.0706	Building Factor
=	Ś	2.30	Building Investment

Illustrative numbers only - do not match any in reference package. Tab H

Tab H Page 3 of 4

#### FUNDAMENTAL MULTIPLEXER INVESTMENT MODEL

The Fundamental Multiplexer Investment Model develops the investment for SONET Multiplexers deployed in the Outside Plant loop. Investment data used to develop calculations for this model are taken from the SONET Fundamental Investment Model described on Page 3 of 3. Investments are developed for the hardwired equipment, common plug-ins and the DS1 working card at the DS1 level. Network data is used to determine the vendor and system types which will be deployed, as well as the probability of occurrence for each system. These investments are then combined appropriately for the various designs specified in the Loop Investment Model.

#### Illustrative Example Investment Calculations: Central Office and Remote Terminal

	\$	250.00	Hardwire and Common Investment (per DS1)
+	` <b>\$</b>	200.00	DS1 Card (per DS1)
+	\$	2.50	Fiber Terminal (per DS1)
÷	\$	0.50	Pigtails (per DS1)
+	<u>\$</u>	1.00	Fiber Jumpers (per DS1)
=	\$	454.00	Total Investment per system (per DS1)
×		0.50	System probability of occurrence
=	\$	227.00	Weighted Investment
÷		0.70	Utilization
=	\$	324.29	Utilized Investment
÷		24	# Circuits per DS1
=	\$	13.51	Circuit Investment

Illustrative numbers only - donot match any in reference package

Tab H Page 4 of 4

#### SONET FUNDAMENTAL INVESTMENT MODEL

The SONET Fundamental Investment Model develops investments for SONET lightwave multiplexing equipment, associated circuit equipment, such as DSX panels, and the fiber facilities connecting the SONET equipment.

Illustrative Example Investment Calculations:

	\$ 50,000.00	Material Price
×	0.98	TPI
=	\$ 49,000.00	Current Material Price
x	1.7842	In-Plant Factor
=	\$ 87,425.80	Installed Investment
x	1.00	Quantity of Items
=	\$ 87,425.80	Total Installed Investment
÷.	2,000	Unit Capacity
=	\$ 43.71	Unit Investment
x	0.955	Levelized Inflation Factor
=^	\$ 41.75	Levelized Investment
÷	0.70	Utilization
=	\$ 59.64	Study Period Investment
×	0.50	Probability of Occurrence
=	\$ 29.82	Total Investment
×	0.0117	MCE&P Factor
=	\$ 0.35	MCE&P Investment
	\$ 20.82	Total Investment
	φ 29.02 ¢ 0.25	NORCE Travestment
+ =	$\frac{3}{6}$ 0.35	MCEAP Investment
-	Ş 20.17	
~	<u> </u>	Land Factor
_	4 0.1J	Hand Investment
	\$ 29.82	Total Investment
+	\$ 0.35	MCE&P Investment
	\$ 30.17	
×	0.0706	Building Factor
=	\$ 2.13	Building Investment

•

) Į

;

٠

.

_

#### FLORIDA UNBUNDLED LOOP

#### COST DEVELOPMENT - NONRECURRING

Nonrecurring Total Element Long Run Incremental Costs (TELRIC) are one-time costs incurred as a result of provisioning, installing, disconnecting and completion of orders initiated by a customer request for the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and 2-Wire ISDN Digital Grade Loop. The Nonrecurring Cost Study is performed to determine the service order, provisioning and disconnect costs associated with the cost element. Calculations for the nonrecurring costs are included in this section.

Figure 5-1 shows a generalized flow of the steps necessary for developing nonrecurring costs. Each part of this flow will be explained in more detail in this section.

Figure 5-1



Generalized Flow Diagram for Developing Nonrecurring Costs

The first step in developing nonrecurring costs is to determine the cost elements to be studied. Each cost element is then described by all of the individual work functions required to provision the element.

The work functions required to provide the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop can be grouped into four categories. These are:

- 1) Service Order
- 2) Engineering
- 3) Connect and Test
- 4) Technician Travel Time

Work functions included in these categories range from clerical activities to installation activities.

The work functions and work times involved in the provisioning of the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop are identified by individuals knowledgeable about and/or responsible for performing the functions. These work functions and work times are then used to describe the flow of work within the various work centers involved in provisioning the element.

A spreadsheet model is used to incorporate the specific work In order to arrive at the functions and TELRIC labor rates. nonrecurring cost for the element studied, the work time for each work function required is multiplied by the appropriate levelized. The labor inflation factors (LIF) are used to bring labor rate. the labor rates to the appropriate study period. The labor rates and the labor inflation factors are shown in Section 7. Next, the accumulated into the individual work function costs are installation cost for the element studied.

Utilizing work functions, work times and TELRIC labor rates, disconnect costs are calculated in the same manner as the installation costs. Since the labor costs will occur in the future, the current TELRIC labor rates are inflated to that future period in time and then discounted to the present. The discounted disconnect cost is added to the installation cost and gross receipts tax is applied to develop the nonrecurring cost.

Nonrecurring costs are calculated separately on a first and additional basis. "First" refers to the first item on a service order. "Additional" costs are the incremental costs of providing one or more duplicates of the first item on the same service order at the same time as the first.

The following workpapers reflect the cost development.

5**C** 

SUMMARY OF NONRECURRI	NG TELRIC		STATE: WORKPAPER: PAGE: DATE:	FLORIDA 600 1 OF 1 30–Sep–96		
2 WIRE ANALOG VOICE GRAD	DE LOOP			-		
(1997–1999 Level Incremental Costs)			see pg52			
1 DESCRIPTION	SOURCE •		FIRST	ADDTL		
2 3 Service Order	WP650 Col G LN7 thru	LN15				
4 5 Engineering	WP650 Col G LN18 thr	u LN20				
6 7 Connect & Test	WP650 Col G LN23 thr	u LN27				
8 9 Technician Travel Time 10	WP650 Col G LN30					
11 12 Nonrecurring TELRIC 13 14 15 16 17 18 19 20	Sum of LN3, LN5, LN7,	LN9	\$274.21	\$137.34		

:

.

51

.

DEVELOPMENT OF NONRECURRING TELRIC 2 WIRE ANALOG VOICE GRADE LOOP						STATE: WORKPAPE: PAGE: DATE:	F R: 30 -	LORIDA 650 1 OF 1
LEVEL 1997 - 1999						DAIG:	- UC	26h-20
1	(A)	(B)	(C) LEVELIZED TEL BIC	(D) INSTALL	(E) DISCONNECT	(F) DISCOUNTED DISCONNECT	(G) TOTAL	TOTAL
3 4 5 DESCRIPTION	WORKTIMES (HRS) FIRST ADDTL	WORKTIMES (HRS) FIRST ADDIL		COST (A*C) FIRST ADDTL	COST (8+C) FIRST ADDTL	COST (E*DDF) FIRST ADDIL	(D+F)*(1- <u>FIRST</u>	+ GRT) <u>ADDTL</u>
7 CUSTOMER POINT OF CONTACT (ICSC)			\$58.03					
8 9 CIRCUIT PROVISIONING GROUP (CPG)			\$58.01					
11 WORK MANAGEMENT CENTER (WMC)			\$56.17					
3 ACCESS CUSTOMER ADVOCATE CENTER (ACAC)	)		\$76.58					
15 INSTALL & MTCE - SPEC SVCS (SSIM)			\$62.93					
17 <u>ENGINEERING</u> 18 ADDRESS & FACILITY INVENTORY (AFIG)			\$56.14					
19 20 CIRCUIT PROVISIONING GROUP (CPG) 24			\$58.01					
22 <u>CONNECT &amp; TEST</u> 23 CO INSTAL, & MTCE FIELD-CIRCUIT & FAC			\$63.68					
ACCESS CUSTOMER ADVOCATE CENTER (ACAC	)		\$76,58					
27 NSTALL & MTCE - SPEC SVCS (SSIM) 28 29 TRAVEL			\$62.93					
20 INSTALL & MTCE - SPEC SVCS (SSIM) 31			\$62.93	1				
32 33 NONRECURRING TELRIC							\$274.21	\$137.34
35			See					
			لى دا.				,	
			6					

Ł

 $t_{\rm F}$ 

.

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

\$3

SUMMARY OF NONRECUR	RING TELRIC	STATE: WORKPAPER: PAGE: DATE:	FLORIDA 700 1 OF 1 30Sep-96	
4 WIRE ANALOG VOICE GF	ADE LOOP	-	~~	
(1997–1999 Level Increme	see pg.54			
1 <u>DESCRIPTION</u> 2 3 Service Order 4 5 Engineering 6	SOURCE • WP750 Col G LN7 thru LN15 WP750 Col G LN18 thru LN20	<u>FIRST</u>	ADDTL	
9 Technician Travel Time 10 11 12 Nonrecurring TELRIC	WP750 Col G LN30 Sum of LN3, LN5, LN7, LN9	\$539.96	\$190.99	
13 14 15 16 17 18 19 20			-	

STATE:	FLORIDA
WORKPAPER:	800
PAGE:	1 OF 1
DATE:	- Aug-96

#### 2 WIRE ISDN UNBUNDLED LOOP

(1997-1999 Level Incremental Costs)

(1997-1999 Level Incremental Costs)		•	see pg 56		
1	DESCRIPTION	SOURCE	FIRST	ADDTL	
3	Service Order	WP850 COL G L8 THRU L10			
5 6	Engineering	WP850 COL G L12 THRU L16			
7 8	Connect & Test	WP850 COL G L18 THRU L26			
9 10 11	Technician Travel Time	WP850 COL G L28			
12 13 14 15 16	Nonrecurring TELRIC	L3+L5+L7+L9	\$499.71	\$424.64 ~	
17 18	-				

19

20

DEVELOPMENT OF NONRECURRING TELRIC 4 WIRE ANALOG VOICE GRADE LOOP LEVEL 1997 - 1999						STATE: WORKPAPE PAGE: DATE:	FR: <b>f</b> 30-	LORIDA 750 1 OF 1 Sep-96
DESCRIPTION SERVICE ORDER CUSTOMER POINT OF CONTACT (ICSC)	(A) INSTALL WORKTIMES (HRS) <u>FIRST ADDT.</u>	(B) DISCONNECT WORKTIMES (HRS) <u>FIRST ADDTL</u>	(C) EVELIZED TELRIC LABOR RATE \$58.03	(D) INSTALL COST (A*C) <u>FIRST</u> <u>ADOTL</u>	(E) DISCONNECT COST (8*C) <u>FIRST ADDTL</u>	(F) DISCOUNTED DISCONNECT COST (E*DDF) <u>FIRST</u> <u>ADDTL</u>	(G) TOTAL (D+F)*(1 <u>FIRST</u>	total + GRT) <u>Adotl.</u>
CIRCUIT PROVISIONING GROUP (CPG)			\$58.01					
WORK MANAGEMENT CENTER (WMC)			\$56.17					
ACCESS CUSTOMER ADVOCATE CENTER (ACAC	0		\$78.58				ż	
INSTALL & MTCE - SPEC SVCS (SSIM)			\$62.93					
ENGINEERING ADDRESS & FACILITY INVENTORY (ARG)			\$56.14					
CIACUIT PROVISIONING GROUP (CPG)			\$58.01					
2 <u>CONNECT &amp; TEST</u> 3 CO INSTALL & MTCE FIELD-CIRCUIT & FAC			\$63.68					
5 ACCESS CUSTOMER ADVOCATE CENTER (ACAC	D		\$76.58					
7 INSTALL & MTCE - SPEC SVCS (SSIM)			\$62.93					
3 3 <u>TRAVEL</u> 0 INSTALL & MTCE - SPEC SVCS (SSIM) 1			\$62.93					
3 NONRECURRING TELRIC			Se				\$539,96	\$190.99
5			¢.					
			è.					
			ζ c				I	

+ *

 $\mathbf{h}$ 

.

Private/Proprietary: No disclosure outside BellSouth except by written agreement.

SH

÷

N

.

.

-

#### FLORIDA UNBUNDLED LOOP

#### SPECIFIC STUDY ASSUMPTIONS

The cost study for the Unbundled 2-Wire Analog Voice Grade Loop, the 4-Wire Analog Voice Grade Loop and 2-Wire ISDN Digital Grade Loop is based on the Total Element Long Run Incremental Cost (TELRIC) methodology prescribed by the FCC's First Report and Order in CC Docket 96-98 released August 8, 1996. Network deployment strategies, first choice provisioning guidelines, and equipment purchasing information are used to develop the Total Element Long Run Incremental Cost.

- 1. Forward-looking technology is represented in the following manner:
  - . all loops less than 12,000 feet will be copper placements
  - . all loops greater than 12,000 feet will be fiber feeder placements and copper distribution placements
  - . all copper placements will be 26 gauge copper cable
- 2. Utilization of cable segments is based on projected actual state-specific data and is applied as follows:

Cable Pair/Strand <u>Utilization</u>

copper	(feeder)	65.7%	utilization
copper	(distribution)	38.8%	utilization
fiber	(feeder)	74.0%	utilization

3. In developing the nonrecurring costs for the 2-wire analog voice grade loop, it was assumed that 80% of the time the 2-wire residential/business line would be existing and no SSIM provisioning work time would be required.

/

.

59

-

۰.

•

#### FLORIDA UNBUNDLED LOOP

#### FACTORS AND LOADINGS

Following are the Total Element Long Run Incremental Cost (TELRIC) annual cost factors, miscellaneous loadings and labor rates used in the 2-Wire Analog Voice Grade Loop, the 4-Wire _____ Analog Voice Grade Loop and the 2-Wire ISDN Digital Grade Loop.

#### Florida Unbundled Loop

#### Factors and Loadings

Subscriber Line Testing Monthly Cost Per Loop Distributing Frame Weighted Monthly Cost (2-Wire) (4-Wire)

Sales Tax.

Loadings	
Land	20C
Building	10C
Pole	10
Conduit	4C
Misc Common Equip & Power	257C
Misc Power Equipment	257C

Gross Receipts Tax (Gross-up Factor)

Discounted Disconnect Factor (DDF) 2-Wire Analog Voice Grade Loop 4-Wire Analog Voice Grade Loop 2-Wire ISDN Digital Grade Loop \$0.63 Tab I, pg. 154 \$0.23 Tab H, pg 149 Lin 19 \$0.46 Tab H, pg 149 Lin 23 0.06 Tab G, pg 147

0.0047 TabH B238 67 0.0657 TabH B238 67 0.2523 TabN. Pg 238 68 0.3894 TabN. Pg 243 0.0134 TabL, Pg 219 0.0056 TabL, Pg 219

0.0153 TabF, Pg 143

0.8689 Taba. 19292 0.8593 Taba. 19292 0.7669 Taba. 19292

#### Florida Unbundled Loop

W

#### Factors and Loadings

	Tabp.19	271, Column L
TELRIC Regional Hourly Labor Rates	n	,
	<u>1996</u>	Levelized
Quehamon Delint of Queha de Topo		
Customer Point of Contact - ICSC	A= 4 AA	and an entry ala
Interexchange Carrier Service Ctr	\$54.32	\$58.0325ee example
CO Install & Mtce Field - CKt & Fac	\$59.61	\$63.68 below )
Circuit Provision Group - CPG	<b>\$54.30</b>	\$58.01
Work Management Center - WMC	\$52.58	\$56.17
Address & Facility Inventory Group-AFIG	\$52.55	\$56.14
Install & Mtce - Spec Svcs - SSIM		
Special Services Install & Mtce	\$58.91	\$62.93
Install & Mtce Center - IMC	\$53.57	\$57.23
Outside Plant Engineering (OSPE)	\$78.00	\$83.15
Network Reliability Center - NRC	\$71.62	\$76.51
Network Plug-in Administration - PICS	\$85.74	\$91.40
Network Services - Clerical	\$44.88	\$47.95
Access Customer Advocate Center-ACAC	\$71.68	\$76.58
		-
To create a Levelized labor rate from a 1996	Labor Rat	te:
1996 Johan Doto + $[((1+Trf)Vr1)/(1+cor)^{1}]$	1 1 //1 17.	- 61 8 - 2 /
$\frac{11}{100} \text{ Labor Race } \left( \frac{11}{110} \frac{110}{110} \right) $	.) + ((1+1)	
(1+com) = 2 + ((1+iniii))(1+com) = 3)	/[(1+COm)	1 +
(1+COm) 2 + (1+COm) 3		
Example:		
\$54.32 *(1.034/1.1125^1+1.034*1.035/1.112	5^2 +	

 $1.034*1.035*1.036/1.1125^3)/(1/1.1125^1 + 1/1.1125^2 + 1/1.1125^3) = $58.03$ 

Note: Infl = Labor inflation; COM = Cost of Money

Labor Inflation

Telco COE Year 1 Year 2 Year 3	3.48 3.58 3.68 Tabo, Pg 269
Telco ENGR	3.38
Year 1	3.48
Year 2	3.48
Year 3	3.48

#### 1996 FLORIDA ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR FORWARD-LOOKING STUDIES آ م b C. مع 11.25%

20C

10C, 110C

Land Building Gen Purpose Computer

Analog Switch Digital Switch Operator Systems Radio

Circuit-DDS Circuit-Digital Pair Gain Circuit-Other Digital Circuit- Analog Pair Gain Circuit-Other Analog Large PBX Public

**Jther Terminal** 

Poles Aerial Cable-Copper Aerial Cable-Fiber

Underground Cable-Copper Underground Cable-Fiber Buried Cable-Copper Buried Cable-Fiber

Submarine Cable-Copper Submarine Cable-Fiber

Intrbldg Ntwk Cable-Copper Intrbldg Ntwk Cable-Fiber Conduit

530C, 630C, 531C 77C, 577C 377C, 587C 117C, 417C 67C, 167C, 527C, 567C 157C 257C, D, F257C 357C, F, T357C, 557C 457C 57C, 597C 158C, 258NC, 458C, 468C 298C, 988C, 998C 198C, 188C, 288C 358NC, 378C, 558C 828C, 858C, 928C, 968NC B, D, F958C, 978NC 1C 22C, 12C 822C, D, F, T22C, 812C, D, F, T12C 5C 85C, D, F, T5C 45C 845C, D, F, T45C

6C 86C, D, F, T6C

52C 852C, D, F, T52C 4C

1.059 Tabk. Pg 198 0.839 . Tabk. Pg 199 1.059 Tabk. Pg. 199 0.999 T40 KE Py 200 0.993- Tub K. Pg 200 1.039- Tab K. Py 201 0.955 - TLBK. Pg 201 0.953- TEBK. Pg 202 0.955-Tabk. Pg 202 0.000 - Tabk. A 203 1.049 - Tab K. Pg 203 0.961- Tub K. Pg 204 1.026 - Тарк. Ру 204 0.987 - Tab K. Py 205 1.036 Tabk. Pg 205 1.022-Tabk. Pg 206 0.999- Teb K. Pg 206 1.019- Tabk. Pg 207 0.980 · Tub K. Py 207 1.020 - Tab K. A. 208 1.038-Таьк. Ру.**20**8 1.013 · Tabk. Py20' 1.030 - Tubk. Pazo9

1.059-Tab K. Pg 195

1.012 - Tabk. Pg 210 0.989 - Tabk, Pg 210 1.050 - Tabk, Pg 211

		1996 FLORIDA ACCOUNT AVERAGE ANNUAL COST FACTORS FOR USE IN SERVI							******* NLY *
	Field Code	Depreciation	ACFC COM	ACFC Inc Tax	Сар Ехр	ACFC Pit Specific Exp	ACFC Adval Tax	Directly Attributed Shared and Common	TELRIC
		а	ь	C	đ	8	f	g	i
		TabC.1	€j.117€1.25%	Ð	(a+b+c)				(d+e+f+g)
AND - COE UILDINGS - COE IGITAL ELEC SWITCH PERATOR SYSTEMS	20C 10C, 110C 377C, 587C 117C,417C	0.0000 0.0330 0.1157 0.1157	0.0947 0.0826 0.0555 0.0647	0.0426 0.0369 0.0254 0.0296	0.1373 0.1525 0.1966 0.2100	0.0000 0.0061 0.0236 0.0033	0.0120 0.0120 0.0120 0.0120 0.0120	0.0000 0.0014 0.0434 0.0500	0.1493 0.1720 0.2756 0.2753
HGTL CIRC-DDS HGTL CIRC-PAIR GAIN HGTL CIRC-OTHER	157C 257C,D257C,F257C 357C,T357C,F357C,557C	0.1608 0.1314 0.1314	0.0575 0.0564 0.0564	5 0.0256 0.0249 0.0252	0.2439 0.2127 0.2130	0.0076 0.0082 0.0093	0.0120 0.0120 0.0120	0.0394 0.0366 0.0372	0.3029 0.2695 0.2715
'OLES SERIAL CA - METAL SERIAL CA - FIBER	1C 22C, 12C 822C, 812C,D22C,	0.0721 0.1023 0.0746	0.0599 0.0679 0.0662	9 0.0254 9 0.0254 2 0.0281	0.1574 0.1956 0.1689	4 0.0175 6 0.0705 9 0.0029	0.0120 0.0120 0.0120	0.0294 0.0619 0.0299	0.2163 0.3400 0.2137
INGROUND CA - METAL INGROUND CA - FIBER BURIED CA - METAL BURIED CA - FIBER BUBMARINE CA-METAL BUBMARINE CA-FIBER NTRBLD NTWK-METAL NTRBLD NTWK-FIBER CONDUIT SYSTEMS	F22C,T22C,D12C,F12C,T12C 5C 85C,D5C,F5C,T5C 45C 845C,D45C,F45C,T45C 6C 86C,D6C,F6C,T6C 52C 852C,D52C,F52C,T52C 4C	0.1184 0.0686 0.0885 0.0613 0.0937 0.0937 0.0751 0.0751 0.0751	0.0681 0.0655 0.0678 0.0670 0.0688 0.0688 0.0669 0.0669 0.0669	0.0263           0.0284           0.0277           0.0295           0.0310           0.0310           0.0291           0.0292           0.0293	0.2128 0.1625 0.1840 0.1578 0.1932 0.1935 0.1711 0.1712 0.1257	3         0.0192           5         0.0036           0         0.0522           3         0.0040           2         0.0046           5         0.0046           1         0.0192           2         0.0011           7         0.0031	0.0120 0.0120 0.0120 0.0120 0.0120 0.0120 0.0120 0.0120 0.0120	0.0351 0.0220 0.0468 0.0235 0.0206 0.0209 0.0315 0.0270 0.0146	0.2791 0.2001 0.2950 0.1973 0.2304 0.2310 0.2338 0.2113 0.1554
				Capital Cost Factor Tab B. Pgs 3-66	- 1	> Tabc, Pgs. 67-134	Tabb, Pgs 135-136 = 	Ad Valorem. other taxe	Shared . Common

ЬA

#### Input Table.

کھا

Page 1

### **Investment Inplant Factors**

2	State	Description	%Nonexempt	%Exempt	%Telco Eng	%Telco Inst	%Labor-Contr	%Support	ļ
-	FL.	Aerial Cable - Metallic (Entrance Cable)				ĺ			تد ا
Ē	FL	Aerial Cable - Metallic	L				•	ſ	{ ~
5	FL	Buried Cable - Metallic	1						
Ē	FL	Intrabldg Ntwk Cable - Metallic	Ĺ						1.5
-	FL	Underground - Metallic	1						T
5	FL	Submarine Cable - Metallic	1						
2	FL	Aerial Cable - Non-Metallic (Entrance Cable)	1						J.
2	FL	Aerial Cable - Non-Metallic	Ļ						ſ
15	FL	Buried Cable - Non-Metallic	1						
52	FL	Intrabldg Ntwk Cable - Non-Metallic	1						4
iC.	FL	Underground Cable - Non-Metallic	<u>}</u>						
SC	FL	Submarine Cable - Non-Metallic	<u> </u>	- <b></b> -	<u></u>	1_			ן

* Pole - Conduit Loadings Tab N. Pg. 243

All Factors (except those marked with an *) can be found in Tab J. Pgs. 161-162.

· - ·

#### ANNUAL COST FACTORS (TELRIC)

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 are developed for each category of plant investment for each state and basically are a ratio of expense to investment for individual types of plant investment. 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 yielded reflects the annual recurring cost incurred by the company for that particular piece of investment when it is used in company operations.

There are basically two types of cost associated with investment: capital-related costs (depreciation, income tax, and cost of money) and operating/revenue-related costs (plant specific expense, ad valorem/ other taxes, and directly attributed shared and common costs). The capital-related cost factors are developed using a computer model, which basically computes the annual capital costs by category of plant, then divides that amount by the investment in that category of plant. The operating/revenue-related costs are developed using various spreadsheets, which basically compute the annual operating/revenue costs by category of plant, then divide that amount by the investment in that category of plant, then divide that amount by the investment in that category of plant. (This is an extremely simplified explanation of the calculation of the annual cost factors. The actual calculations are much more complex and vary as to the development of each component of the annual cost factors.)

#### COMPONENTS OF ANNUAL COST FACTORS (TELRIC)

<u>DEPRECIATION</u> - is the equal allocation of the initial plant over the years of service provided by the plant. Depreciation is determined by the total investment, less net salvage, divided by the estimated life of the plant.

<u>COST OF MONEY</u> - is 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 and may differ considerably from the actual earnings a firm generates.

<u>INCOME TAX</u> - is the composite of income taxes paid to the Federal and State governments based on the taxable net income of the company.

PLANT SPECIFIC <u>EXPENSE</u> - is all of the work 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.

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

DIRECTLY ATTRIBUTED SHARED AND COMMON - is the shared and common costs of facilities and operations that are causally related to the provision of specific network elements, including certain administrative expenses, but excluding retail services operations.

• FOR USE IN SERVICE COST STUDIES ONLY *						
Directly Attributed hared and TELRIC Common						
g i						
(d+e+f+g)						
0.0000 0.1493						
0.0014 0.1720						
0.0434 0.2756						
0.0500 0.2753						
0.0304 0.3030						
0.0394 0.3029						
0.0372 0.2715						
0.0294 0.2163						
0.0619 0.3400						
0.0299 0.2137						
0.0351 0.2791						
0.0220 0.2001						
0.0468 0.2950						
0.0235 0.1973						
0.0206 0.2304						
0.0209 0.2310						
0.0315 0.2338						
0.0270 0.2113						
0.0146 0.1554						

.

********

#### DEVELOPMENT OF CAPITAL COSTS

The capital cost components, including depreciation expense, cost of money, and income tax expense, are developed by using a computer model, which considers various plant survivor characteristics, the cost of debt vs. the cost of equity, the debt ratio, income tax rates, and accelerated tax depreciation procedures. Attached is a sample calculation of capital costs, the inputs and resulting capital cost factors, and the data sources.

#### SAMPLE CALCULATION OF INCREMENTAL CAPITAL COSTS

The following example has been developed to demonstrate the calculations that are required to produce the incremental capital cost components of our annual cost factors.

This example was developed to be representative of a plant account with investments forecasted to be placed during a ten year interval beginning with 1988.

Example input data:

 $\sim$  PLNPER = 10 (10 Year Planning Period)

> SYEAR = 1988 (Study Year same as Reference Year)

KCONV = MDY (Mid Year Convention)

RHO = .13 (Cost of Money)

INT = .097 (Cost of Debt)

DELTA = .38 (Debt Ratio)

TO = .3763 (Composite State and Federal Income Tax Rate)

```
FVINT = 1988 (First Vintage)
```

NVINT = 10 (Number of Vintages)

BRATE = 1.04820 (Tax to Book Depreciation Base Ratio)

AVEL = 20.3 (Average Life)

```
C = 1.0374803 \
G = -.73009918 - (Survivor Curve Parameters)
S = .023925805 /
```

```
/ DEMAND = 7057,721,7331,7403,7449,7445,7513,7582,7651,7722
```

GSP = .12 (Salvage)

CRP = 0 (Cost of Removal)

TAXLFE = 15 (Tax Life)



Contains Prints and/or Propriety Internation. Hey not be used or Stanloand Guiside The Buildouth Companies Except Putternet to a Wellion Agreement.

#### DEMAND

The first column shown in the CAPCOST example output report is the year. Capital costs are developed for this specific account based on the forecasted growth characteristics from 1988 through 1997, or for the next 10 years.

The second column is the demand. This forward looking demand was taken from an October 1987 commitment view of forecasted investment for each plant account starting with 1988 and ending with 1997. The initial demand beginning with 1988 was \$705,730,000 and ending in 1997 with \$772,152,000.

The demand has been rounded down from 705730000 to 7057 in order to be accepted by our computer model. The absolute value is not important as long as all inputs are rounded the same so that the percent change each year does not change.

The following is the demand input for this account:

Year	Demand				
1988	7057				
1989	7211				
1990	7331				
1991	7403				
1992	7449				
1993	7445				
1994	7513				
1995	7582				
1996	7651				
1997	7722				

### PRIVATE/PROPRIETARY

Contains Private and/or Proprietary information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

#### AVERAGE PLANT IN-SERVICE

The last column in our CAPCOST printout example is average plant in-service. Average plant in-service is calculated by taking the end of year demand times the unit cost to determine the end of year investment. The average plant in service is the average investment that was in service throughout the year.

The unit cost used in this example is \$100.00, and is chosen as a matter of convenience so that all outputs can be divided by 100 to obtain a cost per \$1.00 of investment.

Investment equals demand times unit cost.

Unit End of year plant in service Year Demand Cost 1988 7057 x 100 = 705700

The average plant in service for the first year of our calculations is developed by dividing the end of year plant in service by 2. 705700 / 2 = 352850

1989 7211 x 100 = 721100

The average plant in service for the second year is developed by averaging the plant in service at the end of the previous year (beginning of this year) and the plant in service at the end of the year. (705700 + 721100) / 2 = 713400

The calculations follow:

Voar	Doman	ন	Unit Cost	End of	year igo	i	age Plant	
rear	Deman	u.	CUSL		ICE		τn	Service
1988	7057	x	100 =	705700	705700 / 2=			352850
1989	7211	х	100 =	721100	(721100 + 705700)	1	2 =	713400
1990	7331	х	100 =	733100	(733100 + 721100)	1	2 =	727100
1991	7403	x	100 =	740300	(740300 + 733100)	1	2 =	736700
1992	7449	х	100 =	744900	(744900 + 740300)	1	2 =	742600
1993	7445	x	100 =	744500	(744500 + 744900)	1	2 =	744700
1994	7513	х	100 =	751300	(751300 + 744500)	1	2 =	747900
1995	7582	х	100 =	758200	(758200 + 751300)	1	2 =	754750
1996	7651	х	100 =	765100	(765100 + 758200)	1	$\frac{1}{2} =$	761650
1997	7722	х	100 =	772200	(772200 + 765100)	1	2 =	768650
					•			

### PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

#### PRESENT WORTH

The sum of the present worths of the average plant in service is determined by moving the average plant in service from the mid-point of each year to the beginning of 1988 and then summing. Year 1988 is moved 1/2 a year, year 1989 is moved 1.5 years etc.

Vear	Years Moved Back	rs Present ed Worth k Formula				Present Worth		Average Plant i	Present	
1 Cur	Duck	+		· .		I UCLOI		DELATCE		WOI CII
1988 1989 1990 1991 1992 1993 1994 1995	.5 1.5 2.5 3.5 4.5 5.5 6.5 7.5	$1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ 1.13 \\ $	-0.5 -1.5 -2.5 -3.5 -4.5 -5.5 -6.5 -7.5	power power power power power power power		.940720 .832496 .736722 .651966 .576961 .510585 .451845 .399863	x x x x x x x x x x	352850 713400 727100 736700 742600 744700 747900 754750		331933 593903 535671 480304 428452 380233 337935 301797
1997	9.5	1.13	-9.5	power power	=	.353861	x x	761650	8	269519 240704

Present Worth Total 3900451

### PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.
#### BOOK DEPRECIATION

The third column in our CAPCOST example is book depreciation expense. Book depreciation expense is developed by multiplying the average plant in service for each year by the depreciation rate. The depreciation rate is developed from the following formula.

	investment -	(salvage - cost of removal)
Depreciation =		average life ●
Depreciation rate =	$\frac{1-(.12-0)}{20.3} =$	$\frac{112}{20.3} = \frac{.88}{20.3}$

Depreciation rate = .88 / 20.3 = .043349

The book depreciation expense is calculated as follows:

	Average plant	-	Depreciation	Depreciation				
Year	In Service		Rate	_	Amount			
1988	352850	x	.043349	=	15296			
1989	713400	х	.043349	=	30926			
1990	727100	х	.043349	=	31520			
1991	736700	х	.043349	=	31936			
1992	742600	х	.043349	=	32192			
1993	744700	х	.043349	=	32283			
1994	747900	х	.043349	=	32421			
1995	754750	х	.043349	=	32718			
1996	761650	x	.043349	=	33017			
1997	768650	х	.043349	=	33321			

The sum of the present worths is found in the same manner as for the average plant in service.

Year	Depreciati Amount	on	Present Worth facto:	rs	Present Worth
1988	15296	x	.940720	=	14389
1989	30926	х	.832496	=	25746
1990	31520	х	.736722	=	23221
1991	<b>⊕1936</b>	х	.651966	=	20821
1992	32192	x	.576961	=	18573
1993	32283	x	.510585	=	16483
1994	32421	х	.451845	=	14649
1995	32718	х	.399863	=	13083
1996	33017	х	.353861	=	11684
1997	33321	x	.313151	=	10434
	P	resent	worth total		169084

## PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. itay not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

#### COST OF MONEY

The fourth column in our example is Post Tax Income (Cost of Money).

9

Cost of money calculations are done every 6 months or twice for each year. The plant in service during the first 6months is the plant that is in service at the end of the previous year. The plant in service during the second 6 months is the plant that is in service at the end of the year.

The plant in-service for each half year follows:

Vear	First ·	Second
rcur		· .
1988	0	705700
1989	705700	721100
1990	721100	733100
1991	733100	740300
1992	740300	744900
1993	744900	744500
1994	744500	751300
1995	751300	758200
1996	758200	765100
1997	765100	772200

Cost of money calculations are done on net plant in service less any deferred tax reserve. Net plant, is Plant in service less book depreciation reserve. Book depreciation reserve is the accumulated book depreciation less retirements plus the net salvage. Deferred tax reserve has the effect of being money in the bank. If you owe money and pay interest and, at the same time, have some money in the bank, the net interest that you pay is the interest paid on the loan less the interest earned from money in a savings account. The subtraction of the deferred tax reserve from net plant has the same effect on our company's cost of capital funds.

Retirements are developed from the survivor curves that are specific to each account. Only the calculations for the first year are included in this example.

The end of year survivor fraction is developed by the survivor curves and is an input from the company's depreciation engineer organization.

## PRIVATE/PROPRIETARY

The end of year survivor fraction for the first year is .9963763952.

1 - .9963763952 = .0036236048

The end of year demand of 705700 divided by .9963763952 = 708266.

708266 must be placed the first year in order to end the year with 705700.

708266 - 705700 = 2566

2566 will be retired the first year due to the survivor characteristics of the account.

The salvage is 12% of the retirements, in our example.

Book depreciation reserve is calculated as follows:

Year	Book Deprec- iation		Retire- ments		Salvage		Book Depreciation Reserve
1988	15296	-	2566	+	308	=	13037
1989	30926	-	6384	+	766	=	38345
1990	31520	-	8147	+	978	=	62695
1991	31936	-	9945	+	1193	= ·	85879
1992	32192	-	11762	+	1411	=	107720
1993	32283	-	13582	+	1630	=	128050
1994	32421	-	15423	+	1851	=	146900
1995	32718	-	17301	+	2076	=	164393
1996	33017	-	19184	+	2302	=	180529
1997	33321	-	21062	+	2527	=	195315

Book depreciation reserve is cumulative (1988+1989+1990, etc.)

### PRIVATE/PROPRIETARY

To continue with the Cost of Money calculations the Tax Reserve must be determined. //

Tax reserve is calculated as follows:

First year investment before retirements = 708266

Tax to book tax ratio = 1.04820

708266 X 1.04820 = 742405 First year investment before retirements (tax basis)

Retirements 2566 X 1.04820 = 2690 retirements (tax basis)

Tax basis investment in service of 742405 - tax basis retirements of 2690 = tax basis end of year investment in service of 739715.

 $739715 \times .05$  (first year tax depreciation rate) = 36986 tax depreciation amount.

Net salvage of 308 - Tax basis retirements of 2690 = gain of -2382. (In this example, we actually have a loss or negative gain.)

Deferred tax reserve = Tax rate X ( tax depreciation - book tax depreciation - gain)

Deferred tax reserve =  $.3763 \times (36986 - 16134 - (-2382))$ 

= .3763 X ( 36986 - 16134 + 2382) = .3763 X 23234

= 8743

### PRIVATE/PROPRIETARY

Half		In	Depreciati	on	Net		Tax		Net
Year	Year	Service	Reserve		Investment		Reserve		Capital
<b>.</b> .		•			0		0		•
lst	1988	0	U 10027		0		0		0
2nd	1988	/05/00 ·	- 13037		692663	-	8743	=	683920
lst	1989	705700	- 1303/	=	692663	-	8/43	=	683920
2nd	1989	721100 ·	- 38345	=	682755	-	25209	-	657546-
1st	1990	721100 -	- 38345	=	682755	-	25209	=	657546
2nd	1990	733100 -	- 62695	=	670405	-	39613	=	630792
lst	1991	733100 ·	- 62695	=	670405		39613	=	630792
2nd	1991	740300 ·	- 85879	=	654421	-	52021	=	602400
1st	1992	740300	- 85879	=	654421	-	52021	=	602400
2nd	1992	744900 -	- 107720	=	637180		62569	=	574611
1st	1993	744900 -	- 107720	=	637180	-	62569	=	574611
2nd	1993	744500 -	- 128050	=	616450	-	71312	=	545138
1st	1994	744500	- 128050	=	616450	_	71312	=	545138
2nd	1994	751300 .	- 146900	=	604400	-	79235	=	525165
1st	1995	751300	- 146900	=	604400	_	79235	=	525165
2nd	1995	758200	164393	=	593807	-	87243	=	506564
let	1996	758200	- 164393	-	593807	_	87243	_	506564
2nd	1006	765100	120520		59/571		07243	_	600204
1 ct	1007	765100	100529	_	504571	-	05200	-	407291
250	1007	773300	105215	=	576005	-	102200	=	407271 27/205
2110	1997	//2200 •	- 195315	=	270807	-	103280	=	374605
Half		Net	СОН		Cost of		P/W		Mid-Yr.
Year	Year	Capital	Rate		Honey		Factor		Amount
1+	1000	0	0		•		•		•
156	1988	U	U 0 ( ) 0 ( )		0		0		0
200	1988	683920 2	.063014	=	43097	X	.94072	=	40542
IST	1989	683920	.063014	=	43097	X	1	=	43097
2nd	1989	65/546 2	.063014	=	41435	X	.94072	=	38979
Ist	1990	657546 2	.063014	=	41435	Х	1	=	41435
2nd	1990	630792 7	.063014	Ħ	39749	X	.94072	=	37393
lst	1991	630792 2	.063014	=	39749	X	1	=	39749
2nd	1991	602400 X	.063014	=	37960	X	.94072	=	35710
1st	1992	602400 🛛	.063014	=	37960	X	1	=	37960
2nd	1992	574611 2	.063014	=	36209	X	.94072	=	34062
1st	1993	574611 3	.063014	=	36209	X	1	=	36209
2nd	1993	545138 2	.063014	=	34352	X	.04072	=	32315
1st	1994	545138 2	.063014	=	34352	X	1	=	34352
2nd	1994	525165 3	.063014	=	33093	X	.04072	=	31131
lst	1995	525165 3	.063014	=	33093	X	1	-	33093
2nd	1995	506564	.063014	=	31921	X	.04072	_	30029
1st	1996	506564	.063014	=	31921	Y	1		31021
2nd	1996	489291	.063014	=	30832	Y	04072	-	20005
1st	1997	489291	.063014	=	30832	X	1	_	20000
2nd	1997	473605	.063014	=	29844	X	04072	-	28075
						**	1012	-	20015

. . ;

## PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. Ray not be used or Disclosed Outside The BeilSouth Companies Except Pursuant to a Written Agreement.

	First Half		Second Half		Cost c	of	Present Worth	Present Worth
Year	Year		Year		Money		Factors	Amount
1988	0	+	40542	=	40542	Х	.940720 =	38139
1989	43097	+	38979	=	82076	Х	.832496 =	68328
1990	41435	+	37393	=	78828	Х	.736722 =	58074_
1991	39749	+	35710	Ħ	75459	Х	.651966 =	49197
1992	37960	+	34062	=	72022	Х	.576961 =	41554
1993	36209	+	32315	=	68524	Х	.510585 =	34987
1994	34352	+	31131	=	65483	Х	.451845 =	29588
1995	33093	+	30029	=	63122		.399863 =	25240
1996	31921	+	29005	-	60926	X	.353861 =	21559
1997	30832	÷	28075	=	58907	X	.313151 =	18447

Present worth total 385113

#### INCOME TAX EXPENSE

In order to calculate income tax the Debt Interest, return to equity, and the Book Depreciation to Book Tax Depreciation ratio must be developed.

Debt interest is a portion of the Cost of Money and can be developed for our example as follows:

Debt Equity ratio 38% Debt and 62% Equity

Composite cost of money 13%

Cost of debt 9.7%

Cost of money .13000 .38 X .097 = .03686 (debt cost) .03686 / .13000 = .2835 or 28.35% (percent debt interest)

100% - 28.35% = 71.65% (return to equity)

In this example 71.65% of the cost of money is considered to be return to equity. In the actual calculations the return to equity is 71.43% of the cost of money. This is a difference of 3/10 of 1% or .003. The extensive calculations required to develop the precise value would add very little to this document.

## PRIVATE/PROPRIETARY

The book depreciation to book tax depreciation ratio is an input to our calculations developed by the tax experts in the company. Our calculations are based on a resulting book depreciation to tax depreciation ratio of 1.0548.

Cost of Money	f	Equity Ratio		Return to Equity	Book Deprec.		Ratio	-	Book Tax Deprec.	
40542	х	.7143	=	28959	15296	х	1.0548	=	16134	
82076	Х	.7143	=	58627	30926	Х	1.0548	=	32620	
78828	Х	.7143	=	56307	31520	Х	1.0548	=	33246	
75459	х	.7143	=	53900 •	31936	Х	1.0548	=	33685	
72022	Х	.7143	=	51445	32192	Х	1.0548	=	33955	-
68524	Х	.7143	=	48947	32283	Х	1.0548	=	34051	
65483	Х	.7143	=	46775	32421	Х	1.0548	=	34197	
63122	х	.7143	=	45088	32718	Х	1.0548	=	34510	
60926	Х	.7143	=	43519	33017	х	1.0548	=	34826	
58907	Х	.7143	=	42977	33321	Х	1.0548	=	35146	
	Cost o Money 40542 82076 78828 75459 72022 68524 65483 63122 60926 58907	Cost of Money 40542 X 82076 X 78828 X 75459 X 72022 X 68524 X 65483 X 63122 X 60926 X 58907 X	Cost of MoneyEquity Ratio40542 82076 7643.714378828 75459 75459 72022 68524 63122 63122 63122 8907 8007.7143	Cost of MoneyEquity Ratio40542X.7143=82076X.7143=78828X.7143=75459X.7143=72022X.7143=68524X.7143=63122X.7143=60926X.7143=58907X.7143=	Cost of MoneyEquity RatioReturn to Equity40542X.7143=2895982076X.7143=5862778828X.7143=5630775459X.7143=5390072022X.7143=5144568524X.7143=4894765483X.7143=4677563122X.7143=4508860926X.7143=4351958907X.7143=42977	Cost of MoneyEquity RatioReturn to EquityBook Deprec.40542 82076 78828 78828 75459 75459 82072 75459 82072 75459 8207415296 8627 30926 30926 31936 31936 31936 31936 31936 31936 32022 8524 85483 8315296 	Cost of MoneyEquity RatioReturn to EquityBook Deprec.40542 X.7143 =2895915296 X82076 X.7143 =5862730926 X78828 X.7143 =5630731520 X75459 X.7143 =53900 •31936 X72022 X.7143 =5144532192 X68524 X.7143 =4894732283 X65483 X.7143 =4677532421 X63122 X.7143 =4508832718 X60926 X.7143 =4351933017 X58907 X.7143 =4297733321 X	Cost of MoneyEquity RatioReturn to EquityBook Deprec.40542 82076 78828 78828 75459 72022 8224.7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .71	Cost of MoneyEquity RatioReturn to EquityBook Deprec.40542 82076 78828 78828 75459 72022 82076 7143=28959 2862715296 30926 31926 31520 31520 31936 31936 31936 31936 31936 31936 31936 31936 31936 31936 31936 31936 310548 32192 310548 32192 310548 32283 31.0548 32283 31.0548 32421 32283 31.0548 32718 32421 31.0548 32718 31.0548 32718 3017 3321 33017 3321 3321 3321	Cost of MoneyEquity RatioReturn to EquityBook Deprec.Book Tax Deprec.40542 82076 78828 75459 72022 63122 63122 8234.7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .7143 .714

The formula for determining the income tax expense from the taxable income is as follows:

Taxable	income	Х	Tax rate
			1 - Tax rate

Taxable	income	Х	.3763
			13763
		х	.3763
			.6237
		х	.60334

Year	Book Deprec		Return	to /	Book T Deprec	ax	Taxabl Income	е	Ratio		Income Tax
		-	-4	2		•					1036
1988	15296	+	28959	-	16134	=	28121	х	.60334	=	16967
1989	30926	+	58627	-	32620	=	56933	Х	.60334	=	34350
1990	31520	÷	56307	-	33246	=	54581	Х	.60334	=	32931
1991	31936	+	53900	-	33685	=	52151	х	.60334	=	31465
1992	32192	+	51445	-	33955	=	49682	Х	.60334	=	29975
1993	32283	+	48947	-	34051	=	47179	х	.60334	=	28465
1994	32421	+	46775	-	34197	=	44999	Х	.60334	=	27149
1995	32718	+ '	45088	-	34510	=	43296	Х	.60334	=	26122
1996	33017	+	43519	-	34826	=	41710	Х	.60334	=	25166
1997	33321	+	42077	-	35146	=	40252	Х	.60334	=	24286

#### PRIVATE/PROPRIETARY

Contains Private end/or Proprietary Information Migrication used or Disclosed Outside The UsiGeneric Lipanies Except Pursuant to a Written Außersein

Year	Income Tax		Present Worth Factors		Present Worth Amount
1988	16967	х	.940720	=	15961
1989	34350	Х	.832496	=	28596
1990	32931	Х	.736722	=	24261
1991	31465	Х	.651966	=	20514 -
1992	29975	Х	.576961	=	17295
1993	28465	Х	.510585	=	14534
1994	27149	Х	.451845	=	12267
1995	26122	Х	.399863	=	10445
1996	25166	Х	.353861 🖌	=	8905
1997	24286	Х	.313151	=	7605

Present worth total 160383

Note: 160383 vs 160381 slight difference due to rounding.

The unit (\$1.00) book depreciation equals the sum of the present worth of the book depreciation expense divided by the sum of the present worth of the average plant in-service.

169084 / 3900415 = .043349

The unit (\$1.00) cost of money equals the sum of the present worth of the cost of money divided by the sum of the present worth of the average plant in-service.

385113 / 3900415 = .098736

The unit (\$1.00) income tax expense equals the sum of the present worth of the income tax expense divided by the sum of the present worth of the average plant in-service.

160381 / 3900415 = .041119

## PRIVATE/PROPRIETARY

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 2.0 *** (Results are Based on Mid Year Convention)

#### CAPCOST EXAMPLE OUTPUT REPORT

Demand, Capital Costs, Reserves and Average Plant

		Book Depr	Post Tax	Inc Tax	Total	Average	Avg Plan
Year	Demand	Expense	Income	Expense	Capcost	Reserve	In Ser⊽
					*		
1988	7057	15296	40542	16967	72805	10890	352850
1989	7211	30926	82076	34349	147351	42667	713400
1990	7331	31520	78828	32930	143277	82931	727100
1991	7403	31936	75459	31464	138859	120104	736700
1992	7449	32192	72022	29975	134189	154095	742600
1993	7445	32283	68524	28464	129271	184826	744700
1994	7513	32421	65483	27149	125053	212749	747900
1995	7582	32718	63122	26122	121962	238886	754750
1996	7651	33017	60926	25165	119108	263723	761650
1997	7722	33321	58907	24286	116514	287202	768650
Pres	Worth	169084	385113	160381	714578	743355	3900451
PW/PW	Unit	4.33	9.87	4.11	18.32	19.06	100.00

## PRIVATE/PROPRIETARY

#### DEFINITIONS OF CAPCOST INPUTS

- 1

RYEAR Reference Year - serves as reference point for calculations.

PLNPER Planning Period – the study period for the purposes of computing the present worth and levelized amounts.

KCONV Convention - MDY is mid-year plant placement.

OUTFIL Output File - filename created by cost analyst for holding processed results until printing.

RHO Cost-of-Money - the overall composite cost-of-money rate used. This is the long-range prospective cost-of-money.

INT Cost of Debt - interest rate on debt financing. This is the long-range prospective interest rate.

DELTA Debt Ratio - the long-range prospective debt to equity ratio.

TO Composite Income Tax Rate - composite of federal and state income tax rates.

CATNAM Category Name - name assigned by cost analyst used by model to label all outputs related to that category of plant.

FVINT First Vintage Year - defaults to RYEAR.

NVINT Number of Vintages in this Category - for annual cost factor development the number of vintages is the same as the number of years in the study period.

BRATE Tax to Book Ratio - reflects the ratio of the depreciable tax base of investments to the depreciable book base of investments. The BRATE is developed by BellSouth Corporation Tax Department.

NCURV Life Curve Number - When C, G, and S inputs are used, NCURV should be equal to zero. For land, NCURV=9 is used in conjunction with N=98 to reflect the fact that land d as not depreciate.

N Year to Total Retirement - Used only for land as AVEL variable overrides N. N=98 and NCURV=9 are used for land runs to indicate that land does not depreciate.

PRIVATE/PROPRIETARY

- AVEL Average Life the average life of a new piece of equipment placed. Figures used here are those developed in depreciation studies.
- C G S
- C, G, and S are Gompertz-Makeham Formula Parameters used in the actuarial formula to construct survivor curves. C, G, and S and AVEL work together. Figures used here are those developed in depreciation studies.
- DEMAND Units of Demand This is the demand for units in service at the end of a vintage year. Account average increases in investment amounts are used as a surrogate for units of demand for annual cost factor development.
- UCOST Cost Per Unit In annual cost factor development, we use 100 so that the result is a percentage of investment.
- GSP Gross Salvage the percent of investment expected to be salvaged at the end of the plant's life.
- CRP Cost of Removal the percent of investment that would be expended to remove any plant which is salvaged.
- ELGYR Equal Life Group Year designates the first year in which Equal Life Group depreciation is to be used.
- TAXLFE Tax Life Tax life for MACRS depreciation as defined in IRS codes.

Several of the inputs do little more that control the format and level of detail provided. The following inputs do not impact actual calculations in factor development:

SYEAR KRHO TXCR **KPDATA** KPDEM **KPDTL** KEXPO KSRPT KDEP ACRSYRF ACRSYRL KOPTAX ITCYRF ITCYRF RDYEAR KRECAP

#### PRIVATE/PROPRIETARY

**RYEAR=1996** PLNPER=98 SYEAR=1996 "CONV=MDY 0=.1125 1NT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 LAND FVINT=1996 NVINT=10 BRATE=1.000200/ NCURVE=9/ AVEL=98/ S=0 N=98 / DEMAND=100/ UCOST=100/ GSP=.9999/ CRP=.0 ELGYR=9999 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=31.5 VOPTAX=1 CYRF=1981 -TCYRL=1991 RDYEAR=1983 KRECAP=0

I.

...

Υ.

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 LAND

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	0	516	232	748	31	5000
1997	100	0	1054	475	1528	123	10000
1998	100	0	1041	469 🖌	1509	246	10000
1999	100	Ō	1027	463	1490	368	10000
2000	100	Ó	1014	457	1471	491	10000
2001	100	Ō	1001	451	1452	614	10000
2002	100	Ō	988	445	1433	737	10000
2003	100	0	975	439	1414	859	10000
2004	100	0	962	433	1395	982	10000
2005	100	0	949	428	1376	1105	10000
2006	100	0	936	422	1358	1228	10000
2007	100	Ő	923	416	1339	1350	10000
2008	100	0	910	410	1320	1473	10000
2009	100	0	897	404	1301	1596	10000
2010	100	0	883	398	1282	1718	10000
2011	100	ŏ	870	392	1263	1841	10000
2012	100	Ō	857	386	1244	1964	10000
2013	100	Ō	844	380	1225	2087	10000
2014	100	Ō	831	374	1206	2209	10000
2015	100	Ō	818	369	1187	2332	10000
16	100	ō	805	363	1168	2455	10000
2017	100	Ō	792	357	1149	2578	10000
2018	100	ŏ	779	351	1130	2700	10000
2019	100	Ō	766	345	1111	2823	10000
2020	100	Ō	753	339	1092	2946	10000
2021	100	Ō	739	333	1073	3069	10000
2022	100	ŏ	726	327	1054	3191	10000
2023	100	ŏ	713	321	1035	3314	10000
2024	100	õ	700	315	1016	3437	10000
2025	100	õ	687	310	997	3559	10000
2026	100	õ	674	304	978	3682	10000
2027	100	õ	661	298	959	3805	10000
2028	100	ŏ	654	295	949	3866	10000
2029	100	õ	654	295	949	3866	10000
2030	100	õ	654	295	949	3866	10000
2031	100	õ	654	295	949	3866	10000
2032	100	ŏ	654	295	949	3866	10000
2033	100	õ	654	295	949	3866	10000
2034	100	õ	654	295	949	3866	10000
2035	100	õ	654	295	949	3866	10000
2036	100	õ	654	295	949	3866	10000
2037	100	õ	654	295	949	3866	10000
2038	100	õ	654	295	949	3866	10000
2039	100	Ō	654	295	949	3866	10000
2040	100	ŏ	654	295	949	3866	10000
		-			~		

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

_____

æ

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 LAND

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
2042       100       0       654       295       949       3866       10000         2043       100       0       654       295       949       3866       10000         2044       100       0       654       295       949       3866       10000         2045       100       0       654       295       949       3866       10000         2047       100       0       654       295       949       3866       10000         2048       100       0       654       295       949       3866       10000         2049       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2054       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866 <td>2041</td> <td>100</td> <td>0</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2041	100	0	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2042	100	ō	654	295	949	3866	10000
2044       100       0       654       295       949       3866       10000         2045       100       0       654       295       949       3866       10000         2047       100       0       654       295       949       3866       10000         2048       100       0       654       295       949       3866       10000         2043       100       0       654       295       949       3866       10000         2050       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2057       100       0       654       295       949       3866 <td>2043</td> <td>100</td> <td>ā</td> <td>654</td> <td>295 [•]</td> <td>949</td> <td>3866</td> <td>10000</td>	2043	100	ā	654	295 [•]	949	3866	10000
2045       100       0       654       295       949       3866       10000         2046       100       0       654       295       949       3866       10000         2048       100       0       654       295       949       3866       10000         2048       100       0       654       295       949       3866       10000         2049       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2054       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2057       100       0       654       295       949       3866       10000         2058       100       0       654       295       949       3866 <td>2044</td> <td>100</td> <td>ŏ</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2044	100	ŏ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2045	100	Ō	654	295	949	3866	10000
2047       100       0       654       295       949       3866       10000         2048       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2058       100       0       654       295       949       3866       10000         2058       100       0       654       295       949       3866       10000         2059       100       0       654       295       949       3866 <td>2046</td> <td>100</td> <td>ŏ</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2046	100	ŏ	654	295	949	3866	10000
2048       100       0       654       295       949       3866       10000         2049       100       0       654       295       949       3866       10000         2050       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2054       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2059       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866 <td>2047</td> <td>100</td> <td>ō</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2047	100	ō	654	295	949	3866	10000
2049       100       0       654       295       949       3866       10000         2050       100       0       654       295       949       3866       10000         2051       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2053       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2055       100       0       654       295       949       3866       10000         2057       100       0       654       295       949       3866       10000         2058       100       0       654       295       949       3866       10000         2052       100       0       654       295       949       3866       10000         2063       100       0       654       295       949       3866 <td>2048</td> <td>100</td> <td>ō</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2048	100	ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2049	100	Ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2050	100	ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2051	100	ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2052	100	ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2053	100	õ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2054	100	ŏ	654	295	949	3866	10000
20561000 $654$ 29594938661000020571000 $654$ 29594938661000020581000 $654$ 29594938661000020591000 $654$ 29594938661000020511000 $654$ 29594938661000020521000 $654$ 29594938661000020621000 $654$ 29594938661000020631000 $654$ 29594938661000020641000 $654$ 29594938661000020651000 $654$ 29594938661000020651000 $654$ 29594938661000020661000 $654$ 29594938661000020671000 $654$ 29594938661000020701000 $654$ 29594938661000020711000 $654$ 29594938661000020721000 $654$ 29594938661000020731000 $654$ 29594938661000020741000 $654$ 29594938661000020751000 $654$ 295949 <td>2055</td> <td>100</td> <td>õ</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2055	100	õ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2056	100	ŏ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2057	100	õ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2058	100	ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2059	100	õ	654	295	949	3866	10000
51 $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2062$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2063$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2064$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2065$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2065$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2065$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2066$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2067$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2069$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2073$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2074$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ <td>2060</td> <td>100</td> <td>, ů</td> <td>654</td> <td>295</td> <td>949</td> <td>3866</td> <td>10000</td>	2060	100	, ů	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	51	100	ŏ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		100	ŏ	654	295	949	3866	10000
2064 $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2065$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2066$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2067$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2068$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2068$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2069$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2070$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2073$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2074$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2077$ $100$ $0$ $654$ $295$ <	2063	100	ő	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2064	100	ō	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2065	100	ŏ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2066	100	ň	654	295	949	3866	10000
2068 $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2069$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2070$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2071$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2072$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2073$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2074$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2075$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2076$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2078$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2079$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2080$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2081$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2083$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2084$ $100$ $0$ $654$ $295$ $949$ $3866$ $10000$ $2084$ $100$ $0$ $654$ $295$ <	2067	100	ň	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2068	100	õ	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2069	100	0	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2070	100	ň	654	295	949	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2071	100	ů č	654	295	0/0	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2072	100	ŏ	654	295	010	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2073	100	Ŏ	654	295	010	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2074	100	Ő	654	295	010	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2075	100	Ő	654	295	010	3866	10000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2076	100	Ő	654	295	010	2066	10000
2078     100     0     654     295     949     3866     10000       2079     100     0     654     295     949     3866     10000       2080     100     0     654     295     949     3866     10000       2081     100     0     654     295     949     3866     10000       2081     100     0     654     295     949     3866     10000       2082     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2085     100     0     654     295     949     3866     10000	2077	100	Ŏ	654	295	545	3866	10000
2079     100     0     654     295     949     3866     10000       2080     100     0     654     295     949     3866     10000       2081     100     0     654     295     949     3866     10000       2082     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2085     100     0     654     295     949     3866     10000	2078	100	Ň	654	235	545	3866	10000
2080     100     0     654     295     949     3866     10000       2081     100     0     654     295     949     3866     10000       2082     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2085     100     0     654     295     949     3866     10000	2070	100	0	654	295	543	3866	10000
2081     100     0     654     295     949     3866     10000       2082     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2085     100     0     654     295     949     3866     10000	2072	100	Ő	654	290	545	3866	10000
2082     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2083     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2085     100     0     654     295     949     3866     10000	2081	100	0	654	295	010	3866	10000
2083     100     0     654     295     949     3866     10000       2084     100     0     654     295     949     3866     10000       2085     100     0     654     295     949     3866     10000	2082	100	õ	654	295	010	3866	10000
2084       100       0       654       295       949       3866       10000         2085       100       0       654       295       949       3866       10000	2083	100	ő	654	295	010	3866	10000
2085 100 0 654 295 949 3866 10000	2084	100	õ	654	295	010	3866	10000
	2085	100	õ	654	295	040	3866	10000

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 LAND

DEMAND, C	CAPITAL	COSTS,	RESERVES	AND	AVERAGE	PLANT
-----------	---------	--------	----------	-----	---------	-------

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAĞE RESERVE	AVG PLANT IN SERV
2006	100		651	295	010	3866	10000
2000	100	0	654	233	040	2000	10000
2087	100	υ	004	290	343	2000	T0000
2088	100	0	654	295 •	949	3866	10000
2089	100	0	654	295	949	3866	10000 ·
2090	100	0	654	295	949	3866	10000
2091	100	Ō	654	295	949	3866	10000
2092	100	0	654	295	949	3866	10000
2093	100	õ	654	295	949	3866	10000
PRES	WORTH	õ	8426	3796	12222	9902	89012
PW/PW	UNIT	0.00	9.47	4.26	13.73	11.12	100.00

**RYEAR=1996** PLNPER=45 SYEAR=1996 KCONV=MDY )=.1125 ты.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 BLDG FVINT=1996 NVINT=10 BRATE=1.015867 NCURVE=0 AVEL=45 C=.84/ G=-.0142500330/ S=-.00264563930/ DEMAND=100 UCOST=100 GSP=.03 CRP=0 ELGYR=1984 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=31.5 TAX=1 _.CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

-

.

.

_____

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 BLDG

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

1996       100       190       510       228       928       89       5000         1997       100       380       1029       460       1869       355       10000         1998       100       380       953       426       1759       1066       10000         2000       100       380       878       392       1649       1776       10000         2001       100       380       878       392       1649       1776       10000         2001       100       358       816       364       1539       2348       10000         2004       100       337       797       355       1490       2533       10000         2006       88       302       750       335       1387       2870       9895         2007       96       283       712       318       1312       3020       9885         2010       90       236       6041       266       177       3284       9286         2011       88       233       576       257       1056 <th>YEAR</th> <th>DEMAND</th> <th>BOOK DEPR EXPENSE</th> <th>POST TAX INCOME</th> <th>INC TAX EXPENSE</th> <th>TOTAL CAPCOST</th> <th>AVERAĜE RESERVE</th> <th>AVG PLANT IN SERV</th>	YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAĜE RESERVE	AVG PLANT IN SERV
1997       100       380       1029       460       1869       355       10000         1998       100       380       951       426       1759       1066       10000         2001       100       380       916       409       1704       1421       10000         2001       100       380       916       409       1704       1421       10000         2002       100       375       843       376       1594       2103       10000         2003       100       358       816       64       1539       2148       10000         2004       100       337       797       355       1490       2533       10000         2005       100       320       778       347       1446       2707       10000         2006       98       302       750       335       1387       2870       9895         2007       96       283       712       318       1312       3020       9895         2010       90       236       668       271       111	1996	100	190	510	228	928	89	5000
1998       100       380       991       443       #       1814       711       10000         1999       100       380       916       409       1704       1421       10000         2001       100       380       916       409       1704       1421       10000         2001       100       380       878       332       1649       1776       10000         2002       100       375       843       376       1594       2103       10000         2003       100       358       816       364       1539       2348       10000         2004       100       337       797       355       1490       2533       10000         2005       100       320       778       347       1446       2707       10000         2006       98       302       750       335       1387       2870       9895         2010       90       236       668       271       1115       3197       9090         2011       88       237       218       893 </td <td>1997</td> <td>100</td> <td>380</td> <td>1029</td> <td>460</td> <td>1869</td> <td>355</td> <td>10000</td>	1997	100	380	1029	460	1869	355	10000
1959       100       380       953       426       1759       1066       10000         2000       100       380       916       409       1704       1421       10000         2001       100       380       878       392       1649       1776       10000         2002       100       375       843       376       1594       2103       10000         2004       100       337       797       355       1490       2533       10000         2005       100       320       778       347       1446       2707       9895         2007       96       283       712       318       1312       3020       9688         2009       92       250       641       266       1777       3284       9286         2010       90       236       608       271       1115       3397       9090         2011       88       210       546       244       99       588       8699         2012       86       210       546       247       195	1998	100	380	991	443 <b>•</b>	1814	711	10000
2000       100       380       878       392       1649       1776       10000         2001       100       380       878       392       1649       1776       10000         2001       100       358       816       364       1539       2103       10000         2003       100       358       816       364       1539       2148       10000         2004       100       320       778       347       1446       2707       10000         2005       100       320       778       347       1446       2707       10000         2006       98       302       750       335       1387       2870       9895         2008       94       266       675       302       1243       3158       9485         2010       90       236       608       271       1115       397       9090         2011       88       213       546       244       999       3588       8699         2012       86       210       546       244       999	1999	100	380	953	426	1759	1066	10000 ·
2001       100       380       878       392       1649       1776       10000         2002       100       375       843       376       1594       2103       100000         2003       100       358       816       364       1539       2348       10000         2004       100       337       797       355       1490       2533       10000         2005       100       320       778       347       1446       2707       9895         2007       96       283       712       318       1312       3020       96688         2009       92       250       641       286       1177       3284       9286         2010       90       236       608       271       1115       3397       9090         2011       88       210       546       244       999       3588       8699         2012       86       1106       452       206       845       3792       81311         2014       82       186       489       218       893 <td>2000</td> <td>100</td> <td>380</td> <td>916</td> <td>409</td> <td>1704</td> <td>1421</td> <td>10000</td>	2000	100	380	916	409	1704	1421	10000
2002     100     375     843     376     1594     2103     10000       2003     100     358     816     364     1539     2348     10000       2004     100     337     797     355     1490     2533     10000       2005     100     320     778     347     1446     2707     10000       2006     98     302     750     335     1387     2870     9895       2007     96     283     712     318     1312     3020     9688       2008     94     266     675     302     1243     3158     9485       2010     90     236     608     271     1115     3397     9090       2011     88     223     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     437     195	2001	100	380	878	392	1649	1776	10000
2003     100     358     816     364     1539     2348     10000       2004     100     337     797     355     1490     2533     10000       2005     100     320     778     345     1446     2707     10000       2006     98     302     750     335     1387     2870     9895       2007     96     283     712     318     1312     3120     9688       2009     92     250     641     286     1177     3284     9286       2010     90     236     608     271     1115     3397     9090       2011     88     223     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8131       2014     75     149     390     174     713	2002	100	375	843	376	1594	2103	10000
2004     100     337     797     355     1490     2533     10000       2005     100     320     778     347     1446     2707     10000       2005     100     320     750     335     1387     2870     9895       2007     96     283     712     318     1312     3020     9688       2008     94     266     675     302     1243     3158     9485       2010     90     236     608     271     1115     397     9090       2011     88     223     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2^15     80     176     462     206     845     3792     8123       2018     75     149     390     174     713 <td>2003</td> <td>100</td> <td>358</td> <td>816</td> <td>364</td> <td>1539</td> <td>2348</td> <td>10000</td>	2003	100	358	816	364	1539	2348	10000
2005     100     320     778     347     1446     2707     10000       2006     98     302     750     335     1387     2870     9895       2007     96     283     712     318     1312     3020     9688       2008     94     266     675     302     1243     3158     9485       2009     92     250     641     286     1177     3284     9286       2010     90     236     608     271     1115     3397     9090       2011     88     223     576     2257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8121       2017     77     157     413     184     755     3890     7759       2018     75     149     390     174     713 <td>2004</td> <td>100</td> <td>337</td> <td>797</td> <td>355</td> <td>1490</td> <td>2533</td> <td>10000</td>	2004	100	337	797	355	1490	2533	10000
2006       98       302       750       335       1387       2870       9895         2007       96       283       712       318       1312       3020       9688         2008       94       266       675       302       1243       3158       9485         2009       92       250       641       286       1177       3284       9286         2010       90       236       608       271       1056       3499       8895         2012       86       210       546       244       999       5588       8699         2013       84       198       517       231       945       3665       8504         2014       82       186       489       218       893       3732       8311         2015       78       166       437       195       798       3844       7939         2018       75       149       390       174       713       3929       7583         2020       72       134       347       155       636       39	2005	100	320	778	347	1446	2707	10000
2007     96     283     712     318     1312     3020     9688       2008     94     266     675     302     1243     3158     9485       2009     92     250     641     286     1177     3284     9286       2010     90     236     608     271     1115     3397     9090       2011     88     233     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2^015     80     176     462     206     845     3792     8123       2017     71     157     413     184     755     3890     7759       2018     75     149     390     174     713     3922     7583       2020     72     134     347     155     636	2006	98	302	750	335	1387	2870	9895
2008     94     266     675     302     1243     3158     9485       2009     92     250     641     286     1177     3284     9286       2010     90     236     608     271     1115     3397     9090       2011     88     223     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2015     76     462     206     845     3792     8123       ~16     78     166     437     195     798     3844     7939       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990	2007	96	283	712	318	1312	3020	9688
2009     92     250     641     286     1177     3284     9286       2010     90     236     608     271     1115     3397     9090       2011     88     223     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2^15     80     176     462     206     845     3792     8123       2018     75     149     390     174     713     3929     7583       2019     73     141     368     166     614     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138	2008	94	266	675	302	1243	3158	9485
2010     90     236     608     271     1115     3397     9090       2011     88     223     576     257     1056     3499     8895       2012     86     210     546     257     1056     3499     8895       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2015     80     176     462     206     845     3792     8123       16     78     166     437     195     798     3844     7939       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     <	2009	92	250	641	286	1177	3284	9286
2011     88     223     576     257     1056     3499     8895       2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2^15     80     176     462     206     845     3792     8123       .017     77     157     413     184     755     3890     7759       2018     75     149     390     174     713     3929     7583       2019     73     141     368     166     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     <	2010	90	236	608	271	1115	3397	9090
2012     86     210     546     244     999     3588     8699       2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2^15     80     176     462     206     845     3792     8123       2^15     80     176     462     206     845     3792     8123       2^17     157     413     184     755     3890     7759       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046	2011	88	223	576	257	1056	3499	8895
2013     84     198     517     231     945     3665     8504       2014     82     186     489     218     893     3732     8311       2015     80     176     462     206     845     3792     8123       16     78     166     437     195     798     3844     7939       2018     77     157     413     184     755     3890     7759       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474	2012	86	210	546	244	999	3588	8699
2014     82     186     489     218     893     3732     8311       2^15     80     176     462     206     845     3792     8123       16     78     166     437     195     798     3844     7939       .u17     77     157     413     184     755     3890     7759       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474	2013	84	198	517	231	945	3665	8504
2^15     80     176     462     206     845     3792     8123       .6     78     166     437     195     798     3844     7939       2017     77     157     413     184     755     3890     7759       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474     4061     6459       2026     62     99     240     107     446     4	2014	82	186	489	218	893	3732	8311
6       78       166       437       195       798       3844       7939         .u17       77       157       413       184       755       3890       7759         2018       75       149       390       174       713       3929       7583         2019       73       141       368       164       674       3962       7412         2020       72       134       347       155       636       3990       7244         2021       70       127       327       146       601       4013       7080         2022       68       121       308       138       567       4032       6919         2023       67       115       290       129       534       4046       6762         2024       65       109       273       122       503       4055       6609         2025       64       104       256       114       474       4061       6459         2026       62       99       240       107       446       4064	2^15	80	176	462	206	845	3792	8123
017     77     157     413     184     755     3890     7759       2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2026     29     92     240     107     446     4061     6459       2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     39	6	78	166	437	195	798	3844	7939
2018     75     149     390     174     713     3929     7583       2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2026     62     99     240     107     446     4061     6459       2026     62     99     240     107     446     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877 </td <td><b>U17</b></td> <td>77</td> <td>157</td> <td>413</td> <td>184</td> <td>755</td> <td>3890</td> <td>7759</td>	<b>U17</b>	77	157	413	184	755	3890	7759
2019     73     141     368     164     674     3962     7412       2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474     4061     6459       2026     62     99     240     107     446     4064     6313       2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877 </td <td>2018</td> <td>75</td> <td>149</td> <td>390</td> <td>174</td> <td>713</td> <td>3929</td> <td>7583</td>	2018	75	149	390	174	713	3929	7583
2020     72     134     347     155     636     3990     7244       2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474     4061     6459       2026     62     99     240     107     446     4064     6313       2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732 <td>2019</td> <td>73</td> <td>141</td> <td>368</td> <td>164</td> <td>674</td> <td>3962</td> <td>7412</td>	2019	73	141	368	164	674	3962	7412
2021     70     127     327     146     601     4013     7080       2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474     4061     6459       2026     62     99     240     107     446     4064     6313       2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2033     53     71     183     82     336     3659	2020	72	134	347	155	636	3990	7244
2022     68     121     308     138     567     4032     6919       2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474     4061     6459       2026     62     99     240     107     446     4064     6313       2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659	2021	70	127	327	146	601	4013	7080
2023     67     115     290     129     534     4046     6762       2024     65     109     273     122     503     4055     6609       2025     64     104     256     114     474     4061     6459       2026     62     99     240     107     446     4064     6313       2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515	2022	68	121	308	138	567	4032	6919
202465109273122503405566092025641042561144744061645920266299240107446406463132027619422510042040636170202860902149539940256030202958862079338539515894203057822019037238775760203156781958736038045629-203254741898434837325502203353711838233636595377203452681787932535875255203551651737731535155136203650621687530534415020203748591647329733674906203847561607228832934795203946541567028032204686204045511536827331484580RES <worth< td="">274868703067126851869683194W/PW UNIT3.308.263.69152522.47100.00</worth<>	2023	67	115	290	129	534	4046	6762
2025641042561144744061645920266299240107446406463132027619422510042040636170202860902149539940256030202958862079338539515894203057822019037238775760203156781958736038045629-203254741898434837325502203353711838233636595377203452681787932535875255203551651737731535155136203650621687530534415020203748591647329733674906203847561607228832934795203946541567028032204686204045511536827331484580RES <worth< td="">274868703067126851869683194W/PW UNIT3.308.263.6915.2522.47100.00</worth<>	2024	65	109	273	122	503	4055	6609
20266299240107446406463132027619422510042040636170202860902149539940256030202958862079338539515894203057822019037238775760203156781958736038045629-203254741898434837325502203353711838233636595377203452681787932535875255203551651737731535155136203650621687530534415020203748591647329733674906203847561607228832934795203946541567028032204686204045511536827331484580RES WORTH274868703067126851869683194W/PW UNIT3.308.263.6915.2522.47100.00	2025	64	104	256	114	474	4061	6459
2027     61     94     225     100     420     4063     6170       2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293	2026	62	99	240	107	446	4064	6313
2028     60     90     214     95     399     4025     6030       2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     153     68     273     3148     4	2027	61	94	225	100	420	4063	6170
2029     58     86     207     93     385     3951     5894       2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4	2028	60	90	214	95	399	4025	6030
2030     57     82     201     90     372     3877     5760       2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194<	2029	58	86	207	93	385	3951	5894
2031     56     78     195     87     360     3804     5629-       2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3:30     8:26     3:69     15:25     22:47     100:00 <td>2030</td> <td>57</td> <td>82</td> <td>201</td> <td>90</td> <td>372</td> <td>3877</td> <td>5760</td>	2030	57	82	201	90	372	3877	5760
2032     54     74     189     84     348     3732     5502       2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2031	56	78	195	87	360	3804	5629-
2033     53     71     183     82     336     3659     5377       2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2032	54	74	189	84	348	3732	5502
2034     52     68     178     79     325     3587     5255       2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2033	53	71	183	82	336	3659	5377
2035     51     65     173     77     315     3515     5136       2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2034	52	68	178	79	325	3587	5255
2036     50     62     168     75     305     3441     5020       2037     48     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2035	51	65	173	77	315	3515	5136
2037     46     59     164     73     297     3367     4906       2038     47     56     160     72     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2030	50	62	168	75	305	3441	5020
2039     46     54     156     70     288     3293     4795       2039     46     54     156     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES     WORTH     2748     6870     3067     12685     18696     83194       W/PW     UNIT     3,30     8,26     3,69     15,25     22,47     100,00	2031	40	59	164	73	297	3367	4906
2040     45     51     150     70     280     3220     4686       2040     45     51     153     68     273     3148     4580       RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3.30     8.26     3.69     15.25     22.47     100.00	2020	47	50	160	72	288	3293	4795
RES WORTH     2748     6870     3067     12685     18696     83194       W/PW UNIT     3.30     8.26     3.69     15.25     22.47     100.00	2040	45	54 51	150	70	280	3220	4080
W/PW UNIT 3.30 8.26 3.69 15.25 22.47 100.00	RESW	ORTH	27/2	6970	2067	2/3	3148	4000
	W/PW	UNIT	3.30	8.26	3 60	15 25	22 12	100 00

RYEAR=1996 PLNPER=10 SYEAR=1996 "CONV=MDY **)=.1125** 1NT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 DIGITAL FVINT=1996 NVINT=10 BRATE=.994800 NCURVE=0 AVEL=10 C=1.13339740 ~ G=-.217455120/ S=.0239688400~ DEMAND=100 UCOST=100 GSP=0.00 CRP=0 ELGYR=1983 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=5 PTAX=1 11CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

 $a_{\mathcal{V}}$ 

_

## *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 DIGITAL

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	756	456	208	1421	603	5000
1997	100	1350	837	382	2568	2178	10000
1998	100	1237	663	303 🖌	2203	3803	10000
1999	100	1157	546	250	1953	4896	10000
2000	100	1095	459	210	1764	5708	10000
2001	100	1047	396	182	1625	6290	10000
2002	100	1010	366	168	1545	6567	10000
2003	100	985	356	164	1505	6660	10000
2004	100	970	354	163	1486	6681	10000
2005	100	963	358	164	1486	6642	10000
PRES W	ORTH	6562	3151	1441	11153	27135	56730
PW/PW	UNIT	11.57	5.55	2.54	19.66	47.83	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

.

RYEAR=1996 PLNPER=10 SYEAR=1996 KCONV=MDY **)=.1125** 1MT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 OPR SVCS FVINT=1996 NVINT=10 BRATE=.993700 NCURVE=0 AVEL=10 C=1.13339740~ G=-.217455120/ S=.0239688400/ DEMAND=100 UCOST=100 GSP=0.00 CRP=0 ELGYR=1983 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=10 ?TAX=1 ++CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

27

----

-

•

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 OPR SVCS

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
							~~~~~~~
1996	100	756	476	218	1450	410	5000
1997	100	1350	906	413	2669	1528	10000
1998	100	1237	769	352 💣	2358	2801	10000
1999	100	1157	661	303	2121	3812	10000
2000	100	1095	578	265	1937	4594	10000 [·]
2001	100	1047	515	236	1799	5173	10000
2002	100	1010	471	216	1698	5584	10000
2003	100	985	441	203	1629	5866	10000
2004	100	970	423	194	1587	6039	10000
2005	100	963	414	190	1568	6117	10000
PRES V	VORTH	6562	3668	1679	11908	22274	56730
W/PW	UNIT	11.57	6.47	2.96	20.99	39.26	100.00

RYEAR=1996 PLNPER=7 SYEAR=1996 **VCONV=MDY**)=.1125 1NT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 DIG CKT DDS FVINT=1996 NVINT=7 BRATE=1.003000 NCURVE=0 AVEL=7 C=.98/ G=-37.7466280/ S=-.740497260/ DEMAND=100 UCOST=100 GSP=0.00 CRP=0 ELGYR=1983 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=5 PTAX=1 ...CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

٠

.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 DIG CKT DDS

-

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAF	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	865	451	202	1518	653	5000
1997	100	1730	808	361	2899	2456	10000
1998	100	1714	593	264 🖌	2571	4463	10000
1999	100	1626	464	206	2295	5660	10000
2000	100	1506	409	181	2096	6172	10000
2001	100	1438	390	173	2002	6341	10000
2002	100	1413	401	178	1991	6242	10000
PRES	WORTH	7166	2560	1140	10866	20498	44563
PW/PW	UNIT	16.08	5.75	2.56	24.38	46.00	100.00

RYEAR=1996 PLNPER=9 SYEAR=1996 KCONV=MDY)=.1125 TWL=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 DIG CKT PR GN FVINT=1996 NVINT=9 BRATE=1.005800 NCURVE=0 AVEL=9 C=1.01/ G=-34.6376630 ~ S=.345248430 DEMAND=100 UCOST=100 GSP=0.00 CRP=0 ELGYR=1983 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=5 'TAX=1 1.JYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

•

09-04-1996 *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 DIG CKT PR GN

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	819	453	201	1474	636	5000
1997	100	1543	824	366	2733	2304	10000
1998	100	1414	641	284 🖌	2339	4005	10000
1999	100	1307	525	232	2063	5089	10000
2000	100	1224	446	197	1867	5825	10000
2001	100	1165	396	174	1735	6293	10000
2002	100	1125	378	166	1669	6457	10000
2003	100	1101	377	166	1645	6462	10000
2004	100	1090	381	168	1638	6427	10000
PRES W	ORTH	6979	2993	1323	11295	24975	53098
PW/PW	UNIT	13.14	5.64	2.49	21.27	47.04	100.00

RYEAR=1996 PLNPER=9 SYEAR=1996 ν VV=MDY ._=.1125 INT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 DIG CKT OTH FVINT=1996 NVINT=9 BRATE=1.002100~ NCURVE=0 AVEL=9 C=1.01 G=-34.6376630/ S=.345248430~ DEMAND=100 UCOST=100 GSP=0.00 CRP=0 ELGYR=1983 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 ~ 'LFE=5 .'TAX=1 TCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

ک ک

-

L.

•

()

.- * }

ð

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 DIG CKT OTH

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1006	100	010	453	202	1/76		
7220	TOO	919	400	203	14/0	635	5000
1997	100	1543	824	369	2737	2301	10000
1998	100	1414	642	287 🖌	2343	4000	10000
1999	100	1307	526	235	2067	5084	10000
2000	100	1224	447	200	1871	5819	10000
2001	100	1165	396	177	1738	6287	10000
2002	100	1125	379	169	1672	6451	10000
2003	100	1101	378	169	1648	6457	10000
2004	100	1090	382	170	1642	6422	10000
PRES I	NORTH	6979	2996	1341	11315	24951	53098
PW/PW	UNIT	13.14	5.64	2.52	21.31	46.99	100.00

RYEAR=1996 PLNPER=34 SYEAR=1996 **KCONV=MDY**)=.1125 LNT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 POLES FVINT=1996 NVINT=10 BRATE=1.054800 NCURVE=0 AVEL=34 C=1.01/ G=-1.57545290/ S=.0109499900 ~ DEMAND=100 UCOST=100 GSP=0.00 CRP=.61 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 **TAXLFE=15** PTAX=1 _1'CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

35

.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 POLES

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAĜE RESERVE	AVG PLANT IN SERV
1996	100	656	491	207	1354	273	5000
1997	100	1037	963	412	2411	981	10000
1998	100	886	877	376 •	2139	1785	10000
1999	100	804	804	345	1953	2473	10000 -
2000	100	749	739	317	1805	3078	10000
2001	100	707	682	292	1680	3616	10000
2002	100	674	630	269	1573	4102	10000
2003	100	646	581	248	1476	4555	10000
2004	100	623	536	228	1387	4984	10000
2005	100	603	492	209	1304	5390	10000
2006	98	575	442	187	1204	5770	9910
2007	96	541	386	162	1089	6119	9727
2008	95	512	332	139	983	6435	9543
2009	93	485	282	117	883	6721	9357
2010	91	460	234	96	790	6979	9168
2011	89	438	194	78	709	7165	8978
2012	87	416	166	66	648	7237	8787
2013	85	396	144	57	597	7243	8594
2014	83	377	125	48	550	7233	8400
2215	81	360	107	40	506	7207	8205
16	79	343	90	33	466	7167	8010
∠017	77	326	75	27	428	7112	7814
2018	75	311	61	21	393	7044	7618
2019	73	297	49	16	361	6963	7421
2020	71	283	38	11	332	6871	7225
2021	69	269	28	7	304	6768	7029
2022	67	256	19	3	278	6658	6834
2023	65	244	11	-0	255	6541	6640
2024	63	233	3	-4	232	6418	6446
2025	62	221	-4	-6	211	6290	6254
2026	60	211	-10	-9	192	6157	6063
2027	58	200	-16	-11	174	6019	5873
2028	56	191	-21	-13	157	5878	5685
2029	54	181	-25	-15	141	5734	5499
'RES W	ORTH	593 9	4932	2094	12965	36056	82359
W/PW	UNIT	7.21	5.99	2.54	15.74	43.78	100.00

RYEAR=1996 PLNPER=14 SYEAR=1996 יר יע **ארר** אDY=ארר .=.1125 **LNT=.0800** DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 AER CAB MET FVINT=1996 NVINT=10 BRATE=1.091500 NCURVE=0 AVEL=14 C=1.03-G=-.346819850/ S=.00623704570/ DEMAND=100 UCOST=100 GSP=0.00 CRP=.14 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 . "XLFE=15 PTAX=1 **_**TCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

•

.

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 AER CAB MET

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERĂGE RESERVE	AVG PLANT IN SERV
		~~~~~~					~~~~~~~~~
1996	100	835	487	177	1499	314	5000
1997	100	1317	948	360	2625	1128	10000
1998	100	1142	850	325 -	2317	2043	10000
1999	100	1045	768	293	2107	2807	10000
2000	100	978	699	265	1943	3454	10000
2001	100	928	641	242	1810	4001	10000
2002	100	890	591	221	1702	4465	10000
2003	100	860	548	203	1612	4864	10000
2004	100	837	512	188	1537	5207	10000
2005	100	819	481	175	1475	5498	10000
2006	94	760	428	154	1342	5721	9721
2007	89	675	353	125	1153	5852	9154
2008	83	602	287	99	988	5887	8570
2009	77	536	229	76	840	5836	7975
PRESV	VORTH	6830	4535	1697	13062	24162	66742
PW/PW	UNIT	10.23	6.79	2.54	19.57	36.20	100.00

**RYEAR=1996** PLNPER=20 SYEAR=1996 **ア**つNV=MDY /=.1125 _NT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 AER CAB FIB FVINT=1996 NVINT=10 BRATE=1.042500 NCURVE=0 AVEL=20 C=1.03/ G=-.346819850-S=.00623704570~ DEMAND=100 UCOST=100 GSP=0.00 CRP=.15 ELGYR=1984 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TXLFE=15 ?TAX=1 _fCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

39

_

.

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 AER CAB FIB

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	618	492	207	1317	261	5000
1997	100	988	966	412	2367	952	10000
1998	100	866	881	377 🖌	2124	1748	10000
1999	100	797	808	346	1950	2432	10000.
2000	100	749	744	318	1811	3031	10000
2001	100	712	688	293	1693	3557	10000
2002	100	683	638	272	1592	4024	10000
2003	100	658	593	252	1503	4449	10000
2004	100	638	551	233	1423	4839	10000
2005	100	621	513	217	1351	5197	10000
2006	97	588	462	195	1245	5514	9841
2007	94	544	400	167	1111	5778	9518
2008	90	504	342	142	988	5986	9182
2009	87	468	288	119	875	6141	8834
2010	83	434	239	97	770	6246	8476
2011	79	402	197	79	678	6268	8110
2012	75	371	167	66	605	6175	7736
2013	72	343	143	57	543	6014	7356
2014	68	315	122	48	486	5827	6972
2215	64	290	104	40	433	5616	6586
3 WORTH		5582	4955	2102	12640	28352	74878
/PW	UNIT	7.46	6.62	2.81	16.88	37.86	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement. 40

RYEAR=1996 PLNPER=12 SYEAR=1996 .ఎ=.1125 *LNT*=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 UG CAB MET FVINT=1996 NVINT=10 BRATE=1.068300 NCURVE=0 AVEL=12 C=1.10249400/ G=-.334100410 / S=.0240118790 ~ DEMAND=100 UCOST=100 GSP=0.00 CRP=.17 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 XLFE=15 PTAX=1 TCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

41

-

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 UG CAB MET

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996 1997	100 100	888 1459	484 938	186 369	1558 2767	335 1217	5000 10000
1998 1999 2000	100 100 100	1192 1120	742 667	290 259	2224 2224 2047	2219 3054 3751	10000 . 10000 .
2001 2002 2003	100 100 100	1067 1026 995	606 556 515	234 213 195	1906 1794 1705	4327 4796 5177	10000 10000
2004 2005	100 100	972 956	482 457	181 171	1636 1585	5481 5714	10000 10000 10000
2006 2007 PRES W	93 85 IORTH	882 769 7396	404 324 4254	150 117 1644	1437 1210 13294	5856 5875 22537	9638 8899 62489
PW/PW	UNIT	11.84	6.81	2.63	21.27	36.07	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

.....

RYEAR=1996 PLNPER=20 SYEAR=1996 י `` `` NV=MDY )=.1125 **INT=.0800** DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 UG CAB FIB FVINT=1996 NVINT=10 BRATE=1.028400 NCURVE=0 AVEL=20 C=1.13339740~ G=-.217455120 S=.0239688400~ DEMAND=100 UCOST=100 GSP=0.00 CRP=.15 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TXLFE=15 ?TAX=1 _TCYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

......

43

-

.

------
۰.

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 UG CAB FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
		*					
1996	100	452	495	216	1163	228	5000
1997	100	823	975	426	2224	873	10000
1998	100	773	890	389	2053	1663	10000
1999	100	739	815	355 🏅	1909	2372	10000
2000	100	710	746	325	1782	3009	10000
2001	100	686	685	298	1670	3580	10000
2002	100	665	631	274	1569	4094	10000
2003	100	646	581	251	1478	4563	10000
2004	100	629	534	231	1395	4995	10000
2005	100	614	492	212	1319	5388	10000
2006	97	589	441	189	1219	5737	9859
2007	94	553	378	162	1093	6027	9564
2008	91	518	320	136	974	6255	9244
2009	87	484	265	112	862	6420	8900
2010	83	451	215	90	756	6523	8533
2011	79	419	173	71	663	6528	8145
2012	75	387	143	58	588	6400	7738
2013	71	356	120	49	524	6192	7315
2014	67	326	100	40	465	5948	6879
2015	62	296	81	32	410	5672	6432
'S W	ORTH	5139	4906	2130	12175	28848	74910
PW	UNIT	6.86	6.55	2.84	16.25	38.51	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement. RYEAR=1996 PLNPER=14 SYEAR=1996 KCONV=MDY {O=.1125 _NT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 BUR CAB MET FVINT=1996 NVINT=10 BRATE=1.055300 NCURVE=0 AVEL=14 C=1.06-G=-.0968233170~ S=.00511583220-DEMAND=100 UCOST=100 GSP=0.00 CRP=.09 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 PTAX=1 __CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

45

_

.

# *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 BUR CAB MET

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR	POST TAX	INC TAX	TOTAL	AVERAGE	AVG PLANT
		EAPENSE	TUCONE	erfense 		RESERVE	IN SERV
1996	100	545	492	204	1242	258	5000
1997	100	1023	962	401	2386	993	10000
1998	100	970	866	359 •	2195	1895	10000
1999	100	929	780	322	2030	2700	10000 -
2000	100	893	704	288	1886	3410	10000
2001	100	862	638	260	1759	4028	10000
2002	100	834	581	235	1650	4559	10000
2003	100	810	532	214	1556	5014	10000
2004	100	790	491	196	1477	5398	10000
2005	100	773	458	182	1413	5707	10000
2006	94	731	406	159	1296	5928	9722
2007	88	662	332	128	1122	6032	9135
2008	82	594	266	101	960	6009	8493
2009	74	527	207	77	811	5865	7803
PRES V	IORTH	5899	4521	1848	12269	24222	66676
PW/PW	UNIT	8.85	6.78	2.77	18.40	36.33	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

RYEAR=1996 PLNPER=20 SYEAR=1996 KCONV=MDY 0=.1125 ...T=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 BUR CAB FIB FVINT=1996 NVINT=10 BRATE=1.019600 NCURVE=0 AVEL=20 C=1.06 / G=-.0968233170/ S=.00511583220~ DEMAND=100 UCOST=100 GSP≈0.00 CRP=.06 ELGYR=1983 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 PTAX=1 .CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

4

----

-

•

.

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 BUR CAB FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	375	497	220	1092	209	5000
1997	100	710	982	434	2125	808	10000
1998	100	680	902	398 🖌	1980	1554	10000
1999	100	657	829	366	1853	2233	10000 .
2000	100	638	763	337	1737	2850	10000
2001	100	620	704	310	1633	3409	10000
2002	100	603	650	286	1539	3916	10000
2003	100	589	600	263	1452	4384	10000
2004	100	575	553	243	1371	4817	10000
2005	100	562	511	224	1297	5215	10000
2006	97	542	460	201	1202	5571	9872
2007	95	513	399	174	1085	5872	9602
2008	91	483	341	148	972	6112	9301
2009	88	454	287	124	865	6289	8971
2010	84	424	236	101	762	6403	8612
2011	80	395	194	83	671	6413	8225
2012	76	365	163	69	598	6284	7811
2013	71	336	140	59	535	6068	7373
2014	67	307	118	50	475	5810	6915
2015	62	279	- 99	41	419	5514	6438
3 W	ORTH	4597	5029	2212	11838	27803	75017
W2	UNIT	6.13	6.70	2,95	15.78	37.06	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

____

RYEAR=1996 PLNPER=14 SYEAR=1996 KCONV=MDY 0=.1125 T=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 SUB CAB MET FVINT=1996 NVINT=10 BRATE=1.005300 NCURVE=0 AVEL=14 C=0.86/ G=-.374307290/ S=-.0220633080/ DEMAND=100 UCOST=100 GSP=0.00 CRP=.05 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 TAX=1 __CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

## *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 SUB CAB MET

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	497	493	221	1211	249	5000
1997	100	994	963	431	2388	987	10000
1998	100	994	860	385	2239	1946	10000
1999	100	994	762	340 🐔	2096	2869	10000
2000	100	994	667	297	1958	3761	10000 .
2001	100	994	575	256	1825	4625	10000
2002	100	957	528	235	1720	5048	10000
2003	100	893	532	237	1662	5012	10000
2004	100	852	538	240	1630	4956	10000
2005	100	829	540	241	1611	4933	10000
2006	92	781	499	222	1502	4945	9613
2007	85	709	419	187	1313	4962	8882
2008	78	640	348	155	1143	1032	0102
2000	71	566	294	126	117J 077	4952	7167
DDFC M		6225	1566	2027	10000	4010	7407
FRED W	UKIN	0220	4000	2037	12020	23528	00405
PW/PW	UNIT	9.37	6.88	3.07	19.32	35.43	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

RYEAR=1996 PLNPER=14 SYEAR=1996 *CONV=MDY )=.1125 1NT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 SUB CAB FIB FVINT=1996 NVINT=10 BRATE=1.0 NCURVE=0 AVEL=14 C=.86/ G=-.374307290/ S=-.0220633080/ DEMAND=100 UCOST=100 GSP=0.00 CRP=.05 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 TAX=1 **__**CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

.

•

51

----

-

## *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Result - Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 SUB CAB FIB

#### DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	TOTE TAX	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	497	493	222	1213	249	5000
1097	100	994	963	434	2391	987	10000
1 28	100	994	860	388 🐽	2242	1946	10000
1 .79	100	994	762	343	2099	2869	10000.
2 00	100	994	667	300	1961	3762	10000
2001	100	924	574	259	1828	4626	10000
2002	100	<b>9</b> 57	528	238	1722	5049	10000
2003	100	893	53 <b>2</b>	240	1664	5013	10000
2004	100	852	538	242	1632	4956	10000
2005	100	829	540	244	1613	4933	10000
2006	92	781	499	225	1505	4944	9613
2:07	85	703	(19	189	1316	4961	8882
2108	78	640	248	157	1145	4931	8187
2 19	71	566	234	128	979	4809	7467
PF 3 W	ORTH	6225	4 66	2057	12848	23530	66405
PV V	UNIT	9.27	C.38	3.10	19.35	35.43	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its automatics except under written agreement.

52

**RYEAR=1996** PLNPER=21 SYEAR=1996 KCONV=MDY 0=.1125 LNT=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 INBD NW MET FVINT=1996 NVINT=10 BRATE=1.023400 NCURVE=0 AVEL=21 C=.99/ G=-2.96601550/ S=-.0330679910/ DEMAND=100 UCOST=100 GSP=0.00 CRP=.13 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 PTAX=1 ..CYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

Ţ

•

# *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 INBD NW MET

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1000			401		1240		
1996	100	645	491	213	1349	267	5000
1997	100	1026	964	421	2412	970	10000
1998	100	892	879	384 🗸	2155	1769	10000
1999	100	814	807	353	1974	2444	10000
2000	100	760	745	326	1830	3024	10000
2001	100	718	691	302	1712	3523	10000
2002	100	685	645	282	1611	3959	10000
2003	100	657	603	263	1524	4347	10000
2004	100	635	566	247	1447	4699	10000
2005	100	616	532	232	1380	5017	10000
2006	96	578	484	210	1272	5295	9821
2007	93	527	421	183	1131	5518	9459
2008	89	484	364	158	1005	5686	9000
2009	85	111	311	134	2000	5804	9090
2010	82	408	263	113	781	5079	0717
2010	79	275	200	115	603	5070	0341 7065
2011	70	373	223	90	690	5079	7965
2012	74	244	194	60	620	5//9	1221
2013	70	316	1/1	/3	559	5623	7219
2014	67	289	150	64	503	5449	6853
2015	63	265	132	56	453	5261	6493
16	60	243	115	49	407	5062	6139
Fring M	IORTH	5662	5038	2196	12896	28059	75361
PW/PW	UNIT	7.51	6,69	2.91	17.11	37.23	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

54

RYEAR=1996 PLNPER=21 SYEAR=1996 KCONV=MDY )=.1125 ⊥иТ=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 INBD NW FIB FVINT=1996 NVINT=10 BRATE=1.021800 NCURVE=0 AVEL=21 C=.99/ G=-2.96601550/ S=-.0330679910/ DEMAND=100 UCOST=100 GSP=0.00 CRP=.13 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 TAX=1 _____YRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

.

#### *** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 INBD NW FIB

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
			******			
100	645	491	214	1350	267	5000
100	1026	964	422	2413	970	10000
100	892	879	385 🖌	2156	1769	10000
100	814	807	354	1975	2444	10000,
100	760	745	326	1831	3023	10000
100	718	692	303	1712	3523	10000
100	685	645	282	1612	3958	10000
100	657	604	264	1525	4347	10000
100	635	566	247	1448	4698	10000
100	616	532	232	1381	5016	10000
96	578	484	211	1272	5293	9821
93	527	421	183	1132	5517	9459
89	484	364	158	1006	5684	9090
85	444	311	135	890	5803	8717
82	408	263	114	785	5877	8341
78	375	223	96	694	5877	7965
74	344	194	83	621	5777	7591
70	316	171	73	559	5621	7219
67	289	150	64	504	5448	6853
63	265	132	56	453	5260	6493
60	243	115	49	407	5060	6139
IORTH	5662	5039	2201	12902	28053	75361
		~~~				
	DEMAND 100 100 100 100 100 100 100 10	DEMAND BOOK DEPR EXPENSE 100 645 100 1026 100 892 100 892 100 814 100 760 100 635 100 635 100 635 100 635 100 616 96 578 93 527 89 484 85 444 82 408 78 375 74 344 70 316 67 289 63 265 60 243 VORTH 5662	DEMANDBOOK DEPR EXPENSEPOST TAX INCOME10064549110010269641008928791008148071007607451007607451006856451006576041006165329657848493527421894843648544431182408263783752237434419470316171672891506326513260243115VORTH56625039	DEMAND BOOK DEPR EXPENSE POST TAX INCOME INC TAX EXPENSE 100 645 491 214 100 1026 964 422 100 892 879 385, 100 814 807 354 100 760 745 326 100 760 745 326 100 685 645 282 100 635 566 247 100 635 566 247 100 635 566 247 100 616 532 232 96 578 484 211 93 527 421 183 89 484 364 158 85 444 311 135 82 408 263 114 78 375 223 96 74 344 194 83 70 316	DEMAND BOOK DEPR EXPENSE POST TAX INCOME INC TAX EXPENSE TOTAL CAPCOST 100 645 491 214 1350 100 1026 964 422 2413 100 892 879 385, 2156 100 814 807 354 1975 100 760 745 326 1831 100 718 692 303 1712 100 635 566 247 1448 100 635 566 247 1448 100 635 566 247 1448 100 635 566 247 1448 100 635 566 247 1448 100 616 532 232 1381 96 578 484 211 1272 93 527 421 183 1132 89 484 364 158 <t< td=""><td>DEMAND BOOK DEPR EXPENSE POST TAX INCOME INC TAX EXPENSE TOTAL CAPCOST AVERAGE RESERVE 100 645 491 214 1350 267 100 1026 964 422 2413 970 100 892 879 385, 2156 1769 100 814 807 354 1975 2444 100 760 745 326 1831 3023 100 718 692 303 1712 3523 100 685 645 282 1612 3958 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566</td></t<>	DEMAND BOOK DEPR EXPENSE POST TAX INCOME INC TAX EXPENSE TOTAL CAPCOST AVERAGE RESERVE 100 645 491 214 1350 267 100 1026 964 422 2413 970 100 892 879 385, 2156 1769 100 814 807 354 1975 2444 100 760 745 326 1831 3023 100 718 692 303 1712 3523 100 685 645 282 1612 3958 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566 247 1448 4698 100 635 566

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement. **RYEAR=1996** PLNPER=59 SYEAR=1996 KCONV=MDY 2=.1125 **___**T=.0800 DELTA=.40 TO=.3871 KRHO=1 KPDATA= 1 KPDEM=0 KPDTL=3 KEXPO=0,1,0,0,0 CATNAM=BS 96 CONDUIT FVINT=1996 NVINT=10 BRATE=1.019100 NCURVE=0 AVEL=59 C=1.09~ G=-.00127879790/ S=-.000201429310/ DEMAND=100 UCOST=100 GSP=0.00 CRP=.08 ELGYR=1982 KSRPT=1 KDEP=A ACRSYRF=1986 ACRSYRL=9999 TAXLFE=15 TAX=1 JYRF=1981 ITCYRL=1991 RDYEAR=1983 KRECAP=0

 \sim \cdot

-

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 CONDUIT

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	116	505	226	848	133	5000
1997	100	220	1012	454	1686	516	10000
1998	100	214	961	431*	1605	998	10000
1999	100	210	913	409	1533	1441	10000
2000	100	208	870	390	1467	1850	10000
2001	100	206	829	371	1407	2228	10000
2002	100	204	791	354	1350	2585	10000
2003	100	203	754	338	1295	2934	10000
2004	100	202	717	321	1240	3281	10000
2005	100	201	680	304	1185	3627	10000
2006	100	200	643	287	1130	3972	9995
2007	100	198	605	270	1074	4314	9983
2008	100	197	568	254	1018	4655	9971
2009	100	196	530	237	963	4994	9959
2010	99	195	493	220	908	5331	9946
2011	99	194	461	206	861	5610	9932
2012	99	193	442	197	833	5772	9917
2013	99	192	430	191	813	5874	9902
2014	99	191	417	186	794	5974	9885
2015	99	190	405	180	775	6072	9867
16	98	189	393	175	756	6168	9848
_ ,17	98	188	380	169	738	6262	9828
2018	98	187	368	164	719	6354	9807
2019	98	186	356	159	701	6443	9784
2020	97	185	345	153	682	6530	9759
2021	97	183	333	148	664	6614	9733
2022	97	182	321	143	646	6695	9705
2023	97	181	310	137	628	6773	9674
2024	96	180	298	132	610	6848	9642
2025	96	178	287	127	592	6920	9606
2026	95	177	275	122	574	6988	9569
2027	95	176	264	117	557	7052	9528
2028	95	174	253	112	539	7112	9484
2029	94	172	242	107	522	7168	9437
2030	94	171	231	102	505	7218	9386
2031	93	169	221	98	487	7264	933T
2032	92	167	210	93	470	7304	9272
2033	92	165	200	88	453	7338	9209
2034	.91	163	189	83	436	7366	9140
2035	90	161	179	79	420	7387	9066
2036	89	159	169	75	403	7400	8986
2037	89	157	160	70	387	7406	8900
2038	88	155	150	66	370	7403	8808
2039	87	152	141	62	354	7392	8709
2040	85	149	131	58	338	7371	8602

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement. ÷

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 *** (Results Are Based On Mid Year Convention) BellSouth Telecommunications BS 96 CONDUIT

DEMAND, CAPITAL COSTS, RESERVES AND AVERAGE PLANT

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
2041	84	· 147	122	54	322	7340	8487
2042	83	144	114	50	307	7299	8364
2043	82	141	105	46	292	7246	8231
2044	80	137	97	42	276	7182	8090
2045	79	134	89	39	261	7105	7938
2046	77	130	81	35	247	7015	7776
2047	75	127	74	32	232	6912	7604
2048	73	123	67	29	218	6795	7420
2049	71	119	60	26	204	6663	7224
2050	69	115	53	23	191	6517	7017
2051	67	110	47	20	178	6355	6798
2052	64	106	42	18	165	6178	6567
2053	62	101	36	15	152	5986	6324
2054	59	96	31	· 13	140	5779	6069
PRESW	ORTH	1805	6413	2869	11087	27992	88203
PW/PW	UNIT	2.05	7.27	3.25	12.57	31.74	100.00

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement. BST Cost of Capital

.

Pre-Tax Cost of Long-Term Debt		8.0%
Debt Ratio		40.0%
Pre-Tax Cost of Capital for TELRIC FCC Subscribed Rate	*	11.25%

ha.

who must file submissions in the initial round of the comment cycle.³³¹ Consequently, a waiver is not required for USTA's participation in the initial submission round, and we dismiss as moot their waiver request.

229. On June 29, 1990, BellSouth filed a Petition for Waiver of Section 65.105(c) of the Commission's rules for the final round of comments due on July 16, 1990.332 BellSouth reasoned that waiver of hand service was necessary because the July 4th holiday would delay receipt of proposed findings of fact and conclusions, due on July 2, 1990, by parties not located in Washington, D.C., and these parties would need the entire weekend preceding the July 16th filing date to prepare the reply proposed findings of fact and conclusion to meet the filing date. BellSouth also claimed that, because the purpose of the hand service rule is to provide parties the full time granted under the Commission's rules to prepare a response. no party would be prejudiced by approval of this waiver. since no additional responsive pleadings would be forthcoming.113

230. Since the filing date and thus, the hand service date have passed, we dismiss as moot BellSouth's waiver request. We note, however, that we find BellSouth's reasoning unconvincing because the hand service rule would have been necessary to prevent prejudice to any party seeking oral argument on the reply proposed findings of fact and conclusions.¹¹⁴ Moreover, BellSouth did not provide persuasive evidence of its inability to make service by hand to parties on the filing date.

VI. ORDERING CLAUSES

3 231. Accordingly, IT IS ORDERED, pursuant to Sections 1. 4(i), 4(j), and 201-205 of the Communications Act of 1934, as amended, 47 U.S.C. §§151, 154(i), 154(j), and 201-205, that the authorized rate of return for the interstate access services of the local exchange carriers IS PRESCRIBED to be at an annual rate of 11.25 percent.

232. IT IS FURTHER ORDERED, that the motions to accept late filed notices of appearances filed by Colorado Office of Consumer Counsel, General Service Administration. Indiana Office of Utility Consumer Counselor and Ohio Office of Consumers' Counsel ARE DISMISSED.

233. IT IS FURTHERED ORDERED, that the Notice of Appearance requesting acceptance of its notice of appearance, and its late filed affidavit and brief filed by Texas Office of Public Utility Counsel IS GRANTED IN PART to the extent indicated herein.

234. ITS IS FURTHERED ORDERED, that the Motion to Strike Texas Office of Public Utility Counsel's late filed notice of appearance, affidavit, and brief filed by Southwestern Beil Telephone Company IS DENIED and DIS-MISSED to extent indicated herein.

235. IT IS FURTHER ORDERED, that the Motion to Accept Late Filed Pleading filed by Ameritech Information Technologies Corporation and the Ameritech Operating Companies IS GRANTED.

236. IT IS FURTHER ORDERED, that the Motion for Leave to File Out of Time filed by Consumer Coalition IS GRANTED.

237. IT IS FURTHER ORDERED, that the Motion for Leave to File a Supplemental Affidavit submitted by Consumer Coalition IS GRANTED. 238. IT IS FURTHER ORDERED, that the Petition for Waiver of the appropriate Part 65 rules to allow United States Telephone Association to file an initial rate of return submission filed by United States Telephone Association IS DISMISSED.

239. IT IS FURTHER ORDERED, that the Petition for Waiver of Section 65.105(c) filed by BellSouth IS DE-NIED.

240. IT IS FURTHER ORDERED, that the Motion to Substitute Original Affidavit for Facsimile Copy filed by Ameritech Information Technologies Corporation and the Ameritech Operating Companies IS GRANTED.

FEDERAL COMMUNICATIONS COMMISSION

Donna R. Searcy Secretary

,

FOOTNOTES

¹ In addition. on May 7, 1990, 21 parties filed Supplemental Submissions addressing the prescription of earnings limitations for price caps carriers: Replies to Supplemental Submissions were filed on May 21, 1990, by sixteen parties. These pleadings are addressed in the price caps order. See Policy and Rules Concerning Rates for Dominant Carriers, Second Report and Order, CC Docket 87-313, FCC No. 90-314, 5 FCC Rcd (released Oct. 4, 1990).

² Lists of the parties filing each type of pleading are contained in Appendix A. Hereinafter, parties will be referred to by the short names indicated for each in the appendix.

³ A list of ex parte presentations in this docket appears at Appendix B.

⁴ See Refinement of Procedures and Methodologies of Represcribing Interstate Access Rates of Return for AT&T Communications and Local Exchange Carriers: Represcribing the Authorized Rate of Return for Interstate Services of Local Exchange Carriers. 5 FCC Red 197, 202 (1989).

⁵ United States v. AT&T, 552 F.Supp. 131 (D.D.C. 1982), eff'd rub nom, Maryland v. United States, 460 US 1001 (1983).

⁶ AT&T; Modification of Prescribed Rate of Return. 86 FCC 2d 221 (1981), effe sub nom. United States v. FCC. 709 F.2d 610 (D.C. Cir. 1983); AT&T (Docket 20376). 57 FCC 2d 960 (1976); AT&T (Docket 19129), 38 FCC 2d 213 (1972), effed sub nom. Nader v. FCC, 520 F.2d 182 (D.C. Cir. 1975); AT&T (Dockets 16258 and 15011), 9 FCC 2d 30 (1967).

⁷ See MTS and WATS Market Stucture, Phase L Third Report and Order, 93 FCC 2d 241 (1983).

⁶ Authorized Rates of Return for the Interstate Services of AT&T Communications and Exchange Telephone Carriers, Notice of Proposed Rule Meking, CC Docket No. 84-800, FCC 84-395, 49 Fed. Reg. 32971 (August 17, 1984); Supplemental Notice of Proposed Rule Meking, FCC 85-458, 50 Fed. Reg. 33786 (August 21, 1985).

⁹ Authorized Rates of Return for the Interstate Services of AT&T Communications and Exchange Telephone Carriers, CC Docket No. 84-800, Phase I, FCC 85-527, 50 Fed. Reg. 41350 ⁴ ^E (October 10, 1985), mod. on recon., FCC 86-114, 51 Fed. Reg. ¹⁰⁵¹⁰ 1103 (April 1, 1986), further recon. den., 2 FCC Red 190 (1987), remanded sub nom., AT&T v. FCC, 836 F.2d 1386 (D.C. Cir. 1988) (Automatic Refund Decision); Phase II, FCC 85-645, 51

1996 INCREMENTAL EFFECTIVE INCOME TAX RATES FOR COST STUDIES

SYMBOLS: Reff = Combined effective income tax rate

(state and federal)

Rf = Federal statutory or nominal income tax rate

Rs = State statutory or nominal income tax rate

States where federal income tax is deductible from state and state from federal.

FORMULA: Reff = (Rf + Rs) - 2RfRs/1 - RfRs

	Α	В	C	D	E	F	G
State	Rf	Rs	(A B) RfRs	2RfRs	(1 - C) 1-RfRs	(A + B - D) (Rf+Rs)- 2PfRs	(F/E) Reff
AL LA	0.3500 0.3500	0.0500 0.0800	0.0175 0.0280	0.0350 0.0560	0.9825 0.9720	0.3650 0.3740	0.3715 0.3848

States where federal income tax is not deductible from state, but state is deductible from federal.

FORMULA: Reff = (Rf + Rs) - RfRs

	Α	в	С	D
State	Rf	Rs	(A * B) RfRs	(A + B - C) Reff
FL	0.3500	0.0550	0.0193	0.3857
GA	0.3500	0.0600	0.0210	0.3890
KY	0.3500	0.0825	0.0289	0.4036
MS	0.3500	0.0500	0.0175	0.3825
NC	0.3500	0.0775	0.0271	0.4004
SC	0.3500	0.0500	0.0175	0.3825
TN	0.3500	0.0600	0.0210	0.3890
REGIONAL	•	•		
(WTD AVG-W	/TD BY MR1	OPR INC -	WSA)	0.3871

SOURCE : A & B - BELLSOUTH TAX OFFICE

DISLOWNT

1996 BellSouth Telecommunications

				Company	Company
				Composite	Composite
				Projection	Future
				(Economic)	Net
Category	ç	G	<u>S</u>	Life	<u>Salvage</u>
Motor Vehicles	1.32	-2.16687110E-02	6.33366370E-03	8.1	12
Aircraft	0.95	-1.3000000E+03	-5.21641980E+01	10.0	60
Special Purpose Vehicles	1.71629560E+00	-1.14622770E-03	3.81733890E-04	7.0	0
Garage Work Equipment	0.31	-2.78156760E-01	-1.26589580E-01	12.0	0
Other Work Equipment	0.90	-4.20404930E-01	-4.23221490E-02	16.2	0
Buildings	0.84	-1.42500330E-02	-2.64563930E-03	45.0	3
Furniture	1.18428730E+00	-1.01449700E-01	1.55765450E-02	14.1	9
Office Support Equipment	1.01	-2.97825880E+01	2.89079090E-01	11.5	10
Company Comm. Equipment	1.10249400E+00	-3.34100410E-01	2.40118790E-02	7.0	10
Computers	` 0.86	-6.45896460E-01	-9.98021190E-02	4.4	0
Analog Electronic Switching	1.12	-7.77704450E-03	-4.72996320E-02	4.2	0
Digital Electronic Switching	1.13339740E+00	-2.17455120E-01	2.39688400E-02	10.0	0
Operator Systems	1.13339740E+00	-2.17455120E-01	2.39688400E-02	10.0	0
Radio	0.99	-8.30152100E+01	-8.23161480E-01	10.5	-4
Circuit-DDS	0.98	-3.77466280E+01	-7.40497260E-01	7.1	0
Circuit-Digital	1.01	-3.46376630E+01	3.45248430E-01	9.3	0
Circuit-Analog	1.16	-3.73707450E-02	-3.39898760E-03	6.9	-4
Station Apparatus	1.18428730E+00	-1.01449700E-01	1.55765450E-02	6. 9	0
Large PBX	1.18428730E+00	-1.01449700E-01	1.55765450E-02	5.6	-2
Public Telephone	1.13339740E+00	-2.17455120E-01	2.39688400E-02	7.0	10
Other Terminal Equipment	1.18428730E+00	-1.01 449700E- 01	1.55765450E-02	6.0	-3
Poles	1.01	-1.57545290E+00	1.09499900E-02	34.0	-61
Aerial Cable-Metallic	1.03	-3.46819850E-01	6.23704570E-03	14.0	-14
Aerial Cable-Fiber	1.03	-3.46819850E-01	6.23704570E-03	20.0	-15
Underground Cable-Metallic	1.10249400E+00	-3.34100410E-01	2.40118790E-02	12.0	-17
Underground Cable-Fiber	1.13339740E+00	-2.17455120E-01	2.39688400E-02	20.0	-15
Buried Cable-Metallic	1.06	-9.68233170E-02	5.11583220E-03	14.0	-9
Buried Cable-Fiber	1.06	-9.68233170E-02	5.11583220E-03	20.0	-6
Submarine Cable	0.86	-3.74307290E-01	-2.20633080E-02	14.0	-5
Intra-Building Cable	0.99	-2.96601550E+00	-3.30679910E-02	21.0	-13
Conduit	1.09	-1.27879790E-03	-2.01429310E-04	59.0	-8

ECO_COST.XLW SOURCE: CAPITAL RECOVERY

ł.

6

i

~ /

Sheat1

•	BellSouth Tel	lecommunicatio	ns, Inc.]	
	ITC Basis Rat	tio by Book Acco	ount (TB-01 type	report)	_	
	Estimated Da	ta for Tax Year 1	895		_	
			,	<u></u>		
	·		L		Ĺ	-
		Adjusted	ITC Basis of		-	_
		Gross Plant	Gross Plant	ITC Basis		
	Book Account	Additions	Additions	Ratio]	
	Lord 2111	.2,900,456	2,900,917	1.0002		
. .	mV 2112	38,798,000	38,798,016	1.0000	•	
GN	WE Eq 2115	924,000	824,312	1.0003		
0+4	WK E4 2110	42,079,828	42,028,131	0.9988		1-268729
BI	A A (2121.1	7,239,942	7,191,183	0.9933	111598000	1 - 1,00 2,21 /
	2121.9	104,358,058	106,177,588	<u> </u>	V .	
쿠	<u>we 2122.1</u>	281,202	281,202	1.0000	7013789	3,021,851
	2122.9	2,732,587	2,740,649	1.0030		- • •
0-0	Jup Eg2123.1	15,683,698	15,718,875	1.0022		
CD	<u>CommEq2123.2</u>	10,052,000	9,861,099	0.9810		476705
C orb.	PUTER 2124.1	124,944,678	123,161,314	0.9857	355,114,00	0 354,562,00
	2124.2	230,169,322	231,200,736	1.0045		
	ANH 2211.1	34,964,375	35,630,824	1.0191		
	Dig 2212.1	477,560,000	475,073,413	0.9948		
	0 p Jrc 2220	33,800,711	33,390,183	0.9937		
RA)	10 (2231.22	<u>1,907,574</u>	1,914,543	1.0037	73601004	3,627,149
•	2231.231	1,693,430	1,712,606	1.0113		
	<u> 2232.11 2232.11 </u>	7,632,378	7,655,568	1.0030		
	<u>. Pr6n2232.12</u>	360,379,054	362,481,103	1.0058		
2~	0+h 2232.13	427,818,826	428,704,427	1.0021		
rat c	<u>ka RG#2232.21</u>	2,784	2,850	1.0237		
t+A	val 0+ 2232.29	14,856,931	15,135,512	1.0188		
	<u>PBX 2341</u>	5,536,123	5,626,612	1.0163		
	Pub Tel 2351	18,706,682	18,998,861	1.0156		7
0+n	Te R-12362.2	28,078,000	28,720,565	1.0229	> 39,654,001	31,490,634
	<u>E9 \2382.9</u>	2,576,001	2,770,069	1.0753	/	
_	Pole c 2411.1	39,313,000	41,468,231	1.0548		
Ree	(Abim2421.11	177,937,000	194,215,459	1.0915		
AC-	Fib 2421.21	52,548,000	54,779,769	1.0425		
ug	me+ 2422.11	39,992,462	42,725,688	1.0683		
ИĢ	Fib 2422.21	84,893,000	87,307,525	1.0284		
BC	met 2423.11	399,695,000	421,801,073	1.0553		
BC	F16 2423.21	100,103,000	102,085,250	1.0196		
SC	<u>rze → 2424.11</u>	766,062	770,130	1.0053		
7.0	1)er 2428.1	16,485,325	16,851,169	1.0234		
EB	-16 2426.2	884,617	903,911	1.0218		
CO	-WKIT 2441.1	12,304,000	/3,685,449	1.0191		
	2001.3	42,031,/4/	42,831,747	1.0000		
	CARMIA S	20,149,182	23,344,662	1.0084		
	BST Total	9.047.000.054	002,280	1.0000		
L		3,047,008,834	3,102,203,470	1.0181		

+ 2113 AIRCRAFT 1.0 + 2114 Spl. Pur Veh. 1.0 A 24 24, 2 Sub CAB Fiber 1.0

P000 113,368,729 1.015867 189 3,021,851 1,002675

14,000 354,362,050 ,997883

,004 3,627,149 1.007260

1.02729

SOURCE: BELLSOUTH TAX OFFICE

Page 1

	Таз	< Life	Prop Type
1220	MATERIALS AND SUPPLIES	0	
2111	LAND	0	
2112 2773 2114	MOTOR VEHICLES Actions of the Special Purpose Vehicles	5 5 5	
2115	GARAGE WORK EQUIPMENT •	5	
2116	OTHER WORK EQUIPMENT	5	
2121	BUILDINGS	20	- 1 -
2121-1	structural components of coe bldg $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	-33-39	1250
2121-1Q	NON-STRUCTURAL COMPONENTS OF COE BLDG	20	1250
2121-2	STRUCTURAL COMPONENTS OF NON-COE BLDG	23-39	1250
2121-2Q	NON-STRUCTURAL COMPONENTS OF NON-COE BLDG	7.	
2121-3Q	BUILDING IMPROVEMENTS & FIXTURES	20	
2121-4	LAND IMPROVEMENT TO NON-COE BLDG	15	1250
2121-4Q	LAND IMPROVEMENT TO COE BLDG	15	
2121-110	BUILDING COMPUTERS	5	
2122	FURNITURE	7	·
2123	OFFICE EQUIPMENT	7	
2123-1	OFFICE-SUPPORT EQUIPMENT	[•] 7	
2123-2	COMPANY COMMUNICATIONS EQUIPMENT	` 7	
2124	GENERAL PURPOSE COMPUTERS	5	-
2211	ANALOG ELECTRONIC SWITCHING	∿5	
2212	DIGITAL ELECTRONIC SWITCHING	5 ·	
2220	-OPERATOR SYSTEMS (owing chy flo)	\$10	
2231	RADIO SYSTEMS	10	
2231-67D	DIGITAL RADIO SYSTEMS	10	
2231-67A	ANALOG RADIO SYSTEMS	10	

SOURCE ; BELLSOUTH TAX OFFICE

	ch have	
2232	CIRCUIT EQUIPMENT	5
2232-57	ANALOG CIRCUIT EQUIPMENT	5
2232-157	DIGITAL DATA SYSTEMS	5
2232-257	BST PAIR GAIN SYSTEMS	5
2232-357	BST OTHER DIGITAL CIRCUIT EQUIPMENT	5
2351	PUBLIC TELEPHONE TERMINAL EQUIPMENT	7
2411	POLES	15
2421	AERIAL CABLE	15
2421-22	AERIAL CABLE - METALLIC	15
2421-2BS	BST AERIAL CABLE - FIBER	15
2422	UNDERGROUND CABLE	15
2422-5	UNDERGROUND CABLE - METALLIC	15
2422-5BS	BST UNDERGROUND CABLE - FIBER	15
2423	BURIED CABLE	15
2423-45	BURIED CABLE - METALLIC	15
2423-45s	BST BURIED CABLE - FIBER	15
2424	SUBMARINE CABLE	15
2424-6BS	BST SUBMARINE CABLE - FIBER	15
2424-6	SUBMARINE CABLE - METALLIC	15
2426	INTRABUILDING NETWORK CABLE	15
2426-52	INTRABUILDING NETWORK CABLE - METALLIC	15
2426-525	BST INTRABUILDING NETWORK CABLE - FIBER	15
2431	AERIAL WIRE	15
2441	UNDERGROUND CONDUIT	15

PLANT SPECIFIC EXPENSE FACTORS

Investments must be maintained in order to be used for telecommunications 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. 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,
- (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 expenses associated with plant craft and work reporting engineers, as well as their immediate supervision and office support.

The plant specific expense factor, which includes the regulated cost of material used and direct labor, is a ratio developed to reflect the regulated 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 central office categories of plant, specifically: subsequent right-to-use fees and service order activity-related expenses. These excluded costs should be directly assigned by cost analysts or included in nonrecurring cost studies. (Remember, the annual cost factor represents recurring costs.)

Although based on average account information, the incremental plant specific expense factors are truly forward-looking. The incremental plant specific expense factors are levelized figures based on the average cumulative present worth of three years of forecasted budget data. The incremental plant specific expense factors are prospective and a true representation of the company's expectations.

The plant specific expense factor calculations result in a factor for each category of plant representative of the average expense per investment expected in the future for each plant category. Normally, these factors are disclosed as a component of the total annual cost factor.

DEVELOPMENT OF PLANT SPECIFIC EXPENSE FACTORS

Incremental plant specific expense factors are developed in personal computer spreadsheets. The development of these factors is best described one step at a time.

<u>Step 1</u>

Actual regulated maintenance expense and budgeted maintenance expense are entered into the files for each state by field reporting code (FRC). The percent of the expense that is not related to subsequent right-to-use fees or service order activities for central office FRCs is entered, as well. For all other categories of plant, 100% is entered. The percentage used here is based on the current year percentage developed for embedded factors and represents the portion of maintenance expense included in the factor.

Step 2

The "raw" expenses entered in Step 1 above are adjusted to include only that portion of central office expenses reflected in the percentages input in Step 1.

Step 3

The adjusted expenses from Step 2 above are summarized to the appropriate account and sub-account levels needed for factor production.

Step 4

Current year-end investment and forecasted year-end investment for the next three years are entered. When forecasted investment is needed at the FRC level, accounts are disaggregated based on the portion of the current year account.

Step 5

A simple average of investment in Step 4 is used to determine the average investment in each of the forecasted years.

Step 6

Since forecasted investment figures are forecasted book investment, it is necessary to multiply the average investment

figures in Step 5 above by current-cost-to-book-cost translators to calculate the average investment in current dollars for each of the years. Step 7 Next, the cumulative present worth (as of January 1 of the first forecasted year) of each of the years of investment is calculated, discounted at the cost of money rate. Step 8 The adjusted expenses from Step 3 above are then repeated to assist in calculation. Step 9 The cumulative present worth (as of January 1 of the first forecasted year) of each of the years of expense is calculated. Step 10 Levelized ratios of expense to investment are calculated by dividing cumulative present worth of adjusted expense in Step 9 by the cumulative present worth of average investment in Step 7. Step 11 Actual and forecasted power transmission expenses are entered into the file. Step 12 Cumulative present worths of the power expenses in Step 11 above are calculated. Step 13 Levelized loading factors are developed by dividing the cumulative present worths of power expense in Step 12 above by the appropriate cumulative investments in Step 7 above. The Power Transmission Loading is applied to all central office equipment. Step 14 Loaded levelized plant specific factors are calculated by adding the appropriate levelized loading from Step 13 above to the levelized expense-to-investment ratios from Step 10 above. Although levelized factors for each of the years involved in calculations is shown for comparitive purposes, only the factor in the last forecasted column is used. This factor represents the loaded, forward-looking plant specific costs, levelized over a three-year period.

PLANT SPECIFIC EXPENSE FACTOR

DIGITAL ELECTRONIC SWITCH - 377C	1996 <u>Florida</u>	
Cumulative PW Plant Specific Expense Cumulative PW Investment Unloaded Maintenance Factor (1 / 2),	(1) (2) 0.0210 (3)	
Cumulative PW Power Expense Cumulative PW COE Investment Power Expense Loading (4 / 5)	(4) (5) 0.0027 (6)	
Maintenance Expense Factor (3 + 6) (Sum of Unloaded Maintenance Factor and Loading)	0.0237 (7)	

PRIVATE/PROPRIETARY

Contains Privais and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

FLORIDA	11.25%	FSUB	FRC	Regulated Expense In 1995	% of Total FSUB	
						Rents
	Building (excd Rents)	09A0	M010		0.1139	13
	A/C 6121	0940	M110		0.0008	6,000
	700 0121	0400	R010		0.0000	0,000
		0040	TOTAL		0.0000	**
		USAU	IUIAL			
	Computers	09D0	- M530		0.0275	
	A/C 6124	09D0	M630		0.1667	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
		Q 9D1	M930		0.3968	
	A/C 6124	09D1	TOTAL			
	Analan Cuitab	1040	M077		0.6257	
	Analog Switch	1040	NI077		0.0357	
	A/C 6211	10AU	RU//		0.3043	
		10A0	TOTAL			
	Digital Switch	1080	M377		0.7698	
	A/C 6212	1080	R377	··	0.2302	
	740 0212	1080	TOTAL		0.2002	
		1050	IVIAL			
	Oper Systems	11A0	M117		0.9986	
	Å/Ć 6220	11A0	M417		0.0000	
		11A0	R117		0.0014	
		11A0	R417		0.0000	
		11A0	TOTAL			
	Radio	12A0	M167		0.1456	
•	A/C 6231	12A0	M067		0.0570	
		12A0	R167		0.7216	
		12A0	R067		0.0758	
		12A0	TOTAL			
		4000	1467		0.000	
	CIRC-DUS	1280	M157		0.0062	
	A/C 6232	1280	R157		0.0016	
	Circ-Digl PrGn	1280	M257		0.2684	
		1280	M0D257		0.0006	
		12B0	M0F257		0.0553	
		12B0	R257		0.1151	
		1280	R0D257		0.0006	
		12B0	R0F257		0.0357	
	Circ-Digl Oth	12B0	M357		0.2744	
	•	12B0	M0T357		0.0136	
		12B0	R357		0.1081	
		1280	R0T357		0.0006	
	Circ-Anal PrGn	1280	M457		0.0000	
		1280	R457	•	0,0000	
	Circ Appl Oth	1280	M057		0.0013	
		1200	0057		0.0310	
	AIC 6232	1280	TOTAL		0.0204	
	NC 0232	1200	IOIAL			
	Station App. A/C6311	13C0	TOTAL		1.0000	
	Large PBX	13D0	M158		1.0086	
	AVC6341	13D0	M258		-0.0086	
		13D0	NM0258		0.0000	
		13D0	OTHER 553G		0.0000	
		13D0	TOTAL			

PRIVATE/PROPRIETARY

.

Contains Private and/or Proprietary Information. May not be used or Discissed Quiside The BollSouth Companies Except Pursuant is a Written Agreement.

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

\mathcal{E}^{∞}	FLORIDA	FSUB	FRC	Regulated Expense In 1995	% of Total FSUB
	Public A/C 6351				
	Universal Coin	13A0	M088/9		0.0029
	Coin	13A0	M188/9		0.4784
	Coinless	13A0	M288/9		0.0159
	Other	13A0	M988/9		0.2364
	A/C 6351	13A0	TOTAL		
	Oth Terminal	1380	M358		0.0000
	A/C 6362	13B0	NM358		0.0000
		13B0	M378		0.0519
		1380	M558		0.0401
	Oth Non-CPE	1380	M928		0.0065
	A/C 6362	1380	M958		0.1044
		1380	M0D958		0.0001
		1380	M0F958		0.0000
		13B0	NM948		0.0000
		1380	NM988		0.0000
		1380	NM968		0.0000
		13B0	M068		0.3739
	A/C 6362	13B0	TOTAL		
	Poles (Inc Rents)		A/C 5240.21		-0.1405
	A/C 6411	14A0	M001		1.0311
		14A0	M021		0.1095
		14A0	TOTAL		
	Ae Ca Metal	14B0	M012		0.1282
	A/C 6421	1480	M022		0.6402
		14B0	M248+M298		0.2299
•	Ae Ca Fiber	1480	M812		0.0000
		14B0	M822+M398		0.0000
		14B0	MD12		0.0000
		1480	MD22		0.0000
		1480	MF12		0.0006
		14B0	MF22		0.0010
		1480	MT12		0.0000
		1480	MT22		0.0001
	A/C 6421	1480	TOTAL		

. __.._

PRIVATE/PROPRIETARY

Contains Private and/or Preprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

.......

FLORIDA	FSUB	FRC	Regulated Expense In 1995	% of Total FSU8
Ungr Ca Metal	14C0	M005		0.9639
Ungr Ca Fiber	14C0	M085		0.0000
	14C0	MD05		0.0000
	1400	MF05		0.0344
	14C0	MT05		0.0016
A/C 6422	1400	TOTAL		
Buri Ca Metal	14D0	M045		0.8561
A/C 6423	•	M548+M598		0.1403
Buri Ca Fiber	14D0	M845+M498		0.0000
	14D0	MD45		0.0000
	14D0	MF45		0.0033
	14D0	MT45		0.0003
A/C 6423	14D0	TOTAL		
Subm Ca Metal	14E0	M006		0.9438
Subm Ca Fiber	14E0	M086		0.0509
	14E0	MF06		0.0053
	14E0	MT06		0.0000
A/C 6424	14E0	TOTAL		
Intrabldg Met	14F0	M052		0.9990
Intrabldg Fib	14F0	M852		0.0000
A/C 6426	14F0	MD52		0.0000
	14F0	MF52		0.0010
	14F0	MT52		0.0000
	14F0	TOTAL		
Conduit (incd Rents)		A/C 5240.22		-0.0296
A/C 6441	14H0	M004		1.0296
	14H0	TOTAL		
LOADINGS:				
Power A/C 6531	15C0	TOTAL		

PRIVATE/PROPRIETARY

. ____.

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

RIGHT TO USE FEE ACTU	ALS:	1995 Actu	AL EXPL	JJE
		Oprtg System Initial 61E	Oprtg System Subsequent 61F	Application Software 61G
	M077	,		
	M877			
	M977	•		
Analog Switch	TOTAL			
	M377			
	M887	•		
Digital Switch	TOTAL			-
	M037	,		
	M937	,		
	R037	,		
	M047 R047	•		
ElecMech Swtch	TOTAL			
	M117	,		
	M417	,		
	R117	,		
Operator Sys	R417 TOTAL	•		
	M167	,		
	M067	,		
	M867	,		
	M967 R167	•		
	R067	·		
Radio	TOTAL			
	M157	,		
	R157	•		
	M257			
	M0D257 M0E257	,		
	R257	,		
	R0D257	•		
	R0F257	,		
	M0T357	,		
	R357	,		
	R0T357			
	M457 M857	,		
	M957	,		
	R457			
	M057	,		
	503/			

PRIVATE/PROPRIETARY

• •••---••

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

.

FSUB EXPENSE FORECASTS: Building Computers Computers TOTAL A/C6120	09A0 - A/C6121 09D0 - A/C6124 09D1 - A/C6124	1995	1996	1997	1998
Analog Switch Digital Switch Oper Systems Radio Circuit TOTAL A/C62XX	10A0 - A/C6211 10B0 - A/C6212 11A0 - A/C6220 12A0 - A/C6231 12B0 - A/C6232			í	
Station App. Large PBX Public Oth Terminal TOTAL A/C6310	13C0 - 6311 13D0 - 6341 13A0 - 6351 13B0 - 6362				
Poles (Inc Rents) Aerial Cable Underground Ca Buried Cable Submarine Cable Intrabldg Ntwk	14A0 - 6411 14B0 - 6421 14C0 - 6422 14D0 - 6423 14E0 - 6424 14F0 - 6426			(
Conduit (Inc Rents) TOTAL A/C6410 Power A/C 6531 TOTAL A/C6530	14H0 - 6441 15C0 - 6531			;	
RIGHT TO USE FEE ACTUALS: Analog Switch Digital Switch	10A0 10B0				

PRIVATE/PROPRIETARY

......

- - - - - - -

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

		0		(A)				
FLORIDA ACTU	AL/FORECASTED EXP for u	se in 1996 Pl	ant Specific	Expense A	CF	r		
			<u>ner.</u>	<u>CXD</u> .	<u>puencten</u>	Esperie	(0)	
, SPI	READ OF BUDGET FSUBS T	OFCS:		1995	1996	1997	1998	REL SVC ORD
A/C 6121	Building - 09A0	M010 M110 R010						
A/C6124	Computers - 09D0	M530 M630				L		
	09D1	M930						
A/C6211	Analog Switch - 10A0	M077 R077				1		0.999600
A/C6212	Digital Switch - 10B0	M377 R377	<u> </u>					0.997500 0.000000
A/C6220	Oper Systems - 11A0	M117 M417 R117 R417						0.992600
A/C6231	Radio - 12A0	M167 M067 R167 R067						1.000000 0.000000
A/C6232	Circ-Digl PrGn - 1280 M N R	M157 R157 M257 I0D257 I0F257 R257 R0D257						1.000000 0.974300 0.825600 0.978000
	F Circ-Digl Oth - 12B0 N	ROF257 M357 M0T357 R357 R0T357						0.990200 0.931400
	Circ-Anal PrGn - 1280	M457 R457						0.000000
	Circ-Anal Oth - 12B0	M057 R057						0.996200
A/C 6311	Station Apparatus	- 1300						
A/C6341	Large PBX - 13D0 N	M158 M258 M0258						

A Cost Separation System (655). B Finance commitment View of 1996, Plankning View of 1997, 1998. (Field Reporting Code (sub-function of Account)

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

SPREA	D OF BUDGET ESUBS	TO FCs	1995	1996	1997	1998% PEL SVC OPP
A/C 6351	Public - Universal Coin - 13A0 Coin - 13A0 Coinless - 13A0 Other - 13A0	13A0 M088 M188 M288 M988			1007	
A/C 6362	Oth Terminal - 13B0 I Oth Non-CPE - 13B0	M358 NM0358 M378 M558 M928 M958 M0D958		:		- .
	ļ	M0F958 NM0948 NM0988 NM0968 M068				
A/C 6411	Poles - 14A0 (Inco	TOTAL d Rents)		I		
A/C 6421	Aerial Cab Metal - 1480	M012 M022 M248		- - -		
	Ae Ca Fiber - 14B0	M812 M822 M248 MD22 MF12 MF22 MT12 MT22				
A/C6422	Ungr Ca Metal - 14C0 Ungr Ca Fiber - 14C0	M005 M085 MD05 MF05 MT05				
A/C6423	Buried Cab Met - 14D0 Buri Ca Fiber - 14D0	M045 M548 M845 MD45 MF45				

PRIVATE/PROPRIETARY

Contains Private end/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

SPREAD OF BUDGET FSUBS TO FCs:		TO FCs:	1995	1996	1997	1998% REL SVC ORD
A/C 6424	Subm Ca Metal - 14E0 Subm Ca Fiber - 14E0	M006 M086 MF06 MT06				
A/C 6426	intrabidg Met - 14F0 Intrabidg Fib - 14F0	M052 M852 MD52 MF52 MT52				
A/C 6441	Conduit - 14H (Ir	0 Total c Rents)				-
	LOADINGS:	1500	1995	1996	1997	1998
	Power	TOTAL				
_			Actual EXD.	Buda	eted Exp	ILNSE
Ð	RIGHT TO USE FEE AC	TUALS:	1995	1996 0	1997	1998
	Analog Switch (Generic and Feature)	M077 M877 M977			· ···	·
	Analog Switch % of Total	R077 TOTAL Expense				
	Analog Switch Feature L	Ipgrades	· _			
	Digital Switch (Generic and Feature) Digital Switch % of Total I	M377 M887 R377 TOTAL Expense				
	Digital Switch Feature U	pgrades	_			
` n - ,	n" code R" code -	Inclua with locat Inclu Assoc Part	Les labor A rearrangen ion of en ides labor inted with orming pr	nd oth costs a prip me and movi event a	en cost. and chon at. other toring, tive n	s Associated ges of the costs Analyzing, Ajutenance,

ANK LEFAIRing Equipment. (A) SOURCE : NETWORK BUDGETS

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

		1995	1996	1997	1002
BUILDING	м	1550	1000	1001	1000
BUILDING	8				
COMPLITERS	M				
COMPUTERS	P				
	M				
	R				
DIGITAL SWITCH	M				
DIGITAL SWITCH	R				•
OPERATOR SYSTEMS	<u>M</u>				1
OPERATOR SYSTEMS	R				
RADIO	Ň				
RADIO	R				
CIRCUIT-DDS	Ň				
CIRCUIT-DDS	R				
CIRCUIT-DIGL PRGN	M				
CIRCUIT-DIGL PRGN	R				
CIRCUIT-DIGL OTHER	M				
CIRCUIT-DIGL OTHER	R				
CIRCUIT-ANAL PRGN	M				
CIRCUIT-ANAL PRGN	R				
CIRCUIT-ANAL OTHER	M				
CIRCUIT-ANAL OTHER	R				
LARGE PBX REG	М				
LARGE PBX REG	R				
COIN	M				
COIN	R				
COINLESS	M				
COINLESS	R				
OTHER PUBLIC	M				
OTHER PUBLIC	R				
OTHER TERM REG	М				
OTHER TERM REG	R				
POLES	M				•.
POLES	R				
AE CA METAL	M				
	ĸ				
	M				
	K M				
	М				
	R				
BUR CA METAL	M				
BUR CA METAL	R				
BUR CA FIBER	M				
BUR CA FIBER	R				
SUBMARINE CABLE	M				
SUBMARINE CABLE	R				
INTRABLDG MET	M				
INTRABLDG MET	R				
INTRABLDG FIB	М				
INTRABLDG FIB	R				
TOTAL INTRABLDG	м				
TOTAL INTRABLDG	R				
CONDUIT	М				
CONDUIT	R				
LOADINGS:					
POWER					

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.
FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

PRESENT WORTH FACTORS	11.25%	1.05475	0.94809	0.85222	0.76604
PLANT SPECIFIC EXPENSE				4007	%1995 vs
CUMULATIVE PRESENT WORTH (000)	I	1995	1996	1997	1998 1998
BUILDING 6121	М				2.3206
BUILDING 6121	R				4 2502
COMPUTERS 6124					1.5595
	, R. M.				2 4921
ANALOG SWITCH 6211	R				2.1021
DIGITAL SWITCH 6212	<u> </u>				2.7430
DIGITAL SWITCH 6212	R R	-			576,051.68
OPERATOR SYSTEMS 6220	M M				2.3314
OPERATOR SYSTEMS 6220) R				ā appia
RADIO 6231	M				2.3200
	IX M				2 3261
CIRCUIT-DDS 6232 1570	R				2.0201
CIRCUIT-DIGL PRGN 6232 2570	; Ň				2.3195
CIRCUIT-DIGL PRGN 6232 2570	R				
CIRCUIT-DIGL OTHER 6232 3570	; M				2.3209
CIRCUIT-DIGL OTHER 6232 3570	; R				
CIRCUIT-ANAL PRGN 6232 4570	M.				0.0000
CIRCUIT-ANAL PRGN 6Z32 45/0	K K				2 3187
CIRCUIT-ANALOTHER 6232 570	, M R				2.5161
LARGE PBX REG 6341	M				2.3200
LARGE PBX REG 6341	R				
COIN 6351 1880	S M				2.3202
COIN 6351 1880	R R				
COINLESS 6351 2880	M N				
COINLESS 6351 2880					
OTHER PUBLIC 6351 9880	R N				
OTHER TERM REG 6362	2 M				2.3201
OTHER TERM REG 636	R R				
POLES 6411	M				2.3200
POLES 6411	R				
AE CA METAL 6421 120	M				2.3200
					2 3449
AE CA FIDER 0421 8120					2.0445
UNGR CA METAL 6422 50	M N				2.3199
UNGR CA METAL 6422 50	R R				
UNGR CA FIBER 6422 850	C M				2.3158
UNGR CA FIBER 6422 850	R				
BUR CA METAL 6423 450	S M				2.3199
					2 3384
BUR CA FIBER 6423 8450	R N				2.0004
SUBMARINE CABLE 6424	A M				2.3200
SUBMARINE CABLE 6424	R R				
INTRABLDG MET 6426 520	M				2.3201
INTRABLOG MET 6426 520	R				0.0/54
INTRABLUG FIB 6426 8520					2.2401
TOTAL INTRABLOG FID 0420 8020	, rt G M				2.3200
TOTAL INTRABLOO	R R				
CONDUIT 644	L M			4	2.3200
CONDUIT 644	I R			1	
				1	0 0000
LUADINGS: POWER 653		-			2.3200

PRIVATE/PROPRIETARY

VD for use in 1006 Plant Specific Ev

FLORIDA ACTUALIFURECASTED EXP for use in 1990 FR		Se AUR			~
INVESTMENT DATA-	ભ	T		~ ~	
	Actual .	4 NVLATICAT	Budgeted	LAVESTA	new T
CE 2A SPECIAL	MID-YR	E-0-Y	E-O-Y	E-O-Y	E-O-Y
4 F = 000	1995	1995	1996	1997	1998
JUTAL GENERAL SUPPORT ASSETS	1325153	1372984			
LAND	51916	52233			
BUILDINGS	716271	730472			
MOTOR VEHICLES	60671	62253			
	000.1	0			
	1802	1825			
	0/293	01993			
	40071	400/9			
	12071	25702			
OFFICE SUPPORT EQUIPMENT	20091	20/93			
VOICE COMMUNICATIONS (718C, 728C, 618C)	7077	7342			
Total Office Equipment (2123)	33968	33135			
GENERAL PURPOSE COMPUTERS	206743	209360			
DATA COMMUNICATIONS (630C+730C)	147328	180875			
Total General Purpose Computer (2124)	354071	390235			
TOTAL CENTRAL OFC ASSETS MINUS DLE	2564547	2568835			
ANALOG ELECTRONIC SWITCHING	403853	390499			
DIGITAL ELECTRONIC SWITCHING	1255792	1272535			
OPERATOR SERVICES	42598	43572	_		
PADIO	4589	2987			
	857715	8502/2			
	40000	40450			
DIGITAL DATA SYSTEMS (157C)	10900	10109			
CIRCUIT OTHER (EXCLUDE 257C, 157C)	840747	843083			
	4 000 0 0 d	474700			
TOTAL INFO.ORIG./TERMINATION	167035	171793			
STATION APPARATUS	350	363			
LARGE PBX	8237	8780			
PUBLIC TELEPHONE	59924	60195			
OTHER TERMINAL EQUIPMENT	98524	102455			
AL OUTSIDE NETWORK	6089760	6193918			
IGITAL LOOP ELECTRONICS (2232 - 257C)	1203534	1235045			
	1200004	4059973			
	4000220	4300073			
PULES	130341	137098			
AERIAL CABLE	718233	730392			
METALLIC	692133	702199			
NON-METALLIC	26100	28193			
UNDERGROUND CABLE	920986	927419			
METALLIC	720842	719921			
NON-METALLIC	200144	207498			
BURIED CARLE	2372449	2413728			
METALLIC	2255440	2201105			
	2200449	400000			
NUN-METALLIC	11/000	122023			
SUBMARINE CABLE	9313	9247			
IN TRABUILDING NETWORK CABLE	43131	43328			
METALLIC	42947	43140			
NON-METALLIC	184	188			
CONDUIT	685573	697061			
TOTAL NET CONSTRUCTION	10146495	10307530			
(Excl Spl Pur Vehicles, Customer Premises Wiring, & Flectro	Mech. Switches)				
,					
DETAILED INVESTMENT BREAKDOWN:					
Other Digital (357C, T357C, F357C, 857C, 957C, 557C)	741822	752708			
Other Analog (57C, 597C)	08025	90375			
Analog Pair Gain (457C)	00020	00010			
Pelalog Fair Carr (4570)	v	U			
	8737	9790			
LARGE PDA - REGULATED ONLY (2041)	0257	0/00			
Tot Oth Term East-REG ONLY (EXC 358C XXXNC)	95419	99206			
to our reminedences over (EVO 2000, XXXIIO)	30413	55200			
Coin (2351 - 198C, 188C)	37865	39334			
nless (2351 - 2980, 2880)	1000	1955			
er (2351 - 998C 988C)	20060	18906			
	20000	10000			
	a	- Wart man	It area A	coum. T	exectation 2
Source: (Company ~	prod, 1	N- est Mer		DDIETAP	N
		Ρ	KIVALE/PRC	IKIE IAH	KT I
(B) FINANCE B	udget				
	1	Cont	ains Private and/or Pr	roprietary inform	RECION.

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies

SUMMARY OF INVESTMENTS (000)	06/1995	12/1995	1996 EDY	1997 EDY	1998 EDY
BUILDING	716,271	730,472			
COMPUTERS	354,071	390,235	_		
ANALOG SWITCH	403,853	390,499			
DIGITAL SWITCH	1,255,792	1,272,535			
OPER SYSTEMS	42,598	43,572		-	
RADIÓ	4,589	2,987			
CIRCUIT-DDS	16,968	16,159			
CIRCUIT-DIGL PRGN	1,203,534	1,235,045			
CIRCUIT-DIGL OTHER	741,822	752,708			
CIRCUIT-ANAL PRGN	0	0			
CIRCUIT-ANAL OTHER	98,925	90,575			
LARGE PBX REG	8,237	8,780			
COIN	37,865	39,334			
COINLESS	1,999	1,955			
OTHER PUBLIC	20,060	18,906			
OTHER TERM REG	95,419	99,206			
POLES	136,541	137,698			
AE CA METAL	692,133	702,199			
AE CA FIBER	26,100	28,193			
UNGR CA METAL	720,842	719,921			
UNGR CA FIBER	200,144	207,498			
BUR CA METAL	2,255,449	2,291,105			
BUR CA FIBER	117,000	122,623			
SUBMARINE CABLE	9,313	9,247			
INTRABLOG METAL	42,947	43,140			
INTRABLUG FIBER	184	188			
	43,131	43,328			
CONDUIT	685,573	697,061			
			- .		
AVERAGE INVESTMENTS (000)		AVG 1995	AVG 1996	AVG 1997	AVG 1998
BUILDING		716,271			
COMPUTERS		354,071			
ANALOG SWITCH		403,853			
DIGITAL SWITCH		1,255,7 <u>92</u>		_	
OPER SYSTEMS		42,598			
RADIO		4,589			
CIRCUIT-DDS		16,968			
CIRCUIT-DIGL PRGN		1,203,534			
CIRCUIT-DIGL OTHER		741,822			
		0			
CIRCUIT-ANAL OTHER		98,925			
LARGE PBX REG		8,237			
CUIN		37,865			
		1,999			
		20,060			
UTHER TERM REG		95,419			
		136,541			
		692 133			
		00,400			
		26,100			
UNGR CA METAL		26,100 720,842 200,144			
UNGR CA METAL UNGR CA FIBER BUR CA METAL		26,100 720,842 200,144 2,255,449			:
UNGR CA METAL UNGR CA FIBER BUR CA METAL BUR CA FIBER		26,100 720,842 200,144 2,255,449 117,000			;
UNGR CA METAL UNGR CA FIBER BUR CA METAL BUR CA FIBER SUBMARINE CABLE		26,100 720,842 200,144 2,255,449 117,000 9,313			;
UNGR CA METAL UNGR CA FIBER BUR CA METAL BUR CA FIBER SUBMARINE CABLE INTRABLDG METAL		26,100 720,842 200,144 2,255,449 117,000 9,313 42,947			;
UNGR CA METAL UNGR CA FIBER BUR CA METAL BUR CA FIBER SUBMARINE CABLE INTRABLDG METAL INTRABLDG FIBER		26,100 720,842 200,144 2,255,449 117,000 9,313 42,947 184			;
UNGR CA METAL UNGR CA FIBER BUR CA METAL BUR CA FIBER SUBMARINE CABLE INTRABLDG METAL INTRABLDG FIBER TOTAL INTRABLDG		26,100 720,842 200,144 2,255,449 117,000 9,313 42,947 184 43,131			;

PRIVATE/PROPRIETARY

······································	(77)					
CURRENT			CURRENT	CURRENT	CURRENT	
AVERAGE INVESTMENTS (000)	CC/BC	AVG 1995	AVG 1990	AVG 1997	AVG 1998	
BUILDING	1.694	1213363.074				
COMPUTERS	0.691	244663.061				
ANALOG SWITCH	1.477	596490.881				
DIGITAL SWITCH	1.024	1285931.008				
OPER SYSTEMS	1.024	43620.352				
	1.233	16645 609				
CIRCUIT-DIGI PRGN	1 040	1251675.36				•
CIRCUIT-DIGL OTHER	1.040	771494.88				
CIRCUIT-ANAL PRGN	1.040	0				
CIRCUIT-ANAL OTHER	1.040	102882				
	0.987	8129,919				•
	1.059	40099,030				
OTHER PUBLIC	1.059	21243.54				
OTHER TERM REG	1.077	102766.263				
POLES	2.375	324284.875				
AE CA METAL	1.325	917076.225				
AE CA FIBER	0.866	22602.6				
	1.338	904486.596				
BUR CA METAI	1 265	2853142 985				
BUR CA FIBER	0.919	107523				
SUBMARINE CABLE	1.850	17229.05				
INTRABLDG METAL	1.444	62015.468				
INTRABLDG FIBER	0.861	158.424				
	1.444	62173.892				
CONDOIT	1.06.1	10/4292.891				
PRESENT WORTH FACTORS	11.25%	1.05475	0.94809	0.85222	0.76604	
CUMMULATIVE PRESENT WORTH					9	61995 vs
CURRENT AVERAGE INVESTMENT (000)		1995	1996	1997	1998	1998
BUILDING 2121		1 279 795	·			2 5557
COMPUTERS 2124		258.058				3.0011
ANALOG SWITCH 2211		629,149				2.1748
DIGITAL SWITCH 2212	· · · · · · · · · · · · · · · · · · ·	1,356,336				2.6759
OPER SYSTEMS 2220		46,009				2.5905
RADIU 2231 CIRCUIT DDC 2223 4570		5,968				0.7753
CIRCUIT-DIGI PRGN 2232 257C		17,007				2.2077
CIRCUIT-DIGL OTHER 2232 357C		813,734				2.4693
CIRCUIT-ANAL PRGN 2232 457C		0				0.0000
CIRCUIT-ANAL OTHER 2232 57C		108,515				2.2233
LARGE PBX REG 2341		8,575				3.9666
COIN 2351 188C		42,294				2.4666
OTHER PUBLIC 2351 2880		2,233				2.3215
OTHER TERM REG 2362		108,393				2.23/9
POLES 2411		342.039				2.5444
AE CA METAL 2421 12C		967,286				2.5033
AE CA FIBER 2421 812C		23,840				4.2080
UNGR CA METAL 2422 5C		1.017.292				2.4374
BUR CA METAL 2422 850		404.074				0.0070
		164,871 3 009 353				3.0379
BUR CA FIBER 2423 845C		164,871 3,009,353 113,410				3.0379 2.6135 3.2949
BUR CA FIBER 2423 845C SUBMARINE CABLE 2424		164,871 3,009,353 113,410 18,172				3.0379 2.6135 3.2949 2.5802
BUR CA FIBER 2423 845C SUBMARINE CABLE 2424 INTRABLOG METAL 2426 52C		164,871 3,009,353 113,410 18,172 65,411				3.0379 2.6135 3.2949 2.5802 2.9564
BUR CA FIBER 2423 845C SUBMARINE CABLE 2424 INTRABLDG METAL 2426 52C INTRABLDG FIBER 2426 852C		164,871 3,009,353 113,410 18,172 65,411 167				3.0379 2.6135 3.2949 2.5802 2.9564 9.4503
BUR CA FIBER 2423 845C SUBMARINE CABLE 2424 INTRABLDG METAL 2426 52C INTRABLDG FIBER 2426 852C TOTAL INTRABLDG 2426		164,871 3,009,353 113,410 18,172 65,411 167 65,578				3.0379 2.6135 3.2949 2.5802 2.9564 9.4503 2.9984

5

(A) CURRENT- COST- to-Book-Cost Ratios / From Capital Recover.

PRIVATE/PROPRIETARY

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

a second a second a second a second a second a second a second a second a second a second a second a second a s	•					
UNLOADED "M" & "R" FACTORS		1995	1996	1997	1998	
		0.0068	0.0065	0.0064	0.0064	
	M D	0.0000	0.0000	0.0004	0.0001	
COMPLITERS	n n n	0.0000	0.000	0.0000	0.0000	
COMPUTERS	141	0.2040	0.1001	0.0303	0.0927	
	N M	0.0003	0.0000	0.0000	0.000	
	(M	0.0003	0.0013	0.0013	0.0012	
		0.0113	0.0123	0.0121	0.0127-	}
	IVI	0.0000	0.0000	0.0000	0.0003	4.0210
	<u> </u>	0.0147	0.0139	0.0134	0.0027	5
	D	0.0003	0.0005	0.0003	0.0005	
OFERATOR STSTEMS		0.0007	0.0001	0.0001	0.0001	
		0.0027	0.0001	0.0104	0.0000	
	а М	0.0374	0.1131	0.1445	0.0000	
	Mi D	0,0000	0.0000	0.000	0.0000	_ ·
		0.0047	0.0000	0.0001	0.0049	
	M	0.0003	0.0003	0.0005	0.0003	
	K N	0.0009	0.0000	0.0000	0.0002	
	M.	0.0002	0.0002	0.0002	0.0002	
	N M	0.0009	0.0007	0.0007	0.0004	
		0.0000	0.0000	0.0000	0.0000	
	к м	0.0000	0.000	0.000	0.0000	
		0.0002	0.0002	0.0002	0.0002	
	K N	0.0134	0.0147	0.0145	0.0140	
		-0.0055	-0.0042	-0.0036	-0.0031	
	R M	0.0000	0.000	0.0000	0.0000	
COIN	M	0.1070	0.1793	0.1794	0.1764	
	R M	0.0000	0.0000	0.0000	0.0000	
	M	0.1172	0.1192	0.1192	0.1173	
	R M	0.0000	0.000	0.0000	0.0000	
	M D	0.1739	0.1032	0.1655	0.1603	
	<u>.</u>	0.0000	0.0000	0.0000	0.0000	
		0.0073	0.0040	0.0043	0.0000	
	n M	0.000	0.0000	0.0000	0.000	
POLES	141 10	0.0192	0.0104	0.0101	0.0175	
	M	0.0000	0.0000	0.0000	0.0000	
		0.0701	0.0704	0.0723	0.0703	
	n n	0.0000	0.0000	0.0000	0.0000	
		0,0032	0.0045	0.0040	0.0029	
		0.0000	0.0000	0.0000	0.0000	
		0.0202	0.0199	0.0190	0.0192	
	к м	0.0000	0.0000	0.0000	0.0000	
	IVI D	0.0047	0.0043	0,0040	0.0030	
	N N	0.000	0.0000	0.0000	0.0000	
		0.0000	0.0000	0.0040	0.0022	
		0.0000	0.0000	0.0000	0.0000	
		0.0000	0.0001	0.0040	0.0040	
	Ň	0.0000	0.0000	0.0000	0.0000	
	M	0.0001	0.0050	0.0049	0.0040	
	rt M	0.0000_		0.0000	0.000	
	M	0.0240	0.0221	0.0200	0.0192	
	R N	0,0000	0.0000	0.0000	0.000	
	M	0.0099	0.0041	0.0021	0.0011	
	K M	0.0000	0.0000	0.0000	0.000	
TOTAL INTRABLOG	. D	0.0240	0.0220	0.0204	0.0109	
CONDUIT	N N	0.0000	0.0000	0.0000	0.000	
CONDUIT	R	0.0000	0.0000	0.0000	0.0001	
0010011	IN IN	0.000	0.0000	v.vvv	0.0000	

.

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement. 84

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

Calculation of Plant Speci ulative Present Wor	ific Expenses Loadings ths) (000)		1995	1996	1997	1998
Power Loading:	Expense		_			
	Investment-COE					
	Power Factor		0.0029	0.0029	0.0028	0.0027
F	·····					Â
Loaded Pla	ant Specific Expenses Factor		1995	1996	1997	1998
	Building		0.0068	0.0065	0.0064	0.0061
	Computers		0.2046	0.1031	0.0985	0.0927
	Analog Switch		0.0151	0.0166	0.0168	0.0166
	Digital Switch	÷	0.0234	0.0251	0.0250	0.0236
	Oper Systems		0.0036	0.0035	0.0034	0.0033
	Radio		0.0430	0.1241	0.1581	0.1226
	Circ-DDS		0.0076	0.0079	0.0078	0.0076
	Circ-Digl PrGn		0.0091	0.0088	0.0085	0.0082
	Circ-Digl Oth		0.0100	0.0098	0.0097	0.0093
	Circ-Anal PrGn	0 inv 95 T 98	0.0000	0.0000	0.0000	0.0000
	Circ-Anal Oth		0.0165	0.0177	0.0175	0.0169
	Large PBX Reg		-0.0053	-0.0042	-0.0036	-0.0031
	Coin		0.1876	0.1793	0.1794	0.1764
	Coinless		0.1172	0.1192	0.1192	0.1173
	Other Public		0.1739	0.1832	0.1833	0.1803
	Other Term Reg		0.0573	0.0546	0.0543	0.0530
	Poles		0.0192	0.0184	0.0181	0.0175
	Ae Ca Metal		0.0761	0.0734	0.0725	0.0705
	Ae Ca Fiber		0.0052	0.0045	0.0040	0.0029
	Ungr Ca Metal		0.0202	0.0199	0.0198	0.0192
	Ungr Ca Fiber		0.0047	0.0043	0.0040	0.0036
	Bur Ca Metal		0.0588	0.0560	0.0545	0.0522
	Bur Ca Fiber		0.0056	0.0051	0.0046	0.0040
	Submarine Cable		0.0051	0.0050	0.0049	0.0046
	Intrabldg Metal		0.0245	0.0221	0.0206	0.0192
	Intrabidg Fiber		0.0099	0.0041	0.0021	0.0011
	Total Intrabldg		0.0245	0.0220	0.0204	0.0189
	Conduit		0.0035	0.0033	0.0033	0.0031

@ 1996 PLANT SPECIFIC EXPENSE FACTORS

PRIVATE/PROPRIETARY

• · •··---

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement. 85

Sheet1

/

86

	1					1995				T
					REGULATED F	XPENSES				+
-			- <u> </u>		FLORIDA	AFENJES	++		+	+
			+						+- <u>-</u> -	╆┈╼╌╼─
·	┨╼────									+
	<u> </u>	<u></u>			<u> </u>		┥╌╼			⊢_√/
		·	COST	SUB				TOTAL		
ACCOUN	SRC/ERC	<u> </u> -		POOI	BENECIT	MISC	DENT		SALADY -	TOTAL
\$112	1100			FUUL	DENEFIL	MISC			SALART	J EXPENSE
6112	1000		 		ł					
5112	2100		┼───┼		ł					
5112	2000		┼───┼	<u> </u>	ł					
5113	140	14			ł					
6113	141	M			ł					
6113	<u>_</u>		<u>├──</u>		ł					
6113			 		f					
6114	240	3.4			ł					
6115	240		<u> </u>		ł					
6116	540	M			ł					
3116	940	A 4			ł					
5116	1000	- TVI	<u>├</u> <u>¦</u>		ł					
6121	1900	NA	<u>├──</u> <u>-</u>]		ł					
6121	- 10	M	<u>├───</u> }		ł					
6121	+0	M		2	ł					
6121	10	NI		3	ł					
6121	10	M		4	l.					
6121	10	M		5	+					
6404	10	M	2	<u> </u>	ł					
5121 5121	10	M	2		Ļ					
5121	10	M	2	8	ļ					
5121	10	<u>M</u>	2	9	-					
₹	110	<u>M</u>			L					
	110	M		2	L					
<u>72</u>	110	<u>M</u>	2	3	-					
<u>2121</u>	110	M	2	4	-					
5121	110	M	2		!					
2121 1	110	M	2	6	-					
3121	110	<u>M</u>	2		-					
5121	110	M	2	8	-					
5121	110	M	2	9	-					
3121	1000	<u> </u>	1		L					
5121	1000		2	2	Ļ					
5121	1000		2	3	-					
5121	1000		2	4	-	1				
<u>5121</u>	1000		2	5	-	ļ				
2121	1000		2	6	_					
2121	1000		2	7	-					
5121	1000		2	8	-					
2121	1000		2	9	_	!				
2121	1000		3	2	_					
2121	1000		3	3	-					
2121	1000		3	4	_					
121	1000		3	5	-					
3121	1000		3	6	-					
3121			3	7	-					
3121	- 1000		3	8	-					
122		14	3	9	-					
3122		1VI	<u> </u>		-					
122		M	1		_					
122	130	M	1							
123	430	M	2		-					
824	008	M	3		_					
24	530	<u>M</u>	10		_					
64	530	M	11							
11 24					-					

1995 REBULATED EXPENSE

PAGE ' 1

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
 12	6112	FL	1100 1900 2100 2900		
*TOTAL MAIN	N_ACCT 6112				
6113	6113	FL	140 141 0000	M M <i>*</i>	
*TOTAL MAIN	ACCT 6113				
6114	6114	FL	240	м	

MORE

SOURCE: CSS - COST SEPARATION SYSTEM



PAGE	·	2
------	---	---

•

MAIN_ACCT FOTAL MAIN	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
6115	6115	FL	340	м	
*TOTAL MAIN	ACCT 6115				
6116	6116	FL	540 940 1900	M M	
*TOTAL MAIN	ACCT 6116				-
6121	6121	FL	10 110	M M	

MORE



•	
PAGE	3

MAIN_ACCT 121	MAIN_ACCT 6121	STATE FL	SUB_REC_CAT 1000	CODE-LTR	AMOUNT
*TOTAL MAIN	N_ACCT 6121				
6122	6122	FL	30 31 130	M M M	
*TOTAL MAIN	ACCT 6122			•	
6123	6123	FL	430 658	M M	

*TOTAL MAIN_ACCT 6123

MORE



PAGE 4

.

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	Amount
124	6124	FL	530 630 930 1020 2000	M M M	
*TOTAL MAIN	N_ACCT 6124				
6211	6211	FL	77	M * R	
*TOTAL MAIN	_ACCT 6211				
6212	6212	FL	377	м	

MORE



PAGE 5

•

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
212	6212	FL	377	R	
*TOTAL MAI	N_ACCT 6212				
6220	6220	FL	117	M R	
*TOTAL MAI	N_ACCT 6220				
				•	
6231	6231	FL	67	м	
				R	
			167	М	
				R	

*TOTAL MAIN_ACCT 6231

MORE



PAGE	

٠

6

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
232	6232	FL	57	М	
				R	
			157	М	
				R	
			257	М	
				R	
			357	М	
				R	
			457	М 🖌	
			D257	М	
				R	-
			F257	М	
				R	
			Т357	М	

MORE

PRIVATE/PROPRIETARY

PAGE 7

.

.

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
232	6232	FL	T3 57	R	
*TOTAL MAIN	ACCT 6232				
6311	6311	FL	418	M	
*TOTAL MAIN	_ACCT 6311				
6341	6341	FL	158 258	M • M	÷ ·
*TOTAL MAIN	_ACCT 6341				
6351	6351	FL	78	E	

MORE



Contains Private and/or Proprietary Information.

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
251					
351	6351	FL	78	M	
				Y	
			88	E	
				М	
				Y	
			89	E	
				М	
				Y	
			188	E,	
				M	
				Y	-
			189	E	
				м	
				Y	

.

PAGE 8

MORE

PRIVATE/PROPRIETARY

PAGE		9
------	--	---

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
351	6351	FL	288	E	
				M	
				Y	
			289	E	-
				М	
			988	E	
				M	
				Y	
			989	Ε 🖌	
				М	. .
				Y	

*TOTAL MAIN_ACCT 6351

MORE



PAGE	٠	10
------	---	----

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
362	6362	FL	68	Е	
				М	
				Y	
			378	М	
			558	М	
			928	М	
			958	м	
			D958	М	
			F958	M 🖌	
			7000		- . '

*TOTAL MAIN_ACCT 6362

6411	6411	FL	1	М

MORE

PRIVATE/PROPRIETARY

PAGE 11

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
411	6411	 FL	21	 М	
*TOTAL MAI	N_ACCT 6411				
6421	6421	FL	12	М	
			22	м	
			D12	М	
			D22	М	
			F12	М 🖌	
			F22	М	
			T12	М	-
			T22	М	
			248	М	
			298	м	

MORE

PRIVATE/PROPRIETARY

•

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
421	6421	FL	398	м	
*TOTAL MAI	N_ACCT 6421				
6422	6422	FL	5	M	
			F5	М	
			Т5	М	
*TOTAL MAI	N_ACCT 6422			•	
6423	6423	FL	45	м	- .
			D45	М	
			F45	М	
			т45	М	

MORE



PAGE	13
------	----

٠

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
.423	6423	FL	548	M	
			598	М	
*TOTAL MAIN	ACCT 6423				-
6424	6424	FL	6	м	
			F6	M	
			T6	м	
*TOTAL MAIN	ACCT 6424			•	
6426	6426	FL	52	м	
			F52	M	

*TOTAL MAIN_ACCT 6426

MORE



PAGE 14

Ŀ

	MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT				
E	,441	6441	FL	4	М					
	*TOTAL MAIN	ACCT 6441								
	6512	6512	FL	1100 1200 1700 4100 4700 6000	•	~				
	*TOTAL MAIN_ACCT 6512									
	6531	6531	FL	0000						

.

MORE

PRIVATE/PROPRIETARY

PAGE	15

•

MAIN_ACCT TOTAL MAIN	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR 	AMOUNT
6532	6532	FL	7 698 798 898 1000 2000	TM E E	
*TOTAL MAIN	N_ACCT 6532				-
6533	6533	FL	14 24	P W P	

MORE

PRIVATE/PROPRIETARY

PAGE 16

•

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
533ء	6533	FL	24	W	2
			41	Е	i
				Τ	
			61	Т	
			74	Т	
			81	E	
				Т	
			91	Ε	
				Т 🖌	
			3200		
			3400		-

*TOTAL MAIN ACCT 6533

MORE

PRIVATE/PROPRIETARY

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT	
.534	6534	 FL	0000		,	
*TOTAL MA	IN_ACCT 6534					
6535	6535	FL	0000			
*TOTAL MA	IN_ACCT 6535					
6540	6540	FL	2000	•		
*TOTAL MA	IN_ACCT 6540				-	٠
6561	6561	FL	1100			
*TOTAL MA	IN_ACCT 6561					

MORE



MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT				
;563	6563	 FL	1000 2000						
*TOTAL MAI	*TOTAL MAIN_ACCT 6563								
6565	6565	FL	2000						
*TOTAL MAI	N_ACCT 6565								
6611	6611	FL	0000	•	-				
*TOTAL MAI	N_ACCT 6611								
6612	6612	FL	0000						

MORE



104

.

MAIN_ACCT	MAIN_ACCT	STATE 	SUB_REC_CAT	CODE-LTR 	AMOUNT
6613	6613	FL	0000		
*TOTAL MAIN	_ACCT 6613				
6621	6621	FL	0000		
*TOTAL MAIN	ACCT 6621			•	
6622	6622	FL	1000 2000		-

*TOTAL MAIN_ACCT 6622

MORE

PRIVATE/PROPRIETARY

	MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR		AMOUNT
1 -	623	6623	FL	0000			
	*TOTAL MAIN	ACCT 6623					
	6711	6711	FL	0000			.
	*TOTAL MAIN	ACCT 6711				•	
	6712	6712	FL	0000	•		
	*TOTAL MAIN	ACCT 6712					- •
	6721	6721	FL	0000		;	
	*TOTAL MAIN	ACCT 6721				:	

MORE



Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement. 106

~

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
 ټ722	6722	FL	0000		
*TOTAL MAIN	N_ACCT 6722				
6723	6723	FL	0000		
*TOTAL MAIN	N_ACCT 6723				
6724	6724	FL	0000	6	
*TOTAL MAIN	1_ACCT 6724				-
6725 .	6725	FL	0000		
*TOTAL MAIN	ACCT 6725				

MORE



PAGE - 22

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
;726	6726	FL	0000	e	
*TOTAL MAIN	N_ACCT 6726				
6727	6727	FL	0000		
*TOTAL MAIN	ACCT 6727				
6728	6728	FL	1100 1200 1300 1400 1610 1900	•	-

MORE



Containe Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement. .

•

MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
j728	6728	FL	2000		- / •
			3000		
			4000		
			5000		
			7100		
			7200		
			9000		

ð

*TOTAL MAIN_ACCT 6728

TOTAL

END OF REPORT



Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

FLORIDA		SN	SMART BUDGETED PROJECTIONS									
	1995	%	1996	1996 REVISED	1997	1997 REVISED	1998	1998 REVISED				
TOTAL A/C6110	3,595,661	0.41%										
TOTAL A/C6120	155,638,045	17.68%			ž.							
TOTAL A/C62XX	153,557,715	17.45%										
TOTAL A/C6310	45,261,109	5.14%		•								
TOTAL A/C6410	270.019.319	30.68%										
A/C 6510	795.066	0.09%										
A/C 6530	251,273,284	28.55%										
TOTAL PLT SPEC &	880,140,199	100.00%										
NON-SPEC EXP												
A/C 6540.A ACC IS	0.00	0.00%										
A/C 6540.B ACC ST	10.108.870.00	0.63%										
A/C 6560	685.278.109	42.48%										
A/C 6610	134,142,868	8.32%										
A/C 6620	354.977.941	22.01%										
A/C 6727	7,997,355	0.50%										
A/C 67XX	420,572,084	26.07%										
TOTAL OTHER	1,613,077,227	100.00%										
TOTAL EXPENSES	2,493,217,426											

NOTE: SOURCE SEPARATIONS DETAIL COMMITMENT VIEW OF 1996, PLANNING VIEW OF 1997, 1998. BUDGETS ARE NOT FORECASTED BY ACCOUNT THRU SMART. THEREFORE, WE SPREAD TOTAL 1996 T 1998 DOLLARS BY TOTAL PLT SPECIFIC/NON-SPECIFIC EXPENSES AND TOTAL OTHER USING 1995 ACTUAL BY ACCOUNT.

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

. . F

1

E: 1.1 K: N/A LE: \$000 DR/-CR			COMMITMENT	SEPAR VIEW OF 1994	ATI: "TAI) 6, P1 .NG FLORIDA	L VIEW OF 1997,	, 1998				TE: 03 _ME: 4 RPT#: CE	3/19/96 1:14 PM 3500502
1996						.=					<u> </u>	
00.0) Local Service 80.A) Network Access - Inter 80.B) Network Access - Intra 00.B) Long Distance - Inter 00.A) Long Distance - Intra xx.x) Miscellaneous - Regulatory 00.A) Uncollectibles - Inter 00.B) Uncollectibles - Intra AL REVENUE ACCOUNTS	<u>_FR_TOTAL</u>	<u>FR ADJS</u>	<u>_AFAS71_</u>	<u>MR TOTAL</u>	PART 64	<u>MR ADJS</u>	SEPARABLE	PART 36	<u>MR INTER</u>	<u>_REGANTER</u>	FRINTRA	
 10.0) Network Support 20.0) General Support xx.x) CO Equipment 10.0) Inf/Org/Trm 10.0) Cable & Wire 												
LANT SPECIFIC EXPENSES												
10.0) Other PPE 30.0) Network Operations												
LANT NON-SPECIFIC EXPENSES												
40.A) Access Expense - Inter 40.B) Access Expense - Intra 60.0) Depreciation and Amort 10.0) Cust Oper - Marketing 20.0) Cust Oper - Services 27.X) Research and Development XX.X) Other Corp Operations												
AL EXPENSE ACCOUNTS					·							
ENUES LESS EXPENSES												
 10.X) Income from Custom Work 30.X) Return from Non Reg 40.X) Foreign Exchg Gain/Loss 50.X) Land Artwork Gain/Loss 60.1) Other Operating Gains 60.2) Other Operating Losses 												
XX.X) OTHER OPER. INC/EXP (NET)												
40.2) Gross Receipts Taxes 4x.x) Other Taxes	125,708	54	-69	125,722	-	-	125,722	0.247847	31,160	-	94,613	
ER OPERATING TAXES	189,870	54	-69	189,884		4,893	194,777	0.205197	39,968		149,967	

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Ł

Source : FiNANCE - Budgets

GE: 1.2 OK: N/A ALE: \$000 DR/-CR

SEPARATIC STAIL COMMITMENT VIEW OF 1996, PL .(ING VIEW OF 1997, 1998 FLORIDA

.TE: 03/19/96 .IME: 4:14 PM RPT#: CBS00502

1997 000.0) Local Service 080.A) Network Access - Inter 080.B) Network Access - Intra 100.B) Long Distance - Inter 100.A) Long Distance - Inter 100.A) Long Distance - Inter 2xx.x) Miscellaneous - Regulatory 300.A) Uncollectibles - Inter 300.B) Uncollectibles - Intra IAL REVENUE ACCOUNTS	<u>FR TOTAL</u>	FR ADJS	AFAS71	<u>MR TOTAL</u>	_PART_64_	<u>MR</u> ADJS	<u>SEPARABLE</u>	PART 36	<u>MR INTER</u>	REGANTER	FRINTRA
110.0) Network Support 120.0) General Support 2xx.x) CO Equipment 310.0) Inf/Org/Trm 410.0) Cable & Wire											
PLANT SPECIFIC EXPENSES 510.0) Other PPE 530.0) Network Operations											
PLANT NON-SPECIFIC EXPENSES 540.A) Access Expense - Inter 540.B) Access Expense - Intra 560.0) Depreciation and Amort 510.0) Cust Oper - Marketing 520.0) Cust Oper - Services 727.X) Research and Development 7XX.X) Other Corp Operations											
TAL EXPENSE ACCOUNTS											
 10.X) Income from Custom Work 30.X) Return from Non Reg 140.X) Foreign Exchg Gain/Loss 150.X) Land Artwork Gain/Loss 160.1) Other Operating Gains 160.2) Other Operating Losses 											
LXX.X) OTHER OPER. INC/EXP (NET)											
240.2) Gross Receipts Taxes 24x.x) Other Taxes ER OPERATING TAXES											

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

1

Source: FinANCE - Budget

.GE: 1.3 ЮК: Ν/Α 'ALE: \$000 DR/-Cκ			COMMITMENT	SEPARJ VIEW OF 1996 I	ATI 'ETAII 5, F .ING ' FLORIDA	L VIEW OF 1997	, 1998				\TE: 03/19/9 IME: 4:14 RPT#: CBS005(
1998 000.0) Local Service 080.A) Network Access - Inter 080.B) Network Access - Intra 100.B) Long Distance - Inter 100.A) Long Distance - Intra	_FR_TOTAL	FR ADJS	AFAS71	<u>MR TOTAL</u>	PART 64	MR ADJS	SEPARABLE	PART 36	<u>MR INTER</u>	REGANTER	FRINTRA
2xx.x) Miscellaneous - Regulatory 300.A) Uncollectibles - Inter 300.B) Uncollectibles - Intra											
TAL REVENUE ACCOUNTS											
110.0) Network Support 120.0) General Support 2xx.x) CO Equipment 310.0) Inf/Org/Trm 410.0) Cable & Wire					•		·				
PLANT SPECIFIC EXPENSES								-			
510.0) Other PPE 530.0) Network Operations											
PLANT NON-SPECIFIC EXPENSES											
540.A) Access Expense - Inter 540.B) Access Expense - Intra 560.0) Depreciation and Amort 610.0) Cust Oper - Marketing 620.0) Cust Oper - Services 727.X) Research and Development 7XX.X) Other Corp Operations											
TAL EXPENSE ACCOUNTS											
VENUES LESS EXPENSES											
 110.X) Income from Custom Work 130.X) Return from Non Reg 140.X) Foreign Exchg Gain/Loss 150.X) Land Artwork Gain/Loss 160.1) Other Operating Gains 160.2) Other Operating Losses 											
1XX.X) OTHER OPER. INC/EXP (NET)											
240.2) Gross Receipts Taxes 24x.x) Other Taxes											
HER OPERATING TAXES											
		NOT FOR US	SE OR DISCLO	SURE OUTSIDE	BELLSOUTH E	KCEPT UNDER	WRITTEN AGREE	ment !			

Source : FinAnce - Budget

÷

.

PAGE

 ℓ^-

BELLSOUTH TELECOMMUNICATIONS C. NETWORK COST AND CHARACTERIZATION INFORMATION CENTER - NCCIC CSS/PPS REPORT OF DOLLARS AND HOURS (AUTH, VS. NON-AUTH.) FOR COE EXPENSE ACCOUNTS RUN DATE - 04/27/95

96 REL. <u>SVC. Ordi</u>

.

Ł

i 1

							PCT		PCT
C	STATE	ACCOUNT	FUNC_CODE	AUTH	DATE	ANOUNT	ANOUNT	HOURS	HOURS
	EI	6211 77M	H077	NO	95/03	791.097.27	86.38	1.638.021.97	. 99.96
0	(° bu			YES	95/03	124,711.46	13.41	585.47	.03
-	#TOTAL	FUNC_CODE	N077			915,800.73	99.99	1,638,607.04	99.99
(m)		6212 577M	M377	NO	95/03	-617.305.24	-10.70	230,615.33	~ 99.75
Ŧ				YES	95/03	6,338,667.34	110.78	560.04	.24
	NTOTAL	FUNC_CODE	M377			5,721,342.10	100.00	231,175.37	99.99
С		6220 117H	W117	NO	95/03	162.481.62	99.30	337.53	99.26
				YES	95/03	1,141.20	.67	2.50	.73
C	#TOTAL		M117			163,622.82	99.99	340.03	99.99
•		6231 167H	H167	ND	95/83	10,557.60	100.00	69,499.04	100.00
~	WTOTAL	FUNC_CODE	M167			10,557.60	100.00	68,400.84	100.00
C		6232 57M	M857	ND	95/03	488.844.81	93.17	17.844.27	-99.62
				YES	95/03	35,785.40	6.82	66.28	.37
0	TOTAL	FUNC_CODE	N057			524,629.41	** .**	17,910.55	99.99
		6232 157M	N157	MB	95/03	7.213.54	98.91	194.76	100.00
-				YES	95/03	721.15	7.68	.00	.00
С	#TOTAL		M157			7,934.69	99 .99	194.74	100.00
		6232 257M	H257	NO	95/83	1,842,329.39	93.29	25,573.45	97.43
С				YES	95/03	132,346.53	6.78	673.44	2.56
	#TOTAL	FUNC_CODE	M257			1,974,675.92	99.99	26,246.89	99.99
	FL	6232 357M	H357	110	95/83	748,717.55	82.03	30,925.21	99.02
~				YES	95/03	163,926.61	17.96	304.42	.97
t	HTOTAL	FUNC_CODE	N357			912,644.16	\$9.99	31,229.63	99.99
		6232D257N	H00257	NO	75/03	2,798.66	83.28	75.78	82.56
(YE\$	95/03	561.56	16.71	16.00	17.43
	TOTAL	FUNC_CODE	M0D257			3,360.22	99.99	91.78	99.99
5		6232F257N	H0F257	NO	95/03	100,409.81	51.26	2,948.43	97.88
`				YE\$	95/03	103,059.80	48.73	66.13	2.19
_	#TOTAL	FUNC_CODE	H0F257			211,469.61	99.99	3,006.56	79.97
C		6232T357H	N#T357	NO	95/03	11,328.81	15.19	285.14	95.14
				YES	95/03	63,237.72	84.89	21.00	6,85
~	*TOTAL	FUNC_CODE	MOT357			74,566.53	99.99	306.14	99.99

SOURCE ; NETWORK

114

1996 RIGHT TO USE FEES WORKSHEET A

	(A) 1996	(B) 1996	(C) 1996
	ANALOG	TOTAL	DIGITAL
	TOTAL RTU	SW RTU	A-B=C
SOURCE	(GABRADSP)	(GAILBR)	
ALABAMA	679,901	11,442,779	10,762,878
FLORIDA	1,538,448	27,922,361	26,383,913
GEORGIA	2,785,054	19,888,968	17,103,914
KENTUCKY	511,901	0,743,747	6,231,846
LOUISIANA	1,150,840	10,611,239	9,460,399
MISSISSIPPI	286,260	8,788,293	8,502,033
NO. CAROLINA	270,432	14,758,033	14,487,601
SO. CAROLINA	84,678	9,762,992	9,678,314
TENNESSEE	816,598	13,667,588	12,850,990
BELLSOUTH	8,124,112	123,586,000	115,461,888
	1997	1997	1997
ALABAMA	601,728	16,363,590	15,761,862
FLORIDA	1,441,726	33,273,421	31,831,695
GEORGIA	2,470,978	25,693,866	23,222,888
KENTUCKY	511,901	9,559,425	9,047,524
LOUISIANA	1,009,442	17,703,331	16,693,889
MISSISSIPPI	231,408	12,740,734	12,509,326
NO. CAROLINA	129,216	20,551,864	20,422,648
SO. CAROLINA	52,452	13,934,451	13,881,999
TENNESSEE	439,706	21,288,324	20,848,618
BELLSOUTH	6,888,557	171,109,006	164,220,449
	1998	1998	1998
ALABAMA	601,728	15,465,688	14,863,960
FLORIDA	1,260,281	31,822,716	30,562,435
GEORGIA	1,884,456	25,347,290	23,462,834
KENTUCKY	415,555	9,149,388	8,733,833
LOUISIANA	915,178	16,428,028	15,512,850
MISSISSIPPI	109,704	9,055,144	8,945,440
NO. CAROLINA	0	18,700,329	18,700,329
SO, CAROLINA	52,452	10,773,542	10,721,090
TENNESSEE	188,446	17,183,877	16,995,431
BELLSOUTH	5,427,800	153,926,002	148,498,202

Note: Data (includes generic and feature) furnished by Greg Pollet, Manager-Network. Post Col A & C to ACF Mtce., page 5.
1996 RIGHT TO USE FEES FEATURE UPGRADES WORKSHEET B

SOURCE	(A) 1996 ANALOG FEATURE (GAILADSP)	(B) 1996 TOTAL FEATURE (GAILBR)	(C) 1996 DIGITAL A-B=C
ALABAMA FLORIDA GEORGIA KENTUCKY LOUISIANA MISSISSIPPI NO. CAROLINA SO. CAROLINA TENNESSEE	276,584 812,040 1,820,878 276,584 559,033 78,550 135,360 20,565 550,498	 8,083,941 16,130,009 13,118,437 3,042,823 4,890,941 4,117,182 8,474,630 5,599,986 9,544,772 	7,807,357 15,317,969 11,297,559 2,766,239 4,331,908 4,038,632 8,339,270 5,579,421 8,994,274
BELLSOUTH	4,530,092	73,002,721	68,472,629
	1997	1997	1997
ALABAMA FLORIDA GEORGIA KENTUCKY LOUISIANA MISSISSIPPI NO. CAROLINA SO. CAROLINA TENNESSEE	251,440 771,438 1,609,148 276,584 501,202 62,840 67,680 13,710 296,422	11,201,579 19,625,847 17,869,822 4,370,526 10,745,455 8,050,334 15,383,264 10,256,051 16,791,724	10,950,139 18,854,409 16,260,674 4,093,942 10,244,253 7,987,494 15,315,584 10,242,341 16,495,302
BELLSOUTH	3,850,464	114,294,602	110,444,138
	1998	1998	1998
ALABAMA FLORIDA GEORGIA KENTUCKY LOUISIANA MISSISSIPPI NO. CAROLINA SO. CAROLINA TENNESSEE	251,440 690,234 1,270,380 226,296 462,648 31,420 0 13,710 127,038	9,780,088 20,538,212 17,598,090 2,880,489 8,551,152 4,547,544 12,417,929 6,949,942 11,400,477	9,528,648 19,847,978 16,327,710 2,654,193 8,088,504 4,516,124 12,417,929 6,936,232 11,273,439
BELLSOUTH	3,073,166	94,663,923	91,590,757

Note: Data furnished by Greg Pollet, Manager-Network. Post Col A & C to ACF Mtce., page 8.

BST Cost of Capital

Pre-Tax Cost of Long-Term Debt		8.0%
Debt Ratio		40.0%
Pre-Tax Cost of Capital for TELRIC FCC Subscribed Rate	6	11.25%

_~

who must file submissions in the initial round of the comment cycle.³³¹ Consequently, a waiver is not required for USTA's participation in the initial submission round, and we dismiss as moot their waiver request.

229. On June 29, 1990, BellSouth filed a Petition for · Waiver of Section 65.105(c) of the Commission's rules for the final round of comments due on July 16, 1990.332 BellSouth reasoned that waiver of hand service was necessary because the July 4th holiday would delay receipt of proposed findings of fact and conclusions, due on July 2, 1990, by parties not located in Washington, D.C., and these parties would need the entire weekend preceding the July 16th filing date to prepare the reply proposed findings of fact and conclusion to meet the filing date. BellSouth also claimed that, because the purpose of the hand service rule is to provide parties the full time granted under the Commission's rules to prepare a response, no party would be prejudiced by approval of this waiver. since no additional responsive pleadings would be forthcoming.333

230. Since the filing date and thus, the hand service date have passed, we dismiss as moot BellSouth's waiver request. We note, however, that we find BellSouth's reasoning unconvincing because the hand service rule would have been necessary to prevent prejudice to any party seeking oral argument on the reply proposed findings of fact and conclusions.³¹⁴ Moreover, BellSouth did not provide persuasive evidence of its inability to make service by hand to parties on the filing date.

VI. ORDERING CLAUSES

A 231. Accordingly, IT IS ORDERED, pursuant to Sections 1. 4(i). 4(j), and 201-205 of the Communications Act of 1934, as amended. 47 U.S.C. §§151, 154(i), 154(j), and 201-205, that the authorized rate of return for the interstate access services of the local cochange carriers IS PRESCRIBED to be at an annual rate of 11.25 percent.

232. IT IS FURTHER ORDERED, that the motions to accept late filed notices of appearances filed by Colorado Office of Consumer Counsel. General Service Administration. Indiana Office of Utility Consumer Counselor and Ohio Office of Consumers' Counsel ARE DISMISSED.

233. IT IS FURTHERED ORDERED, that the Notice of Appearance requesting acceptance of its notice of appearance, and its late filed affidavit and brief filed by Texas Office of Public Utility Counsel IS GRANTED IN PART to the extent indicated herein.

234. ITS IS FURTHERED ORDERED, that the Motion to Strike Texas Office of Public Utility Counsel's late filed notice of appearance, affidavit, and brief filed by Southwestern Bell Telephone Company IS DENIED and DIS-MISSED to extent indicated herein.

235. IT IS FURTHER ORDERED, that the Motion to Accept Late Filed Pleading filed by Ameritech Information Technologies Corporation and the Ameritech Operating Companies IS GRANTED.

236. IT IS FURTHER ORDERED, that the Motion for Leave to File Out of Time filed by Consumer Coalition IS GRANTED.

237. IT IS FURTHER ORDERED, that the Motion for Leave to File a Supplemental Affidavit submitted by Consumer Coalition IS GRANTED. 238. IT IS FURTHER ORDERED, that the Petition for Waiver of the appropriate Part 65 rules to allow United (5.4) States Telephone Association to file an initial rate of (5.4) return submission filed by United States Telephone Association IS DISMISSED.

240. IT IS FURTHER ORDERED, that the Motion to Substitute Original Affidavit for Facsimile Copy filed by Ameritech Information Technologies Corporation and the Ameritech Operating Companies IS GRANTED.

FEDERAL COMMUNICATIONS COMMISSION

Donna R. Searcy Secretary

FOOTNOTES

¹ In addition, on May 7, 1990, 21 parties filed Supplemental Submissions addressing the prescription of earnings limitations for price caps carriers: Replies to Supplemental Submissions were filed on May 21, 1990, by sixteen parties. These pleadings are addressed in the price caps order. See Policy and Rules Concerning Rates for Dominant Carriers, Second Report and Order, CC Docket 87-313, FCC No. 90-314, 5 FCC Red (released Oct. 4, 1990).

² Lists of the parties filing each type of pleading are contained in Appendix A. Hereinafter, parties will be referred to by the short names indicated for each in the appendix.

³ A list of ex parte presentations in this docket appears at Appendix B.

⁴ See Refinement of Procedures and Methodologies of Represcribing Interstate Access Rates of Return for AT&T Communications and Local Exchange Carriers: Represcribing the Authorized Rate of Return for Interstate Services of Local Exchange Carriers, 5 FCC Red 197, 202 (1989).

⁵ United States v. AT&T. 552 F.Supp. 131 (D.D.C. 1982), aff'd sub nom. Maryland v. United States, 460 US 1001 (1983).

⁶ AT&T; Modification of Prescribed Rate of Return. 86 FCC 2d 221 (1981), effed sub nom. United States v. FCC, 709 F.2d 610 (D.C. Cir. 1983); AT&T (Docket 20376), 57 FCC 2d 960 (1976); AT&T (Docket 19129), 38 FCC 2d 213 (1972), effed sub nom. Nader v. FCC, 520 F.2d 182 (D.C. Cir. 1975); AT&T (Dockets 16258 and 15011), 9 FCC 2d 30 (1967).

⁷ See MTS and WATS Market Stucture, Phase L Third Report and Order, 93 FCC 24 241 (1983).

⁴ Authorized Rates of Return for the Interstate Services of AT&T Communications and Exchange Telephone Carriers, Nosice of Proposed Rule Meking, CC Docket No. 84-800, FCC 84-395, 49 Fed. Reg. 32971 (August 17, 1984); Supplemental Notice of Proposed Rule Making, FCC 85-458, 50 Fed. Reg. 33786 (August 21, 1985).

⁶ Authorized Rates of Return for the Interstate Services of AT&T Communications and Exchange Telephone Carriers, CC Docket No. 84-800, Phase I, FCC 85-527, 50 Fed. Reg. 41350 ⁴ 8 (October 10, 1985), mod. on recon., FCC 86-114, 51 Fed. Reg. 1103 (April 1, 1986), further recon., den., 2 FCC Rcd 190 (1987), remanded sub nom., AT&T v. FCC, 836 F.2d 1386 (D.C. Cir. 1988) (Automatic Refund Decision); Phase II, FCC 85-645, 51

• ;

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 1 Run Date: 01/11/96 Run Time: 05:10:10

.

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

Account/F Start of Pe Balance	FRC eriod	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage ,	Accrual	A:D.7 Inv. % End of Period Balance
	2111								
200	50,164,458 0	416,954 0	1,608,549 0	43,150 0	0	 0	0	0	0.00 52,233,111 0
2111 TOT	AL LA	NS.							0.00
	50,164,458 0	416,954 0	1,608,549 0	43,150 0	0	 0	o	o	<u>52,233,111</u> 0
40C	2112								26.52
	55,681,510 -12,648,582	10,211,673 0	-3,374,615 3,374,615	-265,967 135,959	0 0	 43,897	-675,271	-7,827,550	62,252,601 -17,596,932
2112 TOT	AL MIL	/							28.27
	55,681,510 -12,648,582	10,211,673 0	-3,374,615 3,374,615	-265,967 135,959	0	- <u>-</u> 43,897	-675,271	-7,827,550	<u>62,252,601</u> -17,596,932
1400	2113								
1400	0	0 0	0 0	0 0	0	 0	- 0	0	0.00
2113 TOTA	AL PIR	CRATH							0.00
	0	0 0	0 0	0 0	0	- <u>-</u> 0	- 0	0	<u>0</u> 0
2400	2114								
2-00	4,028 -34	0 0	0	0 0	0	 o	- 0	-677	4,028 -711
2114 TOT	AL exc	Id.							17.65
	4,028 -34	0	0 0	0 0	0	 o	- 0	-677	4,028 -711
340C	2115.1								87 67
	1,741,480 2,116,332	115,574 0	-75,859 75,859	0 0	0	 0	- 0	-627,041	-07.07 1,781,195 1,565,150

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

1

1

;

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

.....

Page: 2 Run Date: 01/11/96 Run Time: 05:10:10

 Business Unit:
 BST

 Book:
 FCC

 Business Month/Year:
 12 / 95

 Report Period:
 YTD

 State:
 Florida

 Account Type:
 Florida

Accoun Start of Balance	at/FRC Period a	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accruai	A.D./ Inv. % End of Period Balance
341C	2115.3					*			37.46
	65,822 -24,658	0	-21,941 21,941	0	0	- (-	- 0 -13,721	43,881 -16,438
2115 To	otal G a	a wk	Equip						-84.86
	1,807,302 2,091,674	115,574 0	-97,800 97,800	0 0	0 0	- (-	0 -640,762	<u>1,825,076</u> 1,548,712
540C	2116.1								3 17
	92,245,276 -35,772,089	10,653,338 -2,264,603	-12,167,558 12,167,558	164,188 -111,925	0 0	- 672	- ? -17,97	- 9 -6,551,749	90,895,244 -32,550,115
541C	2116.3								3 17
	1,481,356 -470,332	0	-493,785 493,785	0 0	0 0	- 0	-)	- 0 -337,008	987,571 -313,555
2116 TC	DTAL 0≁h	n we e	q						35.77
	93,726,632 -36,242,421	10,653,338 -2,264,603	-12,661,343 12,661,343	164,188 -111,925	0	- 672	- -17,97	- 9 -6,888,757	91,882 <u>,815</u> -32,863,670
1100	2121.1	•							6 .47
	9,821,735 -347,196	1,522,860 0	-209,004 209,004	0 0	0 0	- 10,188	-	- 225,455	3.17 11,135,591 -353,459
10C	2121.9								21.37
	694,591,889 -147,676,037	28,991,853 0	-4,290,023 5,791,648	42,540 -7,083	0 -52,717	3,766,618	- -23,954	- - 15,555,117	719,336,259 -153,756,642
2121 TC	DTAL BIO	¢							21.10
	704,413,624 -148,023,233	30,514,713 0	-4,499,027 6,000,652	42,540 -7,083	0 -52,717	3,776,806	- -23,954	- 4 -15,780,572	<u>730,471,850</u> -154,110,101
1300	2122.1								0.00
•	210,484 0	0 0	0	0 0	0 0	- 0	-	- > 0	210,484 0
310	2122.3								
510	7,030,909	٥	-2,343,636	0	0	•	-	-	41.70 4,687,273

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

. .

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

 Business Unit:
 BST

 Book:
 FCC

 Business Month/Year:
 12 / 95

 Report Period:
 YTD

 State:
 Fiorida

 Account Type:
 Fiorida

1

Account Start of I Balance	/FRC Period	Add + Adjust	Retirement	Transfer	Reclass	Ca Re	ost of emoval	Salvage ,	Accrual	A.D./ Inv. % End of Period Balance
	-2,931,954	0	2,343,636		0	0	0	0	-1,366,318	-1,954,636
300	2122.9					•				60 72
300	6,028,592	83,303	-62,020		0	0 -			-	6,049,875
	-3,548,088	. o	62,020		0	O	29,589	٥	-217,039	-3,673,518
310	2122.9									0.00
310	0	a	0		0	0 -				0.00
	0	0	0		0	0	0	o	0	0
2122 TC	TAL EV	RN								51.41
	13,269,985	83,303	-2,405,656		0	0 -				10,947,632
	-6,480,042	0	2,405,656		0	0	29,589	0	-1,583,357	-5,628,154
4300	2123.1									54.01
-000	10,284,625	368,177	-214,066		0	0 -				10,438,736
	-4,947,524	. C	214,066		0	0	125	-1,193	-903,812	-5,638,338
718C	2123.211									36.01
	6,837,355 -1,391,906	i 901,294 i 0	-397,089 397,089		0	0 - 0	-498	- -213,958	-1 ,434,49 6	7,341,560 -2,643,769
	2123.211									
768C	705	. 740			0	0.				36.02 1 474
	-238	0	0		ō	0	0	0	-293	-531
728C	2123.219	I								0.00
	0	• 0) 0		0	0 -		• .		0
	0) 0		0	0	0	0	0	0
778C	2123,219	I								0.00
	0				0	0-	0		- 0	0
	Ū		, ,		Ū	0	Ŭ	Ū	v	0
6580	2123.221									14 68
0000	7,598.245	1,054,520	304,867		0	0 -			-	8,957,632
	695,748	C C	-304,867		0	0	1,087	-16,798	-1,689,952	-1,314,782
7040	2123.3	1								
731Ç	9,517,711	c	-3,122,519		0	0 -			-	36,39 6,395,192

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

ŗ.

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

•

1

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

Account Start of I Balance	VFRC Period	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	Inv. % End of Period Balance
	-2,812,024	0	1,332,332	0	•		D Q	-847,500	-2,327,192
2123 TC	DTAL DA	- Equip							35.99
	34,238,661	2,324,740	-3,428,807	0) O	-	•	•	33,134,594
	-8,455,944	0	1,638,620	0	0	714	4 -231,949	-4,876,053	-11,924,612
5000	2124.1								
5300	773 484 774	20 525 740	44 970 904	455 400				-	71.96
	-177 461 251	-1 945 722	-44,079,091	133,430		-	-	-	209,285,561
		-1,040,722	44,070,001	10,040,202	U U	-170,340	-27,135	-29,218,324	-150,603,649
	2124.21								
630C									38.68
	134,881,506	48,335,482	-20,049,362	17,707,280	0	-	-	-	180,874,906
	-53,235,309	0	20,049,362	-12,530,713	0	47,328	3 -3,311,303	-20,985,805	-69,966,440
	2124 20								
730C	2124.25								0.00
	0	0	0	0	0	-	-	•	0.00
	0	0	0	Ō	Ō	C) o	0	ŏ
5310	2124.3								
5510	89 948	0	-15 508		•				128.11
	-115 231	0	15 508	. 0	0	· ,		-	/4,440
	10,201	v	10,000	U	U	, c	, ,	4,359	-90,364

2124 T	OTAL COM	P							56.55
	358,455,728	78,861,222	-64,944,761	17,862,718	0 -	-		-	390.234.907
	-230,811,791	-1,945,722	64,944,761	814,519	0	-129,012	-3,338,438	-50,199,770	-220,665,453
	2211.1								
77C	403 000 004	6 000 004							72.08
	403,000,204	5,800,231	-17,573,144	-44,451	-1,422,709 -	•	•	-	390,420,211
	-2//,844,454	361,170	17,573,144	175,823	2,229,108	1,220,344	5,279,813	-30,414,900	-281,419,952
E770	2211.3								
5//0	440.400		~~ ~~		-				55.58
	118,426	0	-39,475	Q	0 -	-	,	-	78,951
	-65,821	0	39,475	0	0	0	0	-17,535	-43,881
2211 T	OTAL BRA	<i>?</i>							72.08
	403,778,710	5,800,231	-17,612,619	-44,451	-1.422.709 -	-		-	390 499 162
	-277,910,275	361,170	17,612,619	175,823	2,229,108	1,220,344	5,279,813	-30,432,435	-281,463,833

377C

2212.1

36.06

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

....

.

.

Report N Job: AM Retentio	iumber: Cl02Al RM6011 n: See BSP 000	MRM6011 0-503-013BT	INVES	BellSo TMENT <u>:</u> O\	uth Telec /ER ACC	communication	inc. EPRECIATIC	N		Page: 5 Run Date: 01/11/96 Run Time: 05:10:10
Busines Book: Busines Report I State: Account	s Unit: s Month/Year: Period: t Type:	BST FCC 12 / 95 YTD Fiorida 1		-						
Account Start of Balance	t/FRC Period	Add + Adjust	Retirement	Transfer		Reclass	Cost of Removal	Salvag e	Accrual	ATD./ Inv. % End of Period Balance
	1,233,905,842 -387,258,497	62,363,685 1,233,166	-25,211,983 25,211,983		231,797 -49,362	1,205,141 -2,491,352	677,998	-2,043,557	-94,092,083	1,272,494,482 -458,811,704
587C	2212.3 60,486 -24,236	 . 0	-20,162 20,162		0 0	0 - 0	- 0	- 0	- -12,083	40.07 40,324 -16,157
2212 TC	DTAL D 1,233,966,328 -387,282,733	ら 62,363,685 1,233,166	-25,232,145 25,232,145	:	231,797 -49,362	1,205,141 -2,491,352	- 677,998	-2,043,557	-94,104,166	36.06 1,272,534,806 -458,827,861
537C	2215.13 0 0	0	0		0 0	0	0	0	o	0.00 0 0
547C	2215.23 2,127 -445	0	-709 709		0 0	0	 0	 0	560	20.94 1,418 -297
517C	2215.3 0 0	0	0		0 0	0	 0	0		0.00 0 0
2215 TC	DTAL < × .	e.d.								20.94
	2,127 -446	0 0	-709 709		0 0	0 -	 0	 O	- -560	1,418 -297
117C	2220.1 42,914,248 -7,734,440	1,257,987 -76,623	-555,538 555,538		-3,676 -899	-41,773 1,477	- 53,563	-63,247	- -6,106,179	30.69 43,571,248 -13,370,810
417C	2220.3									***_**
	114,526 -136,215	-13,787 0	-100,494 100,494		0 2,958	-246 2,296	2,545	. 0	- -3,066	-1 -30,988

2220.4

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

••• .

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

-

ł

Page: 6 Run Date: 01/11/96 Run Time: 05:10:10

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

Account/ Start of F Balance	FRC Period	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
507C								······································	0.00
	0	0	0	0	0	e 0	- 0	- 0	0 0
2220 TO	TAL Gy	Sve							30.76
•	43,028,774 -7,870,655	1,244,200 -76,623	-656,032 656,032	-3,676 2,059	-42,019 3,773	- 56,108	- -63,247	-6,109,245	<u>43,571,247</u> -13,401,798
167C	2231.221								-9 35
	3,351,706 -1,109,940	8,362 406	-1,725,586 1,725,586	0 0	4,204 -4,805	- 4,909	- -127,751	- -335,185	1,638,686 153,220
527C	2231.223								100.00
	3,796 -3,796	0	-1,265 1,265	0 0	0 D	- 0	- 0	- 0	2,531 -2,531
67C	2231.231								187.75
	1,227,642 -2,390,110	119,274 -7,406	-11,501 11,501	-1,073 820	6,512 -1,061	- 0	- -1,088	- -130,163	1,340,854 -2,517,507
567C	2231.233								76 20
	7,732 -5,891	0	-2,577 2,577	0 0	0 0	- 0	- 0	- -614	5,155 -3,928
2231 TO	TAL KAA	110							79.36
	4,590,876 -3,509,737	127,636 -7,000	-1,740,929 1,740,929	-1,07 3 820	10,716 -5,866	- 4,909	- -128,839	- -465,962	<u>2,987,226</u> -2,370,746

	2232.11									
157C									51.72	
	16,999,907	1,155,741	-1.685,466	-353,721	42,459 -			-	16,158,920	
	-6,242,655	110,592	1,685,466	299,647	-30,348	4,235	-123,370	-4,060,679	-8,357,112	
	2232.12									
257C									63.26	\
	862,493,532	86,912,706	-24,694,924	-12,116,147	-10,262,536 -		• •	•	902,332,631	\ <u>\$</u> 2.20
	-517,395,314	698,951	24,694,924	6,163,335	4,829,921	652,387	-4,495,991	-85,945,495	-570,797,282	\mathbf{N}
	2232.12									N. States
D257C									19.49	Į.
	353,064	208,848	-8,527	0	-138 -		. .	•	553,247	1
	-69,729	0	8,527	0	336	690	0	-47,676	-107,852	1
	2232.12									
F257C									35.06	1

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report Number: CI02AMRM6011 Job: AMRM6011 Retention: See BSP 000-503-013BT Business Unit: BST			INVES	BellSouth Tele TMENT OVER AC		Page: Run Date: 01/11/9 Run Time: 05:10:1	7 16 0			
Busine Book: Busine Report State: Accourt	ess Unit: ess Month/Year: Period: nt Type:	BST FCC 12 / 95 YTD Florida 1		-						•
Accour Start of Balanc	nt/FRC f Period e	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Satvage	Ассгла!	A.D./ Inv. % End of Period Balance	
<u></u>	288,100,008	42,646,914	-2,298,328	8,273	3,702,190	-	-	• ·	332,159,057	
	-87,481,851	-94,024	2,298,328	64,300	-1,127,345	186,024	-162,120	-30,143,827	-116,460,515	
357C	2232.13									_ . •
	436,699,356 -171,562,150	105,409,763 2,766,193	-39,702,204 39,702,204	-3,009,498 1,322,253	15,286,217 -49,967,738	- 1,381,436	- -5,675,087	- -46,643,451	44.43 514,683,634 -228,676,340)
70570	2232.13									
13570	219,666,733 -62,850,690	25,491,631 -7,052	-3,120,199 3,120,199	0 1,338,043	-4,261,414 3,386,983	- 122,798	- -258,158	- -22,389,187	32.61 237,776,751 -77,537,064	(1970
5570	2232.15									1
3370	372,423 -203,079	0 0	-124,141 124,141	0 0	0	- 0	- 0	-56,448	54.53 248,282 -135,386	
457C	2232.21	-242	0		0					000.
	512,867	0	Ő	õ	0	- 0	- 0	47	512,820	0 . 14 -
597C	2232.23								65.45	
	59,490 -38,934	0	-19,830 19,830	0	0.		- 0	-	39,660	
57C	2232.29	Ū	10,000	Ŭ	J	Ŭ	Ū	-0,032	-25,996	17029
	155,670,907 -86,938,263	-52,555,418 410,202	-8,293,150 8,293,150	-229,945 224,820	-4,257,908 43,172,529	1,746,259	- -350,386	- -30,052,615	90,334,486 -63,494,304	
2232 TO	otal c./=	+							50.86	
*****	1,980,415,662 -932,269,798	209,269,943 3,884,862	-79,946,769 79,946,769	-15,701,038 9,412,398	248,870 264,338	4,093,829	- -11,065,112	- -219,346,277	2,094,286,668	
318C	2311.1								64.66	
	197,629 -125,827	165,309 0	0	0 0	0 - -76,922	0	- 0	- -31,934	362,938 -234,683	
418C	2311.9								0.00	
	151,474 -72,288	-151,474 0	0 0	0 0	0 - 76,922	0	- 0	- -4,635	0 -1	
2311 TC	TAL .	4+ App							64.66	
	349,103	13,835	0	0	0 -		-	-	362,938	

• •

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report I Job: AN	Number: Cl02A IRM6011	MRM6011	INVES	BeliSouth T	elec ACC	ommunication	Inc. EPRECIAT	ION		Page: 8 Run Date: 01/11/96	
Retentio	m: See BSP 00	0-503-013BT								Run Time: 05:10:10	
Busine: Book: Busine: Report State:	ss Unit: ss Month/Year: Period:	BST FCC 12 / 95 YTD Florida		-							
Accoun	it Type:	1								-	
Accoun Start of Balance	t/FRC Period	Add + Adjust	Retirement	Transfer	ł	Reclass	Cost of Removal	Salvage	Accruat	A.D./ Inv. % End of Period Balance	
	-198,115	0	0		0		•	3 0	-36,569	-234,684	
	2341										
158C	2,541									49.47	
	4,266,591 -1,770,241	731,852 0	-484,904 484,904		0 0	0 -176.283	- 44,672	- -82,445	- -733,266	4,513,539 -2,232,659	
258NC	2341										
	1,070	0	-1,070		0	0	-	-	•	0	
	-434	0	1,070		0	0	0	0	-43	593	
458C	2341									67.77	
	2,982,248 -1,490,071	519,763 0	431,771 -431,771		0 0	0 · 0	485	- -169,324	- -575,103	3,933,782 -2,665,784	
1690	2341										
1000	243,326 -51,085	53,146 0	36,532 -36,532		0 0	0 · 0	32	- 0	- -48,764	40.95 333,004 -136,349	
2341 TO	TAL Y	t at								57.33	
	7,493,235 -3,311,831	1,304,761 0	-17,671 17,671		0	0 - -176,283	45,189	-251,769	-1,357,176	8,780,325 -5,034,199	
198C	2351.11									· 57 73	
	35,588,899 -19,108,842	6,138,160 0	-2,392,806 2,392,806		0 0	0 - -735,442	o	 -1,531,043	-3,726,059	39,334,253 -22,708,580	
1880	2351.19										
	2,086,990 -807,164	-1,978,766 0	-108,224 108,224		0	0 - 735,442	0	- -2,751	-33,752	0.00 0 -1	
298C	2351.21									50.00	
	1,690,560	712,631	-447,404	(0	0 -				-56.29 1,955,787	
	883,530	0	447,404		0	177,270	0	-217,296	-189,928	1,100,980	
288C	2351.29									0.00	
	147,745	-132,249	-15,497	(0	0 -				-1	
	164,270	0	15,497	(0	-177,270	0	0	-2.497	a	

2351.91

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

126

Report Number: CI02AMRM6011 BellSouth Telecommunication Inc. ÷ Job: AMRM6011 INVESTMENT OVER ACCUMULATED DEPRECIATION Retention: See BSP 000-503-013BT **Business Unit:** BST Book: FCÇ . Business Month/Year: 12 / 95 Report Period: YTD State: Florida Account Type: 1 A.D./ Account/FRC Cost of Inv. % Start of Period Add + Adjust Retirement Transfer Reclass Removal Salvage Accrual End of Period Balance Balance 998C 0 -* 13,925,287 7,328,059 -1,944,332 -403,291 -8,607,364 0 1,944,332 173,744 -3,810,642 2,730 -22,336 -1.855.505 -12,175,041 2351.99 988C 7.578.526 -7,125,543 -452.983 0 ō --4,148,610 0 452,983 2,668 3,810,642 D -117,683 n +nb hi 2351 TOTAL -61,018,007 4,942,292 -5,361,246 -403,291 0 --31,624,180 0 5,361,246 176,412 ٥ 2,730 -1,773,426 -33,782,642 -5,925,424 2362.1 358NC 2,029,137 65,095 -221.923 0 0 --837,689 221,923 0 0 216,321 1,053 -170.524 C

-568,916 2362.1 78C 10.43 2,629,165 1,883,339 0 0 0 -4,512,504 -193,240 0 0 0 0 40,991 -34,767 -283,672 -470,688 2362.21

858C									110.49
	58,215,376	1,132,269	-777 474	0	0 -	-	•		58,570,171
	-60,241,002	Q	777,474	0	0	0	-472,909	-4,778,961	-64,715,398
	2362,29								
558C									, 61.65
	26,706,218	1,191,783	-473,978	0	0 -	-	-		27,424,023
	-15,372,957	0	473,978	٥	0	246,782	-39,029	-2,215,817	-16,907,043
	2362.911								
828C									95.40
	300,767	140,726	0	0	0 -	•	-		441,493
	-280,835	0	0	0	-108,726	0	0	-31,622	-421,183
	2362.919								
928C									0.00
	120,715	-120,715	0	0	0 -	-	-		0
	-104,564	Ŭ	0	o	108,726	0	0	-4,162	ō
	2362.99								
958C	1. Sec. 1. Sec								55.37
	5,967,725	1,485,704	57,738	0	0 -	•	-		7.511.167
	-3,568,120	0	-57,738	0	0	0	0	-533,445	-4,159,303
	2362.99								
NÇ									26.35
	919,960	129,432	-3,330	0	0 -	-	-		1,046,062
	-203,037	0	3,330	0	0	114	0	-76,001	-275,594

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Run Date: 01/11/96

Run Time: 05:10:10

64.40

0.00

56,12

30.39

1,872,309

60,195,762

0

0

18,905,723

Page: 9

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

.

Page: 10 Run Date: 01/11/96 Run Time: 05:10:10

128

,5464

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

 $\left(\widehat{} \right)$

. ۰. -

Accour Start of Balance	nt/FRC i Period e	Add + Adjust	Retirement Tran	sfer Re	Cost class Rem	lof Ioval Salva	ige Ad	crual	A.D./ Inv. % End of Period Balance
97810	2362.99				•				
arone	328 276	2 814	~	•	•				-17.37
	84.516	2,014	0	0	0-	-	•		331,090
		-	•.	Ŭ	U	U	U	-27,000	57,516
	2362.99								
3958C	670 0 4 4	-							67.99
	030, 344	U	υ.	0	0 -	•	-		636,944
	-380,831	0	0	٥	Ð	D	0	52 220	(32.000
	2362.99			-	-	Ū	Ū	-32,229	-433,060
)958C									24 35
	70,946	37,840	-38	0	0 -	•	-		108,748
	-19,283	0	38	O	0	0	0	-7,234	-26,479
	2362.99								
958C									0.00
	3,093	0	-3,093	0	0 -	•	-		0.00
	-7,530	o	3,093	0	0	0	0	-74	-4,611
362 TC	DTAL 0+1	h torr	ħ						85.82
	97.928 322	5 948 287	-1 472 008	•	•				
	-81,124,672	0,040,207	1.422.098	a	216 321 28		-	0 400 744	102,454,511
			• • • • • • • • •	•	2.0,027 20		40,700 -	0,100,741	-07,924,739
2	2411								
	135,317,649	4,128,860	-1.748.047	0	0-	_	_		50.99
	-63,992,012	-78,968	1,748,047	0	0 1,01	4,310 -	19,540 -	8,878,835	-70,206,998
111 TO	TAL PV	1 45							50.99
	135 317 649	4 128 860	1 7/9 0/7	-					
	-63,992,012	-78,968	1,748,047	0	0 1,01	4,310 -	- 19,540 -	8,878,835	137,698,462 -70,206,998
	2421.11								
20									54 36
	553,561,324	25,283,814	-11,588,936	0	0 -	-	~		567,256,202
	-204,713,803	-1,100,203	11,585,936	Ø	0 2,07	2,412 -1,9 [.]	1,161 -3	4,245,438	-308,364,423
	2421.12								
C	105 000								56.10
	125,669,478	10,524,513	-1,251,510	0	0 -	-	-		134,942,481
	-03,034,309	-(3,393	1,251,510	0	0 17.	7.764 4	7.281 -7	7 950 857	-75 702 846

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

177,764

-47,281 -7,950,857

-75,702,846

Report Number: CI02AMRM6011 Job: AMRM6011

: Retention: See BSP 000-503-013BT

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

-

Page: 11 Run Date: 01/11/96 Run Time: 05:10:10

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

Account Start o Balanc	nt/FRC f Period se	Add + Adjust	Retirement	Transfer	Reclass	C	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance	
D22C	2421.21									<u> </u>	
0220	11,152 -4,095	622 0) 	0	0 - 0	, o	- 0	- -701	40.73 11,774 -4,796	_ ·
F22C	2421.21										
	17,154,013 -4,736,284	3,110,599 -81,669	-315,642 315,642	2	0 0	0 - 0	30,627	- -5,789	- -1,129,890	28.11 19,948,970 -5,607,363	
7220	2421.21									·	i i
1220	2,358,648 -441,384	388,965 0	-392,494 392,494		0 0	0 - 0	11,012	- -3,027	- -140,689	7.71 2,355,119 -181,594	
D12C	2421.22										
0120	30,382 -6,743	1,114 0	0 0		0 0	0 - 0	0	- 0	- -1,917	27.50 31,496 -8,660	, 2237
F12C	2421.22										
	3,666,304 213,232	1,623,761 -21,721	-125,625 125,625		0 0	0 - 0	10,157	- -404	-269,744	-1.11 5,164,440 57,145	
T12C	2421.22									00.40	
	656,166 -524,158	28,712 0	-3,305 3,305		0 0	0 - 0	29	0	-40,972	82.43 681,573 -561,796	
		·								<i>Í</i>	
		ek									
2421 T(CR CAB								53,45	
	703,107,467 -359,267,730	40,962,100 -1,338,246	-13,677,512 13,677,512		0 0	0- 0 ;	2,302,001	-1,967,662	-43,780,208	730,392,055 -390,374,333	
	2422.1										

5C									51.16	
	719,924,042	11,833,817	-11,837,306	0	0 -	-	-		719,920,553	
	-343,057,332	-923,302	11,837,306	0	0 1	,551,967 -3	2,425,413	-35,286,894	-368,303,668	
	2422.2									
D5C									-38.80	
	287,174	0	0	0	0 -		-		287.174	
	126,943	0	0	O	0	0	0	-15,507	111,436	
	2422.2									
F5C									32.28	
	163,199,955	16,660,768	-1,575,172	0	0 -	-	-		178 285 551	/ ·
	-49,796,915	-95,456	1,575,172	0	0	98,727	-77,534	-9,256,795	-57,552,801	

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

1

••

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

-

Page: 12 Run Date: 01/11/96 Run Time: 05:10:10

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

Accou Start o Balan	unt/FRC of Period ce	Add + Adjust	Retirement	Transfer	Reclass	0	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance	
T5C	2422.2	3.002.924	-117 177		0		•			31.48	
	-7,734,914	0	117,177		0	0	28,848	- c	1,518,201	-9,107,090	- ·.
2422	TOTAL U	G L								46.89	
	909,451,154 -400,462,218	31,497,509 -1,018,758	-13,529,655 13,529,655		0 0	0 - 0	1,679,542	-2,502,947	- 7 -46,077,397	927,419,008 -434,852,123	
45C	2423.1									. 57 10	
	2,212,675,217 -1,192,246,971	98,565,514 -1,745,634	-20,135,851 20,135,851		0 0	0 - 0	1,512,539	- -2,673,313	- -135,228,382	2,291,104,880 -1,310,246,110	
D45C	2423.2										χ.
	806,452 169,865	7,113 0	0 0		0 0	0 - 0	o	- 0	- -54,619	-14.17 813,565 115,246	
F45C	2423.2									30 89	5
	92,881,664 -25,884,765	10,747,494 -31,336	-683,538 683,538		0 0	0 - 0	7,622	- -658	- -6,570,591	102,945,620 -31,796,190	,2985
T45C	2423.2									26.08	
	16,857,385 -3,864,085	2,227,337 -62,389	-220,773 220,773		0 0	0 - 0	1,381	- 0	- -1,215,292	18,863,949 -4,919,612	
2423 T	TOTAL 13 4	CR. CAb								55.80	
	2,323,220,718 -1,221,825,956	111,547,458 -1,839,559	-21,040,162 21,040,162		0 Q	0 - 0	1,521,542	- -2,673,971	- -143,068,884	2,413,728,014 -1,346,846,666	
6C	2424.1									66.99	
	7,625,000 -4,827,776	3,784 0	-138,400 138,400		0 Q	0 - 0	1,920	- -16,384	- -264,872	7,490,384 -4,968,712	
Dec	2424.2									0.00	
	0	0 0	0 0		0	0 - 0	o	- 0	- 0	0	
F6C	2424.2									-4,56	
	688,419 50,380	5,824 0	-4,647 4,647		0 0	0 - 0	529	0	- -24,081	689,596 31,475) 1962
											(

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

130

•

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 13 Run Date: 01/11/96 Run Timé: 05:10:10

 Business Unit:
 BST

 Book:
 FCC

 Business Month/Year:
 12 / 95

 Report Period:
 YTD

 State:
 Florida

 Account Type:
 Florida

Account Start of Balance	t/FRC Period	Add + Adjust	Retirement 1	Fransfer R	C eclass R	ost of emoval	Salvage	Accrual	A.D./ Inv. % End of Period Balance
		- -			•				
TEC	2424.2								25.20
100	1.064.678	4.637	-2.590	o	0 -		-	-	1.066.725
	-343,114	0	2,590	Ō	Ō	1,732	0	-37,321	-376,113
2424 T	OTAL SV	nb Cab							57.46
	9.378.097	14.245	-145.637	o	0 -		•	-	9.246.705
	-5,120,510	0	145,637	0	0	4,181	-16,384	-326,274	-5,313,350
500	2426.1								C4 02
520	42 410 951	1 054 418	-325,902	0	0 -		-	-	43.139.467
	-26,099,614	-28,967	325,902	ō	0	47,159	-20,884	-1,842,940	-27,619,344
D52C	2426.2								23.03
	1,650	0	0	0	0 -	_	•	-	1,650
	-297	0	0	0	0	0	0	-83	-380
F52C	2426.2								42.92
	153,597	13,140	0	0	0 -		-	-	166,737
	-63,446	0	0	0	0	0	0	-8,111	-71,557
T52C	2426.2								20.39
	20,366	0	0	0	0 -		-	-	20,366
	-3,127	0	0	G	0	0	0	-1,025	-4,152
2426 T		ntra	Net C	NB					63.92
	42 586 564	1 067 558	-325 902	0	0 -		-	- '	43.328.220
	-26,166,484	-28,967	325,902	Ō	0	47,159	-20,884	-1,852,159	-27,695,433
	2441								
4C	070 040 444	04 450 005	4 797 407	•	•				27.92
	-181,228,243	24,452,005 -109,345	1,237,467	0	0 -	-62,592	-40,137	-14,396,140	-194,598,990
2441 T	OTAL	on dust							27.92

2682.1

673,846,411

-181,228,243

24,452,005

-109,345

-1,237,467

1,237,467

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

0

0

0-

0

-62,592

/

697,060,949

-194,598,990

-40,137 -14,396,140

ر 31 گۇل

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

۰.

Run Date: 01/11/96 Run Time: 05:10:10

Page: 14

Business Unit:	BST
Booic	FCC
Business Month/Year.	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

Accour Start of Balance	nt/FRC Period e	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	م	ccrual	A.D./ Inv. % End of Period Balance
350C										57,26
	15,460,786 -7,837,777	1,427,526	-145,827 145,827	0	0 0	126,090	-	0	-2,021,038	16,742,485 -9,586,898
	2682.1									
353C	101 703		•	0	•					100.00
	-97,249	0	0	0 0	0	- ()	0	-4,454	-101,703
2682 T	OTAL 🖉 X	cld,								57.52
*****	15 562 489	1 427 526	-145 827	0	•					-
	-7,935,026	0	145,827	õ	0	126,090	•	0	-2,025,492	-9,688,601
0000	2690.9									
900C	0	n	0	0	0.	_	_	-		0.00
	ō	ō	Ő	õ	0	- 0	-	0	0	ő
2690 T	OTAL	l. 6 ·								0.00
	0	0	0	0	0					0
	ő	0	ő	ő	0	0	-	0	0	0
IOIAL	9,956,803,621 -4,431,670,994	639,293,648 -3,228,593	-273,643,887 274,963,874	1,924,897 10,549,620	-1 - -12,678	16,744,946	- -22,121,9	- 158 -7	714,161,442	47.16 10,324,378,278 `-4,868,937,225
										-16849,

10,307,504,

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

AREA: FLORIDA

INVESTMENT DATA - CAPITAL ADDED LESS RETIREMENTS

	1996	1997	1998
SCALE = 000			··· -
TOTAL GENERAL SUPPORT ASSETS LAND BUILDINGS MOTOR VEHICLES GARAGE WORK EQPT OTHER WORK EQPT FURNITURE OFFICE SUPPORT EQUIPMENT VOICE COMMUNICATIONS GENERAL PURPOSE COMPUTERS DATA COMMUNICATIONS			
TOTAL CENTRAL OFC ASSETS MINUS DLE			
ANALOG ELECTRONIC SWITCHING DIGITAL ELECTRONIC SWITCHING OPERATOR SERVICES RADIO			
DIGITAL DATA SYSTEMS CIRCUIT OTHER			
TOTAL INFO.ORIG./TERMINATION PUBLIC TELEPHONE			
STATION APPARATUS LARGE PBX OTHER TERMINAL EQUIPMENT			
TOTAL OUTSIDE NETWORK DIGITAL LOOP ELECTRONICS (INCL. ANALOG) CABLE & WIRE			
METALLIC - AERIAL CABLE NON-METALLIC - AERIAL CABLE			
METALLIC - UNDERGROUND CABLE NON-METALLIC - UNDERGROUND CABLE			
METALLIC - BURIED CABLE NON-METALLIC - BURIED CABLE			
METALLIC - SUBMARINE CABLE NON-METALLIC - SUBMARINE CABLE			
METALLIC - INTRABUILDING NETWORK CABLE NON-METALLIC - INTRABUILDING NETWORK CABLE AERIAL WIRE POLES CONDUIT			
TOTAL GROSS CONSTRUCTION			

SOURCE: NETWORK BUDGETS

NOTICE: Not for use or disclosure outside of BellSouth Corporation except under written agreement

BELLSOUTH Telecommunications STATE: FL DATE: Ø2/15/96 13.41.27

)

Book Year : 1994 Current Year: 1995

1995	Current	Cast/Book	Cost

			Avenage		
	BOY	EOY	Book	Current	CC <u>to</u> BC
	Balance	Balance	Cost	Cost	Ratio
Notor Vehicles	46,754	55,893	51,324	57,573	1.122
Aircraft	ø	ø	ø	Ø	. 960
Garage Work Equip	1,793	1,741	1,767	2,374	1.343
Other Work Equip	84,695	92,245	88,571	195,044	1.186
Buildings	681,691	704,414	693,Ø52	1,173,745	1.694
Office Support Equip	19,623	19.285	10,454	13,049	1.248
Computers	364,027	358,368	361,198	249,582	. 691
Analog-ESS	474,539	403,660	439,100	648,392	1.477
Digital-ESS	1,148,733	1,233,995	1,191,319	1,220,128	1.024
Step-by-Step	õ	Ø	ø	ø	.909
Operator Systems	45,704	42, 714	41,809	42,8ØB	1.024
Radio System	5,246	4,579	4,913	6 <i>, 6</i> 58	1.233
Circuit-DDS	19,565	17,099	18,282	17,941	- 981
Circuit-Other than DDS	1,864,322	1,962,979	1,913,651	1,989,244	1.040
PBX	7,385	7,715	7,551	71456	. 987
Public Telephone	59,855	61,018	60,436	64,006	1.059
Other Terminal Equip	97,339	97,548	97,443	194,982	1.077
Poles	130,722	135,318	133,020	315,883	2.375
Aprial Cable-Metallic	657,495	679,231	669,353	886,725	1.325
.1 Cable-Fiber	20,583	23,877	22,230	19,252	.866
rground Cable-Metallic	721,467	719, 724	720,695	964,571	1.339
Underground Cable-Fiber	175,381	189,527	182,454	142,448	- 781 -
Buried Cable-Metallic	2,140,500	2,212,675	2,176,599	2,752,444	1-265
Buried Cable-Fiber	100,229	110,546	195,397	96,893	. 919
Submarine Cable	9,731	9,378	9,584	17,679	1.850
Intrabldg Cable-Metal	41,971	42,411	42,191	69,923	1.444
Intrabldg Cable-Fiber	128	176	152	131	- 861
Aerial Wire	Ø	ø	ø	£	. 660
Conduit Systems	653,998	673,845	663,922	1,640,634	1.567
Station Apparatus	316	349	332	347	1.042
Furniture	6,085	6,241	6,143	8,528	1.384
Official Comm Equip	11,781	14,435	13,109	13,702	1.045
Total Plant-in-Serv	9,579,860	9,872,209	9,722,039	12,022,540	
					1.236

Not For Use Outside BELLSOUTH Except Under Written Agreement

Source: Capital Recovery

134

CALCULATION OF AD VALOREM & OTHER TAX FACTOR

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

<u>Accounts 7240.1000 + 7240.3000 + 7240.9000</u> 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.

The following is the actual calculation for the 1996 ad valorem and other tax factor for Florida:

Account 7240.1000	\$118,847,602
Account 7240.3000	0
Account 7240.9000	903,747
Sum of Tax Expense	\$119,751,349
Telephone Plant in Service	\$9,963,383,715
Ad Valorem & Other Tax Factor	0.0120

BELLSOUTH TELECOMMUNICATIONS, INC. RATIO OF AD VALOREM AND OTHER TAXES TO TELEPHONE PLANT IN SERVICE IN 1995

	(1)	(2)	(3)	(4)	(5)
STATE	AD VALOREM (A/C 7240.1000)	OTHER (A/C 7240.3000 & 7240.9000)	TOTAL	TEL. PLANT IN SERVICE	% TAXES TO PLANT (3 / 4)
ALABAMA	27,018,566	6,345,599	• 33,364,165	4,037,870,176	0.8263%
FLORIDA	118,847,602	903,747	119,751,349	9,963,383,715	1.2019%
GEORGIA	53,419,491	911,526	54,331,017	7,220,896,098	0.7524%
KENTUCKY	14,102,774	181,028	14,283,802	2,196,836,909	0.6502%
LOUISIANA	59,779,812	6,818,208	66,598,020	4,132,308,270	1.6116%
MISSISSIPPI	51,891,910	2,566,778	54,458,688	2,686,203,099	2.0273%
NORTH CAROLINA	21,622,794	769,203	22,391,997	4,021,063,818	0.5569%
SOUTH CAROLINA	36,011,491	1,522,900	37,534,391	2,555,563,174	1.4687%
TENNESSEE	52,856,031	8,039,421	60,895,452	4,263,115,075	5 1.4284%
TOTAL	435,550,471	28,058,410	463,608,881	41,077,240,334	1.1286%

Source: Bell South TAX Office

TELRIC METHODOLOGY FOR DETERMINING DIRECTLY ATTRIBUTABLE SHARED AND COMMON COST AND ALLOCATED COMMON COST FACTORS

The starting point for the development of directly attributable shared and common costs is BellSouth's regional regulated 1995 expenses and regulated mid year 1995 investment. This data is obtained from BellSouth's financial system which applies the methods and procedures as described in the Cost Allocation Manual (CAM) underlying the 1995 ARMIS filing. The CAM defines cost pools and the attribution bases for those cost pools. Standard levelized inflation factors are applied to both investments and expenses to project the forward looking investments and expenses to the study period. The levelized inflation factors incorporate Telephone Plant Indices (TPIs), weighting by budget data for the relevant years, and present worthing at 11.25%.

Direct costs of providing telecommunications services fall into four major categories: Central Office Land and Building Space (CO L&B), Central Office Equipment (COE), Information Origination/Termination (IOT) Equipment, and Cable and Wire Facilities (C&W). Direct capital costs (cost of money @11.25%, income taxes, depreciation expense) and ad valorem taxes were calculated by applying the direct annual cost factors (ACFs) to inflated investment. Inflated and levelized plant specific expenses were then added to the direct capital costs and ad valorem taxes to determine total direct cost.

The forward looking costs of doing business <u>not</u> included in the direct cost (i.e., support assets, non-plant specific expenses, customer operations costs, and corporate operation expenses such as general purpose computers, information management, engineering, etc.) were then segregated into cost pools consistent with those utilized in the CAM. These cost pools are causally attributed by either 1) the facilities investments or 2) the

salaries and wages of the employees to which they relate, in accordance with the CAM, with a few exceptions. These exceptions include Aircraft, Legal, Specialized Motor Vehicles and other relatively insignificant cost pools which are treated as unattributable common although the CAM treats these cost pools as indirectly attributable.

Certain cost pools are directly assigned to retail operations such as end user billing and collections. Other cost pools are categorized as unattributable common wholesale or unattributable common wholesale and retail. The only cost pool that goes directly to common wholesale is carrier services related customer services (Account 6623).

As an example of primary attribution, the General Purpose Computers Central Office Equipment Cost Pool is attributed based on the distribution of central office investment by category, e.g. 257C, 377C, 357C, etc. The General Purpose Computer Plant Non-Specific Cost Pool is attributed based on the related salaries and wages included in Plant Non-Specific Expense such as Engineering Expense and Plant Administrative Expense.

A secondary attribution of cost is performed for costs that are attributed to General Purpose Computers and Plant Non-Specific Expenses (Engineering Expense, Plant Administration Expense, Network Administration Expense and Provisioning Expense). This secondary attribution is performed in a similar manner to the initial attribution described above.

After the primary and secondary attributions have been made, the attributed shared costs associated with network investment for a particular account are divided by the levelized investment in that account to determine the directly attributed shared and common cost factor. The remaining attributed costs (such as Human Resources attributed to Motor Vehicle Maintenance) associated with cost categories other than network investment,

wholesale functions (e.g. operator services), or retail functions are then added to the unattributable common cost category. This precludes a continuing iterative attribution.

The common cost allocation factor is determined by dividing the total wholesale common costs by the directly assigned and attributed wholesale costs. This factor, when multiplied times TELRIC yields forward looking economic cost, as defined by the FCC Order.

(NOTE: All attributed shared costs related to retail operations are excluded from all unbundled cost factors.)

COMMON COST FACTOR CALCULATION

WHOLESALE Directly assigned and attributed costs assigned to elements and functions \$12,796,012,783 A

WHOLESALE Directly assigned and attributed COMMON COSTS \$65,909,335 RETAILDirectly assigned and attributedCOMMON COSTS\$2,182,856,050G

Costs common to both <u>WHOLESALE</u> and <u>RETAIL</u> operations \$1,126,823,131

B

Ε

WHOLESALE Allocated portion of common costs \$963,331,675 ((A+B)/(A+B+G))*C D

> WHOLESALE Total Common costs \$1,029,241,010 B+D

WHOLESALE	
Common Cost Ratio	
8.04%	
E/A	F

RETAIL Allocated portion of common costs \$163,491,456 (G/(A+B+G))*C H

С

I

<u>RETAIL</u> Total Common costs \$2,346,347,506 *G+H*

BELLSOUTH FORWARD LOOKING COST SUMMARY (000,000)

ACCOUNT #	ACCOUNT DESCRIPTION	TOTAL	WHOLESALE	RETAIL	<u>COMMON</u>
22XX-24XX	Network Facilities	10,139			
2124	General Purpose Computers	840			
2111, 2121-2123	General Support Assets	376			
2112-2116	Network Support Assets	139			
	Other Investment	94			
	Total Investment Costs	11,588			
66XX	Customer Operations	1,912			
67XX excl 6724	Corporate Operations	1,010			
65XX	Plant Nonspecific	862			
6724	Information Management	632	•		
	Other Expense	168		•	
	Total Expenses	4,584			
	TOTAL COSTS	16,172	12,862	2,183	1,127

į

A printout and diskette of the LOTUS spreadsheet that shows the actual calculations of the Directly Attributed Shared and Common Factors and the Common Cost Allocation Factor was furnished to the Florida Public Service Commission on October 8, 1996 as an exhibit to the Late Filed Caldwell Deposition, Docket Numbers 950984 and 960757.

CALCULATION OF GROSS RECEIPTS TAX FACTOR

The gross receipts tax factor components are developed from effective tax factors furnished by the BellSouth Tax Department. The Tax Department develops the factors by calculating the ratio of certain gross receipts tax expense to revenues. Since the gross receipts tax factor components are used in Public Service Commission filings, the revenues to which gross receipts tax applies are intrastate/intralata revenues. These revenues include all services we offer whether local, toll, private line, WATS, etc.

In the case of a tax levied on gross revenues, the effect is increased costs, which then causes increased revenues. To account for this cyclical impact on costs, a "grossed-up" gross receipts tax factor is used (instead of effective tax rates) to develop the gross receipts tax factor component, as follows:

1996 FLORIDA

GROSSED-UP GROSS RECEIPTS TAX FACTOR	=	GROSS RECEIPTS TAX RATE
		1 - GROSS RECEIPTS TAX RATE
"COMBINED" FACTOR	=	$\frac{.015023}{1015023} = .0153$

INCREMENTAL TAX RATES EXPRESSED ON VARIOUS BASES - YEAR 1996

	GROSS RECEIPTS	GROSS RECEIPTS		AD VALOREM
	TAX FACTOR	TAX FACTOR		& OTHER
AREA	FROM TAX OFC	ISSUED BY US*		FACTOR
Alabama	0.002676	0.002683		0.008263
Kentucky	0.003848	0.003863		0.006502
Louisiana	0.004946	0.004971	•	0.016116
Mississippi	0.003023	0.003032		0.020273
Tennessee	0.001880	0.001884		0.014284
	LOCAL			
Georgia	0.010581	0.010694		
North Carolina	0.030911	0.031897		
	TOLL			
Georgia	0.000123	0.000123		
North Carolina	0.000915	0.000916		
	TOTAL			
rida	0.015023	0.015252		0.012019
Jorgia	0.009385	0.009474		0.007524
vorth Carolina	0.022522	0.023041		0.005569
South Carolina	0.006585	0.006629		0.014687
BellSouth Composite	0.009308	0.009395		0.011286

*Grossed-up Gross Receipts Tax Factor issued by us: Tax Rate/1 - Tax Rate

**Ga toll Gross Receipts Tax Factor relates to PSC fee which began in 1995. **NC toll Gross Receipts Tax Factor relates to PSC fee which began 7/1/89.

Prepared by: Gail H. Brown 3/14/96

cc: Ona Cantrell Jeannie Cataldo

Bernadette Dickinson Mike Diamond

.

BellSouth Telecommunications, inc. Separations Study E.

IN THE FRAME HOLED 12/41/30			• • • •											
· · · · · · · · · · · · · · · · · · ·	Witeslate								Intersiete					
Description Expensed Tax	Local Service Message Including Toll - Include: Private Line WATS	Line Toll Spec	is - les lel Directory	Miscellaneous Revenues	Other Unc	collectible	Total Intrastate	Message Toll - Includes WATS	Privale Line	CALC and End User	Arcess/Other - Includes Stacial	Imenileatible	Total	Grand
¹ lorida Stale Utility Tax 53,875,457	39 597 561 6 151 67	1 1 360 448										CONSCIONS (mertialo	Total
PSC Fee 4,200,667 Local Franchise & License Tax 10,128,205 Total Taxes	2,488,266 362,78 10,362,747	7 3,636 43	7,205 0 1,607 783,323 0 0	0 7,996	0 96,376	(870,243) 10,778	46,606,940 4,260,605	14,512 D	111 0	7,208,879 0	143,479 0	(96,465) 0	7,268,517 0	53,875,4 4 260 6
Loss Passed-on Taxes 34,554,291 Net Tax 33,710,038	52,448,574 6,514,75 24,850,881 2,408,90 27,597,660 4,107,75	5 1,430,061 80 5 528,370 144 6 601 711 66	3,813 783,323 205 0	7,896	96,376 (*	1,094,007) (479,347)	60,995,812 27,447,105	14,512 14,190	0 111 109	0 7,206,679 7,046,872	0 143,479 140,294	0 (98,465) (96,270)	7,268,517	10,128,20 68,264,3
Ratio of Net Tax/Revenues Ratio of Total Tax/Revenues	1,639,210,963 238,993,59 1,6836% 1,71889 3,1996% 2,72599	52,462,482 284,33 1.7108% 0.21 2.7269% 0.21	1549 273 837,557 152% 0.2961% 46% 0.2961%	7,896 5,201,858 0.1518% 0.1618%	95,376 186,911,916 (4- 0.0518% 0.0516%	(614,660) 4,272,384) 2 1.3884% 2.4711%	33,548,707 2,636,678,507 1,2724% 2,3134%	322 535,573 6,0601% 2,7096%	2 4,111 0.0562% 2.7096%	160,007 266,050,003 0.0601% 2,7096%	3,185 529,520,696 0,0006% 0,0271%	(2,186) (3,633,925) 0.0601% 2,7095%	792,476,458 0.0204%	34,554,21 33,710,0 3,429,154,94 0,9630

1.5023%

:

-

SOURCE: Bell South TAX Office

3

÷

•

SALES TAX RATE

The Sales Tax Rate is the statutory sales tax rate on tangible personal property and certain repair services, which is levied by the State of Florida. The state general sales tax rate is 6% for 1996.

Source: BellSouth Tax Office

BellSouth Telecommunications, Inc.

Schedule of Sales Tax Rates by Category and Year

	Tax Rates for Tangible Personal Property and Certain Services								Tax Rates for Certain Telephone Services								
		State	State	State	State	Avg Local	Local Range		State	State	State	State	Tax Base				
State	Notes	1993	1994	1995	1996	1996	1996	Notes	1993	1994	1995	1996	1996				
Alabama		4.00%	4.00%	4.00%	4.00%	4.00%	1% to 6%	A, B	6.70%	6.70%	6.70%	6.70%	Intrastate Revenues - Recurring Charges Only				
Florida		6.00%	6.00%	6.00%	6.00%	1.00%	0.5% to 1.5%	с	7.00%	7.00%	7.00%	7.00%	Intrastate Revenues Interstate Revenues				
Georgia	1	4.00%	4.00%	4.00%	4.00%	1.00%	1% to 2%	D	4.00%	4.00%	4.00%	4.00%	Local Service Revenues				
Kentucky		6.00%	6.00%	6.00%	6.00%	NONE	NONE		6.00%	6.00%	6.00%	6.00%	Intrastate Revenues - Recurring Charges Only				
Louisiana	2	4.00%	4.00%	4.00%	4.00%	4.00%	1% to 5%	ε	3.00%	3.00%	3.00%	3.00%	Intrastate Revenues				
Mississippi		7.00%	7.00%	7.00%	7.00%	NONE	NONE	F	7.00%	7.00%	7.00%	7.00%	Intrastate Revenues Interstate Revenues - CALC				
North Carolina	3	4.00%	4.00%	4.00%	4.00%	2.00%	2.00%	в	3.00% 6.50%	3.00% 6.50%	3.00% 6.50%	3.00% 6.50%	Local Service Revenues Toll Service Revenues				
South Carolina		5.00%	5.00%	5.00%	5.00%	1.00%	0% or 1%	D	5.00%	5.00%	5.00%	5.00%	Local Service Revenues				
Tennessee		6.00%	6.00%	6.00%	6.00%	2.25%	0% to 2.75%	G	6.75% 6.00%	6.00% 6.00%	6,00% 6.00%	6.0Q% 6.00%	Intrastate Revenues Interstate Revenues - Services Tax				

1 The local sales tax rate in Atlanta/Fulton County is 2%.

2 Local tax rates vary from 1% to 5%. The New Orleans rate is 5%.

3 The local tax rate in every county is 2%.

A Alabama levies a utility gross receipts tax on telephone service purchases. Sales of services are not taxable under Alabama state sales tax statutes.

B Local governments are prohibited from levying a sales tax on services.

C Sales tax applies to business customers only.

D Local municipal utility tax (MUT) rates vary from 4% to 10%, but rates above 7% apply only to local service revenues

E Local jurisdictions are prohibited from levying a sales/use tax on telecommunications not in effect on July 1, 1990.

F A municipal telephone users tax, ranging from 2% to 3%, is levied by five municipalities: Bossier City, 2%; Eunice, 3%; Franklin, 3%; Oil City, 3%; and Shreveport, 2%.

G The local rate on sales of interstate service is capped at 1.5% whereas local rates on intrastate telephone service vary from 1.5% to a maximum of 2.75%.

Note: CALC is the acronym for Customer Access Line Charge.

SOURCE: Bell South TAX Office

03/12/96

03:53 PM

DISTRIBUTING FRAME COST

Distributing frame costs include all applicable framework, connector and protector costs to be added to loops not terminating to a BellSouth switch. The costs are developed using the annual cost factors and investment inflation factors. The attached worksheet shows the calculation of distributing frame costs for 2 Wire and 4 Wire services.

F97MDF.XLS

· · ·

1

	A	8	c	D	E	F	G	Н		J	K
1											
2											
3					Total Distri		e investment	s/Costs			1
4						1997 - 19	199				
5						Clarida					
						FIONDA	l I				
Ц									÷.		
		•		(2770)	(3770)			Angual	Monthly		
				(3110)	(0110)			Directly	Directly		
10					Directly			Attributed	Attributed		
42					Attributed	Annual	Monthly	Shared &	Shared &	Annual	Monthly
11		**	***		Shared &	Weighted	Weighted	Common	Common	TELRIC	TELRIC
14	Circuits Served On	i evel.	Copper/DLC	Direct	Common	Direct	Direct	Weighted	Weighted	Weighted	Weighted
15	Conper/DLC	invst.	Welahtina	ACF	ACF	Cost	Cost	Cost	Cost	Cost	Cost
16								—			
17	2 Wire - Cooper		0.34	0.2322	0.0434		\$0.08	\$0.18	\$0.02	\$1.12	\$ 0.10
18	2 Wire - DLC		0.66	0.2322	0.0434		\$0.11	\$0.25	\$0.02	\$1.61	\$0.13
19	Weighted Total						\$0.19		\$0.04		\$0.23
20											
21	4 Wire - Copper		0.34	0.2322	0.0434		\$0.16	\$0.35	\$0.03	\$2.23	\$0.19
22	4 Wire - DLC		0.66	0.2322	0.0434		\$0.23	\$0.51	\$0.04	\$3.23	\$0.27
23	Weighted Total						\$0.39		\$0.07		\$0.46
24											
25										•	
26											
27	** Levelized investment	ent provid	ed by the Loop Ec	uipment In	vestment Gro	up, 9/7/96.					
28	*** Weightings base	t upon loop	count by design	in the loop	model.						

Private/Proprietary: No use or disclosure outside BELLSOUTH except by written agreement.

149

4

,

÷

1



Private/Proprietary: No use or disclosure outside BELLSOUTH except by written agreement.



151

Mix of Fiber vs. Copper Feeder in Unbundled Loop Cost Studies:

Assumptions:

- all loops greater than 12,000 feet are served by fiber feeder
- all loops 12,000 feet and less are served by copper feeder
- Bridged Tap is not included in loop length
- loops based on residence and business samples taken in 1994/1995

Method of Obtaining Results:

- conducted a query on master tables from unbundled loop studies (1996)
- asked for count of loops "> 12,000" and "=12,000 or <12,000"
- developed percentages of Fiber/Copper based on total residence and business loops in study

Results:

<u>% Fiber</u>

<u>% Copper</u>

Florida

66%

34%
1996 FLORIDA Image Table: ACF.WK1 ACCOUNT AVERAGE ANNUAL COST FACTORS * FOR USE IN SERVICE COST STUDIES ONLY * Directly ACFC Ptt ACFC Adval Directly Attributed Field Code Depreciation ACFC COM ACFC Inc Tax Cap Exp Specific Exp Assigned Shared and TELRIC Tax ACF Common ACF 8 Ь С d f h i 8 g 11.25% (a+b+c) (d+e+f) (g+h) ----------******* 0.0000 0.0947 0.0426 0.1373 0.0000 0.0120 0.1493 0.0000 0.1493 LAND - COE 200 0.1706 **BUILDINGS - COE** 10C, 110C 0.0330 0.0826 0.0369 0.1525 0.0061 0.0120 0.0014 0.1720 **DIGITAL ELEC SWITCH** 377C, 587C 0.1157 0.0555 0.0254 0.1966 0.0236 0.0120 0.2322 0.0434 0.2756 0.2253 **OPERATOR SYSTEMS** 117C,417C 0.1157 0.0647 0.0296 0.2100 0.0033 0.0120 0.0500 0.2753 **DIGTL CIRC-DDS** 157C 0.1608 0.0575 0.0256 0.2439 0.0076 0.0120 0.2635 0.0394 0.3029 257C,D257C,F257C 0.2329 **DIGTL CIRC-PAIR GAIN** 0.1314 0.0564 0.0249 0.2127 0.0082 0.0120 0.0366 0.2695 0.2343 DIGTL CIRC-OTHER 357C,T357C,F357C,557C 0.1314 0.0564 0.0252 0.2130 0.0093 0.0120 0.0372 0.2715 POLES 1C 0.0721 0.0599 0.0254 0.1574 0.0175 0.0120 0.1869 0.0294 0.2163 **AERIAL CA - METAL** 22C, 12C 0.1023 0.0679 0.0254 0.1956 0.0705 0.0120 0.2781 0.0619 0.3400 **AERIAL CA - FIBER** 822C, 812C, D22C, 0.0746 0.0662 0.0281 0.1689 0.0029 0.0120 0.1838 0.0299 0.2137 F22C,T22C,D12C,F12C,T12C 0.0681 0.0192 0.0120 0.2440 0.0351 0.2791 **UNGROUND CA - METAL** 5C 0.1184 0.0263 0.2128 0.0036 **UNGROUND CA - FIBER** 85C, D5C, F5C, T5C 0.0686 0.0655 0.0284 0.1625 0.0120 0.1781 0.0220 0.2001 0.2482 0.2950 0.0885 0.0678 0.0277 0.0522 0.0120 0.0468 **BURIED CA - METAL** 45C 0.1840 **BURIED CA - FIBER** 845C, D45C, F45C, T45C 0.0613 0.0670 0.0295 0.1578 0.0040 0.0120 0.1738 0.0235 0.1973 SUBMARINE CA-METAL 6C 0.0937 0.0688 0.0307 0.1932 0.0046 0.0120 0.2098 0.0206 0.2304 SUBMARINE CA-FIBER 86C, D6C, F6C, T6C 0.0937 0.0688 0.0310 0.1935 0.0046 0.0120 0.2101 0.0209 0.2310 0.0751 52C 0.0669 0.0192 0.0120 0.2023 0.0315 0.2338 INTROLD NTWK-METAL 0.0291 0.1711 INTRBLD NTWK-FIBER 0.0751 0.0011 0.0120 0.1843 0.0270 0.2113 852C, D52C, F52C, T52C 0.0669 0.0292 0.1712 CONDUIT SYSTEMS 4C 0.0205 0.0031 0.0120 0.1408 0.1554 0.0727 0.0325 0.1257 0.0146

. .

07-Oct-96

SUBSCRIBER LINE TESTING COST

Subscriber line testing cost includes costs incurred in testing subscriber line facilities from a testing facility (test-desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble conditions; and dispatching repair persons or otherwise initiating corrective action.

	SUBSCRIBER LINE TESTING	······	16-Sep-96
	1996 THROUGH 1998		
	(MONTHLY COSTS)		
		·····	
			FLORIDA
	SOURCE		11.25%
1. TOTAL COSTS	OTHER COSTS STUDY, LN 244, COL HN	BST	
2. DIRECTLY ASSIGNED COSTS	OTHER COSTS STUDY, LN 78, COL R	BST	
3 OTHER COSTS RATIO	(IN 1/IN 2)-1	BST	0.6879
			0.00.0
4. DIRECTLY ASSIGNED COSTS	OTHER COSTS STUDY, LN 78, COL R	·····	
5. OTHER COSTS	LN 3 X LN 4		
6. TOTAL COSTS	LN 4 + LN 5	······	
7. AVERAGE ACCESS LINE	PAUL GRACE, FINANCE, (404-529-7665)		•
8. DIRECTLY ASSIGNED COSTS	(LN 4/LN 7)/12 MONTHS		0.37
PERLOOP	1		
9. OTHER COSTS PER LOOP	(LN 5/LN 7)/12 MONTHS		0.26
10. TOTAL COSTS PER LOOP	(LN 6/LN 7)/12 MONTHS	· · · · · · · · · · · · · · · · · · ·	0.63

PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information. May not be used or Diaclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

154

1

•

DELLOQUELL 44 OFA			- <u> </u>	<u>1</u>	· · · · · · · · · · · · · · · · · · ·	·	_ ۲
1 BELLSOUTH: 11.25%							
2	ADJ	<u>1998</u>	OTHER				4
3	LOADINGS	INFLATED	LOADING	COMMON			٦
4 Acct # FRC	SPREAD		FACTOR	WHOLESALE	RETAIL	OTHER	٦
SUBTOTAL	_	,					٦
l	_						1
COELAND & BUILDING	_						1
POWER	-						1
LEA\$ED TO L&B							1
DIRECT TO LOOP		K					ł
NONRECURRING							
	_						1
COMMON							1
PACKET SWITCHING							1
RETAIL AVC 6611							1
RETAIL A/C 6612							1
RETAIL A/C 66 3	_						1
RETAIL A/C 6623	-						1
WHOLESALE A/C 6623	_						1
ACCT 6621	<u>-</u>]
ACCT 6622	_			<u> </u>]
COMMON-RETAIL	<u>_</u>						
COMMON-WHOLESALE	-						
	-						
	-	·		ļ			
······	-			·			
	-	ļ					
	-	ļ	I		<u></u>		ļ
TOTAL COSTS DENOMINATOR	-]					
CUSISEX 22XX24XX							
		ļ	_	1			
				I			
COMMON LOADING FACTOR AS A PERC	ENT OF COST		1	6.82%			

SOURCE : DIRECTLY ATTRIBUTED SHARED & COMMON FACTOR SPREADSHEET.

155

i.

PRIVATE/PROPRIETARY

1	BELLS	OUTH: 11.25%	6										<u>1995</u>
Ž										CAPCOST	PLANT	1998	ANNUAL COSTS
3				<u>1995</u>	<u>1998</u>	1998	1995	1998	<u>1998</u>	+ AD VAL	SPECIFIC	INFLATION	INFLATED TO
4	Acct #	FRC		Sal & Wages	Mice Ftr	Sal & Wages	<u>Total</u>	Mtce Ftr	Total	FACTOR	FACTOR	FACTOR	<u>1998</u>
48	6232		357	1	2.1744	[2.1744		1.000000		0.951000	
49	6232		457	•	2.1718			2.1718		1.000000	-	1.000000	
50	6311				2.1755			2.1755	_	1.000000		0.961000	
51	6341				2.1755			2.1755	_	1.000000		0.961000	
52	6351				2.1755			2.1755	_	1.000000	. <u> </u>	1.026000	
53	6362			-	2.1758			2.1758	_	1.000000		0.987000	L
54	6411				2.1755			2.1755	_	1.000000		1.044000	
55	6421	Fiber		-	2,1505			2.1505	-	1.000000	<u> </u>	0,998000	<u> </u>
56	6421	Line Assign			2.1754			2.1754	_	1.000000		1.020000	<u> </u>
57	6421	Metallic		-	2.1754	Ļ		2.1754	_	1.000000		1.020000	<u> </u>
58	6422	Fiber			2,1710			2.1710	-	1.000000		0.980000	
59	6422	Line Assign			2.1755			2.1755	-	1.000000		1.019000	—
60	6422	Metallic			2.1755	-		2.1755	- 1	1.000000	<u> </u>	1.019000	
61	6423	Fiber			2.1696	-		2.1696	-	1.00000		1.030000	
62	6423	Line Assign			2.1755	-		2.1/55	-	1.000000		1,020000	
63	6423	Metallic			2.1/00			2.1/33		1.000000		1.020000	
64	6424	Fiber			2.1/55	-		2.1/33	_	1 00000		1 013000	 _
65	6424			-	2.1/00			2.1755		1 000000		1.013000	┢╼┈
66	6424	Metallic			2,1/55	-		2.1755		1.000000		0.991000	
67	6426				2.1900	-		2.1500	-	1 000000		1 012000	<u>+-</u>
68	6426				2.1754	ł		2 1754		1 000000	<u> </u>	1.012000	+
70	6441	INIG LAINC			2 1755	ł		2,1755		1.000000		1.050000	<u>+</u>
71	6512				2.1755	†		2.1755		1.000000		0.885600	
72	6512			i	2.1755	t		2.1755	_	1.000000		0.885600	ł
73	6531				2.1755	†		2.1755	_	1.000000		0.885600	
74	6532				2.1755	Ť		2.1755	<u> </u>	1.000000		0.885600	
75	6532			:	2.1755	T		2.1755		1.000000		0.885600	1
76	6532				2.1755	Ť		2.1755		1.000000		0.885600	
77	6533				2.1755	Γ		2.1755		1.000000		0.885600	<u>)</u>
78	6533				2.1755	I.		2.1755	_	1.000000		0.885600	<u> </u>
79	6533				2.1755	L.		2,1755	-	1.000000	1	0.885600	<u>'</u>
80	6533				2,1755	L		2,1755	_	1.000000	· · · · · · ·	0.885600	
81	6533				2.1755	L		2.1755	_	1.000000	<u> </u>	0.885600	· ·
82	6534				2.1755	1		2.1755	_	1.000000	4	0.885600	1
83	6534				2.1755	+		2.1755	L	1,000000	·	0.885600	
84	6534				2.1755	Ŧ		2.1755	_	1.000000		0.685600	<u> </u>
85	6534				2.1755	+		2,1755		1.000000		0.685600	
86	6534				2.1755	+		2.1755	-	1 1.000000	· · · · ·	0.885600	<u>'</u>
87	6534				2.1755	Ł		2.1755	L	1.000000	<u></u>	0.685600	<u></u>
88	6534				2.1755	Ł		2.1755	-	1.000000	¦	0.885600	
89	6534				2.1755	+		2.1/55		1.00000		0.000000	
90	6534				2.1/55	+		2.1/00	-	1.00000		0.000000	<u></u>
91	6535				2.1/55	<u>+-</u>		2.1/00		1.00000	4	0.000000	<u> </u>
92	6535				2.1/55	+		2.1/00	-	1.000000	<u> </u>	0.000000	(_
93	6525				2 1755	+-		2.1755	-	1.000000	<u>.</u>	0.000000	
94	6535				2 1755	+		2.1755	-	1.000000		0 885600	

PRIVATE/PROPRIETARY ntaine Prive Except Pur 집옥민 dier Proprietary Information. Id Outside The BellSouth Companies t to a Written Agreement.

N N

SOURCE : DIRECTLY ATTRIBUTED SHARED & COMMON FACTOR SPREADSHEET .

155A

÷

[]		EL ODIDA: 11 25%	· ···									1005
		FLURIDA: 11,23%					<u> </u>		CADCOST	DEANT	1008	ANNUAL COSTS
2			4005	4000	4008	1005	1000	1008	+ AD VAL	EDECICIC		INFLATED TO
3		FD A	1995	1990	1440	<u></u>	Litton Etc	<u>1880</u>	EACTOR	EACTOR	FACTOR	1008
4	<u>ACCL #</u>	ERC	<u>Sal o Mades</u>		281 0 118702		2 2105	<u>``````````````````</u>	1 000000	CUSTOR	0.953000	1000
4/	6232	257		2.3195	ł		2.3195	-	1.000000		0.955000	- 1
48	6232	357		2.3209	-		2 2197	-	1.000000		1 040000	- 1
49	6232			2.3107	ł		2.3101	-	1.000000		0.061000	
50	6311			2.3200	ł		2.3200	-	1.000000		0.961000	- 1
51	6341			2.3200	-		2.3200	-	1.000000		1 026000	\
52	6351			2.3202	-		2 3202	_	1.000000		0.087000	- 1
53	6362			2.3201	ŀ		2.3201	<u> </u>	1.000000		1.036000	<u>├</u> ──
54	6411	6714	Ļ.	2.3200	-		2.3200	-	1.000000		0.000000	┝── ┤
50	6421	Fiber	-	2.3449	ŀ		2 3200	-	1.000000		1 022000	+──── {
- 20	0421	Line Assign	+ -	2.3200	+		2.3200	-	1.000000	· · ·	1 022000	
5/	0421			2.3200	F		2.3200		1 000000		0.080000	h
58	6422	Fiber	÷ ·	2 3100	ł		2.3100		1 000000		1 019000	
59	6422	Line Assign		2.3188	┢		2 3100		1 000000	<u> </u>	1.019000	<u>├</u> ──
61	6422	Liber	+ -	2 3 3 84	÷		2 3384		1.000000		1.038000	
61	6423	Line Assign	- μ	2.0004	ł		2 3100		1 000000		1 020000	
62	6423	Motallic	f -	2 3100	÷		2 3199		1.000000	1	1.020000	<u> </u>
64	6423	Fiber	+ •	2 3200	 -		2 3200		1 000000		1.030000	
66	6424		ł ·	2 3200	÷		2 3200		1,000000		1.013000	
00	6424	Motallia		2 3200	+		2 3200		1.000000	1	1.013000	
67	6426	Fiber		2 2451	 -		2 2451		1.000000	<u> </u>	0.989000	
68	6426	t ine Assian	+ -	2,3201	t		2.3201		1.000000	<u> </u>	1.012000	·
69	6426	Metallic	+ •	2.3201	t		2.3201		1.000000	1	1.012000	· ·
70	6441	, mortulino	+ ·	2.3200	t		2.3200		1.000000	1	1,050000	
71	6512		† •	2.3200	t		2.3200		1.000000	1	0.950200	
72	6512		† •	2.3200	t		2.3200		1.000000	l	0.950200	
73	6531		1 '	2.3200	t		2.3200	_	1.000000		0.950200	
74	6532		1 .	2.3200	Ť		2.3200		1.000000	•	0.950200	
75	6532		1 '	2.3200	Ť		2.3200		1.000000		0.950200	
76	6532		1 .	2.3200	Ť		2.3200		1.000000		0.950200	
77	6533		1 '	2.3200	Ť		2.3200		1.000000		0.950200	
78	6533		1 :	2.3200	Ť		2.3200		1.000000		0.950200	
79	6533		1	2.3200	Ť		2.3200		1.000000		0.950200	
80	6533			2.3200	I		2.3200		1.000000		0.950200)}
81	6533		1 :	2.3200	T		2.3200		1.000000		0.950200	
82	6534] ;	2.3200			2.3200		1.000000		0.950200	
83	6534		1	2.3200			2.3200	<u> </u>	1.000000		0.950200	
84	6534	1	1	2.3200	T		2.3200		1.000000		0.950200	
85	6534		1	2.3200			2.3200		1.000000		0.950200	
86	6534			2.3200			2.3200		1.000000)	0.950200	
87	6534		1	2.3200	T		2.3200		1.000000		0.950200	
88	6534			2.3200			2.3200		1.000000		0.950200	
89	6534			2.3200			2.3200		1.000000		0.950200	
90	6534]		2.3200	I		2.3200		1.000000		0.950200	
91	6535			2.3200	I		2.3200		1.000000	1	0.950200	
92	6535			2.3200	I		2.3200		1.000000	·	0,950200	2
93	6535			2.3200	T		2,3200		1.000000		0.950200)

SOURCE: DIRECTLY ATTRIBUTED SHARED & COMMON FACTOR SPREADSHEET.

ì

180

٠

1995 RTAP Data	Source: C	ail Brown, Finan	ce						
State: Florida					+	·			
								· · · · ·	
		Lindemround-			+	Lindemround-			
	+	Metallic			1.	Non-Metallic			· · · · · · · · · · · · · · · · · · ·
Description	EXTC	C005				CD05/CF05/CT05		-	
					+				
······································	EXTC	CD05	CF05	CT05		TOTAL DIFIT			
Plant Retirement	AB0								C 11
Reused Materials								1	
New Materials	CJ6								
Reimbursement for Loss or Damage	PA6						<u></u>	· · · · · · · · · · · · · · · · · · ·	
Exempt Material Overhead							<u> </u>		CQ1
Pmt-Excl Docu/Form/Benefits	471								
Material Supplies Purchase	523								523
Postaĝe Printed Materiais	584							_	
Other Insurance	779								
Other Business Costs	899							_	
Eng Proj - Other Cost	ICHB							-	
Eng Proj - Tel Engr Labor - Salanes	CHE		-						
Eng Proj - Tel Engr Labor - Other	CHF	1							
Eng Proj - Chg other than Co Eng	CHG							·	
Direct Eng - Productive	KE1								KE2
Direct Eng - Other Empl	KE3								KE3
Direct Eng - Other Costs	KE4								KE4
Direct Eng - Annual HO, VP, Ex Day	KE5		r						KE5
Direct Admin	KE8								
Indirect Admin-Area - Salaries	KEA		••••						KEA
Indirect Admin-Area - Other	KEB		-						KEB
Indirect Admin-Other - Salaries	KEC		-				<u> </u>		KEC
Unclassified Support-Area - Salary	KEE		-						
Unclassified Support-Area - Other	KEF		-						
Unclassified Support-Other - Salary	KEG		-						
Unclassified Costs - Salaries	KEJ		-						
Unclassified Costs - Other	KEK		-					*	
Benefits - Eng	KEL	·	-						KEL
Indirect Admin - BCR Billing	KEN		-						
Unclassified Costs - BCR Billing	KES								
Unclassified Costs - Benefits	KET								
Telco Eng Billed by BOC	461		-						462
Other Eng & Inseparable Costs	463		-						
Used Matl Prov - Sal & Wg Transfers	CQ4								
Used Mati Prov - Benefit Transfers	CQ5		-						
New Matt Prov - Salary&vvage Transfers	ICQ8	1	-						
New Matl Prov - Other Transfers	CQ9		_						
Fid Stock & CC Prov - Salary & Wages	COF		_						COF
Fid Stock & CC Prov - Deterint Transfers	CQH		-						СОН
Used Matl Prov - Other Transfers	COJ		Ľ						
Plant Other Work Eqpt - Rents	COK		-						COK
Plant Winer Work Eqpt - Other Expenses	ICOM		-						COM
Plant MV - Benefit Distribution	CON	1						1	CON
Plant MV - Rent Distribution	CQP		L						COP
Plant MV - Other Distribution			-						COR
Plant Other Work Egpt - Salary & Wages	CQS							+	cos
Corporate Entry - Other	CY1		Ĺ						CY1
Direct Labor - Productive	KP1	1	1					<u> </u>	KP1
Direct Labor - Premium	IKPZ	1	I		1		1	1	NF2

- 7	0	1
•		

1995 RTAP Data	Source:	Gail Brown, Finar	ice					
State: Florida					+			í ·
	-							
								1
		Underground		· · · ·	Underground-		1	
		Metailic			Non-Metallic			
Description	EXTC	C005			CD05/CF05/CT0	5	-	
Description								
Direct Labor - Other Empl	KP3		· · · · · · · · · · · · · · · · · · ·					KP3
Direct Labor - Other Costs	KPA	+					1	KP4
Direct Labor - Annual MO VR Ex Day	KP5	+						KP5
Direct Admin	KP6	+						KP6
Direct Other Costs - BCB Billion	KPA							
Indirect Admin-Area - Salaries	KPA							KPA
Indirect Admin Area - Other	KPR					_	•	KP8
Indirect Admin-Alba - Other	KPC							KPC
Indirect Admin-Other - Other	KPD					_	1	KPD
Inclose Field Support Area - Salaries	KPE		1			1		
Undessmed Support-Area - Seleties	KPE					1		
Unclassified Support Other Spinner	KPG					+	<u>+</u>	
Unclassified Support-Other - Other	KPH					+		
Unclassified Support-Outer - Outer			<u> </u>			+	· · · · · · · · · · · · · · · · · · ·	1
Unclassmed - Salaries	- KPJ					+		
Unclassmed - Other			+ '	·		4		KPI
Benefits			ł					
Indirect Admin - BCR Billing	KPN		┢					<u> </u>
Unclassified Support - BCR Billing	KPQ	· · · · · · · · · · · · · · · · · · ·	+			_		
Unclassified Costs - BCR Billing	KPS		┢					·
Unclassified Costs - Benefits			÷				<u> </u>	
Telecomm Eqpt - Long Term	1995		Ł				<u>+</u>	
Telecomm Eqpt - Incidental	1591		Ł					
Electrical Power - Transmission	68A		÷					
Fuel - Propane	693		ł					
Surety Bonds	- <u> //A</u>	· · · ·	+					+ · · · · · · · · · · · · · · · · · · ·
Funds Used during Construction	813		Ļ					
Pri Costs - Bid Other - Mechanize	- 010		+				+	
Pri Costs - Bid Other - Manually	<u>CY8</u>		<u>+</u>					
Cont Svcs - 88S Hold - BBS	4/4		+-				<u></u>	
General Advertising	48A		Ł					
Contracted Del & Shpg Costs	480		-					
Repair - Ntwk Eqpt for Reuse	48F					×_2-1) Sector as a state of the state of the state of the state of the state of the state of the state of the state of	1
Contracted Plant Labor Drop Wire	• 48 G	asilar Kora	119 1 "			÷.	n de encorte	1
Initial Installation Charges	48H		F					· · · · · · · · · · · · · · · · · · ·
CPL-Cable Locate Charges	480		Ł					
Contract Svc Labor & Inseparable Cost	481		ł					494
Contracted Plant Labor	484		+					969
CPL-Other Wire-Using Companies	487		ł					
Attomeys & Arbtr-Other Fee Pmt	762		ł					
Process Fees	768		+					
Other-Contract & Professional Fees	769	-	}					
Easements	451							
Telco Eng R/W Acquisition	464							
CPL-Right-of-Way CL & Tree Trm	48J		<u> </u>					· · · ·
Surveys & Appraisals	644		<u> </u>			<u> </u>		
Licenses, Permits, & Inspection Fee	799							
Permits - Public R/W	79A							79A
Total			_					

1995 RTAP Data	Source: G	ail Brown, Finan	ce						
	[<u> </u>	
State: Florida	l				+				
		Buried Cable-				Buried Cable-			
	1	Metailic				Non-Metallic			
Description	EXTC	C045				CD45/CF45/CT45		-	
	[Ļ				
	EVTO		CEAR	CT45	+	TOTAL DEC			
	EATO	0045		0143		TOTAL OFFIC			
Plant Retirement	AB0								
Plant Supplies-Non-exempt	CJ1								
Reused Materials	CJ4		[.						
New Materials	CJ6	┝ -		L -					
Reimbursement for Loss or Damage	PA6	+	- <u>'</u>		+				
Salvage - Actual	CO1	+				·			
Pmt-Excl Docu/Form/Benefits	471					·		· · · ·	
Material Supplies Purchase	523								
Postage	583	Ļ	-	Ļ	4.				
Printed Materials	584	<u></u>	-		-				
Other Rusiness Costs	899	+ -	<u>-</u>	- ·					
Eng Prof - Other Cost	СНВ	+ •	-	-					
Eng Proj - Tel Engr Labor - Salaries	CHD	E -	E						
Eng Proj - Tel Engr Labor - Benefits	CHE		E		-				
Eng Proj - Tel Engr Labor - Other	CHF		_	<u> </u>		·			
Eng Proj - Chg other than Co Eng		<u>-</u>			+	· · ·			
Direct Eng - Productive	KET		-	<u> </u>	-	······································			
Direct Eng - Premium	KE3		—	_	+				
Direct Eng - Other Costs	KE4			<u> </u>	\square				
Direct Eng - Annual HO, VP, Ex Day	KE5			_					
Direct Admin	KE8	╞ -	L		┢				
Direct Other Costs-BCR Billing	KE8		_	—	⊢				
Indirect Admin-Area - Salanes	KEB	╞ -	_	 	┢╌	<u> </u>			
Indirect Admin-Other - Salaries	KEC		-		H	· · · · · · · · ·			
Indirect Admin-Other - Other	KED	E 1							
Unclassified Support-Area - Salary	KEE	- -							
Unclassified Support-Area - Other	KEF		-	<u> </u>	-	<u> </u>			
Unclassified Support-Other - Salary	KEH	╂─ -	-		H				
Unclassified Costs - Salaries	KEJ	+ •		<u> </u>	F				
Unclassified Costs - Other	KEK								
Benefits - Eng	KEL								
Indirect Admin - BCR Billing	KEN	<u></u> ⊢ .		_		:			
Unclassified Costs - BCR Billing	KES	+ •	 		Ļ	<u> </u>			
Unclassified Costs - Benefits	KET	┝ ・	-	j		· ·			
Telco Eng Billed by BOC	461				_				
Telco Eng Not Bld by BOC	462	L .	_		_				
Other Eng & Inseparable Costs	463	<u></u>	-						
Used Mati Prov - Sai & Wg ransfers	C05	<u>+</u> ·	-			· ·			
New Mati Prov - Salary&Wage Transfers	C07	t- ·	-	-	-	· · · · · ·			
New Matl Prov - Benefit Transfers	CQ8	E	Ľ						
New Matl Prov - Other Transfers	CQ9		E i						
Fid Stock & CC Prov - Salary & Wages	COF	<u></u> ∔	- ·	 					
Fid Stock & CC Prov - Benefit Transfers	COH	<u></u>	<u>}</u>			<u>├</u>			
Used Matl Prov - Other Transfers	COJ	F '	-						
Plant Other Work Eqpt - Rents	CQK	E							
Plant Other Work Eqpt - Other Expenses	CQL	L .	L .						
Plant MV - Salary & Wage Distribution		<u>+</u> ·	÷ .	<u> </u>					
Plant MV - Bent Distribution	COP	+ ·	-	-					
Plant MV - Other Distribution	COO	+ ·	÷ ·			-			
Plant Other Work Eqpt - Salary & Wages	COR	Ľ.	Ľ						
Plant Other Work Eqpt - Benefits	COS		E 1						
Corporate Entry - Other	CY1	-	Ļ.			<u> </u>			
Direct Labor - Productive	KP1	 	₽ ·	↓	-	┝──────			
Direct Labor - Framium	JN-2	L .	L .	<u> </u>		a	L		

()

1995 RTAP Data	Source:	Gail Brown, Finar	ice						
									·
State: Florida					-				
					+-				
			· · · · ·			Durled Cable		<u> </u>	
	_	Buried Cable-	·		+-	Buried Cable-	-		
		Metallic				COASICEAS/CTAS			i
Description	EXIC	C045	· ·			CD43/CF43/C143			
	1/22		+ •	┢╸				} ·· · · · · · ·	
Direct Labor - Other Empl			<u></u> ∔• •	 	+				
Direct Labor - Other Costs	1/06	-∔ ・	<u></u> + ·	[+				
Direct Labor - Annual HO, VP, EX Day	LKD6	+- ·	+ •	+-					
Direct Admin	1KD9	+- •	₽ ·	[
Indirect Admin Area - Solodes		+- ·	<u>+</u> − ·	+	1				
Indirect Admin Area Other		+- ·	ן וּ	 	\vdash				
Indirect Admin Alter Selector	KPC	- <u>+</u>	+ ·	∲- −			· · · · ·		
Indirect Admin-Other - Other	KPD	+ ·	<u>+</u> − ·	-					
Lindassified Support-Area - Salaries	KPF		<u>+</u> − ·	-					
Linclassified Support-Area - Other	KPF		† - ·	<u>+-</u>	\vdash				
Lociassified Support-Other - Salaries	KPG		<u></u>	<u> -</u>					
Unclassified Support-Other - Other	KPH		<u>⊢</u>	<u> </u>					
Lociassified - Salaries	KP.I		<u></u> +− '	<u></u>					· · · · · · · · · · · · · · · · · · ·
Loclassified - Other	KPK	-+ ·	 '	 	_				
Benefits	KPL	- - ·	 '						
Indirect Admin - BCR Billing	KPN	- - ·	t- '	F					
Linclassified Support - BCR Billing	KPO	+- ·	<u>+-</u>	<u>+</u>					
Unclassified Costs - BCR Billing	KPS	+- ·	 	†					
Unclassified Costs - Benefita	КРТ		<u>†</u>	1					
Telecomm East - Long Term	59E		t '		1				
Telecomm Egot - Incidental	59F	- 	F		1				
Electrical Power - Transmission	68A	-							
Fuel - Propane	693	<u> </u>	F i		1				
Surety Bonds	77A		F i					•	
Funds Used during Construction	813		T	T-					
Pri Costs - Bld Other - Mechanize	CY5		Г					-	
Pri Costs - Bld Other - Manually	CY8		T I						
Cont Svcs - 88S Hold - 88S	474		L .						
General Advertising	48A		Γ						
Contracted Del & Shpg Costs	48D							1	
Repair - Ntwk Eqpt for Reuse	48F	1		T.			1		1
Contracted Plant Labor Drop Wire	48G)			ty di	Æ.	AND AND AND A		전 4월 11일 - 112 - 1	
Initial Installation Charges	48H		L.	L_	1	<u> </u>			
CPL-Cable Locate Charges	48Q	<u> </u>	L.	<u> </u>	_	· .			
Contract Svc Labor & Inseparable Cost	481	<u> </u>	Ļ,		-	·			
Contracted Plant Labor	484	_	L.	L	+-	·		<u> </u>	
CPL-Other Wre-Using Companies	487	<u> </u>	L.	<u> </u>				!	
Attorneys & Arbtr-Other Fee Pmt	762	_ _	L .	_	_	·			· · · · ·
Process Fees	768	-	Ļ	L .	+	<u> </u>			
Other-Contract & Professional Fees	769	+-	Ļ .	F .	+	·			
Easements	451	+-	F .	- ·	+				
Telco Eng R/W Acquisition	464	+-	Ļ.	_	+				
CPL-Right-of-Way CL & Tree Trm	48J		F -	⊢ .	+			ļ	
Surveys & Appraisals	644	+-	F .	<u></u>	+	<u> </u>	ļ		ŀ · · · · · · · · · · · · · · · · · · ·
Licenses, Permits, & Inspection Fee	799	+-		↓ · .	+	<u> </u>			
Permits - Public R/W	79A	_		L .	+	<u> </u>	L	ł	
Total			L .	L .		5			

184

•

	Doursey C.					······	r		
1995 RTAP Data	Source: G	all Brown, Finan							
Cladda									
State: Fionda									
·····		Aerial Bidg				Aerial Bidg			i
		Entr Cable-				Entr Cable-			
		Metallic				Non-Metallic			
Description	EXTC	C012			(CD12/CF12/CT1	2		-
					_				
	EXTC	CD12	CF12	CT12		TOTAL DIFIT			
Plant Retirement	ABU					·····- ·			
Plant Supplies-Non-exempt						·			
Neu Materiale							<u> </u>		
Reimbursement for Loss or Damage	PA6					· ·			
Salvage - Actual	631	·				· ·			
Exempt Material Overhead	CQ1								
Pmt-Excl Docu/Form/Benefits	471								
Material Supplies Purchase	523								
Postage	583								
Printed Materials	584								
Other Insurance	200								
Cuter Busitess Costs	CHB				-				
Eng Proj • Other Cost	CHD								
Eng Prol - Tel Engr Labor - Selanos	CHE								
Eng Proj - Tel Engr Labor - Other	CHF								
Eng Proj - Chg other than Co Eng	CHG								
Direct Eng - Productive	KE1								
Direct Eng - Premium	KE2								
Direct Eng - Other Empl	KE3					. <u> </u>			
Direct Eng - Other Costs	KE4								
Direct Eng - Annual HO, VP, Ex Day	KE5								
Direct Other Costs-BCR Billing	KEA								
Indirect Admin-Area - Salaries	KEA								
Indirect Admin-Area - Other	KEB								
Indirect Admin-Other - Salarles	KEC						<u> </u>		
Indirect Admin-Other - Other	KED						<u> </u>		
Unclassified Support-Area - Salary	KEE	· · · · · · · · · · · · · · · · · · ·							
Unclassified Support-Area - Other	KEG								
Unclassified Support-Other - Other	KEH								
Unclassified Costs - Salaries	KEJ								
Unclassified Costs - Other	KEK						· · · ·		
Benefits - Eng	KEL								
Indirect Admin - BCR Billing	KEN								
Unclassified Support - BCR Billing	KEQ						L		
Unclassified Costs - BCR Billing	KES VET			-	_		<u> </u>		
Telco Eng Billed by ROC	461								
Telco Eng Not Bid by BOC	462								
Other Eng & Inseparable Costs	463								
Used Mati Prov - Sal & Wg Transfers	CQ4								
Used Matl Prov - Benefit Transfers	CQ5					,			
New Mati Prov - Salary&Wage Transfers	CQ7	'	·			ļ	ļ		
New Mati Prov - Benefit Transfers	CQ8					· ·			
New Mati Prov - Other Transfers	COS					<u> </u>			
Fid Stock & CC Prov - Satally & Wages			· · · · · · · · · · · · · · · · · · ·			· · · · · ·			
Fid Stock & CC Proy - Other Transfers	CQH								
Used Matl Prov - Other Transfers	COJ								
Plant Other Work Egpt - Rents	CQK								
Plant Other Work Eqpt - Other Expenses	CQL								
Plant MV - Salary & Wage Distribution	CQM						ļ		
Plant MV - Benefit Distribution	COR				-				
Plant MV - Other Distribution	1000				+ •				
Plant Other Work Egpt - Salary & Wages	COR				<u> </u>				
Plant Other Work Eqpt - Benefits	CQS	-				<u> </u>	<u> </u>		
Corporate Entry - Other	CY1								
Direct Labor - Productive	KP1								
Direct Labor - Premium	KP2			1				(

Page 1

1995 RTAP Data	Source: G	ail Brown, Finan	ce						
At-t					┥				
State: Florida						· · · · · · · · · · · · · · · · · · ·			
	i	Andal Bido				Aerial Bidg			
		Fote Cable			\vdash	Entr Cable			
		Entro Cable-				Non-Metallic			
	EVTO	Cota				2042/CE42/CT4		-	
Description	EATC	CV12			H	00120112011			
	KD2	·							
Direct Labor - Uther Empl	KP3	· ·			\vdash	_ · · · · ·			
Direct Labor - Uther Costs	K PE	······································			\vdash	_ · · ·			
Direct Labor - Annual HU, VP, EX Day	KP5	·		•					
Direct Admin	NP0	·		··	H	·			
Direct Other Costs - BCR Billing	KDA	·			H				
Indrect Admin-Area - Salanes					┝╼╍╆		· · · · · · · ·		
Indirect Admin-Area - Other	KPC	·							
Indirect Admin-Outer - Salaries		·				· ·			
Ingreat Admin-Outer - Outer	KPC	·			\vdash				
Unclassified Support-Area - Salaries		L							
Unclassified Support-Area - Other	KPC	·		· · · · · · · · · · · · · · · · · · ·	┝╼┨	<u> </u>			
Unclassified Support-Other - Salaries		·							
Unclassified Support-Outer - Outer									
Unclassified - Salaries	KOK				H				
Unclassified - Utiler		·							
Jenenia Indirect Admin DCO Billing	KON				┢─┤				
Linglessified Support - BCR Billing	KPO				H	<u> </u>			
Lipping	KPS					<u> </u>			
Unclassified Costs - Bonefite	KPT					<u> </u>	· · ·		
Telecomm East - Long Term	SOF				\square			······	
Telecomm Eggt - Long Telen	59E					<u> </u>			
Cleatricel Douge - Transmission	684		1						
Evel - Omnane	693					—			
Fuel + Flopane	774								
Funds Lised during Construction	813		<u> </u>						
Bri Coste - Bid Other - Mechaniza	CY5					•			
Pri Costa - Bid Other - Manually	CYa	· -			H	· · ·	· · · · · ·		· · · ·
Cont Sycs - BBS Hold - BBS	474					· ·			
General Advertising	48A							· · · · · · · · · · · · · · · · · · ·	
Contracted Del & Shon Costs	48D		1		-				
Repair - Ntwk Egpt for Reuse	48F					·			
Contracted Plant Labor Drop Wire	48G 910	ARCHIGH	AS IN CASE		1.5				
Initial Installation Charges	48H		Charles and a second second second second second second second second second second second second second second	[1		·
CPL-Cable Locate Charges	48Q						T		
Contract Svc Labor & Inseparable Cost	481	i	1	l					
Contracted Plant Labor	484			1					
CPL-Other Wire-Using Companies	487		1						
Attomevs & Arbir-Other Fee Pmt	762		Î						
Process Fees	768								
Other-Contract & Professional Fees	769								
Easements	451								
Telco Eng R/W Acquisition	464			1					
CPL-Right-of-Way CL & Tree Trm	48J								
Surveys & Appraisals	644			1					
Licenses, Permits, & Inspection Fee	799								
Permits - Public R/W	79A								
Total	1		1						

1995 RTAP Data	Source: G	ail Brown, Finan	ce						
State: Florida -									
		Interhida				Intrabido			
		Cable				Cable			
		Metallic		-	H	Non-Metatlic			
Description	EXTC	C052				CD52/CF52/CT5	2		-
								-	
	EXTC	CD52	CF52	CT52		TOTAL D/F/T			
	480								
Plant Retrement			-						
Reused Materials	C.H		- 1		H				
New Materials	CJ6		- 1						
Reimbursement for Loss or Damage	PA6		[]				· · · ·		
Salvage - Actual	631						.		
Exempt Material Overhead	CQ1					·			
Pmt-Excl Docu/Form/Benefits	523					· ·			
Material Supplies Purchase	583		- +						
Printed Materials	584								
Other Insurance	779								
Other Business Costs	899								
Eng Proj - Other Cost	CHB]						
Eng Proj - Tel Engr Labor - Salaries	CHD		-						
Eng Proj - Tel Engr Labor - Benefits	CHE		-						
Eng Proj - Tel Engr Labor - Other	CHG		-				<u> </u>		
Direct Eng - Englocities man Co Engl	KEt								
Direct Eng - Premium	KE2		1						
Direct Eng - Other Empl	KE3		[]						
Direct Eng - Other Costs	KE4					<u> </u>			
Direct Eng - Annual HO, VP, Ex Day	KE5		L -		_	<u> </u>			
Direct Admin	KE6		\vdash		_				
Direct Other Costs-BCR Billing	KEA				<u> </u>	┝╾╾╴			
Indirect Admin-Area - Other	KER					<u> </u>	<u> </u>		
Indirect Admin-Other - Salaries	KEC				<u> </u>	····· ·			
Indirect Admin-Other - Other	KED								
Unclassified Support-Area - Salary	KEE								
Unclassified Support-Area - Other	KEF		L .		1	·	· · ·		
Unclassified Support-Other - Salary	KEG					<u> </u>			·
Unclassified Support-Other - Other			┝── ・		┢				
Unclassified Costs - Salaries	KEK		·		┢	}			
Benefits - Eng	KEL				\vdash	- ·			
Indirect Admin - BCR Billing	KEN				ļ				
Unclassified Support - BCR Billing	KEQ								
Unclassified Costs - BCR Billing	KES								
Unclassified Costs - Benefits	KET				-	 _			
Teko Eng Billeg by BOC	462				-	<u> </u>			
Other Eng & inseparable Costs	463				\mathbf{t}	<u>–</u>			
Used Matl Prov - Sai & Wg Transfers	CQ4				Ĺ				
Used Mati Prov - Benefit Transfers	CQ5				_	<u> </u>			
New Mati Prov - Salary&Wage Transfers	CQ7	1			\vdash	<u>↓</u> .			
New Matt Prov - Benefit Transfers		1			-	<u>↓</u>		}	
New Matt Prov - Uther Transfers	COF	ł — — — — — — — — — — — — — — — — — — —	-		+	+ ·			
Fid Stock & CC Prov - Benefit Transfers	CQG		 		+	<u> </u>	1	1	
Fld Stock & CC Prov - Other Transfers	ĊQH				1		1		
Used Matl Prov - Other Transfers	COI					<u> </u>			
Plant Other Work Eqpt - Rents	CQK		 						
Plant Other Work Eqpt - Other Expenses	CQL		<u> </u>		+				
Plant MV - Salary & Wage Distribution			-		+-				
Plant MV - Benefit Distribution	COP	-			+				
Plant MV - Other Distribution	coo		-		1		1		
Plant Other Work Eqpt - Salary & Wages	COR								
Plant Other Work Eqpt - Benefits	CQS		F		Γ		L	<u> </u>	
Corporate Entry - Other	CYI	L	+		+				
Direct Labor - Productive	KP1		+		+	<u>+</u>			
Intect Labor - Premium	15.P2	1	I	1	1				L

1995 RTAP Data	Source: G	ail Brown, Finar	nce]					
	1								
State: Florida									
			T.		1				
		Intrabidg				Intrabldg			
	-	Cable				Cable		· · · · ·	
· · · · · · · · · · · · · · · · · · ·	1	Metallic			+	Non-Metailic			
Description	EXTC	C052	1			CD52/CF52/CT5	2		
			<u>+-</u>	+	+	1			
Direct Labor - Other Empl	KP3		+-	<u>+ · · · · · · · · · · · · · · · · · · ·</u>					
Direct Labor - Other Costs	KP4		+		+		· · · · · · · · · · · · · · · · · · ·		
Direct Labor - Other Costa	KO5		+	<u>+</u>	+	·		· · · · · · · · · · · · · · · · · · ·	
Direct Eabor - Annoen (10, 17, CX Day	KPA		+	t	+				
Direct Other Costs - BCR Billion	KPa		+-	+	┼─	·			
Indirect Admin-Area - Salariae	KPA	· · · · · · · · · · · · · · · · · · ·	-	· · · · · ·	┢	· ·	<u> </u>	· · ·	
Indirect Admin_Ares_Other	KPA	{	F	-	+				
Indirect Admin-Other - Solories	KPC		F	+	<u> </u>	······			
Indirect Admin Other Other		{	÷		+	<u>├</u> ──	┨─────	<u> </u>	
Indured Admin-Outer - Outer		{	÷		<u> </u>	·		<u> </u>	
Undessined Support Area - Other	KOC		+	 	1	·			
Unclassified Support-Area - Outer	KPC		+ -		+				
Unclassified Support-Other - Salaries			+ -		┢			<u> </u>	
Unclassmed Support-Other - Other			+ -		+		····		
Unclassified - Salaries			+ -		+				
Unclassmed - Uther	INPR .				+				
		·	∔ ·		+	<u> </u>			· · · · ·
Indirect Admin - BCR Billing			<u>∔</u> .	l	+		-		
Unclassmed Support - BCR Billing	KPQ		∔ _	<u> </u>	-			<u> </u>	
Unclassified Costs - BCR Billing	KPS		Ļ	<u> </u>	+				
Unclassified Costs - Benefits			_	<u> </u>	+				
Telecomm Eqpt - Long Term	29E		_	h		<u></u>		<u> </u>	
elecomm Eqpt - Incidental	595		 -	<u> </u>		<u> </u>			
Electrical Power + Transmission	68A		÷			·	[
Fuel - Propane	693			· · · · · · · · · · · · · · · · · · ·	-	· · ·	· · · · · ·		
Surety Bonds	//A		_		–			ļ	
Funds Used during Construction	813		 	.				·	
Pri Costs - Bid Other - Mechanize	CY5				-	· ·			
Pri Costs - Bid Other - Manually	ICY8		ļ			·			
Cont Svcs - B8S Hold - BBS	474								
General Advertising	48A		ļ		+		l	ļ	
Contracted Del & Shpg Costs	48D			ļ	_				
Repair - Ntwk Eqpt for Reuse	48F		NOT MELTICAL	 		al-an Standard	14	I	
Contracted Plant Labor Drop. Wire	48G 99 69 .			kipat in kipit in n	្រាំខ្លាំ	n karant		a dhalar a she	
Initial Installation Charges	48H					<u> </u>			
CPL-Cable Locate Charges	480		ļ		_				
Contract Svc Labor & Inseparable Cost	481								
Contracted Plant Labor	484								
CPL-Other Wire-Using Companies	487		ļ		<u> </u>	<u> </u>	<u>.</u>	L	
Attorneys & Arbtr-Other Fee Pmt	762								
Process Fees	768				-			1	
Other-Contract & Professional Fees	769								
Easements	451		L		ļ				
Telco Eng R/W Acquisition	464					·			
CPL-Right-of-Way CL & Tree Trm	48J								
Surveys & Appraisais	644								
Licenses, Permits, & Inspection Fee	799								
Permits - Public R/W	79A				[L	•		
Total					1				

1995 RTAP Data	Source: G	ail Brown, Finar	ice		Γ		[[
State: Florida									
	ļ	Submediae				Submadee		· · · · · · · · · · · · · · · · · · ·	
	<u> </u>	Cable			⊢	Cable		·	
	<u> </u>	Metallic	f		1-	Non-Metallic			
Description	EXTC	C006			1	DOG/CFOG/CTO	6		~
				L			<u> </u>		
	EXTC	CD06	CF06	CT06		TOTAL D/F/T			
	490				┞	·			
Plant Supplier Non-everyt				F		·			
Reused Materials	CJ4			t I	ι -	<u> </u>			
New Materials	CJ6								·
Reimbursement for Loss or Damage	PA6					<u> </u>			
Salvage - Actual	631								
Exempt Material Overhead					_	······			
Pmt-Excl Docu/Fom/Benefits	4/1 523	— <u> </u>							
Postage	583								
Printed Materials	584								
Other Insurance	779								
Other Business Costs	899				ļ		<u> </u>	· · · · · · · · · · · · · · · · · · ·	
Eng Proj - Other Cost	CHB	·			-	<u>├</u>			{ /
Eng Proj - Tel Engr Labor - Salaries	CHE					·			
Eng Proj - Tel Engr Labor - Other	CHF					· ·			
Eng Proj - Chg other than Co Eng	CHG							· · · · · · · · · · · · · · · · · · ·	
Direct Eng - Productive	KE1		1 .						
Direct Eng - Premium	KE2] .						
Direct Eng - Other Empl	KE3		Ļ.		1	·			
Direct Eng - Other Costs	KE4		∔ ·	- <u></u>	ļ_	 		ļ]
Direct Eng - Annual HO, VP, EX Day	KES		<u></u> ⊦		-				
Direct Admin	KEB			·	⊢		w		
Indirect Admin-Area - Salarles	KEA		+ ·		F	<u> </u>			
Indirect Admin-Area - Other	KĒB								
Indirect Admin-Other - Salaries	KEC		L						
Indirect Admin-Other - Other	KED		Ļ		<u> </u>				
Unclassified Support-Area - Salary	KEE		<u></u> - − ∙	<u> </u>	<u> </u>	<u> </u>			
Unclassified Support-Other - Salary	KEG		f		ſ				I
Unclassified Support-Other - Other	KEH		- ·						
Unclassified Costs - Salaries	KEJ								
Unclassified Costs - Other	KEK		<u>↓</u> .	L	1				
Benefits - Eng	KEL		Ļ.		 				
Indirect Admin - BCR Billing	KEN		<u></u>			<u> </u>			
Unclassified Costs - BCR Billing	KES		<u></u> + ·		1-	· ·			
Unclassified Costs - Benefits	KET		E '						
Telco Eng Billed by BOC	461		E :						
Telco Eng Not Bld by BOC	462		ļ., .						
Other Eng & Inseparable Costs	463		<u></u>						
Used Mati Prov - Sai & Vrg snansters	C05		- ·						
New Mati Prov - Salary&Wage Transfers	CQ7		F .	†	T		1		
New Matt Prov - Benefit Transfers	CQ8				Γ				
New Mati Prov - Other Transfers	CQ9	_	Ľ	ļ					ļ
Fid Stock & CC Prov - Salary & Wages	CQF		⊢ ·	╄━━╴ -				· · · · · · · · · · · · · · · · · · ·	
Fid Slock & CC Prov - General Transfers	ICOH			<u></u> + −	┢			·	
Used Mati Prov - Other Transfers	COJ		- ·	t— -	t				
Plant Other Work Eqpt - Rents	CQK								
Plant Other Work Eqpt - Other Expenses	CQL								
Plant MV - Salary & Wage Distribution	COM			ł	ļ		ļ		
Plant MV - Benefit Distribution			- ·		 				
Plant MV - Other Distribution	1000	f	<u> </u>	f	1-		<u></u>		I
Plant Other Work East - Salary & Wages	COR		- ·					·	
Plant Other Work Egpt - Benefits	cas	· · · · · ·	<u> </u> .	†	t				
Corporate Entry - Other	CY1								
Direct Labor - Productive	KP1		I		-	<u> </u>			
Direct Labor - Premium	KP2					1	1		

. •

1995 RTAP Data	Source: G	ail Brown, Finar	108							
· · · · · · · · · · · · · · · · · · ·										
State: Florida										
····										
	-	Submarine					Submarine			
		Cable					Cable			
		Metallic					Non-Metallic			
Description	EXTC	C006				C	D06/CF06/CT0	6		-
				_						
Direct Labor - Other Empl	KP3									
Direct Labor - Other Costs	KP4									
Direct Labor - Annual HO, VP, Ex Day	KP5									
Direct Admin	KP6	l								
Direct Other Costs - BCR Billing	KP8									
Indirect Admin-Area - Salarles	КРА									
Indirect Admin-Area - Other	KPB									
Indirect Admin-Other - Salaries	KPC									
Indirect Admin-Other - Other	KPD									
Unclassified Support-Area - Salaries	KPE									
Unclassified Support-Area - Other	KPF		Ľ							
Unclassified Support-Other - Salaries	KPG		E i							
Unclassified Support-Other - Other	КРН		Ľ			Τ				
Unclassified - Salaries	KPJ		L							
Unclassified - Other	KPK									
Benefits	KPL		<u> </u>							
Indirect Admin - BCR Billing	KPN							L		
Unclassified Support - BCR Billing	KPQ		L I							
Unclassified Costs - BCR Billing	KPS									
Unclassified Costs - Benefits	KPT								-	
Telecomm Eqpt - Long Term	59E									
Telecomm Eqpt - Incidental	59F					ĺ				
Electrical Power - Transmission	68A									
Fuel - Propane	693									
Surety Bonds	77A									
Funds Used during Construction	813				Ī					
Pri Costs - Bid Other - Mechanize	CY5				I					
Pri Costs - Bld Other - Manually	CY8				1					
Cont Svcs - BBS Hold - BBS	474				I					
General Advertising	48A				I					
Contracted Del & Shpg Costs	480				I					
Repair - Ntwk Eqpt for Reuse	48F				, T	T]			
Contracted Plant Labor Drop Wire	48G 101					16÷				- 16 B
Initial Installation Charges	48H									
CPL-Cable Locate Charges	48Q									
Contract Svc Labor & Inseparable Cost	481									
Contracted Plant Labor	484									
CPL-Other Wire-Using Companies	487					_				
Attorneys & Arbtr-Other Fee Pmt	762									
Process Fees	768									
Other-Contract & Professional Fees	769	-								
Easements	451									
Telco Eng R/W Acquisition	464]			
CPL-Right-of-Way CL & Tree Trm	48J									
Surveys & Appraisals	644					Ī				
Licenses, Permits, & Inspection Fee	799					F				
Permits - Public R/W	79A									
Total										

FILE FLWGT	PLANT LABOR		Percent Co	onductor Feet F	laced by Gauge		9/5/96	
				1995 VRUC				
·	12C	%		22C	%		45C	%
22 Gauge	<u>'</u> '	·	22 Gauge			22 Gauge		
24 Gauge	<u></u>		24 Gauge	-		24 Gauge		
26 Gauge			26 Gauge			26 Gauge		
	<u>+</u>	-		- -				ŝ
		-		_				
·	52C	%		5C	%		Total	
22 Gauge			22 Gauge			22 Gauge		
24 Gauge	+		24 Gauge			24 Gauge		
26 Gauge	†		26 Gauge			26 Gauge		
20 Oddgo	-			<u> </u>				
								1
	CONTRACT LABO	R	Percent S	heath Feet Plac	ed by Gauge			
				1995 VRUC				
	12C	%		22C	%		45C	%
22 Gauge			22 Gauge	· · · · · · · · · · · · · · · · · · ·	•	22 Gauge		
24 Gauge	 		24 Gauge	+		24 Gauge		
26 Gauge	+		26 Gauge	+-		26 Gauge	_	
20 Gauge	- 			_	_		-	
	4 -			1				1
	520	%		5C	%		Total	
22 Gauge			22 Gauge		-1	22 Gauge	· · · · · · · ·	
24 Gauge	+	-	24 Gauge	<u> </u>	-	24 Gauge	•	
26 Gauge	+-		26 Gauge			26 Gauge		
20 Gauge	+-							
 -	+			+	1			1
		· ·						
	ENG/MATERIAL	<u> </u> }	Percent Ir	vestment by G	auge			
				1995 MAT'L P	RICES			
	120	%	-	22C	%		45C	%
22 Gauge		I I	22 Gaude			22 Gauge		•
24 Gauge			24 Gauge		-	24 Gauge		
26 Gauge			26 Gauge	1	-	26 Gauge	_	
20 Gauge				+			_	
 	- 	. 1	1		1 1		_	1
	520	%		5C	%	1	Total	
22 Gauce			22 Gauge			22 Gauge		ł
24 Gauge	<u>+</u>		24 Gauge			24 Gauge		
24 Gauge			26 Gauge	+		26 Gauge		
20 Gauge			Couge	+				
			1					

T

FLORIDA	T		9/5/98		-				
Cpr number	Account	Year	Description	Cpr quantity	Cond. Ft	Percent / Type	Adjusted qty	MTLINV95	MTL INV
CA01250	12C	95	CA 0011PR 22GA				L	l de la constante de	
CA02350	12C	95	CA 0025PR 22GA	I			Ļ		
CA03050	12C	95	CA 0050PR 22GA	I		ARAM	L		
CA03900	12C	95	CA 0100PR 22GA	E		ARAM	1		
CA04800	12C	95	CA 0200PR 22GA	E		ARAM	L		
CA05200	12C	95	CA 0300PR 22GA	Γ					
CA05500	12C	95	CA 0400PR 22GA						
CA06100	12C	95	CA 0600PR 22GA						
	12C Total			T_			L		
CA02350	22C	· 95	CA 0025PR 22GA				L		
CA03050	22C	95	CA 0050PR 22GA	Ľ			L	•	
CA03900	22C	95	CA 0100PR 22GA	Γ.			<u> </u>		1
CA04550	22C	95	CA 0158PR 22GA				<u></u>		
CA04800	22C	95	CA 0200PR 22GA				<u> </u>		
CA05200	22C	95	CA 0300PR 22GA	Γ					
CA05500	22C	95	CA 0400PR 22GA				L		
CA06100	22C	95	CA 0600PR 22GA	T					
	22C Total			T					
CA01250	45C	95	CA 0011PR 22GA	Г					
CA02350	45C	95	CA 0025PR 22GA			ANAW	Γ		
CA02850	45C	95	CA 0028 PR. 22GA	Г		ANAW			
CA03050	45C	95	CA 0050PR 22GA			ANAW	1		
CA03900	45C	95	CA 0100PR 22GA	E		ANAW	L		
CA04550	45C	95	CA 0158PR 22GA	\Box		ANAW	<u> </u>		
CA04800	45C	95	CA 0200PR 22GA			ANAW	L.		
CA05200	45C	95	CA 0300PR 22GA			ANAW	<u> </u>		_
CA05500	45C	95	CA 0400PR 22GA			ANAW			
CA06100	45C	95	CA 0600PR 22GA			ANAW	L		
CA06550	45C	95	CA 0900PR 22G PIC			ANAW	L		1
CA07200	45C	95	CA 1200PR 22GA PIC			ANAW	L		
	45C Total						1		
CA03900	52C	95	CA 0100PR 22GA	<u> </u>					
	52C Total			<u> </u>		ļ	<u> </u>		
CA01250	5C	95	CA 0011PR 22GA		,		<u> </u>		
CA02350	5C	95	CA 0025PR 22GA	1	ļ		<u></u>		
CA03050	5C	95	CA 0050PR 22GA	<u> </u>			<u> </u>		
CA03900	5C	95	CA 0100PR 22GA				<u> </u>		
CA04550	5C	95	CA 0158PR 22GA						
CA04800	5C	95	CA 0200PR 22GA						-
CA05200	5C	95	CA 0300PR 22GA)		
CA05500	5C	95	CA 0400PR 22GA						
CA06100	5C	95	CA 0600PR 22GA						
CA06550	5C	95	CA 0900PR 22G PIC						
CA06600	5C	95	CA 0900PR 22GA			1			
CA07200	5C	95	CA 1200PR 22GA PIC			1			•

Page 1

1

.

ł

1

CA07250	5C	95	CA 1200PR 22G						
	5C Total			L					· -
				<u> </u>					
	Grand Tot	al	· · · · · · · · · · · · · · · · · · ·	<u></u>		<u>-</u>		r	
		1							
						<u> </u>		· =	
FLOBIDA			9/5/90	3					
Cor number	Account	Year	Description	Cpr quantity	Cond. Ft	Percent / Type	Adjusted qty	MTLINV95	
CA02400	120	95	CA 0025PR 24GA				L ·		
CA03100	120	95	CA 0050PR 24GA	Т		ARMM	<u>_</u>		
CA03950	120	95	CA 0100PR 24GA	1			<u> </u>		
CA04950	120	95	CA 0200PR 24GA				<u> </u>		
CA05250	120	95	CA 0300PR 24GA	T		ARMM			
CA05250	120	95	CA 0400PR 24GA	T		ARMM			
CA08150	120	95	CA 0600 PB 24G P1C	1		ARMM			
CA08850	120	95	CA 0900PR 24G PIC	T					
CA00000	120	95	CABLE 1200 PR. 24 GA PIC			ARMM			
CA07300	120	05	CABLE 1800 PR. 24 GA PIC	1		ARMM			
CA08100	12C	1 32		+					
	120 1018	05	CA 0025PB 24GA	+			T-		
CA02400	220	85	CA 00201124GA	+			Т		
CA03100	220	95	CA 0100PR 24GA	4			1		
CA03950	220	95	CA 0100PH 24GA	-+			<u> </u>		
CA04350	220	80	CA 0150PR 24GA				1-		
CA04850	220	90	CA 0200PH 24GA	4			+-		
CA05250	220	95	CA 0300PR 246A	+					
CA05550	22C	95	CA 0400PH 24GA	4		· · · · · · · · · · · · · · · · · · ·	+		
CA06150	22C	95	CA 0600 PH 24G PTC	+					
CA06650		95	CA 0900PH 24G PIC	-1		······			
CA07300	22C	95	CABLE 1200 PR. 24 GA PIC			ARTM			
CA08650	22C	95	CABLE 2400 PR. 20 GA PIC				+		
	22C Tota			-+			- <u>+</u>		
CA02400	45C	95	CA 0025PH 24GA	4			╉╼		
CA03100	45C	95	CA 0050PH 24GA	- ł		A NIBA3A/	-}		
CA03950	45C	95	CA 0100PH 24GA	4		ANIBANA	-i		
CA04850	45C	95	CA 0200PR 24GA	4			+		
CA05250	45C	95	CA 0300PR 24GA	-4			- 		
CA05550	45C	95	CA 0400PR 24GA	4			- -		
CA08150	45C	95	CA 0600 PR 24G P1C	4			-}		
CA06650	45C	95	CA 0900PR 24G PIC			ANMW	-		
CA07300	45C	95	CABLE 1200 PR. 24 GA PIC			ANMW	4		
CA07750	45C	95	CABLE 1500 PR. 24 GA PIC	4		ANMW			
CA07800	45C	95	CA 1500PR 24G	4		ANMW			
CA08100	45C	95	CABLE 1800 PR. 24 GA PIC	4		ANMW			-
CA08650	45C	95	CABLE 2400 PR. 26 GA PIC			ANMW	4		
	45C Tote	al							
CA02400	52C	95	5 CA 0025PR 24GA						
CA03100	520	- 9!	5 CA 0050PR 24GA						

Page 2

192

i

.

.

193

CA03950	52C	95 0	CA 0100PR 24GA						
CA04850	52C	95 0	A 0200PR 24GA						
CA04850	520	95 (CA 0300PR 24GA				-		
CA05250	520	95 0	CA 0400PR 24GA				-		
CA05550	520	95	CA 0600 PR 24G P1C				-		
CAUB150	520	95	CABLE 1200 PR. 24 GA PIC			ADTM	-		
CA07300	520	95	CABLE 2400 PR. 26 GA PIC			ANIM			i
CA08650	520								
	620 IU(a)	- 95	CA 0025PR 24GA						
CA02400	50	95	CA 0050PR 24GA						
CA03100	50	95	CA 0100PB 24GA						
CA03950	50	- 05	CA 0200PB 24GA						
CA04850	5C	95	CA 0200PB 24GA						
CA05250	5C	95	CA 0400PB 24GA	•					
CA05550	50	95	CA 0400 PR 246 P1C	•					
CA06150	50	95	CA 0000PR 24G PIC	•					
CA06650	5C	95	CA 0900PR 240110	-					
CA06700	5C	95	CA 0900PH 24GA	-			-		
CA07300	5C	95	CABLE 1200 PR. 24 GATIO	-			-		
CA07350	5C	95	CA 1200PH 24G	-			-		
CA07750	5C	95	CABLE 1500 PH. 24 GA FIC	-			-		
CA07800	50	95	CA 1500PR 24G	-			_		
CA08100	5C	95	CABLE 1800 PH. 24 GA FIC	-			_		
CA08150	5C	95	CA 1800 PR 24G	-					
CA08350	5C	95	CA 2100PR 24G	-					
CA08650	5C	95	CABLE 2400 PR. 26 GA PIC	-					
	6C Total	I		÷					
	Grand Tot	lat		┢					
		1							-
FLORIDA			9/6/96	C-s quentity	Cond. Ft	Percent / Type	Adjusted gty	MTLINV95	MILINV
Cpr number	Account	Year	Description	Cpr quantity					
CA02450	12C	95	CA 0025PR 28GA	4		ARTM	Γ		
CA03150	12C	95	CA 0050PR 26GA	4		ARTM	T		
CA04000	12C	95	CA 0100PR 28GA	4					
CA04900	12C	95	CA 0200PR 26GA				T		
CA05300	12C	95	CA 0300PR 28GA	-			T		
CA05650	12C	95	CA 0400PR 28GA	-			T		
CA06250	12C	95	CA 0600PR 28GA	-			T		
CA06750	12C	95	5 CA 0900PR 26G PIC	4		ARTM	1-		
CA07500	12C	95	5 CABLE 1200 PR. 26 GA PIC	_!					
CA07850	12C	9!	5 CABLE 1500 PR. 28 GA PIC	-			1-		
0,0000	12C Tot	al		-		BKTA			
CA02450	22C	9	5 CA 0025PR 26GA	-			+		
CA03150	22C	9	5 CA 0050PR 26GA	_		· · · · · · · · · · · · · · · · · · ·			
CA04000	22C	9	5 CA 0100PR 26GA	-			+		
CA04900	22C	9	5 CA 0200PR 26GA	-1			+-		
CA05300	22C	9	5 CA 0300PR 26GA				- -		
CAOFRED	220	9	5 CA 0400PR 28GA			<u> </u>			
L'AUSOSU	1440								

Page 3

CA06250	22C	95	CA 0600PR 26GA	
CA06750	22C	95	CA 0900PR 26G PIC	
CA07500	22C	95	CABLE 1200 PR. 28 GA PIC	
CA07850	22C	95	CABLE 1500 PR. 28 GA PIC	
CA08250	22C	95	CABLE 1800 PR. 26 GA PIC	
CA08650	22C	95	CABLE 2400 PR. 28 GA PIC	
<u>Gradess</u>	22C Total			
CA02450	45C	95	CA 0025PR 26GA	
CA03150	45C	95	CA 0050PR 28GA	<u> </u>
CA04000	45C	95	CA 0100PR 26GA	
CA04900	45C	95	CA 0200PR 26GA	
CA05300	45C	95	CA 0300PR 26GA	
CA05650	45C	95	CA 0400PR 26GA	_
CA06250	45C	95	CA 0600PR 26GA	
CA06750	45C	95	CA 0900PR 26G PIC	
CA07500	45C	95	CABLE 1200 PR. 28 GA PIC	
CA07850	45C	95	CABLE 1500 PR. 26 GA PIC	
CA08250	45C	95	CABLE 1800 PR. 28 GA PIC	+
CA08400	45C	95	CABLE 2100 PR. 28 GA PIC	_
CA08650	45C	95	CABLE 2400 PR. 26 GA PIC	
CA08800	45C	95	CA 2700PR 28G	- <u> </u>
CA08850	45C	95	CA 2700PR 26G PIC	
	45C Total	<u> </u>		+
CA02450	52C	95	CA 0025PR 26GA	-
CA03150	52C	95	CA 0050PR 28GA	
CA04000	52C	95	CA 0100PR 28GA	
CA04900	52C	95	CA 0200PH 28GA	
CA05300	52C	95	CA 0300PH 28GA	
CA05650	52C	95	CA 0400PR 20GA	
CA06250	52C	95	CA 060011 28GA	+
CA06750	52C	95	CA 0900PH 200 PIC	+
CA07500	52C	95	CABLE 1200 PR. 20 GA PIC	
CA08250	52C	95	CABLE 1800 PR. 20 GA PIC	
CA08650	52C	<u> 95</u>	CABLE 2400 HIL 20 GATIO	
	52C Tote	<u></u>	CA 0025PR 28GA	
CA02450	5C	95	CA 0020PR 26GA	
CA03150	<u> </u>	92	CA 0000PR 26GA	
CA04000	5C		CA 0100PR 26GA	
CA04900	50		CA 0200PR 266A	1
CA05300	50		5 CA 0400PB 28GA	
CA05650	50		CA 0800PB 26GA	
CA06250	50		5 CA 0900PB 28G PIC	
CA06750	50		5 CA 0900PB 26GA	
CA06800	50		5 CABLE 1200 PB. 28 GA PIC	
CA07500	50		5 CA 1200PB 26G	
CA07550			5 CABLE 1500 PB. 28 GA PIC	
ICA07850	J [5C	3	o onest roov the state	

i

ВКТН	
ANTW	-
	-
ANTW	F
ANTW	ł
ANTW	ł
	ł
ANTW	ł
	ł
	ł
ANTW	ł
ANTW	ł
ANTW	1
ANTW	1
ANTW	1
ANTW	-
ANTW	Ī
+	-
	-
	-
	-
	-
1	
·	_
CDTZ	_
CDTZ	
CDTZ	

1

194

Page 4

	Grand Total		
	5C Total		
CA09000	5C	95	CA 3600PR 26G
CA08900	5C	95	CA 3000PR 28G
CA08850	5C	95	CA 2700PR 26G PIC
CA08800	5C	95	CA 2700PR 26G
CA08650	5C	95	CABLE 2400 PR. 28 GA PIC
CA08400	5C	95	CABLE 2100 PR. 28 GA PIC
CA08250	5C	95	CABLE 1800 PR. 26 GA PIC
CA07900	5C	95	CA 1500PR 26G

	i	•	
	1		
	<u> </u>		
	1		
	1		
	1		
	ł		
	<u> </u>		
	<u> </u>		
ICDT7	•		
CDTZ			
CDTZ	ł—		
CDTZ			
CDTZ	<u>↓</u>		
	<u>↓</u> ↓ ↓		

ŧ

29

ŧ

Over the life of an investment, changing demand and inflation cause fluctuations in the forward-looking investment amount. The cost analyst levelizes the plant investment 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 three to five year planning period. The development of the investment inflation factors is consistent with the development of the annual cost factors, i.e. based on the relationship of the latest end-of-year actual data plus three to five years of projected data. Since most of our cost studies are for three to five year periods, the investment inflation factors are appropriate for trending investment projected out to three, four, or five years.

The investment inflation factors are developed by calculating the present worth of the inflated demand for each year in the planning period (based on average inward movement for each category of plant investment), calculating the present worth of the original demand for each year in the planning period (based on average inward movement for each category of plant investment) summing those present worths to obtain the cumulative present worths of inflated demand and original demand, and then dividing the cumulative present worth of inflated demand by the cumulative present worth of original demand. The result is a forwardlooking investment for the next three to five years.

11.25%

1996 FLORIDA ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR FORWARD-LOOKING STUDIES

Land	200		1.059
Building	10C,110C		1.059
Gen Purpose Computer	530C,630C,531C		0.839
Analog Switch	77C, 577C		1.059
Digital Switch	377C. 587C		0.999
Operator Systems	117C, 417C		0.993
Radio	67C, 167C, 527C, 567C	•	1.039
Circuit-DDS	157Ć		0.955
Circuit-Digital Pair Gain	257C, D257C, F257C		0.953
Circuit-Other Digital	F357C		0.955
	357C, T357C, 557C		
Circuit- Analog Pair Gain	457C		0.000
Circuit-Other Analog	57C. 597C		1.049
Large PBX	158C. 258NC.458C.468C		0.961
Public	298C, 988C, 998C		1.026
	198C, 188C, 288C.		
Other Terminal	358NC.378C.558C		0.987
	828C, 858C, 928C, 968C		
	B.D.F958C, 978NC		
Poles	1C		1.036
Aerial Cable-Copper	22C, 12C, 802C		1.022
Aerial Cable-Fiber	D22C, F22C, T22C,		0.999
	D12C, F12C, T12C, 812C		
	822C		
Underground Cable-Copper	5C		1.019
Underground Cable-Fiber	85C. D.F.T5C		0.980
	85C. 885C		
Buried Cable-Copper	45C		1.020
Buried Cable-Fiber	D45C, F45C, T45C,		1.038
	845C		
Submarine Cable-Copper	6C		1.013
Submarine Cable-Fiber	86C, D6C, F6C		1.030
	T6C		
Introlda Ntwk Cable-Copper	52C		1.012
Introldo Ntwk Cable-Fiber	852C.D52C.F52C.T52C		0.989
Conduit	4C		1.050

NOTICE:

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

Land	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors	•	1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.058956 /	/	
Building	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.058571 /	/	
N Not for use or disclosure of its subsidiaries except	OTICE: outside of Bell under written a	South or any agreement.		

.....

Gen Purpose Computer	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors	*	0.90 0.90	0.92 0.8280	0.94 0.778320
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.838834 🗸		
Analog Switch	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct, Avg. Inward Movement) Inflated Demand (Based on Acct, Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.058956 /	,	
	NOTICE:			

.....

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

Digital Switch		1995	1996	1997	1998
Present Worth Rate = C-O-M =	11.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		*	0.99 0.99	1.01 0.9999	1.01 1.009899
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Mov	ement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			0.999233 🗸	-	
Operator Systems		1995	1996	1997	1998
Present Worth Rate = C-O-M =	11.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors			0.99 0.99	1.00 0.9900	1.01 0.999900
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Mov	ement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			0.992915		
NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.					

Radio	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				·
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.02 1.02	1.02 1.0404	1.02 1.061208
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)	•			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.039084 _	/	
Circuit-DDS	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		0.97 0.97	0.99 0.9603	0.97 0.931491
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.955305 <		
N	IOTICE:			

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

 (\cdot)

DEVELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

	Circuit-Digital Pair Gain		1995	1996	1997	1998
F	Present Worth Rate = C-O-M =	11.25%				
F	Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
lı C	nflation Factors (TPI) Cumulative Inflation Factors			0.98 0.98	0.98 0.9604	0.97 0.931588
C I <u>r</u>	Demand (Based on Acct. Avg. Inward Moverr Inflated Demand (Based on Acct. Avg. Inward	ent) Movement)				
P F	Present Worth of Original Demand Present Worth of Inflated Demand					
C	Cumulative Present Worth of Original Deman Cumulative Present Worth of Inflated Deman	d d				
Ċ	Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			0.953453	-	
	Circuit-Other Digital		1995	1996	1997	1998
- F	Present Worth Rate = C-O-M =	11.25%				<u> </u>
F	Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
ir C	nflation Factors (TPI) Cumulative Inflation Factors			0.97 0.97	0.99 0.9603	0.97 0.931491
C Ir	Demand (Based on Acct. Avg. Inward Movem Inflated Demand (Based on Acct. Avg. Inward	ent) Movement)				
· P F	Present Worth of Original Demand Present Worth of Inflated Demand					
C	Cumulative Present Worth of Original Deman Cumulative Present Worth of Inflated Deman	d d	••••• -			
	cum PW of Inflated Demand/ cum PW of Original Demand = FEN =			0.955305 🗸	/	
	Not fo of its s	NOTIC r use or disclosure outsi subsidiaries except unde	E: de of Bell r written a	South or any greement.		

•••

Circuit-Analog Pair Gain		1995	1996	1997	1998
Present Worth Rate = C-O-M =	1.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Facto rs			1.03 1.03	1.02 1.0506	1.02 1.071612
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Moveme	ent)	•			1
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			0.000000 -	-	
Circuit-Other Analog		1995	1996	1997	1998
Present Worth Rate = C-O-M =	1.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors			1.03 1.03	1.02 1.0506	1.02 1.071612
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Moveme	ent)				
Present Worth of Original Demand Present Worth of Inflated Demand			·		
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.049254 🦯		
	NOTI	CE:			

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

Large PBX			1995	1996	1997	1998
Present Worth Rate =	С-О-М =	11.25%				
Present Worth Factors	(@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Fa	actors			0.98 0.98	0.98 0.9604	0.98 0.941192
Demand (Based on Ad Inflated Demand (Base	ct. Avg. Inward Movement ed on Acct. Avg. Inward Mo) ovement)	•			
Present Worth of Origi Present Worth of Inflat	nal Demand ed Demand					
Cumulative Present W Cumulative Present W	orth of Original Demand orth of Inflated Demand					
Curn PW of Inflated Do Curn PW of Original D	emand/ emand = FEN ∞			0.960712 🗸	/	
Public	188C,198C.288C.298C,98	8C,998C	1995	1996	1997	1998
Present Worth Rate =	C-O-M =	11.25%				******
Present Worth Factors	(@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Fa	actors			1.01 1.01	1.02 1.0302	1.01 1.040502
Demand (Based on Ac Inflated Demand (Base	ct. Avg. Inward Movement ed on Acct. Avg. Inward Mo) ovement)	· • · · · • •			
Present Worth of Origi Present Worth of Inflat	nal Demand ed Demand					
Cumulative Present W Cumulative Present W	orth of Original Demand orth of Inflated Demand					
Cum PW of Inflated Do Cum PW of Original D	emand/ emand = FEN =			1.025874 -	/	

NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

••• • • •

Other Terminal 35/78C, 558C, 82 C,928C,958C.968C	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		0.99 0.99	1.00 0.9900	0.99 0.980100
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)	•			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.987063 /	/	
Poles	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.03 1.03	1.03 1.0609	1.03 1.092727
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.036145 🗸	/	
NOTICE: Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.				

Aerial Cable-Copper	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.2	5%		· · · · ·	
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors	•	1.01 1.01	1.01 1.0201	1.02 1.040502
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.022484 /	/	
Aerial Cable-Fiber	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.2	5%			
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.01 1.01	0.98 0.9898	1.01 0.999698
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.998980 🗸	/	
Not for use or discl of its subsidiaries e	NOTICE: osure outside of Bell xcept under written a	South or any greement.		

Underground Cable-Copper	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors	•	1.01 1.01	1.01 1.0201	1.01 1.030301
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.019405 /	r	
Underground Cable-Fiber	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.00 1.00	0.97 0.9700	1.01 0.979700
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		0.979664	/	
Not for use or disclose of its subsidiaries exce	NOTICE: ure outside of Bell ept under written a	South or any greement.		

•••••

Buried Cable-Copper		1995	1996	1997	1998
Present Worth Rate = C-O-M =	11.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors			1.01 1.01	1.01 1.0201	1.02 1.040502
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Mover	nent)	•			
Present Worth of Original Demand Present Worth of Inflated Demand		*** ***			
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.020157 ⁄		
Buried Cable-Fiber		1995	1996	1997	1998
Present Worth Rate = C-O-M =	11.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors			1.02 1.02	1.01 1.0302	1.02 1.050804
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Move	ment)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.037989 /	/	
Not for use o of its subsidia	NO r disclosure or aries except ur	TICE: Itside of Bell Ider written a	South or any greement.		

Submarine Cable-Copper	1995	1996	1997	1998
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		1.01 1.01	1.00 1.0100	1.01 1.020100
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)	•			
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.013015		
Submarine Cable-Fiber	1995	1996	1997	19 98
Present Worth Rate = C-O-M = 11.25%				
Present Worth Factors (@ mid-yr)		0.948091	0.852217	0.76 6037
Inflation Factors (TPI) Cumulative Inflation Factors		1.02 1.02	1.00 1.0200	1.02 1.040400
Demand (Based on Acct. Avg. Inward Movement) Inflated Demand (Based on Acct. Avg. Inward Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand				
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand				
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =		1.030470 -⁄	/	
N Not for use or disclosure of its subsidiaries except	OTICE: outside of Bells under written a	South or any greement.		
DEVELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

1995	1996	1997	1998
5%			
	0.948091	0.852217	0.766037
	1.01 1.01	1.00 1.0100	1.02 1.030200
•			
	1.012328 -/	/	
1995	1996	1997	1998
5%			
	0.948091	0.852217	0.766037
	1.01 1.01	0.97 0.9797	1.01 0.989497
	0.989313 -	/	
	1995	0.948091 1.01 1.01 1.01 1.01 1.01 1.01 0.948091 0.948091 1.01	0.948091 0.852217 1.01 1.00 1.01 1.0100 • 1.012328 1995 1996 1997 5% 0.948091 0.852217 1.01 0.97 1.01 0.97 1.01 0.9797

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

.

··· ·

DEVELOPMENT OF ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS FOR LEVELIZING DEMAND USED IN CAPITAL-RELATED COST DETERMINATIONS

Conduit		1995	1996	1997	1998
Present Worth Rate = C-O-M =	11.25%			<u></u>	
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI) Cumulative Inflation Factors		•	1.03 1.03	1.02 1.0506	1.03 1.082118
Demand (Based on Acct. Avg. Inward Movemen Inflated Demand (Based on Acct. Avg. Inward N	nt) Movement)				
Present Worth of Original Demand Present Worth of Inflated Demand					
Cumulative Present Worth of Original Demand Cumulative Present Worth of Inflated Demand					
Cum PW of Inflated Demand/ Cum PW of Original Demand = FEN =			1.050027 🗸	/	

NOTICE:

Not for use or disclosure outside of BellSouth or any of its subsidiaries except under written agreement.

----- --

		1995	1996	1997	1998
COST-OF-MONEY RATE	11.25%	F	LORIDA 1996-1998		
TELEPHONE PLANT INDICES (T	'PI):				
Building	10C		3	3	3
Gen Purpose Computer	530C		-10	-8	ې ۴-
Analog Switch	77C		3	3	3
Digital Switch	377C		-1	1	1
Operator Systems	117C	+	-1	Ō	i-
Radio	167C. 67C		2	2	2
Circuit-Analog	57C. 457C		3	2	2
Circuit-Digital Pair Gain	257C		-2	-2	-3
Circuit-Other Digital	157C, 357C		-3	-1	-3
Large PBX	158C. 258C		-2	-2	-2
Public 188C,198C.	288C.298C.988C.998C	•	1	2	1
Other Terminal 35/78C, 5580	C. 82 C.928C.958C.968C		-1	ō	_1 ·
Poles	1C		3	3	3
Aerial Cable-Copper	220		1	1	2
Aerial Cable-Fiber	822C		1	-2	1
Underground Cable-Copper	5C		1		4
Underground Cable-Fiber	850		0	-3	4
Buried Cable-Copper	45C		1	-5	
Buried Cable-Fiber	845C		2	1	2
Submarine Cable-Copper	6C		1	•	
Submarine Cable-Fiber	860		2	0	1
Introldg Ntwk Cable-Conner	520		1	0	2
Introlda Ntwk Cable-Fiber	8520		1	2	4
Conduit	40		3	-3	2
NOTE: Deleted Sub Pr Gn 758C (incd in 257C) and Aerial Wire	a 3C - 0 investm	ont	2	3
		5 00 - 0 invesuri	cm		
END-OF-PERIOD PLANT-IN-SER	VICE (Mtce ACF, Pa 10):				
Land	20C	52 233			
Building	10C	730 472			
Gen Purpose Computer	530C	209 360			
Analog Switch	77C	390 499			
Digital Switch	377C	1 272 535			
Operator Systems	117C	43 572			
Radio	1670 670	2 987			
Circuit-DDS	1570	16 150			
Circuit-Digital Pair Gain	2570	1 235 045			
Circuit-Other Digital	3570	752 708			
Circuit-Analog Pair Gain	4570	102,100			
Circuit-Other Analog	570	00 375			
	1580 2580	90,373			
Public 188C 198C 1	2880 2980 9880 9980	60 105			
Other Terminal 35/78C 558C	82 C 028C 058C 068C	102 455			
Poles	10	102,400			
Aerial Cable-Conner	220	702 100			
Aerial Cable-Fiber	8220	28 102			
Underground Cable-Copper	50	20,193			
Underground Cable-Eiber	850	207 409			
Buried Cable-Conner	450	201,490			
Buried Cable-Fiber	8450	2,281,100			
Submarine Cable-Conner	60	0.247			
Submarine Cable Elbor	860	9,247			
Introlda Neuk Cable Conner	500	U			
Introlog New Cable-Copper	520	43,140			
Conduit	8520	188			
Conduit	40	697,061			

September, 1996

.

BST Cost of Capital

.....

- - ----

Pre-Tax Cost of Long-Term Debt	8.0%
Debt Ratio	40.0%
Pre-Tax Cost of Capital for TELRIC FCC Subscribed Rate	• 11.25%

_--

~ DA

who must file submissions in the initial round of the comment cycle.³³¹ Consequently, a waiver is not required for USTA's participation in the initial submission round, and we dismiss as moot their waiver request.

229. On June 29, 1990, BellSouth filed a Petition for Waiver of Section 65.105(c) of the Commission's rules for the final round of comments due on July 16, 1990.332 BellSouth reasoned that waiver of hand service was necessary because the July 4th holiday would delay receipt of proposed findings of fact and conclusions, due on July 2, 1990, by parties not located in Washington, D.C., and these parties would need the entire weekend preceding the July 16th filing date to prepare the reply proposed findings of fact and conclusion to meet the filing date. BeliSouth also claimed that, because the purpose of the hand service rule is to provide parties the full time granted under the Commission's rules to prepare a response, no party would be prejudiced by approval of this waiver. since no additional responsive pleadings would be forthcoming.333

230. Since the filing date and thus, the hand service date have passed, we dismiss as moot BellSouth's waiver request. We note, however, that we find BellSouth's reasoning unconvincing because the hand service rule would have been necessary to prevent prejudice to any party seeking oral argument on the reply proposed findings of fact and conclusions.³¹⁴ Moreover, BellSouth did not provide persuasive evidence of its inability to make service by hand to parties on the filing date.

VI. ORDERING CLAUSES

231. Accordingly, IT IS ORDERED, pursuant to Sections 1. 4(i), 4(j), and 201-205 of the Communications Act of 1934, as amended. 47 U.S.C. \$\$151, 154(i), 154(j), and 201-205, that the authorized rate of return for the interstate access services of the local exchange carriers IS PRESCRIBED to be at an annual rate of 11.25 percent.

232. IT IS FURTHER ORDERED, that the motions to accept late filed notices of appearances filed by Colorado Office of Consumer Counsel, General Service Administration. Indiana Office of Utility Consumer Counselor and Ohio Office of Consumers' Counsel ARE DISMISSED.

233. IT IS FURTHERED ORDERED, that the Notice of Appearance requesting acceptance of its notice of appearance, and its late filed affidavit and brief filed by Texas Office of Public Utility Counsel IS GRANTED IN PART to the extent indicated herein.

234. ITS IS FURTHERED ORDERED, that the Motion to Strike Texas Office of Public Utility Counsel's late filed notice of appearance, affidavit, and brief filed by Southwestern Bell Telephone Company IS DENIED and DIS-MISSED to extent indicated herein.

235. IT IS FURTHER ORDERED, that the Motion to Accept Late Filed Pleading filed by Ameritech Information Technologies Corporation and the Ameritech Operating Companies IS GRANTED.

236. IT IS FURTHER ORDERED, that the Motion for Leave to File Out of Time filed by Consumer Coalition IS GRANTED.

237. IT IS FURTHER ORDERED, that the Motion for Leave to File a Supplemental Affidavit submitted by Consumer Coalition IS GRANTED. 238. IT IS FURTHER ORDERED, that the Petition for Waiver of the appropriate Part 65 rules to allow United (5) (4) States Telephone Association to file an initial rate of (5) (4) return submission filed by United States Telephone Association IS DISMISSED.

240. IT IS FURTHER ORDERED, that the Motion to Substitute Original Affidavit for Facsimile Copy filed by Ameritech Information Technologies Corporation and the Ameritech Operating Companies IS GRANTED.

FEDERAL COMMUNICATIONS COMMISSION

Donna R. Searcy

Secretary

FOOTNOTES

¹ In addition, on May 7, 1990, 21 parties filed Supplemental Submissions addressing the prescription of earnings limitations for price caps carriers; Replies to Supplemental Submissions were filed on May 21, 1990, by sixteen parties. These pleadings are addressed in the price caps order. See Policy and Rules Concerning Rates for Dominant Carriers, Second Report and Order, CC Docket 87-313, FCC No. 90-314, 5 FCC Rcd __________ (released Oct. 4, 1990).

² Lists of the parties filing each type of pleading are contained in Appendix A. Hereinafter, parties will be referred to by the short names indicated for each in the appendix.

³ A list of ex parte presentations in this docket appears at Appendix B.

⁴ See Refinement of Procedures and Methodologies of Represcribing Interstate Access Rates of Return for AT&T Communications and Local Exchange Carriers: Represcribing the Authorized Rate of Return for Interstate Services of Local Exchange Carriers. 5 FCC Red 197, 202 (1989).

⁵ United States v. AT&T, 552 F.Supp. 131 (D.D.C. 1982). eff'd sub nom. Maryiand v. United States, 460 US 1001 (1983).

⁶ AT&T; Modification of Prescribed Rate of Return. 86 FCC 2d 221 (1981), effed sub nom. United States v. FCC. 709 F.2d 610 (D.C. Cir. 1983); AT&T (Docket 20376). 57 FCC 2d 960 (1976); AT&T (Docket 19129), 38 FCC 2d 213 (1972), effed sub nom. Nader v. FCC, 520 F.2d 182 (D.C. Cir. 1975); AT&T (Dockets 16258 and 15011), 9 FCC 2d 30 (1967).

⁷ See MTS and WATS Market Stucture. Phase I. Third Report and Order, 93 FCC 2d 241 (1983).

⁸ Authorized Rates of Return for the Interstate Services of AT&T Communications and Exchange Telephone Carriers. Nosice of Proposed Rule Meking, CC Docket No. 84-800. FCC 84-395, 49 Fed. Reg. 32971 (August 17, 1984); Supplemental Notice of Proposed Rule Making, FCC 85-458, 50 Fed. Reg. 33786 (August 21, 1985).

⁶ Authorized Rates of Return for the Interstate Services of AT&T Communications and Exchange Telephone Carriers, CC Docket No. 84-800, Phase I, FCC 85-527, 50 Fed. Reg. 41350⁴ 8 (October 10, 1985), mod. on recon., FCC 86-114, 51 Fed. Reg. 1103 (April 1, 1986), further recon., den., 2 FCC Rcd 190 (1987), remanded sub nom., AT&T v. FCC, 836 F.2d 1386 (D.C. Cir. 1988) (Automatic Refund Decision); Phase II, FCC 85-645, 51

BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS SEPTEMBER 1995 FORECAST OF & COST CHANGE

			ACTUAL										
ACCOUNT NAME	ACCT /	FRC	1994	1995	1996	1997	1998	1999	2000	20 01	2002	2003	2004+
BUILDINGS	2121	100									·	-	
MOTOR VEHICLES	2112	400											
AIRCRAFT	2113	1400											
GARAGE WORK EQ	2115	340C											
OTHER WORK EQ	2116	540C											
FURNITURE	2122	300											
- OFFICE EQUIPMENT	2123	430,7180											
G.P. COMPUTERS	2124	530C											
GEN EQ COMPOSITE													
ANALOG ELECTRONIC	2211	770											
DIGITAL ELECTRONIC	2212	377C											
ELECTROMECHANICAL	2215												
STEP BY STEP		370											
CROSSBAR		47C											
OPERATOR SYSTEMS	2220	117C											
RADIO	2231	67C											
CIRCUIT COMPOSITE	2232												
ANALOG		57,457C											
DIGITAL SPG		257C											
OTHER DIGITAL		157, 357C											
COE COMPOSITE													
STATION APPARATUS	2311	318C											
LARGE PBX	2341	258C											
PUBLIC TELEPHONES	2351	1980											
OTH TERM EQ	2362	558,858C											
STATION COMPOSITE													
ISP COMPOSITE													

postat 1111/40

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANY TO A WRITTEN AGREEMENT. .

٠.

BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS SEPTEMBER 1995 FORECAST OF & COST CHANGE

.....

			ACTUAL											
ACCOUNT NAME	ACCT #	FRC	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+	
POLES	2411	10												
AERIAL CABLE	2421													
COPPER		22C												
OPTICAL		822C												
U.G. CABLE	2422													•
COPPER		SC												
OPTICAL		8 5C												
BURIED CABLE	2423													
COPPER		45C												
OPTICAL		845C												
SUBMARINE CABLE	2424													
COPPER		6C												
OPTICAL		86C												
INBLOG NETWK CABLE	2426													,
COPPER		52C												
OPTICAL		852C												
CABLE COMPOSITE														
COPPER														
OPTICAL														
-AERIAL-WIRE-	2431	30												
CABLE & WIRE COMP														
CONDUIT SYSTEMS	2441	4C												
OSP STRUCTURES														
OSP COMPOSITE														
TOTAL COMPOSITE														

PRIVATE/PROPRIETARY

Page 2

1

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

AREA: FLORIDA SOURCE: 24 SPECIAL/PTAP		E.O.Y
SCALE = 000	1995	1995
TOTAL GENERAL SUPPOPT ASSETS	1 325 153 00	1 372 084 00
à IAND	51 916 00	52 223 00
BUILDINGS	716 271 00	730 472 00
	60 671 00	62 253 00
AIRCRAFT	0.00	02,200.00
GARAGE WORK FORT	1 802 00	1 825 00
OTHER WORK FOPT	94 383 00	91 883 00
FURNITURE	12 071 00	10 948 00
OFFICE SUPPORT FOURPMENT	26 891 00	25 793 00
VOICE COMMUNICATIONS (718C, 728C, 618C)	7 077 00	7 347 00
Total Office Equipment (2123)	33,968.00	33 135.00
GENERAL PURPOSE COMPUTERS	206 743 00	209 360 00
DATA COMMUNICATIONS (630C+730C)	147 328 00	180 875 00
Total General Purpose Computer (2124)	354,071.00	390,235.00
TOTAL CENTRAL OFC ASSETS MINUS DLE	2,564,547.00	2,568,835.00
ANALOG ELECTRONIC SWITCHING	403,853.00	390,499.00
DIGITAL ELECTRONIC SWITCHING	1,255,792.00	1,272,535.00
OPERATOR SERVICES	42.598.00	43.572.00
RADIO	4.589.00	2,987.00
CIRCUIT	857,715.00	859,242.00
DIGITAL DATA SYSTEMS (157C)	16 968.00	16 159.00
CIRCUIT OTHER (EXCLUDE 257C, 157C)	840,747.00	843,083.00
TOTAL INFO.ORIG /TERMINATION	167.035.00	171,793.00
STATION APPARATUS	350.00	363.00
LARGE PBX	8.237.00	8,780.00
PUBLIC TELEPHONE	59,924.00	60,195,00
OTHER TERMINAL EQUIPMENT	98,524.00	102,455.00
TOTAL OUTSIDE NETWORK	6.089.760.00	6.193.918.00
DIGITAL LOOP ELECTRONICS (2232 - 257C)	1,203,534.00	1,235,045,00
CABLE & WIRE	4,886,226.00	4,958,873,00
POLES	136,541.00	137.698.00
AERIAL CABLE	718.233.00	730,392,00
METALLIC	692,133.00	702,199.00
NON-METALLIC	26,100.00	28,193,00
UNDERGROUND CABLE	920,986.00	927,419,00
METALLIC	720,842.00	719.921.00
NON-METALLIC	200,144.00	207,498,00
BURIED CABLE	2,372,449.00	2,413,728.00
METALLIC	2,255,449.00	2,291,105.00
NON-METALLIC	117,000.00	122,623,00
SUBMARINE CABLE	9,313.00	9,247,00
INTRABUILDING NETWORK CABLE	43,131.00	43,328,00
METALLIC	42,947.00	43,140,00
NON-METALLIC	184.00	188.00
CONDUIT	685,573.00	697,061.00
TOTAL NET CONSTRUCTION (Exci Spi Pur Vehicles, Customer Premises Wiring, & El	10,146,495.00 ectroMech. Switches)	10,307,530.00
	•	
Other Digital (3570 T2570 E2570 6570 6570 6570	744 000 00	753 700 00
Other Ansion (570, 5070)	09 025 00	152,708.00
Analog Pair Gain (457C)	98,925.00 0.00	90,375.00 0.00
LARGE PBX - REGULATED ONLY (2341)	8,237.00	8,780.00
Tot Oth Term Eqpt-REG ONLY (EXC 358C, XXXNC	95,419.00	99,206.00
Cain (2351 - 1980 - 1880)	37 865 00	20.224.00
Coiniase (2351 - 2000, 2000)	37,865.00	39,334.00
Other (2351 - 2300, 2000)	1,999.00	1,955.00
	20,060.00	10,906,00

E-O-Y 1998

E-O-Y 1997

MISCELLANEOUS COMMON EQUIPMENT & POWER LOADINGS

Miscellaneous Common Equipment and Power (MCE&P) Loadings are used to calculate miscellaneous common equipment and power. When the MCE&P loadings are multiplied times the investment, the investment is then loaded for the amount of dollars for lights, power, and other common equipment.

The MCE&P loadings are developed from investment data obtained from a Separations report, COMAP Investment for Power Equipment, which identifies two types of "common" investment: (1) equipment that is common to an entire central office (9CO); and (2) equipment that is common only to a particular field reporting code (FRC) but common to all items of that FRC within that central office (9DO).

1996 MISCELLANEOUS COMMON EQUIPMENT & POWER LOADINGS FILE NAME: MCE&P.WK4

June 30, 1996

1996

* DID NOT PUBLISH 117C BUT DEVELOPED FOR USE IN SPECIAL REQUESTS.

1996

;

Sources: Report + Investment Over Accumulated Depreciation COMAP Extract for Power Both for period ending 12/31/95 Current Cost to Book Cost Ratios (CC/BC)

Ű.							EMBEDDED MCE	&P FACTOR	INCREMENTAL MCE&P FACTO			FACTO
<u></u>			TOTAL (investment) (a)	9CO (COMAP- P&C) (b)	900 (COMAP- P&C) (c)	POWER ONLY (COMAP) (d)	TOTAL MCE&P (e)≠a/(a-b-c) (e)	POWER ONLY (1)=(a)/(a-d) (1)	CC/BC RATIOS (g)	TOTAL MCE&P (h)=[(+1)/g]+1 (h)	POWER (1)={((f-1)/ (1)	ONLY /g}+1
	117C, 417C	OPERATOR SYS	43,571,247.00				1.0500.*	1.0328	1.024	1.0488	******	1.0320
FLORID	157C 257C, D257C,F257C 357C, T357C 457C 57C	DDS DIGITAL PAIR GAIN DIGITAL OTHER ANALOG PAIR GAIN CIRCUIT OTHER	16,158,920.00 1,235,044,935.00 752,460,385.00 0.00 90,334,486.00			1	1.0038 1.0139 1.0710 0.0000 1.0481	1.0006 1.0059 1.0407 0.0000 1.0134	0.981 1,040 1,040 1,040 1,040	1.0039 1.0134 1.0683 0.0000 1.0462	←	1.0006 1.0056 1.0391 0.0000 1.0129
Ā	77C 377C	ELECANALOG ELECDIGITAL	390,420,211.00 1,272,494,482.00			1 1 1	1.1100 1.0997	1.0634 1.0676	1,477 1,024	1.0745 1.0974		1.0429 1.0660
	67C, 167C	RADIO	2,979,540.00		·		1.0866	1.0094	1.233	1.0702		1.0077

NOTICE: NOT FOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT.

۹.

ŧ

. 1

219

Report Number: Cl02AMRM6011 Job: AMRM6011 Retention: See B\$P 000-503-013BT

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 1 Run Date: 01/11/96 Run Time: 05:10:10

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

LO:A Account/FRC Cost of Start of Period Inv. % Add + Adjust Retirement Transfer Reclass Removal Salvage Balance Accrual End of Period Balance 2111 200 50,164,458 0.00 416,954 1,608,549 43,150 0 -52,233,111 Ø ٥ n 0 Ó Ð ٥ 0 0 . . LANS 2111 TOTAL 0.00 50,164,458 416,954 1,608,549 43,150 0 -52,233,111 0 ٥ Û 0 0 0 ٥ 0 0 2112 40C 28.27 55,681,510 10,211,673 -3,374,615 -265,967 0 -62,252,601 -12,648,582 ۵ 3,374,615 135,959 0 43,897 -675,271 -7,827,550 -17,596,932 2112 TOTAL P1 12 28.27 55,681,510 10,211,673 -3,374,615 -265,967 0 -62,252,601 -12,648,582 0 3,374,615 135,959 -17,596,932 0 43,897 -675,271 -7.827.550 2113 140C 0.00 0 0 D 0 0 -Ð 0 0 0 0 0 ۵ 0 0 ۵ **2113 TOTAL** NIRSRATH 0.00 ***** 0 0 0 0 0 --0 Q 0 0 Q o n o 0 2114 240C 17.65 4,028 0 0 0 0 0 -4,028 D ٥ -34 0 Q ø -677 -711 excld. 2114 TOTAL 17,65 ----4,028 0 0 0 ο. 4,028 -34 a 0 0 Q 0 0 -677 -711 2115.1 J40C -87.87 1,741,480 -75,859 115,574 0 -0 0 1,781,195 2,116,332 0 75,859 0 0 0 -627,041 1,565,150 SOURCE: FINANCE/ COMPANY REPORTS

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

ġ.

Report Number: CI02AMRM6011 Job: AMRM6011 Retention: See BSP 000-503-013BT

 Business Unit:
 BST

 Book:
 FCC

 Business Month/Year:
 12 / 95

 Report Period:
 YTD

 State:
 Florida

 Account Type:
 Florida

Account/FRC

2

130C

31C

Start of Balance	Period 3 	Add + Adjust	Retirement	Transfer	Reclass	F	Lost of Removal	Salvage	Accrual	Inv. % End of Period Balance
341C	2115.3						•			
•110	65,822 -24,658	0	-21,941	0		0 - 0			•	37.4 43,88
		••				v	ų	C	-13,721	-16,43
2115 TC	DTAL GA	r wk	Equip							-84.86
	1,807,302	115,574	-97,800	a		ο.	_	•		
	2,091,674	0	97,800	Ō		õ	0	0	-640,762	<u>1,825,076</u> 1,548,712
540C	2116.1									
	92,245,276	10,653,338	-12,167,558	164.188	,	م _				3.17
	-35,772,089	-2,264,603	12,167,558	-111,925	, i	0	672	-17,979	- -6,551,749	90,895,244
541C	2116.3									
	1,481,356	0	-493,785	0	c	D - C	-			3.17
	-470,332	0	493,785	Û	C	Ċ	0	0	-337,008	-313,555
116 TO	ral 0+h	we e	9							36 77
	93.726.632	10 653 338	-12 661 3/3	104 480						55.77
	-36,242,421	-2,264,603	12,661,343	-111,925	0) -	672	-17,979	-6,888,757	91,88 <u>2,815</u> -32,863,670
10C	2121.1									
	9,821,735 -347,196	1,522,860 0	-209,004 209,004	0 0	0 0	-	- 10,188	- 0	-225,455	3.17 11,135,591 -353,459
oc	2121.9									
	694,591,889	28,991,853	-4,290,023	42,540	0	-	-	-		21.37 719 336 259
•	147,676,037	0	5,791,648	-7,083	-52,717	3,	766,618	-23,954	-15,555,117	-153,756,642
121 TOT	AL BIDy									21.10
	704,413,624	30,514,713	-4,499,027	42,540	0		-	-		730 474 850
	148,023,233	0	6,000,652	-7,083	-52,717	3.	776,806	-23,954	-15,780,572	-154,110,101

BellSouth Telecommunication Inc.

INVESTMENT OVER ACCUMULATED DEPRECIATION

2122.1 0.00 210,484 0 0 0 0 0 -210,484 Ø 0 0 0 0 0 0 0 2122.3 41.70 7,030,909 0 -2,343,636 0 ο. 4,687,273

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Page: 2 Run Date: 01/11/96 Run Time: 05:10:10

A.DJ

YTD Florida 1 Report Number: CI02AMRM6011 Job: AMRM6011 Referition: See BSP 000-503-013BT

BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

-

Page: 3 Run Date: 01/11/96 Run Time: 05:10:10

_

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

t

Accoun Start of Balance	t/FRC Period	Add + Adjust	Retirement	Transfer	Reclass	C R	Cost of Removal	Salvage	Accruai	A.D./ Inv. % End of Period Balance
<u> </u>	-2,931,954	0	2,343,636		0	0	, 0		0 -1,366,318	-1,954,636
300	2122.9									
300	6,028,592	83,303	-62,020		Ø	0 -		•	•	60.72 6,049,875
	~3,548,088	o	62,020		0	٥	29,589	(0 -217,039	-3,673,518
31C	2122.9									
	0	0	0		0 0	0 - 0	o	- (, , ,	0.00 D O
2122 TC	DTAL E.	R~								51.41
	13,269,985	83,303	-2,405,656		0	0-		-		10.947.632
	-6,480,042	. 0	2,405,656		0	0	29,589	C	-1,583,357	-5,628,154
430C	2123.1		,							54.04
	10,284,625	368,177	-214,066		0	0 -			•	10,438,736
	-4,941,924	0	214,066		0	Q	125	-1,193	-903,812	-5,638,338
718C	2123.211									36.01
	6,837,355 -1,391,906	901,294 0	-397,089 397,089		0 0	0 - 0	-498	-213,958	-	7,341,560
7680	2123.211								• • • • • •	
7000	. 725	749	0		0	0 -	•		•	36.02 1 474
	-238	0	0		0	Ó	0	0	-293	-531
7780	2123.219									
1200	0	0	0		0	0 -			-	0.00
	0	0	0		0	0	G	0	0	Ō
7780	2123.219									
~~~~	0	. 0	O		D	0 -	-		-	0.00 0
	O	0	0		0	D	0	٥	0	0
6580	2123.221									
	7,598,245 695,748	1,054,520 0	304,867 -304,867		0	0 - 0	1.087	-16 798	-	14.68 8,957,632 -1 314 787
`	2123.3				-	-	.,	,0,130	-1,000,002	-1,314,732
731C	9,517,711	0	-3,122,519		o	0 -			-	36.39 6,395,192

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report Job: A Retenti	Number: Cl02A MRM6011 Ion: See BSP 00	MRM6011 0-503-013BT	INVES	BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION									
Busine Book: Busine Report State: Accou	ass Unit: ass Month/Year: Period: nt Type:	BST FCC 12 / 95 YTD Florida 1							-				
Account Start o Balanc	nt/FRC f Period æ	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accruat	A.D.I Inv. % End of Period Balance				
	-2,812,024	0	1,332,332	0	\$	0	0	-847,500	-2,327,192				
2123 T	OTAL 0+	+ Equip							35.99 -				
	34,238,661 -8,455,944	2,324,740 0	-3,428,807 1,638,620	0 0	0 0	- - 714	- -231,949	- -4,876,053	<u>33,134,594</u> -11,924,612				
5300	2124.1												
	223,484,274 -177,461,251	30,525,740 -1,945,722	-44,879,891 44,879,891	155,438 13,345,232	0 0	-176,340	- -27,135	- -29,218,324	71.96 209,285,561 -150,603,649				
630C	2124.21								38.68				
	134,881,506 -53,235,309	48,335,482 0	-20,049,362 20,049,362	17,707,280 -12,530,713	0	- 47,328	- -3,311,303	- -20,985,805	180,874,906 -69,966,440				
730C	2124.29								0.00				
	0 0	0 0	0 0	0 0	0 · 0	0	- 0	- 0	0				
5310	2124.3												
5576	89,948 -115,231	0 0	-15,508 15,508	0	0 - 0	0	- 0	- 4,359	128.11 74,440 -95,364				
2124 To	DTAL Corr	eq "							56.55				
	358,455,728 -230,811,791	78,861,222 -1,945,722	-64,944,761 64,944,761	17,862,718 814,519	0 - 0	-129,012	-3,338,438	-50,199,770	<u>390,234,907</u> -220,665,453				
770	2211.1												
110	403,660,284 -277,844,454	5,600,231 361,170	-17,573,144 17,573,144	-44,451 175,823	-1,422,709 - 2,229,108	1,220,344	5,279,813	-30,414,900	72.08 390,420,211 -281,419,952				
577C	2211.3												
0,70	118,426 -65,821	0 0	-39,475 39,475	0 0	0 - 0	0	0	-17,535	55.58 78,951 ~43,881				
2211 TC	DTAL 🖉 📈	n:							72,08				
	403,778,710 -277,910,275	5,800,231 361,170	-17,612,619 17,612,619	-44,451 175,823	-1,422,709 - 2,229,108	1,220,344	5,279,813	-30,432,435	<u>390,499,162</u> -281,463,833				
377C	2212.1								36.06				

ŗ

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

•		•										
		· ·										
Report Job: Al Retenti	Number: Cl02A MRM6011 on: See BSP 00	MRM6011 0-503-013BT	INVES	BellSouth Te TMENT:OVER AC	ecommunication	Inc. DEPRECIATI	ON		Page: 5 Run Date: 01/11/96 Run Time: 05:10:10			
Busine Book Busine Report State: Accourt	ess Unit: ess Month/Year: Period: nt Type:	BST FCC 12 / 95 YTD Florida										
Accourt Start of Balanc	nVFRC f Period ¢	Add + Adjust	Retirement Transfer Reclass		Reclass	Cost of Removal Salvage		Accrual	A.D./ Inv. % End of Period Balance			
	1,233,905,842 -387,258,497	62,363,685 1,233,166	-25,211,983 25,211,983	231,797 -49,362	7 1,205,141 2 -2,491,352	677,998	2,043,557	-94,092,083	1,272,494,482			
587C	2212.3											
	60,486 -24,236	0	-20,162 20,162		0 0 0 0	- 0	- 0	- -12,083	40,324 -16,157			
2212 Ti	OTAL D 1.233,966,328 -387,282,733	62,363,685 1,233,166	-25,232,145 25,232,145	231,797 -49,362	1,205,141 -2,491,352	- 677,998	- -2,043,557	-94,104,166	36.06 			
537C	2215.13 0	0	0	0	0	-			0.00			
547C	2215.23	Ŭ	U	U	U	U	U	0	0 20 94			
	2,127 -446	0 0	-709 709	0 0	0	0	- 0	560	1,418 -297			
517C	2215.3 0 0	0	0 0	0	0	 0	0	- 0 _.	0.00 0 0			
2215 TC	DTAL < + -	e.d.							20.94			
	2,127 -446	0 0	-709 709	0 0	0 - 0	 0	0	-560	1,418 -297			
117C	2220.1 42,914,248 -7,734,440	1,257,987 -76,623	-555,538 555,538	-3,676 -899	-41,773 - 1,477	53,563	-63,247	-6,106,179	30.69 43,571,248 -13,370,810			
417C	2220.3											
	114,526 -136,215	-13,787 0	-100,494 100,494	0 2,958	-246 2,296	2,545	0	-3,066	-1 -30,988			

2220.4

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report Number: CI02AMRM6011 BellSouth Telecommunication Inc. Page: 6 Job: AMRM6011 INVESTMENT OVER ACCUMULATED DEPRECIATION Run Date: 01/11/96 Retention: See BSP 000-503-013BT Run Time: 05:10:10 **Business Unit:** BST Book: FCC **Business Month/Year:** 12 / 95 Report Period: YTD State: Florida Account Type: 1 A.D.J Account/FRC Cost of Inv. % Start of Period Add + Adjust Retirement Transfer Reclass Removal Salvage Accruai End of Period Balance Balance 507C 0.00 • 0 0 0 0 0 -0 0 Q Ð 0 0 0 0 0 D 2220 TOTAL GP Sve 30.76 ..... 1,244,200 -42,019 -43,028,774 -656,032 -3.676 43,571,247 -7,870,655 -76,623 656,032 2,059 3,773 56,108 -63,247 -6,109,245 -13,401,798 2231.221 167C -9.35 3,351,706 8,362 -1,725,586 Q 4,204 -1,638,686 -1,109,940 406 1,725,586 0 -4,805 4,909 -127,751 -335,185 153,220 2231.223 527C 100.00 3,796 0 -1,265 0 0 -2,531 -3,796 0 1,265 0 0 0 0 0 -2,531 2231.231 67C 187.75 1,227,642 119,274 -11.501 -1.073 6,512 -1,340,854 -2,390,110 -7,406 11,501 820 -1,061 0 -1.088 -130,163 -2,517,507 2231.233 567C 76.20 7,732 0 -2,577 Ð 0 -5,155 -5,891 0 2,577 0 0 D ٥ -614 -3,928 2231 TOTAL Kaliu 79.36 ----4,590,876 127,636 -1,740,929 -1.073 10,716 -2,987,226 -3,509,737 -7,000 1,740,929 820 -5,866 4,909 -128,839 -465,962 -2,370,746 2232.11 157C 51.72 16,999,907 1,155,741 -1,685,466 -353,721 42,459 -16,158,920 -6,242,655 110,592 1,685,466 299,647 -30,348 4.235 -123,370 -4,060,679 -8,357,112 2232.12

ł

257C 63.26 51:66 862,493,532 86,912,706 -24,694,924 -12,116,147 -10,262,536 -902,332,631 -517,395,314 698,951 24,694,924 6,163,335 4,829,921 652,387 -4,495,991 -85,945,495 -570,797,282 2232.12 D257C 19.49 353,064 208,848 -8,527 0 -138 553.247 -69,729 0 8,527 0 336 690 n -47,676 -107,852 2232.12 F257C 35,06

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report Job: A Retent	Number: Cl02A MRM6011 ion: See BSP 00	MRM6011 0-503-013BT	INVES	BellSouth Tele TMENT OVER AC	Page: 7 Run Date: 01/11/96 Run Time: 05:10:10					
Busine Book: Busine Report State: Accou	ess Unit: ess Month/Year; t Period; nt Type:	BST FCC 12 / 95 YTD Flotida 1								
Accour Start o Balanc	nt/FRC If Period	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accruai	A.D./ Inv. % End of Period Balance	
	288,100,008 -87,481,851	42,646,914 -94,024	-2,298,328 2,298,328	8,273 64,300	3,702,190 -1,127,345	186,024	162,120	-30,143,827	332,159,057 -116,460,515	-
3570	2232.13							·	\ \	
	436,699,356 -171,562,150	105,409,763 2,766,193	-39,702,204 39,702,204	-3,009,498 1,322,253	15,286,217 -49,967,738	- 1,381,436	- -5,675,087	- - <b>4</b> 6,643,451	44.43 514,683,634 -228,676,340	\
T357C	2232.13								32 61	
	219,666,733 -62,850,690	25,491,631 -7,052	-3,120,199 3,120,199	0 1,338,043	-4,261,414 3,386,983	- 122,798	- -258,158	- -22,389,187	237,776,751 -77,537,064	1070
557C	2232.15								54.53	
	372,423 -203,079	0	-124,141 124,141	0 0	0 0	- 0	- 0	- -56,448	248,282 -135,386	/
	2232 21									0 0 0 V °
457C	242	-242	0	•					*** **	
	512,867	-242	0	0	0	. 0	0	- -47	0 512,820	0:20
597C	2232.23 59.490	n	-19 830	0	0.				65.45	\ \
	-38,934	ō	19,830	0	0	0	0	-6,852	39,660 -25,956	
57C	155,670,907 -86,938,263	-52,555,418 410,202	-8,293,150 8,293,150	-229,945 224,820	-4,257,908 43,172,529	1,746,259	-350,386	-30,052,615	70.29 90,334,486 -63,494,304	
2232 To	OTAL C. Jan	+							50.86	
	1,980,415,662 -932,269,798	209,269,943 3,884,862	-79,946,769 79,946,769	-15,701,038 9,412,398	248,870 264,338	4,093,829	-11,065,112	-219,346,277	2,094,286,668	
318C	2311.1								64 66	
	197,629 -125,827	165,309 0	0 0	0 0	0 - -76,922	 0	 0	-31,934	362,938 -234,683	
418C	2311.9								0.00	
	151,474 -72,288	-151,474 0	0 0	0 0	0 - 76,922	Q		-4,635	0	
_311 TC	DTAL	at APP							64.66	
	349,103	13,835	0	0	0.				362,938	

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

-										ょん	
Report Job: AN Retentio	Number: Cl02A &RM6011 on: See BSP 00	MRM6011 10-503-013BT	INVES	Pag Run Date: 01/1 Run Time: 05:11	ge: 8 1/96 0:10						
Busines Book: Busines Report State: Account	ss Unit: ss Month/Year: Period: t Turno:	BST FCC 12 / 95 YTD Florida	·	-							
Account Start of Balance	VFRC Period	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balanca		
	-198,115	0	0		0	o o	0	-36,569	-234,684	-	
158C	2341										
	4,266,591 -1,770,241	731,852 0	-484,904 484,904	(	0 ( 0 -176,283	) - 3 44 <u>.</u> 672	- -82,445	- -733,266	49.47 4,513,539 -2,232,659		
258NC	2341 1,070	0	-1,070	q	) o	) -	<b>-</b> .	-	0		
	-434 2341	U	1,070	C	) 0	) 0	Q	-43	593		
458C	2,982,248 -1,490,071	519,763 0	431,771 -431,771	a o	0 0 0	- 485	- -169,324	-575,103	67.77 3,933,782 -2,665,784		
168C	2341	59.440		_					40.95		
	-51,085	53,146 0	36,532 -36,532	0	0	- 32	 0	-48,764	333,004 -136,349		
341 TOT	ral <i>313</i>	a¦*							57.33		
	7,493,235 -3,311,831	1,304,761 0	-17,671 17,671	0 0	0 -176,283	 45,189	-251,769	-1,357,176	<u>8,780,325</u> -5,034,199		
98C	2351.11								·		
	35,588,899 -19,108,842	6,138,160 0	-2,392,806 2,392,806	0	0 -735,442	 o	-1,531,043	-3,726,059	57.73 39,334,253 -22,708,580		
88C	2351.19							·	0.00		
	2,086,990 -807,164	-1,978,766 0	-108,224 108,224	0 0	0 735,442	. <u>.</u>	-2,751	-33,752	0 -1		
98C	2351.21										
	1,690,560 883,530	712,631 0	-447,404 447,404	0	0 177,270	·	-217,296	-189,928	-56,29 1,955,787 1,100,980		
JBC	2351.29							•••••			
	147,745 164,270	-132,249 0	-15,497 15,497	0	0 - 177,270	 0	0	-2,497	0.00 -1 0		
	2351.91										

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside RELISOUTH amount but the

Report N Job: AM Retentio	lumber: Cl02Al RM6011 n: See BSP 000	MRM6011 0-503-013BT	INVES	BellSouth Tele	1	Page: 9 Run Date: 01/11/96 Run Time: 05:10-10			
Busines Book: Busines Report I State: Account	s Unit: s Month/Year: Period: t Type:	BST FCC 12 / 95 YTD Florida 1		-					
Account Start of Balance	VFRC Period	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
998C		·							
	13,925,287 -8,607,364	7,328,059 0	-1,944,332 1,944,332	-403,291 173,744	0 -3,810,642	2,730	- -22,336	- -1,855,505	64.40 18,905,723 -12,175,041
988C	2351.99								0.00
	7,578,526 -4,148,610	-7,125,543 0	-452,983 452,983	0 2,668	0 3,810,642	- 0	- 0	- -117,683	0
2351 TC	TAL PHE	bhi							56.12
	61,018,007 -31,624,180	4,942,292 0	-5,361,246 5,361,246	-403,291 176,412	0 0	2,730	- -1,773,426	- -5,925,424	60,195,762 -33,782,642
358NC	2362.1								30.30
	2,029,137 -837,689	65,095 0	-221,923 221,923	0 0	0 216,321	- 1,053	0	- -170,524	1,872,309 -568,916
36	2362.1								10.43
	2,629,165 -193,240	1,883,339 0	0	0	0	40,991	-34,767	- 283,672	4,512,504 -470,688
8580	2362.21								
	58,215,376 -60,241,002	1,132,269 0	-777,474 777,474	0	0 · 0	 o	-472,909	- -4,778,961	58,570,171 -64,715,398
558C	2362.29								61 65
	26,706,218 -15,372,957	1,191,783 0	-473,978 473,978	0 0	0 · 0	246,782	-39,029	- -2,215,817	27,424,023 -16,907,043
828C	2362.911								95 40
	300,767 -280,835	140,726 0	0 0	0	0 - 108,726	 0	0	- -31,622	441,493 -421,183
928C	2362.919								0.00
	120,715 -104,564	-120,715 0	0 0	0	0 - 108,726	 0	. 0	- -4,162	0
958C	2362.99								55 27
	5,967,725 -3,568,120	1,485,704 0	57,738 -57,738	0	0.0	 0	0	- -533,445	7,511,167 -4,159,303
.3	2362.99								26 35
	919,960	129,432	-3,330	0	0 -	. r		-	1,046,062
	-203,037	0	3,330	0	0	114	0	-76,001	-275,594

.

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement

....

Report Number: CI02AMRM6011 Job: AMRM6011 Retention: See BSP 000-503-013BT BeliSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 10 Run Date: 01/11/96 Run Time: 05:10:10

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

125,669,478

-69.054,389

10,524,513

-79,593

-1,251,510

1,251,510

Account Start of Balance	VFRC Period	Add + Adjust	Retirement	Transfer	R	eclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
	2362.99						•	*		
978NC	400 000									-17.37
	526,276 84,516	2,614 D	0	:	0	0	- 0	-	27,000	331,090 57,516
8958C	2362.99									67 o
	636,944	O	0		0	0	-	•	•	636,944
	-380,831	0	0		٥	o	o	c	-52,229	-433,060
DOFRO	2362.99									
08360	70 946	37 840	-12		~	•				24.35
	-19,283	0	-38		0	0	- 0	- 0	7,234	108,748 -26,479
F958C	2362.99									
	3,093	0	-3.093		0	0	-			0.00
	-7,630	0	3,093		Ō	Ő	0	0	-74	-4,611
2362 TO	TAL 0+	h torn	n							85.82
	97 938 332	5 948 387	.1 472 009		•					
	-81,124,672	0,040,207	1,422,098		.0	216,321	288,940	- -546,705	-8,180,741	102,454,511 -87,924,759
10	2411									
	135,317,649	4.128.860	-1.748.047		0	0.				50,99
	-63,992,012	-78,968	1,748,047		ō	ō	1,014,310	-19,540	-8,878,835	-70,206,995
2411 TO	TAL Po	1 + 4								50.99
	135.317.649	4,128,860	-1 748 047		ò	0.				
	-63,992,012	-78,968	1,748,047		õ	0	1,014,310	- -19,540	-8,878,835	-70,206,998
	2421,11									X
22C										54.36
	-284,713,909	25,283,814 -1,155,263	-11,588,936 11,588,936		0 0	0 - 0	2,072,412	•1,911,161	- -34,245,438	567,256,202 -308,364,423
	2421.12									
	105 000 155									56.10

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH excent hy written accounts

0 0 0 -0

177,764

-47,281 -7,950,857

1404

134,942,481

-75,702,846

Report Number: Cl02AMRM6011 Job: AMRM6011

E Retention: See BSP 000-503-013BT

#### BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 11 Run Date: 01/11/96 Run Time: 05:10:10

Business Unit:	BST
Book:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

1

Account Start of Balanc	nt/FRC f Period re	Add + Adjust	Retirement	Transfer	Reclass	C R	cost of temoval	Salvage	Accrual	A.D./ Inv. % End of Period Balance	
D22C	2421.21		<u> </u>				•			40.73	
	11,152 -4,095	622 0	· 0	)	0 0	0 - 0	D	- 0	- -701	11,774	-
F22C	2421.21									70 44	
	17,154,013 -4,736,284	3,110,599 -81,669	-315,642 315,642		0 0	0 - 0	30,627	- -5,789	- -1,129,890	19,948,970 -5,607,363	· · ·
T22C	2421.21									7 71	N N
	2,358,648 ~441,384	388,965 0	-392,494 392,494		0 0	0 - 0	11,012	- -3,027	- -140,689	2,355,119 -181,594	
D12C	2421.22									07.50	
	30,382 -6,743	1,114 0	0 0		0 0	0 - 0	٥	- 0	- -1,917	27.50 31,496 -8,660	1,2237
F12C	2421.22										
,	3,666,304 213,232	1,623,761 -21,721	-125,625 125,625		0 0	0 - 0	10,157	- -404	- -269,744	-1.11 5,164,440 57,145	/
T12C	2421.22										/
	656,166 -524,158	28,712 0	-3,305 3,305		0 0	0 - 0	29	- 0	-40,972	681,573 -561,796	
		·									
2421 TC	DTAL 17-	e cab								53.45	
	703,107,467 -359,267,730	40,962,100 -1,338,246	-13,677,512 13,677,512		0 0	0- 02	.302,001	-1,967,662	~43,780,208	730,392,055 -390,374,333	
ŝ	2422.1										
~	719,924,042 -343,057,332	11,833,817 -923,302	-11,837,306 11,837,306		0 0	0- 01	,551,967	-2,425,413	-35,286,894	51.16 719,920,553 -368,303,668	
D5C	2422.2									38 80	
	287,174 126,943	0	0		0	0 - 0		·	-15,507	-30,00 287,174 111,436	
=5C	2422.2										-1=1
	163,199,955 -49,796,915	16,660,768 -95,456	-1,575,172 1,575,172		0 0	0 - D	- 98,727	-77,534	-9,256,795	32.28 178,285,551 -57,552,801	, ,.

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report Number: CI02AMRM6011 Job: AMRM6011 Retention: See BSP 000-503-013BT

# BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

-

Page: 12 Run Date: 01/11/96 Run Time: 05:10:10

pusiness Unit:	BST
Sook:	FCC
Business Month/Year:	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

.. ..

.

Acco Start Balar	of Period	Add + Adjust	Retirement	Transfer	Reclass		Cost of Removal	Salvage	Accrual	- A.D./ Inv. % End of Period Balance	
T5C	2422.2 26,039,983 -7,734,914	3,002,924 0	-117,177 117,177		0 0	0	28,848		0 -1,518,201	31,48 28,925,730 -9,107,090	-
2422	TOTAL	GC								46.89	
	909,451,154 -400,462,218	31,497,509 -1,018,758	-13,529,655 13,529,655		0 0	0	1,679,542	- -2,502,94	46,077,397	927,419,008 -434,852,123	
450	2423.1										
-50	2,212,675,217 -1,192,246,971	98,565,514 -1,745,834	-20,135,851 20,135,851		0 0	0 - 0	1,512,539	- -2,673,31	- 3 -135,228,382	57.19 2,291,104,880 -1,310,246,110	
-7450	2423.2										
	806,452	7,113	0		0	٥.		_		-14.17	
· •	169,865	D	ō		õ	Ő	D	•	0 -54,619	115,246	
E450	2423.2										Ň
1450	92,881,664 -25,884,765	10,747,494 -31,336	-683,538 683,538		0 0	0 - 0	7,622	- -65	8 -6,570,591	30.89 102,945,620 -31,796,190	.2975
7450	2423.2										/
1490	16,857,385 -3,864,085	2,227,337 -62,389	-220,773 220,773		0 0	0 - 0	1,381	- (	1,215,292	26.08 18,863,949 -4,919,612	
2423 7	TOTAL 13 H	R. Cab								·	
*****										55.60,	
	-1,221,825,956	111,547,458 -1,839,559	-21,040,162 21,040,162		0	0 - 0	1,521,542	-2,673,971	-143,068,884	2,413,728,014 -1,346,845,556	
6C	2424.1									66 33	
	7,625,000 -4,827,776	3,784 0	-138,400 138,400		0 0	0- 0	1,920	-16,384	264,872	7,490,384 -4,968,712	
D6C	2424.2										
	0	0	0		0	0.	-		-	0.00 0	
	0 2424.2	٥	0		<b>O</b> .	0	0	C	) o	0	
F6C	<u> </u>									-4.56	\ \
	688,419 50,380	5,824 0	-4,647 4,647		0 0	0 - 0	- 529	C	- 24,081	689,596 31,475	1162

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

Report Number: Cl02AMRM6011 Job: AMRM6011 Retention: See BSP 000-503-013BT

.

## BeliSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 13 Run Date: 01/11/96 Run Time: 05:10:10

Busine Book: Busine Report State: Accou	ess Unit: ess Month/Year; t Period: nt Type:	BST FCC 12 / 95 YTD Florida 1		-					
Accour Start o Balanc	nt/FRC f Period e	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
	2424.2	•				•			
160	1,064,678 ~343,114	4,637 0	-2,590 2,590	0	0	- 1,732	- 0	- -37,321	35.26 1,066,725 -376,113
2424 T	OTAL SU	ab Cab	• ⁻						57.46
	9,378,097 -5,120,510	14,245 0	-145,637 145,637	0 0	0 0	- 4,181	- -16,384	- -326,274	9,246,705 
52C	2426.1								64.02
	42,410,951 -26,099,614	1,054,418 -28,967	-325,902 325,902	0	0 0	- 47,159	-20,884	- -1,842,940	43,139,467 -27,619,344
D52C	2426.2	-							23.03
	1,650 -297	0	0 0	0 0	0	- 0	- 0	- -83	1,650 -380
F52C	2426.2								42.92
	153,597 -63,446	13,140 0	C D	0 0	0	. 0	• •	- -8,111	166,737 -71,557
T52C	2426.2								20.39 /
	20,366 -3,127	0 0	0 0	0	0 · 0	. 0	 0	-1,025	20,366 -4,152
2426 T		ntra	Net i	(rb					63.92
	42,586,564 -26,1 <del>6</del> 6,484	1,067,558 -28,967	-325,902 325,902	0 0	0 - 0	47,159	-20,884	-1,852,159	<u>43,328,220</u> -27,695,433
4C	2441								27 82
	673,846,411 -181,228,243	24,452,005 -109,345	-1,237,467 1,237,467	0 0	0 - 0	-62,592	-40,137	-14,396,140	27.92 697,060,949 -194,598,990
2441 TC	DTAL	or dust							27.92
	673,846,411 -181,228,243	24,452,005 -109,345	-1,237,467 1,237,467	0 0	0 - 0	-62,592	-40,137	-14,396,140	697,060,949 -194,598,990
	2682.1								

PRIVATE/PROPIETARY; Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

232

Report Number: CI02AMRM6011 Job: AMRM6011 Retention: See BSP 000-503-013BT

# BellSouth Telecommunication Inc. INVESTMENT OVER ACCUMULATED DEPRECIATION

-

Page: 14 Run Date: 01/11/96 Run Time: 05:10:10

:

Business Unit:	BST
Book	FCC
Business Month/Year.	12 / 95
Report Period:	YTD
State:	Florida
Account Type:	

Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	,	Accrual	A.D.7 Inv. % End of Period Balance
								57.26
1,427,526 0	-145,827 145,827	0 0	0 0	- <b>*</b> 126,09(	,	0	-2,021,038	16,742,485 -9,586,898
•								100.00
0	0	0	0	•	•	-		101,703
ט	0	0	0	C	)	0.	-4,454	-101,703
old.								57.52
1 427 526	-145 827	n	0	_				
0	145,827	0	Ő	126,090		0	-2,025,492	-9,688,601
								0.00
0	0	0	0	•	•	-		0
U		U	o	0		D	0	O
								0.00
0	0	0	0.	_	_			•
Ō	ō	ŏ	0	0	-	٥	0	0
639,293,648 -3,228,593	-273,643,887 274,963,874	1,924,897 10,549,620	-1 -12,678	16,744,946	- -22,121,95	- 8-7	14,161,442	47.16 10,324,378,278 -4,868,937,225
			-					-16849,
	Add + Adjust 1,427,526 0 0 0 0 0 0 0 0 0 0 0 0 0	Add + Adjust       Retirement $1,427,526$ $-145,827$ 0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       0         0       <	Add + Adjust       Retirement       Transfer         1,427,526       -145,827       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         0       0       0         639,293,648       -273,643,887       1,924,897         -3,228,593       274,963,874       10,549,620	Add + Adjust     Retirement     Transfer     Reclass       1,427,526     -145,827     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       0     0     0     0       639,293,648     -273,	Add + Adjust         Retirement         Transfer         Reclass         Cost of Removal           1,427,526         -145,827         0         0            0         0         0         0         0            0         0         0         0         0            0         0         0         0         0            0         0         0         0         0            0         0         0         0         0            0         0         0         0         0            0         0         0         0         0            0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0           0         0         0         0         0         0	Add + Adjust     Retirement     Transfer     Reclass     Cost of Removal     Salvage $1,427,526$ -145,827     0     0     -     -       0     0     0     0     0     -       0     0     0     0     0     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -     -       0     0     0     0     -	Add + Adjust       Retirement       Transfer       Reclass       Cost of Removal       Salvage         1,427,526       -145,827       0       0 - $\bullet$ -       -       -         0       0       0       0       0 - $\bullet$ -       -       -         0       0       0       0       0 - $\bullet$ -       -       -       -         0       0       0       0       0 - $\bullet$ -       -       -       -         0       0       0       0       0       0       -       -       -         0       0       0       0       0       -       -       -       -         0       0       0       0       0       0       -       -       -         0       0       0       0       0       0       0       0       0         0       0       0       0       0       0       -       -       -         0       0       0       0       0       0       -       -       -         0       0       0       0       0       0       -       -	Add + Adjust         Retirement         Transfer         Reclass         Cost of Removal         Salvage         Accrual           1,427,526 $-145,827$ 0         0 $-4,2021,038$ 0 $-2,021,038$ 0         0         0         0         0 $-4,454$ $-2,021,038$ 0         0         0         0         0 $-2,021,038$ 0         0         0         0 $-2,021,038$ 0         0         0         0 $-2,021,038$ 0         0         0         0 $-2,025,492$ 0         0         0         0 $-2,025,492$ 0         0         0         0 $-2,025,492$ 0         0         0         0 $-2,025,492$ 0         0         0         0 $-2,025,492$ 0         0         0         0 $-2,025,492$ 0         0         0         0 $-2,025,492$ 0         0         0 $-2,025,492$ $-2,025,492$ 0         0 $0$

10,307,507,

233

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH except by written agreement.

AREA: FLORIDA

### INVESTMENT DATA - CAPITAL ADDED LESS RETIREMENTS

	1996	1997	1998	
SCALE = 000				
TOTAL GENERAL SUPPORT ASSETS LAND BUILDINGS MOTOR VEHICLES GARAGE WORK EQPT OTHER WORK EQPT FURNITURE OFFICE SUPPORT EQUIPMENT VOICE COMMUNICATIONS GENERAL PURPOSE COMPUTERS DATA COMMUNICATIONS			<b>-</b>	
TOTAL CENTRAL OFC ASSETS MINUS DLE				
ANALOG ELECTRONIC SWITCHING DIGITAL ELECTRONIC SWITCHING OPERATOR SERVICES RADIO				
DIGITAL DATA SYSTEMS CIRCUIT OTHER				
TOTAL INFO.ORIG./TERMINATION PUBLIC TELEPHONE				
STATION APPARATUS LARGE PBX OTHER TERMINAL EQUIPMENT				
TOTAL OUTSIDE NETWORK DIGITAL LOOP ELECTRONICS (INCL. ANALOG) CABLE & WIRE				
METALLIC - AERIAL CABLE NON-METALLIC - AERIAL CABLE				
METALLIC - UNDERGROUND CABLE NON-METALLIC - UNDERGROUND CABLE				
METALLIC - BURIED CABLE NON-METALLIC - BURIED CABLE				
METALLIC - SUBMARINE CABLE NON-METALLIC - SUBMARINE CABLE				
METALLIC - INTRABUILDING NETWORK CABLE NON-METALLIC - INTRABUILDING NETWORK CABLE AERIAL WIRE POLES CONDUIT				
TOTAL GROSS CONSTRUCTION				
SOURCE : NETWORN	К Видбетs			

NOTICE: Not for use or disclosure outside of BellSouth Corporation except under written agreement

# FLORIDA 9C0 AND 9D0 INVESTMENT

SOURCE: DECEMBER 1995 COMAP

	FINAL		
FRC	CAT.	POWER & COMMON	POWER ONLY
57C	900		
57C	9D0		
TOTAL	57C		
67C	900		<u> </u>
67C	9D0		
TOTAL	67C		
77C	900		· · · · · · · · · · · · · · · · · · ·
77C	9D0		
TOTAL	77C		
117C	9C0		
117C	9D0		
TOTAL	117C		
157C	900		
157C	9D0		
TOTAL	157C		
167C	900		<u> </u>
167C	9D0		
TOTAL	167C		
257C	9C0		
257C	9D0		
TOTAL	257C		
357C	900	······	
357C	9D0		
TOTAL	357C		
377C	900		
377C	9D0_		
TOTAL	377C		
417C	900		
417C	9D0		
TOTAL	417C		
F257C	900		
F257C	9D0		
TOTAL	F257C		
T357C	900		
T357C	9D0		
TOTAL	T357C		

GRAND TOTAL

SOURCE: SEPARATIONS

ł

ELLSOUTH Telecommunications TATE: FL ATE: 02/15/96 13.41.27

÷

Book Year : 1994 Current Year: 1995

#### 1995 Eurnant Cost/Book Cost (\$\$00)

			Avenage		
	BOY	EOY	Book	Current	CC_to_BC
	Balance	Balance	Cast	Cost	Ratio
otor Vehicles	46,754	55,893	51,324		1.122
ircraft	Ø	ø	Ű		.960
arage Work Equip	1,793	1,741	1,767		1.343
ther Work Equip	84,896	92,245	88,571		1.186
uildings	681,691	704,414	693,ø52		1.674
ffice Support Equip	19,623	10,285	10,454		1.248
Suputers	364,027	358,368	361,198		- 691
log-ESS	474,539	403,660	439,100		1.477
igital-ESS	1,148,733	1,233,995	1,191,319		1.024
tep-by-Step	ព្	ø	ø		.000
verator Systems	49,704	42,914	41,809		1.024
adio System	5,246	4,579	4,913		1.233
ircuit-DDS	19,565	17,009	18,282		. 981
ircuit-Other than DDS	1,864,322	1,962,979	1,913,651		1.040
3X	7,386	7,715	7,551		.987
blic Telephone	59,855	61,019	60,436		1.059
ther Terminal Equip	97,339	97,548	97,443		1.977
ples	139,722	135,318	133,620		2.375
er' ' Cable-Metallic	659,495	679,231	669,353		1.325
. Cable-Fiber	20,583	23,877	22,230		.865
rground Cable-Metallic	721,467	719,924	720-695		1.338
nderground Cable-Fiber	175,381	189,527	182,454		. 781 -
ried Cable-Metallic	2,140,500	2,212,675	2,176,589		1.265
ried Cable-Fiber	109,229	119,545	195,397		.919
sbmarine Cable	9,731	9,378	9,554		1.850
itrabldg Cable-Metal	41,971	42,411	42,191		1.444
strabldg Cable-Fiber	128	175	152		.861
rial Wire	6	ý	ø		. 666
mduit Systems	653,998	673,845	663,922		1.567
ation Apparatus	316	349	332		1.042
miture	6,285	6,241	6,163		1.384
ficial Comm Equip	11,781	14,435	13, 169		1.045
ital Plant-in-Serv	9,579,86#	7,872,200	9,726,039	12,622,540	
					1.236
	***************				

Not For Use Outside BELLSOUTH Except Under Written Agreement

Source: Capital Recovery

### LAND AND BUILDING LOADING PACTORS

Land and Building Loading Factors are translators used to determine the amount of investment in land and buildings associated with the plant that occupies the land and buildings. For example, to determine the appropriate amount of investment associated with a central office, one would calculate the central office investment and then multiply by the land loading factor to estimate land investment.

The Building Loading Factor is developed by comparing the investments in buildings that house equipment for the provision of service and the investments in that equipment. A ratio is developed that allows each dollar of equipment investment to include a fraction of the building investment.

The Land Loading Factor is developed in much the same way as the Building Loading Factor. The investment in land is compared with the equipment investment to produce ratios.

#### 1996 BELLSOUTH CALCULATION OF INCREMENTAL LAND AND BUILDING ANNUAL LOADING COST FACTORS

		FLORIDA	
1A. PERCENT OF L&B ASSOCAW COE TO TOTAL L&B	EMBEDDED L&B STUDY, LN 6A	48.08%	
1B. L&B GROSS CONSTRUCTION - 1995 (2A SPECIAL PLANT ADDED) - 1996 - 1997 - 1998 - TOTAL	STEVE • PENDERGRASS 1-2740, COMPT (SEE MTCE BACK-UP, 96T98 INVESTMENT	28,126,879 21,174,000 951,000 21,600,000 71,851,879	
1C. L&B GROSS CONS ASSOC W/COE	L 1A X L 1B TOT	34,546,383	
2. PERCENT LAND	EMBED, LN 8	0.06673	
3. PERCENT BUILDING	EMBED, LN 9	0.93327	
4. LAND INVESTMENT	LN 1C X LN 2	2,305,280	
5. BLDG INVESTMENT	LN 1C X LN 3	32,241,103	
6. COE (INCLD DLE) GROSS CONST - 1995 (2A SPECIAL PLANT ADDED) - 1996 - 1997 - 1998 - TOTAL	STEVE PENDERGRASS 1-2740, COMPT (SEE MTCE BACK-UP, 96T98 INVESTMENT	138,098,050 54,424,000 168,724,000 129,611,000 490,857,050	
7. LAND LOADING	LN 4/LN 6 TOT	0.0047	
8. BLDG LOADING	LN 5/LN 6 TOT	0.0657	

# & BELLSOUTH CALCULATION OF EMBEDDED LAND AND BUILDING

	DATA SOURCE: EOY 1995	FLORIDA
1. ACCOUNT 2111 - LAND	2A Special	52,233,111
2. ACCOUNT 2121 - BUILDING	2A Special	_ 730,471,850
3. TOTAL LAND & BLDG.	LN 1+2	782,704,961
4. ACCT 2124 - GEN PUR COMP	2A Special	390,234,907
5. ACCOUNT 2200 - COE	2A Special	3,803,880,527
6. ACCT TYPE 1, CP 2- L&B ASSOC W/COE	COMPT.	376,323,000
6A PERCENT OF TOTAL L&B	LN 6/LN3	48.08%
7. ACCT TYPE 1, CP 8- L&B ASSOC W/GPC	COMPT.	43,460,000
8. PERCENT LAND	LN 1/LN 3	0.06673
9. PERCENT BUILDING	LN 2/LN 3	0.93327
10. TOTAL %	LN 8 + 9	1.00000

PAGE 1

ASSIGNMENT FILE FOR REGULATED INVESTMENT ACCOUNT 2121 - BUILDINGS ACCOUNT TYPE 1 - PLANT IN SERVICE DECEMBER 1995 (000)

DATE	STATE	ACCOUNT	ACCOUNT TYPE	COST POOL	AMOUNT
95/12	AL	2121	1 (2007)	01 02 03 04 05 06 07 08	7,815 178,013 20,589 40,856 70,331 38,808 2,773 34,039
*TOTAL	STATE	AL			393,225
	FL	2121	1	01 02 03 04 05 06 07 08	57,241 376,323 38,764 65,700 70,235 43,512 6,450 43,460
≁"OTAL	STATE	FL			701,685
	GA	2121	1	01 02 03 04 05 06 07 08	16,790 223,269 22,498 63,635 69,232 52,052 2,718 35,816
*TOTAL	STATE	GA			486,011
	КY	2121	1	01 02 03 04 05 06 07	544 112,878 12,911 9,058 10,884 8,331 1,476
		(			

Cost Pool 22 Sata Stra

FROM VI: 2 19, 7 1 F T F I

### NOT FOR USE OUTSIDE BELLSOUTH

.--- --

.

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Pla	nt Specific Expens	e ACF			
INVESTMENT DATA-7	(A)				
AREA: ELODINA	Actual 1	Correct mont	Budnesded	T	R
RCE 24 SPECIAL			OHA JET GA	LAVEST M	ent o
د .دE = 000	MID-YR	E-O-Y	E-O-Y	E-0-Y	E-O-Y
TOTAL GENERAL SUPPORT ASSETS	1325153	1990	1996	1997	1998
LAND	51916	52233			
BUILDINGS	716271	730472			
MOTOR VEHICLES	60671	62253			-
AIRCRAFT	C	0			
GARAGE WORK EQPT	1802	1825			
	94383	91883			
OFFICE SUPPORT FOUIDMENT	12071	10948			
VOICE COMMUNICATIONS (718C 728C 618C)	20891	25/93			
Total Office Equipment (2123)	33968	7342			
GENERAL PURPOSE COMPUTERS	206743	209360			
DATA COMMUNICATIONS (630C+730C)	147328	180875			
Total General Purpose Computer (2124)	354071	390235			
ANAL CENTRAL OF CASSETS MINUS DLE	2564547	2568835			
	403803	390499			
OPERATOR SERVICES	1200/92	<u> </u>			
RADIO	4589	7987			
CIRCUIT	857715	859242			
DIGITAL DATA SYSTEMS (157C)	16968	16159			
CIRCUIT OTHER (EXCLUDE 257C, 157C)	840747	843083			
TOTAL INFO.ORIG./TERMINATION	167035	171793			
STATION APPAKATUS	350	363			
	6231 50024	6/00			
OTHER TERMINAL EQUIPMENT	98524	102455			
L OUTSIDE NETWORK	6089760	6193918			
JIGITAL LOOP ELECTRONICS (2232 - 257C)	1203534	1235045			
CABLE & WIRE	4886226	4958873			
	136541	137698			
	718233	730392			
NON-METALLIC	092133	202199			
	920986	927410			
METALLIC	720842	719921			
NON-METALLIC	200144	207498			
BURIED CABLE	2372449	2413728			
METALLIC	2255449	2291105			
NON-METALLIC	117000	122623			
SUBMARINE CABLE	9313	9247			
INTRABUILDING NETWORK CABLE	43131	43328			
	42947	43140			
CONDUIT	685573	697061			
	•••••				
TOTAL NET CONSTRUCTION	10146495	10307530			
Exci opi Pur venicles, Customer Premises Wining, & ElectroM	ech. Switches)				
DETAILED INVESTMENT BREAKDOWN:					
Other Digital (357C,T357C,F357C,857C,957C,557C)	741822	752708			
Other Analog (57C, 597C)	98925	90375			
Analog Pair Gain (457C)	0	0			
LARGE PBX - REGULATED ONLY (2341)	8237	8780			
Tot Oth Term Eqpt-REG ONLY (EXC 358C, XXXNC)	95419	99206			
<u>(2351 - 198C, 188C)</u>	37865	39334			
≥ss (2351 - 298C, 288C)	1999	1955			
uther (2351 - 998C, 988C)	20060	18906			
	not T	Nort mant	- Our D-	um. n.	- acciation >
Source: M Company rep	eral, 1x				1
(B) Empred RL	dart	PR			
	7-7	Contain	e Private and/or Pro	printary informati	งก.

# PRIVATE/PROPRIETARY

Contains Private and/or Proprietary Information.

#### POLE & CONDUIT LOADING FACTORS

Pole and Conduit loading factors are translators used to determine the amount of investment in poles and conduit associated with aerial and underground cable investment. These factors are simply the ratio of the investment in poles to the investment in aerial cable and the ratio of the investment in conduit systems to the investment in underground cable. Therefore, to determine the appropriate amount of pole investment associated with aerial cable, one would calculate the aerial cable investment and then multiply by the pole loading factor to estimate the pole investment. To determine the appropriate amount of conduit investment associated with underground cable, one would calculate the underground cable investment and then multiply by the conduit loading factor to estimate the conduit investment.

Incremental pole and conduit loading factors are based on forecasted data and are used in forward-looking cost studies to estimate the pole and conduit investments. For each state, the present value of the investment in aerial and underground cable, as well as the investment in poles and conduit systems, for three years projected, is calculated using the company's cost of money as the discount rate. Then the present value of the investment in poles is divided by the present value of the investment in aerial cable to derive the incremental pole factor; and, likewise, the present value of the investment in conduit systems is divided by the present value of the investment in underground cable to derive the incremental conduit factor.

Florida			an an	Increased					
		(D)	(F) (E)		(7)	From Report 24	Special-Plant Ad	ded (Column A)	
Metallic		Aerial	Underground	Burind	(U) Sub-setus	(H)	(1)		
		(2421-22C)	(2422-50)	(2423-450)	0434.60	Child Con	Total		
	1990	24,736,316	14.727.990	103.007 498	(4744-00.)	(2420-320)	(DH)		
	1991	26,275,001	10.682.619	04 513 301	/3,033	1,944,452	145,474,879		
	1992	40,994,015	11.033.244	95 010 510	а С С С С	949,091	132,460,412		
	1993	42.636.803	13,857 537	173 701 734	07,029	742,703	147,867,120	-	
	1994	21.702.517	13,302,518	95 690 014	10,403	606,242	180,813,324		
	-		10,000,010	<b>30,000,93</b> 4	,20,684	845,195	131,568,048		
3-Year Budget						From SLIAPT D			
	1995						aspedot - Order C	omenucien	
	1996								
	1997								
<b>N</b>									
rion-métallic		Acrial	Underground	Buried	Submarine	Intrabuilding	Total		
		(2421-D22C)	(2422-85C)	(2423-845C)	(2424-86C)	(2426-852C)	OSUM (DH)		
	1990	4,576,233	21,913,171	14,829,676	148,294	57,242	41,524,616		
	1991	3,741,652	19,963,326	14,607,396	0	9,714	38.322.088		
	1992	2,269,491	16,910,718	13,366,044	249,821	3,649	32,799,723		
	1993	2,404,884	14,176,229	13,012,451	418,151	15,174	30.026.888		
	1994	2,374,219	15,916,407	11,113,974	78,353	47,417	29,530,370		
3-Year Budget					1	From SMART Sn	apshot - Gross Co	nstruction	
	1995								
	1996								
	1997								
Metallic & Non-Metallic		Acris]	Underground	Buried	Submarine	Intrabuilding	Total	Point	Conduit
S-Year Historical		(2421-D22C)	(2422-85C)	(2423-845C)	(2424-86C)	(2426-8520)		C)411-100	Conduit
	1990	29,312,549	36,641,161	118,822,164	221.927	2.001.694	126 000 405	(2411-10)	(2441-40)
	1991	30,016,653	30,645,945	109,121,097		008 905	170 797 500	43430	17,550,193
	1992	43,263,506	27,943,962	108,395,573	317.450	746 357	190 666 942	9,013,739	21,808,120
	1993	45.041.687	28.028.766	136.713.786	434 556	501 A16	710 840 212	9,013,700	19,432,358
	1994	24,076,736	29,218,924	106,794,908	115.237	892.613	161 008 417	6 130 132	18,902,140
					,		101,070,411	0,150,155	20,010,510
3-Year Budget									
	1995								
	1996								
	1997								
Cart of Marrie									
PW Factors (Vernet 1)				6.844					
Mid-Vest Present Work		0.9481	0.8522	0.7660					
WINE LOUI FLOROUL WOLD	1006							Poles	Conduit
	1993			N/A	N/A	N/A	N/A		
	1990			N/A	NA	N/A	N/A		
	Total			N/A	N/A	N/A	N/A		
	1001	70)	(E)					(++)	141
FLORIDA - INCREMENT	TAL FA	CTORS ====			······			1 0 2022	1 0 100
						, <u>, .</u>		1-1-1-1-	
								(JIO)	(K/E)
								$\mathbf{\Lambda}$	۸Ý
								1.	

# PRIVATE/PROPRIETARY

Contains Private and/or Preprietary information. May not be used or Disclosed Outside The BellSouth Companies Except Pursuant to a Written Agreement.

,

#### BELLSOUTH TELECON (CATIONS CHANGES IN TELEPHONE PLANT ACCOUNTS

虿

REPORT 2A SPECIAL SHEET 3 DECEMBER 1994

...........

.

_____

		TOTAL AT END		
	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
	(A)	j (B) j	(C)	(D)
- NOBILE RADIO EQPT WIRING 39C	.00	.00	.00[	.00
- SCNDRY DISTRIBUTION WIRES 49C	.00	1 .00 1	. 00]	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C	1,128,319.21	1,415,619.54	-267,300.33	4,253,670.68
- 911 PERIPHERAL EQUIPMENT 458C	967,737.54	387,920.38	579,817,16	2,973,823.59
1 - 911 OTHER COSTS 468C	67,688.82	1 31,969.73	35,639.09]	243,325.87
I - CNTRX ATTNONT POS EQPT - REG 258C	290.23	.00 I	290.23	243,999.77
- NON REG 258NC	.00	.00 ]	. 00]	1,070.01
- CONVENTION CHTR - NON REG 58HC	.00	.00	.001	.00
(2351) PUB TELE TERN EQPT - COIN - RETIREMENT 198C	6,115,653.62	4,319,469.82	1,796,183.80	35,588,899.16
- OTHER COSTS 188C	1 541,194.32		67,633.531	2,086,990.49
- COINLESS - RETIREMENT UNITS 276C	948,102.61		452,107.63	1,690,560.42
- 01NER CUSIS 2000			46,970.70	147,745.34
- OTHER - KEIIKERENI UNLIS 790L			-3/2,369.31	13,925,267.19
- UINER CUSIS 7660			-047,282.95	7,578,526.18
1(2362) OTHER TERM EWT - PUS - NUM-REGULATED 350L		1 -1,779.36	-11 696 (7)	5,085,814.91
	1 -11,474,63		-11,777,631	2,029,137.14
Γ - μυς κεφυλατέρ - 3000 - μετέ θετιν λτέρ - 1276	/ 1 1 1 4 4 308 53		199. 113 825 441 1	00. 2 (20 )(( 17)
I THE REPURTED 5700		1 287 637 36 1	300 330 401	2,029,105.1/
			1 432 444 211	26 706 230 67
- CUBCCOTOSO DATA COSTO DOC			-2.204 038 041	20,740,210.47
- CUBCREDER FRAME CATH FORT DISC	-9.506.74	1 170.94	-9.675 681	
- CURCEPTRER PATE CATH FORT F75AC	1 -250.698.61	5,302,02	-256.000 631	
- OTHER NON CPE - STAT RET UN. 828C	2,994.50	531,924,97	-528,930,471	300.767.281
- OTHER COSTS 9280	.06	215.429.61	-215,429,611	120.714.971
- OTHER NON CPE - OTHER - REG 956C	989,260.88	62,827.92 ]	926,432,961	6.604.668.31
- OTHER NON CPE FEEDER - REG F958C	.00	1 .00 1	. Dag	3.093.091
- OTHER NON CPE DISTRIB. REG D956C	.00	1 .00	100.	70.946.051
- CONV CENT NO REG 958NC	.00	i .00 j	.001	.001
- INMATE SERV. NR 968NC	47,970.71	1 00.	47,970.711	919,960,291
- DIST LRN CTR NR 978NC	292,065.71	.00	292,065.71	328,275.71
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300)	13,993,305.21	11,713,570.71	2,279,734.50	169,610,568.67
(2411) POLES - OTHER 1C	6,130,132.75	1,534,421,43	4,595,711,32	136.317.649 ncl
- EQUAL ACCESS 811C	.00	1 .00 1	.001	
(2421) AERIAL CABLE - METALLIC - OTHER 22C	1 21,782,616.90	i 8,291,114.42	13,411,402.48	553.561.324.261
- BUILDING ENTRANCE 12C	7,376,304.91	1,051,978.66	6,324,326.25]	125,669,477.661
EQUAL ACCESS 802C	.00	i .00 j	. 00 j	.001
I - HON-NETALLIC - OTHER D22C	.66	1.001	.001	11,152.491
- NON-NETALLIC - OTHER F22C	1,705,760.69	69,206.96	1,636,553.73	17,154,013.391
- NON-METALLIC - OTHER T22C	648,458.45	143,101.51	525,356.54	2,358,647.891
- BUILDING ENTRANCE D12C	5,777.62	1 00, t	5,777.82	30,382.011

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE ! COMPTROLLERS

:

.

244

: •

245

1	1		TOTAL AT END		
	i	PLANT ADDED	PLANT RETIRED	NET INCREASE	OF PERIOD
	1	(A)	l (B)	(C)	(D)
- BUILDING ENTRANCE	F12C	1,058,802.70	62,835.75	995,966.951	3,666,303.70
- BUILDING ENTRANCE	T12C	129,736.28	1 00.1	129,736.281	656,165.77
- NON-METALLIC - OTHER	822C		} .oo	. 00]	.00
- BUILDING ENTRANCE	812C	. 60	.00	. 00 (	. 00
- EQUAL ACCESS	882C	.00	.00	. 001	. 00
- NETWORK RECONFIG	982C	<b>60.</b>	.00 [	100.	.00
(2422) UNDERGROUND CABLE - METALLIC - OTHER	501	16,202,637.63	14,845,424.34	-1,542,906.71	719,924,041.86
- EQUAL ACCESS	80501		.00 [	100,	.00
- NON-RETALLIC - OTHER	USCI	237,712.09		237,912.05	287,174.39
NON-RETAILIC - DINER	TTO			10,3/9,/2/.52	163,199,955.10
I - NON-METALLIG - UTHER	1901			3,528,216.72	26,039,982.80
- NUN-METALLIG - GINER	ascri			.001	.00
- EQUAL ALGERS	003C1				.00
- HEIWURK RECOVERS	4501	AL 140. 444	27 565 712 64 1	,000 176 221 001	40. •> **• 3*> **• *
(2423) BUXIED CABLE - HETALLIC - UTHER	84401			12,119,221.001	4,212,0/3,217.42
- NON-HETALLIC - OTHER	04501	438.197.97	1 .00 1	428.197.971	
- NON-METALLYC - OTHER	FASCI	4.847.841.69	755.695.17	5.511.548.491	000,491.75 07 861 444 46
	T45C	4.438.557.58	42.236.29 1	4.376.208.201	76,001,004.40
- NON-METALLIC - OTHER	A4501			73703270.271	10,057,304.87
- FORMAL ACCESS	85601	. 90	1 .00 1		.00
- NETHORK RECONETS	956C				
(2424) SURMARTNE CARLE - NETALLIC - OTHER	60	36.882.93	459,410,39	-422.526 481	7.626 009 01
- EQUAL ACCESS	8060	.00	.00		· · · · · · · · · · · · · · · · · · ·
- NON-METALLIC - OTHER	D6C		1 .00 1	100.	
- NON-METALLIC - OTHER	F6C	51,596,43	1 .00 1	51.394.431	688.418 97
- NON-HETALLIC - OTHER	Téc	86,958,48	1 8,293.76	18.664.721	1,064,678,10
- NON-HETALLIC - OTHER	860	.00	1 .00	.00 N	.00
- EQUAL ACCESS	886C	.00	1 .00 l	.001	. 00
(2426) INTRABUILDING NETWORK CABLE - NETALLIC	52C	845,146.46	405,520.29 1	439.675.171	42,410,951,29
- NON METALLIC	D52C	.00-	1 .00 (	.001	1,650,00
- NON HETALLIC	F52C	37,418.84	1 .00 [	37,010.04	153,597,241
- NON METALLIC	152C	10,407.21	f .00 t	10,407.211	20.365.64
- NON METALLIC	852C	.00	1 .00 1	.00]	.00
(2431) AERIAL WIRE	3C	.00	1 00.1	.001	.001
(2441) CONDUIT SYSTEMS - OTHER	4C	20,610,516.07	761,627.42	19,848,888.65	673,846,411.311
- EQUAL ACCESS	84C	. 00	1 .00 E	.00]	. 001
- NETWORK RECONFIGURATION	94C	.00	00.	.001	. 00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2406)		196,409,687.89	53,707,126.72	142,702,561.17	4,796,908,061.48
(2681) CAPITAL LEASES - BUILDINGS	59C	206,328.00	-50,000.00	256,328.001	2,506,714.001
I - WAREHOUSES	53C	.00	.00 1	.001	.001

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT
A FLORIDA					INVESTMENT DATA		SMART SI	NAPSHOT	
v E • 000	R (INCLUDE 1995	RETIREMENTS IS SMALL VALUE I 1996	TEMS) 1997	1995	GROSS CONSTRUCT	ION 1997	TOTA CONSTRUCTION 1995	L NLESS RETIREM	ENTS
AL GENERAL SUPPORT ASSETS VD ILDINGS TOR VEHICLES RAGE WORK EOPT HER WORK EOPT RNITURE				-			1999	1220	1997
FICE SUPPORT EQUIPMENT ICE COMMUNICATIONS NERAL PURPOSE COMPUTERS TA COMMUNICATIONS						-			··· •
AL CENTRAL OFC ASSETS MINUS DLE VALOG ELECTRONIC SWITCHING GITAL ELECTRONIC SWITCHING PERATOR SERVICES DIO									
GITAL DATA SYSTEMS RCUIT OTHER									
AL INFO ORIG/TERMINATION 8LIC TELEPHONE									
(ATION APPARATUS JRGE PBX THER TERMINAL EQUIPMENT									
AL OUTSIDE NETWORK ATAL LOOP ELECTRONICS (INCL. ANALOG) 3LE & WIRE							•		
IETALLIC - AERIAL CABLE KON-METALLIC - AERIAL CABLE									
IETALLIC - UNDERGROUND CABLE FON-METALLIC - UNDERGROUND CABLE							,		
AETALLIC - BURIED CABLE ION-METALLIC - BURIED CABLE									
AETALLIC - SUBMARINE CABLE JON-METALLIC - SUBMARINE CABLE									
AETALLIC - INTRABUILDING NETWORK CABLE HON-METALLIC - INTRABUILDING NETWORK CABLE TRIAL WIRE XLES DNDUIT									

AL RETIREMENTS

SOURCE: NETWORK BUDGETS

346

· ·

ł

NOTICE Not for use or disclosure outside of BelSouth Corporation except under written agreement

BellSouth Region Telephone Plant Indexes and Forecasts

### 1.00 Introduction

### 1.01 General

The BellSouth Region Telephone Plant Indexes (BSRTPI) (Appendix A) and BSRTPI Forecasts (Appendix B) are price indexes which measure the relative changes in the prices BellSouth pays for the construction of telephone plant between specific periods of time. This document has been prepared to assist BellSouth organizations responsible for planning, budgeting, economic analysis, capital recovery and Comptrollers in estimating and comparing the costs associated with the construction of telephone plant relative to time.

## 1.02 Purpose

The purpose of this document is to discuss basic methodology and assumptions used in the development of the BellSouth Region Telephone Plant Indexes (BSRTPI) and BSRTPI Forecasts and to provide updated historical indexes and the current view of the forecasts for the BellSouth telephone plant accounts.

## 1.03 Definition and Meaning of Telephone Plant Index

A telephone plant index (TPI) is an average of prices, or of price relatives at specific points or periods of time, constructed for a specific purpose. A price relative is a price in a given year divided by a price in a base year. An average may be defined as one figure that represents a group of figures.

The purpose for which an index number is constructed determines the items to be included in the sample, and the weights, or relative importance, to be accorded each item in the construction of the index number. Thus, the index of the prices for digital switching machines would not be suitable for the measurement of prices for telephone poles.

A telephone plant index number is not an exact measurement but an estimate of changes in prices. Cost and time limitations prevent basing an index on the entire group of items for which an index number is desired. Almost all index numbers are based on samples of items, and so the resulting figures are merely estimates for the universe from which the samples are drawn. What is necessary is that the estimates be good ones that can be explained and defended for the purpose for which it is constructed.

An index number does not stand by itself but is thought of as a series of index numbers constructed in reference to some base period, or point of comparison, that appears regularly over a long period of time. A telephone plant index number refers specifically to price movements over a period of time.

It should be noted that TPI forecasts are intended to be forecasts of price changes of equipment. They are not intended to be forecasts of technology changes or productivity improvements. For example, faster transmission rates may mean that fewer pieces of equipment will provide the same level of service at a cheaper per circuit cost than before. The TPI, though, is not designed to measure that type of change. The TPI only measures the changes in the prices of equipment that is being installed. While new equipment will be included in the index as such equipment is installed, the quantity of new equipment purchased will not affect the index; only the price trend of the equipment affects the index. For example, the price difference between one piece of equipment and a different piece of equipment that replaces it will not show up as a price change in the index. However, any price changes in one piece of equipment whether they result from competition, technological change or learning curve effects will be reflected in the index. Where the quantity effects of changes in the network will be observed is when total expenditures are deflated using the TPI.

## 1.04 History

AT&T began forecasting the Bell System Telephone Plant Index (the precursor to the current BellSouth Region Telephone Plant Index) in 1974. The methodology used at that time was to correlate components of AT&T's BSTPI with major price indexes published by the federal government that moved similarly to the components. Forecasts of the government series could then be used to proxy percent changes in the BSTPI composites.

In late 1978, Joel Popkin and Company (JPC) began revising the methodology that AT&T was using to forecast the BSTPI. The revised methodology involved splitting the BSTPI for each account and subaccount into two main groups: 1) labor and 2) materials. Secondly, econometric techniques were used in the forecasting process to estimate structural relationships between the labor and materials components of the BSTPI and aggregate macroeconomic explanatory variables.

In 1987, Joel Popkin and Company, as BellSouth consultants, began assisting in the development of the BellSouth Region Telephone Plant Indexes and Forecasts.

## BellSouth Region Telephone Plant Indexes and Forecasts

## 2.00 BSRTPI Methodology

2.01 General

Joel Popkin and Company uses the general methodology it recommended to AT&T to forecast the BSRTPI. The method uses econometric techniques to establish a mathematical relationship between the historical movement in each of the labor and materials components that make up the BSRTPI 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 econometric 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. Much of the time it does. However, special circumstances can always arise which make the future outcome different from what history would predict.

It is never expected that the explanatory variables chosen will predict perfectly any component of the BSRTPI. It is very rare when mathematical relationships such as these statistically explain even close to 100 percent of any variable's historical movement, let alone its future movement. Even if the relationships did explain the historical movements well, there would be no guarantee that relationships that existed in the past would continue to explain future variation in the components. Nor is there a guarantee that errors would not be made in predicting the explanatory variables that are used to forecast the TPI components.

The relationships estimated for the BSRTPI are complicated by another factor. Much of the historical information on which the BSRTPI relationships are based consist of predivestiture AT&T data. Those data are not only for a different company but are also for the United States as a whole, not a specific region. Of possibly greater importance, is the fact that those data reflect a much different structure of the telecommunications industry than exists today.

Because the AT&T historical data are the only TPI data available for materials, other than BellSouth's own data, it is necessary to assume that the generalized relationships will continue to hold in a broad way. However, it is important to re-estimate the relationships as new index values are added each year. That allows the data specific to BellSouth to have more and more influence on the parameters of the relationships as time passes.

# 2.02 Capital Trend Rate or Long Term Rate

Forecasts of the BSRTPI are generally prepared 9-10 years past the last actual indexes. For uses requiring longer projections, a capital trend rate or long term rate is also calculated. The long term rate is developed by analyzing the forecasted values for the most distant five years of the forecasting horizon. In most cases, the modal value (that is the value observed most frequently) is selected as the long term rate. If a clear trend is present in the five-year period, judgment is used to determine if that trend should be projected into the future or if the modal rate should be In addition, if there is reason to believe that long-term used. technological change is occurring, then that is also considered when determining the long term rate. Of course, the further into the future the forecast applies, the larger the forecast error is likely to be. For the periods for which the long term rate is used, many unforeseen factors could influence the actual outcome of the cost increases.

### 2.03 Indexes and Weights

Some items in a sample or within an account are much more important than others, and for this reason it becomes essential to weight some items more heavily than others in the construction of an index number. A weight is a number that reflects the importance of the items, and the various weights used show the relative importance of the items in the make-up of the index number. The weight may be thought of as a multiplier of the price of the item; a heavy weight applied to a price relative has a greater influence on the index number than a light weight applied to a price relative. Weights are essential. Without their use an index could be dominated largely by relatively unimportant items, and such an index would not give a true picture of the price change as a whole.

## BellSouth Region Telephone Plant Indexes and Forecasts

3.00 BSRTPI Assumptions

### 3.01 Macroeconomic Assumptions

The macroeconomic assumptions underlying the forecast are a mixture of BellSouth (BellSouth Corporation Economic Forecast and Joel Popkin & Company (JPC) forecasts. The BellSouth forecast provided the real gross domestic product (GDP) assumptions and the forecast of the implicit price deflator. The BellSouth forecast of the nonresidential deflator was used to determine the forecast of the nonresidential structures deflator and the Producer Price Indexes (PPI) for capital equipment. JPC forecast the union wage and copper price variables based on BellSouth growth and inflation assumptions.

### BellSouth Region Telephone Plant Indexes and Forecasts

### 4.00 Conclusions

It is apparent that a multitude of forecasting methodologies are available that can establish relationships between the historical movement of the various components of the BSRTPI and the corresponding projected future movement of those same components. Nonetheless, this document has been prepared, for the purpose of providing a consistent and useful tool, to reflect BellSouth telephone plant price trends and to assist BellSouth organizations responsible for planning, budgeting, capital recovery and economic analysis of telephone plant within BellSouth or BellSouth subsidiaries.

As improvements in both data and methodology become available, changes will be made to incorporate those improvements into the BellSouth Region Telephone Plant Indexes and Forecasts.

# The BellSouth Telecommunications TPIs -- September 1995

Macroeconomic Assumptions – The macroeconomic forecasts of Gross Domestic Product (GDP) and its implicit price deflator are based on BellSouth's June economic view. The BellSouth forecast of the nonresidential deflator was used to estimate the forecasts of the nonresidential structures deflator and the PPI for capital equipment. Joel Popkin & Co., a BellSouth economic forecasting consultant, provided the forecasts of union wages and copper prices.

Real GDP growth in 1994 was in excess of 4 percent. While the pace of economic growth in 1995 has slowed, it is still expected to average over 3 percent. For the 1995–2003 period of this forecast, real output growth is expected to average 2.6 percent per year. BellSouth's forecast of the CPI (measuring the prices paid by consumers for goods and services) is expected to average about 3.6 percent per year during the forecast period, a slight increase from previous assumptions. The deflator for nonresidential structures is expected to average about 3.3 percent per year over the 1995 to 2003 period. The PPI for capital equipment will increase at a somewhat slower pace, averaging about 2.8 percent per year during the forecast period. Wages are about the same as in the previous forecast, and average 3.6 percent per year. This assumes that for the U.S., on average, there will be no change in real wages over the forecast period as hourly wages and prices move up together. While this has recently been the case in the U.S. economy, historically real wages have tended to move up as labor productivity has increased. Consequently, over a long-time period such as the one covered by this forecast, some real wage gains are possible. This forecast expects some small real wage gains toward the end of this forecast period in the U.S. economy. Of course, certain subgroups of wage earners will do somewhat better than this. These will tend to be the more highly skilled and trained workers in the economy.

<u>Copper Prices</u> – Copper prices increased sharply in 1994 as U.S. and world economic activity improved and copper stocks were drawn down. By yearend 1994, copper inventories were down over 20 percent from year earlier levels. The slower pace of the U.S. economy has slowed the demand for copper. During the first five months of the year, reported consumption of copper was down about 4 percent from year earlier levels and while exports were up significantly, they still were not a large proportion of production. China and Japan are also significant players in the world copper markets. China has been a relatively subdued player in the world's copper markets during the past year, and it is not yet clear if the recent stimulus package in Japan can jump start that economy. While we do not currently anticipate a rapid resurgence in either economy, if that were to happen, prices would move sharply upward. Copper supplies are expected to increase during the next year as new mine and smelter capacity comes on line. This will tend to put a lid on further substantial increases in copper prices unless the Chinese and Japanese economies both rebound.

Comex copper spot prices in July and August averaged around \$1.40 per pound, up substantially from the \$1.10 price per pound that was last summer's average. September's prices have eased somewhat but are still averaging close to \$1.30 per pound. Five year contracts for BellSouth's copper cable purchases were put in place in October 1993. Until 1998, prices for copper cable will be adjusted by changes in copper prices as allowed in the escalation clauses of those contracts. Since copper prices climbed substantially during the latter half of 1994 and have not come down much since then, copper cable prices should be higher in 1995 than in 1994. When the next contract is negotiated, there will probably be some slight additional increases to account for the producer's other cost increases over the five year period. However, by that time the volume of copper cable being purchased will be sharply reduced from current levels. That should tend to dampen price increases for the remainder of the forecast period.

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT. Indexes and Weights – The actual 1994 BellSouth indexes are in the forecast tables. The equations in the model incorporate the data through 1993 in the determination of the coefficients. The indexes are being composited using weights that are based on BellSouth's 1993 construction expenditures and those weights are also being used throughout the forecast period. The TPI weights are periodically revised to better reflect changes in BellSouth's purchasing patterns as its network evolves.

ESS Materials – BellSouth spent almost \$600 million on digital switches in 1994. That constituted about 40 percent of the expenditures made for central office equipment and was the largest single construction account on the books in 1994. Three vendors will provide the bulk of BellSouth's digital switches under their switch simplification program. AT&T will be the primary vendor and Northern Telecom and Siemens/Stromberg-Carlson will supply about 20 percent of the switches each. AT&T's price increases to BellSouth during its current contract period are controlled by wage and materials input prices as measured by government wage and price statistics. This resulted in only a small increase in AT&T's prices to BellSouth in 1994. Stromberg-Carlson's prices were virtually unchanged and Northern Telecom's (Nortel) prices declined.

The distribution of purchases of new digital switches from specific vendors will depend heavily on switch performance, the reliability of software upgrades and prices. Based on current plans, switch replacements in 1995 and 1996 will come largely from AT&T (about 60 percent) and the remainder will be split almost evenly between Northern Telecom and Stromberg-Carlson. Both AT&T and Northern Telecom have entered in to long-term contracts with BellSouth for these switches. Both have strict upper limits on the prices of that equipment but presumably will give discounts as applicable. Consequently, prices are expected to be relatively flat during the period of heavy analog switch replacement and then show some modest increases.

In addition to the switches being developed for voice communication, BellSouth will install several packet or ATM type switches as a platform for frame relay and SMDS services. BellSouth has gained experience with ATM products through its involvement in the North Carolina Information Highway Project. That experience has led to BellSouth's new "Community Crossroads" projects. While this will impact network configurations beyond just ATM switch deployment plans, ATM is one major focus of the program. Within the next few years, BellSouth is expecting to install ATM switches in at least 14 major metro areas. The exact deployment will depend heavily on the marketing of the services that these switches are designed for. In the near term, the standard narrowband circuit switch will continue to make up the bulk of new switch expenditures but ATM switches will be a growing share of digital expenditures in the longer term.

<u>Circuit</u> – The circuit forecast is divided into analog, digital subscriber pair gain and other digital equipment. Throughout the forecast period the overall circuit account is weighted based on the relative expenditures of those three types in 1993. However, analog circuit was only about 2 percent of circuit in 1993 and will have been phased out of the network before the end of the forecast period. Based on 1993 weights slightly less than 60 percent of digital circuit expenditures were for subscriber pair gain. That share may increase as broadband loop applications are deployed. These distributional changes mean that the forecast for the overall circuit account should be used with caution. It is better to use the more detailed subaccounts if possible.

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

Page 2

Interoffice Circuit – Expenditures for new circuit equipment other than pair gain totalled about \$450 million in 1994. Most of that was for interoffice digital and optical equipment, and about \$9 million was for DDS equipment. The distribution of the equipment in this account is being heavily influenced by the integration of SONET technology into the network. SONET add-drop multiplexers provide significantly superior performance than older equipment for many interoffice uses; therefore, some of the older digital multiplexers may be discontinued by their manufacturers during the next year to 18 months. The use of SONET equipment for the interoffice routes is expected to continue growing at a rapid pace. Competitive access providers such as Teleport and MCI are also providing the market incentives for SONET deployment by increasing their presence in high density service areas. This puts increased pressure on BellSouth to deploy equipment that will increase the reliability of its network, such as bidirectional SONET ring architecture, and provide a wider array of services to its corporate clients. Full scale deployment of SONET equipment began in 1994 and the share of expenditures for this equipment is expected to rise rapidly.

Over 60 percent of BellSouth's digital circuit (non-pair gain) materials purchases were still being made from AT&T in 1994. Overall, prices for AT&T hardwired showed a decline of about 8 percent between 1993 and 1994 (based on '94 purchasing patterns), and plug-ins declined about 3 percent (based on '94 purchasing patterns). However, this was not uniform among all types of equipment. AT&T's D4 and D5 channel bank plug-in prices were basically unchanged; however, prices of those items purchased from Pulsecom showed a 1.5 percent increase. AT&T will soon discontinue manufacturing D4 channel bank equipment and BellSouth is moving away from using the D5 channel bank. Consequently, these purchases will rapidly decline as a share of total interoffice circuit purchases. AT&T's DSX equipment was substantially lower in price in 1994 than in 1993. Identifiable SONET equipment was also sharply lower in price in 1994 than 1993; although the data available does not allow easy identification of all parts of the SONET system. Power equipment was little changed in price and T1 and T3 equipment showed small price declines. The other relatively large supplier of interoffice digital equipment in 1994 was Fujitsu. About 15 percent of materials dollars were for those purchases. There was virtually no price change for Fujitsu equipment between 1993 and 1994.

The forecast assumes a steadily growing share of SONET equipment in the other digital circuit account. The price for that equipment will decline by about 10-15 percent per year during the early part of the forecast period, then decline by 5-10 percent per year during the time of its heaviest deployment and level off to somewhat smaller declines during the last few years of the forecast. As is often the case with new technologies, the price declines may not be a smooth progression. Sometimes relatively large changes in one year are followed by little change in the next year. However, older technologies will show flat to increasing prices over most of the forecast period and partially offset the price declines on the newer equipment. Overall this account will show steady price declines from now until 2000. (This price forecast depends on SONET equipment coming into the index prior to mass deployment. If the first price point for this equipment is observed after higher volume discounts have already been applied, the total price decline will be smaller.)

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT. Digital Loop Carrier – BellSouth spent about \$412 million on subscriber pair gain installations in 1994. While BellSouth purchases equipment from many different vendors for its digital pair gain systems, its major supplier in 1994 continued to be AT&T with over 70 percent of the materials dollars spent in 1994. Fujitsu equipment accounted for almost 10 percent of expenditures on materials. Overall AT&T equipment registered a modest decline in hardwire prices of about 1.5 percent (using 1994 weights) and a slightly larger decline for plug-ins. However, prices for individual types of equipment varied. Prices of plugs for SLC Series 5, for example, declined about 7.5 percent while those for SONET equipment were little changed. Prices for Fujitsu systems were down about 3 percent between 1993 and 1994.

However, BellSouth is moving aggressively towards using Next Generation Digital Loop Carrier in its network. Currently guidelines propose the NGDLC will be the first choice of equipment for all new narrowband DLC systems and will be the platform for new fiber-in-the-loop residential deployments. In the near term, this will increase the use of equipment from the two main vendors whose equipment has either been approved or is close to being approved, RTEC's DISC*S System and DSC's Litespan. However other vendors have NGDLC equipment either on the market or nearly ready to market. In the midterm, the competition in the market should help reduce prices even if BellSouth continues to purchase primarily from these two vendors.

How the contracts are written for the NGDLC will determine the impact on the TPI. If, for example, DSC begins volume discounting its Litespan system to BellSouth from the first system purchased, there may not be the same price declines that are often seen within the first few years after new electronic equipment enters the indexes. However, increased competitive pressures combined with some learn-ing-curve improvements in costs should help reduce the prices of the NGDLC over time.

This change in deployment strategy also will reduce the purchases made of older digital loop carrier equipment. The loop deployment directives are to move away from placing conventional DLC equipment as quickly as is possible. While some purchase will still be made for expansions or upgrades of the installed base of this equipment, the share of new construction purchases going toward the SLC Series 5 and FDLC systems will decline quickly. This deployment strategy will also reduce the amount of equipment that will be purchased. As BellSouth migrates from universal DLC to integrated DLC, fewer central office terminals will be required. However, this type of change will not result in a price change, but rather should reduce total costs through fewer pieces of equipment being purchased.

<u>Fiber Optic Cable</u> – BellSouth deployed about 260 thousand fiber miles of new cable in 1994, up substantially from 1993. That increased total fiber in BellSouth's network to almost 1.4 million fiber miles and over 45,000 sheath miles of fiber cable. Fiber accounted for 7.3 percent of sheath miles of deployed cable by the end of 1994. However, given that the carrying capacity of fiber cable is much greater than that of copper cable, that measure undoubtedly underestimates the true penetration of fiber transport in the BellSouth network. The 23 percent increase in BellSouth's fiber deployment (measured in fiber miles) in 1994 reflects Bell-South's commitment to a rapid increase of fiber cable in the feeder portion of the network and its plans for a quarter of its distribution network to be on fiber by the end of the forecast period. Based on those estimates, steady growth in fiber purchases throughout the forecast period is expected. One significant factor in the amount of fiber cable deployed will be the configuration chosen for residential broadband service. BellSouth has submitted a 214 filing to the FCC detailing its plans for video dial tone service in Chamblee/DeKalb, Georgia. That plan calls for a hybrid fiber/coaxial network; however, there is constant reassessment being done by all the BOCs as to the cost effectiveness and relative service applications between that type of network and the switched-digital video systems that push fiber closer to the home. If the latter configuration is chosen, more fiber cable will be required and less coaxial cable.

Fiber demand is growing at a very strong pace both from the expansion of fiber use in telephone networks and expanded use of fiber cable by CATV. Because of strong demand, several fiber cable producers have recently announced list price increases of 6-12 percent. However, those price increases have not applied to large long-term supply contracts such as those BellSouth uses to acquire its cable. Bell-South's fiber prices declined sharply in 1994 and are not likely to show an increase in 1995. Recent consolidation in the industry (Corning and Siecor purchased Northern Telecom's [Nortel] fiber and optical cable business in early 1994) probably does not mean a significant upward push on cable prices in the longer run. Several major producers, including Corning, have announced expansion plans for their fiber cable manufacturing plants. Corning recently indicated that it is expecting to increase fiber manufacturing capacity in its Wilmington, North Carolina plant by 50 percent over the next two years, Alcatel has announced an increase of 35 percent in its fiber capacity by early 1997 and AT&T is in the process of increasing its world-wide production capacity by 400 percent. Even some of the smaller cable producers, such as Litespec, are significantly increasing capacity during the next 18 months. These capacity increases should keep supplies adequate and prices from skyrocketing especially for long-term supply contracts. Consequently, BellSouth's fiber prices for the next two years are expected to be little changed with some further price declines possible once plant expansions are complete.

<u>Wages</u> – BellSouth negotiated a new contract with its union workers in August 1995. The full text of that agreement is not yet available. Preliminary information indicates that it calls for wage increases in each of the three years of the contract of approximately 3.5 percent. This information has been factored in to craft wage assumptions during the forecast period.

Outside Plant Materials – PVC resin prices have increased significantly during the past three years as global construction activity has picked up. PVC conduit prices have also increased as resin prices have climbed though not at the same pace. While BellSouth's conduit prices increased less than one percent in 1993, that was the first increase in prices after five years of declines. Prices in 1994 increased about 5.5 percent and are expected to jump another 6-8 percent in 1995. The longer term outlook for conduit prices is less clear. The price of the underlying feedstocks for PVC will depend on oil and natural gas prices and increased capacity. Oil prices have moved in a relatively narrow range during the past two years. But the rapid industrialization of many Asian and South American countries is also increasing oil demand at a fairly rapid pace. While oil supplies are expected to remain adequate in the near term this increased demand will put continuing upward pressure on oil prices during the forecast period. However, that industrialization has also resulted in construction of primary petrochemical plants in Asia and the Middle East that should keep world supplies of PVC relatively abundant. Therefore, conduit prices are expected to show only modest increases over the forecast period.

### PRIVATE/PROPRIETARY

#### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES COMPOSITE ACCOUNTS ON PART 32 USOA BASIS 1988-100

		1	399-100							
ACCOUNT NAME	ACCT #	FRC	1988	1989	1990	1991	1992	1993	1994	1/95
BUILDINGS	2121	10C			·					
MOTOR VEHICLES	2112	40C								
AIRCRAFT	2113	140C								
GARAGE WORK EQUIPMENT	2115	3400								
OTHER WORK EQUIPMENT	2116	540C								
FURNITURE	2122	30C								
OFFICE EQUIPMENT	2123	430,7180								
G.P. COMPUTERS	2124	530C								
GENERAL EQUIPMENT COMPOSITE										
ANALOG ELECTRONIC	2211	770								
DIGITAL ELECTRONIC	2212	377C								
ELECTROMECHANICAL	2215									
STEP BY STEP-(2215.1)		370								
CROSSBAR-(2215.2)		47C								
OPERATOR SYSTEMS	2220	117C								
RADIO	2231	67C								
CIRCUIT-ANIG, DGTL, SPG	2232									
ANLE CIRCUIT (2232.2)		570								
OGTI (TECHIT (2232 11 & 2232 13)		1570 3570								
SUBPATE CATE $= 01GITAI (2232, 12)$		2570								
CENTRAL OFFICE COMPOSITE		23/0								
STATION APPARATUS	2311	318C								
LARGE PBX	2341	258C								
PUBLIC TELEPHONES	2351	1980								
OTHER TERMINAL EQUIPMENT	2362	558C.858C								
STATION COMPOSITE										
INSTIDE PLANT										
POLE LINES	2411	10								
AFRIAL CARLE	2421									
COPPER		220								
OPTICAL		224 9770								
	7477	0426								
	2966									
		26								
		856								
BURIED CABLE	2423									
LUPPER		450								
OPTICAL		845C								
SUBMARINE CABLE	Z424									
COPPER		6C	•							
OPTICAL		86C								
INTRABLDG NW CABLE	- 2426									
COPPER		52C								
OPTICAL		852C								
CABLE COMPOSITE-(242*)										
COPPER OPTICAL										
	A434									
ACRIAL WIKE	2431	30								
CABLE & WIRE COMPOSITE-(242*-2431)										
UNDERGROUND CONDUIT	2441	4C								
OUTSIDE PLANT STRUCTURES-(241162441) OUTSIDE PLANT COMPOSITE-(2411-2441)										

ALL ACCOUNTS

- }

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

	B	ELLSOUTH TELE TELEPHONE ACCOUNTS ON 1	COMMUNICA PLANT IN PART 32 U 988-100	TIONS, IN IDEXES SOA BASIS	с.			
ACCOUNT NAME	ACCT #	FRC	1988	1989	1990	1991	1992	1993
MOTOR VEHICLES	2112	400						
AIRCRAFT	2113	140C						
GARAGE WORK EQUIPMENT	2115	3400						
OTHER WORK EQUIPMENT	2116	540C						
FURNITURE	2122	30C						
OFFICE EQUIPMENT OFFICE SUPPORT EQUIPMENT (2123.1) OTHER COMMUNICATIONS EQ-(2123.2) MATERIALS CONTRACT LADOD	2123	430C,718C						
TELCO LABOR								
GENERAL PURPOSE COMPUTERS	2124	530C						
ANALOG ELECTRONIC	2211	770						
MATERIAL (UNLOADED) LOADED MATERIAL								
TELCO-LABOR C.O.E. TELCO-ENGINEERING								
DIGITAL ELECTRONIC MATERIAL (UNLOADED)	2212	377C						
LUADED MATERIAL								
TELCO-ENGINEERING								
ELECTRONECHANICAL COMPOSITE	2215							
ITEP BY STEP MATERIAL LOADED MATERIAL	2215.1	370						
TELCO-ENGINEERING								
ROSSBAR	2215.2	47C						
MATERIAL								
LUADED MATERIAL								
TELCO-LABOR C.O.E. TELCO-ENGINEERING								
PERATOR SYSTEMS	2220	117C						
MATERIAL								
LOADED MATERIAL								
TELCO-LABOR C.O.E.								
TELCO-ENGINEERING								
ADIO	2231	67C						
MATERIAL								
LOADED MATERIAL								
TELCO-LABOR C.O.E. TELCO-ENGINEERING								
IRCUIT-ANLG, DGTL, SPG	2232							
NALOG CIRCUIT Analog Circ - Mat - (Unloaded) Analog Circ - Loaded Material	2232.2	57C,457C						
TELCO-LABOR C.O.E. TELCO-ENGINEERING								

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT. ....

1994

1/95

.....+

#### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS 1988-100

ACCOUNT NAME	ACCT #	FRC	1988	1989	1990	1991	1992	1993	1994	1/95
OTHER DIGITAL CIRCUIT DIGITAL CIRC - MAT - {UNLOADED} DIGITAL CIRC - LOADED MATERIAL TELCO-LABOR C.O.E. TELCO-ENGINEERING	2232.11+ 2232.13	1570,3570		·						
SUBPAIR GAIN SUBPAIR GAIN - MAT ~ (UNLOADED) SUBPAIR GAIN - LOADED MATERIAL TELCO-LABOR C.O.E. TELCO-ENGINEERING	2232.12	257C								
STATION APPARATUS	2311	318C								
LARGE PBX MATERIAL LOADED MATERIAL TELCO LABOR TELCO ENGINEERING	2341	258C								
PUBLIC TELEPHONES MATERIAL CONTRACT LABOR	2351	198C								
OTHER TERMINAL EQUIPMENT MATERIAL TELCO LABOR INSTALLATION TELCO ENGINEERING CONTRACT LABOR	2362	558C,858C								
POLE LINES MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2411	10								
AERIAL CABLE - COPPER & OPTICAL	2421									
AERIAL CABLE-COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2421- <del>M</del>	220								
AERIAL CABLE-OPTICAL MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2421 <b>-10</b> 1	<b>822C</b>								
UNDERGROUND CABLE - COPPER & OPTICAL	2422									
UNDERGROUND CABLE-COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2422- <del>1</del> 1	50								

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

BELLSOUTH TELECOMMUNICATIONS, INC. Telephone plant indexes Accounts on Part 32 USGA BASIS 1988=100												
ACCOUNT NAME	ACCT #	FRC	1988	1989	1990	1991	1992	1993	1994	1/95		
UNDERGROUND CABLE-OPTICAL MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2422- <del>NH</del>	85C										
BURIED CABLE - COPPER & OPTICAL	2423											
BURIED CABLE-COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2423 <del>-1</del> 1	45C										
BURIED CABLE-OPTICAL MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2423 <del>-114</del>	845C										
SUBMARINE CABLE - COPPER & OPTICAL	2424											
SUBMARINE CABLE-COPPER MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2424 <b>-H</b>	60										
SUBMARINE CABLE-OPTICAL MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2424 <b>-101</b>	86C										
INTRABLDG CABLE - COPPER & OPTICAL	2426											
INTRABLOG NW CABLE-COPPER MATERIAL TELCO-LABOR OSP TELCO-ENGINEERING CONTRACTOR SERVICES	2426 <b>-</b> H	52C										
INTRABLDG NW CABLE-OPTICAL MATERIAL TELCO-LABOR OSP TELCO-ENGINEERING CONTRACT LABOR	2426 <b>-11</b> 1	852C										
CABLE COMPOSITE - COPPER & OPTICAL COPPER OPTICAL												
AERIAL WIRE MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2431	30										

CABLE & WIRE COMPOSITE

#### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT. .....

#### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS 1988-100

ACCOUNT NAME	ACCT #	FRC	1988	1989	1990	1991	1992	1993	1994	1/95
UNDERGROUND CONDUIT MATERIAL TELCO LABOR TELCO ENGINEERING CONTRACT LABOR	2441	40								
OUTSIDE PLANT STRUCTURES								•		

# PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

#### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES DETAILED BUILDING COMPONENTS 1988-100

	1988	1/1/89	1989	1/1/90	1990	1/1/91	1991	1/1/92	1992	1/1/93	1993	1/94	1994	1/95
GENL ROMT														
SITEWORK														
CONCRETE														
MASONRY														
METALS														
WOODEPLASTICS														
THERMAMOIST PRO														
DOORS&WINDOWS														
FINISHES														
SPECIALTIES														
SPEC CONST														
CONVEYING SYSTEMS														
MECHANICAL														
ELECTRICAL														

.

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

_____

. .

### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS SEPTEMBER 1995 FORECAST OF & COST CHANGE

ACCOUNT NAME	ACCT #	FRC	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+	· +
BUILDINGS	2121	10C												
MOTOR VEHICLES	2112	40C												
AIRCRAFT	2113	1400				•								
GARAGE WORK EQ	2115	340C												
OTHER WORK EQ	2116	540C												
FURNITURE	2122	30C												
OFFICE EQUIPMENT	2123	430,7180												
G.P. COMPUTERS	2124	530C												
GEN EQ COMPOSITE														
ANALOG ELECTRONIC	2211	77C												
DIGITAL ELECTRONIC	2212	377C												
ELECTROMECHANICAL	2215													
STEP BY STEP		37C												
CROSSBAR		47C												
OPERATOR SYSTEMS	2220	117C												
RADIO	2231	67C												
CIRCUIT COMPOSITE	2232													
ANALOG		57,457C												
DIGITAL SPG		257C												
OTHER DIGITAL		157,357C												
COE COMPOSITE														
STATION APPARATUS	2311	318C												
LARGE PBX	2341	258C												
PUBLIC TELEPHONES	2351	198C												
OTH TERM EQ	2362	558,858C												
STATION COMPOSITE														
ISP COMPOSITE														

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

----- --

#### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USDA BASIS SEPTEMBER 1995 FORECAST OF % COST CHANGE

			ACTUAL											
ACCOUNT NAME	ACCT #	FRC	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+	
POLES	2411	10												
AERIAL CABLE	2421													
COPPER		22C												
OPTICAL		822C												•
U.G. CABLE	2422													
COPPER		5C												
OPTICAL		85C												
BURIED CABLE	2423													
COPPER		45C												
OPTICAL		845C												
SUBMARINE CABLE	2424													
COPPER		6C												
OPTICAL		86C												
INBLOG NETWK CABLE	2426													
COPPER		52C												
OPTICAL		852C												
CABLE COMPOSITE														
COPPER														
OPTICAL														
AERIAL WIRE	2431	30												
CABLE & WIRE COMP														
CONDUIT SYSTEMS	2441	4C												
OSP STRUCTURES														
OSP COMPOSITE														

TOTAL COMPOSITE

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

#### BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS SEPTEMBER 1995 FORECAST OF INDEX LEVELS 1988-100

			ACTUAL										
ACCOUNT NAME	ACCT #	FRC	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	
BUILDINGS	2121	100					,						
MOTOR VEHICLES	2112	40C											
AIRCRAFT	2113	140C											
GARAGE WORK EQ	2115	340C											
OTHER WORK EQ	2116	540C											٠
FURNITURE	2122	300											
OFFICE EQUIPMENT	2123	430,718C											
G.P. COMPUTERS	2124	530C											
GEN EQ COMPOSITE													
ANALOG ELECTRONIC	2211	770											
DIGITAL ELECTRONIC	2212	377C											
ELECTROMECHANICAL	2215												
STEP BY STEP		37C											
CROSSBAR		47C											
OPERATOR SYSTEMS	2220	117C											
RADIO	2231	67C											
CIRCUIT COMPOSITE	2232												
ANALOG		57,457C											
DIGITAL SPG		257C											
OTHER DIGITAL		157,357C											
COE COMPOSITE													
STATION APPARATUS	2311	318C											
LARGE PBX	2341	258C											
PUBLIC TELEPHONES	2351	1980											
OTH TERM EQ	2362	558,858C											
STATION COMPOSITE													
ISP COMPOSITE													

PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

# RL: 95-10-015BT Attachment C

BELLSOUTH TELECOMMUNICATIONS, INC. TELEPHONE PLANT INDEXES ACCOUNTS ON PART 32 USOA BASIS SEPTEMBER 1995 FORECAST OF INDEX LEVELS 1988-100													
			ACTUAL										
ACCOUNT NAME	ACCT #	FRC	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	
POLES	2411	10											
AERIAL CABLE	2421												
COPPER		22C											
OPTICAL		822C											
U.G. CABLE	2422												-
COPPER		5C											
OPTICAL		85C											
BURIED CABLE	2423												
COPPER		45C											
OPTICAL		845C											
SUBMARINE CABLE	2424												
COPPER		6C			÷								
OPTICAL		86C											
INBLOG NETWK CABLE	2426				н 1								
COPPER		52C			F L								
OPTICAL		852C											
CABLE COMPOSITE					ļ								
COPPER					}								
OPTICAL													
AERIAL WIRE	2431	3C											
CABLE & WIRE COMP													
CONDUIT SYSTEMS	2441	4C											
OSP STRUCTURES												·	
OSP COMPOSITE													
TOTAL COMPOSITE													

PRIVATE/PROPRIETARY

- .-.

#### BELLSOUTH TELECOMMUNICATIONS, INC. MAJOR TPI COMPONENTS SEPTEMBER 1995 FORECAST OF PERCENTAGE CHANGES

.

. .

MATERIALS

	COPPER AERIAL CABLE	COPPER U.G. CABLE	COPPER BURIED CABLE	COPPER SUBMARINE CABLE	COPPER INTRBLDG CABLE	COMBINED COPPER CABLE	COMBINED OPTICAL CABLE	AERIAL WIRE	POLES	CONDUIT	
1992											
1993											
1994											
1995											
1996											
1997											
1998											
1999											
2000											
2001											
2002											
2003											
	UNLOADED RADIO		UNLOADED ANALOG CIRCUIT	UNLOADED DIGITAL SPG	UNLOADED OTHER DIG CIRCUIT		UNLOADED ANALOG ESS	UNLOADED DIGITAL ESS		UNLOADED OPERATOR SYSTEMS	
1992											
1993											
1994											
1995											
1996											
1997											
1998											
1999											
2000											
2001											
2002											
2003											
	VEHICLES	WORK EQUIP	GARAGE WK EQ	FURNITURE	OFFICE EQUIP	COMPUTERS	OTHER COMM EQ	PUBLIC PHONES	OTHER TERM EQ	STATION APPARATUS	
1992											
1993											
1994											

#### PRIVATE/PROPRIETARY

#### CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

_ - ..

Page 5

## RL: 95-10-015BT Attachment C

### BELLSOUTH TELECOMMUNICATIONS, INC. MAJOR TPI COMPONENTS SEPTEMBER 1995 FORECAST OF PERCENTAGE CHANGES

LABOR

	TELCO ENGINEERING	TELCO COE	TELCO OSP	TELCO STATION	CONTRACT CONDUIT	CONTRACT BURBUG CABLE	CONTRACT AERIAL CABLE	CONTRACT POLES	CONTRACT BOOTHS
1992									
1993									
1994									
1995									
1996									
1997									
1998									
1999									
2000									
2001									
2002									
2003									

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

Page 6 🦷

### BELLSOUTH EXOGENOUS ASSUMPTIONS FOR SEPTEMBER 1995 FORECAST PERCENTAGE CHANGE

	DEFLATOR NONRESIDENTIAL STRUCTURES	IMPLICIT DEFLATOR GDP	GDP 1987\$	CAPITAL EQUIPMENT PPI	UNION WAGES	COPPER CATHODE PPI	
1990						t	
1991						;	
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							

#### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

URBAN

### BELLSOUTH TELECOMMUNICATIONS TPI COMPARED TO OTHER PRICE INDEXES PERCENT CHANGE

TPI

:

1	OTAL	GDP	CPT

DEFLATOR

1959	
1960	1960
1961	1961
1962	1962
1963	• 1963
1964	1964
1965	1965
1966	1966
1967	1967
1968	1968
1969	1969
1970	1970
1971	1971
1972	1972
1973	1973
1974	1974
1975	1975
1976	1976
1977	1977
1978	1978
1979	1979
1980	1980
1981	1981
1982	1982
1983	1983
1984	1984
1985	1985
1986	1986
1987	1987
1988	1988
1989 .	1080
1990	1909
1991	1001
1992	1991
1993	1993
1994	1994
	4757

BELLSOUTH TELECOMMUNICATIONS TPI COMPARED TO OTHER PRICE INDEXES

1988-100

GDP

DEFLATOR

CPI

URBAN

TOTAL

TPI

### PRIVATE/PROPRIETARY

CONTAINS PRIVATE AND/OR PROPRIETARY INFORMATION. MAY NOT BE USED OR DISCLOSED OUTSIDE THE BELLSOUTH COMPANIES EXCEPT PURSUANT TO A WRITTEN AGREEMENT.

271

### TELRIC LABOR RATES

Labor rates for specific work groups are developed annually based on the previous year's data. Labor rates are developed using a data extract from the Financial Processor. This extract collects labor expense and hours and a PC application processes the information to produce the labor rates. During processing, the actual costs for a given work group are accumulated by expenditure type (e.g., direct labor-productive, premium, other exployee, etc.). These actual costs . are divided by the actual hours (classified productive hours) reported by work group to determine the basic rates. A factor from the BellSouth Region Telephone Plant Indexes (TPIs) is applied to inflate these rates to the current year (since they are developed using previous year-end actual data). Attached is a list of various cost components that make up the labor rates.

The TELRIC labor rates include the incremental labor rates (as described above) plus loadings for the directly attributed shared and common costs. The loadings are developed as follows. Salary and wages, as used in the determination of TELRIC annual cost factors, are accumulated on a basis consistent with specific force groups. Shared costs attributable to salaries and wages are then accumulated on a basis consistent with the development of the respective force group's labor rate. A factor is developed for each force group by dividing the attributed shared costs (human resources, office equipment, motor vehicles, land and building space, etc.) by the related salaries and wages. This factor is then applied to the salary and wage portion of the incremental labor rate for each force group, and the result is added to the incremental labor rate to determine the TELRIC labor rate.

272

# PLANT LABOR RATE COMPONENTS

# 1. Direct Labor - Productive (EXTC KP1)

Identifies the distributed 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 distributed costs of salaries paid to management employees when performing productive work. Classified and unclassified productive hours are used as the basis for distributing Direct Labor Costs.

# 2. Direct Labor - Premium (EXTC KP2)

Identifies the distributed cost of the actual wages paid to occupational work reporting employees during the month for premium hours.

# 3. Direct Labor - Other Employee (EXTC KP3)

Identifies the distributed 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 distributed 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 distributed costs of salaries paid during the month to the first level of supervision who is 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. Direct Labor - Other Costs (EXTC KP4)

Identifies the distributed costs incurred during the month for office, traveling and other costs of Facilities and Network Services employees whose wage and salary costs are distributed as direct labor or direct administration.

# - 2 -

# 7. Direct Other Costs - Bellcore Billing (EXTC KP8)

Identifies the distributed costs incurred during the month for Bellcore billing costs of Facilities and Network Services employees whose wage and salary costs are distributed as direct labor or direct administration.

# 8. Plant Other Work Equipment - Salaries and Wages (EXTC COR)

Identifies the salary and wage portion of the distributed costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

## 9. Plant Other Work Equipment - Benefits (EXTC COS)

Identifies the distributed benefit costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

# 10. Plant Other Work Equipment - Rents (EXTC COK)

Identifies the distributed rent costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

# 11. Plant Other Work Equipment - Other Expenses (EXTC COL)

Identifies the distributed other expense costs associated with other work equipment used by Facilities and Network Services employees (4XX0-9).

## 12. Plant Motor Vehicle - Salary and Wage Distribution (EXTC COM)

Identifies the salary and wage portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

## 13. Plant Motor Vehicle - Benefit Distribution (EXTC CON)

Identifies the benefit portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

## 14. Plant Motor Vehicle - Rent Distribution (EXTC COP)

Identifies the rent portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operation expense accounts based on the classified productive hours of the labor groups using the motor vehicle.

## - 3 -

# 15. Plant Motor Vehicle - Other Costs Distribution (EXTC COO)

Identifies the other cost portion of the plant motor vehicle expenses which are distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicle.

# 16. Benefits (EXTC KPL)

Identifies the distributed 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, vision and group insurance plan reimbursements; and company portion of social security and unemployment payroll taxes.

.

# TOTAL DIRECTLY ASSIGNED (SUM 1-16)

## Florida Unbundled Loop

TELRIC Regional Hourly Labor Rates

٠

•	<u>1996</u>	Levelized
Customer Point of Contact - ICSC		
Interexchange Carrier Service Ctr	\$54.32	\$58.03
CO Install & Mtce Field - Ckt & Fac	\$59.61	\$63.68
Circuit Provision Group - CPG	\$54.30	\$58.01
Work Management Center - WMC	\$52.58	\$56.17
Address & Facility Inventory Group-AFIG	\$52.55	\$56.14
Install & Mtce - Spec Svcs - SSIM		·
Special Services Install & Mtce	\$58.91	\$62.93
Install & Mtce Center - IMC	\$53.57	\$57.23
Outside Plant Engineering (OSPE)	\$78.00	\$83.15
Network Reliability Center - NRC	\$71.62	\$76.51
Network Plug-in Administration - PICS	\$85.74	\$91.40
Network Services - Clerical	\$44.88	\$47.95
Access Customer Advocate Center-ACAC	\$71.68	\$76.58

To create a Levelized labor rate from a 1996 Labor Rate:

1996 Labor Rate * [((1+InflYr1)/(1+com)^1) + ((1+InflYr2)/ (1+com)^2) + ((1+InflYr3)/(1+com)^3)]/[(1+com)^1 + (1+com)^2 + (1+com)^3]

Example:

\$54.32 *(1.034/1.1125^{1+1.034*1.035/1.1125² + 1.034*1.035*1.036/1.1125³)/(1/1.1125¹ + 1/1.1125² + 1/1.1125³) = \$58.03}

Note: Infl = Labor inflation; COM = Cost of Money

Labor Inflation

Telco COE	
Year 1	3.4%
Year 2	3.5%
Year 3	3.6%

Telco	ENGR		
	Year	1	3.3%
	Year	2	3.4%
	Year	3	3.4%

# **1996 TELRIC LABOR RATES**

				F	REĢIQNAL	11.25%				,	
	(A)	(B)	(C) OTHER DIRECT	(D) OTHER DIRECT	(F) TOTAL DIRECT	(6)	( H)	( <i>I</i> ) OTHER	(J) OTHER	(₭) TOTAL INDIR	(1)
PLANT WORK CENTERS	DIRECT <u>S&amp;W</u>	OTHER DIRECT	COSTS RATE	$\frac{\text{LOAD}}{(A \cdot C)}$	INCLUD LOAD (A+B+D)	INDIR <u>S&amp;W</u>	other <u>Indir</u>	COSTS RATE	COSTS LOAD (G·I)	INCLUD LOAD (G+H+J)	TOTAL TELRIC (F+K)
AFIG	23.82	7.09	0.3866	9.21	40.12	6.53	3.14	0.423	2.76	12.43	52.55
IMC	24.85	7.04	0.3876	9.63	41.52	6.72	2.49	0.423	2.84	12.05	53.57
SSIM	29.97	10.08	0.3876	11.62	51.67	3.62	2.09	0.423	1,53	7.24	58.91
COIM-CIR FAC	28.36	10.95	0.2568	7.28	46.59	6.58	3.65	0.423	2.78	13.01	59.61
NRC	24.61	10.11	0.3514	8.65	43.37	11.86	11.38	0.423	5.02	28.26	71.62
CPG	25.19	8.60	0.2729	6.87	40.66	6.81	3.95	0.423	2.88	13.64	54.30
ACAC	27.42	8.25	0.3484	9.55	45.22	12.74	8.33	0.423	5.39	26.46	71.68
WMC	24.57	7.08	0.3514	8.63	40.28	6.48	3.08	0.423	2.74	12.30	52.58
ENG FORCE GROU	UPS										
PICS	25.07	8.89	0.2568	6.44	40.40	23.03	12.57	0.423	• 9.74	45.34	85.74
FG30	35.17	11.81	0.3866	13.60	60.58	8.81	4.89	0.423	3.73	17.43	78.00
COST GROUPS			ì					ł			
ICSC	25.96	13.29	0.3757	9.75	49.00	2.69	1.49	0.423	1.14	5.32	54.32
NTWK SVCS CLER	24.52	6.02	0.423	10.37	40.91	2.01	1.11	0.423	0.85	3.97	44.88

SOURCE: COLS. A, B, G, H - ATTACHED PAGES 278-289. COL. C, I - DIRECTLY ATTRIBUTED SHARED & COMMON COST SPREADSHEET. 9-23-96

207

-E

INTEREXCHANGE CARRIER SERVICE CENTER - ICSC

COST GROUP: ICSC JFC: 2300 INFLATION FACTOR: 1.029 STATE: REGION MONTH: ALL	Ū		-
DESCRIPTION	1995 DOLLARS	1995 HOURLY COST	1996 INFLATED HOURLY COST
DIRECT LABOR - PRODUCTIVE ADMINISTRATIVE CLERICAL DIRECT ADMINISTRATION DIRECT LABOR - PREMIUM DIRECT LABOR - ANN PD ABS TRAINING DIRECT LABOR - OTHER EMP TOTAL DIRECT LABOR DIRECT LABOR - OTHER COST BENEFITS TOTAL DIRECTLY ASSIGNED INDIRECT ADMIN - SALARIES INDIRECT ADMIN - OTHER INDIRECT ADMIN - BENEFITS UNCLASSIFIED COSTS TOTAL FULLY ASSIGNED	$\begin{array}{r} \$5,648,918.77\\ \$290,023.57\\ \$1,132,472.97\\ \$617,183.14\\ \$727,295.52\\ \$0.00\\ \$291,215.61\\ \$8,707,109.58\\ \$5,391.50\\ \$4,454,126.27\\ \$13,166,627.35\\ \$904,597.31\\ \$120,843.15\\ \$255,496.95\\ \$123,710.95\\ \$14,571,275.71\\ \end{array}$	\$16.36 \$0.84 \$3.28 \$1.79 \$2.11 \$0.00 \$0.84 \$25.22 \$0.02 \$12.90 \$38.14 \$2.62 \$0.35 \$0.74 \$0.36 \$42.21	$\begin{array}{c} \$16.84\\ \$0.86\\ \$3.38\\ \$1.84\\ \$2.17\\ \$0.00\\ \$0.87\\ \$25.96A\\ \$0.02B\\ \$13.27B\\ \$39.25\\ 2.69G\\ 0.36B\\ 0.36B\\ 0.76B\\ 0.37B\\ \$43.43\end{array}$
TOTAL HOURS	\$345.266.15		

1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

D BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN+CO. 3/21/96

1

STAT-	:	SM	DATE: ALL	INFLATION	FACTOR	: 1.
-6	:	P40-cir	AATM-DIR	NEAR.		
łCT	:	circf	COTIN-CIK	7 64 0		
IFC	:	431				
•	•					

		$\langle 0 \rangle$	(00E	1996	1995	1996	
		1005		INFLATED		INFLATED	
<b>IRE</b>	A	ACTILAL AMOUNTS		HOUSE Y COST	COST		
•==				NOOKE1 CO31			
			•				
1	DIRECT LABOR - PRODUCTIVE	41,332,239.16	18.01	18.53	18.73	19.27	
2	DIRECT LABOR - PREMIUN	2,743,501.05	1.20	1.23	1.24	1.28	
3	DIRECT LABOR - OTHER EMPLOYEE	2,532,928.99	1.10	1.14	1.15	1.18	
4	DIRECT LABOR - ANNUAL PAID ABSENCE	6,067,604.01	2.64	2.72	2.75	2.83	
5	DIRECT ADMINISTRATION	7,811,206.61	3.40	3.50	3.54	3.64	
6	TOTAL DIRECT LABOR	60,487,479.82	26.35	27.12	27.40	28.20	Α
7	DIRECT LABOR - OTHER COSTS	3,930,448.78	1.71	1.76	1.78	1.83	B
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00	B
9	OTHER TOOLS - SALARIES	100,099.80	-04	.04	.05	.05	A
10	OTHER TOOLS - BENEFITS	32,289.05	.01	.01	.01	-02	B
11	OTHER TOOLS - RENTS	15,627.46	.01	.01	.01	.01	B
12	OTHER TOOLS - OTHER	1,977,255.13	.86	-89	-90	.92	B
13	MOTOR VEHICLES - SALARIES	231,639.91	.10	.10	.10	.11	A
14	NOTOR VEHICLES - BENEFITS	69,239.95	.03	.03	.03	.03	B
15	MOTOR VEHICLES - RENTS	182,874.32	.08	.08	.08	.09	B
1	OTOR VEHICLES - OTHER	673,264.19	.29	.30	.31	.31	B
17	BENEFITS	16,624,876.48	7.24	7.45	7.53	7.75	В
18	TOTAL DIRECTLY ASSIGNED	84,325,094.89	36.74	37.80	38.20	39.31	
15	INDIRECT ADMIN - AREA - SALARIES	3,652,457.21	1.59	1.64	1.65	1.70	Ģ
2.5	NDIRECT ADMIN - AREA - OTHER	1,223,074.15	.53	.55	.55	.57	Ħ
21	INDIRECT ADMIN - OTHER - SALARIES	5,009,919.72	2.18	2.25	2.27	2.34	G
22	INDIRECT ADMIN - OTHER - OTHER	1,139,247.59	.50	.51	.52	.53	H
23	INDIRECT ADMIN - OTHER - BC	105,220.08	.05	.05	.05	.05	Ħ
24	UNCLASS SUPPORT - AREA - SALARIES	364,360.23	. 16	.16	.17	.17	G
25	UNCLASS SUPPORT - AREA - OTHER	57,685.89	.03	.03	.03	.03	H,
26	UNCLASS SUPPORT - OTHER - SALARIES	998,100.92	.43	.45	.45	.47	G
27	UNCLASS SUPPORT - OTHER - OTHER	156,081.00	.07	.07	.07	.07	H
28	UNCLASS SUPPORT - OTHER - BC	2,687.80	.00	.00	.00	-00	H
29	UNCLASS COSTS - SALARIES	4,069,951.80	1.77	1.82	1.84	1.90	G
30	UNCLASS COSTS - OTHER	307,792.62	.13	.14	.14	-14	Ħ
31	UNCLASS COSTS - OTHER - BC	6,085.80	.00	-00	.00	.00	- H
32	UNCLASS COSTS - OTHER - BENEFITS	968,611.94	.42	.43	.44	.45	н
33	BENEFITS	3,873,927.99	1.69	1.74	1.76	1.81	Н
34	TOTAL FULLY ASSIGNED	106,260,299.63	46.30	47.64	48.14	49.54	
35	TOTAL CLASSIFIED PROD HOURS	2,207,186.05					
36	TOTAL UNCLASSIFIED PROD HOURS	88,038.21					
37	TOTAL PRODUCTIVE HOURS	2,295,224.26					

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR DELLSOUTH TELEPHONE PLANT IN DEXES FROM NETWORK/JOEL POPKIN+CO, 2/19/96

INFLATION FACTO

PAGE:

TATE	:	SM	DATE:	ALL
G	:	P40-P48		
ICT .	:	CPG		

FC : 470.. OR 4N4..

REA		1995 ACTUAL AMOUNTS	1995 PRODUCTIVE HOURLY COST	1996 INFLATED PRODUCTIVE HOURLY COST	1995 CLASSIFIED PROD HOURLY COST	1996 INFLATED CLASSIFIED HRLY COST	
•	· · · · · · · · · · · · · · · · · · ·						
1	DIRECT LABOR - PRODUCTIVE	9,434,255,10	• 15.73	16.18	16,11	16 57	
2	DIRECT LABOR - PREMIUM	284,575,95	.47	.49	_49	.50	-
3	DIRECT LABOR - OTHER EMPLOYEE	641,660,68	1.07	1.10	1.10	1.13	-
4	DIRECT LABOR - ANNUAL PAID ABSENCE	1,598,891,09	2.67	2.74	2.73	2.81	
5	DIRECT ADMINISTRATION	2,380,357,86	3.97	4.08	4_06	4.18	
6	TOTAL DIRECT LABOR	14.339.740.68	23.90	24.60	24.48	25.19	A
7	DIRECT LABOR - OTHER COSTS	627,746,53	1.05	1.08	1.07	1.10	R
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00	Ř
9	OTHER TOOLS - SALARIES	301-43	_00	.00	.00	.00	Ă
10	OTHER TOOLS - BENEFITS	90.05	.00	.00	.00	_00	R
11	OTHER TOOLS - RENTS	17.27	-00	-00	.00	60	Ř
12	OTHER TOOLS - OTHER	5,976,71	.01	-01	.01	-01	R
13	MOTOR VEHICLES - SALARIES	605-72	.00	.00	-00	.00	Ā
14	NOTOR VEHICLES - BENEFITS	185.27	-00	-00	.00	00	B
15	MOTOR VEHICLES - RENTS	568-07	.00	.00	.00	.00	Ř
1	TOR VEHICLES - OTHER	1.968.30	-00	-00	-00	00	R
17	dENEFITS	4 261 047 12	7,10	7.31	7 27	7 49	0
18	TOTAL DIRECTLY ASSIGNED	19.238.247.15	32.07	33.00	32.84	33.70	Þ
1ª	NDIRECT ADMIN - AREA - SALARIES	1.049.642.30	1.75	1.80	1.79	1_84	G
	NDIRECT ADMIN - AREA - OTHER	342.603.26	.57		.58	.60	H
21	INDIRECT ADMIN - OTHER - SALARIES	1 342,551,62	2.24	2.30	2 29	2 36	6
12	INDIRECT ADMIN - OTHER - OTHER	301 204 19	.50	-52	51	57	ū
3	INDIRECT ADMIN - OTHER - BC	26 866 08	04	.05	.51		Ĥ
ž	TINCIASS SUDDOT - ADEA - SALADIES	72 977 87	12	13	12	.05	Ċ
H <b>G</b>	INCLASS SUPPORT - AREA - SALARIES	11 7/5 33	.12	.02	.12	-1 02	Ĥ
5	INCLASS SUPPORT - AREA - UTHER	245 277 27	.02	46	.02	.02	-
7	INCLASS SUPPORT - OTHER - SALARIES	61 670 11		.40 DZ			Й
18	INCLASS SUDDODT - OTHER - BC	41,020111 A90 84	.00	.00	.01	00	Ч Н
0		1 142 174 02	1.90	1.96	1 95	2 01	Ë
0		7/ 160 86	12	.13	13	13	ਮ
š	INCLASS COSTS - OTHER - BC	1 351 27	00	00	60 60		Ĥ
;		300 3/3 80	50	52	.00	.00	ц.
ž	BENEFITS	1 150 746 02	1 92	1 97	1 96	2 02	н
4	TOTAL FULLY ASSIGNED	25 362 100 88	42 28	43 50	43 30	44 55	• •
5	TOTAL CLASSIFIED PROD HOUPS	585.785.94	74.60	-21.30	-2.30		
6	TOTAL UNCLASSIFIED PROD HOURS	14.128.75					
2		500 044 40					

() DATA EXTRACTED FROM FINANCIAL PROCESSOR @ BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + CO.

WORK MANAGEMENT CENTER - WMC 3

INFLATION FACTOR

2/20/96

281

PAGE: 1

TATE	: SM	DATE: ALL
G,	. P10-P14	
TT.	: WHC	
FC.	: 4%1 0	R 4W2
)		

				1996	1995	1996	
		U	1995	INFLATED	CLASSIFIED _	INFLATED	
		1995	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED	
RE	A	ACTUAL AHOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST	
			•				
1	DIRECT LABOR - PRODUCTIVE	29,111,796.49	14.55	14.98	14.71	15.14	
2	DIRECT LABOR - PREMIUN	2,087,673.29	1.04	1.07	1.05	1.09	<u> </u>
3	DIRECT LABOR - OTHER EMPLOYEE	1,607,502.59	.80	.83	-81	.84	
4	DIRECT LABOR - ANNUAL PAID ABSENCE	4,254,043.03	2.13	2.19	2.15	2.21	
5	DIRECT ADMINISTRATION	10,202,151.38	5.10	5.25	5.15	5.30	
6	TOTAL DIRECT LABOR	47,263,166.78	23.63	24.31	23.88	24.57	A
7	DIRECT LABOR - OTHER COSTS	609,710.51	-30	.31	.31	.32	В
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00	В
9	OTHER TOOLS - SALARIES	0.00	0.00	0.00	0.00	0.00	Α
10	OTHER TOOLS - BENEFITS	0.00	0.00	0.00	0.00	0.00	B
11	OTHER TOOLS - RENTS	0.00	0.00	0.00	0.00	0.00	в
12	OTHER TOOLS - OTHER	0.00	0.00	0.00	0.00	0.00	В
13	MOTOR VEHICLES - SALARIES	5,203.26	.00	.00	.00	.00	A
14	MOTOR VEHICLES - BENEFITS	1,544.91	.00	.00	.00	.00	B
15	MOTOR VEHICLES - RENTS	5,035.40	.00.	.00	.00	.00	В
17	YTOR VEHICLES - OTHER	17,597.31	.01	_01	.01	.01	В
17	@ENEFITS	12,967,068.79	6.48	6.67	6.55	6.74	B
18	TOTAL DIRECTLY ASSIGNED	60,869,326.96	30.43	31.31	30.76	31.65	
1	NDIRECT ADMIN - AREA - SALARIES	5,357,088.50	2.68	2.76	2.71	2.79	G
	NDIRECT ADMIN - AREA - OTHER	1,326,568.93	-66	.68	.67	.69	H
21	INDIRECT ADMIN - OTHER - SALARIES	2,901,356.43	1.45	1-49	1.47	1.51	G
22	INDIRECT ADMIN - OTHER - OTHER	424,171.27	.21	.22	.21	.22	H
23	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
24	UNCLASS SUPPORT - AREA - SALARIES	789,397.05	.39	-41	-40	.41	G
25	UNCLASS SUPPORT - AREA - OTHER	81,545.52	-04	.04	-04	.04	H
26	UNCLASS SUPPORT - OTHER - SALARIES	1,908,718.39	.95	.98	.96	.99	G
27	UNCLASS SUPPORT - OTHER - OTHER	417,481.36	.21	.21	.21	.22	H
28	UNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
29	UNCLASS COSTS - SALARIES	1,508,873.31	.75	.78	.76	.78	G
50	UNCLASS COSTS - OTHER	37,394.84	.02	.02	.02	.02	H
51	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
52	UNCLASS COSTS - OTHER - BENEFITS	219,476.22	.11	.11	.11	.11	H
13	BENEFITS	3,420,002.23	1.71	1.76	1.73	1.78	H
14	TOTAL FULLY ASSIGNED	79,261,401.01	39.62	40.77	40.05	41.21	
í <b>5</b>	TOTAL CLASSIFIED PROD HOURS	1,979,160.46					
6	TOTAL UNCLASSIFIED PROD HOURS	21,222.05					
57	TOTAL PRODUCTIVE HOURS	2,000,382.51					

() DATA EXTENCTED FROM FINANCIAL PROCESSOR D BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKINY CO.
ADDRESS & FACILITY INVENTORY GROUP - AFIG

2/19/96

PAGE:

1

ARE.	A	1995 ACTUAL AMOUNTS	1995 PRODUCTIVE HOURLY COST	1996 INFLATED PRODUCTIVE HOURLY COST	1995 CLASSIFIED - PROD HOURLY COST	1996 INFLATED CLASSIFIED HRLY COST	
			•				
1	DIRECT LABOR - PRODUCTIVE	23,206,763.74	15.14	15.58	15.44	15.88 <u></u>	
2	DIRECT LABOR - PREMIUM	788,154.04	.51	.53	.52	.54	
3	DIRECT LABOR - OTHER EMPLOYEE	1,363,904.08	.89	.92	.91	.93	
4	DIRECT LABOR - ANNUAL PAID ABSENCE	3,281,141.46	2.14	2.20	2.18	2.25	
5	DIRECT ADMINISTRATION	6,163,465.20	4.02	4.14	4.10	4.22	
6	TOTAL DIRECT LABOR	34,803,428.52	22.71	23.37	23.15	23.82	Ą
7	DIRECT LABOR - OTHER COSTS	491,020.15	-32	.33	.33	.34	B
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	. 0.00	0.00	B
9	OTHER TOOLS - SALARIES	0.00	0.00	0.00	0.00	0.00	A
10	OTHER TOOLS - BENEFITS	0.00	0.00	0.00	0.00	0.00	B
11	OTHER TOOLS - RENTS	0.00	0.00	0.00	0.00	0.00	B
12	OTHER TOOLS - OTHER	0.00	0.00	0.00	0.00	0.00	В
13	MOTOR VEHICLES - SALARIES	18.56	.00	-00	-00	-00	A
14	MOTOR VEHICLES - BENEFITS	5.05	.00	.00	.00	.00	B
15	MOTOR VEHICLES - RENTS	34.68	.00	.00	.00	.00	В
•	OTOR VEHICLES - OTHER	67.13	.00	.00	.00	.00	в
17	BENEFITS	9,861,983.12	6.43	6.62	6.56	6.75	в
18	TOTAL DIRECTLY ASSIGNED	45,156,557.21	29.46	30.32	30.03	30.91	·
i.	NDIRECT ADMIN - AREA - SALARIES 🚿 🔪	4,240,070.66	2.77	2.85	2.82	2.90	G
202	VINDIRECT ADMIN - AREA - OTHER	996,981.58	.65	.67	.66	.68	H
21	INDIRECT ADMIN - OTHER - SALARIES	2,251,058.77	1.47	1.51	1.50	1.54	G
22	INDIRECT ADMIN - OTHER - OTHER	340,264.37	-22	.23	.23	.23	- <u>H</u>
23	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
24	UNCLASS SUPPORT - AREA - SALARIES	538,324.55	.35	.36	.36	.37	G
25	UNCLASS SUPPORT - AREA - OTHER	40,117.52	.03	.03	.03	.03	H
26	UNCLASS SUPPORT - OTHER - SALARIES	1,440,724.05	-94	.97	.96	.99	G
27	UNCLASS SUPPORT - OTHER - OTHER	315,950.55	-21	_21	.21	.22	H
28	UNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
29	UNCLASS COSTS - SALARIES	1,065,651.50	.70	.72	.71	.73	G
30	UNCLASS COSTS - OTHER	29,976.57	.02	.02	.02	.02	H
31	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
32	UNCLASS COSTS - OTHER - BENEFITS	180,516.66	.12	.12	.12	-12	н
33	BENEFITS	2,702,095.57	1.76	1.81	1.80	1.85	н
34	TOTAL FULLY ASSIGNED	59,298,289.56	38,69	39.81	39.44	40.58	
35	TOTAL CLASSIFIED PROD HOURS	1,503,480.77					
36	TOTAL UNCLASSIFIED PROD HOURS	29,220.50					
37	TOTAL PRODUCTIVE HOURS	1,532,701.27					

DATA EXTRACTED FROM FINANCIAL PROCESSOR DELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN Y CO.

282

INSTALL & MAINTENANCE - SPECIAL SERVICES - SSIM

2/20/96

283

PAGE: 1

1996

1995

2/20/96		(2)
STATE : SM G : P50-P53 CT : SSIM IFC : 411	DATE: ALL	INFLATION FACTOR : 1.029
<i>,</i>		(

		$\langle \{ \} \rangle$		1996	1995	1996	
		$\mathcal{O}$	1995	INFLATED	CLASSIFIED	INFLATED	
		1995	PRODUCTIVE	PRODUCTIVE	PROD HOURLY	CLASSIFIED	
RE	A	ACTUAL AMOUNTS	HOURLY COST	HOURLY COST	COST	HRLY COST	
·	*****				••••	*********	
1	DIRECT LABOR - PRODUCTIVE	48,567,653.82	• 19.03	19.58	20.47	21.07	
2	DIRECT LABOR - PREMIUN	5,302,376.22	2.08	2.14	2.24	2.30	- ·
3	DIRECT LABOR - OTHER EMPLOYEE	2,044,198.01	.80	.82	.86	.89	•
-4	DIRECT LABOR - ANNUAL PAID ABSENCE	5,332,392.46	2.09	2.15	2.25	2.31	
- 5	DIRECT ADMINISTRATION	6,914,891.81	2.71	2.79	2.91	3.00	
6	TOTAL DIRECT LABOR	68,161,512.32	26.71	27.48	28.73	29.57	A
7	DIRECT LABOR - OTHER COSTS	1,240,569.54	.49	.50	.52	.54	B
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00	Ð
9	OTHER TOOLS - SALARIES	122,792.53	.05	.05	.05	.05	A
10	OTHER TOOLS - BENEFITS	38,949.41	.02	.02	.02	.02	B
11	OTHER TOOLS - RENTS	31,607.98	_01	.01	.01	.01	B
12	OTHER TOOLS - OTHER	2,384,882.16	.93	.96	1.01	1.03	B
13	MOTOR VEHICLES - SALARIES	799,396.48	.31	-32	.34	.35	A
14	MOTOR VEHICLES - BENEFITS	238,056.07	-09	.10	.10	.10	B
15	MOTOR VEHICLES - RENTS	713,009.85	.28	.29	.30	.31	В
¥.	OTOR VEHICLES - OTHER	2,464,046.63	.97	.99	1.04	1.07	В
11	ENEFITS	16,135,984.67	6.32	6.51	6.80	7.00	В
18	TOTAL DIRECTLY ASSIGNED	92,330,807.64	36.18	37.23	38.92	40.05	
	SINDIRECT ADMIN - AREA - SALARIES	2,516,136.10	.99	1.01	1.06	1.09	Ģ
20	INDIRECT ADMIN - AREA - OTHER	1,270,043.48	.50	.51	.54	.55	H
21	INDIRECT ADMIN - OTHER - SALARIES	598,320.10	.23	.24	.25	.26	G
22	INDIRECT ADMIN - OTHER - OTHER	254,408.71	.10	.10	.11	.11	H
23	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
24	UNCLASS SUPPORT - AREA - SALARIES	232,773.02	.09	.09	.10	.10	G
25	UNCLASS SUPPORT - AREA - OTHER	53,063.16	.02	.02	.02	.02	H
26	UNCLASS SUPPORT - OTHER - SALARIES	492,488.28	.19	.20	.21	.21	G
27	UNCLASS SUPPORT - OTHER - OTHER	74,433.38	.03	.03	.03	.03	Ħ
28	UNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
29	UNCLASS COSTS - SALARIES	4,511,716.90	1.77	1.82	1.90	1.96	سی
30	UNCLASS COSTS - OTHER	170,183.72	.07	.07	.07	.07	H
31	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
32	UNCLASS COSTS - OTHER - BENEFITS	1,004,395.84	.39	.40	.42	.44	H
33	BENEFITS	1,977,048.53	.77	.80	.83	.86	H
34	TOTAL FULLY ASSIGNED	105,485,818.86	41.33	42.53	44.47	45,76	
35	TOTAL CLASSIFIED PROD HOURS	2,372,306.54					
36	TOTAL UNCLASSIFIED PROD HOURS	179,861.96					
37	TOTAL PRODUCTIVE HOURS	2,552,168.50					

DATA EXTRACTED FROM FINANCIAL PROCESSOR
 BEALSOUTH TEACHHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN+Co.

INFLATION FACTOR: 1

284	

STAT	E: REGION
WCT:	IMC
JFC:	401X

DESCRIPTION	1995 DOLLARS	1995 CLASSIFIED HOURLY COST	1996 CLASSIFIED HOURLY COST
DESCRIPTION DIRECT LABOR - PRODUCTIVE DIRECT LABOR - OTHER EMP DIRECT LABOR - OTHER EMP DIRECT LABOR - ANN PD ABS DIRECT ADMINISTRATION TOTAL DIRECT LABOR DIRECT LABOR - OTHER COST DIRECT LABOR - OTHER COSTS-BC OTHER TOOLS - SALARIES OTHER TOOLS - SALARIES OTHER TOOLS - BENEFITS OTHER TOOLS - RENTS OTHER TOOLS - OTHER MOTOR VEHICLES - SALARIES MOTOR VEHICLES - BENEFITS MOTOR VEHICLES - BENEFITS MOTOR VEHICLES - OTHER BENEFITS TOTAL DIRECTLY ASSIGNED INDIR ADMIN-AREA-SAL INDIR ADMIN-OTHER-SAL INDIR ADMIN-OTHER-SAL INDIR ADMIN-OTHER-SAL UNCLASS SUPPORT-OTHER UNCLASS SUPPORT-OTHER-SAL UNCLASS COSTS-SALARIES UNCLASS COSTS-OTHER UNCLASS COSTS-OTHER-BC UNCLASS COSTS-OTHER-BC UNCLASS COSTS-OTHER-BC UNCLASS COSTS-OTHER-BEN BENEFITS	DOLLARS 44,563,244.08 430,035.09 307,117'39 647,920.57 1,094,164.81 7,042,481.94 99,518.84 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	HOURLY COST \$15.65 \$1.47 \$1.05 \$2.22 \$3.75 \$24.15 \$0.34 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.02 \$0.00 \$0.00 \$0.00 \$0.02 \$0.00 \$0.00 \$0.00 \$0.02 \$0.00 \$0.00 \$0.00 \$0.02 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.0	HOURLY COST \$16.10 \$1.52 \$1.08 \$2.29 \$3.86 \$24.85 \$0.35 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
TOTAL FULLY ASSIGNED TOTAL CLASSIFIED HOURS	\$11,648,317.14 291,619.23	\$39.94	\$41.10

291,619.23

1) DATA EXTRACTED FROM FINANCIAL PROCESSOR D) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKINY CO.

OUTSIDE PLANT ENGINEERING - OSPE

INFLATION FACTOR : 1.03

1/24/96

PAGE:

STAT	E :	SM	DA	TE: ALL
	SG:	E30	LASE	re)
ъ.	:	N/A		~/
1EC	:	0032	OR 32	OR 356
•				

ARE	<b>k</b>	1995 ACTUAL AMOUNTS	1995 PRODUCTIVE HOURS COST	1996 INFLATED PRODUCTIVE HOURLY COST	1995 CLASSIFIED_ PROD HOURLY COST	1996 INFLATED CLASSIFIED HRLY COST	
.1	DIRECT ENG - PRODUCTIVE	95,794,882.44	● 20.08	20.68	21.88	22.53	
2	DIRECT ENG - PREMIUM	828,239.88	.17	.18	.19	.1 <u>9</u>	-
5	DIRECT ENG - OTHER EMPLOYEE	13,807,983.45	2.89	2.98	3.15	3.25	
4	DIRECT ENG - ANN PAID ABS	15,298,332.20	3.21	3.30	3.49	3.60	
2	DIRECT ADMINISTRATION	23,790,354.61	4.99	5.14	5.43	5.60	
0	TOTAL DIRECT LABOR	149,519,792.58	31.34	32.28	34.14	35.17	4
1	DIRECT ENG - OTHER COSTS	6,794,057.02	1.42	1.47	1.55	1.60	B
8	DIRECT ENG - OTHER-BC	0.00	0.00	0.00	0.00	0.00	B
9	BENEFITS	43,419,348.31	9.10	9.37	9.92	10.21	₿
10	TOTAL DIRECTLY ASSIGNED	199,733,197.91	41.86	43.11	45.61	46.98	
11	INDIRECT ADMIN - AREA - SALARIES	6,134,841.15	1.29	1.32	1.40	1.44	S
12	INDIRECT ADMIN - AREA - OTHER	2,210,011.28	-46	.48	.50	.52	H
13	INDIRÉCT ADMIN - OTHER - SALARIES	9,218,784.63	1.93	1.99	2.11	2.17	6
14	INDIRECT ADMIN - OTHER - OTHER	1,679,160.82	.35	.36	.38	.39	H
15	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00	-#
16	UNCLASS SUPPORT - AREA - SALARIES	2,104,639.31	.44	-45	-48	.50	G
	UNCLASS SUPPORT - AREA - OTHER	191,159.16	.04	.04	.04	.04	H
18	UNCLASS SUPPORT - OTHER - SALARIES	4,568,616.55	.96	.99	1.04	1.07	G
1	<b>'INCLASS SUPPORT - OTHER - OTHER</b>	440,378.21	-09	.10	.10	.10	-#
ć.	JNCLASS SUPPORT - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
21	UNCLASS COSTS - SALARIES	15,424,553.93	3.23	3.33	3.52	3.63	6
22	UNCLASS COSTS - OTHER	971,635.66	.20	.21	.22	.23	H
23	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00	H
24	UNCLASS COSTS - BENEFITS	4,420,869.47	.93	.95	1.01	1.04	Н
25	BENEFITS	10,875,596.45	2.28	2.35	2.48	2.56	H
26	TOTAL FULLY ASSIGNED	257,973,444.53	54.06	55.69	58.91	60.68	•
27	TOTAL CLASSIFIED PROD HOURS	4,379,091.52					
28	TOTAL UNCLASSIFIED PROD HOURS	392,455.23					
29	TOTAL PRODUCTIVE HOURS	4.771.546.75					

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR (2) BERLSOUTH TEREPHONE PLANT INDEXES FROM NETWORK/JOEL POPKINY Co.

285

STATE: REGION INFLATION WCT: NRC	N FACTOR: 1.029		
	$\mathcal{O}$	1995	1996
DESCRIPTION	1995 DOLLARS	PRODUCTIVE HOURLY COST	PRODUCTIVE HOURLY COST
	*****************		
DIRECT LABOR - PRODUCTIVE	\$5,463,966.93	\$16.69	\$17.18
DIRECT LABOR - PREMIUM	\$532,311.87	\$1.63	\$1.67
DIRECT LABOR - DIRER EMP	₹219,743°.31 \$906 016 70	50.67	\$0.69
DIRECT ADMINISTRATION	\$786 311 PE	52.4/ \$2.40	\$2 <u>+</u> 54
TOTAL DIRECT LABOR	\$7 809 283 68	\$2.40 \$33.96	\$2.4/ \$2/ FF A
DIRECT LABOR - OTHER COST	\$784,139,20	\$23.80	224.00 A
DIRECT LABOR-OTH COSTS-BC	\$0.00	\$0.00	92.4/ P \$0.00 B
OTHER TOOLS - SALARIES	\$334.50	\$0,00	\$0.00 <del>~</del>
OTHER TOOLS - BENEFITS	\$113.35	\$0.00	\$0.00 /3
OTHER TOOLS - RENTS	\$23.59	\$0.00	\$0.00 B
OTHER TOOLS - OTHER	\$16,779.68	\$0.05	\$0.05 B
MOTOR VEHICLES - SALARIES	\$21,122.39	\$0.06	\$0.06 A
MOTOR VEHICLES - BENEFITS	\$6,275.56	\$0.02	\$0.02 <u>B</u>
MOTOR VEHICLES - RENTS	\$11,957.00	\$0.04	\$0.04 B
MOTOR VEHICLES - OTHER	\$55,968.54	<b>\$0.17</b>	\$0.18 B
BENEFITS	\$2,339,179.08	\$7.15	\$7.35 B
TOTAL DIRECTLY ASSIGNED	\$11,045,176.57	\$33.75	\$34.72
INDIR ADMIN-AREA-SAL	\$1,161,779.38	\$3.55	\$3.65 G
INDIR ADMIN-AREA-OTHER	\$563,776.31	\$1.72	\$1.77 7
INDIR ADMIN-OTHER-SAL	\$1,099,597.43	\$3.36	\$3.46 G
INDIR ADMIN-OTHER-OTHER	\$443,/14.12 \$25 (17 00	\$1.36 60 11	\$1.39 <i>H</i>
INCINCE SUDDODM-NDEN-SCI	\$JJ,01/.99	50.11	50.11 H
UNCLASS SUPPORT AREA SAL	\$1301 10 \$1301 10		
INCLASS SUPPORT-AREA-OTHE	\$321 971 83	50.00	\$0.00 H \$1.01 G
UNCLASS SUPPORT-OTHER-OTH	\$49.792.04	\$0.15	\$0.16 <i>H</i>
UNCLASS SUPPORT-OTHER-BC	\$932.76	\$0.00	\$0.00 H
UNCLASS COSTS-SALARIES	\$1,176,444,23	\$3,59	\$3.70 G
UNCLASS COSTS-OTHER	\$216.551.22	\$0,66	\$0.68 H
UNCLASS COSTS-OTHER-BC	\$1,917.34	\$0.01	\$0.01 H
UNCLASS COSTS-OTHER-BEN	\$613,780.92	\$1.88	\$1.93 H
BENEFITS	\$1,683,354.78	\$5.14	\$5.29 H
TOTAL FULLY ASSIGNED	\$18,435,597.65	\$56.33	\$57.96
			-

TOTAL PRODUCTIVE HOURS

327,299.89

DATA EXTRACTED FROM FINANCIAL PROCESSOR D BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN + CO.

287

$\sim$
--------

STATE	REG	IOIE	1	INFLATION	FACTOR:	1.03
WCT:	PICS					
JFC:	3A2X	OR	341X			
					/ / / ·	

DESCRIPTION	()	1995	1996
	1995	CLASSIFIED	CLASSIFIED
	DOLLARS	HOURLY COST	HOURLY COST
DIRECT ENG - PRODUCTIVE DIRECT ENG - PREMIUM DIRECT ENG - OTHER EMP DIRECT ENG - ANN PD ABS DIRECT ADMINISTRATION TOTAL DIRECT LABOR DIRECT ENG - OTHER COSTS DIRECT ENG - OTHER COSTS	\$1,180,106.16 \$73,293.79 \$126,729,43 \$191,959.45 \$271,884,52 \$1,843,973.35 \$111,469.06	\$15.57 \$0.97 \$1.67 \$2.53 \$3.59 \$24.34 \$1.47	\$16.04 \$1.00 \$1.72 \$2,61 \$3.70 \$25.07 A \$1.52 B
DIRECT ENG-OTHER COSTS-BC	\$0.00	\$0.00	\$0.00 B
BENEFITS	\$542,545.52	\$7.16	\$7.37 B
TOTAL DIRECTLY ASSIGNED	\$2,497,987.93	\$32.97	\$33.96
INDIR ADMIN-AREA-SAL	\$488,415.54	\$6.45	\$6.64 G
INDIR ADMIN-AREA-OTHER	\$73,705.65	\$0.97	\$1.00 H
INDIR ADMIN-OTHER-SAL	\$385,833.77	\$5.09	\$5.24 G
INDIR ADMIN-OTHER-OTHER	\$129,337.09	\$1.71	\$1.76 H
INDIR ADMIN-OTHER-BC	\$0.00	\$0.00	\$0.00 H
UNCLASS SUPPORT-AREA-SAL	\$360,589.25	\$4.76	\$4.90 G
UNCLASS SUPPORT-AREA-OTHE	\$3,170.29	\$0.04	\$0.04 H
UNCLASS SUPPORT-OTHER-SAL	\$398,821.82	\$5.26	\$5.42 G
UNCLASS SUPPORT-OTHER-OTH	\$206,028.65	\$2.72	\$2.80 F
UNCLASS SUPPORT-OTHER-BC	\$0.00	\$0.00	\$0.00 H
UNCLASS COSTS-SALARIES	\$60,958.78	\$0.80	\$0.83 <del>G</del>
UNCLASS COSTS-OTHER	\$5,840.91	\$0.08	\$0.08 H
UNCLASS COSTS-OTHER-BC	\$0.00	\$0.00	\$0.00 H
UNCLASS COSTS-OTHER-BEN	\$8,036.68	\$0.11	\$0.11 H
BENEFITS	\$498,601.59	\$6.58	\$6.78 H
TOTAL FULLY ASSIGNED	\$5,117,327.95	\$67.53	\$69.56

TOTAL CLASSIFIED HOURS

75,773.00

DATA EXTRACTED FROM FINANCIAL PROCESSOR DELLSOUTH TELEPHONE PLANT INDEXES FROM

NETWORK/JOEL POPKIN + Co.

COST GROUP: NETWORK SERVICES JFC: 2700 OR 2730 INFLATION FACTOR: 1.029 STATE: REGION MONTH: ALL	CLERICAL		
DESCRIPTION	1995	1995	1996 INFLATED
	DOLLARS	HOURLY COST	HOURLY COST
DIRECT LABOR - PRODUCTIVE	\$3,690,968.95	\$14.83	$\begin{array}{c} \$15.26\\ \$0.42\\ \$2.90\\ \$0.25\\ \$2.28\\ \$0.00\\ \$3.41\\ \$24.52\\ 4.52\\ \$0.01\\ 4\\ \$30.54\\ 2.01\\ 6\\ 0.31\\ 4\\ 0.47\\ 4\\ 0.33\\ 4\\ \$33.66\end{array}$
ADMINISTRATIVE CLERICAL	\$101,746.91	\$0.41	
DIRECT ADMINISTRATION	\$703,078.89	\$2.82	
DIRECT LABOR - PREMIUM	\$59,478.05	\$0.24	
DIRECT LABOR - ANN PD ABS	\$552,494.14	\$2.22	
TRAINING	\$0.00	\$0.00	
DIRECT LABOR - OTHER EMP	\$825,423.58	\$3.31	
TOTAL DIRECT LABOR	\$5,933,190.52	\$23.83	
DIRECT LABOR - OTHER COST	\$3,571.34	\$0.01	
BENEFITS	\$1,454,838.75	\$5.84	
TOTAL DIRECTLY ASSIGNED	\$7,391,600.61	\$29.68	
INDIRECT ADMIN - SALARIES	\$485,715.04	\$1.96	
INDIRECT ADMIN - OTHER	\$75,382.09	\$0.30	
INDIRECT ADMIN - BENEFITS	\$111,703.29	\$0.46	
UNCLASSIFIED COSTS	\$80,700.33	\$0.32	
TOTAL FULLY ASSIGNED	\$8,145,101.36	\$32.72	
TOTAL HOURS	\$248.947.83		

() DATA EXTRACTED FROM FINANCIAL PROCESSOR

@ BEALSOUTH TELEPHONE PLANT MDEXES FROM NETWORK / JOEL POPKINY CO.

		(
N	FACTOR:	1

STATE: REGION INFLATION WCT: ACAC JFC: 4AXX OR 471X

DESCRIPTION	(1)	1995	1996
	1995	PRODUCTIVE	PRODUCTIVE
	DOLLARS	HOURLY COST	HOURLY COST
DESCRIPTION DIRECT LABOR - PRODUCTIVE DIRECT LABOR - OTHER EMP DIRECT LABOR - OTHER EMP DIRECT LABOR - ANN PD ABS DIRECT ADMINISTRATION TOTAL DIRECT LABOR DIRECT LABOR - OTHER COST DIRECT LABOR - OTHER COST DIRECT LABOR - OTHER COST DIRECT LABOR - OTHER COST OTHER TOOLS - SALARIES OTHER TOOLS - SALARIES OTHER TOOLS - NENTS OTHER TOOLS - OTHER MOTOR VEHICLES - SALARIES MOTOR VEHICLES - BENEFITS MOTOR VEHICLES - NENTS MOTOR VEHICLES - OTHER BENEFITS TOTAL DIRECTLY ASSIGNED INDIR ADMIN-AREA-SAL INDIR ADMIN-AREA-OTHER INDIR ADMIN-OTHER-SAL INDIR ADMIN-OTHER-SAL UNCLASS SUPPORT-AREA-SAL UNCLASS SUPPORT-OTHER-SAL UNCLASS SUPPORT-OTHER-BC UNCLASS COSTS-SALARIES UNCLASS COSTS-OTHER UNCLASS COSTS-OTHER UNCLASS COSTS-OTHER-BC	DOLLARS	HOURLY COST \$17.07 \$1.63 \$1.35 \$2.57 \$4.03 \$26.64 \$1.16 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.01 \$0.00 \$0.02 \$0.05 \$6.76 \$34.66 \$4.81 \$2.21 \$3.28 \$0.80 \$0.12 \$0.10 \$0.12 \$0.10 \$0.01 \$0.01 \$0.01 \$0.02 \$0.05 \$6.76 \$34.66 \$4.81 \$2.21 \$3.28 \$0.80 \$0.13 \$0.12 \$0.10 \$0.01 \$0.00 \$0.10 \$0.00 \$0.10 \$0.00 \$0.10 \$0.00 \$0.10 \$0.00 \$0.10 \$0.00 \$0.10 \$0.00 \$0.00 \$0.10 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0	HOURLY COST \$17.56 \$1.68 \$1.38 \$2.65 \$4.15 \$27.41 A \$1.20 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.00 B \$0.01 A \$0.00 B \$0.02 B \$0.02 B \$0.05 B \$6.96 B \$35.67 G \$4.95 G \$4.95 G \$0.12 G \$0.12 G \$0.12 H \$0.12 H \$0.00 H \$0.12 H \$0.12 H \$0.12 H \$0.00 H \$0.12 H \$0.00 H \$0.12 H \$0.12 H \$0.12 H \$0.00 H \$0.12 H \$0.12 H \$0.12 H \$0.12 H \$0.12 H
BENEFITS	\$1,116,072.04	\$3.47	\$3.57 #
TOTAL FULLY ASSIGNED	\$17,736,809.95	\$55.14	\$56.74

TOTAL PRODUCTIVE HOURS

321,657.35

DATA EXTRACTED FROM FINANCIAL PROCESSOR BERL SOUTH TEREPHONE PRANT INDEXES FROM NETWORK/JOEL POPKIN+CO.

#### DISCONNECT FACTORS

Disconnect factors are translators used to determine the costs associated with disconnecting service. These factors are developed because there is a difference in time between when a service is disconnected and when we recover this disconnect cost. Disconnect costs are typically included in the one-time up front service establishment charges. The customer is billed now for work that will be done in the future. This disconnect period could be months or years from when the service is installed.

The calculation of the disconnect factors is based on the following data: the expected life of the service being studied and an interest rate that is comparable to the highest interest rate BellSouth is required to pay its customers for customer deposit payments held by BellSouth. The disconnect factor inflates the labor cost to the period of the future disconnect and discounts these costs to the present. Disconnect factors are calculated by month for twelve years for the company as a whole.

#### DEVELOPMENT OF DISCONNECT FACTORS

Disconnect factors are used to develop the present value of a labor cost that will take place in the future. They are based on \$1.00 of labor, inflated to a future period at the forecasted inflation rate for labor and then discounted to the present. The factors are developed in monthly increments.

Factors were developed beginning January 1st 1995. The forecasted inflation rate for labor was 3.2% for that year. A monthly compounding rate of .2628 % was developed that when compounded 12 times equals an effective annual rate of 3.2%. Similar monthly compounding rates were developed for each future year depending on the expected labor inflation rate for that year.

A monthly compounding discount rate was also developed for the purpose of bringing the inflated labor cost back to the present in monthly increments.

The purpose of workpaper C:\WORK\JULY\DISCFAC.WK3 is to adjust these factors so that they begin July 1, 1997 (30 months from January 1, 1995). This allows a disconnect factor to be easily determined directly related to a number of months. The July factor ( the 31st month) is .8915. The 30th month factor is .8948. If each of the succeeding factors, beginning with the 31st is divided by .8948, the beginning point is shifted and the 31st month becomes the 1st month. These shifted factors are shown in the column titled Adjusted Factor.

Attached is a page of the actual factor development. Column A represents the number of months. Column B is the year. Column C is the month in the year. Column D is the annual inflation rate expected for that year. Column E is the annual inflation rate shown as a monthly compounded rate. Column F is the accumulated labor inflation monthly compounded. Column G is the monthly compounded discount rate. Column H is the accumulated monthly compounded discount factors. Column I is the Accumulated labor inflation, multiplied by the accumulated discount factors which produces the disconnect factors.

292

2-Year Study (96-97)	Value	2-Year Study (96-97)	Value
Mid-Point	0.9147	Mid-Point	0.8753
Months to Disconnect 24	0.8367	Months to Disconnect 24	0.8006
Disconnect Factor	0.9147	Disconnect Factor	0.9147

(C) • (C)/(A)

# 3-Year Study (96-98)

Mid-Point

(A) 0.8948

(8)

(B)/(A)

Months	from	Mid-P
to Di	SCODI	pact

nuis nom Mid-Pt		Adjusted			Adjusted
to Disconnect	Value	Factor	Months	Value	Factor
1	0.8915	0.9963	49	0.7467	0.8345
2	0.8882	0.9926	50	0.7439	0.8314
3	0.8850	0.9890	51	0.7412	0.8283
4	0.8817	0.9854	52	0.7385	0.8253
5	0.8785	0.9818	53	0.7358	0.8223
6	0.8753	0.9782	54	0.7331	0.8193
7	0.8720	0.9745	55	0.7304	0.8163
8	0.8687	0.9708	56	0.7277	.0.8133
9	0.8855	0.9673	57	0.7250	0.8102
10	0.8622	0.9636	58	0.7224	0.8073
11	0.8590	0.9600	59	0.7197	0.8043
12	0.8558	0.9564	60	0.7171	0.8014
13	0.8526	0.9528	61	0.7145	0,7985
14	0.8494	0.9493	62	0.7118	0.7955
15	0.8462	0.9457	63	0 7092	0 7926
16	0.8430	0.9421	64	0.7066	0.7897
17	0.8399	0.9386	65	0.7040	0.7868
18	0.8367	0.9351	66	0 7015	0 7840
19	0.8337	0.9317	67	0.6989	0 7811
20	0.8306	0 9283	68	0.6963	0.7782
21	0.8276	0.9249	00	0.0000	0.7754
. 72	0.8245	D 0243	70	0.0300	0.7705
23	0.0240	0.0214	71	0.0312	0.7723
24	0.8185	0.0147	70	0.0007	0.7660
25	0.0105	0.0144	72	0.6827	0.7003
26	0.0100	0.9114	73	0.6811	0.7041
23	0 8095	0.9000	75	0.6786	0.7012
28	0.8065	0.9047	75	0.6763	0.7564
20	0.0000	0.9013	77	0.0702	0.7537
30	0.0000	0.0301	78	0.0737	0.7529
21	0.0000	0.0347	70	0.0712	0.7301
32	0.10/7	0.0310	7 <i>9</i>	0.0007	0.7473
32	0.7940	0.0002	80	0.0003	0.7440
24	0.7919	0.0000	01	0.0039	0.7420
34	0.7090	0.0010	02 82	0.0014	0.7392
30	0.7001	0.0/00	63	0.6590	0.7365
20	0.7032	0.0733	84	0.6566	0.7338
31	0.7003	0.0720	60	0.6542	0.7311
30	0.7775	0.0009	80	0.0018	0.7284
29 29	0.7740	0.0007	67	0.6494	0.7257
40	0.7710	0.0023	80	0.6470	0.7231
41	0.7661	0.8560	00	0.0440	0.7204
42	0.7633	0.0002	90	0.0423	0.71/0
C #*	0.7605	0.0000	31	0.0333	0.7151
44 AS	0.7577	0.0433	92	0.03/0	0.7120
40	0.7540	0.0400	93	0.0302	0.7099
40	0.7577	0.0437	94 DE	0.0328	0.7073
47 A A	0.7322	0.0400	90	0.0000	0.7047
40	0.7494	0.0375	90	0.0283	0.7022

K:\LYNN\DISCFAC.WK3

DISCONNECT FACTOR DEVELOPMENT

A	В	С	D	E	F	G	Н	l
			ANNUAL	MONTHLY				FXH
			LABOR	COMPONDED	ACCUM	MONTHLY	ACCUM	DIS-
			INFLAT	INFLAT	LABOR	DISCOUNT	DISCOUNT	CONNECT
MONTH	YEAR	MONTH	RATE	RATE	INFLAT	RATE	FACTORS	FACTOR
1	1995	JAN	3.20%	1.002628337	1.002628	0.993561	0.993561	0.9962
2	1995	FEB	3.20%	1.002628337	1.005264	0.993561	0.987164	0.9924
3	1995	MAR	3.20%	1.002628337	1.007906	0.993561	0.980807	0.9886
4	1995	APR	3.20%	1.002628337	1.010555	0.993561	0.974492	0.9848
5	1995	MAY	3.20%	1.002628337	1.013211	0.993561	0.968218	0.9810
6	1995	JUN	3.20%	1.002628337	1.015874	0.993561	0.961983	0.9773
7	1995	JUL	3.20%	1.002628337	1.018544	0.993561	0.955789	0.9735
8	1 <b>99</b> 5	AUG	3.20%	1.002628337	1.021221	0.993561	0.949635	0.9698
9	1995	SEP	3.20%	1.002628337	1.023905	0.993561	0.943520	0.9661
10	19 <b>9</b> 5	OCT	3.20%	1.002628337	1.026596	0.993561	0.937445	0.9624
11	1995	NOV	3.20%	1.002628337	1.029295	0.993561	0.931409	0.9587
12	1995	DEC	3.20%	1.002628337	1.032000	0.993561	0.925412	0.9550
13	1996	JAN	3.50%	1.002870899	1.034963	0.993561	0.919453	0.9516
14	1996	FEB	3.50%	1.002870899	1.037934	<b>0.9935</b> 61	0.913533	0.9482
15	1996	MAR	3.50%	1.002870899	1.040914	0.993561	0.907651	0. <b>94</b> 48
16	1996	APR	3.50%	1.002870899	1.043902	0.993561	0.901807	0.9414
17	1996	MAY	3.50%	1.002870899	1.046899	0.993561	0.896000	0.9380
18	1996	JUN	3.50%	1.002870899	1.049905	0.993561	0.890231	0.9347
19	1896	JUL	3.50%	1.002870899	1.052919	0.993561	0.884499	0.9313
20	1996	AUG	3.50%	1.002870899	1.055942	0.993561	0.878803	0.9280
21	1996	SEP	3.50%	1.002870899	1.058973	0.993561	0.873145	Q. <b>8246</b>
22	1996	OCT	3.50%	1.002870899	1.062013	0.993561	0.867523	0.9213
23	1996	NOV	3.50%	1.002870899	1.065062	0.993561	0.861937	0.9180
24	1996	DEC	3.50%	1.002870899	1.068120	0.993561	0.856387	0.9147
25	1997	JAN	3.40%	1.002790116	<b>1.07</b> 1 <b>100</b>	0.993561	0.850873	0.9114
26	1997	FEB	3.40%	1.002790116	1.074089	0.993561	0.845394	0.9080
27	1997	MAR	3.40%	1.002790116	1.077086	0.993561	0.839951	0.9047
28	1997	APR	3.40%	1.002790116	1.080091	0.993561	0.834542	0.9014
29	1997	MAY	3.40%	1.002790116	1.083104	0.993561	0.829169	0.8981
30	1997	JUN	3.40%	1.002790116	1.086126	0.993561	0.823830	0.8948
. 31	1997	JUL	3.40%	1.002790116	1.089157	0.993561	0.818525	0.8915

.

# DISCOUNT RATE - COST OF MONEY

#### 8.06%

YEAR	ANNUAL LABOR INFLATION RATE				
1996	3.20%	2002	3.40%		
1997	3.50%	2003	3.40%		
1998	3.40%	2004	3.40%		
1999	3.30%	2005	3.40%		
2000	3.40%	2006 <	3.40%		
2001	3.40%	2007	3.40%		

## ANNUAL MONTHLY

			INFLATION	INFLATION		MONTHLY		DISCONNECT
NO.	YEAR	MONTH	RATE	RATE	INFLATION	DISCOUNT	DISCOUNT	FACTOR
1	1996	JAN	3.20%	1.0026283	1.002628	0.9935611	0.993561	0.996173
2	1996	FEB	3.20%	1.0026283	1.005264	0.9935611	0.987164	0.992360
3	1996	MAR	3.20%	1.0026283	1.007906	0.9935611	0.980807	0,988561
4	1996	APR	3.20%	1.0026283	1.010555	0.9935611	0.974492	0.984778
5	1996	MAY	3.20%	1.0026283	1.013211	0.9935611	0.968218	0.981009
6	1996	JUN	3.20%	1.0026283	1.015874	0.9935611	0.961983	0.977254
7	1996	JUL	3.20%	1.0026283	1.018544	0.9935611	0.955789	0.973513
8	1996	AUG	3.20%	1.0026283	1.021221	0.9935611	0.949635	0.969787
9	1996	SEP	3.20%	1.0026283	1.023905	0.9935611	0.943520	0.966075
10	1996	OCT	3.20%	1.0026283	1.026596	0.9935611	0.937445	0.962378
11	1996	NOV	3.20%	1.0026283	1.029295	0.9935611	0.931409	0.958694
12	1996	DEC	3.20%	1.0026283	1.032000	0.9935611	0.925412	0.955025
13	1997	JAN	3.50%	1.0028709	1.034963	0.9935611	0.919453	0.951600
- 14	1997	FEB	3.50%	1.0028709	1.037934	0.9935611	0.913533	0.948187
15	1997	MAR	3.50%	1.0028709	1.040914	0.9935611	0.907651	0.944786
16	1997	APR	3.50%	1.0028709	1.043902	0.9935611	0.901807	0.941398
17	1997	MAY	3.50%	1.0028709	1.046899	0.9935611	0.896000	0.938022
18	1997	JUN	3.50%	1.0028709	1.049905	0.9935611	0.890231	0.934657
19	1997	JUL	3.50%	1.0028709	1.052919	0.9935611	0.884499	0.931305
20	1997	AUG	3.50%	1.0028709	1.055942	0.9935611	0.878803	0.927965
21	1997	SEP	3.50%	1.0028709	1.058973	0.9935611	0.873145	0.924637
22	1997	OCT	3.50%	1.0028709	1.062013	0.9935611	0.867523	0.921321
23	1997	NOV	3.50%	1.0028709	1.065062	0.9935611	0.861937	0.918017
24	1997	DEC	3.50%	1.0028709	1.068120	0.9935611	0.856387	0.914724
25	1998	JAN	3.40%	1.0027901	1.071100	0.9935611	0.850873	0.911370
26	1998	FEB	3.40%	1.0027901	1.074089	0.9935611	0.845394	0.908028
27	1998	MAR	3.40%	1.0027901	1.077086	0.9935611	0.839951	0.904699
28	1998	APR	3.40%	1.0027901	1.080091	0.9935611	0.834542	0.901382
29	1998	MAY	3.40%	1.0027901	1.083104	0.9935611	0.829169	0.898076
30	1998	JUN	3.40%	1.0027901	1.086126	0.9935611	0.823830	0.894783
31	1998	JUL	3.40%	1.0027901	1.089157	0.9935611	0.818525	0.891502
32	1998	AUG	3.40%	1.0027901	1.092196	0.9935611	0.813255	0.888234
33	1998	SEP	3.40%	1.0027901	1.095243	0.9935611	0.808019	0.884977
- 34	1998	OCT	3.40%	1.0027901	1.098299	0.9935611	0.802816	0.881732
35	1998	NOV	3.40%	1.0027901	1.101363	0.9935611	0.797647	0.878499
36	1998	DEC	3.40%	1.0027901	1.104436	0.9935611	0.792511	0.875277
37	1999	JAN	3.30%	1.0027093	1.107428	0.9935611	0.787408	0.871998
38	1999	FEB	3.30%	1.0027093	1.110429	0.9935611	0.782338	0.868730
39	1999	MAR	3.30%	1.0027093	1.113437	0.9935611	0.777300	0.865475

40	1999 APR	3.30%	1.0027093	1.116454	0.9935611	0 772295	0 862222
41	1999 MAY	3.30%	1.0027093	1.119478	0.9935611	0 767323	0.850001
42	1999 JUN	3.30%	1.0027093	1.122511	0.9935611	0.762382	0.009001
43	1999 JUL	3.30%	1 0027093	1 125553	0.9935611	0.757473	0.000/02
44	1999 AUG	3 30%	1 0027093	1 128602	0.00000011	0.757475	0.052578
45	1999 SEP	3 30%	1 0027093	1 131660	0.33333011	0.132390	0.849381
46	1999 OCT	3 304	1 0027093	1 124726	0.9935611	0.747750	0.846198
47	1999 NOV	3 3044	1.0027093	1 137800	0.9900017	0.742333	0.043028
40	1000 DEC	3 30%	1.0027093	1 140882	0.8933011	0.730152	0.839869
40	1999 DEC	3.30%	1.0027083	1.19002	0.9935011	0.733333	0.835/22
50	2000 5414	3.4076	1.0027901	1.144000	0.3332011	0.728676	0.833654
50	2000 1445	3.4070	1.0027901	1.14/200	0.9935011	0.723985	0.830597
01 89	2000 400	J.4U76 2 400/	1.0027901	1.150459	0.9933611	0./19323	0.827551
J2 52	2000 APR	3.40%	1.0027901	1.153669 •	0.9935611	0.714691	0.824517
23	2000 MAY	3.40%	1.0027901	1.156888	0.9935611	0.710089	0.821494
54	2000 JUN	3.40%	1.0027901	1.160115	0.9935611	0.705517	0.818481
55	2000 JUL	3.40%	1.0027901	1.163352	0.9935611	0.700975	0.815480
56	2000 AUG	3.40%	1.0027901	1.166598	0.9935611	0.696461	0.812490
57	2000 SEP	3.40%	1.0027901	1.169853	0.9935611	0.691977	0.809511
58	2000 OCT	3.40%	1.0027901	1.173117	0.9935611	0.687521	0.806543
59	2000 NOV	3.40%	1.0027901	1.176390	0.9935611	0.683094	0.803585
60	2000 DEC	3.40%	1.0027901	1.179672	0.9935611	0.678696	0.800639
61	2001 JAN	3.40%	1.0027901	1.182964	0.9935611	0.674326	0.797703
62	2001 FEB	3.40%	1.0027901	1.186265	0.9935611	0.669984	0.794778
63	2001 MAR	3.40%	1.0027901	1.189574	0.9935611	0.665670	0.791864
64	2001 APR	3.40%	1.0027901	1.192893	0.9935611	0.661384	0.788960
65	2001 MAY	3.40%	1.0027901	1,196222	0.9935611	0.657125	0.786067
66	2001 JUN	3.40%	1.0027901	1,199559	0.9935611	0.652894	0.783185
67	2001 JUL	3.40%	1.0027901	1.202906	0.9935611	0.648690	0 780313
68	2001 AUG	3 40%	1 0027901	1 206262	0 9935611	0 644513	0 777452
69	2001 SEP	3 40%	1 0027901	1 209628	0.9935611	0 640363	0 774601
70	2001 OCT	3 4044	1 0027901	1 213003	0.9935611	0.636240	0 771761
71	2001 NOV	3 40%	1.0027901	1 216387	0.0035611	0.632143	0.771701
79	2001 DEC	3 40%	1.0027901	1 210781	0.0035611	0.628073	0.766112
73	2007 DEC	3.40%	1.0027901	1 222126	0.9905611	0.020070	0.763303
74	2002 500	3.4070	1.0027901	1.225105	0.9935611	0.024023	0.760503
(4 75	2002 FED	3.4070	1.0027801	1,220057	0.99930011	0.020011	0.700004
70	2002 MAR	3.40%	1.0027901	1.230020	0.9933011	0.610019	0.757715
77	2002 APR	3.4070	1.0027901	1.233492	0.3330011	0.012032	0.7534537
70	2002 MAT	3.40%	1.002/901	1.230693	0.99330011	0.008131	0.752169
70	2002 JUN	3.40%	1.002/901	1.240344	0.9933611	0.004190	0.749411
19	2002 JUL	3.40%	1.0027901	1.243805	0.9935611	0.600306	0.746663
80	2002 AUG	3.40%	1.0027901	1.247275	0.9935611	0.596440	0.743925
81	2002 SEP	3.40%	1.0027901	1.250755	0.9935611	0.592600	0.741197
82	2002 OCT	3.40%	1.0027901	1.254245	0.9935611	0.588784	0.738480
83	2002 NOV	3.40%	1.0027901	1.257745	0.9935611	0.584993	0.735772
84	2002 DEC	3.40%	1.0027901	1.261254	0.9935611	0.581226	0.733074
85	2003 JAN	3.40%	1.0027901	1.264773	0.9935611	0.577484	0,730386
86	2003 FEB	3.40%	1.0027901	1.268302	0.9935611	0.573765	0.727708
87	2003 MAR	3.40%	1.0027901	1.271841	0.9935611	0.570071	0.725040
88	2003 APR	3.40%	1.0027901	1.275389	0.9935611	0.566400	0.722381
89	2003 MAY	3.40%	1.0027901	1.278948	0.9935611	0.562753	0.719732
90	2003 JUN	3.40%	1.0027901	1.282516	0.9935611	0.559130	0.717093
91	2003 JUL	3.40%	1.0027901	1.286094	0.9935611	0.555530	0.714464
92	2003 AUG	3.40%	1.0027901	1.289683	0.9935611	0.551953	0.711844
93	2003 SEP	3.40%	1.0027901	1.293281	0.9935611	0.548399	0.709234
94	2003 OCT	3.40%	1.0027901	1.296889	0.9935611	0.544868	0.706633
95	2003 NOV	3.40%	1.0027901	1.300508	0.9935611	0.541359	0.704042
96	2003 DEC	3.40%	1.0027901	1.304137	0.9935611	0.537874	0.701461

	0004 1444						
97	2004 JAN	3.40%	1.0027901	1.307775	0.9935611	0.534410	0.698889
98	2004 FEB	3.40%	1.0027901	1.311424	0.9935611	0.530969	0.696326
99	2004 MAR	3.40%	1.0027901	1.315083	0.9935611	0.527551	0.693773
100	2004 APR	3.40%	1.0027901	1.318752	0.9935611	0.524154	0.691229
101	2004 MAY	3.40%	1.0027901	1.322432	0.9935611	0.520779	0.688694
102	2004 JUN	3.40%	1.0027901	1.326122	0.9935611	0.517425	0.686169
103	2004 JUL	3.40%	1.0027901	1.329822	0.9935611	0.514094	0.683653
104	2004 AUG	3.40%	1.0027901	1.333532	0.9935611	0 510784	-0.681146
105	2004 SEP	3.40%	1.0027901	1.337253	0 9935611	0.507495	0.001140
106	2004 OCT	3.40%	1.0027901	1 340984	0.9935611	0.504227	0.070049
107	2004 NOV	3.40%	1.0027901	1.344725	0.9935611	0.500980	0.673681
108	2004 DEC	3.40%	1.0027901	1 348477	0.9935611	0.407755	0.075001
109	2005 JAN	3.40%	1.0027901	1 352240	0.9935611	0 494550	0.669750
110	2005 FEB	3 40%	1 0027901	1 356012	0.9935611	0.491365	0.000750
111	2005 MAR	3 40%	1 0027901	1 359796	0.00000011	0.488201	0.000250
112	2005 APR	3 40%	1 0027901	1 363590	0.9935611	0.485058	0.003034
113	2005 MAY	3 40%	1.0027001	1 367304	0.0000011	0.400000	0.001420
114	2005 1021	3 40%	1.0027001	1 371210	0.9935611	0.401930	0.000990
115	2005 001	3.40%	1.0027901	1.371210	0.9935011	0.475740	0.000079
116	2005 300	3.40%	1.0027901	1.373030	0.9933011	0.470696	0.004171
110	2005 AUG	3.40%	1.0027901	1.3/00/2	0.99330011	0.472000	0.001/72
449	2005 555	3.4070	1.0027901	1.302/19	0.9935011	0.409042	0.649383
110	2005 001	3.40%	1.0027901	1.3803//	0.9935611	0.466618	0.647001
119	2005 NOV	3.40%	1.002/901	1.390446	0.9935611	0.463613	0.644629
120	2005 DEC	3.40%	1.002/901	1.394325	0.9935611	0.460628	0.642265
121	2006 JAN	3.40%	1.0027901	1.398216	0.9935611	0.457662	0.639910
122	2006 FEB	3.40%	1.0027901	1.402117	0.9935611	0.454715	0.637564
123	2006 MAR	3.40%	1.0027901	1.406029	0.9935611	0.451787	0.635226
124	2006 APR	3.40%	1.0027901	1.409952	0.9935611	0.448878	0.632897
125	2006 MAY	3.40%	1.0027901	1.413886	0.9935611	0.445988	0.630576
126	2006 JUN	3.40%	1.0027901	1.417831	0.9935611	0.443116	0.628264
127	2006 JUL	3.40%	1.0027901	1.421787	0.9935611	0.440263	0.625960
128	2006 AUG	3.40%	1.0027901	1.425754	0.9935611	0.437428	0.623665
129	2006 SEP	3.40%	1.0027901	1.429732	0.9935611	0.434612	0.621378
130	2006 OCT	3.40%	1.0027901	1.433721	0.9935611	0.431814	0.619100
131	2006 NOV	3.40%	1.0027901	1.437721	0.9935611	0.429033	0.616830
132	2006 DEC	3.40%	1.0027901	1.441732	0.9935611	0.426271	0.614568
133	2007 JAN	3.40%	1.0027901	1.445755	0.9935611	0.423526	0.612315
134	2007 FEB	3.40%	1.0027901	1.449789	0.9935611	0.420799	0.610070
135	2007 MAR	3.40%	1.0027901	1,453834	0.9935611	0.418089	0.607833
136	2007 APR	3.40%	1.0027901	1.457890	0.9935611	0.415397	0.605604
137	2007 MAY	3.40%	1.0027901	1.461958	0.9935611	0.412723	0.603383
138	2007 JUN	3.40%	1.0027901	1.466037	0.9935611	0.410065	0.601171
139	2007 JUL	3.40%	1.0027901	1.470127	0.9935611	0.407425	0.598966
140	2007 AUG	3.40%	1.0027901	1.474229	0.9935611	0.404801	0.596770
141	2007 SEP	3.40%	1.0027901	1.478343	0.9935611	0.402195	0.594582
142	2007 OCT	3.40%	1.0027901	1.482467	0.9935611	0.399605	0.592402
143	2007 NOV	3.40%	1.0027901	1.486604	0.9935611	0.397032	0.590230
144	2007 DEC	3.40%	1.0027901	1,490751	0.9935611	0.394476	0.588065

## Typical examples of the application of factors and loadings in cost studies

Not all factors and loadings are applied in all studies because of the different data requirements of the individual studies. It is more acceptable to use the data applicable to the specific situation, if available, than to use a factor or loading. For example, if a cost analyst is able to acquire reasonably accurate estimates of maintenance expense for a particular study, that maintenance expense should be applied rather than using a factor or loading to include the maintenance expense. In the event a cost analyst is unable to secure detailed information in a timely manner, it is acceptable to apply factors or loadings developed on the appropriate jurisdictional level.

### **Telephone Plant Index:**

The purpose of the Telephone Plant Index (TPI) is to estimate the change in the material price and/or installed investment from one year to a future year, for example, the base year of the cost study.

Example:	Field Reporting Code	257C
-	1993 Material Price	\$100.00
	257C Material TPI 1993 to 1994	0.986
	1994 Material Price is: \$100 • .986 =	= \$98.60

### In-Plant Factors:

The In-Plant factor adds engineering and installation labor and miscellaneous equipment to the material price and/or a vendor installed price; that is, the In-Plant factor converts the material price to an installed investment. The installed investment is the dollar amount that is recorded in the capital accounts. In-Plant factors are developed for all nine states and the region. The In-Plant factors are account specific. There are four types of In-Plant factors: 1) Material Factor, 2) Telco Factor, 3) Plug-in Factor, and 4) Hardwired Factor. The Material Factor is applied to a material price, the Telco Factor to the vendor installed investment, the Plug-In Factor to the deferrable plug-in and common plug-in material prices, and the Hardwired Factor to the hardwired portion of an equipment material price. If the breakdown between plug-ins and hardwired is not known, use the Material Factor to apply to the total material price.

(Material or Vendor Installed Price) X (In-Plant Factor) = Installed Investment

### Inflation Investment Factor:

The purpose of the Investment Inflation Factor is to trend a base year investment to a levelized investment that is representative for a three to five year planning period.

(See Step 3 in the "Steps in Investment Development" following.)

## **Utilization Factor:**

The purpose of the Utilization Factor is to account for plant used for administrative fill and growth until relief in the capacity cost calculations. The objective fill reflects the non-working capacity reserved for administration, average defective capacity, testing, and equipment upgrades. Therefore, the objective fill factor should be used in the capacity cost calculation to estimate long run incremental costs.

(See Step 4 in the "Steps in Investment Development" following.)

## Spare Stock Factor:

The purpose of the Spare Stock Factor is to account for the plug-in inventory maintained by PICS (Plug-in Inventory Control System). The Spare Stock Factor is applied to the deferrable plug-in used for a feature activation. The utilization for the plug-in is 100%.

(See Step 5 in the "Steps in Investment Development" following.)

### Miscellaneous Investment and Support Structure Loadings:

The purpose of the Miscellaneous Investment and Supporting Structure Loadings Factors is to calculate the additional investment associated with a vendor furnished and installed investment. Multiply the levelized utilized investment by the miscellaneous loadings factor. The MCE&P, Power Only, and Land and Building factors are applied only to central office and circuit equipment accounts. The Land and Building factors are applied to the total investment, i.e. the primary levelized utilized investment plus the MCE&P or Power Only loading. The Pole factor is applied to the aerial plant primary levelized utilized investment and the conduit factor to the underground plant primary levelized utilized investment.

(See Steps 6 & 7 in the "Steps in Investment Development" following.)

## Steps in Investment Development:

Here, you will see how many of topics are brought together to produce a loaded levelized investment for use in a study. Factors are used only when the more specific details are not available.

- Step 1. Determine the material price or the installed investment. If the material price or installed investment is not for the base year, apply the appropriate TPI. (Material Price) * (Material TPI) = Base year Material Price [Go to Step 2] (Installed Investment)*(Installed Investment TPI) = Base year Installed Investment [Go to Step 3]
- Step 2. Using a base year material price, apply the appropriate In-Plant Factor to determine the installed investment. (Base year Material Price) • (In-Plant Factor) = Base year Installed Investment
- Step 3. In this step, use the base year installed investment to produce an investment that is levelized over the period of study. This can be referred to as a levelized investment. (Base year Installed Investment) • (Inflation Investment Factor) = Levelized Investment.
- Step 4. Apply the appropriate utilization factor to reflect investment based on utilized resources. (Levelized Investment) divided by (Utilization Factor) = Levelized Utilized Investment
- Step 5. Apply the Spare Stock Factor, if applicable, to the Levelized Utilized Investment. (Levelized Utilized Investment) • (Spare Stock Factor) = (Levelized Utilized Investment including Spare Stock)
- Step 6. Apply the MCE&P or Power Only factor to the investment calculated in Step 5.
- Step 7. As appropriate, apply loading factors for land, buildings, poles, and conduit.

Example to illustrate the steps in investment calculation:

Inputs:

Item under study State	A Plug-in for Feature Activation
Study Deried	
Sludy Fendu	1993-1995
Field Reporting Code	257C
1991 Material Price	\$1000 •
1991 to 1992 Material TPI	1.011
1992 Material In-Plant Factor	1.18004
Investment Inflation Factor	1.007
Spare Stock Factor Plug-in	1.07
MCE&P Factor	1.0184
Land Loading Factor	0.0014
Buildings Loading Factor	0.0243

- Step 1: Nature of the investment is an older vintage (1991) material price of \$1000.00. This must be brought to a base year price. (\$1000.00) * (1.011) = \$1011.00 [1991 to 1992 factor is used because 1992 is the base year]
- Step 2: (1992 Base year Material Price) * (1992 In-Plant Factor) = 1992 Installed Investment. (\$1011.00) * (1.18004) = \$1193.02
- Step 3: (1992 Installed Investment) * (Inflation Investment Factor) = 1993-95 Levelized
  Investment.
   (\$1193.02) * (1.007) = \$1201.37
- Step 4: (1993-95 Levelized Investment) / (Utilization Factor) = 1993-95 Levelized Utilized Investment (\$1201.37) /(1) = \$1201.37 [Utilization factor is 1 since this is a Plug-in Feature Activation]
- Step 5: Apply the Spare Stock Factor to the Levelized Utilized Investment (\$1201.37) * (1.07) = \$1285.47
- Step 6: Apply the MCE&P factor to the investment calculated in Step 5. (\$1285.47) * (1.0184) = \$1309.12 [257C Investment]
- Step 7: As appropriate, apply loading factors. (\$1309.12) * (0.0014) = \$1.83 [10C loading for land] (\$1309.12) * (0.0243) = \$31.81 [20C loading for buildings]

## Annual Cost Factor:

The purpose of the Annual Cost Factor is to calculate the annual costs associated with an investment.

Investment X Annual Cost Factor = Annual costs associated with an investment

The Annual Cost Factor (ACF) is actually composed of several component factors, each of which estimate the annual costs associated with that component. The individual components of the ACF are

- 1) Capital Costs (Depreciation, Income Tax, and Cost of Money)
- 2) Maintenance Expense Factor,
- 3) Ad Valorem & Other Tax Factor, and
- 4) Gross Receipts Tax Factor.

The capital costs, expense and tax factors are explained in the following paragraphs.

## Capital Costs:

Capital costs are depreciation, income tax and cost of money(COM). Each of these factors are applied to the investment as a part of the ACF to convert the total investment related dollars into an annual cost to be applied throughout the economic life of the investment.

(Investment) X (Depreciation Factor + Income Tax Factor + COM Factor) = Annual Capital Costs

## Maintenance Expense Factor:

The Maintenance Expense Factor is applied to investment to estimate the maintenance expense that will be incurred in support of the investment over the working life of the investment. It is generally applied as one component of the Annual Cost Factor and, therefore, may not always be readily apparent in the study itself:

Investment X Maintenance Expense Factor = Annual Maintenance expense

### Ad Valorem and Other Tax Factor:

The Ad Valorem & Other Tax Factor is applied to investment to estimate the Ad Valorem and other tax expenses that will be incurred in support of the investment over the working life of the investment. It is generally applied as one component of the Annual Cost Factor and, therefore, may not always be readily apparent in the study itself:

Investment X Ad Valorem & Other Tax Factor = Annual Ad Valorem & Other Tax expense

## Gross Receipts Tax Factor:

The Gross Receipts Tax Factor is applied to investment to estimate the Gross Receipts tax expenses that will be incurred in support of the investment over the working life of the investment. It is generally applied as one component of the Annual Cost Factor and, therefore, may not always be readily apparent in the study itself:

Investment X Gross Receipts Tax Factor = Annual Gross Receipts Tax expense

## **TIRKS Expense Factor:**

The purpose of the TIRKS Expense Factor is to estimate the incremental cost associated with the operation and maintenance of TIRKS and assign it to the appropriate services. The TIRKS Expense Factor applies to the annual costs and is therefore applied to the investment similar to an Annual Cost Factor.

Investment X TIRKS expense Factor = Annual TIRKS expense

## Computer System Cost:

The purpose of the Computer System Cost is to estimate the incremental cost associated with the operation and maintenance of computer systems and assign it to the appropriate services. The Computer System Cost applies to the annual costs.

Annual Cost + Computer System Cost = Annual cost including computer systems

## **Distributing Frame Cost:**

The purpose of the Distributing Frame Cost is to estimate the incremental cost associated with the operation and maintenance of computer systems and assign it to the appropriate services. The Distributing Frame Cost applies to the annual costs.

Annual Cost + Distributing Frame Cost = Annual cost including computer systems

## **Directly Assigned Labor Rates:**

When information is available to indicate the amount of labor time required for a product or service, then the directly assigned labor rate may be applied to the relavant time in order to determine labor costs. When multiple labor rates and times are required the resulting labor costs are summed to determine total labor costs.

(Labor time) X (Applicable Directly Assigned Labor Rate) = Directly Assignable Labor costs

#### Disconnect Factor:

Disconnect factors are used to develop the present value of a labor cost that will take place in the future. They are applied to the estimated labor cost of disconnect work by work function.

(Disconnect Cost) X (Disconnect Factor) = Disconnect Labor cost