# **ORIGINAL**

# REDACTED

**ATTACHMENT B** 

FPSC-COMMISSION CLERK

AT&T FLORIDA FPSC DOCKET NO: 060822-TL REQUEST FOR CONFIDENTIAL CLASSIFICATION PAGE 1 OF 1 7/17/2007

REQUEST FOR CONFIDENTIAL CLASSIFICATION OF AT&T FLORIDA'S RESPONSE TO STAFF'S FIRST SET OF INTERROGATORIES NO. 18 AND FIRST REQUEST FOR PRODUCTION OF DOCUMENTS, NOS. 3, 4, 5, 6, 7, 13, 14, 16 AND 17, FILED FEBRUARY 9, 2007 IN FLORIDA DOCKET NO. 060822-TL

#### TWO REDACTED COPIES FOR PUBLIC DISCLOSURE

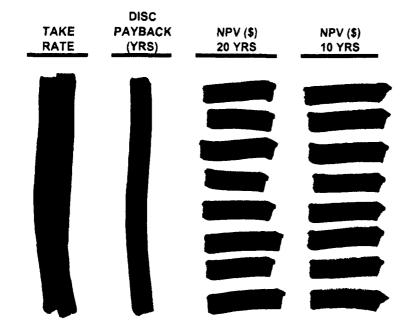
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AT&T Florida
Florida Public Service Commission
Docket No. 060822-TL
Staff's 1st Set of Interrogatories
June 19, 2007
Item No. 18
ATTACHMENT

# **REDACTED**PROPRIETARY

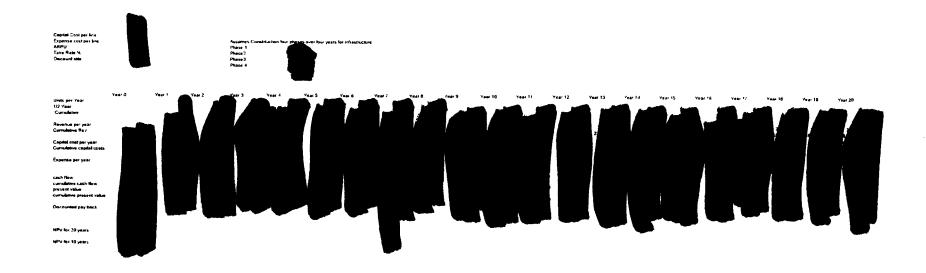
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FPSC-COMMISSION CLERK

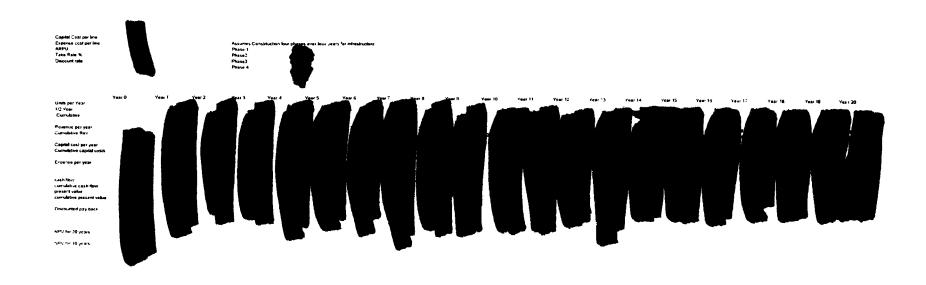




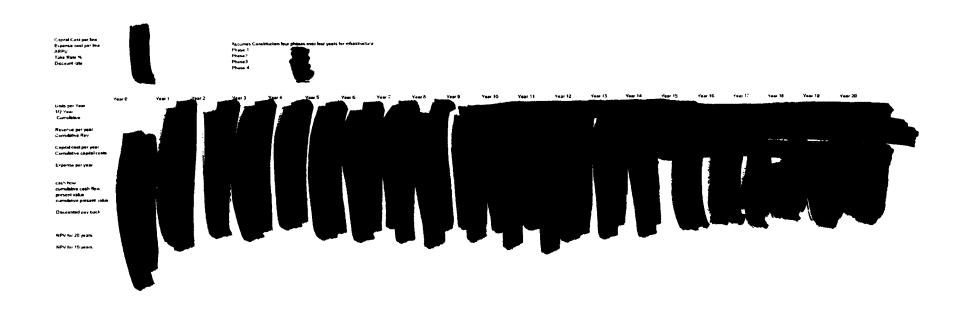
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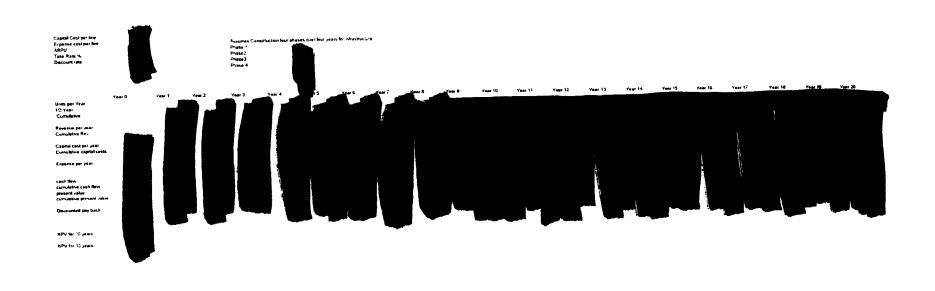
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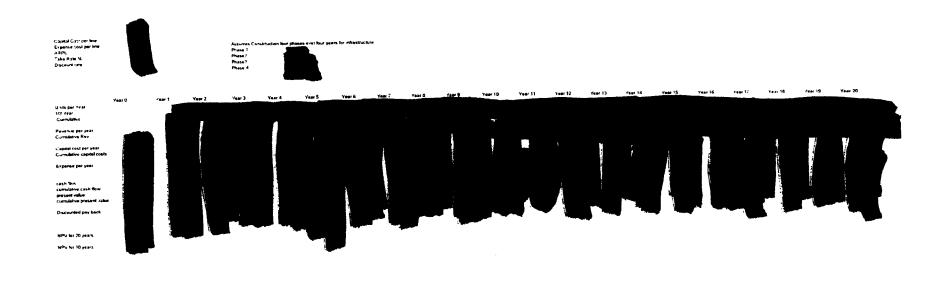
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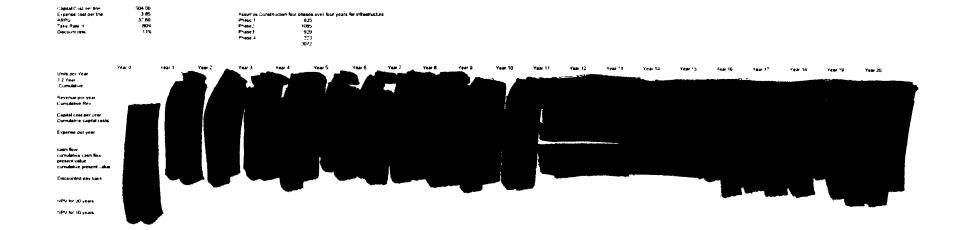


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AT&T Florida Florida Public Service Commission Docket No. 060822-TL Staff's 1st Request for Documents June 19, 2007 Item No. 3 ATTACHMENT

### **PROPRIETARY**

AT&T Florida
Florida Public Service Commission
Docket No. 060822-TL
Staff's 1st Request for Documents
June 19, 2007
Item No. 4
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# **PROPRIETARY**

AT&T Florida
Florida Public Service Commission
Docket No. 060822-TL
Staff's 1st Request for Documents
June 19, 2007
Item No. 5
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### **PROPRIETARY**

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### **PROPRIETARY**

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# **PROPRIETARY**

AT&T Florida
Florida Public Service Commission
Docket No. 060822-TL
Staff's 1st Request for Documents
June 19, 2007
Item No. 14
ATTACHMENT

# **PROPRIETARY**

File "POD 14 PTIPTON FL ARPU 11282006 PROPRIETARY.xls"

ENTIRE DOCUMENT

AT&T Florida Florida Public Service Commission Docket No. 060822-TL Staff's 1st Request for Documents June 19, 2007 Item No. 14 ATTACHMENT

# **PROPRIETARY**

#### September 2006 (Data from SIW)

TOTALS										
	AL	FL	GA	KY	LA	MS	NC	SC	TN	TOTAL
TOTAL RES LINES			•							
Total CC			-							
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Total BPP	-	1								
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APWCC includes LOS										
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AP includes LOS										
1FR										
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### September 2006 (Data from SIW)

#### TOTALS

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Total AP includes LOS				
Total 1FR				
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BSLD	Pene	tration	and	Revenue	

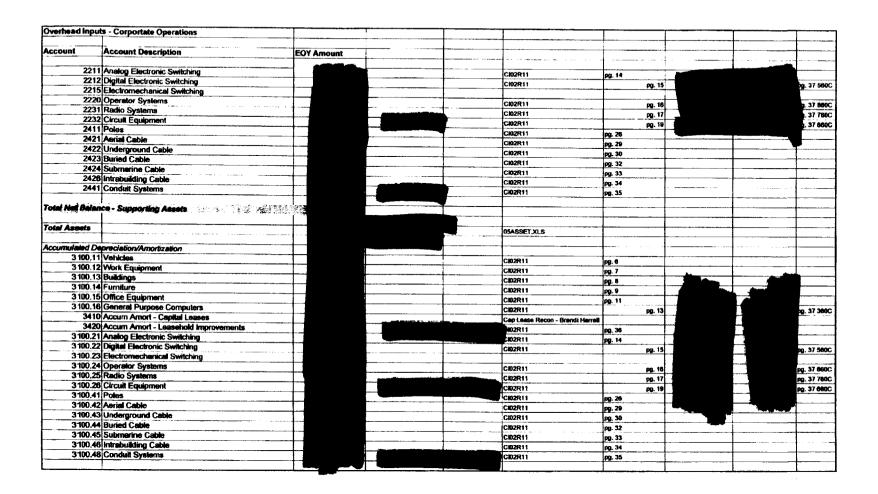
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Units provided by Eddie Bowman ARPU provided by Larry W. Smith

AT&T Florida
Florida Public Service Commission
Docket No. 060822-TL
Staff's 1st Request for Documents
June 19, 2007
Item No. 16
ATTACHMENT

# **PROPRIETARY**

overhead Inpi	uts - Corportate Operations								
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orporate Ope	rations Expenses (less R&D)					Source			<del> </del>
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651	2 Provisioning Expense					05EXP.XLS		<del> </del>	<del> </del>
	31 Power Expense					05EXP.XLS		İ	<del> </del>
	32 Network Administration Expense				ļ	05EXP.XLS			<del> </del>
	33 Testing Expense	<del></del>			<del> </del>	05EXP.XLS		<del> </del>	<del>                                     </del>
	34 Plant Operations Admin Expense				<del></del>	05EXP.XLS			1
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656	31 Depreciation		exclude per page 2			05EXP.XLS		<del>                                     </del>	<del> </del>
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	rable Cost Basis							<u> </u>	1
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	14 Garage, Special and Other Work Equipment			<u> </u>	CI02R11	pg. 7			1
211	15 Garage Work Equipment			t · · · · · · · · · · · · · · · · · · ·				1	1
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	21 Buildings			<b>†</b>	C(02R11	pg. 8			1
	22 Furniture			<del>                                     </del>	CI02R11	pg. 9			1
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213	24 General Purpose Computers				CI02R11	ρg. 13			a. 37 36
	81 Capital Leases			1	Cap Lease Recon - Brandi Herrell	70			
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Input-Account Balances Page 2

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6122	.2 Furniture Expense			<del> </del>					
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621	11 Analog Electronic Switching				05PSOE,XLS				
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622	Operator Systems	<b></b>		ļ					
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	2 Motor Vehicles				CI02R11	pg, 6			
211	4 Garage, Special and Other Work Equipment				CI02R11	pg. 7			
211	5 Garage Work Equipment								
211	6 Other Work-Equipment								
	Buildings (Owned Buildings & Lessehold Improve.)				CI02R11		pg. 8		
	22 Furniture				CI02R11	pg. 9	Pg. 0		pg. 36
	23 Office Equipment				CI02R11	pg. 11	- 1		
212	24 General Purpose Computers				CI02R11		og. 13		
221	1 Analog Electronic Switching			j	CI02R11	pg. 14	9.13		1, 37 3
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	2 Underground Cable					pg. 29			
242	3 Buried Cable	<del> </del>			CI02R11	pg. 30			
	4 Submarine Cable			<del></del>	CI02R11	pg. 32			
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Input-Account Balances Page 3

ccount	Account Description	EOY Amount						
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#### Rates Effective from April 1, 2007

Overhead Rates	%	
Corp Ops OH	11.5370 All Services	
IRC OH	13.2050 All Services	
Total OH Rate	24.7420	

<sup>\*\*</sup> NOTICE - Not for use or disclosure outside BellSouth or its subsidiaries without agreement. \*\*

# Explanation of Costs Associated with Custom Work Involving BellSouth Telecommunications' Plant Facilities

BellSouth Telecommunications, as a regulated entity, is required by the Federal Communications Commission (FCC) in Docket No. 86-111 (Joint Cost Order), which modified Part 32 (Uniform System of Accounts) and Part 64.901 (Allocation of Costs) accounting rules, to generate billing using a fully distributed costing methodology when that billing is intended to reimburse or compensate the company for work or functions performed outside it's normal operations, specifically for billing between affiliated companies. This costing methodology results in every such work activity bearing a proportionate share of the company's common costs including overhead. The company is required to maintain appropriate records of its accounts and apply generally accepted costing concepts to ensure that such work activities utilizing company resources do not cross subsidize unregulated or affiliate operations or activity.

When BellSouth Telecommunications performs custom work activity involving telecommunications plant and equipment at the request of others, such activity does not constitute a "telecommunications service" in the normal course of BellSouth Telecommunications business. The subsequent reimbursement for costs associated with this custom work helps to ensure that the company's customers and ratepayers do not pay the costs to perform such work.

The fully distributed costing methodology concepts prescribed by the FCC are applied to the development and use of direct assignments and allocations of cost rates and overheads to properly allocate costs to the cost causer, or the individual or entity requesting the custom work involving the company's facilities and equipment.

#### DIRECT and ALLOCABLE COSTS

#### Direct Labor

Direct labor represents the monies paid to the employee group responsible for performing the work. These are the employees who are actually splicing the cable and/or placing the lines on the poles. The employees in this work group are highly skilled technicians who have received extensive formal training.

#### Labor Support

This portion of the Billing Rate reimburses the Company for the expenses of employees who support the technicians who are performing work. It includes expenses for up to three levels of supervision and clerical support. It also includes the expenses of the employees who test the lines after the work is finished to make sure service is acceptable. Also included in support costs are the costs of maintaining the motor vehicles used by the employees involved in the work. Finally, custom work requires special power operated equipment, such as blowers and generators. Support costs also include the cost of providing and maintaining this equipment

#### Labor Benefit Cost

For each hour an employee works on the project, the Company must pay benefits and tax related items. These include, but are not limited to, the following:

- A. Company matching portion of the Savings Plan
- B. Dental and Medical Plans

- C. The Company portion of Social Security taxes
- D. Unemployment Payroll taxes

#### Other Direct Costs

Materials used in the job as well as any contractors costs associated with the job are also considered direct costs and are subject to overhead application.

#### **OVERHEADS**

#### Corporate Operations

This is the overhead cost of administering the Corporation. Included in this category are the work group's pro rata share of Executive, Planning and Legal. Also included is a pro rata share of the cost of Human Resources, Accounting & Finance, External Relations, Procurement, and Information Management.

#### **Investment Related Costs**

These are the costs of maintenance and other ownership costs associated with the corporate assets such as Land, Buildings, Office Equipment and General Purpose Computers.

#### **BellSouth Overhead Rate Development**

BellSouth uses the total Corporate Cost as the basis for overhead rate development and application. The most direct relationship between the costs is that, for every dollar BST spends (except for depreciation and amortization), there is a proportionate increase in supporting expenses of Corporate Operations and investment related costs.

The rate development process uses total costs for the year for the company as a whole to generate company-wide rates. Other inputs include a composite depreciation/amortization rate and the total corporate cost of plant removal from the asset management system, and the cost of capital rate, various tax rates, and other information from BellSouth Corp. and various regulatory and financial analysis groups. The rates are developed using an EXCEL spreadsheet to capture and assign the appropriate costs.

Since the rates are developed using total corporate costs, it is appropriate to apply the rates to every dollar of those costs charged on outgoing billing for custom work.

AT&T Florida
Florida Public Service Commission
Docket No. 060822-TL
Staff's 1st Request for Documents
June 19, 2007
Item No. 17
ATTACHMENT

# **PROPRIETARY**