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LATE FILED DEPOSITION EXHIBITS
OF
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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

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

STUDY / COST FACTOR CROSS REFERENCE

Cost Study Page #	Description	Exhibit Tab , Page #	Description
1	Cover	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	Tab A	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	

STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study Page #	Description	Exhibit 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	Tab J, Pg 175	(Line 318, Column M)
	In-Plant Factor - Engineering	Tab J, Pg 175	(Line 317, Column M)
	In-Plant Factor - Contractor	Tab J, Pg 175	(Line 319, Column M)
	In-Plant Factor - Exempt Material	Tab J, Pg 175	(Line 315, Column M)
	Right-of-Way	Tab J, Pg. 175	(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	

STUDY / COST FACTOR CROSS REFERENCE (continued)

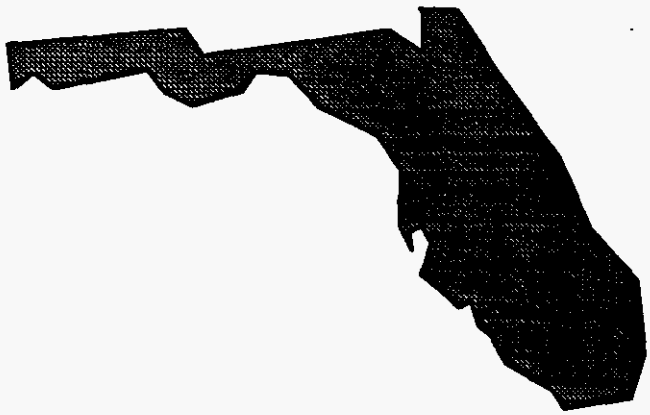
Cost Study Page #	Description	Exhibit Tab , Page #	Description
42	Cost of Money	Tab K, Pg. 218	
	Gross Receipts Tax	Tab E, Pg. 141	
	All Levelization Factors	Tab K, Pg. 207a	
	All Annual Cost Factors	Tab A, Pg. 2a	Also see Pg. 65 - TSLRIC package
	Computer System Cost	Tab G, Pg. 147	
	Distributing Frame 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 same as Pg. 42	
45	Tab H	N/A	
46	Digital Loop Carrier Investment Model	N/A	Illustrative 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	

STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study Page #	Description	Exhibit Tab , Page #	Description
63	Factors & Loadings		
	Computer Systems Cost	Tab G, Pg. 147	
	Distributing Frame Cost	Tab H, Pg. 158	Lines 15 and 19
	TIRKS Factor	Tab I, Pg. 163	Line 10
	Sales Tax	Tab F, Pg. 145	
	Gross Receipts Tax Factor	Tab E, Pg. 141	
	Discounted Disconnect Factor	Tab Q, Pgs. 288-292	
	Labor Rates (General)	Tab P, Pg. 273a	
	Customer Point of Contact	Tab P, Pg. 274	
	CO Install & Maintenance	Tab P, Pg. 275	
	Circuit Provisioning Group	Tab P, Pg. 276	
	Network Admin	Tab P, Pg. 277	
	Facilities Assignment	Tab P, Pg. 278	
	Install & Mtce - Spec. Services	Tab P, Pg. 279	
	Outside Plant Engineering	Tab P, Pg. 280	
	Spec. Services	Tab P, Pg. 281	
	CO Admin Ckt, Carrier & Fact	Tab P, Pg. 282	
	Network Planning & Eng	Tab P, Pg. 283	
	Network Services Clerical	Tab P, Pg. 284	
	Special Svc. Coord. & Testing	Tab P, Pg. 285	
	Outside Work Group Ded Spec.	Tab P, Pg. 279	
	Telco Engineering Inflation	Tab O, Pg. 268	
	Telco COE Inflation	Tab O, Pg. 268	
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, Pg. 2a	
	Capital Cost Factors	Tab B, Pgs. 19-52	
	Maintenance Factors	Tab C, Pg. 96	
	Ad Valorem & Other Tax Factor	Tab D, Pg. 139	
	Gross Receipts Tax Rate	Tab E, Pg. 141	

TSLRIC - 1

FLORIDA



UNBUNDLED LOOPS

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

COST STUDY DOCUMENTATION

SECTIONS A THRU 7

FLORIDA

UNBUNDLED LOOPS

COST STUDY DOCUMENTATION

CONTENTS

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SECTION 1	INTRODUCTION AND OVERVIEW
SECTION 2	DESCRIPTION OF STUDY PROCEDURES
SECTION 3	SUMMARY OF RESULTS
SECTION 4	COST DEVELOPMENT - RECURRING
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SECTION 6	SPECIFIC STUDY ASSUMPTIONS
SECTION 7	FACTORS AND LOADINGS

SECTION A

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 vendor-specific 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.

SECTION 1

SECTION 1

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.

SECTION 2

SECTION 2

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 forward-looking 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 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 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.

SECTION 3

SECTION 3

FLORIDA UNBUNDLED LOOPS

SUMMARY 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 Cost	Nonrecurring Cost First	Nonrecurring Cost Additional
2 Wire Analog Voice Grade Loop	$15.65 (pg 42)	$139.91 (pg. 53)	$41.27 (pg. 53)
4 Wire Analog Voice Grade Loop	$28.79 (pg 43)	$140.85 (pg. 55)	$42.59 (pg. 55)
2 Wire ISDN Digital Grade Loop	$37.92 (pg 44)	$305.15 (pg. 57)	$282.76 (pg. 57)

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SECTION 4

FLORIDA UNBUNDLED LOOPS

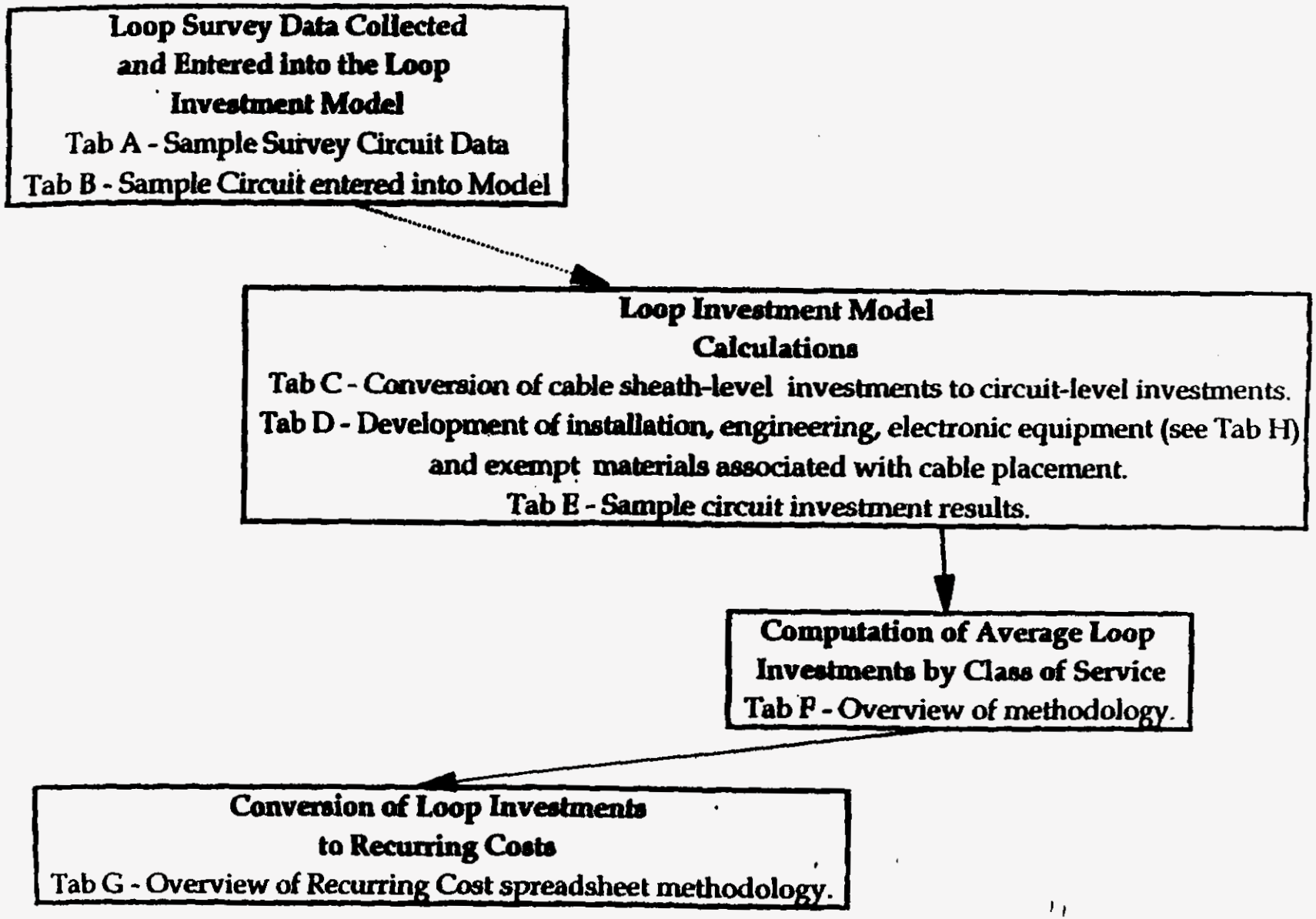
COST DEVELOPMENT - RECURRING

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.

SECTION 4

LOOP COST DEVELOPMENT PROCEDURES



TAB A

District: Broward - Fort Lauderdale

NPLE #: 0002
rcuit : 3031609149
C Cat.: RESIDENCE

W.C.: DRBHFLMA
USOC: 1FR

F1 Information	F2 Information	F3 Information
ple P028 if 3930 dr 5751 WINSTON PARKBLVD	5751WPB 1054 AM 8460 NW 35TH BLVD	

FRC	Facility	Sec.	Size	Sa.	Length	Plat	
		F					CMX
	CABLE	F	60		971		
	CABLE	F	60		345		
	CABLE	F	60		931		
	CABLE	F	60		3234		
	CABLE	F	60		3306		
	CABLE	F	36		3148		
	CABLE	F	36		2359		
	CABLE	F	36		4833		
	CABLE	F	36		3137		
	CABLE	F	36		62		
	CABLE	F	30		2960		
	CABLE	F	30		1600		
	CABLE	F	30		240		
	CABLE	F	18		1818		
	CABLE	F	18		1836		
	CABLE	F	18		700		
	CABLE	F	18		2236		
	CABLE	F	18		309		
	CABLE	F	18		462		

"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,"","
"9543609149",3,4,"5C","Underground End Section or Bridged Tap",4,1200,26,20,"","

FRC	Facility	Sec.	Size	Ga.	Length	Plat	
FASC	CABLE	F	18		572		
FSC	CABLE	F	12		692		
FASC	CABLE	F	12		2604		
FZZC	CABLE	F	12		2934		
FASC	CABLE	F	12		909		
FASC	CABLE	F	12		790		
FSC	CABLE	F	18		5276		
ZSTC	REGENERATOR	F				CLLI	MUX AT RT.
FC	CABLE	F	600	26	40		
	CABLE	F	600	24	25		
ASC	X BOX	I	3600				

TAB B

LOOP # : 200 STATE : FL SVC DESC : Florida Loop Survey Circuit CIRCUIT ID : 3053009149 CITY : ORBITEMA

CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 13 CLASS OF SVC : RESIDENCE DLC & MUX LOADINGS : B

ROUTE LENGTH : 52,908 ROUTE MILES : 10.02 AIR MILES : 6.16

Seq	Num	Category	Elements	Cal	Description	Feeder/Dist	Size	Gauge/Mode	Plant/DD	Units	Loc Inv
1	1	Fiber	FSC	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40dB	971.00	$1.69
2	1	Fiber	FSC	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40dB	845.00	$1.69
3	1	Fiber	FSC	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40dB	951.00	$1.69
4	1	Fiber	FSC	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40dB	3,256.00	$1.69
5	1	Fiber	FSC	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40dB	3,886.00	$1.69
6	1	Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40dB	3,148.00	$0.45
7	1	Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40dB	2,359.00	$0.45
8	1	Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40dB	4,653.00	$0.45
9	1	Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40dB	3,757.00	$0.45
10	1	Fiber	FSC	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40dB	62.00	$0.45
11	1	Fiber	FSC	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	40dB	2,860.00	$0.50
12	1	Fiber	F22C	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	40dB	1,400.00	$0.50
13	1	Fiber	FSC	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	40dB	240.00	$0.50
14	1	Fiber	FSC	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	40dB	1,818.00	$0.48
15	1	Fiber	FSC	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	FOCALL40DB18	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	2,684.00	$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	989.00	$0.48
25	1	Fiber	F45C	FOCALL40DB12	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	40dB	790.00	$0.48
26	1	Fiber	FSC	FOCALL40DB18	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	40dB	5,276.00	$0.48
28	1	Copper	SC	6ARULRIC	URIC mix of 22,24,26 gauge	F	600	MIX	0	40.00	$1.69
29	1	Copper	45C	6ARULRIC	URIC mix of 22,24,26 gauge	F	600	MIX	B	25.00	$1.69
31	1	Copper	45C	6ARULRIC	URIC mix of 22,24,26 gauge	D	600	MIX	B	20.00	$1.69

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LOOP # : 200 STATE : FL SVC DESC Florida Loop Survey Circuit CIRCUIT ID : 305 9d09149 CITY : DRBHFLMA

CIRCUIT TYPE : V CIRCUIT LEVEL : D50 DESIGN : 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS: 8

ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	Cable	Feeder	Std	Description	Feeder Dist	Size	Gauge/Mode	Plenum/DB	Units	Unit Inv
32	1	Copper	45C	900BLRIC	LRIC mix of 22,24,26 gauge	D	900	MIX	B	950.00	$0.11
33	1	Copper	45C	400BLRIC	LRIC mix of 22,24,26 gauge	D	400	MIX	B	325.00	$2.90
34	1	Copper	45C	200BLRIC	LRIC mix of 22,24,26 gauge	D	200	MIX	B	1,700.00	$1.49
35	1	Copper	12C	333092750	Copper Riser Cable ARTM	D	50	26	R	190.00	$0.52

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TAB C

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 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:

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.

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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.

TAB D

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 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	
20C	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	$ 2.02
45C	$ 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

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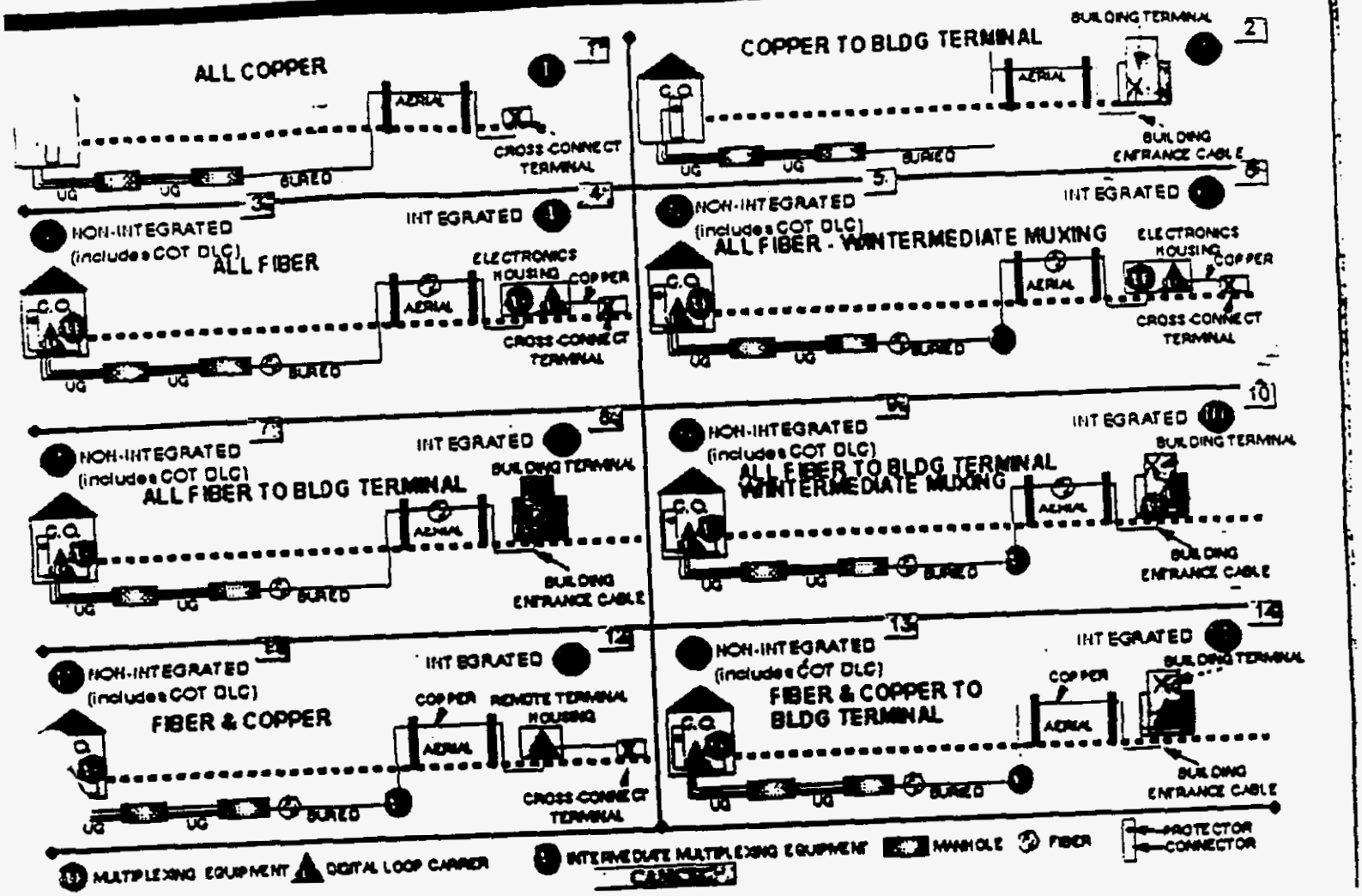
Design descriptions continued:

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 # 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.


ALL COPPER
AERIAL
CROSS-CONNECT TERMINAL
UG
BURIED
COPPER TO BLDG TERMINAL
BUILDING TERMINAL
BUILDING ENTRANCE CABLE
NON-INTEGRATED
(includes COT DLC)
ALL FIBER
INTEGRATED
ELECTRONICS HOUSING
COPPER
C.O.
ALL FIBER - WINTERMEDIATE MUXING
ALL FIBER TO BLDG TERMINAL
WINTERMEDIATE MUXING
FIBER & COPPER
REMOTE TERMINAL HOUSING
FIBER & COPPER TO BLDG TERMINAL
MULTIPLEXING EQUIPMENT
DIGITAL LOOP CARRIER
INTERMEDIATE MULTIPLEXING EQUIPMENT
MANHOLE
FIBER
PROTECTOR
CONNECTOR

TAB E

LOOP INVESTMENT RESULTS FOR LAFL2WNI

LOOP # 2.00 STATE FL SVC DESC Florida Loop Survey Circuit CIRCUIT ID 3053609149 CLLI DRBHFLMA
CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS: B
ROUTE LENGTH : 52.908 ROUTE MILE : 10.02 AIR MILES : 9.16

Seq	Item	M/I	FRC	Fid	Type	Description	F/D	Size	Cg/Md	Pl/db	Units	Unit Inv	Totalinv
1	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40d	971	$.0002	$0.22
1	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
1	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
1	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
1	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
1	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
2	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40d	845	$.0002	$0.19
2	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
2	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
2	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
2	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
2	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
3	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40d	951	$.0002	$0.22
3	2	M	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		
3	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
3	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
3	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
4	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40d	3,256	$.0002	$0.74
4	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
4	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
4	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
4	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
4	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
5	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	40d	3,886	$.0002	$0.88
5	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
5	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
5	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
5	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
5	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
6	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40d	3,148	$.0001	$0.32
6	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
6	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
6	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
6	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
6	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
7	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	40d	2,359	$.0001	$0.24
7	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
7	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
7	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
7	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		

Tuesday, May 14, 1996 LOOP INVESTMENT RESULTS FOR LAFL2WNI

LOOP # 200 STATE FL SVC DESC : Florida Loop Survey Circuit CIRCUIT ID : 3053609149 CLLI DRBHFLMA
CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS 8
ROUTE LENGTH : 52.908 ROUTE MILE 10.02 AIR MILES 6.16

Seg	Item	M/L	IRC	Fid	Type	Description	F/D	Size	Cg/Mid	Pf/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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	4.653	$.0001	$0.4
8	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
8	3	B	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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	3.757	$.0001	$0.3
9	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
9	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
9	4	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	$0.0
10	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
10	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
10	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
	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		
11	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	2.860	$.0001	$0.3
11	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
11	3	B	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	n/a	n/a	n/a	1		
12	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	1.600	$.0001	$0.2
12	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
12	3	B	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
12	4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
12	5	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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	240	$.0001	$0.0
13	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
13	3	B	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		
13	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	1.818	$.0002	$0.3
	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
14	3	B	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		

LOOP INVESTMENT RESULTS FOR LAFL2WNI

Page

SP # 200 STATE FL SVC DESC : Florida Loop Survey Circuit CIRCUIT ID 3033609149 CLLI DRBHFLMA

CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS B

ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES 8.16

Seg	Item	M/I	FRC	Pid	Type	Description	F/D	Size	Cg/Md	Pl/db	Units	Unit Inv	Totalinv
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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	40d	1,632	$.0002	$0.36
15	2	M	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	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	40d	700	$.0002	$0.15
16	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
16	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	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	DV	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	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	2,232	$.0002	$0.48
17	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
	3	B	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
	4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	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 labor	F	n/a	n/a	n/a	1		
18	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	509	$.0002	$0.11
18	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
18	3	B	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	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	482	$.0002	$0.10
19	2	M	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	B	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1		
20	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
20	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	692	$.0003	$0.2
21	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
21	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		

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LOOP # : 2.00 STATE : FL SVC DESC : Florida Loop Survey Circuit CIRCUIT ID : 3053609149 CLLI : DR8HFLMA
CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS : 8
ROUTE LENGTH : 52.908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/L	FRC	Tid	Type	Description	F/D	Size	Cg/Md	Pf/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	1	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	40d	2.604	$.0003	$0.84
22	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
22	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	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		
23	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	2.834	$.0003	$0.92
23	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
23	3	B	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		
24	1	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	909	$.0003	$0.29
1	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1		
	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
24	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
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	Sgl	.40d	790	$.0003	$0.24
25	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
25	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1		
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	1		
25	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
26	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	5.276	$.0002	$1.14
26	2	M	F5C	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	Telco engineering labor	F	n/a	n/a	n/a	1		
26	5	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		
28	1	M	5C	600ULRIC	DV	LRIC mix of 22.24.26 gauge	F	600	MIX	U	40	$.0012	$0.0
28	2	M	5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
28	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
28	4	L	5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
	5	L	5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
	6	L	5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
29	1	M	45C	600BLRIC	DV	LRIC mix of 22.24.26 gauge	F	600	MIX	B	25	$.0011	$0
29	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		

LOOP INVESTMENT RESULTS FOR LAFL2WNI

LOOP # 2.00 STATE FL SVC DESC Florida Loop Survey Circuit CIRCUIT ID 3053609149 CLLI ORBHFLMA
CIRCUIT TYPE : V CIRCUIT LEVEL : DS0 DESIGN : 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS 8
ROUTE LENGTH : 52.908 ROUTE MILE : 10.02 AIR MILES 9.16

Seg	Item	M/I	FRC	Fid	Type	Description	F/D	Size	Cg/Md	Pl/db	Units	Unit Inv	TotalInv
29	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	F	n/a	n/a	n/a	1		
29	4	L	45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
29	5	L	45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
29	6	L	45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
35	2	B	257C	DLC Equipm	DV	Channel unit plug-in	F	n/a	n/a	RT	1		
35	3	B	257C	DLC Equipm	DV	DLC CO. DSX-1 Panel	F	n/a	n/a	CO	1		
35	4	B	257C	DLC Equipm	DV	DLC RT. DSX-1 Panel	F	n/a	n/a	RT	1		
36	1	B	257C	MUX Equipm	DV	LRIC mux of 22.24.26 gauge	F	n/a	n/a	CO	1		
36	2	B	10C	MUX Equipm	DV	Hut	F	n/a	n/a	RT-	1		
36	3	B	257C	MUX Equipm	DV	LRIC mux of 22.24.26 gauge	F	n/a	n/a	RT-	1		
36	4	B	4C	MUX Equipm	DV	CEV	F	n/a	n/a	RT-	1		
											INVESTMENT SUBTOTAL FOR INV TYPE: DV		$422.3
											INVESTMENT SUBTOTAL FOR FEEDER		$422.2

Seg	Item	M/I	FRC	Fid	Type	Description	F/D	Size	Cg/Md	Pl/db	Units	Unit Inv	TotalInv
	1	M	45C	600BLRIC	DV	LRIC mux of 22.24.26 gauge	D	600	MIX	B	20	$.0178	$0.36
	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		
31	4	L	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	M	45C	900BLRIC	DV	LRIC mux of 22.24.26 gauge	D	900	MIX	B	950	$.0176	$16.70
32	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
32	3	B	20C	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	M	45C	400BLRIC	DV	LRIC mux of 22.24.26 gauge	D	400	MIX	B	325	$.0184	$5.99
33	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
33	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		
33	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		
33	6	L	45C	INPLANT_C	DV	Contractor engineering & installation labor	D	n/a	n/a	n/a	1		
34	1	M	45C	200BLRIC	DV	LRIC mux of 22.24.26 gauge	D	200	MIX	B	1,700	$.0186	$31.66
34	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
34	3	B	20C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		
	4	L	45C	INPLANT_E	DV	Telco engineering labor	D	n/a	n/a	n/a	1		
	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 & installation labor	D	n/a	n/a	n/a	1		
35	1	M	12C	333892750	DV	Copper Riser Cable ARTM	D	50	26	R	190		

LOOP # 2.00 STATE: FL SVC DESC: Florida Loop Survey Circuit CIRCUIT ID 3053609149 CLLI DRBHFLMA
CIRCUIT TYPE: V CIRCUIT LEVEL: DS0 DESIGN: 13 CLASS OF SVC: RESIDENCE DLC & MUX LOADINGS: B
ROUTE LENGTH: 52.908 ROUTE MILE: 10.02 AIR MILES: 6.16

Seg	Item	M/I	FRC	Pid	Type	Description	F/D	Size	Cg/Mid	Pl/db	Units	Unit Inv	Totalinv
35	5	M	12C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
35	6	L	12C	INPLANT_E	DV	Telco engineering labor	D	n/a	n/a	n/a	1		
35	7	L	12C	INPLANT_IN	DV	Telco installation labor	D	n/a	n/a	n/a	1		
35	8	L	12C	INPLANT_C	DV	Contractor engineering & installation labor	D	n/a	n/a	n/a	1		

INVESTMENT SUBTOTAL FOR INV TYPE: DV $459.0

INVESTMENT SUBTOTAL FOR DISTRIBUTION $459.0

LOOP MAKEUP INVESTMENT TOTAL: $881.

TAB F

TAB F

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.

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TAB G

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 referenced from pg. 65 (this packet)

Filename: F2WN2X

06/07/96

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
105	Combined Feeder & Distribution																						
106	LRIC / 100% Nonintegrated - 2 Wire																						
107	Weighted Residential & Business Loop Cost																						
108																							
109	State:	FLORIDA																					
110																		Local		Total	Levelized		
111						C.O.M.		Income		Total				Advol		Oper		GRT		Monthly	Monthly		
112			Average Investment	Deprec		13.2%		Tax		Cap (D+F+H)		Misc		Tax		Exp (L+N)		0.0152 (J+P)*RT11		Cost (J+P+R)/12	Cost (T*V factor)		
113				(D116*$C117)																			
114																							
115																							
116	Land	20C		0.0000		0.1118		0.0514		0.1632		0.0000		0.0113		0.0113		0.0027					
117				$0.00		$0.36		$0.17		$0.55		$0.00		$0.04		$0.04		$0.01					
118	Buildings	10C, 110C, 810C		0.0302		0.0986		0.0452		0.1740		0.0069		0.0077		0.0146		0.0029					
119				$0.04		$0.13		$0.06		$0.24		$0.01		$0.01		$0.02		$0.00					
120	Digtl Circ-Pair Gain	257C,D257C,F257C		0.1134		0.0836		0.0288		0.2058		0.0069		0.0113		0.0202		0.0034					
121				$34.89		$19.46		$8.81		$62.95		$2.72		$3.46		$6.18		$1.04					
122	Poles	1C, 811C		0.0671		0.0725		0.0325		0.1721		0.0279		0.0113		0.0392		0.0032					
123				$0.48		$0.52		$0.23		$1.24		$0.20		$0.08		$0.28		$0.02					
124	Aerial Ca-Metallic	22C, 12C, 802C		0.0917		0.0797		0.0338		0.2052		0.0571		0.0113		0.0684		0.0042					
125				$8.87		$7.71		$3.27		$19.86		$5.53		$1.09		$6.62		$0.41					
126	Aerial Ca-Fiber	822C, 812C, 882C, 982C,D22C,		0.0667		0.0784		0.0347		0.1798		0.0139		0.0113		0.0252		0.0031					
127		F22C,T22C,D12C,F12C,T12C		$0.02		$0.02		$0.01		$0.05		$0.00		$0.00		$0.01		$0.00					
128																							
129	Unground Ca-Metallic	5C, 805C		0.1036		0.0813		0.0342		0.2191		0.0291		0.0113		0.0404		0.0039					
130				$3.88		$3.05		$1.28		$8.21		$1.09		$0.42		$1.51		$0.15					
131	Unground Ca-Fiber	85C,885C,985C,D5C,F5C,T5C		0.0828		0.0900		0.0356		0.1784		0.0135		0.0113		0.0248		0.0031					
132				$0.28		$0.36		$0.16		$0.80		$0.06		$0.05		$0.11		$0.01					
133	Buried Ca-Metallic	45C, 848C		0.0676		0.0809		0.0354		0.2039		0.0543		0.0113		0.0656		0.0041					
134				$16.10		$16.72		$7.32		$42.14		$11.22		$2.34		$13.56		$0.85					
135	Buried Ca-Fiber	845C,858C,958C,D45C,		0.0585		0.0818		0.0367		0.1768		0.0144		0.0113		0.0257		0.0031					
136		F45C,T45C		$0.19		$0.27		$0.12		$0.59		$0.05		$0.04		$0.09		$0.01					
137																							
138	Submarine Ca-Metallic	6C, 806C		0.0660		0.0814		0.0366		0.2040		0.0150		0.0113		0.0263		0.0035					
139				$0.05		$0.04		$0.02		$0.11		$0.01		$0.01		$0.01		$0.00					
140	Submarine Ca-Fiber	86C,886C,D6C,F6C,T6C		0.0660		0.0814		0.0355		0.2029		0.0150		0.0113		0.0263		0.0035					
141				$0.00		$0.00		$0.00		$0.00		$0.00		$0.00		$0.00		$0.00					
142	Intrbld Ntwk-Metallic	52C		0.0661		0.0785		0.0340		0.1786		0.0320		0.0113		0.0433		0.0034					
143				$0.04		$0.05		$0.02		$0.12		$0.02		$0.01		$0.03		$0.00					
144	Intrbld Ntwk-Fiber	852C,D62C,F52C,T52C		0.0661		0.0785		0.0340		0.1786		0.0320		0.0113		0.0433		0.0034					
145				$0.00		$0.00		$0.00		$0.00		$0.00		$0.00		$0.00		$0.00					
146	Conduit Systems	4C, 84C, 94C		0.0242		0.0677		0.0401		0.1520		0.0028		0.0113		0.0141		0.0025					
147				$0.35		$1.27		$0.58		$2.20		$0.04		$0.16		$0.20		$0.04					
148	Aerial Drop	22C		0.0917		0.0797		0.0338		0.2052		0.0571		0.0113		0.0684		0.0042					
149				$1.56		$1.36		$0.58		$3.49		$0.97		$0.19		$1.16		$0.07					
150	Buried Drop	45C		0.0676		0.0809		0.0354		0.2039		0.0543		0.0113		0.0656		0.0041					
151				$0.88		$0.82		$0.36		$2.06		$0.55		$0.11		$0.66		$0.04					
152																							
153	Total Investment	SUM(C117..C151)																					
154	Subtotal Levelized Monthly Cost	Sum Cost (Column V)																					
155	Levelized Monthly Computer Sys Cost																						
156	Levelized Monthly Disbributing Frame Cost																						
157	Levelized Monthly TIRKS Cost	((0.0052*(1+$R$111)*$C121)/12)*$V120)																					
158	Total Levelized Monthly Cost	SUM(V154..V157)																					

Tab K, Pg. 218

Tab E, pg. 141

Tab I. Pg. 163. Line 10

Tab G. pg 147 ← $15.13
Tab H, pg 158. Ln. 15 ← $0.18
← $0.21
$0.13
$16.66

3.207a

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Filename F4WNX

08/07/96

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	Combined Feeder & Distribution																						
2	LRIC / 100% Nonintegrated - 4 Wire																						
3	**BUSINESS LOOP**																						
4																							
5	**State:**	**FLORIDA**																					
6						C.O.M.		Total								Local		Total	Levelized			
7			Average	Deprec		13.2%	Income	Cap		Mtce		Adval		Oper		GRT		Monthly	Monthly			
8			Investment				Tax	(D+F+H)				Tax		Exp		0.0152		Cost	Cost			
9														(L+N)		(J+P)*R7						
10				(D12*$C13)→															(J+P+R)/12	(T*V factor)			
11																							
12	Land	20C		0.0000		0.1118	0.0514	0.1632		0.0000		0.0113		0.0113		0.0027							
13				$0.00		$0.47	$0.21	$0.68		$0.00		$0.05		$0.05		$0.01							
14	Buildings	10C, 110C, 810C		0.0302		0.0986	0.0452	0.1740		0.0069		0.0077		0.0146		0.0029							
15				$0.08		$0.27	$0.12	$0.47		$0.02		$0.02		$0.04		$0.01							
16	Digit Circ-Pair Gain	257D,D257C,F257C		0.1134		0.0836	0.0388	0.2058		0.0069		0.0113		0.0202		0.0034							
17				$84.75		$47.53	$21.52	$153.81		$8.65		$8.45		$15.10		$2.54							
18	Poles	1C, 811C		0.0671		0.0725	0.0325	0.1721		0.0279		0.0113		0.0392		0.0032							
19				$0.83		$0.68	$0.30	$1.81		$0.26		$0.11		$0.37		$0.03							
20	Aerial Ca-Metallic	22C, 12C, 802C		0.0917		0.0797	0.0338	0.2052		0.0571		0.0113		0.0684		0.0042							
21				$13.77		$11.97	$5.08	$30.81		$8.57		$1.70		$10.27		$0.63							
22	Aerial Ca-Fiber	822C, 812C, 882C, 982C,D22C,		0.0667		0.0784	0.0347	0.1798		0.0139		0.0113		0.0252		0.0031							
23		F22C,T22C,D12C,F12C,T12C		$0.02		$0.03	$0.01	$0.06		$0.00		$0.00		$0.01		$0.00							
24																							
25	Unground Ca-Metallic	5C, 805C		0.1036		0.0813	0.0342	0.2191		0.0291		0.0113		0.0404		0.0039							
26				$11.37		$8.92	$3.75	$24.05		$3.19		$1.24		$4.43		$0.43							
27	Unground Ca-Fiber	85C,885C,985C,D5C,F5C,T5C		0.0626		0.0800	0.0358	0.1784		0.0135		0.0113		0.0248		0.0031							
28				$0.36		$0.46	$0.20	$1.02		$0.08		$0.06		$0.14		$0.02							
29	Buried Ca-Metallic	45C, 846C		0.0676		0.0809	0.0354	0.2039		0.0543		0.0113		0.0656		0.0041							
30				$22.51		$20.79	$9.10	$52.40		$13.96		$2.90		$16.86		$1.05							
31	Buried Ca-Fiber	845C,856C,956C,D45C,		0.0585		0.0816	0.0367	0.1768		0.0144		0.0113		0.0257		0.0031							
32		F45C,T45C		$0.19		$0.26	$0.12	$0.56		$0.05		$0.04		$0.08		$0.01							
33																							
34	Submarine Ca-Metallic	6C, 806C		0.0660		0.0814	0.0366	0.2040		0.0150		0.0113		0.0263		0.0035							
35				$0.42		$0.40	$0.18	$1.00		$0.07		$0.06		$0.13		$0.02							
36	Submarine Ca-Fiber	86C,886C,D6C,F6C,T6C		0.0660		0.0814	0.0355	0.2029		0.0150		0.0113		0.0263		0.0035							
37				$0.00		$0.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00							
38	Intrbld Nhwk-Metallic	52C		0.0661		0.0785	0.0340	0.1786		0.0320		0.0113		0.0433		0.0034							
39				$0.20		$0.24	$0.10	$0.55		$0.10		$0.03		$0.13		$0.01							
40	Intrbld Nhwk-Fiber	852C,D52C,F52C,T52C		0.0661		0.0785	0.0340	0.1786		0.0320		0.0113		0.0433		0.0034							
41				$0.00		$0.00	$0.00	$0.00		$0.00		$0.00		$0.00		$0.00							
42	Conduit Systems	4C, 84C, 94C		0.0242		0.0877	0.0401	0.1520		0.0026		0.0113		0.0141		0.0025							
43				$0.61		$2.19	$1.00	$3.80		$0.07		$0.28		$0.35		$0.06							
44	Aerial Drop	22C		0.0917		0.0797	0.0338	0.2052		0.0571		0.0113		0.0684		0.0042							
45				$1.56		$1.36	$0.58	$3.49		$0.97		$0.19		$1.16		$0.07							
46	Buried Drop	45C		0.0676		0.0809	0.0354	0.2039		0.0543		0.0113		0.0656		0.0041							
47				$0.88		$0.82	$0.36	$2.06		$0.55		$0.11		$0.66		$0.04							
48																							
49	Total Investment	SUM(C12..C47)																					
50	Subtotal Levelized Monthly Cost	Sum Cost (Column V)																				$27.87	
51	Levelized Monthly Computer Sys Cost																					$0.18	
52	Levelized Monthly Distributing Frame Cost																					$0.42	
53	Levelized Monthly TIRKS Cost	(((0.0052*(1+$R$7)*$C17)/12)*$V16)																				$0.32	
54	Total Levelized Monthly Cost	SUM(V50..V53)																				$28.79	

Tab H, pg 158, Ln. 19 ← $0.42

(except dist. frame)

Combined Feeder & Distribution
LRIC / 100% Nonintegrated - 2 Wire ISDN
Weighted Residential & Business Loop Cost

State: FLORIDA

		Average Investment	Deprec	C.O.M. 13.2%	Income Tax	Total Cap (D+F+H)	Misc	Advol Tax	Oper Exp (L+N)	Local GRT 0.0152 (J+P)*R111	Total Monthly Cost (J+P+R)/12	Levelized Monthly Cost (T*V factor)
			(D116*$C117)->									
Land	20C		0.0000	0.1118	0.0514	0.1632	0.0000	0.0113	0.0113	0.0027		
			$0.00	$0.38	$0.17	$0.55	$0.00	$0.04	$0.04	$0.01		
Buildings	10C, 110C, 810C		0.0302	0.0966	0.0452	0.1740	0.0069	0.0077	0.0146	0.0029		
			$0.24	$0.77	$0.35	$1.36	$0.05	$0.06	$0.11	$0.02		
Digit Circ-Pair Gain	257C,D257C,F257C		0.1134	0.0836	0.0288	0.2058	0.0069	0.0113	0.0202	0.0034		
			$167.58	$83.89	$42.56	$304.13	$13.15	$16.70	$29.85	$5.02		
Poles	1C, 811C		0.0871	0.0725	0.0325	0.1721	0.0279	0.0113	0.0392	0.0032		
			$0.48	$0.52	$0.23	$1.24	$0.20	$0.08	$0.28	$0.02		
Aerial Ca-Metallic	22C, 12C, 802C		0.0917	0.0797	0.0336	0.2052	0.0571	0.0113	0.0684	0.0042		
			$8.87	$7.71	$3.27	$19.86	$5.53	$1.09	$6.62	$0.41		
Aerial Ca-Fiber	822C, 812C, 882C, 982C,D22C,		0.0667	0.0784	0.0347	0.1798	0.0139	0.0113	0.0252	0.0031		
	F22C,T22C,D12C,F12C,T12C		$0.02	$0.02	$0.01	$0.05	$0.00	$0.00	$0.01	$0.00		
Unground Ca-Metallic	5C, 805C		0.1036	0.0813	0.0342	0.2191	0.0291	0.0113	0.0404	0.0039		
			$3.88	$3.05	$1.28	$8.21	$1.09	$0.42	$1.51	$0.15		
Unground Ca-Fiber	85C,885C,985C,D5C,F5C,T5C		0.0826	0.0800	0.0358	0.1784	0.0135	0.0113	0.0248	0.0031		
			$0.28	$0.36	$0.16	$0.80	$0.06	$0.05	$0.11	$0.01		
Buried Ca-Metallic	45C, 848C		0.0878	0.0809	0.0354	0.2039	0.0543	0.0113	0.0656	0.0041		
			$18.10	$16.72	$7.32	$42.14	$11.22	$2.34	$13.56	$0.85		
Buried Ca-Fiber	845C,858C,958C,D45C,		0.0585	0.0818	0.0367	0.1768	0.0144	0.0113	0.0257	0.0031		
	F45C,T45C		$0.19	$0.27	$0.12	$0.59	$0.05	$0.04	$0.09	$0.01		
Submarine Ca-Metallic	8C, 808C		0.0980	0.0814	0.0366	0.2040	0.0150	0.0113	0.0263	0.0035		
			$0.05	$0.04	$0.02	$0.11	$0.01	$0.01	$0.01	$0.00		
Submarine Ca-Fiber	88C,888C,D8C,F8C,T8C		0.0980	0.0814	0.0355	0.2029	0.0150	0.0113	0.0263	0.0035		
			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
Intrbld Ntwk-Metallic	52C		0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0433	0.0034		
			$0.04	$0.05	$0.02	$0.12	$0.02	$0.01	$0.03	$0.00		
Intrbld Ntwk-Fiber	852C,D52C,F52C,T52C		0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0433	0.0034		
			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
Conduit Systems	4C, 84C, 94C		0.0242	0.0877	0.0401	0.1520	0.0028	0.0113	0.0141	0.0025		
			$0.53	$1.93	$0.88	$3.34	$0.06	$0.25	$0.31	$0.06		
Aerial Drop	22C		0.0917	0.0797	0.0338	0.2052	0.0571	0.0113	0.0684	0.0042		
			$1.56	$1.36	$0.58	$3.49	$0.97	$0.19	$1.16	$0.07		
Buried Drop	45C		0.0878	0.0809	0.0354	0.2039	0.0543	0.0113	0.0656	0.0041		
			$0.88	$0.82	$0.36	$2.06	$0.55	$0.11	$0.66	$0.04		

Total Investment	SUM(C117..C151)	
Subtotal Levelized Monthly Cost	Sum Cost (Column V)	$36.90
Levelized Monthly Computer Sys Cost		$0.18
Levelized Monthly Disbributing Frame Cost		$0.21
Levelized Monthly TIRKS Cost	(((0.0052*(1+$R$111)*$C121)/12)*$V120)	$0.63
Total Levelized Monthly Cost	SUM(V154..V157)	$37.92

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TAB H

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

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
=	$21,500.00	Installed Investment
+	200	# Circuits per System
=	$ 107.50	Per Circuit Investment
×	.40	Probability of System
=	$ 43.00	Weighted Investment
÷	.70	Utilization
=	$ 61.43	Utilized Investment

Plug-in

	$ 150.00	Plug-in Material Price
×	1.0900	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

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

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
×	1.01	TPI
=	$50,500.00	Current Material Price
×	1.075	In-Plant Factor
=	$54,287.50	Installed Investment
×	1.00	Quantity of Items
=	$54,287.50	Total Installed Investment
÷	2,000	Unit Capacity
=	$ 27.14	Unit Investment
×	1.250	Investment Inflation Factor
=	$ 33.93	Levelized Investment
÷	.70	Utilization
=	$ 48.47	Study Period Investment
×	.50	Probability of Occurrence
=	$ 24.24	Total Investment

	$ 24.24	Total Investment
×	.11	MCE&P Factor
=	$ 2.67	MCE&P Investment

	$ 24.24	Total Investment		$ 24.24	Total Investment
+	$ 2.67	MCE&P Investment	+	$ 2.67	MCE&P Investment
=	$ 26.91			$ 26.91	
×	.0003	Land Factor	×	.0013	Building Factor
=	$ .01	Land Investment	=	$ .03	Building Investment

SECTION 5

SECTION 5

FLORIDA UNBUNDLED LOOP

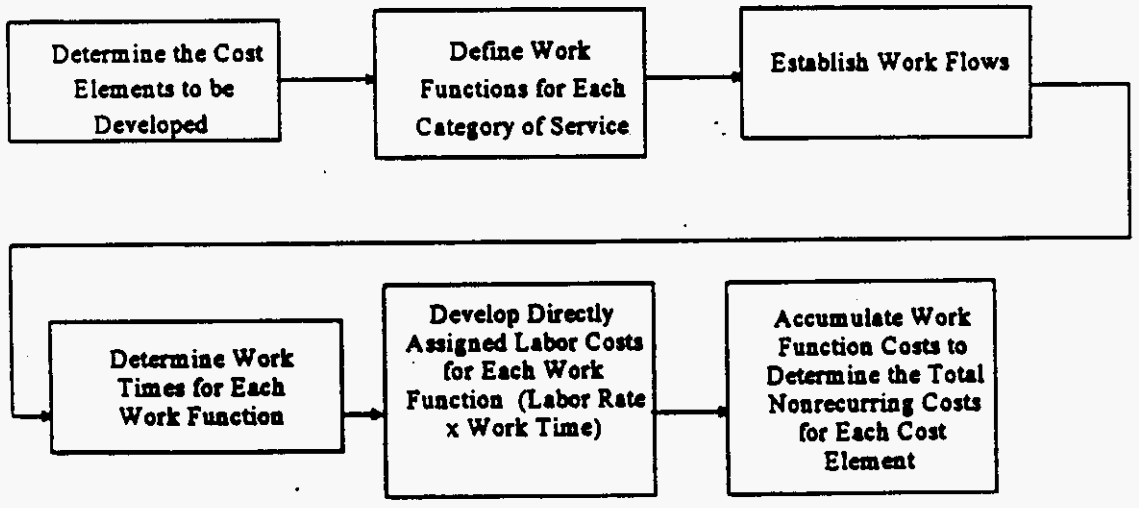
COST DEVELOPMENT - NONRECURRING

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.

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.

The following workpapers reflect the cost development.

SUMMARY OF NONRECURRING COSTS

STATE: FLORIDA
WORKPAPER: 700
PAGE: 1 OF 1
DATE: Aug-96

2 WIRE ANALOG VOICE GRADE LOOP

(1996-1998 Level Incremental Costs)

	DESCRIPTION	SOURCE	FIRST	ADDTL
1				
2				
3	Service Order	WP750 Col G LN8		
4				
5	Engineering	WP750 Col G LN10 and LN12		
6				
7	Connect & Test	WP750 Col G LN14 thrU LN18		
8				
9	Technician Travel Time	WP750 Col G LN20		
10				
11				
12	Total Nonrecurring Cost	Sum of L3, L5, L7, L9	$139.91	$41.27
13				
14				
15				
16				
17				
18				
19				
20				

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DEVELOPMENT OF NONRECURRING COST
2 WIRE ANALOG VOICE GRADE LOOP

STATE: FLORIDA
WORKPAPER: 750
PAGE: 1 OF 1
DATE: Aug-96

LEVEL 1996 – 1998 DIRECTLY ASSIGNED

	(A)		(B)		(C)	(D)		(E)		(F)	(G)	
	INSTALL WORKTIMES (HRS)		DISCONNECT WORKTIMES (HRS)		LEVELIZED LABOR	INSTALL COST (A*C)		DISCONNECT COST (B*C)		DISCOUNTED DISCONNECT COST (E*DDF)	(D+F)*(1+GRT) TOTAL	
DESCRIPTION	FIRST	ADDTL	FIRST	ADDTL	RATE	FIRST	ADDTL	FIRST	ADDTL	FIRST ADDTL	FIRST	TOTAL ADDTL
CUSTOMER POINT OF CONTACT–ICSC					$40.80 (p36							
FACILITIES ASSIGNMENT–FACS					$33.32 (p3							
CIRCUIT PROVISIONING CENTER–CPC					$36.65 (p5							
NETWORK ADMINISTRATION					$35.03 (p6							
CO INSTALL & MTCE–CKT & FAC–NTEL					$41.84 (p9							
INSTALL & MTCE–SPEC SVCS–SSIM (CONN & TEST)					$44.15 (p7							
INSTALL & MTCE–SPEC SVCS–SSIM (TRAVEL)					$44.15 (p8							
TOTAL NONRECURRING COST											$139.91	$41.27

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1 FLORIDA

2 BASE: 1995 DIRECTLY ASSIGNED LABOR RATES

96 LIF (ENGR):	1.034	96 LIF (OTHER)	1.032
97 LIF (ENGR):	1.038	97 LIF (OTHER)	1.035
98 LIF (ENGR):	1.036	98 LIF (OTHER)	1.034

Oct-96

COM 13.2%
DEMAN 1 1 1

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	HR	PM	LIF	HR	PM	LIF	HR	PM	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	41.64	0.6723	0.6959	0.7195	0.6940
14 CIRCUIT PROVISIONING CENTER (CPC)	470X	34.41	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	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
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	0.5937	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	1.032	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
32 POTS INST.& MAINT.- FIELD (I & MF)	410X	38.94	0.6490	1.032	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

used on pg. 54.56

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

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SUMMARY OF NONRECURRING COSTS

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

4 WIRE ANALOG VOICE GRADE LOOP

(1996-1998 Level Incremental Costs)

	DESCRIPTION	SOURCE	FIRST	ADDTL
1				
2				
3	Service Order	WP850 Col G LN8		
4				
5	Engineering	WP850 Col G LN10 and LN12		
6				
7	Connect & Test	WP850 Col G LN14 thrU LN18		
8				
9	Technician Travel Time	WP850 Col G LN20		
10				
11				
12	Total Nonrecurring Cost	Sum of L3, L5, L7, L9	$140.85	$42.59
13				
14				
15				
16				
17				
18				
19				
20				

DEVELOPMENT OF NONRECURRING COST
4 WIRE ANALOG VOICE GRADE LOOP

LEVEL 1996 – 1998

DIRECTLY ASSIGNED

STATE: FLORIDA
WORKPAPER: 850
PAGE: 1 OF 1
DATE: Aug-96

		(A)		(B)		(C)	(D)		(E)		(F)		(G)	
		INSTALL WORKTIMES (HRS)		DISCONNECT WORKTIMES (HRS)		LEVELIZED LABOR	INSTALL COST (A*C)		DISCONNECT COST (B*C)		DISCOUNTED DISCONNECT COST (E*DDF)		(D+F)*(1+GRT)	
	DESCRIPTION	FIRST	ADDTL	FIRST	ADDTL	RATE	FIRST	ADDTL	FIRST	ADDTL	FIRST	ADDTL	TOTAL FIRST	TOTAL ADDTL
8	CUSTOMER POINT OF CONTACT–ICSC					$40.80								
10	FACILITIES ASSIGNMENT–FACS					$33.32								
12	CIRCUIT PROVISIONING CENTER–CPC					$36.65								
14	NETWORK ADMINISTRATION					$35.03								
16	CO INSTALL & MTCE–OXT & FAC–NTEL					$41.64								
18	INSTALL & MTCE–SPEC SVCS–SSIM (CONN & TEST)					$44.15								
20	INSTALL & MTCE–SPEC SVCS–SSIM (TRAVEL)					$44.15								
23	TOTAL NONRECURRING COST												$140.85	$42.59

see page 54 and 54a

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SUMMARY OF NONRECURRING COSTS

STATE: FLORIDA
WORKPAPER: 410
PAGE: 1 OF 1
DATE: Jul-96

2 WIRE ISDN UNBUNDLED LOOP

(1996-1998 Level Incremental Costs)

	DESCRIPTION	SOURCE	FIRST	ADDTL
3	Service Order	WP850 COL G L8 THRU L10		
5	Engineering	WP850 COL G L12 THRU L16		
7	Connect & Test	WP850 COL G L18 THRU L26		
9	Technician Travel Time	WP850 COL G L28		
12	Total Nonrecurring Cost	L3+L5+L7+L9	$305.15	$282.78

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DEVELOPMENT OF NONRECURRING COST
2 WIRE ISDN UNBUNDLED LOOP

LEVEL 1996 - 1998

DIRECTLY ASSIGNED

STATE: FLORIDA
WORKPAPER: 460
PAGE: 1 OF 1
DATE: Jul-96

	DESCRIPTION	(A) INSTALL WORKTIMES (HRS) FIRST	(A) INSTALL WORKTIMES (HRS) ADDTL	(B) DISCONNECT WORKTIMES (HRS) FIRST	(B) DISCONNECT WORKTIMES (HRS) ADDTL	(C) LEVELIZED LABOR RATE	(D) INSTALL COST (A*C) FIRST	(D) INSTALL COST (A*C) ADDTL	(E) DISCONNECT COST (B*C) FIRST	(E) DISCONNECT COST (B*C) ADDTL	(F) DISCOUNTED DISCONNECT COST (E*DDF) FIRST	(F) DISCOUNTED DISCONNECT COST (E*DDF) ADDTL	(G) (D+F) * (1+GRT) TOTAL FIRST	(G) (D+F) * (1+GRT) TOTAL ADDTL
8	CUSTOMER POINT OF CONTACT (ICSC)					$40.80 (pg 35*)								
10	INSTALLATION & MTCE CENTER (IMC)					$35.97								
12	CIRCUIT PROVISIONING CENTER (CPC)					$35.87								
14	FACILITIES ASSIGNMENT (FACS)					$33.31								
16	OUTSIDE PLANT ENGINEERING (OSPE)					$44.02								
18	CO ADMIN CKT, CARRIER & FAC (NTEC)					$39.82								
20	NETWORK PLUG-IN ADMINISTRATION (PICS)					$49.54								
22	NETWORK SERVICES-CLERICAL					$33.58								
24	SPECIAL SERVICES COORD & TESTING (SSC)					$38.19								
26	INSTALL & MTCE - SPECIAL SERVICES (SSIM)					$41.95								
28	INSTALL & MTCE - SPECIAL SERVICES (SSIM)					$41.95								
31	TOTAL NONRECURRING COST												$305.15	$282.78

* inadvertently applied GA rates

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SECTION 6

SECTION 6

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 guidelines, 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

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%

Tab K pg. 218

SECTION 7

SECTION 7

FLORIDA UNBUNDLED LOOPS

FACTORS 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

Miscellaneous Loadings (see attached database worksheet)		
Computer Regional Monthly Systems Cost	$.18	Tab G, pg. 147
Distributing Frame Weighted Monthly Cost	$.21 (2-wire) $.42 (4-wire)	Tab H, pg 158
TIRKS Regional Annual Expense Factor	.0052	Tab I, pg 163, Ln. 10
Sales Tax	.06	Tab F, pg. 145
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	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	Tab Q, pg 288
1995 Directly Assigned Hourly Labor Rates	→	Tab P, pg 273A (Summary)
Customer Point of Contact (ICSC)	$38.30	Tab P, pg 274
CO Install & Maintenance (NTEL)	$39.09	Tab P, pg 275
Circuit Provisioning Group (CPG)	$34.41	Tab P, pg 276
Network Admin	$32.89	Tab P, pg 277
Facilties Assignment (FACS)	$31.28	Tab P, pg 278
Install & Mtce - Spec Svcs (SSIM)	$41.45	Tab P, pg 279
Outside Plant Engineering	$45.26	Tab P, pg 280
Spec Svcs (NICS)	$33.72	Tab P, pg 281
CO Admin Ckt, Carrier & Fact (NTEC)	$36.05	Tab P, pg 282
Network Planning & Eng (PICS)	$41.65	Tab P, pg 283
Network Services Clerical	$30.21	Tab P, pg 284
Special Svc Coord & Testing (SSC)	$36.41	Tab P, pg 285
Outside Work Group Ded Spec (DSS)	$41.45	Tab P, pg 279
Labor Inflation		
Telco Eng		
Year 1	3.4%	Tab O, pg 268
Year 2	3.8%	
Year 3	3.6%	
Telco COE		
Year 1	3.2%	Tab O, pg. 268
Year 2	3.5%	
Year 3	3.4%	

Investment Inplant Factors

AC	State	Description	%Nonexempt	%Exempt	%Telco Engr	%Telco Instl	%Labor-Contr	%Support
12C	FL	Aerial Cable - Metallic (Entrance Cable)						
22C	FL	Aerial Cable - Metallic						
248	FL	Aerial Cable - Metallic (Service Drop)						
42C	FL	Buried Cable - Metallic						
52C	FL	Intrabldg Ntwk Cable - Metallic						
548	FL	Buried Cable - Metallic (Service Drop)						
5C	FL	Underground - Metallic						
6C	FL	Submarine Cable - Metallic						
D12	FL	Aerial Cable - Non-Metallic (Entrance Cable)						
F12	FL	Aerial Cable - Non-Metallic (Entrance Cable)						
T12	FL	Aerial Cable - Non-Metallic (Entrance Cable)						
D22	FL	Aerial Cable - Non-Metallic (Distr)						
F22	FL	Aerial Cable - Non-Metallic (Feeder)						
T22	FL	Aerial Cable - Non-Metallic (Interofc)						
D42	FL	Buried Cable - Non-Metallic (Distr)						
F42	FL	Buried Cable - Non-Metallic (Feeder)						
T42	FL	Buried Cable - Non-Metallic (Interofc)						
D52	FL	Intrabldg Ntwk Cable - Non-Metallic (Distr)						
F52	FL	Intrabldg Ntwk Cable - Non-Metallic (Feeder)						
T52	FL	Intrabldg Ntwk Cable - Non-Metallic (Interofc)						
D5C	FL	Underground Cable - Non-Metallic (Distr)						
F5C	FL	Underground Cable - Non-Metallic (Feeder)						
C	FL	Underground Cable - Non-Metallic (Interofc)						
6C	FL	Submarine Cable - Non-Metallic (Distr)						
	FL	Submarine Cable - Non-Metallic (Feeder)						
T6C	FL	Submarine Cable - Non-Metallic (Interofc)						

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Filename: REVINCRE

Rev 10-May-96

1995 FLORIDA
ACCOUNT AVERAGE ANNUAL COST FACTORS
INCREMENTAL

* FOR USE IN SERVICE COST STUDIES ONLY *

	field_code	depreciation a	acfc_com b	acfc_inc tax c	cap_exp d	acfc_mtce e	acfc_adval tax f	admin_dir g	acfc_oper_exp h	acfc_grt_comb i	tot_combined j	acfc_grt_local k	tot_local l	acfc_grt_tol m	tot_toll n
										0.0152		0.0152		0.0152	
			13.2%		(a+b+c)				(e+f+g)	x (d+h)	(d+h+i)	x (d+h)	(d+h+k)	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	0.0986	0.0452	0.1740	0.0069	0.0113	0.0000	0.0182	0.0029	0.1951				
DIGTL CIRC-PAIR GAIN	257C,D257C,F257C	0.1134	0.0636	0.0288	0.2058	0.0089	0.0113	0.0000	0.0202	0.0034	0.2294				
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	0.0338	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	0.0784	0.0347	0.1798	0.0139	0.0113	0.0000	0.0252	0.0031	0.2081				
UNGROUND CA - METAL	5C, 805C	0.1036	0.0813	0.0342	0.2191	0.0291	0.0113	0.0000	0.0404	0.0039	0.2634				
UNGROUND CA - FIBER	85C,885C,985C,D5C,F5C,T5C	0.0826	0.0800	0.0358	0.1784	0.0135	0.0113	0.0000	0.0248	0.0031	0.2063				
BURIED CA - METAL	45C, 846C	0.0876	0.0809	0.0354	0.2039	0.0543	0.0113	0.0000	0.0656	0.0041	0.2736				
BURIED CA - FIBER	845C,856C,956C,D45C, F45C,T45C	0.0585	0.0816	0.0367	0.1768	0.0144	0.0113	0.0000	0.0257	0.0031	0.2056				
SUBMARINE CA-METAL	6C, 806C	0.0860	0.0814	0.0366	0.2040	0.0150	0.0113	0.0000	0.0263	0.0035	0.2338				
SUBMARINE CA-FIBER	86C,886C,D6C,F6C,T6C	0.0860	0.0814	0.0355	0.2029	0.0150	0.0113	0.0000	0.0263	0.0035	0.2327				
INTRBLD NTWK-METAL	52C	0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
INTRBLD NTWK-FIBER	852C,D52C,F52C,T52C	0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
CONDUIT SYSTEMS	4C, 84C, 94C	0.0242	0.0877	0.0401	0.1520	0.0028	0.0113	0.0000	0.0141	0.0025	0.1686				

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.
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.

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.

CAPITAL COST FACTORS - TAB B, PGS. 19-52

MAINTENANCE FACTORS - TAB C, PG. 96

AD VALOREM & OTHER TAX FACTOR - TAB D, PG. 139

GROSS RECEIPTS TAX RATE - TAB E, PG. 141

This a duplicate sheet to one found in Tab A, pg 2A.

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
Manager
South S3C1, 3535 Colonnade Parkway
Birmingham, AL 35243

FL
1995 ACF - TSLRIC
1995 L.R. - DA

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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/revenue-related factor components are calculated for each category of plant. The total annual cost factor is the sum of all applicable capital-related 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

DEPRECIATION - 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.

COST OF MONEY - 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.

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

MAINTENANCE EXPENSE - 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.

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

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1995 FLORIDA
ACCOUNT AVERAGE ANNUAL COST FACTORS
INCREMENTAL

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Rev 10-May-96

	field_code	depreciation a	acfc_com b	acfc_inc tax c	cap_exp d	acfc_mtce e	acfc_adval tax f	admin_dir g	acfc_oper_exp h	acfc_grt_comb i	tot_combined j	acfc_grt_local k	tot_local l	acfc_grt_tol m	tot_toll n
			13.2%		(a+b+c)				(e+f+g)	0.0152 x (d+h)	(d+h+i)	0.0152 x (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	0.0986	0.0452	0.1740	0.0069	0.0113	0.0000	0.0182	0.0029	0.1951				
DIGTL CIRC-PAIR GAIN	257C,D257C,F257C	0.1134	0.0636	0.0288	0.2058	0.0089	0.0113	0.0000	0.0202	0.0034	0.2294				
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	0.0338	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	0.0784	0.0347	0.1798	0.0139	0.0113	0.0000	0.0252	0.0031	0.2081				
UNGROUND CA - METAL	5C, 805C	0.1036	0.0813	0.0342	0.2191	0.0291	0.0113	0.0000	0.0404	0.0039	0.2634				
UNGROUND CA - FIBER	85C,885C,985C,D5C,F5C,T5C	0.0626	0.0800	0.0358	0.1784	0.0135	0.0113	0.0000	0.0248	0.0031	0.2063				
BURIED CA - METAL	45C, 846C	0.0876	0.0809	0.0354	0.2039	0.0543	0.0113	0.0000	0.0656	0.0041	0.2736				
BURIED CA - FIBER	845C,856C,956C,D45C, F45C,T45C	0.0585	0.0816	0.0367	0.1768	0.0144	0.0113	0.0000	0.0257	0.0031	0.2056				
SUBMARINE CA-METAL	6C, 806C	0.0860	0.0814	0.0366	0.2040	0.0150	0.0113	0.0000	0.0263	0.0035	0.2338				
SUBMARINE CA-FIBER	86C,886C,D6C,F6C,T6C	0.0860	0.0814	0.0355	0.2029	0.0150	0.0113	0.0000	0.0263	0.0035	0.2327				
INTRBLD NTWK-METAL	52C	0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
INTRBLD NTWK-FIBER	852C,D52C,F52C,T52C	0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
CONDUIT SYSTEMS	4C, 84C, 94C	0.0242	0.0877	0.0401	0.1520	0.0028	0.0113	0.0000	0.0141	0.0025	0.1686				

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. 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.

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 \
G = -.73009918 - (Survivor Curve Parameters)
S = .023925805 /

DEMAND = 7057,7211,7331,7403,7449,7445,7513,7582,7651,7722

UCOST = 100,100,100,100,100,100,100,100,100,100

GSP = .12 (Salvage)

CRP = 0 (Cost of Removal)

TAXLFE = 15 (Tax Life)

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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

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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.

Year	Demand		Unit Cost		End of year plant in service
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	Demand		Unit Cost		End of year In Service		Average Plant In Service
1988	7057	x	100	=	705700	705700 / 2=	352850
1989	7211	x	100	=	721100	(721100 + 705700) / 2 =	713400
1990	7331	x	100	=	733100	(733100 + 721100) / 2 =	727100
1991	7403	x	100	=	740300	(740300 + 733100) / 2 =	736700
1992	7449	x	100	=	744900	(744900 + 740300) / 2 =	742600
1993	7445	x	100	=	744500	(744500 + 744900) / 2 =	744700
1994	7513	x	100	=	751300	(751300 + 744500) / 2 =	747900
1995	7582	x	100	=	758200	(758200 + 751300) / 2 =	754750
1996	7651	x	100	=	765100	(765100 + 758200) / 2 =	761650
1997	7722	x	100	=	772200	(772200 + 765100) / 2 =	768650

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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	Present Worth Formula		Present Worth Factor		Average Plant in Service		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 power =	.451845	x	747900	=	337935
1995	7.5	1.13	-7.5 power =	.399863	x	754750	=	301797
1996	8.5	1.13	-8.5 power =	.353861	x	761650	=	269519
1997	9.5	1.13	-9.5 power =	.313151	x	768650	=	240704
						Present Worth Total		3900451

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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.

$$\text{Depreciation} = \frac{\text{investment} - (\text{salvage} - \text{cost of removal})}{\text{average life}}$$

$$\text{Depreciation rate} = \frac{1-(.12-0)}{20.3} = \frac{1-.12}{20.3} = \frac{.88}{20.3}$$

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		Present Worth factors		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	x	.313151	=	10434
			Present worth total		169084

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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.

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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 Depreciation		Retirements		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.)

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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 X (36986 - 16134 - (-2382))

= .3763 X (36986 - 16134 + 2382)

= .3763 X 23234

= 8743

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Half Year	Year	In Service		Depreciation Reserve		Net Investment		Tax Reserve		Net Capital
1st	1988	0		0		0		0		0
2nd	1988	705700	-	13037	=	692663	-	8743	=	683920
1st	1989	705700	-	13037	=	692663	-	8743	=	683920
2nd	1989	721100	-	38345	=	682755	-	25209	=	657546
1st	1990	721100	-	38345	=	682755	-	25209	=	657546
2nd	1990	733100	-	62695	=	670405	-	39613	=	630792
1st	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
1st	1996	758200	-	164393	=	593807	-	87243	=	506564
2nd	1996	765100	-	180529	=	584571	-	95280	=	489291
1st	1997	765100	-	180529	=	584571	-	95280	=	489291
2nd	1997	772200	-	195315	=	576885	-	103280	=	374605

Half Year	Year	Net Capital		COM Rate		Cost of Money		P/W Factor		Mid-Yr. Amount
1st	1988	0		0		0		0		0
2nd	1988	683920	X	.063014	=	43097	X	.94072	=	40542
1st	1989	683920	X	.063014	=	43097	X	1	=	43097
2nd	1989	657546	X	.063014	=	41435	X	.94072	=	38979
1st	1990	657546	X	.063014	=	41435	X	1	=	41435
2nd	1990	630792	X	.063014	=	39749	X	.94072	=	37393
1st	1991	630792	X	.063014	=	39749	X	1	=	39749
2nd	1991	602400	X	.063014	=	37960	X	.94072	=	35710
1st	1992	602400	X	.063014	=	37960	X	1	=	37960
2nd	1992	574611	X	.063014	=	36209	X	.94072	=	34062
1st	1993	574611	X	.063014	=	36209	X	1	=	36209
2nd	1993	545138	X	.063014	=	34352	X	.04072	=	32315
1st	1994	545138	X	.063014	=	34352	X	1	=	34352
2nd	1994	525165	X	.063014	=	33093	X	.04072	=	31131
1st	1995	525165	X	.063014	=	33093	X	1	=	33093
2nd	1995	506564	X	.063014	=	31921	X	.04072	=	30029
1st	1996	506564	X	.063014	=	31921	X	1	=	31921
2nd	1996	489291	X	.063014	=	30832	X	.04072	=	29005
1st	1997	489291	X	.063014	=	30832	X	1	=	30832
2nd	1997	473605	X	.063014	=	29844	X	.04072	=	28075

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Year	First Half Year		Second Half Year		Cost of Money		Present Worth Factors		Present Worth Amount
1988	0	+	40542	=	40542	X	.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.

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

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

$$\text{Taxable income} \times \frac{\text{Tax rate}}{1 - \text{Tax rate}}$$

$$\text{Taxable income} \times \frac{.3763}{1 - .3763}$$

$$\times \frac{.3763}{.6237}$$

$$\times .60334$$

Year	Book Deprec.		Return to Equity		Book Tax Deprec.		Taxable Income		Ratio		Income Tax
1988	15296	+	28959	-	16134	=	28121	X	.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

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Year	Income Tax		Present Worth Factors		Present Worth Amount
1988	16967	X	.940720	=	15961
1989	34350	X	.832496	=	28596
1990	32931	X	.736722	=	24261
1991	31465	X	.651966	=	20514
1992	29975	X	.576961	=	17295
1993	28465	X	.510585	=	14534
1994	27149	X	.451845	=	12267
1995	26122	X	.399863	=	10445
1996	25166	X	.353861	=	8905
1997	24286	X	.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

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*** 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

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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.

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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
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Except Pursuant to a Written Agreement.

FL. CAPCOST INPUTS/OUTPUTS

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RYEAR=1995
PLNPER=98
FYEAR=1995
   NV=MDY
   =.1320
INT=.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
```

06-20-1995

*** 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
1995	100	0	597	275	872	31	5000
1996	100	0	1226	563	1789	123	10000
1997	100	0	1210	556	1767	246	10000
1998	100	0	1195	549	1745	368	10000
1999	100	0	1180	542	1722	491	10000
2000	100	0	1165	535	1700	614	10000
2001	100	0	1149	528	1678	737	10000
2002	100	0	1134	521	1656	859	10000
2003	100	0	1119	514	1634	982	10000
2004	100	0	1104	507	1611	1105	10000
2005	100	0	1089	500	1589	1228	10000
2006	100	0	1073	493	1567	1350	10000
2007	100	0	1058	486	1545	1473	10000
2008	100	0	1043	479	1522	1596	10000
2009	100	0	1028	472	1500	1719	10000
2010	100	0	1012	465	1478	1841	10000
[illegible]1	100	0	997	458	1456	1964	10000
2	100	0	982	451	1433	2087	10000
[illegible]3	100	0	967	444	1411	2210	10000
2014	100	0	952	437	1389	2332	10000
2015	100	0	936	430	1367	2455	10000
2016	100	0	921	423	1345	2578	10000
2017	100	0	906	416	1322	2701	10000
2018	100	0	891	409	1300	2823	10000
2019	100	0	875	402	1278	2946	10000
2020	100	0	860	395	1256	3069	10000
2021	100	0	845	388	1233	3192	10000
2022	100	0	830	381	1211	3314	10000
2023	100	0	814	374	1189	3437	10000
2024	100	0	799	367	1167	3560	10000
2025	100	0	784	360	1144	3683	10000
2026	100	0	769	353	1122	3805	10000
2027	100	0	761	350	1111	3867	10000
2028	100	0	761	350	1111	3867	10000
2029	100	0	761	350	1111	3867	10000
2030	100	0	761	350	1111	3867	10000
2031	100	0	761	350	1111	3867	10000
2032	100	0	761	350	1111	3867	10000
2033	100	0	761	350	1111	3867	10000

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06-20-1995

*** 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	0	761	350	1111	3867	10000
2035	100	0	761	350	1111	3867	10000
2036	100	0	761	350	1111	3867	10000
2037	100	0	761	350	1111	3867	10000
2038	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	3867	10000
2043	100	0	761	350	1111	3867	10000
2044	100	0	761	350	1111	3867	10000
2045	100	0	761	350	1111	3867	10000
2046	100	0	761	350	1111	3867	10000
2047	100	0	761	350	1111	3867	10000
2048	100	0	761	350	1111	3867	10000
2049	100	0	761	350	1111	3867	10000
[illegible]0	100	0	761	350	1111	3867	10000
[illegible]1	100	0	761	350	1111	3867	10000
[illegible]2	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

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06-20-1995

*** 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
2073	100	0	761	350	1111	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
[illegible]9	100	0	761	350	1111	3867	10000
[illegible]0	100	0	761	350	1111	3867	10000
[illegible]1	100	0	761	350	1111	3867	10000
2092	100	0	761	350	1111	3867	10000
PRES WORTH		0	8486	3901	12387	7374	75903
PW/PW UNIT		0.00	11.18	5.14	16.32	9.72	100.00

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RYEAR=1995
PLNPER=45
[illegible]EAR=1995
   )NV=MDY
   =.1320
INT=.089
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=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
[illegible]SYRL=9999
TAXLFE=31.5
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

06-20-1995

*** 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
1995	100	207	590	270	1068	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
11	93	220	680	311	1211	3921	9395
2	92	214	646	296	1156	4085	9289
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	237	108	479	5392	7303
2028	71	129	226	103	458	5328	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	382	5021	6518
2033	63	107	177	81	365	4932	6357

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06-20-1995

*** 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 WORTH		2225	7275	3333	12833	14996	73750
PW/PW UNIT		3.02	9.86	4.52	17.40	20.33	100.00

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RYEAR=1995
PLNPER=10
 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 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
```

06-20-1995

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 ***
(Results Are Based On Mid Year Convention)
BellSouth Telecommunications
95 BS 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
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 WORTH		5963	3345	1512	10821	25543	52575
PW/PW UNIT		11.34	6.36	2.88	20.58	48.58	100.00

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RYEAR=1995
PLNPER=34
SYEAR=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 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
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

06-20-1995

*** 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
1995	100	497	573	257	1327	235	5000
1996	100	843	1133	510	2486	882	10000
1997	100	766	1036	467	2269	1657	10000
1998	100	721	950	428	2099	2351	10000
1999	100	688	872	392	1953	2979	10000
2000	100	662	801	360	1823	3550	10000
2001	100	640	736	330	1706	4077	10000
2002	100	622	674	302	1598	4575	10000
2003	100	605	615	275	1495	5051	10000
2004	100	591	558	249	1398	5507	10000
2005	99	571	497	221	1289	5939	9935
2006	97	548	430	191	1169	6343	9802
2007	96	527	366	162	1055	6717	9662
2008	94	506	305	134	945	7062	9516
2009	93	487	247	107	841	7378	9363
2010	91	468	197	85	750	7618	9203
11	90	450	162	69	680	7734	9038
2	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 WORTH		4851	5238	2346	12436	29978	72281
PW/PW UNIT		6.71	7.25	3.25	17.20	41.47	100.00

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RYEAR=1995
PLNPER=14
SYEAR=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 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
KDEP=A
   SYRF=1986
   SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

06-20-1995

*** 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 WORTH		5566	4834	2053	12454	21638	60681
PW/PW UNIT		9.17	7.97	3.38	20.52	35.66	100.00

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```
RYEAR=1995
PLNPER=20
  TAR=1995
  ONV=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 AER CAB FIB
FVINT=1995
NVINT=10
BRATE=1.0366070
NCURVE=3
AVEL=20
C=0
G=0
S=0
DEMAND=100
UCOST=100
GSP=.00
CRP=.14
ELGYR=1984
KSRPT=1
  EP=A
 TSYRF=1986
 .SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
```

06-20-1995

*** 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
11	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 WORTH		4467	5251	2323	12041	24566	66972
PW/PW UNIT		6.67	7.84	3.47	17.98	36.68	100.00

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RYEAR=1995
PLNPER=12
   AR=1995
   NV=MDY
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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
   SYRF=1986
   SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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06-20-1995

*** 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 WORTH		5935	4660	1963	12558	19663	57309
PW/PW UNIT		10.36	8.13	3.42	21.91	34.31	100.00

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or any of its subsidiaries except under written agreement.

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RYEAR=1995
PLNPER=20
 EAR=1995
   NV=MDY
  )=.1320
INT=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
KPDEM=0
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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
 SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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06-20-1995

*** 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
1995	100	380	576	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
2012	71	339	158	67	564	6096	7368
2013	67	310	134	56	500	5837	6911
2014	62	281	111	47	439	5541	6436
PRES WORTH		4192	5359	2396	11947	23695	66972
PW/PW UNIT		6.26	8.00	3.58	17.84	35.38	100.00

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or any of its subsidiaries except under written agreement.

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RYEAR=1995
PLNPER=14
EYEAR=1995
  )NV=MDY
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INT=.0890
DELTA=.40
TO=.3872
KRHO=1
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KEXPO=0,1,0,0,0
CATNAM=95 BS BURIED CAB MET
FVINT=1995
NVINT=10
BRATE=1.0356630
NCURVE=3
AVEL=14
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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
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06-20-1995

*** 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 WORTH		5318	4910	2145	12373	21026	60681
PW/PW UNIT		8.76	8.09	3.54	20.39	34.65	100.00

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RYEAR=1995
PLNPER=20
 YEAR=1995
  ONV=MDY
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INT=.0890
DELTA=.40
TO=.3872
KRHO=1
KPDATA= 1
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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
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06-20-1995

*** 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
2011	76	344	214	93	651	6087	7806
2012	71	317	186	81	583	5875	7368
2013	67	290	160	70	519	5623	6911
2014	62	263	137	59	459	5336	6436
PRES WORTH		3918	5465	2457	11840	22838	66972
PW/PW UNIT		5.85	8.16	3.67	17.68	34.10	100.00

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RYEAR=1995
PLNPER=14
  'EAR=1995
   ONV=MDY
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INT=.0890
DELTA=.40
TO=.3872
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KPDEM=0
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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
   EP=A
  ?SYRF=1986
  .SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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06-20-1995

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 ***
(Results Are Based On Mid Year Convention)
BellSouth Telecommunications
95 BS 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
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 WORTH		5218	4941	2220	12379	20776	60681
PW/PW UNIT		8.60	8.14	3.66	20.40	34.24	100.00

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RYEAR=1995
PLNPER=14
 AR=1995
 NV=MDY
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INT=.0890
DELTA=.40
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KPDEM=0
KPDTL=3
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CATNAM=95 BS SUB CAB FIB
FVINT=1995
NVINT=10
BRATE=1.0366080
NCURVE=3
AVEL=14
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S=0
DEMAND=100
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ELGYR=1982
KSRPT=1
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 SYRF=1986
 SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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06-20-1995

*** 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 WORTH		5218	4939	2156	12314	20786	60681
PW/PW UNIT		8.60	8.14	3.55	20.29	34.26	100.00

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  FVINT=1995
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     [illegible]SYRF=1986
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  TAXLFE=15
  KOPTAX=1
  ITCYRF=1981
  ITCYRL=1991
  RDYEAR=1983
  KRECAP=0
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06-20-1995

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 ***
(Results Are Based On Mid Year Convention)
BellSouth Telecommunications
95 BS INTBLDG 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
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
[illegible]1	76	389	159	61	608	6530	7806
[illegible]2	71	358	132	50	540	6305	7368
[illegible]3	67	327	109	40	475	6038	6911
2014	62	297	88	31	416	5732	6436
PRES WORTH		4427	5258	2278	11963	24508	66972
PW/PW UNIT		6.61	7.85	3.40	17.86	36.59	100.00

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RYEAR=1995
PLNPER=20
SYEAR=1995
   NV=MDY
   )=.1320
INT=.0890
DELTA=.40
TO=.3872
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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
   P=A
   SYRF=1986
   SYRL=9999
TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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06-20-1995

*** 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
[illegible]11	76	389	159	61	608	6530	7806
.2	71	358	132	50	540	6305	7368
[illegible]13	67	327	109	40	475	6038	6911
2014	62	297	88	31	416	5732	6436
PRES WORTH		4427	5258	2278	11963	24508	66972
PW/PW UNIT		6.61	7.85	3.40	17.86	36.59	100.00

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INT=.0890
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CATNAM=95 BS CONDUIT
FVINT=1995
NVINT=10
BRATE=1.0166820
NCURVE=2
AVEL=58
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S=0
DEMAND=100
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GSP=.00
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KSRPT=1
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   SYRF=1986
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TAXLFE=15
KOPTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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06-20-1995

*** 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

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
[illegible]11	96	200	488	222	910	5663	9593
[illegible]2	95	195	473	215	883	5713	9522
[illegible]3	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

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06-20-1995

*** 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

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
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	6236
2045	60	80	161	73	314	4813	6111
2046	59	77	156	71	304	4729	5986
2047	58	74	151	69	294	4644	5861
2048	57	72	146	67	285	4556	5735
2049	55	69	142	65	275	4467	5609
2050	54	67	137	63	267	4376	5483
1	53	64	133	61	258	4283	5357
2052	52	62	129	59	250	4189	5231
PRES WORTH		1803	6537	2988	11328	21713	74507
PW/PW UNIT		2.42	8.77	4.01	15.20	29.14	100.00

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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

STATUTORY FEDERAL INCOME TAX RATE		35%	Same
STATUTORY STATE INCOME TAX RATE			
Alabama		5.0%	
Florida		5.5%	
Georgia		6.0%	
Kentucky	First $200,000 = $15,750 + Excess @ 8.25%		
Louisiana	First $200,000 = $12,250 + Excess @ 8.0%		
Mississippi	First $10,000 = $350 + Excess @5.0%		
North Carolina		7.75%	decrease
South Carolina		5.0%	same
Tennessee		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

1995 INCREMENTAL
EFFECTIVE INCOME TAX RATES FOR COST STUDIES 04/18/95

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

State	A Rf	B Rs	C (A * B) RfRs	D (C * 2) 2RfRs	E (1 - C) 1-RfRs	F (A + B - D) (Rf+Rs)-2RfRs	G (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

State	A Rf	B Rs	C (A * B) RfRs	D (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-WTD 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

COLS.
SOURCE: A & B - BELLSOUTH TAX OFFICE

CATEGORY TITLE	COMPOSITE PROPOSED PROJECTION (ECONOMIC) LIFE	COMPOSITE PROPOSED FUTURE NET 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
Furniture	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-Metallic	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

TIME 3:20
REPORT NO: TB-01
PREPARED DATE: 06/19/95

COMPANY: BJT
TAX YEAR: 1994
SHEET 1 OF 2, PAGE: 1

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (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)
CAPMVLS	64000	782,059	0	782,059	0	782,059	1.000000
SUBTOTAL FOR CAPMVLS		782,059	0	782,059	0	782,059	
2112.0000	61800	55,221,000	0	55,221,000	0	55,221,000	1.000000
SUBTOTAL FOR 2112.0000		55,221,000	0	55,221,000	0	55,221,000	
2113.0000	63100	100,000	0	100,000	0	100,000	1.000000
SUBTOTAL FOR 2113.0000		100,000	0	100,000	0	100,000	
2115.0000	56000	900,000	0	900,000	0	900,000	1.000000
SUBTOTAL FOR 2115.0000		900,000	0	900,000	0	900,000	
2116.0000	63300	30,600,000	0	30,600,000	0	30,600,000	1.000000
SUBTOTAL FOR 2116.0000		30,600,000	0	30,600,000	0	30,600,000	
2121.1000	18000	4,402,418	0	4,402,418	0	4,402,418	1.000000
	18100	2,976,528	0	2,976,528	0	2,976,528	1.000000
	18600	202,989	0	202,989	0	202,989	1.000000
SUBTOTAL FOR 2121.1000		7,581,935	0	7,581,935	0	7,581,935	
2121.9000	12000	39,074,308	0	39,074,308	0	39,074,308	1.000000
	12200	4,729,718	0	4,729,718	0	4,729,718	1.000000
	12300	2,850,625	0	2,850,625	0	2,850,625	1.000000
	12400	3,603,433	0	3,603,433	0	3,603,433	1.000000
	12500	12,488,192	0	12,488,192	0	12,488,192	1.000000
	14000	14,513,462	0	14,513,462	0	14,513,462	1.000000
	14400	20,366,067	0	20,366,067	0	20,366,067	1.000000
	14600	8,622,383	0	8,622,383	0	8,622,383	1.000000

122-99998

SOURCE: BELLSOUTH TAX OFFICE

57

TIME: 3:20
REPORT NO: TB-01
PREPARED DATE: 06/19/95

COMPANY: 5-
TAX YEAR: 1994
SHEET 1 OF 2, PAGE: 2

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

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

BOOK ACCT/ SUBACCOUNT (INPLT) (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)
2121.9000	16600	8,469,855	0	8,469,855	0	8,469,855	1.000000
SUBTOTAL FOR 2121.9000		114,718,063	0	114,718,063	0	114,718,063	
2122.3000	51150	2,623,877	0	2,623,877	0	2,623,877	1.000000
SUBTOTAL FOR 2122.3000		2,623,877	0	2,623,877	0	2,623,877	
2122.9000	51100	376,123	0	376,123	0	376,123	1.000000
SUBTOTAL FOR 2122.9000		376,123	0	376,123	0	376,123	
2123.1000	51400	14,333,933	0	14,333,933	0	14,333,933	1.000000
SUBTOTAL FOR 2123.1000		14,333,933	0	14,333,933	0	14,333,933	
2123.2000	52100	11,382,979	0	11,382,979	0	11,382,979	1.000000
SUBTOTAL FOR 2123.2000		11,382,979	0	11,382,979	0	11,382,979	
2123.3000	51450	733,087	0	733,087	0	733,087	1.000000
SUBTOTAL FOR 2123.3000		733,087	0	733,087	0	733,087	
2124.1000	51300	111,031,852	0	111,031,852	0	111,031,852	1.000000
SUBTOTAL FOR 2124.1000		111,031,852	0	111,031,852	47,767,821 0	111,031,852	
2124.2000	51310	176,735,969	0	176,735,969	0	176,735,969	1.000000
SUBTOTAL FOR 2124.2000		176,735,969	0	176,735,969	0	176,735,969	1

TIME: 15:20
REPORT NO: TB-01
PREPARED DATE: 06/19/95

COMPANY: BST
TAX YEAR: 1994
SHEET 1 OF 2, PAGE: 3

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

F EST DATA FOR: STATE RETURN REPORTING TYPE: FCC AREA: 1 VINTAGE: 1984-00

BOOK ACCT/ SUBACCOUNT (INPUT) (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)
2211.1000	27001	50,882,000	0	50,882,000	0	50,882,000	1.000000
SUBTOTAL FOR 2211.1000		50,882,000	0	50,882,000	0	50,882,000	
2212.1000	27101	592,980,000	0	592,980,000	0	592,980,000	1.000000
SUBTOTAL FOR 2212.1000		592,980,000	0	592,980,000	0	592,980,000	
2220.0000	29001	13,396,941	0	13,396,941	0	13,396,941	1.000000
	29002	13,003,059	0	13,003,059	0	13,003,059	1.000000
SUBTOTAL FOR 2220.0000		26,400,000	0	26,400,000	0	26,400,000	
2231.2200	26102	1,313,841	0	1,313,841	0	1,313,841	1.000000
SUBTOTAL FOR 2231.2200		1,313,841	0	1,313,841	0	1,313,841	
2231.2310	26001	237,280	0	237,280	0	237,280	1.000000
	26002	1,741,879	0	1,741,879	0	1,741,879	1.000000
SUBTOTAL FOR 2231.2310		1,979,159	0	1,979,159	0	1,979,159	
2232.1100	25101	11,655,992	0	11,655,992	0	11,655,992	1.000000
	25102	698,927	0	698,927	0	698,927	1.000000
SUBTOTAL FOR 2232.1100		12,354,919	0	12,354,919	0	12,354,919	
2232.1200	25201	356,088,106	0	356,088,106	0	356,088,106	1.000000
	25202	1,530,787	0	1,530,787	0	1,530,787	1.000000
	25213	1,278,457	0	1,278,457	0	1,278,457	1.000000
	25601	92,045,291	0	92,045,291	0	92,045,291	1.000000
	25602	1,669	0	1,669	0	1,669	1.000000
	25801	95,853	0	95,853	0	95,853	1.000000

3,293,000

TIME: 15:20
REPORT NO: TB-01
PREPARED DATE: 06/19/95

COMPANY: 30
TAX YEAR: 1994
SHEET 1 OF 2, PAGE: 4

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (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)
SUBTOTAL FOR 2232.1200		451,040,163	0	451,040,163	0	451,040,163	
2232.1300	25301	237,137,848	0	237,137,848	0	237,137,848	1.000000
	25302	24,174,974	0	24,174,974	0	24,174,974	1.000000
	29701	77,130,564	0	77,130,564	0	77,130,564	1.000000
	29702	173,263	0	173,263	0	173,263	1.000000
SUBTOTAL FOR 2232.1300		338,616,449	0	338,616,449	0	338,616,449	
2232.2100	25402	15,523	0	15,523	0	15,523	1.000000
SUBTOTAL FOR 2232.2100		15,523	0	15,523	0	15,523	
2232.2900	25001	5,505,650	0	5,505,650	0	5,505,650	1.000000
	25002	14,635,865	0	14,635,865	0	14,635,865	1.000000
	25013	2,435	0	2,435	0	2,435	1.000000
SUBTOTAL FOR 2232.2900		20,143,950	0	20,143,950	0	20,143,950	
2341.0000	35000	14,850,479	0	14,850,479	0	14,850,479	1.000000
SUBTOTAL FOR 2341.0000		14,850,479	0	14,850,479	0	14,850,479	
2361.0000	36100	12,093,000	0	12,093,000	0	12,093,000	1.000000
SUBTOTAL FOR 2351.0000		12,093,000	0	12,093,000	0	12,093,000	
2362.2000 + .4000	34800	22,258,568	0	22,258,568	23,643,721 0	22,258,568	1.000000
SUBTOTAL FOR 2362.2000		22,258,568	0	22,258,568	0	22,258,568	
2362.3000	34300	15,144,000	0	15,144,000	0	15,144,000	1.000000

BELLSOUTH CORPORATION
COMPREHENSIVE CAPITAL ASSET TAX SYSTEM
COMMON TAX BASES OF COMPANY OWNED PROPERY
REPORT TB-01 NEW ADDITIONS
~~SOUTH CENTRAL (KENTUCKY)~~ RSF

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

BOOK ACCT/ SUBACCOUNT (INPUT) (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)
SUBTOTAL FOR 2362.3000		15,144,000	0	15,144,000	0	15,144,000	
2362.9000	34400	1,230,481	0	1,230,481	0	1,230,481	1.000000
	34700	204,472	0	204,472	0	204,472	1.000000
SUBTOTAL FOR 2362.9000		1,434,953	0	1,434,953	0	1,434,953	
2411.1000	40000	40,550,185	0	40,550,185	0	40,550,185	1.000000
	40013	283,815	0	283,815	0	283,815	1.000000
SUBTOTAL FOR 2411.1000		40,834,000	0	40,834,000	0	40,834,000	
2421.1100	41100	199,657,000	0	199,657,000	0	199,657,000	1.000000
SUBTOTAL FOR 2421.1100		199,657,000	0	199,657,000	0	199,657,000	
2421.2100	41300	2,633,717	0	2,633,717	0	2,633,717	1.000000
	41500	19,414	0	19,414	0	19,414	1.000000
SUBTOTAL FOR 2421.2100		2,653,131	0	2,653,131	0	2,653,131	
2422.1100	42100	39,642,000	0	39,642,000	0	39,642,000	1.000000
SUBTOTAL FOR 2422.1100		39,642,000	0	39,642,000	0	39,642,000	
2422.2100	42300	50,594,082	0	50,594,082	0	50,594,082	1.000000
	42400	8,811,235	0	8,811,235	0	8,811,235	1.000000
	42500	404,683	0	404,683	0	404,683	1.000000
SUBTOTAL FOR 2422.2100		59,810,000	0	59,810,000	0	59,810,000	
2423.1100	43100	408,227,017	0	408,227,017	0	408,227,017	1.000000

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

COMPANY: 3.
TAX YEAR: 199-
SHEET 1 OF 2, PAGE: 6

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (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)
2423.1100	43113	4,732,983	0	4,732,983	0	4,732,983	1.000000
SUBTOTAL FOR 2423.1100		412,960,000	0	412,960,000	0	412,960,000	
2423.2100	43300	56,343,744	0	56,343,744	0	56,343,744	1.000000
	43313	333,649	0	333,649	0	333,649	1.000000
	43700	20,087,390	0	20,087,390	0	20,087,390	1.000000
	43713	34,290	0	34,290	0	34,290	1.000000
	43800	497,927	0	497,927	0	497,927	1.000000
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 2424.1100		658,100	0	658,100	0	658,100	
2424.2100	41400	34,550,869	0	34,550,869	0	34,550,869	1.000000
SUBTOTAL FOR 2424.2100		34,550,869	0	34,550,869	0	34,550,869	
2426.1000	41700	6,088,800	0	6,088,800	0	6,088,800	1.000000
SUBTOTAL FOR 2426.1000		6,088,800	0	6,088,800	6090900 0	6,088,800	
2426.2000	47000	2,100	0	2,100	0	2,100	1.000000
SUBTOTAL FOR 2426.2000		2,100	0	2,100	0	2,100	
2441.1000	46000	63,817,706	0	63,817,706	0	63,817,706	1.000000
	46013	140,294	0	140,294	0	140,294	1.000000
SUBTOTAL FOR 2441.1000		63,958,000	0	63,958,000	0	63,958,000	

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (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.16) (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	0	232,120	0	232,120	1.000000
SUBTOTAL FOR 2681.9000		232,120	0	232,120	0	232,120	
2682.1000	80000	1,644,018	0	1,644,018	0	1,644,018	1.000000
	81000	1,892,651	0	1,892,651	0	1,892,651	1.000000
	81600	1,036,342	0	1,036,342	0	1,036,342	1.000000
SUBTOTAL FOR 2682.1000		4,573,011	0	4,573,011	0	4,573,011	
GRAND TOTAL		3,037,066,123	0	3,037,066,123	0	3,037,066,123	

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.16) (J)	Tax Book Ratio ITC BASIS RATIO (K)=(J/E)	
CAPMVLS	64000	0	782,059	1.000000	
SUBTOTAL FOR CAPMVLS		0	782,059		
2112.0000	61800	0	55,221,000	1.000000	MV
SUBTOTAL FOR 2112.0000		0	55,221,000		
2113.0000	63100	0	100,000	1.000000	Air Craft
SUBTOTAL FOR 2113.0000		0	100,000		
2115.0000	66000	0	900,000	1.000000	Gen Wk Equip
SUBTOTAL FOR 2115.0000		0	900,000		
2116.0000	63300	33,852	30,633,852	1.001100	Oth Wk Equip
SUBTOTAL FOR 2116.0000		33,852	30,633,852		
2121.1000	16000	68,983	4,471,401	1.015669	
	16100	46,642	3,023,170	1.015670	
	16600	3,182	206,171	1.015676	
SUBTOTAL FOR 2121.1000		118,807	7,700,742	1.27,700,604	Bldg 1.008192
2121.9000	12000	300,403	39,374,717	1.007688	
	12200	36,351	4,766,069	1.007686	
	12300	21,910	2,872,535	1.007686	
	12400	27,696	3,631,129	1.007686	
	12500	95,984	12,584,176	1.007686	
	14000	111,550	14,625,032	1.007686	
	14400	156,634	20,522,601	1.007686	
	14600	66,271	8,688,654	1.007688	
	15600	65,100	8,534,965	1.007686	
SUBTOTAL FOR 2121.9000		881,799	115,599,862		
2122.3000	51150	0	2,623,577	1.000000	Furn

2111 Land 10
2114 [illegible] 15

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.16) (J)	ITC BASIS RATIO (K)=(J/E)	
SUBTOTAL FOR 2122.3000		0	2,623,877		
2122.9000	61130	166	376,289	1.000441	
SUBTOTAL FOR 2122.9000		166	376,289		
2123.1000	51400	1,129	14,335,062	1.000079	Of. Sup Equip
SUBTOTAL FOR 2123.1000		1,129	14,335,062		
2123.2000	52100	-797,481	10,585,488	.929841	Cu Comm Equip
SUBTOTAL FOR 2123.2000		-797,481	10,585,488		
2123.3000	61460	0	733,087	1.000000	
SUBTOTAL FOR 2123.3000		0	733,087		
2124.1000	51300	-708,666	110,323,186	.993617	COMPUTER
SUBTOTAL FOR 2124.1000		-708,666	110,323,188	237,183,196	
2124.2000	51310	123,041	176,859,010	1.000696	.997965
SUBTOTAL FOR 2124.2000		123,041	176,859,010		
2211.1000	27001	187,137	51,069,137	1.003678	Analog
SUBTOTAL FOR 2211.1000		187,137	51,069,137		
2212.1000	27101	-2,307,723	690,672,277	.996108	Digital
SUBTOTAL FOR 2212.1000		-2,307,723	690,672,277		
2220.0000	29001	-1,153,725	12,243,216	.913881	OP SVCS
	29002	-1,119,811	11,863,248	.913881	
SUBTOTAL FOR 2220.0000		-2,273,536	24,126,464		

TIME .:20
REPORT NO: TB-01
PREPARED DATE: 06/10/95

COMPANY: BST
TAX YEAR: 1994
SHEET 2 OF 2, PAGE: 3

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

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

2311 STATE NO. 1.0

BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.16) (J)	ITC BASIS RATIO (K)=(J/E)	
2231.2200	26102	7,237	1,321,078	1.005508	RADIO
SUBTOTAL FOR 2231.2200		7,237	1,321,078	3,279,577	.995924
2231.2310	26001	-2,477	234,803	.989561	
	26002	-18,183	1,723,696	.989561	
SUBTOTAL FOR 2231.2310		-20,660	1,958,499		
2232.1100	25131	52,862	11,708,874	1.004537	CKT DDS
	25132	3,171	702,098	1.004537	
SUBTOTAL FOR 2232.1100		56,053	12,410,972		
2232.1200	25201	2,422,960	358,511,066	1.006804	DIG CKT PRGN
	25202	10,416	1,541,203	1.006804	1.006785
	25213	0	1,276,457	1.000000	
	25601	626,278	92,671,567	1.006804	
	25602	11	1,660	1.006591	
	25801	653	96,508	1.006813	
SUBTOTAL FOR 2232.1200		3,060,316	454,100,479		
2232.1300	25301	-1,065,747	236,071,901	.995506	DIG CKT OTH
	25302	-108,641	24,066,333	.995506	.995506
	29701	-346,625	78,783,939	.995506	
	29702	-779	172,484	.995504	
SUBTOTAL FOR 2232.1300		-1,521,792	337,094,657		
2232.2100	25402	688	16,211	1.044321	ANAL CKT PRGN
SUBTOTAL FOR 2232.2100		888	16,211		
2232.2800	26001	64,839	5,570,589	1.011795	CKT ANAL OTH
	25002	172,631	14,808,496	1.011795	1.011794
	25013	0	2,435	1.000000	
SUBTOTAL FOR 2232.2800		237,570	20,381,520		

TIME: 3:20
REPORT NO: TB-01
PREPARED DATE: 06/19/95

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

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

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

BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.16) (J)	ITC BASIS RATIO (K)=(J/E)	
2341.0000	35000	91,735	14,942,214	1.008177	PBX
SUBTOTAL FOR 2341.0000		91,735	14,942,214		
2351.0000	35100	28,533	12,121,533	1.002369	PUB TEL
SUBTOTAL FOR 2351.0000		28,533	12,121,533		
2362.2000 + .9000	34800	292,389	22,650,957	1.013136	OTH TERM EQUIP. 1.013415
SUBTOTAL FOR 2362.2000		292,389	22,650,957	24,013,261	
2362.3000	34300	288,649	15,432,649	1.019060	SUB. PR GN
SUBTOTAL FOR 2362.3000		288,649	15,432,649		
2362.9000	34400	23,454	1,253,935	1.019061	
	34700	3,897	208,369	1.019059	
SUBTOTAL FOR 2362.9000		27,351	1,462,304		
2411.1000	40000	1,376,558	41,926,743	1.033847	POLES 1.033711
	40013	0	283,815	1.000000	
SUBTOTAL FOR 2411.1000		1,376,558	42,210,558		
2421.1100	41100	10,781,915	210,418,915	1.053902	AER CAB METAL
SUBTOTAL FOR 2421.1100		10,781,915	210,418,915		
2421.2100	41300	96,412	2,730,129	1.036607	AER CBL F/O 1.036607
	41600	710	20,124	1.036572	
SUBTOTAL FOR 2421.2100		97,122	2,750,253		
2422.1100	42100	2,072,465	41,714,465	1.052280	U G CAB METAL
SUBTOTAL FOR 2422.1100		2,072,465	41,714,465		
2422.2100	42300	1,382,061	51,976,133	1.027316	

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BELLSOUTH CORPORATION
COMPREHENSIVE CAPITAL ASSET TAX SYSTEM
COMMON TAX BASIS OF COMPANY OWNED PROPERY
REPORT TB-01 NEW ADDITIONS
~~SOUTH CENTRAL (KENTUCKY)~~ 897

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

BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.16) (J)	ITC BASIS RATIO (K)*(J/E)	
2422.2100	42400	240,698	9,051,933	1.027317	UGC Fib 1.027317
	42500	11,058	415,736	1.027320	
SUBTOTAL FOR 2422.2100		1,639,805	61,443,805		
2423.1100	43100	14,727,694	422,954,611	1.036077	Bus cnb mat 1.035663
	43113	0	4,732,983	1.000000	
SUBTOTAL FOR 2423.1100		14,727,594	427,687,594		
2423.2100	43300	1,265,584	57,609,328	1.022462	Bus cnb Fib 1.022355
	43313	0	333,640	1.000000	
	43700	460,754	20,518,144	1.022482	
	43713	0	34,290	1.000000	
	43800	11,185	609,112	1.022463	
SUBTOTAL FOR 2423.2100		1,727,523	78,004,523		
2424.1100	44100	10,723	668,823	1.016294	Sub cnb mat
SUBTOTAL FOR 2424.1100		10,723	668,823		
2424.2100	41400	1,264,855	35,815,724	1.038608	Sub cnb Fib
SUBTOTAL FOR 2424.2100		1,264,855	35,815,724		
2426.1000	41700	342,106	6,430,906	1.056188	
SUBTOTAL FOR 2426.1000		342,106	6,430,906	6434158	Intr bldg 1.056422
2426.2000	47000	1,552	3,652	1.739048	
SUBTOTAL FOR 2426.2000		1,552	3,652		
2441.1000	46000	1,066,968	64,884,674	1.016718	Circuit 1.016682
	46013	0	140,294	1.000000	
SUBTOTAL FOR 2441.1000		1,066,968	65,024,968		
2681.3000	78000	0	5,642,111	1.000000	

BELLSOUTH CORPORATION
COMPREHENSIVE CAPITAL ASSET TAX SYSTEM
COMMON TAX BASIS OF COMPANY OWNED PROPERY
REPORT TB-01 NEW ADDITIONS
~~SOUTH CENTRAL (KENTUCKY)~~
937

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

BOOK ACCT/ SUBACCOUNT (INPUT) (A)	TAX ACCT. (INPUT) (B)	NORMALIZED AND ITC ELIMINATIONS (G.2 THRU G.15) (I)	ITC BASIS OF NEW PLANT ADDITIONS (G.16) (J)	ITC BASIS RATIO (K)=(J/E)
SUBTOTAL FOR 2681.3000		0	5,642,111	
2681.9000	79000	0	232,120	1.000000
SUBTOTAL FOR 2681.9000		0	232,120	
2682.1000	80000	38,979	1,682,897	1.023710
	81000	44,875	1,937,626	1.023710
	81600	24,572	1,060,914	1.023710
SUBTOTAL FOR 2682.1000		108,426	4,681,437	
GRAND TOTAL		32,998,006	3,070,084,128	

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

CATEGORY OF PLANT	TAX LIFE
AIRCRAFT	5.00
BUILDINGS	
-COE SECT 1245	20.00
-NON-COE SECT 1245 LAND IMPROVEMENTS	15.00
-NON-COE NONSTRUCTURAL COMPONENT	7.00
-NON-COE SECT 1250 LAND IMPROVEMENTS	15.00
-NON-COE SECT 1245 BUILDING SERVICES	7.00
-COE SECT 1250	39.00
-NON-COE SECT 1250 BUILDING SERVICES	39.00
BUILDING COMPUTERS -SECT 1245	5.00
BUILDING COMPUTERS -SECT 1250	39.00
COE-ANALOG ELECT. SWITCHING	5.00
COE-DIGITAL ELECT. SWITCHING	5.00
COE-STEP BY STEP SWITCHING	10.00
COE-CROSSBAR SWITCHING	10.00
COE-OTHER MANUAL SWITCHING	10.00
ALL OTHER COE-COMPUTER BASED	5.00
ALL OTHER COE-NONCOMPUTER BASED	10.00
STATION APPARATUS	7.00
LGE-PBX INSTALLATIONS	7.00
PUBLIC TELEPHONE EQUIPMENT	7.00
OTHER TERMINAL EQUIP	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

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 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 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.

Step 1

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.

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) discounted at the cost-of-money rate (same cost-of-money rate used in CAPCOST) of each of the years of investment is calculated.

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 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.

Step 14

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

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

FLORIDA	FSUB	FRC	Expense In 1994	% of Total FSUB
Building	09A0	M010		0.0871
A/C 6121	09A0	M110		0.0023
	09A0	R010		0.0205
	09A0	TOTAL		
Computers	09D0	M530		0.0372
A/C 6124	09D0	M630		0.1472
	09D0	TOTAL		-
	09D1	M930		0.4070
	09D1	TOTAL		
Analog Switch	10A0	M077		0.6944
A/C 6211	10A0	R077		0.3056
	10A0	TOTAL		
Digital Switch	10B0	M377		0.7614
A/C 6212	10B0	R377		0.2386
	10B0	TOTAL		
Step X Step	10C0	M037		0.0000
A/C 6215	10C0	R037		0.0000
Crossbar	10C0	M047		0.0000
A/C 6215	10C0	R047		0.0000
	10C0	TOTAL		
Oper Systems	11A0	M117		0.9867
A/C 6220	11A0	M417		0.0000
	11A0	R117		0.0133
	11A0	R417		0.0000
	11A0	TOTAL		
Radio	12A0	M167		0.1133
A/C 6231	12A0	M067		0.1755
	12A0	R167		0.6659
	12A0	R067		0.0453
	12A0	TOTAL		
Circ-DDS	12B0	M157		0.0037
A/C 6232	12B0	R157		0.0012
Circ-Digl PrGn	12B0	M257		0.3253
A/C 6232	12B0	M0D257		0.0001
	12B0	M0F257		0.0428
	12B0	R257		0.0975
	12B0	R0D257		0.0000
	12B0	R0F257		0.0197
Circ-Digl Oth	12B0	M357		0.2110
A/C 6232	12B0	M0T357		0.0351
	12B0	R357		0.0602
	12B0	R0T357		0.0000
Circ-Anal PrGn	12B0	M457		0.0001
A/C 6232	12B0	R457		0.0000
Circ-Anal Oth	12B0	M057		0.1528
A/C 6232	12B0	R057		0.0506
	12B0	TOTAL		
Station App.	13C0	M418		0.9990
A/C 6311	13C0	NM0428		0.0010
	13C0	OTHER		0.0000
	13C0	TOTAL		
Large PBX	13D0	M158		0.8808
A/C6341	13D0	M258		0.1192
	13D0	NM0258		0.0000
	13D0	OTHER 553G OT		0.0000
	13D0	TOTAL		

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

FLORIDA	FSUB	FRC	Expense In 1994	% of Total FSUB
Public	13A0	E078		0.0072
A/C 6351	13A0	E088		0.0004
	13A0	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
	13A0	Y188		-0.0167
	13A0	Y189		0.0036
	13A0	Y288		0.0006
	13A0	Y289		0.0000
	13A0	Y988		0.0100
	13A0	Y989		0.0000
CPE	13A0	M078		0.0051
Universal Coin	13A0	M088		0.0046
Coin	13A0	M188		0.6126
Coinless	13A0	M288		0.0173
Other	13A0	M988		0.1751
A/C 6351	13A0	TOTAL		
Oth Terminal	13B0	M358		0.0002
A/C 6362	13B0	NM0358		0.0000
	13B0	M378		0.0058
	13B0	M558		0.0345
Subscr PrGn	13B0	M758		0.0008
A/C 6362	13B0	M928		0.0022
	13B0	M958		0.0432
	13B0	M0D958		0.0000
	13B0	M0F958		0.0000
	13B0	NM948+968+988		0.0013
Ntwk Term Wire	13B0	E068		0.1043
Ntwk Term Wire	13B0	M068		0.1367
Ntwk Term Wire	13B0	Y068		0.0057
Ntwk Term Wire	13B0	OTHER 553H		0.0523
A/C 6362	13B0	TOTAL		
Poles	14A0	M001		0.9143
A/C 6411	14A0	M021		0.0857
	14A0	TOTAL		
Ae Ca Metal	14B0	M012		0.1299
A/C 6421	14B0	M022		0.5837
Ae Ca Fiber	14B0	M812		0.0000
A/C 6421	14B0	M822		0.0000
	14B0	MD12		0.0000
	14B0	MD22		0.0000
	14B0	MF12		0.0008
	14B0	MF22		0.0006
	14B0	MT12		0.0000
	14B0	MT22		0.0000
	14B0	TOTAL		
Ungr Ca Metal	14C0	M005		0.9702
Ungr Ca Fiber	14C0	M085		0.0000
A/C 6422	14C0	MD05		0.0000
	14C0	MF05		0.0277
	14C0	MT05		0.0021
	14C0	TOTAL		
Buri Ca Metal	14D0	M045		0.8445
A/C 6423				
Buri Ca Fiber	14D0	M845		0.0000
A/C 6423				
	14D0	MD45		0.0000
	14D0	MF45		0.0029
	14D0	MT45		0.0001

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

FLORIDA	FSUB	FRC	Expense In 1994	% of Total FSUB
Subm Ca Metal	14E0	M006		0.7561
Subm Ca Fiber	14E0	M086		0.0000
A/C 6424	14E0	MD06		0.0000
	14E0	MF06		0.0000
	14E0	MT06		0.2439
	14E0	TOTAL		
Intrabldg Met	14F0	M052		1.0000
Intrabldg Fib	14F0	M852		0.0000
A/C 6426	14F0	MD52		0.0000
	14F0	MF52		0.0000
	14F0	MT52		0.0000
	14F0	TOTAL		
Aerial Wire	14G0	M003		0.0000
DELETED	14G0	R003		0.0000
	14G0	TOTAL		
Conduit	14H0	M004		1.0000
A/C 6441	14H0	TOTAL		
LOADINGS:				
Power A/C 6531	15C0	TOTAL		
TESTING:				
A/C 6533				
Subscr Line	15E0	T041		0.0771
	15E0	T061		0.6351
Trunks	15E0	W014		0.0129
	15E0	W024		0.0956
Public	15E0	T081		0.0069
	15E0	TOTAL		

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

RIGHT TO USE FEE ACTUALS:

		Oprtg System Initial 61E	Oprtg System Subsequent 61F	Application Software 61G
Analog Switch	M077			
	M877			
	M977			
	R077			
	TOTAL			
Digital Switch	M377			
	M887			
	R377			
	TOTAL			
ElecMech Swtch	M037			
	M937			
	R037			
	M047			
	R047			
	TOTAL			
Operator Sys	M117			
	M417			
	R117			
	R417			
	TOTAL			
Radio	M167			
	M067			
	M867			
	M967			
	R167			
	R067			
	TOTAL			
Circuit	M157			
	R157			
	M257			
	M0D257			
	M0F257			
	R257			
	R0D257			
	R0F257			
	M357			
	M0T357			
	R357			
	R0T357			
	M457			
	M857			
	M957			
	R457			
	M057			
	R057			
	TOTAL			

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

FSUB EXPENSE FORECASTS:		1994	1995	1996	1997
Building	09A0 - A/C6121				
Computers	09D0 - A/C6124				
Computers	09D1 - A/C6124				
TOTAL A/C6120					
Analog Switch	10A0 - A/C6211				
Digital Switch	10B0 - A/C6212				
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	13B0 - 6362				
TOTAL A/C6310					
Poles	14A0 - 6411				
Aerial Cable	14B0 - 6421				
Underground Ca	14C0 - 6422				
Buried Cable	14D0 - 6423				
Submarine Cable	14E0 - 6424				
Intrabldg Ntwk	14F0 - 6426				
Aerial 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 ACTUALS:					
Analog Switch	10A0				
Digital Switch	10B0				

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995

Maintenance ACF (C) (A)

	SPREAD OF BUDGET FSUBS TO FCs:	FRC	Act. Exp. 1994	Budgeted Expense (B) 1995	1996	1997	% REL SVC ORD
A/C 6121	Building - 09A0	M010 M110 R010					
A/C 6124	Computers - 09D0	M530 M630					
	09D1	M930					
A/C 6211	Analog Switch - 10A0	M077 R077					0.999600
A/C 6212	Digital Switch - 10B0	M377 R377					0.997500 0.000000
A/C 6215	Step X Step - 10C0	M037 R037					0.000000
	Crossbar - 10C0	M047 R047					0.000000
A/C 6220	Oper Systems - 11A0	M117 M417 R117 R417					0.992600
A/C 6231	Radio - 12A0	M167 M067 R167 R067					1.000000 0.000000
A/C 6232	Circ-DDS - 12B0	M157 R157					1.000000
	Circ-Digl PrGn - 12B0	M257 M0D257 M0F257 R257 R0D257 R0F257					0.974300 0.825600 0.976000
	Circ-Digl Oth - 12B0	M357 M0T357 R357 R0T357					0.990200 0.931400
	Circ-Anal PrGn - 12B0	M457 R457					0.000000
	Circ-Anal Oth - 12B0	M057 R057					0.996200
A/C 6311	Station App. - 13C0	M418 NM0428					
A/C6341	Large PBX - 13D0	M158 M258 NM0258					

(A) Company Report, Analysis of Ledger by Journal Entity and Resource Tracking Analysis + Planning (RTAP)

(B) Finance commitment View of 1995, Planning View of 1996, 1997.

(C) Field Reporting code (Sub-Function of Account)

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

	SPREAD OF BUDGET FSUBS TO FCs:		1994	1995	1996	1997	% REL SVC ORD
	Public - 13A0	E078					
A/C 6351		E088					
		E089					
		E188					
		E189					
		E288					
		E289					
		E988					
		E989					
		Y078					
		Y088					
		Y089					
		Y188					
		Y189					
		Y288					
		Y289					
		Y988					
		Y989					
	CPE - 13A0	M078					
	Universal Coin - 13A0	M088					
	Coin - 13A0	M188					
	Coinless - 13A0	M288					
	Other - 13A0	M988					
	Oth Terminal - 13B0	M358					
A/C 6362		NM0358					
		M378					
		M558					
	Subscr PrGn - 13B0	M758					
		M928					
		M958					
		MOD958					
		MOF958					
		NM0958					
	Ntwk Term Wire - 13B0	E068					
	Ntwk Term Wire - 13B0	M068					
	Ntwk Term Wire - 13B0	Y068					
	Ntwk Term Wire - 13B0	553H					
	Poles - 14A0	M001					
A/C 6411		M021					
	Ae Ca Metal - 14B0	M012					
A/C 6421		M022					
	Ae Ca Fiber - 14B0	M812					
		M822					
		MD12					
		MD22					
		MF12					
		MF22					
		MT12					
		MT22					
	Ungr Ca Metal - 14C0	M005					
	Ungr Ca Fiber - 14C0	M085					
A/C 6422		MD05					
		MF05					
		MT05					
	Burl Ca Metal - 14D0	M045					
A/C 6423							
	Burl Ca Fiber - 14D0	M845					
		MD45					
		MF45					
		MT45					

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

	SPREAD OF BUDGET FSUBS TO FCs:		1994	1995	1996	1997	% REL SVC ORD
	Subm Cs Metal - 14E0	M006					
	Subm Cs Fiber - 14E0	M086					
A/C 6424		MD06					
		MF06					
		MT06					
	Intrabldg Met - 14F0	M052					
	Intrabldg Fib - 14F0	M852					
A/C 6426		MD52					
		MF52					
		MT52					
	Aerial Wire - 14G0	M003					
DELETED		R003					
	Conduit - 14H0	M004					
A/C 6441							

"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.

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

RIGHT TO USE FEE ACTUALS

1994 Actual Expense

		Oprtg System Initial 61E	Oprtg System Subsequent 61F	Application Software 61G
	M077			
	M877			
	M977			
	R077			
Analog Switch	TOTAL			
	M377			
	M887			
	R377			
Digital Switch	TOTAL			
	M037			
	M937			
	R037			
	M047			
	R047			
ElecMech Swtch	TOTAL			
	M117			
	M417			
	R117			
	R417			
Operator Sys	TOTAL			
	M167			
	M067			
	M867			
	M967			
	R167			
	R067			
Radio	TOTAL			
	M157			
	R157			
	M257			
	M0D257			
	M0F257			
	R257			
	R0D257			
	R0F257			
	M357			
	M0T357			
	R357			
	R0T357			
	M457			
	M857			
	M957			
	R457			
	M057			
	R057			
Circuit	TOTAL			

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

LOADINGS:			1994	1995	1996	1997
Power	15C0	TOTAL				
TESTING:						
Subscr Line	15E0	T041				
	15E0	T061				
Trunks	15E0	W014				
	15E0	W024				
Public	15E0	T081				

RIGHT TO USE FEE ACTUALS:		
Analog Switch (GENERIC &FEATURE)	M077	
	M877	
	M977	
	R077	
Analog Switch	TOTAL	
% of Total Expense		
Analog Switch Feature Upgrades		
Digital Switch (GENERIC &FEATURE)	M377	
	M887	
	R377	
Digital Switch	TOTAL	
% of Total Expense		
Digital Switch Feature Upgrades		

Source: Network Budgets

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

SUMMARY OF ADJUSTED MAINTENANCE		1994	1995	1996	1997
BUILDING	M				
BUILDING	R				
COMPUTERS	M				
COMPUTERS	R				
ANALOG SWITCH	M				
ANALOG SWITCH	R				
DIGITAL SWITCH	M				
DIGITAL SWITCH	R				
STEP X STEP	M				
STEP X STEP	R				
CROSSBAR	M				
CROSSBAR	R				
OPERATOR SYSTEMS	M				
OPERATOR SYSTEMS	R				
RADIO	M				
RADIO	R				
CIRCUIT-DDS	M				
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				
STATION APPARATUS	M				
STATION APPARATUS	R				
LARGE PBX REG	M				
LARGE PBX REG	R				
COIN	M				
COIN	R				
COINLESS	M				
COINLESS	R				
OTHER PUBLIC	M				
OTHER PUBLIC	R				
OTHER TERM REG	M				
OTHER TERM REG	R				
SUBSCRIBER PRGN	M				
SUBSCRIBER PRGN	R				
POLES	M				
POLES	R				
AE CA METAL	M				
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 METAL	R				
BUR CA FIBER	M				
BUR CA FIBER	R				
SUBMARINE CABLE	M				
SUBMARINE CABLE	R				
INTRABLDG MET	M				
INTRABLDG MET	R				
INTRABLDG FIB	M				
INTRABLDG FIB	R				
TOTAL INTRABLDG	M				
TOTAL INTRABLDG	R				
AERIAL WIRE	M				
AERIAL WIRE	R				
CONDUIT	M				
CONDUIT	R				
LOADINGS:					
POWER					
TESTING:					
SUBSCR LINE					
TRUNKS					
PUBLIC					

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

PRESENT WORTH FACTORS	13.20%	1.06395	0.93989	0.83029	0.73347
MAINTENANCE EXPENSE CUMULATIVE PRESENT WORTH (000)		1994	1995	1996	1997
BUILDING	M				
BUILDING	R				
COMPUTERS	M				
COMPUTERS	R				
ANALOG SWITCH	M				
ANALOG SWITCH	R				
DIGITAL SWITCH	M				
DIGITAL SWITCH	R				
STEP X STEP	M				
STEP X STEP	R				
CROSSBAR	M				
CROSSBAR	R				
OPERATOR SYSTEMS	M				
OPERATOR SYSTEMS	R				
RADIO	M				
RADIO	R				
CIRCUIT-DDS	M				
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				
STATION APPARATUS	M				
STATION APPARATUS	R				
LARGE PBX REG	M				
LARGE PBX REG	R				
COIN	M				
COIN	R				
COINLESS	M				
COINLESS	R				
OTHER PUBLIC	M				
OTHER PUBLIC	R				
OTHER TERM REG	M				
OTHER TERM REG	R				
SUBSCRIBER PRGN	M				
SUBSCRIBER PRGN	R				
POLES	M				
POLES	R				
AE CA METAL	M				
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 METAL	R				
BUR CA FIBER	M				
BUR CA FIBER	R				
SUBMARINE CABLE	M				
SUBMARINE CABLE	R				
INTRABLDG MET	M				
INTRABLDG MET	R				
INTRABLDG FIB	M				
INTRABLDG FIB	R				
TOTAL INTRABLDG	M				
TOTAL INTRABLDG	R				
AERIAL WIRE	M				
AERIAL WIRE	R				
CONDUIT	M				
CONDUIT	R				
LOADINGS:					
POWER					
TESTING:					
SUBSCR LINE					
TRUNKS					
PUBLIC					

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Except Pursuant to a Written A[illegible]

FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

Investment Data - Total In Service

SA: FLORIDA IRCE: 2A SPECIAL/RTAP ALE = 000	Actual Investment (A) MID-YR 1994	 E-O-Y 1994	Budgeted Investment (B) E-O-Y 1995	 E-O-Y 1996	 E-O-Y 1997
TAL GENERAL SUPPORT ASSETS	1,301,133.00	1,312,069.00			
LAND	49,915.00	50,164.00			
BUILDINGS	690,521.00	704,414.00			
MOTOR VEHICLES	50,157.00	55,893.00			
AIRCRAFT	0.00	0.00			
GARAGE WORK EQPT	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			
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			
TOTAL CENTRAL OFC ASSETS MINUS DLE	2,467,724.00	2,514,828.00			
ANALOG ELECTRONIC SWITCHING	448,752.00	403,778.00			
DIGITAL ELECTRONIC SWITCHING	1,176,889.00	1,233,966.00			
OPERATOR SERVICES	45,591.00	43,029.00			
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 APPARATUS	326.00	349.00			
LARGE PBX	7,490.00	7,716.00			
PUBLIC TELEPHONE	59,414.00	61,018.00			
OTHER TERMINAL EQUIPMENT	101,889.00	100,528.00			
TOTAL OUTSIDE NETWORK	5,823,500.00	5,947,856.00			
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			
NON-METALLIC	22,036.00	23,876.00			
UNDERGROUND 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			
METALLIC	2,175,748.00	2,212,675.00			
NON-METALLIC	104,343.00	110,546.00			
SUBMARINE CABLE	9,764.00	9,376.00			
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			
CONDUIT	663,097.00	673,846.00			
TOTAL NET CONSTRUCTION (Excl Spl Pur Vehicles, Customer Premises Wiring, & ElectroMech. Switches)	9,781,476.00	9,944,364.00			
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)	7,469.00	7,715.00			
Subscriber Pair Gain (2362 - 758C, D758C, F758C)	2,738.00	0.00			
Tot Oth Term Eqpt-REG ONLY (EXC 358C,XXXNC)	95,760.00	94,167.00			
Coin (2351 - 198C, 188C)	36,084.00	37,676.00			
Coinless (2351 - 298C, 288C)	1,671.00	1,839.00			
Other (2351 - 998C, 988C)	21,859.00	21,504.00			

Source: (A) Company Report, 2A Special

(B) Finance Budget computer System

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 Maintenance ACF

FLORIDA SUMMARY OF INVESTMENTS (000)	06/1994	12/1994	1995 EDY	1996 EDY	1997 EDY
BUILDING	690,521	704,414			
COMPUTERS	370,331	358,480			
ANALOG SWITCH	448,752	403,778			
DIGITAL SWITCH	1,176,889	1,233,966	-	-	
STEP X STEP	N/A	N/A			
CROSSBAR	N/A	N/A			
OPER SYSTEMS	45,591	43,029			
RADIO	4,644	4,592			
CIRCUIT-DDS	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	135,316			
AE CA METAL	669,764	679,231			
AE CA FIBER	22,036	23,876			
UNGR CA METAL	717,175	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			
INTRABLDG METAL	42,127	42,411			
INTRABLDG FIBER	162	176			
TOTAL INTRABLDG	42,289	42,587			
AERIAL WIRE	0	0			
CONDUIT	663,097	673,846			

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FLORIDA ACTUAL/FORECASTED EXPENSE for use in 1995 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	1,176,889			
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	669,764			
AE CA FIBER	22,036			
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			
INTRABLDG METAL	42,127			
INTRABLDG FIBER	162			
TOTAL INTRABLDG	42,289			
AERIAL WIRE	0			
CONDUIT	663,097			

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Report Name: ADGAIL | RTAP - Resource Tracking Analysis and Planning | Page: 4
Process Date: 03/29/95 Time: 10:41 | Actual Dollars | 1994 ACCOUNT INFO FOR GAIL

CC 000000 | Total/Incr : T | Rounding : D | Year : 1994
IJ : | Main Acct : 612*

Function Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
MAIN ACCOUNT	6124							
	0 9 D 0							
	0 9 D 1							
REPORT TOTAL								

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 RTAP - Resource Tracking Analysis and Planning Page: 1
Process Date: 03/29/95 Time: 11:49 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ Main Acct : 63**

Function Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
STATION APPARATUS EXPENSE	M418							
STAT APP EXP-INMA SERV-MAIN	MM0428							
MAIN ACCOUNT	6311							
LARGE PBX EXPENSE	M158							
LARGE PBX -CENT ATT REG-REMOV	M258							
MAIN ACCOUNT	6341							
PU TEL TL PUB CPE INST	E078							
PU TL UNIVERSAL INST	E088							
SEMI-PUB TEL TR EQ UN EX IN	E089							
PU TEL TL COIN OP INST	E188							
SEMI-PUB TEL TR EQ COIN INS	E189							
PU TEL TL COINLESS INST	E288							
SEMI-PUB TEL TR EQ CNLS EX	E289							
PU TEL TL OTH INST	E388							
SEMI-PUB TEL TR EQ OT-EXP IN	E389							
PU TEL TL PUB CPE MAINTEN	M078							
PU TEL TL UNIVERSAL MAINTEN	M088							

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 — RTAP - Resource Tracking Analysis and Planning — Page: 2
Process Date: 03/29/95 Time: 11:49 — Actual Dollars — 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 — Total/Incr : T — Rounding : D — Year : 1994
RJ - FL — Main Acct : 63**

Function Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
SEMI-PUB TEL TR EQ UN EX	M089							
PU TEL TL COIN OP MAINTEN	M188							
SEMI-PUB TEL TR EQ COIN EXP	M189							
PU TEL TL COINLESS MAINTEN	M288							
SEMI-PUB TEL TR EQ CNLS EXP	M289							
PU TEL TL OTH MAINTEN	M988							
SEMI-PUB TEL TR EQ OT-OT EX	M989							
PU TEL TL PUB CPE DISCON	Y078							
PU TL UNIVERSAL DISCON	Y088							
SEMI-PUB TEL TR EQ UN EX RE	Y089							
PU TEL TL COIN OP DISCON	Y188							
SEMI-PUB TEL TR EQ COIN REM	Y189							
PU TEL TL COINLESS DISCON	Y288							
SEMI-PUB TEL TR EQ CNLS EX	Y289							
PU TEL TL OTH DISCON	Y988							
SEMI-PUB TEL TR EQ OT-EXP R	Y989							
MAIN ACCOUNT	6351							

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 RTAP - Resource Tracking Analysis and Planning Page: 3
Process Date: 03/29/95 Time: 11:49 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ : FL Main Acct : 63**

F on Code Main Account	Code	Year To Date	January July	February August	March September	April October	May November	June December
OTH TEE - OT UNC PC -NA/NT FO	553H							
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	BW97							
OTH N-CPE -NTW-INST	E068							
IN "BA INS,EX WI CRIS,LMOS	E198							
IN WI-NBA REP,EX WI CRIS,LMOS	ER98							
IN WI-NBA WAR,EX WI CRIS,LMOS	EW98							
OTH N-CPE -NTW-MCTE	M068							
OT TER EQ PR GN SYS DIST-MTCE	M0D758							
OT TER EQ -OT-REG- DIST-MTCE	[redacted]							
T TER EQ PR GN SYS FEED-MTCE	[redacted]							
T TER EQ -OT-REG- FEED-MTCE	M0F958							
IN T EQT PBX N CPE MAINTEN	M358							
CPE TERM DIG NCTE- REG-MAITE	M378							

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 — RTAP - Resource Tracking Analysis and Planning — Page: 4
Process Date: 03/29/95 Time: 11:49 — Actual Dollars — 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 — Total/Incr : T — Rounding : D — Year : 1994
RJ : FL — Main Acct : 63**

ion Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
NTWK CHNL TRMG EQPT MAINTEN	M558							
OTH T EQT SUBS PRGN MAINTEN	M758							
OTH N CPE STA EQPT MAINTEN	M928							
OTH N CPE OTH MAINTEN	M958							
PBX-DETAR NCTE-N-CP EQPT-REAR	MM035							
OTH N-CPE EQ-OT-INM SERV-MAIN	MM0968							
OTH NON- CPE NR- PUB CPE	MM0988							
OTH N-CPE -NTW- DISCON	Y068							
MA' 'COUNT	6362							
REPORT TOTAL		86,103,891	7,114,573 5,762,619	6,663,503 7,084,555	7,700,058 6,746,392	6,802,789 7,413,087	6,256,707 8,976,444	6,325,920 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 RTAP - Resource Tracking Analysis and Planning Page: 1
Process Date: 03/29/95 Time: 12:10 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ Main Acct : 64**

Function Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
POLES- REARR	M001							
POLES- MAINTENAN	M021							
MAIN ACCOUNT	6411							
AER CABLE MET-BLDG ENT-REARR	M012							
AER CABLE METAL OTH MAINTEN	M022							
AER CABLE METAL-OTH -SVC DR M	M248							
AER CABLE MET-LOCAL ASGN-MAIN	M298							
AER CABLE M-MET LOC ASGN-MAIN	M598							
AE.. ABLE BLDG-FIB- FEED-MTCE	MF12							
AER CABLE OTH-FIBER FEED-MTCE	MF22							
AER CABLE BLDG-FIB- INTER-MTC	MT12							
AER CABLE OTH-FIBER INTER-MTC	MT22							
MAIN ACCOUNT	[redacted]							
UND CABLE METAL OTH MAINTEN	[redacted]							
UNDER CAB FIBER OPT FEED-MTCE	[redacted]							
UNDER CAB FIBER OPT INTER-MTC	[redacted]							
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 RTAP - Resource Tracking Analysis and Planning Page: 2
Process Date: 03/29/95 Time: 12:10 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ : FL Main Acct : 64**

ion Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
BUR CABLE METAL OTH MAINTEN	M045							
BUR CABLE N-MET-LOC ASGN-MAIN	M498							
BUR CABLE METAL-OTH -SVC DR M	M548							
BUR CABLE MET-LOCAL ASGN-MAIN	M598							
BUR CABLE FIBER OPT DIST-MTCE	MD45							
BUR CABLE FIBER OPT FEED-MTCE	MF45							
BUR CABLE FIBER OPT INTER-MTC	MT45							
MAIN ACCOUNT	6423							
SU .E METAL OTH MAINTEN	M006							
SUBMA CAB FIBER OPT INTER-MTC	MT06							
AIN ACCOUNT	6426							
INTRABLDG N CA METL MAINTEN	M052							
IN ACCOUNT	642[illegible]							
ONDUIT SYS OTH MAINTEN	[illegible]							
IN ACCOUNT	[illegible]							
ORT TOTAL		262,344,[illegible]	20,201,787	19,010,943	20,354,494	19,324,535	20,238,198	22,367,216
			20,771,871	23,447,691	22,408,479	23,155,419	29,509,618	21,554,310

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 RTAP - Resource Tracking Analysis and Planning Page: 1
Process Date: 03/29/95 Time: 14:32 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ : FL Main Acct : 653*

Main Account	.on Code	Code	Year To Date	January	February	March	April	May	June
				July	August	September	October	November	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 ADMIN		271G							
TRUNK SRV -TRUNK ADMIN		2720							
GEN SUPP/ SUP-TRUNK ADMIN		272G							
LINE&NUM ADMIN C O		2730							
BAS OF SV -LINE & NUMBER		2738							
GEN SUPT/ SVN-LINE& NUMBER		273G							
TRANSLAT ADMINISTR		2751							
GEN SUPP/ SUPV-TRAN ADMIN		275G							
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

ok

Report Name: ADGAIL RTAP - Resource Tracking Analysis and Planning Page: 2
Process Date: 03/29/95 Time: 14:32 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ : FL Main Acct : 653*

Main Account Location Code			Code	Year To Date	January	February	March	April	May	June
					July	August	September	October	November	December
GEN SUPP/	SUPV-OPRS	/CRSAB	276G							
NTWK ADM-	BLD TO OT	CR	56F1							
SERVICE	ORD-PROC-	SIMPLE	E698							
SERVICE	ORD-RPOC-	COMPLEX	E798							
SERVICE	ORDER	DISPATCH	E898							
INTEROFC	FAC ASGNT		TM07							
MAIN ACCOUNT			6532							
AC MO PK	SWITG PRE	SVC-POCC	[redacted]							
AC[illegible]K	SWITG IN	SVC-POCC	[redacted]							
TESTING	SVC ORDER		[redacted]							
TEST-P/SP	TEL-SO-	PUBLIC	[redacted]							
TEST-P/SP	TEL SO-	SEMI-PUB	[redacted]							
TESTING	INTER OFC	MSG TR PS	[redacted]							
TESTING	INTER OFC	SP SVC PS	[redacted]							
ESTING	SUBSC LIN	-MAIN	[redacted]							
ESTING -	TROUBLE	REPORTING	[redacted]							
ESTING	INTER OFC	FAC COMB	[redacted]							

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 RTAP - Resource Tracking Analysis and Planning Page: 3
Process Date: 03/29/95 Time: 14:32 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : D Year : 1994
RJ : FL Main Acct : 653*

F Main Account	on Code	Code	Year To Date	January July	February August	March September	April October	May November	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/NREG	SVCS SUPP	4308							
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	55E668							
PLT OPRS	PROD TEAM S-COMMON	55E688							
LT OPR-	BLD TO OT CR	56F7							
LT OP-TR	RG JUR IN MLTIST CO	56F8							
LT OPR A	EXP-B BBS -DR-REG	56FC							

Data obtained from 1988-1991 history files does not reflect the organizational changes that were shown in MR/ISPS

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

Report Name: ADGAIL RTAP - Resource Tracking Analysis and Planning Page: 4
Process Date: 03/29/95 Time: 14:32 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : 0 Year : 1994
RJ : [illegible] Main Acct : 653*

Function Code / Main Account	Code	Year To Date	January / July	February / August	March / September	April / October	May / November	June / December
PLT OPR A EXP-B BBS -DR-COM	56FC88							
PLT OPR A EXP-B BBS -DR-NREG	56FC99							
MAIN ACCOUNT	6534							
SWTCH & TRNS FAC ENG INST	1760							
SWTCH & TRNS FAC ENG DEV	1761							
REG/NREG SVCS SUPP	311B							
REG/NREG SVCS SUPP BSVM	311B07							
ENG EXP ASSOC PLT EQPT CNST	550J							
EN[illegible] ASSOC PLT EQPT EXP	550K							
ENG EXP- PROD TEAM -COMMON	55E988							
LAND AND BUILDINGS -ENG-OVHD	561A							
CO PLAN & ENG NETWK -ENG-OVHD	561C							
OUT PLANT -NETWORK -ENG-OVHD	5610							
TRANSMISS -NETWORK -ENG-OVHD	561E							
TRUNKING -NETWORK -ENG-OVHD	561F							
OPER FACL PL DN-NET -ENG-OVHD	561G							
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: ADGAIL RTAP - Resource Tracking Analysis and Planning Page: 5
Process Date: 03/29/95 Time: 14:32 Actual Dollars 1994 ACCOUNT INFO FOR GAIL

RCC : 00000000 Total/Incr : T Rounding : 0 Year : 1994
RJ - FL Main Acct : 653*

f on Code Main account	Code	Year To Date	January July	February August	March September	April October	May November	June December
ENGINEER- BLD TO OT CR	56FA							
ENG-TR RG JUR IN MLTIST CO	56FB							
ENGR EXP- B BBS-DR- REG	56FD							
ENGR EXP- B BBS-DR- COM	56FD88							
ENGR EXP- B BBS-DR- NREG	56FD99							
MAIN ACCOUNT	6535							
REPORT TOTAL		280,[illegible]	21,967,732 21,970,877	22,583,073 23,071,660	23,787,732 24,435,526	22,105,376 23,060,109	22,921,872 24,269,797	23,203,747 27,428,079

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

PAGE: 1.1
BOOK: N/A
SCALE: $000 Dn.

SEPARATI[O]N ETAIL
COMMITMENT VIEW OF 1995 [V]IEW OF 1996, 1997
FLG

DATE: 12/16/94
TIME: 2:21 PM
RPT#: CBS00502

1995	FR TOTAL	FR ADJS	NR TOTAL	PART 64	NR ADJS	SEPARABLE	PART 36	NR INTER	REGANTER	REGINTER	FRINTRA
(5000.0) Local Service											
(5080.A) Network Access - Inter											
(5080.B) Network Access - Intra											
(5100.B) Long Distance - Inter											
(5100.A) Long Distance - Intra											
(52xx.x) Miscellaneous - Regulatory											
(5300.A) Uncollectibles - Inter											
(5300.B) 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 & Wire											
PLANT SPECIFIC EXPENSES											
(6510.0) Other PPE											
(6530.0) 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											
(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											
(724x.x) Other Taxes											
OTHER OPERATING TAXES											

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE: COMPTROLLERS/BUDGETS

911

SEPARA[illegible] ETAIL
COMMITMENT VIEW OF 1995 [illegible]NING VIEW OF 1996, 1997
FL[illegible]

1996

	FR TOTAL	FR ADJS	NR TOTAL	PART 64	NR ADJS	SEPARABLE	PART 36	NR INTER	REGANTER	REGINTER	FRINTRA
(5000.0) Local Service											
(5080.A) Network Access - Inter											
(5080.B) Network Access - Intra											
(5100.B) Long Distance - Inter											
(5100.A) Long Distance - Intra											
(52xx.x) Miscellaneous - Regulator											
(5300.A) Uncollectibles - Inter											
(5300.B) 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 & Wire											
PLANT SPECIFIC EXPENSES											
(6510.0) Other PPE											
(6530.0) 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											
(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											
(724x.x) Other Taxes											
OTHER OPERATING TAXES											

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE: COMPTROLLERS / BUDGETS

PAGE: 1.3
BOOK: N/A
SCALE: $000 Dr. CR

SEPARAT. DETAIL
COMMITMENT VIEW OF 1995 PLANNING VIEW OF 1996, 1997
FLORIDA

DATE: 12/16/94
TIME: 2:21 PM
RPT#: CBS00502

1997	FR TOTAL	FR ADJS	NR TOTAL	PART 64	NR ADJS	SEPARABLE	PART 36	NR INTER	REGANTER	REGINTER	FRINTRA
(5000.0) Local Service											
(5080.A) Network Access - Inter											
(5080.B) Network Access - Intra											
(5100.B) Long Distance - Inter											
(5100.A) Long Distance - Intra											
(52xx.x) Miscellaneous - Regulatory											
(5300.A) Uncollectibles - Inter											
(5300.B) 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 & Wire											
PLANT SPECIFIC EXPENSES											
(6510.0) Other PPE											
(6530.0) 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											
(6710X.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											
(724x.x) Other Taxes											
OTHER OPERATING TAXES											

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

SOURCE: COMPTROLLERS / BUDGETS

BELLSOUTH TELECOMMUNICATIONS IC.
NETWORK COST AND CHARACTERIZATION INFORMA.. CENTER - NCCIC
CSS/PPS REPORT OF DOLLARS AND HOURS (AUTH. VS. NON-AUTH.)
FOR COE EXPENSE ACCOUNTS
RUN DATE - 04/27/95

% REL. SVC. ORD.

STATE	ACCOUNT	FUNC_CODE	AUTH	DATE	AMOUNT	PCT AMOUNT	HOURS	PCT HOURS
FL	6211 77M	M077	NO	95/03	791,897.27	86.38	1,638,821.97	99.96
			YES	95/03	124,711.46	13.61	585.87	.03
*TOTAL	FUNC_CODE M077				916,808.73	99.99	1,638,607.84	99.99
	6212 377M	M377	NO	95/03	-617,305.24	-10.78	230,615.33	99.75
			YES	95/03	6,338,667.34	110.78	560.04	.24
*TOTAL	FUNC_CODE M377				5,721,362.10	100.00	231,175.37	99.99
	6220 117M	M117	NO	95/03	162,481.62	99.30	337.53	99.26
			YES	95/03	1,141.20	.69	2.50	.73
*TOTAL	FUNC_CODE M117				163,622.82	99.99	340.03	99.99
	6231 167M	M167	NO	95/03	10,557.60	100.00	60,400.04	100.00
*TOTAL	FUNC_CODE M167				10,557.60	100.00	60,400.04	100.00
	6232 57M	M057	NO	95/03	488,844.01	93.17	17,844.27	99.62
			YES	95/03	35,785.40	6.82	66.28	.37
*TOTAL	FUNC_CODE M057				524,629.41	99.99	17,910.55	99.99
	6232 157M	M157	NO	95/03	7,213.54	90.91	194.74	100.00
			YES	95/03	721.15	9.08	.00	.00
*TOTAL	FUNC_CODE M157				7,934.69	99.99	194.74	100.00
	6232 257M	M257	NO	95/03	1,842,329.39	93.29	25,573.45	97.43
			YES	95/03	132,346.53	6.70	673.44	2.56
*TOTAL	FUNC_CODE M257				1,974,675.92	99.99	26,246.89	99.99
FL	6232 357M	M357	NO	95/03	748,717.55	82.03	30,925.21	99.02
			YES	95/03	163,926.61	17.96	304.42	.97
*TOTAL	FUNC_CODE M357				912,644.16	99.99	31,229.63	99.99
	6232D257M	M0D257	NO	95/03	2,798.66	83.28	75.78	82.56
			YES	95/03	561.56	16.71	16.00	17.43
*TOTAL	FUNC_CODE M0D257				3,360.22	99.99	91.78	99.99
	6232F257M	M0F257	NO	95/03	108,409.81	51.26	2,940.43	97.80
			YES	95/03	103,059.80	48.73	66.13	2.19
*TOTAL	FUNC_CODE M0F257				211,469.61	99.99	3,006.56	99.99
	6232T357M	M0T357	NO	95/03	11,328.81	15.19	285.14	93.14
			YES	95/03	63,237.72	84.80	21.00	6.85
*TOTAL	FUNC_CODE M0T357				74,566.53	99.99	306.14	99.99

SOURCE : NETWORK

1995
RIGHT TO USE FEES
WORKSHEET A

SOURCE	(A) 1995 ANALOG TOTAL RTU (GAILADSP)	(B) 1995 TOTAL SW RTU (GAILBR)	(C) 1995 DIGITAL A-B=C
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
KENTUCKY	785,880	17,093,000	16,307,120
LOUISIANA	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 FEES
FEATURE UPGRADES
WORKSHEET B

SOURCE	(A) 1995 ANALOG FEATURE (GAILADSP)	(B) 1995 TOTAL FEATURE (GAILBR)	(C) 1995 DIGITAL 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
FLORIDA	783,294	40,870,000	40,086,706
GEORGIA	627,266	25,873,000	25,245,734
KENTUCKY	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
SO. CAROLINA	6,667	9,590,600	9,583,933
TENNESSEE	78,186	18,058,000	17,979,814
BELLSOUTH	2,302,934	134,653,600	132,350,666

Note: Data furnished by Network.
Post Col A & C to ACF Mtce.

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

CNJ 1
07/ 4 083434
FLORIDA

BELLSOUTH TELECOMMUNICATIONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 1
JUNE 1994

		THIS YEAR TO DATE			TOTAL AT END OF PERIOD
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	(D)
(2111) LAND	20C	55,843.63	-4,073.05	59,916.68	49,914,718.41
(2112) MOTOR VEHICLES	40C	5,093,207.90	1,689,972.22	3,403,235.68	50,157,566.18
(2113) AIRCRAFT	140C	.00	.00	.00	.00
(2114) SPECIAL PURPOSE VEHICLES	240C	.00	.00	.00	.00
- CONV. CENTER - NON REG	240NC	.00	.00	.00	.00
(2115) GARAGE WORK EQUIPMENT	340C	7,398.60	138,793.76	-131,395.16	1,661,393.38
- EMB. INV./SMALL VALUE ITEMS	341C	.00	10,970.26	-10,970.26	76,791.90
(2116) OTHER WORK EQUIPMENT	540C	5,167,116.97	1,666,885.99	3,500,230.98	88,396,113.76
- EMB. INV./SMALL VALUE ITEMS	541C	.00	205,743.92	-205,743.92	1,769,397.71
(2121) BUILDINGS - BUILDING COMPUTERS	110C	434,498.24	.00	434,498.24	8,365,451.35
- EQUAL ACCESS	810C	.00	.00	.00	1,036.98
- OTHER	10C	10,062,065.77	1,666,430.25	8,395,635.52	682,154,821.87
(2122) FURNITURE - ARTWORKS	130C	.00	.00	.00	210,484.04
- LOW HEIGHT PANELS	230C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	330C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	331C	.00	1,171,804.17	-1,171,804.17	8,202,726.63
- OTHER	30C	12,404.00	13,953.92	-1,549.92	5,871,542.13
- HOTEL FURNISHINGS	31C	.00	.00	.00	.00
(2123) OFC EQPT - OFC SUPPORT EQUIPMENT	430C	86,780.14	324,287.28	-237,507.14	10,385,606.73
- CO COMM EQPT - STAND ALONE	718C	81,295.50	-7,716.39	89,011.89	4,900,030.57
- CO COMM EQ - ST AL-OTHER	728C	42,570.75	-4,119.55	46,690.30	1,880,584.30
- MOBILE TWO WAY COMM EQUIP	768C	725.46	.00	725.46	725.46
- MOBILE TWO WAY COMM EQ-OTH	778C	.00	.00	.00	.00
- CO USED STAT APP TRAN	738C	.00	.00	.00	.00
- PBX & KEY SYS - INSTALL	658C	525,145.76	.00	525,145.76	5,660,967.22
- COMP COMM INTRASYS EQPT	618C	.00	.00	.00	.00
- OTHER COSTS	628C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	638C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	731C	.00	1,598,797.92	-1,598,797.92	11,191,585.28
(2124) GENERAL PURPOSE COMPUTERS - OTHER	530C	5,302,601.60	5,285,820.32	16,781.28	240,663,336.18
- EMB. INV./SMALL VALUE ITEMS	531C	-128,831.22	65,359.98	-194,191.20	89,120.10
- DATA CNTRL & WKSTN EQUIP	630C	9,876,621.42	6,167,789.50	3,708,831.92	89,757,978.64
- DATA CNTRL & WKSTN EQUIP-OTH	730C	4,028,796.38	1,539,171.97	2,489,624.41	39,820,693.90
- EQUAL ACCESS	830C	.00	.00	.00	389.13
TOTAL GENERAL SUPPORT ASSETS (2100)		40,648,240.90	21,529,872.47	19,118,368.43	1,301,133,061.85
(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC	77C	4,779,209.93	30,256,115.22	-25,476,905.29	446,727,787.94
- EMB. INV./SMALL VALUE ITEMS	577C	.00	19,737.68	-19,737.68	138,163.70
- EQUAL ACCESS	877C	-386,237.09	62,292.53	-448,529.62	1,885,569.72
- NETWORK RECONFIGURATION	977C	.00	.00	.00	.00
(2212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC	377C	43,693,379.18	15,109,608.55	28,583,770.63	1,173,078,784.36
- EMB. INV./SMALL VALUE ITEMS	587C	.00	10,081.07	-10,081.07	70,567.35

P+C

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

SOURCE: COMPTROLLERS

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- EQUAL ACCESS	887C	-491,902.83	6,608.05	-498,510.88	3,739,382.97
(2215) ELECTRO-MECH SWITCH - STEP-BY-STEP	37C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	537C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	937C	.00	.00	.00	.00
- CROSSBAR SWITCHING	47C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	547C	.00	354.46	-354.46	2,481.26
- OTHER ELECTRO-MECH SWITCHING	17C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	517C	.00	.00	.00	.00
(2220) OPERATOR SYSTEMS - OTHER	117C	4,450,924.49	870,240.68	3,580,683.81	44,284,282.12
- OPERATOR SYSTEMS CROSSBAR	417C	-88,795.11	20,556.19	-109,351.30	1,307,159.98
- EMB. INV./SMALL VALUE ITEMS	507C	.00	.00	.00	.00
(2231) RADIO SYST - NON CELLULAR	167C	6,360.21	597,537.18	-591,176.97	3,379,888.79
- EMB. INV./SMALL VALUE ITEMS	527C	.00	632.66	-632.66	4,428.47
- TERRESTRIAL MICROWAVE - OTHER	67C	2,472.87	26,669.52	-24,196.65	1,250,876.64
- EMB. INV./SMALL VALUE ITEMS	567C	.00	1,288.62	-1,288.62	9,020.31
- EQUAL ACCESS	867C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	967C	.00	.00	.00	.00
(2232) CIRCUIT EQPT - DIGITAL - DIGITAL DATA SYS	157C	766,240.10	2,142,148.23	-1,375,908.13	18,188,632.27
- PAIR GAIN SYSTEMS	257C	21,957,319.75	17,866,975.28	4,090,344.47	841,754,880.02
- PAIR GAIN SYSTEMS - FIBER	D257C	21,420.49	.00	21,420.49	281,077.07
- PAIR GAIN SYSTEMS - FIBER	F257C	15,359,718.39	989,394.30	14,370,324.09	262,318,473.38
- EMB. INV./SMALL VALUE ITEMS	557C	.00	62,070.58	-62,070.58	434,494.09
- OTHER	357C	22,091,869.64	13,940,830.42	8,151,039.22	438,846,104.89
- OTHER - FIBER	T357C	15,060,749.04	3,159,754.30	11,900,994.74	192,402,652.21
- OTHER - FIBER	F357C	.00	.00	.00	.00
- EQUAL ACCESS	857C	-1,998,315.64	6,419.07	-2,004,734.71	1,905,044.03
- NETWORK RECONFIGURATION	957C	.00	.00	.00	.00
- ANALOG - PAIR GAIN SYSTEMS	457C	87.60	628.54	-540.94	6,604.65
- OTHER	57C	1,488,771.37	4,830,269.29	-3,341,497.92	159,995,086.15
- EMB. INV./SMALL VALUE ITEMS	597C	.00	9,915.04	-9,915.04	69,405.26
TOTAL CENTRAL OFFICE ASSETS (2200)		126,713,272.39	89,990,127.46	36,723,144.93	3,592,080,767.63
(2311) STATION APPARATUS - RETIREMENT UNITS	318C	10,342.20	.00	10,342.20	181,345.71
- CONVENTION CENTER - NON REG	318NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	328NC	.00	.00	.00	.00
- OTHER COSTS - REGULATED	418C	620.56	.00	620.56	145,473.49
- CONVENTION CENTER - NON REG	418NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	428NC	.00	.00	.00	.00
(2321) CUSTOMER PREMISES WIRING - TELETYPE INSIDE	19C	.00	.00	.00	.00
- MISC INSIDE - NETWK DIST	69C	.00	.00	.00	.00
- COMPLEX	79C	.00	.00	.00	.00
- PUBLIC	89C	.00	.00	.00	.00

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

CNJ
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FLORIDA

BELLSOUTH TELECOM ATIONS
CHANGES IN TELEPHONE AT ACCOUNTS

REPORT 2A SPECIAL
SHEET 3
JUNE 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOBILE RADIO EQPT WIRING	39C	.00	.00	.00	.00
- SCNDRY DISTRIBUTION WIRES	49C	.00	.00	.00	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST.	158C	769,248.66	1,098,942.54	-329,693.88	4,211,277.13
- 911 PERIPHERAL EQUIPMENT	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	233,613.68
- CNTRX ATTNDNT POS EQPT - REG	258C	231.89	.00	231.89	243,941.43
- NON REG	258NC	.00	.00	.00	1,070.01
- CONVENTION CNTR - NON REG	58NC	.00	.00	.00	.00
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT	198C	3,203,970.50	2,881,748.69	322,221.81	34,114,937.17
- OTHER COSTS	188C	139,040.86	169,463.33	-30,422.47	1,968,934.49
- COINLESS - RETIREMENT UNITS	298C	585,910.27	287,444.45	298,465.82	1,536,918.61
- OTHER COSTS	288C	56,513.50	23,621.46	32,892.04	133,666.68
- OTHER - RETIREMENT UNITS	998C	131,899.82	601,250.90	-469,351.08	13,828,305.42
- OTHER COSTS	988C	32,332.47	627,260.79	-594,928.32	7,830,880.81
(2362) OTHER TERM EQPT - DDS - NON-REGULATED	358C	.00	.00	.00	2,866,627.49
- DIGITAL NCTE	358NC	4,230.10	.00	4,230.10	2,044,861.87
- DDS REGULATED	368C	.00	.00	.00	.00
- NCTE REGULATED	378C	505,238.44	.00	505,238.44	1,968,075.08
- ANALOG NETWK - RET UNITS	858C	805,185.80	652,636.30	152,549.50	57,583,016.37
- OTHER COSTS	558C	948,852.32	510,827.81	438,024.51	26,112,198.77
- SUBSCRIBER PAIR GAIN EQPT	758C	186,617.16	.00	186,617.16	2,392,656.00
- SUBSCRIBER PAIR GAIN EQPT	D758C	2,018.42	.00	2,018.42	11,694.10
- SUBSCRIBER PAIR GAIN EQPT	F758C	77,457.98	.00	77,457.98	333,458.61
- OTHER NON CPE - STAT RET UN.	828C	.00	.00	.00	829,697.75
- OTHER COSTS	928C	.00	.00	.00	336,144.58
- OTHER NON CPE - OTHER - REG	958C	503,264.38	62,827.92	440,436.46	6,118,671.81
- OTHER NON CPE FEEDER - REG	F958C	.00	.00	.00	3,093.09
- OTHER NON CPE DISTRIB. REG	D958C	.00	.00	.00	70,946.05
- CONV CENT NO REG	958NC	.00	.00	.00	.00
- INMATE SERV. NR	968NC	17,300.44	.00	17,300.44	889,290.02
- DIST LRN CTR NR	978NC	292,065.71	.00	292,065.71	328,275.71
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300)		8,818,748.36	7,030,799.30	1,787,949.06	169,118,783.23
(2411) POLES - OTHER	1C	3,133,422.82	797,283.77	2,336,139.05	133,858,075.63
- EQUAL ACCESS	811C	.00	.00	.00	1.16
(2421) AERIAL CABLE - METALLIC - OTHER	22C	11,264,796.71	3,652,109.84	7,612,686.87	547,754,189.98
- BUILDING ENTRANCE	12C	3,209,331.86	552,692.05	2,656,639.81	122,001,791.22
- EQUAL ACCESS	802C	.00	.00	.00	8,418.67
- NON-METALLIC - OTHER	D22C	.00	.00	.00	11,152.49
- NON-METALLIC - OTHER	F22C	724,930.52	-16,918.58	741,849.10	16,228,713.51
- NON-METALLIC - OTHER	T22C	494,307.25	142,692.72	351,614.53	2,184,905.88
- BUILDING ENTRANCE	D12C	1,803.15	.00	1,803.15	26,407.34

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		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
	- BUILDING ENTRANCE F12C	358,919.05	60,857.61	298,061.44	2,968,398.19
	- BUILDING ENTRANCE T12C	59,072.70	.00	59,072.70	585,502.19
	- NON-METALLIC - OTHER 822C	.00	.00	.00	.00
	- BUILDING ENTRANCE 812C	.00	.00	.00	.00
	- EQUAL ACCESS 882C	.00	.00	.00	30,595.25
	- NETWORK RECONFIG 982C	.00	.00	.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	.00	2,361.17
	- NON-METALLIC - OTHER D5C	235,866.71	.00	235,866.71	285,129.05
	- NON-METALLIC - OTHER F5C	5,706,517.49	415,078.83	5,291,438.66	157,658,084.31
	- NON-METALLIC - OTHER T5C	1,222,186.39	242,525.38	979,661.01	23,491,427.09
	- NON-METALLIC - OTHER 85C	.00	.00	.00	.00
	- EQUAL ACCESS 885C	.00	16,483.13	-16,483.13	435,980.01
	- NETWORK RECONFIG 985C	.00	.00	.00	1,118.79
(2423) BURIED CABLE - METALLIC - OTHER	45C	48,233,059.28	12,984,590.92	35,248,468.36	2,175,747,342.00
	- EQUAL ACCESS 846C	.00	.00	.00	1,121.98
	- NON-METALLIC - OTHER D45C	421,322.69	.00	421,322.69	799,576.67
	- NON-METALLIC - OTHER F45C	3,218,945.71	311,302.87	2,907,642.84	90,248,257.68
	- NON-METALLIC - OTHER T45C	831,049.09	46,864.59	784,184.50	13,265,271.10
	- NON-METALLIC - OTHER 845C	.00	.00	.00	.00
	- EQUAL ACCESS 856C	.00	.00	.00	29,501.22
	- NETWORK RECONFIG 956C	.00	.00	.00	.00
(2424) SUBMARINE CABLE - METALLIC - OTHER	6C	4,438.93	41,131.37	-36,692.44	8,010,833.85
	- EQUAL ACCESS 806C	.00	.00	.00	.00
	- NON-METALLIC - OTHER D6C	.00	.00	.00	.00
	- NON-METALLIC - OTHER F6C	51,394.43	.00	51,394.43	688,418.97
	- NON-METALLIC - OTHER T6C	26,958.48	8,293.76	18,664.72	1,064,678.10
	- NON-METALLIC - OTHER 86C	.00	.00	.00	.00
	- EQUAL ACCESS 886C	.00	.00	.00	.00
(2426) INTRABUILDING NETWORK CABLE - METALLIC	52C	423,531.51	268,109.98	155,421.53	42,126,697.65
	- NON METALLIC D52C	.00	.00	.00	1,650.00
	- NON METALLIC F52C	22,890.41	.00	22,890.41	139,477.61
	- NON METALLIC T52C	10,407.21	.00	10,407.21	20,365.64
	- NON METALLIC 852C	.00	.00	.00	.00
(2431) AERIAL WIRE	3C	.00	.00	.00	.00
(2441) CONDUIT SYSTEMS - OTHER	4C	9,255,099.72	155,504.47	9,099,595.25	663,080,131.56
	- EQUAL ACCESS 84C	.00	.00	.00	16,986.35
	- NETWORK RECONFIGURATION 94C	.00	.00	.00	.00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)		95,609,915.15	30,669,675.91	64,940,239.24	4,719,145,739.55
(2681) CAPITAL LEASES - BUILDINGS	50C	206,328.00	-50,000.00	256,328.00	2,506,714.00
	- WAREHOUSES 53C	.00	.00	.00	.00

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		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
	- MOTOR VEHICLES 150C	.00	.00	.00	194,957.00
	- GENERAL PURPOSE COMPUTERS 250C	106,221.00	.00	106,221.00	4,251,243.00
	- GENERAL PURPOSE EQUIPMENT 450C	.00	145,000.00	-145,000.00	.00
	- OTHER - CONV. CENT. NON REG 750NC	.00	.00	.00	.00
	- OTHER 850C	.00	.00	.00	.00
(2682)	LEASEHOLD IMPROVEMENTS - BUILDINGS 350C	500,244.48	193,832.86	306,411.62	14,235,399.71
	- WAREHOUSES 353C	156,389.15	9,000.00	147,389.15	258,222.33
	- OTHER 950C	.00	.00	.00	.00
	- CONV. CENT. NON REG. 950NC	.00	.00	.00	.00
(2690)	INTANGIBLES - ORGANIZATION 60C	.00	.00	.00	.00
	- FRANCHISES 160C	.00	.00	.00	.00
	- PATENT RIGHTS 260C	.00	.00	.00	.00
	- OTHER 960C	.00	.00	.00	.00
TOTAL AMORTIZABLE ASSETS (2600)		969,182.63	297,832.86	671,349.77	21,446,536.04

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BELLSOUTH TELECOM \TIONS
CHANGES IN TELEPHONE \T ACCOUNTS

REPORT 2A SPECIAL
SHEET 6
JUNE 1994

	THIS YEAR TO DATE			TOTAL AT END
	PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
TOTAL TELEPHONE PLANT IN SERVICE (2001)	272,759,359.43	149,518,308.00	123,241,051.43	9,802,924,888.30
TEL. PLANT UNDER CONSTRUCTION - SHORT TERM (2003)	11,136,388.35	.00	11,136,388.35	46,660,821.39
TEL. PLANT UNDER CONSTRUCTION - LONG TERM (2004)	8,194,949.65	.00	8,194,949.65	29,772,550.73
TOTAL TELEPHONE PLANT UNDER CONSTRUCTION (2003,2004)	19,331,338.00	.00	19,331,338.00	76,433,372.12
PROPERTY HELD FOR FUTURE TELEPHONE USE (2002)	.00	.00	.00	235,581.39
TELEPHONE PLANT ACQUISITION ADJUSTMENT (2005)	.00	.00	.00	.00
TOTAL TELEPHONE PLANT (2001,2003,2004,2002,2005)	292,090,697.43	149,518,308.00	142,572,389.43	9,879,593,841.81
MISCELLANEOUS PHYSICAL PROPERTY (2006)	.00	128,196.16	-128,196.16	12,503,792.61

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BELLSOUTH TELECOMMUNICATIONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 1
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
(2111) LAND	20C	382,393.63	72,736.94	309,656.69	50,164,458.42
(2112) MOTOR VEHICLES	40C	13,938,860.78	4,800,222.05	9,138,638.73	55,892,969.23
(2113) AIRCRAFT	140C	.00	.00	.00	.00
(2114) SPECIAL PURPOSE VEHICLES	240C	4,028.00	.00	4,028.00	4,028.00
- CONV. CENTER - NON REG	240NC	.00	.00	.00	.00
(2115) GARAGE WORK EQUIPMENT	340C	104,186.25	155,495.05	-51,308.80	1,741,479.74
- EMB. INV./SMALL VALUE ITEMS	341C	.00	21,940.54	-21,940.54	65,821.62
(2116) OTHER WORK EQUIPMENT	540C	9,741,160.47	2,391,767.59	7,349,392.88	92,245,275.66
- EMB. INV./SMALL VALUE ITEMS	541C	.00	493,785.38	-493,785.38	1,481,356.25
(2121) BUILDINGS - BUILDING COMPUTERS	110C	1,890,782.00	.00	1,890,782.00	9,821,735.11
- EQUAL ACCESS	810C	.00	.00	.00	.00
- OTHER	10C	25,820,854.48	4,988,388.84	20,831,665.64	694,591,888.97
(2122) FURNITURE - ARTWORKS	130C	1,884.81	1,884.81	.00	210,484.04
- LOW HEIGHT PANELS	230C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	330C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	331C	.00	2,343,622.26	-2,343,622.26	7,030,908.54
- OTHER	30C	171,178.18	15,677.74	155,500.44	6,028,592.49
- HOTEL FURNISHINGS	31C	.00	.00	.00	.00
(2123) OFC EQPT - OFC SUPPORT EQUIPMENT	430C	283,925.75	622,414.52	-338,488.77	10,284,625.10
- CO COMM EQPT - STAND ALONE	710C	227,257.08	52,595.84	174,661.24	4,985,679.92
- CO COMM EQ - ST AL-OTHER	728C	36,828.11	19,047.06	17,781.05	1,851,675.05
- MOBILE TWO WAY COMM EQUIP	768C	725.46	.00	725.46	725.46
- MOBILE TWO WAY COMM EQ-OTH	778C	.00	.00	.00	.00
- CO USED STAT APP TRAN	758C	.00	.00	.00	.00
- PBX & KEY SYS - INSTALL	658C	2,462,423.08	.00	2,462,423.08	7,598,244.54
- COMP COMM INTRASYS EQPT	618C	.00	.00	.00	.00
- OTHER COSTS	628C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	638C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	731C	.00	3,197,595.84	-3,197,595.84	9,592,787.36
(2124) GENERAL PURPOSE COMPUTERS - OTHER	530C	20,517,369.84	37,677,884.75	-17,160,514.91	223,486,429.12
- EMB. INV./SMALL VALUE ITEMS	531C	-128,831.22	42,821.04	-171,652.26	111,659.04
- DATA CNTRL & WKSTN EQUIP	630C	21,043,944.65	12,205,396.51	8,838,548.14	94,887,694.86
- DATA CNTRL & WKSTN EQUIP-OTH	730C	10,429,492.39	7,766,750.35	2,662,742.04	39,993,811.53
- EQUAL ACCESS	830C	.00	.00	.00	.00
TOTAL GENERAL SUPPORT ASSETS (2100)		106,926,863.74	76,869,227.11	30,057,636.63	1,312,072,330.05
(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC	77C	9,167,033.28	88,045,541.98	-78,878,508.70	403,660,283.87
- EMB. INV./SMALL VALUE ITEMS	577C	.00	39,475.34	-39,475.34	118,426.04
- EQUAL ACCESS	877C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	977C	.00	.00	.00	.00
(2212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC	377C	123,742,898.27	38,569,963.51	85,172,934.76	1,233,905,842.34
- EMB. INV./SMALL VALUE ITEMS	587C	.00	20,162.12	-20,162.12	68,486.58

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BELLSOUTH TELECO .CATIONS
CHANGES IN TELEPHONE .ANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 2
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- EQUAL ACCESS	887C	.00	.00	.00	.00
(2215) ELECTRO-MECH SWITCH - STEP-BY-STEP	37C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	537C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	937C	.00	.00	.00	.00
- CROSSBAR SWITCHING	47C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	547C	.00	708.94	-708.94	2,126.78
- OTHER ELECTRO-MECH SWITCHING	17C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	517C	.00	.00	.00	.00
(2220) OPERATOR SYSTEMS - OTHER	117C	6,500,028.63	4,297,379.37	2,210,649.26	42,914,247.57
- OPERATOR SYSTEMS CROSSBAR	417C	-89,529.21	1,212,456.36	-1,301,985.57	114,525.71
- EMB. INV./SMALL VALUE ITEMS	507C	.00	.00	.00	.00
(2231) RADIO SYST - NON CELLULAR	167C	19,166.63	638,526.37	-619,359.74	3,351,706.82
- EMB. INV./SMALL VALUE ITEMS	527C	.00	1,265.30	-1,265.30	3,795.83
- TERRESTRIAL MICROWAVE - OTHER	67C	2,496.87	49,928.47	-47,431.60	1,227,641.69
- EMB. INV./SMALL VALUE ITEMS	567C	.00	2,577.24	-2,577.24	7,731.69
- EQUAL ACCESS	867C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	967C	.00	.00	.00	.00
(2232) CIRCUIT EQPT - DIGITAL - DIGITAL DATA SYS	157C	1,409,111.49	3,973,745.87	-2,564,633.58	16,999,906.82
- PAIR GAIN SYSTEMS	257C	55,202,188.13	30,348,494.35	24,853,693.78	862,518,229.33
- PAIR GAIN SYSTEMS - FIBER	D257C	93,407.59	.00	93,407.59	353,064.17
- PAIR GAIN SYSTEMS - FIBER	F257C	42,683,700.33	2,555,054.49	40,128,645.84	288,076,795.13
- EMB. INV./SMALL VALUE ITEMS	557C	.00	124,141.18	-124,141.18	372,423.49
- OTHER	357C	38,294,461.49	36,285,030.31	2,009,431.18	436,694,275.59
- OTHER - FIBER	T357C	46,622,879.71	7,457,804.03	39,165,075.68	219,666,733.15
- OTHER - FIBER	F357C	.00	.00	.00	.00
- EQUAL ACCESS	857C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	957C	.00	.00	.00	.00
- ANALOG - PAIR GAIN SYSTEMS	457C	-6,429.45	716.14	-7,145.59	.00
- OTHER	57C	4,163,969.74	11,830,141.22	-7,666,171.48	155,670,332.59
- EMB. INV./SMALL VALUE ITEMS	597C	.00	19,830.18	-19,830.18	59,490.20
TOTAL CENTRAL OFFICE ASSETS (2200)		327,813,383.50	217,392,941.89	110,420,441.61	3,665,778,864.31
(2311) STATION APPARATUS - RETIREMENT UNITS	318C	19,515.71	-7,109.89	26,625.60	197,629.11
- CONVENTION CENTER - NON REG	318NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	328NC	.00	.00	.00	.00
- OTHER COSTS - REGULATED	418C	1,175.07	-5,446.18	6,621.25	151,474.18
- CONVENTION CENTER - NON REG	418NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	428NC	.00	.00	.00	.00
(2321) CUSTOMER PREMISES WIRING - TELETYPE INSIDE	19C	.00	.00	.00	.00
- MISC INSIDE - NETWK DIST	69C	.00	.00	.00	.00
- COMPLEX	79C	.00	.00	.00	.00
- PUBLIC	89C	.00	.00	.00	.00

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posted 4/14/95

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BELLSOUTH TELECI ..CATIONS
CHANGES IN TELEPHON.. ..ANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 3
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOBILE RADIO EQPT WIRING	39C	.00	.00	.00	.00
- SCNDRY DISTRIBUTION WIRES	49C	.00	.00	.00	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST.	158C	1,128,319.21	1,415,619.54	-287,300.33	4,253,670.68
- 911 PERIPHERAL EQUIPMENT	458C	967,737.54	387,920.38	579,817.16	2,973,823.59
- 911 OTHER COSTS	468C	67,608.82	31,969.73	35,639.09	243,325.67
- CNTRX ATTNDNT POS EQPT - REG	258C	298.23	.00	298.23	243,999.77
- NON REG	258NC	.00	.00	.00	1,070.81
- CONVENTION CNTR - NON REG	58NC	.00	.00	.00	.00
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT	198C	6,115,653.62	4,319,469.82	1,796,183.80	35,588,899.16
- OTHER COSTS .	188C	341,194.32	253,560.79	87,633.53	2,886,990.49
- COINLESS - RETIREMENT UNITS	298C	948,102.61	495,994.98	452,107.63	1,698,560.42
- OTHER COSTS	288C	88,824.02	41,853.32	46,970.70	147,745.34
- OTHER - RETIREMENT UNITS	998C	683,525.59	1,055,894.90	-372,369.31	13,925,287.19
- OTHER COSTS	988C	104,963.68	952,246.63	-847,282.95	7,578,526.18
(2362) OTHER TERM EQPT - DDS - NON-REGULATED	358C	215,417.06	-1,770.36	217,187.42	3,083,814.91
- DIGITAL NCTE	358NC	-11,494.63	.00	-11,494.63	2,029,137.14
- DDS REGULATED	368C	.00	.00	.00	.00
- NCTE REGULATED	378C	1,166,328.53	.00	1,166,328.53	2,629,165.17
- ANALOG NETWK - RET UNITS	858C	1,607,775.72	1,387,437.30	300,338.42	57,730,805.29
- OTHER COSTS	558C	2,001,648.77	969,604.56	1,032,044.21	26,706,218.47
- SUBSCRIBER PAIR GAIN EQPT	758C	-2,605,369.11	-399,330.27	-2,206,038.84	.00
- SUBSCRIBER PAIR GAIN EQPT	D758C	-9,504.74	170.94	-9,675.68	.00
- SUBSCRIBER PAIR GAIN EQPT	F758C	-250,698.61	5,302.02	-256,000.63	.00
- OTHER NON CPE - STAT RET UN.	828C	2,994.50	531,924.97	-528,930.47	300,767.28
- OTHER COSTS	928C	.00	215,429.61	-215,429.61	120,714.97
- OTHER NON CPE - OTHER - REG	958C	989,260.88	62,827.92	926,432.96	6,604,668.31
- OTHER NON CPE FEEDER - REG	F958C	.00	.00	.00	3,093.09
- OTHER NON CPE DISTRIB. REG	D958C	.00	.00	.00	78,946.05
- CONV CENT NO REG	958NC	.00	.00	.00	.00
- INMATE SERV. NR	968NC	47,970.71	.00	47,970.71	919,960.29
- DIST LRN CTR NR	978NC	292,865.71	.00	292,865.71	328,275.71
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300)		13,993,385.21	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	135,317,649.06
- EQUAL ACCESS	811C	.00	.00	.00	.00
(2421) AERIAL CABLE - METALLIC - OTHER	22C	21,702,516.90	8,291,114.42	13,411,402.48	553,561,324.26
- BUILDING ENTRANCE	12C	7,376,304.91	1,051,978.66	6,324,326.25	125,669,477.66
- EQUAL ACCESS	822C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D22C	.00	.00	.00	11,152.49
- NON-METALLIC - OTHER	F22C	1,705,760.69	69,204.96	1,636,553.73	17,154,013.39
- NON-METALLIC - OTHER	T22C	668,458.05	143,101.51	525,356.54	2,358,647.89
- BUILDING ENTRANCE	D12C	5,777.82	.00	5,777.82	38,382.81

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BELLSOUTH TELEC(ICATIONS
CHANGES IN TELEPHON. ANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 4
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
	- BUILDING ENTRANCE F12C	1,058,802.70	62,835.75	995,966.95	3,666,303.70
	- BUILDING ENTRANCE T12C	129,736.28	.00	129,736.28	656,165.77
- NON-METALLIC - OTHER	822C	.00	.00	.00	.00
	- BUILDING ENTRANCE 812C	.00	.00	.00	.00
	- EQUAL ACCESS 882C	.00	.00	.00	.00
	- NETWORK RECONFIG 982C	.00	.00	.00	.00
(2422) UNDERGROUND CABLE - METALLIC - OTHER	5C	13,302,517.63	14,845,424.34	-1,542,906.71	719,924,041.86
	- EQUAL ACCESS 885C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D5C	237,912.85	.00	237,912.85	287,174.39
- NON-METALLIC - OTHER	F5C	11,871,825.80	1,492,098.28	10,379,727.52	163,199,955.10
- NON-METALLIC - OTHER	T5C	3,806,668.71	278,451.99	3,528,216.72	26,039,982.80
- NON-METALLIC - OTHER	85C	.00	.00	.00	.00
	- EQUAL ACCESS 885C	.00	.00	.00	.00
	- NETWORK RECONFIG 985C	.00	.00	.00	.00
(2423) BURIED CABLE - METALLIC - OTHER	45C	95,680,933.86	23,505,712.66	72,175,221.80	2,212,675,217.42
	- EQUAL ACCESS 846C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D45C	428,197.97	.00	428,197.97	886,451.95
- NON-METALLIC - OTHER	F45C	6,267,243.59	755,695.17	5,511,548.42	92,881,664.48
- NON-METALLIC - OTHER	T45C	4,418,532.58	42,234.29	4,376,298.29	16,857,384.89
- NON-METALLIC - OTHER	845C	.00	.00	.00	.00
	- EQUAL ACCESS 856C	.00	.00	.00	.00
	- NETWORK RECONFIG 956C	.00	.00	.00	.00
(2424) SUBMARINE CABLE - METALLIC - OTHER	6C	36,883.91	459,410.39	-422,526.48	7,624,999.81
	- EQUAL ACCESS 886C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D6C	.00	.00	.00	.00
- NON-METALLIC - OTHER	F6C	51,394.43	.00	51,394.43	688,418.97
- NON-METALLIC - OTHER	T6C	26,958.48	8,293.76	18,664.72	1,864,678.10
- NON-METALLIC - OTHER	86C	.00	.00	.00	.00
	- EQUAL ACCESS 886C	.00	.00	.00	.00
(2426) INTRABUILDING NETWORK CABLE - METALLIC	52C	845,195.46	405,520.29	439,675.17	42,410,951.29
	- NON METALLIC D52C	.00	.00	.00	1,650.00
	- NON METALLIC F52C	37,810.04	.00	37,810.04	153,597.24
	- NON METALLIC T52C	10,487.21	.00	10,487.21	20,365.64
	- NON METALLIC 852C	.00	.00	.00	.00
(2431) AERIAL WIRE	3C	.00	.00	.00	.00
(2441) CONDUIT SYSTEMS - OTHER	4C	20,610,516.07	761,627.42	19,848,888.65	673,846,411.31
	- EQUAL ACCESS 84C	.00	.00	.00	.00
	- NETWORK RECONFIGURATION 94C	.00	.00	.00	.00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)		196,489,687.89	53,707,126.72	142,782,561.17	4,796,908,061.48
(2681) CAPITAL LEASES - BUILDINGS	58C	286,328.00	-50,000.00	256,328.00	2,586,714.00
	- WAREHOUSES 53C	.00	.00	.00	.00

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BELLSOUTH TELECO ICATIONS
CHANGES IN TELEPHO ANT ACCOUNTS

REPORT 2A SPECIAL
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DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOTOR VEHICLES	150C	.00	65,902.00	-65,902.00	129,055.00
- GENERAL PURPOSE COMPUTERS	250C	106,221.00	2,339,565.00	-2,233,344.00	1,911,678.00
- GENERAL PURPOSE EQUIPMENT	450C	.00	145,000.00	-145,000.00	.00
- OTHER - CONV. CENT. NON REG	750NC	.00	.00	.00	.00
- OTHER	850C	.00	.00	.00	.00
(2682) LEASEHOLD IMPROVEMENTS - BUILDINGS	350C	1,475,372.53	1,249,317.39	226,055.14	14,155,043.23
- WAREHOUSES	353C	210,366.66	9,000.00	201,366.66	312,199.84
- OTHER	950C	.00	.00	.00	.00
- CONV. CENT. NON REG.	950NC	.00	.00	.00	.00
(2690) INTANGIBLES - ORGANIZATION	60C	.00	.00	.00	.00
- FRANCHISES	160C	.00	.00	.00	.00
- PATENT RIGHTS	260C	.00	.00	.00	.00
- OTHER	960C	.00	.00	.00	.00
TOTAL AMORTIZABLE ASSETS (2600)		1,998,288.19	3,758,784.39	-1,760,496.20	19,014,698.07

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BELLSOUTH TELECOMMUNICATIONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 6
DECEMBER 1994

	THIS YEAR TO DATE			TOTAL AT END OF PERIOD
	PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (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
TEL. PLANT UNDER CONSTRUCTION - SHORT TERM (2003)	-2,388,474.36	.00	-2,388,474.36	33,135,958.68
TEL. PLANT UNDER CONSTRUCTION - LONG TERM (2004)	-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	.00	.00	235,581.39
TELEPHONE PLANT ACQUISITION ADJUSTMENT (2005)	.00	.00	.00	.00
TOTAL TELEPHONE PLANT (2001,2003,2004,2002,2005)	640,964,854.58	363,441,650.82	277,523,203.76	10,014,544,656.14
MISCELLANEOUS PHYSICAL PROPERTY (2006)	108,000.00	110,429.00	-2,429.00	12,629,559.77

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AREA: FLORIDA

SCALE = 000	RETIREMENTS (INCLUDES SMALL VALUE ITEMS) 1995	1996	1997	INVESTMENT DATA GROSS CONSTRUCTION 1995	1996	1997	SMART SNAPSHOT TOTAL CONSTRUCTION LESS RETIREMENTS 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									

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AREA: FLORIDA	05/10/95		CAPITAL REQUIREMENTS - GROSS CONSTRUCTION								SMART EXTRACT (09/26/94) 94/11				
SCALE = 000	JAN	FEB	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 - DIAL SWITCH															
DIGITAL ELECTRONIC SWITCHING - DIAL SWITCH															
OPERATOR SERVICES - DIAL SWITCH															
RADIO															
DIGITAL DATA SYSTEMS - CIRCUIT															
CIRCUIT OTHER - CIRCUIT															
TOTAL INFO.ORIG./TERMINATION															
PUBLIC TELEPHONE															
STATION APPARATUS - OTHER TERMINAL EQPT															
LARGE PBX - OTHER TERMINAL EQUIPMENT															
OTHER TERMINAL EQUIPMENT - OTHER TEMINAL E															
TOTAL OUTSIDE NETWORK															
DIGITAL LOOP ELECTRONICS															
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

AREA: FLORIDA | 09/26/94 | INVESTMENT DATA - RETIREMENTS (INCLUDES SMALL VALUE ITEMS) | SMART SNAPSHOT

SCALE = 000	JAN	FEB	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

FL94CR-C WK3

NOTICE: Not for use or disclosure outside of BellSouth Corporation except und

CURRENT COST TO BOOK COST (CC/BC) RATIOS

1995

CATEGORY OF PLANT	AL	KY	LA	MS	TN	FL	GA	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
PBX	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
.. Aial Cable-Metallic	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
Intrabldg 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:

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

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

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

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

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

$$\text{GROSSED-UP GROSS RECEIPTS TAX FACTOR} = \frac{\text{GROSS RECEIPTS TAX RATE}}{1 - \text{GROSS RECEIPTS TAX RATE}}$$

$$\text{"COMBINED" FACTOR} = \frac{.015016}{1 - .015016} = .0152$$

INCREMENTAL TAX RATES EXPRESSED ON VARIOUS BASES - YEAR 1995

AREA	GROSS RECEIPTS TAX FACTOR FROM TAX OFC	GROSS RECEIPTS TAX FACTOR ISSUED BY US*	AD VALOREM & OTHER 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	0.001622	0.014828
	LOCAL		
Georgia	0.012501	0.012659	
North Carolina	0.029053	0.029922	
	TOLL		
Georgia	0.000000	0.000000	
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
outh 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 Cantrell
Jeannie Cataldo
Bernadette Dickinson
Jeff Salyer

*Jobname: 95SEPSTU . .

BellSouth Telecomm.. ..ations, Inc.
Separations Study
for the Year Ended 12/31/94

Description	Expensed Tax	Intrastate: Local Service Including Private Line	Intrastate: Message Toll - Includes WATS	Intrastate: Private Line Toll	Intrastate: Access - Includes Special	Interstate: Message Toll - Includes WATS	Interstate: Private Line	Interstate: CALC and End User	Interstate: Access/Other - Includes Special	Uncollectible	Miscellaneous Revenues: Directory	Miscellaneous Revenues: Rent	Miscellaneous Revenues: Other	Total
Florida														
State Utility Tax	51,967,048	36,259,031	7,704,620	1,341,961	761,043	11,610	5,252	6,731,047	153,773	(981,290)	0	0	0	51,967,048
PSC Fee	4,271,487	2,376,723	470,526	81,955	459,105	0	0	0	0	(6,944)	780,569	9,233	100,319	4,271,487
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)	780,569	9,233	100,319	65,443,556
Less Passed-on Taxes	32,042,967	21,969,480	2,948,744	513,601	276,706	11,610	5,252	6,731,047	153,773	(567,247)	0	0	0	32,042,967
Net Tax 33,156,871	33,400,589	26,076,712	5,226,402	910,315	943,442	0	0	0	0	(646,403)	780,569	9,233	100,319	33,400,589
Revenues 2,208,057,634		1,648,839,400	308,627,956	53,407,297	299,184,981	438,070	198,549	254,487,696	581,386,896	(37,100,647)	266,475,963	6,016,946	173,589,841	3,453,553,848
Ratio of Net Tax/Revenues		1.5816%	1.7948%	1.7948%	0.3153%	0.0000%	0.0000%	0.0000%	0.0000%	1.7428%	0.2929%	0.1536%	0.0578%	0.9671%
Ratio of Total Tax/Revenues 1.5016		2.1621%	2.6961%	2.6961%	0.4078%	2.6499%	2.6499%	2.6499%	0.0264%	3.2712%	0.2929%	0.1536%	0.0578%	1.8956%

1.5016

SOURCE: TAX OFFICE

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

State	Notes	Tax Rates for Tangible Personal Property and Certain Services: State 1992	State 1993	State 1994	State 1995	Avg Local 1995	Local Range 1995	Notes	Tax Rates for Certain Telephone Services: State 1992	State 1993	State 1994	State 1995	Tax Base 1995
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%	C	6%, 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	6%, 7%	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 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		5.5%, 6%	6.00%	6.00%	6.00%	2.25%	0% to 2.75%	G	5.5%, 6.75% 5.5%, 6%	6.75% 6.00%	6.00% 6.00%	6.00% 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: 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 except by written agreement

COMPUTER MAINFRAME LOOP SYSTEMS COST PER LOOP
REGIONAL

6.	1995 Loop Computer Operations Expense	CCAM	
7.			
8.			
9.			
10.			
11.			
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)^-(.5)	0.939889
21.	1997	(1.132)^-(1.5)	0.830291
22.	1998	(1.132)^-(2.5)	0.733473
23.			
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 Plng Data Stat Rept	
43.	1997	BS Ntwk Plng Data Stat Rept	
44.	1998	BS Ntwk Plng Data Stat Rept	
45.			
46.			
47.	PW Demand		
48.	1995	L19*L40	21,048,353
49.	1996	L20*L41	
50.	1997	L21*L42	
51.	1998	L22*L43	
52.			
53.	Sum	L48+L49+L50+L51	

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

6.	Loop Computer Investment Related Expense	CCAM	
7.	(Levelized thru 1997)		
8.			
9.			
10.			
11.			
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	L6	
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 GRT	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.			
54.	Monthly Levelized Regional Cost Per Loop w GRT	L52/12	

CDP Codes Directly Related to the Loop

CDP Code	DESCRIPTION
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)

SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1995 5/10/96
DIRECTLY ASSIGNED 13:51:51
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1995 5/10/96
DIRECTLY ASSIGNED 12:45:49
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1995 5/10/96
DIRECTLY ASSIGNED 12:43:29
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1995 5/10/96
DIRECTLY ASSIGNED 12:41:42
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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03/96

1995 Year End Working Access Lines
21,048,353

Source: Mtas/Integris E2700 - Combined Report

Amount given via telephone from Laura Dinan

LOCAL SWITCHING MODERNIZATION
BY EQUIPMENT TYPE

RUNDATE: 01/22/96 PROGRAM: ENTRPT

BELLSOUTH REGION TOTAL

IN SERVICE BEGINNING YEAR

EQUIP TYPE	1996 ENTITY	1996 N.A.L DEMAND	1997 ENTITY	1997 N.A.L DEMAND	1998 ENTITY	1998 N.A.L DEMAND	1999 ENTITY	1999 N.A.L DEMAND	2000 ENTITY	2000 N.A.L DEMAND	2001 ENTITY	2001 N.A.L DEMAND
DCO	47	286731	47		47		47		47		47	
DGTL	0	0	1		18		30		46		53	
DI/2	32	616565	32		32		32		32		32	
DI0	45	169898	44		42		42		41		41	
DI00	234	4577120	236		237		238		238		238	
EWSD	25	534151	25		25		25		25		26	
LRCU	4	16923	4		4		4		4		4	
RCDO	2	1464	1		1		1		1		1	
RCU	19	21953	19		19		19		19		19	
RILU	1	4	1		1		1		1		1	
RLCM	17	7370	15		14		14		14		13	
RLM	2	5914	1		1		1		1		1	
RLS	6	2778	6		6		6		6		6	
RLS4	84	119090	83		82		82		82		82	
RLU	7	36262	8		9		9		9		9	
RNS	64	215743	64		63		63		63		63	
RSC	236	555695	239		239		239		238		238	
SRSC	34	75412	36		36		36		36		36	
1AES	119	4152767	107		88		70		50		40	
2BES	35	306792	19		11		11		11		11	
5ES	298	8223241	305		312		317		321		323	
5EXM	0	0	12		14		14		14		14	
5ORM	48	169166	48		47		46		46		46	
5RSM	288	968681	289		290		290		290		290	
TOTAL	1647	21063720	1642		1638		1637		1635		1634	

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE OF BELLSOUTH
SOURCE: LSD&F

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.

Filename: FDISTFR

08/08/96

A A B C D E F G H I J K L M N O

Development of Levelized Monthly Distributing Frame Cost

State	Circuit Served On	Levelized Inv	Annual Cost Factor (377C) *	Weighting **	Weighted Annual Cost ***	Weighted Monthly Cost
Florida						
- 2 wire	copper		0.2520	0.34	$1.03	$0.09
- 2 wire	DLC		0.2520	0.66	$1.49	$0.12
Total						$0.21
- 4 wire	copper		0.2520	0.34	$2.06	$0.17
- 4 wire	DLC		0.2520	0.66	$2.99	$0.25
Total						$0.42

* provided by Wayne Couey, 4/25/96

** with "0" Admin

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

1995 Connector and Protector Investments

(Investments per circuit)

Connector Investment
(All Copper Loops)

	2 Wire	4 Wire
Florida	$	$

Protector Unit Investment*
(Copper Loops not connecting to BellSouth Switch)

	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.
(Copper Loops not connecting to BellSouth Switch)

State	2 Wire Invst	Level. Factor	Level. Invst.	4 Wire Invst.	Level. Invst.
Florida	$	1.012	$	$	$

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1995 Connector and Protector Investments

(Investments per circuit)

Stubless Connector Investment
(All Noninteg. DLC Loops)

	2 Wire	4 Wire
Florida	$	$

Pseudo Protector Unit Investment*
(Noninteg. DLC Loops not connecting to BellSouth Switch)

	2 Wire	4 Wire
Florida	$	$

Material Investment for Dist. Frame $

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

State	2 Wire Invst	Level. Factor	Level. Invst.	4 Wire Invst.	Level. Invst.
orida		1.012			

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

1995 FLORIDA
ACCOUNT AVERAGE ANNUAL COST FACTORS
INCREMENTAL

* FOR USE IN SERVICE COST STUDIES ONLY *

10-May-96

field_code		depreciation a	acfc_com b	acfc_inc tax c	cap_exp d	acfc_mtce e	acfc_adval tax f	admin_dir g	acfc_oper_exp h	acfc_grt_comb i	tot_combined j	acfc_grt_local k	tot_local l	acfc_grt_tot m	tot_toll n
			13.2%		(a+b+c)				(e+f+g)	0.0152 x (d+h)	(d+h+i)	0.0152 x (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	0.0068	0.0452	0.1740	0.0069	0.0113	0.0000	0.0182	0.0029	0.1951				
ANALOG ELEC SWITCH	77C, 877C, 977C	0.2629	0.0880	0.0306	0.3615	0.0217	0.0113	0.0000	0.0330	0.0060	0.4005				
DIGITAL ELEC SWITCH	377C, 887C	0.1134	0.0851	0.0302	0.2087	0.0262	0.0113	0.0000	0.0395	0.0038	0.2520				
OPERATOR SYSTEMS	117C,417C	0.1083	0.0751	0.0404	0.2236	0.0040	0.0113	0.0000	0.0153	0.0038	0.2427				
RADIO	167C, 67C, 867C, 967C	0.1434	0.0750	0.0348	0.2532	0.0783	0.0113	0.0000	0.0876	0.0052	0.3460				
DIGTL CIRC-DDS	157C	0.1810	0.0875	0.0305	0.2790	0.0073	0.0113	0.0000	0.0186	0.0045	0.3021				
DIGTL CIRC-PAIR GAIN	257C,D257C,F257C	0.1134	0.0836	0.0288	0.2058	0.0069	0.0113	0.0000	0.0202	0.0034	0.2294				
DIGTL CIRC-OTHER	357C,T357C,F357C,857C,957C	0.1134	0.0836	0.0297	0.2069	0.0066	0.0113	0.0000	0.0199	0.0034	0.2302				
ANALOG CIRC-PAIR GAIN	457C	0.1689	0.0836	0.0248	0.2573	0.0000	0.0113	0.0000	0.0113	0.0041	0.2727	* See Note Below			
ANALOG CIRC-OTHER	57C	0.1689	0.0839	0.0282	0.2810	0.0208	0.0113	0.0000	0.0319	0.0045	0.2974				
PBX	158C, 258C	0.2296	0.0771	0.0346	0.3413	0.0145	0.0113	0.0000	0.0258	0.0056	0.3727				
PUBLIC-COIN	198C, 188C	0.1483	0.0763	0.0348	0.2594	0.2064	0.0113	0.0000	0.2197	0.0073	0.4864				
PUBLIC-COINLESS	298C, 288C	0.1483	0.0763	0.0348	0.2594	0.1248	0.0113	0.0000	0.1361	0.0060	0.4015				
PUBLIC-OTHER	998C, 888C	0.1483	0.0763	0.0348	0.2594	0.1062	0.0113	0.0000	0.1175	0.0057	0.3826				
OTHER TERMINAL EQPT	358C,D958C,858C,558C, 828C,928C,F958C	0.1733	0.0812	0.0359	0.2904	0.0548	0.0113	0.0000	0.0661	0.0054	0.3619				
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	0.0871	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	0.0784	0.0347	0.1798	0.0139	0.0113	0.0000	0.0252	0.0031	0.2081				
UNGROUND CA - METAL	5C, 805C	0.1036	0.0813	0.0342	0.2191	0.0291	0.0113	0.0000	0.0404	0.0039	0.2634				
UNGROUND CA - FIBER	85C,885C,985C,D5C,F5C,T5C	0.0628	0.0800	0.0358	0.1784	0.0195	0.0113	0.0000	0.0248	0.0031	0.2063				
BURIED CA - METAL	45C, 846C	0.0878	0.0809	0.0354	0.2039	0.0543	0.0113	0.0000	0.0656	0.0041	0.2736				
BURIED CA - FIBER	845C,856C,956C,D45C, F45C,T45C	0.0585	0.0818	0.0367	0.1768	0.0144	0.0113	0.0000	0.0257	0.0031	0.2056				
SUBMARINE CA-METAL	6C, 806C	0.0860	0.0814	0.0368	0.2040	0.0150	0.0113	0.0000	0.0263	0.0035	0.2338				
SUBMARINE CA-FIBER	86C,886C,D6C,F6C,T6C	0.0860	0.0814	0.0355	0.2029	0.0150	0.0113	0.0000	0.0263	0.0035	0.2327				
INTRBLD NTWK-METAL	52C	0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
INTRBLD NTWK-FIBER	852C,D52C,F52C,T52C	0.0661	0.0785	0.0340	0.1786	0.0320	0.0113	0.0000	0.0433	0.0034	0.2253				
CONDUIT SYSTEMS	4C, 84C, 94C	0.0242	0.0677	0.0401	0.1520	0.0028	0.0113	0.0000	0.0141	0.0025	0.1686				

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. 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.

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.

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	$759,472,363
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 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

SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 14:25:49
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 11:21:25
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 11:19:43
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 11:18:26
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 11:17:20
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 11:16:04
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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SUMMARY OF COMPUTER EXPENSES FOR THE YEAR: 1994 4/28/95
DIRECTLY ASSIGNED 11:15:15
ANNUALIZED DATA BASED ON 12 MONTHS ACTUAL DATA
BELLSOUTH REGIONAL DATA

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	

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COMPANY

BELLSOUTH TELECO CATIONS
CHANGES IN TELEPHONE ANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 2
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- EQUAL ACCESS	887C	.00	.00	.00	.00
(2215) ELECTRO-MECH SWITCH - STEP-BY-STEP	37C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	537C	.00	20,136.30	-20,136.30	59,779.53
- NETWORK RECONFIGURATION	937C	.00	.00	.00	.00
- CROSSBAR SWITCHING	47C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	547C	.00	17,155.28	-17,155.28	51,136.14
- OTHER ELECTRO-MECH SWITCHING	17C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	517C	.00	.00	.00	.00
(2220) OPERATOR SYSTEMS - OTHER	117C	24,399,445.04	9,000,661.35	15,398,783.69	132,962,942.50
- OPERATOR SYSTEMS CROSSBAR	417C	-89,529.21	1,212,456.36	-1,301,985.57	114,525.71
- EMB. INV./SMALL VALUE ITEMS	507C	.00	194.85	-194.85	779.50
(2231) RADIO SYST - NON CELLULAR	167C	1,270,329.67	6,384,427.29	-5,114,097.62	12,254,731.43
- EMB. INV./SMALL VALUE ITEMS	527C	.00	3,762.29	-3,762.29	11,287.52
- TERRESTRIAL MICROWAVE - OTHER	67C	962,621.32	18,260,669.42	-17,298,048.10	122,369,794.52
- EMB. INV./SMALL VALUE ITEMS	567C	.00	37,197.19	-37,197.19	111,384.21
- EQUAL ACCESS	867C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	967C	.00	.00	.00	.00
(2232) CIRCUIT EQPT - DIGITAL - DIGITAL DATA SYS	157C	8,960,861.41	6,937,040.18	2,031,821.23	78,963,305.94
- PAIR GAIN SYSTEMS	257C	367,331,629.77	87,850,242.11	279,481,387.66	3,646,192,167.15
- PAIR GAIN SYSTEMS - FIBER	D257C	93,407.59	.00	93,407.59	353,064.17
- PAIR GAIN SYSTEMS - FIBER	F257C	42,683,700.33	2,555,054.49	40,128,645.84	288,076,795.13
- EMB. INV./SMALL VALUE ITEMS	557C	.00	662,286.13	-662,286.13	1,992,140.29
- OTHER	357C	429,816,848.94	162,181,631.14	267,634,417.80	2,672,628,822.81
- OTHER - FIBER	T357C	46,622,879.71	7,457,804.03	39,165,075.68	219,666,733.15
- OTHER - FIBER	F357C	.00	.00	.00	.00
- EQUAL ACCESS	857C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	957C	.00	.00	.00	.00
- ANALOG - PAIR GAIN SYSTEMS	457C	87,785.70	690,118.05	-602,412.35	1,392,274.29
- OTHER	57C	16,258,154.59	45,431,530.78	-29,173,376.19	759,472,363.02
- EMB. INV./SMALL VALUE ITEMS	597C	.00	126,571.88	-126,571.88	379,233.02
TOTAL 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	-1,007,250.90	745,011.54
- CONVENTION CENTER - NON REG	318NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	328NC	.00	.00	.00	32,834.83
- OTHER COSTS - REGULATED	418C	22,445.43	178,705.56	-156,260.13	327,838.93
- CONVENTION CENTER - NON REG	418NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	428NC	.00	.00	.00	2,681.13
(2321) CUSTOMER PREMISES WIRING - TELETYPE INSIDE	19C	.00	.00	.00	.00
- MISC INSIDE - NETWK DIST	69C	.00	.00	.00	.00
- COMPLEX	79C	.00	.00	.00	.00
- PUBLIC	89C	.00	.00	.00	.00

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BELLSOUTH TELECO CATIONS
CHANGES IN TELEPHONE ANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 3
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOBILE RADIO EQPT WIRING	39C	.00	.00	.00	.00
- SCNDRY DISTRIBUTION WIRES	49C	.00	.00	.00	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST.	158C	4,186,715.97	3,028,366.96	1,078,349.01	30,208,867.00
- 911 PERIPHERAL EQUIPMENT	458C	4,326,984.44	1,534,143.78	2,792,840.66	14,161,894.66
- 911 OTHER COSTS	468C	435,189.08	313,082.26	122,106.82	2,645,406.29
- CNTRX ATTNDNT POS EQPT - REG	258C	-13,165.05	.00	-13,165.05	989,425.77
- NON REG	258NC	.00	.00	.00	390,539.98
- CONVENTION CNTR - NON REG	58NC	.00	.00	.00	.00
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT	198C	24,560,672.91	14,121,558.84	10,439,114.07	153,144,134.62
- OTHER COSTS	188C	2,001,842.10	1,599,143.75	402,698.35	16,526,904.37
- COINLESS - RETIREMENT UNITS	298C	1,737,850.02	826,815.25	911,034.77	4,344,136.42
- OTHER COSTS	288C	184,098.18	82,501.13	101,597.05	494,389.79
- OTHER - RETIREMENT UNITS	998C	2,698,406.86	5,536,515.38	-2,838,108.52	62,185,786.04
- OTHER COSTS	988C	225,204.54	3,049,766.13	-2,826,561.59	29,609,291.96
(2362) OTHER TERM EQPT - DDS - NON-REGULATED	358C	221,676.50	-1,770.36	223,446.86	5,889,108.55
- DIGITAL NCTE	358NC	2,001,950.27	.00	2,001,950.27	6,159,424.40
- DDS REGULATED	368C	.00	.00	.00	422,981.96
- NCTE REGULATED	378C	4,059,672.52	.00	4,059,672.52	9,289,289.45
- ANALOG NETWK - RET UNITS	858C	5,542,758.64	4,894,886.55	647,872.09	152,628,819.34
- OTHER COSTS	558C	7,552,549.25	4,069,609.91	3,482,939.34	88,982,429.36
- SUBSCRIBER PAIR GAIN EQPT	758C	-48,870,472.09	1,026,852.23	-49,897,324.32	.00
- SUBSCRIBER PAIR GAIN EQPT	D758C	-9,504.74	170.94	-9,675.68	.00
- SUBSCRIBER PAIR GAIN EQPT	F758C	-260,698.61	5,302.02	-266,000.63	.00
- OTHER NON CPE - STAT RET UN.	828C	15,699.77	1,449,248.76	-1,433,548.99	1,256,818.63
- OTHER COSTS	928C	184.91	602,163.21	-601,978.30	514,072.96
- OTHER NON CPE - OTHER - REG	958C	2,282,658.29	170,613.96	2,112,044.33	16,641,609.63
- OTHER NON CPE FEEDER - REG	F958C	.00	.00	.00	3,093.09
- OTHER NON CPE DISTRIB. REG	D958C	.00	.00	.00	70,946.05
- CONV CENT NO REG	958NC	.00	.00	.00	.00
- INMATE SERV. NR	968NC	230,459.54	.00	230,459.54	1,950,872.70
- DIST LRN CTR NR	978NC	292,865.71	.00	292,865.71	689,242.40
TOTAL INFO ORIGINATION/TERMINATION ASSETS (2300)		13,233,965.07	43,375,567.79	-30,141,602.72	600,307,842.85
(2411) POLES - OTHER	1C	44,372,931.18	12,620,394.46	31,752,536.72	838,621,745.47
- EQUAL ACCESS	811C	.00	.00	.00	.00
(2421) AERIAL CABLE - METALLIC - OTHER	22C	167,774,928.65	57,026,567.47	110,748,361.18	3,721,617,014.66
- BUILDING ENTRANCE	12C	26,278,824.74	4,438,237.84	21,840,586.90	381,282,430.38
- EQUAL ACCESS	822C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D22C	.00	.00	.00	11,152.49
- NON-METALLIC - OTHER	F22C	1,705,768.69	69,206.96	1,636,553.73	17,154,013.39
- NON-METALLIC - OTHER	T22C	668,458.05	143,101.51	525,356.54	2,358,647.89
- BUILDING ENTRANCE	D12C	5,777.82	.00	5,777.82	30,382.01

758C

758C

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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.

CAPITAL $ BY ACCOUNT AND EXTC - LABOR AND MATERIALS

(Source: Files created from RTAP download - Filenames = RTAPAL.wk4, RTAPKY.wk4, etc.

State	Account Code	Account Description	Item Description	EXTC	1994 'C' $	% Total
FL	22C	Aerial Cable - Metallic				
	248C	Aerial Service Drop	Plant Supp. - Nonexempt	CJ1+CJ4		
			Exempt Materials Overhead	CQ1		
			Total Materials	CJ1+CQ1		
			Direct Engineering-Productive	462, 463, KE1,etc.		
			Direct Labor - Productive	KP1..KP6, COk,etc.		
			Contracted Plant Labor	484,48G		
FL	822C	Aerial Cable - Non-Metallic				
			Plant Supp. - Nonexempt	CJ1+CJ4		
			Exempt Materials Overhead	CQ1		
			Total Materials	CJ1+CQ1		
			Direct Engineering-Productive	462, 463, KE1,etc.		
			Direct Labor - Productive	KP1..KP6, COk,etc.		
			Contracted Plant Labor	484,48G		
FL	5C	Underground - Metallic				
			Plant Supp. - Nonexempt	CJ1+CJ4		
			Exempt Materials Overhead	CQ1		
			Total Materials	CJ1+CQ1		
			Direct Engineering-Productive	462, 463, KE1,etc.		
			Direct Labor - Productive	KP1..KP6, COk,etc.		
			Contracted Plant Labor	484,48G		
FL	85C	Underground - Non-Metallic				
			Plant Supp. - Nonexempt	CJ1+CJ4		
			Exempt Materials Overhead	CQ1		
			Total Materials	CJ1+CQ1		
			Direct Engineering-Productive	462, 463, KE1,etc.		
			Direct Labor - Productive	KP1..KP6, COk,etc.		
			Contracted Plant Labor	484,48G,48Q		
FL	45C	Buried Cable - Metallic				
	548C	Buried Service Drop	Plant Supp. - Nonexempt	CJ1+CJ4		
			Exempt Materials Overhead	CQ1		
			Total Materials	CJ1+CQ1		
			Direct Engineering-Productive	462, 463, KE1,etc.		
			Direct Labor - Productive	KP1..KP6, COk,etc.		
			Contracted Plant Labor	484,48G,49Q		
			Right of Way	451,464,48J,844,etc.		
FL	845C	Buried Cable - Non-Metallic				
			Plant Supp. - Nonexempt	CJ1+CJ4		
			Exempt Materials Overhead	CQ1		
			Total Materials	CJ1+CQ1		
			Direct Engineering-Productive	462, 463, KE1,etc.		
			Direct Labor - Productive	KP1..KP6, COk,etc.		
			Contracted Plant Labor	484,48G		
			Right of Way	451,464,48J,844,etc.		

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A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
FL	12C		Aerial Cable - Metallic (Building Entrance)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	D12C		Aerial Cable - Non-Metallic (Building Entrance)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	F12C		Aerial Cable - Non-Metallic (Building Entrance)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	T12C		Aerial Cable - Non-Metallic (Building Entrance)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	52C		Intrabuilding Ntwk Cable - Metallic		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	D52C		Intrabuilding Ntwk Cable - Non-Metallic (Distr)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	F52C		Intrabuilding Ntwk Cable - Non-Metallic (Feeder)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							
FL	T52C		Intrabuilding Ntwk Cable - Non-Metallic (Interolc)		Plant Supplies - Non-Exempt		CJ1/CJ4							
					Plant Supplies - Exempt		CQ1							
					Total Materials									
					Direct Engineering-Productive		462+463+KE1..KE6+KEL							
					Direct Labor - Productive		KP1..KP8+%KPL+CQK,COS							
					Contracted Plant Labor		484+48G+48Q							
					Total Labor									
					Right-of-Way		451+464+48J+644+799+79A							

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EXTCs IDENTIFIED THROUGH MATERIAL, LABOR, AND ROW LOADINGS

Field Reporting Code	Description	Loading $	EXTC(s)	Notes
22C 248C 822C	Aerial - Metallic Aerial Service Drop Aerial - Non-Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	ROW $ Captured in Pole Loading
		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	484, 48G	
5C 85C	Underground - Metallic Underground - Non-Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	ROW $ Captured in Conduit Loading
		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	484, 48Q	
45C 548C 845C	Buried - Metallic Buried Service Drop Buried - Non-Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	
		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	484, 48G, 48Q	
		Right-of Way	451, 464, 48J, 644, 799, 79A	

EXTCs IDENTIFIED THROUGH MATERIAL, LABOR, AND ROW LOADINGS

Field Reporting Code	Description	Loading $	EXTC(s)	Notes
12C 812C	Building Entrance - Metallic Building Entrance - Non-Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	
		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	484, 48Q	
		Right-of Way	451, 464, 48J, 644, 799, 79A	
52C 852C	Intrabuilding - Metallic Intrabuilding - Non-Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	
		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	484, 48Q	
		Right-of Way	451, 464, 48J, 644, 799, 79A	
6C 86C	Submarine - Metallic Submarine - Non-Metallic	Plant Supplies-Non-Exempt	CJ1, CJ4	
		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	484, 48Q	
		Right-of Way	451, 464, 48J, 644, 799, 79A	

	822C	Aerial Cable-Non-Metallic	Easements	451		0.03%				
	822C	Aerial Cable-Non-Metallic	Telco Eng Not Bld By BOC	462		1.61%				
	822C	Aerial Cable-Non-Metallic	Telco Eng R/W Acquisition	464		0.00%				
FL	822C	Aerial Cable-Non-Metallic	Pmt-Excl Docu/form/Benefits	471		0.00%				
FL	822C	Aerial Cable-Non-Metallic	Contractd Plant Labor	484		0.90%				
FL	822C	Aerial Cable-Non-Metallic	CPL-Other Wire-Using Companies	487		0.53%				
FL	822C	Aerial Cable-Non-Metallic	CPL-Right-of-Way CL & Tree Trm	48J		0.06%				
FL	822C	Aerial Cable-Non-Metallic	Material Supplies Purchase	523		-0.01%				
FL	822C	Aerial Cable-Non-Metallic	Telecomm Eqpt-Incidntal	59F		0.02%				
FL	822C	Aerial Cable-Non-Metallic	Surveys & Appraisal	644		0.03%				
FL	822C	Aerial Cable-Non-Metallic	Licenses,Permits & Inspt Fee	799		0.03%				
FL	822C	Aerial Cable-Non-Metallic	Permits-Public R/W	79A		0.32%				
FL	822C	Aerial Cable-Non-Metallic	Fnds Used During Construct	813		0.22%				
FL	822C	Aerial Cable-Non-Metallic	Engr Proj - Oth Cost	CHB		0.97%				
FL	822C	Aerial Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.55%				
FL	822C	Aerial Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.18%				
FL	822C	Aerial Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.03%				
FL	822C	Aerial Cable-Non-Metallic	Engr Proj - Chgs Oth Th Co Eng	CHG		0.06%				
FL	822C	Aerial Cable-Non-Metallic	Plant Suppl - Nonexempt	CJ1		50.81%				
FL	822C	Aerial Cable-Non-Metallic	Exempt Materials Overhead	CQ1		9.27%				
FL	822C	Aerial Cable-Non-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		2.89%				
FL	822C	Aerial Cable-Non-Metallic	Fld Stock & CC Prov-Ben Trn	CQG		1.00%				
FL	822C	Aerial Cable-Non-Metallic	Fld Stock & CC Prov-Oth Trn	CQH		1.18%				
FL	822C	Aerial Cable-Non-Metallic	Plant Oth Work Eqpt - Rents	CQK		0.01%				
FL	822C	Aerial Cable-Non-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.54%				
FL	822C	Aerial Cable-Non-Metallic	Plant MV - Sal & Wge Distribu	CQM		0.28%				
FL	822C	Aerial Cable-Non-Metallic	Plant MV - Benefit Distribu	CQN		0.10%				
FL	822C	Aerial Cable-Non-Metallic	Plant MV - Rent Distribu	CQP		0.35%				
FL	822C	Aerial Cable-Non-Metallic	Plant MV - Other Distribu	CQQ		0.75%				
FL	822C	Aerial Cable-Non-Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR		0.04%				
FL	822C	Aerial Cable-Non-Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.01%				
FL	822C	Aerial Cable-Non-Metallic	Corporate Entry - Other	CY1		-0.39%				
FL	822C	Aerial Cable-Non-Metallic	Prl Costs - Bld Oth - Mechanize	CY5		-0.02%				
FL	822C	Aerial Cable-Non-Metallic	Direct Engng - Productive	KE1		3.43%				
FL	822C	Aerial Cable-Non-Metallic	Direct Engng - Premium	KE2		0.03%				
FL	822C	Aerial Cable-Non-Metallic	Direct Engng - Other Emp	KE3		0.25%				
FL	822C	Aerial Cable-Non-Metallic	Direct Engng - Oth Costs	KE4		0.13%				
F	822C	Aerial Cable-Non-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		0.49%				
	822C	Aerial Cable-Non-Metallic	Direct Adm	KE6		0.87%				
L	822C	Aerial Cable-Non-Metallic	Indirect Adm-Area - Salaries	KEA		0.24%				
FL	822C	Aerial Cable-Non-Metallic	Indirect Adm-Area - Other	KEB		0.11%				
FL	822C	Aerial Cable-Non-Metallic	Indirect Adm-Other - Salaries	KEC		0.22%				
FL	822C	Aerial Cable-Non-Metallic	Indirect Adm-Other - Other	KED		0.04%				
FL	822C	Aerial Cable-Non-Metallic	Benefits - Engng	KEL		1.74%				
FL	822C	Aerial Cable-Non-Metallic	Direct Labor - Productive	KP1		9.64%				
FL	822C	Aerial Cable-Non-Metallic	Direct Labor - Premium	KP2		0.96%				
FL	822C	Aerial Cable-Non-Metallic	Direct Labor - Oth Emp	KP3		0.61%				
FL	822C	Aerial Cable-Non-Metallic	Direct Labor - Oth Costs	KP4		0.29%				
FL	822C	Aerial Cable-Non-Metallic	Dir lab - Annu Ho, VP, Ex Dev	KP5		1.22%	Benefits Calculations			
FL	822C	Aerial Cable-Non-Metallic	Direct Admin	KP6		1.88%		0.934		
FL	822C	Aerial Cable-Non-Metallic	Indirct Adm-Area Sal	KPA		0.46%				
FL	822C	Aerial Cable-Non-Metallic	Indirct Admin Area-Oth	KPB		0.33%				
FL	822C	Aerial Cable-Non-Metallic	Indirct Adm-Oth-Salaries	KPC		0.17%				
FL	822C	Aerial Cable-Non-Metallic	Indirct Adm-Oth-Other	KPO		0.07%		0.066		
FL	822C	Aerial Cable-Non-Metallic	Benefits	KPL		4.71%				
FL	822C	Aerial Cable-Non-Metallic	Reimbrsmt for Loss or Damage	PA8		-0.05%				
FL	822C	Aerial Cable-Non-Metallic	Total	2421		100.00%				

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	5C	Underground-Metallic	Easements	451		0.01%			
	5C	Underground-Metallic	Telco Eng Not Bld By BOC	462		1.17%			
FL	5C	Underground-Metallic	Telco Eng R/W Acquisition	464		0.00%			
FL	5C	Underground-Metallic	Prnl-Excl Docu/Form/Benefits	471		0.00%			
FL	5C	Underground-Metallic	Contr Svc Labor and Inspbl Ct	481		0.00%			
FL	5C	Underground-Metallic	Contracid Plant Labor	484		1.66%			
FL	5C	Underground-Metallic	CPL-Other Wire-Using Companies	487		0.01%			
FL	5C	Underground-Metallic	Contracid Pit Labor Drop Wire	48G		0.00%			
FL	5C	Underground-Metallic	Material Supplies Purchase	523		1.41%			
FL	5C	Underground-Metallic	Telecomm Eqpt-Long Term	59E		0.09%			
FL	5C	Underground-Metallic	Telecomm Eqpt-Incidntal	59F		1.58%			
FL	5C	Underground-Metallic	Surveys & Appraisal	644		0.02%			
FL	5C	Underground-Metallic	Fuel-Tool&Work Eqp Propane	693		0.01%			
FL	5C	Underground-Metallic	Licenses,Permits & Inspt Fee	799		0.01%			
FL	5C	Underground-Metallic	Permits - Public R/W	79A		0.02%			
FL	5C	Underground-Metallic	Fnds Used During Construct	813		0.16%			
FL	5C	Underground-Metallic	Engr Proj - Oth Cost	CHB		0.15%			
FL	5C	Underground-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.16%			
FL	5C	Underground-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.05%			
FL	5C	Underground-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.01%			
FL	5C	Underground-Metallic	Plant Suppl - Nonexempt	CJ1		25.80%			
FL	5C	Underground-Metallic	New Materials	CJ6		0.01%			
FL	5C	Underground-Metallic	Exempt Materials Overhead	CQ1		13.44%			
FL	5C	Underground-Metallic	New Matl Prov-Sal & Wge Trn	CQ7		0.00%			
FL	5C	Underground-Metallic	New Matl Prov-Ben Transfers	CQ8		0.00%			
FL	5C	Underground-Metallic	New Matl Prov-Oth Transfers	CQ9		0.00%			
FL	5C	Underground-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		1.85%			
FL	5C	Underground-Metallic	Fld Stock & CC Prov-Ben Trn	CQG		0.57%			
FL	5C	Underground-Metallic	Fld Stock & CC Prov-Oth Trn	CQH		0.68%			
FL	5C	Underground-Metallic	Plant Oth Work Eqpt - Rents	CQK		0.01%			
FL	5C	Underground-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.90%			
FL	5C	Underground-Metallic	Plant MV - Sal & Wge Distribu	CQM		0.44%			
FL	5C	Underground-Metallic	Plant MV - Benefit Distribu	CQN		0.16%			
FL	5C	Underground-Metallic	Plant MV - Rent Distribu	CQP		0.57%			
FL	5C	Underground-Metallic	Plant MV - Other Distribu	CQQ		1.20%			
FL	5C	Underground-Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR		0.06%			
FL	5C	Underground-Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.02%			
	5C	Underground-Metallic	Corporate Entry - Other	CY1		-0.10%			
	5C	Underground-Metallic	Prl Costs - Bld Oth - Mechanize	CY5		-0.19%			
FL	5C	Underground-Metallic	Prl Costs - Bld Oth - Manually	CY8		-1.45%			
FL	5C	Underground-Metallic	Direct Engng - Productive	KE1		8.92%			
FL	5C	Underground-Metallic	Direct Engng - Premium	KE2		0.05%			
FL	5C	Underground-Metallic	Direct Engng - Other Emp	KE3		0.56%			
FL	5C	Underground-Metallic	Direct Engng - Oth Costs	KE4		0.32%			
FL	5C	Underground-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		0.98%			
FL	5C	Underground-Metallic	Direct Adm	KE6		1.74%			
FL	5C	Underground-Metallic	Indirect Adm-Area - Salaries	KEA		0.49%			
FL	5C	Underground-Metallic	Indirect Adm-Area - Other	KEB		0.23%			
FL	5C	Underground-Metallic	Indirect Adm-Other - Salaries	KEC		0.43%			
FL	5C	Underground-Metallic	Indirect Adm-Other - Other	KED		0.08%			
FL	5C	Underground-Metallic	Unclassi Support-Oth-Sal	KEG		0.00%			
FL	5C	Underground-Metallic	Benefits - Engng	KEL		3.35%			
FL	5C	Underground-Metallic	Direct Labor - Productive	KP1		16.71%			
FL	5C	Underground-Metallic	Direct Labor - Premium	KP2		1.84%			
FL	5C	Underground-Metallic	Direct Labor - Oth Emp	KP3		1.05%			
FL	5C	Underground-Metallic	Direct Labor - Oth Costs	KP4		0.80%			
FL	5C	Underground-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5		2.14%	Benefits Calculations		
FL	5C	Underground-Metallic	Direct Admin	KP6		3.37%		0.9342	
FL	5C	Underground-Metallic	Indirct Adm-Area Sal	KPA		0.72%			
FL	5C	Underground-Metallic	Indirct Admin Area-Oth	KPB		0.84%			
FL	5C	Underground-Metallic	Indirct Adm-Oth-Salaries	KPC		0.31%			
FL	5C	Underground-Metallic	Indirct Adm-Oth-Other	KPD		0.13%		0.0658	
FL	5C	Underground-Metallic	Benefits	KPL		8.13%			
FL	5C	Underground-Metallic	Indirect Adm-BCR Billing	KPN		0.00%			
FL	5C	Underground-Metallic	Reimbrsmt for Loss or Damage	PA6		-0.76%			
FL	5C	Underground-Metallic	Total	2422		100.00%			

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	85C	Underground-Non-Metallic	Easements	451		0.08%			
	85C	Underground-Non-Metallic	Telco Eng Not Bld By BOC	462		1.19%			
FL	85C	Underground-Non-Metallic	Other Eng And Insep Costs	463		0.01%			
FL	85C	Underground-Non-Metallic	Telco Eng R/W Acquisition	464		0.02%			
FL	85C	Underground-Non-Metallic	Prnt-Excl Docu/Form/Benefits	471		0.00%			
FL	85C	Underground-Non-Metallic	Contractd Plant Labor	484		1.41%			
FL	85C	Underground-Non-Metallic	CPL-Other Wire-Using Companies	487		0.01%			
FL	85C	Underground-Non-Metallic	Contractd Del And Shpg Cats	48D		0.00%			
FL	85C	Underground-Non-Metallic	CPL-Cable Locate Charges	48Q		0.00%			
FL	85C	Underground-Non-Metallic	Material Supplies Purchase	523		0.54%			
FL	85C	Underground-Non-Metallic	Telecomm Eqpt-Long-Term	59E		0.09%			
FL	85C	Underground-Non-Metallic	Telecomm Eqpt-Incidntal	59F		0.42%			
FL	85C	Underground-Non-Metallic	Surveys & Appraisal	644		0.01%			
FL	85C	Underground-Non-Metallic	Other Fee Payments	789		0.00%			
FL	85C	Underground-Non-Metallic	Licenses, Permits & Inspt Fee	799		0.00%			
FL	85C	Underground-Non-Metallic	Permits-Public R/W	79A		0.00%			
FL	85C	Underground-Non-Metallic	Fnds Used During Construct	813		0.08%			
FL	85C	Underground-Non-Metallic	Engr Proj - Oth Cost	CHB		0.99%			
FL	85C	Underground-Non-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.40%			
FL	85C	Underground-Non-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.12%			
FL	85C	Underground-Non-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.02%			
FL	85C	Underground-Non-Metallic	Engr Proj-Chgs Oth Th Co Eng	CHG		0.05%			
FL	85C	Underground-Non-Metallic	Plant Suppl - Nonexempt	CJ1		53.57%			
FL	85C	Underground-Non-Metallic	New Materials	CJ6		0.01%			
FL	85C	Underground-Non-Metallic	Exempt Materials Overhead	CQ1		10.24%			
FL	85C	Underground-Non-Metallic	New Matl Prov-Sal & Wge Tm	CQ7		0.00%			
FL	85C	Underground-Non-Metallic	New Matl Prov-Ben Transfers	CQ8		0.00%			
FL	85C	Underground-Non-Metallic	New Matl Prov-Oth Transfers	CQ9		0.00%			
FL	85C	Underground-Non-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		2.96%			
FL	85C	Underground-Non-Metallic	Fld Stock & CC Prov-Ben Tm	CQG		1.01%			
FL	85C	Underground-Non-Metallic	Fld Stock & CC Prov-Oth Tm	CQH		1.20%			
FL	85C	Underground-Non-Metallic	Plant Oth Work Eqpt - Rents	CQK		0.00%			
FL	85C	Underground-Non-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.44%			
FL	85C	Underground-Non-Metallic	Plant MV - Sal & Wge Distribu	CQM		0.22%			
FL	85C	Underground-Non-Metallic	Plant MV - Benefit Distribu	CQN		0.06%			
FL	85C	Underground-Non-Metallic	Plant MV - Rent Distribu	CQP		0.27%			
FL	85C	Underground-Non-Metallic	Plant MV - Other Distribu	CQQ		0.58%			
	85C	Underground-Non-Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR		0.03%			
	85C	Underground-Non-Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.01%			
	85C	Underground-Non-Metallic	Corporate Entry - Other	CY1		-0.13%			
FL	85C	Underground-Non-Metallic	Prl Costs - Bld Oth - Mechanize	CY5		-0.06%			
L	85C	Underground-Non-Metallic	Direct Engng - Productive	KE1		3.32%			
FL	85C	Underground-Non-Metallic	Direct Engng - Premium	KE2		0.03%			
FL	85C	Underground-Non-Metallic	Direct Engng - Other Emp	KE3		0.27%			
FL	85C	Underground-Non-Metallic	Direct Engng - 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%			
FL	85C	Underground-Non-Metallic	Indirect Adm-Area - Salaries	KEA		0.23%			
FL	85C	Underground-Non-Metallic	Indirect Adm-Area - Other	KEB		0.11%			
FL	85C	Underground-Non-Metallic	Indirect Adm-Other - Salaries	KEC		0.21%			
FL	85C	Underground-Non-Metallic	Indirect Adm-Other - Other	KED		0.04%			
FL	85C	Underground-Non-Metallic	Unclassl Support-Oth-Sal	KEG		0.00%			
FL	85C	Underground-Non-Metallic	Benefits - Engng	KEL		1.62%			
FL	85C	Underground-Non-Metallic	Direct Labor - Productive	KP1		8.15%			
FL	85C	Underground-Non-Metallic	Direct Labor - Premium	KP2		0.78%			
FL	85C	Underground-Non-Metallic	Direct Labor - Oth Emp	KP3		0.51%			
FL	85C	Underground-Non-Metallic	Direct Labor - Oth Costs	KP4		0.27%			
FL	85C	Underground-Non-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5		1.03%	Benefits Calculations		
FL	85C	Underground-Non-Metallic	Direct Admin	KP6		1.63%		0.9331	
FL	85C	Underground-Non-Metallic	Indirct Adm-Area Sal	KPA		0.35%			
FL	85C	Underground-Non-Metallic	Indirct Admin Area-Oth	KPB		0.32%			
FL	85C	Underground-Non-Metallic	Indirct Adm-Oth-Salaries	KPC		0.15%			
FL	85C	Underground-Non-Metallic	Indirct Adm-Oth-Other	KPD		0.07%		0.0669	
FL	85C	Underground-Non-Metallic	Benefits	KPL		3.97%			
FL	85C	Underground-Non-Metallic	Indirect Adm-BCR Billing	KPN		0.00%			
FL	85C	Underground-Non-Metallic	Reimbrsmt for Loss or Damage	PA6		-0.32%			
FL	85C	Underground-Non-Metallic	Total	2422		100.00%			

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	45C	Buried Cable-Metallic	Easements	451		0.32%			
	45C	Buried Cable-Metallic	Telco Eng Not Bld By BOC	462		2.60%			
FL	45C	Buried Cable-Metallic	Other Eng And Insep Costs	463		0.00%			
FL	45C	Buried Cable-Metallic	Telco Eng R/W Acquisition	464		0.18%			
FL	45C	Buried Cable-Metallic	Prnt-Excl Docu/Form/Benefits	471		0.00%			
FL	45C	Buried Cable-Metallic	Contracted Plant Labor	484		28.84%			
FL	45C	Buried Cable-Metallic	Cpl-Other Wire-Usng Companies	487		0.01%			
FL	45C	Buried Cable-Metallic	Directory Related Producto	488		0.00%	-		
FL	45C	Buried Cable-Metallic	Contractd Plt Labor Drop Wire	48G		6.20%			
FL	45C	Buried Cable-Metallic	CPL-Right of Way CL & Tree Trm	48J		0.05%			
FL	45C	Buried Cable-Metallic	CPL-Cable Locate Charges	48Q		0.14%			
FL	45C	Buried Cable-Metallic	Material Supplies Purchase	523		4.14%			
FL	45C	Buried Cable-Metallic	Printed Recorded Matter	584		0.00%			
FL	45C	Buried Cable-Metallic	Telecomm Eqpt-Long Term	59E		0.00%			
FL	45C	Buried Cable-Metallic	Telecomm Eqpt-Incidntal	59F		0.01%			
FL	45C	Buried Cable-Metallic	Surveys & Appraisal	644		0.31%			
FL	45C	Buried Cable-Metallic	Fuel-Tool & Work Eqp Propane	693		0.00%			
FL	45C	Buried Cable-Metallic	Other Fee Payments	769		0.02%			
FL	45C	Buried Cable-Metallic	Licenses, Permits & Inspt Fee	799		0.23%			
FL	45C	Buried Cable-Metallic	Permits - Public R/W	79A		0.41%			
FL	45C	Buried Cable-Metallic	Fnds Used During Construct	813		0.09%			
FL	45C	Buried Cable-Metallic	Engr Proj - Oth Cost	CHB		0.16%			
FL	45C	Buried Cable-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.09%			
FL	45C	Buried Cable-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.03%			
FL	45C	Buried Cable-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.01%			
FL	45C	Buried Cable-Metallic	Engr Proj-Chgs Oth Th Co Eng	CHG		0.03%			
FL	45C	Buried Cable-Metallic	Plant Suppl - Nonexempt	CJ1		12.95%			
FL	45C	Buried Cable-Metallic	Reused Materials	CJ4		0.00%			
FL	45C	Buried Cable-Metallic	New Materials	CJ6		0.00%			
FL	45C	Buried Cable-Metallic	Exempt Materials Overhead	CQ1		8.16%			
FL	45C	Buried Cable-Metallic	Used Matl Prov-Sal & Wge Trn	CQ4		0.00%			
FL	45C	Buried Cable-Metallic	Used Matl Prov-Ben Transfers	CQ5		0.00%			
FL	45C	Buried Cable-Metallic	New Matl Prov-Ben Transfers	CQ7		0.00%			
FL	45C	Buried Cable-Metallic	New Matl Prov Oth Transfers	CQ8		0.00%			
FL	45C	Buried Cable-Metallic	New Matl Prov-Oth Transfers	CQ9		0.00%			
FL	45C	Buried Cable-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		0.92%			
FL	45C	Buried Cable-Metallic	Fld Stock & CC Prov-Ben Trn	CQG		0.31%			
	45C	Buried Cable-Metallic	Fld Stock & CC Prov-Oth Trn	CQH		0.37%			
	45C	Buried Cable-Metallic	Used Matl Prov-Oth Transfers	CQJ		0.00%			
	45C	Buried Cable-Metallic	Plant Oth Work Eqpt - Rents	CQK		0.00%			
FL	45C	Buried Cable-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.37%			
FL	45C	Buried Cable-Metallic	Plant MV - Sal & Wge Distribu	CQM		0.19%			
FL	45C	Buried Cable-Metallic	Plant MV - Benefit Distribu	CQN		0.07%			
FL	45C	Buried Cable-Metallic	Plant MV - Rent Distribu	CQP		0.25%			
FL	45C	Buried Cable-Metallic	Plant MV - Other Distribu	CQQ		0.54%			
FL	45C	Buried Cable-Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR		0.03%			
FL	45C	Buried Cable-Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.01%			
FL	45C	Buried Cable-Metallic	Corporate Entry - Other	CY1		-0.11%			
FL	45C	Buried Cable-Metallic	Pri Costs - Bld Oth - Mechanize	CY5		-0.83%			
FL	45C	Buried Cable-Metallic	Pri Costs - Bld Oth - Manually	CY8		-0.05%			
FL	45C	Buried Cable-Metallic	Direct Engng - Productive	KE1		6.86%			
FL	45C	Buried Cable-Metallic	Direct Engng - Premium	KE2		0.06%			
FL	45C	Buried Cable-Metallic	Direct Engng - Other Emp	KE3		0.80%			
FL	45C	Buried Cable-Metallic	Direct Engng - Oth Costs	KE4		0.38%			
FL	45C	Buried Cable-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		1.07%			
FL	45C	Buried Cable-Metallic	Direct Adm	KE8		1.88%			
FL	45C	Buried Cable-Metallic	Indirect Adm-Area - Salaries	KEA		0.51%			
FL	45C	Buried Cable-Metallic	Indirect Adm-Area - Other	KEB		0.23%			
FL	45C	Buried Cable-Metallic	Indirect Adm-Other - Salaries	KEC		0.48%			
FL	45C	Buried Cable-Metallic	Indirect Adm-Other - Other	KED		0.06%			
FL	45C	Buried Cable-Metallic	Unclassi Support-Oth-Sal	KEG		0.00%			
FL	45C	Buried Cable-Metallic	Benefits - Engng	KEL		3.61%			
FL	45C	Buried Cable-Metallic	Direct Labor - Productive	KP1		8.85%			
FL	45C	Buried Cable-Metallic	Direct Labor - Premium	KP2		0.54%			
FL	45C	Buried Cable-Metallic	Direct Labor - Oth Emp	KP3		0.45%			
FL	45C	Buried Cable-Metallic	Direct Labor - Oth Costs	KP4		0.29%			
FL	45C	Buried Cable-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5		0.86%	Benefits Calculations		
FL	45C	Buried Cable-Metallic	Direct Admin	KP6		1.56%		0.935	
FL	45C	Buried Cable-Metallic	Indirct Adm-Area Sal	KPA		0.34%			
FL	45C	Buried Cable-Metallic	Indirct Admin Area-Oth	KPB		0.27%			
FL	45C	Buried Cable-Metallic	Indirct Adm-Oth-Salaries	KPC		0.19%			
FL	45C	Buried Cable-Metallic	Indirct Adm-Oth-Other	KPD		0.06%		0.065	
FL	45C	Buried Cable-Metallic	Benefits	KPL		3.83%			
FL	45C	Buried Cable-Metallic	Indirect Adm-BCR Billing	KPN		0.00%			
	45C	Buried Cable-Metallic	Reimbrsmt for Loss or Damage	PA8		-0.09%			
			Total	2423		100.00%			

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	845C	Buried Cable-Non-Metallic	Easements	451		0.26%			
	845C	Buried Cable-Non-Metallic	Telco Eng Not Bid By BOC	462		1.71%			
FL	845C	Buried Cable-Non-Metallic	Telco eng R/W Acquisition	464		0.37%			
FL	845C	Buried Cable-Non-Metallic	Contracid Plant Labor	484		41.16%			
FL	845C	Buried Cable-Non-Metallic	Contracid Plt Labor Drop Wire	48G		0.00%			
FL	845C	Buried Cable-Non-Metallic	CPL-Right of Way CL & Tree Trm	48J		0.23%			
FL	845C	Buried Cable-Non-Metallic	Material Supplies Purchase	523		4.05%			
FL	845C	Buried Cable-Non-Metallic	Printed Recorded Matter	584		0.00%			
FL	845C	Buried Cable-Non-Metallic	Telecomm Eqpt - Long-Term	59E		0.11%			
FL	845C	Buried Cable-Non-Metallic	Telecomm Eqpt-incidntal	59F		0.04%			
FL	845C	Buried Cable-Non-Metallic	Surveys & Appriesal	644		1.01%			
FL	845C	Buried Cable-Non-Metallic	Other Fee Payments	769		0.05%			
FL	845C	Buried Cable-Non-Metallic	Licenses, permits & Insp Fee	799		0.00%			
FL	845C	Buried Cable-Non-Metallic	Permits - Public R/W	79A		0.28%			
FL	845C	Buried Cable-Non-Metallic	Fnds Used During Construct	813		1.28%			
FL	845C	Buried Cable-Non-Metallic	Engr Proj - Oth Cost	CHB		0.92%			
FL	845C	Buried Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.56%			
FL	845C	Buried Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.18%			
FL	845C	Buried Cable-Non-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.03%			
FL	845C	Buried Cable-Non-Metallic	Engr Proj - Chgs Oth th Co Eng	CHG		0.77%			
FL	845C	Buried Cable-Non-Metallic	Plant Suppl - Nonexempt	CJ1		22.12%			
FL	845C	Buried Cable-Non-Metallic	New Materials	CJ6		0.02%			
FL	845C	Buried Cable-Non-Metallic	Exempt Materials Overhead	CQ1		8.25%			
FL	845C	Buried Cable-Non-Metallic	New Matl Prov-Sal & Wge Trn	CQ7		0.00%			
FL	845C	Buried Cable-Non-Metallic	New Matl Prov-Ben Transfers	CQ8		0.00%			
FL	845C	Buried Cable-Non-Metallic	New Matl Prov-Oth Transfers	CQ9		0.00%			
FL	845C	Buried Cable-Non-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		1.61%			
FL	845C	Buried Cable-Non-Metallic	Fld Stock & CC Prov-Ben Trn	CQG		0.55%			
FL	845C	Buried Cable-Non-Metallic	Fld Stock & CC Prov-Oth Trn	CQH		0.65%			
FL	845C	Buried Cable-Non-Metallic	Plant Oth Work Eqpt - Rents	CQK		0.00%			
FL	845C	Buried Cable-Non-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.16%			
FL	845C	Buried Cable-Non-Metallic	Plant MV - Sal & Wge Distribu	CQM		0.08%			
FL	845C	Buried Cable-Non-Metallic	Plant MV - Benefit Distribu	CQN		0.03%			
FL	845C	Buried Cable-Non-Metallic	Plant MV - Rent Distribu	CQP		0.10%			
FL	845C	Buried Cable-Non-Metallic	Plant MV - Other Distribu	CQQ		0.22%			
FL	845C	Buried Cable-Non-Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR		0.01%			
FL	845C	Buried Cable-Non-Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.00%			
F	845C	Buried Cable-Non-Metallic	Corporate Entry - Other	CY1		0.30%			
	845C	Buried Cable-Non-Metallic	Prl Costs - Bid Oth - Mechanize	CY5		-0.21%			
FL	845C	Buried Cable-Non-Metallic	Direct Engng - Productive	KE1		3.12%			
FL	845C	Buried Cable-Non-Metallic	Direct Engng - Premium	KE2		0.03%			
FL	845C	Buried Cable-Non-Metallic	Direct Engng - Other Emp	KE3		0.25%			
FL	845C	Buried Cable-Non-Metallic	Direct Engng - Oth Costs	KE4		0.15%			
FL	845C	Buried Cable-Non-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		0.46%			
FL	845C	Buried Cable-Non-Metallic	Direct Adm	KE6		0.82%			
FL	845C	Buried Cable-Non-Metallic	Indirect Adm-Area - Salaries	KEA		0.22%			
FL	845C	Buried Cable-Non-Metallic	Indirect Adm-Area - Other	KEB		0.10%			
FL	845C	Buried Cable-Non-Metallic	Indirect Adm-Other - Salaries	KEC		0.21%			
FL	845C	Buried Cable-Non-Metallic	Indirect Adm-Other - Other	KED		0.04%			
FL	845C	Buried Cable-Non-Metallic	Unclassi Support-Oth-Sal	KEG		0.00%			
FL	845C	Buried Cable-Non-Metallic	Benefits - Engng	KEL		6.58%			
FL	845C	Buried Cable-Non-Metallic	Direct Labor - Productive	KP1		3.36%			
FL	845C	Buried Cable-Non-Metallic	Direct Labor - Premium	KP2		0.24%			
FL	845C	Buried Cable-Non-Metallic	Direct Labor - Oth Emp	KP3		0.17%			
FL	845C	Buried Cable-Non-Metallic	Direct Labor - Oth Costs	KP4		0.09%			
FL	845C	Buried Cable-Non-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5		0.30%	Benefits Calculations		
FL	845C	Buried Cable-Non-Metallic	Direct Admin	KP6		0.57%		0.9395	
FL	845C	Buried Cable-Non-Metallic	Indirct Adm-Area Sal	KPA		0.13%			
FL	845C	Buried Cable-Non-Metallic	Indirct Admin Area-Oth	KPB		0.10%			
FL	845C	Buried Cable-Non-Metallic	Indirct Adm-Oth-Salaries	KPC		0.05%			
FL	845C	Buried Cable-Non-Metallic	Indirct Adm-Oth-Other	KPD		0.02%		0.0605	
FL	845C	Buried Cable-Non-Metallic	Benefits	KPL		1.42%			
FL	845C	Buried Cable-Non-Metallic	Reimbrsmt for Loss or Damage	PA6		-0.34%			
FL	845C	Buried Cable-Non-Metallic	Total	2423		100.00%			

	112	Aerial Cable- Metallic	Telco Eng Not Bld By BOC	452		4.56%					287
	12	Aerial Cable- Metallic	Telco Eng R/W Acquisition	464		0.01%					288
	C012	Aerial Cable- Metallic	Contractd Plant Labor	484		1.77%					289
	C012	Aerial Cable- Metallic	Material Supplies Purchase	523		0.24%					290
	C012	Aerial Cable- Metallic	Telecomm Eqpt-Incidntal	59F		0.00%					291
FL	C012	Aerial Cable- Metallic	Surveys & Appriasal	644		0.03%					292
FL	C012	Aerial Cable- Metallic	Other Fee Payments	769		0.00%					293
FL	C012	Aerial Cable- Metallic	Licenses, Permits & Inspt Fee	799		0.01%					294
FL	C012	Aerial Cable- Metallic	Permits - Public R/W	79A		0.04%					295
FL	C012	Aerial Cable- Metallic	Frnds Used During Construct	813		0.00%					296
FL	C012	Aerial Cable- Metallic	Engr Proj - Oth Cost	CH8		0.01%					297
FL	C012	Aerial Cable- Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD		0.03%					298
FL	C012	Aerial Cable- Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE		0.01%					299
FL	C012	Aerial Cable- Metallic	Engr Proj - Tel Engr Lbr-Other	CHF		0.00%					300
FL	C012	Aerial Cable- Metallic	Plant Suppl - Nonexempt	CJ1		13.02%					301
FL	C012	Aerial Cable- Metallic	New Materials	CJ6		0.01%					302
FL	C012	Aerial Cable- Metallic	Exempt Materials Overhead	CQ1		25.22%					303
FL	C012	Aerial Cable- Metallic	New Matl Prov-Sal & Wge Trn	CQ7		0.00%					304
FL	C012	Aerial Cable- Metallic	New Matl Prov-Ben Transfers	CQ8		0.00%					305
FL	C012	Aerial Cable- Metallic	New Matl Prov-Oth Transfers	CQ9		0.00%					306
FL	C012	Aerial Cable- Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		1.81%					307
FL	C012	Aerial Cable- Metallic	Fld Stock & CC Prov-Ben Trn	CQG		0.55%					308
FL	C012	Aerial Cable- Metallic	Fld Stock & CC Prov-Oth Trn	CQH		0.66%					309
FL	C012	Aerial Cable- Metallic	Plant Oth Work Eqpt - Rents	CQK		0.01%					310
FL	C012	Aerial Cable- Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.71%					311
FL	C012	Aerial Cable- Metallic	Plant MV - Sal & Wge Distribu	CQM		0.34%					312
FL	C012	Aerial Cable- Metallic	Plant MV - Benefit Distribu	CQN		0.12%					313
FL	C012	Aerial Cable- Metallic	Plant MV - Rent Distribu	CQP		0.42%					314
FL	C012	Aerial Cable- Metallic	Plant MV - Other Distribu	CQQ		0.93%					315
FL	C012	Aerial Cable- Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR		0.04%					316
FL	C012	Aerial Cable- Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.02%					317
FL	C012	Aerial Cable- Metallic	Corporate Entry - Other	CY1		-0.09%					318
FL	C012	Aerial Cable- Metallic	Pri Costs - Bld Oth - Mechanize	CY5		-2.76%					319
FL	C012	Aerial Cable- Metallic	Pri Costs - Bld Oth - Manually	CY6		-0.05%					320
FL	C012	Aerial Cable- Metallic	Direct Engng - Productive	KE1		11.40%					321
FL	C012	Aerial Cable- Metallic	Direct Engng - Premium	KE2		0.09%					322
FL	C012	Aerial Cable- Metallic	Direct Engng - Other Emp	KE3		0.92%					323
FL	C012	Aerial Cable- Metallic	Direct Engng - Oth Costs	KE4		0.61%					324
FL	C012	Aerial Cable- Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		1.63%					325
FL	C012	Aerial Cable- Metallic	Direct Adm	KE6		2.99%					326
FL	C012	Aerial Cable- Metallic	Indirect Adm-Area - Salaries	KEA		0.83%					327
FL	C012	Aerial Cable- Metallic	Indirect Adm-Area - Other	KEB		0.40%					328
FL	C012	Aerial Cable- Metallic	Indirect Adm-Other - Salaries	KEC		0.74%					329
FL	C012	Aerial Cable- Metallic	Indirect Adm-Other - Other	KED		0.13%					330
	12	Aerial Cable- Metallic	Unclassd Support-Oth-Sal	KEG		-0.00%					331
	012	Aerial Cable- Metallic	Benefits - Engng	KEL		5.46%					332
FL	C012	Aerial Cable- Metallic	Direct Labor - Productive	KP1		12.92%		61.36%			333
FL	C012	Aerial Cable- Metallic	Direct Labor - Premium	KP2		1.18%		5.60%			334
	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 Day	KP5		1.62%		7.70%			337
FL	C012	Aerial Cable- Metallic	Direct Admin	KP6		2.65%		12.58%	0.9323		338
FL	C012	Aerial Cable- Metallic	Indirct Adm-Area Sal	KPA		0.56%		2.66%			339
FL	C012	Aerial Cable- Metallic	Indirct Admin Area-Oth	KPB		0.52%		2.46%			340
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%	0.06769		342
FL	C012	Aerial Cable- Metallic	Benefits	KPL		6.30%					343
FL	C012	Aerial Cable- Metallic	Indirect Adm-BCR Billing	KPN		0.00%					344
FL	C012	Aerial Cable- Metallic	Reimbrsmt for Loss or Damage	PA6		-0.03%					345
FL	C012	Aerial Cable- Metallic	Total - Bldg Entrance (2421.1200)			100.00%					346

FL

248 C

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	94			93			95		
	12.43%			625					
L	0.50%			626					
CQG	0.18%			627					
CQH	0.18%			628					
CQK	0.03%			629					
CQL	2.20%			630					
CQM	0.91%			631					
CQN	0.32%			632					
CQP	1.13%			633					
CQQ	2.49%			634					
CQR	0.14%			635					
CQS	0.05%			636					
CY5	-0.00%			637					
KE1	0.03%			638					
KE2	0.00%			639					
KE3	0.00%			640					
KE4	0.00%			641					
KE5	0.00%			642					
KE6	0.01%			643					
KEA	0.00%			644					
KEB	0.00%			645					
KEC	0.00%			646					
KED	0.00%			647					
KEL	0.01%			648					
KP1	39.57%	63.84%		649					
KP2	5.81%	9.37%		650					
KP3	2.28%	3.67%		651					
KP4	0.91%	1.47%		652					
KP5	4.27%	6.88%		653					
KP6	5.82%	9.38%	0.9462	654				94.02%	
KPA	1.80%	2.90%		655					
KPB	0.75%	1.21%		656					
KPC	0.56%	0.90%		657					
KPD	0.23%	0.37%	0.05382	658				5.98%	
KPL	17.40%			659					
	100.00%			660					

FL

548C

Filename: N:\RTAP.wk4

02/26/96

94 93 95

4	0.01%					661								
523	0.00%					662								
CQ1	12.75%					663								
CQF	0.51%					664								
CQG	0.19%					665								
CQH	0.19%					666								
CQK	0.03%					667								
CQL	2.19%					668								
CQM	0.93%					669								
CQN	0.33%					670								
CQP	1.18%					671								
CQQ	2.52%					672								
CQR	0.14%					673								
CQS	0.06%					674								
CY5	-0.00%					675								
KE1	0.10%					676								
KE2	0.00%					677								
KE3	0.01%					678								
KE4	0.00%					679								
KE5	0.02%					680								
KE6	0.04%					681								
KEA	0.01%					682								
KEB	0.00%					683								
KEC	0.01%					684								
KED	0.00%					685								
KEL	0.07%					686								
KP1	39.25%		64.01%			687								
KP2	5.34%		8.71%			688								
KP3	2.25%		3.67%			689								
KP4	0.91%		1.49%			690								
KP5	4.38%		7.14%			691								
KP6	5.81%		9.47%	0.9449		692							93.71%	
KPA	1.82%		2.96%			693								
KPB	0.77%		1.25%			694								
KPC	0.57%		0.93%			695								
KPD	0.23%		0.37%	0.05507		696							6.29%	
KP	17.40%					697								
	100.00%					698								

	CD12	Aerial Cable - Non-Metallic (Distr)	Telco Eng Not Bld By BOC	I462	35.13%							347
	CD12	Aerial Cable - Non-Metallic (Distr)	Plant Suppt - Nonexempt	CJ1	3.43%							348
	CD12	Aerial Cable - Non-Metallic (Distr)	Exempt Materials Overhead	CQ1	29.41%							349
	CD12	Aerial Cable - Non-Metallic (Distr)	Fld Stock & CC Prov - Sal&Wge	CQF	1.35%							350
	CD12	Aerial Cable - Non-Metallic (Distr)	Fld Stock & CC Prov-Ben Tm	CQG	0.42%							351
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Fld Stock & CC Prov-Oth Tm	CQH	0.61%							352
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant Oth Work Eqpt - Rents	CQK	0.00%							353
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant Oth Work Eqpt - Oth Exp	CQL	0.47%							354
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant MV - Sal & Wge Distribu	CQM	0.26%							355
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant MV - Benefit Distribu	CQN	0.10%							356
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant MV - Rent Distribu	CQP	0.33%							357
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant MV - Other Distribu	CQQ	0.76%							358
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant Oth Work Eqpt - Sal&Wgs	CQR	0.04%							359
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Plant Oth Work Eqpt-Benefits	CQS	0.02%							360
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Engng - Productive	KE1	2.01%							361
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Engng - Premium	KE2	0.04%							362
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Engng - Other Emp	KE3	0.17%							363
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Engng - Oth Costs	KE4	0.14%							364
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.38%							365
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Adm	KE6	0.73%							366
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Area - Salaries	KEA	0.14%							367
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Area - Other	KEB	0.09%							368
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Other - Salaries	KEC	0.16%							369
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirect Adm-Other - Other	KED	0.04%							370
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Benefits - Engng	KEL	1.45%							371
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Labor - Productive	KP1	11.13%		63.60%					372
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Labor - Premium	KP2	0.87%		4.95%					373
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Labor - Oth Emp	KP3	0.66%		3.76%					374
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Labor - Oth Costs	KP4	0.35%		1.98%					375
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Dir lab - Annu Ho, VP, Ex Day	KP5	1.32%		7.52%					376
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Direct Admin	KP6	2.18%		12.46%	0.9426				377
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirct Adm-Area Sal	KPA	0.40%		2.28%					378
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirct Admin Area-Oth	KPB	0.36%		2.08%					379
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirct Adm-Oth-Salaries	KPC	0.17%		0.99%					380
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Indirct Adm-Oth-Other	KPD	0.07%		0.40%	0.05737				381
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Benefits	KPL	4.86%							382
FL	CD12	Aerial Cable - Non-Metallic (Distr)	Total - Bldg Entrance (2421.2200)		100.00%							383

	CF12	Aerial Cable - Non-Metallic (Feeder)	Telco Eng Not Bld By BOC	462	2.91%							384
	CF12	Aerial Cable - Non-Metallic (Feeder)	Contractd Plant Labor	484	1.16%							385
	CF12	Aerial Cable - Non-Metallic (Feeder)	CPL-Other Wire-Usng Companies	487	0.09%							386
	CF12	Aerial Cable - Non-Metallic (Feeder)	Material Supplies Purchase	523	0.05%							387
	CF12	Aerial Cable - Non-Metallic (Feeder)	Frds Used During Construct	813	0.00%							388
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Engr Proj - Tel Engr Lbr-Sal	CHD	0.06%							389
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Engr Proj - Tel Engr Lbr-Bene	CHE	0.02%							390
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Engr Proj - Tel Engr Lbr-Other	CHF	0.01%							391
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant Suppt - Nonexempt	CJ1	14.16%							392
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Exempt Materials Overhead	CO1	37.29%							393
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Fld Stock & CC Prov - Sal&Wge	COF	2.33%							394
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Fld Stock & CC Prov-Ben Tm	COG	0.79%							395
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Fld Stock & CC Prov-Oth Tm	COH	0.94%							396
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant Oth Work Eqpt - Rents	COK	0.01%							397
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant Oth Work Eqpt - Oth Exp	COL	0.79%							398
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant MV - Sal & Wge Distribu	COM	0.35%							399
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant MV - Benefit Distribu	CON	0.13%							400
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant MV - Rent Distribu	COP	0.45%							401
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant MV - Other Distribu	COQ	1.04%							402
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant Oth Work Eqpt - Sal&Wgs	COR	0.05%							403
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Plant Oth Work Eqpt-Benefits	COS	0.02%							404
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Corporate Entry - Other	CY1	-0.42%							405
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Pri Costs - Bld Oth - Mechanize	CY5	-0.80%							406
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Engng - Productive	KE1	5.35%							407
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Engng - Premium	KE2	0.06%							408
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Engng - Other Emp	KE3	0.37%							409
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Engng - Oth Costs	KE4	0.21%							410
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.74%							411
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Adm	KE6	1.31%							412
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirect Adm-Area - Salaries	KEA	0.38%							413
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirect Adm-Area - Other	KEB	0.19%							414
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirect Adm-Other - Salaries	KEC	0.34%							415
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirect Adm-Other - Other	KED	0.06%							416
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Benefits - Engng	KEL	2.44%							417
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Labor - Productive	KP1	12.68%	60.61%						418
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Labor - Premium	KP2	1.35%	6.47%						419
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Labor - Oth Emp	KP3	0.82%	3.91%						420
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Labor - Oth Costs	KP4	0.39%	1.87%						421
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Dir lab - Annu Ho, VP, Ex Day	KP5	1.61%	7.71%						422
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Direct Admin	KP6	2.58%	12.35%	0.9292					423
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirct Adm-Area Sal	KPA	0.58%	2.76%						424
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirct Admin Area-Oth	KPB	0.58%	2.75%						425
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirct Adm-Oth-Salaries	KPC	0.24%	1.14%						426
FL	CF12	Aerial Cable - Non-Metallic (Feeder)	Indirct Adm-Oth-Other	KPD	0.09%	0.44%	0.07086					427
	CF12	Aerial Cable - Non-Metallic (Feeder)	Benefits	KPL	6.23%							428
	CF12	Aerial Cable - Non-Metallic (Feeder)	Total - Bldg Entrance (2421.2200)		100.00%							429

	CT12	Aerial Cable - Non-Metallic (Interofc)	Fnds Used During Construct	813	0.01%						430
	CT12	Aerial Cable - Non-Metallic (Interofc)	Engr Proj - Tel Engr Lbr-Sal	CHD	0.00%						431
	CT12	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-Metallic (Interofc)	Fld Stock & CC Prov - Sal&Wge	CQF	2.44%						436
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Fld Stock & CC Prov-Ben Tm	CQG	0.96%						437
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Fld Stock & CC Prov-Oth Tm	CQH	1.08%						438
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Plant Oth Work Eqpt - Rents	CQK	0.00%						439
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Plant Oth Work Eqpt - Oth Exp	CQL	0.59%						440
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Plant MV - Sal & Wge Distribu	CQM	0.29%						441
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Plant MV - Benefit Distribu	CQN	0.10%						442
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Plant MV - Rent Distribu	CQP	0.37%						443
FL	CT12	Aerial 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	CQR	0.04%						445
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Plant Oth Work Eqpt-Benefits	CQS	0.01%						446
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Engng - Productive	KE1	1.00%						447
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Engng - 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 Engng - Oth Costs	KE4	0.07%						450
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.14%						451
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Adm	KE6	0.27%						452
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Area - Salaries	KEA	0.07%						453
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Area - Other	KEB	0.03%						454
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Other - Salaries	KEC	0.06%						455
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirect Adm-Other - Other	KED	0.01%						456
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Benefits - Engng	KEL	0.52%						457
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Productive	KP1	10.62%	57.30%					458
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Premium	KP2	1.75%	9.47%					459
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Oth Emp	KP3	0.73%	3.93%					460
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Labor - Oth Costs	KP4	0.48%	2.61%					461
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Dir lab - Annu Ho, VP, Ex Day	KP5	1.34%	7.24%					462
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Direct Admin	KP6	2.43%	13.11%	0.9365				463
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirct Adm-Area Sal	KPA	0.43%	2.30%					464
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirct Admin Area-Oth	KPB	0.42%	2.28%					465
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirct Adm-Oth-Salaries	KPC	0.20%	1.08%					466
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Indirct Adm-Oth-Other	KPD	0.13%	0.68%	0.06349				467
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Benefits	KPL	5.31%						468
FL	CT12	Aerial Cable - Non-Metallic (Interofc)	Total - Bldg Entrance (2421.2200)		100.00%						469

	C052	Intrabldg Ntwk Cable-Metallic	Telco Eng Not Bld By BOC	462	2.62%						470
	C052	Intrabldg Ntwk Cable-Metallic	Contracid Plant Labor	484	3.03%						471
	C052	Intrabldg Ntwk Cable-Metallic	Material Supplies Purchase	523	0.41%						472
L	C052	Intrabldg Ntwk Cable-Metallic	Telecomm Eqpt-Incidntal	59F	0.03%						473
L	C052	Intrabldg Ntwk Cable-Metallic	Engr Proj - Tel Engr Lbr-Sal	CHD	0.32%						474
FL	C052	Intrabldg Ntwk Cable-Metallic	Engr Proj - Tel Engr Lbr-Bene	CHE	0.09%						475
FL	C052	Intrabldg Ntwk Cable-Metallic	Engr Proj - Tel Engr Lbr-Other	CHF	0.02%						476
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant Suppl - Nonexempt	CJ1	15.33%						477
FL	C052	Intrabldg Ntwk Cable-Metallic	Exempt Materials Overhead	CQ1	39.52%						478
FL	C052	Intrabldg Ntwk Cable-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF	2.22%						479
FL	C052	Intrabldg Ntwk Cable-Metallic	Fld Stock & CC Prov-Ben Trn	CQG	0.77%						480
FL	C052	Intrabldg Ntwk Cable-Metallic	Fld Stock & CC Prov-Oth Trn	CQH	0.92%						481
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant Oth Work Eqpt - Rents	CQK	0.01%						482
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL	1.16%						483
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant MV - Sal & Wge Distribu	CQM	0.54%						484
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant MV - Benefit Distribu	CQN	0.19%						485
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant MV - Rent Distribu	CQP	0.70%						486
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant MV - Other Distribu	CQQ	1.43%						487
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant Oth Work Eqpt - Sal&Wge	CQR	0.07%						488
FL	C052	Intrabldg Ntwk Cable-Metallic	Plant Oth Work Eqpt-Benefits	CQS	0.02%						489
FL	C052	Intrabldg Ntwk Cable-Metallic	Corporate Entry - Other	CY1	-0.28%						490
FL	C052	Intrabldg Ntwk Cable-Metallic	Pri Costs - Bld Oth - Mechanize	CY5	-14.33%						491
FL	C052	Intrabldg Ntwk Cable-Metallic	Pri Costs - Bld Oth - Manually	CY6	-1.74%						492
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Engng - Productive	KE1	3.24%						493
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Engng - Premium	KE2	0.02%						494
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Engng - Other Emp	KE3	0.26%						495
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Engng - Oth Costs	KE4	0.15%						496
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.45%						497
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Adm	KE6	0.86%						498
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirect Adm-Area - Salaries	KEA	0.23%						499
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirect Adm-Area - Other	KEB	0.12%						500
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirect Adm-Other - Salaries	KEC	0.20%						501
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirect Adm-Other - Other	KED	0.04%						502
FL	C052	Intrabldg Ntwk Cable-Metallic	Benefits - Engng	KEL	1.52%						503
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Labor - Productive	KP1	18.57%		60.27%				504
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Labor - Premium	KP2	2.06%		6.70%				505
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Labor - Oth Emp	KP3	1.26%		4.08%				506
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Labor - Oth Costs	KP4	0.68%		2.21%				507
FL	C052	Intrabldg Ntwk Cable-Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5	2.42%		7.85%				508
FL	C052	Intrabldg Ntwk Cable-Metallic	Direct Admin	KP6	3.79%		12.31%	0.9341			509
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirct Adm-Area Sal	KPA	0.77%		2.49%				510
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirct Admin Area-Oth	KPB	0.79%		2.57%				511
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirct Adm-Oth-Salaries	KPC	0.35%		1.12%				512
FL	C052	Intrabldg Ntwk Cable-Metallic	Indirct Adm-Oth-Other	KPD	0.13%		0.42%	0.06588			513
	C052	Intrabldg Ntwk Cable-Metallic	Benefits	KPL	9.07%						514
	C052	Intrabldg Ntwk Cable-Metallic	Total - Intrabldg Ntwk Cable (2426.1000)		100.00%						515

	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Fnds Used During Construct	813	0.20%							516
	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant Suppl - Nonexempt	CJ1	15.99%							517
	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Exempt Materials Overhead	CQ1	41.93%							518
	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Fld Stock & CC Prov - Sal&Wge	CQF	2.31%							519
	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Fld Stock & CC Prov-Ben Tm	CQG	0.76%							520
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Fld Stock & CC Prov-Oth Tm	CQH	0.93%							521
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant Oth Work Eqpt - Rents	CQK	0.01%							522
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant Oth Work Eqpt - Oth Exp	CQL	0.98%							523
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant MV - Sal & Wge Distribu	CQM	0.43%							524
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant MV - Benefit Distribu	CQN	0.15%							525
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant MV - Rent Distribu	CQP	0.54%							526
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant MV - Other Distribu	CQQ	1.15%							527
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant Oth Work Eqpt - Sal&Wgs	CQR	0.06%							528
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Plant Oth Work Eqpt-Benefits	CQS	0.02%							529
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Engng - Productive	KE1	1.66%							530
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Engng - Premium	KE2	0.00%							531
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Engng - Other Emp	KE3	0.14%							532
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Engng - Oth Costs	KE4	-0.08%							533
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.24%							534
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Adm	KE6	0.39%							535
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Area - Salaries	KEA	0.11%							536
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Area - Other	KEB	0.08%							537
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Other - Salaries	KEC	0.13%							538
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirect Adm-Other - Other	KED	0.03%							539
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Benefits - Engng	KEL	0.95%							540
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Productive	KP1	14.57%	61.59%						541
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Premium	KP2	1.39%	5.89%						542
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Oth Emp	KP3	0.92%	3.89%						543
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Labor - Oth Costs	KP4	0.40%	1.69%						544
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Dir lab - Annu Ho, VP, Ex Day	KP5	1.91%	8.08%						545
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Direct Admin	KP6	2.76%	11.67%	0.9281					546
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirct Adm-Area Sal	KPA	0.65%	2.75%						547
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirct Admin Area-Oth	KPB	0.64%	2.70%						548
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirct Adm-Oth-Salaries	KPC	0.30%	1.26%						549
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Indirct Adm-Oth-Other	KPD	0.12%	0.49%	0.07189					550
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Benefits	KPL	7.24%							551
FL	CF52	Intrabldg Ntwk Cable-Non-Metallic (Feeder)	Total - Intrabldg Ntwk Cable (2426.2000)		100.00%							552

	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant Suppl - Nonexempt	CJ1	8.23%						553
	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Exempt Materials Overhead	CQ1	48.27%						554
	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Fld Stock & CC Prov - Sal&Wge	CQF	2.36%						555
	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Fld Stock & CC Prov-Ben Tm	CQG	0.61%						556
L	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Fld Stock & CC Prov-Oth Tm	CQH	0.88%						557
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Eqpt - Rents	CQK	0.00%						558
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Eqpt - Oth Exp	CQL	1.30%						559
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant MV - Sal & Wge Distribu	CQM	0.52%						560
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant MV - Benefit Distribu	CQN	0.13%						561
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant MV - Rent Distribu	CQP	0.66%						562
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant MV - Other Distribu	CQQ	1.41%						563
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Eqpt - Sal&Wgs	CQR	0.05%						564
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Plant Oth Work Eqpt-Benefits	CQS	0.02%						565
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Direct Engng - Productive	KP1	15.89%		57.63%				566
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Direct Engng - Premium	KP2	1.47%		5.33%				567
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Direct Engng - Other Emp	KP3	0.82%		2.96%				568
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Direct Engng - Oth Costs	KP4	1.76%		6.38%				569
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Direct Eng-Annu Ho, VO, PER Ex	KP5	2.24%		8.12%				570
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Direct Adm	KP6	3.61%		13.10%	0.9352			571
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Salaries	KPA	0.75%		2.72%				572
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Other	KPB	0.53%		1.92%				573
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Salaries	KPC	0.30%		1.08%				574
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Other	KPD	0.21%		0.77%	0.06481			575
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Benefits - Engng	KPL	7.99%						576
FL	CT52	Intrabldg Ntwk Cable-Non-Metallic (Interofc)	Total - Intrabldg Ntwk Cable (2426.2000)		100.00%						577

FL	C006	Submarine Cable-Metallic	Contractd Plant Labor	484		73.84%					578
	C006	Submarine Cable-Metallic	Material Supplies Purchase	523		0.96%					579
	C006	Submarine Cable-Metallic	Plant Suppl - Nonexempt	CJ1		5.62%					580
	C006	Submarine Cable-Metallic	Exempt Materials Overhead	CQ1		2.29%					581
L	C006	Submarine Cable-Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		0.38%					582
FL	C006	Submarine Cable-Metallic	Fld Stock & CC Prov-Ben Tm	CQG		0.13%					583
FL	C006	Submarine Cable-Metallic	Fld Stock & CC Prov-Oth Tm	CQH		0.13%					584
FL	C006	Submarine Cable-Metallic	Plant Oth Work Eqpt - Rents	CQK		0.04%					585
FL	C006	Submarine Cable-Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		0.41%					586
FL	C006	Submarine Cable-Metallic	Plant MV - Sal & Wge Distribu	CQM		0.19%					587
FL	C006	Submarine Cable-Metallic	Plant MV - Benefit Distribu	CQN		0.07%					588
FL	C006	Submarine Cable-Metallic	Plant MV - Rent Distribu	CQP		0.22%					589
FL	C006	Submarine Cable-Metallic	Plant MV - Other Distribu	CQQ		0.62%					590
FL	C006	Submarine Cable-Metallic	Plant Oth Work Eqpt - Sal&Wgs	CQR		0.03%					591
FL	C006	Submarine Cable-Metallic	Plant Oth Work Eqpt-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	C006	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	C006	Submarine Cable-Metallic	Indirct Adm-Area Sal	KPA		0.50%		4.25%			599
FL	C006	Submarine Cable-Metallic	Indirct Admin Area-Oth	KPB		0.38%		3.19%			600
FL	C006	Submarine Cable-Metallic	Indirct Adm-Oth-Salaries	KPC		0.12%		1.04%			601
FL	C006	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	Submarine Cable-Non-Metallic (Feeder)	Contracid Plant Labor	484	100.00%							605
CF06	Submarine Cable-Non-Metallic (Feeder)	Fnds Used During Construct	813	0.00%							606
CF06	Submarine Cable-Non-Metallic (Feeder)	Total - Submarine Cable (2424.2000)		100.00%							607

	CT06	Submarine Cable-Non-Metallic (Interofc)	Contracid Plant Labor	484	38.44%						608
	CT06	Submarine Cable-Non-Metallic (Interofc)	Fnds Used During Construct	813	0.06%						609
	CT06	Submarine Cable-Non-Metallic (Interofc)	Plant Suppl - Nonexempt	CJ1	51.82%						610
L	CT06	Submarine Cable-Non-Metallic (Interofc)	Fld Stock & CC Prov - Sal&Wge	COF	2.20%						611
L	CT06	Submarine Cable-Non-Metallic (Interofc)	Fld Stock & CC Prov-Ben Tm	COG	0.52%						612
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Fld Stock & CC Prov-Oth Tm	COH	0.86%						613
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Direct Engng - Productive	KE1	2.96%						614
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Direct Engng - Other Emp	KE3	0.29%						615
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Direct Engng - Oth Costs	KE4	0.21%						616
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.39%						617
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Direct Adm	KE6	0.54%						618
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Salaries	KEA	0.12%						619
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Indirect Adm-Area - Other	KEB	0.04%						620
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Salaries	KEC	0.15%						621
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Indirect Adm-Other - Other	KED	0.03%						622
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Benefits - Engng	KEL	1.40%						623
FL	CT06	Submarine Cable-Non-Metallic (Interofc)	Total - Submarine Cable (2424.2000)		100.00%						624

	C248	Aerial Cable - Metallic	Exempt Materials Overhead	CQ1		12.43%					625
	C248	Aerial Cable - Metallic	Fld Stock & CC Prov - Sal&Wge	CQF		0.50%					626
	C248	Aerial Cable - Metallic	Fld Stock & CC Prov-Ben Tm	CQG		0.18%					627
	C248	Aerial Cable - Metallic	Fld Stock & CC Prov-Oth Tm	CQH		0.18%					628
L	C248	Aerial Cable - Metallic	Plant Oth Work Eqpt - Rents	CQK		0.03%					629
FL	C248	Aerial Cable - Metallic	Plant Oth Work Eqpt - Oth Exp	CQL		2.20%					630
FL	C248	Aerial Cable - Metallic	Plant MV - Sal & Wge Distribu	CQM		0.91%					631
FL	C248	Aerial Cable - Metallic	Plant MV - Benefit Distribu	CQN		0.32%					632
FL	C248	Aerial Cable - Metallic	Plant MV - Rent Distribu	CQP		1.13%					633
FL	C248	Aerial Cable - Metallic	Plant MV - Other Distribu	CQQ		2.49%					634
FL	C248	Aerial Cable - Metallic	Plant Oth Work Eqpt - Sal&Wgs	CQR		0.14%					635
FL	C248	Aerial Cable - Metallic	Plant Oth Work Eqpt-Benefits	CQS		0.05%					636
FL	C248	Aerial Cable - Metallic	Pri Costs - Bld Oth - Mechanize	CY5		-0.00%					637
FL	C248	Aerial Cable - Metallic	Direct Engng - Productive	KE1		0.03%					638
FL	C248	Aerial Cable - Metallic	Direct Engng - Premium	KE2		0.00%					639
FL	C248	Aerial Cable - Metallic	Direct Engng - Other Emp	KE3		0.00%					640
FL	C248	Aerial Cable - Metallic	Direct Engng - Oth Costs	KE4		0.00%					641
FL	C248	Aerial Cable - Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5		0.00%					642
FL	C248	Aerial Cable - Metallic	Direct Adm	KE6		0.01%					643
FL	C248	Aerial Cable - Metallic	Indirect Adm-Area - Salaries	KEA		0.00%					644
FL	C248	Aerial Cable - Metallic	Indirect Adm-Area - Other	KEB		0.00%					645
FL	C248	Aerial Cable - Metallic	Indirect Adm-Other - Salaries	KEC		0.00%					646
FL	C248	Aerial Cable - Metallic	Indirect Adm-Other - Other	KED		0.00%					647
FL	C248	Aerial Cable - Metallic	Benefits - Engng	KEL		0.01%					648
FL	C248	Aerial Cable - Metallic	Direct Labor - Productive	KP1		39.57%		63.84%			649
FL	C248	Aerial Cable - Metallic	Direct Labor - Premium	KP2		5.81%		9.37%			650
FL	C248	Aerial Cable - Metallic	Direct Labor - Oth Emp	KP3		2.28%		3.67%			651
FL	C248	Aerial Cable - Metallic	Direct Labor - Oth Costs	KP4		0.91%		1.47%			652
FL	C248	Aerial Cable - Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5		4.27%		6.88%			653
FL	C248	Aerial Cable - Metallic	Direct Admin	KP6		5.82%		9.38%	0.9462		654
FL	C248	Aerial Cable - Metallic	Indirct Adm-Area Sal	KPA		1.80%		2.90%			655
FL	C248	Aerial Cable - Metallic	Indirct Admin Area-Oth	KPB		0.75%		1.21%			656
FL	C248	Aerial Cable - Metallic	Indirct Adm-Oth-Salaries	KPC		0.56%		0.90%			657
FL	C248	Aerial Cable - Metallic	Indirct Adm-Oth-Other	KPD		0.23%		0.37%	0.05382		658
FL	C248	Aerial Cable - Metallic	Benefits	KPL		17.40%					659
FL	C248	Aerial Cable - Metallic	Total - Service Drop (2421.1100)			100.00%					660

	C548	Buried Cable - Metallic	Contracid Plant Labor	484	0.01%						661
	C548	Buried Cable - Metallic	Material Supplies Purchase	523	0.00%						662
	C548	Buried Cable - Metallic	Exempt Materials Overhead	CQ1	12.75%						663
	C548	Buried Cable - Metallic	Fld Stock & CC Prov - Sal&Wge	CQF	0.51%						664
	C548	Buried Cable - Metallic	Fld Stock & CC Prov-Ben Tm	CQG	0.19%						665
FL	C548	Buried Cable - Metallic	Fld Stock & CC Prov-Oth Tm	CQH	0.19%						666
FL	C548	Buried Cable - Metallic	Plant Oth Work Eqpt - Rents	CQK	0.03%						667
FL	C548	Buried Cable - Metallic	Plant Oth Work Eqpt - Oth Exp	CQL	2.19%						668
FL	C548	Buried Cable - Metallic	Plant MV - Sal & Wge Distribu	CQM	0.93%						669
FL	C548	Buried Cable - Metallic	Plant MV - Benefit Distribu	CQN	0.33%						670
FL	C548	Buried Cable - Metallic	Plant MV - Rent Distribu	CQP	1.18%						671
FL	C548	Buried Cable - Metallic	Plant MV - Other Distribu	CQQ	2.52%						672
FL	C548	Buried Cable - Metallic	Plant Oth Work Eqpt - Sal&Wgs	CQR	0.14%						673
FL	C548	Buried Cable - Metallic	Plant Oth Work Eqpt-Benefits	CQS	0.06%						674
FL	C548	Buried Cable - Metallic	Pri Costs - Bld Oth - Mechanize	CY5	-0.00%						675
FL	C548	Buried Cable - Metallic	Direct Engng - Productive	KE1	0.10%						676
FL	C548	Buried Cable - Metallic	Direct Engng - Premium	KE2	0.00%						677
FL	C548	Buried Cable - Metallic	Direct Engng - Other Emp	KE3	0.01%						678
FL	C548	Buried Cable - Metallic	Direct Engng - Oth Costs	KE4	0.00%						679
FL	C548	Buried Cable - Metallic	Direct Eng-Annu Ho, VO, PER Ex	KE5	0.02%						680
FL	C548	Buried Cable - Metallic	Direct Adm	KE6	0.04%						681
FL	C548	Buried Cable - Metallic	Indirect Adm-Area - Salaries	KEA	0.01%						682
FL	C548	Buried Cable - Metallic	Indirect Adm-Area - Other	KEB	0.00%						683
FL	C548	Buried Cable - Metallic	Indirect Adm-Other - Salaries	KEC	0.01%						684
FL	C548	Buried Cable - Metallic	Indirect Adm-Other - Other	KED	0.00%						685
FL	C548	Buried Cable - Metallic	Benefits - Engng	KEL	0.07%						686
FL	C548	Buried Cable - Metallic	Direct Labor - Productive	KP1	39.25%	34.01%					687
FL	C548	Buried Cable - Metallic	Direct Labor - Premium	KP2	5.34%	8.71%					688
FL	C548	Buried Cable - Metallic	Direct Labor - Oth Emp	KP3	2.25%	3.67%					689
FL	C548	Buried Cable - Metallic	Direct Labor - Oth Costs	KP4	0.91%	1.49%					690
FL	C548	Buried Cable - Metallic	Dir lab - Annu Ho, VP, Ex Day	KP5	4.38%	7.14%					691
FL	C548	Buried Cable - Metallic	Direct Admin	KP6	5.81%	9.47%	0.9449				692
FL	C548	Buried Cable - Metallic	Indirct Adm-Area Sal	KPA	1.82%	2.96%					693
FL	C548	Buried Cable - Metallic	Indirct Admin Area-Oth	KPB	0.77%	1.25%					694
FL	C548	Buried Cable - Metallic	Indirct Adm-Oth-Salaries	KPC	0.57%	0.93%					695
FL	C548	Buried Cable - Metallic	Indirct Adm-Oth-Other	KPD	0.23%	0.37%	0.05507				696
FL	C548	Buried Cable - Metallic	Benefits	KPL	17.40%						697
FL	C548	Buried Cable - Metallic	Total - Service Drop [2423.1000]		100.00%						698

FL

D12

Filename: N:\RTAP.wk4

02/25/96

94

93

95

		35.13%				347								
		3.43%				348								
CQ1		29.41%				349								
CQF		1.35%				350								
CQG		0.42%				351								
CQH		0.61%				352								
CQK		0.00%				353								
CQL		0.47%				354								
CQM		0.26%				355								
CQN		0.10%				356								
CQP		0.33%				357								
CQQ		0.76%				358								
CQR		0.04%				359								
CQS		0.02%				360								
KE1		2.01%				361								
KE2		0.04%				362								
KE3		0.17%				363								
KE4		0.14%				364								
KE5		0.38%				365								
KE6		0.73%				366								
KEA		0.14%				367								
KEB		0.09%				368								
KEC		0.16%				369								
KED		0.04%				370								
KEL		1.45%				371								
KP1		11.13%		63.60%		372								
KP2		0.87%		4.95%		373								
KP3		0.66%		3.76%		374								
KP4		0.35%		1.98%		375								
KP5		1.32%		7.52%		376								
KP6		2.18%		12.46%	0.9426	377					93.44%			94.38%
KPA		0.40%		2.28%		378								
KPB		0.36%		2.08%		379								
KPC		0.17%		0.99%		380								
KPD		0.07%		0.40%	0.05737	381					6.56%			5.63%
KPL		4.86%				382								
		100.00%				383								

FL

F12

Filename: N:\RTAP.wk4

02/25/96

94

93

95

52		2.91%				384			
4		1.16%				385			
d7		0.09%				386			
523		0.05%				387			
813		0.00%				388			
CHD		0.06%				389			
CHE		0.02%				390			
CHF		0.01%				391			
CJ1		14.16%				392			
CQ1		37.29%				393			
CQF		2.33%				394			
CQG		0.79%				395			
CQH		0.94%				396			
CQK		0.01%				397			
CQL		0.79%				398			
CQM		0.35%				399			
CQN		0.13%				400			
CQP		0.45%				401			
CQQ		1.04%				402			
CQR		0.05%				403			
CQS		0.02%				404			
CY1		-0.42%				405			
CY5		-0.80%				406			
KE1		5.35%				407			
KE2		0.06%				408			
KE3		0.37%				409			
KE4		0.21%				410			
KE5		0.74%				411			
KE6		1.31%				412			
KEA		0.38%				413			
KEB		0.19%				414			
KEC		0.34%				415			
KED		0.06%				416			
KEL		2.44%				417			
KP1		12.68%	60.61%			418			
KP2		1.35%	6.47%			419			
KP3		0.82%	3.91%			420			
4		0.39%	1.87%			421			
5		1.61%	7.71%			422			
KP6		2.58%	12.35%	0.9292		423		93.68%	93.32%
KPA		0.58%	2.76%			424			
KPB		0.58%	2.75%			425			
KPC		0.24%	1.14%			426			
KPD		0.09%	0.44%	0.07086		427		6.32%	6.68%
KPL		6.23%				428			
		100.00%				429			

644 #460

79A

63

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T12

Filename: N:\RTAP.wk4

02/25/96

94

93

95

		0.01%				430			
J		0.00%				431			
CHE		0.00%				432			
CHF		0.00%				433			
CJ1		37.70%				434			
CQ1		29.60%				435			
CQF		2.44%				436			
CQG		0.96%				437			
CQH		1.08%				438			
CQK		0.00%				439			
CQL		0.59%				440			
CQM		0.29%				441			
CQN		0.10%				442			
CQP		0.37%				443			
CQQ		0.75%				444			
CQR		0.04%				445			
CQS		0.01%				446			
KE1		1.00%				447			
KE2		0.00%				448			
KE3		0.04%				449			
KE4		0.07%				450			
KE5		0.14%				451			
KE6		0.27%				452			
KEA		0.07%				453			
KEB		0.03%				454			
KEC		0.06%				455			
KED		0.01%				456			
KEL		0.52%				457			
KP1		10.62%	57.30%			458			
KP2		1.75%	9.47%			459			
KP3		0.73%	3.93%			460			
KP4		0.48%	2.61%			461			
KP5		1.34%	7.24%			462			
KP6		2.43%	13.11%	0.9365		463	94.50%		93.40%
KPA		0.43%	2.30%			464			
KPB		0.42%	2.28%			465			
		0.20%	1.08%			466			
		0.13%	0.68%	0.06349		467	5.50%		6.60%
L		5.31%				468			
		100.00%				469			

484

$450

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02/26/96

94

93

95

3		0.20%					516							
1		15.99%					517							
CQ1		41.93%					518							
CQF		2.31%					519							
CQG		0.76%					520							
CQH		0.93%					521							
CQK		0.01%					522							
CQL		0.98%					523							
CQM		0.43%					524							
CQN		0.15%					525							
CQP		0.54%					526							
CQQ		1.15%					527							
CQR		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			93.74%			92.61%	
KPA		0.65%		2.75%			547							
KPB		0.64%		2.70%			548							
KPC		0.30%		1.26%			549							
KPD		0.12%		0.49%	0.07189		550			6.26%			7.39%	
KPL		7.24%					551							
		100.00%					552							

FL

T52C

93 95

		8.23%				553	
		48.27%				554	
CQF		2.36%				555	
CQG		0.61%				556	
CQH		0.88%				557	
CQK		0.00%				558	
CQL		1.30%				559	
CQM		0.52%				560	
CQN		0.13%				561	
CQP		0.66%				562	
CQQ		1.41%				563	
CQR		0.06%				564	
CQS		0.02%				565	93
KP1		15.89%	57.63%			566	
KP2		1.47%	5.33%			567	
KP3		0.82%	2.96%			568	
KP4		1.76%	6.38%			569	
KP5		2.24%	8.12%			570	
KP6		3.61%	13.10%	0.9352		571	92.05%
KPA		0.75%	2.72%			572	
KPB		0.53%	1.92%			573	
KPC		0.30%	1.08%			574	
KPD		0.21%	0.77%	0.06481		575	7.95%
KPL		7.99%				576	
		100.00%				577	

FL

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02/23/96

		94					95				
		73.84%				578					
		0.96%				579					
CJ1		5.62%				580					
CQ1		2.29%				581					
CQF		0.36%				582					
CQG		0.13%				583					
CQH		0.13%				584					
CQK		0.04%				585					
CQL		0.41%				586					
CQM		0.19%				587					
CQN		0.07%				588					
CQP		0.22%				589					
CQQ		0.62%				590					
CQR		0.03%				591					
CQS		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%		93.77%		
KPA		0.50%	4.25%			599					
KPB		0.38%	3.19%			600					
KPC		0.12%	1.04%			601					
KPD		0.03%	0.28%	0.08747		602	9.46%		6.23%		
KPL		3.27%				603					
		100.00%				604					

		100.00%					605							
		0.00%					606							
		100.00%					607							

1		38.44%					608							
J		0.06%					609							
CJ1		51.82%					610							
CQF		2.20%					611							
CQG		0.52%					612							
CQH		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							

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 forward-looking investment for the next three to five years.

1995 30-JUN-95

FLORIDA

ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS
FOR FORWARD-LOOKING STUDIES

Land	20C	1.059
Building	10C,110C,810C	1.059
Gen Purpose Computer	530C,630C,730C,830C	0.857
Analog Switch	77C, 877C, 977C	1.019
Digital Switch	377C, 887C	1.012
Operator Systems	117C, 417C	1.010
Radio	67C, 167C, 867C, 967C	1.059
Circuit-DDS	157C	0.978
Circuit-Digital Pair Gain	257C, D257C, F257C	0.962
Circuit-Other Digital	F357C, 857C, 957C 357C, T357C	0.970
Circuit- Analog Pair Gain	457C	1.000
Circuit-Other Analog	57C	1.050
Large PBX	158C, 258C	0.977
Public	298C, 988C, 998C	1.032
Other Terminal	198C, 188C, 288C, 358C,368C,378C,558C 828C, 858C, 928C,958C D958C, F958C	0.994
Poles	1C, 811C	1.072
Aerial Cable-Copper	22C, 12C, 802C	1.061
Aerial Cable-Fiber	D22C, F22C, T22C, D12C, F12C,T12C,812C 822C, 882C, 982C	1.003
Underground Cable-Copper	5C, 805C	1.069
Underground Cable-Fiber	985C, D5C, F5C, T5C 85C, 885C	1.000
Buried Cable-Copper	45C, 846C	1.058
Buried Cable-Fiber	D45C, F45C, T45C, 845C, 856C, 956C	1.041
Submarine Cable-Copper	6C, 806C	1.054
Submarine Cable-Fiber	86C, 886C, D6C, F6C T6C	1.000
Intrbldg Ntwk Cable-Copper	52C	1.069
Intrbldg Ntwk Cable-Fiber	852C,D52C,F52C,T52C	1.000
Aerial Wire	3C	1.000
Conduit	4C, 84C, 94C	1.044

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FLORIDA

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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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 =			1.058837		

ilding		1994	1995	1996	1997
esent Worth Rate = C-O-M =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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 =			1.059051		

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'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%			-	
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI)			0.98	0.98	0.98
Cumulative Inflation Factors			0.98	0.9604	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%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI)			0.99	0.99	0.98
Cumulative Inflation Factors			0.99	0.9801	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		

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FLORIDA

EVELOPMENT 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)			1.03	1.04	1.04
Cumulative Inflation Factors			1.03	1.0712	1.114048
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 =			1.071652		

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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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 =			1.061319		

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FLORIDA

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

Aerial 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)			1.00	1.00	1.01
Cumulative Inflation Factors			1.00	1.0000	1.010000
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 =			1.003221		

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)			1.04	1.03	1.03
Cumulative Inflation Factors			1.04	1.0712	1.103336
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 =			1.068891		

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FLORIDA

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)			1.00	1.00	1.00
Cumulative Inflation Factors			1.00	1.0000	1.000000
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 =			1.000000		

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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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 =			1.058235		

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FLORIDA

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 =	13.20%				
Present Worth Factors (@ mid-yr)			0.939889	0.830291	0.733473
Inflation Factors (TPI)			1.02	1.02	1.02
Cumulative Inflation Factors			1.02	1.0404	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 =			1.041044		

Submarine 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)			1.04	1.03	1.03
Cumulative Inflation Factors			1.04	1.0712	1.103336
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 =			1.053865		

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FLORIDA

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

Intrbldg 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)			1.00	1.00	1.00
Cumulative Inflation Factors			1.00	1.0000	1.000000
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 =			1.000000		

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)			1.03	1.03	1.04
Cumulative Inflation Factors			1.03	1.0609	1.103336
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 =			1.000000		

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

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)			1.02	1.02	1.03
Cumulative Inflation Factors			1.02	1.0404	1.071612
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 =			1.044024		

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			1994	1995	1996	1997
COST-OF-MONEY RATE		13.20%		FLORIDA 1995-1997		
ELEPHONE PLANT INDICES (TPI):						
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.288C.298C,988C,998C			2	1	2
Other Terminal	358C, 558C, D75	858C,828C,(F)928C		0	-1	-1
Poles		1C		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	0
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
Intrbldg Ntwk Cable-Copper		52C		4	3	3
Intrbldg Ntwk Cable-Fiber		852C		0	0	0
Aerial Wire		3C		3	3	4
Conduit		4C		2	2	3
ND-OF-PERIOD PLANT-IN-SERVICE (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		357C	656,734			
Circuit-Analog Pair Gain		457C	0			
Circuit-Other Analog		57C	155,729			
Large PBX		158C, 258C	7,716			
Public	188C,198C.288C.298C,988C,998C		61,018			
Other Terminal	358C, 558C, D75	858C,828C,(F)928C	100,528			
Poles		1C	135,318			
Aerial Cable-Copper		22C	679,231			
Aerial Cable-Fiber		822C	23,876			
Underground Cable-Copper		5C	719,924			
Underground Cable-Fiber		85C	189,527			
Buried Cable-Copper		45C	2,212,675			
Buried Cable-Fiber		845C	110,546			
Submarine Cable-Copper		6C	7,625			
Submarine Cable-Fiber		86C	1,753			
trbldg Ntwk Cable-Copper		52C	42,411			
ıtrbldg Ntwk Cable-Fiber		852C	176			
Aerial Wire		3C	0			
Conduit		4C	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

ACCOUNT NAME	ACCT	FRC	ACTUAL 1993	1994	1995	1996	1997	1998	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										

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

ACCOUNT NAME	ACCT	FRC	ACTUAL 1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003+
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										
INBLDG 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	4C	-10.6										
OSP STRUCTURES			-5.8										
OSP COMPOSITE			-1.9										
TOTAL COMPOSITE			-0.3										

FLORIDA FORECASTED EXPENSE for use in 1995 Embedded Maintenance ACF

(A) ACTUAL INVESTMENT — (B) BUDGETED INVESTMENT

AREA: FLORIDA
SOURCE: 2A SPECIAL/RTAP
SCALE = 000

	MID-YR 1994	E-O-Y 1994	E-O-Y 1995	E-O-Y 1996	E-O-Y 1997
GENERAL SUPPORT ASSETS	1,301,133.00	1,312,069.00			
LAND	49,915.00	50,164.00			
BUILDINGS	690,521.00	704,414.00			
MOTOR VEHICLES	50,157.00	55,893.00			
AIRCRAFT	0.00	0.00			
GARAGE WORK EQPT	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			
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			
TOTAL CENTRAL OFC ASSETS MINUS DLE	2,487,724.00	2,514,828.00			
ANALOG ELECTRONIC SWITCHING	448,752.00	403,778.00			
DIGITAL ELECTRONIC SWITCHING	1,176,889.00	1,233,966.00			
OPERATOR SERVICES	45,591.00	43,029.00			
RADIO	4,844.00	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 APPARATUS	326.00	349.00			
LARGE PBX	7,490.00	7,716.00			
PUBLIC TELEPHONE	59,414.00	61,018.00			
OTHER TERMINAL EQUIPMENT	101,889.00	100,528.00			
TOTAL OUTSIDE NETWORK	5,823,500.00	5,947,856.00			
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			
NON-METALLIC	22,036.00	23,876.00			
UNDERGROUND 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			
METALLIC	2,175,748.00	2,212,675.00			
NON-METALLIC	104,343.00	110,546.00			
SUBMARINE CABLE	9,764.00	9,378.00			
INTRABUILDING NETWORK CABLE	42,269.00	42,587.00			
METALLIC	42,127.00	42,411.00			
NON-METALLIC	162.00	176.00			
AERIAL WIRE	0.00	0.00			
CONDUIT	663,097.00	673,846.00			
TOTAL NET CONSTRUCTION (Excl Spl Pur Vehicles, Customer Premises Wiring, & ElectroMech. Switches)	9,781,476.00	9,944,364.00			
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 Pair Gain (2362 - 758C, D758C, F758C)	2,738.00	0.00			
Tot Oth Term Eqpt-REG ONLY (EXC 358C,XXXNC)	95,760.00	94,167.00			
Coin (2351 - 198C, 188C)	36,064.00	37,676.00			
Coinless (2351 - 298C, 288C)	1,671.00	1,839.00			
Other (2351 - 998C, 988C)	21,659.00	21,504.00			

SOURCE: (A) COMPTROLLERS – REPORT 2A SPECIAL

(B) COMPTROLLERS – BUDGET SYSTEM

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 (9D0).

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.

Sources:
Report 2A Special, Col. D
COMAP Extract for Power
Both for period ending 12/31/94
Current Cost to Book Cost Ratios (CC/BC)

							1995 EMBEDDED MCE&P FACTOR			1995 INCREMENTAL MCE&P FACTOR	
			TOTAL (2A Special) (a)	9CO (COMAP- P&C) (b)	9DO (COMAP- P&C) (c)	POWER ONLY (COMAP) (d)	TOTAL MCE&P (e)=a/(a-b-c) (e)	POWER ONLY (f)=(a)/(a-d) (f)	CC/BC RATIOS (g)	TOTAL MCE&P (h)=[(e-1)/g]+1 (h)	POWER ONLY (i)=[(f-1)/g]+1 (i)
	117C, 417C	OPERATOR SYS	43,026,773.28				1.1361 *	1.0931	1.032	1.1339 *	1.0902
F	157C	DDS	16,999,906.82				1.0026	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
O	357C,857C,957C	DIGITAL OTHER	436,694,275.59				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
I	57C	CIRCUIT OTHER	155,670,332.59				1.0264	1.0077	1.076	1.0245	1.0072
D											
A	77C, 877C	ELEC.-ANALOG	403,860,283.87				1.1136	1.0641	1.506	1.0753	1.0425
	377C, 887C	ELEC.-DIGITAL	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.

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FLORIDA

BELLSOUTH TELECOMM. TIONS
CHANGES IN TELEPHONE PL..T ACCOUNTS

REPORT 2A SPECIAL
SHEET 1
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
(2111) LAND	20C	382,393.63	72,736.94	309,656.69	50,164,458.42
(2112) MOTOR VEHICLES	40C	13,938,860.78	4,800,222.05	9,138,638.73	55,892,969.23
(2113) AIRCRAFT	140C	.00	.00	.00	.00
(2114) SPECIAL PURPOSE VEHICLES	240C	4,028.00	.00	4,028.00	4,028.00
- CONV. CENTER - NON REG	240NC	.00	.00	.00	.00
(2115) GARAGE WORK EQUIPMENT	340C	104,186.25	155,495.05	-51,308.80	1,741,479.74
- EMB. INV./SMALL VALUE ITEMS	341C	.00	21,940.54	-21,940.54	65,821.62
(2116) OTHER WORK EQUIPMENT	540C	9,741,160.47	2,391,767.59	7,349,392.88	92,245,275.66
- EMB. INV./SMALL VALUE ITEMS	541C	.00	493,785.38	-493,785.38	1,481,356.25
(2121) BUILDINGS - BUILDING COMPUTERS	110C	1,898,782.00	.00	1,898,782.00	9,821,735.11
- EQUAL ACCESS	810C	.00	.00	.00	.00
- OTHER	10C	25,820,854.48	4,988,388.84	20,831,665.64	694,591,888.97
(2122) FURNITURE - ARTWORKS	130C	1,884.81	1,884.81	.00	210,484.04
- LOW HEIGHT PANELS	230C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	330C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	331C	.00	2,343,622.26	-2,343,622.26	7,830,908.54
- OTHER	30C	171,178.18	15,677.74	155,500.44	6,028,592.49
- HOTEL FURNISHINGS	31C	.00	.00	.00	.00
(2123) OFC EQPT - OFC SUPPORT EQUIPMENT	430C	283,925.75	622,414.52	-338,488.77	10,284,625.10
- CO COMM EQPT - STAND ALONE	710C	227,257.08	52,595.84	174,661.24	4,985,679.92
- CO COMM EQ - ST AL-OTHER	720C	36,828.11	19,047.06	17,781.05	1,851,675.05
- MOBILE TWO WAY COMM EQUIP	760C	725.46	.00	725.46	725.46
- MOBILE TWO WAY COMM EQ-OTH	770C	.00	.00	.00	.00
- CO USED STAT APP TRAN	730C	.00	.00	.00	.00
- PBX & KEY SYS - INSTALL	650C	2,462,423.08	.00	2,462,423.08	7,598,244.54
- COMP COMM INTRASYS EQPT	610C	.00	.00	.00	.00
- OTHER COSTS	620C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	630C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	731C	.00	3,197,595.84	-3,197,595.84	9,592,787.36
(2124) GENERAL PURPOSE COMPUTERS - OTHER	530C	20,517,369.84	37,677,884.75	-17,160,514.91	223,486,429.12
- EMB. INV./SMALL VALUE ITEMS	531C	-128,831.22	42,821.04	-171,652.26	111,659.04
- DATA CNTRL & WKSTN EQUIP	630C	21,043,944.65	12,205,396.51	8,838,548.14	94,887,694.86
- DATA CNTRL & WKSTN EQUIP-OTH	750C	10,429,492.39	7,766,750.35	2,662,742.04	39,993,811.53
- EQUAL ACCESS	830C	.00	.00	.00	.00
TOTAL GENERAL SUPPORT ASSETS (2100)		106,926,863.74	76,869,227.11	30,057,636.63	1,312,072,330.05
(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC	77C	9,167,033.28	88,045,541.98	-78,878,508.70	403,668,283.87
- EMB. INV./SMALL VALUE ITEMS	577C	.00	39,475.34	-39,475.34	118,426.04
- EQUAL ACCESS	877C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	977C	.00	.00	.00	.00
(2212) DIGITAL ELECT SWITCH - DIGITAL ELECTRONIC	377C	123,742,898.27	38,569,963.51	85,172,934.76	1,233,905,842.34
- EMB. INV./SMALL VALUE ITEMS	587C	.00	20,162.12	-20,162.12	60,486.30

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SOURCE: COMPTROLLERS

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BELLSOUTH TELECOM[illegible]ATIONS
CHANGES IN TELEPHONE [illegible]F ACCOUNTS

REPORT 2A SPECIAL
SHEET 2
DECEMBER 1994

		THIS YEAR TO DATE			
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	TOTAL AT END OF PERIOD (D)
- EQUAL ACCESS	887C	.00	.00	.00	.00
(2215) ELECTRO-MECH SWITCH - STEP-BY-STEP	37C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	537C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	937C	.00	.00	.00	.00
- CROSSBAR SWITCHING	47C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	547C	.00	708.94	-708.94	2,126.76
- OTHER ELECTRO-MECH SWITCHING	17C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	517C	.00	.00	.00	.00
(2220) OPERATOR SYSTEMS - OTHER	117C	6,588,028.63	4,297,379.37	2,210,649.26	42,914,247.57
- OPERATOR SYSTEMS CROSSBAR	417C	-89,529.21	1,212,456.36	-1,301,985.57	114,525.71
- EMB. INV./SMALL VALUE ITEMS	507C	.00	.00	.00	.00
(2231) RADIO SYST - NON CELLULAR	167C	19,166.63	638,526.37	-619,359.74	3,351,706.82
- EMB. INV./SMALL VALUE ITEMS	527C	.00	1,265.30	-1,265.30	3,795.83
- TERRESTRIAL MICROWAVE - OTHER	67C	2,496.87	49,928.47	-47,431.60	1,227,641.69
- EMB. INV./SMALL VALUE ITEMS	567C	.00	2,577.24	-2,577.24	7,731.69
- EQUAL ACCESS	867C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	967C	.00	.00	.00	.00
(2232) CIRCUIT EQPT - DIGITAL - DIGITAL DATA SYS	157C	1,489,111.49	3,973,745.07	-2,564,633.58	16,999,906.82
- PAIR GAIN SYSTEMS	257C	55,202,188.13	30,348,494.35	24,853,693.78	862,518,229.33
- PAIR GAIN SYSTEMS - FIBER	D257C	93,407.59	.00	93,407.59	353,064.17
- PAIR GAIN SYSTEMS - FIBER	F257C	42,683,708.33	2,555,054.49	40,128,645.84	288,076,795.13
- EMB. INV./SMALL VALUE ITEMS	557C	.00	124,141.18	-124,141.18	372,423.49
- OTHER	357C	38,294,461.49	36,285,030.31	2,009,431.18	436,694,275.59
- OTHER - FIBER	T357C	46,622,879.71	7,457,804.03	39,165,075.68	219,666,733.15
- OTHER - FIBER	F357C	.00	.00	.00	.00
- EQUAL ACCESS	857C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	957C	.00	.00	.00	.00
- ANALOG - PAIR GAIN SYSTEMS	457C	-6,429.45	716.14	-7,145.59	.00
- OTHER	57C	4,163,969.74	11,830,141.22	-7,666,171.48	155,670,332.59
- EMB. INV./SMALL VALUE ITEMS	597C	.00	19,830.10	-19,830.10	59,490.20
TOTAL CENTRAL OFFICE ASSETS (2200)		327,813,383.58	217,392,941.89	110,420,441.61	3,665,778,064.31
(2311) STATION APPARATUS - RETIREMENT UNITS	318C	19,516.71	-7,109.89	26,626.60	197,629.11
- CONVENTION CENTER - NON REG	318NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	328NC	.00	.00	.00	.00
- OTHER COSTS - REGULATED	418C	1,175.07	-5,446.18	6,621.25	151,474.18
- CONVENTION CENTER - NON REG	418NC	.00	.00	.00	.00
- INMATE SERVICES - NON REG	428NC	.00	.00	.00	.00
(2321) CUSTOMER PREMISES WIRING - TELETYPE INSIDE	19C	.00	.00	.00	.00
- MISC INSIDE - NETWK DIST	69C	.00	.00	.00	.00
- COMPLEX	79C	.00	.00	.00	.00
- PUBLIC	89C	.00	.00	.00	.00

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BELLSOUTH TELECOMM..TIONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 3
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOBILE RADIO EQPT WIRING	39C	.00	.00	.00	.00
- SCNDRY DISTRIBUTION WIRES	49C	.00	.00	.00	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST.	158C	1,128,319.21	1,415,619.54	-287,300.33	4,253,670.68
- 911 PERIPHERAL EQUIPMENT	458C	967,737.54	387,920.38	579,817.16	2,973,823.59
- 911 OTHER COSTS	468C	67,608.82	31,969.73	35,639.09	243,325.87
- CNTRX ATTNDNT POS EQPT - REG	258C	290.23	.00	290.23	243,999.77
- NON REG	258NC	.00	.00	.00	1,870.81
- CONVENTION CNTR - NON REG	58NC	.00	.00	.00	.00
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT	198C	6,115,653.62	4,319,469.82	1,796,183.80	35,588,899.16
- OTHER COSTS	188C	341,194.32	253,560.79	87,633.53	2,086,990.49
- COINLESS - RETIREMENT UNITS	298C	948,102.61	495,994.98	452,107.63	1,698,560.42
- OTHER COSTS	288C	88,824.02	41,853.32	46,970.70	147,745.34
- OTHER - RETIREMENT UNITS	998C	683,525.59	1,055,894.90	-372,369.31	13,925,287.19
- OTHER COSTS	988C	104,963.68	952,246.63	-847,282.95	7,578,526.18
(2362) OTHER TERM EQPT - DDS - NON-REGULATED	358C	215,417.06	-1,770.36	217,187.42	3,883,814.91
- DIGITAL NCTE	358NC	-11,494.63	.00	-11,494.63	2,029,137.14
- DDS REGULATED	368C	.00	.00	.00	.00
- NCTE REGULATED	378C	1,166,328.53	.00	1,166,328.53	2,629,165.17
- ANALOG NETWK - RET UNITS	858C	1,687,775.72	1,387,437.30	300,338.42	57,730,805.29
- OTHER COSTS	558C	2,001,648.77	969,604.56	1,032,044.21	26,706,218.47
- SUBSCRIBER PAIR GAIN EQPT	758C	-2,605,369.11	-399,338.27	-2,206,030.84	.00
- SUBSCRIBER PAIR GAIN EQPT	D758C	-9,504.74	170.94	-9,675.68	.00
- SUBSCRIBER PAIR GAIN EQPT	F758C	-250,698.61	5,302.02	-256,000.63	.00
- OTHER NON CPE - STAT RET UN.	828C	2,994.50	531,924.97	-528,930.47	300,767.28
- OTHER COSTS	928C	.00	215,429.61	-215,429.61	120,714.97
- OTHER NON CPE - OTHER - REG	958C	989,260.88	62,827.92	926,432.96	6,604,668.31
- OTHER NON CPE FEEDER - REG	F958C	.00	.00	.00	3,093.09
- OTHER NON CPE DISTRIB. REG	D958C	.00	.00	.00	70,946.05
- CONV CENT NO REG	958NC	.00	.00	.00	.00
- INMATE SERV. NR	968NC	47,970.71	.00	47,970.71	919,960.29
- 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	135,317,649.06
- EQUAL ACCESS	811C	.00	.00	.00	.00
(2421) AERIAL CABLE - METALLIC - OTHER	22C	21,702,516.90	8,291,114.42	13,411,402.48	553,561,324.26
- BUILDING ENTRANCE	12C	7,376,304.91	1,051,978.66	6,324,326.25	125,669,477.66
- EQUAL ACCESS	802C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D22C	.00	.00	.00	11,152.49
- NON-METALLIC - OTHER	F22C	1,705,760.69	69,206.96	1,636,553.73	17,154,013.39
- NON-METALLIC - OTHER	T22C	668,458.05	143,101.51	525,356.54	2,358,647.89
- BUILDING ENTRANCE	D12C	5,777.82	.00	5,777.82	30,382.01

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BELLSOUTH TELECOM\. TIONS
CHANGES IN TELEPHONE PL\.nt ACCOUNTS

REPORT 2A SPECIAL
SHEET 4
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- BUILDING ENTRANCE	F12C	1,058,802.70	62,835.75	995,966.95	3,666,303.70
- BUILDING ENTRANCE	T12C	129,736.28	.00	129,736.28	656,165.77
- NON-METALLIC - OTHER	822C	.00	.00	.00	.00
- BUILDING ENTRANCE	812C	.00	.00	.00	.00
- EQUAL ACCESS	882C	.00	.00	.00	.00
- NETWORK RECONFIG	982C	.00	.00	.00	.00
(2422) UNDERGROUND CABLE - METALLIC - OTHER	5C	13,302,517.63	14,845,424.34	-1,542,906.71	719,924,041.86
- EQUAL ACCESS	885C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D5C	237,912.85	.00	237,912.85	287,174.39
- NON-METALLIC - OTHER	F5C	11,871,825.80	1,492,098.28	10,379,727.52	163,199,955.10
- NON-METALLIC - OTHER	T5C	3,806,668.71	278,451.99	3,528,216.72	26,039,982.80
- NON-METALLIC - OTHER	85C	.00	.00	.00	.00
- EQUAL ACCESS	885C	.00	.00	.00	.00
- NETWORK RECONFIG	985C	.00	.00	.00	.00
(2423) BURIED CABLE - METALLIC - OTHER	45C	95,680,933.86	23,505,712.06	72,175,221.80	2,212,675,217.42
- EQUAL ACCESS	846C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D45C	428,197.97	.00	428,197.97	806,451.95
- NON-METALLIC - OTHER	F45C	6,267,243.59	755,695.17	5,511,548.42	92,881,664.48
- NON-METALLIC - OTHER	T45C	4,418,532.58	42,234.29	4,376,298.29	16,857,384.89
- NON-METALLIC - OTHER	845C	.00	.00	.00	.00
- EQUAL ACCESS	856C	.00	.00	.00	.00
- NETWORK RECONFIG	956C	.00	.00	.00	.00
(2424) SUBMARINE CABLE - METALLIC - OTHER	6C	36,883.91	459,410.39	-422,526.48	7,624,999.81
- EQUAL ACCESS	886C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D6C	.00	.00	.00	.00
- NON-METALLIC - OTHER	F6C	51,394.43	.00	51,394.43	688,418.97
- NON-METALLIC - OTHER	T6C	26,958.48	8,293.76	18,664.72	1,064,678.10
- NON-METALLIC - OTHER	86C	.00	.00	.00	.00
- EQUAL ACCESS	886C	.00	.00	.00	.00
(2426) INTRABUILDING NETWORK CABLE - METALLIC	52C	845,195.46	405,520.29	439,675.17	42,410,951.29
- NON METALLIC	D52C	.00	.00	.00	1,650.00
- NON METALLIC	F52C	37,810.84	.00	37,810.84	153,597.24
- NON METALLIC	T52C	10,407.21	.00	10,407.21	20,365.64
- NON METALLIC	852C	.00	.00	.00	.00
(2431) AERIAL WIRE	3C	.00	.00	.00	.00
(2441) CONDUIT SYSTEMS - OTHER	4C	20,610,516.07	761,627.42	19,848,888.65	673,846,411.31
- EQUAL ACCESS	84C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	94C	.00	.00	.00	.00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)		196,489,687.89	53,707,126.72	142,702,561.17	4,796,908,061.48
(2681) CAPITAL LEASES - BUILDINGS	58C	206,328.00	-50,000.00	256,328.00	2,506,714.00
- WAREHOUSES	53C	.00	.00	.00	.00

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BELLSOUTH TELECOM[illegible]TIONS
CHANGES IN TELEPHONE [illegible]T ACCOUNTS

REPORT 2A SPECIAL
SHEET 5
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOTOR VEHICLES	150C	.00	65,902.00	-65,902.00	129,055.00
- GENERAL PURPOSE COMPUTERS	250C	106,221.00	2,339,565.00	-2,233,344.00	1,911,670.00
- GENERAL PURPOSE EQUIPMENT	450C	.00	145,000.00	-145,000.00	.00
- OTHER - CONV. CENT. NON REG	750NC	.00	.00	.00	.00
- OTHER	850C	.00	.00	.00	.00
(2682) LEASEHOLD IMPROVEMENTS - BUILDINGS	350C	1,475,372.53	1,249,317.39	226,055.14	14,155,043.23
- WAREHOUSES	353C	210,366.66	9,000.00	201,366.66	312,199.84
- OTHER	950C	.00	.00	.00	.00
- CONV. CENT. NON REG.	950NC	.00	.00	.00	.00
(2690) INTANGIBLES - ORGANIZATION	60C	.00	.00	.00	.00
- FRANCHISES	160C	.00	.00	.00	.00
- PATENT RIGHTS	260C	.00	.00	.00	.00
- OTHER	960C	.00	.00	.00	.00
TOTAL AMORTIZABLE ASSETS (2600)		1,990,288.19	3,758,784.39	-1,768,496.20	19,814,690.07

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

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FLORIDA

BELLSOUTH TELECOMMUNICATIONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 6
DECEMBER 1994

	THIS YEAR TO DATE			TOTAL AT END OF PERIOD (D)
	PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	
TOTAL TELEPHONE PLANT IN SERVICE (2001)	647,141,528.53	363,441,650.82	283,699,877.71	9,963,383,714.58
TEL. PLANT UNDER CONSTRUCTION - SHORT TERM (2003)	-2,388,474.36	.00	-2,388,474.36	33,135,958.68
TEL. PLANT UNDER CONSTRUCTION - LONG TERM (2004)	-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	.00	.00	235,581.39
TELEPHONE PLANT ACQUISITION ADJUSTMENT (2005)	.00	.00	.00	.00
TOTAL TELEPHONE PLANT (2001,2003,2004,2002,2005)	640,964,854.58	363,441,650.82	277,523,203.76	10,014,544,656.14
MISCELLANEOUS PHYSICAL PROPERTY (2006)	108,000.00	110,429.00	-2,429.00	12,629,559.77

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FLORIDA

9C0 AND 9D0 INVESTMENT
SOURCE: DECEMBER 1994 COMAP

FRC	FINAL CAT.	POWER & COMMON	POWER ONLY
57C	9C0		
57C	9D0		
TOTAL 57C			
67C	9C0		
67C	9D0		
TOTAL 67C			
77C	9C0		
77C	9D0		
TOTAL 77C			
117C	9C0		
117C	9D0		
TOTAL 117C			
157C	9C0		
157C	9D0		
TOTAL 157C			
167C	9C0		
167C	9D0		
TOTAL 167C			
257C	9C0		
257C	9D0		
TOTAL 257C			
357C	9C0		
357C	9D0		
TOTAL 357C			
377C	9C0		
377C	9D0		
TOTAL 377C			
417C	9C0		
417C	9D0		
TOTAL 417C			
F257C	9C0		
F257C	9D0		
TOTAL F257C			
T357C	9C0		
T357C	9D0		
TOTAL T357C			
GRAND TOTAL		$223,032,961	$137,085,342

CURRENT COST TO BOOK COST (CC/BC) RATIOS

1995

CATEGORY OF PLANT	AL	KY	LA	MS	TN	FL	GA	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
PBX	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
Aerial Cable-Metallic	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
Intrabldg 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

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

		1992	1993	1994	1995	TOTAL
A.	Land & Bldg Inv. Assoc. with COE (from BS Construction Budget Summary)	$17.7M	$24.1M	$12.2M	$11.0M	$65.0M
B.	% Land (from 2A Special Report - Analysis of Changes in Telephone Plant)					0.06815
C.	% Building (from 2A Special Report - Analysis of Changes in Telephone Plant)					0.93185
D.	Land Inv. (A x B)					$4,429,750
E.	Building Inv. (A x C)					$60,570,250
F.	Total COE Inv. (from BS Construction Budget Summary)	$338.9M	$392.2M	$379.3M	$389.9M	$1,500.3M
G.	Land Loading (D/F)					0.0030
H.	Building Loading (E/F)					0.0404

PAGE 1

Millions

11/10/92 AT 11.25
REPORT ID: T4ASUM32
REPORT RUN NAME: FLTBL1-8

FL AREA
BELLSOUTH TELECOMMUNICATIONS
CONSTRUCTION PROGRAM SUMMARY
SUMMARY BY PLANT ACCOUNTS

REPORT SET: TOTC1
REPORT TYPE: 13
VIEW: 9209

LINE	DESCRIPTION	1991	1992	1993	1994	1995
4A010	GENERAL SUPPORT ASSETS	94.1	90.7	101.9	121.0	111.0
4A030	LAND	.2	.1	.1	.1	.1
4A040	BUILDINGS	19.5	21.8	29.9	19.2	18.1
4A050	EQUIPMENT LAND & BLDGS	14.4	17.7	24.1	12.2	11.0
4A060	NON-EQPT LAND & BLDGS	5.3	4.1	5.9	7.1	7.2
4A120	MOTOR VEHICLES	4.0	8.7	11.8	11.1	14.1
4A125	AIRCRAFT	.0	.0	.0	.0	.0
4A130	GARAGE WORK EQPT	.2	.6	.2	.3	.1
4A140	OTHER WORK EQPT	9.0	8.7	4.7	4.1	4.1
4A150	FURNITURE	.2	1.3	.6	.8	.9
4A160	OFFICE SUPPORT EQPT	.4	.7	.6	3.7	.3
4A170	VOICE COMMUNICATIONS	4.0	.9	.9	.9	1.0
4A180	GENERAL PURPOSE COMPUTER	42.5	27.0	26.1	50.3	43.0
4A185	DATA COMMUNICATIONS	14.3	20.9	27.0	30.5	29.3
4A190	CENTRAL OFFICE ASSETS	367.9	338.9	392.2	379.3	389.9
4A200	DIAL SWITCHING	161.4	137.3	170.6	157.7	164.4
4A210	ANALOG ESS	17.5	12.1	7.4	6.5	4.5
4A220	DIGITAL ESS	127.7	112.6	155.2	145.1	158.8
4A270	OPERATOR SYSTEMS	9.3	12.6	8.0	6.1	1.1
4A290	RADIO	.8	.7	.1	.1	.1
4A300	CIRCUIT EQUIPMENT	215.8	200.9	221.5	221.5	225.4
4A310	PAIR GAIN	136.8	121.3	139.5	140.0	142.2
4A320	DIGITAL DATA SYSTEMS	1.7	1.3	.7	.7	.0
4A330	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	16.3	18.5	23.8	17.9	15.8
4A350	PUBLIC TELEPHONE EQPT	6.2	7.8	12.9	6.9	4.8
4A360	OTHER TERMINAL EQPT	9.1	10.2	10.2	10.4	10.4
4A370	NCTE	7.2	7.0	7.0	7.0	7.0
4A380	SUBR PR GAIN EQPT	.5	1.3	.7	.8	.8
4A390	OTHER TERM EQPT	1.5	1.9	2.5	2.6	2.6
4A400	MISC INFO ASSETS	.8	.5	.7	.6	.6

65.0

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G27

SOURCE: NETWORK/BUDGETS

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BELLSOUTH TELECO NICATIONS
CHANGES IN TELEPHON ANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 1
DECEMBER 1993

		THIS YEAR TO DATE			
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	TOTAL AT END OF PERIOD (D)
(2111) LAND	20C	686,693.87	218,513.08	468,180.79	49,854,881.73
(2112) MOTOR VEHICLES	40C	14,575,655.41	7,469,310.54	7,106,344.87	46,754,330.50
(2113) AIRCRAFT	140C	.00	.00	.00	.00
(2114) SPECIAL PURPOSE VEHICLES	240C	.00	3,048.56	-3,048.56	.00
- CONV. CENTER - NON REG	240NC	.00	.00	.00	.00
(2115) GARAGE WORK EQUIPMENT	340C	186,647.26	1,396,657.81	-1,210,010.55	1,792,788.54
- EMB. INV./SMALL VALUE ITEMS	341C	.00	21,940.44	-21,940.44	87,762.16
(2116) OTHER WORK EQUIPMENT	540C	10,047,782.50	3,059,891.88	6,987,890.62	84,895,882.78
- EMB. INV./SMALL VALUE ITEMS	541C	.00	493,785.48	-493,785.48	1,975,141.63
(2121) BUILDINGS - BUILDING COMPUTERS	110C	-344,934.56	.00	-344,934.56	7,930,953.11
- EQUAL ACCESS	810C	.00	.00	.00	1,036.98
- OTHER	10C	46,679,586.57	4,272,095.23	42,407,491.34	673,759,186.35
(2122) FURNITURE - ARTWORKS	130C	-1,525.81	.00	-1,525.81	210,484.04
- LOW HEIGHT PANELS	230C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	330C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	331C	82,952.12	2,334,415.86	-2,251,463.74	9,374,530.80
- OTHER	30C	-1,630,872.03	39,469.65	-1,669,541.68	5,873,092.05
- HOTEL FURNISHINGS	31C	.00	.00	.00	.00
(2123) OFC EQPT - OFC SUPPORT EQUIPMENT	430C	2,313,426.41	2,109,758.14	203,668.27	10,623,113.87
- CO COMM EQPT - STAND ALONE	718C	-484,253.95	2,779,379.82	-3,263,633.77	4,811,018.68
- CO COMM EQ - ST AL-OTHER	728C	533,242.45	755,391.26	-222,148.81	1,833,894.00
- MOBILE TWO WAY COMM EQUIP	768C	-25,316.35	425,245.91	-450,562.26	.00
- MOBILE TWO WAY COMM EQ-OTH	778C	2,467.87	77,362.28	-74,894.41	.00
- CO USED STAT APP TRAN	738C	.00	.00	.00	.00
- PBX & KEY SYS - INSTALL	658C	1,010,448.22	283,088.99	727,359.23	5,135,821.46
- COMP COMM INTRASYS EQPT	618C	-13,339.80	126,545.66	-139,885.46	.00
- OTHER COSTS	628C	-39,794.03	377,252.61	-417,026.64	.00
- EMB. INV./SMALL VALUE ITEMS	638C	.00	.00	.00	.00
- EMB. INV./SMALL VALUE ITEMS	731C	108,807.06	3,173,719.36	-3,064,912.30	12,790,383.20
(2124) GENERAL PURPOSE COMPUTERS - OTHER	530C	2,201,981.43	9,823,826.98	-7,621,845.55	240,646,554.98
- EMB. INV./SMALL VALUE ITEMS	531C	217,477.49	22,424.64	195,052.85	283,311.30
- DATA CNTRL & WKSTN EQUIP	630C	28,471,917.53	11,291,160.65	17,180,756.88	86,049,146.72
- DATA CNTRL & WKSTN EQUIP-OTH	730C	18,289,704.66	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	1,282,014,693.42
(2211) ANALOG ELECTRONIC SWITCH - ANALOG ELECTRONIC	77C	6,739,029.74	119,110,703.51	-112,371,673.77	472,284,693.23
- EMB. INV./SMALL VALUE ITEMS	577C	.00	39,475.44	-39,475.44	157,901.38
- EQUAL ACCESS	877C	-46,857.69	540,347.14	-586,404.83	2,334,899.34
- NETWORK RECONFIGURATION	977C	.00	.00	.00	.00
(2212) 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	88,648.42

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SOURCE : COMPTROLLERS

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.

POLE & CONDUIT LOADING FACTORS

Florida — ($) Incremental — From Report 2A Special-Plant Added (Column A)

Metallic

	(D) Aerial (2421-22C)	(E) Underground (2422-6C)	(F) Buried (2423-45C)	(G) Submarine (2424-6C)	(H) Intrabuilding (2426-62C)	(I) Total @SUM(D...H)
1990	24,736,316	14,727,990	103,992,488	73,633	1,944,452	145,474,879
1991	26,275,001	10,682,619	94,613,701	0	969,091	132,480,412
1992	40,994,015	11,033,244	95,029,529	67,529	742,703	147,867,120
1993	42,636,803	13,852,637	123,701,336	16,405	606,242	180,813,324
1994	21,702,617	13,302,618	95,680,934	36,884	845,195	131,568,048

3-Year Budget — From SMART Snapshot - Gross Construction

1995						
1996						
1997						

Non-metallic

	Aerial (2421-D22C)	Underground (2422-65C)	Buried (2423-645C)	Submarine (2424-66C)	Intrabuilding (2426-652C)	Total @SUM(D...H)
1990	4,578,233	21,913,171	14,829,676	148,294	57,242	41,524,616
1991	3,741,852	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	14,178,229	13,012,451	418,151	16,174	30,029,888
1994	2,374,219	15,916,407	11,113,974	76,353	47,417	29,530,370

3-Year Budget — From SMART Snapshot - Gross Construction

1995						
1996						
1997						

Metallic & Non-Metallic

5-Year Historical	Aerial (2421-D22C)	Underground (2422-65C)	Buried (2423-645C)	Submarine (2424-66C)	Intrabuilding (2426-652C)	Total @SUM(D...H)	Poles (2411-1C)	Conduit (2441-4C)
1990	29,312,549	36,641,161	118,822,164	221,927	2,001,694	186,999,495	[illegible]	17,556,183
1991	30,016,853	30,645,945	109,121,097	0	998,805	170,782,600	9,013,769	21,868,120
1992	43,263,506	27,943,962	108,395,573	317,450	746,352	180,666,843	9,013,780	19,432,358
1993	45,041,687	28,028,766	136,713,786	434,556	621,416	210,840,212	11,966,800	18,962,148
1994	24,076,736	29,218,824	106,794,908	115,237	892,613	161,098,417	6,130,133	20,810,516

3-Year Budget

1995						
1996						
1997						

Cost of Money =	13.2%							
PW Factors (Years 1 - 3)	0.9389	0.8908	0.7935					
Mid-Year Present Worth							Poles	Conduit
1995			N/A	N/A	N/A	N/A		
1996			N/A	N/A	N/A	N/A		
1997			N/A	N/A	N/A	N/A		
Total								
	(D)	(E)					(J)	(K)
FLORIDA - INCREMENTAL FACTORS ⟹							0.2522	0.3895
							(J/D)	(K/E)

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BELLSOUTH TELECOM . .IONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 3
DECEMBER 1994

	THIS YEAR TO DATE			TOTAL AT END OF PERIOD
	PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	(D)
- MOBILE RADIO EQPT WIRING 39C	.00	.00	.00	.00
- SCNDRY DISTRIBUTION WIRES 49C	.00	.00	.00	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST. 158C	1,128,319.21	1,415,619.54	-287,300.33	4,253,670.68
- 911 PERIPHERAL EQUIPMENT 458C	967,737.54	387,920.38	579,817.16	2,973,823.59
- 911 OTHER COSTS 468C	67,608.82	31,969.73	35,639.09	243,325.87
- CNTRX ATTNDNT POS EQPT - REG 258C	290.23	.00	290.23	243,999.77
- NON REG 258NC	.00	.00	.00	1,070.01
- CONVENTION CNTR - NON REG 58NC	.00	.00	.00	.00
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT 198C	6,115,653.62	4,319,469.82	1,796,183.80	35,588,899.16
- OTHER COSTS 188C	341,194.32	253,560.79	87,633.53	2,086,990.49
- COINLESS - RETIREMENT UNITS 298C	948,102.61	495,994.98	452,107.63	1,690,560.42
- OTHER COSTS 288C	88,824.02	41,853.32	46,970.70	147,745.34
- OTHER - RETIREMENT UNITS 998C	683,525.59	1,055,894.90	-372,369.31	13,925,287.19
- OTHER COSTS 988C	104,963.68	952,246.63	-847,282.95	7,578,526.18
(2362) OTHER TERM EQPT - DDS - NON-REGULATED 358C	215,417.06	-1,770.36	217,187.42	3,083,814.91
- DIGITAL NCTE 358NC	-11,494.63	.00	-11,494.63	2,029,137.14
- DDS REGULATED 368C	.00	.00	.00	.00
- NCTE REGULATED 378C	1,166,328.53	.00	1,166,328.53	2,629,165.17
- ANALOG NETWK - RET UNITS 858C	1,687,775.72	1,387,437.30	308,338.42	57,730,805.29
- OTHER COSTS 558C	2,081,648.77	969,604.56	1,032,044.21	26,706,218.47
- SUBSCRIBER PAIR GAIN EQPT 758C	-2,605,369.11	-399,330.27	-2,206,038.84	.00
- SUBSCRIBER PAIR GAIN EQPT D758C	-9,504.74	170.94	-9,675.68	.00
- SUBSCRIBER PAIR GAIN EQPT F758C	-250,698.61	5,302.02	-256,000.63	.00
- OTHER NON CPE - STAT RET UN. 828C	2,994.50	531,924.97	-528,930.47	300,767.28
- OTHER COSTS 928C	.00	215,429.61	-215,429.61	120,714.97
- OTHER NON CPE - OTHER - REG 958C	989,260.88	62,827.92	926,432.96	6,604,668.31
- OTHER NON CPE FEEDER - REG F958C	.00	.00	.00	3,093.09
- OTHER NON CPE DISTRIB. REG D958C	.00	.00	.00	70,946.05
- CONV CENT NO REG 958NC	.00	.00	.00	.00
- INMATE SERV. NR 968NC	47,970.71	.00	47,970.71	919,960.29
- 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	135,317,649.06
- EQUAL ACCESS 811C	.00	.00	.00	.00
(2421) AERIAL CABLE - METALLIC - OTHER 22C	21,782,516.90	8,291,114.42	13,411,402.48	553,561,324.26
- BUILDING ENTRANCE 12C	7,376,304.91	1,051,978.66	6,324,326.25	125,669,477.66
- EQUAL ACCESS 822C	.00	.00	.00	.00
- NON-METALLIC - OTHER D22C	.00	.00	.00	11,152.49
- NON-METALLIC - OTHER F22C	1,705,760.69	69,206.96	1,636,553.73	17,154,013.39
- NON-METALLIC - OTHER T22C	668,458.05	143,101.51	525,356.54	2,358,647.89
- BUILDING ENTRANCE D12C	5,777.82	.00	5,777.82	30,382.01

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SOURCE: COMPTROLLERS

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BELLSOUTH TELECO . .ONS
CHANGES IN TELEPHONE ..An. ACCOUNTS

REPORT 2A SPECIAL
SHEET 4
DECEMBER 1994

	THIS YEAR TO DATE			TOTAL AT END
	PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- BUILDING ENTRANCE F12C	1,058,802.70	62,835.75	995,966.95	3,666,303.70
- BUILDING ENTRANCE T12C	129,736.28	.00	129,736.28	656,165.77
- NON-METALLIC - OTHER 822C	.00	.00	.00	.00
- BUILDING ENTRANCE 812C	.00	.00	.00	.00
- EQUAL ACCESS 882C	.00	.00	.00	.00
- NETWORK RECONFIG 982C	.00	.00	.00	.00
(2422) UNDERGROUND CABLE - METALLIC - OTHER 5C	13,382,517.65	14,845,424.34	-1,542,906.71	719,924,041.86
- EQUAL ACCESS 885C	.00	.00	.00	.00
- NON-METALLIC - OTHER D5C	237,912.05	.00	237,912.05	287,174.39
- NON-METALLIC - OTHER F5C	11,871,825.80	1,492,098.28	10,379,727.52	163,199,955.10
- NON-METALLIC - OTHER T5C	3,806,468.71	278,451.99	3,528,216.72	26,039,982.80
- NON-METALLIC - OTHER 85C	.00	.00	.00	.00
- EQUAL ACCESS 885C	.00	.00	.00	.00
- NETWORK RECONFIG 985C	.00	.00	.00	.00
(2423) BURIED CABLE - METALLIC - OTHER 45C	95,680,983.86	23,505,712.06	72,175,221.80	2,212,675,217.42
- EQUAL ACCESS 846C	.00	.00	.00	.00
- NON-METALLIC - OTHER D45C	428,197.97	.00	428,197.97	806,451.95
- NON-METALLIC - OTHER F45C	6,867,243.59	755,695.17	5,511,548.42	92,881,664.48
- NON-METALLIC - OTHER T45C	4,418,592.58	42,234.29	4,376,298.29	16,857,384.89
- NON-METALLIC - OTHER 845C	.00	.00	.00	.00
- EQUAL ACCESS 856C	.00	.00	.00	.00
- NETWORK RECONFIG 956C	.00	.00	.00	.00
(2424) SUBMARINE CABLE - METALLIC - OTHER 6C	36,885.91	459,410.39	-422,526.48	7,624,999.81
- EQUAL ACCESS 886C	.00	.00	.00	.00
- NON-METALLIC - OTHER D6C	.00	.00	.00	.00
- NON-METALLIC - OTHER F6C	51,394.43	.00	51,394.43	688,418.97
- NON-METALLIC - OTHER T6C	24,958.48	8,293.76	16,664.72	1,064,678.10
- NON-METALLIC - OTHER 86C	.00	.00	.00	.00
- EQUAL ACCESS 886C	.00	.00	.00	.00
(2426) INTRABUILDING NETWORK CABLE - METALLIC 52C	845,196.46	405,520.29	439,675.17	42,410,951.29
- NON METALLIC D52C	.00	.00	.00	1,650.00
- NON METALLIC F52C	37,810.04	.00	37,810.04	153,597.24
- NON METALLIC T52C	10,407.21	.00	10,407.21	20,365.64
- NON METALLIC 852C	.00	.00	.00	.00
(2431) AERIAL WIRE 3C	.00	.00	.00	.00
(2441) CONDUIT SYSTEMS - OTHER 4C	20,610,516.07	761,627.42	19,848,888.65	673,846,411.31
- EQUAL ACCESS 84C	.00	.00	.00	.00
- NETWORK RECONFIGURATION 94C	.00	.00	.00	.00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)	196,409,687.89	53,707,126.72	142,702,561.17	4,796,908,061.48
(2681) CAPITAL LEASES - BUILDINGS 58C	206,328.00	-50,000.00	256,328.00	2,506,714.00
- WAREHOUSES 53C	.00	.00	.00	.00

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REA FLORIDA

INVESTMENT DATA

SMART SNAPSHOT

CALE = 000	RETIREMENTS (INCLUDES SMALL VALUE ITEMS) 1995	1996	1997	GROSS CONSTRUCTION 1995	1996	1997	TOTAL CONSTRUCTION LESS RETIREMENTS 1995	1996	1997
)TAL GENERAL SUPPORT ASSETS									
AND									
IULDINGS									
AOTOR VEHICLES									
SARAGE WORK EQPT									
)THER WORK EQPT									
URNITURE									
)FFICE SUPPORT EQUIPMENT									
/OICE COMMUNICATIONS									
SENERAL PURPOSE COMPUTERS									
)ATA COMMUNICATIONS									
OTAL CENTRAL OFC ASSETS MINUS DLE									
ANALOG ELECTRONIC SWITCHING									
DIGITAL ELECTRONIC SWITCHING									
OPERATOR SERVICES									
ADIO									
DIGITAL DATA SYSTEMS									
CIRCUIT OTHER									
)TAL INFO ORIG/TERMINATION									
UBLIC TELEPHONE									
STATION APPARATUS									
LARGE PBX									
OTHER TERMINAL EQUIPMENT									
)TAL OUTSIDE NETWORK									
IGITAL 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 - INTRABUILDING NETWORK CABLE									
NON-METALLIC - INTRABUILDING NETWORK CABLE									
AERIAL WIRE									
POLES									
CONDUIT									
)TAL RETIREMENTS									

SOURCE: NETWORK BUDGETS

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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 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.

RL: 94-09-034BT
Attachment A

BellSouth Regional Telephone Plant Index
Forecast -- September 1994

Macroeconomic Assumptions – 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.

Copper Prices – 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.

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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.

Indexes and Weights – 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.

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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 narrowband 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.

Circuit – 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.

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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.

Fiber Optic Cable - 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.

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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.

Wages - 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.

Copper Cable - 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.

Other OSP - 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.

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ALL ACCOUNTS , 1988=100	1989	1990	1991	1992	1993	1/94	% CHG 93/92	% CHG 1/94/93
BUILDINGS-(2121)							2.6	1.3
COMPUTER EQUIPMENT-(2124)							-12.3	-4.3
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
AIRCRAFT (2113)							2.4	1.7
GARAGE WORK EQUIPMENT (2115)							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
COE-STEP BY STEP-(2215.1)							-0.2	1.4
COE-CROSSBAR-(2215.2)							-0.4	1.4
ELECTROMECHANICAL (2215) (C)							-0.3	1.4
COE-ANLG CIRCUIT (2232.2)							1.8	2.5
COE-DGTL CIRCUIT (2232.11 & 2232.13)							2.1	1.1
COE-SUBPAIR GAIN - DIGITAL (2232.12)							2.9	0.5
COE-CIRCUIT-ANLG, DGTL, SPG (2232) (C)							2.6	1.1
COE-RADIO-(2231)							4.0	1.3
COE-ELTN-ANLG (2211)							-0.5	1.3
COE-ELTN-DGTL (2212)							2.7	2.3
COE-COMPOSITE-(2211-2232)							2.5	1.4
STATION APPARATUS - (2311)							-2.2	-0.9
LARGE PBX-(2341)							2.5	0.8
OTHER TERMINAL EQUIPMENT (2362)							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	-1.3
INTRABLDG NW CABLE (2428)							1.8	0.2
UNDERGROUND CABLE-(2422)							-2.7	-0.7
BURIED CABLE-(2423)							-1.6	-0.2
SUBMARINE CABLE-(2424)							-5.9	-0.3
CABLE COMPOSITE-(242*)							-1.3	-0.6
AERIAL WIRE-(2431)							1.9	0.6
CABLE & WIRE COMPOSITE-(242*-2431)							-1.3	-0.6
UNDERGROUND CONDUIT-(2441)							-10.6	1.0
OUTSIDE PLANT STRUCTURES-(2411&2441)							-5.8	0.9
OUTSIDE PLANT-(2411-2441)							-1.9	-0.4
ALL ACCOUNTS (COMPOSITE)							-0.4	0.3

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ALL ACCOUNTS , 1988=100	1989	1990	1991	1992	1993	1/94	% CHG - 93/92	% CHG 1/94/93
COMPUTER EQUIPMENT-(2124)							-12.3	-4.3
FURNITURE (2122)							1.7	1.9
OTHER COMMUNICATIONS EQUIPMENT-(2123.2							-0.2	-0.2
MATERIALS							-2.2	-0.9
CONTRACT LABOR							2.7	1.4
TELCO LABOR							2.9	0.9
OFFICE SUPPORT EQUIPMENT (2123.1)							0.0	0.5
OFFICE EQUIPMENT (2123)							-0.1	0.1
MOTOR VEHICLES (2112)							2.5	2.1
AIRCRAFT (2113)							2.4	1.7
GARAGE WORK EQUIPMENT (2115)							1.9	1.4
OTHER WORK EQUIPMENT (2116)							2.6	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
OPERATOR SYSTEMS - LOADED MATERIAL							2.9	2.4
TELCO-LABOR C.O.E.							2.9	0.9
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							-0.6	1.3
TELCO-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0
COE-CROSSBAR-(2215.2) (C)							-0.4	1.4
CROSSBAR - MAT (UNLOADED)							-1.6	1.3
CROSSBAR - LOADED MATERIAL							-0.8	1.3
TELCO-LABOR C.O.E.							2.9	0.9
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-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0
COE-DIGITAL CIRCUIT-(2232.11&2232.13) (C)							2.1	1.1
DIGITAL CIRC - MAT - (UNLOADED) (C)							1.2	1.1
DIGITAL CIRC - LOADED MATERIAL							2.1	1.1
TELCO-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0
COE-SUBPAIR GAIN-(2232.12) (C)							2.9	0.5
SUBPAIR GAIN - MAT - (UNLOADED)							1.8	0.4
SUBPAIR GAIN - LOADED MATERIAL							3.0	0.4
TELCO-LABOR C.O.E.							2.9	0.9
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 (UNLOADED)							3.4	1.3
RADIO - LOADED MATERIAL							4.4	1.3
TELCO-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0

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COE-ELTN-ANALOG-(2211) (C)							-0.5	1.3
ELTN ANLG - MAT (UNLOADED)							-1.6	1.3
ELTN ANLG - LOADED MATERIAL							-0.6	1.3
TELCO-LABOR C.O.E.							2.9	0.9
TELCO-ENGINEERING							0.4	2.0
COE-ELTN-DIGITAL-(2212) (C)							2.7	2.3
ELTN DGTL - MAT (UNLOADED)							1.9	2.4
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-(2311) B							-2.2	-0.9
LARGE PBX-(2341) (C)							2.5	0.8
MATERIAL							1.5	0.7
LOADED MATERIAL							2.5	0.7
TELCO LABOR							2.9	0.9
TELCO ENGINEERING							0.4	2.0
OTHER TERMINAL EQUIPMENT (2362)							1.9	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
PUBLIC TELEPHONES - (2351) (C)							2.7	0.4
MATERIAL							2.7	0.4
TELCO LABOR							2.9	0.9
CONTRACT LABOR							2.7	1.4
POLE LINES (2411) (C)							2.0	0.8
MATERIAL							1.9	0.3
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.2	0.7
CABLE COMPOSITE - (2421)							-1.3	-0.8
AERIAL CABLE-COPPER (2421-M) (C)							0.4	-1.5
MATERIAL							-3.3	-5.5
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1.4
AERIAL CABLE-FIBER (2421-NM) (C)							-4.6	-0.2
MATERIAL							-10.3	-1.4
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1.4
AERIAL CABLE-COPPER&FIBER (2421)(C)							-0.2	-1.3
INTRABLDG NW CABLE (2426-M) COPPER (C)							2.4	0.2
MATERIAL							1.5	-0.7
TELCO-LABOR OSP							4.3	1.0
TELCO-ENGINEERING							0.4	2.0
CONTRACTOR SERVICES							2.7	1.4
INTRABLDG NW CABLE (2426-NM) FIBER (C)							-5.2	-0.4
MATERIAL							-10.3	-1.4
TELCO-LABOR OSP							4.3	1.0
TELCO-ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1.4

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ALL ACCOUNTS , 1988=100	1989	1990	1991	1992	1993	1/94	% CHG 93/92	% CHG 1/94/93
INTRABLDG NW CABLE-COPPER&FIBER (2426)(C							1.8	0.2
UNDERGROUND CABLE-COPPER (2422-M) (C)							1.1	-1.0
MATERIAL							-0.7	-3.6
TELCO LABOR							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
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-4.4	0.2
UNDERGROUND CABLE-COPPER&FIBER(2422)(							-2.7	-0.7
BURIED CABLE-COPPER (2423-M) (C)							-1.0	-0.2
MATERIAL							-1.1	-2.5
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-4.4	0.2
BURIED CABLE-FIBER (2423-NM) (C)							-5.3	-0.1
MATERIAL							-10.3	-1.4
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-4.4	0.2
BURIED CABLE-COPPER&FIBER (2423) (C)							-1.8	-0.2
SUBMARINE CABLE-COPPER-(2424-M) (C)							-0.5	-0.7
MATERIAL							-1.1	-2.5
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-4.4	0.2
SUBMARINE CABLE-FIBER-(2424-NM) (C)							-6.2	-0.3
MATERIAL							-10.3	-1.4
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-4.4	0.2
SUBMARINE CABLE-FIBER&COPPER (2424)							-5.9	-0.3
AERIAL WIRE-(2431) (C)							1.9	0.6
MATERIAL							-3.3	-5.5
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							2.7	1.4
CABLE & WIRE (242"-2431) (C)							-1.3	-0.6
UNDERGROUND CONDUIT-(2441) (C)							-10.6	1.0
MATERIAL							0.6	1.0
TELCO LABOR							4.3	1.0
TELCO ENGINEERING							0.4	2.0
CONTRACT LABOR							-15.7	0.9
OSP STRUCTURES - (2411&2441) (C)							-5.8	0.9

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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			
INTRABLDG 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 VEHICLE & OTH WORK EQUIP			
MOTOR VEHICLES			
AIRCRAFT			
GARAGE WORK EQUIPMENT			
OTHER WORK EQUIPMENT			
LINK FACTOR			

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ACCOUNT WEIGHTS USED IN INDEX DEVELOPMENT

OPERATOR SYSTEMS-(C)	1988-89	1990-92	1993-
OPERATOR SYSTEMS-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LOAD FACTOR			
COE-STEP BY STEP	1989.00	1990-	
STEP BY STEP - INST			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
COE-CROSSBAR	1989.00	1990-	
CROSSBAR - INST			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
ELECTROMECHANICAL COMPOSITE	1988-89	1990-	
STEP BY STEP			
CROSSBAR			
LINK FACTOR			
COE-CIRCUIT-ANLG	1988-89	1990-92	1993-
CIRCUIT-ANLG-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
COE-CIRCUIT-DGTL	1988-89	1990-92	1993-
CIRCUIT-DGTL-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
COE-CIRCUIT-SPG DGTL	1988-89	1990-92	1993-
CIRCUIT-SPG DGTL-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
COE-CIRCUIT-ALL ACCOUNTS (C)	1988-89	1990-92	1993-
CIRCUIT-ANLG			
CIRCUIT-DGTL			
CIRCUIT-SPG DGTL			
LINK FACTOR			

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ACCOUNT WEIGHTS USED IN
INDEX DEVELOPMENT

	1989	1990-92	1993-
COE-RADIO			
RADIO - MAT			
RADIO - INST			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
	1988-89	1990-92	1993-
COE-ELTN-ANLG (C)			
ELTN-ANLG-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
	1988-89	1990-92	1993-
COE-ELTN-DGTL (C)			
ELTN-DGTL-LOADED MATERIAL			
TELCO-LABOR C.O.E.			
TELCO-ENGINEERING			
LINK FACTOR			
	1989	1990-92	1993-
GENERAL EQUIPMENT			
GENERAL PURPOSE COMPUTERS			
FURNITURE			
OFFICE SUPPORT EQUIPMENT			
OTHER COMM EQUIPMENT			
MOTOR VEHICLES			
AIRCRAFT			
GARAGE WORK EQUIPMENT			
OTHER WORK EQUIPMENT			
LINK FACTOR			
	1989	1990-92	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			
	1989	1990-92	1993-
STATION COMPOSITE			
STATION APPARATUS			
STA CONNECTIONS			
LARGE PBX			
OTHER TERMINAL EQUIPMENT			
PUBLIC TELEPHONES			
LINK FACTOR			

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ACCOUNT WEIGHTS USED IN
INDEX DEVELOPMENT

INSIDE PLANT	1989	1990-92	1993-
COE-OPERATOR SYSTEMS			
COE-STEP BY STEP			
COE-CROSSBAR			
COE-ANLG CIRC			
COE-DGTL 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			
OUTSIDE PLANT	1989	1990-92	1993-
POLE LINES			
AERIAL CABLE			
INTRABLDG NW CABLE			
UNDERGROUND CABLE			
BURIED CABLE			
SUBMARINE CABLE			
AERIAL WIRE			
UNDERGROUND CONDUIT			
LINK FACTOR			
LARGE PBX	1989	1990-92	1993-
LARGE PBX-LOADED MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
LINK FACTOR			
OTHER TERMINAL EQUIPMENT	1988-89	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT LABOR			
LINK FACTOR			
PUBLIC TELEPHONES	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
CONTRACT LABOR			
LINK FACTOR			

PRIVATE/PROPRIETARY

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RL: 94-09-034BT
Attachment C

BellSouth Regional Telephone Plant Index (BSRTPI)
September, 1994

ACCOUNT WEIGHTS USED IN
INDEX DEVELOPMENT

POLELINES	1989	1990-92	1993-
MATERIAL	0.282	0.274	0.330
TELCO LABOR	0.098	0.101	0.100
TELCO ENGINEERING	0.159	0.194	0.158
CONTRACT SERVICE	0.461	0.431	0.411
LINK FACTOR	1.0000	0.9992	1.0001

AERIAL CABLE-COPPER	1989	1990-92	1993-
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	1.0069	1.0154

AERIAL CABLE-OPTICAL	1989	1990-92	1993-
MATERIAL	0.611	0.709	0.661
TELCO LABOR	0.243	0.167	0.231
TELCO ENGINEERING	0.065	0.063	0.060
CONTRACT SERVICE	0.080	0.061	0.048
LINK FACTOR	1.0000	1.0207	1.0027

AERIAL CABLE-COPPER&OPTIC	1989	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)	1988-89	1990-92	1993-
MATERIAL	0.476	0.446	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

INTRABLDG NW CABLE-OPTIC (C)	1988-89	1990-92	1993-
MATERIAL	0.403	0.733	0.707
TELCO-LABOR OSP	0.492	0.218	0.240
TELCO-ENGINEERING	0.076	0.035	0.042
CONTRACT SERVICE	0.029	0.015	0.011
LINK FACTOR	1.0000	1.0721	1.0821

INTRABLDG NW CABLE-COPPER&OPTICAL	1988-89	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

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BellSouth Regional Telephone Plant Index (BSRTPI)
September, 1994

ACCOUNT WEIGHTS USED IN
INDEX DEVELOPMENT

	1989	1990-92	1993-
UNDERGROUND CABLE-COPPER			
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
UNDERGROUND CABLE-OPTIC	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
UNDERGROUND CABLE-COPPER&OPTIC	1989	1990-92	1993-
COPPER			
OPTIC			
LINK FACTOR			
BURIED CABLE - COPPER	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
BURIED CABLE - OPTICAL	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
BURIED CABLE-COPPER&OPTIC	1989	1990-92	1993-
COPPER			
OPTIC			
LINK FACTOR			
SUBMARINE CABLE-COPPER	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			

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BellSouth Regional Telephone Plant Index (BSRTPI)
September, 1994

ACCOUNT WEIGHTS USED IN
INDEX DEVELOPMENT

SUBMARINE CABLE-OPTIC	1988-89	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
SUBMARINE CABLE-COPPER&OPTIC	1988-89	1990-92	1993-
COPPER			
OPTIC			
LINK FACTOR			
CABLE COMPOSITE-(242*)	1989	1990-92	1993-
AERIAL CABLE			
UNDERGROUND CABLE			
BURIED CABLE			
SUBMARINE CABLE			
INTRABLDG-NW-CABLE -			
LINK FACTOR			
AERIAL WIRE	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
CABLE & WIRE-(242*&2431)	1989	1990-92	1993-
CABLE COMPOSITE			
AERIAL WIRE			
LINK FACTOR			
UNDERGROUND CONDUIT	1989	1990-92	1993-
MATERIAL			
TELCO LABOR			
TELCO ENGINEERING			
CONTRACT SERVICE			
LINK FACTOR			
OSP STRUCTURES	1989	1990-92	1993-
POLE LINES			
CONDUIT			
LINK FACTOR			
OTHER COMMUNICATIONS EQUIPMENT	1989	1990-92	1993-
MATERIAL			
CONTRACT LABOR			
TELCO LABOR			
LINK FACTOR			
OFFICE EQUIPMENT (C)	1988-89	1990-92	1993-
OTHER COMM EQUIPMENT			
OFFICE SUPPORT EQUIPMENT			
LINK FACTOR			

PRIVATE/PROPRIETARY

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

ACCOUNT NAME	ACCT	FRC	ACTUAL 1993	1994	1995	1996	1997	1998	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										

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

ACCOUNT NAME	ACCT	FRC	ACTUAL 1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003+
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										
INBLDG 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	4C	-10.6										
OSP STRUCTURES			-5.8										
OSP COMPOSITE			-1.9										
TOTAL COMPOSITE			-0.3										

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										
MOTOR VEHICLES	2112	40C										
AIRCRAFT	2113	140C										
GARAGE WORK EQ	2115	340C										
OTHER WORK EQ	2116	540C										
FURNITURE	2122	30C										
OFFICE EQUIPMENT	2123	430,718C										
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												

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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
POLES	2411	1C										
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										
INBLDG NETWK CABLE	2426											
COPPER		52C										
OPTICAL		852C										
CABLE COMPOSITE												
COPPER												
OPTICAL												
AERIAL WIRE	2431	3C										
CABLE & WIRE COMP												
CONDUIT SYSTEMS	2441	4C										
OSP STRUCTURES												
OSP COMPOSITE												
TOTAL COMPOSITE												

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 INTRBLDG CABLE	COMBINED COPPER CABLE	COMBINED OPTICAL CABLE	AERIAL WIRE	- POLES	CONDUIT
1991										
1992										
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										
1995										
1996										
1997										
1998										
1999										
2000										
2001										
2002										

	VEHICLES	WORK EQUIP	GARAGE WK EQ	URNITUR	OFFICE EQUIP	OMPUTER	OTHER COMM EQ	PUBLIC PHONES	OTHER TERM EQ	STATION PPARATU
1991										
1992										
1993										
1994										
1995										
1996										
1997										
1998										
1999										
2000										
2001										
2002										

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

	LABOR								
	TELCO ENGINEERING	TELCO COE	TELCO OSP	TELCO STATION	CONTRACT CONDUIT	CONTRACT BUR&UG CABLE	CONTRACT AERIAL CABLE	CONTRACT POLES	CONTRACT BOOTHS
1990									
1991									
1992									
1993									
1994									
1995									
1996									
1997									
1998									
1999									
2000									
2001									
2002									

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BellSouth Regional Telephone Plant Index (BSRTPI)
BellSouth Exogenous Assumptions
For September 1994 Forecast
% Change

	DEFLATOR NONRESIDENTIAL STRUCTURES	IMPLICIT DEFLATOR GDP	GDP 1987$	CAPITAL QUIPMEN PPI	UNION WAGES	COPPER CATHODE PPI
1989						
1990						
1991						
1992						
1993						
1994						
1995						
1996						
1997						
1998						
1999						
2000						
2001						
2002						

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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 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.

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 COQ)**

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

Customer Point of Contact (ICSC)	$38.30
CO Install & Maintenance (NTEL)	$39.09
Circuit Provisioning Group (CPG)	$34.41
Network Admin	$32.89
Facilties Assignment (FACS)	$31.28
Install & Mtce - Spec Svcs (SSIM)	$41.45
Outside Plant Engineering	$45.26
Spec Svcs (NICS)	$33.72
CO Admin Ckt, Carrier & Fact (NTEC)	$36.05
Network Planning & Eng (PICS)	$41.65
Network Services Clerical	$30.21
Special Svc Coord & Testing (SSC)	$36.41
Outside Work Group Ded Spec (DSS)	$41.45

CUSTOMER POINT OF CONTACT (ICSC)

COST GROUP: 9
JFC: 2300 OR 230G (2)
INFLATION FACTOR: 1.026
STATE: REGION
MONTH: ALL (1)

DESCRIPTION	1994 DOLLARS	1994 HOURLY COST	1995 INFLATED 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		

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN + CO.

CO INSTALL & MAINTENANCE (NTEL)

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TATF : DATE: ALL INFLATION FACTOR : 1.026 (2)

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: 431..

	AREA	(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED 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	1.21	1.24
3	DIRECT LABOR - OTHER EMPLOYEE	556,655.92	.83	.85	.87	.89
4	DIRECT LABOR - ANNUAL PAID ABSENCE	1,623,009.98	2.42	2.48	2.54	2.60
5	DIRECT ADMINISTRATION	2,214,867.93	3.30	3.39	3.46	3.55
6	TOTAL DIRECT LABOR	16,792,581.44	25.03	25.68	26.24	26.92
7	DIRECT LABOR - OTHER COSTS	887,515.33	1.32	1.36	1.39	1.42
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
9	OTHER TOOLS - SALARIES	38,293.02	.06	.06	.06	.06
10	OTHER TOOLS - BENEFITS	13,790.60	.02	.02	.02	.02
11	OTHER TOOLS - RENTS	11,182.42	.02	.02	.02	.02
12	OTHER TOOLS - OTHER	605,628.02	.90	.93	.95	.97
13	MOTOR VEHICLES - SALARIES	62,080.33	.09	.09	.10	.10
14	MOTOR VEHICLES - BENEFITS	21,798.53	.03	.03	.03	.03
15	MOTOR VEHICLES - RENTS	77,953.53	.12	.12	.12	.12
16	VEHICLES - OTHER	169,998.02	.25	.26	.27	.27
	BENEFITS	5,700,312.08	8.50	8.72	8.91	9.14
b	TOTAL DIRECTLY ASSIGNED	24,381,133.32	36.35	37.29	38.10	39.09
9	INDIRECT ADMIN - AREA - SALARIES	1,152,408.92	1.72	1.76	1.80	1.85
0	INDIRECT ADMIN - AREA - OTHER	245,404.86	.37	.38	.38	.39
1	INDIRECT ADMIN - OTHER - SALARIES	1,901,843.84	2.84	2.91	2.97	3.05
2	INDIRECT ADMIN - OTHER - OTHER	477,985.71	.71	.73	.75	.77
3	INDIRECT ADMIN - OTHER - BC	-2,203.10	-.00	-.00	-.00	-.00
4	UNCLASS SUPPORT - AREA - SALARIES	56,496.64	.08	.09	.09	.09
5	UNCLASS SUPPORT - AREA - OTHER	7,897.21	.01	.01	.01	.01
6	UNCLASS SUPPORT - OTHER - SALARIES	378,714.53	.56	.58	.59	.61
7	UNCLASS SUPPORT - OTHER - OTHER	46,752.74	.07	.07	.07	.07
8	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
0	UNCLASS COSTS - OTHER	80,512.75	.12	.12	.13	.13
1	UNCLASS COSTS - OTHER - BC	337.80	.00	.00	.00	.00
2	UNCLASS COSTS - OTHER - BENEFITS	348,450.17	.52	.53	.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				
6	TOTAL UNCLASSIFIED PROD HOURS	30,784.81				
7	TOTAL PRODUCTIVE HOURS	670,790.04				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN & CO.

CIRCUIT PROVISIONING GROUP (CPG)

3/29/95

TATF '. DATE: ALL INFLATION FACTOR : 1.026 (2)

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:EA		(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1	DIRECT LABOR - PRODUCTIVE	2,228,819.71	15.57	15.97	16.14	16.56
2	DIRECT LABOR - PREMIUM	7,562.78	.05	.05	.05	.06
3	DIRECT LABOR - OTHER EMPLOYEE	110,004.94	.77	.79	.80	.82
4	DIRECT LABOR - ANNUAL PAID ABSENCE	351,462.48	2.45	2.52	2.54	2.61
5	DIRECT ADMINISTRATION	674,686.08	4.71	4.83	4.89	5.01
6	TOTAL DIRECT LABOR	3,372,535.99	23.55	24.17	24.42	25.05
7	DIRECT LABOR - OTHER COSTS	90,691.26	.63	.65	.66	.67
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	MOTOR VEHICLES - SALARIES	338.93	.00	.00	.00	.00
4	MOTOR VEHICLES - BENEFITS	116.04	.00	.00	.00	.00
5	MOTOR VEHICLES - RENTS	457.57	.00	.00	.00	.00
6	: VEHICLES - OTHER	813.45	.01	.01	.01	.01
-	:NEFITS	1,166,631.18	8.15	8.36	8.45	8.67
8	.OTAL DIRECTLY ASSIGNED	4,631,584.42	32.35	33.19	33.54	34.41
9	INDIRECT ADMIN - AREA - SALARIES	406,138.23	2.84	2.91	2.94	3.02
0	INDIRECT ADMIN - AREA - OTHER	59,901.53	.42	.43	.43	.45
1	INDIRECT ADMIN - OTHER - SALARIES	402,542.86	2.81	2.88	2.91	2.99
2	INDIRECT ADMIN - OTHER - OTHER	101,613.88	.71	.73	.74	.75
3	INDIRECT ADMIN - OTHER - BC	-387.66	-.00	-.00	-.00	-.00
4	UNCLASS SUPPORT - AREA - SALARIES	10,858.43	.08	.08	.08	.08
5	UNCLASS SUPPORT - AREA - OTHER	2,594.08	.02	.02	.02	.02
6	UNCLASS SUPPORT - OTHER - SALARIES	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
2	UNCLASS COSTS - OTHER - BENEFITS	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 POPKIN & CO.

NETWORK ADMIN

2/20/96 PAGE: 2

:TAT L DATE: ALL INFLATION FACTOR : 1.029 (2)

G/ . P10-P1W

C . WNC

F : 4W1.. OR 4W2..

REA		(1) 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	8,929,233.97	14.55	14.98	14.72	15.15
2	DIRECT LABOR - PREMIUM	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	MOTOR VEHICLES - RENTS	1,982.69	.00	.00	.00	.00
16	MOTOR VEHICLES - OTHER	5,731.11	.01	.01	.01	.01
17	BENEFITS	4,151,583.38	6.77	6.96	6.85	7.04 SEE (A)
18	TOTAL DIRECTLY ASSIGNED	20,001,392.06	32.60	33.55	32.98	33.94
19	INDIRECT ADMIN - AREA - SALARIES	1,619,616.67	2.64	2.72	2.67	2.75
20	INDIRECT 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 - BC	0.00	0.00	0.00	0.00	0.00
29	UNCLASS COSTS - SALARIES	475,080.22	.77	.80	.78	.81
30	UNCLASS COSTS - OTHER	11,652.23	.02	.02	.02	.02
31	UNCLASS COSTS - OTHER - BC	0.00	0.00	0.00	0.00	0.00
32	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
34	TOTAL FULLY ASSIGNED	25,712,516.64	41.91	43.13	42.40	43.63
35	TOTAL CLASSIFIED PROD HOURS	606,422.46				
36	TOTAL UNCLASSIFIED PROD HOURS	7,096.67				
37	TOTAL PRODUCTIVE HOURS	613,519.13				

(A) GROUP DID NOT EXIST PRIOR TO 1996. DEFLATED BY 3.2% = $32.89

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + CO.

FACILITIES ASSIGNMENT (FACS)

3/20/95 PAGE: 32

TATF L DATE: ALL INFLATION FACTOR : 1.026 (2)
G/FS 10-P11
C : FACS
FC : 400..

REA		(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1	DIRECT LABOR - PRODUCTIVE	5,110,816.55	14.87	15.26	15.57	15.98
2	DIRECT LABOR - PREMIUM	323,178.96	.94	.96	.98	1.01
3	DIRECT LABOR - OTHER EMPLOYEE	257,962.94	.75	.77	.79	.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
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	0.00	0.00	0.00	0.00	0.00
14	MOTOR VEHICLES - BENEFITS	0.00	0.00	0.00	0.00	0.00
15	MOTOR VEHICLES - RENTS	0.00	0.00	0.00	0.00	0.00
16	VEHICLES - OTHER	0.00	0.00	0.00	0.00	0.00
17	BENEFITS	2,463,702.08	7.17	7.36	7.51	7.70
18	TOTAL DIRECTLY ASSIGNED	10,006,881.68	29.12	29.88	30.49	31.28
19	INDIRECT ADMIN - AREA - SALARIES	531,947.21	1.55	1.59	1.62	1.66
20	INDIRECT ADMIN - AREA - OTHER	143,303.99	.42	.43	.44	.45
21	INDIRECT ADMIN - OTHER - SALARIES	527,807.57	1.54	1.58	1.61	1.65
22	INDIRECT ADMIN - OTHER - OTHER	136,714.87	.40	.41	.42	.43
23	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
24	UNCLASS SUPPORT - AREA - SALARIES	62,499.37	.18	.19	.19	.20
25	UNCLASS SUPPORT - AREA - OTHER	3,612.29	.01	.01	.01	.01
26	UNCLASS SUPPORT - OTHER - SALARIES	385,287.99	1.12	1.15	1.17	1.20
27	UNCLASS SUPPORT - OTHER - OTHER	76,860.52	.22	.23	.23	.24
28	UNCLASS SUPPORT - OTHER - BC	-197.87	-.00	-.00	-.00	-.00
29	UNCLASS COSTS - SALARIES	490,050.22	1.43	1.46	1.49	1.53
30	UNCLASS COSTS - OTHER	20,881.61	.06	.06	.06	.07
31	UNCLASS COSTS - OTHER - BC	-25.18	-.00	-.00	-.00	-.00
32	UNCLASS COSTS - OTHER - BENEFITS	135,676.05	.39	.41	.41	.42
33	BENEFITS	664,592.66	1.93	1.98	2.02	2.08
34	TOTAL FULLY ASSIGNED	13,185,892.98	38.37	39.37	40.18	41.22
35	TOTAL CLASSIFIED PROD HOURS	328,210.25				
36	TOTAL UNCLASSIFIED PROD HOURS	15,455.50				
37	TOTAL PRODUCTIVE HOURS	343,665.75				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

- INSTALL & MAINTENANCE - SPEC SVCS (SSIM)
- OUTSIDE WORK GROUP DED. SPEC (DSS)

/13/95 (2) PAGE: 2

ATE DATE: ALL INFLATION FACTOR : 1.026
/ee 0-P53
: SSIM
: 411..

EA		(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1	DIRECT LABOR - PRODUCTIVE	13,206,505.99	18.68	19.17	20.73	21.27
2	DIRECT LABOR - PREMIUM	1,412,199.45	2.00	2.05	2.22	2.27
3	DIRECT LABOR - OTHER EMPLOYEE	684,879.18	.97	.99	1.08	1.10
4	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
6	TOTAL DIRECT LABOR	18,345,422.63	25.95	26.63	28.80	29.55
7	DIRECT LABOR - OTHER COSTS	269,811.53	.38	.39	.42	.43
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
9	OTHER TOOLS - SALARIES	37,514.45	.05	.05	.06	.06
10	OTHER TOOLS - BENEFITS	13,483.49	.02	.02	.02	.02
11	OTHER TOOLS - RENTS	9,070.30	.01	.01	.01	.01
12	OTHER TOOLS - OTHER	601,727.91	.85	.87	.94	.97
13	MOTOR VEHICLES - SALARIES	248,946.88	.35	.36	.39	.40
14	MOTOR VEHICLES - BENEFITS	87,325.31	.12	.13	.14	.14
15	MOTOR VEHICLES - RENTS	315,209.39	.45	.46	.49	.51
16	MOTOR VEHICLES - OTHER	671,633.16	.95	.97	1.05	1.08
17	BENEFITS	5,135,228.63	7.27	7.45	8.06	8.27
18	TOTAL DIRECTLY ASSIGNED	25,735,373.68	36.41	37.36	40.40	41.45
19	INDIRECT ADMIN - AREA - SALARIES	545,199.83	.77	.79	.86	.88
20	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
	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	29,704,165.66	42.02	43.12	46.63	47.85
	TOTAL CLASSIFIED PROD HOURS	636,980.60				
	TOTAL UNCLASSIFIED PROD HOURS	69,857.71				
	TOTAL PRODUCTIVE HOURS	706,838.31				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR & BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & Co.

3/15/95 PAGE: 22

TATE - FL DATE: ALL INFLATION FACTOR : 1.029 (2)
G/F: 50
: : N/A
FC : 0032 OR 32.. OR 356..

REA		(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURS COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1	DIRECT ENG - PRODUCTIVE	20,775,869.19	19.32	19.88	21.41	22.03
2	DIRECT ENG - PREMIUM	183,610.70	.17	.18	.19	.19
3	DIRECT ENG - OTHER EMPLOYEE	1,764,357.21	1.64	1.69	1.82	1.87
4	DIRECT ENG - ANN PAID ABS	3,214,692.44	2.99	3.08	3.31	3.41
5	DIRECT ADMINISTRATION	5,657,853.72	5.26	5.41	5.83	6.00
6	TOTAL DIRECT LABOR	31,596,383.26	29.38	30.23	32.56	33.51
7	DIRECT ENG - OTHER COSTS	1,148,194.50	1.07	1.10	1.18	1.22
8	DIRECT 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
1	INDIRECT ADMIN - AREA - SALARIES	1,588,773.10	1.48	1.52	1.64	1.68
2	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
6	[illegible]SS SUPPORT - AREA - SALARIES	496,194.89	.46	.47	.51	.53
7	[illegible]ASS SUPPORT - AREA - OTHER	53,143.45	.05	.05	.05	.06
8	UNCLASS 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
0	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)

3/20/95 PAGE: 52

'ATE '. DATE: ALL INFLATION FACTOR : 1.026 (2)
:/ES ,0-919
INC
C : 401..

EA		(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1	DIRECT LABOR - PRODUCTIVE	10,168,114.23	14.58	14.96	14.81	15.19
2	DIRECT LABOR - PREMIUM	1,114,691.49	1.60	1.64	1.62	1.67
3	DIRECT LABOR - OTHER EMPLOYEE	531,584.05	.76	.78	.77	.79
4	DIRECT LABOR - ANNUAL PAID ABSENCE	1,249,353.75	1.79	1.84	1.82	1.87
5	DIRECT ADMINISTRATION	4,314,837.78	6.19	6.35	6.28	6.45
6	TOTAL DIRECT LABOR	17,378,581.30	24.92	25.57	25.31	25.97
7	DIRECT LABOR - OTHER COSTS	159,079.14	.23	.23	.23	.24
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	MOTOR VEHICLES - SALARIES	1,190.88	.00	.00	.00	.00
4	MOTOR VEHICLES - BENEFITS	416.49	.00	.00	.00	.00
5	MOTOR VEHICLES - RENTS	1,531.20	.00	.00	.00	.00
6	MOTOR VEHICLES - OTHER	3,166.89	.00	.00	.00	.00
7	BENEFITS	5,020,393.87	7.20	7.39	7.31	7.50
8	TOTAL DIRECTLY ASSIGNED	22,564,359.77	32.36	33.20	32.86	33.72
9	INDIRECT ADMIN - AREA - SALARIES	2,073,593.75	2.97	3.05	3.02	3.10
	INDIRECT ADMIN - AREA - OTHER	376,394.62	.54	.55	.55	.56
	INDIRECT ADMIN - OTHER - SALARIES	1,066,837.65	1.53	1.57	1.55	1.59
	INDIRECT ADMIN - OTHER - OTHER	270,126.74	.39	.40	.39	.40
	INDIRECT ADMIN - OTHER - BC	0.00	0.00	0.00	0.00	0.00
	UNCLASS SUPPORT - AREA - SALARIES	229,912.76	.33	.34	.33	.34
	UNCLASS SUPPORT - AREA - OTHER	29,033.53	.04	.04	.04	.04
	UNCLASS SUPPORT - OTHER - SALARIES	783,818.38	1.12	1.15	1.14	1.17
	UNCLASS SUPPORT - OTHER - OTHER	153,397.95	.22	.23	.22	.23
	UNCLASS SUPPORT - OTHER - BC	1,261.97	.00	.00	.00	.00
	UNCLASS COSTS - SALARIES	553,456.96	.79	.81	.81	.83
	UNCLASS COSTS - OTHER	15,497.06	.02	.02	.02	.02
	UNCLASS COSTS - OTHER - BC	19.21	.00	.00	.00	.00
	UNCLASS COSTS - OTHER - BENEFITS	101,136.13	.15	.15	.15	.15
	BENEFITS	1,359,955.90	1.95	2.00	1.98	2.03
	TOTAL FULLY ASSIGNED	29,578,802.38	42.42	43.53	43.08	44.20
	TOTAL CLASSIFIED PROD HOURS	686,647.77				
	TOTAL UNCLASSIFIED PROD HOURS	10,590.07				
	TOTAL PRODUCTIVE HOURS	697,237.84				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + CO.

CO ADMIN CKT, CARRIER & FACT (NTEC)

/29/95 PAGE: 52

ATE DATE: ALL INFLATION FACTOR : 1.026 (2)

/ERS. .0-P45
: COI&M
: 434..

EA	(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1 DIRECT LABOR - PRODUCTIVE	1,461,229.78	16.02	16.44	16.53	16.96
2 DIRECT LABOR - PREMIUM	36,966.68	.41	.42	.42	.43
3 DIRECT LABOR - OTHER EMPLOYEE	79,777.66	.87	.90	.90	.93
4 DIRECT LABOR - ANNUAL PAID ABSENCE	225,201.36	2.47	2.53	2.55	2.61
5 DIRECT ADMINISTRATION	345,767.98	3.79	3.89	3.91	4.01
6 TOTAL DIRECT LABOR	2,148,943.46	23.56	24.18	24.31	24.94
7 DIRECT LABOR - OTHER COSTS	79,474.62	.87	.89	.90	.92
8 DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00
9 OTHER TOOLS - SALARIES	3,738.19	.04	.04	.04	.04
10 OTHER TOOLS - BENEFITS	1,333.93	.01	.02	.02	.02
11 OTHER TOOLS - RENTS	1,270.23	.01	.01	.01	.01
12 OTHER TOOLS - OTHER	57,805.88	.63	.65	.65	.67
13 MOTOR VEHICLES - SALARIES	5,994.13	.07	.07	.07	.07
14 MOTOR VEHICLES - BENEFITS	2,089.65	.02	.02	.02	.02
15 MOTOR VEHICLES - RENTS	7,624.21	.08	.09	.09	.09
16 MOTOR VEHICLES - OTHER	16,078.18	.18	.18	.18	.19
BENEFITS	781,590.38	8.57	8.79	8.84	9.07
17 TOTAL DIRECTLY ASSIGNED	3,105,942.86	34.06	34.94	35.14	(36.05)
18 INDIRECT ADMIN - AREA - SALARIES	175,782.99	1.93	1.98	1.99	2.04
19 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	.08	.08	.08	.08
UNCLASS SUPPORT - AREA - OTHER	887.32	.01	.01	.01	.01
20 UNCLASS SUPPORT - OTHER - SALARIES	50,023.46	.55	.56	.57	.58
21 UNCLASS SUPPORT - OTHER - OTHER	6,403.59	.07	.07	.07	.07
22 UNCLASS SUPPORT - OTHER - BC	1,073.66	.01	.01	.01	.01
23 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				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN + CO.

NETWORK PLANNING & ENG (PICS)

3/16/95 (2) PAGE: 2

TATF FL DATE: ALL INFLATION FACTOR : 1.029
G/F 20-E27
: PICS
FC : 341..

REA		(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURS COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
1	DIRECT ENG - PRODUCTIVE	671,483.86	15.26	15.70	15.41	15.86
2	DIRECT ENG - PREMIUM	5,305.39	.12	.12	.12	.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
0	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
2	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	\SS SUPPORT - AREA - SALARIES	-5,125.38	-.12	-.12	-.12	-.12
7	...ASS SUPPORT - AREA - OTHER	8,397.94	.19	.20	.19	.20
8	.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
2	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				

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN & CO.

NETWORK SERVICES CLERICAL

COST GROUP: 89
JFC: 2700 OR 2710 OR 2730 OR 270G OR 273G OR 2751 OR 275G
INFLATION FACTOR: 1.026 (2)
STATE: FL
MONTH: ALL (1)

DESCRIPTION	1994 DOLLARS	1994 HOURLY COST	1995 INFLATED HOURLY COST
DIRECT LABOR - PRODUCTIVE	$2,015,057.20	$14.71	$15.09
ADMINISTRATIVE CLERICAL	$57,544.90	$0.42	$0.43
DIRECT ADMINISTRATION	$352,934.92	$2.58	$2.64
DIRECT LABOR - PREMIUM	$13,684.96	$0.10	$0.10
DIRECT LABOR - ANN PD ABS	$267,396.61	$1.95	$2.00
TRAINING	$0.00	$0.00	$0.00
DIRECT LABOR - OTHER EMP	$355,371.11	$2.59	$2.66
TOTAL DIRECT LABOR	$3,061,989.70	$22.35	$22.93
DIRECT LABOR - OTHER COST	$10,777.50	$0.08	$0.08
BENEFITS	$961,229.13	$7.02	$7.20
TOTAL DIRECTLY ASSIGNED	$4,033,996.33	$29.44	$30.21
TOTAL HOURS	137,011.67		

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN & CO.

SPECIAL SVC COORD & TESTING (SSC)

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29/95 (2) PAGE: 102

TE · DATE: ALL INFLATION FACTOR : 1.026
EG. -P4B
: SSC
: 471..

A	(1) 1994 ACTUAL AMOUNTS	1994 PRODUCTIVE HOURLY COST	1995 INFLATED PRODUCTIVE HOURLY COST	1994 CLASSIFIED PROD HOURLY COST	1995 INFLATED CLASSIFIED HRLY COST
DIRECT LABOR - PRODUCTIVE	8,913,685.09	17.39	17.85	17.95	18.42
DIRECT LABOR - PREMIUM	586,592.61	1.14	1.17	1.18	1.21
DIRECT LABOR - OTHER EMPLOYEE	451,851.52	.88	.90	.91	.93
DIRECT LABOR - ANNUAL PAID ABSENCE	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
MOTOR VEHICLES - BENEFITS	272.30	.00	.00	.00	.00
MOTOR VEHICLES - RENTS	911.01	.00	.00	.00	.00
M VEHICLES - OTHER	2,306.96	.00	.00	.00	.00
ENEFITS	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	2.08	2.13
INDIRECT ADMIN - AREA - OTHER	211,043.97	.41	.42	.43	.44
INDIRECT ADMIN - OTHER - SALARIES	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	67,301.83	.13	.13	.14	.14
UNCLASS SUPPORT - AREA - OTHER	8,285.08	.02	.02	.02	.02
UNCLASS SUPPORT - OTHER - SALARIES	288,971.65	.56	.58	.58	.60
UNCLASS SUPPORT - OTHER - OTHER	35,866.66	.07	.07	.07	.07
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
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

(2) 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
Mid-Point	0.9147
Months to Disconnect 24	0.8367
Disconnect Factor	0.9147

2-Year Study (96-97)	Value
Mid-Point	0.8753
Months to Disconnect 24	0.8006
Disconnect Factor	0.9147

3-Year Study (96-98)

	(A)
Mid-Point	0.8948

Months from Mid-Pt to Disconnect	(B) Value	(B)/(A) Adjusted Factor	Months	(C) Value	(C)/(A) Adjusted 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	0.8655	0.9673	57	0.7250	0.8102
10	0.8622	0.9636	58	0.7224	0.8073
11	0.8590	0.9600	59	0.7197	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	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	0.9080	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	0.6663	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	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	0.7022

DISCONNECT FACTOR DEVELOPMENT

A	B	C	D	E	F	G	H	I
MONTH	YEAR	MONTH	ANNUAL LABOR INFLAT RATE	MONTHLY COMPONDED INFLAT RATE	ACCUM LABOR INFLAT	MONTHLY DISCOUNT RATE	ACCUM DISCOUNT FACTORS	F X H DIS-CONNECT 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	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
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	1996	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	0.993561	0.823830	0.8948
31	1997	JUL	3.40%	1.002790116	1.089157	0.993561	0.818525	0.8915

1995 FACTORS FOR DETERMINING DISCONNECT FACTORS

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%

NO.	YEAR	MONTH	ANNUAL INFLATION RATE	MONTHLY INFLATION RATE	INFLATION	MONTHLY DISCOUNT	DISCOUNT	DISCONNECT 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	0.855782
43	1999	JUL	3.30%	1.0027093	1.125553	0.9935611	0.757473	0.852576
44	1999	AUG	3.30%	1.0027093	1.128602	0.9935611	0.752596	0.849381
45	1999	SEP	3.30%	1.0027093	1.131660	0.9935611	0.747750	0.846198
46	1999	OCT	3.30%	1.0027093	1.134726	0.9935611	0.742935	0.843028
47	1999	NOV	3.30%	1.0027093	1.137800	0.9935611	0.738152	0.839869
48	1999	DEC	3.30%	1.0027093	1.140882	0.9935611	0.733399	0.836722
49	2000	JAN	3.40%	1.0027901	1.144066	0.9935611	0.728676	0.833654
50	2000	FEB	3.40%	1.0027901	1.147258	0.9935611	0.723985	0.830597
51	2000	MAR	3.40%	1.0027901	1.150459	0.9935611	0.719323	0.827551
52	2000	APR	3.40%	1.0027901	1.153669	0.9935611	0.714691	0.824517
53	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	3.40%	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	0.628073	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	0.9935611	0.620011	0.760504
75	2002	MAR	3.40%	1.0027901	1.230020	0.9935611	0.616019	0.757715
76	2002	APR	3.40%	1.0027901	1.233452	0.9935611	0.612052	0.754937
77	2002	MAY	3.40%	1.0027901	1.236893	0.9935611	0.608111	0.752169
78	2002	JUN	3.40%	1.0027901	1.240344	0.9935611	0.604196	0.749411
79	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

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
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 addititonal 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.
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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

Range Name: NVST_BY_ACC

SERVICE	DS0 - GENERAL OFFERING	DATE	21-Feb-95
STATE	BellSouth Region	STUDY YEAR	1995-1997
JURISDICTION	INTERSTATE	COST OF MONEY	
		STUDY TYPE	PROSPECTIVE

DESCRIPTION	FIELD REPORTING CODE	INVESTMENT	
		AIR MILE	ROUTE MILE
FIXED - PER CIRCUIT			
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	$1.45	$0.86
LAND	20C	$0.00	$0.00
BUILDING	10C	$0.06	$0.04
TOTAL		$2.28	$1.36

INTEROFFICE TRANSPORT INVESTMENT CALCULATOR

Range Name: NVST_BY_ACC

SERVICE	DS0 - GENERAL OFFERING	DATE	21-Feb-95
STATE	BellSouth Region	STUDY YEAR	1995-1997
JURISDICTION	INTERSTATE	COST OF MONEY	
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DESCRIPTION	FIELD REPORTING CODE	INVESTMENT	
		AIR MILE	ROUTE MILE
FIXED - PER CIRCUIT			
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	$1.45	$0.86
LAND	20C	$0.00	$0.00
BUILDING	10C	$0.06	$0.04
TOTAL		$2.28	$1.36

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

FINANCIAL PERFORMANCE CALL DISTRIBUTION REPORT
TOTAL LOCAL/TOLL CALLS/MESSAGES
TOTAL BELL/INDEPENDENT - INTRALATA
JUNE 1995

FORM: MP-2632
DATE: 07/18/95

CALL/MESSAGES	A STATION CALLS	A STATION MSGS	A STATION AWT	B PERSON CALLS	B PERSON MSGS	B PERSON AWT	C TOTAL CALLS	C TOTAL MSGS	C TOTAL AWT
OPERATOR HANDLED TOTALS									
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									
VERIFY PAID									
VERIFY B23									
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									
CAMA (ONI/ANI FAILURE) TOTAL									
RONI CAMA ONI TOTAL									

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

STATE
FLORIDA

FINANCIAL PERFORMANCE CALL DISTRIBUTION REPORT
TOTAL LOCAL/TOLL CALLS/MESSAGES
TOTAL BELL/INDEPENDENT - INTRALATA
JUNE 1995

FORM: MP-2632
DATE: 07/18/95

CALL/MESSAGES	STATION			PERSON			TOTAL		
	CALLS	MSGS	AWT	CALLS	MSGS	AWT	CALLS	MSGS	AWT
OPERATOR HANDLED TOTALS									
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									
VERIFY PAID									
VERIFY B23									
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									
CAMA (ONI/ANI FAILURE) TOTAL									
RONI CAMA ONI TOTAL									

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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

FLORIDA

UNBUNDLED LOOPS

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

TELRIC (10/1/96)

CROSS REFERENCE
COST STUDIES WITH COST
FACTORS AND ADDITIVES

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

STUDY / COST FACTOR CROSS REFERENCE

Cost Study Page #	Description	Exhibit Tab , Page #	Description
1	Cover	N/A	
2	Contents	N/A	
3	Section A - Proprietary Rationale	N/A	
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 F
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	Tab B	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	Exhibit Tab , 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	Tab C, Pg. 117	
	Levelized Investment Inflation Factors	N/A	Refers to Pg. 63 (of cost study)
	TELRIC Annual Cost Factors	N/A	Refers to Pg. 64 (of cost study)
	Subscriber Line Testing Cost	Tab I, Pg. 154	
	Distributing Frame Cost	Tab H, Pg. 149	Ln. 19
	Gross Receipts Tax Factor	Tab F, Pg. 143	
41	Investment-Cost Worksheet (4-wire)	Tab H, Pg. 149	Ln. 23
	All references same as Pg. 40 except		
	Distributing Frame Cost		

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 Page #	Description	Exhibit Tab, Page #	Description
42	Investment-Cost Worksheet (2-wire ISDN)	N/A	(All references same as Pg. 40)
43	Tab H	N/A	
44	Digital Loop Carrier Investment Model	N/A	Illustrative Only
45	Digital Loop Carrier Investment Model	N/A	Illustrative Only
46	Multiplexer Investment Model	N/A	Illustrative Only
47	SONET Investment Model	N/A	Illustrative Only
48	Section 5	N/A	
49	Nonrecurring Cost Development	N/A	
50	Nonrecurring Cost Development	N/A	
51	Cost Summary-Nonrecurring Cost-2 wire	N/A	Refers to Pg. 52
52	Nonrecurring Cost Development-2 wire	N/A	Refers to Pg. 62
53	Cost Summary-Nonrecurring Cost-4-wire	N/A	Refers to pg. 54
54	Nonrecurring Cost Development-4 wire	N/A	Refers to Pg. 62
55	Cost Summary - Nonrecurring Cost-ISDN	N/A	Refers to Pg. 56
56	Nonrecurring Cost Development-ISDN	N/A	Refers to Pg. 62
57	Section 6	N/A	
58	Assumptions	N/A	
59	Section 7	N/A	
60	Factors & Loadings Description	N/A	
61	Factors & Loadings:		
	Subscriber Line Testing	Tab I, Pg. 154	
	Distributing Frame Cost - 2-wire	Tab H, Pg. 149	Ln. 19
	Distributing Frame Cost - 4-wire	Tab H, Pg. 149	Ln. 23
	Sales Tax	Tab G, Pg. 147	
	Land Loading	Tab M, Pg. 238	Ln. 7
	Building Loading	Tab M, Pg. 238	Ln. 8
	Pole Loading	Tab N, Pg. 243	
	Conduit Loading	Tab N, Pg. 243	
	Misc. Common Equip. & Power	Tab L, Pg. 219	
	Misc. Power	Tab L, Pg. 219	
	Gross Receipts Tax	Tab F, Pg. 153	
	DDF - 2-wire	Tab Q, Pg. 292	
	DDF - 4-wire	Tab Q, Pg. 292	
	DDF - 2-wire ISDN	Tab Q, Pg. 292	

STUDY / COST FACTOR CROSS REFERENCE (continued)

Cost Study Page #	Description	Exhibit 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	
	Ad Valorem & Other Taxes	Tab D, Pgs. 135-136	
	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	

FLORIDA

UNBUNDLED LOOPS

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

TELRIC
COST STUDY
DOCUMENTATION

SECTIONS A THRU 7

FLORIDA

UNBUNDLED LOOP

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

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.

SECTION 1

SECTION 1

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
- 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.

SECTION 2

SECTION 2

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 forward-looking 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.

SECTION 3

SECTION 3

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.

SECTION 3

FLORIDA UNBUNDLED LOOP

SUMMARY OF RESULTS

	Monthly Cost	Nonrecurring Cost First	Nonrecurring Cost Additional
2-Wire Analog Voice Grade Loop			
TELRIC	$22.35 (pg 40)	$274.21 (pg 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 (pg 41)	$539.96 (pg 53)	$190.99 (pg 53)
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 (pg 42)	$499.71 (pg 55)	$424.64 (pg 55)
Common Cost Allocation Factor	1.0804 *	1.0804 *	1.0804 *
Total	$38.55	$539.89	$458.78

* Tab E, Pg 140, Box F

SECTION 4

SECTION 4

FLORIDA UNBUNDLED LOOP

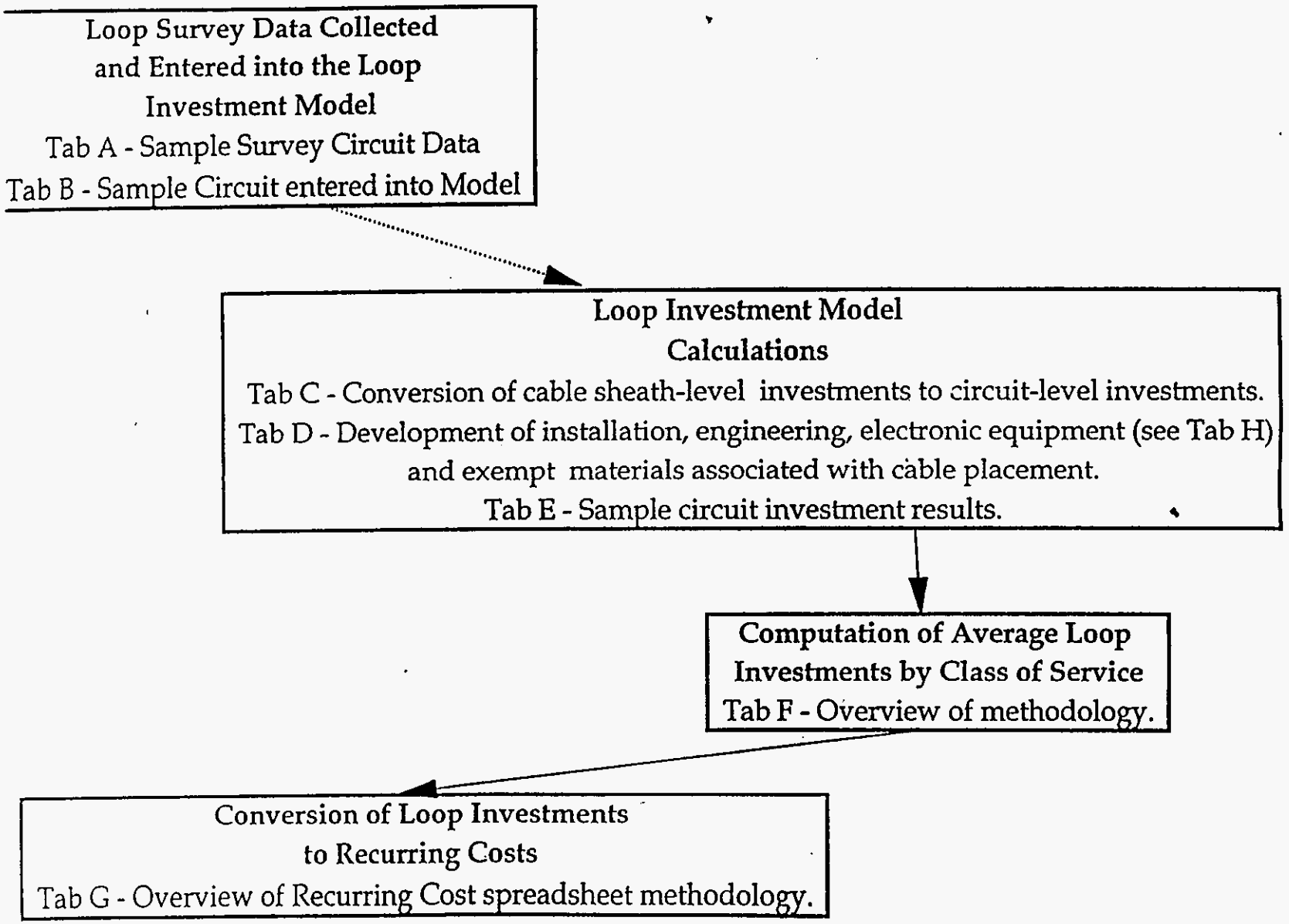
COST DEVELOPMENT - RECURRING

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.

LOOP COST DEVELOPMENT PROCEDURES



TAB A

District: Broward - Fort Lauderdale

f #: 0002
ircuit : 3053609149
VC Cat.: RESIDENCE

W.C.: DRBHFLMA
USOC: 1FR

	F1 Information	F2 Information	F3 Information
able	PG2B	5751WPB	
air	3930	1056	
ddr	5751 WINSTON PARKBLVD	MR 5460 NW 55TH BLVD	

FRC	Facility	Sec.	Size	Ga.	Length	Plat	
ZZZC	REGENERATOR	F					CMUX
FSC	CABLE	F	60		971		
FSC	CABLE	F	60		845		
FSC	CABLE	F	60		951		
FSC	CABLE	F	60		3256		
FSC	CABLE	F	60		3986		
FSC	CABLE	F	36		3149		
FSC	CABLE	F	36		2359		
FSC	CABLE	F	36		4033		
FSC	CABLE	F	36		3737		
FSC	CABLE	F	36		67		
FSC	CABLE	F	30		2960		
FSC	CABLE	F	30		1600		
FSC	CABLE	F	30		240		
FSC	CABLE	F	18		1818		
FSC	CABLE	F	18		1652		
FSC	CABLE	F	18		700		
FLLC	CABLE	F	18		2232		
FLLC	CABLE	F	18		309		
FLLC	CABLE	F	18		482		

FRC	Facility	Sec.	Size	Ga.	Length	Plat	
FASC	CABLE	F	18		572		
FSC	CABLE	F	12		692		
FASC	CABLE	F	12		2604		
FZZC	CABLE	F	12		2934		
FASC	CABLE	F	12		909		
FASC	CABLE	F	12		790		
FSC	CABLE	F	18		5276		
TC	REGENERATOR	F				CCC1	MIX AT RT.
SC	CABLE	F	600	26	40		
SC	CABLE	F	600	24	25		
ASC	X BOX	I	3600				

"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,"","
"9543609149",3,4,"5C","Underground End Section or Bridged Tap",4,1200,26,20,"","

TAB B

FLORIDA LOOP SAMPLE #: 2

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

ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	Category	Field Code	Pid	Description	Feeder/Dist	Size	Gauge/Mode	Plcment/DB	Units	Unit Inv
1	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	971.00	$1.69
2	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	845.00	$1.69
3	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	951.00	$1.69
4	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	3,256.00	$1.69
5	1	Fiber	F5C	FOCALL40DB60	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40db	3,886.00	$1.69
6	1	Fiber	F5C	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	3,148.00	$0.45
7	1	Fiber	F5C	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	2,359.00	$0.45
8	1	Fiber	F5C	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	4,653.00	$0.45
9	1	Fiber	F5C	FOCALL40DB36	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40db	3,757.00	$0.45
10	1	Fiber	F5C	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
12	1	Fiber	F22C	FOCALL40DB30	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40db	1,600.00	$0.50
13	1	Fiber	F5C	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	FOCALL40DB18	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	F5C	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	F	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	B	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	B	1,700.00	$1.04
35	1	Copper	12C	50ATELRIC	26 Gauge Cable - TELRIC	D	50	26	R	190.00	$0.38

TAB C

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):

Cable Type	Placement	Utilization Percentages
Copper	Feeder	65.7%
Copper	Distribution	38.8%
Fiber	Feeder	74.0%

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:

Cable Type	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.

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:	$ 2.92 per sheath foot
# of DS0-equivalent circuits:	600 * 38.8% = 232.8 DS0-equivalent circuits
Conversion from sheath to circuit investment:	$ 2.92/232.8 = $ .012543 per circuit foot
# of cable feet:	20
Total circuit-level cable investment:	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

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	
45C	Contractor Installation Labor- 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.

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:

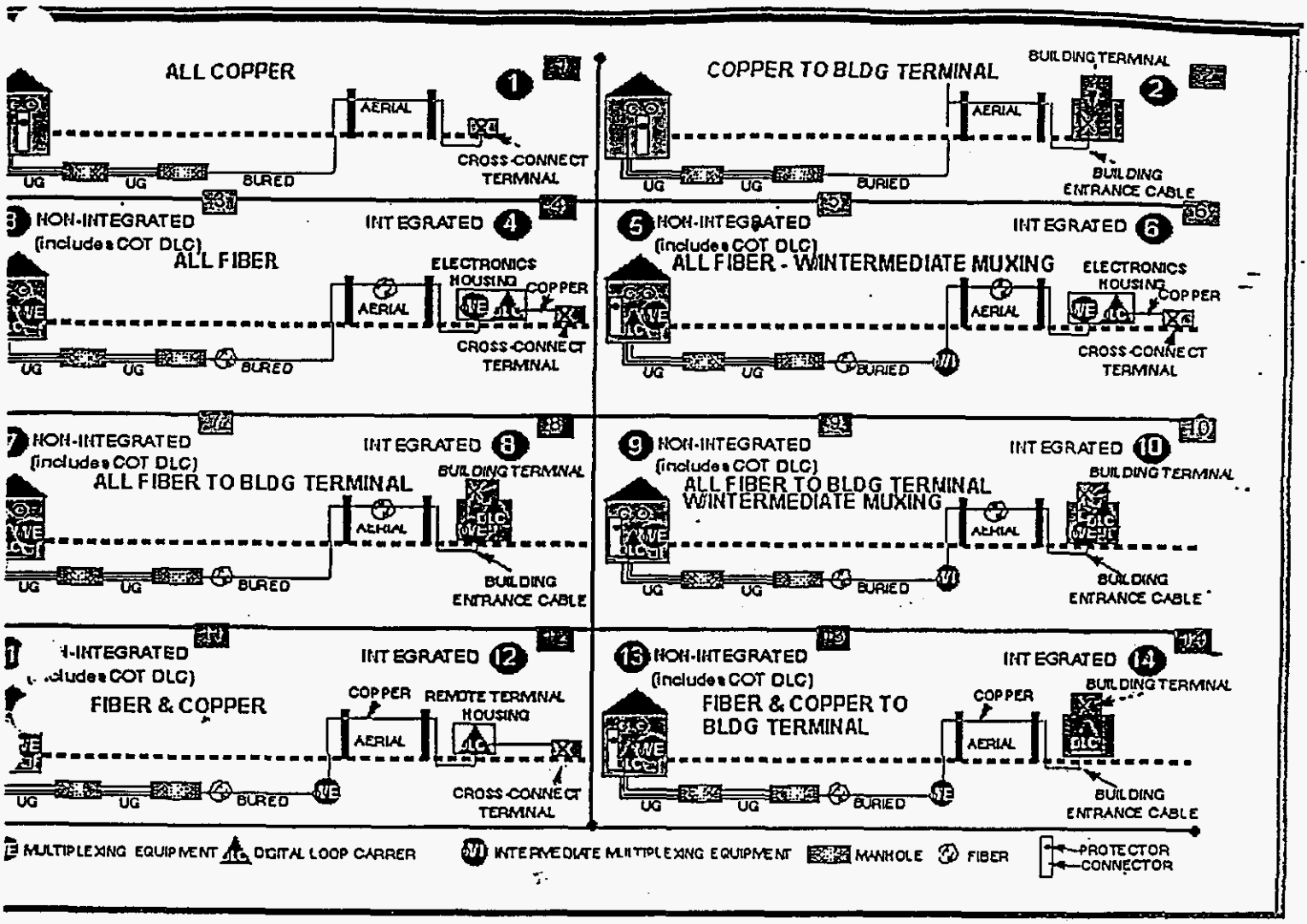
1 All copper loop (no electronic equipment)
2 All copper loop which terminates in a building terminal (no electronic equipment)
3 All fiber in the feeder route - non-integrated digital loop carrier
4 All fiber in the feeder route - integrated digital loop carrier
5 #3 - with intermediate muxing
6 #4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


ALL COPPER
1
AERIAL
CROSS-CONNECT TERMINAL
UG
UG
BURED
COPPER TO BLDG TERMINAL
BUILDING TERMINAL
2
AERIAL
BUILDING ENTRANCE CABLE
UG
UG
BURIED
3 NON-INTEGRATED (includes COT DLC)
ALL FIBER
INTEGRATED 4
ELECTRONICS HOUSING
COPPER
AERIAL
CROSS-CONNECT TERMINAL
UG
UG
BURED
5 NON-INTEGRATED (includes COT DLC)
ALL FIBER - WINTERMEDIATE MUXING
INTEGRATED 6
ELECTRONICS HOUSING
COPPER
AERIAL
CROSS-CONNECT TERMINAL
UG
UG
BURIED
7 NON-INTEGRATED (includes COT DLC)
ALL FIBER TO BLDG TERMINAL
INTEGRATED 8
BUILDING TERMINAL
AERIAL
BUILDING ENTRANCE CABLE
UG
UG
BURED
9 NON-INTEGRATED (includes COT DLC)
ALL FIBER TO BLDG TERMINAL WINTERMEDIATE MUXING
INTEGRATED 10
BUILDING TERMINAL
AERIAL
BUILDING ENTRANCE CABLE
UG
UG
BURIED
11 NON-INTEGRATED (includes COT DLC)
FIBER & COPPER
INTEGRATED 12
COPPER
REMOTE TERMINAL HOUSING
AERIAL
CROSS-CONNECT TERMINAL
UG
UG
BURED
13 NON-INTEGRATED (includes COT DLC)
FIBER & COPPER TO BLDG TERMINAL
INTEGRATED 14
COPPER
BUILDING TERMINAL
AERIAL
BUILDING ENTRANCE CABLE
UG
UG
BURIED
MULTIPLEXING EQUIPMENT
DIGITAL LOOP CARRIER
INTERMEDIATE MULTIPLEXING EQUIPMENT
MANHOLE
FIBER
PROTECTOR
CONNECTOR

TAB E

sday, September 26, 1996 LOOP INVESTMENT RESULTS FOR LAFL2 Page 1

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
ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/I	FRC	Pid	Type	Description	F/D	Size	Gg/Md	Pl/db	Units	Unit Inv	Totalinv
1	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40d	971	$.0002	$0.22
1	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
1	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
1	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
1	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
1	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
2	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40d	845	$.0002	$0.19
2	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
2	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
2	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
2	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
2	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
3	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40d	951	$.0002	$0.22
3	2	M	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	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
3	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
3	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40d	3,256	$.0002	$0.75
4	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
4	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
4	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
4	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
4	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
5	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 60	F	60	Sgl	.40d	3,886	$.0002	$0.90
5	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
5	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
5	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
5	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
5	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
6	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	3,148	$.0001	$0.32
6	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
6	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
6	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
6	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		
7	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	2,359	$.0001	$0.24
7	2	M	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		
7	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		

OP # : 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

ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/L	FRC	Pid	Type	Description	F/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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	4,653	$.0001	$0.48
8	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
8	3	B	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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 36	F	36	Sgl	.40d	3,757	$.0001	$0.38
9	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
9	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
9	4	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	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
10	3	B	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		
	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
11	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	2,860	$.0001	$0.39
11	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
11	3	B	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	n/a	n/a	n/a	1		
12	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	1,600	$.0001	$0.22
12	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
12	3	B	1C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
12	4	L	F22C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
12	5	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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 30	F	30	Sgl	.40d	240	$.0001	$0.03
13	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
13	3	B	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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	1,818	$.0002	$0.40
	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
14	3	B	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		

LOOP INVESTMENT RESULTS FOR LAFL2

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
ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/L	FRC	Pid	Type	Description	F/D	Size	Gg/Md	Pl/db	Units	Unit Inv	Totalinv
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	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	1,652	$.0002	$0.36
15	2	M	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	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	700	$.0002	$0.15
16	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
16	3	B	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	DV	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	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	2,232	$.0002	$0.49
	2	M	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	n/a	n/a	n/a	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 labor	F	n/a	n/a	n/a	1		
18	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	509	$.0002	$0.11
18	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
18	3	B	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	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	482	$.0002	$0.11
19	2	M	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	B	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	1		
20	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
20	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	692	$.0003	$0.23
21	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
21	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		

LOOP INVESTMENT RESULTS FOR LAFL2

P # : 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
ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/L	FRC	Pid	Type	Description	F/D	Size	Gg/Md	Pl/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	1	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	2,604	$.0003	$0.85
22	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
22	3	B	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		
23	1	M	F22C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	2,834	$.0003	$0.93
23	2	M	F22C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
23	3	B	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		
24	1	M	F45C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 12	F	12	Sgl	.40d	909	$.0003	$0.30
24	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
24	3	B	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
24	4	L	F45C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
24	5	L	F45C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
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	Sgl	.40d	790	$.0003	$0.26
25	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
25	3	B	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
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	1		
25	6	L	F45C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
26	1	M	F5C	FOCALL40D	DV	CABLE FB-OPT ALL 40DB 18	F	18	Sgl	.40d	5,276	$.0002	$1.15
26	2	M	F5C	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	Telco engineering labor	F	n/a	n/a	n/a	1		
26	5	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		
28	1	M	F5C	85CAVG	DV	Underground Fiber Cable - Average Size	F	60	Sgl	.40d	40	$.0002	$0.01
28	2	M	F5C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		
28	3	B	4C	SUPPORT_L	DV	Conduit ldg for undg	F	n/a	n/a	n/a	1		
28	4	L	F5C	INPLANT_E	DV	Telco engineering labor	F	n/a	n/a	n/a	1		
28	5	L	F5C	INPLANT_IN	DV	Telco installation labor	F	n/a	n/a	n/a	1		
28	6	L	F5C	INPLANT_C	DV	Contractor engineering & installation labor	F	n/a	n/a	n/a	1		
29	1	M	F45C	845CAVG	DV	Buried Fiber Cable - Average Size	F	30	Sgl	.40d	25	$.0001	$0.00
29	2	M	F45C	EXEMPT_MA	DV	Exempt materials loadings	F	n/a	n/a	n/a	1		

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
ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/L	FRC	Pid	Type	Description	F/D	Size	Gg/Md	Pl/db	Units	Unit Inv	Totalinv
29	3	B	F45C	SUPPORT_L	DV	Pole ldg for aerial	F	n/a	n/a	n/a	1		
29	4	L	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	B	257C	DLC Equipm	DV	MCE&P	F	n/a	n/a	CO	1		
35	3	B	20C	DLC Equipm	DV	Land	F	n/a	n/a	CO	1		
35	4	B	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	B	257C	MUX Equipm	DV	Multiplexer, DSX-1 Panel, fiber terminal	F	n/a	n/a	CO	1		
36	2	B	257C	MUX Equipm	DV	MCE&P	F	n/a	n/a	CO	1		
36	3	B	20C	MUX Equipm	DV	Land	F	n/a	n/a	CO	1		
36	4	B	10C	MUX Equipm	DV	Building	F	n/a	n/a	CO	1		
36	5	B	257C	MUX Equipm	DV	Multiplexer, DSX-1 Panel, fiber terminal	F	n/a	n/a	RT	1		
36	6	B	257C	MUX Equipm	DV	Power	F	n/a	n/a	RT	1		

INVESTMENT SUBTOTAL FOR INV TYPE: DV $282.01

INVESTMENT SUBTOTAL FOR: FEEDER $282.01

Seg	Item	M/L	FRC	Pid	Type	Description	F/D	Size	Gg/Md	Pl/db	Units	Unit Inv	Totalinv
31	1	M	45C	600BTELRIC	DV	26 Gauge Cable - TELRIC	D	600	26	B	20	$.0125	$0.25
31	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
31	3	B	45C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		
31	4	L	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	M	45C	900BTELRIC	DV	26 Gauge Cable - TELRIC	D	900	26	B	950	$.0123	$11.67
32	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
32	3	B	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	M	45C	400BTELRIC	DV	26 Gauge Cable - TELRIC	D	400	26	B	325	$.0133	$4.33
33	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
33	3	B	45C	SUPPORT_L	DV	ROW ldg for buried	D	n/a	n/a	n/a	1		
	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		
33	6	L	45C	INPLANT_C	DV	Contractor engineering & installation labor	D	n/a	n/a	n/a	1	$	
	1	M	45C	200BTELRIC	DV	26 Gauge Cable - TELRIC	D	200	26	B	1,700	$.0134	$22.78
34	2	M	45C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		

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 : 8

ROUTE LENGTH : 52,908 ROUTE MILE : 10.02 AIR MILES : 6.16

Seg	Item	M/L	FRC	Pid	Type	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 & installation labor	D	n/a	n/a	n/a	1		
35	1	M	12C	50ATELRIC	DV	26 Gauge Cable - TELRIC	D	50	26	R	190	$.0196	$3.72
35	7	M	12C	EXEMPT_MA	DV	Exempt materials loadings	D	n/a	n/a	n/a	1		
35	8	L	12C	INPLANT_E	DV	Telco engineering labor	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 & installation labor	D	n/a	n/a	n/a	1		

INVESTMENT SUBTOTAL FOR INV TYPE: DV $349.20

INVESTMENT SUBTOTAL FOR: DISTRIBUTION $349.20

LOOP MAKEUP INVESTMENT TOTAL: $631.21

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

TAB F

TAB F

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.

See pg 40, Ln 116, Colum D

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TAB G

TAB G

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:

1) 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.

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	A	B	D	E	F	G	H	I
97	Combined Feeder & Distribution							
98	TELRIC / 100% Nonintegrated - 2 Wire Analog Voice Grade							
99	Weighted Residential & Business Loop Cost							
100				see pg. 63				
101	State:	Florida				Tab C, Pg. 117		
102				Levelized		See pg. 64.		
103				Investment				
104			Average	Inflation	Levelized	TELRIC		
105			Investment	Factor	Investment	ACF	TELRIC	
106					(D*E)	11.25%	(F*G)	
107								
108	Land	20C		1.059		0.1493		
109								
110	Buildings	10C		1.059		0.1720		
111								
112	Digital Circuit-Pair Gain	257C,D257C,F257C		0.953		0.2695		
113								
114	Poles	1C		1.036		0.2163		
115								
116	Aerial Cable-Metallic	22C, 12C		1.022		0.3400		
117								
118	Aerial Cable-Fiber	822C, D22C, F22C, T22C, F22		0.999		0.2137		
119		812C, D12C,F12C,T12C						
120								
121	Underground Cable-Metallic	5C		1.019		0.2791		
122								
123	Underground Cable-Fiber	85C, D5C,F5C,T5C		0.980		0.2001		
124								
125	Buried Cable-Metallic	45C		1.020		0.2950		
126								
127	Buried Cable-Fiber	845C, D45C, F45C, T45C		1.038		0.1973		
128								
129	Submarine Cable-Metallic	6C		1.013		0.2304		
130								
131	Submarine Cable-Fiber	86C, D6C,F6C,T6C		1.030		0.2310		
132								
133	Intrabldg Ntwk-Metallic	52C		1.012		0.2338		
134								
135	Intrabldg Ntwk-Fiber	852C,D52C,F52C,T52C		0.989		0.2113		
136								
137	Conduit Systems	4C		1.050		0.1554		
138								
139	Aerial Drop	22C		1.022		0.3400		
140								
141	Buried Drop	45C		1.020		0.2950		
142								
143	Annual Total	Sum(D108.D141)						
144	Monthly Total							$21.15
145	Monthly Subscriber Line Testing Cost				Tab I, Pg 154			$0.63
146	Monthly Distributing Frame Cost				Tab H, Pg 149, Ln 19			$0.23
147	Total Levelized Monthly Cost	Sum(H144.H146)						$22.01
148	Gross Receipts Tax (GRT) Factor				Tab F, Pg. 143			1.0153
149	Total Levelized Monthly Cost (incl GRT)	(H147*H148)						$22.35

same references as Pg 40

FTE4W11X.XLS 9/27/96 (except Dist. Frame cost below)

	A	B	D	E	F	G	H	I
1	Combined Feeder & Distribution							
2	TELRIC / 100% Nonintegrated - 4 Wire Analog Voice Grade							
3	BUSINESS LOOP							
4								
5	State:	Florida						
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, F22C, T22C, F2		0.999		0.2137		
23		812C, D12C,F12C,T12C						
24								
25	Underground Cable-Metallic	5C		1.019		0.2791		
26								
27	Underground Cable-Fiber	85C, D5C,F5C,T5C		0.980		0.2001		
28								
29	Buried Cable-Metallic	45C		1.020		0.2950		
30								
31	Buried Cable-Fiber	845C, D45C, F45C, T45C		1.038		0.1973		
32								
33	Submarine Cable-Metallic	6C		1.013		0.2304		
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								
47	Annual Total	Sum(D12..D45)						
48	Monthly Total						$39.06	
49	Monthly Subscriber Line Testing Cost						$0.63	
50	Monthly Distributing Frame Cost				Tab H, Pg 149, Ln 23		$0.46	
51	Total Levelized Monthly Cost	Sum(H48.H50)					$40.15	
52	Gross Receipts Tax (GRT) Factor						1.0153	
53	Total Levelized Monthly Cost (incl GRT)	(H51*H52)					$40.76	

same references as pg 40

	A	B	D	E	F	G	H	I
97	**Combined Feeder & Distribution**							
98	**TELRIC / 100% Nonintegrated - 2 Wire Digital ISDN**							
99	**Weighted Residential & Business Loop Cost**							
100								
101	**State:**	**Florida**						
102				**Levelized**				
103				**Investment**				
104			**Average**	**Inflation**	**Levelized**	**TELRIC**		
105			**Investment**	**Factor**	**Investment**	**ACF**	**TELRIC**	
106					(D*E)	11.25%	(F*G)	
107								
108	Land	20C		1.059		0.1493		
109								
110	Buildings	10C		1.059		0.1720		
111								
112	Digital Circuit-Pair Gain	257C,D257C,F257C		0.953		0.2695		
113								
114	Poles	1C		1.036		0.2163		
115								
116	Aerial Cable-Metallic	22C, 12C		1.022		0.3400		
117								
118	Aerial Cable-Fiber	822C, D22C, F22C, T22C, F2		0.999		0.2137		
119		812C, D12C,F12C,T12C						
120								
121	Underground Cable-Metallic	5C		1.019		0.2791		
122								
123	Underground Cable-Fiber	85C, D5C,F5C,T5C		0.980		0.2001		
124								
125	Buried Cable-Metallic	45C		1.020		0.2950		
126								
127	Buried Cable-Fiber	845C, D45C, F45C, T45C		1.038		0.1973		
128								
129	Submarine Cable-Metallic	6C		1.013		0.2304		
130								
131	Submarine Cable-Fiber	86C, D6C,F6C,T6C		1.030		0.2310		
132								
133	Intrabldg Ntwk-Metallic	52C		1.012		0.2338		
134								
135	Intrabldg Ntwk-Fiber	852C,D52C,F52C,T52C		0.989		0.2113		
136								
137	Conduit Systems	4C		1.050		0.1554		
138								
139	Aerial Drop	22C		1.022		0.3400		
140								
141	Buried Drop	45C		1.020		0.2950		
142								
143	Annual Total	Sum(D108.D141)						
144	Monthly Total						$34.28	
145	Monthly Subscriber Line Testing Cost						$0.63	
146	Monthly Distributing Frame Cost						$0.23	
147	Total Levelized Monthly Cost	Sum(H144.H146)					$35.14	
148	Gross Receipts Tax (GRT) Factor						1.0153	
149	Total Levelized Monthly Cost (incl GRT)	(H147*H148)					$35.68	

TAB H

Illustrative numbers only - do not match any in reference package

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)
×	1.7842	In-Plant Factor
=	$ 35,684.00	Installed Investment
÷	200	# Circuits per System
=	$ 178.42	Per Circuit Investment
×	0.40	Probability of System
=	$ 71.37	Weighted Investment
÷	0.70	Utilization
=	$ 101.95	Utilized Investment
×	0.955	Levelized Inflation Factor
=	$ 97.36	Levelized Investment
×	0.0117	MCE&P Factor
=	$ 1.14	MCE&P Investment

	$ 97.36	Levelized Investment
+	$ 1.14	MCE&P Investment
=	$ 98.50	
×	0.0042	Land Factor
=	$ 0.41	Land Investment

	$ 97.36	Levelized Investment
+	$ 1.14	MCE&P Investment
=	$ 98.50	
×	0.0706	Building Factor
=	$ 6.95	Building Investment

Illustrative numbers only - do not match any in reference package.

FUNDAMENTAL DIGITAL LOOP CARRIER INVESTMENT MODEL

Plug-in

	$	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
×		1.06	Spare Stock Factor
=	$	33.72	Plug-in Investment
×		0.955	Levelized Inflation Factor
=	$	32.20	Levelized Investment
×		0.0117	MCE&P Factor
=	$	0.38	MCE&P Investment

	$	32.20	Levelized Investment
+	$	0.38	MCE&P Investment
=	$	32.58	
×		0.0042	Land Factor
=	$	0.14	Land Investment

	$	32.20	Levelized Investment
+	$	0.38	MCE&P Investment
=	$	32.58	
×		0.0706	Building Factor
=	$	2.30	Building Investment

Illustrative numbers only - do not match any in reference package

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)
+	$	0.50	Pigtails (per DS1)
+	$	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 - do not match any in reference package

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
×	1.7842	In-Plant Factor
=	$ 87,425.80	Installed Investment
×	1.00	Quantity of Items
=	$ 87,425.80	Total Installed Investment
÷	2,000	Unit Capacity
=	$ 43.71	Unit Investment
×	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

	$ 29.82	Total Investment
+	$ 0.35	MCE&P Investment
=	$ 30.17	
×	0.0042	Land Factor
=	$ 0.13	Land Investment

	$ 29.82	Total Investment
+	$ 0.35	MCE&P Investment
	$ 30.17	
×	0.0706	Building Factor
=	$ 2.13	Building Investment

SECTION 5

SECTION 5

FLORIDA UNBUNDLED LOOP

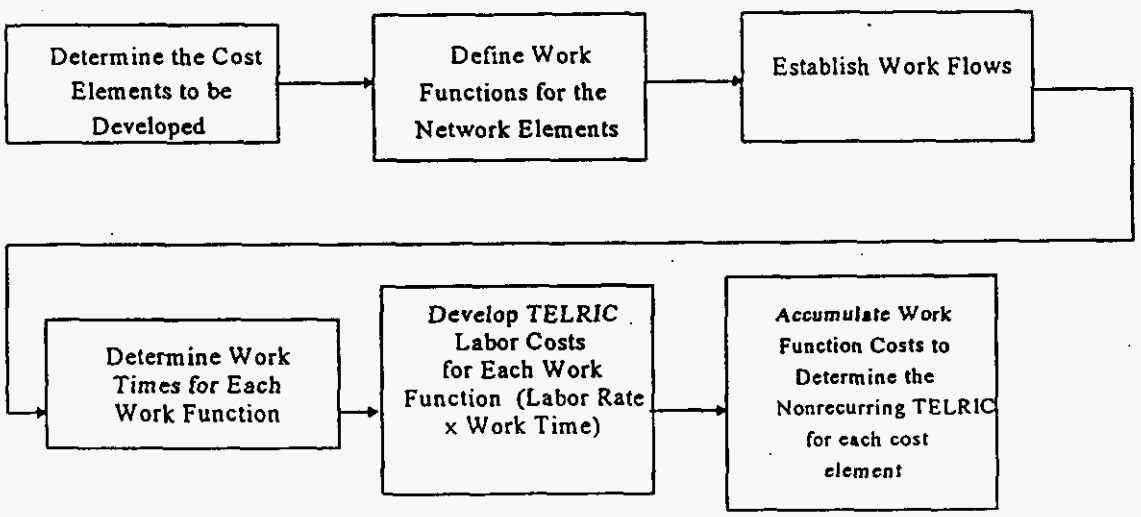
COST DEVELOPMENT - NONRECURRING

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 functions and TELRIC labor rates. In order to arrive at the nonrecurring cost for the element studied, the work time for each work function required is multiplied by the appropriate levelized labor rate. The labor inflation factors (LIF) are used to bring the labor rates to the appropriate study period. The labor rates and the labor inflation factors are shown in Section 7. Next, the individual work function costs are accumulated into the 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.

SUMMARY OF NONRECURRING TELRIC

STATE: FLORIDA
WORKPAPER: 600
PAGE: 1 OF 1
DATE: 30-Sep-96

2 WIRE ANALOG VOICE GRADE LOOP

(1997-1999 Level Incremental Costs)

see pg 52

	DESCRIPTION	SOURCE	FIRST	ADDTL
1				
2				
3	Service Order	WP650 Col G LN7 thru LN15		
4				
5	Engineering	WP650 Col G LN18 thru LN20		
6				
7	Connect & Test	WP650 Col G LN23 thru LN27		
8				
9	Technician Travel Time	WP650 Col G LN30		
10				
11				
12	Nonrecurring TELRIC	Sum of LN3, LN5, LN7, LN9	$274.21	$137.34
13				
14				
15				
16				
17				
18				
19				
20				

DEVELOPMENT OF NONRECURRING TELRIC
2 WIRE ANALOG VOICE GRADE LOOP

LEVEL 1997 – 1999

STATE: FLORIDA
WORKPAPER: 650
PAGE: 1 OF 1
DATE: 30-Sep-96

	(A)		(B)		(C)	(D)		(E)		(F)		(G)	
	INSTALL WORKTIMES (HRS)		DISCONNECT WORKTIMES (HRS)		LEVELIZED TELRIC LABOR	INSTALL COST (A*C)		DISCONNECT COST (B*C)		DISCOUNTED DISCONNECT COST (E*DOF)		TOTAL (D+F)*(1+GRT)	
DESCRIPTION	FIRST	ADDTL	FIRST	ADDTL	RATE	FIRST	ADDTL	FIRST	ADDTL	FIRST	ADDTL	FIRST	ADDTL
SERVICE ORDER													
CUSTOMER POINT OF CONTACT (ICSC)					$58.03								
CIRCUIT PROVISIONING GROUP (CPG)					$58.01								
WORK MANAGEMENT CENTER (WMC)					$56.17								
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)					$76.58								
INSTALL & MTCE – SPEC SVCS (SSIM)					$62.93								
ENGINEERING													
ADDRESS & FACILITY INVENTORY (AFIG)					$56.14								
CIRCUIT PROVISIONING GROUP (CPG)					$58.01								
CONNECT & TEST													
CO INSTALL & MTCE FIELD–CIRCUIT & FAC					$63.68								
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)					$76.58								
INSTALL & MTCE – SPEC SVCS (SSIM)					$62.93								
TRAVEL													
INSTALL & MTCE – SPEC SVCS (SSIM)					$62.93								
NONRECURRING TELRIC												$274.21	$137.34

See Pg. 62

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

SUMMARY OF NONRECURRING TELRIC

STATE: FLORIDA
WORKPAPER: 700
PAGE: 1 OF 1
DATE: 30-Sep-96

4 WIRE ANALOG VOICE GRADE LOOP

(1997-1999 Level Incremental Costs)

see pg. 54

	DESCRIPTION	SOURCE	FIRST	ADDTL
1				
2				
3	Service Order	WP750 Col G LN7 thru LN15		
4				
5	Engineering	WP750 Col G LN18 thru LN20		
6				
7	Connect & Test	WP750 Col G LN23 thru LN27		
8				
9	Technician Travel Time	WP750 Col G LN30		
10				
11				
12	Nonrecurring TELRIC	Sum of LN3, LN5, LN7, LN9	$539.96	$190.99
13				
14				
15				
16				
17				
18				
19				
20				

SUMMARY OF NONRECURRING TELRIC

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

2 WIRE ISDN UNBUNDLED LOOP

(1997-1999 Level Incremental Costs)

see pg 56

	DESCRIPTION	SOURCE	FIRST	ADDTL
3	Service Order	WP850 COL G L8 THRU L10		
5	Engineering	WP850 COL G L12 THRU L16		
7	Connect & Test	WP850 COL G L18 THRU L26		
9	Technician Travel Time	WP850 COL G L28		
12	Nonrecurring TELRIC	L3+L5+L7+L9	$499.71	$424.64

DEVELOPMENT OF NONRECURRING TELRIC
4 WIRE ANALOG VOICE GRADE LOOP

LEVEL 1997 – 1999

STATE: FLORIDA
WORKPAPER: 750
PAGE: 1 OF 1
DATE: 30-Sep-96

DESCRIPTION	(A) INSTALL WORKTIMES (HRS) FIRST	(A) INSTALL WORKTIMES (HRS) ADDTL	(B) DISCONNECT WORKTIMES (HRS) FIRST	(B) DISCONNECT WORKTIMES (HRS) ADDTL	(C) LEVELIZED TELRIC LABOR RATE	(D) INSTALL COST (A*C) FIRST	(D) INSTALL COST (A*C) ADDTL	(E) DISCONNECT COST (B*C) FIRST	(E) DISCONNECT COST (B*C) ADDTL	(F) DISCOUNTED DISCONNECT COST (E*DDF) FIRST	(F) DISCOUNTED DISCONNECT COST (E*DDF) ADDTL	(G) TOTAL (D+F)*(1+GRT) FIRST	(G) TOTAL (D+F)*(1+GRT) ADDTL
SERVICE ORDER													
CUSTOMER POINT OF CONTACT (ICSC)					$58.03								
CIRCUIT PROVISIONING GROUP (CPG)					$58.01								
WORK MANAGEMENT CENTER (WMC)					$56.17								
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)					$76.58								
INSTALL & MTCE – SPEC SVCS (SSIM)					$62.93								
ENGINEERING													
ADDRESS & FACILITY INVENTORY (AFIG)					$56.14								
CIRCUIT PROVISIONING GROUP (CPG)					$58.01								
CONNECT & TEST													
CO INSTALL & MTCE FIELD-CIRCUIT & FAC					$63.68								
ACCESS CUSTOMER ADVOCATE CENTER (ACAC)					$76.58								
INSTALL & MTCE – SPEC SVCS (SSIM)					$62.93								
TRAVEL													
INSTALL & MTCE – SPEC SVCS (SSIM)					$62.93								
NONRECURRING TELRIC												$539.96	$190.99

See Pg. 6.2.

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SECTION 6

SECTION 6

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 Utilization
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.

SECTION 7

SECTION 7

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		$0.63 Tab I, pg. 154
Distributing Frame Weighted Monthly Cost	(2-Wire)	$0.23 Tab H, pg 149. Ln 19
	(4-Wire)	$0.46 Tab H, pg 149. Ln 23
Sales Tax		0.06 Tab G, pg 147
Loadings		
Land	20C	0.0047 Tab M pg 238. Ln 7
Building	10C	0.0657 Tab M, Pg 238. Ln 8
Pole	1C	0.2523 Tab N. Pg 243
Conduit	4C	0.3894 Tab N, Pg 243
Misc Common Equip & Power	257C	0.0134 Tab L, Pg 219
Misc Power Equipment	257C	0.0056 Tab L, Pg. 219
Gross Receipts Tax (Gross-up Factor)		0.0153 Tab F, Pg 143
Discounted Disconnect Factor (DDF)		
2-Wire Analog Voice Grade Loop		0.8689 Tab Q. pg 292
4-Wire Analog Voice Grade Loop		0.8593 Tab Q, pg 292
2-Wire ISDN Digital Grade Loop		0.7669 Tab Q, pg 292

Florida Unbundled Loop

Factors and Loadings

TELRIC Regional Hourly Labor Rates

Tab P. Pg 277, Column L

	1996	Levelized
Customer Point of Contact - ICSC		
Interexchange Carrier Service Ctr	$54.32	$58.03 (see example below)
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*1.035/1.1125^2 + 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	3.4%
Year 2	3.5%
Year 3	3.6%

} Tab O, Pg 269

Telco ENGR

Year 1	3.3%
Year 2	3.4%
Year 3	3.4%

} Tab O, Pg 269

1996
FLORIDA
ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS
FOR FORWARD-LOOKING STUDIES

Tab C, pg 117 (11.25%)

Land	20C	1.059 - Tab K, Pg 198
Building	10C, 110C	1.059 - Tab K, Pg 198
Gen Purpose Computer	530C, 630C, 531C	0.839 - Tab K, Pg 199
Analog Switch	77C, 577C	1.059 - Tab K, Pg 199
Digital Switch	377C, 587C	0.999 - Tab K, Pg 200
Operator Systems	117C, 417C	0.993 - Tab K, Pg 200
Radio	67C, 167C, 527C, 567C	1.039 - Tab K, Pg 201
Circuit-DDS	157C	0.955 - Tab K, Pg 201
Circuit-Digital Pair Gain	257C, D, F257C	0.953 - Tab K, Pg 202
Circuit-Other Digital	357C, F, T357C, 557C	0.955 - Tab K, Pg 202
Circuit- Analog Pair Gain	457C	0.000 - Tab K, Pg 203
Circuit-Other Analog	57C, 597C	1.049 - Tab K, Pg 203
Large PBX	158C, 258NC,458C,468C	0.961 - Tab K, Pg 204
Public	298C, 988C, 998C 198C, 188C, 288C	1.026 - Tab K, Pg 204
Other Terminal	358NC, 378C, 558C 828C, 858C, 928C,968NC B, D, F958C, 978NC	0.987 - Tab K, Pg 205
Poles	1C	1.036 - Tab K, Pg 205
Aerial Cable-Copper	22C, 12C	1.022 - Tab K, Pg 206
Aerial Cable-Fiber	822C, D, F, T22C, 812C, D, F,T12C	0.999 - Tab K, Pg 206
Underground Cable-Copper	5C	1.019 - Tab K, Pg 207
Underground Cable-Fiber	85C, D, F, T5C	0.980 - Tab K, Pg 207
Buried Cable-Copper	45C	1.020 - Tab K, Pg 208
Buried Cable-Fiber	845C, D, F, T45C	1.038 - Tab K, Pg 208
Submarine Cable-Copper	6C	1.013 - Tab K, Pg 209
Submarine Cable-Fiber	86C, D, F, T6C	1.030 - Tab K, Pg 209
Intrbldg Ntwk Cable-Copper	52C	1.012 - Tab K, Pg 210
Intrbldg Ntwk Cable-Fiber	852C, D, F, T52C	0.989 - Tab K, Pg 210
Conduit	4C	1.050 - Tab K, Pg 211

1996 FLORIDA
ACCOUNT AVERAGE ANNUAL COST FACTORS

* FOR USE IN SERVICE COST STUDIES ONLY *

	Field Code	Depreciation	ACFC COM	ACFC Inc Tax	Cap Exp	ACFC Plt Specific Exp	ACFC Adval Tax	Directly Attributed Shared and Common	TELRIC
		a	b	c	d	e	f	g	i
			Tab C, Pg. 117 (1.25%)		(a+b+c)				(d+e+f+g)
AND - COE	20C	0.0000	0.0947	0.0426	0.1373	0.0000	0.0120	0.0000	0.1493
UILDINGS - COE	10C, 110C	0.0330	0.0826	0.0369	0.1525	0.0061	0.0120	0.0014	0.1720
IGITAL ELEC SWITCH	377C, 587C	0.1157	0.0555	0.0254	0.1966	0.0236	0.0120	0.0434	0.2756
PERATOR SYSTEMS	117C,417C	0.1157	0.0647	0.0296	0.2100	0.0033	0.0120	0.0500	0.2753
IGTL CIRC-DDS	157C	0.1608	0.0575	0.0256	0.2439	0.0076	0.0120	0.0394	0.3029
IGTL CIRC-PAIR GAIN	257C,D257C,F257C	0.1314	0.0564	0.0249	0.2127	0.0082	0.0120	0.0366	0.2695
IGTL CIRC-OTHER	357C,T357C,F357C,557C	0.1314	0.0564	0.0252	0.2130	0.0093	0.0120	0.0372	0.2715
OLES	1C	0.0721	0.0599	0.0254	0.1574	0.0175	0.0120	0.0294	0.2163
ERIAL CA - METAL	22C, 12C	0.1023	0.0679	0.0254	0.1956	0.0705	0.0120	0.0619	0.3400
ERIAL CA - FIBER	822C, 812C,D22C, F22C,T22C,D12C,F12C,T12C	0.0746	0.0662	0.0281	0.1689	0.0029	0.0120	0.0299	0.2137
NGROUND CA - METAL	5C	0.1184	0.0681	0.0263	0.2128	0.0192	0.0120	0.0351	0.2791
NGROUND CA - FIBER	85C,D5C,F5C,T5C	0.0686	0.0655	0.0284	0.1625	0.0036	0.0120	0.0220	0.2001
URIED CA - METAL	45C	0.0885	0.0678	0.0277	0.1840	0.0522	0.0120	0.0468	0.2950
URIED CA - FIBER	845C, D45C, F45C, T45C	0.0613	0.0670	0.0295	0.1578	0.0040	0.0120	0.0235	0.1973
UBMARINE CA-METAL	6C	0.0937	0.0688	0.0307	0.1932	0.0046	0.0120	0.0206	0.2304
UBMARINE CA-FIBER	86C,D6C,F6C,T6C	0.0937	0.0688	0.0310	0.1935	0.0046	0.0120	0.0209	0.2310
NTRBLD NTWK-METAL	52C	0.0751	0.0669	0.0291	0.1711	0.0192	0.0120	0.0315	0.2338
NTRBLD NTWK-FIBER	852C,D52C,F52C,T52C	0.0751	0.0669	0.0292	0.1712	0.0011	0.0120	0.0270	0.2113
ONDUIT SYSTEMS	4C	0.0205	0.0727	0.0325	0.1257	0.0031	0.0120	0.0146	0.1554

Capital Cost Factors
Tab B, Pgs 3-66.

Plant Specific Factors
Tab C, Pgs. 67-134

Ad Valorem + Other Taxes
Tab D, Pgs. 135-136
=

Shared + Common
Tab E. Pgs. 137-142

This is a duplicate page to one found in Tab A, Pg 2A

Input Table.

Investment Inplant Factors

C	State	Description	%Nonexempt	%Exempt	%Telco Eng	%Telco Inst	%Labor-Contr	%Support	
:	FL	Aerial Cable - Metallic (Entrance Cable)							*
:	FL	Aerial Cable - Metallic							*
:	FL	Buried Cable - Metallic							
:	FL	Intrabldg Ntwk Cable - Metallic							
:	FL	Underground - Metallic							
:	FL	Submarine Cable - Metallic							
2	FL	Aerial Cable - Non-Metallic (Entrance Cable)							*
2	FL	Aerial Cable - Non-Metallic							*
5	FL	Buried Cable - Non-Metallic							
2	FL	Intrabldg Ntwk Cable - Non-Metallic							
C	FL	Underground Cable - Non-Metallic							
C	FL	Submarine Cable - Non-Metallic							*

* Pole & Conduit Loadings Tab N. Pg. 243

All Factors (except those marked with an *) can be found in Tab J, Pgs. 161-162.

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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. (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)

DEPRECIATION - 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.

COST OF MONEY - 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.

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

PLANT SPECIFIC EXPENSE - 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.

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.

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.

1996 FLORIDA
ACCOUNT AVERAGE ANNUAL COST FACTORS

* FOR USE IN SERVICE COST STUDIES ONLY *

	Field Code	Depreciation	ACFC COM	ACFC Inc Tax	Cap Exp	ACFC Plt Specific Exp	ACFC Adval Tax	Directly Attributed Shared and Common	TELRIC
		a	b	c	d	e	f	g	i
			11.25%		(a+b+c)				(d+e+f+g)
LAND - COE	20C	0.0000	0.0947	0.0426	0.1373	0.0000	0.0120	0.0000	0.1493
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	0.0434	0.2756
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	0.0394	0.3029
DIGTL CIRC-PAIR GAIN	257C,D257C,F257C	0.1314	0.0564	0.0249	0.2127	0.0082	0.0120	0.0366	0.2695
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	0.0294	0.2163
AERIAL CA - METAL	22C, 12C	0.1023	0.0679	0.0254	0.1956	0.0705	0.0120	0.0619	0.3400
AERIAL CA - FIBER	822C, 812C,D22C, F22C,T22C,D12C,F12C,T12C	0.0746	0.0662	0.0281	0.1689	0.0029	0.0120	0.0299	0.2137
UNGROUND CA - METAL	5C	0.1184	0.0681	0.0263	0.2128	0.0192	0.0120	0.0351	0.2791
UNGROUND CA - FIBER	85C,D5C,F5C,T5C	0.0686	0.0655	0.0284	0.1625	0.0036	0.0120	0.0220	0.2001
BURIED CA - METAL	45C	0.0885	0.0678	0.0277	0.1840	0.0522	0.0120	0.0468	0.2950
BURIED CA - FIBER	845C, D45C, F45C, T45C	0.0613	0.0670	0.0295	0.1578	0.0040	0.0120	0.0235	0.1973
SUBMARINE CA-METAL	6C	0.0937	0.0688	0.0307	0.1932	0.0046	0.0120	0.0206	0.2304
SUBMARINE CA-FIBER	86C,D6C,F6C,T6C	0.0937	0.0688	0.0310	0.1935	0.0046	0.0120	0.0209	0.2310
INTRBLD NTWK-METAL	52C	0.0751	0.0669	0.0291	0.1711	0.0192	0.0120	0.0315	0.2338
INTRBLD NTWK-FIBER	852C,D52C,F52C,T52C	0.0751	0.0669	0.0292	0.1712	0.0011	0.0120	0.0270	0.2113
CONDUIT SYSTEMS	4C	0.0205	0.0727	0.0325	0.1257	0.0031	0.0120	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:

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 \
G = -.73009918 - (Survivor Curve Parameters)
S = .023925805 /

DEMAND = 7057,7[illegible]1,7331,7403,7449,7445,7513,7582,7651,7722

UCOST = 100,100,100,100,100,100,100,100,100,100

GSP = .12 (Salvage)

CRP = 0 (Cost of Removal)

TAXLFE = 15 (Tax Life)

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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

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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.

Year	Demand		Unit Cost		End of year plant in service
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	Demand		Unit Cost		End of year In Service		Average Plant In Service
1988	7057	x	100	=	705700	705700 / 2=	352850
1989	7211	x	100	=	721100	(721100 + 705700) / 2 =	713400
1990	7331	x	100	=	733100	(733100 + 721100) / 2 =	727100
1991	7403	x	100	=	740300	(740300 + 733100) / 2 =	736700
1992	7449	x	100	=	744900	(744900 + 740300) / 2 =	742600
1993	7445	x	100	=	744500	(744500 + 744900) / 2 =	744700
1994	7513	x	100	=	751300	(751300 + 744500) / 2 =	747900
1995	7582	x	100	=	758200	(758200 + 751300) / 2 =	754750
1996	7651	x	100	=	765100	(765100 + 758200) / 2 =	761650
1997	7722	x	100	=	772200	(772200 + 765100) / 2 =	768650

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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	Present Worth Formula		Present Worth Factor		Average Plant in Service	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 power =	.451845	x	747900	= 337935
1995	7.5	1.13	-7.5 power =	.399863	x	754750	= 301797
1996	8.5	1.13	-8.5 power =	.353861	x	761650	= 269519
1997	9.5	1.13	-9.5 power =	.313151	x	768650	= 240704
						Present Worth Total	3900451

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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.

$$\text{Depreciation} = \frac{\text{investment} - (\text{salvage} - \text{cost of removal})}{\text{average life}} \bullet$$

$$\text{Depreciation rate} = \frac{1-(.12-0)}{20.3} = \frac{1-.12}{20.3} = \frac{.88}{20.3}$$

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		Present Worth factors		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	x	.313151	=	10434
	Present worth total				169084

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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.

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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 Depreciation		Retirements		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.)

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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 X (36986 - 16134 - (-2382))

= .3763 X (36986 - 16134 + 2382)

= .3763 X 23234

= 8743

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Half Year	Year	In Service		Depreciation Reserve		Net Investment		Tax Reserve		Net Capital
1st	1988	0		0		0		0		0
2nd	1988	705700	-	13037	=	692663	-	8743	=	683920
1st	1989	705700	-	13037	=	692663	-	8743	=	683920
2nd	1989	721100	-	38345	=	682755	-	25209	=	657546-
1st	1990	721100	-	38345	=	682755	-	25209	=	657546
2nd	1990	733100	-	62695	=	670405	-	39613	=	630792
1st	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
1st	1996	758200	-	164393	=	593807	-	87243	=	506564
2nd	1996	765100	-	180529	=	584571	-	95280	=	489291
1st	1997	765100	-	180529	=	584571	-	95280	=	489291
2nd	1997	772200	-	195315	=	576885	-	103280	=	374605

Half Year	Year	Net Capital		COH Rate		Cost of Money		P/W Factor		Mid-Yr. Amount
1st	1988	0		0		0		0		0
2nd	1988	683920	X	.063014	=	43097	X	.94072	=	40542
1st	1989	683920	X	.063014	=	43097	X	1	=	43097
2nd	1989	657546	X	.063014	=	41435	X	.94072	=	38979
1st	1990	657546	X	.063014	=	41435	X	1	=	41435
2nd	1990	630792	X	.063014	=	39749	X	.94072	=	37393
1st	1991	630792	X	.063014	=	39749	X	1	=	39749
2nd	1991	602400	X	.063014	=	37960	X	.94072	=	35710
1st	1992	602400	X	.063014	=	37960	X	1	=	37960
2nd	1992	574611	X	.063014	=	36209	X	.94072	=	34062
1st	1993	574611	X	.063014	=	36209	X	1	=	36209
2nd	1993	545138	X	.063014	=	34352	X	.04072	=	32315
1st	1994	545138	X	.063014	=	34352	X	1	=	34352
2nd	1994	525165	X	.063014	=	33093	X	.04072	=	31131
1st	1995	525165	X	.063014	=	33093	X	1	=	33093
2nd	1995	506564	X	.063014	=	31921	X	.04072	=	30029
1st	1996	506564	X	.063014	=	31921	X	1	=	31921
2nd	1996	489291	X	.063014	=	30832	X	.04072	=	29005
1st	1997	489291	X	.063014	=	30832	X	1	=	30832
2nd	1997	473605	X	.063014	=	29844	X	.04072	=	28075

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Year	First Half Year		Second Half Year		Cost of Money		Present Worth Factors		Present Worth Amount
1988	0	+	40542	=	40542	X	.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.

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

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

$$\text{Taxable income} \times \frac{\text{Tax rate}}{1 - \text{Tax rate}}$$

$$\text{Taxable income} \times \frac{.3763}{1 - .3763}$$

$$\times \frac{.3763}{.6237}$$

$$\times .60334$$

Year	Book Deprec.		Return to Equity		Book Tax Deprec.		Taxable Income		Ratio		Income Tax
1988	15296	+	28959	-	16134	=	28121	X	.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

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Year	Income Tax		Present Worth Factors		Present Worth Amount
1988	16967	X	.940720	=	15961
1989	34350	X	.832496	=	28596
1990	32931	X	.736722	=	24261
1991	31465	X	.651966	=	20514
1992	29975	X	.576961	=	17295
1993	28465	X	.510585	=	14534
1994	27149	X	.451845	=	12267
1995	26122	X	.399863	=	10445
1996	25166	X	.353861	=	8905
1997	24286	X	.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

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*** 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

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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.

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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

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RYEAR=1996
PLNPER=98
SYEAR=1996
CONV=MDY
O=.1125
INT=.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
OPTAX=1
CYRF=1981
TCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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	0	1027	463	1490	368	10000
2000	100	0	1014	457	1471	491	10000
2001	100	0	1001	451	1452	614	10000
2002	100	0	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	0	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	0	870	392	1263	1841	10000
2012	100	0	857	386	1244	1964	10000
2013	100	0	844	380	1225	2087	10000
2014	100	0	831	374	1206	2209	10000
2015	100	0	818	369	1187	2332	10000
16	100	0	805	363	1168	2455	10000
017	100	0	792	357	1149	2578	10000
2018	100	0	779	351	1130	2700	10000
2019	100	0	766	345	1111	2823	10000
2020	100	0	753	339	1092	2946	10000
2021	100	0	739	333	1073	3069	10000
2022	100	0	726	327	1054	3191	10000
2023	100	0	713	321	1035	3314	10000
2024	100	0	700	315	1016	3437	10000
2025	100	0	687	310	997	3559	10000
2026	100	0	674	304	978	3682	10000
2027	100	0	661	298	959	3805	10000
2028	100	0	654	295	949	3866	10000
2029	100	0	654	295	949	3866	10000
2030	100	0	654	295	949	3866	10000
2031	100	0	654	295	949	3866	10000
2032	100	0	654	295	949	3866	10000
2033	100	0	654	295	949	3866	10000
2034	100	0	654	295	949	3866	10000
2035	100	0	654	295	949	3866	10000
2036	100	0	654	295	949	3866	10000
2037	100	0	654	295	949	3866	10000
2038	100	0	654	295	949	3866	10000
2039	100	0	654	295	949	3866	10000
2040	100	0	654	295	949	3866	10000

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09-04-1996

*** 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
2041	100	0	654	295	949	3866	10000
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
2046	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
2050	100	0	654	295	949	3866	10000
2051	100	0	654	295	949	3866	10000
2052	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
2056	100	0	654	295	949	3866	10000
2057	100	0	654	295	949	3866	10000
2058	100	0	654	295	949	3866	10000
2059	100	0	654	295	949	3866	10000
2060	100	0	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
2066	100	0	654	295	949	3866	10000
2067	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
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
2077	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
2082	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

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09-04-1996

*** 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
2086	100	0	654	295	949	3866	10000
2087	100	0	654	295	949	3866	10000
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	0	654	295	949	3866	10000
2092	100	0	654	295	949	3866	10000
2093	100	0	654	295	949	3866	10000
PRES WORTH		0	8426	3796	12222	9902	89012
PW/PW UNIT		0.00	9.47	4.26	13.73	11.12	100.00

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RYEAR=1996
PLNPER=45
SYEAR=1996
KCONV=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 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
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09-04-1996

*** 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

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	190	510	228	928	89	5000
1997	100	380	1029	460	1869	355	10000
1998	100	380	991	443	1814	711	10000
1999	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
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
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	80	176	462	206	845	3792	8123
2016	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	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	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

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PLNPER=10
SYEAR=1996
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INT=.0800
DELTA=.40
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FVINT=1996
NVINT=10
BRATE=.994800
NCURVE=0
AVEL=10
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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
ITCYRF=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 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 WORTH		6562	3151	1441	11153	27135	56730
PW/PW UNIT		11.57	5.55	2.54	19.66	47.83	100.00

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or any of its subsidiaries except under written agreement.

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PLNPER=10
SYEAR=1996
KCONV=MDY
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INT=.0800
DELTA=.40
TO=.3871
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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
  PTAX=1
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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 WORTH		6562	3668	1679	11908	22274	56730
PW/PW UNIT		11.57	6.47	2.96	20.99	39.26	100.00

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RYEAR=1996
PLNPER=7
SYEAR=1996
KCONV=MDY
   D=.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 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
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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

YEAR	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

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or any of its subsidiaries except under written agreement.

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RYEAR=1996
PLNPER=9
SYEAR=1996
KCONV=MDY
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INT=.0800
DELTA=.40
TO=.3871
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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
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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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 WORTH		6979	2993	1323	11295	24975	53098
PW/PW UNIT		13.14	5.64	2.49	21.27	47.04	100.00

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RYEAR=1996
PLNPER=9
SYEAR=1996
V  NV=MDY
  .=.1125
INT=.0800
DELTA=.40
TO=.3871
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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
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09-04-1996

*** 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
1996	100	819	453	203	1476	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 WORTH		6979	2996	1341	11315	24951	53098
PW/PW UNIT		13.14	5.64	2.52	21.31	46.99	100.00

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RYEAR=1996
PLNPER=34
SYEAR=1996
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ANT=.0800
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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
ITCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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	AVERAGE 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
[illegible]15	81	360	107	40	506	7207	8205
[illegible]6	79	343	90	33	466	7167	8010
[illegible]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 WORTH		5939	4932	2094	12965	36056	82359
'W/PW UNIT		7.21	5.99	2.54	15.74	43.78	100.00

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RYEAR=1996
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SYEAR=1996
XCONV=MDY
   =.1125
INT=.0800
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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
MAXLFE=15
  PTAX=1
ITCYRF=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 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
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
PRES WORTH		6830	4535	1697	13062	24162	66742
PW/PW UNIT		10.23	6.79	2.54	19.57	36.20	100.00

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  [illegible]=.1125
[illegible]NT=.0800
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TO=.3871
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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
[illegible]XLFE=15
  [illegible]TAX=1
[illegible]TCYRF=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 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
2015	64	290	104	40	433	5616	6586
$ WORTH		5582	4955	2102	12640	28352	74878
$/PW UNIT		7.46	6.62	2.81	16.88	37.86	100.00

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PLNPER=12
SYEAR=1996
 ONV=MDY
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INT=.0800
DELTA=.40
TO=.3871
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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
 TAX=1
TCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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	100	888	484	186	1558	335	5000
1997	100	1459	938	369	2767	1217	10000
1998	100	1291	831	327	2450	2219	10000
1999	100	1192	742	290	2224	3054	10000
2000	100	1120	667	259	2047	3751	10000
2001	100	1067	606	234	1906	4327	10000
2002	100	1026	556	213	1794	4796	10000
2003	100	995	515	195	1705	5177	10000
2004	100	972	482	181	1636	5481	10000
2005	100	956	457	171	1585	5714	10000
2006	93	882	404	150	1437	5856	9638
2007	85	769	324	117	1210	5875	8899
PRES WORTH		7396	4254	1644	13294	22537	62489
PW/PW UNIT		11.84	6.81	2.63	21.27	36.07	100.00

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PLNPER=20
SYEAR=1996
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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
[illegible]XLFE=15
  [illegible]TAX=1
[illegible]TCYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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 WORTH		5139	4906	2130	12175	28848	74910
..,PW UNIT		6.86	6.55	2.84	16.25	38.51	100.00

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RYEAR=1996
PLNPER=14
SYEAR=1996
KCONV=MDY
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FVINT=1996
NVINT=10
BRATE=1.055300
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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
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09-04-1996

*** 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 EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT 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 WORTH		5899	4521	1848	12269	24222	66676
PW/PW UNIT		8.85	6.78	2.77	18.40	36.33	100.00

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RYEAR=1996
PLNPER=20
SYEAR=1996
KCONV=MDY
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 T=.0800
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KPDEM=0
KPDTL=3
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FVINT=1996
NVINT=10
BRATE=1.019600
NCURVE=0
AVEL=20
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G=-.0968233170
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UCOST=100
GSP=0.00
CRP=.06
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KDEP=A
ACRSYRF=1986
ACRSYRL=9999
TAXLFE=15
  PTAX=1
 CYRF=1981
ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** 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
NPW		4597	5029	2212	11838	27803	75017
PW UNIT		6.13	6.70	2.95	15.78	37.06	100.00

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09-04-1996

*** 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	708	419	187	1313	4962	8882
2008	78	640	348	155	1143	4932	8187
2009	71	566	284	126	977	4810	7467
PRES WORTH		6225	4566	2037	12828	23528	66405
PW/PW UNIT		9.37	6.88	3.07	19.32	35.43	100.00

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or any of its subsidiaries except under written agreement.

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ITCYRL=1991
RDYEAR=1983
KRECAP=0
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09-04-1996

*** CAPITAL COST ANALYSIS SYSTEM - PC VERSION 3.2 ***
(Resul[illegible] Based On Mid Year Convention)
BellSouth Telecommunications
BS 96 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
1996	100	497	493	222	1213	249	5000
1997	100	994	963	434	2391	987	10000
1998	100	994	860	388	2242	1946	10000
1999	100	994	762	343	2099	2869	10000
2000	100	994	667	300	1961	3762	10000
2001	100	994	574	259	1828	4626	10000
2002	100	957	528	238	1722	5049	10000
2003	100	893	532	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
2007	85	708	419	189	1316	4961	8882
2008	78	640	348	157	1145	4931	8187
2009	71	566	284	128	979	4809	7467
PR[illegible] WORTH		6225	4966	2057	12848	23530	66405
PW[illegible] UNIT		9.37	6.38	3.10	19.35	35.43	100.00

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09-04-1996

*** 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
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	9090
2009	85	444	311	134	890	5804	8717
2010	82	408	263	113	784	5878	8341
2011	78	375	223	96	693	5879	7965
2012	74	344	194	83	620	5779	7591
2013	70	316	171	73	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
[illegible]S WORTH		5662	5038	2196	12896	28059	75361
PW/PW UNIT		7.51	6.69	2.91	17.11	37.23	100.00

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09-04-1996

*** 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

YEAR	DEMAND	BOOK DEPR EXPENSE	POST TAX INCOME	INC TAX EXPENSE	TOTAL CAPCOST	AVERAGE RESERVE	AVG PLANT IN SERV
1996	100	645	491	214	1350	267	5000
1997	100	1026	964	422	2413	970	10000
1998	100	892	879	385	2156	1769	10000
1999	100	814	807	354	1975	2444	10000
2000	100	760	745	326	1831	3023	10000
2001	100	718	692	303	1712	3523	10000
2002	100	685	645	282	1612	3958	10000
2003	100	657	604	264	1525	4347	10000
2004	100	635	566	247	1448	4698	10000
2005	100	616	532	232	1381	5016	10000
2006	96	578	484	211	1272	5293	9821
2007	93	527	421	183	1132	5517	9459
2008	89	484	364	158	1006	5684	9090
2009	85	444	311	135	890	5803	8717
2010	82	408	263	114	785	5877	8341
2011	78	375	223	96	694	5877	7965
2012	74	344	194	83	621	5777	7591
2013	70	316	171	73	559	5621	7219
2014	67	289	150	64	504	5448	6853
2015	63	265	132	56	453	5260	6493
16	60	243	115	49	407	5060	6139
[illegible]S WORTH		5662	5039	2201	12902	28053	75361
PW/PW UNIT		7.51	6.69	2.92	17.12	37.22	100.00

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PTAX=1
ITCYRF=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 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	9331
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

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09-04-1996

*** 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
PRES WORTH		1805	6413	2869	11087	27992	88203
PW/PW UNIT		2.05	7.27	3.25	12.57	31.74	100.00

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or any of its subsidiaries except under written agreement.

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%

who must file submissions in the initial round of the comment cycle.[231] 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.[232] 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.[233]

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.[234] 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 DISMISSED 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 DENIED.

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 Rcd 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), *aff'd 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), *aff'd 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, *Notice of Proposed Rule Making*, 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).

[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 (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

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

State	A Rf	B Rs	C (A * B) RfRs	D (C * 2) 2RfRs	E (1 - C) 1-RfRs	F (A + B - D) (Rf+Rs)- 2RfRs	G (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

State	A Rf	B Rs	C (A * B) RfRs	D (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-WTD BY MR1 OPR INC - WSA)				0.3871

SOURCE: COLS. A & B - BELLSOUTH TAX OFFICE

DISCOUNT CAP COST

Category	c	G	S	Company Composite Projection (Economic) Life	Company Composite Future Net Salvage
Motor Vehicles	1.32	-2.16687110E-02	6.33366370E-03	8.1	12
Aircraft	0.95	-1.30000000E+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	-1.01449700E-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

SOURCE: CAPITAL RECOVERY

Sheet1

* 2113 AIRCRAFT 1.0
* 2114 Spl. Pur Veh. 1.0
* 2424.2 Sub CAB Fiber 1.0

BellSouth Telecommunications, Inc.			
ITC Basis Ratio by Book Account (TB-01 type report)			
Estimated Data for Tax Year 1995			
Book Account	Adjusted Gross Plant Additions	ITC Basis of Gross Plant Additions	ITC Basis Ratio
Land 2111	2,900,456	2,900,917	1.0002
MV 2112	38,798,000	38,798,016	1.0000
Wk Eq 2115	924,000	924,312	1.0003
Wk Eq 2116	42,079,828	42,028,131	0.9988
Aerial 2121.1	7,239,942	7,191,163	0.9933
2121.9	104,358,058	106,177,566	1.0174
Furn 2122.1	281,202	281,202	1.0000
2122.9	2,732,587	2,740,649	1.0030
Sup Eq 2123.1	15,683,698	15,718,875	1.0022
Comm Eq 2123.2	10,052,000	9,861,099	0.9810
COMPUTER 2124.1	124,944,678	123,161,314	0.9857
2124.2	230,169,322	231,200,736	1.0045
ANHI 2211.1	34,964,375	35,630,824	1.0191
Dig 2212.1	477,560,000	475,073,413	0.9948
Op Svc 2220	33,600,711	33,390,183	0.9937
RADIO 2231.22	1,907,574	1,914,543	1.0037
2231.231	1,693,430	1,712,606	1.0113
DDS 2232.11	7,632,376	7,655,566	1.0030
TRGN 2232.12	360,379,084	362,481,103	1.0058
Oth 2232.13	427,818,826	428,704,427	1.0021
Int TRGN 2232.21	2,784	2,850	1.0237
Anl Oth 2232.29	14,856,931	15,135,512	1.0188
PBX 2341	5,536,123	5,626,612	1.0163
Pub Tel 2351	18,706,682	18,998,861	1.0156
Teen 2362.2	28,076,000	28,720,565	1.0229
EQ 2362.9	2,576,001	2,770,069	1.0753
Poles 2411.1	39,313,000	41,468,231	1.0548
Cab Met 2421.11	177,937,000	194,215,459	1.0915
Fib 2421.21	52,546,000	54,779,769	1.0425
Met 2422.11	39,992,462	42,725,688	1.0683
Fib 2422.21	84,893,000	87,307,525	1.0284
Met 2423.11	399,695,000	421,801,073	1.0553
Fib 2423.21	100,103,000	102,065,250	1.0196
Met 2424.11	766,062	770,130	1.0053
Met 2426.1	16,485,325	16,851,169	1.0234
Fib 2426.2	884,617	903,911	1.0218
Conduit 2441.1	72,304,000	73,685,449	1.0191
2681.3	42,831,747	42,831,747	1.0000
2682.1	23,149,782	23,344,662	1.0084
CAPMVLS	652,290	652,290	1.0000
BST Total	3,047,009,954	3,102,203,470	1.0181

GM
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IB
Co

111,598,000 113,368,729 1.015867

3,013,789 3,021,851 1.002675

355,114,000 354,362,050 .997883

3,601,004 3,627,149 1.007260

30,654,001 31,490,634 1.02729

SOURCE: BELLSOUTH TAX OFFICE

		Tax Life	Prop Type
1220	MATERIALS AND SUPPLIES	0	
2111	LAND	0	
2112	MOTOR VEHICLES	5	
2113	Aircraft	5	
2114	SPECIAL PURPOSE VEHICLES	5	
2115	GARAGE WORK EQUIPMENT	5	
2116	OTHER WORK EQUIPMENT	5	
2121	BUILDINGS	20	
2121-1	STRUCTURAL COMPONENTS OF COE BLDG L+B	~~33~~ 39	31.5 1250
2121-1Q	NON-STRUCTURAL COMPONENTS OF COE BLDG	20	1250
2121-2	STRUCTURAL COMPONENTS OF NON-COE BLDG	~~33~~ 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 (only chg f/10)	~~5~~ 10	
2231	RADIO SYSTEMS	10	
2231-67D	DIGITAL RADIO SYSTEMS	10	
2231-67A	ANALOG RADIO SYSTEMS	10	

Source: BellSouth Tax Office

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
2426-52S	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 non-recurring 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.

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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.

Step 1
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 FLORIDA	
Cumulative PW Plant Specific Expense		(1)
Cumulative PW Investment		(2)
Unloaded Maintenance Factor (1 / 2)	0.0210	(3)
Cumulative PW Power Expense		(4)
Cumulative PW COE Investment		(5)
Power Expense Loading (4 / 5)	0.0027	(6)
Maintenance Expense Factor (3 + 6) (Sum of Unloaded Maintenance Factor and Loading)	0.0237	(7)

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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	09A0	M110		0.0008	6,000
		09A0	R010		0.0000	--
		09A0	TOTAL			
	Computers	09D0	M530		0.0275	
	A/C 6124	09D0	M630		0.1667	
		09D1	M930		0.3968	
	A/C 6124	09D1	TOTAL			
	Analog Switch	10A0	M077		0.6357	
	A/C 6211	10A0	R077		0.3643	
		10A0	TOTAL			
	Digital Switch	10B0	M377		0.7698	
	A/C 6212	10B0	R377		0.2302	
		10B0	TOTAL			
	Oper Systems	11A0	M117		0.9986	
	A/C 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			
	Circ-DDS	12B0	M157		0.0062	
	A/C 6232	12B0	R157		0.0016	
	Circ-Digl PrGn	12B0	M257		0.2684	
		12B0	M0D257		0.0006	
		12B0	M0F257		0.0553	
		12B0	R257		0.1151	
		12B0	R0D257		0.0006	
		12B0	R0F257		0.0357	
	Circ-Digl Oth	12B0	M357		0.2744	
		12B0	M0T357		0.0136	
		12B0	R357		0.1081	
		12B0	R0T357		0.0006	
	Circ-Anal PrGn	12B0	M457		0.0000	
		12B0	R457		0.0000	
	Circ-Anal Oth	12B0	M057		0.0913	
		12B0	R057		0.0284	
	A/C 6232	12B0	TOTAL			
	Station App. A/C6311	13C0	TOTAL		1.0000	
	Large PBX	13D0	M158		1.0086	
	A/C6341	13D0	M258		-0.0086	
		13D0	NM0258		0.0000	
		13D0	OTHER 553G		0.0000	
		13D0	TOTAL			

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

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	13B0	M358		0.0000
A/C 6362	13B0	NM358		0.0000
	13B0	M378		0.0519
	13B0	M558		0.0401
Oth Non-CPE	13B0	M928		0.0065
A/C 6362	13B0	M958		0.1044
	13B0	M0D958		0.0001
	13B0	M0F958		0.0000
	13B0	NM948		0.0000
	13B0	NM988		0.0000
	13B0	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	14B0	M022		0.6402
	14B0	M248+M298		0.2299
Ae Ca Fiber	14B0	M812		0.0000
	14B0	M822+M398		0.0000
	14B0	MD12		0.0000
	14B0	MD22		0.0000
	14B0	MF12		0.0006
	14B0	MF22		0.0010
	14B0	MT12		0.0000
	14B0	MT22		0.0001
A/C 6421	14B0	TOTAL		

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

FLORIDA	FSUB	FRC	Regulated Expense In 1995	% of Total FSUB
Ungr Ca Metal	14C0	M005		0.9639
Ungr Ca Fiber	14C0	M085		0.0000
	14C0	MD05		0.0000
	14C0	MF05		0.0344
	14C0	MT05		0.0016
A/C 6422	14C0	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		

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

RIGHT TO USE FEE ACTUALS: 1995 Actual Expense

		Oprtg System Initial 61E	Oprtg System Subsequent 61F	Application Software 61G
	M077			
	M877			
	M977			
	R077			
Analog Switch	TOTAL			
	M377			
	M887			
	R377			
Digital Switch	TOTAL			
	M037			
	M937			
	R037			
	M047			
	R047			
ElecMech Swtch	TOTAL			
	M117			
	M417			
	R117			
	R417			
Operator Sys	TOTAL			
	M167			
	M067			
	M867			
	M967			
	R167			
	R067			
Radio	TOTAL			
	M157			
	R157			
	M257			
	M0D257			
	M0F257			
	R257			
	R0D257			
	R0F257			
	M357			
	M0T357			
	R357			
	R0T357			
	M457			
	M857			
	M957			
	R457			
	M057			
	R057			
Circuit	TOTAL			

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

FSUB EXPENSE FORECASTS:		1995	1996	1997	1998
Building	09A0 - A/C6121				
Computers	09D0 - A/C6124				
Computers	09D1 - A/C6124				
TOTAL A/C6120					
Analog Switch	10A0 - A/C6211				
Digital Switch	10B0 - A/C6212				
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	13B0 - 6362				
TOTAL A/C6310					
Poles (Inc Rents)	14A0 - 6411				
Aerial Cable	14B0 - 6421				
Underground Ca	14C0 - 6422				
Buried Cable	14D0 - 6423				
Submarine Cable	14E0 - 6424				
Intrabldg Ntwk	14F0 - 6426				
Conduit (Inc Rents)	14H0 - 6441				
TOTAL A/C6410					
Power A/C 6531	15C0 - 6531				
TOTAL A/C6530					
RIGHT TO USE FEE ACTUALS:					
Analog Switch	10A0				
Digital Switch	10B0				

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF (C) (A)

	SPREAD OF BUDGET FSUBS TO FCs:	FRC	Act. Exp. 1995	Budgeted Expense (B) 1996	1997	1998	% REL SVC ORD
A/C 6121	Building - 09A0	M010 M110 R010					
A/C6124	Computers - 09D0 09D1	M530 M630 M930					
A/C6211	Analog Switch - 10A0	M077 R077					0.999600
A/C6212	Digital Switch - 10B0	M377 R377					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		M157 R157					1.000000
	Circ-Digl PrGn - 12B0	M257 M0D257 M0F257 R257 R0D257 R0F257					0.974300 0.825600 0.978000
	Circ-Digl Oth - 12B0	M357 M0T357 R357 R0T357					0.990200 0.931400
	Circ-Anal PrGn - 12B0	M457 R457					0.000000
	Circ-Anal Oth - 12B0	M057 R057					0.996200
A/C 6311	Station Apparatus - 13C0						
A/C6341	Large PBX - 13D0	M158 M258 NM0258					

(A) Cost Separation System (CSS)

(B) Finance commitment View of 1996, Planning View of 1997, 1998.

(C) Field Reporting Code (sub-function of account)

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

	SPREAD OF BUDGET FSUBS TO FCs:		1995	1996	1997	1998% REL SVC ORD
A/C 6351	Public - 13A0					
	Universal Coin - 13A0	M088				
	Coin - 13A0	M188				
	Coinless - 13A0	M288				
	Other - 13A0	M988				
A/C 6362	Oth Terminal - 13B0	M358				
		NM0358				
		M378				
		M558				
	Oth Non-CPE - 13B0	M928				
		M958				
		M0D958				
		M0F958				
		NM0948				
		NM0988				
		NM0968				
		M068				
A/C 6411	Poles - 14A0	TOTAL (Incd Rents)				
A/C 6421	Aerial Cab Metal - 14B0	M012				
		M022				
		M248				
	Ae Ca Fiber - 14B0	M812				
		M822				
		M248				
		MD22				
		MF12				
		MF22				
		MT12				
		MT22				
A/C6422	Ungr Ca Metal - 14C0	M005				
	Ungr Ca Fiber - 14C0	M085				
		MD05				
		MF05				
		MT05				
A/C6423	Buried Cab Met - 14D0	M045				
		M548				
	Buri Ca Fiber - 14D0	M845				
		MD45				
		MF45				
		MT45				

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

	SPREAD OF BUDGET FSUBS TO FCs:		1995	1996	1997	1998% REL SVC ORD
A/C 6424	Subm Ca Metal - 14E0	M006				
	Subm Ca Fiber - 14E0	M086				
		MF06				
		MT06				
A/C 6426	Intrabldg Met - 14F0	M052				
	Intrabldg Fib - 14F0	M852				
		MD52				
		MF52				
		MT52				
A/C 6441	Conduit - 14H0	Total (Inc Rents)				
	LOADINGS:	15C0	1995	1996	1997	1998
	Power	TOTAL				
(A)	RIGHT TO USE FEE ACTUALS:		Actual Exp. 1995	Budgeted Expense 1996	1997	1998
	Analog Switch (Generic and Feature)	M077				
		M877				
		M977				
		R077				
	Analog Switch	TOTAL				
	% of Total Expense					
	Analog Switch Feature Upgrades					
	Digital Switch (Generic and Feature)	M377				
		M887				
		R377				
	Digital Switch	TOTAL				
	% of Total Expense					
	Digital Switch Feature Upgrades					

"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.

(A) SOURCE: NETWORK BUDGETS

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

SUMMARY OF ADJUSTED PLT SPEC EXPENSE		1995	1996	1997	1998
BUILDING	M				
BUILDING	R				
COMPUTERS	M				
COMPUTERS	R				
ANALOG SWITCH	M				
ANALOG SWITCH	R				
DIGITAL SWITCH	M				
DIGITAL SWITCH	R				
OPERATOR SYSTEMS	M				
OPERATOR SYSTEMS	R				
RADIO	M				
RADIO	R				
CIRCUIT-DDS	M				
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	M				
LARGE PBX REG	R				
COIN	M				
COIN	R				
COINLESS	M				
COINLESS	R				
OTHER PUBLIC	M				
OTHER PUBLIC	R				
OTHER TERM REG	M				
OTHER TERM REG	R				
POLES	M				
POLES	R				
AE CA METAL	M				
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 METAL	R				
BUR CA FIBER	M				
BUR CA FIBER	R				
SUBMARINE CABLE	M				
SUBMARINE CABLE	R				
INTRABLDG MET	M				
INTRABLDG MET	R				
INTRABLDG FIB	M				
INTRABLDG FIB	R				
TOTAL INTRABLDG	M				
TOTAL INTRABLDG	R				
CONDUIT	M				
CONDUIT	R				
LOADINGS:					
POWER					

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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 CUMULATIVE PRESENT WORTH (000)				1995	1996	1997	1998	%1995 vs 1998
BUILDING	6121		M					2.3206
BUILDING	6121		R					
COMPUTERS	6124		M					1.3593
COMPUTERS	6124		R					
ANALOG SWITCH	6211		M					2.4921
ANALOG SWITCH	6211		R					
DIGITAL SWITCH	6212		M					2.7430
DIGITAL SWITCH	6212		R					$76,051.68
OPERATOR SYSTEMS	6220		M					2.3314
OPERATOR SYSTEMS	6220		R					
RADIO	6231		M					2.3200
RADIO	6231		R					
CIRCUIT-DDS	6232	157C	M					2.3261
CIRCUIT-DDS	6232	157C	R					
CIRCUIT-DIGL PRGN	6232	257C	M					2.3195
CIRCUIT-DIGL PRGN	6232	257C	R					
CIRCUIT-DIGL OTHER	6232	357C	M					2.3209
CIRCUIT-DIGL OTHER	6232	357C	R					
CIRCUIT-ANAL PRGN	6232	457C	M					0.0000
CIRCUIT-ANAL PRGN	6232	457C	R					
CIRCUIT-ANAL OTHER	6232	57C	M					2.3187
CIRCUIT-ANAL OTHER	6232	57C	R					
LARGE PBX REG	6341		M					2.3200
LARGE PBX REG	6341		R					
COIN	6351	188C	M					2.3202
COIN	6351	188C	R					
COINLESS	6351	288C	M					
COINLESS	6351	288C	R					
OTHER PUBLIC	6351	988C	M					
OTHER PUBLIC	6351	988C	R					
OTHER TERM REG	6362		M					2.3201
OTHER TERM REG	6362		R					
POLES	6411		M					2.3200
POLES	6411		R					
AE CA METAL	6421	12C	M					2.3200
AE CA METAL	6421	12C	R					
AE CA FIBER	6421	812C	M					2.3449
AE CA FIBER	6421	812C	R					
UNGR CA METAL	6422	5C	M					2.3199
UNGR CA METAL	6422	5C	R					
UNGR CA FIBER	6422	85C	M					2.3158
UNGR CA FIBER	6422	85C	R					
BUR CA METAL	6423	45C	M					2.3199
BUR CA METAL	6423	45C	R					
BUR CA FIBER	6423	845C	M					2.3384
BUR CA FIBER	6423	845C	R					
SUBMARINE CABLE	6424		M					2.3200
SUBMARINE CABLE	6424		R					
INTRABLDG MET	6426	52C	M					2.3201
INTRABLDG MET	6426	52C	R					
INTRABLDG FIB	6426	852C	M					2.2451
INTRABLDG FIB	6426	852C	R					
TOTAL INTRABLDG			M					2.3200
TOTAL INTRABLDG			R					
CONDUIT	6441		M					2.3200
CONDUIT	6441		R					
LOADINGS: POWER	6531							2.3200

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

INVESTMENT DATA - Total In Service

AREA: FLORIDA	(A) Actual Investment		Budgeted Investment (B)		
SRCE: 2A SPECIAL	MID-YR	E-O-Y	E-O-Y	E-O-Y	E-O-Y
ALE = 000	1995	1995	1996	1997	1998
TOTAL GENERAL SUPPORT ASSETS	1325153	1372984			
LAND	51916	52233			
BUILDINGS	716271	730472			
MOTOR VEHICLES	60671	62253			
AIRCRAFT	0	0			
GARAGE WORK EQPT	1802	1825			
OTHER WORK EQPT	94383	91883			
FURNITURE	12071	10948			
OFFICE SUPPORT EQUIPMENT	26891	25793			
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			
RADIO	4589	2987			
CIRCUIT	857715	859242			
DIGITAL DATA SYSTEMS (157C)	16968	16159			
CIRCUIT OTHER (EXCLUDE 257C,157C)	840747	843083			
TOTAL INFO.ORIG./TERMINATION	167035	171793			
STATION APPARATUS	350	363			
LARGE PBX	8237	8780			
PUBLIC TELEPHONE	59924	60195			
OTHER TERMINAL EQUIPMENT	98524	102455			
TAL OUTSIDE NETWORK	6089760	6193918			
IGITAL LOOP ELECTRONICS (2232 - 257C)	1203534	1235045			
CABLE & WIRE	4886226	4958873			
POLES	136541	137698			
AERIAL CABLE	718233	730392			
METALLIC	692133	702199			
NON-METALLIC	26100	28193			
UNDERGROUND CABLE	920986	927419			
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			
METALLIC	42947	43140			
NON-METALLIC	184	188			
CONDUIT	685573	697061			
TOTAL NET CONSTRUCTION (Excl Spl Pur Vehicles, Customer Premises Wiring, & ElectroMech. Switches)	10146495	10307530			
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			
oin (2351 - 198C, 188C)	37865	39334			
nless (2351 - 298C, 288C)	1999	1955			
ier (2351 - 998C, 988C)	20060	18906			

Source: (A) Company Report, Investment Over Accum. Depreciation
(B) Finance Budget

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

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			
RADIO	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	90,375			
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			
INTRABLDG METAL	42,947	43,140			
INTRABLDG FIBER	184	188			
TOTAL INTRABLDG	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	1,255,792			
OPER SYSTEMS	42,598			
RADIO	4,589			
CIRCUIT-DDS	16,968			
CIRCUIT-DIGL PRGN	1,203,534			
CIRCUIT-DIGL OTHER	741,822			
CIRCUIT-ANAL PRGN	0			
CIRCUIT-ANAL OTHER	98,925			
LARGE PBX REG	8,237			
COIN	37,865			
COINLESS	1,999			
OTHER PUBLIC	20,060			
OTHER TERM REG	95,419			
POLES	136,541			
AE CA METAL	692,133			
AE CA FIBER	26,100			
UNGR CA METAL	720,842			
UNGR CA FIBER	200,144			
BUR CA METAL	2,255,449			
BUR CA FIBER	117,000			
SUBMARINE CABLE	9,313			
INTRABLDG METAL	42,947			
INTRABLDG FIBER	184			
TOTAL INTRABLDG	43,131			
CONDUIT	685,573			

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

CURRENT AVERAGE INVESTMENTS (000)	(A) CC/BC	CURRENT AVG 1995	CURRENT AVG 1996	CURRENT AVG 1997	CURRENT 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			
RADIO	1.233	5658.237			
CIRCUIT-DDS	0.981	16645.608			
CIRCUIT-DIGL PRGN	1.040	1251675.36			
CIRCUIT-DIGL OTHER	1.040	771494.88			
CIRCUIT-ANAL PRGN	1.040	0			
CIRCUIT-ANAL OTHER	1.040	102882			
LARGE PBX REG	0.987	8129.919			
COIN	1.059	40099.035			
COINLESS	1.059	2116.941			
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			
UNGR CA METAL	1.338	964486.596			
UNGR CA FIBER	0.781	156312.464			
BUR CA METAL	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			
TOTAL INTRABLDG	1.444	62173.892			
CONDUIT	1.567	1074292.891			
PRESENT WORTH FACTORS	11.25%	1.05475	0.94809	0.85222	0.76604

CUMMULATIVE PRESENT WORTH CURRENT AVERAGE INVESTMENT (000)			1995	1996	1997	1998	%1995 vs 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
RADIO	2231		5,968				0.7753
CIRCUIT-DDS	2232	157C	17,557				2.2077
CIRCUIT-DIGL PRGN	2232	257C	1,320,205				2.6251
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
COINLESS	2351	288C	2,233				2.3215
OTHER PUBLIC	2351	988C	22,407				2.2379
OTHER TERM REG	2362		108,393				2.5093
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
UNGR CA FIBER	2422	85C	164,871				3.0379
BUR CA METAL	2423	45C	3,009,353				2.6135
BUR CA FIBER	2423	845C	113,410				3.2949
SUBMARINE CABLE	2424		18,172				2.5802
INTRABLDG METAL	2426	52C	65,411				2.9564
INTRABLDG FIBER	2426	852C	167				9.4503
TOTAL INTRABLDG	2426		65,578				2.9984
CONDUIT	2441		1,133,110				2.5713

(A) Current-Cost-to-Book-Cost Ratios / From Capital Recovery

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

UNLOADED "M" & "R" FACTORS		1995	1996	1997	1998
BUILDING	M	0.0068	0.0065	0.0064	0.0061
BUILDING	R	0.0000	0.0000	0.0000	0.0000
COMPUTERS	M	0.2046	0.1031	0.0985	0.0927
COMPUTERS	R	0.0000	0.0000	0.0000	0.0000
ANALOG SWITCH	M	0.0003	0.0013	0.0013	0.0012
ANALOG SWITCH	R	0.0119	0.0125	0.0127	0.0127
DIGITAL SWITCH	M	0.0058	0.0083	0.0088	0.0083
DIGITAL SWITCH	R	0.0147	0.0139	0.0134	0.0127
OPERATOR SYSTEMS	M	0.0006	0.0005	0.0005	0.0005
OPERATOR SYSTEMS	R	0.0001	0.0001	0.0001	0.0001
RADIO	M	0.0027	0.0081	0.0104	0.0080
RADIO	R	0.0374	0.1131	0.1449	0.1120
CIRCUIT-DDS	M	0.0000	0.0000	0.0000	0.0000
CIRCUIT-DDS	R	0.0047	0.0050	0.0051	0.0049
CIRCUIT-DIGL PRGN	M	0.0003	0.0003	0.0003	0.0003
CIRCUIT-DIGL PRGN	R	0.0059	0.0056	0.0055	0.0052
CIRCUIT-DIGL OTHER	M	0.0002	0.0002	0.0002	0.0002
CIRCUIT-DIGL OTHER	R	0.0069	0.0067	0.0067	0.0064
CIRCUIT-ANAL PRGN	M	0.0000	0.0000	0.0000	0.0000
CIRCUIT-ANAL PRGN	R	0.0000	0.0000	0.0000	0.0000
CIRCUIT-ANAL OTHER	M	0.0002	0.0002	0.0002	0.0002
CIRCUIT-ANAL OTHER	R	0.0134	0.0147	0.0145	0.0140
LARGE PBX REG	M	-0.0053	-0.0042	-0.0036	-0.0031
LARGE PBX REG	R	0.0000	0.0000	0.0000	0.0000
COIN	M	0.1876	0.1793	0.1794	0.1764
COIN	R	0.0000	0.0000	0.0000	0.0000
COINLESS	M	0.1172	0.1192	0.1192	0.1173
COINLESS	R	0.0000	0.0000	0.0000	0.0000
OTHER PUBLIC	M	0.1739	0.1832	0.1833	0.1803
OTHER PUBLIC	R	0.0000	0.0000	0.0000	0.0000
OTHER TERM REG	M	0.0573	0.0546	0.0543	0.0530
OTHER TERM REG	R	0.0000	0.0000	0.0000	0.0000
POLES	M	0.0192	0.0184	0.0181	0.0175
POLES	R	0.0000	0.0000	0.0000	0.0000
AE CA METAL	M	0.0761	0.0734	0.0725	0.0705
AE CA METAL	R	0.0000	0.0000	0.0000	0.0000
AE CA FIBER	M	0.0052	0.0045	0.0040	0.0029
AE CA FIBER	R	0.0000	0.0000	0.0000	0.0000
UNGR CA METAL	M	0.0202	0.0199	0.0198	0.0192
UNGR CA METAL	R	0.0000	0.0000	0.0000	0.0000
UNGR CA FIBER	M	0.0047	0.0043	0.0040	0.0036
UNGR CA FIBER	R	0.0000	0.0000	0.0000	0.0000
BUR CA METAL	M	0.0588	0.0560	0.0545	0.0522
BUR CA METAL	R	0.0000	0.0000	0.0000	0.0000
BUR CA FIBER	M	0.0056	0.0051	0.0046	0.0040
BUR CA FIBER	R	0.0000	0.0000	0.0000	0.0000
SUBMARINE CABLE	M	0.0051	0.0050	0.0049	0.0046
SUBMARINE CABLE	R	0.0000	0.0000	0.0000	0.0000
INTRABLDG MET	M	0.0245	0.0221	0.0206	0.0192
INTRABLDG MET	R	0.0000	0.0000	0.0000	0.0000
INTRABLDG FIB	M	0.0099	0.0041	0.0021	0.0011
INTRABLDG FIB	R	0.0000	0.0000	0.0000	0.0000
TOTAL INTRABLDG	M	0.0245	0.0220	0.0204	0.0189
TOTAL INTRABLDG	R	0.0000	0.0000	0.0000	0.0000
CONDUIT	M	0.0035	0.0033	0.0033	0.0031
CONDUIT	R	0.0000	0.0000	0.0000	0.0000

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FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

Calculation of Plant Specific Expenses Loadings ulative Present Worths) (000)		1995	1996	1997	1998
Power Loading:	Expense				
	Investment-COE				
	Power Factor	0.0029	0.0029	0.0028	0.0027

(A)

Loaded Plant 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
Intrabldg 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

(A) 1996 PLANT SPECIFIC EXPENSE FACTORS

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Sheet1

Source: CSS - Cost Separation System

1995
REGULATED EXPENSES
FLORIDA

ACCOUN	SRC/FRC		COST POOL	SUB POOL	BENEFIT	MISC	RENT	TOTAL OTHER	SALARY	TOTAL EXPENSE
6112	1100		1							
6112	1900		1							
6112	2100		1							
6112	2900		1							
6113	140	M	2							
6113	141	M	1							
6113	0		1							
6113	0		2							
6114	240	M	1							
6115	340	M	1							
6116	540	M	1							
6116	940	M	1							
6116	1900		1							
6121	10	M	1							
6121	10	M	2	2						
6121	10	M	2	3						
6121	10	M	2	4						
6121	10	M	2	5						
6121	10	M	2	6						
6121	10	M	2	7						
6121	10	M	2	8						
6121	10	M	2	9						
6121	110	M	1							
6121	110	M	2	2						
6121	110	M	2	3						
6121	110	M	2	4						
6121	110	M	2	5						
6121	110	M	2	6						
6121	110	M	2	7						
6121	110	M	2	8						
6121	110	M	2	9						
6121	1000		1							
6121	1000		2	2						
6121	1000		2	3						
6121	1000		2	4						
6121	1000		2	5						
6121	1000		2	6						
6121	1000		2	7						
6121	1000		2	8						
6121	1000		2	9						
6121	1000		3	2						
6121	1000		3	3						
6121	1000		3	4						
6121	1000		3	5						
6121	1000		3	6						
6121	1000		3	7						
6121	1000		3	8						
6121	1000		3	9						
6122	30	M	1							
6122	31	M	1							
6122	130	M	1							
6123	430	M	2							
6123	658	M	3							
6124	530	M	10							
6124	530	M	11							
6124	630	M	10							

PRIVATE/PROPRIETARY
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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
6112	6112	FL	1100		
			1900		
			2100		
			2900		
*TOTAL MAIN_ACCT 6112					
6113	6113	FL	140	M	
			141	M	
			0000		
*TOTAL MAIN_ACCT 6113					
6114	6114	FL	240	M	

MORE

SOURCE: CSS - COST SEPARATION SYSTEM

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
TOTAL MAIN_ACCT 6114					--
6115	6115	FL	340	M	
*TOTAL MAIN_ACCT 6115					
6116	6116	FL	540	M	
			940	M	
			1900		
*TOTAL MAIN_ACCT 6116					
6121	6121	FL	10	M	
			110	M	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
121	6121	FL	1000		
*TOTAL MAIN_ACCT 6121					
6122	6122	FL	30	M	
			31	M	
			130	M	
*TOTAL MAIN_ACCT 6122					
6123	6123	FL	430	M	
			658	M	
*TOTAL MAIN_ACCT 6123					

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
124	6124	FL	530	M	
			630	M	
			930	M	
			1020		
			2000		
*TOTAL MAIN_ACCT 6124					
6211	6211	FL	77	M	
				R	
*TOTAL MAIN_ACCT 6211					
6212	6212	FL	377	M	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
212	6212	FL	377	R	
*TOTAL MAIN_ACCT 6212					
6220	6220	FL	117	M	
				R	
*TOTAL MAIN_ACCT 6220					
6231	6231	FL	67	M	
				R	
			167	M	
				R	
*TOTAL MAIN_ACCT 6231					

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
232	6232	FL	57	M	
				R	
			157	M	
				R	
			257	M	
				R	
			357	M	
				R	
			457	M	
			D257	M	
				R	
			F257	M	
				R	
			T357	M	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
232	6232	FL	T357	R	
*TOTAL MAIN_ACCT 6232					
6311	6311	FL	418	M	
*TOTAL MAIN_ACCT 6311					
6341	6341	FL	158	M	
			258	M	
*TOTAL MAIN_ACCT 6341					
6351	6351	FL	78	E	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
351	6351	FL	78	M	
				Y	
			88	E	
				M	
				Y	
			89	E	
				M	
				Y	
			188	E	
				M	
				Y	
			189	E	
				M	
				Y	

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
351	6351	FL	288	E	
				M	
				Y	
			289	E	
				M	
			988	E	
				M	
				Y	
			989	E	
				M	
				Y	

*TOTAL MAIN_ACCT 6351

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
362	6362	FL	68	E	
				M	
				Y	
			378	M	
			558	M	
			928	M	
			958	M	
			D958	M	
			F958	M	
			7000		
*TOTAL MAIN_ACCT 6362					
6411	6411	FL	1	M	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
411	6411	FL	21	M	
*TOTAL MAIN_ACCT 6411					
6421	6421	FL	12	M	
			22	M	
			D12	M	
			D22	M	
			F12	M	
			F22	M	
			T12	M	
			T22	M	
			248	M	
			298	M	

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
421	6421	FL	398	M	
*TOTAL MAIN_ACCT 6421					
6422	6422	FL	5	M	
			F5	M	
			T5	M	
*TOTAL MAIN_ACCT 6422					
6423	6423	FL	45	M	
			D45	M	
			F45	M	
			T45	M	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
6423	6423	FL	548	M	
			598	M	
*TOTAL MAIN_ACCT 6423					
6424	6424	FL	6	M	
			F6	M	
			T6	M	
*TOTAL MAIN_ACCT 6424					
6426	6426	FL	52	M	
			F52	M	
*TOTAL MAIN_ACCT 6426					

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
6441	6441	FL	4	M	
*TOTAL MAIN_ACCT 6441					
6512	6512	FL	1100		
			1200		
			1700		
			4100		
			4700		
			6000		
*TOTAL MAIN_ACCT 6512					
6531	6531	FL	0000		

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
TOTAL MAIN_ACCT 6531					
6532	6532	FL	7	TM	
			698	E	
			798	E	
			898	E	
			1000		
			2000		
*TOTAL MAIN_ACCT 6532					
6533	6533	FL	14	P	
				W	
			24	P	

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
,533	6533	FL	24	W	
			41	E	
				T	
			61	T	
			74	T	
			81	E	
				T	
			91	E	
				T	
			3200		
			3400		

*TOTAL MAIN_ACCT 6533

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
534	6534	FL	0000		
*TOTAL MAIN_ACCT 6534					
6535	6535	FL	0000		
*TOTAL MAIN_ACCT 6535					
6540	6540	FL	2000	•	
*TOTAL MAIN_ACCT 6540					
6561	6561	FL	1100		
*TOTAL MAIN_ACCT 6561					

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
:563	6563	FL	1000 2000		
*TOTAL MAIN_ACCT 6563					
6565	6565	FL	2000		
*TOTAL MAIN_ACCT 6565					
6611	6611	FL	0000		
*TOTAL MAIN_ACCT 6611					
6612	6612	FL	0000		

MORE

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
*TOTAL MAIN_ACCT 6612					
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

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
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

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
6722	6722	FL	0000		
*TOTAL MAIN_ACCT 6722					
6723	6723	FL	0000		
*TOTAL MAIN_ACCT 6723					
6724	6724	FL	0000		
*TOTAL MAIN_ACCT 6724					
6725	6725	FL	0000		
*TOTAL MAIN_ACCT 6725					

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
6726	6726	FL	0000		
*TOTAL MAIN_ACCT 6726					
6727	6727	FL	0000		
*TOTAL MAIN_ACCT 6727					
6728	6728	FL	1100		
			1200		
			1300		
			1400		
			1610		
			1900		

MORE

PRIVATE/PROPRIETARY

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MAIN_ACCT	MAIN_ACCT	STATE	SUB_REC_CAT	CODE-LTR	AMOUNT
;728	6728	FL	2000		
			3000		
			4000		
			5000		
			7100		
			7200		
			9000		

*TOTAL MAIN_ACCT 6728

TOTAL

END OF REPORT

PRIVATE/PROPRIETARY

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FLORIDA ACT _/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

FLORIDA			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%						
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 & NON-SPEC EXP	880,140,199	100.00%						
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 LESS MR ADJ	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

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Except Pursuant to a Written Agreement.

E: 1.1
K: N/A
LE: $000 DR/-CR

SEPARATI TAIL
COMMITMENT VIEW OF 1996, PL .NG VIEW OF 1997, 1998
FLORIDA

TE: 03/19/96
ME: 4:14 PM
RPT#: CBS00502

1996

	FR TOTAL	FR ADJS	AFAS71	MR TOTAL	PART 64	MR ADJS	SEPARABLE	PART 36	MR INTER	REGANTER	FRINTRA
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											
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

Source: Finance - Budgets

1997

	FR TOTAL	FR ADJS	AFAS71	MR TOTAL	PART 64	MR ADJS	SEPARABLE	PART 36	MR INTER	REGANTER	FRINTRA
000.0) Local Service											
080.A) Network Access - Inter											
080.B) Network Access - Intra											
100.B) Long Distance - Inter											
100.A) Long Distance - Intra											
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											
/ENUES 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											
ER OPERATING TAXES											

NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Source: Finance - Budget

1998

	FR TOTAL	FR ADJS	AFAS71	MR TOTAL	PART 64	MR ADJS	SEPARABLE	PART 36	MR INTER	REGANTER	FRINTRA
000.0) Local Service											
080.A) Network Access - Inter											
080.B) Network Access - Intra											
100.B) Long Distance - Inter											
100.A) Long Distance - Intra											
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 USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Source: Finance - Budget

BELLSOUTH TELECOMMUNICATIONS INC.
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

% REL. SVC. ORD.

STATE	ACCOUNT	FUNC_CODE	AUTH	DATE	AMOUNT	PCT AMOUNT	HOURS	PCT HOURS
FL	6211 77M	M077	NO	95/03	791,897.27	86.38	1,638,021.97	99.96
			YES	95/03	124,711.46	13.61	585.87	.03
*TOTAL	FUNC_CODE M077				916,808.73	99.99	1,638,607.84	99.99
	6212 577M	M377	NO	95/03	-617,385.24	-10.78	230,615.33	99.75
			YES	95/03	6,338,667.34	110.78	560.04	.24
*TOTAL	FUNC_CODE M377				5,721,362.10	100.00	231,175.37	99.99
	6220 117M	M117	NO	95/03	162,481.62	99.30	337.53	99.26
			YES	95/03	1,141.20	.69	2.50	.73
*TOTAL	FUNC_CODE M117				163,622.82	99.99	340.03	99.99
	6231 167M	M167	NO	95/03	10,557.60	100.00	60,400.04	100.00
*TOTAL	FUNC_CODE M167				10,557.60	100.00	60,400.04	100.00
	6232 57M	M057	NO	95/03	488,844.01	93.17	17,844.27	99.62
			YES	95/03	35,785.40	6.82	66.28	.37
*TOTAL	FUNC_CODE M057				524,629.41	99.99	17,910.55	99.99
	6232 157M	M157	NO	95/03	7,213.54	90.91	194.74	100.00
			YES	95/03	721.15	9.08	.00	.00
*TOTAL	FUNC_CODE M157				7,934.69	99.99	194.74	100.00
	6232 257M	M257	NO	95/03	1,842,329.39	93.29	25,573.45	97.43
			YES	95/03	132,346.53	6.70	673.44	2.56
*TOTAL	FUNC_CODE M257				1,974,675.92	99.99	26,246.89	99.99
FL	6232 357M	M357	NO	95/03	748,717.55	82.03	30,925.21	99.02
			YES	95/03	163,926.61	17.96	304.42	.97
*TOTAL	FUNC_CODE M357				912,644.16	99.99	31,229.63	99.99
	6232D257M	M0D257	NO	95/03	2,798.66	83.28	75.78	82.56
			YES	95/03	561.56	16.71	16.00	17.43
*TOTAL	FUNC_CODE M0D257				3,360.22	99.99	91.78	99.99
	6232F257M	M0F257	NO	95/03	108,409.81	51.26	2,940.43	97.80
			YES	95/03	103,059.80	48.73	66.13	2.19
*TOTAL	FUNC_CODE M0F257				211,469.61	99.99	3,006.56	99.99
	6232T357M	M0T357	NO	95/03	11,328.81	15.19	285.14	93.14
			YES	95/03	63,237.72	84.80	21.00	6.85
*TOTAL	FUNC_CODE M0T357				74,566.53	99.99	306.14	99.99

SOURCE : NETWORK

1996
RIGHT TO USE FEES
WORKSHEET A

SOURCE	(A) 1996 ANALOG TOTAL RTU (GABRADSP)	(B) 1996 TOTAL SW RTU (GAILBR)	(C) 1996 DIGITAL A-B=C
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	6,743,747	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	276,584	8,083,941	7,807,357
FLORIDA	812,040	16,130,009	15,317,969
GEORGIA	1,820,878	13,118,437	11,297,559
KENTUCKY	276,584	3,042,823	2,766,239
LOUISIANA	559,033	4,890,941	4,331,908
MISSISSIPPI	78,550	4,117,182	4,038,632
NO. CAROLINA	135,360	8,474,630	8,339,270
SO. CAROLINA	20,565	5,599,986	5,579,421
TENNESSEE	550,498	9,544,772	8,994,274
BELLSOUTH	4,530,092	73,002,721	68,472,629
	1997	1997	1997
ALABAMA	251,440	11,201,579	10,950,139
FLORIDA	771,438	19,625,847	18,854,409
GEORGIA	1,609,148	17,869,822	16,260,674
KENTUCKY	276,584	4,370,526	4,093,942
LOUISIANA	501,202	10,745,455	10,244,253
MISSISSIPPI	62,840	8,050,334	7,987,494
NO. CAROLINA	67,680	15,383,264	15,315,584
SO. CAROLINA	13,710	10,256,051	10,242,341
TENNESSEE	296,422	16,791,724	16,495,302
BELLSOUTH	3,850,464	114,294,602	110,444,138
	1998	1998	1998
ALABAMA	251,440	9,780,088	9,528,648
FLORIDA	690,234	20,538,212	19,847,978
GEORGIA	1,270,380	17,598,090	16,327,710
KENTUCKY	226,296	2,880,489	2,654,193
LOUISIANA	462,648	8,551,152	8,088,504
MISSISSIPPI	31,420	4,547,544	4,516,124
NO. CAROLINA	0	12,417,929	12,417,929
SO. CAROLINA	13,710	6,949,942	6,936,232
TENNESSEE	127,038	11,400,477	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.

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%

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.[334] 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 DISMISSED 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 DENIED.

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 Rcd 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), *aff'd 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), *aff'd 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, *Notice of Proposed Rule Making*, 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).

[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 (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

Report Number: CI02AMRM6011
Job: AMRM6011
Retention: See BSP 000-503-013BT

BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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/FRC / Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % / End of Period Balance
2111								
20C								0.00
50,164,458	416,954	1,608,549	43,150	0	-	-	-	52,233,111
0	0	0	0	0	0	0	0	0
2111 TOTAL LAND								0.00
50,164,458	416,954	1,608,549	43,150	0	-	-	-	52,233,111
0	0	0	0	0	0	0	0	0
2112								
40C								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	0	43,897	-675,271	-7,827,550	-17,596,932
2112 TOTAL POLE								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	0	43,897	-675,271	-7,827,550	-17,596,932
2113								
140C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2113 TOTAL AIRCRAFT								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2114								
240C								17.65
4,028	0	0	0	0	-	-		4,028
-34	0	0	0	0	0	0	-677	-711
2114 TOTAL OVCLD								17.65
4,028	0	0	0	0	-	-		4,028
-34	0	0	0	0	0	0	-677	-711
2115.1								
340C								-87.87
1,741,480	115,574	-75,859	0	0	-	-		1,781,195
2,116,332	0	75,859	0	0	0	0	-627,041	1,565,150

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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: 1

Account/FRC / Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % / End of Period Balance
2115.3								
341C								37.46
65,822	0	-21,941	0	0	-	-		43,881
-24,658	0	21,941	0	0	0	0	-13,721	-16,438
2115 TOTAL G AR wk Equip								-84.86
*****								
1,807,302	115,574	-97,800	0	0	-	-		1,825,076
2,091,674	0	97,800	0	0	0	0	-640,762	1,548,712
2116.1								
540C								3.17
92,245,276	10,653,338	-12,167,558	164,188	0	-	-		90,895,244
-35,772,089	-2,264,603	12,167,558	-111,925	0	672	-17,979	-6,551,749	-32,550,115
2116.3								
541C								3.17
1,481,356	0	-493,785	0	0	-	-		987,571
-470,332	0	493,785	0	0	0	0	-337,008	-313,555
2116 TOTAL Oth wk Eq								35.77
*****								
93,726,632	10,653,338	-12,661,343	164,188	0	-	-		91,882,815
-36,242,421	-2,264,603	12,661,343	-111,925	0	672	-17,979	-6,888,757	-32,863,670
2121.1								
110C								3.17
9,821,735	1,522,860	-209,004	0	0	-	-		11,135,591
-347,196	0	209,004	0	0	10,188	0	-225,455	-353,459
2121.9								
10C								21.37
694,591,889	28,991,853	-4,290,023	42,540	0	-	-		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
2121 TOTAL Bldg								21.10
*****								
704,413,624	30,514,713	-4,499,027	42,540	0	-	-		730,471,850
-148,023,233	0	6,000,652	-7,083	-52,717	3,776,806	-23,954	-15,780,572	-154,110,101
2122.1								
130C								0.00
210,484	0	0	0	0	-	-		210,484
0	0	0	0	0	0	0	0	0
2122.3								
31C								41.70
7,030,909	0	-2,343,636	0	0	-	-		4,687,273

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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: 1

Account/FRC	Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	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
	2122.9								
30C									60.72
	6,028,592	83,303	-62,020	0	0	-	-	-	6,049,875
	-3,548,088	0	62,020	0	0	29,589	0	-217,039	-3,673,518
	2122.9								
31C									0.00
	0	0	0	0	0	-	-	-	0
	0	0	0	0	0	0	0	0	0
2122 TOTAL									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
	2123.1								
430C									54.01
	10,284,625	368,177	-214,066	0	0	-	-	-	10,438,736
	-4,947,524	0	214,066	0	0	125	-1,193	-903,812	-5,638,338
	2123.211								
718C									36.01
	6,837,355	901,294	-397,089	0	0	-	-	-	7,341,560
	-1,391,906	0	397,089	0	0	-498	-213,958	-1,434,496	-2,643,769
	2123.211								
768C									36.02
	725	749	0	0	0	-	-	-	1,474
	-238	0	0	0	0	0	0	-293	-531
	2123.219								
728C									0.00
	0	0	0	0	0	-	-	-	0
	0	0	0	0	0	0	0	0	0
	2123.219								
778C									0.00
	0	0	0	0	0	-	-	-	0
	0	0	0	0	0	0	0	0	0
	2123.221								
658C									14.68
	7,598,245	1,054,520	304,867	0	0	-	-	-	8,957,632
	695,748	0	-304,867	0	0	1,087	-16,798	-1,689,952	-1,314,782
	2123.3								
731C									36.39
	9,517,711	0	-3,122,519	0	0	-	-	-	6,395,192

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BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
-2,812,024	0	1,332,332	0	0	0	0	-847,500	-2,327,192
2123 TOTAL *****								35.99
34,238,661	2,324,740	-3,428,807	0	0	-	-	-	33,134,594
-8,455,944	0	1,638,620	0	0	714	-231,949	-4,876,053	-11,924,612
2124.1								
530C								71.96
223,484,274	30,525,740	-44,879,891	155,438	0	-	-	-	209,285,561
-177,461,251	-1,945,722	44,879,891	13,345,232	0	-176,340	-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	-3,311,303	-20,985,805	-69,966,440
2124.29								
730C								0.00
0	0	0	0	0	-	-	-	0
0	0	0	0	0	0	0	0	0
2124.3								
531C								128.11
89,948	0	-15,508	0	0	-	-	-	74,440
-115,231	0	15,508	0	0	0	0	4,359	-95,364
2124 TOTAL *****								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								72.08
403,660,284	5,800,231	-17,573,144	-44,451	-1,422,709	-	-	-	390,420,211
-277,844,454	361,170	17,573,144	175,823	2,229,108	1,220,344	5,279,813	-30,414,900	-281,419,952
2211.3								
577C								55.58
118,426	0	-39,475	0	0	-	-	-	78,951
-65,821	0	39,475	0	0	0	0	-17,535	-43,881
2211 TOTAL *****								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
2212.1								
377C								36.06

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BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

Page: 5
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/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
1,233,905,842	62,363,685	-25,211,983	231,797	1,205,141	-	-	-	1,272,494,482
-387,258,497	1,233,166	25,211,983	-49,362	-2,491,352	677,998	-2,043,557	-94,092,083	-458,811,704
2212.3								
587C								40.07
60,486	0	-20,162	0	0	-	-	-	40,324
-24,236	0	20,162	0	0	0	0	-12,083	-16,157
2212 TOTAL								36.06
*****								
1,233,966,328	62,363,685	-25,232,145	231,797	1,205,141	-	-	-	1,272,534,806
-387,282,733	1,233,166	25,232,145	-49,362	-2,491,352	677,998	-2,043,557	-94,104,166	-458,827,861
2215.13								
537C								0.00
0	0	0	0	0	-	-	-	0
0	0	0	0	0	0	0	0	0
2215.23								
547C								20.94
2,127	0	-709	0	0	-	-	-	1,418
-446	0	709	0	0	0	0	-560	-297
2215.3								
517C								0.00
0	0	0	0	0	-	-	-	0
0	0	0	0	0	0	0	0	0
2215 TOTAL								20.94
*****								
2,127	0	-709	0	0	-	-	-	1,418
-446	0	709	0	0	0	0	-560	-297
2220.1								
117C								30.69
42,914,248	1,257,987	-555,538	-3,676	-41,773	-	-	-	43,571,248
-7,734,440	-76,623	555,538	-899	1,477	53,563	-63,247	-6,106,179	-13,370,810
2220.3								
417C								***.**
114,526	-13,787	-100,494	0	-246	-	-	-	-1
-136,215	0	100,494	2,958	2,296	2,545	0	-3,066	-30,988
2220.4								

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Account/FRC Start of Period Balance	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	-	-		0
0	0	0	0	0	0	0	0	0
2220 TOTAL								30.76
43,028,774	1,244,200	-656,032	-3,676	-42,019	-	-	-	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	0	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	0	0	-	-	-	5,155
-5,891	0	2,577	0	0	0	0	-614	-3,928
2231 TOTAL								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								
257C								63.26
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	0	-47,676	-107,852
2232.12								
F257C								35.06

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Account/FRC	Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. %	End of Period Balance
	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
	2232.13									
357C										44.43
	436,699,356	105,409,763	-39,702,204	-3,009,498	15,286,217	-	-	-		514,683,634
	-171,562,150	2,766,193	39,702,204	1,322,253	-49,967,738	1,381,436	-5,675,087	-46,643,451		-228,676,340
	2232.13									
T357C										32.61
	219,666,733	25,491,631	-3,120,199	0	-4,261,414	-	-	-		237,776,751
	-62,850,690	-7,052	3,120,199	1,338,043	3,386,983	122,798	-258,158	-22,389,187		-77,537,064
	2232.15									
557C										54.53
	372,423	0	-124,141	0	0	-	-	-		248,282
	-203,079	0	124,141	0	0	0	0	-56,448		-135,386
	2232.21									
457C										
	242	-242	0	0	0	-	-	-		0
	512,867	0	0	0	0	0	0	-47		512,820
	2232.23									
597C										65.45
	59,490	0	-19,830	0	0	-	-	-		39,660
	-38,934	0	19,830	0	0	0	0	-6,852		-25,956
	2232.29									
57C										70.29
	155,670,907	-52,555,418	-8,293,150	-229,945	-4,257,908	-	-	-		90,334,486
	-86,938,263	410,202	8,293,150	224,820	43,172,529	1,746,259	-350,386	-30,052,615		-63,494,304
2232 TOTAL										50.86
*****										
	1,980,415,662	209,269,943	-79,946,769	-15,701,038	248,870	-	-	-		2,094,286,668
	-932,269,798	3,884,862	79,946,769	9,412,398	264,338	4,093,829	-11,065,112	-219,346,277		-1,065,078,991
	2311.1									
318C										64.66
	197,629	165,309	0	0	0	-	-	-		362,938
	-125,827	0	0	0	-76,922	0	0	-31,934		-234,683
	2311.9									
418C										0.00
	151,474	-151,474	0	0	0	-	-	-		0
	-72,288	0	0	0	76,922	0	0	-4,635		-1
2311 TOTAL										64.66
*****										
	349,103	13,835	0	0	0	-	-	-		362,938

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-198,115	0	0	0	0	0	0	-36,569	-234,684
2341								
158C								49.47
4,266,591	731,852	-484,904	0	0	-	-	-	4,513,539
-1,770,241	0	484,904	0	-176,283	44,672	-82,445	-733,266	-2,232,659
2341								
258NC								0
1,070	0	-1,070	0	0	-	-	-	0
-434	0	1,070	0	0	0	0	-43	593
2341								
458C								67.77
2,982,248	519,763	431,771	0	0	-	-	-	3,933,782
-1,490,071	0	-431,771	0	0	485	-169,324	-575,103	-2,665,784
2341								
468C								40.95
243,326	53,146	36,532	0	0	-	-	-	333,004
-51,085	0	-36,532	0	0	32	0	-48,764	-136,349
2341 TOTAL								57.33
7,493,235	1,304,761	-17,671	0	0	-	-	-	8,780,325
-3,311,831	0	17,671	0	-176,283	45,189	-251,769	-1,357,176	-5,034,199
2351.11								
198C								57.73
35,588,899	6,138,160	-2,392,806	0	0	-	-	-	39,334,253
-19,108,842	0	2,392,806	0	-735,442	0	-1,531,043	-3,726,059	-22,708,580
2351.19								
188C								0.00
2,086,990	-1,978,766	-108,224	0	0	-	-	-	0
-807,164	0	108,224	0	735,442	0	-2,751	-33,752	-1
2351.21								
298C								-56.29
1,690,560	712,631	-447,404	0	0	-	-	-	1,955,787
883,530	0	447,404	0	177,270	0	-217,296	-189,928	1,100,980
2351.29								
288C								0.00
147,745	-132,249	-15,497	0	0	-	-	-	-1
164,270	0	15,497	0	-177,270	0	0	-2,497	0
2351.91								

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Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
998C								64.40
13,925,287	7,326,059	-1,944,332	-403,291	0 -	-	-		18,905,723
-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								0.00
7,578,526	-7,125,543	-452,983	0	0 -	-	-		0
-4,148,610	0	452,983	2,668	3,810,642	0	0	-117,683	0
2351 TOTAL								
*****								56.12
61,018,007	4,942,292	-5,361,246	-403,291	0 -	-	-		60,195,762
-31,624,180	0	5,361,246	176,412	0	2,730	-1,773,426	-5,925,424	-33,782,642
2362.1								
358NC								30.39
2,029,137	65,095	-221,923	0	0 -	-	-		1,872,309
-837,689	0	221,923	0	216,321	1,053	0	-170,524	-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	0	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	0	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	0	0	0	108,726	0	0	-4,162	0
2362.99								
958C								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								
VC								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

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	2362.99								
978NC									
	328,276	2,814	0	0	0	-	-		-17.37
	84,516	0	0	0	0	0	0	-27,000	331,090
									57,516
	2362.99								
B958C									
	636,944	0	0	0	0	-	-		67.99
									636,944
	-380,831	0	0	0	0	0	0	-52,229	-433,060
	2362.99								
D958C									
	70,946	37,840	-38	0	0	-	-		24.35
	-19,283	0	38	0	0	0	0	-7,234	108,748
									-26,479
	2362.99								
F958C									
	3,093	0	-3,093	0	0	-	-		0.00
	-7,630	0	3,093	0	0	0	0	-74	0
									-4,611
2362 TOTAL									85.82
*****									
	97,928,322	5,948,287	-1,422,098	0	0	-	-		102,454,511
	-81,124,672	0	1,422,098	0	216,321	288,940	-546,705	-8,180,741	-87,924,759
	2411								
1C									
	135,317,649	4,128,860	-1,748,047	0	0	-	-		50.99
	-63,992,012	-78,968	1,748,047	0	0	1,014,310	-19,540	-8,878,835	137,698,462
									-70,206,998
2411 TOTAL									50.99
*****									
	135,317,649	4,128,860	-1,748,047	0	0	-	-		137,698,462
	-63,992,012	-78,968	1,748,047	0	0	1,014,310	-19,540	-8,878,835	-70,206,998
	2421.11								
22C									
	553,561,324	25,283,814	-11,588,936	0	0	-	-		54.36
	-284,713,909	-1,155,263	11,588,936	0	0	2,072,412	-1,911,161	-34,245,438	567,256,202
									-308,364,423
	2421.12								
12C									
	125,669,478	10,524,513	-1,251,510	0	0	-	-		56.10
	-69,054,389	-79,593	1,251,510	0	0	177,764	-47,281	-7,950,857	134,942,481
									-75,702,846

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2421.21								
D22C								40.73
11,152	622	0	0	0	-	-	-	11,774
-4,095	0	0	0	0	0	0	-701	-4,796
2421.21								
F22C								28.11
17,154,013	3,110,599	-315,642	0	0	-	-	-	19,948,970
-4,736,284	-81,669	315,642	0	0	30,627	-5,789	-1,129,890	-5,607,363
2421.21								
T22C								7.71
2,358,648	388,965	-392,494	0	0	-	-		2,355,119
-441,384	0	392,494	0	0	11,012	-3,027	-140,689	-181,594
2421.22								
D12C								27.50
30,382	1,114	0	0	0	-	-		31,496
-6,743	0	0	0	0	0	0	-1,917	-8,660
2421.22								
F12C								-1.11
3,666,304	1,623,761	-125,625	0	0	-	-		5,164,440
213,232	-21,721	125,625	0	0	10,157	-404	-269,744	57,145
2421.22								
T12C								82.43
656,166	28,712	-3,305	0	0	-	-		681,573
-524,158	0	3,305	0	0	29	0	-40,972	-561,796
2421 TOTAL								53.45
*****								
703,107,467	40,962,100	-13,677,512	0	0	-	-	-	730,392,055
-359,267,730	-1,338,246	13,677,512	0	0	2,302,001	-1,967,662	-43,780,208	-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	-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	0	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

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Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D.J Inv. % End of Period Balance
2422.2								
T5C								31.48
26,039,983	3,002,924	-117,177	0	0	-	-	-	28,925,730
-7,734,914	0	117,177	0	0	28,848	0	-1,518,201	-9,107,090
2422 TOTAL U G C								46.89
*****								
909,451,154	31,497,509	-13,529,655	0	0	-	-	-	927,419,008
-400,462,218	-1,018,758	13,529,655	0	0	1,679,542	-2,502,947	-46,077,397	-434,852,123
2423.1								
45C								57.19
2,212,675,217	98,565,514	-20,135,851	0	0	-	-	-	2,291,104,880
-1,192,246,971	-1,745,834	20,135,851	0	0	1,512,539	-2,673,313	-135,228,382	-1,310,246,110
2423.2								
D45C								-14.17
806,452	7,113	0	0	0	-	-		813,565
169,865	0	0	0	0	0	0	-54,619	115,246
2423.2								
F45C								30.89
92,881,664	10,747,494	-683,538	0	0	-	-		102,945,620
-25,884,765	-31,336	683,538	0	0	7,622	-658	-6,570,591	-31,796,190
2423.2								
T45C								26.08
16,857,385	2,227,337	-220,773	0	0	-	-		18,863,949
-3,864,085	-62,389	220,773	0	0	1,381	0	-1,215,292	-4,919,612
2423 TOTAL BUR. CAB								55.80
*****								
2,323,220,718	111,547,458	-21,040,162	0	0	-	-	-	2,413,728,014
-1,221,825,956	-1,839,559	21,040,162	0	0	1,521,542	-2,673,971	-143,068,884	-1,346,846,666
2424.1								
6C								66.33
7,625,000	3,784	-138,400	0	0	-	-		7,490,384
-4,827,776	0	138,400	0	0	1,920	-16,384	-264,872	-4,968,712
2424.2								
D6C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2424.2								
F6C								-4.56
688,419	5,824	-4,647	0	0	-	-		689,596
50,380	0	4,647	0	0	529	0	-24,081	31,475

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2424.2								
T6C								35.26
1,064,678	4,637	-2,590	0	0	-	-	-	1,066,725
-343,114	0	2,590	0	0	1,732	0	-37,321	-376,113
2424 TOTAL Sub Cab								57.46
*****								
9,378,097	14,245	-145,637	0	0	-	-	-	9,246,705
-5,120,510	0	145,637	0	0	4,181	-16,384	-326,274	-5,313,350
2426.1								
52C								64.02
42,410,951	1,054,418	-325,902	0	0	-	-	-	43,139,467
-26,099,614	-28,967	325,902	0	0	47,159	-20,884	-1,842,940	-27,619,344
2426.2								
D52C								23.03
1,650	0	0	0	0	-	-	-	1,650
-297	0	0	0	0	0	0	-83	-380
2426.2								
F52C								42.92
153,597	13,140	0	0	0	-	-	-	166,737
-63,446	0	0	0	0	0	0	-8,111	-71,557
2426.2								
T52C								20.39
20,366	0	0	0	0	-	-	-	20,366
-3,127	0	0	0	0	0	0	-1,025	-4,152
2426 TOTAL Entran Net Cab								63.92
*****								
42,586,564	1,067,558	-325,902	0	0	-	-	-	43,328,220
-26,166,484	-28,967	325,902	0	0	47,159	-20,884	-1,852,159	-27,695,433
2441								
4C								27.92
673,846,411	24,452,005	-1,237,467	0	0	-	-	-	697,060,949
-181,228,243	-109,345	1,237,467	0	0	-62,592	-40,137	-14,396,140	-194,598,990
2441 TOTAL Conduit								27.92
*****								
673,846,411	24,452,005	-1,237,467	0	0	-	-	-	697,060,949
-181,228,243	-109,345	1,237,467	0	0	-62,592	-40,137	-14,396,140	-194,598,990
2682.1								

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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: 1

Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
350C								57.26
15,460,786	1,427,526	-145,827	0	0	-	-	-	16,742,485
-7,837,777	0	145,827	0	0	126,090	0	-2,021,038	-9,586,898
2682.1								
353C								100.00
101,703	0	0	0	0	-	-	-	101,703
-97,249	0	0	0	0	0	0	-4,454	-101,703
2682 TOTAL excld.								57.52
*****								
15,562,489	1,427,526	-145,827	0	0	-	-	-	16,844,188
-7,935,026	0	145,827	0	0	126,090	0	-2,025,492	-9,688,601
2690.9								
960C								0.00
0	0	0	0	0	-	-	-	0
0	0	0	0	0	0	0	0	0
2690 TOTAL excl.								0.00
*****								
0	0	0	0	0	-	-	-	0
0	0	0	0	0	0	0	0	0
TOTAL								47.16
9,956,803,621	639,293,648	-273,643,887	1,924,897	-1	-	-	-	10,324,378,278
-4,431,670,994	-3,228,593	274,963,874	10,549,620	-12,678	16,744,946	-22,121,958	-714,161,442	-4,868,937,225

-16849,

10,307,529,

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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

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BELLSOUTH Telecommunications
STATE: FL
DATE: 02/15/96 13.41.27

Book Year : 1994
Current Year: 1995

1995 Current Cost/Book Cost
($000)

	BOY Balance	EOY Balance	Average Book Cost	Current Cost	CC_to_BC Ratio
Motor Vehicles	46,754	55,893	51,324	57,573	1.122
Aircraft	0	0	0	0	.000
Garage Work Equip	1,793	1,741	1,767	2,374	1.343
Other Work Equip	84,896	92,245	88,571	105,044	1.186
Buildings	681,691	704,414	693,052	1,173,745	1.694
Office Support Equip	10,623	10,285	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	1,233,906	1,191,319	1,220,128	1.024
Step-by-Step	0	0	0	0	.000
Operator Systems	40,704	42,914	41,809	42,808	1.024
Radio System	5,246	4,579	4,913	6,058	1.233
Circuit-DDS	19,565	17,000	18,282	17,941	.981
Circuit-Other than DDS	1,864,322	1,962,979	1,913,651	1,989,244	1.040
PBX	7,386	7,715	7,551	7,456	.987
Public Telephone	59,855	61,018	60,436	64,006	1.059
Other Terminal Equip	97,339	97,548	97,443	104,982	1.077
Poles	130,722	135,318	133,020	315,883	2.375
Aerial Cable-Metallic	659,495	679,231	669,363	886,725	1.325
Aerial Cable-Fiber	20,583	23,877	22,230	19,252	.866
Underground Cable-Metallic	721,467	719,924	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	2,176,588	2,752,444	1.265
Buried Cable-Fiber	100,229	110,546	105,387	96,893	.919
Submarine Cable	9,731	9,378	9,554	17,679	1.850
Intrabldg Cable-Metal	41,971	42,411	42,191	60,923	1.444
Intrabldg Cable-Fiber	128	176	152	131	.861
Aerial Wire	0	0	0	0	.000
Conduit Systems	653,998	673,846	663,922	1,040,634	1.567
Station Apparatus	316	349	332	347	1.042
Furniture	6,085	6,241	6,163	8,528	1.384
Official Comm Equip	11,781	14,436	13,109	13,702	1.045
Total Plant-in-Serv	9,579,860	9,872,200	9,726,030	12,022,540	1.236

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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:

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

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

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

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

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	1.4284%
TOTAL	435,550,471	28,058,410	463,608,881	41,077,240,334	1.1286%

Source: BellSouth 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 *B*

RETAIL
Directly assigned and attributed
COMMON COSTS
$2,182,856,050 *G*

Costs common to both **WHOLESALE** and **RETAIL** operations
$1,126,823,131 *C*

WHOLESALE
Allocated portion of common costs
$963,331,675
((A+B)/(A+B+G))*C *D*

RETAIL
Allocated portion of common costs
$163,491,456
(G/(A+B+G))*C *H*

WHOLESALE
Total Common costs
$1,029,241,010
B+D *E*

RETAIL
Total Common costs
$2,346,347,506
G+H *I*

WHOLESALE
Common Cost Ratio
8.04%
E/A *F*

BELLSOUTH FORWARD LOOKING COST SUMMARY
(000,000)

ACCOUNT #	ACCOUNT DESCRIPTION	TOTAL	WHOLESALE	RETAIL	COMMON
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

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

$$\text{GROSSED-UP GROSS RECEIPTS TAX FACTOR} = \frac{\text{GROSS RECEIPTS TAX RATE}}{1 - \text{GROSS RECEIPTS TAX RATE}}$$

$$\text{"COMBINED" FACTOR} = \frac{.015023}{1 - .015023} = .0153$$

INCREMENTAL TAX RATES EXPRESSED ON VARIOUS BASES - YEAR 1996

AREA	GROSS RECEIPTS TAX FACTOR FROM TAX OFC	GROSS RECEIPTS TAX FACTOR ISSUED BY US*	AD VALOREM & OTHER 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
orgia	0.009385	0.009474	0.007524
lorth 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
for the Year Ended 12/31/95

Description	Expensed Tax	Intrastate									Interstate						Grand Total
		Local Service Including Private Line	Message Toll - Includes WATS	Private Line Toll	Access - Includes Special	Miscellaneous Revenues: Directory	Miscellaneous Revenues: Rent	Miscellaneous Revenues: Other	Uncollectible	Total Intrastate	Message Toll - Includes WATS	Private Line	CALC and End User	Access/Other - Includes Special	Uncollectible	Total Interstate	
Florida																	
State Utility Tax	53,875,457	39,597,561	6,151,971	1,350,445	377,206	0	0	0	(870,243)	46,606,940	14,512	111	7,208,879	143,479	(98,465)	7,268,517	53,875,45
PSC Fee	4,260,667	2,488,266	362,784	79,636	431,607	783,323	7,896	98,376	10,778	4,260,666	0	0	0	0	0	0	4,260,66
Local Franchise & License Tax	10,128,205	10,362,747	0	0	0	0	0	0	(234,542)	10,128,205	0	0	0	0	0	0	10,128,20
Total Taxes	68,264,329	52,448,574	6,514,755	1,430,081	808,813	783,323	7,896	98,376	(1,094,007)	60,995,812	14,512	111	7,208,879	143,479	(98,465)	7,268,517	68,264,32
Less Passed-on Taxes	34,554,291	24,850,881	2,406,996	528,370	140,205	0	0	0	(479,347)	27,447,105	14,190	108	7,048,872	140,294	(96,279)	7,107,186	34,554,29
Net Tax	33,710,038	27,597,693	4,107,759	901,711	668,608	783,323	7,896	98,376	(614,660)	33,548,707	322	2	160,007	3,185	(2,186)	161,331	33,710,03
Revenues		1,639,210,963	238,993,566	52,462,482	284,332,549	273,837,557	5,201,858	186,911,916	(44,272,384)	2,636,678,507	535,573	4,111	266,050,003	529,520,696	(3,633,925)	792,476,458	3,429,154,96
Ratio of Net Tax/Revenues		1.6836%	1.7188%	1.7188%	0.2352%	0.2861%	0.1518%	0.0516%	1.3884%	1.2724%	0.0601%	0.0582%	0.0601%	0.0006%	0.0601%	0.0204%	0.9830%
Ratio of Total Tax/Revenues		3.1996%	2.7259%	2.7259%	0.2846%	0.2861%	0.1518%	0.0516%	2.4711%	2.3134%	2.7096%	2.7096%	2.7096%	0.0271%	2.7096%	0.9172%	1.9907%

1.5023%

Source: BellSouth TAX Office

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	Notes	State 1993	State 1994	State 1995	State 1996	Avg Local 1996	Local Range 1996	Notes	State 1993	State 1994	State 1995	State 1996	Tax Base 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%	C	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%	E	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%	B	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%	6.00% 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: BellSouth Tax Office

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.

Total Distributing Frame Investments/Costs
1997 - 1999

Florida

Circuits Served On Copper/DLC	** Level. Invst.	*** Copper/DLC Weighting	(377C) Direct ACF	(377C) Directly Attributed Shared & Common ACF	Annual Weighted Direct Cost	Monthly Weighted Direct Cost	Annual Directly Attributed Shared & Common Weighted Cost	Monthly Directly Attributed Shared & Common Weighted Cost	Annual TELRIC Weighted Cost	Monthly TELRIC Weighted Cost
2 Wire - Copper		0.34	0.2322	0.0434		$0.08	$0.18	$0.02	$1.12	$0.10
2 Wire - DLC		0.66	0.2322	0.0434		$0.11	$0.25	$0.02	$1.61	$0.13
Weighted Total						$0.19		$0.04		$0.23
4 Wire - Copper		0.34	0.2322	0.0434		$0.16	$0.35	$0.03	$2.23	$0.19
4 Wire - DLC		0.66	0.2322	0.0434		$0.23	$0.51	$0.04	$3.23	$0.27
Weighted Total						$0.39		$0.07		$0.46

** Levelized investment provided by the Loop Equipment Investment Group, 9/7/96.
*** Weightings based upon loop count by design in the loop model.

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

	A	B	C	D	E	F	G	H
1			**Total Distributing Frame Investments/Costs**					
2			**1997-1999**					
3			(Copper Loops **not** connecting to BellSouth Switch)					
4			**2 WIRE SERVICE**				**4 WIRE SERVICE**	
5			**Level.**				**Level.**	
6	**State**		**Invst.**				**Invst.**	
7								
8	**Florida**							
9								
10								
11								
12								
13								
14								
15								
16								
17			**Total Distributing Frame Investments/Costs**					
18			**1997-1999**					
19			(Nonintegrated DLC Loops **not** connecting to BellSouth Switch)					
20			**2 WIRE SERVICE**				**4 WIRE SERVICE**	
21			**Level.**				**Level.**	
22	**State**		**Invst.**				**Invst.**	
23								
24	**Florida**							
25								
26								
27								
28								
29								
30								
31								

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

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:

	% Fiber	% Copper
Florida	66%	34%

07-Oct-96

Image Table: ACF.WK1

1996 FLORIDA
ACCOUNT AVERAGE ANNUAL COST FACTORS

* FOR USE IN SERVICE COST STUDIES ONLY *

	Field Code	Depreciation	ACFC COM	ACFC Inc Tax	Cap Exp	ACFC Plt Specific Exp	ACFC Adval Tax	Directly Assigned ACF	Directly Attributed Shared and Common	TELRIC ACF
		a	b	c	d	e	f	g	h	i
			11.25%		(a+b+c)			(d+e+f)		(g+h)
LAND - COE	20C	0.0000	0.0947	0.0426	0.1373	0.0000	0.0120	0.1493	0.0000	0.1493
BUILDINGS - COE	10C, 110C	0.0330	0.0826	0.0369	0.1525	0.0061	0.0120	0.1706	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
OPERATOR SYSTEMS	117C,417C	0.1157	0.0647	0.0296	0.2100	0.0033	0.0120	0.2253	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
DIGTL CIRC-PAIR GAIN	257C,D257C,F257C	0.1314	0.0564	0.0249	0.2127	0.0082	0.0120	0.2329	0.0366	0.2695
DIGTL CIRC-OTHER	357C,T357C,F357C,557C	0.1314	0.0564	0.0252	0.2130	0.0093	0.0120	0.2343	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, F22C,T22C,D12C,F12C,T12C	0.0746	0.0662	0.0281	0.1689	0.0029	0.0120	0.1838	0.0299	0.2137
UNGROUND CA - METAL	5C	0.1184	0.0681	0.0263	0.2128	0.0192	0.0120	0.2440	0.0351	0.2791
UNGROUND CA - FIBER	85C,D5C,F5C,T5C	0.0686	0.0655	0.0284	0.1625	0.0036	0.0120	0.1781	0.0220	0.2001
BURIED CA - METAL	45C	0.0885	0.0678	0.0277	0.1840	0.0522	0.0120	0.2482	0.0468	0.2950
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
INTRBLD NTWK-METAL	52C	0.0751	0.0669	0.0291	0.1711	0.0192	0.0120	0.2023	0.0315	0.2338
INTRBLD NTWK-FIBER	852C,D52C,F52C,T52C	0.0751	0.0669	0.0292	0.1712	0.0011	0.0120	0.1843	0.0270	0.2113
CONDUIT SYSTEMS	4C	0.0205	0.0727	0.0325	0.1257	0.0031	0.0120	0.1408	0.0146	0.1554

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	(LN 1/ LN 2)-1	BST	0.6879
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 PER LOOP	(LN 4/LN 7)/12 MONTHS		0.37
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

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1	BELLSOUTH: 11.25%							
2			ADJ	1998	OTHER			
3			LOADINGS	INFLATED	LOADING	COMMON		
4	Acct #	FRC	SPREAD	INV	FACTOR	WHOLESALE	RETAIL	OTHER
SUBTOTAL								
COE LAND & BUILDING								
POWER								
LEASED TO L&B								
DIRECT TO LOOP								
NON-RECURRING								
DIRECT TO TRUNK								
COMMON								
PACKET SWITCHING								
RETAIL A/C 6611								
RETAIL A/C 6612								
RETAIL A/C 6613								
RETAIL A/C 6623								
WHOLESALE A/C 6623								
ACCT 6621								
ACCT 6622								
COMMON-RETAIL								
COMMON-WHOLESALE								
EXCLUDED								
TOTAL COSTS		DENOMINATOR						
COSTS EX 22XX..24XX								
OTHER COSTS								
COMMON LOADING FACTOR AS A PERCENT OF COST						6.82%		

SOURCE: DIRECTLY ATTRIBUTED SHARED & COMMON FACTOR SPREADSHEET.

1	BELLSOUTH: 11.25%											1995
2									CAPCOST	PLANT	1998	ANNUAL COSTS
3			1995	1998	1998	1995	1998	1998	+ AD VAL	SPECIFIC	INFLATION	INFLATED TO
4	Acct #	FRC	Sal & Wages	Mtce Ftr	Sal & Wages	Total	Mtce Ftr	Total	FACTOR	FACTOR	FACTOR	1998
48	6232	357		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		1.026000	
53	6362			2.1758			2.1758		1.000000		0.987000	
54	6411			2.1755			2.1755		1.000000		1.044000	
55	6421	Fiber		2.1505			2.1505		1.000000		0.998000	
56	6421	Line Assign		2.1754			2.1754		1.000000		1.020000	
57	6421	Metallic		2.1754			2.1754		1.000000		1.020000	
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		1.000000		1.019000	
61	6423	Fiber		2.1696			2.1696		1.000000		1.038000	
62	6423	Line Assign		2.1755			2.1755		1.000000		1.020000	
63	6423	Metallic		2.1755			2.1755		1.000000		1.020000	
64	6424	Fiber		2.1755			2.1755		1.000000		1.031000	
65	6424	Line Assign		2.1755			2.1755		1.000000		1.013000	
66	6424	Metallic		2.1755			2.1755		1.000000		1.013000	
67	6426	Fiber		2.1988			2.1988		1.000000		0.991000	
68	6426	Line Assign		2.1754			2.1754		1.000000		1.012000	
69	6426	Metallic		2.1754			2.1754		1.000000		1.012000	
70	6441			2.1755			2.1755		1.000000		1.050000	
71	6512			2.1755			2.1755		1.000000		0.885600	
72	6512			2.1755			2.1755		1.000000		0.885600	
73	6531			2.1755			2.1755		1.000000		0.885600	
74	6532			2.1755			2.1755		1.000000		0.885600	
75	6532			2.1755			2.1755		1.000000		0.885600	
76	6532			2.1755			2.1755		1.000000		0.885600	
77	6533			2.1755			2.1755		1.000000		0.885600	
78	6533			2.1755			2.1755		1.000000		0.885600	
79	6533			2.1755			2.1755		1.000000		0.885600	
80	6533			2.1755			2.1755		1.000000		0.885600	
81	6533			2.1755			2.1755		1.000000		0.885600	
82	6534			2.1755			2.1755		1.000000		0.885600	
83	6534			2.1755			2.1755		1.000000		0.885600	
84	6534			2.1755			2.1755		1.000000		0.885600	
85	6534			2.1755			2.1755		1.000000		0.885600	
86	6534			2.1755			2.1755		1.000000		0.885600	
87	6534			2.1755			2.1755		1.000000		0.885600	
88	6534			2.1755			2.1755		1.000000		0.885600	
89	6534			2.1755			2.1755		1.000000		0.885600	
90	6534			2.1755			2.1755		1.000000		0.885600	
91	6535			2.1755			2.1755		1.000000		0.885600	
92	6535			2.1755			2.1755		1.000000		0.885600	
93	6535			2.1755			2.1755		1.000000		0.885600	
94	6535			2.1755			2.1755		1.000000		0.885600	
95	6535			2.1755			2.1755		1.000000		0.885600	

SOURCE : DIRECTLY ATTRIBUTED SHARED & COMMON FACTOR SPREADSHEET .

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		FLORIDA: 11.25%											1995
									CAPCOST	PLANT	1998	1995	ANNUAL COSTS
			1995	1998	1998	1995	1998	1998	+ AD VAL	SPECIFIC	INFLATION	INFLATED TO	
Acct #		FRC	Sal & Wages	Mtce Ftr	Sal & Wages	Total	Mtce Ftr	Total	FACTOR	FACTOR	FACTOR	1998	
47	6232	257		2.3195			2.3195		1.000000		0.953000		
48	6232	357		2.3209			2.3209		1.000000		0.955000		
49	6232	457		2.3187			2.3187		1.000000		1.049000		
50	6311			2.3200			2.3200		1.000000		0.961000		
51	6341			2.3200			2.3200		1.000000		0.961000		
52	6351			2.3202			2.3202		1.000000		1.026000		
53	6362			2.3201			2.3201		1.000000		0.987000		
54	6411			2.3200			2.3200		1.000000		1.036000		
55	6421	Fiber		2.3449			2.3449		1.000000		0.999000		
56	6421	Line Assign		2.3200			2.3200		1.000000		1.022000		
57	6421	Metallic		2.3200			2.3200		1.000000		1.022000		
58	6422	Fiber		2.3158			2.3158		1.000000		0.980000		
59	6422	Line Assign		2.3199			2.3199		1.000000		1.019000		
60	6422	Metallic		2.3199			2.3199		1.000000		1.019000		
61	6423	Fiber		2.3384			2.3384		1.000000		1.038000		
62	6423	Line Assign		2.3199			2.3199		1.000000		1.020000		
63	6423	Metallic		2.3199			2.3199		1.000000		1.020000		
64	6424	Fiber		2.3200			2.3200		1.000000		1.030000		
65	6424	Line Assign		2.3200			2.3200		1.000000		1.013000		
66	6424	Metallic		2.3200			2.3200		1.000000		1.013000		
67	6426	Fiber		2.2451			2.2451		1.000000		0.989000		
68	6426	Line Assign		2.3201			2.3201		1.000000		1.012000		
69	6426	Metallic		2.3201			2.3201		1.000000		1.012000		
70	6441			2.3200			2.3200		1.000000		1.050000		
71	6512			2.3200			2.3200		1.000000		0.950200		
72	6512			2.3200			2.3200		1.000000		0.950200		
73	6531			2.3200			2.3200		1.000000		0.950200		
74	6532			2.3200			2.3200		1.000000		0.950200		
75	6532			2.3200			2.3200		1.000000		0.950200		
76	6532			2.3200			2.3200		1.000000		0.950200		
77	6533			2.3200			2.3200		1.000000		0.950200		
78	6533			2.3200			2.3200		1.000000		0.950200		
79	6533			2.3200			2.3200		1.000000		0.950200		
80	6533			2.3200			2.3200		1.000000		0.950200		
81	6533			2.3200			2.3200		1.000000		0.950200		
82	6534			2.3200			2.3200		1.000000		0.950200		
83	6534			2.3200			2.3200		1.000000		0.950200		
84	6534			2.3200			2.3200		1.000000		0.950200		
85	6534			2.3200			2.3200		1.000000		0.950200		
86	6534			2.3200			2.3200		1.000000		0.950200		
87	6534			2.3200			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			2.3200		1.000000		0.950200		
91	6535			2.3200			2.3200		1.000000		0.950200		
92	6535			2.3200			2.3200		1.000000		0.950200		
93	6535			2.3200			2.3200		1.000000		0.950200		

SOURCE: DIRECTLY ATTRIBUTED SHARED & COMMON FACTOR SPREADSHEET.

1995 RTAP Data	Source: Gail Brown, Finance							
State: Florida								
		Underground-Metallic			Underground-Non-Metallic			
Description	EXTC	C005			CD05/CF05/CT05			
	EXTC	CD05	CF05	CT05	TOTAL D/F/T			
Plant Retirement	AB0							
Plant Supplies-Non-exempt	CJ1							CJ1
Reused Materials	CJ4							
New Materials	CJ6							
Reimbursement for Loss or Damage	PA6							
Salvage - Actual	631							
Exempt Material Overhead	CQ1							CQ1
Pmt-Excl Docu/Form/Benefits	471							
Material Supplies Purchase	523							523
Postage	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	CHF							
Eng Proj - Chg other than Co Eng	CHG							
Direct Eng - Productive	KE1							KE1
Direct Eng - Premium	KE2							KE2
Direct Eng - Other Empl	KE3							KE3
Direct Eng - Other Costs	KE4							KE4
Direct Eng - Annual HO, VP, Ex Day	KE5							KE5
Direct Admin	KE6							KE6
Direct Other Costs-BCR Billing	KE8							
Indirect Admin-Area - Salaries	KEA							KEA
Indirect Admin-Area - Other	KEB							KEB
Indirect Admin-Other - Salaries	KEC							KEC
Indirect Admin-Other - Other	KED							KED
Unclassified Support-Area - Salary	KEE							
Unclassified Support-Area - Other	KEF							
Unclassified Support-Other - Salary	KEG							
Unclassified Support-Other - Other	KEH							
Unclassified Costs - Salaries	KEJ							
Unclassified Costs - Other	KEK							
Benefits - Eng	KEL							KEL
Indirect Admin - BCR Billing	KEN							
Unclassified Support - BCR Billing	KEQ							
Unclassified Costs - BCR Billing	KES							
Unclassified Costs - Benefits	KET							
Telco Eng Billed by BOC	461							
Telco Eng Not Bld by BOC	462							462
Other Eng & Inseparable Costs	463							
Used Matl Prov - Sal & Wg Transfers	CQ4							
Used Matl Prov - Benefit Transfers	CQ5							
New Matl Prov - Salary&Wage Transfers	CQ7							
New Matl Prov - Benefit Transfers	CQ8							
New Matl Prov - Other Transfers	CQ9							
Fld Stock & CC Prov - Salary & Wages	CQF							CQF
Fld Stock & CC Prov - Benefit Transfers	CQG							CQG
Fld Stock & CC Prov - Other Transfers	CQH							CQH
Used Matl Prov - Other Transfers	CQJ							
Plant Other Work Eqpt - Rents	CQK							CQK
Plant Other Work Eqpt - Other Expenses	CQL							CQL
Plant MV - Salary & Wage Distribution	CQM							CQM
Plant MV - Benefit Distribution	CQN							CQN
Plant MV - Rent Distribution	CQP							CQP
Plant MV - Other Distribution	CQQ							CQQ
Plant Other Work Eqpt - Salary & Wages	CQR							CQR
Plant Other Work Eqpt - Benefits	CQS							CQS
Corporate Entry - Other	CY1							CY1
Direct Labor - Productive	KP1							KP1
Direct Labor - Premium	KP2							KP2

1995 RTAP Data	Source: Gail Brown, Finance					
State: Florida						
		Underground-Metallic		Underground-Non-Metallic		
Description	EXTC	C005		CD05/CF05/CT05		
Direct Labor - Other Empl	KP3					KP3
Direct Labor - Other Costs	KP4					KP4
Direct Labor - Annual HO, VP, Ex Day	KP5					KP5
Direct Admin	KP6					KP6
Direct Other Costs - BCR Billing	KP8					
Indirect Admin-Area - Salaries	KPA					KPA
Indirect Admin-Area - Other	KPB					KPB
Indirect Admin-Other - Salaries	KPC					KPC
Indirect Admin-Other - Other	KPD					KPD
Unclassified Support-Area - Salaries	KPE					
Unclassified Support-Area - Other	KPF					
Unclassified Support-Other - Salaries	KPG					
Unclassified Support-Other - Other	KPH					
Unclassified - Salaries	KPJ					
Unclassified - Other	KPK					
Benefits	KPL					KPL
Indirect Admin - BCR Billing	KPN					
Unclassified Support - BCR Billing	KPQ					
Unclassified Costs - BCR Billing	KPS					
Unclassified Costs - Benefits	KPT					
Telecomm Eqpt - Long Term	59E					
Telecomm Eqpt - Incidental	59F					
Electrical Power - Transmission	68A					
Fuel - Propane	693					
Surety Bonds	77A					
Funds Used during Construction	813					
Pri Costs - Bld Other - Mechanize	CY5					
Pri Costs - Bld Other - Manually	CY8					
Cont Svcs - BBS Hold - BBS	474					
General Advertising	48A					
Contracted Del & Shpg Costs	48D					
Repair - Ntwk Eqpt for Reuse	48F					
Contracted Plant Labor Drop Wire	48G					
Initial Installation Charges	48H					
CPL-Cable Locate Charges	48Q					
Contract Svc Labor & Inseparable Cost	481					
Contracted Plant Labor	484					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					
Licenses, Permits, & Inspection Fee	799					
Permits - Public R/W	79A					79A
Total						

1995 RTAP Data	Source: Gail Brown, Finance							
State: Florida								
		Buried Cable-Metallic			Buried Cable-Non-Metallic			
Description	EXTC	C045			CD45/CF45/CT45			
	EXTC	CD45	CF45	CT45	TOTAL D/F/T			
Plant Retirement	AB0							
Plant Supplies-Non-exempt	CJ1							
Reused Materials	CJ4							
New Materials	CJ6							
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	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	CHF							
Eng Proj - Chg other than Co Eng	CHG							
Direct Eng - Productive	KE1							
Direct Eng - Premium	KE2							
Direct Eng - Other Empl	KE3							
Direct Eng - Other Costs	KE4							
Direct Eng - Annual HO, VP, Ex Day	KE5							
Direct Admin	KE6							
Direct Other Costs-BCR Billing	KE8							
Indirect Admin-Area - Salaries	KEA							
Indirect Admin-Area - Other	KEB							
Indirect Admin-Other - Salaries	KEC							
Indirect Admin-Other - Other	KED							
Unclassified Support-Area - Salary	KEE							
Unclassified Support-Area - Other	KEF							
Unclassified Support-Other - Salary	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							
Unclassified Costs - BCR Billing	KES							
Unclassified Costs - Benefits	KET							
Telco Eng Billed by BOC	461							
Telco Eng Not Bld by BOC	462							
Other Eng & Inseparable Costs	463							
Used Matl Prov - Sal & Wg Transfers	CQ4							
Used Matl Prov - Benefit Transfers	CQ5							
New Matl Prov - Salary&Wage Transfers	CQ7							
New Matl Prov - Benefit Transfers	CQ8							
New Matl Prov - Other Transfers	CQ9							
Fld Stock & CC Prov - Salary & Wages	CQF							
Fld Stock & CC Prov - Benefit Transfers	CQG							
Fld Stock & CC Prov - Other Transfers	CQH							
Used Matl Prov - Other Transfers	CQJ							
Plant Other Work Eqpt - Rents	CQK							
Plant Other Work Eqpt - Other Expenses	CQL							
Plant MV - Salary & Wage Distribution	CQM							
Plant MV - Benefit Distribution	CQN							
Plant MV - Rent Distribution	CQP							
Plant MV - Other Distribution	CQQ							
Plant Other Work Eqpt - Salary & Wages	CQR							
Plant Other Work Eqpt - Benefits	CQS							
Corporate Entry - Other	CY1							
Direct Labor - Productive	KP1							
Direct Labor - Premium	KP2							

1995 RTAP Data	Source: Gail Brown, Finance							
State: Florida								
		Buried Cable-Metallic			Buried Cable-Non-Metallic			
Description	EXTC	C045			CD45/CF45/CT45			
Direct Labor - Other Empl	KP3							
Direct Labor - Other Costs	KP4							
Direct Labor - Annual HO, VP, Ex Day	KP5							
Direct Admin	KP6							
Direct Other Costs - BCR Billing	KP8							
Indirect Admin-Area - Salaries	KPA							
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							
Unclassified Support-Other - Salaries	KPG							
Unclassified Support-Other - Other	KPH							
Unclassified - Salaries	KPJ							
Unclassified - Other	KPK							
Benefits	KPL							
Indirect Admin - BCR Billing	KPN							
Unclassified Support - BCR Billing	KPQ							
Unclassified Costs - BCR Billing	KPS							
Unclassified Costs - Benefits	KPT							
Telecomm Eqpt - Long Term	59E							
Telecomm Eqpt - Incidental	59F							
Electrical Power - Transmission	68A							
Fuel - Propane	693							
Surety Bonds	77A							
Funds Used during Construction	813							
Pri Costs - Bld Other - Mechanize	CY5							
Pri Costs - Bld Other - Manually	CY8							
Cont Svcs - BBS Hold - BBS	474							
General Advertising	48A							
Contracted Del & Shpg Costs	48D							
Repair - Ntwk Eqpt for Reuse	48F							
Contracted Plant Labor Drop Wire	48G							
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							
Licenses, Permits, & Inspection Fee	799							
Permits - Public R/W	79A							
Total					$			

1995 RTAP Data	Source: Gail Brown, Finance							
State: Florida								
		Aerial Bldg Entr Cable-Metallic				Aerial Bldg Entr Cable-Non-Metallic		
Description	EXTC	C012				CD12/CF12/CT12		-
	EXTC	CD12	CF12	CT12		TOTAL D/F/T		
Plant Retirement	AB0							
Plant Supplies-Non-exempt	CJ1							
Reused Materials	CJ4							
New Materials	CJ6							
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	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	CHF							
Eng Proj - Chg other than Co Eng	CHG							
Direct Eng - Productive	KE1							
Direct Eng - Premium	KE2							
Direct Eng - Other Empl	KE3							
Direct Eng - Other Costs	KE4							
Direct Eng - Annual HO, VP, Ex Day	KE5							
Direct Admin	KE6							
Direct Other Costs-BCR Billing	KE8							
Indirect Admin-Area - Salaries	KEA							
Indirect Admin-Area - Other	KEB							
Indirect Admin-Other - Salaries	KEC							
Indirect Admin-Other - Other	KED							
Unclassified Support-Area - Salary	KEE							
Unclassified Support-Area - Other	KEF							
Unclassified Support-Other - Salary	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							
Unclassified Costs - BCR Billing	KES							
Unclassified Costs - Benefits	KET							
Telco Eng Billed by BOC	461							
Telco Eng Not Bld by BOC	462							
Other Eng & Inseparable Costs	463							
Used Matl Prov - Sal & Wg Transfers	CQ4							
Used Matl Prov - Benefit Transfers	CQ5							
New Matl Prov - Salary&Wage Transfers	CQ7							
New Matl Prov - Benefit Transfers	CQ8							
New Matl Prov - Other Transfers	CQ9							
Fld Stock & CC Prov - Salary & Wages	CQF							
Fld Stock & CC Prov - Benefit Transfers	CQG							
Fld Stock & CC Prov - Other Transfers	CQH							
Used Matl Prov - Other Transfers	CQJ							
Plant Other Work Eqpt - Rents	CQK							
Plant Other Work Eqpt - Other Expenses	CQL							
Plant MV - Salary & Wage Distribution	CQM							
Plant MV - Benefit Distribution	CQN							
Plant MV - Rent Distribution	CQP							
Plant MV - Other Distribution	CQQ							
Plant Other Work Eqpt - Salary & Wages	CQR							
Plant Other Work Eqpt - Benefits	CQS							
Corporate Entry - Other	CY1							
Direct Labor - Productive	KP1							
Direct Labor - Premium	KP2							

1995 RTAP Data	Source: Gail Brown, Finance								
State: Florida									
		Aerial Bldg Entr Cable-Metallic				Aerial Bldg Entr Cable-Non-Metallic			
Description	EXTC	C012				CD12/CF12/CT12			
Direct Labor - Other Empl	KP3								
Direct Labor - Other Costs	KP4								
Direct Labor - Annual HO, VP, Ex Day	KP5								
Direct Admin	KP6								
Direct Other Costs - BCR Billing	KP8								
Indirect Admin-Area - Salaries	KPA								
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								
Unclassified Support-Other - Salaries	KPG								
Unclassified Support-Other - Other	KPH								
Unclassified - Salaries	KPJ								
Unclassified - Other	KPK								
Benefits	KPL								
Indirect Admin - BCR Billing	KPN								
Unclassified Support - BCR Billing	KPQ								
Unclassified Costs - BCR Billing	KPS								
Unclassified Costs - Benefits	KPT								
Telecomm Eqpt - Long Term	59E								
Telecomm Eqpt - Incidental	59F								
Electrical Power - Transmission	68A								
Fuel - Propane	693								
Surety Bonds	77A								
Funds Used during Construction	813								
Pri Costs - Bld Other - Mechanize	CY5								
Pri Costs - Bld Other - Manually	CY8								
Cont Svcs - BBS Hold - BBS	474								
General Advertising	48A								
Contracted Del & Shpg Costs	48D								
Repair - Ntwk Eqpt for Reuse	48F								
Contracted Plant Labor Drop Wire	48G								
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								
Licenses, Permits, & Inspection Fee	799								
Permits - Public R/W	79A								
Total									

1995 RTAP Data	Source: Gail Brown, Finance								
State: Florida									
		Intrabldg				Intrabldg			
		Cable				Cable			
		Metallic				Non-Metallic			
Description	EXTC	C052				CD52/CF52/CT52			
	EXTC	CD52	CF52	CT52		TOTAL D/F/T			
Plant Retirement	AB0								
Plant Supplies-Non-exempt	CJ1								
Reused Materials	CJ4								
New Materials	CJ6								
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	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	CHF								
Eng Proj - Chg other than Co Eng	CHG								
Direct Eng - Productive	KE1								
Direct Eng - Premium	KE2								
Direct Eng - Other Empl	KE3								
Direct Eng - Other Costs	KE4								
Direct Eng - Annual HO, VP, Ex Day	KE5								
Direct Admin	KE6								
Direct Other Costs-BCR Billing	KE8								
Indirect Admin-Area - Salaries	KEA								
Indirect Admin-Area - Other	KEB								
Indirect Admin-Other - Salaries	KEC								
Indirect Admin-Other - Other	KED								
Unclassified Support-Area - Salary	KEE								
Unclassified Support-Area - Other	KEF								
Unclassified Support-Other - Salary	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								
Unclassified Costs - BCR Billing	KES								
Unclassified Costs - Benefits	KET								
Telco Eng Billed by BOC	461								
Telco Eng Not Bld by BOC	462								
Other Eng & Inseparable Costs	463								
Used Matl Prov - Sal & Wg Transfers	CQ4								
Used Matl Prov - Benefit Transfers	CQ5								
New Matl Prov - Salary&Wage Transfers	CQ7								
New Matl Prov - Benefit Transfers	CQ8								
New Matl Prov - Other Transfers	CQ9								
Fld Stock & CC Prov - Salary & Wages	CQF								
Fld Stock & CC Prov - Benefit Transfers	CQG								
Fld Stock & CC Prov - Other Transfers	CQH								
Used Matl Prov - Other Transfers	CQJ								
Plant Other Work Eqpt - Rents	CQK								
Plant Other Work Eqpt - Other Expenses	CQL								
Plant MV - Salary & Wage Distribution	CQM								
Plant MV - Benefit Distribution	CQN								
Plant MV - Rent Distribution	CQP								
Plant MV - Other Distribution	CQQ								
Plant Other Work Eqpt - Salary & Wages	CQR								
Plant Other Work Eqpt - Benefits	CQS								
Corporate Entry - Other	CY1								
Direct Labor - Productive	KP1								
Direct Labor - Premium	KP2								

1995 RTAP Data	Source: Gail Brown, Finance									
State: Florida										
		Intrabldg					Intrabldg			
		Cable					Cable			
		Metallic					Non-Metallic			
Description	EXTC	C052					CD52/CF52/CT52			
Direct Labor - Other Empl	KP3									
Direct Labor - Other Costs	KP4									
Direct Labor - Annual HO, VP, Ex Day	KP5									
Direct Admin	KP6									
Direct Other Costs - BCR Billing	KP8									
Indirect Admin-Area - Salaries	KPA									
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									
Unclassified Support-Other - Salaries	KPG									
Unclassified Support-Other - Other	KPH									
Unclassified - Salaries	KPJ									
Unclassified - Other	KPK									
Benefits	KPL									
Indirect Admin - BCR Billing	KPN									
Unclassified Support - BCR Billing	KPQ									
Unclassified Costs - BCR Billing	KPS									
Unclassified Costs - Benefits	KPT									
Telecomm Eqpt - Long Term	59E									
Telecomm Eqpt - Incidental	59F									
Electrical Power - Transmission	68A									
Fuel - Propane	693									
Surety Bonds	77A									
Funds Used during Construction	813									
Pri Costs - Bld Other - Mechanize	CY5									
Pri Costs - Bld Other - Manually	CY8									
Cont Svcs - BBS Hold - BBS	474									
General Advertising	48A									
Contracted Del & Shpg Costs	48D									
Repair - Ntwk Eqpt for Reuse	48F									
Contracted Plant Labor Drop Wire	48G									
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									
Licenses, Permits, & Inspection Fee	799									
Permits - Public R/W	79A									
Total										

1995 RTAP Data	Source: Gail Brown, Finance					
State: Florida						
		Submarine			Submarine	
		Cable			Cable	
		Metallic			Non-Metallic	
Description	EXTC	C006			CD06/CF06/CT06	
	EXTC	CD06	CF06	CT06	TOTAL D/F/T	
Plant Retirement	AB0					
Plant Supplies-Non-exempt	CJ1					
Reused Materials	CJ4					
New Materials	CJ6					
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	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	CHF					
Eng Proj - Chg other than Co Eng	CHG					
Direct Eng - Productive	KE1					
Direct Eng - Premium	KE2					
Direct Eng - Other Empl	KE3					
Direct Eng - Other Costs	KE4					
Direct Eng - Annual HO, VP, Ex Day	KE5					
Direct Admin	KE6					
Direct Other Costs-BCR Billing	KE8					
Indirect Admin-Area - Salaries	KEA					
Indirect Admin-Area - Other	KEB					
Indirect Admin-Other - Salaries	KEC					
Indirect Admin-Other - Other	KED					
Unclassified Support-Area - Salary	KEE					
Unclassified Support-Area - Other	KEF					
Unclassified Support-Other - Salary	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					
Unclassified Costs - BCR Billing	KES					
Unclassified Costs - Benefits	KET					
Telco Eng Billed by BOC	461					
Telco Eng Not Bld by BOC	462					
Other Eng & Inseparable Costs	463					
Used Matl Prov - Sal & Wg Transfers	CQ4					
Used Matl Prov - Benefit Transfers	CQ5					
New Matl Prov - Salary&Wage Transfers	CQ7					
New Matl Prov - Benefit Transfers	CQ8					
New Matl Prov - Other Transfers	CQ9					
Fld Stock & CC Prov - Salary & Wages	CQF					
Fld Stock & CC Prov - Benefit Transfers	CQG					
Fld Stock & CC Prov - Other Transfers	CQH					
Used Matl Prov - Other Transfers	CQJ					
Plant Other Work Eqpt - Rents	CQK					
Plant Other Work Eqpt - Other Expenses	CQL					
Plant MV - Salary & Wage Distribution	CQM					
Plant MV - Benefit Distribution	CQN					
Plant MV - Rent Distribution	CQP					
Plant MV - Other Distribution	CQQ					
Plant Other Work Eqpt - Salary & Wages	CQR					
Plant Other Work Eqpt - Benefits	CQS					
Corporate Entry - Other	CY1					
Direct Labor - Productive	KP1					
Direct Labor - Premium	KP2					

1995 RTAP Data	Source: Gail Brown, Finance									
State: Florida										
		Submarine				Submarine				
		Cable				Cable				
		Metallic				Non-Metallic				
Description	EXTC	C006				CD06/CF06/CT06				
Direct Labor - Other Empl	KP3									
Direct Labor - Other Costs	KP4									
Direct Labor - Annual HO, VP, Ex Day	KP5									
Direct Admin	KP6									
Direct Other Costs - BCR Billing	KP8									
Indirect Admin-Area - Salaries	KPA									
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									
Unclassified Support-Other - Salaries	KPG									
Unclassified Support-Other - Other	KPH									
Unclassified - Salaries	KPJ									
Unclassified - Other	KPK									
Benefits	KPL									
Indirect Admin - BCR Billing	KPN									
Unclassified Support - BCR Billing	KPQ									
Unclassified Costs - BCR Billing	KPS									
Unclassified Costs - Benefits	KPT									
Telecomm Eqpt - Long Term	59E									
Telecomm Eqpt - Incidental	59F									
Electrical Power - Transmission	68A									
Fuel - Propane	693									
Surety Bonds	77A									
Funds Used during Construction	813									
Pri Costs - Bld Other - Mechanize	CY5									
Pri Costs - Bld Other - Manually	CY8									
Cont Svcs - BBS Hold - BBS	474									
General Advertising	48A									
Contracted Del & Shpg Costs	48D									
Repair - Ntwk Eqpt for Reuse	48F									
Contracted Plant Labor Drop Wire	48G									
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									
Licenses, Permits, & Inspection Fee	799									
Permits - Public R/W	79A									
Total										

FILE:FLWGT	PLANT LABOR		Percent Conductor Feet Placed by Gauge			9/5/96	
				1995 VRUC			
	12C	%		22C	%	45C	%
22 Gauge			22 Gauge			22 Gauge	
24 Gauge			24 Gauge			24 Gauge	
26 Gauge			26 Gauge			26 Gauge	
	52C	%		5C	%	Total	
22 Gauge			22 Gauge			22 Gauge	
24 Gauge			24 Gauge			24 Gauge	
26 Gauge			26 Gauge			26 Gauge	

	CONTRACT LABOR		Percent Sheath Feet Placed 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	
	52C	%		5C	%	Total	
22 Gauge			22 Gauge			22 Gauge	
24 Gauge			24 Gauge			24 Gauge	
26 Gauge			26 Gauge			26 Gauge	

	ENG/MATERIAL		Percent Investment by Gauge				
				1995 MAT'L PRICES			
	12C	%		22C	%	45C	%
22 Gauge			22 Gauge			22 Gauge	
24 Gauge			24 Gauge			24 Gauge	
26 Gauge			26 Gauge			26 Gauge	
	52C	%		5C	%	Total	
22 Gauge			22 Gauge			22 Gauge	
24 Gauge			24 Gauge			24 Gauge	
26 Gauge			26 Gauge			26 Gauge	

FLORIDA			9/5/96						
Cpr number	Account	Year	Description	Cpr quantity	Cond. Ft	Percent / Type	Adjusted qty	MTLINV95	MTL INV
CA01250	12C	95	CA 0011PR 22GA						
CA02350	12C	95	CA 0025PR 22GA						
CA03050	12C	95	CA 0050PR 22GA			ARAM			
CA03900	12C	95	CA 0100PR 22GA			ARAM			
CA04800	12C	95	CA 0200PR 22GA			ARAM			
CA05200	12C	95	CA 0300PR 22GA						
CA05500	12C	95	CA 0400PR 22GA						
CA06100	12C	95	CA 0600PR 22GA						
	12C Total								
CA02350	22C	95	CA 0025PR 22GA						
CA03050	22C	95	CA 0050PR 22GA						
CA03900	22C	95	CA 0100PR 22GA						
CA04550	22C	95	CA 0158PR 22GA						
CA04800	22C	95	CA 0200PR 22GA						
CA05200	22C	95	CA 0300PR 22GA						
CA05500	22C	95	CA 0400PR 22GA						
CA06100	22C	95	CA 0600PR 22GA						
	22C Total								
CA01250	45C	95	CA 0011PR 22GA						
CA02350	45C	95	CA 0025PR 22GA			ANAW			
CA02650	45C	95	CA 0028 PR. 22GA			ANAW			
CA03050	45C	95	CA 0050PR 22GA			ANAW			
CA03900	45C	95	CA 0100PR 22GA			ANAW			
CA04550	45C	95	CA 0158PR 22GA			ANAW			
CA04800	45C	95	CA 0200PR 22GA			ANAW			
CA05200	45C	95	CA 0300PR 22GA			ANAW			
CA05500	45C	95	CA 0400PR 22GA			ANAW			
CA06100	45C	95	CA 0600PR 22GA			ANAW			
CA06550	45C	95	CA 0900PR 22G PIC			ANAW			
CA07200	45C	95	CA 1200PR 22GA PIC			ANAW			
	45C Total								
CA03900	52C	95	CA 0100PR 22GA						
	52C Total								
CA01250	5C	95	CA 0011PR 22GA						
CA02350	5C	95	CA 0025PR 22GA						
CA03050	5C	95	CA 0050PR 22GA						
CA03900	5C	95	CA 0100PR 22GA						
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						
CA07200	5C	95	CA 1200PR 22GA PIC						

CA07250	5C	95	CA 1200PR 22G						
	5C Total								
	Grand Total								
FLORIDA			9/5/96						
Cpr number	Account	Year	Description	Cpr quantity	Cond. Ft	Percent / Type	Adjusted qty	MTLINV95	
CA02400	12C	95	CA 0025PR 24GA			ARMM			
CA03100	12C	95	CA 0050PR 24GA			ARMM			
CA03950	12C	95	CA 0100PR 24GA						
CA04850	12C	95	CA 0200PR 24GA						
CA05250	12C	95	CA 0300PR 24GA			ARMM			
CA05550	12C	95	CA 0400PR 24GA			ARMM			
CA06150	12C	95	CA 0600 PR 24G P1C			ARMM			
CA06650	12C	95	CA 0900PR 24G PIC						
CA07300	12C	95	CABLE 1200 PR. 24 GA PIC			ARMM			
CA08100	12C	95	CABLE 1800 PR. 24 GA PIC			ARMM			
	12C Total								
CA02400	22C	95	CA 0025PR 24GA						
CA03100	22C	95	CA 0050PR 24GA						
CA03950	22C	95	CA 0100PR 24GA						
CA04350	22C	95	CA 0150PR 24GA						
CA04850	22C	95	CA 0200PR 24GA						
CA05260	22C	95	CA 0300PR 24GA						
CA05550	22C	95	CA 0400PR 24GA						
CA06150	22C	95	CA 0600 PR 24G P1C						
CA06650	22C	95	CA 0900PR 24G PIC						
CA07300	22C	95	CABLE 1200 PR. 24 GA PIC						
CA08650	22C	95	CABLE 2400 PR. 26 GA PIC			ARTM			
	22C Total								
CA02400	45C	95	CA 0025PR 24GA						
CA03100	45C	95	CA 0050PR 24GA						
CA03950	45C	95	CA 0100PR 24GA			ANMW			
CA04850	45C	95	CA 0200PR 24GA			ANMW			
CA05250	45C	95	CA 0300PR 24GA			ANMW			
CA05550	45C	95	CA 0400PR 24GA			ANMW			
CA06150	45C	95	CA 0600 PR 24G P1C			ANMW			
CA06650	45C	95	CA 0900PR 24G PIC			ANMW			
CA07300	45C	95	CABLE 1200 PR. 24 GA PIC			ANMW			
CA07750	45C	95	CABLE 1500 PR. 24 GA PIC			ANMW			
CA07800	45C	95	CA 1500PR 24G			ANMW			
CA08100	45C	95	CABLE 1800 PR. 24 GA PIC			ANMW			
CA08650	45C	95	CABLE 2400 PR. 26 GA PIC			ANMW			
	45C Total								
CA02400	52C	95	CA 0025PR 24GA						
CA03100	52C	95	CA 0050PR 24GA						

CA03950	52C	95	CA 0100PR 24GA							
CA04850	52C	95	CA 0200PR 24GA							
CA05250	52C	95	CA 0300PR 24GA							
CA05550	52C	95	CA 0400PR 24GA							
CA06150	52C	95	CA 0600 PR 24G P1C							
CA07300	52C	95	CABLE 1200 PR. 24 GA PIC				ARTM			
CA08650	52C	95	CABLE 2400 PR. 26 GA PIC							
	52C Total									
CA02400	5C	95	CA 0025PR 24GA							
CA03100	5C	95	CA 0050PR 24GA							
CA03950	5C	95	CA 0100PR 24GA							
CA04850	5C	95	CA 0200PR 24GA							
CA05250	5C	95	CA 0300PR 24GA							
CA05550	5C	95	CA 0400PR 24GA							
CA06150	5C	95	CA 0600 PR 24G P1C							
CA06650	5C	95	CA 0900PR 24G PIC							
CA06700	5C	95	CA 0900PR 24GA							
CA07300	5C	95	CABLE 1200 PR. 24 GA PIC							
CA07350	5C	95	CA 1200PR 24G							
CA07750	5C	95	CABLE 1500 PR. 24 GA PIC							
CA07800	5C	95	CA 1500PR 24G							
CA08100	5C	95	CABLE 1800 PR. 24 GA PIC							
CA08150	5C	95	CA 1800 PR 24G							
CA08350	5C	95	CA 2100PR 24G							
CA08650	5C	95	CABLE 2400 PR. 26 GA PIC							
	5C Total									
	Grand Total									
FLORIDA			9/5/96	Cpr quantity	Cond. Ft		Percent / Type	Adjusted qty	MTLINV9b	MTL INV
Cpr number	Account	Year	Description							
CA02450	12C	95	CA 0025PR 26GA				ARTM			
CA03150	12C	95	CA 0050PR 26GA				ARTM			
CA04000	12C	95	CA 0100PR 26GA							
CA04900	12C	95	CA 0200PR 26GA							
CA05300	12C	95	CA 0300PR 26GA							
CA05650	12C	95	CA 0400PR 26GA							
CA06250	12C	95	CA 0600PR 26GA							
CA06750	12C	95	CA 0900PR 26G PIC				ARTM			
CA07500	12C	95	CABLE 1200 PR. 26 GA PIC							
CA07850	12C	95	CABLE 1500 PR. 26 GA PIC							
	12C Total						BKTA			
CA02450	22C	95	CA 0025PR 26GA							
CA03150	22C	95	CA 0050PR 26GA							
CA04000	22C	95	CA 0100PR 26GA							
CA04900	22C	95	CA 0200PR 26GA							
CA05300	22C	95	CA 0300PR 26GA							
CA05650	22C	95	CA 0400PR 26GA							

CA06250	22C	95	CA 0600PR 26GA	
CA06750	22C	95	CA 0900PR 26G PIC	
CA07500	22C	95	CABLE 1200 PR. 26 GA PIC	
CA07850	22C	95	CABLE 1500 PR. 26 GA PIC	
CA08250	22C	95	CABLE 1800 PR. 26 GA PIC	
CA08650	22C	95	CABLE 2400 PR. 26 GA PIC	
	22C Total			
CA02450	45C	95	CA 0025PR 26GA	
CA03150	45C	95	CA 0050PR 26GA	
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. 26 GA PIC	
CA07850	45C	95	CABLE 1500 PR. 26 GA PIC	
CA08250	45C	95	CABLE 1800 PR. 26 GA PIC	
CA08400	45C	95	CABLE 2100 PR. 26 GA PIC	
CA08650	45C	95	CABLE 2400 PR. 26 GA PIC	
CA08800	45C	95	CA 2700PR 26G	
CA08850	45C	95	CA 2700PR 26G PIC	
	45C Total			
CA02450	52C	95	CA 0025PR 26GA	
CA03150	52C	95	CA 0050PR 26GA	
CA04000	52C	95	CA 0100PR 26GA	
CA04900	52C	95	CA 0200PR 26GA	
CA05300	52C	95	CA 0300PR 26GA	
CA05650	52C	95	CA 0400PR 26GA	
CA06250	52C	95	CA 0600PR 26GA	
CA06750	52C	95	CA 0900PR 26G PIC	
CA07500	52C	95	CABLE 1200 PR. 26 GA PIC	
CA08250	52C	95	CABLE 1800 PR. 26 GA PIC	
CA08650	52C	95	CABLE 2400 PR. 26 GA PIC	
	52C Total			
CA02450	5C	95	CA 0025PR 26GA	
CA03150	5C	95	CA 0050PR 26GA	
CA04000	5C	95	CA 0100PR 26GA	
CA04900	5C	95	CA 0200PR 26GA	
CA05300	5C	95	CA 0300PR 26GA	
CA05650	5C	95	CA 0400PR 26GA	
CA06250	5C	95	CA 0600PR 26GA	
CA06750	5C	95	CA 0900PR 26G PIC	
CA06800	5C	95	CA 0900PR 26GA	
CA07500	5C	95	CABLE 1200 PR. 26 GA PIC	
CA07550	5C	95	CA 1200PR 26G	
CA07850	5C	95	CABLE 1500 PR. 26 GA PIC	

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CA07900	5C	95	CA 1500PR 26G
CA08250	5C	95	CABLE 1800 PR. 26 GA PIC
CA08400	5C	95	CABLE 2100 PR. 26 GA PIC
CA08650	5C	95	CABLE 2400 PR. 26 GA PIC
CA08800	5C	95	CA 2700PR 26G
CA08850	5C	95	CA 2700PR 26G PIC
CA08900	5C	95	CA 3000PR 26G
CA09000	5C	95	CA 3600PR 26G
	5C Total		
	Grand Total		

CDTZ	

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 forward-looking investment for the next three to five years.

1996 10-Sep-96

FLORIDA

ACCOUNT AVERAGE LEVELIZED INFLATION FACTORS
FOR FORWARD-LOOKING STUDIES

		11.25%
Land	20C	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	157C	0.955
Circuit-Digital Pair Gain	257C, D257C, F257C	0.953
Circuit-Other Digital	F357C 357C, T357C, 557C	0.955
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
Other Terminal	198C, 188C, 288C, 358NC,378C,558C 828C, 858C, 928C,968C B,D,F958C, 978NC	0.987
Poles	1C	1.036
Aerial Cable-Copper	22C, 12C, 802C	1.022
Aerial Cable-Fiber	D22C, F22C, T22C, D12C, F12C,T12C,812C 822C	0.999
Underground Cable-Copper	5C	1.019
Underground Cable-Fiber	85C, D,F,T5C 85C, 885C	0.980
Buried Cable-Copper	45C	1.020
Buried Cable-Fiber	D45C, F45C, T45C, 845C	1.038
Submarine Cable-Copper	6C	1.013
Submarine Cable-Fiber	86C, D6C, F6C T6C	1.030
Intrbldg Ntwk Cable-Copper	52C	1.012
Intrbldg Ntwk Cable-Fiber	852C,D52C,F52C,T52C	0.989
Conduit	4C	1.050

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FLORIDA

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

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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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		

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

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)			0.90	0.92	0.94
Cumulative Inflation Factors			0.90	0.8280	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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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 ✓		

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

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)			0.99	1.01	1.01
Cumulative Inflation Factors			0.99	0.9999	1.009899
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 =			0.999233		

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)			0.99	1.00	1.01
Cumulative Inflation Factors			0.99	0.9900	0.999900
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 =			0.992915		

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

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)			1.02	1.02	1.02
Cumulative Inflation Factors			1.02	1.0404	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)			0.97	0.99	0.97
Cumulative Inflation Factors			0.97	0.9603	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		

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

Circuit-Digital Pair Gain		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)			0.98	0.98	0.97
Cumulative Inflation Factors			0.98	0.9604	0.931588
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 =			0.953453		

Circuit-Other Digital		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)			0.97	0.99	0.97
Cumulative Inflation Factors			0.97	0.9603	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		

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FLORIDA

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

Circuit-Analog Pair Gain		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)			1.03	1.02	1.02
Cumulative Inflation Factors			1.03	1.0506	1.071612
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 =			0.000000 ✓		

Circuit-Other Analog		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)			1.03	1.02	1.02
Cumulative Inflation Factors			1.03	1.0506	1.071612
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 =			1.049254 ✓		

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

Large PBX		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)			0.98	0.98	0.98
Cumulative Inflation Factors			0.98	0.9604	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 =			0.960712		

Public	188C,198C.288C.298C,988C,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)			1.01	1.02	1.01
Cumulative Inflation Factors			1.01	1.0302	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 =			1.025874		

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FLORIDA

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

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)			0.99	1.00	0.99
Cumulative Inflation Factors			0.99	0.9900	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)			1.03	1.03	1.03
Cumulative Inflation Factors			1.03	1.0609	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 ✓		

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

Aerial 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)			1.01	1.01	1.02
Cumulative Inflation Factors			1.01	1.0201	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 =	11.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI)			1.01	0.98	1.01
Cumulative Inflation Factors			1.01	0.9898	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 ✓		

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FLORIDA

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

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)			1.01	1.01	1.01
Cumulative Inflation Factors			1.01	1.0201	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		

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)			1.00	0.97	1.01
Cumulative Inflation Factors			1.00	0.9700	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		

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FLORIDA

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

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)			1.01	1.01	1.02
Cumulative Inflation Factors			1.01	1.0201	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 =			1.020157		

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)			1.02	1.01	1.02
Cumulative Inflation Factors			1.02	1.0302	1.050804
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 =			1.037989		

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FLORIDA

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

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)			1.01	1.00	1.01
Cumulative Inflation Factors			1.01	1.0100	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	1998
Present Worth Rate = C-O-M =	11.25%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI)			1.02	1.00	1.02
Cumulative Inflation Factors			1.02	1.0200	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 ✓		

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FLORIDA

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

Intrbldg Ntwk 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)			1.01	1.00	1.02
Cumulative Inflation Factors			1.01	1.0100	1.030200
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 =			1.012328		

Intrbldg Ntwk 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)			1.01	0.97	1.01
Cumulative Inflation Factors			1.01	0.9797	0.989497
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 =			0.989313		

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FLORIDA

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%				
Present Worth Factors (@ mid-yr)			0.948091	0.852217	0.766037
Inflation Factors (TPI)			1.03	1.02	1.03
Cumulative Inflation Factors			1.03	1.0506	1.082118
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 =			1.050027 ✓		

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		1995	1996	1997	1998
COST-OF-MONEY RATE	11.25%		FLORIDA 1996-1998		
TELEPHONE PLANT INDICES (TPI):					
Building	10C		3	3	3
Gen Purpose Computer	530C		-10	-8	-6
Analog Switch	77C		3	3	3
Digital Switch	377C		-1	1	1
Operator Systems	117C		-1	0	1
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, 558C, 82 C,928C,958C.968C		-1	0	-1
Poles	1C		3	3	3
Aerial Cable-Copper	22C		1	1	2
Aerial Cable-Fiber	822C		1	-2	1
Underground Cable-Copper	5C		1	1	1
Underground Cable-Fiber	85C		0	-3	1
Buried Cable-Copper	45C		1	1	2
Buried Cable-Fiber	845C		2	1	2
Submarine Cable-Copper	6C		1	0	1
Submarine Cable-Fiber	86C		2	0	2
Intrbldg Ntwk Cable-Copper	52C		1	0	2
Intrbldg Ntwk Cable-Fiber	852C		1	-3	1
Conduit	4C		3	2	3

NOTE: Deleted Sub Pr Gn 758C (incd in 257C) and Aerial Wire 3C - 0 investment

END-OF-PERIOD PLANT-IN-SERVICE (Mtce ACF, Pg 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	167C, 67C	2,987
Circuit-DDS	157C	16,159
Circuit-Digital Pair Gain	257C	1,235,045
Circuit-Other Digital	357C	752,708
Circuit-Analog Pair Gain	457C	0
Circuit-Other Analog	57C	90,375
Large PBX	158C, 258C	8,780
Public	188C,198C.288C.298C,988C,998C	60,195
Other Terminal	35/78C, 558C, 82 C,928C,958C.968C	102,455
Poles	1C	137,698
Aerial Cable-Copper	22C	702,199
Aerial Cable-Fiber	822C	28,193
Underground Cable-Copper	5C	719,921
Underground Cable-Fiber	85C	207,498
Buried Cable-Copper	45C	2,291,105
Buried Cable-Fiber	845C	122,623
Submarine Cable-Copper	6C	9,247
Submarine Cable-Fiber	86C	0
Intrbldg Ntwk Cable-Copper	52C	43,140
Intrbldg Ntwk Cable-Fiber	852C	188
Conduit	4C	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%

who must file submissions in the initial round of the comment cycle.[231] 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.[232] 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.[233]

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.[234] 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 DISMISSED 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 DENIED.

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 Rcd 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), *aff'd 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), *aff'd 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, *Notice of Proposed Rule Making*, 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).

[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 (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

RL: 95-10-015BT
Attachment C

BELLSOUTH TELECOMMUNICATIONS, INC.
TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
SEPTEMBER 1995 FORECAST OF % COST CHANGE

ACCOUNT NAME	ACCT #	FRC	ACTUAL 1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+
BUILDINGS	2121	10C											
MOTOR VEHICLES	2112	40C											
AIRCRAFT	2113	140C											
GARAGE WORK EQ	2115	340C											
OTHER WORK EQ	2116	540C											
FURNITURE	2122	30C											
OFFICE EQUIPMENT	2123	430,718C											
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													

postal 1/11/96

PRIVATE/PROPRIETARY

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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	ACTUAL 1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+
POLES	2411	1C											
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											
INBLDG NETWK CABLE	2426												
COPPER		52C											
OPTICAL		852C											
CABLE COMPOSITE													
COPPER													
OPTICAL													
~~AERIAL WIRE~~	~~2431~~	~~3C~~											
CABLE & WIRE COMP													
CONDUIT SYSTEMS	2441	4C											
OSP STRUCTURES													
OSP COMPOSITE													
TOTAL COMPOSITE													

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AREA: FLORIDA

SOURCE: 2A SPECIAL/RTAP SCALE = 000	MID-YR 1995	E-O-Y 1995	E-O-Y 1996	E-O-Y 1997	E-O-Y 1998
TOTAL GENERAL SUPPORT ASSETS	1,325,153.00	1,372,984.00			
LAND	51,916.00	52,233.00			
BUILDINGS	716,271.00	730,472.00			
MOTOR VEHICLES	60,671.00	62,253.00			
AIRCRAFT	0.00	0.00			
GARAGE WORK EQPT	1,802.00	1,825.00			
OTHER WORK EQPT	94,383.00	91,883.00			
FURNITURE	12,071.00	10,948.00			
OFFICE SUPPORT EQUIPMENT	26,891.00	25,793.00			
VOICE COMMUNICATIONS (718C, 728C, 618C)	7,077.00	7,342.00			
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 (Excl Spl Pur Vehicles, Customer Premises Wiring, & ElectroMech. Switches)	10,146,495.00	10,307,530.00			
DETAILED INVESTMENT BREAKDOWN:					
Other Digital (357C,T357C,F357C,857C,957C,557C	741,822.00	752,708.00			
Other Analog (57C, 597C)	98,925.00	90,375.00			
Analog Pair Gain (457C)	0.00	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			
Coin (2351 - 198C, 188C)	37,865.00	39,334.00			
Coinless (2351 - 298C, 288C)	1,999.00	1,955.00			
Other (2351 - 998C, 988C)	20,060.00	18,906.00			

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 (9D0).

1996 MISCELLANEOUS COMMON EQUIPMENT & POWER LOADINGS
FILE NAME: MCE&P.WK4

June 30, 1996

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

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)

			TOTAL (Investment) (a)	9CO (COMAP- P&C) (b)	9DO (COMAP- P&C) (c)	POWER ONLY (COMAP) (d)	1996 EMBEDDED MCE&P FACTOR TOTAL MCE&P (e)=a/(a-b-c) (e)	1996 EMBEDDED MCE&P FACTOR POWER ONLY (f)=(a)/(a-d) (f)	CC/BC RATIOS (g)	1996 INCREMENTAL MCE&P FACTO TOTAL MCE&P (h)=[(e-1)/g]+1 (h)	1996 INCREMENTAL MCE&P FACTO POWER ONLY (i)=[(f-1)/g]+1 (i)
	117C, 417C	OPERATOR SYS	43,571,247.00				1.0500.*	1.0328 *	1.024	1.0488 *	1.0320 *
F	157C	DDS	16,158,920.00				1.0038	1.0006	0.981	1.0039	1.0006
L	257C, D257C,F257C	DIGITAL PAIR GAIN	1,235,044,935.00				1.0139	1.0059	1.040	1.0134	1.0056
O	357C, T357C	DIGITAL OTHER	752,460,385.00				1.0710	1.0407	1.040	1.0683	1.0391
R	457C	ANALOG PAIR GAIN	0.00				0.0000	0.0000	1.040	0.0000	0.0000
I	57C	CIRCUIT OTHER	90,334,486.00				1.0481	1.0134	1.040	1.0462	1.0129
D											
A	77C	ELEC.-ANALOG	390,420,211.00				1.1100	1.0634	1.477	1.0745	1.0429
	377C	ELEC.-DIGITAL	1,272,494,482.00				1.0997	1.0676	1.024	1.0974	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.

Report Number: CI02AMRM6011
Job: AMRM6011
Retention: See BSP 000-503-013BT

BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A:D./ Inv. % End of Period Balance
2111								
20C								0.00
50,164,458	416,954	1,608,549	43,150	0 -	-	-		52,233,111
0	0	0	0	0	0	0	0	0
2111 TOTAL LAND								0.00
50,164,458	416,954	1,608,549	43,150	0 -	-	-		52,233,111
0	0	0	0	0	0	0	0	0
2112								
40C								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	0	43,897	-675,271	-7,827,550	-17,596,932
2112 TOTAL PLANT								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	0	43,897	-675,271	-7,827,550	-17,596,932
2113								
140C								0.00
0	0	0	0	0 -	-	-		0
0	0	0	0	0	0	0	0	0
2113 TOTAL AIRCRAFT								0.00
0	0	0	0	0 -	-	-		0
0	0	0	0	0	0	0	0	0
2114								
240C								17.65
4,028	0	0	0	0 -	-	-		4,028
-34	0	0	0	0	0	0	-677	-711
2114 TOTAL EQUIP.								17.65
4,028	0	0	0	0 -	-	-		4,028
-34	0	0	0	0	0	0	-677	-711
2115.1								
40C								-87.87
1,741,480	115,574	-75,859	0	0 -	-	-		1,781,195
2,116,332	0	75,859	0	0	0	0	-627,041	1,565,150

SOURCE: FINANCE/COMPANY REPORTS

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Account Type: 1

Account/FRC / Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D.J Inv. % / End of Period Balance
2115.3								
341C								
65,822	0	-21,941	0	0 -	-	-		37.46
-24,658	0	21,941	0	0	0	0	-13,721	43,881 -16,438
2115 TOTAL Gar wk Equip								
*****								-84.86
1,807,302	115,574	-97,800	0	0 -	-	-		1,825,076
2,091,674	0	97,800	0	0	0	0	-640,762	1,548,712
2116.1								
540C								
92,245,276	10,653,338	-12,167,558	164,188	0 -	-	-		3.17
-35,772,089	-2,264,603	12,167,558	-111,925	0	672	-17,979	-6,551,749	90,895,244 -32,550,115
2116.3								
541C								
1,481,356	0	-493,785	0	0 -	-	-		3.17
-470,332	0	493,785	0	0	0	0	-337,008	987,571 -313,555
2116 TOTAL Oth wk Eq								
*****								35.77
93,726,632	10,653,338	-12,661,343	164,188	0 -	-	-		91,882,815
-36,242,421	-2,264,603	12,661,343	-111,925	0	672	-17,979	-6,888,757	-32,863,670
2121.1								
110C								
9,821,735	1,522,860	-209,004	0	0 -	-	-		3.17
-347,196	0	209,004	0	0	10,168	0	-225,455	11,135,591 -353,459
2121.9								
10C								
694,591,889	28,991,853	-4,290,023	42,540	0 -	-	-		21.37
-147,676,037	0	5,791,648	-7,083	-52,717	3,766,618	-23,954	-15,555,117	719,336,259 -153,756,642
2121 TOTAL Bldg								
*****								21.10
704,413,624	30,514,713	-4,499,027	42,540	0 -	-	-		730,471,850
-148,023,233	0	6,000,652	-7,083	-52,717	3,776,806	-23,954	-15,780,572	-154,110,101
2122.1								
130C								
210,484	0	0	0	0 -	-	-		0.00
0	0	0	0	0	0	0	0	210,484 0
2122.3								
31C								
7,030,909	0	-2,343,636	0	0 -	-	-		41.70
								4,687,273

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Business Unit: BST
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Account Type: 1

Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	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
2122.9								
30C								60.72
6,028,592	83,303	-62,020	0	0	-	-		6,049,875
-3,548,088	0	62,020	0	0	29,589	0	-217,039	-3,673,518
2122.9								
31C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2122 TOTAL								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
2123.1								
430C								54.01
10,284,625	368,177	-214,066	0	0	-	-		10,438,736
-4,947,524	0	214,066	0	0	125	-1,193	-903,812	-5,638,338
2123.211								
718C								36.01
6,837,355	901,294	-397,089	0	0	-	-		7,341,560
-1,391,906	0	397,089	0	0	-498	-213,958	-1,434,496	-2,643,769
2123.211								
768C								36.02
725	749	0	0	0	-	-		1,474
-238	0	0	0	0	0	0	-293	-531
2123.219								
728C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2123.219								
778C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2123.221								
658C								14.68
7,598,245	1,054,520	304,867	0	0	-	-		8,957,632
695,748	0	-304,867	0	0	1,087	-16,796	-1,689,952	-1,314,782
2123.3								
731C								36.39
9,517,711	0	-3,122,519	0	0	-	-		6,395,192

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Business Unit: BST
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Business Month/Year: 12 / 95
Report Period: YTD
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Account Type: 1

Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
-2,812,024	0	1,332,332	0	0	0	0	-847,500	-2,327,192
2123 TOTAL *****								35.99
34,238,661	2,324,740	-3,428,807	0	0	-	-	-	33,134,594
-8,455,944	0	1,638,620	0	0	714	-231,949	-4,876,053	-11,924,612
2124.1								
530C								71.96
223,484,274	30,525,740	-44,879,891	155,438	0	-	-	-	209,285,561
-177,461,251	-1,945,722	44,879,891	13,345,232	0	-176,340	-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	-3,311,303	-20,985,805	-69,966,440
2124.29								
730C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2124.3								
531C								128.11
89,948	0	-15,508	0	0	-	-		74,440
-115,231	0	15,508	0	0	0	0	4,359	-95,364
2124 TOTAL *****								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								72.08
403,660,284	5,800,231	-17,573,144	-44,451	-1,422,709	-	-	-	390,420,211
-277,844,454	361,170	17,573,144	175,823	2,229,108	1,220,344	5,279,813	-30,414,900	-281,419,952
2211.3								
577C								55.58
118,426	0	-39,475	0	0	-	-		78,951
-65,821	0	39,475	0	0	0	0	-17,535	-43,881
2211 TOTAL *****								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
2212.1								
377C								36.06

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BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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Business Unit: BST
Book: FCC
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Report Period: YTD
State: Florida
Account Type: 1

Account/FRC / Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % / End of Period Balance
1,233,905,842	62,363,685	-25,211,983	231,797	1,205,141	-	-		1,272,494,482
-387,258,497	1,233,166	25,211,983	-49,362	-2,491,352	677,998	-2,043,557	-94,092,083	-458,811,704
2212.3								
587C								40.07
60,486	0	-20,162	0	0	-	-		40,324
-24,236	0	20,162	0	0	0	0	-12,083	-16,157
2212 TOTAL								36.06
1,233,966,328	62,363,685	-25,232,145	231,797	1,205,141	-	-		1,272,534,806
-387,282,733	1,233,166	25,232,145	-49,362	-2,491,352	677,998	-2,043,557	-94,104,166	-458,827,861
2215.13								
537C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2215.23								
547C								20.94
2,127	0	-709	0	0	-	-		1,418
-446	0	709	0	0	0	0	-560	-297
2215.3								
517C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2215 TOTAL								20.94
2,127	0	-709	0	0	-	-		1,418
-446	0	709	0	0	0	0	-560	-297
2220.1								
117C								30.69
42,914,248	1,257,987	-555,538	-3,676	-41,773	-	-		43,571,248
-7,734,440	-76,623	555,538	-899	1,477	53,563	-63,247	-6,106,179	-13,370,810
2220.3								
417C								
114,526	-13,787	-100,494	0	-246	-	-		-1
-136,215	0	100,494	2,958	2,296	2,545	0	-3,066	-30,988
2220.4								

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Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
507C								
0	0	0	0	0	-	-		0.00
0	0	0	0	0	0	0	0	0
2220 TOTAL								30.76
43,028,774	1,244,200	-656,032	-3,676	-42,019	-	-	-	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	0	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	0	0	-	-	-	5,155
-5,891	0	2,577	0	0	0	0	-614	-3,928
2231 TOTAL								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								
257C								63.26
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	0	-47,676	-107,852
2232.12								
F257C								35.06

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Business Unit: BST
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Account Type: 1

Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
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
2232.13								
357C								44.43
436,699,356	105,409,763	-39,702,204	-3,009,498	15,286,217	-	-	-	514,683,634
-171,562,150	2,766,193	39,702,204	1,322,253	-49,967,738	1,381,436	-5,675,087	-46,643,451	-228,676,340
2232.13								
T357C								32.61
219,666,733	25,491,631	-3,120,199	0	-4,261,414	-	-	-	237,776,751
-62,850,690	-7,052	3,120,199	1,338,043	3,386,983	122,798	-258,158	-22,389,187	-77,537,064
2232.15								
557C								54.53
372,423	0	-124,141	0	0	-	-	-	248,282
-203,079	0	124,141	0	0	0	0	-56,448	-135,386
2232.21								
457C								
242	-242	0	0	0	-	-	-	0
512,867	0	0	0	0	0	0	-47	512,820
2232.23								
597C								65.45
59,490	0	-19,830	0	0	-	-	-	39,660
-38,934	0	19,830	0	0	0	0	-6,852	-25,956
2232.29								
57C								70.29
155,670,907	-52,555,418	-8,293,150	-229,945	-4,257,908	-	-	-	90,334,486
-86,938,263	410,202	8,293,150	224,820	43,172,529	1,746,259	-350,386	-30,052,615	-63,494,304
2232 TOTAL								50.86
1,980,415,662	209,269,943	-79,946,769	-15,701,038	248,870	-	-	-	2,094,286,668
-932,269,798	3,884,862	79,946,769	9,412,398	264,338	4,093,829	-11,065,112	-219,346,277	-1,065,076,991
2311.1								
318C								64.66
197,629	165,309	0	0	0	-	-	-	362,938
-125,827	0	0	0	-76,922	0	0	-31,934	-234,683
2311.9								
418C								0.00
151,474	-151,474	0	0	0	-	-	-	0
-72,288	0	0	0	76,922	0	0	-4,635	-1
2311 TOTAL								64.66
349,103	13,835	0	0	0	-	-	-	362,938

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Account/FRC / Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % / End of Period Balance
-198,115	0	0	0	0	0	0	-36,569	-234,684
2341								
158C								
4,266,591	731,852	-484,904	0	0	-	-	-	49.47
-1,770,241	0	484,904	0	-176,283	44,672	-82,445	-733,266	4,513,539
								-2,232,659
2341								
258NC								
1,070	0	-1,070	0	0	-	-	-	0
-434	0	1,070	0	0	0	0	-43	0
								593
2341								
458C								
2,982,248	519,763	431,771	0	0	-	-	-	67.77
-1,490,071	0	-431,771	0	0	485	-169,324	-575,103	3,933,782
								-2,665,784
2341								
168C								
243,326	53,146	36,532	0	0	-	-	-	40.95
-51,085	0	-36,532	0	0	32	0	-48,764	333,004
								-136,349
2341 TOTAL								
*****								57.33
7,493,235	1,304,761	-17,671	0	0	-	-	-	8,780,325
-3,311,831	0	17,671	0	-176,283	45,189	-251,769	-1,357,176	-5,034,199
2351.11								
198C								
35,588,899	6,138,160	-2,392,806	0	0	-	-	-	57.73
-19,108,842	0	2,392,806	0	-735,442	0	-1,531,043	-3,726,059	39,334,253
								-22,708,580
2351.19								
188C								
2,086,990	-1,978,766	-108,224	0	0	-	-	-	0.00
-807,164	0	108,224	0	735,442	0	-2,751	-33,752	0
								-1
2351.21								
298C								
1,690,560	712,631	-447,404	0	0	-	-	-	-56.29
883,530	0	447,404	0	177,270	0	-217,296	-189,928	1,955,787
								1,100,980
2351.29								
288C								
147,745	-132,249	-15,497	0	0	-	-	-	0.00
164,270	0	15,497	0	-177,270	0	0	-2,497	-1
								0
2351.91								

PRIVATE/PROPIETARY: Not For Use Or Disclosure outside BELLSOUTH

Report Number: CI02AMRM6011
Job: AMRM6011
Retention: See BSP 000-503-013BT

BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
998C								64.40
13,925,287	7,328,059	-1,944,332	-403,291	0 -	-	-		18,905,723
-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								0.00
7,578,526	-7,125,543	-452,983	0	0 -	-	-		0
-4,148,610	0	452,983	2,668	3,810,642	0	0	-117,683	0
2351 TOTAL *****								56.12
61,018,007	4,942,292	-5,361,246	-403,291	0 -	-	-		60,195,762
-31,624,180	0	5,361,246	176,412	0	2,730	-1,773,426	-5,925,424	-33,782,642
2362.1								
358NC								30.39
2,029,137	65,095	-221,923	0	0 -	-	-		1,872,309
-837,689	0	221,923	0	216,321	1,053	0	-170,524	-568,916
2362.1								
8C								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	0	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	0	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	0	0	0	108,726	0	0	-4,162	0
2362.99								
958C								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								
.C								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

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Report Number: CI02AMRM6011
Job: AMRM6011
Retention: See BSP 000-503-013BT

BellSouth 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: 1

Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
2362.99								
978NC								-17.37
328,276	2,814	0	0	0	-	-	-	331,090
84,516	0	0	0	0	0	0	-27,000	57,516
2362.99								
B958C								67.99
636,944	0	0	0	0	-	-	-	636,944
-380,831	0	0	0	0	0	0	-52,229	-433,060
2362.99								
D958C								24.35
70,946	37,840	-38	0	0	-	-	-	108,748
-19,283	0	38	0	0	0	0	-7,234	-26,479
2362.99								
F958C								0.00
3,093	0	-3,093	0	0	-	-	-	0
-7,630	0	3,093	0	0	0	0	-74	-4,611
2362 TOTAL 0th Term								85.82
*****								
97,928,322	5,948,287	-1,422,098	0	0	-	-	-	102,454,511
-81,124,672	0	1,422,098	0	216,321	288,940	-546,705	-8,180,741	-87,924,759
2411								
1C								50.99
135,317,649	4,128,860	-1,748,047	0	0	-	-	-	137,698,462
-63,992,012	-78,968	1,748,047	0	0	1,014,310	-19,540	-8,878,835	-70,206,998
2411 TOTAL Poles								50.99
*****								
135,317,649	4,128,860	-1,748,047	0	0	-	-	-	137,698,462
-63,992,012	-78,968	1,748,047	0	0	1,014,310	-19,540	-8,878,835	-70,206,998
2421.11								
22C								54.36
553,561,324	25,283,814	-11,588,936	0	0	-	-	-	567,256,202
-284,713,909	-1,155,263	11,588,936	0	0	2,072,412	-1,911,161	-34,245,438	-308,364,423
2421.12								
								56.10
125,669,478	10,524,513	-1,251,510	0	0	-	-	-	134,942,481
-69,054,389	-79,593	1,251,510	0	0	177,764	-47,281	-7,950,857	-75,702,846

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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: 1

Account/FRC / Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D.J Inv. % / End of Period Balance
2421.21								
D22C								40.73
11,152	622	0	0	0	-	-		11,774
-4,095	0	0	0	0	0	0	-701	-4,796
2421.21								
F22C								28.11
17,154,013	3,110,599	-315,642	0	0	-	-		19,948,970
-4,736,284	-81,669	315,642	0	0	30,627	-5,789	-1,129,890	-5,607,363
2421.21								
T22C								7.71
2,358,648	388,965	-392,494	0	0	-	-		2,355,119
-441,384	0	392,494	0	0	11,012	-3,027	-140,689	-181,594
2421.22								
D12C								27.50
30,382	1,114	0	0	0	-	-		31,496
-6,743	0	0	0	0	0	0	-1,917	-8,660
2421.22								
F12C								-1.11
3,666,304	1,623,761	-125,625	0	0	-	-		5,164,440
213,232	-21,721	125,625	0	0	10,157	-404	-269,744	57,145
2421.22								
T12C								82.43
656,166	28,712	-3,305	0	0	-	-		681,573
-524,158	0	3,305	0	0	29	0	-40,972	-561,796
2421 TOTAL								53.45
703,107,467	40,962,100	-13,677,512	0	0	-	-		730,392,055
-359,267,730	-1,338,246	13,677,512	0	0	2,302,001	-1,967,662	-43,780,208	-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	-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	0	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

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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

Business Unit: BST
Book: FCC
Business Month/Year: 12 / 95
Report Period: YTD
State: Florida
Account Type: 1

Account/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
2422.2								
T5C								31.48
26,039,983	3,002,924	-117,177	0	0	-	-	-	28,925,730
-7,734,914	0	117,177	0	0	28,848	0	-1,518,201	-9,107,090
2422 TOTAL U G C								46.89
909,451,154	31,497,509	-13,529,655	0	0	-	-	-	927,419,008
-400,462,218	-1,018,758	13,529,655	0	0	1,679,542	-2,502,947	-46,077,397	-434,852,123
2423.1								
45C								57.19
2,212,675,217	98,565,514	-20,135,851	0	0	-	-	-	2,291,104,880
-1,192,246,971	-1,745,834	20,135,851	0	0	1,512,539	-2,673,313	-135,228,382	-1,310,246,110
2423.2								
F45C								-14.17
806,452	7,113	0	0	0	-	-	-	813,565
169,865	0	0	0	0	0	0	-54,619	115,246
2423.2								
F45C								30.89
92,881,664	10,747,494	-683,538	0	0	-	-	-	102,945,620
-25,884,765	-31,336	683,538	0	0	7,622	-658	-6,570,591	-31,796,190
2423.2								
T45C								26.08
16,857,385	2,227,337	-220,773	0	0	-	-	-	18,863,949
-3,864,085	-62,389	220,773	0	0	1,381	0	-1,215,292	-4,919,612
2423 TOTAL Bur. Cab								55.80
2,323,220,718	111,547,458	-21,040,162	0	0	-	-	-	2,413,728,014
-1,221,825,956	-1,839,559	21,040,162	0	0	1,521,542	-2,673,971	-143,068,884	-1,346,846,666
2424.1								
6C								66.33
7,625,000	3,784	-138,400	0	0	-	-	-	7,490,384
-4,827,776	0	138,400	0	0	1,920	-16,384	-264,872	-4,968,712
2424.2								
D6C								0.00
0	0	0	0	0	-	-	-	0
0	0	0	0	0	0	0	0	0
2424.2								
F6C								-4.56
688,419	5,824	-4,647	0	0	-	-	-	689,596
50,380	0	4,647	0	0	529	0	-24,081	31,475

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Job: AMRM6011
Retention: See BSP 000-503-013BT

BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
2424.2								
T6C								35.26
1,064,678	4,637	-2,590	0	0	-	-		1,066,725
-343,114	0	2,590	0	0	1,732	0	-37,321	-376,113
2424 TOTAL Sub Cab								57.46
9,378,097	14,245	-145,637	0	0	-	-		9,246,705
-5,120,510	0	145,637	0	0	4,181	-16,384	-326,274	-5,313,350
2426.1								
52C								64.02
42,410,951	1,054,418	-325,902	0	0	-	-		43,139,467
-26,099,614	-28,967	325,902	0	0	47,159	-20,884	-1,842,940	-27,619,344
2426.2								
D52C								23.03
1,650	0	0	0	0	-	-		1,650
-297	0	0	0	0	0	0	-83	-380
2426.2								
F52C								42.92
153,597	13,140	0	0	0	-	-		166,737
-63,446	0	0	0	0	0	0	-8,111	-71,557
2426.2								
T52C								20.39
20,366	0	0	0	0	-	-		20,366
-3,127	0	0	0	0	0	0	-1,025	-4,152
2426 TOTAL Entire Net Cab								63.92
42,586,564	1,067,558	-325,902	0	0	-	-		43,328,220
-26,166,484	-28,967	325,902	0	0	47,159	-20,884	-1,852,159	-27,695,433
2441								
4C								27.92
673,846,411	24,452,005	-1,237,467	0	0	-	-		697,060,949
-181,228,243	-109,345	1,237,467	0	0	-62,592	-40,137	-14,396,140	-194,598,990
2441 TOTAL Conduit								27.92
673,846,411	24,452,005	-1,237,467	0	0	-	-		697,060,949
-181,228,243	-109,345	1,237,467	0	0	-62,592	-40,137	-14,396,140	-194,598,990
2682.1								

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BellSouth Telecommunication Inc.
INVESTMENT OVER ACCUMULATED DEPRECIATION

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/FRC Start of Period Balance	Add + Adjust	Retirement	Transfer	Reclass	Cost of Removal	Salvage	Accrual	A.D./ Inv. % End of Period Balance
350C								57.26
15,460,786	1,427,526	-145,827	0	0	-	-		16,742,485
-7,837,777	0	145,827	0	0	126,090	0	-2,021,038	-9,586,898
2682.1								
353C								100.00
101,703	0	0	0	0	-	-		101,703
-97,249	0	0	0	0	0	0	-4,454	-101,703
2682 TOTAL excld.								57.52
15,562,489	1,427,526	-145,827	0	0	-	-		16,844,188
-7,935,026	0	145,827	0	0	126,090	0	-2,025,492	-9,688,601
2690.9								
960C								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
2690 TOTAL excl.								0.00
0	0	0	0	0	-	-		0
0	0	0	0	0	0	0	0	0
TOTAL								47.16
9,956,803,621	639,293,648	-273,643,887	1,924,897	-1	-	-		10,324,378,278
-4,431,670,994	-3,228,593	274,963,874	10,549,620	-12,678	16,744,946	-22,121,958	-714,161,442	-4,868,937,225

-16849.

10,307,529.

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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

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FLORIDA

9C0 AND 9D0 INVESTMENT

SOURCE: DECEMBER 1995 COMAP

FRC	FINAL CAT.	POWER & COMMON	POWER ONLY
57C	9C0		
57C	9D0		
TOTAL 57C			
67C	9C0		
67C	9D0		
TOTAL 67C			
77C	9C0		
77C	9D0		
TOTAL 77C			
117C	9C0		
117C	9D0		
TOTAL 117C			
157C	9C0		
157C	9D0		
TOTAL 157C			
167C	9C0		
167C	9D0		
TOTAL 167C			
257C	9C0		
257C	9D0		
TOTAL 257C			
357C	9C0		
357C	9D0		
TOTAL 357C			
377C	9C0		
377C	9D0		
TOTAL 377C			
417C	9C0		
417C	9D0		
TOTAL 417C			
F257C	9C0		
F257C	9D0		
TOTAL F257C			
T357C	9C0		
T357C	9D0		
TOTAL T357C			
GRAND TOTAL			

SOURCE: SEPARATIONS

ELLSOUTH Telecommunications
TATE: FL
ATE: 02/15/96 13.41.27

Book Year : 1994
Current Year: 1995

1995 Current Cost/Book Cost
($000)

	BOY Balance	EOY Balance	Average Book Cost	Current Cost	CC_to_BC Ratio
otor Vehicles	46,754	55,893	51,324		1.122
ircraft	0	0	0		.000
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	693,052		1.694
ffice Support Equip	10,623	10,285	10,454		1.248
omputers	364,027	358,368	361,198		.691
nalog-ESS	474,539	403,660	439,100		1.477
igital-ESS	1,148,733	1,233,906	1,191,319		1.024
tep-by-Step	0	0	0		.000
perator Systems	40,704	42,914	41,809		1.024
adio System	5,246	4,579	4,913		1.233
ircuit-DDS	19,565	17,000	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
ublic Telephone	59,855	61,018	60,436		1.059
ther Terminal Equip	97,339	97,548	97,443		1.077
oles	130,722	135,318	133,020		2.375
[illegible] Cable-Metallic	659,495	679,231	669,363		1.325
[illegible] Cable-Fiber	20,583	23,877	22,230		.866
[illegible]rground Cable-Metallic	721,467	719,924	720,695		1.338
nderground Cable-Fiber	175,381	189,527	182,454		.781
uried Cable-Metallic	2,140,500	2,212,675	2,176,588		1.265
uried Cable-Fiber	100,229	110,546	105,387		.919
ubmarine Cable	9,731	9,378	9,554		1.850
ntrabldg Cable-Metal	41,971	42,411	42,191		1.444
ntrabldg Cable-Fiber	128	176	152		.861
erial Wire	0	0	0		.000
onduit Systems	653,998	673,846	663,922		1.567
tation Apparatus	316	349	332		1.042
rniture	6,085	6,241	6,163		1.384
fficial Comm Equip	11,781	14,436	13,109		1.045
otal Plant-in-Serv	9,579,860	9,872,200	9,726,030	12,022,540	1.236

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Source: Capital Recovery

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.

1996 BELLSOUTH
CALCULATION OF INCREMENTAL LAND AND BUILDING
ANNUAL LOADING COST FACTORS

		FLORIDA
1A. PERCENT OF L&B ASSOC/W COE TO TOTAL L&B	EMBEDDED L&B STUDY, LN 6A	48.08%
1B. L&B GROSS CONSTRUCTION	STEVE	
- 1995 (2A SPECIAL PLANT ADDED)	PENDERGRASS	28,126,879
- 1996	1-2740, COMPT	21,174,000
- 1997	(SEE MTCE	951,000
- 1998	BACK-UP, 96T98	21,600,000
- TOTAL	INVESTMENT	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	STEVE	
- 1995 (2A SPECIAL PLANT ADDED)	PENDERGRASS	138,098,050
- 1996	1-2740, COMPT	54,424,000
- 1997	(SEE MTCE	168,724,000
- 1998	BACK-UP, 96T98	129,611,000
- TOTAL	INVESTMENT	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

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 (2001)	01	7,815
				02	178,013
				03	20,589
				04	40,856
				05	70,331
				06	38,808
				07	2,773
				08	34,039
*TOTAL STATE AL					393,225
	FL	2121	1	01	57,241
				02	376,323
				03	38,764
				04	65,700
				05	70,235
				06	43,512
				07	6,450
				08	43,460
*TOTAL STATE FL					701,685
	GA	2121	1	01	16,790
				02	223,269
				03	22,498
				04	63,635
				05	69,232
				06	52,052
				07	2,718
				08	35,816
*TOTAL STATE GA					486,011
	KY	2121	1	01	544
				02	112,878
				03	12,911
				04	9,058
				05	10,884
				06	8,331
				07	1,476

Cost Pool 02 Central Office
03 Data Sys.

NOT FOR USE OUTSIDE BELLSOUTH

FLORIDA ACTUAL/FORECASTED EXP for use in 1996 Plant Specific Expense ACF

INVESTMENT DATA - Total In Service

AREA: FLORIDA

RCE: 2A SPECIAL

LE = 000

	(A) Actual Investment		Budgeted Investment (B)		
	MID-YR 1995	E-O-Y 1995	E-O-Y 1996	E-O-Y 1997	E-O-Y 1998
TOTAL GENERAL SUPPORT ASSETS	1325153	1372984			
LAND	51916	52233			
BUILDINGS	716271	730472			
MOTOR VEHICLES	60671	62253			
AIRCRAFT	0	0			
GARAGE WORK EQPT	1802	1825			
OTHER WORK EQPT	94383	91883			
FURNITURE	12071	10948			
OFFICE SUPPORT EQUIPMENT	26891	25793			
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			
RADIO	4589	2987			
CIRCUIT	857715	859242			
DIGITAL DATA SYSTEMS (157C)	16968	16159			
CIRCUIT OTHER (EXCLUDE 257C,157C)	840747	843083			
TOTAL INFO.ORIG./TERMINATION	167035	171793			
STATION APPARATUS	350	363			
LARGE PBX	8237	8780			
PUBLIC TELEPHONE	59924	60195			
OTHER TERMINAL EQUIPMENT	98524	102455			
L OUTSIDE NETWORK	6089760	6193918			
IGITAL LOOP ELECTRONICS (2232 - 257C)	1203534	1235045			
CABLE & WIRE	4886226	4958873			
POLES	136541	137698			
AERIAL CABLE	718233	730392			
METALLIC	692133	702199			
NON-METALLIC	26100	28193			
UNDERGROUND CABLE	920986	927419			
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			
METALLIC	42947	43140			
NON-METALLIC	184	188			
CONDUIT	685573	697061			
TOTAL NET CONSTRUCTION (Excl Spl Pur Vehicles, Customer Premises Wiring, & ElectroMech. Switches)	10146495	10307530			
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			
(2351 - 198C, 188C)	37865	39334			
ess (2351 - 298C, 288C)	1999	1955			
ther (2351 - 998C, 988C)	20060	18906			

Source: (A) Company Report, Investment Over Accum. Depreciation

(B) Finance Budget

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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

($) Incremental — From Report 2A Special-Plant Added (Column A)

Metallic

	(D) Aerial (2421-22C)	(E) Underground (2422-5C)	(F) Buried (2423-45C)	(G) Submarine (2424-6C)	(H) Intrabuilding (2426-52C)	(I) Total @SUM(D...H)
1990	24,736,316	14,727,990	103,992,488	73,633	1,944,452	145,474,879
1991	26,275,001	10,682,619	94,513,701	0	989,091	132,460,412
1992	40,994,015	11,033,244	95,029,529	67,629	742,703	147,867,120
1993	42,636,803	13,852,537	123,701,336	16,405	606,242	180,813,324
1994	21,702,517	13,302,518	95,680,934	36,884	845,195	131,568,048
3-Year Budget						
1995						
1996						
1997						

From SMART Snapshot - Gross Construction

Non-metallic

	Aerial (2421-D22C)	Underground (2422-85C)	Buried (2423-845C)	Submarine (2424-86C)	Intrabuilding (2426-852C)	Total @SUM(D...H)
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						
1995						
1996						
1997						

From SMART Snapshot - Gross Construction

Metallic & Non-Metallic

5-Year Historical

	Aerial (2421-D22C)	Underground (2422-85C)	Buried (2423-845C)	Submarine (2424-86C)	Intrabuilding (2426-852C)	Total @SUM(D...H)	Poles (2411-1C)	Conduit (2441-4C)
1990	29,312,549	36,641,161	118,822,164	221,927	2,001,694	186,999,495	[illegible]	17,556,193
1991	30,016,653	30,645,945	109,121,097	0	998,805	170,782,500	9,013,759	21,868,120
1992	43,263,506	27,943,962	108,395,573	317,450	746,352	180,666,843	9,013,760	19,432,358
1993	45,041,687	28,028,766	136,713,786	434,556	621,416	210,840,212	11,966,800	18,962,146
1994	24,076,736	29,218,924	106,794,908	115,237	892,613	161,098,417	6,130,133	20,610,516
3-Year Budget								
1995								
1996								
1997								

Cost of Money =	11.25%							
PW Factors (Years 1 - 3)	0.9481	0.8522	0.7660					
Mid-Year Present Worth							Poles	Conduit
1995			N/A	N/A	N/A	N/A		
1996			N/A	N/A	N/A	N/A		
1997			N/A	N/A	N/A	N/A		
Total								
	(D)	(E)					(J)	(K)
FLORIDA - INCREMENTAL FACTORS =====>							0.2523	0.3894
							(J/D)	(K/E)

↑ ↑

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01/12/95 093422
FLORIDA

BELLSOUTH TELECOM ICATIONS
CHANGES IN TELEPHONE PLANT ACCOUNTS

REPORT 2A SPECIAL
SHEET 3
DECEMBER 1994

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- MOBILE RADIO EQPT WIRING	39C	.00	.00	.00	.00
- SCNDRY DISTRIBUTION WIRES	49C	.00	.00	.00	.00
(2341) LARGE PRIVATE BRANCH EXCHANGES - 911 INST.	158C	1,128,319.21	1,415,619.54	-287,300.33	4,253,670.68
- 911 PERIPHERAL EQUIPMENT	458C	967,737.54	387,920.38	579,817.16	2,973,823.59
- 911 OTHER COSTS	468C	67,608.82	31,969.73	35,639.09	243,325.87
- CNTRX ATTNDNT POS EQPT - REG	258C	290.23	.00	290.23	243,999.77
- NON REG	258NC	.00	.00	.00	1,070.01
- CONVENTION CNTR - NON REG	58NC	.00	.00	.00	.00
(2351) PUB TELE TERM EQPT - COIN - RETIREMENT	198C	6,115,653.62	4,319,469.82	1,796,183.80	35,588,899.16
- OTHER COSTS	188C	341,194.32	253,560.79	87,633.53	2,086,990.49
- COINLESS - RETIREMENT UNITS	298C	948,102.61	495,994.98	452,107.63	1,690,560.42
- OTHER COSTS	288C	88,824.02	41,853.32	46,970.70	147,745.34
- OTHER - RETIREMENT UNITS	998C	683,525.59	1,055,894.90	-372,369.31	13,925,287.19
- OTHER COSTS	988C	104,963.68	952,246.63	-847,282.95	7,578,526.18
(2362) OTHER TERM EQPT - DDS - NON-REGULATED	358C	215,417.06	-1,770.36	217,187.42	3,083,814.91
- DIGITAL NCTE	358NC	-11,494.63	.00	-11,494.63	2,029,137.14
- DDS REGULATED	368C	.00	.00	.00	.00
- NCTE REGULATED	378C	1,166,328.53	.00	1,166,328.53	2,629,165.17
- ANALOG NETWK - RET UNITS	858C	1,687,775.72	1,387,437.30	300,338.42	57,730,805.29
- OTHER COSTS	558C	2,001,648.77	969,604.56	1,032,044.21	26,706,218.47
- SUBSCRIBER PAIR GAIN EQPT	758C	-2,605,369.11	-399,330.27	-2,206,038.84	.00
- SUBSCRIBER PAIR GAIN EQPT	D758C	-9,504.74	170.94	-9,675.68	.00
- SUBSCRIBER PAIR GAIN EQPT	F758C	-250,698.61	5,302.02	-256,000.63	.00
- OTHER NON CPE - STAT RET UN.	828C	2,994.50	531,924.97	-528,930.47	300,767.28
- OTHER COSTS	928C	.00	215,429.61	-215,429.61	120,714.97
- OTHER NON CPE - OTHER - REG	958C	989,260.88	62,827.92	926,432.96	6,604,668.31
- OTHER NON CPE FEEDER - REG	F958C	.00	.00	.00	3,093.09
- OTHER NON CPE DISTRIB. REG	D958C	.00	.00	.00	70,946.05
- CONV CENT NO REG	958NC	.00	.00	.00	.00
- INMATE SERV. NR	968NC	47,970.71	.00	47,970.71	919,960.29
- 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	135,317,649.06
- EQUAL ACCESS	811C	.00	.00	.00	.00
(2421) AERIAL CABLE - METALLIC - OTHER	22C	21,782,616.90	8,291,114.42	13,411,402.48	553,561,324.26
- BUILDING ENTRANCE	12C	7,376,304.91	1,051,978.66	6,324,326.25	125,669,477.66
- EQUAL ACCESS	802C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D22C	.00	.00	.00	11,152.49
- NON-METALLIC - OTHER	F22C	1,705,760.69	69,206.96	1,636,553.73	17,154,013.39
- NON-METALLIC - OTHER	T22C	668,458.05	143,101.51	525,356.54	2,358,647.89
- BUILDING ENTRANCE	D12C	5,777.82	.00	5,777.82	30,382.01

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SOURCE: COMPTROLLERS

		THIS YEAR TO DATE			TOTAL AT END
		PLANT ADDED (A)	PLANT RETIRED (B)	NET INCREASE (C)	OF PERIOD (D)
- BUILDING ENTRANCE	F12C	1,058,802.70	62,835.75	995,966.95	3,666,303.70
- BUILDING ENTRANCE	T12C	129,736.28	.00	129,736.28	656,165.77
- NON-METALLIC - OTHER	822C	.00	.00	.00	.00
- BUILDING ENTRANCE	812C	.00	.00	.00	.00
- EQUAL ACCESS	882C	.00	.00	.00	.00
- NETWORK RECONFIG	982C	.00	.00	.00	.00
(2422) UNDERGROUND CABLE - METALLIC - OTHER	5C	13,302,517.63	14,845,424.34	-1,542,906.71	719,924,041.86
- EQUAL ACCESS	805C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D5C	237,912.05	.00	237,912.05	287,174.39
- NON-METALLIC - OTHER	F5C	11,021,826.80	1,492,098.28	10,379,727.52	163,199,955.10
- NON-METALLIC - OTHER	T5C	3,806,668.71	278,451.99	3,528,216.72	26,039,982.80
- NON-METALLIC - OTHER	85C	.00	.00	.00	.00
- EQUAL ACCESS	885C	.00	.00	.00	.00
- NETWORK RECONFIG	985C	.00	.00	.00	.00
(2423) BURIED CABLE - METALLIC - OTHER	45C	96,488,983.86	23,505,712.06	72,175,221.80	2,212,675,217.42
- EQUAL ACCESS	845C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D45C	428,197.97	.00	428,197.97	806,451.95
- NON-METALLIC - OTHER	F45C	6,867,843.59	755,695.17	5,511,548.42	92,881,664.48
- NON-METALLIC - OTHER	T45C	4,418,592.58	42,234.29	4,376,298.29	16,857,384.89
- NON-METALLIC - OTHER	845C	.00	.00	.00	.00
- EQUAL ACCESS	856C	.00	.00	.00	.00
- NETWORK RECONFIG	956C	.00	.00	.00	.00
(2424) SUBMARINE CABLE - METALLIC - OTHER	6C	36,883.91	459,410.39	-422,526.48	7,624,999.81
- EQUAL ACCESS	806C	.00	.00	.00	.00
- NON-METALLIC - OTHER	D6C	.00	.00	.00	.00
- NON-METALLIC - OTHER	F6C	51,394.43	.00	51,394.43	688,418.97
- NON-METALLIC - OTHER	T6C	86,958.48	8,293.76	18,664.72	1,064,678.10
- NON-METALLIC - OTHER	86C	.00	.00	.00	.00
- EQUAL ACCESS	886C	.00	.00	.00	.00
(2426) INTRABUILDING NETWORK CABLE - METALLIC	52C	845,196.46	405,520.29	439,675.17	42,410,951.29
- NON METALLIC	D52C	.00	.00	.00	1,650.00
- NON METALLIC	F52C	37,010.04	.00	37,010.04	153,597.24
- NON METALLIC	T52C	10,407.21	.00	10,407.21	20,365.64
- NON METALLIC	852C	.00	.00	.00	.00
(2431) AERIAL WIRE	3C	.00	.00	.00	.00
(2441) CONDUIT SYSTEMS - OTHER	4C	20,610,516.07	761,627.42	19,848,888.65	673,846,411.31
- EQUAL ACCESS	84C	.00	.00	.00	.00
- NETWORK RECONFIGURATION	94C	.00	.00	.00	.00
TOTAL CABLE AND WIRE FACILITIES ASSETS (2400)		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	256,328.00	2,506,714.00
- WAREHOUSES	53C	.00	.00	.00	.00

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A FLORIDA

INVESTMENT DATA

SMART SNAPSHOT

LE = 000	RETIREMENTS (INCLUDES SMALL VALUE ITEMS) 1995	1996	1997	GROSS CONSTRUCTION 1995	1996	1997	TOTAL CONSTRUCTION LESS RETIREMENTS 1995	1996	1997
AL GENERAL SUPPORT ASSETS									
ND									
ILDINGS									
TOR VEHICLES									
RAGE WORK EQPT									
HER WORK EQPT									
RNITURE									
FICE SUPPORT EQUIPMENT									
ICE COMMUNICATIONS									
NERAL PURPOSE COMPUTERS									
TA COMMUNICATIONS									
AL CENTRAL OFC ASSETS MINUS DLE									
NALOG ELECTRONIC SWITCHING									
GITAL ELECTRONIC SWITCHING									
PERATOR SERVICES									
DIO									
GITAL DATA SYSTEMS									
RCUIT OTHER									
AL INFO ORIG/TERMINATION									
BLIC TELEPHONE									
TATION APPARATUS									
RGE PBX									
THER TERMINAL EQUIPMENT									
AL OUTSIDE NETWORK									
ITAL LOOP ELECTRONICS (INCL. ANALOG)									
BLE & 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									
RIAL WIRE									
BLES									
ONDUIT									
AL RETIREMENTS									

SOURCE: NETWORK BUDGETS

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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 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.

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.

Copper Prices – 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.

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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.

Circuit – 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.

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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.)

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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 learning-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.

Fiber Optic Cable – 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.

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The 23 percent increase in BellSouth's fiber deployment (measured in fiber miles) in 1994 reflects BellSouth'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. BellSouth'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.

Wages – 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.

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BELLSOUTH TELECOMMUNICATIONS, INC.
TELEPHONE PLANT INDEXES
COMPOSITE ACCOUNTS ON PART 32 USOA BASIS
1988=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	340C								
OTHER WORK EQUIPMENT	2116	540C								
FURNITURE	2122	30C								
OFFICE EQUIPMENT	2123	430,718C								
G.P. COMPUTERS	2124	530C								
GENERAL EQUIPMENT COMPOSITE										
ANALOG ELECTRONIC	2211	77C								
DIGITAL ELECTRONIC	2212	377C								
ELECTROMECHANICAL	2215									
STEP BY STEP-(2215.1)		37C								
CROSSBAR-(2215.2)		47C								
OPERATOR SYSTEMS	2220	117C								
RADIO	2231	67C								
CIRCUIT-ANLG, DGTL, SPG	2232									
ANLG CIRCUIT (2232.2)		57C								
DGTL CIRCUIT (2232.11 & 2232.13)		157C,357C								
SUBPAIR GAIN - DIGITAL (2232.12)		257C								
CENTRAL OFFICE COMPOSITE										
STATION APPARATUS	2311	318C								
LARGE PBX	2341	258C								
PUBLIC TELEPHONES	2351	198C								
OTHER TERMINAL EQUIPMENT	2362	558C,858C								
STATION COMPOSITE										
INSTIDE PLANT										
POLE LINES	2411	1C								
AERIAL CABLE	2421									
COPPER		22C								
OPTICAL		822C								
UNDERGROUND CABLE	2422									
COPPER		5C								
OPTICAL		85C								
BURIED CABLE	2423									
COPPER		45C								
OPTICAL		845C								
SUBMARINE CABLE	2424									
COPPER		6C								
OPTICAL		86C								
INTRABLDG NW CABLE	2426									
COPPER		52C								
OPTICAL		852C								
CABLE COMPOSITE-(242*)										
COPPER										
OPTICAL										
AERIAL WIRE	2431	3C								
CABLE & WIRE COMPOSITE-(242*-2431)										
UNDERGROUND CONDUIT	2441	4C								
OUTSIDE PLANT STRUCTURES-(2411&2441)										
OUTSIDE PLANT COMPOSITE-(2411-2441)										
ALL ACCOUNTS										

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TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
1988=100

ACCOUNT NAME	ACCT #	FRC	1988	1989	1990	1991	1992	1993	1994	1/95
MOTOR VEHICLES	2112	40C								
AIRCRAFT	2113	140C								
GARAGE WORK EQUIPMENT	2115	340C								
OTHER WORK EQUIPMENT	2116	540C								
FURNITURE	2122	30C								
OFFICE EQUIPMENT	2123	430C,718C								
OFFICE SUPPORT EQUIPMENT (2123.1)										
OTHER COMMUNICATIONS EQ-(2123.2)										
MATERIALS										
CONTRACT LABOR										
TELCO LABOR										
GENERAL PURPOSE COMPUTERS	2124	530C								
ANALOG ELECTRONIC	2211	77C								
MATERIAL (UNLOADED)										
LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
DIGITAL ELECTRONIC	2212	377C								
MATERIAL (UNLOADED)										
LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
ELECTROMECHANICAL COMPOSITE	2215									
STEP BY STEP	2215.1	37C								
MATERIAL										
LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
CROSSBAR	2215.2	47C								
MATERIAL										
LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
OPERATOR SYSTEMS	2220	117C								
MATERIAL										
LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
RADIO	2231	67C								
MATERIAL										
LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
CIRCUIT-ANLG, DGTL, SPG	2232									
ANALOG CIRCUIT	2232.2	57C,457C								
ANALOG CIRC - MAT - (UNLOADED)										
ANALOG CIRC - LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										

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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	2232.11+	157C,357C								
DIGITAL CIRC - MAT - (UNLOADED)	2232.13									
DIGITAL CIRC - LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
SUBPAIR GAIN	2232.12	257C								
SUBPAIR GAIN - MAT - (UNLOADED)										
SUBPAIR GAIN - LOADED MATERIAL										
TELCO-LABOR C.O.E.										
TELCO-ENGINEERING										
STATION APPARATUS	2311	318C								
LARGE PBX	2341	258C								
MATERIAL										
LOADED MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
PUBLIC TELEPHONES	2351	198C								
MATERIAL										
CONTRACT LABOR										
OTHER TERMINAL EQUIPMENT	2362	558C,858C								
MATERIAL										
TELCO LABOR INSTALLATION										
TELCO ENGINEERING										
CONTRACT LABOR										
POLE LINES	2411	1C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
AERIAL CABLE - COPPER & OPTICAL	2421									
AERIAL CABLE-COPPER	2421-M	22C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
AERIAL CABLE-OPTICAL	2421-MM	822C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
UNDERGROUND CABLE - COPPER & OPTICAL	2422									
UNDERGROUND CABLE-COPPER	2422-M	5C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										

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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 CABLE-OPTICAL	2422-MM	85C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
BURIED CABLE - COPPER & OPTICAL	2423									
BURIED CABLE-COPPER	2423-M	45C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
BURIED CABLE-OPTICAL	2423-MM	845C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
SUBMARINE CABLE - COPPER & OPTICAL	2424									
SUBMARINE CABLE-COPPER	2424-M	6C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
SUBMARINE CABLE-OPTICAL	2424-MM	86C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
INTRABLDG CABLE - COPPER & OPTICAL	2426									
INTRABLDG NW CABLE-COPPER	2426-M	52C								
MATERIAL										
TELCO-LABOR OSP										
TELCO-ENGINEERING										
CONTRACTOR SERVICES										
INTRABLDG NW CABLE-OPTICAL	2426-MM	852C								
MATERIAL										
TELCO-LABOR OSP										
TELCO-ENGINEERING										
CONTRACT LABOR										
CABLE COMPOSITE - COPPER & OPTICAL										
COPPER										
OPTICAL										
AERIAL WIRE	2431	3C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
CABLE & WIRE COMPOSITE										

PRIVATE/PROPRIETARY

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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	2441	4C								
MATERIAL										
TELCO LABOR										
TELCO ENGINEERING										
CONTRACT LABOR										
OUTSIDE PLANT STRUCTURES										

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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 RQMT														
SITEWORK														
CONCRETE														
MASONRY														
METALS														
WOOD&PLASTICS														
THERM&MOIST PRO														
DOORS&WINDOWS														
FINISHES														
SPECIALTIES														
SPEC CONST														
CONVEYING SYSTEMS														
MECHANICAL														
ELECTRICAL														

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BELLSOUTH TELECOMMUNICATIONS, INC.
TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
SEPTEMBER 1995 FORECAST OF % COST CHANGE

ACCOUNT NAME	ACCT #	FRC	ACTUAL 1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+
BUILDINGS	2121	10C											
MOTOR VEHICLES	2112	40C											
AIRCRAFT	2113	140C											
GARAGE WORK EQ	2115	340C											
OTHER WORK EQ	2116	540C											
FURNITURE	2122	30C											
OFFICE EQUIPMENT	2123	430,718C											
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													

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BELLSOUTH TELECOMMUNICATIONS, INC.
TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
SEPTEMBER 1995 FORECAST OF % COST CHANGE

ACCOUNT NAME	ACCT #	FRC	ACTUAL 1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004+
POLES	2411	1C											
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											
INBLDG NETWK CABLE	2426												
COPPER		52C											
OPTICAL		852C											
CABLE COMPOSITE													
COPPER													
OPTICAL													
AERIAL WIRE	2431	3C											
CABLE & WIRE COMP													
CONDUIT SYSTEMS	2441	4C											
OSP STRUCTURES													
OSP COMPOSITE													
TOTAL COMPOSITE													

PRIVATE/PROPRIETARY

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BELLSOUTH TELECOMMUNICATIONS, INC.
TELEPHONE PLANT INDEXES
ACCOUNTS ON PART 32 USOA BASIS
SEPTEMBER 1995 FORECAST OF INDEX LEVELS
1988=100

ACCOUNT NAME	ACCT #	FRC	ACTUAL 1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
BUILDINGS	2121	10C										
MOTOR VEHICLES	2112	40C										
AIRCRAFT	2113	140C										
GARAGE WORK EQ	2115	340C										
OTHER WORK EQ	2116	540C										
FURNITURE	2122	30C										
OFFICE EQUIPMENT	2123	430,718C										
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												

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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

ACCOUNT NAME	ACCT #	FRC	ACTUAL 1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
POLES	2411	1C										
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										
INBLDG NETWK CABLE	2426											
COPPER		52C										
OPTICAL		852C										
CABLE COMPOSITE												
COPPER												
OPTICAL												
AERIAL WIRE	2431	3C										
CABLE & WIRE COMP												
CONDUIT SYSTEMS	2441	4C										
OSP STRUCTURES												
OSP COMPOSITE												
TOTAL COMPOSITE												

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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										
1995										
1996										
1997										
1998										
1999										
2000										
2001										
2002										
2003										

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BELLSOUTH TELECOMMUNICATIONS, INC.
MAJOR TPI COMPONENTS
SEPTEMBER 1995 FORECAST OF PERCENTAGE CHANGES

LABOR

	TELCO ENGINEERING	TELCO COE	TELCO OSP	TELCO STATION	CONTRACT CONDUIT	CONTRACT BUR&UG CABLE	CONTRACT AERIAL CABLE	CONTRACT POLES	CONTRACT BOOTHS
1992									
1993									
1994									
1995									
1996									
1997									
1998									
1999									
2000									
2001									
2002									
2003									

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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						
1991						
1992						
1993						
1994						
1995						
1996						
1997						
1998						
1999						
2000						
2001						
2002						
2003						

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BELLSOUTH TELECOMMUNICATIONS
TPI COMPARED TO OTHER PRICE INDEXES
1988=100

	TOTAL TPI	GDP DEFLATOR	CPI URBAN
1959			
1960			
1961			
1962			
1963			
1964			
1965			
1966			
1967			
1968			
1969			
1970			
1971			
1972			
1973			
1974			
1975			
1976			
1977			
1978			
1979			
1980			
1981			
1982			
1983			
1984			
1985			
1986			
1987			
1988			
1989			
1990			
1991			
1992			
1993			
1994			

BELLSOUTH TELECOMMUNICATIONS
TPI COMPARED TO OTHER PRICE INDEXES
PERCENT CHANGE

	TOTAL TPI	GDP DEFLATOR	CPI URBAN
1960			
1961			
1962			
1963			
1964			
1965			
1966			
1967			
1968			
1969			
1970			
1971			
1972			
1973			
1974			
1975			
1976			
1977			
1978			
1979			
1980			
1981			
1982			
1983			
1984			
1985			
1986			
1987			
1988			
1989			
1990			
1991			
1992			
1993			
1994			

PRIVATE/PROPRIETARY

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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.

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.

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 Unbundled Loop

TELRIC Regional Hourly Labor Rates

	1996	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+Infl Yr1)/(1+com)^1) + ((1+Infl Yr2)/(1+com)^2) + ((1+Infl Yr3)/(1+com)^3)]/[(1+com)^1 + (1+com)^2 + (1+com)^3]

Example:

$54.32 *(1.034/1.1125^1+1.034*1.035/1.1125^2 + 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	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

9-23-96

REGIONAL 11.25%

PLANT WORK CENTERS	(A) DIRECT S&W	(B) OTHER DIRECT	(C) OTHER DIRECT COSTS RATE	(D) OTHER DIRECT COSTS LOAD (A•C)	(F) TOTAL DIRECT COSTS INCLUD LOAD (A+B+D)	(G) INDIR S&W	(H) OTHER INDIR	(I) OTHER INDIR COSTS RATE	(J) OTHER INDIR COSTS LOAD (G•I)	(K) TOTAL INDIR COSTS INCLUD LOAD (G+H+J)	(L) 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 GROUPS											
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											
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.

INTEREXCHANGE CARRIER SERVICE CENTER - ICSC

COST GROUP: ICSC
JFC: 2300 (2)
INFLATION FACTOR: 1.029
STATE: REGION
MONTH: ALL (1)

DESCRIPTION	1995 DOLLARS	1995 HOURLY COST	1996 INFLATED HOURLY COST
DIRECT LABOR - PRODUCTIVE	$5,648,918.77	$16.36	$16.84
ADMINISTRATIVE CLERICAL	$290,023.57	$0.84	$0.86
DIRECT ADMINISTRATION	$1,132,472.97	$3.28	$3.38
DIRECT LABOR - PREMIUM	$617,183.14	$1.79	$1.84
DIRECT LABOR - ANN PD ABS	$727,295.52	$2.11	$2.17
TRAINING	$0.00	$0.00	$0.00
DIRECT LABOR - OTHER EMP	$291,215.61	$0.84	$0.87
TOTAL DIRECT LABOR	$8,707,109.58	$25.22	$25.96 A
DIRECT LABOR - OTHER COST	$5,391.50	$0.02	$0.02 B
BENEFITS	$4,454,126.27	$12.90	$13.27 B
TOTAL DIRECTLY ASSIGNED	$13,166,627.35	$38.14	$39.25
INDIRECT ADMIN - SALARIES	$904,597.31	$2.62	2.69 G
INDIRECT ADMIN - OTHER	$120,843.15	$0.35	0.36 H
INDIRECT ADMIN - BENEFITS	$255,496.95	$0.74	0.76 H
UNCLASSIFIED COSTS	$123,710.95	$0.36	0.37 H
TOTAL FULLY ASSIGNED	$14,571,275.71	$42.21	$43.43
TOTAL HOURS	$345,266.15		

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN & CO.

CO INSTALL. & MAINTENANCE - CIRCUIT & FACILITY

3/21/96

PAGE: 1

STA : SM DATE: ALL INFLATION FACTOR : 1.029 (2)

FA : P40-cir COIM-CIR & FAC

ACT : circf

IFC : 431..

AREA		(1) 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	41,332,239.16	18.01	18.53	18.73	19.27	
2	DIRECT LABOR - PREMIUM	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	A
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	MOTOR VEHICLES - BENEFITS	69,239.95	.03	.03	.03	.03	B
15	MOTOR VEHICLES - RENTS	182,874.32	.08	.08	.08	.09	B
16	MOTOR VEHICLES - OTHER	673,264.19	.29	.30	.31	.31	B
17	BENEFITS	16,624,876.48	7.24	7.45	7.53	7.75	B
18	TOTAL DIRECTLY ASSIGNED	84,325,094.89	36.74	37.80	38.20	39.31	
19	INDIRECT ADMIN - AREA - SALARIES	3,652,457.21	1.59	1.64	1.65	1.70	G
20	INDIRECT ADMIN - AREA - OTHER	1,223,074.15	.53	.55	.55	.57	H
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	H
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	H
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	H
33	BENEFITS	3,873,927.99	1.69	1.74	1.76	1.81	H
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

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN & CO.

CIRCUIT PROVISION GROUP - CPG

2/19/96

(2)

STATE : SM DATE: ALL INFLATION FACTOR : 1.029
RG : P40-P48
ACT : CPG
FC : 470.. OR 4N4..

AREA		(1) 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	B
8	DIRECT LABOR - OTHER COSTS - BC	0.00	0.00	0.00	0.00	0.00	B
9	OTHER TOOLS - SALARIES	301.43	.00	.00	.00	.00	A
10	OTHER TOOLS - BENEFITS	90.05	.00	.00	.00	.00	B
11	OTHER TOOLS - RENTS	17.27	.00	.00	.00	.00	B
12	OTHER TOOLS - OTHER	5,976.71	.01	.01	.01	.01	B
13	MOTOR VEHICLES - SALARIES	605.72	.00	.00	.00	.00	A
14	MOTOR VEHICLES - BENEFITS	185.27	.00	.00	.00	.00	B
15	MOTOR VEHICLES - RENTS	568.07	.00	.00	.00	.00	B
16	MOTOR VEHICLES - OTHER	1,968.30	.00	.00	.00	.00	B
17	BENEFITS	4,261,047.12	7.10	7.31	7.27	7.49	B
18	TOTAL DIRECTLY ASSIGNED	19,238,247.15	32.07	33.00	32.84	33.79	
19	INDIRECT ADMIN - AREA - SALARIES	1,049,642.30	1.75	1.80	1.79	1.84	G
20	INDIRECT ADMIN - AREA - OTHER	342,603.26	.57	.59	.58	.60	H
21	INDIRECT ADMIN - OTHER - SALARIES	1,342,551.62	2.24	2.30	2.29	2.36	G
22	INDIRECT ADMIN - OTHER - OTHER	301,204.19	.50	.52	.51	.53	H
23	INDIRECT ADMIN - OTHER - BC	26,866.98	.04	.05	.05	.05	H
24	UNCLASS SUPPORT - AREA - SALARIES	72,977.87	.12	.13	.12	.13	G
25	UNCLASS SUPPORT - AREA - OTHER	11,745.33	.02	.02	.02	.02	H
26	UNCLASS SUPPORT - OTHER - SALARIES	265,273.27	.44	.46	.45	.47	G
27	UNCLASS SUPPORT - OTHER - OTHER	41,620.11	.07	.07	.07	.07	H
28	UNCLASS SUPPORT - OTHER - BC	690.84	.00	.00	.00	.00	H
29	UNCLASS COSTS - SALARIES	1,142,174.02	1.90	1.96	1.95	2.01	G
30	UNCLASS COSTS - OTHER	74,160.86	.12	.13	.13	.13	H
31	UNCLASS COSTS - OTHER - BC	1,351.27	.00	.00	.00	.00	H
32	UNCLASS COSTS - OTHER - BENEFITS	300,343.89	.50	.52	.51	.53	H
33	BENEFITS	1,150,746.92	1.92	1.97	1.96	2.02	H
34	TOTAL FULLY ASSIGNED	25,362,199.88	42.28	43.50	43.30	44.55	
35	TOTAL CLASSIFIED PROD HOURS	585,785.94					
36	TOTAL UNCLASSIFIED PROD HOURS	14,128.75					
37	TOTAL PRODUCTIVE HOURS	599,914.69					

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

WORK MANAGEMENT CENTER - WMC

2/20/96

PAGE: 1

(2)

STAT : SM DATE: ALL INFLATION FACTOR : 1.029
G. . P10-P1W
CT : WMC
FC : 4W1.. OR 4W2..

	AREA	(1) 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	29,111,796.49	14.55	14.98	14.71	15.14	
2	DIRECT LABOR - PREMIUM	2,087,673.29	1.04	1.07	1.05	1.09	
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	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	B
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	B
16	MOTOR VEHICLES - OTHER	17,597.31	.01	.01	.01	.01	B
17	BENEFITS	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	
19	INDIRECT ADMIN - AREA - SALARIES	5,357,088.50	2.68	2.76	2.71	2.79	G
20	INDIRECT 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
30	UNCLASS COSTS - OTHER	37,394.84	.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	219,476.22	.11	.11	.11	.11	H
33	BENEFITS	3,420,002.23	1.71	1.76	1.73	1.78	H
34	TOTAL FULLY ASSIGNED	79,261,401.01	39.62	40.77	40.05	41.21	
35	TOTAL CLASSIFIED PROD HOURS	1,979,160.46					
36	TOTAL UNCLASSIFIED PROD HOURS	21,222.05					
37	TOTAL PRODUCTIVE HOURS	2,000,382.51					

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

ADDRESS & FACILITY INVENTORY GROUP - AFIG

2/19/96 (2) PAGE: 1

ST : SM DATE: ALL INFLATION FACTOR : 1.029
FC : P10-P11
WCT : AFIG
REC : 400.. OR 4M1..

	AREA	(1) 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	
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	A
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	B
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	B
	OTOR VEHICLES - OTHER	67.13	.00	.00	.00	.00	B
17	BENEFITS	9,861,983.12	6.43	6.62	6.56	6.75	B
18	TOTAL DIRECTLY ASSIGNED	45,156,557.21	29.46	30.32	30.03	30.91	
	INDIRECT ADMIN - AREA - SALARIES	4,240,070.66	2.77	2.85	2.82	2.90	G
	INDIRECT 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	H
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	H
33	BENEFITS	2,702,095.57	1.76	1.81	1.80	1.85	H
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					

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

INSTALL & MAINTENANCE - SPECIAL SERVICES - SSIM

2/20/96 (2)

STATE : SM DATE: ALL INFLATION FACTOR : 1.029
FG : P50-P53
ACT : SSIM
SEC : 411..

	AREA	1995 ACTUAL AMOUNTS (1)	1995 PRODUCTIVE HOURLY COST	1996 INFLATED PRODUCTIVE HOURLY COST	1995 CLASSIFIED PROD HOURLY COST	1996 INFLATED CLASSIFIED HRLY COST	
1	DIRECT LABOR - PRODUCTIVE	48,567,653.82	19.03	19.58	20.47	21.07	
2	DIRECT LABOR - PREMIUM	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	B
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	B
16	MOTOR VEHICLES - OTHER	2,464,046.63	.97	.99	1.04	1.07	B
17	BENEFITS	16,135,984.67	6.32	6.51	6.80	7.00	B
18	TOTAL DIRECTLY ASSIGNED	92,330,807.64	36.18	37.23	38.92	40.05	
19	INDIRECT ADMIN - AREA - SALARIES	2,516,136.10	.99	1.01	1.06	1.09	G
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	H
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	G
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					

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN & CO.

INSTALLATION & MAINTENANCE CENTER - IMC

STATE: REGION INFLATION FACTOR: 1.029 (2)
WCT: IMC
JFC: 401X

DESCRIPTION	1995 DOLLARS (1)	1995 CLASSIFIED HOURLY COST	1996 CLASSIFIED HOURLY COST	
DIRECT LABOR - PRODUCTIVE	$4,563,244.08	$15.65	$16.10	
DIRECT LABOR - PREMIUM	$430,035.09	$1.47	$1.52	
DIRECT LABOR - OTHER EMP	$307,117.39	$1.05	$1.08	
DIRECT LABOR - ANN PD ABS	$647,920.57	$2.22	$2.29	
DIRECT ADMINISTRATION	$1,094,164.81	$3.75	$3.86	
TOTAL DIRECT LABOR	$7,042,481.94	$24.15	$24.85	A
DIRECT LABOR - OTHER COST	$99,518.84	$0.34	$0.35	B
DIRECT LABOR-OTH COSTS-BC	$0.00	$0.00	$0.00	B
OTHER TOOLS - SALARIES	$0.00	$0.00	$0.00	A
OTHER TOOLS - BENEFITS	$0.00	$0.00	$0.00	B
OTHER TOOLS - RENTS	$0.00	$0.00	$0.00	B
OTHER TOOLS - OTHER	$0.00	$0.00	$0.00	B
MOTOR VEHICLES - SALARIES	$205.23	$0.00	$0.00	A
MOTOR VEHICLES - BENEFITS	$67.56	$0.00	$0.00	B
MOTOR VEHICLES - RENTS	$28.45	$0.00	$0.00	B
MOTOR VEHICLES - OTHER	$509.46	$0.00	$0.00	B
BENEFITS	$1,895,700.37	$6.50	$6.69	B
TOTAL DIRECTLY ASSIGNED	$9,038,511.85	$30.99	$31.89	
INDIR ADMIN-AREA-SAL	$496,058.68	$1.70	$1.75	G
INDIR ADMIN-AREA-OTHER	$99,502.65	$0.34	$0.35	H
INDIR ADMIN-OTHER-SAL	$444,334.77	$1.52	$1.57	G
INDIR ADMIN-OTHER-OTHER	$81,335.52	$0.28	$0.29	H
INDIR ADMIN-OTHER-BC	$0.00	$0.00	$0.00	H
UNCLASS SUPPORT-AREA-SAL	$3,110.06	$0.01	$0.01	G
UNCLASS SUPPORT-AREA-OTHE	$5,523.55	$0.02	$0.02	H
UNCLASS SUPPORT-OTHER-SAL	$356,793.39	$1.22	$1.26	G
UNCLASS SUPPORT-OTHER-OTH	$58,429.23	$0.20	$0.21	H
UNCLASS SUPPORT-OTHER-BC	$0.00	$0.00	$0.00	H
UNCLASS COSTS-SALARIES	$511,872.14	$1.76	$1.81	G
UNCLASS COSTS-OTHER	$9,047.01	$0.03	$0.03	H
UNCLASS COSTS-OTHER-BC	$0.00	$0.00	$0.00	H
UNCLASS COSTS-OTHER-BEN	$60,424.67	$0.21	$0.21	H
BENEFITS	$483,373.62	$1.66	$1.71	H
TOTAL FULLY ASSIGNED	$11,648,317.14	$39.94	$41.10	
TOTAL CLASSIFIED HOURS	291,619.23			

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

OUTSIDE PLANT ENGINEERING - OSPE

1/24/96 (2) PAGE: 4

STATE : SM DATE: ALL INFLATION FACTOR : 1.03
SG: E30 (OSPE)
: N/A
JEC : 0032 OR 32.. OR 356..

	AREA	(1) 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	.19	
3	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	
5	DIRECT ADMINISTRATION	23,790,354.61	4.99	5.14	5.43	5.60	
6	TOTAL DIRECT LABOR	149,519,792.58	31.34	32.28	34.14	35.17	A
7	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	B
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	G
12	INDIRECT ADMIN - AREA - OTHER	2,210,011.28	.46	.48	.50	.52	H
13	INDIRECT ADMIN - OTHER - SALARIES	9,218,784.63	1.93	1.99	2.11	2.17	G
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	H
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
	UNCLASS SUPPORT - OTHER - OTHER	440,378.21	.09	.10	.10	.10	H
	UNCLASS 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	G
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	H
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) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK/JOEL POPKIN + Co.

NETWORK RELIABILITY CENTER - NRC

STATE: REGION INFLATION FACTOR: 1.029 (2)
WCT: NRC
JFC: 4LXX OR 4330 OR 4341

DESCRIPTION	1995 DOLLARS (1)	1995 PRODUCTIVE HOURLY COST	1996 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 - OTHER EMP	$219,743.31	$0.67	$0.69	
DIRECT LABOR - ANN PD ABS	$806,916.72	$2.47	$2.54	
DIRECT ADMINISTRATION	$786,344.85	$2.40	$2.47	
TOTAL DIRECT LABOR	$7,809,283.68	$23.86	$24.55	A
DIRECT LABOR - OTHER COST	$784,139.20	$2.40	$2.47	B
DIRECT LABOR-OTH COSTS-BC	$0.00	$0.00	$0.00	B
OTHER TOOLS - SALARIES	$334.50	$0.00	$0.00	A
OTHER TOOLS - BENEFITS	$113.35	$0.00	$0.00	B
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	B
MOTOR VEHICLES - RENTS	$11,957.00	$0.04	$0.04	B
MOTOR VEHICLES - OTHER	$55,968.54	$0.17	$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	H
INDIR ADMIN-OTHER-SAL	$1,099,597.43	$3.36	$3.46	G
INDIR ADMIN-OTHER-OTHER	$443,714.12	$1.36	$1.39	H
INDIR ADMIN-OTHER-BC	$35,617.99	$0.11	$0.11	H
UNCLASS SUPPORT-AREA-SAL	$19,809.55	$0.06	$0.06	G
UNCLASS SUPPORT-AREA-OTHE	$1,381.18	$0.00	$0.00	H
UNCLASS SUPPORT-OTHER-SAL	$321,971.83	$0.98	$1.01	G
UNCLASS SUPPORT-OTHER-OTH	$49,792.04	$0.15	$0.16	H
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			

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

NETWORK PLUG-IN ADMINISTRATION - PICS

(2)

STATE: REGION INFLATION FACTOR: 1.03
WCT: PICS
JFC: 3A2X OR 341X

DESCRIPTION	(1) 1995 DOLLARS	1995 CLASSIFIED HOURLY COST	1996 CLASSIFIED HOURLY COST	
DIRECT ENG - PRODUCTIVE	$1,180,106.16	$15.57	$16.04	
DIRECT ENG - PREMIUM	$73,293.79	$0.97	$1.00	
DIRECT ENG - OTHER EMP	$126,729.43	$1.67	$1.72	
DIRECT ENG - ANN PD ABS	$191,959.45	$2.53	$2.61	
DIRECT ADMINISTRATION	$271,884.52	$3.59	$3.70	
TOTAL DIRECT LABOR	$1,843,973.35	$24.34	$25.07	A
DIRECT ENG - OTHER COSTS	$111,469.06	$1.47	$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	H
UNCLASS SUPPORT-OTHER-BC	$0.00	$0.00	$0.00	H
UNCLASS COSTS-SALARIES	$60,958.78	$0.80	$0.83	G
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			

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & Co.

NETWORK SERVICES CLERICAL

COST GROUP: NETWORK SERVICES CLERICAL
JFC: 2700 OR 2730 (2)
INFLATION FACTOR: 1.029
STATE: REGION
MONTH: ALL

(1)

DESCRIPTION	1995 DOLLARS	1995 HOURLY COST	1996 INFLATED HOURLY COST	
DIRECT LABOR - PRODUCTIVE	$3,690,968.95	$14.83	$15.26	
ADMINISTRATIVE CLERICAL	$101,746.91	$0.41	$0.42	
DIRECT ADMINISTRATION	$703,078.89	$2.82	$2.90	
DIRECT LABOR - PREMIUM	$59,478.05	$0.24	$0.25	
DIRECT LABOR - ANN PD ABS	$552,494.14	$2.22	$2.28	
TRAINING	$0.00	$0.00	$0.00	
DIRECT LABOR - OTHER EMP	$825,423.58	$3.31	$3.41	
TOTAL DIRECT LABOR	$5,933,190.52	$23.83	$24.52	A
DIRECT LABOR - OTHER COST	$3,571.34	$0.01	$0.01	B
BENEFITS	$1,454,838.75	$5.84	$6.01	B
TOTAL DIRECTLY ASSIGNED	$7,391,600.61	$29.68	$30.54	
INDIRECT ADMIN - SALARIES	$485,715.04	$1.96	2.01	G
INDIRECT ADMIN - OTHER	$75,382.09	$0.30	0.31	H
INDIRECT ADMIN - BENEFITS	$111,703.29	$0.46	0.47	H
UNCLASSIFIED COSTS	$80,700.33	$0.32	0.33	H
TOTAL FULLY ASSIGNED	$8,145,101.36	$32.72	$33.66	
TOTAL HOURS	$248,947.83			

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) BELLSOUTH TELEPHONE PLANT INDEXES FROM NETWORK / JOEL POPKIN & CO.

ACCESS CUSTOMER ADVOCATE CENTER - ACAC

STATE: REGION INFLATION FACTOR: (2) 1.029
WCT: ACAC
JFC: 4AXX OR 471X

DESCRIPTION	(1) 1995 DOLLARS	1995 PRODUCTIVE HOURLY COST	1996 PRODUCTIVE HOURLY COST	
DIRECT LABOR - PRODUCTIVE	$5,489,810.34	$17.07	$17.56	
DIRECT LABOR - PREMIUM	$523,630.95	$1.63	$1.68	
DIRECT LABOR - OTHER EMP	$432,669.22	$1.35	$1.38	
DIRECT LABOR - ANN PD ABS	$827,236.07	$2.57	$2.65	
DIRECT ADMINISTRATION	$1,296,133.60	$4.03	$4.15	
TOTAL DIRECT LABOR	$8,569,480.18	$26.64	$27.41	A
DIRECT LABOR - OTHER COST	$373,612.31	$1.16	$1.20	B
DIRECT LABOR-OTH COSTS-BC	$0.00	$0.00	$0.00	B
OTHER TOOLS - SALARIES	$256.13	$0.00	$0.00	A
OTHER TOOLS - BENEFITS	$85.81	$0.00	$0.00	B
OTHER TOOLS - RENTS	$8.72	$0.00	$0.00	B
OTHER TOOLS - OTHER	$3,942.36	$0.01	$0.01	B
MOTOR VEHICLES - SALARIES	$3,657.23	$0.01	$0.01	A
MOTOR VEHICLES - BENEFITS	$1,074.11	$0.00	$0.00	B
MOTOR VEHICLES - RENTS	$5,317.52	$0.02	$0.02	B
MOTOR VEHICLES - OTHER	$15,983.25	$0.05	$0.05	B
BENEFITS	$2,175,225.39	$6.76	$6.96	B
TOTAL DIRECTLY ASSIGNED	$11,148,643.01	$34.66	$35.67	
INDIR ADMIN-AREA-SAL	$1,546,805.53	$4.81	$4.95	G
INDIR ADMIN-AREA-OTHER	$709,332.91	$2.21	$2.27	H
INDIR ADMIN-OTHER-SAL	$1,056,169.91	$3.28	$3.38	G
INDIR ADMIN-OTHER-OTHER	$255,873.66	$0.80	$0.82	H
INDIR ADMIN-OTHER-BC	$41,619.94	$0.13	$0.13	H
UNCLASS SUPPORT-AREA-SAL	$38,827.74	$0.12	$0.12	G
UNCLASS SUPPORT-AREA-OTHE	$33,463.90	$0.10	$0.11	H
UNCLASS SUPPORT-OTHER-SAL	$248,113.55	$0.77	$0.79	G
UNCLASS SUPPORT-OTHER-OTH	$36,673.69	$0.11	$0.12	H
UNCLASS SUPPORT-OTHER-BC	$635.13	$0.00	$0.00	H
UNCLASS COSTS-SALARIES	$1,093,005.36	$3.40	$3.50	G
UNCLASS COSTS-OTHER	$106,713.86	$0.33	$0.34	H
UNCLASS COSTS-OTHER-BC	$3,007.61	$0.01	$0.01	H
UNCLASS COSTS-OTHER-BEN	$301,852.11	$0.94	$0.97	H
BENEFITS	$1,116,072.04	$3.47	$3.57	H
TOTAL FULLY ASSIGNED	$17,736,809.95	$55.14	$56.74	
TOTAL PRODUCTIVE HOURS	321,657.35			

(1) DATA EXTRACTED FROM FINANCIAL PROCESSOR

(2) 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
Mid-Point	0.9147
Months to Disconnect 24	0.8367
Disconnect Factor	0.9147

2-Year Study (96-97)	Value
Mid-Point	0.8753
Months to Disconnect 24	0.8006
Disconnect Factor	0.9147

3-Year Study (96-98)

	(A)
Mid-Point	0.8948

Months from Mid-Pt to Disconnect	(B) Value	(B)/(A) Adjusted Factor	Months	(C) Value	(C)/(A) Adjusted 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	0.8655	0.9673	57	0.7250	0.8102
10	0.8622	0.9636	58	0.7224	0.8073
11	0.8590	0.9600	59	0.7197	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	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	0.9080	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	0.6663	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	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	0.7022

DISCONNECT FACTOR DEVELOPMENT

A	B	C	D	E	F	G	H	I
MONTH	YEAR	MONTH	ANNUAL LABOR INFLAT RATE	MONTHLY COMPONDED INFLAT RATE	ACCUM LABOR INFLAT	MONTHLY DISCOUNT RATE	ACCUM DISCOUNT FACTORS	F X H DIS-CONNECT 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	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
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	1996	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	0.993561	0.823830	0.8948
31	1997	JUL	3.40%	1.002790116	1.089157	0.993561	0.818525	0.8915

1995 FACTORS FOR DETERMINING DISCONNECT FACTORS

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%

NO.	YEAR	MONTH	ANNUAL INFLATION RATE	MONTHLY INFLATION RATE	INFLATION	MONTHLY DISCOUNT	DISCOUNT	DISCONNECT 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	0.855782
43	1999	JUL	3.30%	1.0027093	1.125553	0.9935611	0.757473	0.852576
44	1999	AUG	3.30%	1.0027093	1.128602	0.9935611	0.752596	0.849381
45	1999	SEP	3.30%	1.0027093	1.131660	0.9935611	0.747750	0.846198
46	1999	OCT	3.30%	1.0027093	1.134726	0.9935611	0.742935	0.843028
47	1999	NOV	3.30%	1.0027093	1.137800	0.9935611	0.738152	0.839869
48	1999	DEC	3.30%	1.0027093	1.140882	0.9935611	0.733399	0.836722
49	2000	JAN	3.40%	1.0027901	1.144066	0.9935611	0.728676	0.833654
50	2000	FEB	3.40%	1.0027901	1.147258	0.9935611	0.723985	0.830597
51	2000	MAR	3.40%	1.0027901	1.150459	0.9935611	0.719323	0.827551
52	2000	APR	3.40%	1.0027901	1.153669	0.9935611	0.714691	0.824517
53	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	3.40%	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	0.628073	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	0.9935611	0.620011	0.760504
75	2002	MAR	3.40%	1.0027901	1.230020	0.9935611	0.616019	0.757715
76	2002	APR	3.40%	1.0027901	1.233452	0.9935611	0.612052	0.754937
77	2002	MAY	3.40%	1.0027901	1.236893	0.9935611	0.608111	0.752169
78	2002	JUN	3.40%	1.0027901	1.240344	0.9935611	0.604196	0.749411
79	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

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
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.

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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 addititonal 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