

ATTACHMENT B

**BellSouth Telecommunications, Inc.
FPSC Docket No. 001503-TP
Request for Confidential Classification
Page 1 of 1
8/26/02**

**REQUEST FOR CONFIDENTIAL CLASSIFICATION OF EXHIBIT "A"
TO BELLSOUTH'S PETITION FOR COST RECOVERY AS FILED ON
AUGUST 5, 2002 IN FLORIDA PUBLIC SERVICE
COMMISSION DOCKET 001503-TP**

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DOCUMENT NUMBER- DATE

09010 AUG 26 02

FPSC-COMMISSION CLERK

	A	B	C	D	E	F	G	H	I	J	K
1	Florida										
2	Index Sheet										
3	Study Period: 2002-2004										
4											
5											
6			Sheet Name:	Description:							
7			Index	Thousands Block Number Pooling							
8			Sum of TNP Cost Study Results	Summary of TNP Cost Study Results							
9			Factors - Capital	Factors - Capital							
10			Factors - Expense	Factors - Expense							
11			Input Summary	Input Summary by Account							
12			WP Capital	Capital Cost Calculations							
13			WP Expense	Expense Calculations							
14			Savings	Savings							
15			Other Labor Costs	Other Labor Costs							
16			Vendor Inputs	Vendor Input Summary							
17			SSP_Deployment	SSP Costs Summary							
18											
19											
20											
21											
22											
23											
24											
25											

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DOCUMENT NUMBER 09010
09010 AUG 26 02
FPSC-COMMISSION CLERK

	A	B	C
1	Florida		
2	Summary of TNP Cost Study Results		
3	Study Period: 2002-2004		
4			
5			
6			
7	Item/Description	Source	Total
8			
9	NP Advancement of Switch Generic	WP Capital L231	\$180,035
10			
11	560C NP SoftCap3	WP Capital L255	\$3,021,141
12			
13	NP Expenses	WP Expense L23	\$722,658
14			
15			
16	Savings	WP Savings L57	\$416,990
17			
18			
19			
20			
21	TOTAL NP Costs - PV	L9 + L11 + L13 - L16	\$3,506,844
22			
23			

	A	B	C	D	E
1	Florida				
2	Factors - Capital				
3	Study Period: 2002-2004				
4					
5					
6				Amount	
7	Description	FRC		2000	2001
8					
9					
10					
11	Economic Life for 377C Capital	377C	Cost Matters	10	
12					
13	Depreciation Factor for 377C Capital		Cost Matters	0.097622	0.097622
14	Cost of Money Factor for 377C Capital		Cost Matters	0.051394	0.051394
15	Income Tax Factor for 377C Capital		Cost Matters	0.023892	0.023892
16	Plant Specific Factor for 377C Capital		Cost Matters	0.017533	0.017533
17	Ad Valorem Factor for 377C Capital		Cost Matters	0.007421	0.007421
18					
19	Percent of Advancement of 377C attributable to TNP		Infrastructure Planning	31.10%	
20					
21					
22	COM for Advancement		Cost Matters	11.25%	11.25%
23	Years of Advancement (Switch Generic) 24 Months		Cost Matters	2	2
24	Years of Advancement (Switch Generic) 18 Months		Cost Matters	1.5	1.5
25	Years of Advancement (Switch Generic) 14 Months		Cost Matters	1.17	1.17
26	Years of Advancement (Switch Generic) 11 Months		Cost Matters	0.92	0.92
27	Years of Advancement (Switch Generic) 9 Months		Cost Matters	0.75	0.75
28	Number of Years to Value at 04/01/02		Cost Matters	1.75	0.75
29					
30					
31					
32	Economic Life for SoftCap3	560C	Cost Matters	3	
33					
34	Depreciation Factor for 560C Capital SoftCap3		Cost Matters	0.333333	0.333333
35	Cost of Money Factor for 560C Capital SoftCap3		Cost Matters	0.052514	0.052514
36	Income Tax Factor for 560C Capital SoftCap3		Cost Matters	0.024412	0.024412
37	Ad Valorem Factor for 560C Capital SoftCap3		Cost Matters	0.007421	0.007421
38					
39	Gross Receipt Tax Factor		Cost Matters	0.014633	0.014633
40	Incremental Overhead Factor		Cost Matters	0.0442	0.0442
41	Account Specific Incremental Overhead Factor for 377C		Cost Matters	0.011332	0.011332
42					

	A	B	C	D	E	F
1	Florida					
2	Factors - Expense					
3	Study Period: 2002-2004					
4						
5						
6				Amount		
7	Description	FRC	Source	2000	2001	2002
8						
9	COM for Advancement		Cost Matters	11.25%	11.25%	11.25%
10						
11	Gross Receipt Tax Factor		Cost Matters	0.014633	0.014633	0.014633
12	Incremental Overhead Factor		Cost Matters	0.0442	0.0442	0.0442
13						
14	Number of Years to Value at 04/01/02			1.75	0.75	0.167
15						
16	Labor Rates	WS32	Cost Matters	\$32.14	\$29.33	
17		WS20	Cost Matters	\$24.60	\$25.39	
18		JG59	Cost Matters	\$52.71	\$51.92	
19		JG58	Cost Matters	\$45.46	\$43.57	
20		JG57	Cost Matters	\$39.15	\$37.15	

	A	B	C	D	E	F
1	Florida					
2	Input Summary by Account					
3	Study Period: 2002-2004					
4						
5						
6					Amount	
7	Description	FRC	Source	2000	2001	2002
8	377C Capital - Switch Generic - 24 Months Pull Up	377C	Vendor Inputs L4	\$13,600		
9	377C Capital - Switch Generic - 18 Months Pull Up	377C	Vendor Inputs L6	\$1,684,700		
10	377C Capital - Switch Generic - 14 Months Pull Up	377C	Vendor Inputs L7		\$808,600	
11	377C Capital - Switch Generic - 11 Months Pull Up	377C	Vendor Inputs L8		\$90,300	
12	377C Capital - Switch Generic - 9 Months Pull Up	377C	Vendor Inputs L9		\$642,500	
13						
14						
15	SoftCap3	560C	Vendor Inputs L20 thru L26	\$1,024,600	\$1,450,400	
16						
17						
18	Expense		Vendor Inputs L58+L62+L69+L70	\$3,335	\$521,614	\$115,066
19						
20						
21	Grand Total		Sum L8 : L18	\$2,726,235	\$3,513,414	\$115,066
22						

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
8	Account Specific Incremental Overhead Factor for 377C	377C	Factors - Capital, L41	0.011332	0.011332	
9	Depreciation Factor for 377C Capital	377C	Factors - Capital, L13	0.097622	0.097622	
10	Cost of Money Factor for 377C Capital	377C	Factors - Capital, L14	0.051394	0.051394	
11	Income Tax Factor for 377C Capital	377C	Factors - Capital, L15	0.023892	0.023892	
12	Plant Specific Factor for 377C Capital	377C	Factors - Capital, L16	0.017533	0.017533	
13	Ad Valorem Factor for 377C Capital	377C	Factors - Capital, L17	0.007421	0.007421	
14						
15	Percent of Advancement of 377C attributable to TNP		Factors - Capital, L19	31.10%		
16						
17	Depreciation Factor for 560C Capital SoftCap3	560C	Factors - Capital, L34	0.333333	0.333333	
18	Cost of Money Factor for 560C Capital SoftCap3	560C	Factors - Capital, L35	0.052514	0.052514	
19	Income Tax Factor for 560C Capital SoftCap3	560C	Factors - Capital, L36	0.024412	0.024412	
20	Ad Valorem Factor for 560C Capital SoftCap3	560C	Factors - Capital, L37	0.007421	0.007421	
21						
22	Economic Life for 377C Capital	377C	Factors - Capital, L11	10		
23	Economic Life for SoftCap3	560C	Factors - Capital, L32	3		
24	Gross Receipt Tax Factor		Factors - Capital, L39	0.014633	0.014633	
25	Cost of Money		Factors - Capital, L22	0.1125	0.1125	
26	Incremental Overhead Factor		Factors - Capital, L40	0.0442	0.0442	
27	Number of Years to value at 4/01/02		Factors - Capital, L28	1.75	0.75	
28	Present Value COM		Factors - Capital, L22	0.1125	0.1125	

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
29						
30	377C Capital - Switch Generc - 24 Months Pull Up	377C	Input Summary L8	\$13,600.00	\$0.00	\$13,600.00
31						
32	Depreciation for 377C Switch Generc	377C	L30 X L9	\$1,327.66	\$0.00	\$1,327.66
33						
34	Cost of Money for 377C Switch Generc	377C	L30 X L10	\$698.96	\$0.00	\$698.96
35						
36	Income Tax for 377C Switch Generc	377C	L30 X L11	\$324.93	\$0.00	\$324.93
37						
38	Plant Specific for 377C Switch Generc	377C	L30 X L12	\$238.45	\$0.00	\$238.45
39						
40	Ad Valorem for 377C Switch Generc	377C	L30 X L13	\$100.93	\$0.00	\$100.93
41						
42	Present Value of Current Year					
43						
44	Depreciation for 377C Switch Generc	377C	PV(L25,L22,L32)	\$7,737.60	\$0.00	\$7,737.60
45						
46	Cost of Money for 377C Switch Generc	377C	PV(L25,L22,L34)	\$4,073.53	\$0.00	\$4,073.53
47						
48	Income Tax for 377C Switch Generc	377C	PV(L25,L22,L36)	\$1,893.70	\$0.00	\$1,893.70
49						
50	Plant Specific for 377C Switch Generc	377C	PV(L25,L22,L38)	\$1,389.68	\$0.00	\$1,389.68
51						
52	Ad Valorem for 377C Switch Generc	377C	PV(L25,L22,L40)	\$588.19	\$0.00	\$588.19
53						
54	Sum PV 377C Switch Generc Current Year		Sum (L44, L46, L48, L50, L52)	\$15,682.71	\$0.00	\$15,682.71
55						
56	COM for Advancement		Factors - Capital, L22	0.1125	0.1125	
57	Years of Advancement (Switch Generc) 24 Months		Factors - Capital, L23	2.000	2.000	
58						
59						
60	PV Advancement Cost for 377C Switch Generc	377C	PV L54 @ L56 and L57	\$12,671.29	\$0.00	\$12,671.29
61						
62	Cost of Advancement for 377C Switch Generc	377C	L54 - L60	\$3,011.41	\$0.00	\$3,011.41
63						
64	Cost of Advancement for 377C Switch Generc w Incremental Overhead & GRT	377C	(((L62 X (1+ L8)) X (1+ (L24)) X (1+L26))	\$3,226.69	\$0.00	\$3,226.69
65						
66	PV of Cost of Advancement 377C Switch Generc at 4/01/02 for all Years		FV or PV L64 @ L28 and L27	\$3,888.50	\$0.00	\$3,888.50
67						
68	Sum PV of Cost of Advancement 24 Months 377C Switch Generc at 4/01/02 for all Years		Total L66 X L15	\$1,209.32		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
69						
70	377C Capital - Switch Generic - 18 Months Pull Up	377C	Input Summary L9	\$1,684,700.00	\$0.00	\$1,684,700.00
71						
72	Depreciation for 377C Switch Generic	377C	L70 X L9	\$164,463.78	\$0.00	\$164,463.78
73						
74	Cost of Money for 377C Switch Generic	377C	L70 X L10	\$86,583.47	\$0.00	\$86,583.47
75						
76	Income Tax for 377C Switch Generic	377C	L70 X L11	\$40,250.85	\$0.00	\$40,250.85
77						
78	Plant Specific for 377C Switch Generic	377C	L70 X L12	\$29,537.85	\$0.00	\$29,537.85
79						
80	Ad Valorem for 377C Switch Generic	377C	L70 X L13	\$12,502.16	\$0.00	\$12,502.16
81						
82	Present Value of Current Year					
83						
84	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L72)	\$958,495.26	\$0.00	\$958,495.26
85						
86	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L74)	\$504,608.65	\$0.00	\$504,608.65
87						
88	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L76)	\$234,582.05	\$0.00	\$234,582.05
89						
90	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L78)	\$172,146.62	\$0.00	\$172,146.62
91						
92	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L80)	\$72,862.61	\$0.00	\$72,862.61
93						
94	Sum PV 377C Switch Generic Current Year		Sum (L84, L86, L88, L90, L92)	\$1,942,695.18	\$0.00	\$1,942,695.18
95						
96	COM for Advancement		Factors - Capital, L22	11.25%	11.25%	
97	Years of Advancement (Switch Generic) 18 Months		Factors - Capital, L24	1.500	1.500	
98						
99						
100	PV Advancement Cost for 377C Switch Generic	377C	PV L94 @ L96 and L97	\$1,655,597.01	\$0.00	\$1,655,597.01
101						
102	Cost of Advancement for 377C Switch Generic	377C	L94 - L100	\$287,098.17	\$0.00	\$287,098.17
103						
104	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L102 X (1+ L8)) X (1+ L24)) X (1+L26))	\$307,621.61	\$0.00	\$307,621.61
105						
106	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		PV or PV L104 @ L28 and L27	\$370,716.47	\$0.00	\$370,716.47
107						
108	Sum PV of Cost of Advancement 18 Months 377C Switch Generic at 4/01/02 for all Years		Total L106 X L15	\$115,292.82		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
109						
110	377C Capital - Switch Generic - 14 Months Pull Up	377C	Input Summary L10	\$0.00	\$808,600.00	\$808,600.00
111						
112	Depreciation for 377C Switch Genenc	377C	L110 X L9	\$0.00	\$78,937.15	\$78,937.15
113						
114	Cost of Money for 377C Switch Genenc	377C	L110 X L10	\$0.00	\$41,557.19	\$41,557.19
115						
116	Income Tax for 377C Switch Genenc	377C	L110 X L11	\$0.00	\$19,319.07	\$19,319.07
117						
118	Plant Specific for 377C Switch Genenc	377C	L110 X L12	\$0.00	\$14,177.18	\$14,177.18
119						
120	Ad Valorem for 377C Switch Genenc	377C	L110 X L13	\$0.00	\$6,000.62	\$6,000.62
121						
122	Present Value of Current Year					
123						
124	Depreciation for 377C Switch Genenc	377C	PV(L25,L22,L112)	\$0.00	\$460,045.86	\$460,045.86
125						
126	Cost of Money for 377C Switch Genenc	377C	PV(L25,L22,L114)	\$0.00	\$242,195.38	\$242,195.38
127						
128	Income Tax for 377C Switch Genenc	377C	PV(L25,L22,L116)	\$0.00	\$112,591.59	\$112,591.59
129						
130	Plant Specific for 377C Switch Genenc	377C	PV(L25,L22,L118)	\$0.00	\$82,624.66	\$82,624.66
131						
132	Ad Valorem for 377C Switch Genenc	377C	PV(L25,L22,L120)	\$0.00	\$34,971.63	\$34,971.63
133						
134	Sum PV 377C Switch Genenc Current Year		Sum (L124, L126, L128, L130, L132)	\$0.00	\$932,429.11	\$932,429.11
135						
136	COM for Advancement		Factors - Capital, L22	11.25%	11.25%	
137	Years of Advancement (Switch Genenc) 14 Months		Factors - Capital, L25	1.170	1.170	
138						
139						
140	PV Advancement Cost for 377C Switch Genenc	377C	PV L134 @ L136 and L137	\$0.00	\$823,085.22	\$823,085.22
141						
142	Cost of Advancement for 377C Switch Genenc	377C	L134 - L140	\$0.00	\$109,343.90	\$109,343.90
143						
144	Cost of Advancement for 377C Switch Genenc w Incremental Overhead & GRT	377C	$((L142 \times (1 + L8)) \times (1 + L24)) \times (1 + L26))$	\$0.00	\$117,160.43	\$117,160.43
145						
146	PV of Cost of Advancement 377C Switch Genenc at 4/01/02 for all Years		FV or PV L144 @ L28 and L27	\$0.00	\$126,912.96	\$126,912.96
147						
148	Sum PV of Cost of Advancement 14 Months 377C Switch Genenc at 4/01/02 for all Years		Total L146 X L15	\$39,469.93		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
149						
150	377C Capital - Switch Genenc - 11 Months Pull Up	377C	Input Summary L11	\$0.00	\$90,300.00	\$90,300.00
151						
152	Depreciation for 377C Switch Genenc	377C	L150 X L9	\$0.00	\$8,815.27	\$8,815.27
153						
154	Cost of Money for 377C Switch Generic	377C	L150 X L10	\$0.00	\$4,640.88	\$4,640.88
155						
156	Income Tax for 377C Switch Generic	377C	L150 X L11	\$0.00	\$2,157.45	\$2,157.45
157						
158	Plant Specific for 377C Switch Genenc	377C	L150 X L12	\$0.00	\$1,583.23	\$1,583.23
159						
160	Ad Valorem for 377C Switch Genenc	377C	L150 X L13	\$0.00	\$670.12	\$670.12
161						
162	Present Value of Current Year					
163						
164	Depreciation for 377C Switch Genenc	377C	PV(L25,L22,L152)	\$0.00	\$51,375.39	\$51,375.39
165						
166	Cost of Money for 377C Switch Genenc	377C	PV(L25,L22,L154)	\$0.00	\$27,047.05	\$27,047.05
167						
168	Income Tax for 377C Switch Genenc	377C	PV(L25,L22,L156)	\$0.00	\$12,573.61	\$12,573.61
169						
170	Plant Specific for 377C Switch Genenc	377C	PV(L25,L22,L158)	\$0.00	\$9,227.07	\$9,227.07
171						
172	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L160)	\$0.00	\$3,905.44	\$3,905.44
173						
174	Sum PV 377C Switch Genenc Current Year		Sum (L164, L166, L168, L170, L172)	\$0.00	\$104,128.55	\$104,128.55
175						
176	COM for Advancement		Factors - Capital, L22	11.25%	11.25%	
177	Years of Advancement (Switch Genenc) 11 Months		Factors - Capital, L26	0.920	0.920	
178						
179						
180	PV Advancement Cost for 377C Switch Generic	377C	PV L174 @ L176 and L177	\$0.00	\$94,400.40	\$94,400.40
181						
182	Cost of Advancement for 377C Switch Generic	377C	L174 - L180	\$0.00	\$9,728.16	\$9,728.16
183						
184	Cost of Advancement for 377C Switch Genenc w Incremental Overhead & GRT	377C	(((L182 X (1+ L8)) X (1+ L24)) X (1+L26))	\$0.00	\$10,423.58	\$10,423.58
185						
186	PV of Cost of Advancement 377C Switch Genenc at 4/01/02 for all Years		FV or PV L184 @ L28 and L27	\$0.00	\$11,291.25	\$11,291.25
187						
188	Sum PV of Cost of Advancement 11 Months 377C Switch Generic at 4/01/02 for all Years		Total L186 X L15		\$3,511.58	

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
189						
190	377C Capital - Switch Generic - 9 Months Pull Up	377C	Input Summary L12	\$0.00	\$642,500.00	\$642,500.00
191						
192	Depreciation for 377C Switch Generic	377C	L190 X L9	\$0.00	\$62,722.14	\$62,722.14
193						
194	Cost of Money for 377C Switch Generic	377C	L190 X L10	\$0.00	\$33,020.65	\$33,020.65
195						
196	Income Tax for 377C Switch Generic	377C	L190 X L11	\$0.00	\$15,350.61	\$15,350.61
197						
198	Plant Specific for 377C Switch Generic	377C	L190 X L12	\$0.00	\$11,264.95	\$11,264.95
199						
200	Ad Valorem for 377C Switch Generic	377C	L190 X L13	\$0.00	\$4,767.99	\$4,767.99
201						
202	Present Value of Current Year					
203						
204	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L192)	\$0.00	\$365,544.73	\$365,544.73
205						
206	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L194)	\$0.00	\$192,444.39	\$192,444.39
207						
208	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L196)	\$0.00	\$89,463.39	\$89,463.39
209						
210	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L198)	\$0.00	\$65,652.17	\$65,652.17
211						
212	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L200)	\$0.00	\$27,787.87	\$27,787.87
213						
214	Sum PV 377C Switch Generic Current Year		Sum (L204, L206, L208, L210, L212)	\$0.00	\$740,892.53	\$740,892.53
215						
216	COM for Advancement		Factors - Capital, L22	11.25%	11.25%	
217	Years of Advancement (Switch Generic) 9 Months		Factors - Capital, L27	0.750	0.750	
218						
219						
220	PV Advancement Cost for 377C Switch Generic	377C	PV L214 @ L216 and L217	\$0.00	\$683,959.21	\$683,959.21
221						
222	Cost of Advancement for 377C Switch Generic	377C	L214 - L220	\$0.00	\$56,933.32	\$56,933.32
223						
224	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L222 X (1+ L8)) X (1+ L24)) X (1+L26))	\$0.00	\$61,003.25	\$61,003.25
225						
226	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		FV or PV L224 @ L28 and L27	\$0.00	\$66,081.21	\$66,081.21
227						
228	Sum PV of Cost of Advancement 9 Months 377C Switch Generic at 4/01/02 for all Years		Total L226 X L15	\$20,551.25		
229						
230						
231	Total PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		L68 + L108 + L148 + L188 + L228	\$180,034.91		
232						

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
233						
234						
235	SoftCap3	560C	Input Summary L15	\$1,024,600.00	\$1,450,400.00	\$2,475,000.00
236						
237	Depreciation for 560C SoftCap3	560C	L235 X L17	\$341,532.99	\$483,466.18	\$824,999.18
238	Cost of Money for 560C SoftCap3	560C	L235 X L18	\$53,805.84	\$76,166.31	\$129,972.15
239	Income Tax for 560C SoftCap3	560C	L235 X L19	\$25,012.54	\$35,407.16	\$60,419.70
240	Ad Valorem for 560C SoftCap3	560C	L235 X L20	\$7,603.56	\$10,763.42	\$18,366.98
241						
242	Present Value of Current Year					
243						
244	Depreciation for 560C SoftCap3	560C	PV(L28,L23,L237)	\$830,993.58	\$1,176,335.24	\$2,007,328.81
245	Cost of Money for 560C SoftCap3	560C	PV(L28,L23,L238)	\$130,916.52	\$185,322.39	\$316,238.91
246	Income Tax for 560C SoftCap3	560C	PV(L28,L23,L239)	\$60,858.71	\$86,150.17	\$147,008.88
247	Ad Valorem for 560C SoftCap3	560C	PV(L28,L23,L240)	\$18,500.43	\$26,188.78	\$44,689.21
248						
249	Sum PV 560C for Current Year		Sum (L244 - L247)	\$1,041,269.23	\$1,473,996.58	\$2,515,265.81
250						
251	Sum PV 560C for Current Year w Incremental Overhead & GRT	560C	((L249 X (1+ L24)) X (1+L26))	\$1,103,203.69	\$1,561,669.57	\$2,664,873.26
252						
253	PV of 560C at 4/01/02 for all Years		FV or PV L251 @ L28 and L27	\$1,329,476.74	\$1,691,664.21	\$3,021,140.95
254						
255	Total Cost SoftCap3 for NP		Total L253	\$3,021,140.95		

	A	B	C	D	E	F	G
1	Florida						
2	Expense Calculations						
3	Study Period: 2002-2004						
4							
5							
6				Amount			
7	Description		Source	2000	2001	2002	TOTAL
8							
9	Expense		Input Summary L18	\$3,334.53	\$521,614.27	\$115,066.00	\$640,014.80
10							
11	Present Value COM		Factors - Expense L9	11.25%	11.25%	11.25%	
12							
13	Number of Years to value at 4/01/02		Factors - Expense L14	1.75	0.75	0.167	
14	Gross Receipt Tax Factor		Factors - Expense L11	0.014633	0.014633	0.014633	
15	Incremental Overhead Factor		Factors - Expense L12	0.0442	0.0442	0.0442	
16	Total Expense with GRT		L9*(1+L14)	\$3,383.32	\$529,247.05	\$116,749.76	\$649,380.13
17							
18	Total Expense w Incremental Overhead		L9 + (L9 X L15)	\$3,532.86	\$552,639.77	\$121,910.10	\$678,082.74
19							
20							
21	Value of Expense at 4/01/02		FV or PV L18 @ L11 and L13	\$4,257.47	\$598,641.96	\$119,758.84	\$722,658.27
22							
23	Sum PV of all Years for Expense		Total L21	\$722,658.27			
24							
25							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Florida												
2	Savings												
3	Study Period: 2002-2004												
4													
5													
6													
7			Amount										
8	Description	Source	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
9													
10	NPA Relief for 561 without NP (2nd Qtr.)	FL_Savings_Invst3 Summary L17	\$ -	\$ -	\$ -	\$ -	\$ 2,396,532.66	\$ -	\$ -	\$ -			
11													
12													
13													
14													
15													
16													
17													
18	NPA Relief for 561 with NP (2nd Qtr.)	FL_Savings_Invst3 Summary L17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,396,532.66	\$ -	\$ -	\$ -
19													
20													
21													
22													
23													
24													
25													
26	Number of Years to value at 4/01/02	1st Quarter	0.25	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00
27	Number of Years to value at 4/01/02	2nd Quarter	0.25	1.25	2.25	3.25	4.25	5.25	6.25	7.25	8.25	9.25	10.25
28	Number of Years to value at 4/01/02	3rd Quarter	0.50	1.50	2.50	3.50	4.50	5.50	6.50	7.50	8.50	9.50	10.50
29	Number of Years to value at 4/01/02	4th Quarter	0.75	1.75	2.75	3.75	4.75	5.75	6.75	7.75	8.75	9.75	10.75
30													
31													
32	PV of NPA Relief for 561 without NP	PV L10	\$ -	\$ -	\$ -	\$ -	\$ 1,523,380.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33													
34													
35													
36													
37													
38													
39													
40	PV of NPA Relief for 561 with NP	PV L32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,106,389.92	\$ -	\$ -	\$ -
41													
42													
43													
44													
45													
46													
47													
48													
49	NPA Relief for 561 difference	Difference Between L32 & L40	\$ 416,990.15										
50													
51													
52													
53													
54													
55													
56													
57	Total Savings of Pooling Deferral	L49	\$ 416,990.15										

	A	B	C	D
1	Florida			
2	Other Labor Costs			
3	Study Period: 2002-2004			
4				
5		Source		
6	Translation Labor			
7				
8	Switch Translations Cost for Pooling Software		Hrs	
9	5ESS	Infrastructure Planning	6	
10	DMS	Infrastructure Planning	0.25	
11	EWSD	Infrastructure Planning	0	
12				
13				
14	No Switch Types		2000	2001
15	5ESS	Infrastructure Planning	17	15
16	DMS	Infrastructure Planning	7	16
17	EWSD	Infrastructure Planning	2	3
18				
19				
20	Hours for Year	(L9 x L16)+(L10 x L16)+(L11 x L17)	103.75	94.00
21				
22				
23				
24				
25				
26	WS32 Labor Rate	Factor - Expense L16	\$32.14	\$29.33
27				
28				
29	Total Switch Translations Costs	L26 x L20	\$3,334.53	\$2,757.02
30				
31				
32	BAC Salaries			
33				
34	Hrs/Year		1,928	
35				
36			2000	2001
37	Number of Employees			
38	JG59	BAC Center	0	0
39	JG58	BAC Center	0	1
40	JG57	BAC Center	0	15
41	WS20	BAC Center	0	15
42				
43				
44	Labor Rate			
45	JG59	Factor - Expense L18	\$52.71	\$51.92
46	JG58	Factor - Expense L19	\$45.48	\$43.57
47	JG57	Factor - Expense L20	\$39.15	\$37.15
48	WS20	Factor - Expense L17	\$24.60	\$25.39
49				
50				
51	Salaries			
52	JG59	L34 X L38 X L45	\$0.00	\$0.00
53	JG58	L34 X L39 X L46	\$0.00	\$84,002.96
54	JG57	L34 X L40 X L47	\$0.00	\$107,437.80
55	WS20	L34 X L41 X L48	\$0.00	\$734,278.80
56				
57				
58	Total BAC Salary	Sum L52 L55	\$0.00	\$925,719.56
59				
60				
61				
62				
63	Florida Allocation %	Cost Matters	49.76%	49.76%
64				
65	Florida Allocation of BAC Salary	L58 X L63	\$0.00	\$460,638.05
66				
67				
68				
69	Contract Employee Network Salary	Infrastructure Planning	\$0	\$117,000
70				
71	Florida Allocation of Network Contract Employee Salary	L69 X L63	\$0.00	\$58,219.20

1	A	B	C	D			E			F			G					
				Number Pooling			Number Pooling			Number Pooling			Number Pooling					
2	Florida	Source	FRC	2000	2001	2002	2000	2001	2002	2000	2001	2002	Total	2000	2001	2002	Total	
3	Study Period: 2002-2004																	
4	SSP Hardware Upgrades - 24 Month Advancement	SSP_Deployment Ln 98 Col G	377C	\$ 13,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,600	\$ -	\$ -	\$ -	\$ 13,600	
5	SSP Hardware Upgrades - 20 Month Advancement	SSP_Deployment Ln 100 Col G	377C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	SSP Hardware Upgrades - 18 Month Advancement	SSP_Deployment Ln 97 Col G	377C	\$ 1,684,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,684,700	\$ -	\$ -	\$ -	\$ 1,684,700	
7	SSP Hardware Upgrades - 14 Month Advancement	SSP_Deployment Ln 101 Col G	377C	\$ -	\$ 808,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,600	\$ -	\$ -	\$ -	\$ 808,600	
8	SSP Hardware Upgrades - 11 Month Advancement	SSP_Deployment Ln 102 Col G	377C	\$ -	\$ 90,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,300	\$ -	\$ -	\$ -	\$ 90,300	
9	SSP Hardware Upgrades - 9 Month Advancement	SSP_Deployment Ln 103 Col G	377C	\$ -	\$ 642,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642,500	\$ -	\$ -	\$ -	\$ 642,500	
10	SSP Hardware Upgrades - 0 Month Advancement	SSP_Deployment Ln 99 & Ln 104 Col G	377C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11																		
12	Subtotal - Network Generic Regional Capital			\$ 1,698,300	\$ 1,541,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,239,700	\$ -	\$ -	\$ -	\$ 3,239,700	
13																		
14	Subtotal - ITS Capital/Property Capital			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15																		
16																		
17																		
18	Subtotal - Information Technology Capital			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19																		
20	SSP Feature Package - 24 Month Advancement	SSP_Deployment Ln 98 Col H	560C	\$ 63,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,400	\$ -	\$ -	\$ -	\$ 63,400	
21	SSP Feature Package - 20 Month Advancement	SSP_Deployment Ln 100 Col H	560C	\$ -	\$ 390,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,200	\$ -	\$ -	\$ -	\$ 390,200	
22	SSP Feature Package - 18 Month Advancement	SSP_Deployment Ln 97 Col H	560C	\$ 459,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,000	\$ -	\$ -	\$ -	\$ 459,000	
23	SSP Feature Package - 14 Month Advancement	SSP_Deployment Ln 101 Col H	560C	\$ -	\$ 183,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,900	\$ -	\$ -	\$ -	\$ 183,900	
24	SSP Feature Package - 11 Month Advancement	SSP_Deployment Ln 102 Col H	560C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	SSP Feature Package - 9 Month Advancement	SSP_Deployment Ln 103 Col H	560C	\$ -	\$ 65,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,700	\$ -	\$ -	\$ -	\$ 65,700	
26	SSP Feature Package - 0 Month Advancement	SSP_Deployment Ln 99 & Ln 104 Col H	560C	\$ 482,200	\$ 810,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,292,800	\$ -	\$ -	\$ -	\$ 1,292,800	
27	Subtotal - Network GEO SoftCap3			\$ 1,024,600	\$ 1,450,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475,000	\$ -	\$ -	\$ -	\$ 2,475,000	
28																		
29																		
30																		
31	Subtotal - Information Tech. SoftCap5			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32																		
33	Subtotal - Telcordia Solution SoftCap5			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34																		
35	Subtotal - Vendor - SoftCap5			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36																		
37	TOTAL - CAPITAL			\$ 1,698,300	\$ 1,541,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,239,700	\$ -	\$ -	\$ -	\$ 3,239,700	
38	TOTAL SOFTCAP3			\$ 1,024,600	\$ 1,450,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475,000	\$ -	\$ -	\$ -	\$ 2,475,000	
39	TOTAL SOFTCAP5			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40																		
41	EXPENSE:																	
42																		
43																		
44																		
45																		
46																		
47																		
48																		
49																		
50																		
51																		
52	Subtotal - Network Regional Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53																		
54																		
55																		
56																		
57	Subtotal - Information Technology Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	BAC Salaries	Other Labor Costs Ln 65		\$ -	\$ 460,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,638	\$ -	\$ -	\$ -	\$ 460,638	
59																		
60																		
61																		
62	NeuStar			\$ -	\$ -	\$ 115,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,066	\$ -	\$ -	\$ -	\$ 115,066	
63																		
64																		
65																		
66																		
67																		
68																		
69	Contract Employee Network	Other Labor Costs Ln71		\$ -	\$ 58,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,219	\$ -	\$ -	\$ -	\$ 58,219	
70	Switch Translations Costs	Other Labor Costs Ln29		\$ 3,335	\$ 2,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,092	\$ -	\$ -	\$ -	\$ 6,092	
71																		
72	Subtotal - Network Services Expense			\$ 3,335	\$ 521,614	\$ 115,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 524,949	\$ -	\$ -	\$ -	\$ 524,949	
73																		
74	TOTAL CAPITAL			\$ 1,698,300	\$ 1,541,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,239,700	\$ -	\$ -	\$ -	\$ 3,239,700	
75	TOTAL SOFTCAP3			\$ 1,024,600	\$ 1,450,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,475,000	\$ -	\$ -	\$ -	\$ 2,475,000	
76	TOTAL SOFTCAP5			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	TOTAL EXPENSE			\$ 3,335	\$ 521,614	\$ 115,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640,015	\$ -	\$ -	\$ -	\$ 640,015	
78	Grand Total			\$ 2,726,235	\$ 3,513,414	\$ 115,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,354,715	\$ -	\$ -	\$ -	\$ 6,354,715	

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	LATA	NPA	EQUIP	HOST ENTITY	CLLI	GENERICS	MONTHS	5E13	5E14	5E	3B20-21	DMS	RELEASE 18	RETROFIT	TNP FEATURE
3	CODE			REM ENTITY		PULLED UP	PULLED UP	377C	377C	560C	377C	560C	377C	560C	560C
4								ACT	ACT	ACT	ACT	ACT	ACT	ACT	ACT
6	FT. LAUDERDALE MSA JANUARY 22, 2001 (2000 \$)														
7	954 NPA (ORDERED AREA)														
8	460	954	5ESS	Coral Springs	PMBHFLCSDSO	1	18	0.0	99.6						
9	460	954	5ESS	Cypress	FTLDFLCYDSO	1	18	0.0	104.9						
10	460	954	5ESS	Deerfield Beach	DRBFLMADSO	1	18	0.0	98.3						
11	460	954	5ESS	Pompano Federal	PMBHFLFEDSO	1	18	0.0	87.4						
12	460	954	5ESS	Hollywood Main	HLWOFLMADSO	1	18	0.0	97.4						
13	460	954	5ESS	Jacaranda	FTLDFLJADSO	1	18	0.0	107.2						
14	460	954	5ESS	Margate	PMBHFLMADSO	1	18	0.0	12.9						
15	460	954	5ESS	Oakland	FTLDFLOADSO	1	18	0.0	111.8						
16	460	954	5ESS	Pembroke Pines	HLWDFLPEDSO	1	18	0.0	61.3						
17	460	954	5ESS	Plantation	FTLDFPLDSDSO	1	18	0.0	0.0						
18	460	954	5ESS	Tamarac	PMBHFLTAOSD	1	18	0.0	103.1		150.0				
19	460	954	5ESS	West Hollywood	HLWDFLWHDSD	1	18	0.0	105.9						
20	460	954	5ESS	Weston	FTLDFLWNSDSD	1	18	0.0	107.3						
21	460	954	D-100	Main Relief *Note 1	FTLDFLMRSDSD	NA	NA								
22	460	954	D-100	Sawgrass	FTLDFLSGSDSD	NA	NA								
23						TOTAL		0.0	1097.1		150.0		0.0		
24				13		2	0								
25	PALM BEACH MSA FEBRUARY 5, 2001 (2000 \$)														
26	561 NPA (ORDERED AREA)														
27	460	561	5ESS	Annex	WPBHFLANDSDSO	1	18	0.0	110.4						
28	460	561	5ESS	Boca Sandalfoot	BCRTFLSADSDSO	1	18	0.0	106.4						
29	460	561	5ESS	Greenacres	WPBHFLGADSDSO	1	18	0.0	108.3						
30	460	561	5ESS	Haverhill	WPBHFLHSDSDSO	1	18	0.0	112.5						
31	460	561	D-100	Belle Glade	BLGLFLMADSDSO	NA	NA								
32	460	561	D-100	Boca Teeca	BCRTFLBTSDSO	NA	NA								
33	460	561	D-100	Gardens	WPBHFLGRSDSO	NA	NA								
34	460	561	D-100	Lake Worth	WPBHFLLEDSDSO	NA	NA								
35	460	561	D-100	Royal Palm Beach	WPBHFLRPDSDSO	NA	NA								
36	460	561	EWSD	Boca Raton Main	BCRTFLMADS1	1	24							6.8	
37	460	561	EWSD	Boynton Main	BYBHFLMADSDSO	1	24			Beach				6.8	
38						TOTAL		0.0	437.6		0.0			13.6	
39				4		5	2								

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	LATA	NPA	EQUIP	HOST ENTITY	CLLI	GENERIC	MONTHS	5E13	5E14	5E	3B20-21	DMS	EWSD		
3	CODE			REM ENTITY		PULLED UP	PULLED UP	RETROFIT	RETROFIT	TNP FEATURE	CONVERSION	BRIDGES	RELEASE 18	RETROFIT	TNP FEATURE
4								377C	377C	560C	377C	560C	377C	560C	560C
5								ACT	ACT	ACT	ACT	ACT	ACT	ACT	ACT
40	JACKSONVILLE MSA 4/2/2001														
41	904 NPA (ORDERED AREA)														
42	452	904	5ESS	Arlington	JCVLFLARSDO	1	14	0.0	98.2						
43	452	904	5ESS	Beachwood	JCVLFLBWDSO	1	14	0.0	101.4						
44	452	904	5ESS	Mandarin Loretto	MNDRFLLODSO	1	14	0.0	200.9						
45	452	904	5ESS	Orange Park Main	ORPKFLMADSO	1	14	0.0	96.6						
46	452	904	5ESS	Ponte Vedra	PNVDFLMADSO	1	14	0.0	100.5						
47	452	904	5ESS	St. Augustine Main	STAGFLMADSO	1	14	0.0	102.0						
48	452	904	5ESS	Wesconnnett	JCVLFLWCDSO	1	14	0.0	109.0						
49	452	904	D-100	Clay Street DS0	JCVLFLCLDSO	NA	NA								
50	452	904	D-100	Fernandina Bch	FRBHFLPDSO	NA	NA								
51	452	904	D-100	Fort Caroline	JCVLFLFCDSO	NA	NA								
52	452	904	D-100	Mandarin Avenues	MNDRFLAVDSO	NA	NA								
53	452	904	D-100	Normandy	JCVLFLNODSO	NA	NA								
54	452	904	D-100	Oceanway	JCVLFLWDSO	NA	NA								
55	452	904	D-100	San Jose	JCVLFLSJ73E	NA	NA								
56	452	904	D1/2	San Marco	JCVLFLSMDSO	NA	NA								
57	452	904	D1/2	Clay Street DS1	JCVLFLCLDS1	NA	NA								
58	452	904	EWSD	Green Cove Springs	GCSPFLCNSO	1	20						0.0		
59	452	904	EWSD	Middleburg	MDBGFLPMSO	1	20						0.0		
60	452	904	EWSD	Orange Park Ridgewood	ORPKFLRWDSO	1	20						0.0		
61						TOTAL		0.0	808.6		0.0		0.0		
62				7		9	3								
63															
64	FLA KEYS OSMSA MAY 28, 2001														
65	305 NPA														
66	460	305/786	5ESS	Homestead	HMSTFLHMDSO	1	13	0.0	0.0						
67	460	305	5ESS	Key West	KYWSFLMADSO	1	13	0.0	0.0						
68						TOTAL		0.0	0.0		0.0		0.0		
69				2		0	0								
70	DAYTONA MSA JULY 16, 2001														
71	904 NPA (ORDERED AREA)														
72	456	904	D-100	New Smyrna Bch	NSBHFLMADSO	NA	NA								
73	456	904	D-100	Daytona Bch Main	DYBHFLMADSO	NA	NA								
74	456	904	D-100	Deland	DELDFLMADSO	NA	NA								
75	456	904	D-100	Ormond Beach	DYBHFLBDSO	NA	NA								
76	456	904	D-100	Palm Coast	PLCSFLMADSO	NA	NA								
77	456	904	D-102	Port Orange	DYBHFLPODSO	NA	NA								
78	458	407	5ESS	DeBary Deltona	DBRYFLDLDSO	1	11	0.0	90.3						
79						TOTAL		0.0	90.3		0.0		0.0		
80				1		6	0								

1	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
2	LATA	NPA	EQUIP	HOST ENTITY	CLLI	GENERIC	MONTHS	5E13	5E14	5E	3B20-21	DMS		EWSD		
3	CODE			REM ENTITY		PULLED UP	PULLED UP	RETROFIT	RETROFIT	TNP FEATURE	CONVERSION	BRIDGES	RELEASE 18	RETROFIT	TNP FEATURE	
4								377C	377C	560C	377C	560C	377C	560C	560C	
5								ACT	ACT	ACT	ACT	ACT	ACT	ACT	ACT	
81	FORT PIERCE/ST LUCIE MSA SEPTEMBER 17, 2001															
82	561 NPA (ORDERED AREA)															
83	460	561	5ESS	Ft. Pierce 11/2001	FTPRFLMADSO	NA	NA	0.0	0.0							
84	460	561	5ESS	Port St. Lucie Main	PTSLFLMADSO	1	9	0.0	195.9							
85	460	561	5ESS	Port St. Lucie South	PTSLFLSOCGO	1	9	0.0	97.8							
86	460	561	5ESS	Stuart	STRFLMADSO	1	9	0.0	97.7							
87	460	561	5ESS	Hobe Sound	HBSDFLMADSO	1	9	0.0	251.1							
88	460	561	DMS	Jupiter (12/2001)	JPTRFLMADSO	NA	NA									
89							TOTAL	0.0	642.5		0.0		0.0			
90				5		1	0									
91	TOTALS BY ACCOUNT-YEAR 2000							0.0	1534.7		150.0		13.6			
92	TOTALS BY ACCOUNT-YEAR 2001							0.0	1541.4		0.0		0.0			
93																
94				<u>Year</u>	<u>Months Pulled Up</u>			<u>Account</u>								
95								377C	560C							
96																
97				2000	18			1684.7								
98				2000	24			13.6								
99				2000	0			0								
100				2001	20			0								
101				2001	14			808.6								
102				2001	11			90.3								
103				2001	9			642.5								
104				2001	0			0								
105																
106				<u>Switch Type</u>	<u>QTY</u>											
107					2000	2001										
108				5ESS	17	15										
109				DMS	7	16										
110				EWSD	2	3										
111																
112																

	A	B	C	D	E	F	G	H	I	J	K
1	Florida										
2	Index Sheet										
3	Study Period: 2002 - 2004										
4											
5											
6											
7											
8											
9			Sheet Name:	Description:							
10			Index	NPA Relief Cost							
11			Factors - Capital	Factors - Capital							
12			Factors - Expense	Factors - Expense							
13			Inputs	Inputs							
14			WP Capital	Capital Cost Calculations							
15			WP Expense	Expense Calculations							
16			NPA Costs	Summary of Capital Cost by NPA							
17			Translations	Summary of Translation by NPA							
18			Summary	NPA Relief Cost Summary by NPA							
19											
20											
21											
22											
23											
24											

REDACTED

	A	B	C	D
1	Florida			
2	Factors - Capital			
3	Study Period: 2002 - 2004			
4				
5				
6				Amount
7	Description	FRC	Source	2002
8				
9	COM		Cost Matters	11.25%
10				
11	Economic Life for 377C Capital	377C	Cost Matters	10
12				
13	Depreciation Factor for 377C Capital		Cost Matters	0.097622
14	Cost of Money Factor for 377C Capital		Cost Matters	0.051394
15	Income Tax Factor for 377C Capital		Cost Matters	0.023892
16	Plant Specific Factor for 377C Capital		Cost Matters	0.017533
17	Ad Valorem Factor for 377C Capital		Cost Matters	0.007421
18				
19				
20	Economic Life for 560C Capital	560C	Cost Matters	3
21				
22	Depreciation Factor for 560C Capital		Cost Matters	0.333333
23	Cost of Money Factor for 560C Capital		Cost Matters	0.052514
24	Income Tax Factor for 560C Capital		Cost Matters	0.024412
25	Ad Valorem Factor for 560C Capital		Cost Matters	0.007421
26				
27	Gross Receipt Tax Factor		Cost Matters	0.014633
28	Common Overhead Loading Factor		Cost Matters	0.0442
29	Shared Factor for 377C		Cost Matters	0.011332
30				

	A	B	C	D
1	Florida			
2	Factors - Expense			
3	Study Period: 2002 - 2004			
4				
5				
6				Amount
7	Description	FRC	Source	2002
8				
9	COM		Cost Matters	11.25%
10				
11	Gross Receipt Tax Factor		Cost Matters	0.014633
12	Common Overhead Loading Factor		Cost Matters	0.0442
13				
14	Levelized 2002-2004 Labor Rate	WS32	Cost Matters	\$31.34
15				
16				

	A	B	C	D	E	F
1	Florida					
2	Inputs					
3	Study Period: 2002 - 2004					
4						
5						
6						
7	Description	FRC	Source	Amount		
8	377C Capital - Announcement per switch	377C	Infrastructure Planning	\$5,533.33		
9	377C Capital - E911 Trunks per switch in overlay	377C	Infrastructure Planning	\$2,759.21		
10						
11						
12	Overlay 10 Digit Dialing per 5E switch	560C	Infrastructure Planning			
13	Overlay 10 Digit Dialing per DMS switch	560C	Infrastructure Planning			
14						
15	Expense for 911 Trunks per switch in overlay		Infrastructure Planning	\$279.52		
16						
17						
18						
19	Switch Types					
20						
21	NPA	Type	5ESS	DMS	EWSD	DCO
22						
23						
24	Palm Beach	Overlay	4	5	2	0
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
8	Shared Factor for 377C		Factors - Capital, L29	0.011332
9	Depreciation Factor for 377C Capital		Factors - Capital, L13	0.097622
10	Cost of Money Factor for 377C Capital		Factors - Capital, L14	0.051394
11	Income Tax Factor for 377C Capital		Factors - Capital, L15	0.023892
12	Plant Specific Factor for 377C Capital		Factors - Capital, L16	0.017533
13	Ad Valorem Factor for 377C Capital		Factors - Capital, L17	0.007421
14				
15	COM		Factors - Capital, L9	11.25%
16				
17				
18	Depreciation Factor for 560C Capital		Factors - Capital, L22	0.333333
19	Cost of Money Factor for 560C Capital		Factors - Capital, L23	0.052514
20	Income Tax Factor for 560C Capital		Factors - Capital, L24	0.024412
21	Ad Valorem Factor for 560C Capital		Factors - Capital, L25	0.007421
22				
23	Economic Life for 377C Capital	377C	Factors - Capital, L11	10
24	Economic Life for 560C Capital	560C	Factors - Capital, L20	3
25	Gross Receipt Tax Factor		Factors - Capital, L27	0.014633
26	Common Overhead Loading Factor		Factors - Capital, L28	0.0442

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
27				
28	377C Capital - Announcement per switch	377C	Inputs L8	\$5,533.33
29				
30	Depreciation for 377C Switch Capital	377C	L28 X L9	\$540.18
31	Cost of Money for 377C Switch Capital	377C	L28 X L10	\$284.38
32	Income Tax for 377C Switch Capital	377C	L28 X L11	\$132.20
33	Plant Specific for 377C Switch Capital	377C	L28 X L12	\$97.02
34	Ad Valorem for 377C Switch Capital	377C	L28 X L13	\$41.06
35				
36	Present Value for Current Year			
37				
38	Depreciation for 377C Switch Capital		PV(L15,L23,L30)	\$3,148.14
39	Cost of Money for 377C Switch Capital		PV(L15,L23,L31)	\$1,657.37
40	Income Tax for 377C Switch Capital		PV(L15,L23,L32)	\$770.48
41	Plant Specific for 377C Switch Capital		PV(L15,L23,L33)	\$565.41
42	Ad Valorem for 377C Switch Capital		PV(L15,L23,L34)	\$239.31
43				
44	Sum PV 377C		Sum L38 - L42	\$6,380.71
45				
46	Sum PV 377C w Shared & Common & GRT		$((L44 \times (1+L8)) \times (1+L25)) \times (1+L26))$	\$6,836.84
47				
48	Sum PV of Cost of Announcement 377C per Switch		L46	\$6,836.84
49				

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
50	377C Capital - E911 Trunks per switch in overlay	377C	Inputs L9	\$2,759.21
51				
52	Depreciation for 377C Switch Capital	377C	L50 X L9	\$269.36
53	Cost of Money for 377C Switch Capital	377C	L50 X L10	\$141.81
54	Income Tax for 377C Switch Capital	377C	L50 X L11	\$65.92
55	Plant Specific for 377C Switch Capital	377C	L50 X L12	\$48.38
56	Ad Valorem for 377C Switch Capital	377C	L50 X L13	\$20.48
57				
58	Present Value for Current Year			
59				
60	Depreciation for 377C Switch Capital		PV(L15,L23,L52)	\$1,569.83
61	Cost of Money for 377C Switch Capital		PV(L15,L23,L53)	\$826.45
62	Income Tax for 377C Switch Capital		PV(L15,L23,L54)	\$384.20
63	Plant Specific for 377C Switch Capital		PV(L15,L23,L55)	\$281.94
64	Ad Valorem for 377C Switch Capital		PV(L15,L23,L56)	\$119.33
65				
66	Sum PV 377C		Sum L60 - L64	\$3,181.76
67				
68	Sum PV 377C w Shared & Common & GRT		$((L66 \times (1+L8)) \times (1+L25)) \times (1+L26))$	\$3,409.21
69				
70	Sum PV of Cost E911 Trunks 377C per Switch in Overlay		L68	\$3,409.21
71				

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
72	Overlay 10 Digit Dialing per 5E switch	560C	Inputs L12	
73				
74	Depreciation for 560C	560C	L72 X L18	
75	Cost of Money for 560C	560C	L72 X L19	
76	Income Tax for 560C	560C	L72 X L20	
77	Ad Valorem for 560C	560C	L72 X L21	
78				
79	Present Value for Current Year			
80				
81	Depreciation for 560C	560C	PV(L15,L24,L74)	
82	Cost of Money for 560C	560C	PV(L15,L24,L75)	
83	Income Tax for 560C	560C	PV(L15,L24,L76)	
84	Ad Valorem for 560C	560C	PV(L15,L24,L77)	
85				
86	Sum PV 560C		Sum L81 - L84	
87				
88	Sum PV 560C w Common & GRT		$((L86 \times (1+L25)) \times (1+L26))$	
89				
90	Total Cost 560C for Overlay 10 Digit Dialing for 5E Switch		L88	
91				

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
92	Overlay 10 Digit Dialing per DMS switch	560C	Inputs L13	
93				
94	Depreciation for 560C	560C	L92 X L18	
95	Cost of Money for 560C	560C	L92 X L19	
96	Income Tax for 560C	560C	L92 X L20	
97	Ad Valorem for 560C	560C	L92 X L21	
98				
99	Present Value for Current Year			
100				
101	Depreciation for 560C	560C	PV(L15,L24,L94)	
102	Cost of Money for 560C	560C	PV(L15,L24,L95)	
103	Income Tax for 560C	560C	PV(L15,L24,L96)	
104	Ad Valorem for 560C	560C	PV(L15,L24,L97)	
105				
106	Sum PV 560C		Sum L101 - L104	
107				
108	Sum PV 560C w Common & GRT		$((L106 \times (1+L25)) \times (1+L26))$	
109				
110	Total Cost 560C for Overlay 10 Digit Dialing for DMS Switch		L108	

	A	B	C	D
1	Florida			
2	Expense Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				Amount
7	Description	JFC / JG / WS	Source	2002
8				
9	Expense for 911 Trunks per switch in overlay		Inputs L15	\$280
10	Gross Receipt Tax Factor		Factors - Expense L11	0.014633
11	Common Overhead Loading Factor		Factors - Expense L12	0.0442
12	Total Expense w GRT		L9 X (1+L10)	\$283.61
13	Total Expense w Common		L12 X (1+ L11)	\$296.14
14				
15	Expense for 911 Trunks per Switch in Overlay		L13	\$296.14
16				
17				

	A	B	C	D	E	F	G	H
1	Florida	Type	5ESS	DMS	EWSD	DCO		Total
2								
3	Study Period: 2002 - 2004							
4								
5								
6	Palm Beach	Overlay	4	5	2	0		11
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26	Description	Amount	Source					
27	Sum PV of Cost of Announcement 377C per Switch	\$6,836.84	WP Capital, L48					
28	Sum PV of Cost E911 Trunks 377C per Switch in Overlay	\$3,409.21	WP Capital, L70					
29	Total Cost 560C for Overlay 10 Digit Dialing for 5E Switch		WP Capital, L90					
30	Total Cost 560C for Overlay 10 Digit Dialing for DMS Switch		WP Capital, L110					
31								
32	Expense for 911 Trunks per Switch in Overlay	\$296.14	WP Expense, L15					
33								
34								
35								
36								
37	NPA	377C	560C			Expense		
38		Source	Amount	Source	Amount	Source	Amount	
39								
40	Palm Beach	(L27*L6 Total) + (L28*L6 Total)	\$112,706.55	(L29*L6)+(L30*L6)		L32*L6 Total	\$3,257.58	

	A	B	C	D	E	F	G	H
1	Florida	Type	5ESS	DMS	EWSD	DCO	Source	Translation Costs /NPA
2								
3	Study Period: 2002 - 2004							
4								
5	Palm Beach	Overlay	4	5	2	0	L5 X L29 X L32	\$20,057.60
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27	Hours/Sw							
28								
29	Overlay		110	40	0	0		
30								
31								
32	Labor Rate WS32	\$31.34						
33	Levelized 2002-2004							

	A	B	C
1	Florida		
2	NPA Relief Cost Summary by NPA		
3	Study Period: 2002 - 2004		
4			
5			
6	Item/Description	Source	Amount
7			
8	Palm Beach		
9	Customer Notification	Infrastructure Planning	\$54,608.00
10	Directory Publication	Infrastructure Planning	\$304,541.00
11	Information Technology	Infrastructure Planning	\$1,268,791.00
12	377C Capital	NPA Costs L40	\$112,706.55
13	560C for 10 Digit Dialing	NPA Costs L40	\$632,570.93
14	Expense	NPA Costs L40	\$3,257.58
15	Translation Cost	Translations L5	\$20,057.60
16			
17	Total	Sum L9:L15	\$2,396,532.66