

ATTACHMENT B

**BellSouth Telecommunications, Inc.
FPSC Docket No. 001797-TP
Request for Confidential Classification
Page 1 of 1
7/10/01**

**REQUEST FOR CONFIDENTIAL CLASSIFICATION OF COVAD'S RESPONSE TO
STAFF'S SECOND REQUEST FOR PRODUCTION OF DOCUMENTS (POD NOS. 27
and 30) FILED JUNE 19, 2001 IN FLORIDA DOCKET NO. 001797-TP**

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FPSC-RECORDS REPORTING

**Covad Communication Company's
Response to Staff's Second Request to Produce**

POD No. 27

CONFIDENTIAL

Covad Communications Company
FL PSC Dkt No. 001797-TP
Staff's Second Request to Produce (Nos. 3-37)
Request No. 27 of 37
Attachment

~~CONFIDENTIAL~~

BellSouth estimated material investment for "Line Sharing Splitter (Shelf, Test Eqpt, Plug-Ins & Cabling)"	\$4,859.00
1. Eliminate BellSouth's excessively costly testing capability	
2. (Kientzle/Riolo rebuttal testimony at page 10, lines 1-8.)	- [REDACTED]
3. Add more reasonable built-in testing capability (Kientzle/Riolo	
4. rebuttal testimony at page 10, lines 9-21.)	+ [REDACTED]
5. Reduce cable costs from [REDACTED] to [REDACTED] (Kientzle/Riolo rebuttal	
6. testimony at page 11, line 9 to page 12, line 4.)	- [REDACTED]
7. Reduce bay shelf material from [REDACTED] to [REDACTED] (Kientzle/Riolo	
8. rebuttal testimony at page 12, lines 5-9.)	- [REDACTED]
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Adjusted Total	\$3110.36

	377C Block and Frame	257C Splitter Bay	257C Splitter	20C Land	10C Building	
	\$447.98	\$187.50	\$4,859.00			
Inflation Factor	1.0201	0.9800	0.9800			
Inflation Adjusted Investment	\$456.98	\$183.75	\$4,761.82			
Material Factor	1.3249	1.0000	1.5742			
Hardwire Factor	1.0000	2.5184	1.0000			
Installed Investment	\$605.45	\$462.76	\$7,496.16			
Support Equip and Power Loading	1.1011	1.0251	1.0251			
Total Investment	\$666.65	\$474.35	\$7,683.95			\$8,824.95
Percent of Total Investment	8%	5%	87%			
Land Factor	0.0078	0.0078	0.0078			
Land Investment Assignment	\$5.17	\$3.68	\$59.57	\$68.41		
Building Factor	0.1267	0.1267	0.1267			
Building Investment Assignment	\$84.44	\$60.08	\$973.23		\$1,117.75	
Repeat Total Investment	\$666.65	\$474.35	\$7,683.95	\$68.41	\$1,117.75	\$10,011.11
	7%	5%	77%	1%	11%	
Depreciation Factor	0.0986	0.1123	0.1123	0	0.021	
	\$65.73	\$53.27	\$862.91	\$-	\$23.47	\$1,005.38
Cost of Money	0.0513	0.0491	0.0491	0.1125	0.0893	
	\$34.20	\$23.29	\$377.28	\$7.70	\$99.82	\$542.28
Income Tax	0.0244	0.0233	0.0233	0.0534	0.0424	
	\$16.27	\$11.05	\$179.04	\$3.65	\$47.39	\$257.40
Plant Specific:	0.0221	0.0161	0.0161	0	0.0545	
	\$14.72	\$7.63	\$123.66	\$-	\$60.96	\$206.97
Ad Valorem	0.0095	0.0095	0.0095	0.0095	0.0095	
	\$6.34	\$4.51	\$73.11	\$0.65	\$10.64	\$95.26
Shared Cost	0.0183	0.0187	0.0187	0	0.0001	
	\$12.20	\$8.87	\$143.69	\$-	\$0.11	\$164.87
TELRIC	\$149.46	\$108.63	\$1,759.69	\$12.00	\$242.39	\$2,272.16
Monthly	\$12.46	\$9.05	\$146.64	\$1.00	\$20.20	\$189.35
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$12.48	\$9.07	\$146.89	\$1.00	\$20.23	\$189.67
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$13.25	\$9.63	\$156.06	\$1.06	\$21.50	\$201.50

Source: Exhibit WBS-1, pages stamped 000381-000385

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
	\$207.98	\$240.00	\$187.50	\$4,859.00		
Inflation Factor	1.0201	1.0201	0.9800	0.9800		
Inflation Adjusted Investment	\$212.16	\$244.82	\$183.75	\$4,761.82		
Material Factor	1.3249	1.3249	1.0000	1.5742		
Hardwire Factor	1.0000	1.0000	2.5184	1.0000		
Installed Investment	\$281.09	\$324.37	\$462.76	\$7,496.16		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$309.50	\$357.15	\$474.35	\$7,683.95		
	4%	4%	5%	87%		
Land Factor	0.0078	0.0078	0.0078	0.0078		
Land Investment Assignment	\$2.40	\$2.77	\$3.68	\$59.57	\$68.41	
Building Factor	0.1267	0.1267	0.1267	0.1267		
Building Investment Assignment	\$39.20	\$45.24	\$60.08	\$973.23		\$1,117.75
Repeat Total Investment	\$309.50	\$357.15	\$474.35	\$7,683.95	\$68.41	\$1,117.75
	3%	4%	5%	77%	1%	11%
Depreciation Factor	0.0986	0.0986	0.1123	0.1123	0	0.021
	\$30.52	\$35.22	\$53.27	\$862.91	\$-	\$23.47
Cost of Money	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
	\$15.88	\$18.32	\$23.29	\$377.28	\$7.70	\$99.82
Income Tax	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
	\$7.55	\$8.71	\$11.05	\$179.04	\$3.65	\$47.39

Plant Specific	0.0221	0.0221	0.0161	0.0161	0	0.0545
	\$6.83	\$7.89	\$7.63	\$123.66	\$-	\$60.96
Ad Valorem	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$2.94	\$3.40	\$4.51	\$73.11	\$0.65	\$10.64
Shared Cost	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$5.66	\$6.54	\$8.87	\$143.69	\$-	\$0.11
TELRIC	\$69.39	\$80.07	\$108.63	\$1,759.69	\$12.00	\$242.39
Monthly	\$5.78	\$6.67	\$9.05	\$146.64	\$1.00	\$20.20
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$5.79	\$6.68	\$9.07	\$146.89	\$1.00	\$20.23
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$6.15	\$7.10	\$9.63	\$156.06	\$1.06	\$21.50

- Source: Exhibit WBS-1, pages stamped 000381-000385

Florida

Development of Line Sharing Splitter Costs per Splitter System 96 Line Capacity in the Central Office
Study Period: 2000-2002

Element #: J.4.1

Item / Description

Description	FRC	Sub FRC	Source	Amount
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Distributing Frame

Material Price			INPUT_ Recur Line 13	
Projected Actual Utilization			INPUT_ Recur Line 14	
Circuit Capacity			INPUT_ Recur Line 15	7,200
Number Required (3 terms on MDF / Line)			INPUT_ Recur Line 16	300
Utilized Material Price per System	377C	05	Line 10 / Line 12 / Line 14 x Line 16	\$207.975

Connecting Blocks

Material Price			INPUT_ Recur Line 18	
Projected Actual Utilization			INPUT_ Recur Line 19	
System Capacity			INPUT_ Recur Line 20	1
Number Required			INPUT_ Recur Line 21	4
Utilized Material Price per System	377C	05	Line 22 / Line 24 / Line 26 x Line 28	\$240.000
Utilized Material Price per System	377C	05	Line 18 + Line 30	\$447.975

Line Sharing Splitter (Bay)

Material Price			INPUT_ Recur Line 23	
Projected Actual Utilization			INPUT_ Recur Line 24	
System Capacity			INPUT_ Recur Line 25	8
Number Required			INPUT_ Recur Line 26	1
Source: Exhibit WBS-1, pages stamped 000381-000385	257C	03	Line 36 / Line 38 / Line 40 x Line 42	\$187.500
Line Sharing Splitter (Shelf, Test Eqpt, Plugs & Cabling)				
Material Price per System			INPUT_ Recur Line 28	
Projected Actual Utilization			INPUT_ Recur Line 29	
System Capacity			INPUT_ Recur Line 30	1
Number Required			INPUT_ Recur Line 31	1
Utilized Material Price per System	257C	15	Line 48 / Line 50 / Line 52 x Line 54	\$4,859.000

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
	\$207.98	\$240.00	\$187.50	\$3,110.36		
Inflation Factor	1.0201	1.0201	0.9800	0.9800		
Inflation Adjusted Investment	\$212.16	\$244.82	\$183.75	\$3,048.15		
Material Factor	1.3249	1.3249	1.0000	1.5742		
Hardwire Factor	1.0000	1.0000	2.5184	1.0000		
Installed Investment	\$281.09	\$324.37	\$462.76	\$4,798.47		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$309.50	\$357.15	\$474.35	\$4,918.68		
	5%	6%	8%	81%		
Land Factor	0.0078	0.0078	0.0078	0.0078		
Land Investment Assignment	\$2.40	\$2.77	\$3.68	\$38.13	\$46.97	
Building Factor	0.1267	0.1267	0.1267	0.1267		
Building Investment Assignment	\$39.20	\$45.24	\$60.08	\$622.99		\$767.51
Repeat Total Investment	\$309.50	\$357.15	\$474.35	\$4,918.68	\$46.97	\$767.51
	5%	5%	7%	72%	1%	11%
Depreciation Factor	0.0986	0.0986	0.1123	0.1123	0	0.021
	\$30.52	\$35.22	\$53.27	\$552.37	\$-	\$16.12
Cost of Money	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
	\$15.88	\$18.32	\$23.29	\$241.51	\$5.28	\$68.54
Income Tax	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
	\$7.55	\$8.71	\$11.05	\$114.61	\$2.51	\$32.54
Plant Specific	0.0221	0.0221	0.0161	0.0161	0	0.0545
	\$6.83	\$7.89	\$7.63	\$79.16	\$-	\$41.86
Ad Valorem	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$2.94	\$3.40	\$4.51	\$46.80	\$0.45	\$7.30
Shared Cost	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$5.66	\$6.54	\$8.87	\$91.98	\$-	\$0.08

TELRIC	\$69.39	\$80.07	\$108.63	\$1,126.42	\$8.24	\$166.43
Monthly	\$5.78	\$6.67	\$9.05	\$93.87	\$0.69	\$13.87
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$5.79	\$6.68	\$9.07	\$94.03	\$0.69	\$13.89
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$6.15	\$7.10	\$9.63	\$99.89	\$0.73	\$14.76

Source: Exhibit WBS-1, pages stamped 000381-000385

Florida

Development of Line Sharing Splitter Costs per Splitter System 96 Line Capacity in the Central Office
Study Period: 2000-2002

Element #: J.4.1

Item / Description						
Description	FRC	Sub FRC	Source			Amount
Distributing Frame						
Material Price			INPUT_ Recur Line 13			
Projected Actual Utilization			INPUT_ Recur Line 14			
Circuit Capacity			INPUT_ Recur Line 15			7,200
Number Required (3 terms on MDF / Line)			INPUT_ Recur Line 16			300
Utilized Material Price per System	377C	05	Line 10 / Line 12 / Line 14 x Line 16			\$207.975
Connecting Blocks						
Material Price			INPUT_ Recur Line 18			
Projected Actual Utilization			INPUT_ Recur Line 19			
System Capacity			INPUT_ Recur Line 20			1
Number Required			INPUT_ Recur Line 21			4
Utilized Material Price per System	377C	05	Line 22 / Line 24 / Line 26 x Line 28			\$240.000
Utilized Material Price per System	377C	05	Line 18 + Line 30			\$447.975
Line Sharing Splitter (Bay)						
Material Price			INPUT_ Recur Line 23			
Projected Actual Utilization			INPUT_ Recur Line 24			

System Capacity			INPUT_ Recur Line 25	8
Number Required			INPUT_ Recur Line 26	1
Source: Exhibit WBS-1, pages stamped 000381-000385	257C	03	Line 36 / Line 38 / Line 40 x Line 42	\$187.500
Line Sharing Splitter (Shelf, Test Eqpt, Plug-ins & Cabling)				
Material Price per System			INPUT_ Recur Line 28	\$3,110.36
Projected Actual Utilization			INPUT_ Recur Line 29	
System Capacity			INPUT_ Recur Line 30	1
Number Required			INPUT_ Recur Line 31	1
Utilized Material Price per System	257C	15	Line 48 / Line 50 / Line 52 x Line 54	\$3,110.360

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
Inflation Factor	1.0201	1.0201	0.9800	0.9800		
Inflation Adjusted Investment	\$212.16	\$244.82	\$105.00	\$3,048.15		
Material Factor	1.3249	1.3249	1.0000	1.5742		
Hardwire Factor	1.0000	1.0000	2.5184	1.0000		
Installed Investment	\$281.09	\$324.37	\$264.43	\$4,798.47		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$309.50	\$357.15	\$271.06	\$4,918.68		
Land Factor	0.0078	0.0078	0.0078	0.0078		
Land Investment Assignment	\$2.40	\$2.77	\$2.10	\$38.13	\$45.40	
Building Factor	0.1267	0.1267	0.1267	0.1267		
Building Investment Assignment	\$39.20	\$45.24	\$34.33	\$622.99		\$741.76
Repeat Total Investment	\$309.50	\$357.15	\$271.06	\$4,918.68	\$45.40	\$741.76
Depreciation Factor	5%	5%	4%	74%	1%	11%
Cost of Money	0.0986	0.0986	0.1123	0.1123	0	0.021
Income Tax	\$30.52	\$35.22	\$30.44	\$552.37	\$-	\$15.58
Plant Specific	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
Ad Valorem	\$15.88	\$18.32	\$13.31	\$241.51	\$5.11	\$66.24
Shared Cost	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
TELRIC	\$7.55	\$8.71	\$6.32	\$114.61	\$2.42	\$31.45
Monthly	0.0221	0.0221	0.0161	0.0161	0	0.0545
	\$6.83	\$7.89	\$4.36	\$79.16	\$-	\$40.45
	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$2.94	\$3.40	\$2.58	\$46.80	\$0.43	\$7.06
	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$5.66	\$6.54	\$5.07	\$91.98	\$-	\$0.07
TELRIC	\$69.39	\$80.07	\$62.07	\$1,126.42	\$7.96	\$160.85
Monthly	\$5.78	\$6.67	\$5.17	\$93.87	\$0.66	\$13.40

Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$5.79	\$6.68	\$5.18	\$94.03	\$0.66	\$13.43
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$6.15	\$7.10	\$5.51	\$99.89	\$0.71	\$14.26

Source: Exhibit WBS-1, pages stamped 000381-000385

Florida

Development of Line Sharing Splitter Costs per Splitter System 96 Line Capacity in the Central Office

Study Period: 2000-2002

Element #: J.4.1

Item / Description		FRC	Sub FRC	Source	Amount
Distributing Frame					
Material Price				INPUT_ Recur Line 13	
Projected Actual Utilization				INPUT_ Recur Line 14	
Circuit Capacity				INPUT_ Recur Line 15	7,200
Number Required (3 terms on MDF / Line)				INPUT_ Recur Line 16	300
Utilized Material Price per System	377C	05		Line 10 / Line 12 / Line 14 x Line 16	\$207.975
Connecting Blocks					
Material Price				INPUT_ Recur Line 18	
Projected Actual Utilization				INPUT_ Recur Line 19	
System Capacity				INPUT_ Recur Line 20	1
Number Required				INPUT_ Recur Line 21	4
Utilized Material Price per System	377C	05		Line 22 / Line 24 / Line 26 x Line 28	\$240.000
Utilized Material Price per System	377C	05		Line 18 + Line 30	\$447.975
Line Sharing Splitter (Bay)					
Material Price				INPUT_ Recur Line 23	
Projected Actual Utilization				INPUT_ Recur Line 24	
System Capacity				INPUT_ Recur Line 25	14
Number Required				INPUT_ Recur Line 26	1

Source: Exhibit WBS-1, pages stamped 000381- 257C 03 Line 36 / Line 38 / Line 40 x Line 42 \$107.143
000385

Line Sharing Splitter (Shelf, Test Eqpt, Plug-ins & Cabling)

Material Price per System INPUT_ Recur Line 28 \$3,110.36
 Projected Actual Utilization INPUT_ Recur Line 29
 System Capacity INPUT_ Recur Line 30 1
 Number Required INPUT_ Recur Line 31 1
 Utilized Material Price per System 257C 15 Line 48 / Line 50 / Line 52 x Line 54 \$3,110.360

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
Inflation Factor	\$138.65	\$180.00	\$107.14	\$3,110.36		
Inflation Adjusted Investment	1.0201	1.0201	0.9800	0.9800		
Material Factor	\$141.44	\$183.62	\$105.00	\$3,048.15		
Hardwire Factor	1.3249	1.3249	1.0000	1.5742		
Installed Investment	1.0000	1.0000	2.5184	1.0000		
Support Equip and Power Loading	\$187.39	\$243.28	\$264.43	\$4,798.47		
Total Investment	1.1011	1.1011	1.0251	1.0251		
	\$206.33	\$267.86	\$271.06	\$4,918.68		
Land Factor	4%	5%	5%	87%		
Land Investment Assignment	0.0078	0.0078	0.0078	0.0078	\$43.91	
Building Factor	\$1.60	\$2.08	\$2.10	\$38.13		
Building Investment Assignment	0.1267	0.1267	0.1267	0.1267		
	\$26.13	\$33.93	\$34.33	\$622.99		\$717.38
Repeat Total Investment	\$206.33	\$267.86	\$271.06	\$4,918.68	\$43.91	\$717.38
Depreciation Factor	3%	4%	4%	77%	1%	11%
Cost of Money	0.0986	0.0986	0.1123	0.1123	0	0.021
Income Tax	\$20.34	\$26.41	\$30.44	\$552.37	\$-	\$15.07
Plant Specific	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
Ad Valorem	\$10.58	\$13.74	\$13.31	\$241.51	\$4.94	\$64.06
Shared Cost	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
TELRIC	\$5.03	\$6.54	\$6.32	\$114.61	\$2.34	\$30.42
Monthly	0.0221	0.0221	0.0161	0.0161	0	0.0545
Add Receipts Tax	\$4.56	\$5.92	\$4.36	\$79.16	\$-	\$39.12
Add Common Cost	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$1.96	\$2.55	\$2.58	\$46.80	\$0.42	\$6.83
	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$3.78	\$4.90	\$5.07	\$91.98	\$-	\$0.07
TELRIC	\$46.26	\$60.05	\$62.07	\$1,126.42	\$7.70	\$155.57
Monthly	\$3.85	\$5.00	\$5.17	\$93.87	\$0.64	\$12.96
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
Add Common Cost	\$3.86	\$5.01	\$5.18	\$94.03	\$0.64	\$12.99
	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$4.10	\$5.33	\$5.51	\$99.89	\$0.68	\$13.80

Source: Exhibit WBS-1, pages stamped 000381-000385

Florida
 Development of Line Sharing Splitter Costs per Splitter System 96 Line Capacity in the Central Office
 Study Period: 2000-2002

Element #: J.4.1

Item / Description		FRC	Sub FRC	Source	Amount
Distributing Frame					
Material Price				INPUT_ Recur Line 13	
Projected Actual Utilization				INPUT_ Recur Line 14	
Circuit Capacity				INPUT_ Recur Line 15	7,200
Number Required (2 terms on MDF / Line)				INPUT_ Recur Line 16	200
Utilized Material Price per System	377C	05		Line 10 / Line 12 / Line 14 x Line 16	\$138.650
Connecting Blocks					
Material Price				INPUT_ Recur Line 18	
Projected Actual Utilization				INPUT_ Recur Line 19	
System Capacity				INPUT_ Recur Line 20	1
Number Required				INPUT_ Recur Line 21	3.00
Utilized Material Price per System	377C	05		Line 22 / Line 24 / Line 26 x Line 28	\$180.000
Utilized Material Price per System	377C	05		Line 18 + Line 30	\$318.650
Line Sharing Splitter (Bay)					
Material Price				INPUT_ Recur Line 23	
Projected Actual Utilization				INPUT_ Recur Line 24	
System Capacity				INPUT_ Recur Line 25	14
Number Required				INPUT_ Recur Line 26	1
Source: Exhibit WBS-1, pages stamped 000381-000385	257C	03		Line 36 / Line 38 / Line 40 x Line 42	\$107.143
Line Sharing Splitter (Shelf, Test Eqpt, Plug-					

Ins & Cabling)

Material Price per System			INPUT_ Recur Line 28	\$3,110.36
Projected Actual Utilization			INPUT_ Recur Line 29	
System Capacity			INPUT_ Recur Line 30	1
Number Required			INPUT_ Recur Line 31	1
Utilized Material Price per System	257C	15	Line 48 / Line 50 / Line 52 x Line 54	\$3,110.360

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
Inflation Factor	\$138.65 1.0201	\$180.00 1.0201	\$107.14 0.9800	\$3,110.36 0.9800		
Inflation Adjusted Investment	\$141.44	\$183.62	\$105.00	\$3,048.15		
Material Factor				803		
Hardwire Factor						
Installed Investment	\$141.44	\$183.62	\$105.00	\$3,851.15		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$155.73	\$202.18	\$107.63	\$3,947.63		
Land Factor	4% 0.0078	5% 0.0078	2% 0.0078	89% 0.0078		
Land Investment Assignment	\$1.21	\$1.57	\$0.83	\$30.60	\$34.21	
Building Factor	0.1267	0.1267	0.1267	0.1267		
Building Investment Assignment	\$19.73	\$25.62	\$13.64	\$500.16		\$559.15
Repeat Total Investment	\$155.73 3%	\$202.18 4%	\$107.63 2%	\$3,947.63 79%	\$34.21 1%	\$559.15 11%
Depreciation Factor	0.0986 \$15.36	0.0986 \$19.93	0.1123 \$12.09	0.1123 \$443.32	0 \$-	0.021 \$11.74
Cost of Money	0.0513 \$7.99	0.0513 \$10.37	0.0491 \$5.28	0.0491 \$193.83	0.1125 \$3.85	0.0893 \$49.93
Income Tax	0.0244 \$3.80	0.0244 \$4.93	0.0233 \$2.51	0.0233 \$91.98	0.0534 \$1.83	0.0424 \$23.71
Plant Specific	0.0221 \$3.44	0.0221 \$4.46	0.0161 \$1.73	0.0161 \$63.53	0 \$-	0.0545 \$30.49
Ad Valorem	0.0095 \$1.48	0.0095 \$1.92	0.0095 \$1.02	0.0095 \$37.56	0.0095 \$0.33	0.0095 \$5.32
Shared Cost	0.0183 \$2.85	0.0183 \$3.70	0.0187 \$2.01	0.0187 \$73.82	0 \$-	0.0001 \$0.06
TELRIC	\$34.92	\$45.33	\$24.65	\$904.04	\$6.00	\$121.25
Monthly	\$2.91	\$3.78	\$2.05	\$75.34	\$0.50	\$10.10
Add Receipts Tax	1.0017 \$2.91	1.0017 \$3.78	1.0017 \$2.06	1.0017 \$75.46	1.0017 \$0.50	1.0017 \$10.12
Add Common Cost	1.0624 \$3.10	1.0624 \$4.02	1.0624 \$2.19	1.0624 \$80.17	1.0624 \$0.53	1.0624 \$10.75

Source: Exhibit WBS-1, pages stamped 000381-000385

377C Frame	377C Block	257C Splitter	257C	20C	10C
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			Bay	Splitter	Land	Building
Inflation Factor	\$138.65	\$180.00	\$107.14	\$3,110.36		
Inflation Adjusted Investment	1.0201	1.0201	0.9800	0.9800		
Material Factor	\$141.44	\$183.62	\$105.00	\$3,048.15		
Hardwire Factor				803		
Installed Investment	\$141.44	\$183.62	\$105.00	\$3,851.15		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$155.73	\$202.18	\$107.63	\$3,947.63		
Land Factor	4%	5%	2%	89%		
Land Investment Assignment	0.0078	0.0078	0	0	\$2.77	
Building Factor	\$1.21	\$1.57	\$-	\$-		
Building Investment Assignment	0.1267	0.1267	0	0		
	\$19.73	\$25.62	\$-	\$-		\$45.35
Repeat Total Investment	\$155.73	\$202.18	\$107.63	\$3,947.63	\$2.77	\$45.35
Depreciation Factor	3%	5%	2%	88%	0%	1%
Cost of Money	0.0986	0.0986	0.1123	0.1123	0	0.021
Income Tax	\$15.36	\$19.93	\$12.09	\$443.32	\$-	\$0.95
Plant Specific	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
Ad Valorem	\$7.99	\$10.37	\$5.28	\$193.83	\$0.31	\$4.05
Shared Cost	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
TELRIC	\$3.80	\$4.93	\$2.51	\$91.98	\$0.15	\$1.92
Monthly	0.0221	0.0221	0.0161	0.0161	0	0.0545
Add Receipts Tax	\$3.44	\$4.46	\$1.73	\$63.53	\$-	\$2.47
Add Common Cost	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$1.48	\$1.92	\$1.02	\$37.56	\$0.03	\$0.43
	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$2.85	\$3.70	\$2.01	\$73.82	\$-	\$0.00
TELRIC	\$34.92	\$45.33	\$24.65	\$904.04	\$0.49	\$9.83
Monthly	\$2.91	\$3.78	\$2.05	\$75.34	\$0.04	\$0.82
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
Add Common Cost	\$2.91	\$3.78	\$2.06	\$75.46	\$0.04	\$0.82
	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$3.10	\$4.02	\$2.19	\$80.17	\$0.04	\$0.87

Source: Exhibit WBS-1, pages stamped 000381-000385

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
Inflation Factor	\$138.65	\$180.00	\$107.14	\$3,110.36		
Inflation Adjusted Investment	1.0201	1.0201	0.9800	0.9800		
Material Factor	\$141.44	\$183.62	\$105.00	\$3,048.15		
Hardwire Factor				803		
Installed Investment	\$141.44	\$183.62	\$105.00	\$3,851.15		
Support Equip and Power Loading	1.02321	1.02321	1.0162	1.0162		
Total Investment	\$144.72	\$187.88	\$106.70	\$3,913.60		
Land Factor	3%	4%	2%	90%		
Land Investment Assignment	0.0078	0.0078	0	0	\$2.58	
Building Factor	\$1.12	\$1.46	\$-	\$-		
Building Investment Assignment	0.1267	0.1267	0	0		
	\$18.34	\$23.80	\$-	\$-		\$42.14
Repeat Total Investment	\$144.72	\$187.88	\$106.70	\$3,913.60	\$2.58	\$42.14
Depreciation Factor	3%	4%	2%	89%	0%	1%
Cost of Money	0.0986	0.0986	0.1123	0.1123	0	0.021
Income Tax	\$14.27	\$18.52	\$11.98	\$439.50	\$-	\$0.88
Plant Specific	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
	\$7.42	\$9.64	\$5.24	\$192.16	\$0.29	\$3.76
	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
	\$3.53	\$4.58	\$2.49	\$91.19	\$0.14	\$1.79
	0.0221	0.0221	0.0161	0.0161	0	0.0545

	\$3.20	\$4.15	\$1.72	\$62.98	\$-	\$2.30
Ad Valorem	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$1.38	\$1.79	\$1.02	\$37.24	\$0.02	\$0.40
Shared Cost	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$2.65	\$3.44	\$2.00	\$73.18	\$-	\$0.00
TELRIC	\$32.45	\$42.12	\$24.44	\$896.24	\$0.45	\$9.14
Monthly	\$2.70	\$3.51	\$2.04	\$74.69	\$0.04	\$0.76
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$2.71	\$3.52	\$2.04	\$74.81	\$0.04	\$0.76
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$2.88	\$3.74	\$2.17	\$79.48	\$0.04	\$0.81

Source: Exhibit WBS-1, pages stamped 000381-000385

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
	\$2,911.66	\$-	\$-	\$-		
Inflation Factor	1.0201	1.0201	0.9800	0.9800		
Inflation Adjusted Investment	\$2,970.18	\$-	\$-	\$-		
Material Factor	1.3249	1.3249	1.0000	1.5742		
Hardwire Factor	1.0000	1.0000	2.5184	1.0000		
Installed Investment	\$3,935.19	\$-	\$-	\$30,929.00		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$4,332.94	\$-	\$-	\$31,703.83		
	12%	0%	0%	88%		
Land Factor	0.0078	0.0078	0.0078	0.0078		
Land Investment Assignment	\$33.59	\$-	\$-	\$245.77	\$279.36	
Building Factor	0.1267	0.1267	0.1267	0.1267		
Building Investment Assignment	\$548.80	\$-	\$-	\$4,015.54		\$4,564.36
Repeat Total Investment	\$4,332.94	\$-	\$-	\$31,703.83	\$279.36	\$4,564.36
	11%	0%	0%	78%	1%	11%
Depreciation Factor	0.0986	0.0986	0.1123	0.1123	0	0.021
	\$427.23	\$-	\$-	\$3,560.34	\$-	\$95.85
Cost of Money	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
	\$222.28	\$-	\$-	\$1,556.66	\$31.43	\$407.60
Income Tax	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
	\$105.72	\$-	\$-	\$738.70	\$14.92	\$193.53
Plant Specific	0.0221	0.0221	0.0161	0.0161	0	0.0545
	\$95.69	\$-	\$-	\$510.21	\$-	\$248.92
Ad Valorem	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$41.23	\$-	\$-	\$301.66	\$2.66	\$43.43
Shared Cost	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$79.29	\$-	\$-	\$592.86	\$-	\$0.46
TELRIC	\$971.44	\$-	\$-	\$7,260.43	\$49.00	\$989.78
Monthly	\$80.95	\$-	\$-	\$605.04	\$4.08	\$82.48
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$81.09	\$-	\$-	\$606.06	\$4.09	\$82.62
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$86.15	\$-	\$-	\$643.88	\$4.35	\$87.78
Per 96-line Splitter						

Source: Exhibit WBS-1, pages stamped 000381-000385

	377C Frame	377C Block	257C Splitter Bay	257C Splitter	20C Land	10C Building
	\$2,911.66	\$-	\$-	\$-		
Inflation Factor	1.0201	1.0201	0.9800	0.9800		

Inflation Adjusted Investment	\$2,970.18	\$-	\$-	\$-		
Material Factor	1.3249	1.3249	1.0000	1.5742		
Hardwire Factor	1.0000	1.0000	2.5184	1.0000		
Installed Investment	\$3,935.19	\$-	\$-	\$45,462.00		
Support Equip and Power Loading	1.1011	1.1011	1.0251	1.0251		
Total Investment	\$4,332.94	\$-	\$-	\$46,600.91		
	9%	0%	0%	91%		
Land Factor	0.0078	0.0078	0.0078	0.0078		
Land Investment Assignment	\$33.59	\$-	\$-	\$361.25	\$394.84	
Building Factor	0.1267	0.1267	0.1267	0.1267		
Building Investment Assignment	\$548.80	\$-	\$-	\$5,902.38		\$6,451.18
Repeat Total Investment	\$4,332.94	\$-	\$-	\$46,600.91	\$394.84	\$6,451.18
	7%	0%	0%	81%	1%	11%
Depreciation Factor	0.0986	0.0986	0.1123	0.1123	0	0.021
	\$427.23	\$-	\$-	\$5,233.28	\$-	\$135.47
Cost of Money	0.0513	0.0513	0.0491	0.0491	0.1125	0.0893
	\$222.28	\$-	\$-	\$2,288.10	\$44.42	\$576.09
Income Tax	0.0244	0.0244	0.0233	0.0233	0.0534	0.0424
	\$105.72	\$-	\$-	\$1,085.80	\$21.08	\$273.53
Plant Specific	0.0221	0.0221	0.0161	0.0161	0	0.0545
	\$95.69	\$-	\$-	\$749.95	\$-	\$351.82
Ad Valorem	0.0095	0.0095	0.0095	0.0095	0.0095	0.0095
	\$41.23	\$-	\$-	\$443.41	\$3.76	\$61.38
Shared Cost	0.0183	0.0183	0.0187	0.0187	0	0.0001
	\$79.29	\$-	\$-	\$871.44	\$-	\$0.65
TELRIC	\$971.44	\$-	\$-	\$10,671.98	\$69.26	\$1,398.94
Monthly	\$80.95	\$-	\$-	\$889.33	\$5.77	\$116.58
Add Receipts Tax	1.0017	1.0017	1.0017	1.0017	1.0017	1.0017
	\$81.09	\$-	\$-	\$890.84	\$5.78	\$116.78
Add Common Cost	1.0624	1.0624	1.0624	1.0624	1.0624	1.0624
	\$86.15	\$-	\$-	\$946.43	\$6.14	\$124.06
Per 96-line Splitter						

Source: Exhibit WBS-1, pages stamped 000381-000385